



**CITY OF SOUTHPORT
BOARD OF ALDERMEN
REGULAR MEETING AGENDA**

223 E. BAY STREET

February 9, 2023

6:00 PM

Agenda

Please turn off all cell phones

Meetings are open to the public. Face masks and social distancing may be used at the discretion of each individual. The Board of Aldermen reserve the right to make changes to this policy, as needed to help prevent the spread of the Coronavirus.

If you are not able to attend the Board of Aldermen meetings in person, the meeting will be available for you to watch via live-stream on the City of Southport website (<https://cityofsouthport.com/board-of-aldermen-meetings/>), Facebook page, and YouTube channel.

ETHICS STATEMENT:

"If any members know of any conflict of interest or the appearance of a conflict of interest concerning matters on the agenda, please so state at this time."

A. Call to Order

B. Invocation

C. Pledge of Allegiance

D. Special Presentations

1. Introduction of John Moseley, Director of the Maritime Museum
2. Audit Presentation FY 21-22 (Alan Thompson, CPA)
3. Police Commendation (Chief Coring)

E. Public Comment

F. Approval of Agenda

G. Approval of the Consent Agenda

1. Kayak Launch Grant Acceptance
2. Transferring 2nd ARPA Payment to Water/Sewer Fund to Help Fund Wastewater Treatment Plant
3. Authorization to Sign City Manager's Contract
4. Board of Aldermen Regular Minutes January 12, 2023
5. Board of Aldermen Closed Session January 12, 2023 (confidential)
6. Board of Aldermen Special Workshop Minutes January 17, 2023

7. Board of Aldermen Special Workshop Minutes January 19, 2023
8. Budget Amendment #2 Transfer of Christmas Tea Funds to the Community Events Fund

H. Special Recognition

1. Proclamation in Recognition of Black History Month 2023

I. Agenda

1. Public Hearing: Amendment to Chapter 3. Animal Welfare Ordinance (K. Marshall)
2. Donation Acceptance for Inclusive Park (H. Hemphill)
3. Recommendation from the Planning Board Regarding Sunny Point Property (T. Henley)
4. Public Services Employment Request (T. Stanley)
5. Request for APS Credit Card (K. Marshall, M. Trexler)
6. City Attorney Selection (B. Therrien)
7. Selection of Two Part-time City Engineers (B. Therrien)
8. Resolution In Support of Extending Mayoral Term to Four Years (D. Dutton)
9. Strategic Planning/Budget Goals FY 23-24 (B. Therrien)

J. Manager's Report

K. Committee Reports

1. January 2023 Planning Board Draft Minutes
2. ElectriCities Memo January 31, 2023
3. ABC Sales Report and Minutes
4. Up Your Arts February 2023 Update

L. Mayor's Remarks

M. Staff Reports

1. Southport Fire/EMS Department (distributed at the meeting)
2. Southport Police Department
3. Parks and Recreation
4. Animal Protective Services
5. Finance
6. Development Services
7. Community Relations and Communication
8. Public Services

N. Board Comments

O. Adjourn

CITY OF SOUTHPORT

Financial Statements

Southport, North Carolina

For the Year Ended June 30, 2022

DRAFT

City of Southport, North Carolina
Financial Statements
June 30, 2022

Mayor

Joseph Hatem

Board of Aldermen

Thomas Lombardi

Karen Mosteller

John Allen

Lora Sharkey

Lowe Davis

Marc Spencer

City Manager

Gordon Hargrove

Finance Director

Melanie Trexler

City Clerk

Dorothy Dutton

City of Southport, North Carolina
Table of Contents
June 30, 2022

<u>Exhibit</u>		<u>Page(s)</u>
	Financial Section:	
	Independent Auditors' Report	1-5
	Management's Discussion and Analysis	5-11
	Basic Financial Statements:	
	Government-wide Financial Statements:	
1	Statement of Net Position	12
2	Statement of Activities	13
	Fund Financial Statements:	
3	Balance Sheet – Governmental Funds	14
3	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
4	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	16
5	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
6	Statement of Revenues, Expenditures, and Changes in Fund Balances – Annual Budget and Actual – General Fund	18
7	Statement of Fund Net Position– Proprietary Funds	19
8	Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	20
9	Statement of Cash Flows – Proprietary Funds	21-22
10	Statement of Fund Net Position - Fiduciary Fund	23
11	Statement of Changes in Fiduciary Net Position-Fiduciary Funds	24
	Notes to the Financial Statements	25-57

City of Southport, North Carolina
Table of Contents
June 30, 2022

<u>Exhibit</u>		<u>Page(s)</u>
	Required Supplementary Information	
A-1	Schedule of Proportionate Share of the Net Pension Asset - Local Government Employees' Retirement System	58
A-2	Schedule of Contributions - Local Government Employees' Retirement System	59
A-3	Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance	60
A-4	Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance	61
A-5	Schedule of Changes in the Total Pension Liability - Firefighters' Supplemental Retirement Plan	62
A-6	Schedule of Changes in the Total OPEB Liability and Related Ratios	63
	Individual Fund Statements and Schedules:	
B-1	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual - General Fund	64-68
B-2	Schedule of Revenues and Expenditures-Budget and Actual American Rescue Plan	69
C-1	Combining Balance Sheet- Nonmajor Governmental Funds	70
C-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	71
C-3	Schedule of Revenues and Expenditures-Budget and Actual Capital Projects Fund	72
C-4	Schedule of Revenues and Expenditures - Budget and Actual- Taylor Field Park Part F Grant Phase 1 Capital Project	73
D-1	Schedule of Revenues and Expenditures - Budget and Actual - Electric Fund	74-75
D-1a	Schedule of Revenues and Expenditures - Budget and Actual - NCDOT Improvement Program	76
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Water and Sewer Fund	77-78
D-2a	Schedule of Revenues and Expenditures - Budget and Actual - Howe Street Sewer Replacement Project	79
D-2b	Schedule of Revenues and Expenditures - Budget and Actual - Development Fees Fund	80

City of Southport, North Carolina
Table of Contents
June 30, 2022

<u>Exhibit</u>		<u>Page(s)</u>
Other Schedules		
E-1	Schedule of Ad Valorem Taxes Receivable	81
E-2	Analysis of Current Tax Levy (City - Wide Levy)	82
Compliance Section:		
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters based on an Audit of Financial Statements performed in accordance with <i>Governmental Auditing Standards</i>	83-84
	Report on Compliance With Requirements Applicable to Each Major State Program and Internal Control Over Compliance In Accordance With Applicable Sections of Uniform Guidance and the State Single Audit Implementation Act	84-86
	Schedule of Findings and Questioned Cost	85-87
	Summary Schedule of Prior Year Audit Findings	88
	Corrective Action Plan	89
	Schedule of Expenditures of Federal and State Awards	90

FINANCIAL SECTION

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Independent Auditors' Report

To the Honorable Mayor and Members of the Board of Aldermen
Southport, North Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Southport, North Carolina, as of and for the year then ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information City of Southport, North Carolina as of June 30, 2022, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of City of Southport ABC Board, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component unit as of June 30, 2022, and the respective changed in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Southport ABC Board, is based solely on the report of the other

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Southport and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of City of Southport ABC Board were not audited in accordance with *Governmental Auditing*

Responsibilities of Management for the Audit of the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raises substantial doubt about the City of Southport's ability to continue as a going concern for the twelve months beyond the financial statement date, including any current known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards* we:

- exercised professional judgement and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Southport's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Southport's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identify during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 11, the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions on pages 58 through 59, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll on pages 60 through 61, Firefighters' Supplemental Retirement Plan on page 62, and the Changes in Total OPEB Liability and Related Ratios page 63, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Southport, North Carolina's basic financial statements. The combining and individual fund financial statements, budgetary schedules, other schedules, as well as the accompanying schedule of expenditures of federal and state awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare that basic financial statements. The information has been subject to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the introductory section, combining and individual fund financial statements, budgetary schedules, other schedules, statistical section as well as the accompanying schedule of expenditures of federal and

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2023 on our consideration of the City of Southport's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Southport's internal control over financial reporting and compliance.

Thompson, Rice, Scott, Adams & Co., P.A.

Whiteville, NC

January 31, 2023

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Management's Discussion and Analysis

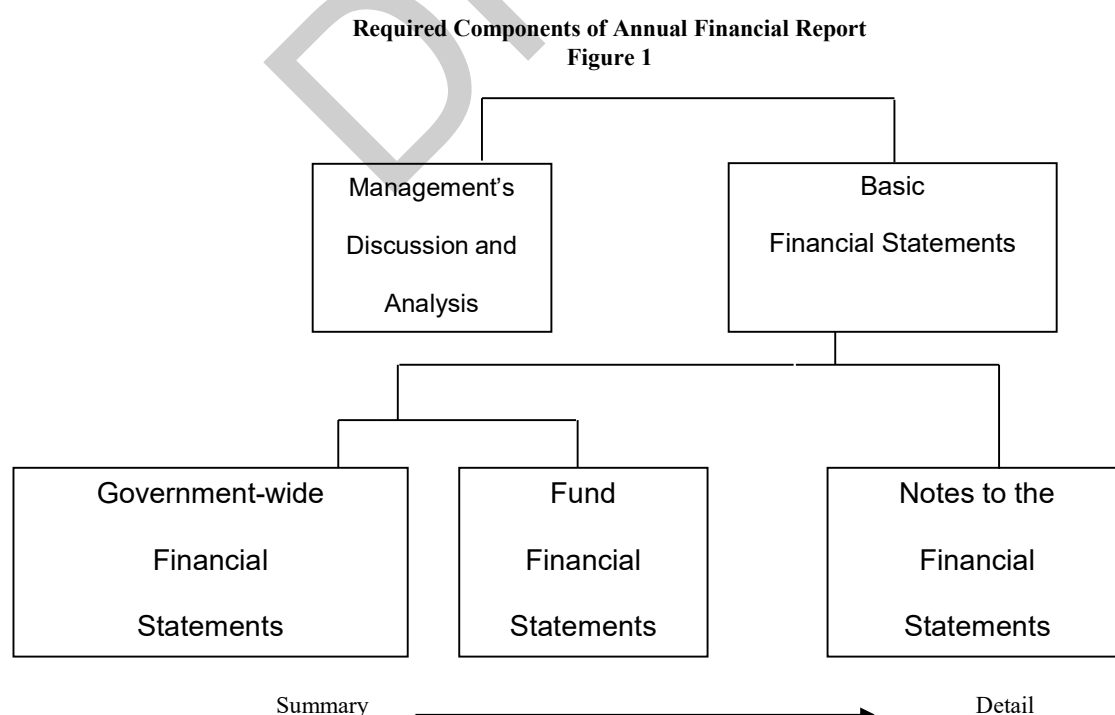
As management of the City of Southport, we offer readers of the City of Southport's financial statements this narrative overview and analysis of the financial activities of the City of Southport for the fiscal year ended June 30, 2022. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of the City of Southport exceeded its liabilities and deferred inflows at the close of the fiscal year by \$54,814,092 (net position).
- Total government's total net position increased by \$5,941,072 which consisted of an increase in governmental activities of \$1,785,804 and an increase in business-type activities of \$4,155,268.
- As of the close of the current fiscal year, the City of Southport's governmental funds reported combined ending fund balances of \$7,608,155, an increase of \$1,503,890 in comparison with the prior year. Approximately \$1,026,178 (13.49 percent) is unavailable (nonspendable or restricted). Approximately 78.52 percent is unassigned or available for spending at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,154,275 or 83.72 percent of total general fund expenditures for the fiscal year; compared to \$3,434,217, or 38.42 percent the prior fiscal year.
- The City of Southport's total debt (excluding compensated absences, net pension liability, total pension liability, and total OPEB liability) increased by \$389,889 (14.40 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to City of Southport's basic financial statements. The City's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the City of Southport. As an overview, the following chart outlines the required components of the annual financial report.



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the City's financial status.

The next statements (Exhibits 3 through 10) are Fund Financial Statements. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; and 3) the proprietary fund statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the City's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

Government-Wide Financial Analysis

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The two government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gage the City's financial condition.

Government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the City's basic services such as public safety, streets and public works, sanitation, culture and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the water, sewer, and electric services offered by the City of Southport. The final category is the component unit. Although legally separate from the City, the ABC Board is important to the City. The City exercises control over the Board by appointing its members and the Board is required to distribute its profits to the City.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Southport, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of City of Southport can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

An annual budget is adopted for the City of Southport General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. This statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – The City of Southport has one type of proprietary fund. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. City of Southport uses enterprise funds to account for its water and sewer activities and for its electric operations. These funds are the same as the separate activity shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City of Southport has one fiduciary fund; the Firemen's Relief Fund.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are included in this report after Exhibit 10 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City of Southport's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on Exhibit A-1 of this report.

Interdependence with Other Entities - The City depends on financial resources flowing from, or associated with, both the federal government and the State of North Carolina. Because of this dependency, the City is subject to changes in specific flows of intergovernmental revenues based on modifications to federal and state laws and federal and state appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign governments and other holders of publicly held U.S. Treasury Securities.

Government-Wide Financial Analysis

City of Southport's Net Position
Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 8,869,336	\$ 6,559,168	\$ 17,054,038	\$ 13,236,466	\$ 25,923,374	\$ 19,795,634
Capital assets	14,829,025	13,715,007	27,447,832	27,457,584	42,276,857	41,172,591
Deferred outflows of resources	1,857,460	1,729,802	607,428	567,959	2,464,888	2,297,761
Total assets and deferred outflows of resources	25,555,821	22,003,977	45,109,298	41,262,009	70,665,119	63,265,986
Other liabilities	2,008,152	811,556	2,062,277	2,381,096	4,070,430	3,192,652
Long-term liabilities	8,532,084	7,957,031	2,581,198	2,686,933	11,113,282	10,643,964
Deferred inflows of resources	1,085,049	442,359	384,985	113,991	1,470,034	556,350
Total liabilities and deferred inflows of resources	11,625,285	9,210,946	5,028,460	5,182,020	16,653,745	14,392,966
Net position:						
Invested in capital assets, net of related debt	12,319,591	11,699,706	26,860,130	26,764,995	39,179,721	38,464,701
Restricted	1,619,558	2,685,963	3,575,590	2,189,666	5,195,148	4,875,629
Unrestricted	639,686	(1,592,638)	9,799,537	7,125,328	10,439,223	5,532,690
Total net position	\$ 14,578,835	\$ 12,793,031	\$ 40,235,257	\$ 36,079,989	\$ 54,814,092	\$ 48,873,020

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$54,814,092 as of June 30, 2022. The City's net position increased by \$5,941,072 for the fiscal year ended June 30, 2022. The largest portion of net position \$39,179,721 (71.48%) reflects the City's investment in capital assets (e.g. land, buildings, and equipment) less any related debt still outstanding that was issued to acquire those items. The City of Southport uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the City's net position \$5,195,148 (9.48%) represents resources that are subject to external restriction on how they may be used. The remaining balance of \$10,439,223 (19.04%) is unrestricted.

Several particular aspects of the City's financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a tax collection percentage of 99.24%.

City of Southport' Changes in Net Position
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	\$ 2,681,540	\$ 2,367,052	\$ 13,325,143	\$ 12,554,310	\$ 16,006,683	\$ 14,921,362
Operating grants and contributions	454,226	1,064,447	1,096,748	279,808	1,550,974	1,344,255
Capital grants and contributions	-	-	1,443,467	1,799,515	1,443,467	1,799,515
General revenues:						
Property taxes	3,343,675	3,202,648	-	-	3,343,675	3,202,648
Other taxes and licenses	232,014	169,447	-	-	232,014	169,447
Unrestricted intergovernmental	2,604,021	2,126,345	-	-	2,604,021	2,126,345
Investment earnings, unrestricted	24,995	14,741	97	29,515	25,092	44,256
Other	219,409	476,928	-	71,671	219,409	548,599
Gain/Loss on disposal of fixed assets	(3,899)	(2,306)	-	(12,053)	(3,899)	(14,359)
Total revenues	9,555,981	9,419,302	15,865,455	14,722,766	25,421,436	24,142,068
Expenses						
General government	2,155,172	2,617,817	-	-	2,155,172	2,617,817
Public safety	4,248,668	4,162,755	-	-	4,248,668	4,162,755
Transportation	522,917	519,836	-	-	522,917	519,836
Environmental Protection	277,133	275,276	-	-	277,133	275,276
Cultural and recreation	498,801	447,251	-	-	498,801	447,251
Interest on long-term debt	67,486	56,432	-	-	67,486	56,432
Electric	-	-	7,263,825	7,235,755	7,263,825	7,235,755
Water and sewer	-	-	4,446,362	4,355,691	4,446,362	4,355,691
Total expenses	7,770,177	8,079,367	11,710,187	11,591,446	19,480,364	19,670,813
Change in net position before Transfers	1,785,804	1,339,935	4,155,268	3,131,320	5,941,072	4,471,255
Transfers	-	-	-	-	-	-
Change in net position	1,785,804	1,339,935	4,155,268	3,131,320	5,941,072	4,471,255
Net Position						
Beginning of year - July 1	12,793,031	11,453,096	36,079,989	32,948,669	48,873,020	44,401,765
End of year - June 30	\$ 14,578,835	\$ 12,793,031	\$ 40,235,257	\$ 36,079,989	\$ 54,814,092	\$ 48,873,020

Governmental activities. Governmental activities revenues exceeded expenses by \$3,785,804. Recovery of the pandemic continued to impact the city's budget. Citizens began to return to normal activity and collections of sales taxes continued to soar. Other key elements for the increase are as follows:

- Local options sales tax had approximately \$600,000 in additional revenue compared to the expectation in the budget.
- The Southport ABC store brought in approximately \$200,000 in revenue that exceeded the expected amount in the budget.
- FEMA reimbursements continued in 2022, with additional revenues increasing from reimbursement of prior hurricane expenditures.

Business-type activities. Business-type activities increased the City's net position by \$4,155,268. The completion of the Howe Street Sewer rehabilitation contributed to savings from infiltrated water not seeping into the sewer system. Mid-year sewer rate increased revenues, as well as the delaying the purchase of a sewer vacuum truck. Other elements of this increase in net position are as follows:

- Golden Leaf Grant funding received for project expenditures that are capitalized.
- Increase in revenues collected in both Electric and Water & Sewer funds.

Financial Analysis of the City's Funds

As noted earlier, the City of Southport uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Additionally, during the year the City established a federal grant fund, ARPA Funding. This fund was created for the receiving of funds for COVID-19 impact. Revenues for this fund totaled \$631,977. The Capital Project fund spent \$606,620 for capital improvements with \$593,380 available for future projects. The Taylor Field Part F Grant-Phase 1 Fund was created for the development of a new park. Capital expenditures for this project totaled \$128,923. This fund is to be financed partially through PART F grant funding; therefore, the City does not feel that this project will significantly affect overall availability of fund resources for future use.

Governmental Funds. The focus of the City of Southport's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources; such information is useful in assessing the City of Southport's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the City of Southport. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,154,275, while total fund balance reached \$7,195,398. The City currently has an available fund balance of 86.28% of total General Fund expenditures, while total fund balance represents 97.89% of that same amount.

At June 30, 2022, the governmental funds of the City of Southport reported a combined fund balance of \$7,608,155, a 24.64% increase over last year.

General Fund Budgetary Highlights: During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments were made during the year to increase the General Fund budget by \$204,323.

Proprietary Funds. The City of Southport's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the Water and Sewer Fund at the end of the fiscal year was \$2,852,824 and for the Electric Fund was \$6,946,713. The total increase in net position for the Water and Sewer Fund was \$3,494,973, and the Electric Fund had a total increase in net position of \$660,295.

Capital Asset and Debt Administration

Capital Assets. The City of Southport's capital assets for its governmental and business-type activities as of June 30, 2022 totals \$42,276,857 (net of accumulated depreciation). These assets include buildings, land, improvements, equipment, vehicles, infrastructure, utility systems, and construction in progress.

Major capital asset transactions during the year include:

- 2 new fire engines and paving projects
- water and sewer and electric capital projects

**City of Southport's Capital Assets
(Net of depreciation)**

Figure 4

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,917,452	\$ 2,917,452	\$ 2,827,985	\$ 2,827,985	\$ 5,745,437	\$ 5,745,437
Building and improvements	6,748,085	6,849,417	68,030	69,926	6,816,115	6,919,343
Improvements other than Buildings	322,811	356,447	-	-	322,811	356,447
Utility systems	-	-	23,902,911	19,102,672	23,902,911	19,102,672
Furniture and Equipment	379,219	376,153	450,267	536,969	829,486	913,122
Infrastructure	2,824,671	2,293,250	-	-	2,824,671	2,293,250
Vehicles and motorized equipment	1,218,994	640,218	123,639	176,665	1,342,633	816,883
Construction in progress	417,793	301,370	75,000	4,743,367	492,793	5,044,737
Total	\$ 14,829,025	\$ 13,734,307	\$ 27,447,832	\$ 27,457,584	\$ 42,276,857	\$ 41,191,891

Long-term Debt. As of June 30, 2022, the City of Southport had total debt from financing of assets outstanding of \$2,707,890 as noted in the following table.

City of Southport's Outstanding Debt

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Direct Borrowing / Placement						
Installment Agreements	\$ 2,508,591	\$ 2,015,301	\$ 589,188	\$ 692,589	\$ 3,097,779	\$ 2,707,890
Leases	649,142	-	152,933	-	802,075	-
Compensated absences	215,137	206,956	23,729	25,103	238,866	232,059
Net pension liability (LGERS)	430,106	916,507	190,540	406,019	620,646	1,322,526
Total pension liability (FIRE)	817,018	817,081	-	-	817,018	817,081
Total pension liability (LEOSSA)	507,470	409,347	-	-	507,470	409,347
Total OPEB Liability	4,132,858	3,971,553	1,740,845	1,672,899	5,873,703	5,644,452
Total	\$ 9,260,322	\$ 8,336,745	\$ 2,697,235	\$ 2,796,610	\$ 11,957,557	\$ 11,133,355

The City of Southport's total debt increased by \$824,202 during the past fiscal year, primarily due to recognition of lease liabilities for the implementation of GASB 87 and a financing agreement for new fire trucks.

The state of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the City of Southport is approximately \$86,553,282.

Additional information regarding the City of Southport's long-term debt can be found in the notes of this audited financial report.

Economic Factors and Next Year's Budget Rates

The following key economic indicators reflect the growth and prosperity of the City:

- New residential homes continue to be built at the rate of 5% annually with are projected to steadily increase over the next 10 years.
- Community building being opened fully after COVID-19 Pandemic. This resulted in the ability to receive rental revenue, as the City did before the Pandemic.
- Occupancy tax is expected to continue to increase with increased tourism to our city.

Budget Highlights for the Fiscal Year Ending June 30, 2022

Governmental Activities: The City was awarded a grant for Waterfront Stabilization Project in the amount of \$5,000,000 to begin stabilizing the erosion of the waterfront. The continuance of FEMA reimbursement, for prior hurricanes, will be disbursed to the City until all eligible projects or repairs have been accounted for.

Budgeted expenditures in the General Fund are expected to rise approximately 15% to \$1,389,254. Management believes that increased revenues and continued restrictions on spending will maintain the City's financial position.

As the City considers future revenue sources, it has determined that a \$0.10 on each one-hundred dollars (\$100) increase in the property tax rate will result in additional revenues of approximately \$1.1 million, at current values and collection rate. The City will use this increase in rate to continue planning for improvements on city infrastructure. The rate change will also aid in keeping employee salaries competitive and further employee retention.

Business-Type Activities: The water and sewer rates in the City did not increase for the fiscal year 2022-2023, from what it is at currently. Rates were changed in February 2022, to alleviate the increased cost of the procurement of wholesale water from Brunswick County. The City was awarded two separate grants for water & sewer infrastructure. Firstly, the USDA Grant and Loan in the amount of \$10,500,000 will be used to replace 100-year sewer lines. The second grant is from Department of Environmental Quality in the amount \$2,800,000 and will be used for sewer lift station rehabilitation. The City continues to work with Brunswick County on the sewer plant expansion project. The Electric Fund continues to invest in underground infrastructure and improvements to the Electric service.

Requests for Information

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Director of Finance, City of Southport, 1029 N. Howe St, Southport, NC 28461. One can also call (910) 457-7900, visit our website www.CityofSouthport.com, or send an email to www.SouthportNC.com for more information.

BASIC FINANCIAL STATEMENTS

DRAFT

City of Southport, North Carolina
Statement of Net Position
June 30, 2022

	Primary Government			Component Unit
	Governmental	Business-type		Southport ABC
	Activities	Activities	Total	Board
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 7,410,382	\$ 11,488,495	\$ 18,898,877	\$ 661,686
Taxes receivables (net)	28,959		28,959	-
Accounts receivable (net)	39,918	1,539,179	1,579,097	-
Accrued interest receivable on taxes	2,675	-	2,675	-
Due from other governments	580,179	215,168	795,347	-
Inventories	-	-	-	408,614
Prepaid Expenses	-	-	-	34,611
Restricted cash and cash equivalents	807,223	3,811,196	4,618,419	-
Total current assets	8,869,336	17,054,038	25,923,374	1,104,911
Non-Current assets:				
Right to use assets, net	648,299	154,419	802,718	-
Capital Assets:				
Land, non-depreciable, improvements, and construction in process	3,335,245	2,902,985	6,238,230	333,232
Other capital assets, net of depreciation	11,493,780	24,544,847	36,038,627	1,032,313
Total capital assets	14,829,025	27,447,832	42,276,857	1,365,545
Total non-current assets	15,477,324	27,602,251	43,079,575	1,365,545
Total assets	24,346,660	44,656,289	69,002,949	2,470,456
DEFERRED OUTFLOWS OF RESOURCES				
Pension related deferrals	1,186,915	330,509	1,517,424	73,285
OPEB related deferrals	670,545	276,919	947,464	31,469
Total Deferred Outflows of Resources	1,857,460	607,428	2,464,888	104,754
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	582,822	1,536,156	2,118,978	845,701
Customer deposits	2,003	235,606	237,609	-
Accrued interest payable	63,112	508	63,620	-
Unspent grant proceeds	631,977	-	631,977	-
Payable from restricted assets	-	173,970	173,970	-
Current portion of long-term liabilities	728,238	116,037	844,276	28,256
Total current liabilities	2,008,152	2,062,277	4,070,430	873,957
Long-term liabilities:				
Net pension liability (LGERS)	430,106	190,540	620,646	42,174
Total pension liability	1,324,488	-	1,324,488	-
Total OPEB liability	4,132,858	1,740,845	5,873,703	148,039
Due in more than one year	2,644,632	649,813	3,294,445	1,119,470
Total long-term liabilities	8,532,084	2,581,198	11,113,282	1,309,683
Total liabilities	10,540,236	4,643,475	15,183,711	2,183,640
DEFERRED INFLOWS OF RESOURCES				
Pension deferrals	814,096	276,223	1,090,319	60,945
OPEB related deferrals	258,208	108,762	366,970	14,156
Unearned income	12,745	-	12,745	-
Total Deferred Inflows of Resources	1,085,049	384,985	1,470,034	75,101
NET POSITION				
Net investment in capital assets	12,319,591	26,860,130	39,179,721	112,818
Restricted for:				
Stabilization by State Statute	852,935	-	852,935	-
Streets - Powell Bill	173,243	-	173,243	-
Other Functions	-	-	-	159,053
Capital projects	593,380	3,575,590	4,168,970	-
Unrestricted	639,686	9,799,537	10,439,223	44,598
Total net position	\$ 14,578,835	\$ 40,235,257	\$ 54,814,092	\$ 316,469

The notes to the financial statement are an integral part of this statement.

City of Southport, North Carolina
Statement of Activities
For the Year Ended June 30, 2022

Program Revenues					Net (Expense) Revenue and Changes in Net Position			Component Unit Southport ABC Board
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental Activities:								
General government	\$ 2,155,172	\$ 134,911	\$ -	\$ -	\$ (2,020,261)	\$ -	\$ (2,020,261)	
Public safety	4,248,668	2,225,154	203,805	-	(1,819,709)	-	(1,819,709)	
Transportation	522,917	-	136,978	-	(385,939)	-	(385,939)	
Cultural and Recreational	498,801	283,545	5,379	-	(209,877)	-	(209,877)	
Environmental Protection	277,133	37,930	108,064	-	(131,139)	-	(131,139)	
Interest on long-term debt	67,486	-	-	-	(67,486)	-	(67,486)	
Total governmental activities	7,770,177	2,681,540	454,226	-	(4,634,411)	-	(4,634,411)	
Business-type activities:								
Electric	7,263,825	7,812,707	53,773	57,543	-	660,198	660,198	
Water and Sewer	4,446,362	5,512,436	1,042,975	1,385,924	-	3,494,973	3,494,973	
Total business-type activities	11,710,187	13,325,143	1,096,748	1,443,467	-	4,155,171	4,155,171	
Total primary government	\$ 19,480,364	\$ 16,006,683	\$ 1,550,974	\$ 1,443,467	(4,634,411)	4,155,171	(479,240)	
Component units:								
ABC Board	\$ 4,873,966	\$ 4,873,966	\$ -	\$ -				\$ -
Total component units	\$ 4,873,966	\$ 4,873,966	\$ -	\$ -				\$ -
General revenues:								
Taxes:								
Ad valorem taxes					3,343,675	-	3,343,675	-
Unrestricted intergovernmental					2,604,021	-	2,604,021	-
Other taxes and licenses					232,014	-	232,014	-
Unrestricted investment earnings					24,995	97	25,092	-
Miscellaneous					219,409	-	219,409	-
Special items:								
Gain (loss) on disposal of fixed assets					(3,899)	-	(3,899)	-
Total general revenues, special items, and transfers					6,420,215	97	6,420,312	-
Change in net position					1,785,804	4,155,268	5,941,072	-
Net position, beginning					12,793,031	36,079,989	48,873,020	316,469
Net position, ending					\$ 14,578,835	\$ 40,235,257	\$ 54,814,092	\$ 316,469

The notes to the financial statements are an integral part of this statement.

City of Southport, North Carolina
Balance Sheet
Governmental Funds
June 30, 2022

	<u>Major Fund</u>		<u>Non-Major</u>	<u>Total</u>
	<u>General Fund</u>	<u>ARPA Fund</u>	<u>Other Governmental Funds</u>	<u>Governmental Funds</u>
ASSETS				
Cash and investments	\$ 6,690,147	\$ -	\$ 720,235	\$ 7,410,382
Restricted Cash and cash equivalents	175,246	631,977	-	807,223
Taxes Receivable, net:	28,959	-	-	28,959
Accounts and Other Receivable	39,918	-	-	39,918
Due from other governments	580,179	-	-	580,179
Due from other funds	175,767	-	-	175,767
Total assets	<u>\$ 7,690,216</u>	<u>\$ 631,977</u>	<u>\$ 720,235</u>	<u>\$ 9,042,428</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 176,485	\$ -	\$ 131,711	\$ 308,196
Accrued payroll and payroll liabilities	274,626	-	-	274,626
Unspent grant proceeds	-	631,977	-	631,977
Due to other funds	-	-	175,767	175,767
Customer Deposits	2,003	-	-	2,003
Total liabilities	<u>453,114</u>	<u>631,977</u>	<u>307,478</u>	<u>1,392,569</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes receivable	28,959	-	-	28,959
Prepaid property taxes	10,120	-	-	10,120
Deferred revenues	2,625	-	-	2,625
Total deferred inflows of resources	<u>41,704</u>	<u>-</u>	<u>-</u>	<u>41,704</u>
Fund balances:				
Restricted:				
Stabilization by State Statute	852,935	-	-	852,935
Streets	173,243	-	-	173,243
Capital Outlay	-	-	593,380	593,380
Committed:				
Fire Protection	14,945	-	-	14,945
Assigned:				
Subsequent year's expenditures	-	-	-	-
Unassigned	6,154,275	-	(180,623)	5,973,652
Total fund balances	<u>7,195,398</u>	<u>-</u>	<u>412,757</u>	<u>7,608,155</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,690,216</u>	<u>\$ 631,977</u>	<u>\$ 720,235</u>	<u>\$ 9,042,428</u>

(cont)

The notes to the financial statements are an integral part of this statement.

City of Southport, North Carolina
Reconciliation of the Governmental Funds to the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total Fund Balance, Governmental Funds	\$ 7,608,155
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	14,829,025
Right to use assets used in governmental activities are not financial resources and therefore	648,299
Earned revenues considered deferred inflows of resources in fund statements.	28,959
Certain other long-term assets (accrued interest receivable from taxes) are not available to pay current period expenditures and therefore are deferred in the funds.	2,675
Deferred outflows of resources related to OPEB are not reported in the funds	670,545
Deferred outflows of resources related to pensions are not recorded on the fund statements	1,186,915
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	
Installment Purchase Agreements	(2,508,591)
Lease liability	(649,142)
Compensated Absences	(215,137)
Net pension liability (LGERS)	(430,106)
Total pension liability (LEOSSA)	(507,470)
Total pension liability (Fire)	(817,018)
Total OPEB liability	(4,132,858)
Accrued interest payable	(63,112)
Deferred inflows of resources related to OPEB are not reported in the funds	(258,208)
Deferred inflows of resources related to pensions are not recorded on the fund statements	(814,096)
Net position of governmental activities	<u><u>\$ 14,578,835</u></u>

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	Major Fund		Total Non-Major Governmental Funds	Total Governmental Funds
	General Fund	ARPA Fund		
REVENUES				
Ad valorem taxes	\$ 3,373,937	\$ -	\$ -	\$ 3,373,937
Other taxes and licenses	232,014	-	-	232,014
Unrestricted intergovernmental	2,604,021	-	-	2,604,021
Restricted intergovernmental	1,650,943	-	-	1,650,943
Permits and fees	710,921	-	-	710,921
Sales and services	739,452	-	-	739,452
Investment earnings	24,995	-	-	24,995
Miscellaneous	253,858	-	-	253,858
Total revenues	9,590,141	-	-	9,590,141
EXPENDITURES				
Current:				
General government	2,250,652	-	-	2,250,652
Public safety	4,999,508	-	-	4,999,508
Street and Public Works	465,276	-	-	465,276
Sanitation	277,133	-	-	277,133
Cultural and recreation	590,513	-	-	590,513
Debt service:				
Principal	330,920	-	-	330,920
Interest and other charges	55,955	-	-	55,955
Capital outlay	-	-	735,543	735,543
Total expenditures	8,969,957	-	735,543	9,705,500
Excess (deficiency) of revenues over expenditures	620,184	-	(735,543)	(115,359)
OTHER FINANCING SOURCES (USES)				
Transfers (to) other funds	-	-	-	-
Transfers from other funds	-	-	-	-
Loan proceeds	1,619,249	-	-	1,619,249
Sales of capital assets	-	-	-	-
Total other financing sources (uses)	1,619,249	-	-	1,619,249
Net Change in fund balance	2,239,433	-	(735,543)	1,503,890
Fund balances, beginning	4,955,965	-	1,148,300	6,104,265
Prior Period Adjustment	-	-	-	-
Fund balances, ending	\$ 7,195,398	\$ -	\$ 412,757	\$ 7,608,155

The notes to the financial statements are an integral part of this statement.

City of Southport
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds \$ 1,503,890

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital outlay expenditures which were capitalized	1,902,824	
Depreciation expense for governmental assets	(784,907)	
Loss on disposal of capital assets	<u>(3,899)</u>	1,114,018

Right to use lease assets used in governmental activities are not financial resources and therefore are not reported in the funds

Right to use assets at historical cost	795,038	
Accumulated amortization	<u>(146,739)</u>	648,299

Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities

249,010

OPEB benefit payments and administrative costs made in the current fiscal year are not included on the Statement of Activities

73,893

Benefit payments and pension administration costs for LEOSA are deferred outflows of resources on the Statement of Net Position

7,181

Benefit payments and pension administration costs for the Volunteer Firefighters' Retirement Plan are not included in the Statement of Activities

27,460

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in unavailable revenue for tax revenues	(25,257)	
Change in accrued interest on taxes receivable	(5,005)	

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan proceeds	(1,619,249)	
Principal payments on debt	<u>476,817</u>	(1,142,432)

Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual)

(11,531)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(8,181)	
Pension expense	(223,514)	
Separation allowance	(81,687)	
Firefighters' retirement	(58,746)	
OPEB Expense	<u>(281,594)</u>	

Total changes in net position of governmental activities

\$ 1,785,804

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Annual Budget and Actual
General Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 3,206,351	\$ 3,206,351	\$ 3,373,937	\$ 167,586
Other taxes and licenses	121,600	121,600	232,014	110,414
Unrestricted intergovernmental	1,784,000	1,784,000	2,604,021	820,021
Restricted intergovernmental	1,828,155	1,648,358	1,650,943	2,585
Permits and fees	491,500	491,500	710,921	219,421
Sales and services	681,650	681,650	739,452	57,802
Investment earnings	40,070	40,070	24,995	(15,075)
Miscellaneous	300,290	522,286	253,858	(268,428)
Total revenues	8,453,616	8,495,815	9,590,141	1,094,326
Expenditures:				
Current:				
General government	2,793,149	2,524,480	2,250,652	273,828
Public safety	4,505,174	4,822,140	4,999,508	(177,368)
Transportation	535,262	692,885	465,276	227,609
Environmental protection	280,917	280,917	277,133	3,784
Cultural and recreation	787,114	785,642	590,513	195,129
Debt service:				
Principal retirement	331,000	330,920	330,920	-
Interest and other charges	56,000	55,955	55,955	-
Total expenditures	9,288,616	9,492,939	8,969,957	522,982
Revenues over (under) expenditures	(835,000)	(997,124)	620,184	1,617,308
Other financing sources (uses):				
Appropriated fund balance	-	162,124	-	(162,124)
Sale of fixed assets				-
Loan proceeds	835,000	835,000	1,619,249	784,249
Transfers to other funds	-	-	-	-
Transfer to Capital Project Funds	-	-	-	-
Total other financing sources (uses)	835,000	997,124	1,619,249	622,125
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	2,239,433	\$ 2,239,433
Fund balances, beginning			4,955,965	
Fund balances, ending			\$ 7,195,398	

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Net Position
Proprietary Funds
June 30, 2022

	Major		
	Electric Fund	Water and Sewer Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,177,432	\$ 4,311,063	\$ 11,488,495
Accounts receivable customers, net	479,026	552,830	1,031,856
Accounts receivable BEMC	507,323	-	507,323
Due from other governments	123,725	91,443	215,168
Restricted assets			
Cash and cash equivalents	142,102	3,669,094	3,811,196
Total current assets	8,429,608	8,624,430	17,054,038
Non-current assets:			
Right to use asset, net	21,050	133,369	154,419
Capital assets:			
Land and other non-depreciable assets	-	2,902,985	2,902,985
Other capital assets, net of depreciation	11,217,283	13,327,564	24,544,847
Capital assets (net)	11,217,283	16,230,549	27,447,832
Total noncurrent assets	11,238,333	16,363,918	27,602,251
Total assets	19,667,941	24,988,348	44,656,289
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	117,996	212,513	330,509
OPEB deferrals	82,124	194,795	276,919
Total Deferred Outflows of Resources	200,120	407,308	607,428
LIABILITIES			
Current liabilities:			
Accounts payable	797,224	679,917	1,477,141
Salaries payable	21,590	37,425	59,015
Customer deposits	142,102	93,504	235,606
Accounts payable from restricted assets	-	173,970	173,970
Compensated absences	2,102	3,831	5,932
Accrued interest payable	-	508	508
Bonds, notes and loans payable	6,704	103,401	110,105
Total current liabilities	969,722	1,092,556	2,062,277
Noncurrent liabilities:			
Other non-current liabilities:			
Compensated absences	6,305	11,492	17,797
Net pension liability	68,025	122,515	190,540
Total OPEB Liability	514,884	1,225,961	1,740,845
Bonds, notes and loans payable	14,382	617,634	632,016
Total non-current liabilities	603,596	1,977,602	2,581,198
Total liabilities	1,573,318	3,070,157	4,643,475
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	98,615	177,608	276,223
OPEB deferrals	32,168	76,594	108,762
Total Deferred Inflows of Resources	130,783	254,202	384,985
NET POSITION			
Net Investment in capital assets	11,217,247	15,642,883	26,860,130
Other restrictions	-	3,575,590	3,575,590
Unrestricted	6,946,713	2,852,824	9,799,537
Total net position	\$ 18,163,960	\$ 22,071,297	\$ 40,235,257

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	<u>Electric Fund</u>	<u>Water and Sewer Fund</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 7,743,679	\$ 5,510,805	\$ 13,254,484
Other operating revenues	69,028	1,631	70,659
Total operating revenues	<u>7,812,707</u>	<u>5,512,436</u>	<u>13,325,143</u>
OPERATING EXPENSES			
Electric operations	6,780,012	-	6,780,012
Water and sewer operations	-	3,556,162	3,556,162
Depreciation and amortization	426,270	622,685	1,048,955
Contingency	57,543	260,108	317,651
Total operating expenses	<u>7,263,825</u>	<u>4,438,955</u>	<u>11,702,780</u>
Operating income (loss)	<u>548,882</u>	<u>1,073,481</u>	<u>1,622,363</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	97	-	97
FEMA Reimbursements	53,773	-	53,773
Other grants	-	1,042,975	1,042,975
City Contributions	57,543	-	57,543
Interest and other charges	-	(7,407)	(7,407)
Total nonoperating revenues (expenses)	<u>111,413</u>	<u>1,035,568</u>	<u>1,146,981</u>
Income (loss) before contributions and transfers	660,295	2,109,049	2,769,344
Capital contributions	-	1,385,924	1,385,924
Total income (loss) after contributions and transfers	<u>660,295</u>	<u>3,494,973</u>	<u>4,155,268</u>
Change in net position	660,295	3,494,973	4,155,268
Total net position , beginning	17,503,665	18,576,324	36,079,989
Total net position, ending	<u>\$ 18,163,960</u>	<u>\$ 22,071,297</u>	<u>\$ 40,235,257</u>

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Major Enterprise Funds		
	Electric Fund	Water and Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 8,484,178	\$ 5,483,754	\$ 13,967,932
Cash paid for goods and services	(6,925,797)	(2,763,259)	(9,689,056)
Cash paid to or on behalf of employees for services	(432,278)	(788,315)	(1,220,593)
Net customer deposits	15,425	(2,040)	13,385
Other operating revenues	69,028	1,631	70,659
Net cash provided (used) by operating activities	1,210,556	1,931,771	3,142,327
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Increase in due from other funds	-	-	-
Increase in due to other funds	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(496,815)	(696,808)	(1,193,623)
FEMA Reimbursements and Other Grants	53,773	1,042,975	1,096,748
Availability Fees	-	1,385,924	1,385,924
City Contributions	57,543	-	57,543
Insurance Recovery	-	-	-
Sale of Assets	-	-	-
Debt/lease proceeds	27,697	158,916	
Repayment of debt obligations	(6,611)	(137,998)	(144,609)
Net cash provided (used) by capital and related financing activities	(364,413)	1,753,009	1,201,983
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	97	-	97
Net cash provided (used) by investing activities	97	-	97
Net increase (decrease) in cash and investments	846,240	3,684,780	4,531,020
Balances, beginning	6,473,294	4,295,377	10,768,671
Balances, ending	\$ 7,319,534	\$ 7,980,157	\$ 15,299,691

The notes to the financial statements are an integral part of this statement.

City of Southport
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Major Enterprise Funds		
	Electric Fund	Water and Sewer Fund	Total
Reconciliation of operating income to net cash provided by operating activities			
Operating income	\$ 548,882	\$ 1,073,481	\$ 1,622,363
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation and amortization	426,270	622,685	1,048,955
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(118,346)	(27,051)	(145,397)
(Increase) decrease in due from other governments	858,845	-	858,845
(Increase) decrease in inventory	-	-	-
(Increase) decrease in prepaid expenses	-	-	-
(Increase) in deferred outflows of resources - pensions	(23,557)	(42,427)	(65,984)
(Increase) in deferred outflows of resources - OPEB	17,755	8,760	26,515
Increase (decrease) in accounts payable and accrued liabilities	(559,936)	209,291	(350,645)
Increase (decrease) in accrued payroll and payroll	4,381	7,822	12,203
Increase (decrease) in customer deposits	15,425	(2,040)	13,385
Increase (decrease) in accrued vacation pay	973	(2,347)	(1,374)
Increase (decrease) in net pension liability	(76,929)	(138,550)	(215,479)
Increase (decrease) in deferred inflows of resources - pension	96,453	173,715	270,168
Increase (decrease) in deferred inflows of resources - OPEB	244	582	826
Increase (decrease) in OPEB liability	20,096	47,850	67,946
Total adjustments	\$ 661,674	\$ 858,290	\$ 1,519,964
Net cash provided by operating activities	\$ 1,210,556	\$ 1,931,771	\$ 3,142,327

The notes to the financial statements are an integral part of this statement.

City of Southport, North Carolina
Statement of Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 67,986
Total assets	<u>\$ 67,986</u>
LIABILITIES	
Miscellaneous liabilities	<u>\$ -</u>
Total liabilities	<u>-</u>
NET POSITION	
Restricted for:	
Fireman's Relief	\$ 67,986
Total fiduciary net position	<u>\$ 67,986</u>

City of Southport, North Carolina
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Insurance Income	\$ 9,148
Investment Income	8
Other Income	-
Total assets	<u>\$ 9,156</u>
DEDUCTIONS	
Firefighter Physicals	\$ 8,198
Supplemental Insurance Premiums	18,727
Total liabilities	<u>26,925</u>
Net increase (decrease) in fiduciary net position	(17,769)
Net position - beginning as previously reported	85,755
Net position - ending	<u>\$ 67,986</u>

City of Southport, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2022

I. Summary of Significant Accounting Policies

The accounting policies of the City of Southport (the City) and its discretely presented component unit conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant account policies:

A. Reporting Entity

The City is a municipal corporation, which is governed by an elected mayor and a six-member Board of Aldermen. As required by generally accepted accounting principles, these financial statements present the City and its component unit, a legally separate entity for which the City is financially accountable. The discretely presented component unit presented below is reported in a separate column in the City's financial statements in order to emphasize that it is legally separate from the City.

City of Southport ABC Board

The members of the ABC Board's governing board are appointed by the City. In addition, the ABC Board is required by State Statute to distribute 100% of its surpluses to the General fund of the City. The ABC Board, which has a June 30th year-end, is presented as if it were a proprietary fund (discrete presentation). Complete financial statements for the ABC Board may be obtained from the entity's administrative offices at Southport ABC Board, 714 North Howe Street, Southport, NC 28461.

B. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government and its component unit. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund. The General Fund is the general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, State grants, and various other taxes and licenses. The primary expenditures are for public safety, street maintenance and construction, and recreational facilities and programs.

ARPA Fund. The ARPA fund is used to account for ARPA funding to be used as the City needs.

The City reports the following non-major governmental funds:

Capital Project Fund. The Capital Project Fund is used to account for the construction of various projects including: sidewalk and road repair, erosion control, storm water projects, City Hall building upgrades, a kayak launch, pier construction, and other capital projects.

Taylor Field Part F Grant Phase 1 Capital Project Fund. This fund is used to account for the construction of a new city park.

The City reports the following major enterprise funds:

Electric Fund. This fund is used to account for the City's electric fund operations. An NCDOT Improvement Program Fund has been consolidated into the Electric Fund for financial reporting purposes. The budgetary comparison for the NCDOT Improvement Program Fund has been included in the supplemental information.

Water and Sewer Fund. This fund is used to account for the City's water and sewer operations. A Howe Street Sewer Replacement Project Fund has been consolidated into the Water and Sewer Fund for financial reporting purposes. The budgetary comparison for the Howe Street Sewer Replacement Project Fund has been included in the supplemental information.

The Town reports the following fund types:

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The city has one fiduciary fund: the Firemen's Relief Fund, which is a custodial fund.

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting.

Government-wide and Proprietary Fund Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013, and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the beer and wine tax, collected and held by the State at year-end on behalf of the City are recognized as revenue. Sales taxes are considered a shared revenue for the City because the tax is levied by Brunswick County and remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Budgetary Data

The City's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and the Enterprise Funds. All annual appropriations lapse at the fiscal-year end. Project ordinances are adopted for capital project funds. The enterprise fund projects are consolidated with their respective operating fund for reporting purposes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the project level for the multi-year funds. The City manager is authorized to reallocate departmental appropriations among the various objects of expenditures as he or she sees necessary; however, the governing board must approve any revisions that alter the total expenditures on any fund by \$5,000. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers the time until the annual ordinance can be adopted.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the City and the ABC Board are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The City and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the City and the ABC Board may establish time deposit accounts such as NOW and Super NOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the City and the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

The majority of the City's and the ABC Board's investments are generally reported at fair value. Non-participating interest earning investment contracts are accounted for at cost.

The North Carolina Capital Management Trust (NCCMT), which consists of an SEC-registered money market mutual fund, (the Government Portfolio), is authorized by G.S. 159-30(c)(8). The Government Portfolio, which invests in treasuries and government agencies, is a money market fund (2a7) and maintains an AAAM rating from S&P and AAAMf by Moody's Investor Service. It is reported at fair value.

2. Cash and Cash Equivalents

The City pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board considers all highly liquid investments (including restricted assets) with maturity of three months or less when purchased to be cash and cash equivalents.

3. Restricted Assets

The unexpended impact fees of the Water and Sewer Fund are classified as restricted assets for the enterprise fund because their use is completely restricted to the purposes of water and sewer system expansion. Customer deposits held by the City before any services are supplied are restricted to the service for which the deposit was collected. Powell Bill funds are classified as restricted cash because it can be expended only for the purposes of maintaining, repairing, constructing, reconstructing, or widening of local streets per G.S. 136-41.1 through 136-41.4.

City of Southport Restricted Cash

Governmental Activities	
General Fund	
Customer deposits	\$ 2,003
Streets	173,243
ARPA Fund	631,977
Total governmental activities	<u>\$ 807,223</u>
Business-type Activities	
Electric Fund	
Customer deposits	\$ 142,102
Water and Sewer Fund	
Customer deposits	93,504
System Development Fees	3,575,590
Total business-type activities	<u>\$ 3,811,196</u>
Total Restricted Cash	<u><u>\$ 4,618,419</u></u>

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the City levies ad valorem taxes on property other than motor vehicles on July 1st, the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2021.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventory and Prepaid Items

The inventories of the ABC Board are valued at the lower cost (first in, first out) or market. The inventory consists of products for resale to customers. The cost of these inventories is expensed when sold rather than when purchased. The ABC Board also has payments to vendors which reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements and are recorded as expenditures as used rather than when purchased.

7. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of two years. Minimum capitalization costs is \$5,000. Purchased or constructed capital assets are reported at cost or estimated historical costs. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2003, consisting mainly of road networks, are not reported, because the City is a Phase III city under GASB 34, and not required to report those assets.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives to cost of the assets:

Asset Class	Years
Infrastructure	25-30
Utility systems	40
Intangible assets	40
Buildings	50
Improvements	25
Vehicles	5-10

The City has a collection of art work and historical artifacts for public exhibition and education that is being preserved for future generations. This collection was donated and has restrictions on both its use and disposal. The collection is not capitalized or depreciated as part of capital assets.

Property, plant and equipment of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

Asset Class	Years
Buildings	25
Furniture and equipment	10
Building improvements	10-20

8. Right to use assets

The City has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The City has two items that meets this criterion; pension related deferrals and OPEB related deferrals. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The City has several items that meet the criterion for this category - prepaid taxes, property taxes receivable, deferrals of pension expense, and OPEB related deferrals.

10. Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type actives, or proprietary fund type statement of net position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as other financing sources.

11. Compensated Absences

The vacation policy of the City provides for the accumulation of up to two hundred forty (240) hours earned vacation leave with such leave being fully vested when earned. For the City's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The City has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The ABC Board employees may accumulate up to thirty days of vacation which is fully vested when earned. The current portion of the accumulated vacation pay is not considered to be material.

Both the City's and the ABC Board's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since neither the City nor the ABC Board has any obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

12. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories - Portion of the fund balance that is not an available recourse because it represents the year-end balance of ending inventories, which are not spendable resources. At June 30, 2022, the City of Southport had no fund balance with this classification.

Fund Balances (continued)

Restricted Fund Balance - This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget. Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

Restricted for Streets - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. The amount represents the balance of the total unexpended Powell Bill funds.

Restricted for Capital Outlay - portion of fund balance restricted for capital outlay by G.S. Chapter 159, Article 3, Part 2.

Committed Fund Balance - portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the City of Southport's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for fire protection - portion of fund balance allowed by the Board to be used at the discretion of the leadership of the fire department. This balance represents balance of funds raised by the department through various fund-raising programs.

Assigned Fund Balance - portion of fund balance that the City of Southport intends to use for specific purposes.

Assigned for subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however, the budget ordinance authorizes the manager to modify the appropriations by resource or appropriation within funds up to \$5,000.

Unassigned Fund Balance - the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The City of Southport has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Director will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-City funds, and City funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and, lastly, unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is in the best interest of the City.

13. Defined Benefit Cost-Sharing Plans

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The City's employer contributions are recognized when due and the City has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the LGERS. Investments are reported at fair value.

14. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates are made are allowance for doubtful accounts and depreciation lives.

II. Stewardship, Compliance, and Accountability

A. Excess of Expenditures over Appropriation

For the year ended June 30, 2022, the expenditures by the Police, Animal Code Enforcement, and Code Enforcement departments in the City's General Fund exceeded authorized appropriations by \$192,323, \$1,189, and \$15,846 respectively. These over expenditures occurred as a result of the first year of implementation of GASB 87. In future years, any leases entered into will be budgeted in the year of inception.

B. Timeliness of Audit

The audit report was issued 3 months after the required due date of October 31, 2022. The City does not have adequate staffing in the finance department.

III. Detail Notes on All Funds

A. Assets

1. Deposits

All the deposits of the City and ABC Board are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the City's and ABC Board agents in the Town's names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the City and ABC Board, these deposits are considered to be held by the City's and ABC Boards agents in their name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the City and ABC Board or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the City and ABC Board under the Pooling Method, the potential exists for undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The City complies with the provisions of G.S. 159.31 when designating official depositories and verifying that deposits are properly secured. The ABC Board has no formal policy regarding custodial credit risk for deposits.

At June 30, 2022, the City's deposits had a carrying amount of \$23,227,595 and a bank balance of \$23,432,348. Of the bank balance, \$500,000 was covered by federal depository insurance and the remainder was covered under the pooling method. The carrying amount of the deposits of the ABC Board was \$660,186 and the bank balance was \$615,521. \$250,000 of the bank balance was covered by federal depository insurance, and the remainder was covered under the pooling method. The City's cash on hand totaled \$450 at June 30, 2022.

2. Investments

At June 30, 2022, the City had \$357,686 invested with the North Carolina Capital Management Trust's Government Portfolio which carried a credit rating of AAAM by Standard and Poor's. The City has no policy regarding credit risk.

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets. Level of fair value hierarchy: Level 1: Debt securities using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level 2 debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' benchmark quoted prices.

Interest Rate Risk. The City does not have a formal investment policy that specifically limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates.

Credit Risk. The City has no formal policy regarding credit risk. The City's investment in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAM by Standard & Poor's and AAAM-mf by Moody's Investor Service as of June 30, 2021.

Concentration of Credit Risk. The City places no limit on the amount that the City may invest in any one issuer.

3. Receivables – Allowance for Doubtful Accounts

The amounts presented in the balance sheet and the statement of net position for the year ended June 30, 2022 are net of the following allowances for doubtful accounts.

	Accounts	Taxes	Due from other governments	Total
Governmental Activities:				
General	\$ 48,883	\$ 48,512	\$ 580,179	\$ 677,574
Other Governmental	-	-	-	-
Allowance for doubtful accounts	(8,965)	(19,553)	-	(28,518)
Total governmental activities	\$ 39,918	\$ 28,959	\$ 580,179	\$ 649,056
Business-Type Activities:				
Electric	\$ 1,444,803	\$ -	\$ 123,725	\$ 1,568,528
Water and Sewer	723,220	-	91,443	814,663
Allowance for doubtful accounts	(628,844)	-	-	(628,844)
Total business-type activities	\$ 1,539,179	\$ -	\$ 215,168	\$ 1,754,347

Due from other governments consisted of the following:

Local option sales tax	\$ 301,556
Franchise tax	90,116
Sales tax	142,739
Solid waste disposal tax	708
Miscellaneous	3,604
FEMA	215,168
Taxes - Due from the County	41,456
	<u>\$ 795,347</u>

4. Capital Assets

Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2022 was as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,917,452	\$ -	\$ -	\$ 2,917,452
Construction in Progress	301,370	116,423	-	417,793
Total capital assets not being depreciated	3,218,822	116,423	-	3,335,245
Capital assets being depreciated:				
Buildings	9,458,462	89,365	-	9,547,827
Other Improvements	974,360	19,300	-	993,660
Infrastructure	3,784,809	702,086	-	4,486,895
Vehicles and motorized equipment	3,997,932	862,254	(297,689)	4,562,497
Furniture and equipment	1,444,941	113,396	(12,998)	1,545,339
Total capital assets being depreciated	19,660,504	1,786,401	(310,687)	21,136,218
Less accumulated depreciation for:				
Buildings	2,609,045	190,697	-	2,799,742
Other improvements	637,213	33,636	-	670,849
Infrastructure	1,491,559	170,665	-	1,662,224
Vehicle and motorized equipment	3,357,714	283,478	(297,689)	3,343,503
Furniture and equipment	1,068,788	106,431	(9,099)	1,166,120
Total accumulated depreciation	9,164,319	\$ 784,907	\$ (306,788)	9,642,438
Total capital assets being depreciated, net	10,496,185			11,493,780
Governmental activity capital assets, net	<u>\$ 13,715,007</u>			<u>\$ 14,829,025</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 144,512
Public safety	424,614
Transportation	161,221
Cultural and recreational	54,560
	<u>\$ 784,907</u>

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
Business-type activities:				
Electric Fund				
Capital assets not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Construction in Progress	2,952,600	-	(2,952,600)	-
Total capital assets not being depreciated	2,952,600	-	(2,952,600)	-
Capital assets being depreciated:				
Buildings	94,816	-	-	94,816
Utility systems	13,037,330	3,421,718	-	16,459,048
Vehicles and motorized equipment	21,156	-	-	21,156
Furniture and equipment	287,391	-	-	287,391
Total capital assets being depreciated	13,440,693	3,421,718	-	16,862,411
Less accumulated depreciation for:				
Buildings	24,890	1,896	-	26,786
Utility systems	4,979,321	396,637	-	5,375,958
Vehicles and motorized equipment	21,156	-	-	21,156
Furniture and equipment	200,138	21,090	-	221,228
Total accumulated depreciation	5,225,505	\$ 419,623	\$ -	5,645,128
Total capital assets being depreciated, net	8,215,188			11,217,283
Electric fund capital assets, net	<u>\$ 11,167,788</u>			<u>\$ 11,217,283</u>
	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
Water and Sewer Fund				
Capital assets not being depreciated:				
Land	\$ 2,827,985	\$ -	\$ -	\$ 2,827,985
Construction in progress	1,790,767	519,506	(2,235,273)	75,000
Total capital assets not being depreciated	4,618,752	519,506	(2,235,273)	2,902,985
Capital assets being depreciated:				
Utility systems	18,559,710	2,253,659	-	20,813,369
Vehicles and motorized equipment	730,710	-	-	730,710
Furniture and equipment	919,357	-	-	919,357
Total capital assets being depreciated	20,209,777	2,253,659	-	22,463,436
Less accumulated depreciation for:				
Utility systems	7,515,047	478,501	-	7,993,548
Vehicles and motorized equipment	554,045	53,026	-	607,071
Furniture and equipment	469,641	65,612	-	535,253
Total accumulated depreciation	8,538,733	\$ 597,139	\$ -	9,135,872
Total capital assets being depreciated, net	11,671,044			13,327,564
Water and Sewer fund capital assets, net	<u>\$ 16,289,796</u>			<u>\$ 16,230,549</u>
Business-type activities capital assets, net	<u>\$ 27,457,584</u>			<u>\$ 27,447,832</u>

Construction Commitments

The City had no outstanding construction commitments as of June 30, 2022.

Discretely presented component unit

Activity for the ABC Board for the year ended June 30, 2022, was as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
Capital assets not being depreciated:				
Land	\$ 333,232	\$ -	\$ -	\$ 333,232
Construction in progress	110,483	781,305	891,788	-
Total Capital assets not being depreciated:	443,715	-	-	333,232
Capital assets being depreciated:				
Buildings	121,037	751,175	-	872,212
Building improvements	165,856	103,650	-	269,506
Furnitures and fixtures	3,760	-	248	3,512
Equipment	57,147	41,769	4,616	94,300
Total Capital assets being depreciated:	347,800	896,594	4,864	1,239,530
Less Accumulated depreciation for:				
Buildings	67,448	1,557	-	69,005
Building improvements	74,607	10,216	-	84,823
Furnitures and fixtures	3,313	58	248	3,123
Equipment	49,699	5,183	4,616	50,266
Total accumulated depreciation:	195,067	\$ 17,014	\$ 4,864	207,217
Total Capital assets being depreciated, net:	152,733			1,032,313
ABC Board Capital Assets, net:	<u>\$ 596,448</u>			<u>\$ 1,365,545</u>

5. Right to Use Leased Assets

The City has recorded several right to use leased assets. The assets are right to use assets for leased vehicles. The related leases are discussed in the Leases subsection of the Liabilities section of this note. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use asset activity for the City for the year ended June 30, 2022, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Right to use assets:				
Leased vehicles	\$ -	\$ 795,038	\$ -	\$ 795,038
Total right to use assets	-	795,038	-	795,038
Less accumulated amortization for:				
Leased vehicles	-	146,739	-	146,739
Total accumulated amortization	-	146,739	-	146,739
Right to use assets, net	<u>\$ -</u>	<u>\$ 648,299</u>	<u>\$ -</u>	<u>\$ 648,299</u>

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Electric Fund:				
Right to use assets:				
Leased vehicles	\$ -	\$ 27,697	\$ -	\$ 27,697
Total right to use assets	-	27,697	-	27,697
Less accumulated amortization for:				
Leased vehicles	-	6,647	-	6,647
Total accumulated amortization	-	6,647	-	6,647
Right to use assets, net	<u>\$ -</u>	<u>\$ 21,050</u>	<u>\$ -</u>	<u>\$ 21,050</u>

<u>Water and Sewer Fund:</u>	<u>Beginning</u>				<u>Ending Balance</u>
<u>Right to use assets:</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>		
Leased vehicles	\$ -	\$ 158,916	\$ -	\$	158,916
Total right to use assets	-	158,916	-		158,916
<u>Less accumulated amortization for:</u>					
Leased vehicles	-	25,547	-		25,547
Total accumulated amortization	-	25,547	-		25,547
Right to use assets, net	\$ -	\$ 133,369	\$ -	\$	133,369

B. Liabilities

1. Pension Plan Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The City of Southport is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members - nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. City of Southport employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The City of Southport contractually required contribution rate for the year ended June 30, 2022, was 12.04% of compensation for law enforcement officers and 11.44% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the City of Southport were \$359,323 for the year ended June 30, 2022.

Refunds of Contributions - City employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the City reported a liability of \$620,646 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021 utilizing update procedures incorporating the actuarial assumptions. The City's proportion of the net pension asset was based on a projection of the City's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2021 (measurement date), the City's proportion was 0.0405% which was an increase of 0.0035% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the City recognized pension expense of \$322,534. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 197,450	\$ -
Changes of assumptions	389,924	-
Net difference between projected and actual earnings on pension plan investments	-	886,717
Changes in proportion and differences between employer contributions and proportionate share of contributions	129,871	13,024
Employer contributions subsequent to the measurement date	359,323	-
Total	<u>\$ 1,076,568</u>	<u>\$ 899,741</u>

\$359,323 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as an increase of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023	\$ 103,693
2024	27,548
2025	(42,395)
2026	(271,341)
2027	-
Thereafter	<u>-</u>

Actuarial Assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation	2.5 percent
Salary Increases	3.25 to 8.25 percent, including inflation and productivity factor of 3.25%
Investment rate of return	6.5 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income expectations of forward yields projected and interpolated for multiple tenor and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates for each major asset class as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100.0%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2021 asset, liability, and investment policy study for the North Carolina retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension asset to changes in the discount rate. The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the City's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
City's proportionate share of the net pension liability (asset)	\$ 2,409,297	\$ 620,646	\$ (851,310)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

1. *Plan Description.*

The City of Southport administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the City's qualified sworn law enforcement officers. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full time law enforcement officers of the City are covered by the Separation Allowance. At December 31, 2020, the Separation Allowance's membership consisted of:

Retirees receiving benefits	1
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	13
Total	<u>14</u>

2. *Summary of Significant Accounting Policies:*

Basis of Accounting. The City has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB 73.

3. *Actuarial Assumptions*

The entry age actuarial cost method was used in the December 31, 2020 valuation. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	2.25 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2020.

Mortality Rates are based on the Pub-2010 amount-weighted tables, projected from 2010 using generational improvement with Scale MP-2019.

4. *Contributions.*

The City is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The City's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by employees. The City's paid \$13,591 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the City reported a total pension liability of \$507,470. The total pension liability was measured as of December 31, 2021 based on a December 31, 2020 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2021 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2022, the City recognized pension expense of \$81,687.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 156,703	\$ 25,065
Changes of assumptions	59,307	12,505
City benefit payments and plan administrative expense made subsequent to the measurement date	7,181	-
Total	\$ 223,191	\$ 37,570

\$7,181 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023	\$ 55,821
2024	50,034
2025	41,378
2026	18,881
2027	12,326
Thereafter	-

Sensitivity of the City's total pension liability to changes in the discount rate. The following presents the City's total pension liability calculated using the discount rate of 2.25 percent, as well as what the City's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) and 1-percentage-point higher (3.25 percent) than the current rate.

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total pension liability	\$ 541,671	\$ 507,470	\$ 475,634

**Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance**

	2022
Beginning balance	\$ 409,347
Service Cost	24,554
Interest on the total pension liability	7,777
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	89,292
Changes of assumptions or other inputs	(10,681)
Benefit payments	(12,819)
Other changes	-
Net Change	98,123
Ending balance of the total pension liability	\$ 507,470

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study completed by the Actuary for the Local Government Employees' Retirement System for the five year period ending December 31, 2019.

c. Volunteer Firefighters' Supplemental Retirement Plan

1. Plan Description

The City of Southport administers a public employee retirement system, the Volunteer Firefighters Retirement Plan (the Plan), a single-employer defined benefit pension plan that provides retirement benefits to the City's qualified volunteer firefighters age 55 and over, who have completed at least 20 years of service with the City of Southport. The annual benefit is equal to \$100 per month. Members with 20 years of service can continue to work and accrue a greater benefit while continuing to receive monthly payments. For each additional year employed with the City beyond 20 years, a Firefighter's benefit will increase by \$5 per month.

All volunteer firefighters of the City are covered by the Plan. At the December 31, 2020 valuation, the plans membership consisted of:

Retiree receiving benefits	14
Terminated plan members entitled to but not yet receiving benefits	1
Active Plan members	49
Total	<u>64</u>

2. Summary of Significant Accounting Policies

Basis of Accounting - The City has chosen to fund the Plan on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The volunteer Firefighters Supplemental Retirement Plan has no assets accumulated in a trust that meet the following criteria which are outlined in GASB Statement 73.

3. Actuarial Assumptions

The entry age normal actuarial cost method was used in the December 31, 2020 valuation. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases	Not applicable
Discount Rate	2.25 Percent

The discount rate is based on the yield of the bond buyer General Obligation 20-year Municipal Bond Index Rate at December 31, 2020.

Mortality Rates are based on the Pub-2010 amount-weighted tables, projected from 2010 using generational improvement with Scale MP-2019.

4. Contributions

The retirement benefits were established by Board Action. The Board has chosen to fund the benefit payments and administrative costs on a pay as you go basis through the appropriations made in the General Fund operating budget. There were no contributions made by employees. The City's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The City paid \$52,673 as benefits came due for the reporting period.

5. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At June 30, 2022, the City reported a total pension liability of \$817,018. The total pension liability was measured as of December 31, 2021 based on a December 31, 2020 actuarial valuation. For the year ended June 30, 2022, the City recognized pension expense of \$58,746.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 62,226
Changes of assumptions	190,205	90,782
City benefits payments and plan and plan administrative expense made subsequent to the measurement date	27,460	-
	<u>\$ 217,665</u>	<u>\$ 153,008</u>

\$27,460 was reported as deferred outflows of resources related to pensions resulting from benefit payments made subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2023	\$ 3,475
2024	3,475
2025	3,475
2026	3,475
2027	3,475
Thereafter:	19,822

6. Sensitivity of the City's Total Pension liability to changes in Discount Rate

The following presents the City's total pension liability calculated using the discount rate of 2.25% as well as what the City's total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25 percent) or 1 percent point higher (3.25 percent) than the current rate:

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total Pension Liability	\$ 965,683	\$ 817,081	\$ 699,778

Schedule of Changes in Total Pension Liability
Volunteer Firefighters' Supplemental Retirement Plan

	<u>2022</u>
Beginning Balance	\$ 817,081
Service Cost	51,820
Interest on the total pension liability	15,541
Change of benefit terms	-
Differences between expected and actual experience in the measurement of total pension liability	(43,704)
Changes of assumptions and inputs	(23,720)
Benefit payments	-
Other Charges	-
Ending balance of the total pension liability	<u>\$ 817,018</u>

The plan currently uses mortality tables that vary by age and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies the cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five year period ending December 31, 2019.

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions

Following is information related to the proportionate share and pension expense for all pension plans:

	<u>LGERS</u>	<u>LEOSSA</u>	<u>VFSRP</u>	<u>TOTAL</u>
Pension Expense	\$ 322,534	\$ 81,687	\$ 58,746	\$ 462,967
Pension Liability	620,646	507,470	817,018	1,945,134
Proportionate share of the net Pension Liability	0.04047%	n/a	n/a	

Deferred Outflows of Resources

Differences between expected and actual experience	197,450	156,703	-	354,153
Changes of assumptions	389,924	59,307	190,205	639,436
Net difference between projected and actual earnings on plan investments	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	129,871	-	-	129,871
Benefit payments and administrative costs paid subsequent to the measurement date	359,323	7,181	27,460	393,964
Total	<u>\$ 1,076,568</u>	<u>\$ 223,191</u>	<u>\$ 217,665</u>	<u>\$ 1,517,424</u>

Deferred Inflows of Resources

Differences between expected and actual experience	\$ -	\$ 25,065	\$ 62,226	\$ 87,291
Changes of assumptions	-	12,505	90,782	103,287
Changes in proportion and differences between contributions and proportionate share of contributions	13,024	-	-	13,024
Total	<u>\$ 899,741</u>	<u>\$ 37,570</u>	<u>\$ 153,008</u>	<u>\$ 1,090,319</u>

d. Supplemental Retirement Income Plan

Plan Description. The City contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the City. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the City to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. The City has elected to contribute five percent for non-law enforcement employees. Also, the employees may make voluntary contributions to the plan. Contributions for the year ended June 30, 2022 were \$204,965 for nonlaw and \$41,089 for law, with no amounts forfeited.

e. Other Post-Employment Benefits - Retiree's Health Care Plan

Healthcare Benefits

Plan Description. According to City personnel policy and City resolution on September 11, 2003, the City provides postretirement health and dental care benefits to retirees of the City who meet the following requirements:

- (1) Employees retiring with ten years of continuous service with Southport may continue in the City's group health and dental plan, if allowed by the plan provider, with the premium for the employee's coverage paid at 50% by the City, and 50% by the employee. Family or spouse coverage premiums shall be paid 100% by the employee.
- (2) Employees retiring with twenty years of continuous service with Southport may continue in the City's group health and dental plan, if allowed by the plan provider, with the City paying 100% of the premium for the employee's coverage and the employee paying 100% of the premium for family or spouse coverage.

When the employee becomes eligible for Medicare, such coverage in the City's group plan will be the Medicare supplement, if offered by the plan provider.

On March 14, 2013, the above policy was changed to state that the City would not provide retiree insurance to any employee who began creditable service in the retirement system as a City of Southport employee after March 14, 2013 or who is hired as a City employee after March 14, 2013.

The Retiree Health Plan does not issue a publicly available financial report.

Membership of the Plan consisted of the following at June 30, 2021, the date of the last actuarial valuation:

Inactive employees or Beneficiaries Currently Receiving Benefits	25
Inactive Members Entitled to but not Receiving Benefits	0
Active Employees	59
Total	<u>84</u>

Total OPEB Liability

The City's total OPEB liability of \$5,873,703 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Real wage growth	0.75 percent
Wage Inflation	3.25 percent
Salary increases	
General employees	3.25% - 8.41%
Law Enforcement employees	3.25% - 7.90%
Discount rate	2.16 percent
Healthcare cost trend rate	
Pre-Medicare	7.00% for 2021 decreasing to an ultimate rate of 4.5% by 2031
Medicare	5.125% for 2021 decreasing to an ultimate rate of 4.5% by 2024
Dental	3.50%

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of the measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2021	\$ 5,644,453
Changes for the year	
Service cost	202,551
Interest	127,506
Changes of benefit terms	-
Differences between expected and actual experience	(124,411)
Changes in assumptions or other inputs	179,488
Benefit payments	(155,884)
Net changes	<u>229,250</u>
Balance at June 30, 2022	<u><u>\$ 5,873,703</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.21% to 2.16%.

Mortality rates were based on the Pub-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019.

Sensitivity of the Total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 percent) and 1-percentage-point higher (3.16 percent).

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 6,997,144	\$ 5,873,703	\$ 4,999,956

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	\$ 4,949,328	\$ 5,873,703	\$ 7,082,682

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized OPEB expense of \$402,479. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,492	\$ 285,115
Changes of assumptions	840,482	81,856
Benefit payments and administrative costs made subsequent to the measurement date	99,491	-
Total	\$ 947,465	\$ 366,971

\$99,491 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement period ended June 30:		
2023	\$	93,504
2024		93,504
2025		130,755
2026		154,063
2025		9,177
Thereafter		-

2. Other Employment Benefits

The City has also elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest month's salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. Because all death benefit payments are made from the Death Benefit Plan and not by the City, the City does not determine the number of eligible participants. The City has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers.

3. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		
LGERS	\$ 197,450	\$ -
LEOSSA	156,703	25,065
VFSR	-	62,226
OPEB	7,492	285,115
Changes of assumptions		
LGERS	389,924	-
LEOSSA	59,307	12,505
VFSR	190,205	90,782
OPEB	840,481	81,856

3. Deferred Outflows and Inflows of Resources (continued)

Difference between projected and actual investment		
LGERS	-	886,716
Change in proportion and difference between employer contributions and proportionate share of contributions		
LGERS	129,871	13,024
Contributions to pension plan in current fiscal year		
LGERS	359,323	-
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	7,181	-
Benefit payments/administration costs paid subsequent to the measurement date (VFSR)	27,460	-
Benefit payments/administration costs paid subsequent to the measurement date (OPEB)	99,491	-
Bond Deposits (General)	-	2,625
Prepaid Property Taxes (General)	-	10,120
Taxes receivable, net (General, on General Fund Balance Sheet)	-	28,959
Total	<u>\$ 2,464,888</u>	<u>\$ 1,498,993</u>

4. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in three self-funded risk-financing pools administered by the North Carolina League of Municipalities. Through these pools, the City obtains general liability and auto liability coverage of \$1 million per occurrence, property coverage up to the total insured values of the property policy, worker's compensation coverage up to statutory limits, and employee health coverage. The liability and property exposures are reinsured through commercial carriers for claims in excess of retentions as selected by the Board of Trustees each year. Stop loss insurance is purchased by the Board of Trustees to protect against large medical claims that exceed certain dollar cost levels. Specific information on the limits of the reinsurance, excess and stop loss policies purchased by the Board of Trustees can be obtained by contracting the Risk Management Services Department of the NC League of Municipalities. The pools are audited annually by certified public accountants, and the audited financial statements are available to the City upon request.

The City carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years.

The City does not carry flood insurance. There are only three structures in the flood plain, the sewer plant and two pump stations. The pump stations have been elevated and made flood proof. The Sewer plant is below ground and cannot be insured. The City does not believe that separate flood insurance is necessary.

In accordance with G.S. 159-29, the City's employees that have access to \$100 or more at any given time of the City's funds are performance bonded through a commercial surety bond. The Finance officer and tax collector are each individually bonded for \$100,000 and \$50,000, respectively. The remaining employees that have access to funds are bonded under a blanket bond for \$25,000.

5. Claims and Judgements

According to the City Attorney and City management at June 30, 2021, the City was a defendant to various lawsuits, including one suit involving impact fees. The expected settlement amount of the suit is \$310,000 which was recorded as a liability in the financial statements.

6. Long-Term Obligations

a. Leases

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. . For additional information, refer to the disclosures below.

On 02/01/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$28,444.31. As of 06/30/2022, the value of the lease liability is \$26,095. City of Southport, NC is required to make monthly fixed payments of \$482. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$29,239 with accumulated amortization of \$2,437 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,259.

On 02/01/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$28,372. As of 06/30/2022, the value of the lease liability is \$26,028. City of Southport, NC is required to make monthly fixed payments of \$480. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$29,025 with accumulated amortization of \$2,419 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,238.

On 02/28/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$28,690. As of 06/30/2022, the value of the lease liability is \$26,775. City of Southport, NC is required to make monthly fixed payments of \$485.39. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$29,350 with accumulated amortization of \$1,972 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,238.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$26,126. As of 06/30/2022, the value of the lease liability is \$20,013. City of Southport, NC is required to make monthly fixed payments of \$517. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$26,126 with accumulated amortization of \$6,147 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,018.

On 07/01/2021, City of Southport, NC entered into a 50 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$24,655. As of 06/30/2022, the value of the lease liability is \$18,770. City of Southport, NC is required to make monthly fixed payments of \$497. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$24,655 with accumulated amortization of \$5,917 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,595.

On 07/01/2021, City of Southport, NC entered into a 37 month lease as Lessee for the use of Water & Sewer. An initial lease liability was recorded in the amount of \$20,521. As of 06/30/2022, the value of the lease liability is \$13,882. City of Southport, NC is required to make monthly fixed payments of \$557. The lease has an interest rate of 0.2850%. The value of the right to use asset as of 06/30/2022 of \$20,521 with accumulated amortization of \$6,655 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,065.

On 02/28/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Streets. An initial lease liability was recorded in the amount of \$28,460. As of 06/30/2022, the value of the lease liability is \$26,561. City of Southport, NC is required to make monthly fixed payments of \$482. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$28,460 with accumulated amortization of \$1,912 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,202.

On 01/04/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$39,933. As of 06/30/2022, the value of the lease liability is \$36,099. City of Southport, NC is required to make monthly fixed payments of \$666. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$39,933 with accumulated amortization of \$3,869 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$3,158.

On 01/04/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$37,020. As of 06/30/2022, the value of the lease liability is \$33,466. City of Southport, NC is required to make monthly fixed payments of \$618. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$37,020 with accumulated amortization of \$3,587 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,484.

On 12/16/2021, City of Southport, NC entered into a 60 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$44,555. As of 06/30/2022, the value of the lease liability is \$39,843. City of Southport, NC is required to make monthly fixed payments of \$748. The lease has an interest rate of 0.5820%. The value of the right to use asset as of 06/30/2022 of \$44,555 with accumulated amortization of \$4,787 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$4,022.

On 02/01/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$41,675. As of 06/30/2022, the value of the lease liability is \$38,232. City of Southport, NC is required to make monthly fixed payments of \$706. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$41,675 with accumulated amortization of \$3,473 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$8,041.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,219. As of 06/30/2022, the value of the lease liability is \$26,979. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,219 with accumulated amortization of \$8,287 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$7,953.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,219. As of 06/30/2022, the value of the lease liability is \$26,979. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,219 with accumulated amortization of \$8,287 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$7,953.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,526. As of 06/30/2022, the value of the lease liability is \$27,167. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,526 with accumulated amortization of \$8,359 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$8,061.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,219. As of 06/30/2022, the value of the lease liability is \$26,979. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,219 with accumulated amortization of \$8,287 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$8,061.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,219. As of 06/30/2022, the value of the lease liability is \$26,979. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,219 with accumulated amortization of \$8,287 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$7,953.

On 07/01/2021, City of Southport, NC entered into a 47 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$33,637. As of 06/30/2022, the value of the lease liability is \$25,092. City of Southport, NC is required to make monthly fixed payments of \$721. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$33,637 with accumulated amortization of \$8,588 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$8,061.

On 07/01/2021, City of Southport, NC entered into a 51 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$35,219. As of 06/30/2022, the value of the lease liability is \$26,979. City of Southport, NC is required to make monthly fixed payments of \$697. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$35,219 with accumulated amortization of \$8,287 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$7,953.

On 07/01/2021, City of Southport, NC entered into a 47 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$38,000. As of 06/30/2022, the value of the lease liability is \$28,347. City of Southport, NC is required to make monthly fixed payments of \$814.98. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$38,000 with accumulated amortization of \$9,702 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$1,675.

On 07/01/2021, City of Southport, NC entered into a 47 month lease as Lessee for the use of Police. An initial lease liability was recorded in the amount of \$38,401. As of 06/30/2022, the value of the lease liability is \$28,646. City of Southport, NC is required to make monthly fixed payments of \$824. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$38,401 with accumulated amortization of \$9,804 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$1,695.

On 07/01/2021, City of Southport, NC entered into a 48 month lease as Lessee for the use of Planning/Inspection. An initial lease liability was recorded in the amount of \$27,456. As of 06/30/2022, the value of the lease liability is \$20,628. City of Southport, NC is required to make monthly fixed payments of \$577. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$27,456 with accumulated amortization of \$6,864 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,140.

On 07/01/2021, City of Southport, NC entered into a 48 month lease as Lessee for the use of Planning/Inspection. An initial lease liability was recorded in the amount of \$27,455.87. As of 06/30/2022, the value of the lease liability is \$20,627.60. City of Southport, NC is required to make monthly fixed payments of \$576.68. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$27,455.87 with accumulated amortization of \$6,863.97 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,140.16.

On 12/16/2021, City of Southport, NC entered into a 60 month lease as Lessee for the use of Parks & Rec. An initial lease liability was recorded in the amount of \$32,981. As of 06/30/2022, the value of the lease liability is \$29,462. City of Southport, NC is required to make monthly fixed payments of \$553. The lease has an interest rate of 0.5820%. The value of the right to use asset as of 06/30/2022 of \$32,981 with accumulated amortization of \$3,543 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$6,021.

On 02/28/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Garage. An initial lease liability was recorded in the amount of \$28,690. As of 06/30/2022, the value of the lease liability is \$26,775. City of Southport, NC is required to make monthly fixed payments of \$485. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$28,690 with accumulated amortization of \$1,928 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,238.

On 07/01/2021, City of Southport, NC entered into a 42 month lease as Lessee for the use of Garage. An initial lease liability was recorded in the amount of \$21,157. As of 06/30/2022, the value of the lease liability is \$15,138. City of Southport, NC is required to make monthly fixed payments of \$507. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$21,157 with accumulated amortization of \$6,045 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,315.

On 07/01/2021, City of Southport, NC entered into a 50 month lease as Lessee for the use of Electric. An initial lease liability was recorded in the amount of \$27,697. As of 06/30/2022, the value of the lease liability is \$21,086. City of Southport, NC is required to make monthly fixed payments of \$559. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$27,697 with accumulated amortization of \$6,647 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,243.

On 12/16/2021, City of Southport, NC entered into a 60 month lease as Lessee for the use of Building & Grounds. An initial lease liability was recorded in the amount of \$24,444.68. As of 06/30/2022, the value of the lease liability is \$21,836.17. City of Southport, NC is required to make monthly fixed payments of \$409.79. The lease has an interest rate of 0.5820%. The value of the right to use asset as of 06/30/2022 of \$24,444.68 with accumulated amortization of \$2,626.29 is included with Vehicles on the Lease Class activities table found below.

On 12/16/2021, City of Southport, NC entered into a 60 month lease as Lessee for the use of Building & Grounds. An initial lease liability was recorded in the amount of \$24,445. As of 06/30/2022, the value of the lease liability is \$21,836. City of Southport, NC is required to make monthly fixed payments of \$410. The lease has an interest rate of 0.5820%. The value of the right to use asset as of 06/30/2022 of \$24,445 with accumulated amortization of \$2,626 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$4,404.

On 01/04/2022, City of Southport, NC entered into a 60 month lease as Lessee for the use of Building & Grounds. An initial lease liability was recorded in the amount of \$28,249. As of 06/30/2022, the value of the lease liability is \$25,537. City of Southport, NC is required to make monthly fixed payments of \$471. The lease has an interest rate of 0.6360%. The value of the right to use asset as of 06/30/2022 of \$28,249 with accumulated amortization of \$2,737 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$4,878.

On 07/01/2021, City of Southport, NC entered into a 43 month lease as Lessee for the use of Building & Grounds. An initial lease liability was recorded in the amount of \$18,602. As of 06/30/2022, the value of the lease liability is \$13,434. City of Southport, NC is required to make monthly fixed payments of \$436. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$18,602 with accumulated amortization of \$5,191 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$4,575.

On 07/01/2021, City of Southport, NC entered into a 49 month lease as Lessee for the use of Animal Control. An initial lease liability was recorded in the amount of \$24,208. As of 06/30/2022, the value of the lease liability is \$18,311. City of Southport, NC is required to make monthly fixed payments of \$498. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$24,208 with accumulated amortization of \$5,928 is included with Vehicles on the Lease Class activities table found below. The lease has a guaranteed residual value payment of \$5,564.

On 07/01/2021, City of Southport, NC entered into a 42 month lease as Lessee for the use of Administration. An initial lease liability was recorded in the amount of \$24,048. As of 06/30/2022, the value of the lease liability is \$17,207. City of Southport, NC is required to make monthly fixed payments of \$577. The lease has an interest rate of 0.4170%. The value of the right to use asset as of 06/30/2022 of \$24,048 with accumulated amortization of \$6,871 is included with Vehicles on the Lease Class activities table found below.

<u>Asset Class</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Vehicles	\$ 981,651	\$ 178,933	\$ 802,718
Total	\$ 981,651	\$ 178,933	\$ 802,718

Annual debt service requirements to maturity for the City's leases are as follows:

Year Ending June 30	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		
	Principal	Interest	Principal	Interest	Total
2023	\$ 180,298	\$ 2,802	\$ 42,225	\$ 697	\$ 226,022
2024	181,146	1,954	42,430	493	226,023
2025	170,948	1,109	36,502	294	208,853
2026	79,147	460	20,900	129	100,636
2027	37,603	76	10,592	23	48,294
	<u>\$ 649,142</u>	<u>\$ 6,401</u>	<u>\$ 152,649</u>	<u>\$ 1,636</u>	<u>\$ 809,828</u>

a. Installment Purchases

In June 2009, the City obtained \$3,784,000 in installment notes to finance the construction of a new fire station. The installment agreements required principal payments beginning in the fiscal year 2011 with an interest rate of 4.490%. Effective with the July 2014 payment, these notes were refinanced reducing the interest rate to 2.85% while annual payments remain the same. In the event of default BB&T may a) declare the unpaid principal components of the installment payments immediately due and payable; b) proceed by appropriate court action to enforce the Borrower's performance of the applicable covenants of this agreement or to recover for the breach thereof; c) as provided in the Project Fund Agreements, require BB&T to pay over any balance remaining in the Project Fund to be applied against outstanding Required Payments in any manner BB&T may reasonably deem appropriate; and d) avail itself of all available remedies under this Agreement, including execution as provided, and recovery of attorneys' fees and other expenses. The property is held as collateral while the debt is outstanding.

On October 10, 2017, the City entered into a financing agreement of \$450,000 for the purchases of a Rosenbauer fire truck. The agreement required principal payments of \$95,388 annually for five years with an interest rate of 1.97%. In the event of default BB&T may a) declare the unpaid principal components of the installment payments immediately due and payable; b) proceed by appropriate court action to enforce the Borrower's performance of the applicable covenants of this agreement or to recover for the breach thereof; c) as provided in the Project Fund Agreements, require BB&T to pay over any balance remaining in the Project Fund to be applied against outstanding Required Payments in any manner BB&T may reasonably deem appropriate; and d) avail itself of all available remedies under this Agreement, including execution as provided, and recovery of attorneys' fees and other expenses. The truck is held as collateral while the debt is outstanding.

On November 14, 2019, the City entered into a financing agreement of \$200,000 for the purchases of two ambulances. The agreement required principal and interest payments of \$26,363 semi annually for five years with an interest rate of 2.39%. In the event of default BB&T may a) declare the unpaid principal components of the installment payments immediately due and payable; b) proceed by appropriate court action to enforce the Borrower's performance of the applicable covenants of this agreement or to recover for the breach thereof; c) as provided in the Project Fund Agreements, require BB&T to pay over any balance remaining in the Project Fund to be applied against outstanding Required Payments in any manner BB&T may reasonably deem appropriate; and d) avail itself of all available remedies under this Agreement, including execution as provided, and recovery of attorneys' fees and other expenses. The ambulances are held as collateral while the debt is outstanding.

On October 15, 2021, the City entered into a financing agreement of \$824,210 for the purchases of two fire trucks. The agreement required principal and interest payments of \$171,930 annually for five years with an interest rate of 1.42%. In the event of default Truist Bank may a) declare the unpaid principal components of the installment payments immediately due and payable; b) proceed by appropriate court action to enforce the Borrower's performance of the applicable covenants of this agreement or to recover for the breach thereof; c) as provided in the Project Fund Agreements, require Truist Bank to pay over any balance remaining in the Project Fund to be applied against outstanding Required Payments in any manner Truist Bank may reasonably deem appropriate; and d) avail itself of all available remedies under this Agreement, including execution as provided, and recovery of attorneys' fees and other expenses. The fire trucks are held as collateral while the debt is outstanding.

Annual debt service payments of the installment purchase as of June 30, 2022, including \$239,028 of interest is as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 494,156	\$ 58,226
2024	377,753	47,485
2025	354,009	39,474
2026	356,350	31,742
2027	358,723	23,976
2028-2032	567,600	38,125
Total	<u>\$ 2,508,591</u>	<u>\$ 239,028</u>

b. Revolving Loans

In March 2005, the City entered into a \$1,377,975 revolving loan from the North Carolina Environmental Management Commission for the improvement of the City's wastewater treatment facilities. The revolving loan requires biannual interest payments due on November 1 and May 1 and an annual principal payment due on May 1; interest is at 2.205%. In the event of default the unit may be required to prepay the note in whole and any further commitment of funds may be withdrawn. The loan is secured by the revenues of the Project or benefited system.

On December 7, 2009, the City received a federal revolving loan (ARRA) from the Water Infrastructure Fund and Grant Program through the North Carolina Department of Environmental and Natural Resources for enhancement of the wastewater collection system. The total of this loan is \$1,404,695. There is a principal forgiveness of fifty percent of this loan totaling \$702,347. Equal payments of \$35,117 were made on the balance annually starting on May 1, 2012. There is no interest on this loan. In the event of default the unit may be required to prepare the whole note. The loan is secured by the revenues of the Project or benefited system.

Annual debt service requirements to maturity for the revolving loans are as follows:

Year Ending June 30	Business-type Activities	
	Principal	Interest
2023	103,401	6,023
2024	103,401	4,517
2025	103,401	3,011
2026	103,401	1,506
2027	35,117	-
2027-2031	140,470	-
	<u>\$ 589,191</u>	<u>\$ 15,057</u>

c. Changes in Long-Term Liabilities

A summary of changes in long-term obligations follows:

	Balance July 01, 2021	Increases	Decreases	Balance June 30, 2022	Current Portion of Balance
Governmental activities:					
Direct Placement and Direct					
Borrowing Installment purchases	\$ 2,015,301	\$ 824,210	\$ 330,920	\$ 2,508,591	\$ 494,156
Leases	-	795,039	145,897	649,142	180,298
Compensated absences	206,956	8,181	-	215,137	53,784
Net pension liability (LGERS)	916,507	-	486,401	430,106	-
Total pension liability (FIRE)	817,081	-	63	817,018	-
Total pension liability (LEOSSA)	409,347	98,123	-	507,470	-
Total OPEB Liability	3,971,553	161,305	-	4,132,858	-
Total Governmental	<u>\$ 8,336,745</u>	<u>\$ 1,886,858</u>	<u>\$ 963,281</u>	<u>\$ 9,260,322</u>	<u>\$ 728,238</u>

Business-type activities:**Electric Fund**

Leases	\$	-	\$	27,697	\$	6,611	\$	21,086	\$	6,704
Compensated absences		7,434		973		-		8,407		2,102
Net pension liability (LGERS)		144,954		-		76,929		68,025		-
Total OPEB Liability		494,788		20,096		-		514,884		-
Total Electric Fund	\$	647,176	\$	48,766	\$	83,540	\$	612,402	\$	8,806

Water and Sewer Fund

Revolving Loans	\$	692,589	\$	-	\$	103,401	\$	589,188	\$	103,401
Leases		-		158,916		27,069		131,847		35,521
Compensated absences		17,669		-		2,347		15,322		3,831
Net pension liability (LGERS)		261,065		-		138,550		122,515		-
Total OPEB Liability		1,178,111		47,850		-		1,225,961		-
Total Water Fund	\$	2,149,434	\$	206,766	\$	271,367	\$	2,084,833	\$	142,753
Total Business-type	\$	2,796,610	\$	255,532	\$	354,907	\$	2,697,235	\$	151,558

Compensated absences and OPEB liability have typically been liquidated in the General Fund. Compensated absences are accounted for on a LIFO basis.

At June 30, 2022, the City of Southport had a legal debt margin of \$86,553,282.

C. Interfund Balances and Activity

Balances due to/from other funds at June 30, 2022 consist of the following:

Due to the General Fund for capital expenditures paid for:

Taylor Field Park Part F- Phase 1 \$ 175,767

The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers to/from other funds at June 30, 2022, consist of the following:

Transfer from the Water Sewer Fund to the Howe Street Sewer Replacement Fund
to close out the project \$ -

Transfers are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts providing matching funds for various grant programs. Current transfers to the Howe Street Sewer Replacement Fund from the Water Sewer Fund were to meet project expenditures and close out the project.

D. Contracts

1. Electric Maintenance Contract and Billing/Collections Contract

The City of Southport has awarded a contract to Brunswick Electric Membership Corporation for the operation and maintenance of the Electric Distribution System and electric customer account services. The contract is for a five-year term beginning on July 1, 2017 and ending June 30, 2022. The initial cost to the City under the contract was \$11.4001 per meter per month for the operation and maintenance and \$5.2215 per meter per month for the customer account services. Effective each July 1, under the contract the annual fee will be adjusted based on the increase in the Consumer Price Index and City customer growth. Non-basic operations and maintenance service such as power restoration after catastrophic events, system improvements and upgrades, and system extension are to be provided on a cost-plus basis. The cost of non-basic service will be based on cost of materials, equipment and labor. System additions and extensions are to be approved by the City. For the year ended June 30, 2022, the City payments under this contract totaled \$877,940.

E. Net Investment in Capital Assets

	<u>Business-Type</u>			<u>Total Business</u>
	<u>Governmental</u>	<u>Water/Sewer</u>	<u>Electric</u>	<u>Type</u>
Capital Assets	\$ 14,829,025	\$ 16,230,549	\$ 11,217,283	\$ 27,447,832
Right to Use Assets	648,299	133,369	21,050	154,419
less: long-term debt	(3,157,733)	(721,035)	(21,086)	(742,121)
add: unexpended debt proceeds	-	-	-	-
Net Investment in Capital Assets	\$ 12,319,591	\$ 15,642,883	\$ 11,217,247	\$ 26,705,711

F. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total Fund Balance - General Fund	\$ 7,195,398
Less restricted for:	
Stabilization by State statute	852,935
Streets (Powell Bill)	173,243
Appropriated Fund Balance in 2023 Budget	-
Committed for fire protection	14,945
Remaining Fund Balance	\$ 6,154,275

Outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end. At June 30, 2022 the City had outstanding encumbrances of \$57,071 in the General Fund.

V. Jointly Governed Organizations

A. North Carolina Eastern Municipal Power Agency

The City is a member of the North Carolina Eastern Municipal Power Agency (Agency). The Agency was formed to enable municipalities that own electric distribution systems to finance, construct, own, operate, and maintain generation and transmission facilities. Each participating government appoints one commissioner to the Agency's governing board. The twenty-one members, who receive power from the Agency, have signed power sales agreements to purchase a specified share of the power generated by the Agency. Except for the power purchase requirements, no local government participant has any obligation, entitlement, or residual interest. The City's purchases of power for the fiscal year ended June 30, 2022 were \$4,830,159.

B. Cape Fear Council of Governments

The City, in conjunction with four counties and forty other municipalities established the Cape Fear Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. Dues in the amount of \$0 were paid to the Council during the fiscal year ended June 30, 2022.

C. Brunswick County Airport Commission

The City in conjunction with Brunswick County and the Town of Oak Island established the Brunswick County Airport Commission. The purpose of the Commission is to acquire land, establish, construct, own, control, lease, equip, improve, maintain, operate, and regulate airports or landing fields within the County and to provide and maintain an airport facility for the use of the general aviation public and to promote the economic development of Brunswick County. The City of Southport appoints one member to the Commission. The Town of Oak Island appoints two members as the result of the merger of the Town of Long Beach and the Town of Yaupon Beach. Brunswick County appoints a total of four members. The City is not obligated to furnish any funds to the Commission but has made contributions in prior years. During the year ended June 30, 2022, the City made no contributions to the Commission. The participating governments do not have any equity interest in the Commission, so no equity interest has been reflected in the financial statements at June 30, 2022. Complete financial information for the Airport Commission can be obtained from the Airport's administrative offices at 380 Long Beach Road, Southport, North Carolina 28461.

VI. Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

The City has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

VII. Significant Effects of Subsequent Events

Every year since 2018, there have been major hurricanes to strike the coast of Southeastern North Carolina. The infrastructure of the City suffered severe damage. Claims for damages have been filed with FEMA for damages of around three million dollars. All of the claims have not been settled as of the date of these financial statements. It is the opinion of City management that these claims will cover the losses suffered by the City. No allowance has been recorded in these financial statements.

Other events occurring after June 30, 2022 were evaluated by management on November 4, 2021 to ensure that any subsequent events that met the criteria for recognition and/or disclosure in these financial statements have been included. There were no additional subsequent events needing disclosure.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accepted accounting principles. Presentation conforms to requirements of the Local Government Commission in North Carolina.

Schedule of Proportionate Share of the Net Pension Asset - Local Government Employee's Retirement System

Schedule of Contributions - Local Government Employees' Retirement System

Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance

Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance

Schedule of Changes in Total Pension Liability - Volunteer Firefighters' Supplemental Retirement Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios

City of Southport
City of Southport's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Nine Fiscal Years

Local Government Employees' Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Southport's proportion of the net liability (asset) (%)	0.0405%	0.0370%	0.0320%	0.03651%	0.03576%
Southport's proportion of the net pension liability (asset) (\$)	\$ 620,646	\$ 1,322,525	\$ 874,168	\$ 866,142	\$ 546,314
Southport's covered payroll	\$ 3,103,894	\$ 2,809,085	\$ 2,364,012	\$ 2,228,199	\$ 2,000,892
Southport's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	20.00%	47.08%	36.98%	38.87%	27.30%
Plan fiduciary net position as a percentage of the total pension liability**	95.51%	88.61%	90.86%	91.63%	94.18%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
Southport's proportion of the net liability (asset) (%)	0.03179%	0.03025%	0.02832%	0.02880%	
Southport's proportion of the net pension liability (asset) (\$)	\$ 674,690	\$ 135,760	\$ (167,016)	\$ 347,151	
Southport's covered payroll	\$ 2,000,892	\$ 1,863,345	\$ 1,773,533	\$ 1,752,169	
Southport's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	33.72%	7.29%	-9.42%	19.81%	
Plan fiduciary net position as a percentage of the total pension liability**	91.47%	98.09%	102.64%	94.35%	

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

City of Southport
City of Southport's Contributions
Required Supplementary Information
Last Nine Fiscal Years

Local Government Employees' Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 359,323	\$ 321,389	\$ 256,871	\$ 187,871	\$ 171,008
Contributions in relation to the contractually required contribution	<u>359,323</u>	<u>321,389</u>	<u>256,871</u>	<u>187,871</u>	<u>171,008</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Southport's covered payroll	\$ 3,107,698	\$ 3,103,894	\$ 2,809,085	\$ 2,364,012	\$ 2,228,199
Contributions as a percentage of covered payroll	11.56%	10.35%	9.14%	7.95%	7.67%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
Contractually required contribution	\$ 160,063	\$ 135,756	\$ 133,568	\$ 126,372	
Contributions in relation to the contractually required contribution	<u>160,063</u>	<u>135,756</u>	<u>133,568</u>	<u>126,372</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Southport's covered payroll	\$ 2,164,697	\$ 2,000,892	\$ 1,863,345	\$ 1,773,533	
Contributions as a percentage of covered payroll	7.39%	6.78%	7.17%	7.13%	

City of Southport, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
Last Five Fiscal Years

	2022	2021	2020	2019	2018
Beginning balance	\$ 409,347	\$ 356,652	\$ 200,689	\$ 204,305	\$ 127,190
Service Cost	24,554	11,962	10,300	13,484	11,669
Interest on the total pension liability	7,777	11,418	7,072	6,253	4,662
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	89,292	(37,039)	141,477	(2,276)	61,353
Changes of assumptions or other inputs	(10,681)	79,173	9,933	(8,258)	12,250
Benefit payments	(12,819)	(12,819)	(12,819)	(12,819)	(12,819)
Other changes	-	-	-	-	-
Ending balance of the total pension liability	<u>\$ 507,470</u>	<u>\$ 409,347</u>	<u>\$ 356,652</u>	<u>\$ 200,689</u>	<u>\$ 204,305</u>

*The amounts presented for each fiscal year were determined as of the prior year ending December 31.

City of Southport, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered Payroll
Law Enforcement Officers' Special Separation Allowance
Last Five Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability	\$ 507,470	\$ 409,347	\$ 356,652	\$ 200,689	\$ 204,305
Covered Payroll	694,651	510,625	392,499	588,718	549,341
Total pension liability as a percentage of covered payroll	73.05%	80.17%	90.87%	34.09%	37.19%

Notes to the schedules:

The City of Southport has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

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City of Southport, North Carolina
Schedule of Changes in the Total Pension Liability
Firefighters' Supplemental Retirement Plan
Last Five Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 817,081	\$ 697,962	\$ 625,124	\$ 667,767	\$ 573,282
Service cost	51,820	38,094	33,124	36,691	24,438
Interest on the total pension liability	15,541	22,382	22,340	20,736	21,684
Changes on benefit terms	-	-	-	-	-
Difference between expected and actual experience in the measurement of the total pension liability	-	(47,564)	-	(28,860)	-
Changes of assumptions	(43,704)	129,007	40,174	(48,060)	71,418
Benefit payments	(23,720)	(22,800)	(22,800)	(23,150)	(23,055)
Other charges	-	-	-	-	-
Ending Balance of the total pension liability:	<u>\$ 817,018</u>	<u>\$ 817,081</u>	<u>\$ 697,962</u>	<u>\$ 625,124</u>	<u>\$ 667,767</u>

Notes to the statements:

The City of Southport has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 73 to pay related benefits.

City of Southport, North Carolina
Schedule of Changes in the Total OPEB Liability and Related Ratios
Last Five Fiscal Years

Total OPEB Liability	2022	2021	2020	2019	2018
Service cost	\$ 202,551	\$ 132,536	\$ 192,535	\$ 97,192	\$ 109,016
Interest	127,506	158,028	177,124	150,311	135,410
Changes in benefit terms	-	-	-	431,879	-
Differences between expected and actual experience in the measurement of the total pension liability	(124,411)	(4,157)	(370,197)	21,056	24,508
Changes of assumptions	179,488	1,054,545	(15,169)	(209,436)	(381,868)
Benefit payments	(155,884)	(156,763)	(153,229)	(166,608)	(160,683)
Other changes	-	-	-	-	-
Net change in total OPEB liability	229,250	1,184,189	(168,936)	324,394	(273,617)
Total OPEB liability - beginning	5,644,453	4,460,264	4,629,200	4,304,806	4,578,423
Total OPEB liability - ending	\$ 5,873,703	\$ 5,644,453	\$ 4,460,264	\$ 4,629,200	\$ 4,304,806
 Covered payroll	 \$ 2,850,283	 \$ 2,228,360	 \$ 2,228,360	 \$ 1,920,483	 \$ 989,080
Total OPEB liability as a percentage of covered payroll	206.07%	253.30%	200.16%	241.04%	435.23%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effect of changes in the discount rate of each period. The following are the discount rates used in each period:

	Rate
2018	3.56%
2019	3.89%
2020	3.50%
2021	2.21%
2022	2.16%

INDIVIDUAL FUND STATEMENTS AND SCHEDULES

This section contains additional information required by the
Local Government Commission in North Carolina

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City of Southport, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes			
Current year	\$ 3,000,380	\$ 3,099,094	\$ 98,714
Prior years	30,000	57,945	27,945
Motor vehicles taxes	164,567	194,851	30,284
Penalties and interest	11,404	22,047	10,643
Total	<u>3,206,351</u>	<u>3,373,937</u>	<u>167,586</u>
Other taxes and licenses			
Dog taxes	-	1,063	1,063
Privilege licenses	1,000	1,110	110
Itinerant peddler permit	-	150	150
Civil Penalties	600	758	158
Accommodation tax	120,000	228,933	108,933
Total	<u>121,600</u>	<u>232,014</u>	<u>110,414</u>
Unrestricted intergovernmental			
Local option sales tax	1,000,000	1,600,002	600,002
Beer and wine tax	18,000	16,109	(1,891)
ABC board profit distribution	400,000	595,603	195,603
Utility franchise tax	366,000	392,307	26,307
Total	<u>1,784,000</u>	<u>2,604,021</u>	<u>820,021</u>
Restricted intergovernmental			
Powell Bill allocation	108,500	136,978	28,478
Solid Waste disposal tax	2,000	5,379	3,379
ABC revenue for law enforcement	25,000	21,453	(3,547)
FEMA reimbursement	25,000	97,902	72,902
Fire district fees	1,280,754	1,281,167	413
Other miscellaneous grants	207,104	108,064	(99,040)
Total	<u>1,648,358</u>	<u>1,650,943</u>	<u>2,585</u>
Permits and fees			
Building permits	450,000	629,439	179,439
Fire inspection fees	21,000	11,186	(9,814)
Reinspection fees	1,500	510	(990)
Golf cart fees	5,000	8,755	3,755
Planning and zoning fees	14,000	61,031	47,031
Total	<u>491,500</u>	<u>710,921</u>	<u>219,421</u>

City of Southport, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Sales and Services			
Cemetery lot sales	-	20	20
Refuse collection fees	273,000	283,545	10,545
Rescue squad fees	230,000	233,066	3,066
Community building rent	71,250	134,666	63,416
Payment in lieu - recreation facilities	7,400	9,020	1,620
Tourism - visitor center sales	-	225	225
Recreation fees	25,000	28,910	3,910
Duke Energy Progress for fire department	75,000	50,000	(25,000)
Total	681,650	739,452	57,802
Investment earnings	40,070	24,995	(15,075)
Miscellaneous			
Insurance reimbursement	25,000	-	(25,000)
Donations - firemen's fund	142,499	98,903	(43,596)
Fire department response fees	20,000	56,097	36,097
Homeowners recovery fund	900	1,150	250
Police - shop with a cop	8,500	24,386	15,886
Special events - tourism	5,000	-	(5,000)
Sales - fixed assets	150,000	15,165	(134,835)
Miscellaneous	170,387	58,157	(112,230)
Total	522,286	253,858	(268,428)
Total Revenues	8,495,815	9,590,141	1,094,326
Expenditures:			
General Government:			
Board Expenses			
Salaries and benefits	29,720	28,733	987
Operating expenditures	124,009	124,344	(335)
Capital outlay	30,740	-	30,740
Total	184,469	153,077	31,392
Administration			
Salaries and benefits	121,382	115,918	5,464
Operating expenditures	116,000	76,101	39,899
Capital outlay	7,000	30,409	(23,409)
Total	244,382	222,428	21,954

City of Southport, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Finance			
Salaries and benefits	193,758	182,129	11,629
Operating expenditures	110,500	105,211	5,289
Total	304,258	287,340	16,918
Buildings and Grounds			
Salaries and benefits	683,764	591,656	92,108
Operating expenditures	337,770	230,873	106,897
Capital outlay	49,093	128,162	(79,069)
Total	1,070,627	950,691	119,936
Tourism			
Salaries and benefits	191,802	173,919	17,883
Operating expenditures	79,690	60,960	18,730
Capital outlay	25,000	26,148	(1,148)
Total	296,492	261,027	35,465
Community Building			
Salaries and benefits	90,650	68,503	22,147
Operating expenditures	58,000	39,927	18,073
Capital outlay	3,000	-	3,000
Total	151,650	108,430	43,220
City Garage			
Salaries and benefits	202,308	161,314	40,994
Operating expenditures	50,851	41,876	8,975
Capital outlay	19,443	64,469	(45,026)
Total	272,602	267,659	4,943
Total general government	2,524,480	2,250,652	273,828
Public Safety:			
Police			
Salaries and benefits	1,245,233	1,030,155	215,078
Operating expenditures	254,344	202,610	51,734
Capital outlay	135,725	594,860	(459,135)
Total	1,635,302	1,827,625	(192,323)

City of Southport, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Fire and Rescue Department			
Salaries and benefits	1,257,771	1,241,261	16,510
Operating expenditures	490,145	475,687	14,458
Capital outlay	882,314	881,292	1,022
Total	2,630,230	2,598,240	31,990
Code Enforcement			
Salaries and benefits	339,532	318,810	20,722
Operating expenditures	96,879	65,034	31,845
Capital outlay	13,900	67,656	(53,756)
Total	450,311	451,500	(1,189)
Animal Code Enforcement			
Salaries and benefits	78,386	75,960	2,426
Operating expenditures	22,860	16,986	5,874
Capital outlay	5,051	29,197	(24,146)
Total	106,297	122,143	(15,846)
Total public safety	4,822,140	4,999,508	(177,368)
Transportation			
Street			
Salaries and benefits	201,953	172,418	29,535
Operating expenditures	200,788	183,032	17,756
Capital outlay	104,225	65,978	38,247
Total	506,966	421,428	85,538
Powell Bill			
Operating expenditures	-	3,580	(3,580)
Capital outlay	185,919	40,268	145,651
Total	185,919	43,848	142,071
Total transportation	692,885	465,276	227,609
Environmental Protection			
Solid waste			
Contract services	280,917	277,133	3,784
Total environmental protection	280,917	277,133	3,784

City of Southport, North Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Annual Budget and Actual
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Cultural and recreational:			
Parks and recreation			
Salaries and benefits	319,335	285,720	33,615
Operating expenditures	169,568	144,107	25,461
Capital outlay	296,739	160,686	136,053
Total Cultural and Recreational	<u>785,642</u>	<u>590,513</u>	<u>195,129</u>
Debt service:			
Principal retirement	330,920	330,920	-
Interest and other charges	55,955	55,955	-
Total debt service	<u>386,875</u>	<u>386,875</u>	<u>-</u>
Total expenditures	<u>9,492,939</u>	<u>8,969,957</u>	<u>522,982</u>
Revenues over (under) expenditures	<u>(997,124)</u>	<u>620,184</u>	<u>1,617,308</u>
Other financing sources (uses):			
Appropriated fund balance	162,124	-	(162,124)
Proceeds of financing sources (uses)	835,000	1,619,249	784,249
Total other financing sources (uses)	<u>997,124</u>	<u>1,619,249</u>	<u>622,125</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>2,239,433</u>	<u>\$ 2,239,433</u>
Fund balance, beginning		<u>4,955,965</u>	
Fund balance, ending		<u>\$ 7,195,398</u>	

City of Southport, North Carolina
American Rescue Plan Act Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental:					
American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Appropriated fund balance	-	-	-	-	-
Transfer (to) from other funds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Revenues over expenditures and other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUNDS

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City of Southport, NC
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2022

	Capital Project Fund	Taylor Field Part F Grant Phase 1	Total Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 720,235	\$ -	\$ 720,235
Restricted cash	-	-	-
Taxes receivable (net)	-	-	-
Accounts receivable	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Prepaid expenses	-	-	-
Total assets	<u>\$ 720,235</u>	<u>\$ -</u>	<u>\$ 720,235</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 126,855	\$ 4,856	\$ 131,711
Payroll withholdings	-	-	-
Due to other funds	-	175,767	175,767
Total liabilities	<u>126,855</u>	<u>180,623</u>	<u>307,478</u>
DEFERRED INFLOWS OF RESOURCES			
Taxes Receivable	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Restricted:			
Capital Projects - Cultural and Recreational	593,380	-	593,380
Unassigned	-	(180,623)	(180,623)
Total fund balances	<u>593,380</u>	<u>(180,623)</u>	<u>412,757</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 720,235</u>	<u>\$ -</u>	<u>\$ 720,235</u>

City of Southport, NC
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Capital Project Fund	Taylor Field Part F Grant Phase 1	Total Non-Major Governmental Funds
Revenues:			
Restricted Intergovernmental	\$ -	\$ -	\$ -
Total revenues	-	-	-
Expenditures:			
Capital Outlay	606,620	128,923	735,543
Total expenditures	606,620	128,923	735,543
Revenues over (under) expenditures	(606,620)	(128,923)	(735,543)
Other financing sources (uses):			
Appropriated fund balance	-	-	-
Transfer from General Fund	-	-	-
Revenues over expenditures and other financing sources (uses)	\$ (606,620)	\$ (128,923)	\$ (735,543)

City of Southport, North Carolina
Capital Project Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Close Out Projects	Total to Date	Variance Positive (Negative)
Revenues:						
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Capital Outlay	1,200,000	-	606,620	(606,620)	-	593,380
Total expenditures	1,200,000	-	606,620	(606,620)	-	593,380
Revenues over (under) expenditures	(1,200,000)	-	(606,620)	606,620	-	(593,380)
Other financing sources (uses):						
Appropriated fund balance	-	-	-	-	-	-
Transfer from General Fund	1,200,000	1,200,000	-	(606,620)	593,380	-
Total other financing sources (uses)	1,200,000	1,200,000	-	(606,620)	593,380	-
Revenues over expenditures and other financing sources (uses)	\$ -	\$ 1,200,000	\$ (606,620)	\$ -	\$ 593,380	\$ (593,380)

City of Southport, North Carolina
Capital Project Fund- Taylor Field Part F Grant Phase 1
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental:					
Part F Grant	\$ 421,224	\$ -	\$ -	\$ -	\$ (421,224)
Total revenues	421,224	-	-	-	(421,224)
Expenditures:					
Capital Outlay	842,448	51,700	128,923	180,623	661,825
Total expenditures	842,448	51,700	128,923	180,623	661,825
Revenues over (under) expenditures	(421,224)	(51,700)	(128,923)	(180,623)	240,601
Other financing sources (uses):					
Appropriated fund balance	-	-	-	-	-
Transfer (to) from other funds	421,224	-	-	-	(421,224)
Total other financing sources (uses)	421,224	-	-	-	(421,224)
Revenues over expenditures and other financing sources (uses)	\$ -	\$ (51,700)	\$ (128,923)	\$ (180,623)	\$ (180,623)

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Electric Fund - This fund is used to account for the City's electric fund operations

Water and Sewer Fund - This fund is used to account for the City's water and sewer operations

City of Southport, North Carolina
Electric Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Operating revenues			
Electricity sales	\$ 7,508,445	\$ 7,743,679	\$ 235,234
Service Charges	25,200	34,456	9,256
Total charges for services	7,533,645	7,778,135	244,490
Other operating revenues			
Miscellaneous	5,000	34,572	29,572
Total operating revenues	7,538,645	7,812,707	29,572
Nonoperating revenues:			
FEMA Reimbursement	-	53,773	53,773
Interest on investments	300	97	(203)
Total nonoperating revenues	300	53,870	53,570
Total revenues	7,538,945	7,866,577	327,632
Expenditures:			
Salaries	306,150	296,625	9,525
Employee overtime	7,632	2,730	4,902
Professional services	30,700	6,500	24,200
Social security	24,004	21,979	2,025
Group insurance	80,405	63,308	17,097
Retirement	34,840	30,785	4,055
401(k) retirement supplement	15,308	13,486	1,822
Workers compensation insurance	5,265	1,246	4,019
Uniforms and protective gear	2,117	1,166	951
Telephone and postage	24,392	4,320	20,072
Utilities	1,280	1,219	61
Travel and training	15,000	819	14,181
Equipment maintenance	3,000	-	3,000
Vehicle maintenance	565	-	565
Gas, oil and tires	1,000	733	267
Departmental supplies	12,600	21,926	(9,326)
Utility sales tax	447,351	488,328	(40,977)
Power purchased	4,600,000	4,830,159	(230,159)
Billing contract	199,000	210,013	(11,013)
Contract servcies	65,410	47,793	17,617
Operations and maintenance contract	576,793	667,927	(91,134)
Install load management switches	91,875	25,954	65,921
Insurance and bonding	8,000	7,961	39
Contingency	135,742	57,543	78,199
Total expenditures	6,688,429	6,802,520	(114,091)

City of Southport, North Carolina
Electric Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Supplemental budget expenditures			
Capital outlay	893,565	503,426	390,139
Total supplemental expenditures	893,565	503,426	390,139
 Total expenditures	 7,581,994	 7,305,946	 276,048
 Excess of revenues over (under) expenditures	 (43,049)	 560,631	 603,680
 Other financing sources (uses):			
Appropriated fund balance	43,049	-	(43,049)
Lease liabilities issued	-	27,697	27,697
Transfer to other project funds			
Transfer to general fund	-	-	-
Total other financing sources (uses)	43,049	27,697	(15,352)
 sources (uses)	 \$ -	 588,328	 \$ 588,328
 Reconciliation from budgetary basis (modified accrual to full accrual:			
Revenues and other sources over expenditures and other uses		588,328	
 Reconciliation of modified accrual basis to full accrual basis:			
Depreciation		(419,623)	
Amortization		(6,647)	
Capital outlay		469,118	
Right to use lease asset		27,697	
Lease liabilities issued		(27,697)	
Lease principal payments		6,611	
Increase (Decrease) in deferred outflows of resources - pensions		23,557	
Increase (Decrease) in deferred outflows of resources - OPEB		(17,755)	
(Increase) Decrease in deferred inflows of resources - pension		(96,453)	
(Increase) Decrease in deferred inflows of resources - OPEB		(244)	
(Increase) Decrease in net pension liability		76,929	
(Increase) Decrease in net OPEB liability		(20,096)	
(Increase) Decrease in compensated absences		(973)	
City Contributions (Ex D-1a)		57,543	
Total reconciling items		71,967	
 Change in Net Position		 \$ 660,295	

City of Southport, North Carolina
NCDOT Improvement Program
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Close Out	Total to Date	Variance Positive (Negative)
Revenues:						
NCDOT Reimbursements	\$ 2,410,418	\$ 2,895,057	\$ -	\$ (2,895,057)	\$ -	\$ 484,639
City of Southport Contribution	76,310	-	57,543	(57,543)	-	(18,767)
Total charges for services	2,486,728	2,895,057	57,543	(2,952,600)	-	465,872
Expenditures:						
Capital Outlay	2,486,728	2,952,600	-	(2,952,600)	-	(465,872)
Total expenditures	2,486,728	2,952,600	-	(2,952,600)	-	(465,872)
Revenues over (under) expenditures	-	(57,543)	57,543	-	-	-
Other financing sources (uses):						
Appropriated fund balance	-	-	-	-	-	-
Transfer (to) from other project funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Revenues over expenditures and other financing sources (uses)	\$ -	\$ (57,543)	\$ 57,543	\$ -	\$ -	\$ -

City of Southport, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Water sales	\$ 1,957,783	\$ 1,954,986	\$ (2,797)
Sewer sales	2,882,058	3,433,762	551,704
Water and sewer tap fees	43,700	78,316	34,616
Service charges	24,852	43,741	18,889
Total charges for services	4,908,393	5,510,805	602,412
Other operating revenues			
Miscellaneous	21,833	1,631	(20,202)
Total operating revenues	4,930,226	5,512,436	582,210
Non-operating revenues:			
Availability fees	743,794	1,385,924	642,130
Other Grants	-	52,975	52,975
Total	743,794	1,438,899	695,105
Total revenues	5,674,020	6,951,335	1,277,315
Expenditures:			
Salaries	564,139	495,993	68,146
Employee overtime	14,194	12,763	1,431
Professional fees	55,273	48,170	7,103
Social security	43,784	37,347	6,437
Group insurance	150,331	112,424	37,907
Retirement	65,475	54,456	11,019
401(k) reitirement supplement	28,617	23,919	4,698
Unemployment expense	19,675	11,065	8,610
Uniforms and protective gear	11,500	7,674	3,826
Telephone and psotage	19,898	12,253	7,645
Utilities	51,840	56,943	(5,103)
Travel and training	13,750	6,539	7,211
Equipment repair	13,328	10,279	3,049
Vehicle repair	20,000	9,124	10,876
Sewer system repairs	588,243	231,996	356,247
Gas, oil and tires	33,212	33,443	(231)
Water and Sewer supplies	271,120	193,726	77,394
Annual permits and fees	5,994	2,735	3,259
Water purchases	1,022,840	825,515	197,325
Contract services	1,359,177	1,303,338	55,839
Neighbors for neighbors	13,000	7,677	5,323
Insurance and bonding	44,203	11,208	32,995
Total expenditures other than depreciation	4,409,593	3,508,587	901,006

City of Southport, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Supplemental budget expenditures			
Capital outlay	1,063,850	204,363	859,487
Long-term debt payment	103,402	103,401	1
Interest expense	7,528	7,528	-
Contingency	140,987	260,108	(119,121)
Total supplemental expenditures	1,315,767	575,400	740,367
Total expenditures	5,725,360	4,083,987	1,641,373
Revenues over (under) expenditures	(51,340)	2,867,348	2,918,688
Other financing sources (uses):			
Fund balance appropriated	51,340	-	(51,340)
Lease liabilities issued	-	158,916	
Transfer (to) other funds	-	-	-
Total other financing sources (uses)	51,340	158,916	(51,340)
Revenues over expenditures and other financing sources (uses)	\$ -	3,026,264	\$ 2,867,348
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Revenues and other sources over expenditures and other uses		3,026,264	
Reconciling items:			
Principal repayment on long-term debt		103,401	
Capital outlay		18,386	
Depreciation		(597,138)	
Amortization		(25,547)	
Right to use lease asset		158,916	
Lease liabilities issued		(158,916)	
Lease principal payments		27,069	
(Increase) Decrease in deferred inflows of resources - OPEB		(582)	
(Increase) Decrease in deferred inflows of resources - pensions		(173,715)	
(Increase) Decrease in compensated absences		2,347	
(Increase) Decrease in interest payable		121	
Increase (Decrease) in deferred outflows of resources - OPEB		(8,760)	
Increase (Decrease) in deferred outflows of resources - pensions		42,427	
(Increase) Decrease in net pension liability		138,550	
(Increase) Decrease in net OPEB liability		(47,850)	
Golden Leaf Grant Revenues (from Ex D-2a)		990,000	
Transfer (from Ex D-2a)		-	
Total reconciling items		468,709	
Change in Net Position		\$ 3,494,973	

City of Southport, North Carolina
Howe Street Sewer Replacement Project
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Close Out Project	Total to Date	Variance Positive (Negative)
Revenues:						
Golden Leaf Grant Revenue	\$ 990,000	\$ -	\$ 990,000	\$ (990,000)	\$ -	-
Total charges for services	990,000	-	990,000	(990,000)	-	-
Expenditures:						
Contract Services	212,132	97,255	12,683	(109,938)	-	102,194
Capital Outlay	1,927,960	1,638,512	486,823	(2,125,335)	-	(197,375)
Total expenditures	2,140,092	1,735,767	499,506	(2,235,273)	-	(95,181)
Revenues over (under) expenditures	(1,150,092)	(1,735,767)	490,494	1,245,273	-	(95,181)
Other financing sources (uses):						
Appropriated fund balance	-	-	-	-	-	-
Transfer from Water Sewer Fund	1,150,092	1,150,092	-	(1,150,092)	-	-
Transfer (to) from other project funds	-	-		(95,181)	(95,181)	(95,181)
Total other financing sources (uses)	1,150,092	1,150,092	-	(1,245,273)	(95,181)	(95,181)
Revenues over expenditures and other financing sources (uses)	\$ -	\$ (585,675)	\$ 490,494	\$ -	\$ (95,181)	\$ (190,362)

City of Southport, North Carolina
System Development Capital Reserve
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2022

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Expenditures:					
Contract Services	-	-	-	-	-
Capital Outlay	743,794	-	-	-	743,794
Total expenditures	743,794	-	-	-	743,794
Revenues over (under) expenditures	(743,794)	-	-	-	743,794
Other financing sources (uses):					
Transfer from Water Sewer Fund	743,794	-	-	-	(743,794)
Total other financing sources (uses)	743,794	-	-	-	(743,794)
Revenues over expenditures and other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER SCHEDULES

This section contains additional information required
on property taxes.

Schedule of Ad Valorem Taxes Receivable
Analysis of Current Tax Levy - City-Wide

City of Southport, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
For the Year Ended June 30, 2022

<u>Fiscal Year</u>	<u>Uncollected Balance July 1, 2021</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2022</u>
2021	\$ -	\$ 3,314,822	\$ 3,289,619	\$ 25,203
2020	30,128	-	25,113	5,015
2019	14,132	-	10,534	3,598
2018	7,786	-	5,961	1,825
2017	7,132	-	3,682	3,450
2016	4,758	-	3,158	1,600
2015	4,487	-	3,039	1,448
2014	3,860	-	2,024	1,836
2013	5,058	-	2,518	2,540
2012	4,966	-	2,969	1,997
2011	4,767	-	4,767	-
	<u>\$ 87,074</u>	<u>\$ 3,314,822</u>	<u>\$ 3,353,384</u>	<u>\$ 48,512</u>

Less allowance for uncollectible ad valorem taxes receivable: \$ (19,553)

Ad valorem taxes receivable, net \$ 28,959

Reconciliation with Revenues:

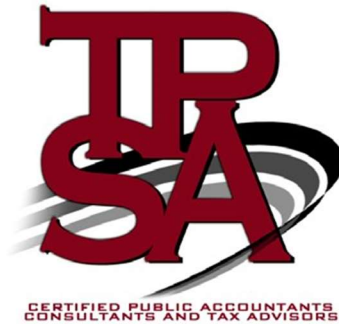
Ad valorem taxes:	
General Fund	\$ 3,373,937
Interest Collected	(22,047)
Releases and adjustments	1,494
Total adjustments	<u>(20,553)</u>
	<u>\$ 3,353,384</u>

City of Southport, North Carolina
Analysis of Current Tax Levy
City - Wide Levy
For the Year Ended June 30, 2022

	City-Wide Levy			Total Levy	
	Property Valuation	Rate	Total Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current Real and personal property	\$ 1,112,951,962	0.2956	\$ 3,289,886	\$ 3,105,909	\$ 183,977
Discoveries	8,435,724	0.2956	24,936	24,936	-
Penalties			-	-	-
Total Property Valuation	<u>\$ 1,121,387,686</u>				
Net levy			3,314,822	3,130,845	183,977
Uncollected taxes at June 30, 2022			<u>25,203</u>	<u>25,203</u>	<u>-</u>
Current year's taxes collected			<u>\$ 3,289,619</u>	<u>\$ 3,105,642</u>	<u>\$ 183,977</u>
Current levy collection percentage			<u>99.24%</u>	<u>99.20%</u>	<u>100.00%</u>

Compliance Section

DRAFT



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R. Bryon Scott, CPA

Gregory S. Adams, CPA

**Report On Internal Control Over Financial Reporting And On Compliance and
Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
Government Auditing Standards**

Independent Auditors' Report

To the Honorable Mayor and
Members of the Board of Aldermen
City of Southport, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Southport, North Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprises the City of Southport's basic financial statements, and have issued our report thereon dated **February 7, 2023.**

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Southport's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Southport's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items [2022-001 and 2022-002] that we consider to be significant deficiencies.

Members

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Southport's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items [2022-001 and 2022-002].

City of Southport, North Carolina's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Southport, North Carolina's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Southport, North Carolina's response was not subject to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

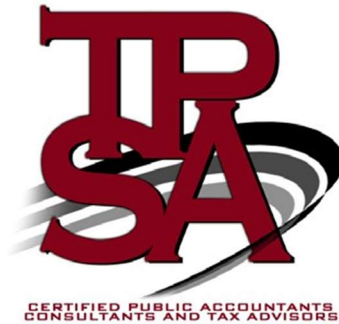
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

Whiteville, NC

February 7, 2023



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**Report On Compliance With Requirements Applicable To Each Major State
Program And Internal Control Over Compliance In Accordance With
OMB Uniform Guidance and the State Single Audit Implementation Act**

Independent Auditors' Report

To the Honorable Mayor and
Members of the Board of Aldermen
City of Southport, North Carolina

Report on Compliance for Each Major State Program

We have audited the City of Southport, North Carolina's, compliance with the types of compliance requirements described in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the City of Southport's major State programs for the year ended June 30, 2022. The City of Southport's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with State statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of City of Southport's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and applicable sections of *Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the Audit Manual for Governmental Auditors in North Carolina, and the *State Single Audit Implementation Act*. Those standards, Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about City of Southport's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of City of Southport's compliance.

Members

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Opinion on Each Major State Program

In our opinion, City of Southport complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Report on Internal Control Over Compliance

Management of City of Southport is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Southport's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC

February 7, 2023

**City of Southport, North Carolina
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2022**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:

Unmodified

Internal control over financial reporting:

• Material Weakness(es) identified? ___ Yes __X__ No

• Significant Deficiency(s) identified? __X__ Yes ___ No

Noncompliance material to financial statements noted X Yes ___ No

State Awards

Internal control over major State programs:

• Material Weakness(es) identified? ___ Yes __X__ No

• Significant Deficiency(s) identified? ___ Yes __X__ No

Noncompliance material to State awards Unmodified

Type of auditor's report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act

___ Yes __X__ No

Identification of major State programs:

Program Name

Golden LEAF - Disaster Recovery

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2022-001 Budget Violation

NONCOMPLIANCE/SIGNIFICANT DEFICIENCY

Criteria: In accordance with North Carolina General Statutes § 143C, budget revisions must be requested and approved prior to any commitment and/or expenditure that would exceed the amount budgeted. Entities should not overspend the authorized budget.

Condition: In the General Fund, expenditures were in excess of appropriations by \$192,323 in the Police department, \$1,189 in the Animal Code Enforcement department and \$15,846 in the Code Enforcement department, which is the level the City adopts their budget at. This over expenditure occurred as a result of the first year of implementation of GASB 87. In future years, any leases entered into will be budgeted in the year of inception.

Effect: Moneys were spent that had not been obligated and appropriated.

Cause: City oversight of the new accounting standard.

Recommendation: The finance office should review

Views of responsible
officials and planned

corrective actions: The City agrees with this finding. Please refer to the corrective action plan for details.

Finding 2022-002 Late Submission of Audit

NONCOMPLIANCE/SIGNIFICANT DEFICIENCY

Criteria: In accordance with North Carolina General Statutes § 159-34, the City is required to submit an audited set of financial statements to the LGC within 4 months after the end of the fiscal year.

Condition: The City was unable to provide final financial records to complete the audit on time.

Effect: Federal and State authorities did not get the information they needed concerning the audited financials timely.

Cause: The City does not have adequate staffing in the financial department to perform all duties required.

Recommendation: The City should ensure that all efforts are made to complete the audits timely.

Views of responsible
officials and planned

corrective actions: The City agrees with this finding. Please refer to the corrective action plan for details.

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

**City of Southport, North Carolina
Summary Schedule of Prior Year's Findings
For the Year Ended June 30, 2022**

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported

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City of Southport

Corrective Action Plan For the Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding: 2022-001 Budget Violation

Name of contact person:

Corrective Action:

Proposed Completion Date:

Finding: 2022-002 Late Submission of Audit

Name of contact person:

Corrective Action:

Proposed Completion Date:

SECTION III. STATE AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

City of Southport, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2022

Grantor/Pass-through/Grantor- Program Title	Federal Assistance Listing No.	State Pass-through Grantor's Number	Federal Expenditures	State Expenditures
STATE AWARDS				
<u>N.C Department of Transportation</u>				
Powell Bill		DOT-4 32570	\$ -	\$ 43,848
<u>N.C. Department of Natural and Cultural Resources</u>				
Parks and Recreation Trust Fund				128,923
<u>Golde LEAF Foundation</u>				
Golden LEAF -Disaster Recovery		FY2020-026	-	404,326
Golden LEAF -Disaster Recovery		FY2019-107	-	108,064
Total assistance - State programs			\$ -	\$ 685,161
Total assistance			\$ -	\$ 685,161

Notes to the Schedule of Expenditures of Federal and State Financial Awards

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards includes the Federal and State grant activity of the City of Southport under the programs of Federal governmental and the State of North Carolina for the year ended June 30, 2022. The information in this Schedule of Expenditures of Federal and State Awards is presented with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the City of Southport, it is not to and does not present the financial position, changes in net position, or cash flows of the City of Southport.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: 2-1-2023 DEPARTMENT: Parks and Recreation

PRESENTED BY: Heather Hemphill

ITEM SPONSORED BY: _____

ITEM/TOPIC: Kayak Grant Contract with CAMA

COST: \$188,000 total BUDGET LINE ITEM: No line item has been created yet.
City will contribute \$13,000 and the Marina will contribute \$25,000.

JUSTIFICATION: Before we can move on with the kayak launch, we must have a contract with CAMA.

IMPACT IF NOT APPROVED: No kayak launch in Southport and we will lose the grant funding.

DEPARTMENT HEAD COMMENTS: _____

CITY MANAGER COMMENTS: This project has been a priority to the residents and the Board for quite a while. Being awarded the grant will allow the City to move forward with the project sooner.

ATTACHMENTS: CAMA grant agreement

REQUESTED ACTION: Authorize the City Manager to sign the contract with CAMA so the kayak launch project can begin.

PROPOSED MOTION: When the Consent Agenda is approved, the City Manager will be authorized to sign the CAMA grant contract for the kayak launch.



NORTH CAROLINA COASTAL MANAGEMENT

Public Beach and Coastal Waterfront Access Program

Southport – Canoe/Kayak Launch

Local Government: Town of Southport

Federal ID #: 56-6001338

Local Project Administrator:

Heather Hemphill, Parks & Rec Director
1029 N. Howe St
Southport, NC 28461

Phone: (910) 457-7810

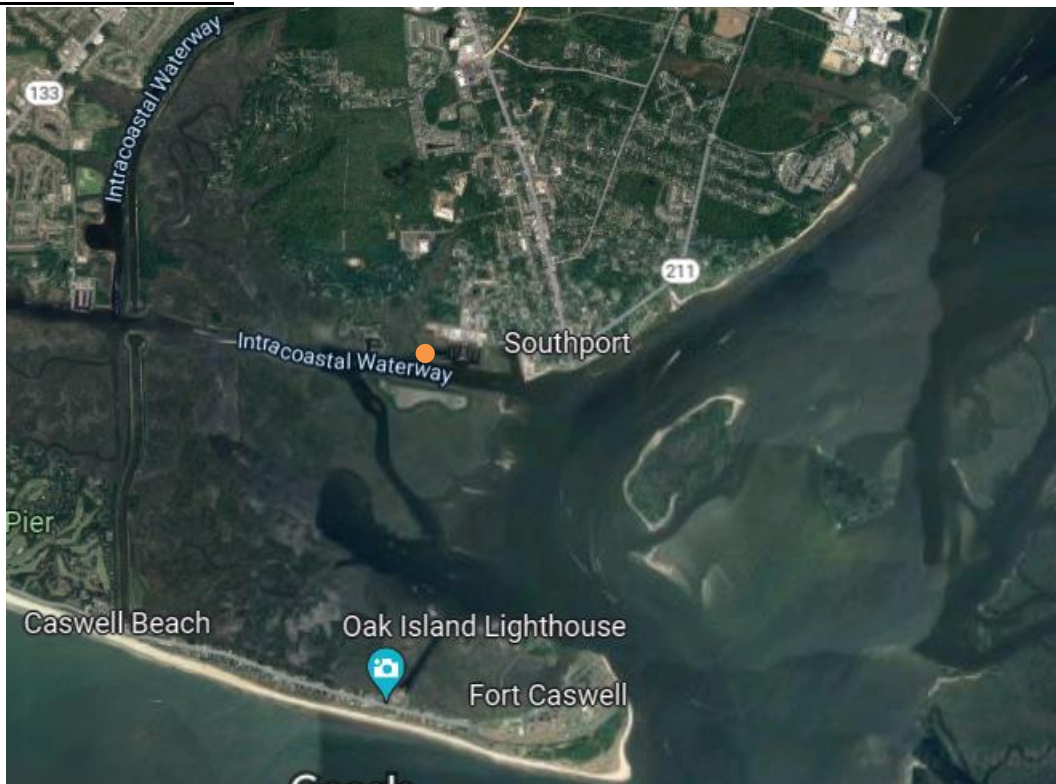
Email: hhemphill@cityofsouthport.com

Site Location/ Address: Site is located at 901 W. West St, Southport, NC 28461. Parcel #237LF021. The town has a partial easement on the site (0.074 acres) from Southport Marina, the agreement can be found in Deed book 4284 pages 900-909 dated December 3, 2019.

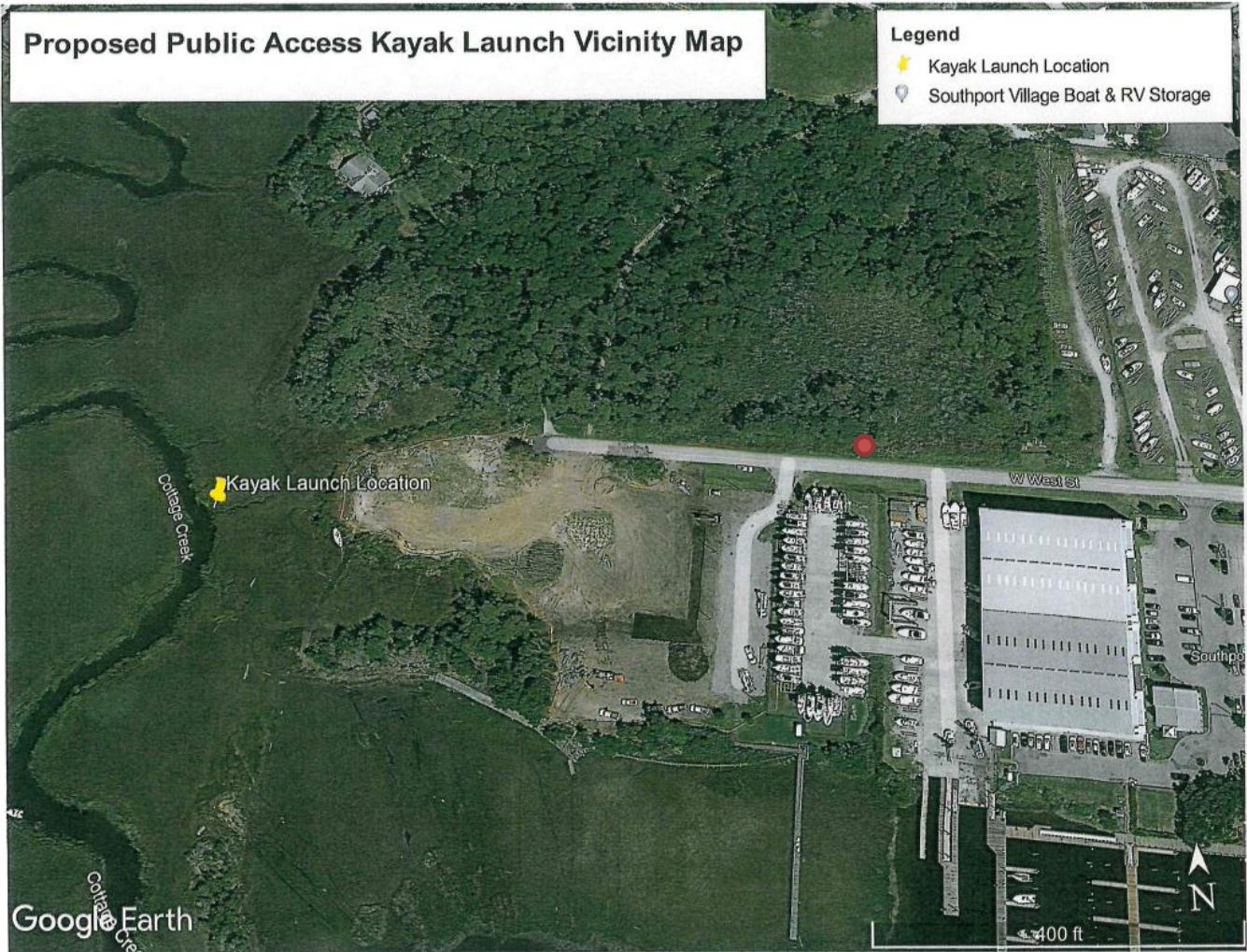
Project Description: Design, engineering and construction of an ADA compliant boardwalk and kayak launch. The boardwalk area will consist of 168' x 6' of wooden walkway, 10' x 16' sundeck, 10' x 16' floating dock with commercial grade wooden handrails. The kayak launch will consist of a 16' aluminum gangway, 2 Yakport kayak launches with 2 grab bars per launch for stabilization, 2 launch pilings, and (2) 10' piling glide hoops. All amenities of the project and pathways to the amenities must adhere to ADA requirements.

Site Description: Project site is located adjacent to Cottage Creek and the ICWW. The site is the location of the city's abandoned WWTP. Parking for the site is located adjacent to the Southport Marina.

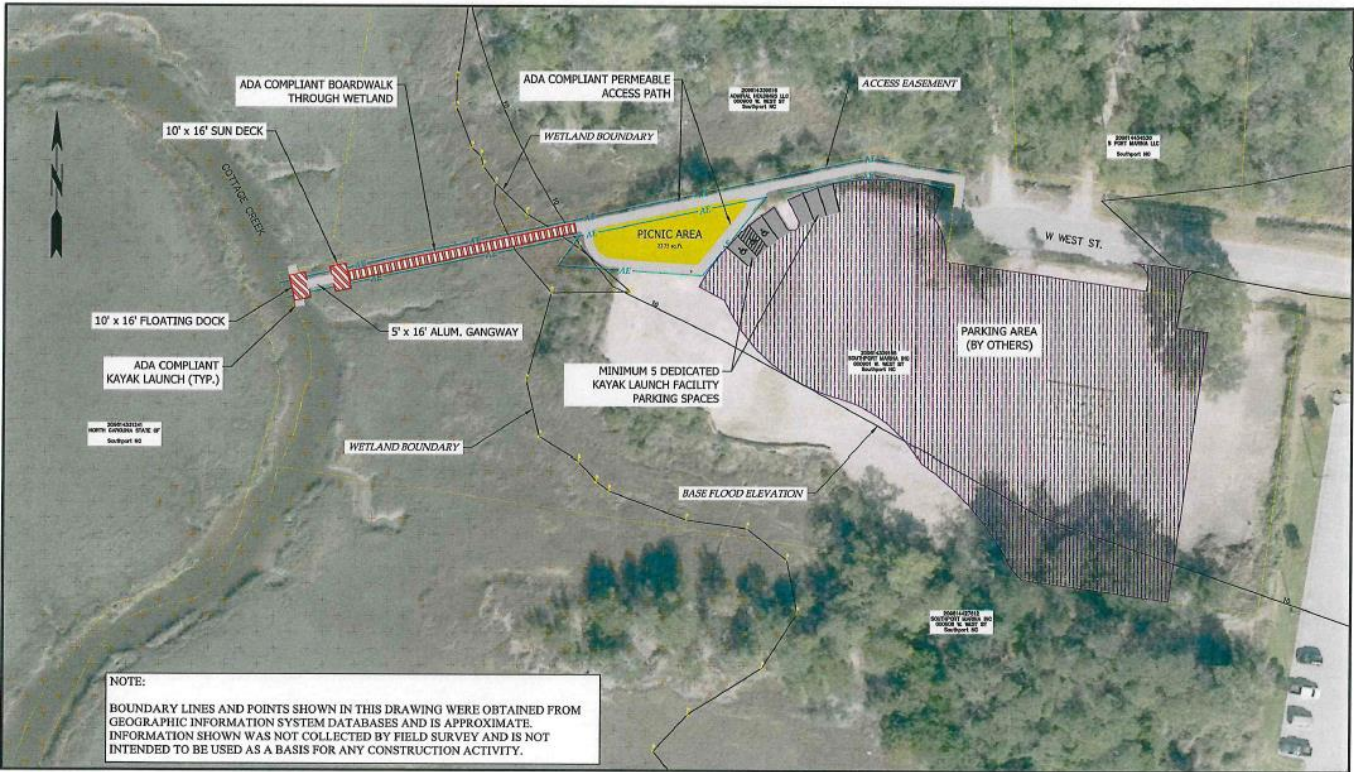
A. REGIONAL LOCATION MAP



B. VICINITY MAP



C. **PROJECT SITE PLAN:** Below is the Project Site Plan submitted by the local community. The site plan is provided for reference only. Only those improvements specifically mentioned in the Project Description will be considered under the grant award.



D. OTHER REQUIREMENTS, GUIDANCE AND CONDITIONS:

1. Costs ineligible for grant award reimbursement or local match, unless specifically included in project description:
 - a. Ineligible items: Tools, maintenance equipment, office equipment and indoor furniture.
 - b. Environmental Assessments other than preliminary work associated with site planning and wetland delineation.
 - c. Remediation Plans associated with contaminated sites. However, some costs of actual remediation or clean up may be eligible for in-kind match.
 - d. Restoration plans: Wetland restoration may be eligible for cash or in-kind match credit.
 - e. Attorney Fees: No fees for permitting, condemnation or other litigation will be considered.
2. Other state and federal requirements:
 - a. All utility lines funded with a grant award must be placed underground unless otherwise agreed to within the contract.
 - b. All facilities funded with a grant award must comply with the Americans with Disabilities Act Accessibility Guidelines (ADAAG). Prior to closing out a project and receiving final payment of grant funds, the local building official will be required to provide a letter certifying compliance.
3. Project signage, retention of use, and operation and maintenance:
 - a. The community is required to install CAMA public access signs at the project site(s). The State will provide these signs at no cost to the community.
 - b. Any future improvements, modifications, or changes to the project site are required to be subject to full review and approval by DEQ/DCM. This can include any changes that require permits or any modifications (reductions or additions) to recreational amenities. Unapproved changes to the project site may be or can be the cause for DEQ to seek repayment of previously granted funds for site acquisition and improvements.
 - c. The community is required to allow the inspection of property and facilities acquired or in development pursuant to the grant award by DEQ/DCM to ensure work progress is in accordance with the grant award, including a final inspection upon project completion.
 - d. Development plans and specifications are required to be available for review by DEQ/DCM upon request. All significant deviations from the project proposal outlined in the grant award will be required to be submitted to DEQ/DCM for prior approval.
 - e. The acquisition cost or fair market value of real property, including interest in donated lands, is required to be based upon the appraisal of a licensed appraiser. The reports are required to be provided for review and acceptance by DEQ/DCM. Grant funds dispersed for acquisition cannot exceed the fair market value of the real property associated with the award. If the negotiated purchase price or a subsequent appraisal value is greater than the project cost as presented in the final application, the grantee must pay the additional cost.
 - f. Any tract or parcel of, or interest in, real property subject to being purchased under the provisions of the grant award that is determined by DEQ/DCM for any reason not to be suitable can be the basis for all obligations of the State to cease with regard to the property associated with the award.
 - g. Retention of Use: All grants to local governments for land acquisitions shall be made on the following conditions:
 1. The local government agrees to dedicate acquired lands in perpetuity for public access and for the benefit of the general public. The dedication shall be recorded in the office of the register of deeds in the county where the dedicated lands are located.

2. If Program grant funds are used to acquire a lease or easement, the lease or easement agreement shall have a minimum term of 25 years.
3. If the local government uses the property for a purpose other than beach or coastal waters access or elects to sell or otherwise dispose of the property, the local government shall reimburse the State an amount that is the greater of (i) the amount of Program grant funds provided to purchase the property or (ii) an amount equal to the same proportion of the current market value of the property as the proportion of the original purchase price of the property funded with Program grant funds.
- h. Operation and Maintenance: The community is required to agree to operate and maintain solely at its own expense, insofar as it is legally empowered to do so, for as long as they exist, the facilities and areas covered by the grant award contract; these requirements will survive the closeout of the contract. Acquired or developed property is required to be operated and maintained as follows:
 1. The property must be maintained in such a manner that DEQ/DCM finds it to appear attractive and inviting to the public.
 2. Sanitation must be kept at reasonable standards for public use. Fire protection and other similar services must be maintained in accordance with applicable state and local public health standards.
 3. Properties must be kept reasonably safe for public use. The community will determine the level of maintenance and supervision necessary to maintain the facility in a safe condition.
 4. Buildings, roads, and other structures and improvements must be kept in reasonable repair throughout their estimated lifetime, so as to prevent undue deterioration and not to discourage public use.
 5. Buildings, roads, and other structures and improvements must be kept open for public use at reasonable hours and times of the year, according to the type of area or facility.
 6. Reasonable user fees may be assessed, as long as those fees are used exclusively for the operation, maintenance, and enhancement of existing public access sites, including trash removal, law enforcement and public safety, beach nourishment projects or the provision of new public access sites through acquisition or easement. Local governments shall prepare annual accounting reports for fees generated by Public Beach and Coastal Waterfront Access Program funded access sites and shall make the report. Accounting reports may be included in Biannual LUP Implementation Status Reports required under 15A NCAC 07B .0804.
- i. Reasonable Use Limitations: The use of property acquired or developed with grant assistance may not be changed from that proposed and approved in the grant award, unless approval is obtained from DEQ/DCM. The community may impose reasonable limits on the type and extent of use of areas and facilities acquired or developed with grant assistance when such a limitation is necessary for maintenance or preservation. All limitations will be required to be in accord with the applicable grant contract.
- j. Use of Proceeds of Sales of assisted areas and facilities: The proceeds of sale of assisted areas and facilities will be required to be held by DEQ/DCM or community and be disposed of only in accordance with a plan approved by DEQ/DCM.
4. Notice of Limitations of Use and Restrictions: The community and/or owner of the real property acquired or improved with grant funds awarded is required to file in the office of the local Register of Deeds a Notice of Limitation of Use and Restrictions that sets forth the land-use restrictions outlined in the grant award contract and to provide a copy to DEQ/DCM.
5. Acquisition and Development of the Site: Following acquisition, the Grantee has five years to begin developing facilities that ensure the site is useable for public access. Prior to closeout, a 'Plan for Future Development' must be provided which describes how the public will be able to use the site for public access until facilities are provided. A conceptual site plan showing proposed facilities and a timeline for

development. Failure to ensure the property is accessible for public access after five years will be the basis for meeting Section D. Condition 3 (g).

Local Government: Town of Caswell Beach

Project: Improvements to Regional Access site

E. BUDGET SUMMARY

Project Elements	Grant	Cash Match	In Kind	Total
Land Acquisition Costs				
n/a	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Permit and Design Fees				
CAMA Major Permit for public development	\$ 0.00	\$ 400.00	\$ 0.00	\$ 400.00
City Permits	\$ 0.00	\$ 100.00	\$ 0.00	\$ 100.00
Design Costs	\$ 0.00	\$ 4,500.00	\$ 0.00	\$ 4,500.00
Site Improvement Costs: Materials				
Wooden walkway, sundeck, floating dock, handrails, 2 kayak launches,	\$ 141,000.00	\$ 42,000.00	\$ 0.00	\$ 174,000.00
aluminum gangway, 2 pilings, and 2 piling glide hoops	\$	\$	\$	\$
	\$	\$	\$	\$
Site Improvement Costs: Labor				
Labor is included in the cost estimate of the above.	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Local Administrative Costs				
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Totals				
	\$ 141,000.00	\$ 47,000.00	\$ 0.00	\$ 188,000.00
Match Percentages				
	75 %	25 %	0 %	100 %

Below is the Project Timeline for improvements under the grant award. Progress monitoring will occur at 6-month intervals for the duration of the 18-month contract. Adjustments to the timeline will require approval by the Contract Administrator.

F. PROJECT SCHEDULE & ACTIVITIES CHART

This chart illustrates grant and local cash match amounts tied to deliverables per project period. Local funds must be spent before drawing down grant funds. In-kind match is not illustrated or represented in this chart. However, in-kind match documentation must still be reported at the time of project closeout.

Total Grant Funds: \$ 141,000 + Total Local Funds: \$ 47,000 = Total: \$ 188,000

Grant funds to be spent \$ <u>0</u>	Work to be completed <u>10</u> %
Local Funds to be spent \$ <u>5,000</u>	• Design completed • Permitting with a CAMA Major Process • City of Southport building permit process • •
PROJECT PERIOD 2	
Grant funds to be spent \$ <u>55,000</u>	Work to be completed <u>35</u> %
Local Funds to be spent \$ <u>42,000</u>	• Finalize CAMA Major Permit • Land Preparation • Begin Construction • •
PROJECT PERIOD 3	
Grant funds to be spent \$ <u>133,000</u>	Work to be completed <u>50</u> %
Local Funds to be spent \$ <u>0</u>	• Complete construction/installation • Final Inspection • Closeout Grant • •

*The final project period includes a holdback of 10% of the grant award, which is retained until a closeout packet is received and approved by the District Planner/Contract Administrator.

G. PROJECT/CONSTRUCTION/PROCESSES/REPORTING BY THE APPLICANT

1. The project will be required to be completed consistent with 15A NCAC 7M SECTION .0300 and all deliverables outlined in the "Project Schedule and Activities Chart".
2. The DEQ/DCM will withhold the initial payment of grant funds until the community has documented expenditure of the local cash match sum. The in-kind services match is to be documented by the community and delivered to DCM with contract closeout materials.
3. Consistent with the "Project Schedule & Activities Chart", the community will be required to submit reports as to the status and progress of the project. The local District Planner (Contract Administrator) will provide the periodic and final closeout report form templates.
4. Grant funds will not be disbursed until a Title Opinion for the site has been submitted to and approved by the local District Planner/Contract Administrator.
5. No construction credited towards the grant is to occur prior to the receipt of all required local, state, and federal permits. Coordination with permitting agency personnel will be required to assure the least amount of impact on coastal resources.
6. If the community subcontracts with a company engaged in another project(s) for the locality, all accounting and reporting specific to the project associated with the grant award will be required to be wholly separate from that of the other project(s).

Reimbursement of project cost:

7. Actual payments of the award will be based on the local District Planner/Contract Administrator's approval of a monitoring report. Final requisitions and invoices for payment will be required to be received by DCM within 30 days after the end of the grant contract period. Upon approval of the closeout packet, the State will release the final 10% as provided for in the contract.
8. The community is required to maintain and make available to DEQ/DCM upon request all bid documents and accurate records of all expenditures for costs applicable to the grant award, and to submit properly certified billings for such costs on forms as may be prescribed by DEQ/DCM. The community will need to keep complete accounting records, including original invoices, payrolls, contracts, or other documents clearly showing the nature and property of all costs incurred under the grant award for a period of five years following project completion, or until an audit has been completed, whichever is later. All accounting records and supporting documents must clearly display the project's contract number assigned by the State.
9. Community will be required to agree to refund to DEQ/DCM, subsequent to an audit of the project financial records by DEQ/DCM, any funds not expended in compliance with the grant contract.
10. **Cash and In-kind Contributions (General):** Cash and in-kind contributions may be claimed as part of the local government's match when such contributions meet all of the following criteria:
 - a. Are provided for in the project budget approved by DCM;
 - b. Are verifiable from the local government's records;
 - c. Are necessary and reasonable for proper and efficient completion of the project;
 - d. Are not included as contributions for matching any other state or federally assisted projects or program, except where authorized by state or federal statute;

- e. Use of other state or federal funds for local cash match must be identified to ensure that double matching does not occur;
- f. Do not include N.C. state sales tax; and
- g. Conform to other provisions of these guidelines, as applicable.

In general, in-kind contributions are derived from resources already on hand or from donations, whereas, cash contributions will be utilized to purchase new services or equipment necessary for proper completion of the access project.

10. Cash Contributions: Local cash contributions may be claimed for the following accountable items: planning and project design fees, permit fees, land acquisition (including survey and appraisal), labor (other than local government salaried employees), materials, construction equipment rental, amenities, and infrastructure. These costs must be incurred during the contract period.
11. Site Amenities: The cost of amenities purchased by the grantee during the contract period may be included as part of the cash contribution if it is an integral part of the access facility or its construction as presented in the final application submitted to the Division of Coastal Management and specified in the contract. Examples include park benches, bike racks, water fountains, trashcans, and lights.
13. Rental of Construction Equipment: If the local government must rent construction equipment to complete the proposed project, such as front loaders, graders or dump trucks, rental costs may be included as cash contribution. The purchase of tools, maintenance equipment, office equipment and indoor furniture are not eligible for reimbursement with grant funds. (Also see 17b below).
14. State and Federal Funds: State and federal funds may be counted as cash match, provided the funds are not being used as a match for other programs. Such funds must be identified within the project budget chart. Local government employee salaries do not qualify as cash match, but may be counted toward in-kind match.
15. In-kind Contributions: In-kind contributions may be claimed for the following accountable items: project design fees, permit fees, land acquisition (including survey and appraisal), labor (including local government salaried employees), materials, construction equipment rental, amenities, and infrastructure. These costs must be incurred during the contract period, except as specifically indicated below.
 - a. Site Assessments: Title opinions, property appraisals, boundary surveys, and wetland delineations associated with land acquisitions and site improvements may be counted toward in-kind match, provided the costs are incurred within three (3) years of the grant award date. Please note the District Planner/Contract Administrator can require a more current appraisal.
 - b. Donations of Property and Services: Land/Structures - If the local government has land that has recently been donated or that will be donated, or structures for an access facility, and the donation is allowed by DCM to be counted as local contribution, the value of the donation for purposes of in-kind contributions shall be established by an independent licensed appraiser. The donor of the land must be a private or non-profit organization, or individual. The community must provide a five-year history of conveyance for the property. Land that is transferred to the community due to a statute or rule is not considered a donation. If a landowner is proposing to sell land to the community for less than the appraised value, the amount of the donation is the difference between the appraised value and the amount paid by the applicant. Donation to, or acquisition of, the property/structure by the local government must have occurred within five (5) years of the grant award. A long-term easement (more than 25 years from the date of the grant award) of land may also be considered under this guideline.

- c. Property Lease: Lease arrangements must be for the life of the project (25 years). When property is leased to the local government for an annual fee, the first year's lease payment may be considered as in-kind contribution.
 - d. Professional Fees: If the usual fees of a licensed professional, such as architects and engineers, are waived or donated to the local government for work associated with the access project, the fees may be claimed as in-kind contributions. Rates shall be consistent with local pay scales. Partial contribution of a fee (for example, the balance of a discount rate) will not be considered as in-kind match. All volunteer services must be documented by invoice showing the billing rate for the service and the number of hours, and that the charges are forgiven.
 - e. Construction Equipment: The use of privately-owned construction equipment (graders, loaders, dump trucks, etc.) donated for construction of the access facility may be claimed as in-kind contribution. The use value of the rented equipment shall not exceed its fair rental value. Use of public agency equipment is not eligible for matching.
 - f. Building Materials, Site Amenities and Landscaping Materials: Building materials (lumber, hardware, marl, etc.), site amenities (benches, bike racks, water fountains, etc.) and landscaping materials (plants, soil, timbers) donated to the project may be claimed as in-kind contribution. The value of any of these goods shall not exceed fair market value at the time of donation. To be eligible as in-kind contributions, the building material, amenities or landscape materials must be an integral part of the original access project as presented in the Final Application submitted to DCM and specified in the contract.
16. FEMA Buyout Properties: Property that was part of a FEMA buyout or other similar mitigation program is eligible for this grant program, provided the original conditions for the buyout is not in conflict with the proposed improvements. Use of recent buyout property's value as in-kind match may be considered similarly as previously purchased or donated property.
17. Volunteer Services: The eligibility of volunteer services as in-kind contribution is limited to professional engineering and architectural services when those services are not found in the local government. Paid fringe benefits that are reasonable, allowable and allocable may be included in the valuation, if approved by DCM. When an employer other than the local government furnishes the services of an employee, or when an individual contractor volunteers, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits, as described above), provided these services employ the same technical skill for which the employee is normally paid. All volunteer services must be documented by signed invoice showing the billing rate for the service, number of hours, and a statement that the charges are forgiven.
- a. Excluded from volunteer services are prison labor, court-required community service and other work programs, and volunteer civic groups.
 - b. In those instances in which the required skills are not found in the local government, or for other activities specifically approved by DCM, rates shall be consistent with those paid for similar work in the labor market in which the local government competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.
18. Site Control: The applicant must own or have at least a 25-year lease or easement on the property where improvements or renovated facilities would be located. The community must submit copies of the deed or of the signed lease or easement, as well as the opinion by the community's attorney, regarding site control as part of the Final Application submittal. *Proposals that include the leasing or acquisition of easements as part of the total project cost must include them in both the project description and budget chart.* Leases and easements shall be recorded in a similar manner as Section D., Condition 4.

19. Joint-Use Agreement: Where property is owned or controlled by another governmental entity or agency, a joint-use agreement may suffice, subject to approval of DEQ. (Also see Section G., Condition 18)
20. When to Take Title to Land/Leases/Easements: All communities must sign a contract with the State before accepting title/lease/easement to land that will be accomplished using grant funds, unless otherwise approved by DCM. This also applies to property that is donated to the local government. The exception is when the intent is to use it toward in-kind match.

H. SIGNATURE

Signature: _____

Title: _____

Date: _____

CITY OF SOUTHPORT
GRANT PROJECT ORDINANCE FOR THE AMERICAN RESCUE PLAN ACT OF 2021:
CORONAVIROUS STATE AND LOCAL FISCAL RECOVERY FUNDS

BE IT ORDAINED by the City of Southport, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish the intent for the expensing of funds by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The City of Southport has received the second tranche in the amount of \$631,977.03 of CSLFRF funds. The total allocation is \$1,263,964.06, which the full amount has now been distributed to the City. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The City has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The City will allocate the funds from the standard allowance to the Wastewater Expansion Project, in its entirety.

Section 4: The following amounts are appropriate for the project and authorized for expenditure:

50-50-8112-9700

**Transfer to Water & Sewer Fund
for Wages and Benefits Reimbursement
(excluding retirement)**

\$1,263,954.06

Section 5: The following revenues are anticipated to be available to complete the project:

50-50-3910-0100

ARP/CSLFRF Funds

\$1,263,954.06

Section 6: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the City's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 7: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 8: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to City Council.

Section 9: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the City, whichever occurs sooner.

Section 10: Once adopted, this grant project ordinance will coincide with the Grant Project Ordinance that was adopted in May, 2022.

Adopted by the City of Southport Board of Alderman, this _____ day of February, 2023.

Joseph P. Hatem, M.D., M.P.H.
Mayor, City of Southport

Dorothy Dutton, City Clerk



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: January 30, 2023 DEPARTMENT: City Manager

PRESENTED BY: City Manager

ITEM SPONSORED BY: City Manager

ITEM/TOPIC: Federal ARPA Funds to Water/Sewer Account

COST: No cost BUDGET LINE ITEM: Water Sewer Fund Balance

JUSTIFICATION: The City received the second payment of our Federal ARPA Funds in the amount of \$1,263,954.06 which we would like to utilize towards the Wastewater Treatment Expansion project.

IMPACT IF NOT APPROVED: We would be going into debt for more money to complete the expansion of the Treatment plant with the County.

DEPARTMENT HEAD COMMENTS: Not applicable

CITY MANAGER COMMENTS: Allowing us to utilize the ARPA funds to be allocated towards the Wastewater Treatment Plant expansion will help alleviate the debt needed for the City to take on to complete this project. This will lessen the funding gap once the bids are open.

ATTACHMENTS: Project Ordinance

REQUESTED ACTION: Vote on allocating the ARPA funds in the amount of \$1,263,954.06 to the expansion of the wastewater treatment plant.

PROPOSED MOTION: See attached Project Ordinance.



BOARD OF ALDERMEN AGENDA ITEM SUMMARY

DATE: January 30, 2023 **DEPARTMENT:** City Manager

PRESENTED BY: Board of Aldermen

ITEM SPONSORED BY: Board of Aldermen

ITEM/TOPIC: Contract for Employment of Bonnie Therrien as City Manager

COST: \$145,000 - Salary **BUDGET LINE ITEM:** 10-01-4120-0000

JUSTIFICATION: You voted at your last meeting to hire Bonnie as the City Manager through June 30, 2024 but you have to authorize the Mayor to sign this contract.

IMPACT IF NOT APPROVED: Ms. Therrien would remain as the Interim City Manager

DEPARTMENT HEAD COMMENTS: Not applicable

CITY MANAGER COMMENTS: Not applicable

ATTACHMENTS: Proposed Employment Contract

REQUESTED ACTION: Vote to authorize Mayor Hatem to sign the employment agreement with Bonnie Therrien as City Manager

PROPOSED MOTION: Motion to authorize Mayor Hatem to sign the employment agreement with Bonnie Therrien to serve as the City Manager until June 30, 2024.

EMPLOYMENT AGREEMENT

This Agreement, made and entered into this 10th day of February 2023, by and between the City of Southport, a North Carolina municipal corporation located in Brunswick County, hereinafter called "Employer," as party of the first part, and Bonnie Therrien, hereinafter called "Employee," as party of the second part, both of whom understand and agree as follows:

WITNESSETH:

THAT WHEREAS, Employer desires to employ Bonnie Therrien as city manager pursuant to North Carolina General Statutes Section 160A-147 and the charter and code of the City of Southport; and

WHEREAS, it is the desire of the Board of Aldermen, hereinafter called "Board," to provide certain benefits, to establish certain terms and conditions of employment, and to set working conditions of said Employee; and

WHEREAS Employee desires to accept said employment as city manager of the City of Southport in accordance with the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties agree as follows:

SECTION 1: Employment & Duties

Employer hereby agrees to employ Bonnie Therrien as City Manager of the City of Southport starting January 17, 2023 to perform the functions and duties as specified (i) in the charter of the City of Southport, (ii) in Section 160A-148 of the North Carolina General Statutes, together with (iii) all other legally permissible and proper duties and functions as the Board shall from time-to-time assign. Employee hereby accepts said employment and agrees to perform said duties and functions as set forth or incorporated herein.

SECTION 2: Term

The Employee shall begin work hereunder on January 17, 2023, and this agreement shall extend until June 30, 2024. Thereafter, Employer agrees to give Employee 30 days' notice of termination of Employee's employment. Notwithstanding this, the Employee shall serve at the pleasure of the Employer and nothing in this agreement shall prevent, limit or otherwise interfere with the right of the Employer to terminate the services of the Employee at any time, with or without cause, subject only to the provisions set forth in Section 3 of this agreement. In the event of said termination, all of Employee's rights are governed by the terms set forth in Section 3 hereof.

Nothing in this agreement shall prevent, limit or otherwise interfere with the right of the Employee to seek other employment or resign at any time from her position with Employer, subject only to the provisions set forth in Section 3 of this agreement.

SECTION 3: Termination and Severance pay

- A. In the event the Employee is terminated or discharged by the Employer without just cause, or within (6) months after a general election, and during such time as the Employee is willing and

able to perform his duties under this Agreement, then, and in that event, Employer shall continue to pay to the Employee her then existing salary, together with all other benefits on the regular payroll schedule of the Employer either (I) until the expiration of the six (6) months from the date of termination or (II) until such a time as Employee accepts and commences employment with any other employer at the same or higher base salary as her existing base with the City of Southport whichever occurs first. In the event the Employee accepts and commences employment with another employer at a lower base salary, then, and in that event, the Employer shall pay to the Employee the difference between her existing base salary with the City of Southport and the base salary of her new employer for the remaining portion of the six (6) month period. Fringe and other benefits shall not be payable by the Employer to the Employee once Employee accepts and commences employment with any other employer.

Travel and car allowances, professional development expenses or any other similar payment or any other fringe benefit not specifically set forth in this section as payable upon termination shall not be payable as a part of any severance pay required hereunder.

Contemporaneously with the delivery of the severance pay hereinabove set out, Employee agrees to execute and deliver to Employer a full release which releases Employer from all claims that Employee may have against Employer. Likewise, Employer agrees to execute and deliver to Employee a release which releases Employee from all claims that it may have against him.

- B. In the event that the Employee is terminated for cause, including (1) arrest, indictment or conviction of any felony, (2) the commission of any illegal act involving personal gain to her, or the commission of any misdemeanor which involves moral turpitude, (3) using or possessing impairing substances while on duty or reporting to work while impaired, (4) failure to perform her duties in accordance with the ICMA Code of Ethics (5) carelessness or negligence with the funds of property of Employer or taking property of the Employer for her own personal use or for sale or gift to others, (6) inducing or attempting to induce other officers or employees to commit an unlawful act in violation of any law or regulation, or to disobey or disregard any lawful directive of the Board, (7) accepting any bribe, gift or token intended as an inducement to perform or refrain from performing any official act, or engaging in any act for the purpose of obtaining money or other things of value through her position as manager, (8) divulging confidential information concerning the Employer's business not authorized by law, (9) disregarding the lawful directives of the Board, or (10) violating the terms of this agreement, then, and in that event, Employer shall have no obligation to pay any sums whatsoever designated in the above paragraphs and Employee shall not be entitled to any severance pay and shall have no claim against Employer.

SECTION 4: Resignation

In the event Employee voluntarily resigns her position with Employer during the term of his employment, then Employee shall give Employer thirty (30) days written notice in advance, unless the parties agree otherwise.

SECTION 5: Disability

Notwithstanding Sections 3 & 4 herein, if Employee is permanently disabled or is otherwise unable to perform her duties because of sickness, accident, injury, mental incapacity or health for a period of four successive weeks beyond any sick leave, accrued as an employee of the City of Southport, Employer shall have the option to terminate this agreement upon payment to Employee of a lump sum equal to ten (10%) of her annual salary (subject to normal withholdings) and Employer shall have no further obligation or liability to Employee.

SECTION 6: Salary

Employer agrees to pay Employee for her services rendered pursuant hereto an annual base starting salary of \$145,000.00 (one-hundred forty-five thousand dollars), payable in installments at the same time as the other management employees of the Employer are paid. In addition to said salary, Employer shall pay to Employee \$300 per month as a car and transportation allowance which shall compensate Employee for all car and transportation expenses while traveling within Brunswick County. If Employee travels outside of Brunswick County during the course and scope of his employment, Employee shall utilize a city-owned vehicle and not be entitled to mileage reimbursement.

SECTION 7: Performance Evaluation

- A. The Employer shall review and evaluate the performance of the Employee within 6 months from the effective date of employment and annually thereafter and at such other times as determined by Employer. Said review and evaluation shall be in accordance with specific criteria developed by Employer. Said criteria may be added to or deleted from as the Employer may from time to time determine. Further, the Mayor shall provide the Employee with a summary written statement of the findings of the Employer and provide an adequate opportunity for the Employee to discuss her evaluation with the Employer.
- B. At such times as determined by Employer, the Employer and Employee shall define such goals and performance objectives that they determine necessary for the proper operation of the City of Southport and in the attainment of the Employer's policy objectives and shall further establish a relative priority among those various goals and objectives. Said goals and objectives shall be reduced to writing. They shall generally be attainable within the time limitations as specified and the annual operating and capital budgets and appropriations provided.
- C. In effecting the provisions of this Section, the Employer and Employee mutually agree to abide by the provisions of applicable law.

SECTION 8: Vacation and Sick Leave

Employee shall be entitled to annual vacation leave in the amount of four (4) weeks. Employee shall also be entitled to accumulate up to a maximum amount of 240 hours of unused vacation time and to roll over excess vacation time to sick leave. Employee shall immediately be entitled to annual sick leave of two (2) weeks.

SECTION 9: Health Insurance

Employer agrees that Employee waives her need for health insurance.

SECTION 10: Other Benefits

Except as specifically addressed, set forth or modified herein, Employee shall be entitled to the same fringe benefits, including life insurance, as other permanent full-time employees of the City of Southport.

Employee shall be covered and governed by the same retirement system as all other non-public safety employees of Employer. In addition, Employer agrees to permit Employee to participate in either the City sponsored 401(k) plan or in an optional 401(k) or 457 plan and to provide a total contribution to the one plan of that amount provided for in the City of Southport personnel policy or 5% of Employee's gross annual salary, whichever is greater.

SECTION 11: Professional Development and Community Involvement

- A. The Employer hereby agrees to budget for and to pay the travel and subsistence expenses of the Employee for professional and official travel, meetings, and occasions adequate to continue the professional development of the Employee, and to adequately pursue necessary official and other functions for the Employer, including but not limited to the annual conference of the North Carolina League of Municipalities Conference, the North Carolina City and County Management Association Conference, ICMA Conference and such other national, regional, state and local groups and committees thereof which Employee serves as a member in accordance with the existing policies.
- B. The Employer also agrees to budget and to pay for the travel and subsistence expenses of the Employee for short courses, institutes, and seminars that are necessary for her professional development and for the good of the Employer, in accordance with existing policies.
- C. Employer hereby encourages Employee to participate in local civic clubs and professional organizations such as ICMA and NCCMA. Employer agrees to pay for the reasonable professional dues for such organizations and pay Employee's reasonable expenses for attending out of town meetings related to said organizations upon prior notice and authorization by the Board.

SECTION 12: Bonding

Employer shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

SECTION 13: Miscellaneous General Provisions

- A. During her employment with the City of Southport, Employee shall not be employed by any other local, municipal or county government or agency and shall not engage in any activity which interferes with Employee's duties and obligations hereunder.

SECTION 14: Additional Terms and Conditions of Employment

The Employer may fix any other terms and conditions of employment as it may determine from time to time relating to the performance of Employee, provided that such terms and conditions are not inconsistent with or in conflict with the provisions of this agreement, the City of Southport charter or any other law.

SECTION 15: Indemnification

The Employer shall, to the extent allowed by law, defend, save harmless, and indemnify the Employee against any tort, professional liability claim, demand or other legal action arising out of an alleged act or omission occurring during the course and scope of the performance of her duties as City Manager or resulting from the exercise of her judgment or discretion in connection with her duties or responsibilities as City Manager, unless such act or omission involved willful or wanton conduct or gross negligence.

Provided the Employee is entitled to indemnification pursuant to the preceding paragraph of this section, then:

1. The Employee may request, and the Employer shall not unreasonably refuse to provide reasonable legal representation at Employer's expense. Legal representation, provided by Employer for Employee, shall extend until a final determination of the legal action including any appeals brought by either party.
2. The Employer shall indemnify employee against any and all losses, damages, judgements, interest, settlements, fines, court costs, and other reasonable costs and expenses of legal proceedings, including attorney fees, and any other liabilities incurred by, imposed upon, or suffered by such Employee in connection with or resulting from any claim, action, suit, or proceeding, actual or threatened, arising out of or in connection with the performance of her duties, unless such act or omission involved willful or wanton conduct or gross negligence.

In any event, any settlement of any claim must be made with prior approval of the Employer in order for indemnification, as provided in this section, to be available. If Employee is entitled to indemnification pursuant to this section, then Employer's obligation to pay all reasonable litigation expenses of Employee shall continue beyond Employee's service to the Employer for as long as such litigation is pending.

SECTION 16: General Provisions

- A. The text herein shall constitute the entire agreement between the parties.
- B. This agreement shall be binding upon and inure to the benefit of the heirs at law, beneficiaries, personal representatives and executors of Employee.
- C. This agreement shall become effective commencing January 17, 2023.
- D. If any provision or any portion thereof contained in this agreement is held unconstitutional, invalid or unenforceable, the remainder of this agreement, or portion thereof, shall be deemed severable and shall not be affected, and shall remain in full force and effect.

IN WITNESS WHEREOF, the City of Southport has caused this agreement to be signed and executed in its behalf by its Mayor, and duly attested by its city clerk, and the Employee has signed and executed this agreement, both in duplicate, the day and year first above written.

CITY OF SOUTHPORT

By _____, Mayor

ATTEST:

City Clerk

_____, Employee



Board of Aldermen Regular Meeting Minutes
January 12, 2023
1011 N. Howe Street
Southport Fire Department
6:00 p.m.

Present: Mayor Hatem, Mayor Pro Tem Karen Mosteller, Aldermen Thomas Lombardi, Rich Alt, Lowe Davis, Robert Carroll, and John Allen

Staff Present: Bonnie Therrien, Interim City Manager
Dorothy Dutton, City Clerk
Randy Jones, Communications/Tourism Director
ChyAnn Ketchum, Communications and Public Information Officer
Heather Hemphill, Parks and Recreation Director
Kate Marshall, Animal Control
Travis Henley, Director of Development Services
Charles Drew, Fire Chief
Todd Coring, Police Chief
Melanie Trexler, Finance Director
Tom Stanley, Public Services Director
Ellie Pittenger, Electrical Superintendent
Tony Burke, Police Major

Others Present: Norwood Blanchard III, Tish Hatem, Will Hewett, Sue Hodgin, Renee Spencer with Star News Online, Eliot Duke with the State Port Pilot, Dr. Herstine, and many other interested citizens attended.

Meetings are open to the public. Complete audio/video is available on the City's website or can be requested from the City Clerk's office.

- A.) Mayor Hatem called the meeting to order at 6:03 p.m. He welcomed everyone to the meeting and thanked the Fire/EMS Department for hosting the meeting.
- B.) Fire Chief Charles Drew provided the invocation.
- C.) Mayor Hatem led the pledge of allegiance.
- D.) Presentation: Parks and Recreation Master Plan. Parks and Recreation Director Heather Hemphill introduced Dr. Herstine. Dr. Herstine has been a professor at NC State University and UNC Wilmington. He was the Parks and Recreation Director in Chapel Hill and the District Manager for DCM/CAMA in Wilmington. Dr. Herstine completed the most recent Master Plan and will review the study's most important findings. The master plan is a vital, living document that guides and directs what the Parks and Recreation department does for the upcoming years and is created using public input. Dr. Herstine reported the five most important facilities the public asked for were sidewalks, bike lanes, an indoor swimming pool, an outdoor pool, and hiking paths. These projects could be funded through grants, private sources, bond referendums, or tax increases. Dr. Herstine recommends that the City add a Parks and Recreation maintenance division and reclassify the program specialist to Senior Citizen Program Specialist. A full-time supervisor position should also be added, as a youth programs specialist. The Parks and Recreation Master Plan is not a financial document, it is a planning tool, and no funding is committed upon adoption of the plan. Mayor Hatem thanked Dr. Herstine for the presentation and asked the public to come forward to ask questions. Brian Stevens, a resident of Cades Cove, asked why the kayak launch wasn't listed in the

master plan. And he also asked if the plan harmonized well with other potential trails that will be built in the area, including the Gullah Geechee trail. Heather Hemphill explained the kayak launch wasn't specifically listed as a priority from the public, but also, because it has already been planned and funded, there was no need to include it in the master plan. The master plan focused on possible facilities inside the City limits but welcomed the connectivity that other trail systems would provide.

RESIDENT, asked when the survey was available to the public. She said she has lived in Southport for four years and hasn't heard of any survey. She stated that she would greatly benefit from the swimming pool facility.

RESIDENT suggested that swimming pool projects are large and typically work best when built cooperatively with another group or municipality. _____ added that there are currently no 18-hole disc golf courses in Brunswick County. It takes between half an acre and an acre per hole. NC is 4th in the County with registered disc golfers. Usually, a disc golf trail includes a nature trail.

E.) Public Comment: The City Clerk explained that several people signed up to speak about swimming pools, but she will call them to speak now during the Public Comment period. Mary Gibson was called first. She represented the Small Business Disaster Assistance. She explained that local businesses might be eligible for assistance from damages during Hurricane Ian. August is the deadline to apply for low-interest loans. Interested parties can apply online at disasterassistance.sba.gov

Pat Kirkman, a resident at 119 Park Avenue, approached the podium. She read through a list of City-sponsored boards and committees and how many members served on each. There are 58 citizen volunteers who are not getting paid. She pleaded that maybe the time has come to consider creating a Cemetery Commission of seven members. No one will expect to get paid.

Sherol Lappala stated that the only community pool was in Bolivia. She said a pool could be built where the old gym is, but the lot is so small. Southport already has so many pressing issues, that the best opportunity for a new pool facility is to coordinate with Oak Island, Boiling Springs Lakes, or the County.

Kelly Helbig is the founder and volunteer of the Jack Helbig Foundation. Their mission is to prevent drowning. She said there is a huge need for water-based recreational programming. The foundation is willing to help support the project.

Dr. Paul Armstrong couldn't attend the meeting, so Sherol Lappala read his letter to the Board. He stated that being active limits medical needs. The need to drive across the County to the community pool limits many from benefiting from the facility.

Mayor Hatem read the ethics statement.

F.) Approval of Agenda

Alderman Davis made a motion to approve the agenda as presented. Alderman Carroll seconded the motion. All ayes. Motion carried.

G.) Approval of Consent Agenda-Mayor Hatem summarized the items on the Consent Agenda.

1. Minutes of the Board of Aldermen Regular Meeting December 9, 2022
2. Minutes of the Closed Session Board of Aldermen Meeting December 21, 2022

H.) Special Recognition-Mayor Hatem stated that the march in remembrance of Dr. Martin Luther King, Jr. was scheduled for Sunday, January 15, 2023 at 1:00 p.m. at the Southport Fire Department. He asked Mr. Rhonda Davis to come up to the podium while he read the proclamation in honor of Dr. King and presented her with a copy.

I.) Agenda

1. Mayor Hatem explained the first item on the agenda is the consideration of the contract with Wooten Engineering for services on the USDA sewer project. Mr. Walter Gross was asked to

address the Board. He stated the USDA project was crucial to Southport's sewer system. There is a lot of rainwater and groundwater siphoning into the system that the City is paying to treat. They are ready to start the project once the contract is approved. Alderman Alt mentioned that Wooten bailed out the City with the Asset Management Plan. He added that the engineering firm is very easy to work with. He had some questions at first but has gone through the City Manager's office. **Mayor Pro-tem Mosteller motioned to approve the contract with Wooten for the USDA project and authorize the City Manager and Mayor to execute any documents. Alderman Lombardi seconded the motion. All ayes. Motion carried.**

2. Next on the agenda was the Resolution Adopting the Parks and Recreation Master Plan. City Manager Therrien reiterated that adoption is important so the City can start applying for grants. She thanked Dr. Herstine for his work on the master plan. Alderman Davis agreed that the plan adoption was important for grant applications, but she would also like a call to action regarding the swimming pool. Mayor Hatem said the pool could be a separate item to consider at the Board workshops.

Alderman Allen stated his thanks for the work and effort put into the plan. It is an aspirational plan only, and certain parts cause some concern. Every detail doesn't have to be hashed out before it is adopted. The plan can be approved tonight, but it is not set in stone. Adopting the plan does not commit the City to fund all the items in the plan. **Mayor Pro-tem Mosteller motioned to approve the Master Parks and Recreation Plan as an aspirational plan. Alderman Davis seconded the motion. All ayes, motion carried.** Mayor Pro-tem Mosteller thanked Dr. Herstine and Heather Hemphill for all their work.

3. Mayor Hatem explained that the ABC Board interviewed a total of (7) candidates for appointment on the ABC Board. The local ABC Board recommends the reappointment of Zach Zuelhke for a new term. They also recommended Adam Steadman and Ryan Morgan for the two new positions. **Alderman Alt motioned instead to reappoint Mr. Zuelhke, Adam Steadman, and James Poppe.** Alderman Davis seconded the motion. Mayor Pro-tem Mosteller commented that the 22-23 budget equals \$550,000. The continued growth rate is a measure of the current ABC Board and its success. **She recommends appointing the people that the existing Board recommended.** Alderman Carroll stated that this process started in May. He needed to learn more about how the local Board operated. Alderman Carroll apologized for how he acted at the May meeting. He agrees that Jim Poppe is a great candidate for the Board. Alderman Carroll seconded Alderman Alt's motion. There was some discussion about whether the ABC employees have been given copies of the Rules of Procedures. Mayor Hatem called for a vote again. **Alderman Alt, Alderman Carroll, Alderman Davis, and Alderman Lombardi voted to appoint Zach Zuelhke, Adam Steadman, and James Poppe. Alderman Allen and Mayor Pro-tem Mosteller voted for Zach Zuelhke, Adam Steadman, and Ryan Morgan. Majority rules. Motion carries.**
4. Mayor Pro-tem Mosteller stated that the Planning Board had conducted interviews to fill their City-full position. She said the Planning Board recommends appointing Fred Fiss to the position, as he has served as an alternate. His knowledge and experience are invaluable. **Mayor Pro-tem Mosteller formally motioned to appoint Fred Fiss to the position. Alderman Carroll seconded the motion. All ayes. Motion carried. Alderman Carroll seconded the motion. All ayes. Motion carried.** Mayor Pro-tem Mosteller offered a special thanks to all the volunteers who stepped forward. There are limited positions, but it is critical that citizens attend and participate.
5. Mayor Hatem explained that he has been serving as the voting delegate for the NCLM, and he would like to continue if there are no objections. Alderman Allen motioned to appoint Mayor Hatem as the voting delegate for the NCLM. Alderman Davis seconded the motion. All ayes. Motion carried.
6. Dredging has not been completed in the Yacht Basin area since the 1990s. There is a need to have the area dredged to allow for safe passage along the navigable waters and the City dock area. The first step is to have the area surveyed. There is an option to coordinate the actual

- dredging with the marina. **Mayor Pro-tem Mosteller motioned to authorize the use of Parks and Recreation funding and City funding to complete surveying the Yacht Basin area. Alderman Davis and Alderman Allen seconded the motion. All ayes. Motion carried.**
7. City Manager Bonnie Therrien explained that she had been asked to investigate a meal tax. The General Assembly must approve the additional tax. If approved, the Resolution will be sent to the representatives. It is not required to hold a referendum, but usually, the General Assembly requests a referendum before they will approve it. **Alderman Lombardi made a motion to approve the Resolution in support of requesting a one percent meal tax. Alderman Carroll and Mayor Pro-tem Mosteller. All ayes, motion carried.**
8. Ms. Therrien stated that scheduling several Board workshops is necessary. The Board hears from all the departments and discusses the City issues and priorities. There is a list of dates included in the packet. January 17 are the interviews for the new City Attorney. January 19 is a team-building workshop in the morning, followed by strategic planning in the afternoon.
- There will also be a workshop to discuss rights-of-way. In addition, Alderman Allen has made the recommendation before to schedule an additional regular board workshop to review the agenda before the meetings. City staff has reserved the Fridays before the Regular Board meetings, but the Board should give some direction about what time to schedule. Alderman Carroll suggested starting the meetings at 9:00 a.m.
- Alderman Alt explained that at least six ongoing projects involving the sewer system. All the projects are tied together, so he proposes hosting a public meeting to educate the public about all the projects and how they are connected.
9. Interim City Manager Bonnie Therrien discussed the search for a new City attorney. The City received four proposals from interested firms. City staff can interview the four attorneys and narrow it down to two before the Board interviews. Or the Board can interview all four. Alderman Davis proposed to let Staff interview the attorneys first. Mayor Pro-tem Mosteller and Alderman Allen said they would rather ask questions of all four, and Mayor Hatem agreed. Most of the Board agreed and asked the City Clerk to publish the notice.
10. Next on the agenda was a discussion about the electrical service for the Osprey Landing subdivision. Ellie Pittenger, the electrical superintendent, was asked to come forward with questions. Ms. Therrien explained that historically it seems the City has paid for the system upgrades. No ordinance dictates who is responsible. Mr. Pittenger added that there are between 180-296 homes in total. Those properties will be the City's customers, so eventually, the City will get its money back. Interim Manager asked the Board for a motion to approve investing \$189,000 now because the cost of the materials will increase. Ms. Therrien asked Ellie Pittenger if that was all that was needed or if a cushion should be added. Mr. Pittenger explained that the \$189,000 was his calculation, and he always adds extra room for unexpected costs. **Alderman Carroll motioned to invest \$189,000 in the electrical upgrades for Osprey Landing. Alderman Lombardi seconded the motion. Alderman Davis was the only one opposed. Motion carried.**
11. There has been a lot of discussion about relocating the Southport Police Department to a new location because there is not enough space at City Hall. Interim City Manager Bonnie Therrien explained that the visibility of the Police Department is not good. In addition, the other Staff located in City Hall are also in need of more space. Before anything is done, a feasibility study should be completed to plan out the City's space needs over the next twenty years. One company was referred to us. They are proposing \$48,000 to conduct the study plus expenses. That is a very good price. Because it is a contract, the City does not have to go out for bids. Alderman Alt remarked that building a police department is a lot different than building a City Hall because of the extra security features that are required. **Alderman Alt motioned to move forward with the RFP for a feasibility study with an amount not to exceed \$50,000 using funding from the Police department and City Hall. Alderman Carroll seconded the motion. All ayes. Motion carried.** Ms. Therrien thanked the Police Department for all their help.

12. Development Services Director Travis Henley explained the Historic Preservation Commission Rules of Procedure that the commission drafted. They were able to use some other regional rules as a guideline. Mr. Henley asked the Board if they would consider adopting them. *After a motion made by Aldermen Carroll and seconded by Mayor Pro-tem Mosteller, the Board approved the Rules of Procedure for the Historic Preservation Commission. All ayes. Motion carried.*
13. Interim Manager Bonnie Therrien stated that Olsen Associates were already awarded the contract for the shoreline stabilization project. The City already has \$5 million in funding. *Alderman Allen motioned to authorize the Mayor and City Manager to sign the contract. Alderman Carroll and Mayor Pro-tem Mosteller seconded the motion. All ayes. Motion carried.*

J.) Manager's Report

Ms. Bonnie Therrien thanked the Fire Department for hosting the Board meeting. She wanted the public to know that the County was doing its revaluation this year and notices would be sent out at the beginning of February. A fact sheet has been placed on the City's website. She thanked ChyAnn Ketchum, the Public Information Officer, for her putting it all together. Ms. Therrien also wanted to celebrate several employees for their length of service with the City. Parks and Recreation Director Heather Hemphill has been with the City for 24 years. Ellie Pittenger, the Electrical Superintendent, has served the City for 20 years, and Randy Jones has served seven consecutive years.

K.) Committee Reports

Aldermen Alt stated that he and Ellie Pittenger would be attending the municipal power meeting soon, and electrical rates for Southport would be discussed soon.

Alderman Davis stated that the Forestry Committee met, and (12) trees were delivered to Taylor Field. Also, the Forestry Committee received a donation of \$750. In the February newsletter, there is an article describing the Live Oak Society.

Alderman Lombardi reported that the Beautification Committee moved the Christmas decorations to storage bins and pruned the shrubs. He thanked the volunteers.

Mayor Pro-tem Mosteller reminded the public that the Planning Board would meet on January 19 at the Indian Trail Meeting Hall. The Parks and Recreation Committee meets on the second Tuesday of each month.

L.) Mayor's Report

Mayor Hatem thanked City Staff for a good meeting. He thanked the Fire Department for hosting the meeting, as well as Community Relations and the City Clerk. He was proud that Doshier Memorial Hospital received a four-star rating recently. He reminded the public of the Martin Luther King, Jr. memorial march and program scheduled for 1:00 p.m. at the Southport Fire Department.

M.) All staff reports were included in the Board packet.

N.) Board Comments

Alderman Davis asked the Board to consider meeting to discuss and take action regarding the City's cemeteries. Mayor Hatem suggested that the cemeteries be discussed at one of the Board workshops.

Alderman Lombardi thanked Ms. Therrien for getting projects going.

O.) Closed Session: Per NCGS 143-318.11 (a) 6. *Mayor Pro-tem Mosteller made a motion to move into closed session, which was seconded by Alderman Carroll. All ayes. Motion carried. The open meeting was closed at 8:25 p.m.*

P.) Resumption of Open Meeting and Adjourn

Once the Closed session ended, *the Regular Board of Aldermen was resumed at 8:55 p.m., following a motion to resume by Mayor Pro-tem Mosteller and seconded by Alderman Allen. All ayes. Motion carried.*

Alderman Carroll motioned to appoint Interim City Manager Bonnie Therrien to the official City Manager position ending on June 30, 2024; with a salary of \$145,000 a year, four weeks of vacation, and two weeks of sick time. Alderman Carroll included in his motion to create an Assistant Manager position with a salary not to exceed \$91,325 a year. Ms. Therrien will also receive the travel allowance and other benefits as specified in her contract. Mayor Pro-tem Mosteller seconded the motion as stated. All ayes, motion carried.

Alderman Allen motioned to adjourn the meeting, which Mayor Pro-tem Mosteller seconded. All ayes. Motion carried. Mayor Hatem adjourned the meeting at 8:59 p.m.

Joseph P. Hatem, MD, MPH.
Mayor, City of Southport

Dorothy Dutton, City Clerk

**BOARD OF ALDERMEN
FIRE DEPARTMENT SUBSTATION
JANUARY 17, 2023**

**SPECIAL MEETING MINUTES
ATTORNEY INTERVIEWS**

PRESENT: Mayor Joseph P. Hatem, Mayor Pro-tem Karen Mosteller; Aldermen Tom Lombardi, John Allen, Lowe Davis, Robert Carroll, and Rich Alt

STAFF PRESENT:

Bonnie Therrien, City Manager

Dorothy Dutton, Assistant City Manager/City Clerk

Travis Henley, Development Services Director

A) Call to Order

Mayor Hatem called the special workshop to order at 8:40 a.m.

B) Finalize Questions

City Manager Bonnie Therrien provided the Board with a list of questions submitted by the Board and the City Department Heads. The Board divided the questions up before the first attorney arrived. They would ask the same questions to each attorney.

C) Attorney Interviews

The first attorney arrived just before 9:00 a.m. Grady Richardson has been working with Sunset Beach and St. James for years. He discussed some of his experiences working with the elected boards, planning boards, and boards of adjustment in different municipalities. He answered the questions from the Board concerning his experience in different fields, including land use, law enforcement, social media, and code violations. Mr. Richardson explained that his firm is very busy because they do good legal work. In addition, he is trying to find a work-life balance. His business partner Jennifer Carpenter would likely attend the Board meetings and act as Southport's primary contact. Mr. Richardson's normal rate is \$525 an hour, but he uses a municipal rate of \$325 for his local government clients. The Board thanked him for the meeting, and Mr. Richardson thanked the Board for the opportunity.

Matt Nichols, a practicing attorney in Wilmington, arrived next. Most of his experience is in land use law, for which he has over twenty years of experience. He answered the Board of Aldermen questions and explained that he is the only attorney in his law firm. He has a very experienced paralegal. Mr. Nichols said that he does not like to offer legal advice in areas that he is not an expert, so topics like social media and contracts would probably be referred to a different attorney. Mr. Nichols charges \$220 an hour for his services, and the paralegal's fees are \$90 an hour. He thanked the Board of Aldermen and staff for their time.

Raymond DiGuiseppe was the next attorney scheduled for an interview. Mr. DiGuiseppe explained that he was local to Southport. He has experience in land use, HOAs, POAs, subdivisions, and local ordinances. In addition, he serves individual/private clients with stormwater issues, CAMA permits, and floodplain issues. The Board asked Mr. DiGuiseppe the questions. Attorney DiGuiseppe said that he tries to be prompt when responding. If he cannot help at that moment, he will estimate when he can get back to us with the information. He also has a lot of experience reviewing contracts. Because he lives in Southport, his availability is more flexible. He could attend the Regular Board meeting and the newly established Board Agenda Review meeting. After reading through the resume, Mayor Hatem asked Mr. DiGuiseppe about his background in music and psychology. Raymond DiGuiseppe compared law and music because they are both interpretive. Psychology is a part of the

law because you must understand the individuals involved and communicate with them. Mr. DiGuiseppe explained his rate is \$200 an hour but negotiable. He could attend meetings for a flat rate instead of hourly. The Board of Aldermen thanked Mr. DiGuiseppe for meeting with them, and he thanked City Staff and the Board for their consideration.

The last scheduled interview was with the Brough Law Firm. They are based primarily in the Chapel Hill area. In attendance were T.C. Morphis and Brady Herman. Seven attorneys in the office practice mainly local government and land use, and they are currently contracted with twenty-three municipalities. They cover land use, board governance, personnel, contracts, and writing ordinances. One of the attorneys, Bob Hornik, currently works with Boiling Springs Lakes, so distance has not presented any issues. The Brough Law Firm takes a team representation approach, which assigns two attorneys for each municipality. Their philosophy is to be legal advisors, not dictators, and they serve to guide and advise the Board through the parameters of the law. By the time Brady Herman gave his presentation, most of the Board's questions had been answered. Ms. Therrien asked the attorneys to explain their rates. Currently, the firm charges \$225 an hour and \$900 per meeting. The fee for the meeting includes all travel expenses and is a flat fee regardless of how long the meeting lasts. The attorneys shook hands with the Board members and thanked them for their consideration. The Board thanked them for making the drive to meet in person.

D) Discussion of City Attorney

City Manager Bonnie Therrien asked the Board for their opinions about the interviews. Everyone agreed that all four firms were very qualified, especially in land use matters. The two most favored firms were Grady Richardson and the Brough Law Firm. The Board had more questions for those firms, and Ms. Therrien agreed to reach out to them and report back to the Board.

E.) Adjourn

Mayor Hatem adjourned the meeting at 12:33 p.m., after a motion from Alderman Carroll and seconded by Alderman Lombardi seconded the motion. All ayes. Motion carried.

Joseph P. Hatem, MD, MPH.
Mayor, City of Southport

Dorothy Dutton, City Clerk

**BOARD OF ALDERMEN
BOARD TRNG AND STRATEGIC PLANNING
JANUARY 19, 2023**

**SPECIAL MEETING MINUTES
INDIAN TRAIL MEETING HALL**

PRESENT: Mayor Joseph P. Hatem, Mayor Pro-tem Karen Mosteller; Aldermen Tom Lombardi, John Allen, Robert Carroll, and Rich Alt

ABSENT: Alderman Lowe Davis was not able to attend due to illness.

STAFF PRESENT:

Bonnie Therrien, City Manager

Dorothy Dutton, Assistant City Manager/City Clerk

OTHERS PRESENT FOR THE MORNING:

Vickie Miller, Director of Learning and Development, NCLM

Ann White, Municipal Operations Manager, NCLM

A) Call to Order

Mayor Hatem called the special workshop to order at 8:49 a.m.

B) Invocation

Mayor Hatem suggested a moment of silence instead of an invocation.

C) Pledge of Allegiance

Mayor Hatem led everyone in reciting the Pledge of Allegiance.

D) Approval of Agenda

Mayor Pro-tem Mosteller made a motion to approve the agenda as presented. Alderman Lombardi seconded. All ayes. Motion carried.

E) Communication and Team Building

City Manager Bonnie Therrien welcomed the Board and said the first part of the meeting would be spent training and team building to have better communication and revisit the Board's responsibilities. Ms. Therrien introduced Vickie Miller. Ms. Miller is the Director of Learning and Development with the NC League of Municipalities and has many years of leadership training and municipal leadership positions.

Ms. Miller explained that they would begin the morning with a question. She asked the Board to think about why they ran for office. She gave them a few minutes and also asked them to work in groups of two. The purpose was to explain to your partner why you ran for office. Then, each Board member would take turns explaining why their partner ran for office. This icebreaker allowed the Board to get to know more about each other.

Ms. Miller reviewed what topics she would speak about, including best practices, data research for Board success, and characteristics of thriving communities. Ms. Miller explained the five stages of team development: forming, storming, norming, performing, and adjourning. Most teams follow through the stages but also can move back during times of conflict. She asked the Board to think about which stage they are operating from. Most of the Board members agreed it was between norming and performing, with brief periods back in storming. Ms. Miller said that all Board members should be able to speak to each other, but some Board members communicate with the

members with similar thoughts and opinions.

Ms. Miller explained the difference between dialogue and debate. Listening to argue is not listening fully. Cognitive dissonance is defined as holding two contradictory beliefs that cause mental discomfort. Cognitive dissonance can be eliminated by denying one set of information, gaining additional information, or enacting a change or acceptance.

There are four core components of highly functioning teams. These teams prioritize communication, manage complexity, identify a vision for the future, set clear goals, and are persistent in achieving them.

Vickie Miller reviewed the City of Southport Charter and described the roles and responsibilities of each Board member and the full Board of Aldermen. The full Board sets policies. Each Board member has an obligation to attend official meetings and to vote. The General Statutes, City Charter, and Ordinances give authority to the Board. Ms. Miller divided the Board into smaller groups and asked each person to list two things they consider themselves an expert about and two things they know the least about. After reviewing in small groups, each Board member stated their perceived strengths and weaknesses. There was some discussion about whether the Board of Aldermen trusts the department heads to do a good job because the Board often hires consultants instead of listening to them.

In closing, Ms. Miller described the characteristics of thriving communities. These include committing to uniting for the common good, accepting responsibility, action-oriented and proactive behavior, and developing strong plans with benchmarks. Characteristics of dying communities include avoiding controversy, choosing sides based on relationships and people instead of facts, deferring investments, and having a small group of long-term residents controlling everything.

Ms. Miller thanked the Board for hosting her and offered her contact information if they had any questions.

Mayor Hatem called for a lunch break at 12: 15 p.m. The following department heads and others arrived for the afternoon: Travis Henley, Kate Marshall, Ellie Pittenger, Tom Stanley, Patti Fortuna, Battalion Chief Ralph Treadway, Melanie Trexler, Heather Hemphill, Randy Jones, ChyAnn Ketchum, Police Chief Todd Coring, Tish Hatem, and Eliot Duke with the State Port Pilot. Vickie Miller and Ann White departed.

Mayor Hatem resumed the meeting at 1:02 p.m. He called on Ms. Bonnie Therrien to explain the purpose of the afternoon workshop. She explained that strategic planning helps the Board and Staff decide where our energy, resources, staffing, and money goes for the upcoming years. It is the vision that directs us. It is a guide and a communication device for the public and can be used for evaluation purposes. Ms. Therrien asked Finance Director Melanie Trexler to review the status of the FY22-23 budget. Ms. Trexler explained how to interpret the budget sheets for each department. Then she summarized how much of the budget is remaining for the second half of the budget year. Sometimes, if the percentage remaining is lower than 50%, it is because there have already been purchase orders opened for that department.

Ms. Therrien asked the Board to list some strengths and weaknesses of the City, and Ms. Dutton wrote the answers on a large pad so the public could read. Some of the strengths included the natural beauty of the area, the staff, the rich history, and a large volunteer base. Some weaknesses included aging infrastructure, the construction on NC211, and the lack of City policies. At that point, Ms. Therrien asked each Board member to state any goals or priorities for each department, and Ms. Dutton listed each response on the large pad. Each department head stood at the podium, available for responses and suggestions. Some goals and projects included City branding, signage, competitive wages, more space for personnel, stormwater management, relocating electrical underground, a new comprehensive plan, updating the development ordinances, more proactive

code enforcement, and the yacht basin pedestrian corridor.

Ms. Therrien thanked the Board and Staff for their input. She will bring all the information back to the Board for adoption. All items listed will be considered as the FY23-34 budget preparation progresses. Mayor Hatem thanked everyone for attending and said the meeting was a big help as we move forward.

Alderman Lombardi made a motion to adjourn. Alderman Carroll seconded the motion. All ayes. Mayor Hatem adjourned the meeting at 3:46 p.m.

Joseph P. Hatem, MD, MPH.
Mayor, City of Southport

Dorothy Dutton, City Clerk



**CITY OF SOUTHPORT
Budget Amendment
Fiscal Year 2022-2023
Budget Amendment 2**

WHEREAS the City of Southport's Communication Department held a Christmas Tea and raised more funds than anticipated; and

WHEREAS, the City needs to appropriate those funds for the General fund to allow for more community projects; and

WHEREAS the budget ordinance for fiscal year 2022-2023 needs to be amended to reflect the use of these funds;

WHEREAS the Funds are available in the General Fund;

NOW THEREFORE BE IT ORDAINED, by the Board of Aldermen of the City of Southport, North Carolina that the annual budget ordinance for fiscal year 2022-2023 shall be amended as follows:

Revenue	Increase
Tourism Special Events Revenue 10-82-3617-0000	\$6105
Tourism Miscellaneous Revenue	\$4251
Expenditures	
Tourism Community Events Expense 10-82-6170-2710	\$10356

Adopted by the Southport Board of Aldermen in regular session, February 9, 2023.

Joseph P Hatem, M.D., M.P.H.
Mayor, City of Southport

Dorothy Dutton, City Clerk



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: 01/30/2023 **DEPARTMENT:** Animal Protective Services

PRESENTED BY: Kate Marshall

ITEM SPONSORED BY:

ITEM/TOPIC: Public Hearing: Chapter 3. Animal Welfare Ordinance updates.

COST: n/a **BUDGET LINE ITEM:** n/a

JUSTIFICATION: Updates will include updates and additions of definitions for better clarification. Penalties and fees will be more uniform, an the adoption of Sec. 3-30. Dog Park will allow APS to enforce violations.

IMPACT IF NOT APPROVED: The city will not have a clear course of action in handling violations of the Animal Welfare Ordinance

DEPARTMENT HEAD COMMENTS: These updates will give APS more tools to gain compliance of the Ordinance and ensure better safety for the citizens and their pets.

CITY MANAGER COMMENTS: Ordinance has been updated to make all penalties the same and easier to enforce. This amendment also establishes the rules for the dog park at Taylor Field.

Assistant City Manager recommends have the ordinances and Dog Park rules in place before opening the dog park to the public. If we discover that the changes are not working the way they are intending, they can be amended later.

ATTACHMENTS: Draft Chapter 3. Amendment, Registration Form for the Park

The existing language in the draft amendment has been struck through, and new sections are highlighted.

REQUESTED ACTION: The Board should make a motion to adopt/deny adopting the amendment to Chapter 3. Animal Welfare.

PROPOSED MOTION: I move to adopt the amendment to Chapter 3. Animal Welfare Ordinance of the City of Southport Code of Ordinances.

**AN ORDINANCE AMENDING CHAPTER 3. OF THE CITY OF SOUTHPORT CODE OF
ORDINANCES AS IT PERTAINS TO ANIMAL WELFARE**

BE IT ORDAINED, by the Board of Aldermen of the City of Southport that Chapter 3 is amended with the following changes and additions:

Sec. 3-1. - Definitions.

~~**At large** means any dog found off the property of its custodian/owner and is not under physical restraint of a competent person.~~

At large means, any dog that goes uncontrolled by the owner, upon the premises of another without the consent of the owner of the premises or other person authorized to give consent, or goes uncontrolled by the owner upon a highway, public road, street or any other place open to the public generally.

Leash means a line, rope, etc., for maintaining control or leading a dog. Electronic collar devices are not recognized as leashes or having a dog under control.

(Ord. of 3-14-19)

Sec. 3-10. - Prohibited acts.

It shall be unlawful for any person within the city to do any of the following:

(1)To interfere with, hinder or assault the animal protective services officer or other authorized officers in the performance of any duty authorized by this chapter, or seek to release any animal in the custody of such person. An animal captured in a trap set by the animal protective services officer shall be deemed to be in the custody of animal protective services.

(2)To have custody of any dog, cat or ferret over the age of four (4) months of age, which is not vaccinated against rabies by a licensed veterinarian or by a certified rabies vaccinator with a rabies vaccine approved by the United States Department of Agriculture and approved by the state commission for health services for use in this state.

(3)To allow animals to live in crowded conditions. Dogs and cats must have a minimum of not less than one hundred (100) square feet of unobstructed area per each dog or cat weighing twenty (20) pounds or under, or two hundred (200) square feet of unobstructed area per each dog or cat weighing greater than twenty (20) pounds.

(4)To give away, raffle or offer as a prize, premium or advertising device for, or as an inducement to enter, any contest, game or other competition involving skill or chance a live animal.

(5)To shelter an animal from the elements by means of an animal shelter, a cage or pen which shall fail to conform it to the requirements as set for in section 3-1.

(6)To tease, molest, bait, or in any way bother any animal not belonging to him or legally under his control.

(7)To carry or cause to be carried in or upon the open area of a truck, golf cart or other vehicle operated on city streets or rights-of-ways any animal that is not secured in an animal carrier or by a harness or other device, such that the animal cannot fall from, jump from or be thrown from the vehicle.

(8)To fail to report an injured or suffering domesticated animal found on an owner's property to the animal protective services officer or law enforcement as soon as the animal is discovered.

(9)To tether, fasten, tie, or restrain an animal, or cause such restraining of an animal to any object during periods of which tethering is unlawful. Periods of lawful tethering shall be temporary in nature and may only occur during the daylight hours between dawn and dusk. Lawful tethering shall not be misconstrued to permit the practice of continuous tethering of a dog as a method of restraint or confinement. An animal may be tethered, subject to the requirements of Section 3-10 (10) in the following circumstances:

- a. For a maximum of three (3) hours per day while unattended.
- b. When the animal's caretaker is outside and within eyesight of the animal.
- c. Lawful animal event (such as a show or sporting event).
- d. When meeting the requirements of a camping or recreation facility.
- e. Law Enforcement activities.
- f. After taking possession of a dog that appears to be a stray dog and after having advised animal protective services of the stray.
- g. Tethering does not include restraint of a dog on an attended leash.

(10)During periods of lawful tethering, the following requirements shall apply:

- a. Tethers must be made of rope, cord, cable, or similar material with a swivel on one (1) end and is at least ten (10) feet in length, with swivels on both ends and which does not exceed ten (10) percent of the dog's body weight. The use of any kind of chain, as a part of a tethering device, is not allowed.
- b. All collars or harnesses used for the purpose of the lawful tethering of a dog must be made of fabric or leather.
- c. No person shall tether a dog or cause such attachment to, any collar other than a buckle-type collar or body harness.
- d. No person shall tether a dog or cause such attachment to, a head harness, choke-type collar, or pronged collar.
- e. No person shall tether a dog where the weight of the tethering device and the collar combined exceeds ten (10) percent of the dog's body weight.
- f. No person shall tether with any device to a dog in such a manner that does not allow the dog continual access to adequate food, water and shelter.

g. Trolley systems: The length of the cable along which the tethering device can move must be at least ten (10) feet, and the tethering device must be of such length that the dog is able to move freely from the cable perpendicularly and attached in such a manner as to prevent strangulation or other injury to the dog and entanglement with objects.

h. No person shall tether a sick, diseased and/or injured dog, or puppy (a dog that is one (1) year of age or younger).

i. To tether a dog to a stationary object that would allow the dog to come within five (5) feet of any property line.

(11)Leash required. No person shall own or keep in the City, outside the confines of the owner's or keeper's property, and dog which is not held firmly on a leash and under the owner's or keeper's physical control.

(Ord. of 3-14-19)

Sec. 3-11. - Penalty for violation of section 3-10.

(a)The animal protective services officer or a law enforcement officer may issue to the known custodian of any animal, or to any other violator, a citation giving notice of the violation of section 3-10 herein. Citations so issued may be delivered in person or mailed by registered mail to the person charged if that person cannot be readily found. ~~The citation issued shall impose upon the custodian or violator a civil penalty of fifty dollars (\$50.00) for a violation of section 3-10(1) — (5), and a civil penalty of one hundred dollars (\$100.00) for a violation of section 3-10(6) — (10), which penalty shall be paid to the city revenue collector within fourteen (14) days of receipt in full satisfaction of the assessed civil penalty.~~ The citation issues shall impose upon the custodian or violator a civil penalty as referenced in Section 3-29 herein. This penalty is in addition to any other fees authorized by this chapter. Each day's continuing violation shall be a distinct and separate offense.

Sec. 3-12. - At large—Dog.

~~(a)No person owning or having possession, charge, custody or control of any dog shall cause, permit or allow the animal to stray or in any manner to run at large in or upon any public street, sidewalk or park or upon the property of another.~~

(a)The owner of a dog commits an offense if that dog goes uncontrolled by the owner upon the premises of another without consent of the owner of the premises or other person authorized to give consent, or goes uncontrolled by the owner upon a highway, public road, street, or any other place open to the public generally.

(b)If the animal protective services officer received a "first-time" at-large complaint and does not personally observe the dog at large, the officer shall investigate said complaint. The animal protective services officer shall have authority to go on and about private property to investigate said complaint. Upon a finding of probable cause to believe the dog was at large he/she may issue a written notice of violation and civil penalty.

(c)If the animal protective services officer observes a dog off of the custodian's property, and not under restraint, the dog will be seized. The animal protective services officer will make

every reasonable effort to discover and locate the owner of the dog. If the owner is unknown and cannot be found, the dog will be transported to the Brunswick County Animal Shelter to be impounded. If the dog is impounded, the owner must redeem the animal within five (5) days. If the owner fails to redeem the animal within five (5) days, the animal will become the property of the county and may be disposed of according to their regulations. To redeem the dog, the owner must pay the civil penalty, all boarding fees and redemption fee. Proof of rabies vaccination will be required if the dog is not wearing a valid rabies tag.

(d)The custodian of a dog deemed at-large may be issued a citation giving notice of the violation of section 3-12 herein. Citations so issued may be delivered in person or mailed by registered mail to the person charged if that person cannot be readily found. **The citation issued shall impose upon the custodian or violator a civil penalty of fifty dollars (\$50.00) for the first violation of section 3-12, seventy five dollars (\$75.00) for the second violation, and one hundred dollars (\$100.00) for each subsequent violation. as referenced in Section 3-29 herein. This penalty is in addition to any other fees authorized by this chapter.**

(e)When the same dog has been impounded three (3) times or the custodian/owner has been cited three (3) times for the animal being at large, the animal protective services officer shall declare the dog a public nuisance and/or cite the custodian/owner for maintaining a public nuisance.

(Ord. of 3-14-19)

Sec.3-28-Dog Park.

(1) Signs shall be posted at the dog park giving notice that any person(s) utilizing the dog park is responsible and liable for the actions of their dog(s) at all times and that any person failing to do so may be subject to citation and prohibition of the use of these facilities for up to one (1) year. Signs shall be posted setting rules for use of the dog park as adopted by resolution, and violation thereof will be subject to citation.

(2) Any dog owner as referenced in Section 3-30, shall be considered the custodian of the dog, and shall comply with all regulations set forth in this chapter herein.

(3) Any person using the dog park shall comply with the following rules and regulations:

a. The dog park is open from sunrise to sunset daily. (Gate access is controlled remotely and times will be posted.)

b. No animals other than dogs may be brought into the fenced area.

c. All dogs must be leashed until safely inside the dog park and returned to a leash prior to exiting.

d. Dog owners must remain in the fenced area while their dogs are using the dog park. Owners must be in view of their dogs and have voice control at all times

e. North Carolina state law requires all dog bites be reported. To report a dog bite, call the City of Southport Animal Protective Services (APS) at (910) 477-1486. If it is an emergency, dial 911. In addition, owners are required to assist in the investigation of incidents of aggression or

biting by providing appropriate identification and information to the City of Southport APS Officer, and to other dog owners who are involved with the incident under investigation.

f. Spectators should remain outside the fenced area.

g. Aggressive dogs and female dogs in heat are not allowed in the dog park. Owners must immediately leash and remove dogs from the park at the first sign of aggressive behavior.

h. Owners must dispose of waste properly in the designated on-site containers.

i. While small bite-sized training treats are permitted, food in bowls, long-lasting chews, and toys other than balls and frisbees are not allowed.

j. Smoking, vaping, chewing tobacco, and eating are not allowed inside the dog park.

k. No more than two (2) dogs per person are allowed on any single visit.

l. Puppies less than four (4) months old are not permitted.

m. Owners are liable for any injury or damage caused by their dog and are fully responsible for their dog's actions.

n. Children accompanying dog owners must be strictly supervised and at least twelve (12) years old to be allowed inside.

o. Please be courteous to others and remove any sick dogs from the dog park.

p. Dogs must be vaccinated for rabies and DHLPP.

q. Dogs must be licensed in the City of Southport. DOCUPET identification and rabies tag must be worn on the dog's collar at all times.

r. Small dogs are 25 pounds and under.

s. Each dog owner assumes all liability for damages by anyone who was bitten or injured by their dog or any other dog under their care while using the park. Dog park participation is at your own risk.

Sec.3-29 Penalties for Dog Park Violations.

(1)The animal protective services officer or a law enforcement officer may issue to the known custodian of any dog(s), or to any other violator a citation giving notice of the violation of Sec. 3-30 herein. Citations so issued may be delivered in person or mailed by registered mail to the person charged if that person cannot be readily located. The citation issued shall impose upon the custodian or violator a civil penalty as reference in Section 3-29 herein. Three (3) violations shall result in the loss of privileges of using the dog park for up to one (1) year.

(2) Only person(s) who have registered and been granted access are allowed to use the dog park facility. Sharing access is a violation of this ordinance and is subject to penalties listed herein.

(3) Any person(s) found by the Animal Protective Services Officer, with a preponderance of evidence to have endangered the public health, safety, and welfare of any citizen or dog through a

violation(s) of any provision of this section shall lose all privileges of using the dog park upon notice of violation(s).

Sec. 3-30.-Records. (previously Sec. 3-28)

It shall be the duty of the animal protective services officer to keep or cause to be kept accurate and detailed records of:

- (1)Seizure, impoundment and disposition of all animals coming into custody of the animal protective services officer.
- (2)Bite cases, violations, complaints and investigations of same, including names and addresses of persons bitten, date, circumstances, and breed.
- (3)All monies belonging to the city which were derived from fees and penalties in this chapter.
- (4)Any other matters deemed necessary by the city manager.

(Ord. of 3-14-19)

Sec. 3-31. - Other violations. (previously Sec. 3-29)

~~Violations of any provisions of this chapter for which no specific penalty is set out shall subject the offender to a civil penalty in the amount of fifty dollars (\$50.00) for each violation which shall be paid within fourteen (14) days of receipt of the citation. Each day's continuing violation shall be a distinct and separate offense.~~

Violations of any provisions of this chapter for which no penalty is set out shall subject the offender to a civil penalty as set from time to time by the Board of Aldermen and contained in the Schedule of Fees on file in the City Clerk's office. Each violation penalty shall be paid in full to the City revenue collector within fourteen (14) days of receipt. Each day's continuing violation shall be a distinct and separate offense.

(Ord. of 3-14-19)

All sections of Chapter 3 not included in this amendment are unchanged from the Animal Welfare Ordinance adopted on March 14, 2019.

This ordinance shall become effective upon adoption. Adopted and signed this _____ day of February 2023.

Dorothy Dutton, City Clerk
Assistant Manager, City of Southport

Joseph P. Hatem, M.D., M.P.H.
Mayor, City of Southport



TAYLOR FIELD DOG PARK REGISTRATION FORM

DOG OWNER INFORMATION	
Date:	
First Name:	
Last Name:	
Home Address:	
Email Address:	
Phone:	
Dog #1 Name:	DocuPet License #:
Dog #2 Name:	DocuPet License #:
Dog #3 Name:	DocuPet License #:
REMOTE ACCESS REQUESTED	
☐ PHONE APP ACCESS	☐ KEY FOB ACCESS
ANIMAL PROTECTIVE SERVICES USE ONLY	
DATE:	☐ DOCUPET LICENSE CHECKED
DATE:	☐ PHONE APP ISSUED ☐ EMAIL SENT
DATE:	☐ KEY FOB ISSUED ☐ FOB #: _____ ☐ EMAIL SENT

APPLICANT SIGNATURE: _____ DATE: _____

By submitting this registration form, you acknowledge that you have reviewed the Dog Park Ordinance and Dog Park Rules adopted by the City of Southport Board of Alderman. If you have not reviewed this information and would like a copy of the Dog Park Ordinance and Dog Park Rules, please request a copy of those documents from Animal Protective Services before submitting this registration form. They can also be accessed on the city website at cityofsouthport.com/animal-protective-services.



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: 2/2/2023 DEPARTMENT: Parks and Recreation

PRESENTED BY: Heather Hemphill

ITEM SPONSORED BY: Parks and Recreation Department

ITEM/TOPIC: Memorandum of Understanding between the city of Southport and Unlimited Play, Inc to partner to build an inclusive playground at Taylor Field Park. The Southport Lions club has offered the city \$8000 to help fund the MOU.

COST: \$10,000 (\$8000 paid by Southport Lions Club) BUDGET LINE ITEM: 10-80-6120-4400

JUSTIFICATION: The City of Southport does not offer a fully inclusive playground for families to utilize. We have ADA compliant playgrounds but not fully inclusive. This playground will offer benefits to so many! The Southport Lions club has given the City \$8000 to help fund design and fundraise.

IMPACT IF NOT APPROVED: If we do not accept the \$8000 and fund the \$2000 to contract with Unlimited Play it will double or triple the timeframe for this project to be completed, if at all. EVERYONE needs a place to play!

DEPARTMENT HEAD COMMENTS: Everyone has the right to play regardless of ability. While the City currently offers playgrounds that allow access, they don't promote inclusion. Everyone, child and adult should be able to play together on a playground. Partnering with Unlimited Play will make this process of design, development, and fundraising so much faster and will result in a playground sooner.

CITY MANAGER COMMENTS: I have worked in two communities that have built Boundless Playgrounds and I cannot tell you the joy it brings to disabled and non-disabled children and adults to play together

on such play equipment. I have also worked with Unlimited Play in particular and they do a fantastic job with fundraising, designing a playground with a theme matching the City, and offering advice through it all.

ATTACHMENTS: Copy of proposed MOU with Unlimited Play and basic information about the company.

REQUESTED ACTION: Request the BOA accept the money from the Southport Lions Club and contract with Unlimited Play to assist the city with efforts to design and secure funding for an inclusive playground.

PROPOSED MOTION: Motion that the Board of Alderman contract with Unlimited Play to assist the City of Southport Parks and Recreation with the development, design, marketing, and fundraising for an inclusive playground at Taylor Field Park.

MEMORANDUM OF UNDERSTANDING

This MEMORANDUM OF UNDERSTANDING ("MOU") is made as of September 14, 2022, by and between **Unlimited Play, Inc., Inc. and Southport Parks and Recreation**

I. Overview of MOU:

The purpose of this MOU is to outline **Southport Parks and Recreation** interest in partnering with Unlimited Play, Inc. to build an inclusive playground. This MOU outlines the general terms under which Unlimited Play, Inc., Inc. will support with its endeavor of **Southport Parks and Recreation**

II. MOU Terms:

Unlimited Play, Inc., Inc. and **Southport Parks and Recreation** in addition to other subsequent and mutually agreeable terms and conditions, to build an Unlimited Play, Inc. Playground through the following processes:

Under this MOU, Southport Parks and Recreation will:

1. Organize and sustain a committee of active local leaders with capabilities and resources to ensure a successful fundraising effort;
2. Identify and secure major gifts toward the Project; Unlimited Play, Inc. will support this effort when necessary by attending donor meetings.
3. Work with Unlimited Play, Inc. to develop a mutually agreed upon design which **Southport Parks and Recreation** commits to meet. Unlimited Play, Inc. standards (schedule B) and work with Unlimited Play, Inc.'s preferred vendor ***Little Tikes Commercial.***

Unlimited Play, Inc. will

A. Pursuant to the terms and conditions of this Agreement, Unlimited Play, Inc. shall provide to Southport Parks and Recreation the support services set forth on Schedule A attached hereto and incorporated herein by reference (the "Support Services"). Southport Parks and Recreation hereby acknowledges that (i) Unlimited Play, Inc. shall provide the Support Services on a non-exclusive basis, (ii) the Support Services do not include architectural, engineering or certification services, and (iii) Unlimited Play, Inc. shall have no responsibility with respect to safety or code inspections related to the Project.

B. SUPPORT SERVICE FEE. As consideration for the Support Services provided by . Unlimited Play, Inc., Southport Parks and Recreation shall pay Unlimited Play, Inc. the following fees (collectively, the "Support Service Fee"): (i) A non-refundable start-up fee in an amount equal to \$10,000.00 to be delivered upon execution of this Agreement;

Specific Services Unlimited Play, Inc. provides:

Design and development of fully inclusive playground

Development of sponsorship catalog

Educate and train the local committee

Write possible grants under our 501c3

Provide a row team guide – “How to guide” for local committee

Creating a 3D fly through video of your designed playground

Provide inclusive motivational videos for presentations

Develop Marketing pieces

Create web page with design and story detail with donating capabilities

Travel in for specific donor presentations/events

Create design donor boards for proper marketing placement

Handle all donation/accounting needs ie: tax letters, thank you notes, reminders

Organize handle a community build

Develop Grand Opening

Provide public engagement ie: meetings, surveys forms, questionnaires as needed

WHEREAS, Southport Parks and Recreation desires to construct an inclusive and fully accessible playground facility at desired location.

Schedule A

Support Services

1. Design Services: Unlimited Play, Inc., together with Southport Parks and Recreation shall establish: if desired.

Design team (“Design Team”) for the Project. The Design Team shall design a universally accessible playground that incorporates (i) the goals and needs of the Southport Parks and Recreation, and (ii) the Unlimited Play, Inc. design standards set forth on Schedule B attached hereto and incorporated herein by reference (the “Design Standards”).

2. Fundraising: Unlimited Play, Inc., together with Southport Parks and Recreation, will establish a local fundraising team and develop a fundraising plan for the Project. Unlimited Play, Inc. will assist Southport Parks and Recreation in assembling a local fundraising team and implementing fundraising strategies. Upon completion of the initial design phase of the Project, Unlimited Play, Inc. will assist Southport Parks and Recreation in engaging the local community through meetings, speaking engagements and events.

3. Public Relation Coordination: Unlimited Play, Inc. will assist Southport Parks and Recreation in planning, consulting and advising regarding media and public relations for the Project.

4. Construction Supervision. Unlimited Play, Inc. will assist Southport Parks and Recreation during the Project construction phase to ensure that the Project playground equipment is installed to maximize accessibility. Unlimited Play, Inc. will observe equipment installation and provide appropriate feedback to Southport Parks and Recreation and/or the vendor responsible for equipment installation.

Unlimited Play, Inc. Standards: Schedule B

- a. Fully ramped play structures to the tallest slide or play activity.
- b. Wheelchair, walker, and mobility challenged friendly surfacing such as poured in place and tile surfacing.
- c. Shaded play structures and seating areas incorporated to help those with temperature regulation problems and sensitivity to sunlight.
- d. Sensory stimulating activities placed throughout the playground.
- e. Cochlear implant safe slides.
- f. Clearly defined path through the playground for those with visual impairments such as cement walks or tactile map.
- g. Fencing
- h. Unique and fun themes to stimulate imagination.
- i. A mutually acceptable permanent sign acknowledging Unlimited Play, Inc.

Provisions Not Enforceable. The provisions provided above in this MOU do not create or constitute any legally binding obligations upon the parties and is not intended to constitute a binding contract. It is understood and agreed that parties have not attempted to set forth all essential terms of this proposed transaction, and the parties further acknowledge and agree that such terms are subject to further negotiations.

If the foregoing meets with your approval, please sign this MOU as provided below, and the duplicate original enclosed herewith, and return the duplicate to our attention whereupon this shall constitute the understanding between the parties in accordance with the terms and provisions set forth above.

Witness the following authorized signatures:

Unlimited Play, Inc.

By:

Natalie Mackay
Executive Director

Date

Southport Parks and Recreation

By: _____

Date

little tikes®

COMMERCIAL

Unlimited
Play

little tikes



www.littletikes.com

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INCLUSIVE

Page 153 of 354



Little Tikes Commercial believes in creating inclusive environments for all children. In fact, we were founded on the idea that all children deserve to play.

Unlimited Play is an award-winning, non-profit organization that transforms communities by providing universally accessible playgrounds for all children and families.

TOGETHER, WE BELIEVE IN DESIGNING PLAYGROUNDS
WHERE LIMITATIONS ARE FORGOTTEN
AND DIFFERENCES ARE CELEBRATED!

Each Unlimited Play and Little Tikes Commercial playground is created with the following principles in mind:

- Design with Imagination
- Encourage Social Inclusion
- Give Independence
- Provide Active Motion
- Create Graduated Complexity
- Make it Fun



This brochure is designed to help you understand all aspects of inclusive play. To bring play for all to your community, we're happy to offer Platinum and Gold playgrounds—Unlimited Play-certified play spaces that will bring the spirit of inclusion to your recreation area, no matter your space or budget.

4	Design with Imagination	14	Create Graduated Complexity
6	Encourage Social Inclusion	16	See our Inclusive Playgrounds
10	Give Independence	24	Platinum and Gold Playground Examples
12	Provide Active Motion		

DESIGN WITH IMAGINATION

Encourage pretend play and nurture its benefits by designing your play space around a theme. When children engage in pretend play, they practice creative, cognitive, and social skills by assigning new roles to objects, actions, and ideas. This process is crucial in their development, helping them to become aware of themselves and each other and to practice necessary skills. With a mix of standard playground equipment, custom sculptures, components, and themed accessories, we transport kids of all abilities to imaginary worlds.



TOT BUILDERS

Create an inclusive city for 2-5 year olds, packed with play value.



THEMED PLAY

Train theme or fire theme?
We can make that happen.

Sports theme: p. 8-9, 20-21

Farm theme: p. 10-11, 18-19

Castle theme: p. 14-15, 24-25



UNIQUE PANELS

Add imagination to a play structure using unique counters and panels.

HAVE ANOTHER IDEA?

Our expert Custom Design Studio will work with you to make your dream a reality.

ENCOURAGE SOCIAL INCLUSION



In our play spaces, children experience a sense of belonging, actively participate in the community, and share common interests. We design play spaces to become meeting places where empathy and friendship blossom.

PARALLEL PLAY

Parallel play lets kids enjoy similar activities at their own challenge levels side by side.



Proper safety surfacing is required under all play equipment.



GENERATION SWING

Direct eye contact is possible when you sit across from one another. Cross-generational play builds strong families.



ROCK 'N' SHIP GLIDER

Once everyone is on board and working together, the ship begins to move.



ENCOURAGE SOCIAL INCLUSION

In our playgrounds, everyone gets to experience things at their own level, whether it's using swings, zip lines, and overhead events, or racing through an obstacle course.



CREATE AN OBSTACLE COURSE

Multiple levels of challenge provide fun for everyone.



INCLUSIVE OBSTACLE COURSE QU072270

AGES: 5-12, 5-12 CSA
USE ZONE: 110' X 40' (33.53M X 12.19M)
USERS: 38



UNLIMITED PLAY INCLUSIVE RAIL-RIDER

Friends of all abilities can glide side by side with Rail-Rider!

Proper safety surfacing is required under all play equipment.

GIVE THEM

INDEPENDENCE

Children with disabilities often spend their days with parents, teachers, doctors, and therapists. Our playgrounds give all children the independence to freely move through the play space without an adult.

Our Platinum playgrounds offer:

RAMPING

Our unique ramps go all the way to the top of every structure and include play events that allow everyone to play together.

FENCING

Prevents those with autism from eloping, and helps children play independently from caregivers.

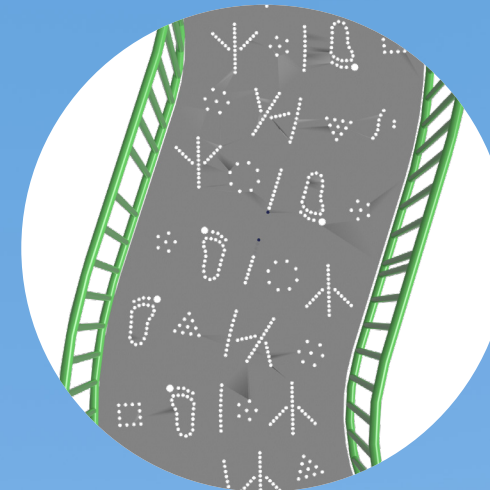
UNITARY SURFACING

Enables those with mobility devices to access the entire play area. Consider poured-in-place, tiles, or artificial turf.

SHADE

Helps protect children and adults who are sensitive to heat. Shade gives them the ability to cool off and the independence to play.

See page 24 for more information about our Platinum and Gold playgrounds!



UNIQUE RAMPS

Our ramps have perforated steel with fun shapes so that when the sun shines, the shadows create patterns on the ground.



TRANSITION DECK

We make it simple to transition out of a wheelchair and go down the slide. Our uniquely designed transition deck comes with a different colored kick plate to make it easier for children with low vision to recognize.





PROVIDE
ACTIVE MOTION

All kids should have the opportunity to experience the thrill of spinning, swinging, and rocking. That's why all of our Platinum playgrounds include active motion.

**CUSTOM GLIDER
(SHOWN ABOVE)**

Friends of all abilities can enjoy gliding together.



ZOOMTWIST WITH FLOOR

The exhilaration of climbing and spinning come together while the floor allows smaller children and children of varying abilities to interact.



WOBBLE SPHERE

Kids will love spinning and shifting from side to side.



**REVOLUTION
INCLUSIVE SPINNER**

Ensures that everyone can play. Kids can stand or sit, and there's even room for caregivers to help.



SURFACE SPINNER

Built flush with the ground for easy transfers.



INCLUSIVE SWING SEAT

Provides extra support so no one is left out.



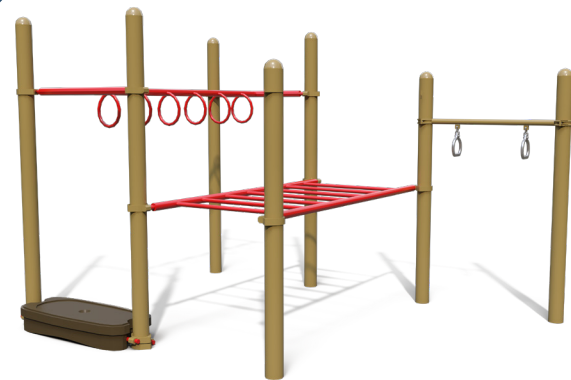
TEAM TROTTER

More friends, more fun!

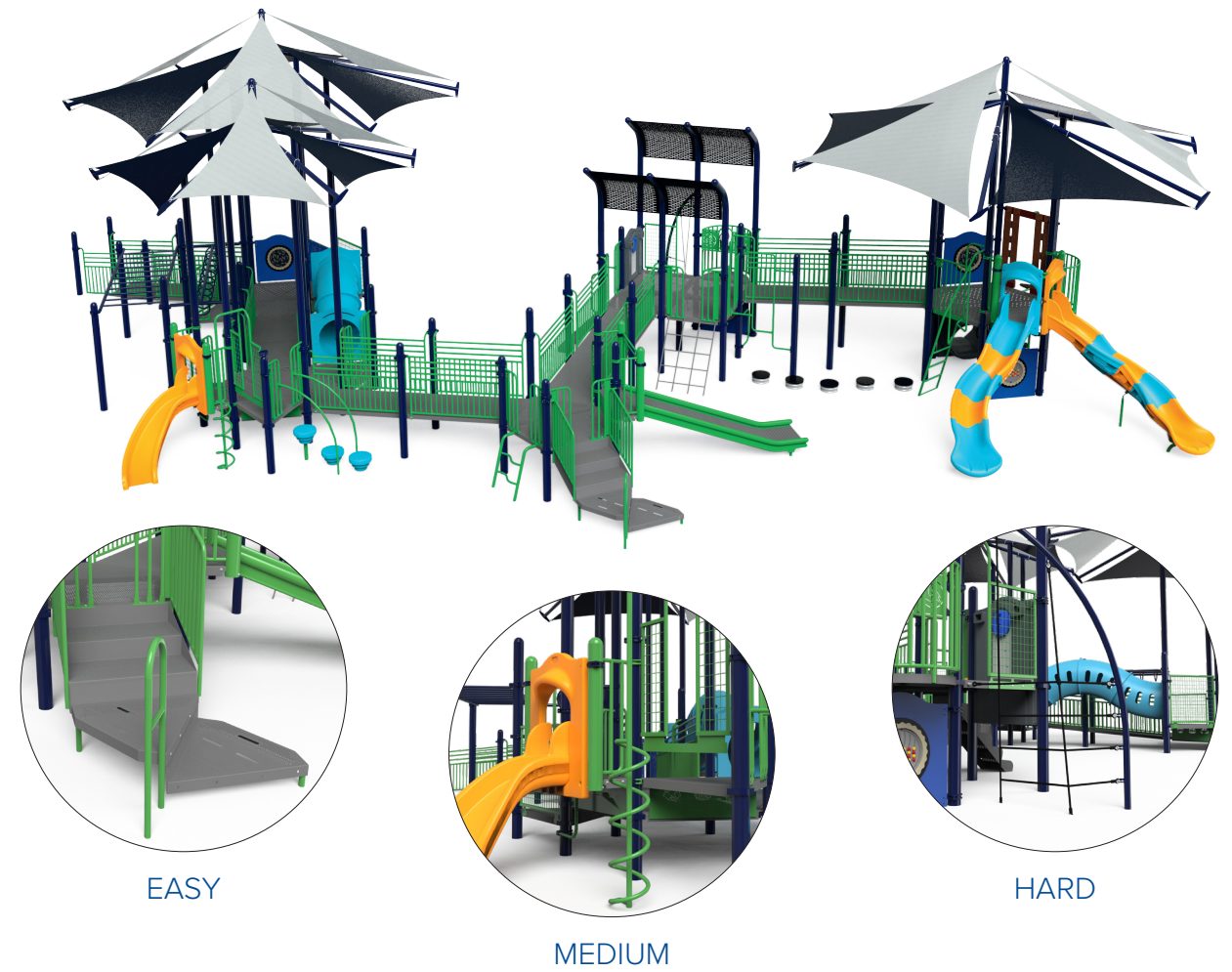


CREATE GRADUATED COMPLEXITY

A truly inclusive playground encourages children to develop new skills at their own level. We want every child to be challenged—that's why we rate our gross motor equipment easy, medium, or hard. Your inclusive playground design comes with a report showing how we addressed graduated complexity in your design.



From left to right (shown above): Overhead events in 3 levels of challenge—hard, medium, and easy





QUIET GROVE

A PEACEFUL RETREAT TO ESCAPE THE HUSTLE

Quiet Grove offers a peaceful space for children who become overstimulated on the playground, a place to refocus and relax. Quiet Grove was designed to reduce the sights, sounds, and even smells that can become overwhelming.

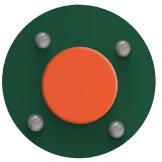
Soothing colors and natural elements add to the peaceful aesthetic of Quiet Grove. Children can engage in five calming sensory activities (shown right) to reduce stress and anxiety. Once their stress is reduced, they can continue playing.



FIDGET SPINNER



PUSH THE WALL



LIGHT SWITCH



STRAIGHT PATH



WAVY PATH



LET'S PLAY MUSIC

Music is a universal experience enjoyed by all ages and cultures. When listening to or playing music, we use our entire brain. Music can raise your mood and get you excited, or help you relax. This is why you'll find premium outdoor musical instruments, designed for children of abilities, on all of our Platinum playgrounds.

Our Concerto line of musical equipment was designed at a more accessible angle and height. These instruments can be played comfortably by all kids, including those with mobility devices.



PUTTING IT

ALL TOGETHER

We combine the concepts of imaginary play, social inclusion, independence, active motion, and graduated complexity to create fun playgrounds. Every piece of equipment is designed, selected, and placed with intention.



BERNIE’S PLAYGROUND AT ADVENTURELAND

Altoona, IA

Adventureland is a family-owned theme park that has over 100 rides, shows, and attractions. In 2017, Adventureland announced plans to create a new children’s section called Bernie’s Barnyard that would include two family rides and an arcade. Adventureland asked Little Tikes Commercial to make an inclusive farm-themed playground to complement the new area.

We created a fun barnyard play space complete with a silo, giant tractor, and whimsical corn stalks. Children can create music using equipment from our Concerto line, or pivot with a friend on the Dragonfly. True to Adventureland’s wishes, the playground design is approved by Unlimited Play, ensuring that children of all abilities can have a blast at Bernie’s Barnyard!

Adventureland is the first amusement park in the country to build an inclusive playground.



- FEATURED INCLUSIVE EQUIPMENT
- Imaginative Play
 - Concerto
 - Graduated Complexity Climbers
 - Parallel Play
 - Lots of Shade
 - Fencing
 - Artificial Turf Surfacing
 - Ramps to the Highest Point





FEATURED INCLUSIVE EQUIPMENT

- Imaginative Play
- Obstacle Course
- Graduated Complexity Climbers
- Parallel Play
- Inclusive Rail-Rider
- Fencing
- Surface Spinner
- Custom Glider



JAKE'S FIELD OF DREAMS

Wentzville, MO

Jake was like so many other little boys who dreamed of growing up playing sports! At an early age, though, he was diagnosed with Duchenne Muscular Dystrophy. The disease weakened his muscles but not his spirit. Knowing he would never play sports like his heroes, Jake became the greatest sports fan instead. This playground helps kids share Jake's dream of enjoying the thrill of being on the field as a player, no matter their ability. Jake passed away in 2012 at the age of 19, but he gave us many gifts, the greatest of which was his powerful love and support of others.





BILLY'S PLAYGROUND

Salem, MO

The motivation for this playground came from an incredible young lady named Alice who lives in the community, but wasn't able to play on any of the playgrounds with her friends. She has a neurological disorder called Rett Syndrome that prevents her from being able to walk, talk, and use her hands very well. Alice is incredibly smart and she likes to do the same things as other kids, including playing on a playground with her friends. This playground gives her the extra help she needs.

FEATURED INCLUSIVE EQUIPMENT

- Rock 'N' Glider
- Shade
- Ramp to the Top
- Parallel Play
- Fencing
- Multiple Transfer Stations
- Musical Elements



Little Tikes Commercial and Unlimited Play are delighted to offer these certified, inclusive play spaces to take the guesswork out of your playground design. The playgrounds are offered in two levels—Platinum for those with big inclusive dreams, and Gold for those who want to bring inclusive principles to a limited space or budget.

Look for these icons to easily identify which certification these playgrounds have recieved.



Unitary Surfacing			Access to Highest Point	
Active Motion			Parallel Play	
Pretend Play			Musical Elements	
Graduated Complexity			Fence with 2 Openings Maximum	
Transition Deck to All Slides			Roller Slide	
Shade			Deck Edge Markers	
Benches			Colored Kick Plates	

PRETEND PLAY

PARALLEL PLAY

ACCESSIBLE TO HIGHEST POINT

PARALLEL PLAY



PRETEND PLAY

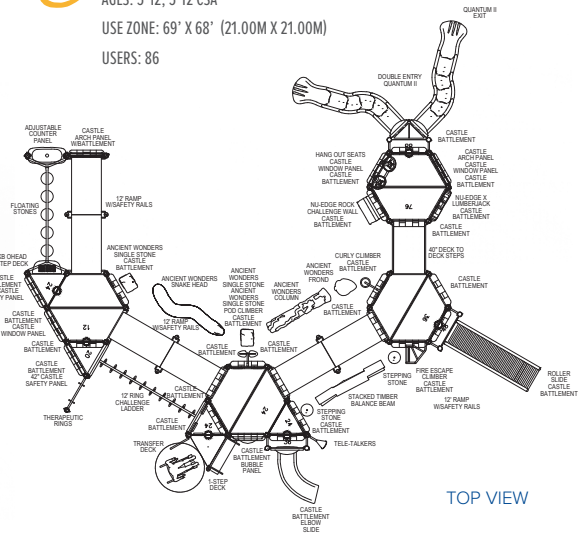
TACTILE SLIDE

PARALLEL PLAY



BACK VIEW

 **UP20-72188**
AGES: 5-12, 5-12 CSA
USE ZONE: 69' X 68' (21.00M X 21.00M)
USERS: 86

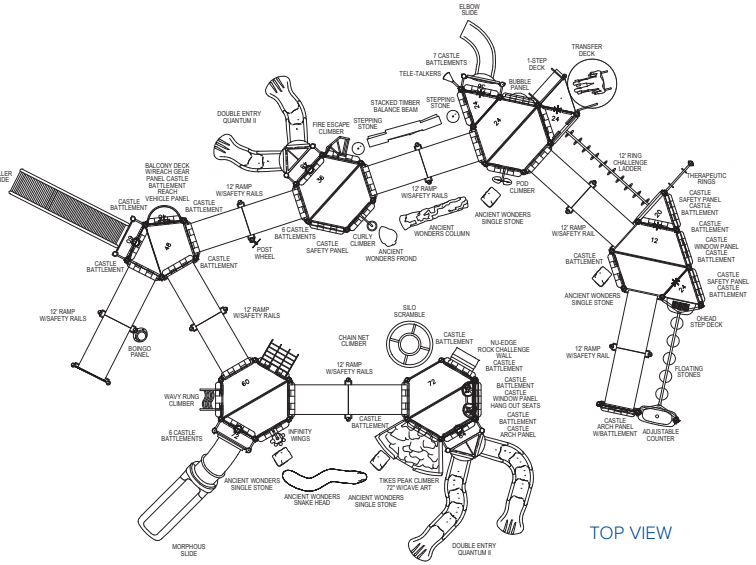


TOP VIEW

 **UP20-71866**
AGES: 5-12, 5-12 CSA
USE ZONE: 78' X 79' (23.77M X 24.08M)
USERS: 142



BACK VIEW



TOP VIEW

GRADUATED COMPLEXITY

ACCESSIBLE TO HIGHEST POINT

ACTIVE MOTION

UP20-71868
 AGES: 5-12, 5-12 CSA
 USE ZONE: 74' X 74' (22.50M X 22.40M)
 USERS: 172



A large, complex playground structure with blue and yellow components. It features multiple levels, slides, climbing areas, and shaded seating. The structure is labeled "BACK VIEW" in the bottom left corner.

[illegible]

UP20-72161
 AGES: 5-12, 5-12 CSA
 USE ZONE: 83' X 50' (25.30M X 15.21M)
 USERS: 165

PARALLEL PLAY

ACTIVE MOTION

SOCIAL INCLUSION

BACK VIEW

TOP VIEW

Page 166 of 354



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Play Matters

Play is a critical part of physical, emotional, mental and social development for EVERY child.

Especially for children with disabilities, play is therapy – both physical and emotional. On the physical side, children's muscles need to be exercised just like anyone else's. And most importantly, on the emotional side, children need to interact and socialize with their peers.

Simply put, kids need to play with other kids. Yet for so many kids with disabilities, their days are spent with parents, doctors, nurses, therapists and other adults. But on fully accessible playgrounds, children with disabilities can swing, slide and climb with their friends – as well as with their siblings and parents – which is literally something they may have never been able to do before.

Of course, the benefits of fully accessible playgrounds don't stop with kids who have challenges. Able-bodied children learn and grow on accessible playgrounds by interacting with others who are in some ways different from them. Accessible playgrounds also allow parents and other adults with disabilities to play with their children – something that's often not possible on at a traditional playground.

Every way you look at it, fully accessible playgrounds help break social barriers, and become an environment where everyone learns to respect and understand each other. And those are the kinds of lessons that can last a lifetime.

Often underestimated, playgrounds promote free-play, foster self-determination, spark imagination and get children active for longer periods of time. Additionally, playgrounds give parents and caregivers the opportunities to relax, spend quality time with their children, and connect with other parents.

Playgrounds are an outlet for much needed physical activity among children of all ages. This generation is more sedentary than any generation in history – 24 hour, multiple channel television programming, gaming systems, and the explosion of digital devices are keeping our children from going outside to explore, run, and play.

Alliance for Childhood released a statement saying "free play is the missing link in the antiobesity campaign...exercise and nutrition along won't turn the tide of fatness." Childhood obesity experts at Mayo Clinic stresses to "emphasize activity, not exercise" and that a child's activity does not have to be a structured exercise program – "the object is just to get him or her moving."

In fact, research supports that children with disabilities are a greatly underserved population when it comes to health programming and intervention. One of the reasons is that most play/exercise places are inaccessible. Unlimited Play's universal design features goes beyond ADA law. It ensures that people of all abilities can play on a playground.

Our Story

Unlimited Play is a 501(c)3 non-profit organization that helps to plan, design and build fully accessible playgrounds that allow all children – regardless of their abilities – to play together. A valuable resource in our community, Unlimited Play has unique expertise in this area, and is available to assist in the development of inclusive playgrounds that promote dignity, understanding and respect among children.

Our Inspiration

Three-year-old Zachary Blakemore provided the original inspiration behind Unlimited Play. Zachary suffers from a rare genetic central nervous system disease (Pelizaeus Merzbacher Disease) that confines him to a wheelchair or assistive walking device. But like all children, Zachary loves to play.

When his mother Natalie would take Zachary to the park to play, the playground would only emphasize his limitations. And even more frustrating was the fact that the playground's barriers that stopped him from playing also prevented him from interacting with the other children.

But after visiting an accessible playground while traveling to the east coast, Zachary's parents Natalie and Todd began to dream of creating an accessible playground in Zachary's hometown – and of the day when playgrounds like this would exist for children everywhere. They teamed with Zachary's pediatric speech therapist, and Unlimited Play was born in 2003.

Children and Families: Unlimited Play playgrounds are not just designed for children with disabilities and/or life critical illnesses. Every child needs to play and every caregiver needs to experience playing alongside their children.

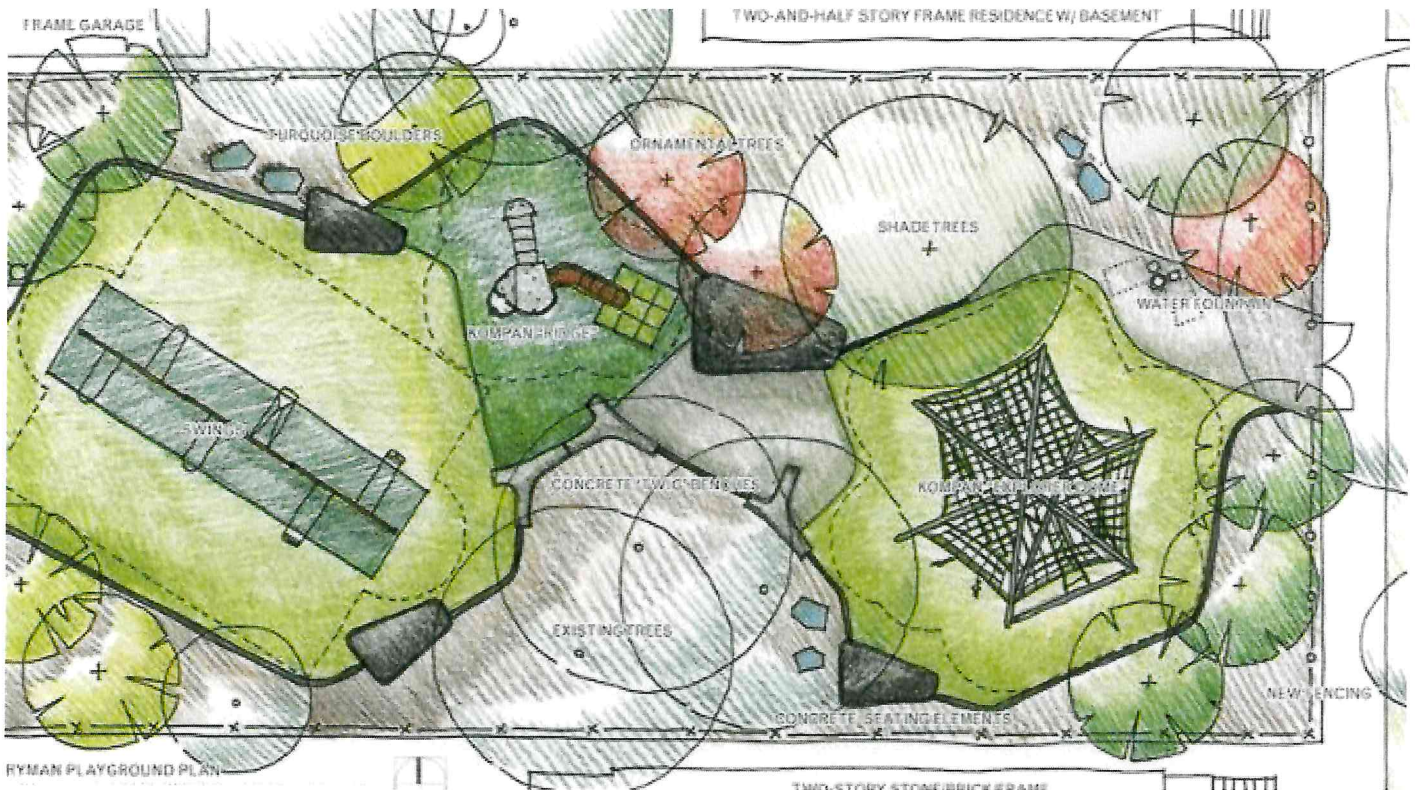
Unlimited Playgrounds not only allow children with disabilities the right to play, but also parents and caregivers with disabilities, including our Veterans.

Entire Communities: Because Unlimited Play is rooted in a Community Engagement model, people from across the community get involved with the project, many from start to finish. Awareness is spread about the value of accessibility, inclusivity, and the benefits of free play and a healthy and active lifestyle.

Community members such as businesses, governmental organizations, foundations, schools, places of worship, service clubs, and other organizations invest their time and treasure into these playgrounds. Philanthropic gifts yield great reward knowing that tens of thousands of children and families have free access to play for years to come.

Commerce: Research supports that people, organizations and even therapy professionals travel over an hour to experience an Unlimited Play playground. Our destination playgrounds bring commerce to communities as playground guests shop and dine at nearby places.

Design & Development



Together, we can create your destination playground that will greatly impact your community for generations to come. Our partnership includes assembling a local team to lead the project and outlining the process from start to finish. Unlimited Play has become the expert in inclusive design through first-hand experience of having children with both disabilities and critical illnesses.

Valuable insight has been collected from:

- Children
- Parents of Children with Disabilities
- Veterans
- Therapists
- Play Experts

Community Outreach (Fundraising)



Playground Fundraising for Unlimited Play Playground begins with a local team that mobilizes resources by exploring, identifying and securing project funders in the area. Coordination of special events including Launch, Project Kick-Off, Community Build and Dedication Ceremony are all opportunities to engage and educate the community.

Training and Workshops



Unlimited Play offers formal trainings, webinars and informational kits addressing our successful models and the challenges we have overcome along the way. We specialize in helping businesses, schools, organizations and any other groups understand the importance of both inclusive play spaces and inclusive play experiences.

Every child deserves to experience the joy of playing at the playground. This mission inspired us to create Unlimited Play.

Unlimited Play is an award-winning nonprofit organization that builds inclusive playgrounds for children of ALL abilities nationwide. Our playgrounds promote dignity, understanding and respect among children by creating a fabulous and FUN play place where imaginations can run wild. Our standards exceed the minimum requirements of the Americans with Disabilities Act (ADA) to ensure caregivers and children can experience play without boundaries or restrictions.

Thank you for your interest in bringing an inclusive playground to your community! Please fill out the following information as completely as possible so we can best assist you.



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: February 2, 2023 DEPARTMENT: Development Services

PRESENTED BY: Travis Henley, Director of Development Services

ITEM SPONSORED BY: Travis Henley, Director of Development Services

ITEM/TOPIC: Sale or Lease of the City's Sunny Point property

COST: Unknown BUDGET LINE ITEM: _____

JUSTIFICATION: The Board of Aldermen asked the Planning Board to review the property and whether it should be kept, sold or leased. The recommendation is to dispose of the property.

IMPACT IF NOT APPROVED: No action is required. If the City takes no action, it will remain a City asset.

DEPARTMENT HEAD COMMENTS: No preference, but the City needs a debris lay down yard for storm debris which is about 30 acres.

CITY MANAGER COMMENTS: The City does not have to take any action at this time. but if the City wishes to sell or lease the property, there are steps the State has outlined saying what steps need to be taken by a municipality to do this. If we sell the property, proceeds can go towards the expansion of the Water/Sewer Plant which we need money for right now.

ATTACHMENTS: _____
Memo from the Director of Development Services and flowchart of available processes.

REQUESTED ACTION: No action is required. If the Board would like to sell the property, there is further action you would need to take. Please refer to the attachment for the next steps.

PROPOSED MOTION: I move to sell or lease the 370 acre property (we keep 30 acres) at Sunny Point and direct staff to prepare a Request for Proposal for this purpose. OR
I move the City retain the Sunny Point property at this time.



DEVELOPMENT SERVICES DEPARTMENT

MEMORANDUM

To: Mayor Joseph P. Hatem & Board of Aldermen
From: Development Services Staff
Date: February 9, 2023
RE: City-Owned Sunny Point Property - Future

Background and Context

Pursuant to statutory requirements and adopted and current policy promulgated by the City of Southport, the Planning and Zoning Board was tasked with providing a recommendation to the Board of Aldermen as to the best course of action to take with regard to the 440-acre property owned by the City to the east of Military Ocean Terminal Sunny Point (MOTSU), accessed via the MOTSU Access Road and via Bethel Road. The City came to acquire the property in the mid-2000s, and at one point had explored various uses of the property, primarily with regard to wastewater infrastructure as well as storage and other uses supporting City operations and projects.

The property is subject to a number of deed restrictions that significantly curtail the property's development potential due to the property's proximity to MOTSU. Due to that and numerous other factors, efforts toward utilizing the property for wastewater infrastructure were subsequently abandoned. In late-2022, the City received an unsolicited proposal to utilize the property for borrow pit sand mining. In response to that proposal, the City endeavored to determine whether or not to dispose of the property in general – if the City does decide to dispose of the property, such decision would trigger additional processes which would allow any interested parties to submit proposals for the property.

The item was referred to the Planning and Zoning Board for their review and recommendation at the Board of Aldermen's October 13, 2022 meeting, and a review committee was established at the October 20, 2022 meeting of the Planning and Zoning Board. Clarification that the Planning and Zoning Board's sole task was to provide a recommendation as to the future use of the property by the City of Southport, as opposed to review of any specific proposal, was provided at the Planning and Zoning Board's November 17, 2022 meeting.

Staff Recommendation

Staff, including the City Manager, Public Services Director, City Clerk, and Development Services, all are in agreement exploring a sale and/or lease is the best course of action at this time, with the caveat that any sale should retain approximately 20-30 acres for future use by the City as a lay-down yard or other similar use supporting the operation of the City government. Exploring disposal of the property places no obligation on the City to formally sell the property if a proposal is not received that furthers the City's goals and objectives, but will afford the City the opportunity to review and consider proposals from any and all interested parties.

Planning Board Recommendation

The City of Southport Planning Board reviewed the proposal and established a review committee for the question. The review committee for this project consisted of Board Members Will Hewett, Chris Jones, and Donnie Joyner. The review committee convened on January 5, 2022 at 3pm at Indian Trail Meeting Hall. Discussion topics included when and how the City came to possess the property, the deed restrictions placed upon it, and context given the previous unsolicited proposal. Ultimately, the review committee came to a unanimous recommendation that the City explore any proposals for the property, including but not limited to outright sales, lease agreements, and lease-to-own agreements.

The review committee's recommendation was presented to the Planning Board at their January 19, 2023 meeting, at which time they voted unanimously to concur with Staff and the Review Committee's recommendations to explore selling or otherwise disposing of the property.



BOARD OF ALDERMEN AGENDA ITEM SUMMARY

DATE: January 30, 2023 DEPARTMENT: Public Services

PRESENTED BY: Tom Stanley

ITEM SPONSORED BY: Public Services Department

ITEM/TOPIC: Hire 2 Full Time Grounds positions vs 4 Part Time employees

COST: \$55,788.80 per position BUDGET LINE ITEM: 10-03-4190-0200

JUSTIFICATION: In the current budget, there is money for 4 part time employees and there is a request to convert those 4-part timers to two full time employees to meet the needs of ground such as parks and Cemeteries.

IMPACT IF NOT APPROVED: City staff will continue to struggle to keep up with the grounds maintenance throughout the City. That would mean using other staff members to help grounds out,

DEPARTMENT HEAD COMMENTS: We tried advertising for part time employees and we received no response, so I would now like to ask to convert those positions to 2 full time employees. If it ends up

Parks and Recreation is granted staff members, then two people would already be trained in the work.

CITY MANAGER COMMENTS: Using the part time funding in the budget, you could hire one full time person with benefits right now. If you wish to move forward with adding 2 new employees, you would have the money to complete this fiscal year, but would have to add \$56,000 for next year to pay for the second employee. This was brought up at your Strategic/Budget workshop

ATTACHMENTS: Grounds position responsibilities; salary plus benefits explanation

REQUESTED ACTION: To have the Board of Aldermen agree to convert 4 part time positions to two full time employees.

PROPOSED MOTION: Motion to convert the four part time positions in the Public Services Department into two full time regular employees for Grounds Maintenance.

To help maintain the city parks / city buildings

- Mow, trim & edge the sidewalks
- Blow sidewalks that have debris on them
- Put out fertilizer
- Remove leaves in the winter time and debris throughout the year
 - Waterfront Park
 - Franklin Square Park
 - Kinsley Park
 - Caviness Park
 - Lowe White Park
 - Keziah Park
 - Fort Johnston grounds
 - Community Building
 - City Hall
 - Old City Hall
 - Fire Department
 - BCC grounds (ending soon)

Maintain the city playgrounds

- Lowe White playground
- Caviness playground
- Fort Johnson playground
- Taylor Field playground

Prune and maintain the Holly Trees down Howe & Moore Streets

Maintain the two (2) city owned cemeteries and one (1) private

- Mow and trim the grounds
- Remove leaves and any debris throughout the year. Especially in the winter months
- Remove the debris out of the bins in cemetery
 - City owned
 - Northwood Cemetery
 - Old Smithville Burying Grounds
 - Private
 - Old Smithville Burying Grounds

Maintain the public right -of-ways

- Mow and trim the stop and street signs
- Mow all city rights-of-way
- Mow Sawdust Trail Traffic
- Triangle (NCDOT) and old Kerr Drive frontage

Other duties

- Maintain Taylor Field when it opens & Dog Parks
- Put up Christmas decorations in all the parks and areas around town
- Make sure all the parks are ready for any event throughout the year
- Taking care of dog stations and trash throughout the city

Requested new employees' salary plus benefits

Salary-	\$ 36,400.00
FICA-	2,784.60
Ins.-	7,860.00
HSA-	2,507.96
401K-	1,820.00
NC Retirement	<u>4,426.24</u>
	\$ 55,788.80



BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: 02/02/2023 **DEPARTMENT:** Finance and Animal Protective Services (APS)

PRESENTED BY: Kate Marshall

ITEM SPONSORED BY:

ITEM/TOPIC: Increasing the City credit limit, in order to issue Animal Protective Services a credit card

COST: **BUDGET LINE ITEM:**

JUSTIFICATION: APS works on-call hours and often needs to purchase supplies when City Hall is not open.

This will keep APS Director from paying using their own money and requesting reimbursements.

IMPACT IF NOT APPROVED:

APS will continue using other departments credit cards or buying supplies and requesting reimbursements.

DEPARTMENT HEAD COMMENTS:

CITY MANAGER COMMENTS: I am in agreement that the Director have a credit card due to off hours
work from City Hall. I do want to speak with the Finance Director and our Bank, First National Bank, about

our current use of credit cards and finding a way to reduce the risk of having large credit limits on these
cards and no controls in place.

ATTACHMENTS: Memo from Finance Department, Purchasing card application, and information
about the Solutions Purchasing Card.

REQUESTED ACTION: Board should vote on adding a credit card for the APS Department.

PROPOSED MOTION: I move to authorize staff to apply for a credit increase in order to
issue a new credit card for Animal Protective Services.

Solutions Purchasing Card



Streamline Your Entire Procurement Process

First National Bank's Solutions Purchasing Card lets you eliminate the creation of purchase orders, receipt of sales acknowledgements, invoices, check writing and subsequent bank account reconciliation. You also have the flexibility to establish spending controls for each employee to whom a card is issued. Plus, you can create a transaction activity file that can automatically update your company's general ledger/accounts payable system.

It's easy to get started: Once your application has been approved, you and your employees will receive your new cards within one to two weeks. When activated, they can be used anywhere Visa® is accepted.

How Your Company Benefits

- Earn credit toward cash-back rebates on purchases
- Customize limits and controls on amounts and types of employee purchases
- Cards feature chip technology for optimal security
- 24/7 fraud alerts via text, email and/or phone; 24/7 online account access
- Central bill account (one or multiple), based on your organizational structure
- Full balance monthly payments are drafted from your First National Bank account

To learn more about the benefits of a First National Bank Solutions Purchasing Card, speak with your Treasury Management representative, today or **call 866-750-5298**.

Perfect If Your Company...

- Wants to reduce expenses associated with traditional procurement methods
- Prefers streamlined expense reporting
- Needs to restrict purchasing according to merchant categories
- Wishes to integrate purchasing information with an existing financial management tool

TREASURY MANAGEMENT



First National Bank



Company Credit Limit Request									
☐ New Company Credit Limit Requested ☐ Company Credit Limit Increased To:		Amount \$		Date		Company Logo on Card? (must involve TM Rep) ☐ Yes ☐ No			
Company Information									
Legal Structure (please check one) ☐ Sole Proprietorship ☐ LLC ☐ Government ☐ Partnership ☐ Corporation ☐ Other					Type of Entity		Are you a registered Nonprofit Entity? ☐ Yes ☐ No		
Company Name							Federal Tax ID Number		
Company Emboss Name (no more than 25 characters) 							Company Phone Number		
Company Address					City		State		Zip
Full Name and Phone number of authorized contact at Company (required)				Full Name and Phone number of authorized contact at Company (required)					
Statement and Payment Options									
Statements; please only choose one ☐ Master Billing Account w/cardholder memo statements, single payment made to Billing Account (statement mailed to Company Address above) ☐ Individual Statements, No Master Billing Account, each account receives a statement to be paid monthly (provide mailing address in cardholder section)				Payments: Auto Draft required, must use FNB Account # <i>*See last page for disclosures in regard to this authorization.</i>			Billing Cycle; please choose one ☐ Last day of Month, Payment auto drafted on the 7th ☐ Bi-weekly (cycle starts 14 days from setup)		
eZbusiness Admin Options									
eZbusiness (admin card management) ☐ Yes ☐ No (if YES, setup form must be completed by TM Rep)							Virtual Card Capability ☐ Yes ☐ No		
Guarantor Information (if requested by lender)									
Full Name		Date of Birth		Social Security Number		Annual Salary \$		Are you a US Citizen? ☐ Yes ☐ No	
Full Name		Date of Birth		Social Security Number		Annual Salary \$		Are you a US Citizen? ☐ Yes ☐ No	

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING: By submitting this application, I acknowledge and agree on behalf of the Business entity or myself as the Guarantor. 1) that all information provided in connection with this application is correct; 2) that First National Bank may investigate and exchange reports regarding information on the Guarantor or the Business entity with credit reporting agencies and others in order to approve or decline this application, service my account, and manage your relationship with me; 3) that the accounts will be used for Business purposes only; 4) to all terms of the Business Card Agreement provided with the cards; 5) that I authorize First National Bank to provide application information and any updated application information I provide to its affiliate(s) in connection with other accounts that I may have with those affiliates; and 6) that the Business entity will be liable for all charges, fees, and finance charges on all the cards and accounts issued pursuant this request or any future requests to add additional cards or accounts, or I personally in my Individual capacity if applicable.

SIGNATURE(S) MUST BE OBTAINED PRIOR TO PROCESSING APPLICATION

X _____
Owner/Authorized Applicant Signature Date

X _____
Owner/Authorized Applicant Signature Date

Application Submitted (name & email address) Required	TM Sales Rep (4 digit # & email address) Required	ID used to identify Organization	Cash Back Rebate % (must involve TM Rep)
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Purchasing Card Cardholders

Please complete information below for all company cardholders and attach to the Purchasing Card Application for processing.

Cardholder Information		
Cardholder's Name to Appear on Card (no more than 25 characters) 	Date of Birth (required)	Mobile Phone Number (for fraud alert purposes)
Cardholder Statement Mailing Address, if different from Company		
Email Address (for fraud alert purposes)	Cardholder Monthly Credit Limit OR ☐ Cardholder to share overall Company Credit Limit \$	
Merchant Category Restrictions (only choose one option) ☒ No MCC Restrictions, Daily Cash, or Transaction Limits ☐ MCC Restrictions, choose below to Allow (all other MCC's will be declined)		Allow Cardholder Cash Advances: If yes, Monthly Cash Advance Limit: ☒ Yes ☐ No \$
☐ Travel & Lodging ☐ Daily Cash Limit for T&L (optional) \$ ☐ Transaction Limit for T&L (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Car Rentals ☐ Daily Cash Limit for Car Rentals (optional) \$ ☐ Transaction Limit for Car Rentals (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Restaurants ☐ Daily Cash Limit for Restaurants (optional) \$ ☐ Transaction Limit for Restaurants (optional) ☐ Per Day \$ ☐ Per Month \$
☐ Fuel (pay at pump and inside) ☐ Daily Cash Limit for Fuel (optional) \$ ☐ Transaction Limit for Fuel (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Fuel ONLY (pay at pump ONLY) ☐ Daily Cash Limit for Fuel (optional) \$ ☐ Transaction Limit for Fuel (optional) ☐ Per Day \$ ☐ Per Month \$	

Cardholder's Name to Appear on Card (no more than 25 characters) 	Date of Birth (required)	Mobile Phone Number (for fraud alert purposes)
Cardholder Statement Mailing Address, if different from Company		
Email Address (for fraud alert purposes)	Cardholder Monthly Credit Limit OR ☐ Cardholder to share overall Company Credit Limit \$	
Merchant Category Restrictions (only choose one option) ☒ No MCC Restrictions, Daily Cash, or Transaction Limits ☐ MCC Restrictions, choose below to Allow (all other MCC's will be declined)		Allow Cardholder Cash Advances: If yes, Monthly Cash Advance Limit: ☒ Yes ☐ No \$
☐ Travel & Lodging ☐ Daily Cash Limit for T&L (optional) \$ ☐ Transaction Limit for T&L (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Car Rentals ☐ Daily Cash Limit for Car Rentals (optional) \$ ☐ Transaction Limit for Car Rentals (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Restaurants ☐ Daily Cash Limit for Restaurants (optional) \$ ☐ Transaction Limit for Restaurants (optional) ☐ Per Day \$ ☐ Per Month \$
☐ Fuel (pay at pump and inside) ☐ Daily Cash Limit for Fuel (optional) \$ ☐ Transaction Limit for Fuel (optional) ☐ Per Day \$ ☐ Per Month \$	☐ Fuel ONLY (pay at pump ONLY) ☐ Daily Cash Limit for Fuel (optional) \$ ☐ Transaction Limit for Fuel (optional) ☐ Per Day \$ ☐ Per Month \$	



TERMS GOVERNING THE USE OF YOUR CARD

The Terms Governing the Use of Your Card is an agreement ("Agreement") between the cardholder ("you"), whose name is embossed on the face of the F.N.B. Business Credit Card ("Card") and First National Bank of Pennsylvania, the issuer of the Card ("us" or "we"), governing the terms of your credit account ("Account") with us. By signing or using the Card, you agree to the following:

1. **Card Transactions.** You may purchase and/or lease goods and services ("Purchases") from any retail business establishment ("Seller") who accepts VISA. Your Card cannot be used for cash advances. Your Card may not be used for any illegal transactions.
2. **Your Liability for Purchases.** You are liable for and agree to pay for Purchases made by you or anyone else using your Card. You will not be liable for Purchases made by someone else if this individual (i) does not have actual, implied or apparent authority to use your Card, and (ii) you do not receive any benefit from the use of your Card by this individual. If you request a Card to be issued to another individual(s) under your Account ("Related Card"), then you are jointly and severally liable for and agree to pay for all Purchases made through the Related Card.
3. **Ownership of the Card.** Each Card and Related Card is our property, is non-transferrable and must be surrendered upon demand. We or our designee may cancel and repossess the Card at any time without prior notice. If canceled and repossessed, your privileges under the Card will be revoked at that time.
4. **Account Limit.** You shall not use the Card or permit the use of Related Cards to obtain Purchases in excess of the limit amount on your Account established by us.
5. **Seller's Discretion.** All Purchases are at the option of the Seller. We are not responsible for any refusal by a Seller to honor the Card or any Related Card. Any refund, adjustment or credit allowed by a Seller shall not be in cash, but as a credit on your Account statement with us.
6. **Account Statements.** We will send you, at monthly intervals determined by us, a statement showing for the prior monthly period all Card and Related Card transactions. This statement shall be deemed correct and accepted by you and all holders of Related Cards, unless you notify us to the contrary in writing within sixty (60) days of it mailing such statement. You must pay such statement by sending to us, within twenty-five (25) days of the closing date stated in the statement, either the full amount billed or, at your option, an installment payment equal to at least the required minimum payment.
7. **Calculation of Your Balance.** To get the daily average balance of your Account, we take the beginning balance of your Account each day, add any new Purchases, and subtract any payments, credits, non-accruing fees and unpaid finance charges. We then add up all of the daily balances for the billing cycle and divide the total number of days in the billing cycle.
8. **Interest.** Interest on your Purchases will be charged in the percentage disclosed under the Interest Rate and Interest Charges section stated in the chart above. The rate of interest shall be established by us from time to time, but shall never exceed the maximum rate permitted by law. The current interest rate per annum is the Annual Percentage Interest (APR) for Purchases set forth in the attached Interest Rate And Interest Charges disclosure.
9. **Default.** We may elect to declare all amounts then owed to us immediately due and payable without notice or demand of any kind if you are in default. A default occurs when: (i) the Card is cancelled by either you or us; (ii) we demand surrender of the Card; (iii) you default on any payment due; (iv) death; (v) bankruptcy or insolvency; or (vi) any attachment or garnishment proceedings are initiated against you or your property. If you have other loans with us, or take out other loans with us in the future, collateral securing those loans will also secure your obligations under this Agreement. However, unless you expressly agree otherwise, your household goods and dwelling will not secure your obligations under this Agreement even if we have, or later acquire, a security interest in your household goods or a mortgage on your dwelling. You agree to pay all costs incurred by us in collecting your indebtedness or in enforcing this Agreement, including, but not limited to, reasonable attorney's fees and also those costs, expenses and attorney's fees incurred in appellate, bankruptcy and post-judgment proceedings, except to the extent such costs, fees or expenses are prohibited by law.
10. **Right of Set-Off.** You grant us a security interest in your accounts for any and all indebtedness owed by you to us, however or whenever incurred or evidenced. To the extent permitted by applicable law, we reserve the right use the money from any account in which you hold an interest to pay your indebtedness on your Card (this right is called set-off). These accounts include, but are not limited to, checking, savings, any future accounts you may open and any account that you may own jointly with another individual. This right of set-off does not apply to IRA or Keogh accounts, or any trust accounts for which the right of set off would be prohibited by law.
11. **Arbitration.** The parties to this Agreement agree that, at the request of either party, the parties will resolve all disputes, claims or controversies arising out of or related to the Account and/or Card, this Agreement, or the breach of this Agreement exclusively by binding arbitration administered by the American Arbitration Association ("AAA") pursuant to the AAA Commercial Dispute Resolution Procedures (the "Rules") in effect at the time the claim is filed. The decision and award of the arbitrator shall be binding and may be entered in any court having jurisdiction. The arbitrator(s) will decide if any inconsistency exists between the Rules and these arbitration provisions contained herein. If any such inconsistency exists, the arbitration provisions contained herein will control and supersede the Rules. The parties agree that the arbitrator(s) shall give effect to the substantive law of the Commonwealth of Pennsylvania, including, but not limited to, its statute of limitations and matters pertaining to the validity of this arbitration clause in determining matters submitted to arbitration under this Agreement; provided, however, that the Federal Arbitration Act, to the extent inconsistent, will supersede the laws of the Commonwealth of Pennsylvania and govern. EITHER PARTY MAY REQUEST ARBITRATION. IF EITHER PARTY FAILS TO SUBMIT TO ARBITRATION FOLLOWING A PROPER DEMAND TO DO SO, THAT PARTY SHALL BEAR ALL COSTS AND EXPENSES, INCLUDING REASONABLE ATTORNEY'S FEES, INCURRED BY THE PARTY COMPELLING ARBITRATION. You acknowledge that by submitting to arbitration, you are giving up your right to go to court to assert or defend your rights under this Agreement (except for matters that may be taken to small claims court). You are aware that your rights will be determined by a neutral arbitrator(s) and not a judge or jury. An arbitrator's decision is enforceable as any court order and is subject to a very limited review by a court. You understand that you are entitled to a fair hearing, but that arbitration procedures are simpler and more limited than rules applicable in court. For more details regarding the arbitration process, review the AAA's website at <http://www.adr.org/index.asp> for general and contact information.
12. **Amendment of Agreement.** We may amend this agreement from time to time by mailing written notice to you at your last known address.
13. **Governing Law.** Except to the extent that Federal law is applicable, the validity, construction and enforcement of this Agreement and all matter's arising out of the issuance and use of this Card shall be governed and construed by the laws of the Commonwealth of Pennsylvania, except for its conflict of law principles.

14. **Additional Charges.** Additional charges, plus applicable taxes, may also be assessed if you pay us with a check that is not honored by your financial institution, request a copy of a document, or request a replacement card if such charges are not prohibited by law or regulation. No finance charge will be assessed on such additional charges.
15. **Duty to Notify.** You must contact us IMMEDIATELY, in order to minimize possible losses, if you believe your Card is lost or stolen or used in an unauthorized manner. In most cases, you will not be liable for any unauthorized transactions, unless it is determined that you were grossly negligent or fraudulent in the handling of your Card. Notification can be made orally or in writing at: P.O. Box 31535, Tampa, FL 33631, or call 1-866-839-3485.
16. **Recorded Telephone Communications.** You agree that we, our agents or service companies may monitor and/or record any telephone communication with you.
17. **Payments.** Payments must be made to us in U.S. dollars drawn on a U.S. financial institution. If you incur charges in any other currency, the charges will be converted into U.S. dollars. The exchange rate for transactions in a foreign currency will be a rate selected by VISA from the range of rates available in wholesale currency markets for the applicable central processing date, which rate may vary from the rate VISA itself receives, or the government mandated rate in effect for the applicable central processing date. All transactions in foreign countries will be subject to a 2% conversion or processing fee.
18. **Application of Payments.** We have sole discretion on how your payments are applied to your Account. We may accept checks marked "Payment in Full" or with the words of similar effect without losing any of our rights to collect the full balance of your account.
19. **Reevaluation of Your Credit.** We may reinvestigate and reevaluate any information you provided on your credit application at any time, and in the course of doing so, we may ask you for additional information, request credit bureau reports and/or otherwise verify your credit standing.
20. **Release of Account Status and History.** You agree that we may re-release information to others, such as credit bureaus, regarding the status and history of your Account; however, we are not obligated to release any such information to anyone unless we are required by law to do so.
21. **Guaranty.** Any one or more persons who sign the Solutions Business Credit Card Application as guarantor or additional guarantors (individually or collectively, "Guarantor") unconditionally and irrevocably guarantees to us: (i) the full and punctual payment of all past, present, and future indebtedness, liabilities, and obligations of you to us of any kind, nature, and description whatsoever in connection with the Card and/or Account, when and as the same shall become due and payable; and (ii) the performance of all of your obligations under the this Agreement. The obligations of Guarantor under this guaranty are joint and several, absolute and unconditional, and are not subject to any counterclaim, set-off, recoupment, deduction or defense based upon any claim Guarantor may have against us or you. This guaranty is an unconditional guaranty of payment and performance and not a guaranty of collection. This guaranty is a continuing guaranty which shall remain in full force and effect until all amounts payable by you to us under the Agreement have been paid in full; and no Guarantor shall be released from any obligations to us under this guaranty as long as any amount payable by you to us under the Agreement is not satisfied, settled or paid in full. All payments under this guaranty shall be made to us in immediately available funds, without reduction by any recoupment, set-off, counterclaim or crossclaim against us.
22. **Security Interest.** As security for (i) the full and punctual payment of all past, present, and future indebtedness, liabilities, and obligations of you to us of any kind, nature, and description whatsoever in connection with the Card and/or Account, when and as the same shall become due and payable; and (ii) the performance of all of your obligations under the this Agreement,

- you hereby assign, pledge and grant to us a continuing security interest in all of your assets, whether now owned or hereafter acquired, including but not limited to all of your accounts, chattel paper, deposit accounts, documents, equipment, furniture, fixtures, general intangibles, franchise and licensing agreements, goods, instruments, inventory, investment property, letter-of-credit rights, contracts, causes of action, all amounts due to you from a factor and all proceeds (cash and non cash, including insurance and condemnation proceeds), products, substitutions, renewals, additions, accessions and replacements of all of the foregoing in any form whatsoever, and all books, records and data processing materials in any form (including tapes, disks and the like) documenting, describing or in any way relating to any or all of the foregoing, whether in the possession of you or any other person. Our security interest shall continually exist until: (A) all your liabilities have been paid in full; and (B) there exists no commitment by us which could give rise to any additional liabilities. You acknowledge that the Card and/or Account contemplate the making of future advances by us. You hereby irrevocably authorize us at any time and from time to time to file in any Uniform Commercial Code jurisdiction any initial financing statements and amendments as are necessary to perfect your security interest.
- *23. **Generally.** We reserve the right to cancel this authorization. We must have this completed authorization form at least 5 business days before the first payment is to be made electronically. You are responsible for making payments due within 5 days of this authorization.
24. **Credit Card Payment Authorization.** If your debited account's available balance does not have sufficient funds (or overdraft protection) on a day that payment is to be debited, we may stop further efforts to debit your debited account and ask you for the payment and all subsequent payments until all payments under the loan are current. We will not use the availability of any credit line that you may have with us in determining whether your debited account has a sufficient balance. At our option and discretion, we may resume charging the debited account without further instruction from you once all payments are current. If we do not resume charging your debited account, we will notify you in writing that we have cancelled this authorization. Cancellation of this authorization does not excuse you from making timely payments under the terms of the agreement.
25. **Amendments and Termination.** We will give you reasonable notice when we amend this authorization. If this authorization needs to be amended because of a change in State or Federal law, the change shall be effective immediately without notice. If no termination date is specified on page one, this authorization will remain in effect until terminated by any one of you. We may terminate this authorization by giving you written notice at the address stated on page one. Any notice will be effective immediately when mailed or delivered by us. Notice to any one of you is notice to all of you.
26. **VISA U.S.A. Inc.'s Rules and Regulations.** You agree that your account shall be subject to all applicable rules and regulations of VISA U.S.A. Inc., as applicable, as well as all applicable laws. If there is any conflict between the provisions of this agreement and the rules and regulations of VISA U.S.A. Inc., the rules and regulations of VISA U.S.A. Inc. shall control.
27. Your FNB Visa Business Credit Card will include Visa Account Updater (VAU) service. This service automatically exchanges updated account information, including account numbers and expiration dates, with participating merchants where you have previously saved your card information, such as for automatic and recurring payments. You may need to verify if a merchant received your updated Credit Card information through the VAU service, as not all merchants participate in this service. To opt-out of the VAU service, please call FNB's Credit Card Service Center at 1-800-326-7349, Monday through Friday, 8:00 AM to 5:00 PM.

Solutions Business Credit Card

Terms and Conditions

Interest Rates and Interest Charges

Annual Percentage Rate (APR) for Purchases	14.99% Fixed
Penalty APR and when it Applies	29.99% This APR may be applied to your account if you: 1) Go 2 consecutive months over 30 days past due 2) Make a payment that is returned or 3) Do any of the above on another account that you have with us If your APR is increased for any of these reasons, the Penalty APR will apply until you make three consecutive minimum payments when due and you have no returned payments during those three months.
Paying Interest	Your due date is at least 25 days after the close of each billing cycle. We will not charge you interest on (RP, CA or BT) if you pay your entire balance by the due date. We will begin charging interest on retail purchases (RP), cash advances (CA) and/or balance transfers (BT) on the transaction date.
Minimum Interest Charge	If you are charged interest, the charge will be no less than \$1.50

Fees

Annual Fees	None
International Fee	2% of transaction amount
Penalty Fees	- Late Payment \$25.00 - Over Credit Limit \$39.00 - Returned Check \$25.00
Other Fees	- Express Delivery of Card(s) \$25.00 (charged to each card) - Pay by Phone \$10.00

You must retain this document as it contains important Terms and Conditions that apply to your Solutions Business Credit Card if you are approved.

Usage of your First National Bank of Pennsylvania Solutions business credit account (hereinafter "Account") shall be subject to and governed by certain terms and conditions. These terms and conditions are located in this document and the document titled "Terms Governing the Use of Your Account" (hereinafter "Terms"). Collectively these documents will be referred to as "Complete Terms." You should read these Complete Terms carefully and retain a copy for your records. The words "you" and "your" mean the business entity for which a business credit card is requested and issued ("Company"). The word "Cardholder" refers to any person authorized by you to use your Account, which may include your business owners, officers, employees and agents. The word "Issuer" means First National Bank of Pennsylvania. The word "Card" refers to any credit card issued to you or your Cardholders for your Account. By signing or using the enclosed Card, you and your Cardholder(s) understand and agree to the following:

Use of Your Account. Your Account is subject to a credit limit, which was disclosed to you during the application process. You agree not to exceed this limit, and you will not allow any of your Cardholders to exceed the individual limits requested by you. VISA Cash Advances or "Loans" are not available for your Account. This means that you and your Cardholders will not be able to use your Card at an ATM to obtain cash. **Section A of the Terms and all references to "Loans" in the Terms are not applicable to your Account.**

Liability. As acknowledged and agreed to in the written application, Company and Guarantor (hereinafter defined) are jointly and severally liable for repayment of all obligations at any time outstanding under these Complete Terms regardless of who received the benefit of the Account. Each business owner, authorized officer or other individual who signed, submitted or otherwise authenticated an application for an Account ("Guarantor") jointly, separately and unconditionally agree to pay the Issuer all obligations at any time outstanding under these Complete Terms. The obligations to pay are independent, and each Guarantor agrees (i) that Issuer may proceed against the Company or another Guarantor; (ii) that Issuer may obtain credit reports and provide credit information to others regarding each Guarantor; and (iii) to pay all expenses, including reasonable attorney's fees and court costs, that Issuer incurs in enforcing these Complete Terms. A Guarantor remains liable regardless of any change in employment or sale of the Company until such Guarantor has notified the Issuer in writing of such change and a replacement Guarantor satisfactory to the Issuer has been approved.

Arbitration. Any party covered by these Complete Terms may elect to have a claim, dispute or controversy ("Claim") of any kind (whether statutory, in contract, tort or otherwise and whether for money damages, penalties or declaratory or equitable relief) arising out of or relating to these Complete Terms or use of your Account resolved by binding arbitration. A Claim may include, but shall not be limited to, the issue of whether any particular Claim must be submitted to arbitration, the facts and circumstances involved with the Company or a Guarantor signing the application, your willingness to abide by these Terms, or the validity of these Complete Terms. Any such election may be made at any time unless a judgment has been rendered or the other party would suffer substantial prejudice by the delay in demanding arbitration. The arbitration shall be administered by the American Arbitration Association ("AAA") pursuant to the AAA Commercial Dispute Resolution Procedure in effect at the time the claim is filed. For more details regarding the arbitration process, review the AAA's website at www.adr.org/index.asp for contact and general information. The parties agree that the arbitrator shall give effect to the substantive law of the state in which the Account is opened, including, but not limited to, conflicts of law provisions, statutes of limitations and matters pertaining to the validity of this arbitration clause in determining matters submitted to arbitration under these Complete Terms; provided, however, that the Federal Arbitration Act (Title 9 U.S.C. §§ 1-16), to the extent inconsistent, will supersede the laws of such state and govern. The decision and award of the arbitrator shall be held final and binding and may be entered in any court having jurisdiction. IF ARBITRATION IS ELECTED BY EITHER PARTY UNDER THESE TERMS: (A) YOU WILL NOT HAVE THE RIGHT TO GO TO COURT OR TO HAVE A JURY TRIAL; (B) YOU WILL NOT HAVE THE RIGHT TO ENGAGE IN PRE-ARBITRATION DISCOVERY EXCEPT AS PROVIDED IN THE RULES; (C) YOU WILL NOT HAVE THE RIGHT TO HAVE ANY CLAIM ARBITRATED AS A CLASS ACTION UNDER THE RULES OR UNDER ANY OTHER RULES OF CIVIL PROCEDURE; (D) THE ARBITRATOR'S DECISION WILL BE FINAL AND BINDING WITH LIMITED RIGHTS TO APPEAL; (E) THIS AGREEMENT SUPERSEDES ANY PRIOR ALTERNATIVE DISPUTE RESOLUTION AND/OR ARBITRATION AGREEMENT THAT MAY EXIST BETWEEN YOU AND THE ISSUER; AND (F) IF ANY PROVISION OF THESE COMPLETE TERMS IS HELD TO BE INVALID, THE INVALID PROVISION SHALL NOT AFFECT THE ENFORCEMENT OF ANY OTHER PROVISION OF THESE COMPLETE TERMS. This arbitration section applies to all Claims now in existence or that may arise in the future. This section shall survive termination of your Account as well as any voluntary payment of debt in full by you, any bankruptcy by you or sale of the debt by the Issuer.

Closing/Suspending Your Account. If the Issuer closes your Account, cancels your Card(s) or revokes your privileges as set forth in Section E of the Terms, it shall not be liable to you for any consequences that may result. If you or the Issuer closes your Account, you and your Cardholders must stop using your Account immediately and destroy all Cards or other means to access your Account, or return them to the Issuer upon request. You will continue to be responsible for charges to your Account according the Complete Terms.

Limitation of Damages. IN NO EVENT SHALL THE ISSUER BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT OR PUNITIVE DAMAGES OF ANY NATURE.

Notices and Changes of Name, Address, Employment or Ownership. You understand the Issuer will send statements, replacement or renewal cards and other notices to the address shown in the Issuer's records. You will promptly notify the Issuer of any change in your name, address or ownership as well as any change to a Cardholder's employment.

Assignment. Issuer may assign your Account, any amounts you owe it, or any of Issuer's rights and obligations under these Complete Terms to a third party. The assignee will be entitled to any of Issuer's rights that it assigns to that person.



BOARD OF ALDERMEN AGENDA ITEM SUMMARY

DATE: January 30, 2023 DEPARTMENT: City Manager
PRESENTED BY: City Manager
ITEM SPONSORED BY: City Manager
ITEM/TOPIC: Selection of City Attorney

COST: Unsure BUDGET LINE ITEM: Contractual Line Item

JUSTIFICATION: The City is in need of legal advice for a whole range of municipal issues from land use to personnel problems, and a lot of other topics.

IMPACT IF NOT APPROVED: The City would have no legal advisor.

DEPARTMENT HEAD COMMENTS: Not applicable

CITY MANAGER COMMENTS: You had an interview with 4 firms on January 17th. Those firms were Grady Richardson (\$325/hour or \$6,000 monthly flat fee); The Brough firm at \$215/hour plus \$900 per Board Meeting; The DiGuseppe Law Firm (\$200/hour); and Attorney Matthew Nichols (\$200/hour). We need a selection as soon as possible so we can move forward with City business.

ATTACHMENTS: None

REQUESTED ACTION: Select a City Attorney for Southport

PROPOSED MOTION: Motion to select ?????? as the City Attorney at a rate of ???? and to authorize the City Manager to work with the current City Attorney, Attorney Blanchard and the new Attorney to develop a smooth transition of legal cases.



BOARD OF ALDERMEN AGENDA ITEM SUMMARY

DATE: January 30, 2023 DEPARTMENT: Board of Aldermen

PRESENTED BY: Board of Aldermen

ITEM SPONSORED BY: Board of Aldermen

ITEM/TOPIC: Four Year Term for the Mayor Position

COST: Not applicable BUDGET LINE ITEM: Not applicable

JUSTIFICATION: At your Leadership Training/Strategic Planning meeting, you discussed changing the current two-year term of the Mayor to a four-year term and you wanted this topic on your next agenda.

IMPACT IF NOT APPROVED: The Mayoral term would remain at two years.

DEPARTMENT HEAD COMMENTS: Not applicable

CITY MANAGER COMMENTS: Not applicable

The UNC SOG indicates that the State Representatives have generally fonder of following the more public procedure with the Resolution of Intent.

ATTACHMENTS: Research on changing the Code and Charter of a community

REQUESTED ACTION: Discussion and direction as to which process to follow. The Board can adopt a Resolution of Intent or a Resolution asking the NC General Assembly to consider amending the charter. If the Resolution of Intent is adopted, a public hearing will be scheduled within 45 days, and then no more than 60 days after, the Board may consider an ordinance.

PROPOSED MOTION: Motion to request the City Manager to prepare a Resolution of Intent or Resolution requesting action from the NC General Assembly, and authorize City staff to move forward with the appropriate steps provided in NCGS 160A-101.

AMENDING THE CITY CHARTER

A city that wishes to amend its charter can use the charter change statute (G.S. 160A-101) or may ask the General Assembly to make the change. However, the City's representatives in the G.A. might prefer the city use the statutory procedures.

AMENDMENT BY ORDINANCE

1. Board must adopt a resolution of intent. The resolution must describe the proposed amendment.
2. A public hearing must be scheduled for not more than (45) days after the adoption of the resolution. Notice of the hearing must be published at least once not less than (10) days before the hearing.
3. No more than (60) days after the hearing, the council may adopt an ordinance amending the charter as proposed in the resolution. The ordinance could state that it is subject to a vote or not. If the ordinance does not state that, and the Board approved the ordinance, the public can petition. If subject to vote, 10% of registered voters or 5,000 people must vote for the ordinance.

AMENDMENT BY LOCAL ACT

1. Board must adopt a resolution requesting the NC General Assembly to consider amending the charter.
2. The General Assembly can request more information (public vote) from the city, or they can send it to their writers to compose the amendment. This would get handled from a state level.





BOARD OF ALDERMEN

AGENDA ITEM SUMMARY

DATE: 1/30/2023 DEPARTMENT: Administration/All Departments

PRESENTED BY: City Manager, Bonnie Therrien

ITEM SPONSORED BY: _____

ITEM/TOPIC: Strategic Planning and Budget Goals for FY 23-24

COST: _____ BUDGET LINE ITEM: _____

JUSTIFICATION: It is important that you vote on a strategic plan/budget document to assist staff moving forward with their budget requests to you.

IMPACT IF NOT APPROVED: If the Board does not establish its goals and priorities, they will not be considered in the FY 23-24 Budget.

DEPARTMENT HEAD COMMENTS: Not applicable

CITY MANAGER COMMENTS: The elected body should approve the direction they wish to have the City move towards so staff can incorporate the Board's priorities into the 23-24 budget.

ATTACHMENTS: Summary of Department/City Goals listed by the Board members at their January Workshop and a list of the legislative goals adopted by the NCLM.

REQUESTED ACTION: The Board should vote to approve the list of projects and goals as presented or with changes to give guidance to the Departments for their budgets.

PROPOSED MOTION: I move that the Board adopt the list of projects and goals as presented and the direct the staff to use them in budget planning for the FY 23-24 Budget.

**NOTES FROM STRATEGIC PLAN MEETING
BOARD OF ALDERMEN
January 19, 2023**

STRENGTHS:

Internal

Staff
Community/People
Good Leadership
Citizen Participation
Volunteerism

External

Beauty
History
Waterfront
Supporting Organizations
Tourism

WEAKNESSES:

Internal

Policies
Infrastructure

External

NC211 Construction
Increased Development along NC211
Too many visitors/tourism

BOARD PROJECTS AND PRIORITIES

Priorities for Administration:

- Space for staff/City Hall
- Competitive wages
- Hiring
- Updated policies/procedures
- Revised budget design that works with Capital Improvement Projects Plan
- Reaching more people (communication)
- Accurate/current information
- City Signage
- Branding

Priorities for Parks and Recreation:

- Designated grounds crew (supervisor and crew leader)

- Maintain programs and events
- Improve facilities (gym)
- More staff
- Adding a Youth Gardening Program
- Mural repainting at gym
- Concrete Resurfacing
- Signage at facilities
- Inclusive playground (accessible) (Phase 2 of Taylor Field)

Priorities for Infrastructure/Public Services:

- Paving crew
- Hiring staff
- Continue to double efforts with underground electric
- Paving
- Electrical spending ordinance
- Dredging Yacht Basin
- Stormwater Management (plan and construction)
- Grants
- Collaboration with Brunswick County
- Reduce road shoulder height to reduce standing water
- Crosswalk at Leonard & Howe
- Wayfinding signage
- Pump station upgrades/rehab
- Pedestrian plan at Yacht Basin
- Convert (4) part time positions to (2) full time positions
- Parks and Recreation grounds crew

Priorities for Animal Protective Services:

- Consider Ordinance updates

Priorities for Police Department:

- New building/more space

Priorities for Fire/EMS Department:

-

Priorities for Development Services:

- Right-of-way direction and enforcement
- Shift from complaint driven to proactive code enforcement
- Subdivision road inspections consistently
- Change the name of the department
- Land Use Plan/Comp Plan
- Update UDO (continuous)
- Fully operational Historic Preservation Commission
- Entrance Corridor Overlay district
- Business Corridor
- Review all fees (ongoing)
- Staffing for Road construction inspections (or 3rd party)
- Grass nuisance management
- Increase Code Enforcement staff (if proactive enforcement)
- Divide permitting and inspections, and planning and code enforcement to account for revenue.
- Hire additional Building inspector and permitting staff

Legislative Goals Approved

After months of listening sessions, Legislative Policy Committee meetings and finally electronic voting by member cities and towns, the N.C. League of Municipalities has approved its Legislative Goals for the 2023-24 biennium. From 408 municipal goal proposals submitted through this process, falling into 50 distinct subject matter areas, 155 cities and towns approved a top 10 list of goals that now make up NCLM's final legislative agenda. Not surprisingly, infrastructure-related goals were again a top priority, closely followed by proposals involving keeping cities and towns financially healthy. Housing and law enforcement training were also top concerns of North Carolina's municipal leaders.

Here are the 10 Legislative Goals for 2023-24, along with the subject areas approved by the League Board of Directors:

RESILIENT INFRASTRUCTURE

- Create an adequate and permanent funding stream for local infrastructure.
- Expand state transportation funding streams for construction and maintenance for municipal and state-owned secondary roads.
- Allow municipalities to use local resources and capabilities to expand broadband access in their communities through innovative partnerships.
- Expand incentives that encourage regionalization of water and sewer, as well as other municipal services, when appropriate.

HEALTHY FINANCES

- Provide local revenue options beyond property tax.
- Expand incentives and funding for local economic development.

VIBRANT COMMUNITIES AND NEIGHBORHOODS

- Revitalize vacant and abandoned properties with enhanced legal tools and funding.
- Expand federal and state resources for affordable housing.

RACIAL EQUITY

- Enhance state systems and resources for local law enforcement officer recruitment, training, and retention.

ADAPTIVE MUNICIPAL OPERATIONS

- Revise state contracting laws to better protect public entities from the effects of inflation.

You can also find PDFs of handouts – one listing talking points for each, and one a streamlined version – [here](#) and [here](#).



City of Southport
Planning and Zoning Board Minutes
Indian Trail Meeting Hall; 113 W. Moore St.
January 19, 2023
6:00 P.M.

Members Present: Sue Hodgins, Will Hewett, Gustavo Mibelli, Scott Jones, Dick Sloan, Donnie Joyner, Fred Fiss, and Chris Jones

Members Absent: None

Staff Present: Travis Henley, Development Services Director
Mo Meehan, City Planner
Tanya Shannon, Deputy Clerk

Board of Aldermen Liaisons: Karen Mosteller and John Allen

- A. Chair Sue Hodgins called the meeting to order at 6:00 p.m.
- B. Mr. Donnie Joyner gave the Invocation.
- C. Chair Hodgins led the Pledge of Allegiance.
- D. Motion to approve the Meeting Agenda By Mr. Donnie Joyner and seconded by Mr. Gustavo Mibelli.
Unanimous vote; Motion Carried.
- E. Motion to approve the December 15, 2022, meeting minutes By Mr. Vice-Chair Hewett and seconded by Mr. Donnie Joyner. ***Unanimous vote; Motion carried.***
- F. Mr. Fred Fiss was sworn into Appointed Full City Member by Deputy Clerk Tanya Shannon.

Before moving into Public Comment Chair, Hodgins made the following comments.

Chair's Comments on the Changes Underway

"You can see from our agenda that there are many 'pendings' for Southport right now. Our city is busy, we are growing— more so than many of its citizenry would like but folks, 'we've been found' ... just like we all found it.

The very reason so many have moved to Southport is why we must take care of it. We all love our town for its history, its family-connections, and its very uniqueness. And I believe we all want to honor those things and as much as absolutely possible, keep Southport as Southport is.

Many times you've heard me say Southport is not a beach town – we are not Oak Island, Carolina Beach, or Holden Beach. For sure, we're not Wilmington or Wrightsville Beach.

Do we appreciate our tourists and businesses -- absolutely -- we realize they are part of Southport's economy and welcome their contributions to it. But we are not just a tourist-town either: we are a small coastal town of communities of neighbors. Part of this Board's mission is to help protect our areas of commerce and our neighborhoods. That's really part of the uniqueness of Southport, right? -- the two are so closely intertwined: our downtown literally has businesses and residences abutting. This Planning Board is a big part of what has to 'make it all work'.

We've seen the increase in submissions, the increase in ideas and concepts presented in them -- and we are charged to determine what's best for ALL of Southport: looking at historic character, impacts on our infrastructure, and the balance that has to exist between 'business and bodies'.

Several times in the past, this Board has talked about the changes underway in Southport -- some good, some 'not so much so'. And we've talked about the need for the city's boards and commissions to be in lockstep with City Staff and plans for the good of the city. Hindsight usually turns out best -- anybody else noticed that? After something has happened you usually see what good came from it -- even if it didn't feel like that when it was going on. That's happened for Southport: we've been shocked with some things, stepped up to some challenges and we've seen as a result what good could come, what changes are mandatory.

For Southport, for us as a Planning Board, I am very impressed with the internal changes that we see happening. We have Leadership -- we have an Administration -- that is committed to working us through our growing pangs. We have City Staff in place now that has phenomenal experience in planning -- we've loaded our arsenal with folks who were in the right place at just the right time. I think I speak for each of us when I express appreciation for Bonnie, Dorrie (congratulations, by the way, Ladies!), Travis, Mo, and Tanya for their work, their help on our behalf.

We as a Board are already being involved in discussions that will change -- very much for the better -- the processes by which we receive and review submissions. Under the eyes of City Staffers, members of this Board, AND public comments, we're identifying areas of our UDO that need strengthening by text amendments or small (and sometimes major) overhauls. Work has already begun there -- to beef up the authority, the measures the City will have to help with positive interaction with the entities that come before it. You'll hear a presentation on one of those ideas tonight. And City Staff is very much open to ideas that WE are bringing forward -- we are appreciative of that, too. This must be a joint effort. We start this year by asking for your support and that you 'Trust the Process'.

As a municipality, we cannot stop or change what is happening on Hwy 211 -- we see what will come at us, but overall, that's 'not our circus, not our monkeys'. What we can do, though, is work within our own city limits: plan smart, plan strong, and plan strategically.

Is all this going to be easy? OhmygoodLord, no -- it will be work. Is all of it going to be wildly popular? Absolutely not. This Board, Staff, and the Alderman are not always going to agree on everything. But we hope that everyone has the same goal in mind -- to take care of Town, to keep Southport. As we begin an update of our Land Use Plan; as we recreate our Comprehensive Plan (the long- term vision for Southport); and as we discuss other actions we can take -- some of which may be termed 'revolutionary' - - we encourage public participation. Before any meetings are held with these specific agenda items, we encourage you to participate in Public Comment at Regular Planning Board meetings just like this one or at Board of Aldermen meetings ...you don't know what thoughts, what great action-plans you could spark. We want us ALL involved.

Many of us make New Year's resolutions for ourselves personally, our families, our homes, and our causes. Here's ours for 2023: this Planning Board, and our City Administration, are out to tighten up and show Southport's citizenry our continuing forward movement! "

G. Public Comment:

Vice-Chair Hewett made a Motion to enter Public Comment and seconded by Mr. Joyner.

Unanimous vote; Motion carried.

Deputy Clerk Tanya Shannon read three submitted Public Comments.

1. Ms. Maureen Busch-Terman expressed concerns regarding the proposed Subdivision Oakton access road from Stuart Ave. She said this access is not needed because there are already three other proposed access points. She said this would cause the removal of many unnecessary trees.
2. Ms. Kathleen Fox- Rhett Street. She asked the Board to consider disapproving the proposed Oakton access road on Stuart Avenue. She believes there is enough proposed access without including Stuart Ave. and removing the trees in a nice, wooded area.
3. Mr. & Mrs. Sharon and Jim Lightbourne-316 W. West Street. They stated that so much of the Planning Board's work has been reactive in nature. This is an opportunity for the Planning Board to plan. He said the Planning Board seems to be the right group to lead the city and its residents in this planning. He said it takes time to identify the concerns we wish to address, time to explore options to address these concerns, time to implement and modify pilot experiments - all the steps necessary to identify a path forward. "We encourage the Planning Board to take up this challenge."
4. Ms. Shirley Sullivan-5002 Seaward Crt. has concerns regarding the proposed Major Site Plan for The Shoppes at Dutchman Village. She said that there needs to be an updated Traffic Impact Analysis on this area. She said that with the increase in growth in the city, the traffic flow would need to be structured for the incoming and outgoing traffic into the Shoppes and the Rivermist Community.
5. Ms. Jennifer Fontaine-5223 Shipmast Way. She lives in the Rivermist Community and has concerns about the traffic impact the Shoppes will have on the surrounding area. She agreed that an updated TIA would be needed to determine how the traffic flow will be accommodated around the Rivermist community and the adjacent restaurants and businesses.
6. Pat Kirman-119 Park Ave. would like information on the former location of Thai Peppers Restaurant on Moore St. She would like to know what design standards will be implemented to ensure that the business will be compatible with the character of Southport.
7. Rich Bandera-409 Burrington Ave. stated that as a former member of the Planning Board, he was involved with the Committees and consistently worked on the Conditional Zoning (CZ) provisions for the updated UDO for nearly 2 years. He does not encourage CZ and believes it should not expand into residential districts. He feels like this would create spot-zoning.
8. Ray Mitchell-Bethel Church Rd. stated that the 2019 Joint Land Use Study between Sunny Point Military Terminal and The City of Southport says in the Land Use Agreement that Sunny Point must approve any land sold or leased by the City. He asked has this discussion had taken place and, if not, when?

9. Mr. Terry Duff-Walden Creek Lane, Bethel Rd. is looking for answers to questions he submitted regarding the City property at Sunny Point. He said that although he does not live in the city, the decisions that the City makes regarding the use or sale of the property near his community have a significant impact.

Since there were no other comments, Chair Hodgins requested a Motion to close Public Comment.

Vice-Chair Hewett made a Motion to close Public Comment and seconded by Mr. Sloan.

Unanimous vote; Motion carried.

H. Old Business:

1. Sunny Point Property:

Development Director Henley gave the background and context of the City Property adjacent to the Sunny Point Military Terminal. Pursuant to statutory requirements and adopted and current policy promulgated by the City of Southport, the Planning and Zoning Board was tasked with providing a recommendation to the Board of Aldermen as to the best course of action to take with regard to the 440-acre property owned by the City to the east of Military Ocean Terminal Sunny Point (MOTSU).

The property is subject to a number of deed restrictions that significantly curtail the property's development potential due to the property's proximity to MOTSU. In late 2022, the City received an unsolicited proposal to utilize the property for burrow pit sand mining. In response to that proposal, the City endeavored to determine whether or not to dispose of the property in general – if the City does decide to dispose of the property, such a decision would trigger additional processes which would allow any interested parties to submit proposals for the property.

The item was referred to the Planning Board for their review and recommendation at the Board of Aldermen's October 13, 2022, meeting. A Review Committee was established at the October 20, 2022, meeting of the Planning and Zoning Board. Clarification was given that the Planning and Zoning Board's sole task was to provide a recommendation as to the future use of the property by the City of Southport.

Staff - including the City Manager, Public Services Director, City Clerk, and Development Services - all are in agreement that exploring a sale and/or lease is the best course of action at this time, with the exception that any sale should retain approximately 20-30 acres for future use by the City. Exploring disposal of the property places no obligation on the City to formally sell the property if a proposal is not received that furthers the City's goals and objectives but will afford the City the opportunity to review and consider proposals from any and all interested parties.

The Review Committee for this project consisted of Planning and Zoning Board Members Will Hewett, Chris Jones, and Donnie Joyner. The Committee convened on January 5, 2022, at the Indian Trail Meeting Hall. Discussion topics included when and how the City came to possess the property, the deed restrictions placed upon it, and the context given the previous unsolicited proposal. Ultimately, the Committee came to a recommendation that the City explore any proposals for the property, including but not limited to outright sales, lease agreements, and lease-to-own agreements, with the City retaining 30 acres for City use.

Vice-Chair Hewett made a Motion to recommend to the Board of Aldermen the sale or lease of the 440-acre property minus 30 acres for the City to retain located adjacent to the Military Ocean Terminal Sunny Point (MOTSU). Mr. Dick Sloan seconded the Motion. ***Unanimous vote; Motion carried.***

I. New Business

1. The Shoppes at Dutchman Village Major Site Plan

CFSC Land LLC, Applicant, on behalf of J S South LLC, Owner, is requesting approval of a Major Site Plan for the construction and operation of a non-residential mixed-use building in the HC, Highway Commercial zoning district. Proposed uses include office, restaurant, and retail.

The property is located on the northeast corner of J Swain Boulevard and Eason Street, approximately 450 feet north of the intersection of J Swain Boulevard and NC HWY 211 and directly south of the Rivermist community. The property is located within the incorporated city limits of the City of Southport. The two subject properties are in the process of being combined.

Staff received an updated site plan on the afternoon of January 11th, 2023. That site plan addressed many of the requirements listed as outstanding. Due to time constraints and other factors beyond Staff's control, Staff has been unable to review the updated site plan to determine the compliance of those modifications with the applicable standards of the Unified Development Ordinance as of the publishing of the agenda. Staff's progress toward those determinations shall be provided in the presentation to the Planning Board.

The dimensional requirements applicable within the HC Highway Commercial zoning district are as follows: front setback of 25 feet, rear setback of 20 feet, side setback of 8 feet, and a maximum building height of 40 feet. As noted in the attached Staff comments, there are places on the submitted site plan denoted as side setbacks where they should be listed as rear setbacks. However, based on the site plan and submitted scale, the proposal appears to meet the dimensional requirements, with the caveat that the setback notes shall be updated prior to final zoning approval.

For building height, a finished floor elevation of 27.5 feet is noted, and the maximum height of 40 feet in the HC, Highway Commercial zoning district is correctly noted multiple times in site notes on multiple pages. However, Appendix A of the UDO requires the proposed building height to be demonstrated on the proposed site plan. Building height shall be reviewed further at the time at which building permits are reviewed.

Access to the site is proposed from two (2) access points along the southern and western boundaries of the subject properties, with one access point provided on each of J Swain Boulevard and Eason Street, respectively, with access to NC HWY 211 provided by J Swain Boulevard at a signal-controlled intersection approximately 450 feet south of the subject properties. Both J Swain Boulevard and Eason Street are owned and maintained by the City of Southport. Both driveways shall be designed and installed by the UDO. Upon completion of the driveway, they shall be inspected by a representative of Public Services for conformance to those and all other applicable standards.

Traffic generation calculations were not provided on the first submitted site plan. However, conversations with the Applicant revealed that the proposal would generate roughly 1,500 daily trips as it is currently proposed. Per Section 3.13 of the Unified Development Ordinance, a Traffic Impact Study shall be performed if the proposal generates more than 500 daily trips. A Traffic Impact Analysis was performed for the Dutchman Village project in 2000. As of the publishing of this report, the Applicant is exploring the applicability of that Analysis to this project and is exploring the possibility of requesting an

exemption from the Traffic Impact Study requirements through the process outlined in the Unified Development Ordinance, which vests the authority of the granting of an exemption with the Board of Aldermen. Should the exemption not be pursued, or the request denied, a Traffic Impact Study meeting the requirements of Section 3.13 shall be required, with approval authority resting with the Planning Board.

Based upon the Staff's review of the proposal, the project is found to be in compliance with the Parking Standards and Requirements. All Tree and Landscape Requirements will be reviewed, as well as the signage standards.

Staff recommends establishing a Review Committee to review the Plan in more detail.

Vice-Chair Hewett, Chris Jones, and Scott Jones volunteered for the Review Committee.

J. Other Business

1. Presentation of Conditional Zoning

Director Henley presented a PowerPoint on the Definition and the Procedures and Process of Conditional Zoning as it currently works in accordance with the UDO as follows:

What is Conditional Zoning?

- Conditional Zoning is a **process** by which the zoning designation of a property can be changed with a specific use or uses openly disclosed, allowing for consideration of the impacts of those uses by Planning Staff, Elected and Appointed Officials, and the Public at large.
- Conditional Zoning is designed for projects that have a **high degree of certainty** of being constructed if approved.

What is Conditional Zoning not?

- It is not a guarantee.
- It does not set precedent.
- It is not an authorization to begin construction.
- Also true of PUDs

What is Conditional Zoning in Southport today?

- A Conditional Zoning District can only be asked for if one owns a property currently zoned in one of the non-residential zoning districts (O/I, CBD, BD, HC, LI, HI).
- Conditional Zoning Districts must be tied to an existing zoning district: (Ex: BD-CZ, or "Conditional BD zoning district"), and the Applicant must abide by the dimensional standards and use allowances within the underlying zoning district.

How are Conditional Zoning districts reviewed and approved?

- The Submittal of the Application
- Conditional Zoning Application + Rezoning Application
- A "Master Development Plan" + supporting information and text that specifies the use or uses intended for the property, dimensional standards, and any development standards to be approved concurrently with the rezoning application (Applicant-proposed conditions).
- Staff determines completeness of the application – if an application is not deemed complete, it is not accepted and is not reviewed.

The Public Input Meeting

- *Required to be conducted by the Applicant – mailed public notice requirements mirror public hearing notice requirements.*
- *The form and function of the meeting is case-dependent and at the discretion of the Applicant.*
- *A report outlining the facts of the meeting shall be submitted prior to presentation to the Planning Board and shall include, among other things:*
- *Attendance Roster*
- *Summary of items discussed*
- *Any changes to the proposal based on input received*

How are Conditional Zoning Districts Reviewed and Approved?

- *Staff presents the proposal to the Planning Board with their recommendation.*
- *Upon the Planning Board also reaching a recommendation, the entirety of the case is presented to the Board of Aldermen in a public hearing.*
- *The Planning Board and Board of Aldermen share the same review criteria.*
- *The application's consistency to the general policies and objectives of the City's Comprehensive Plan*, any other officially adopted plan that is applicable, and the UDO*
- *The potential impacts and/or benefits on the surrounding area and adjoining properties*
- *The report of results from the public input meeting*
- *Conditions of approval* may be added to the case – conditions should generally reference the review criteria applicable to Conditional Rezoning and the proposal's merits under those review criteria*
- *Ultimate decision-making authority rests with the Board of Aldermen, and they may approve, deny, or table the proposal or remand the case back to the Planning Board for further review.*
- *Approval of a Conditional Rezoning **IS NOT** authority for an Applicant to begin construction.*
- *If a Conditional Rezoning proposal is not executed within 3 years following approval, the Planning Board shall have the authority to recommend proceedings to rezone the property back to or to another zoning district.*

**Also true of PUD proposals*

Benefits of Conditional Zoning

To the City:

- *Conditional Zoning is the most stringent development approval process.*
- *Affords the ability to identify impacts brought on by development proposals and effectively work with the Applicant and the public to mitigate those impacts.*
- *Affords the most discretion possible to decision-makers (legislative vs. administrative processes).*

To the Public:

- *Conditional Zoning is the most effective and impactful method for the public to participate in the review of a specific development proposal.*
- *The results of the required public input meeting are explicitly identified as one of the review criteria elected, and appointed officials must consider.*

To the Applicant:

- *Affords the flexibility to execute unique projects that do not fit into traditional zoning districts but are consistent with adopted plans regardless.*

Opportunities

- *Current allowances are too restrictive to realize the benefits of Conditional Zoning.*
- *There is very little incentive for an Applicant to undertake the process with current restrictions.*
- *PUD process has many deficiencies and is superfluous with an expanded Conditional Zoning section.*

Staff Recommendations to the Planning Board

- *Allow Conditional Rezoning proposals to be considered from all zoning districts other than open space.*
- *Include PUD requirement for 20% protected open space in proposals with residential uses (other than within BD/CBD area).*
- *Uncouple Conditional Zoning districts from existing traditional zoning districts.*
- *Customize Dimensional Standards.*
- *Can choose existing zoning + conditional district if desired by the Applicant.*
- *Require Applicant-held public input meeting to be conducted prior to submission of the application.*
- *Other clarifying and process-improvement amendments throughout Section 2.11.*

Feedback from the Planning Board

- *Process Improvement*
- *Minimum acreage before someone can request?*
- *Just from residential? Or everyone?*
- *PUD- considerations*
- *Require mixed uses at a certain threshold?*
- *Incentives?*

Mr. Henley said that once the Applicant submits the proposal, Staff will present the proposal to the Planning Board and make a recommendation. He said that the recommendation is based in accordance with the UDO and agreement with the Land Use Plan.

Mr. Mibelli had some concerns with Conditional Zoning. He said that Conditional Zoning provides flexibility to facilitate development in jurisdictions that are eager to grow. In his view, Southport is in a different situation - as more than investments, it needs to maintain its character. He sees CZ with no density constraints, which could trigger difficult-to-control builders' expectations. Mr. Mibelli questioned the limits of CZ and what would be considered the ceiling. Mr. Henley said that the Land Use Plan is the ceiling. All the standards and regulations will have to be met as they currently exist. He asked if there could be unpredictability, a property not knowing what will be built next door. Current zoning plans may become obsolete as anything could be built, setting aside citywide, overarching criteria provided in these instruments. It could pinpoint quasi-spot zoning changes, affecting specific locations and depending on specific negotiations, resulting from unknown future conditions. The monumental burden would be placed on the Planning Board and Staff to study and negotiate projects -- huge decision-power that could be used positively but also dangerously. He said the Planning Board has fundamental tasks to address: the UDO and other regulatory tools have to be updated; and the Hwy 211 growth detrimentally impacting Southport that will require non-traditional planning approaches. He said we should put our efforts into resolving *those* issues and not let Conditional Zoning distract us.

Mr. Henley said that after consideration for approval, the Board must adopt a Statement of Consistency that states whether the Board recommends approval or denial to the Board of Aldermen and provide the reasons why. The recommendation review process must follow the Land Use Plan and the limits and standards it abides by. He said more discussion needs to happen before any decisions are made. He said this meeting's presentation on Conditional Zoning is intended to start the conversation and get feedback from the Board and the public on how to proceed.

2. Update on N. Caswell Street Partial Alley Abandonment

Director Henley reported that Staff is working on proper site visits and has met with one of the adjacent neighbors of the Applicant requesting the abandonment. There is a question on water lines that have been detected that may or may not be in the alleyway. Mr. Henley said that the process would only

move forward with input from the Director of Public Services, Tom Stanley. He said another Review Committee Meeting consisting of Vice-Chair Hewett, Mr. Jones, and Mr. Joyner would be scheduled.

3. Update On Oakton Preliminary Plat

Mr. Henley said that Staff has talked to the Applicant and discussed some concerns. The Applicant was provided with a list of these concerns. He said the Developers would get back with a response on the matters in regard, including the access points on Stuart Avenue and the Stormwater Management.

4. Update on 115 N. Howe Street

Mr. Henley stated that Staff had received an updated Site Plan. After Review, the Staff outlined some concerns that need to be readdressed. He said that Staff would review the revised plan to ensure that the project has been thoroughly completed. Mr. Henley noted that Staff needs 30 days to review, and when the Applicants return the corrections that have been corrected, the 30-day time clock period will restart (clarifying that the 30-day requirement is for the UDO Administrator rather than the Planning Board). Mr. Mibelli noted that the review time should be reasonable and balance flexibility, communication, and negotiations.

5. Update on 101 E. Moore Street

City Planner Meehan requested additional information from the Applicant that has yet to be received. She said that Staff has some concerns and issues with the Parking area. The Review Committee consisting of Mr. Scott Jones, Chair Sue Hodgins, and Mr. Fred Fiss will be kept updated.

6. Update on Review Process Committee

Mr. Henley said the Committee is continuing to work on the Review Process. He said that he sees little of this procedure in the Shoppes at Dutchman Village Major Site Plan Review. He believes this will be an excellent plan to start with to ensure that the applications and plans are in a better position for review before they are presented to the Planning Board. Chair Hodgins said she likes the Memo Format and looks forward to the checklist's refinement to show all elements of an application having been fully submitted before presentation to the Board.

K. Announcements

Mr. Donnie Joyner announced the 2023 Brunswick County Black History Symposium on February 17, 18, and 19th. He said there would be more information to come.

Without further business or comments, Chair Hodgins asked for a Motion to Adjourn.

Vice-Chair Hewett made a motion to Adjourn the meeting and was seconded by Mr. Joyner.

Unanimous vote; motion carried.

Adjournment: 8:18 P.M.

Chair, Sue Hodgins

Deputy Clerk, Tanya Shannon



City of Southport

To: Mayor Hatem, Board of Aldermen, City Manager, Department Heads, and City Attorney.

From: Paul Fisher, Commissioner, N.C. Eastern Municipal Power Agency (NCEMPA)

Subject: NCEMPA Commissioner's Meeting January 25, 2023. Wilson, N.C.

Date: January 30, 2023

Alderman Alt, Ellie Pittenger, and I attended the Subject Meeting. Highlights are as follows:

Anti-Trust Statement: See Enclosure 1.

The January Meeting of the NCEMPA covers subjects to prepare members for upcoming budgets in 2023.

CEO ElectriCities Report: See Enclosure 2

Responsibilities and Duties of Directors and Commissioners: See Enclosures 3-13.

Legislative Update:

State Potential Issues:

- Economic Development
- Carbon Plan
- Pole Attachments

*Note: The Republican Party is one vote short of a vote override.

Federal: See Enclosure 14.

VOPP

A presentation was made regarding the value of Public Power Campaign through all types of media.

Member Satisfaction Survey:

The results of the Member Satisfaction Survey are in enclosures 15, 16, and 17.

Connections Summit: See Enclosures 18-22.

Financial Summary and Working Capital: See Enclosures 22-24.

*Note: See Enclosure 25, where NCEMPA, Commissioners approved EAR -1-23.

NCEMPA Action:

The NCEMPA Commissioners Approved the Rate Committee recommendation. See Enclosures 26 and 27. Uncertainties regarding the Rate Plan are on Enclosure 28.

Confidential

In Closed Session; The dispute with DEP regarding FRRAPA is still in court; a decision is not likely before spring 2023.

Recommendation

That the Mayor and City Manager invite the CEO of ElectriCities and Staff Members of his selection to visit Southport and hold a Closed Session Meeting (approximately 2 hours) for all BOA, Department Heads, and City Attorney in early February or March to bring the Staff update on the current and future changes in the Electric Environment prior to the Budget preparation. I will assist if you desire.

As always, if you have any questions, please call me at (910) 457-5102.



ElectriCities of NC (NCEMPA, NCMPA1) Antitrust Statement

ElectriCities of North Carolina reminds all those attending this Board of Commissioners meeting that various state and federal laws prohibit the exchange of information among competitors regarding matters pertaining to price, refusals to deal, market division, tying relationships and other topics which might infringe upon antitrust laws and regulations. No such exchange or discussion will be permitted during the meeting. A copy of the Antitrust Statement of Policy will be made available upon request.

Amel 1

TO: NCEMPA Board of Commissioners
FROM: Roy L. Jones, CEO
DATE: January 18, 2023
SUBJECT: CEO Report

Operations:

- Load Management was successfully implemented in November and the Shifted Peak Policy was executed in December for NCEMPA.
- The NCEMPA Rate Committee met on January 11, 2023. The Rate Committee will provide its recommendation at the meeting next week.
- The 2023 Duke Energy Progress (DEP) Customer Forum will be held April 13-14 in Wilmington. Invitations from DEP are forthcoming.
- The annual Energy Information Administration (EIA) report submission is now open and is due by April 30, 2023. Electricities staff will be reaching out to you to provide assistance.
- NCEMPA Members that are customers of the Southeastern Power Administration's (SEPA) Kerr-Philpott System received notice of the annual true-up adjustment to capacity and energy rates. The approved adjustment rates are \$4.84/kW-month for capacity and \$20.00 mills/kWh for energy, effective 4/1/2023 to 3/31/2024. These annual adjustment rates for capacity and energy are 10% higher, compared to the approved the 5-year base rates, effective 10/1/2020 to 9/30/2025.

Financial:

- The December 2022 financial statements will be reviewed at the meeting next week.

Other Issues:

- Attended the NCFREE Leadership Reception and Luncheon, December 7, Raleigh, NC.
- Served on panel at the American Public Power Association (APPA) Joint Action Agency Meeting January 10.
- The 2023 N.C. Public Power Retail Customer Survey will begin soon. We recommend all Electricities member communities participate once every three years to help set benchmarks and gauge their customers' thoughts on the utility, along with programs and services that are offered. If you've not participated within the last 3 years, or have yet to participate, please contact Nikki Poe (npoe@electricities.org) by **January 20, 2023** to get more details about how to join the 2023 survey.
- The American Public Power Association (APPA) Legislative Rally is scheduled for February 27-March 1, 2023, at The Mayflower, Washington, DC. Details are available at <https://www.publicpower.org/event/legislative-rally#event-info>.
- Connections Summit will be March 7-9, 2023, at the Embassy Suites in Cary, NC. You can register at <https://www.electricities.com/news-events/2023-connections-summit/>.

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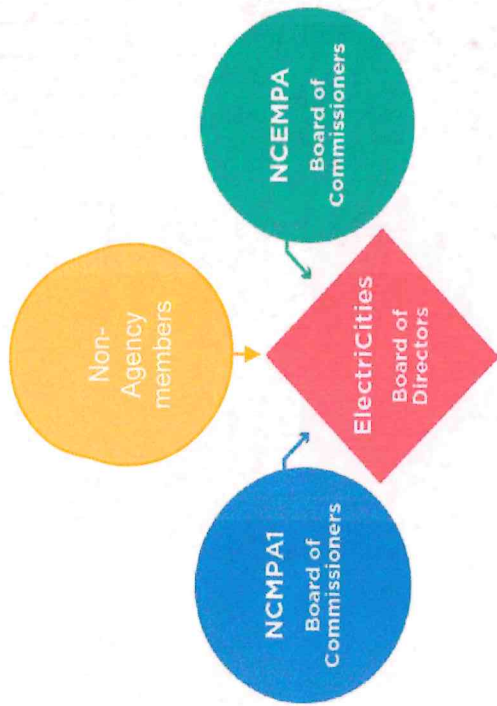
Responsibilities and Duties of Directors and Commissioners

Jay Morrison, Chief Legal and External Affairs Officer
January 2023



3

ElectriCities Governance Structure



Trade Organization and Management Services

NCMPA1 Board of Commissioners

- Accepts/rejects wholesale **rates**
- Adopts NCMPA1 **budgets**
- Concurrence with **debt** issuance
- Elects Directors to the Board of Directors

NCEMPA Board of Commissioners

- Accepts/rejects wholesale **rates**
- Adopts NCEMPA **budgets**
- Concurrence with **debt** issuance
- Elects Directors to the Board of Directors

ElectriCities Board of Directors

- Sets policy and strategic direction
- Holds management accountable for day-to-day operations of the Power Agencies

Adopts ElectriCities **budget**

- Approves Power Agencies **debt** issuance

- Adopts wholesale rates sufficient to cover Power Agencies' debt and expenses

subject to rejection by the Board of Commissioners

ElectriCities Staff

- Provides management services to the Power Agencies
- Provides other joint *municipal assistance* services to 88 cities in NC, SC and VA

4

ElectriCities Governance

The Agencies and ElectriCities delegated most authority to the Board of Directors.

However, each Agency kept the power to:

- Amend the Resolution creating the Board of Directors,
- Concur in the issuance of any debt for the Agency,
- Adopt or amend budgets,
- Adopt or amend bylaws for the Agency,
- Establish committees, and
- Exercise the powers and authority reserved by the Board of Commissioner.

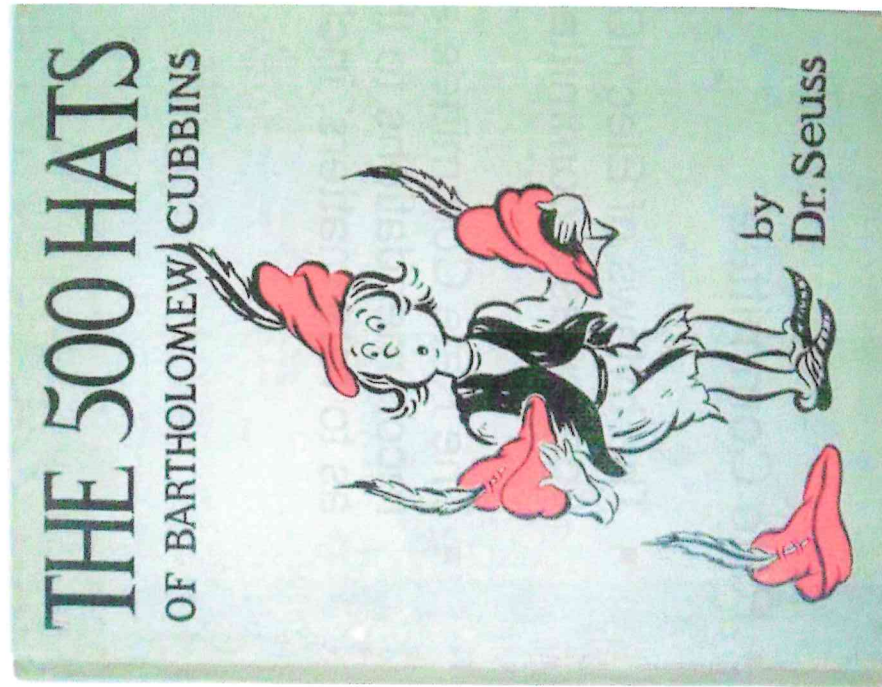
ElectriCities Governance

- Each Power Agency elects 6 directors to the Board of Directors.
 - 3 directors are elected by a **weighted** vote
 - 3 directors are elected by a **majority** vote.
- 2 directors are elected by the 14 non-Agency members of ElectriCities.
- Directors are elected for 3-year terms and can serve two consecutive terms.
- Directors serve at the pleasure of the Board of Commissioners and can be removed at any time and for any reason, with or without cause.
- Since 2009, the Chairs of the Board of Commissioners serve as ex officio members of the Board of Directors. They can participate in Board meetings, but they do not vote.

ElectriCities Governance

- Rate Committee
 - The bylaws of ElectriCities provide for a Rate Committee for each Agency as a committee of the Board of Directors.
 - The Rate Committee studies all rate issues and makes recommendations to the Board of Commissioners of each Agency as to rate matters, including increases and decreases.

Directors' and Commissioners' Fiduciary Duties



- Duty of Loyalty
 - Decisions must be free from fraud, bad faith and self dealing.
 - Interests of the organization in whose board room you are presently sitting must be paramount.

Directors' and Commissioners' Fiduciary Duties

- Duty of Care
 - Each director or commissioner must be diligent and prudent.
 - Affirmative duty to protect the Agencies and/or Electricities.
 - Directors and commissioners must inform themselves of all material information reasonably available before making a decision.
 - Directors and commissioners may rely on information prepared by engineers, accountants, financial advisors and attorneys who have experience in discrete matters beyond the normal business experience of a commissioner.
 - Reliance must be reasonable under the circumstances.

Business Judgment Rule

- The duties of loyalty and care allow directors to rely on the protection afforded by the “business judgment rule”.
- Rule insulates directors from personal liability in making business decisions by creating a presumption that the directors acted on an informed basis, in good faith, and in the honest belief that the action taken was in the best interests of the Power Agencies and Electricities
- A court will not second guess a Board decision if:
 - The directors and commissioners exercise their own honest and unselfish judgment without fraud and free of conflicts of interest.
 - The Board’s decisions were based on a rational business purpose

12

Statutory Provisions Related to Liability

- Exemption
 - Directors or officers of ElectriCities and the commissioners of the Agencies, or persons acting on their behalf, acting **within the scope** of their authority, are not personally liable or accountable in carrying out the express or implied powers of ElectriCities and the Agencies.
- Defense
 - ElectriCities and the Agencies may provide a defense against claims made against current and former commissioners, directors, officers, agents or employees of ElectriCities or the Agencies.

Statutory Provisions Related to Liability

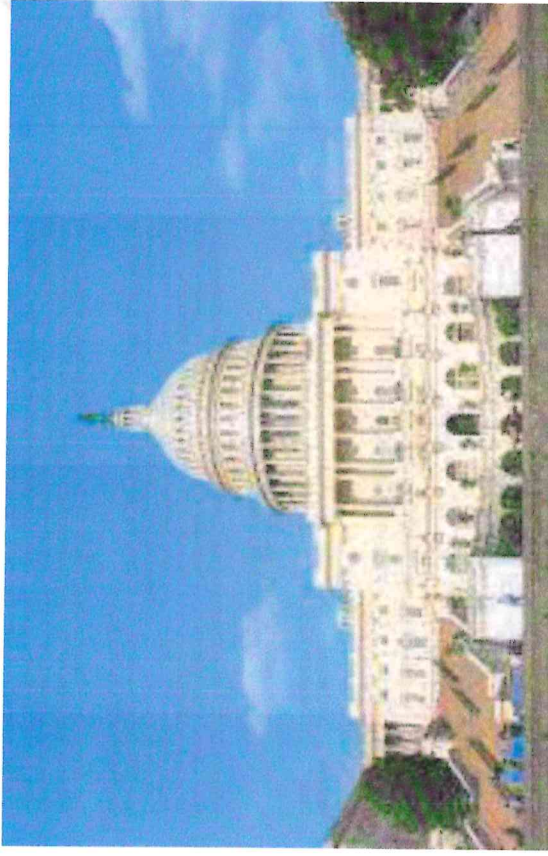
- Indemnification
 - Board has purchased insurance to pay claims made against directors, commissioners and officers on account of any act or omission made in the scope and course of the director's or officer's duty
 - \$20,000,000 limit of liability
 - Indemnification does not cover claims resulting from actual fraud, corruption or actual malice

Duties as a Public Body

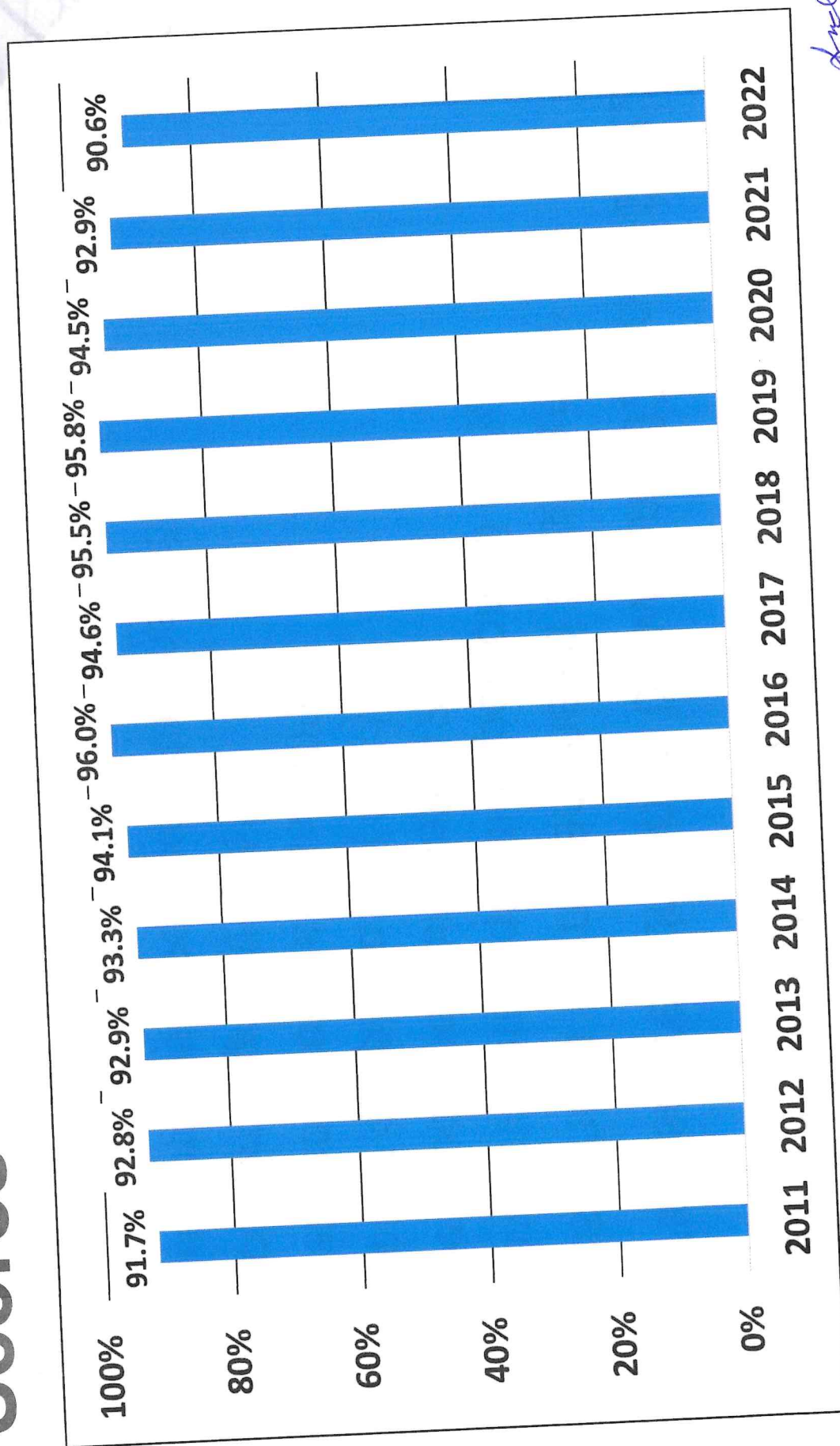
- ElectriCities and the Agencies are public bodies and their meetings are open to the public.
- Exceptions to open meetings include:
 - To prevent disclosure of information concerning a proposed or existing power supply or related contract of a power agency,
 - To preserve the attorney-client privilege,
 - To discuss the qualifications, competence, performance, fitness, or conditions of initial appointment of an individual officer or employee,
 - To investigate a complaint, charge, or grievance by or against an individual public officer or employee, and
 - To discuss economic incentives.
- Subject to limited exceptions, records kept or received by ElectriCities and the Agencies are “public records” and are subject to being produced pursuant to public records requests.

Legislative Update – Federal

- **Congress**
 - Getting to know new members
 - Beginning to roll out grass tops effort
 - Protecting 2022 gains on direct-pay tax credits
 - APPA Legislative Conference
 - Other
 - Investigations/oversight
 - Watch government funding and debt ceiling
- **Executive/Regulatory**
 - Distribution Transformer Standards
 - Continued focus on supply chain
 - Continued efforts on Infrastructure law grants



Historical Aggregate Satisfaction Scores



2022 15

Key Takeaways

- Overall, scores dropped between 2021 and 2022
- Areas where members need assistance:
 - Hire and retain qualified personnel (50%)
 - Develop and train staff (42%)
 - Power supply costs (42%)
 - Rate competitiveness (40%)
 - Economic growth (35%)
 - Meeting customer expectations (35%)
 - Keeping up with industry changes (31%)
- 71.6% of respondents (*highest*) want more training on emerging industry trends

Next Steps

- Further analysis on satisfaction and needs of specific member roles
- Individual outreach for feedback by ElectriCities front line employees
- Utilizing new survey vendor, Maru, to assist with revamp of 2023 Member Survey
- 2023 Member Survey to launch in early September



Connections Summit 2023 NCEMPA BOC Report

January 25, 2023

18

Tuesday – March 7

Technical Breakout 2:00 - 2:45 Smith	Technical Breakout 2:00 - 2:45 Cameron	Technical Breakout 2:00 - 2:45 Reynolds
Opening General Session Ed Miller -Conference Chair Welcome and Opening Comments Roy Jones - Electricities CEO "Strategic Plan Overview and Progress" 3:00 - 4:15 p.m. Pinehurst Room		
Sponsors' Reception 4:15 - 6:00 p.m. Chimney Rock		

Wednesday - A.M., March 8

Breakfast Sponsor Hall - 7:00 – 8:00

General Session II

Introductions & Opening Comments - Ed Miller

Through the Customer's Eyes: What Today's Customers Expect from their Utility

Jordan Folks, Associate Director of Demand Flexibility; Opinion Dynamics

Customer expectations are setting the direction of the electric utility industry. Not every customer wants the same thing. Understanding what our customers want and how they are different is essential to a utility's success. This understanding can be achieved through market research, capturing customer opinion data, and using science-based methodologies to interpret the data. Hear from an industry leader in the field of customer research to gain insights into this process.

8:00 - 9:15 Pinehurst

Break 9:15 – 9:30

Track 1 - Management Strategic Planning: Unleash Your Team's Talents on What Matters Most" 9:30 - 10:30	Track 2 - Business & Finance AMI and Why Your Utility Should Deploy It 9:30 - 10:30	Track 3 – Technology Ramping Up EV Readiness 9:30 - 10:30	Track 4 -Customer Meet Your Customers Where They are 9:30 - 10:30
Break Sponsor Hall 10:30 – 10:45			
Track 1 -Management Attracting and Retaining a Highly Talented Workforce 10:45 - 11:45 a.m.	Track 2 -Business & Finance Future Focus Starts Today - Retail Rate Structures 10:45 - 11:45 a.m.	Track 3 - Technology Advanced Data Analytics in Public Power Utilities 10:45 - 11:45 a.m.	Track 4 - Customer Customer Expectations: Are You Keeping Pace? 10:45 - 11:45 a.m

Wednesday – P.M., March 9

Boxed Lunch 12:00 - 1:00 p.m.	Technical Breakout 12:15 - 1:00 Smith	Technical Breakout 12:15 - 1:00 Cameron	Technical Breakout 12:15 - 1:00 Reynolds
Sponsor Hall 1:00 - 1:30 p.m.			
Panel Discussion: "Identifying the Value in Technology Investments" General Session III - David Hart, Quanta Technology; Beth Massey, Ph.D., The Energy Authority; Mark Munday - Elster			
1:30 - 2:45 p.m. Pinehurst Electricities Open House - learn about services and programs we offer 3:00 - 3:30 p.m. Pinehurst			
Break 3:30 - 3:45 p.m.			
Track 1 - Management Ensuring a Successful Technology Project Implementation 3:45 - 4:45 p.m.	Track 2 - Business & Finance Transition to Cloud Based Utility Billing Systems 3:45 - 4:45 p.m.	Track 3 - Technology Bitcoin Mining and Your Utility 3:45 - 4:45 p.m.	Track 4 - Customer Electric Rate Options: Strategies and Messaging for Engaging Consumers 3:45 - 4:45 p.m.
Sponsors' Reception 4:45 - 6:00 p.m. Chimney Rock			

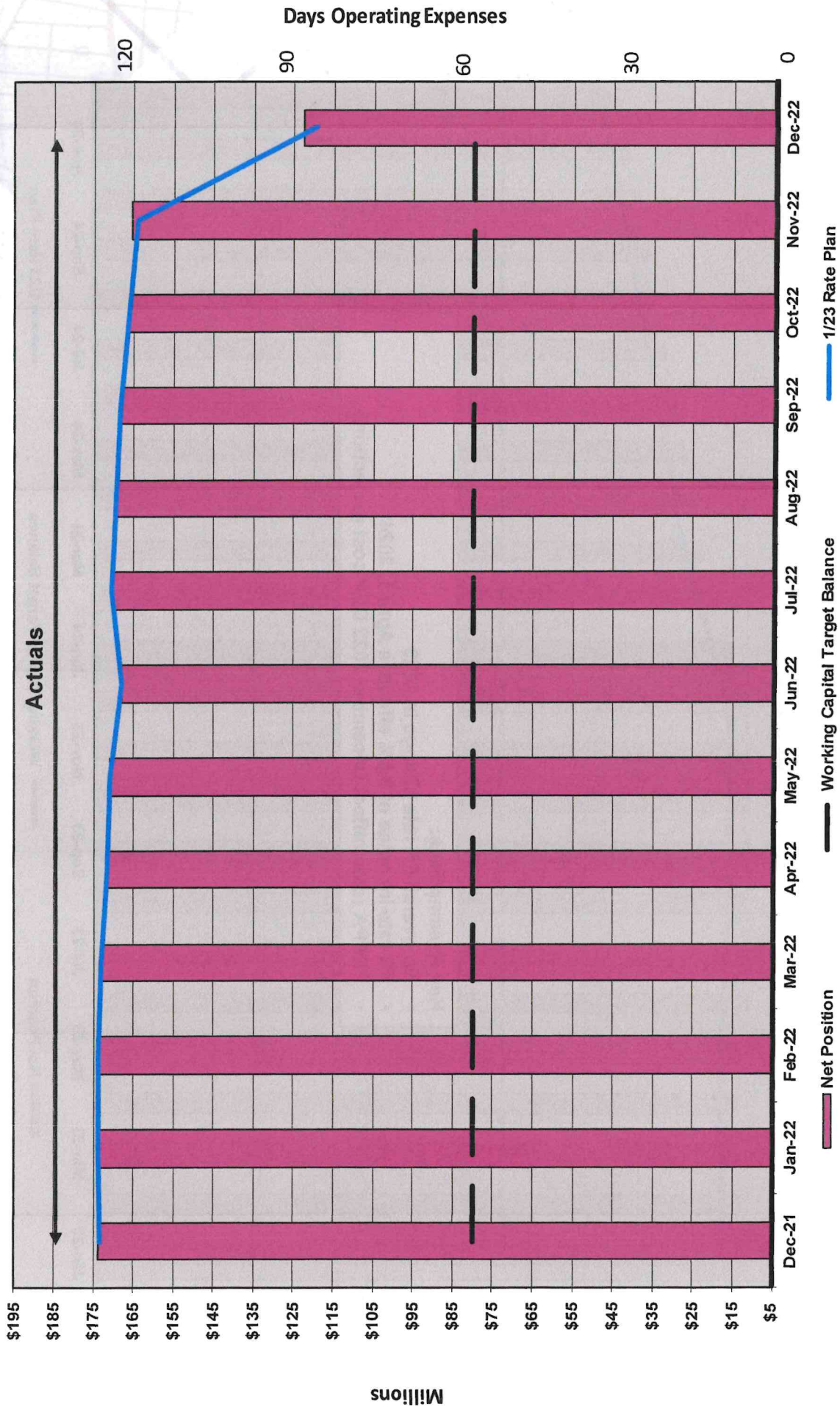
Thursday, March 9

Breakfast Sponsor Hall 7:00 - 8:00		Breakfast Meeting - "Supply Chain Discussion" Member Only Meeting 7:00 - 8:00 a.m.	
Operations Standards Team 8:00 - 9:15	Public Information Officers & Communicators 8:00 - 9:15	Customer Service Representatives 8:00 - 9:15	Key Account Managers 8:00 - 9:15
Break 9:15 - 9:45			
Track 1 - Management Visionary Leadership 9:45 - 10:45 a.m.	Track 2 - Business & Finance Interconnecting with Your Customers Today for Tomorrow 9:45 - 10:45 a.m.	Track 3 - Technology Overcoming Industry Challenges Utilizing Advanced Grid Infrastructure 9:45 - 10:45 a.m.	Track 4 - Customer Industrial Client Engagement 9:45 - 10:45 a.m.
Break 10:30 - 10:45			
Closing General Session Jean White, Franklin Covey "Building Better Leaders for Tomorrow" Closing Remarks - Ed Miller 11:00 a.m. - 12:30 p.m. Pinehurst			

22

1

Projected 2022 Working Capital Funds Available at Month-End*



*The projections are based on the 2023 Rate Plan with updates for actuals through December 2022.

Actuals through December 2022



Projected 2023-2024 Working Capital Funds Available at Month-End*



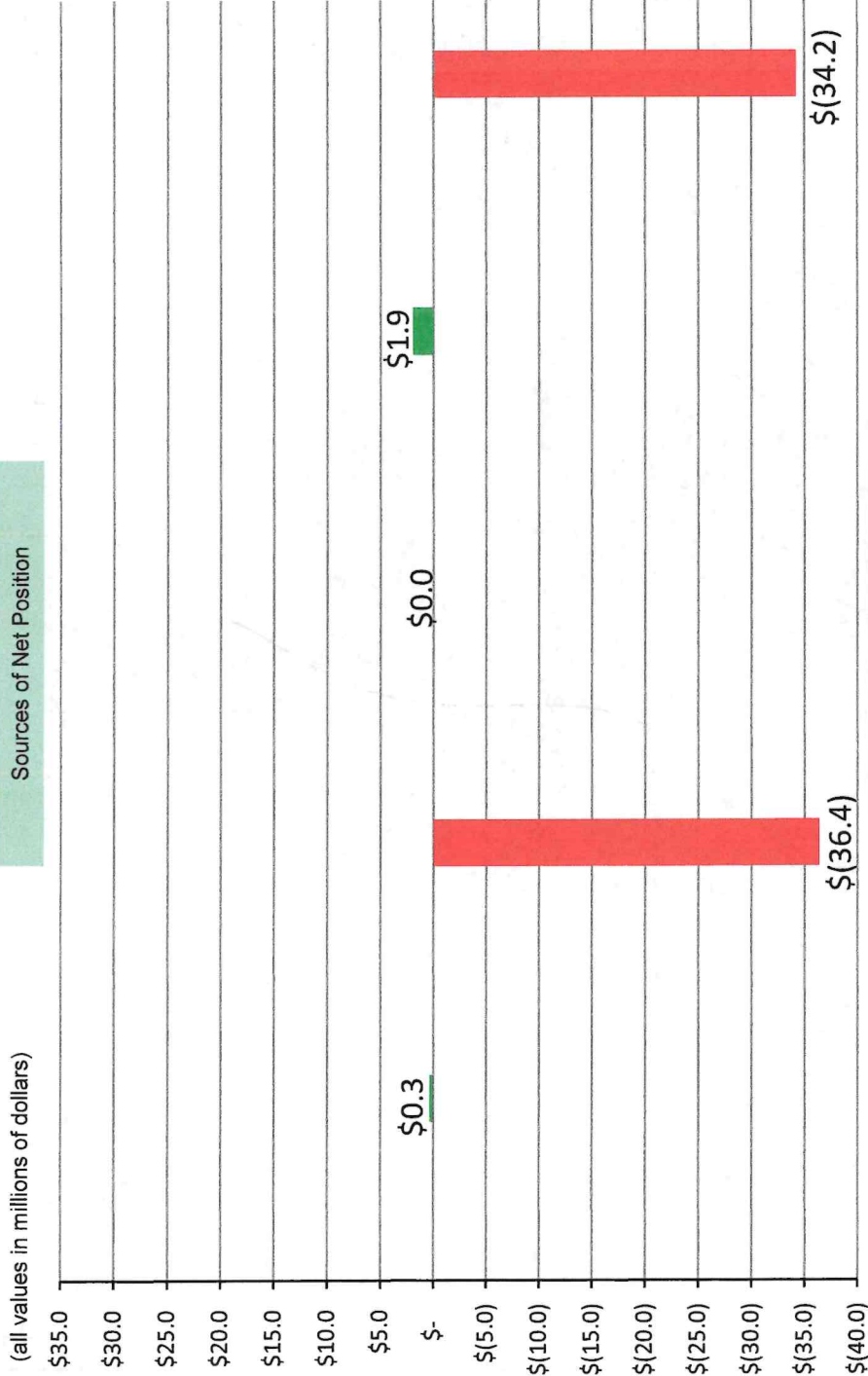
*The projections are based on the 2023 Rate Plan with updates for actuals through December 2022.

Actuals through December 2022

NCEMPA Financial Summary

Net Position Variance – YTD December 2022

2022 Amended Budget = \$571M



Key YTD Variance Drivers:

- Power supply unfavorable due to capacity charges resulting from higher coincident peak in December and the accrual of the 2022 System Average Energy Rates (SAER) true up prepayment covering January through October 2022. The timing of supplemental power purchases and Renewable Energy certificates partially offset this unfavorability.
- Other is favorable primarily due to higher than budgeted investment income and power agency services.

	Sales to Members	Uses of Net Position		Other	YTD Net Position
		Power Supply	Distributed Generation		
YTD Actual	\$549.0	\$539.4	\$3.3	\$57.5	\$(51.2)
YTD Amended Budget	\$548.7	\$503.0	\$3.3	\$59.4	\$(17.0)

**NORTH CAROLINA EASTERN MUNICIPAL POWER AGENCY
BOARD OF COMMISSIONERS
January 25, 2023**

ITEM: Amend the 2022 amended budget for North Carolina Eastern Municipal Power Agency (NCEMPA) to reflect the accrual of the estimated 2022 Full Requirements Power Purchase Agreement (FRPPA) annual true-up.

ANALYSIS: Total Expenses for 2022 are projected to be unfavorable to the amended budget by approximately \$40,000,000 as a result of higher Power Supply costs. The Power Supply costs reflected in the 2022 amended budget are based on the projections for Energy, Capacity, and Coal Combustion Residual (CCR) costs provided by Duke Energy Progress (DEP) in December 2021 and are the basis for the 2022 actual billings. These costs are reconciled annually with the final or actual Energy rate formula, Capacity rate formula, and CCR costs. Per Rider 1 of the FRPPA, DEP will provide the annual reconciliation in June 2023. It is anticipated that the reconciliation will result in an overall true-up charge to NCEMPA, and NCEMPA will owe DEP an estimated \$40,000,000, primarily driven by a higher System Average Energy Rate (SAER).

The true-up amount is typically paid in June of as part of the FRPPA bill. However, management has elected to prepay the estimated amount in December 2022 in order to realize savings on six months of interest on the estimated true-up balance.

The additional expenses, when combined with the amended Sales to Members to reflect lower than budgeted sales in October and November, will result in the use of additional working capital of \$43,783,000 when compared to the amended budget.

See Page 2 for a comparison of the Proposed Amended budget to the First Amendment.

RECOMMENDED

ACTIONS: Approve EAR-1-23 to amend the 2022 NCEMPA Amended Budget.

**FOR
INFORMATION**

CONTACT: Tim Tunis 1-800-768-7697, extension 6261 or
Olga Tiselsky 1-800-768-7697, extension 6278.

and 25

Summary – Action for Consideration

- Concur with Rate Committee recommendation to maintain overall average rate level in 2023; making a revenue-neutral adjustment to the FR Demand and Energy Rates to align with DSM price signals
 - Projections include anticipated 2022 FRPPA true-up charge
- Preliminarily assume Rider No. 1 is not implemented in October 2023 to replenish Working Capital from an anticipated \$40M 2022 FRPPA true-up charge
 - Implementation of Rider No. 1 would have a significant impact on Members' FY23-24 wholesale power cost budgets
 - Will be reviewed again at Sep 2023 Rate Committee meeting based on actual 2022 FRPPA true-up (to be received in Summer 2023)
 - Also review the Working Capital policy at the Sep 2023 Rate Committee meeting

Overall FR Rate Change Impacts (RY23-27)

CURRENT Projections – WITHOUT Rider No. 1 Implemented

	Change in Overall FR Level Effective.....					
	4/1/23	4/1/24	4/1/25	7/1/25*	4/1/26	4/1/27
Member						
Apex	-0.3%	3.6%	1.2%	-1.5%	1.8%	1.8%
Ayden	0.1%	3.2%	1.3%	-8.6%	1.9%	1.9%
Belhaven	-0.2%	3.1%	1.2%	-11.9%	1.8%	1.7%
Benson	-0.2%	3.3%	1.2%	-10.3%	1.8%	1.8%
Clayton	-0.4%	3.5%	1.2%	-5.0%	1.7%	1.8%
Edenton	-0.1%	3.1%	1.3%	-9.1%	1.8%	1.8%
Elizabeth City	0.2%	3.0%	1.3%	-8.6%	1.9%	1.8%
Farmville	-0.3%	3.3%	1.2%	-11.7%	1.8%	1.8%
Fremont	-0.1%	3.2%	1.2%	-11.9%	1.8%	1.8%
Greenville	-0.1%	5.0%	4.2%	-6.3%	2.6%	2.0%
Hamilton	-0.4%	3.2%	1.1%	-12.6%	1.7%	1.7%
Hertford	-0.3%	3.3%	1.2%	-8.9%	1.7%	1.7%
Hobgood	-0.3%	3.2%	1.1%	-12.5%	1.7%	1.7%
Hookerton	-0.2%	3.3%	1.2%	-10.6%	1.8%	1.8%
Kinston	0.3%	2.9%	1.4%	-12.0%	2.0%	2.0%
La Grange	-0.2%	3.2%	1.2%	-9.9%	1.8%	1.8%

	Change in Overall FR Level Effective.....					
	4/1/23	4/1/24	4/1/25	7/1/25*	4/1/26	4/1/27
Member						
Laurinburg	-0.1%	3.3%	1.2%	-10.1%	1.8%	1.8%
Louisburg	0.0%	3.1%	1.3%	-10.6%	1.9%	1.8%
Lumberton	-0.2%	3.3%	1.2%	-10.8%	1.8%	1.9%
New Bern	-0.3%	3.5%	1.2%	-8.5%	1.8%	1.8%
Pikeville	-0.2%	3.2%	1.2%	-11.6%	1.8%	1.8%
Red Springs	-0.2%	3.3%	1.2%	-9.5%	1.8%	1.8%
Robersonville	0.3%	2.9%	1.3%	-11.5%	1.9%	1.8%
Rocky Mount	0.0%	3.1%	1.3%	-12.1%	1.9%	1.9%
Scotland Neck	0.1%	3.0%	1.3%	-11.6%	1.9%	1.8%
Selma	0.0%	3.2%	1.3%	-9.6%	1.9%	1.9%
Smithfield	0.0%	3.2%	1.3%	-8.8%	1.9%	1.9%
Southport	-0.9%	2.8%	1.4%	-5.9%	1.8%	1.8%
Tarboro	0.4%	2.7%	1.4%	-11.7%	2.0%	1.9%
Wake Forest	-0.3%	3.5%	1.3%	-4.1%	1.8%	1.8%
Washington	-0.2%	3.4%	1.2%	-9.3%	1.8%	1.8%
Wilson	0.4%	2.4%	1.3%	-10.0%	2.3%	2.3%
Total NCEMPA	0.0%	3.5%	2.0%	-8.5%	2.0%	2.0%

- Amounts shown for 7/1/25 reflect solely the impacts of the automatic termination of Rider No. 8 when the debt is paid off in full. The Members' relative shares of debt were determined at the time of the asset sale based on the Members' Allocated Demands under the All Requirements rate at that time.
- Rate Year (RY) reflects April-March. Changes in overall charges vary by Member due to differences in load growth and load factor.

27
25

Uncertainties Regarding the Rate Plan

- 2023 DEP Energy Rate
 - NCEMPA will be billed on DEP's estimated rate (looks low); could cause future true-up charge (summer 2024)
- DEP's Carbon Plan ✓
 - Initial Carbon Plan selected in Dec 2022 (not based on a single, preferred portfolio, but rather a collection of portfolios); will evolve over time
- Potential DEP/DEC Operating Merger
 - Expected to be a favorable change for NCEMPA, but timing likely later (2027/28)

JANUARY 2023 SALES DATA COMPARISON AND SAVINGS

SALES TYPE	2021 Sales	2022 SALES	DIFFERENCE	% CHANGE
RETAIL	\$ 256,579.75	\$ 278,577.25	\$ 21,997.50	8.57
MXB SALES	\$ 50,841.40	\$ 71,788.80	\$ 20,947.40	41.20
TOTAL	\$ 307,421.15	\$ 350,366.05	\$ 42,944.90	13.97
Customers	6814	7218	404	5.93
Bottles Sold	15,844	18,148	2,304	14.54
			0	
SPA SAVINGS		\$ 1,612.13		
Credit Cards	\$ 244,764.26			
TOTAL SALES INC. TAX	\$ 298,172.49			
	2019 Sales	2022 Sales	Difference	
Retail 2019	\$ 194,220.65	\$ 278,577.25	84,356.60	43.43
MXB 2019	\$ 38,439.82	\$ 71,788.80	33,348.98	86.76
	\$ 232,660.47	\$ 350,366.05	117,705.58	50.59
SALES TYPE	2020 SALES	2022 SALES	DIFFERENCE	% CHANGE
RETAIL	\$ 209,407.50	\$ 278,577.25	\$ 69,169.75	33.03
MXB SALES	\$ 47,246.80	\$ 71,788.80	\$ 24,542.00	51.94
TOTAL	\$ 256,654.30	\$ 350,366.05	\$ 93,711.75	36.51

City of Southport ABC Board Minutes

Date: Dec 14, 2022 Minutes taken by: Harold Todd Dunn

Location: Indian Trail Meeting Hall

Quorum determined: Meeting called to order by Chairman Davis at: 6:30pm

In Attendance: Board Chairman- William Davis, Board Members – Zach Zuehlke and Angela Wadsworth, GM – Harold Todd Dunn ABC Liaison – Absent

Guests: House Representative – Charlie Miller

Open Comment and Discussion

Spoke with Mr. Miller about ways the state could help and be assistance to local ABC Boards

Approval of Nov 9, 2022 Minutes: Minutes amended, approved by Zach and seconded by Angela.

1. Old Business

- A. Discussed progress on the new construction and what needed to still be completed.
- B. Discussed and approved purchasing curb stops for store – Zach Motioned and Angela Seconded
- C. Discussed Parking Lot lighting situation. While waiting for BEMC quote to possible see if other options
- D. Discussed and approved to hire Patrice Frink as new Full Time employee
- E. Discussed how the Bourbon release went in November and will inform board on when next one will be

2. New Business

No new business at this time

3. Business Reports

- A. Presented and went over Monthly and Annual Reports

Adjourned: Motion was made and seconded to adjourn the meeting

Next Regular meeting: Jan 11th, 2023

APPROVED BY AND DATE



February 3, 2023

Mayor and Board of Aldermen
City of Southport
1029 N. Howe Street
Southport, NC 28461

Dear Mayor and Board of Aldermen:

The Up Your Arts Board of Directors is pleased to provide the following monthly progress report regarding our “Save the Hall, Y’all” campaign to transform the historic Brunswick County Courthouse and former city hall into a community-based center for creative and performing arts:

- Up Your Arts held six public meetings at the Indian Trail Meeting Hall from January 24-February 2 to review plans for the proposed art center. These charrettes allowed citizens and other stakeholders to gain knowledge, ask questions, and provide feedback. Publicity for these meetings included notice on page A2 of the State Port Pilot in successive weekly editions during the month of January; press releases sent to six additional print and digital media news organizations; emails sent directly to over 500 people representing local churches and non-profit organizations, businesses, city elected officials and staff, and other stakeholders; and weekly calendar-of-event notices emailed to Up Your Arts’ 2500-subscriber database on January 18 and 25. Over 140 people registered to attend one of the six meetings.
- Members of UYA’s board of directors met with Ryan Johnson, Esq., on January 13 to discuss organization models for the art center’s governing board.
- Art center committee chair John Keiffer submitted draft selection criteria for the art center’s governing board to UYA directors for approval on January 28. We anticipate no changes in the selection process identified in January’s monthly update.

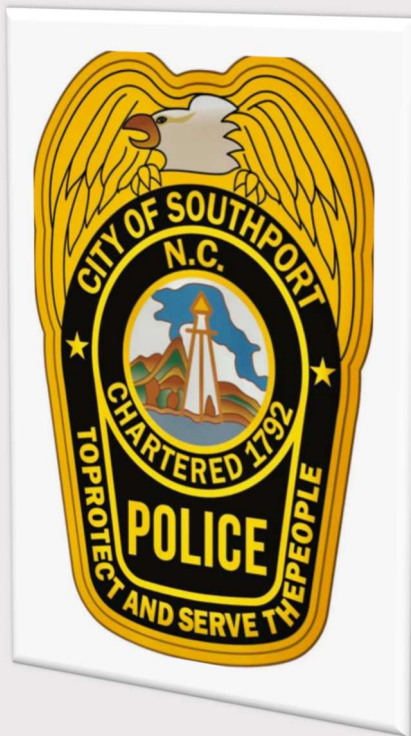
Thank you. I can be reached at 301.741.6698 or by email, bbray@upyourarts.org, if you have questions. We hope you will be able to attend one or more of the upcoming meetings.

Sincerely,

Bonnie L. Bray
Treasurer



POLICE



Monthly Summary

JANAURY 2023

Chief Todd Coring
910-457-7913
tcoring@cityofsouthport.com
Facebook SouthportPoliceDepartmentNC

Southport Police Department

INCIDENT / OFFENSES

Total Calls for Service: 443

Below are some of the call types

General Calls

Alarms – 21
Meet Complainant – 12
Suspicious Persons/Activity –10
Reports – 17
Shoplifter – 2
Disturbance & Domestic Calls – 31
911 Hang-Ups – 10

Traffic Calls

Traffic Stops – 62
Motor Vehicle Accidents – 9
Hit/Runs – 2
Drunk Driver/C&R/ATL -35
Assist Motorist – 4
Traffic Control - 1
Assist EMS –
Assist Fire – 8

ARREST / CITATION / CHARGES

Arrest – 5
Citations & Warnings – 44
Investigations – 14
ABC Applications – 2
City Permits (Noise/Events/FILM) – 2
Special Events/Checks/Patrols –82



"We preform partnerships with communities to improve the quality of life for all citizens who visit or call Southport home."

Community, Professionalism & Integrity

Southport Parks and Recreation Department

January 2023 Monthly Report

On-Going Activities

Toddler Time:
Before/Afterschool

Wednesday at 10 am at Jaycee Building
M-F 7:00am plus transportation to SES
Pick up from school and care till 5:15pm

Athletics

Youth basketball games are held every Monday, Tuesday,
and Thursday evenings from 5:30 – 9:30pm

Senior Activities

Senior Preventative Exercise

No impact stretching held at the Senior Building every
MWF at 9AM

Senior Crafts

Craft classes held every Monday at 10AM at the Senior
Building

Senior Bowling
Saturday Morning

Seniors travel to Wilmington to Bowl every Friday morning
Seniors meet every Saturday morning for coffee and light
breakfast at the building for fellowship.

Senior Luncheon

Potluck lunch held the 2nd Wednesday of every month.

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Fitness Classes

Aerobics Class
Core & Body Sculpting

Held at the Jaycee Building on M,T,Th, and Fri. at 8AM

Held at the Jaycee Building Tuesday at 8:30am and
Wednesdays at 5:30PM

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Buildings and Facilities Utilized and Rented out by Parks and Recreation

Franklin Square Park
City Pier
Kinglsey Park
Central Office
Waterfront Park
Riverwalk Gazebo
Atlantic Street Park

Caviness Park
Ft. Johnston Tennis Courts
City Gym
Jaycee Building
Ft. Johnston Playground
City Dock

Historic Riverwalk
Lowe/White Park
Garrison Lawn
Keziah Park
Senior Building
Bay Street Overloo

- Before and Afterschool held Monday-Fridays.
- Taylor Field construction finished up. Final walkthrough scheduled for Friday, February 3rd.
- Proposed 2023-2028 Parks Recreation and Open Space Masterplan was adopted by the Board of Alderman on January 12, 2023
- Met with Morning Star Marina to discuss the joint project of the kayak launch. State contracts to sign and accept the grant are in the February Board packet.
- Preparations for Easter activities, spring break camp, and summer camp are being made.
- Youth basketball games are held every Monday, Tuesday, and Thursday evening at the city gym through the 2nd week of March. We have 22 teams.
- Regular rental of buildings and parks continued.

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Animal Protective Services Department

Kate Marshall

910-477-1486

kmarshall@cityofsouthport.com



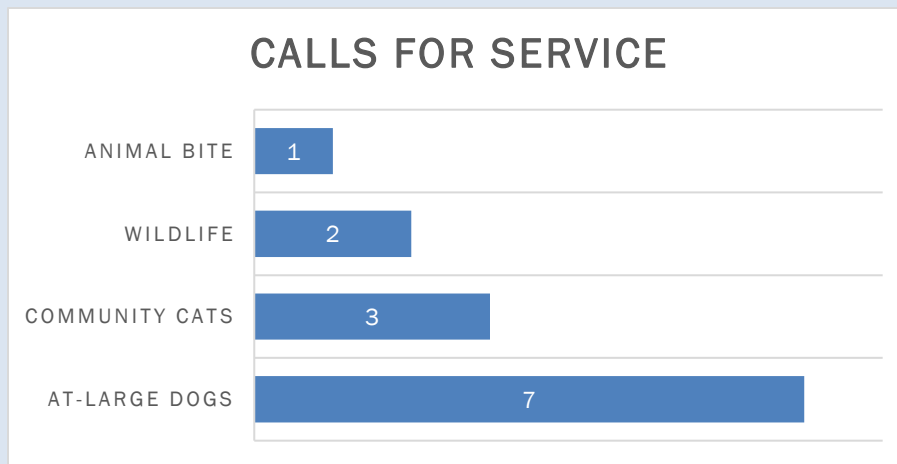
JANUARY 2023 MONTHLY REPORT

ANIMAL PROTECTIVE SERVICES

DOCUPET PET LICENSES: 13 YEAR TO DATE: 13

ANIMAL BITES: 1 YEAR TO DATE: 1

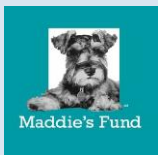
VIOLATIONS/CALLS FOR SERVICE



PROJECTS

1. Coordinating with Parks & Rec Department on the Taylor Field Dog Park opening.
2. APS department transitioned to 111 N. Rhett Street (Work in Progress)

CONTINUING EDUCATION



Maddies University

Foster Caregivers: Recruitment & Engagement course

January 31 – February 21 On-line instructor-led course

General Ledger

BUDGET STATUS REPORT

OVERTIME



User: bstevens
 Printed: 1/31/2023 8:46:21 AM
 Period 07 - 07
 Fiscal Year 2023

Account Number	Description	Budget Amount	Period Amt	YTD Amount	Variance	Encumbered Amount	Available	% Available
10	General Fund							
01	Administration							
10-01-4120-0001	Employee Overtime	2,999.00	67.16	308.95	2,690.05	0.00	2,690.05	89.70
02	Finance							
10-02-4140-0001	Employee Overtime	2,996.00	356.84	2,747.72	248.28	0.00	248.28	8.29
03	Buildings & Grounds							
10-03-4190-0001	Employee Overtime	13,110.00	5.54	1,749.86	11,360.14	0.00	11,360.14	86.65
04	Garage							
10-04-4250-0001	Employee Overtime	2,735.00	0.00	90.84	2,644.16	0.00	2,644.16	96.68
05	Streets							
10-05-4511-0001	Employee Overtime	5,104.00	103.10	2,855.73	2,248.27	0.00	2,248.27	44.05
06	Animal Protective Services							
10-06-4600-0001	Employee Overtime	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
10	Police							
10-10-4310-0001	Employee Overtime	38,359.00	3,836.87	30,928.38	7,430.62	0.00	7,430.62	19.37
11	Fire							
10-11-4340-0001	Employee Overtime	58,486.00	7,141.23	63,327.94	-4,841.94	0.00	-4,841.94	-8.28
12	Rescue							
10-12-4370-0001	Overtime	5,000.00	1,289.37	6,322.90	-1,322.90	0.00	-1,322.90	-26.46
40	Planning and Permitting							
10-40-4350-0001	Employee Overtime	5,943.00	330.94	2,015.67	3,927.33	0.00	3,927.33	66.08
80	Parks & Recreation							
10-80-6120-0001	Employee Overtime	3,567.00	1,111.40	7,030.15	-3,463.15	0.00	-3,463.15	-97.09
82	Tourism							
10-82-6170-0001	Employee Overtime	3,346.00	0.00	35.73	3,310.27	0.00	3,310.27	98.93
10	General Fund	142,845.00	14,242.45	117,413.87	25,431.13	0.00	25,431.13	17.80
30	Electric Fund							
93	Electric							

Account Number	Description	Budget Amount	Period Amt	YTD Amount	Variance	Encumbered Amount	Available	% Available
30-93-7210-0001	Employee Overtime	4,392.00	471.96	2,813.52	1,578.48	0.00	1,578.48	35.94
30	Electric Fund	4,392.00	471.96	2,813.52	1,578.48	0.00	1,578.48	35.94
31	Water & Sewer Fund							
91	WaterSewer	-	-	-	-	-	-	-
31-91-7130-0001	Employee Overtime	20,561.00	591.31	8,334.39	12,226.61	0.00	12,226.61	59.47
31	Water & Sewer Fund	20,561.00	591.31	8,334.39	12,226.61	0.00	12,226.61	59.47
Expense Total		167,798.00	15,305.72	128,561.78	39,236.22	0.00	39,236.22	23.383

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining Uncollected	%Remaining
10	General Fund							
10-00-3100-1100	Ad Valorem Taxes	4,148,498.00	1,835,018.14	4,109,373.11	39,124.89	0.00	39,124.89	0.94
10-00-3100-1200	Motor Vehicles Tax Collections	193,800.00	0.00	112,516.67	81,283.33	0.00	81,283.33	41.94
10-00-3100-1700	InterestPenalties -Taxes	11,305.00	778.26	2,850.36	8,454.64	0.00	8,454.64	74.79
10-00-3100-1710	Motor Vehicle Interest	669.00	0.00	665.23	3.77	0.00	3.77	0.56
10-00-3102-0000	Ad Valorem Tax Prior Years	35,000.00	3,686.42	21,579.17	13,420.83	0.00	13,420.83	38.35
10-00-3230-0000	Local Option Sales Tax	1,365,000.00	144,118.50	1,096,248.96	268,751.04	0.00	268,751.04	19.69
10-00-3260-0000	Priviledge Licenses	1,050.00	105.00	100.00	950.00	0.00	950.00	90.48
10-00-3260-0800	ItinerantPeddler Permit	11,880.00	0.00	50.00	11,830.00	0.00	11,830.00	99.58
10-00-3322-0000	Beer & Wine Tax	18,900.00	0.00	0.00	18,900.00	0.00	18,900.00	100.00
10-00-3324-0000	Utility Franchise Tax	300,000.00	0.00	199,981.24	100,018.76	0.00	100,018.76	33.34
10-00-3420-0200	FEMA Reimbursement	221,000.00	0.00	38,049.71	182,950.29	0.00	182,950.29	82.78
10-00-3474-0000	Cemetery Lot Sales & Fees	0.00	0.00	50.00	-50.00	0.00	-50.00	0.00
10-00-3810-0000	Interest Earned	12,000.00	0.00	19,717.20	-7,717.20	0.00	-7,717.20	-64.31
10-00-3833-0005	Donations	4,000.00	0.00	10,300.00	-6,300.00	0.00	-6,300.00	-157.50
10-00-3833-0100	Forestry Committee Donations	700.00	0.00	750.00	-50.00	0.00	-50.00	-7.14
10-00-3835-0000	Sale Of Fixed Assets	0.00	0.00	25,760.00	-25,760.00	0.00	-25,760.00	0.00
10-00-3836-0000	Commuity Garden	1,500.00	800.00	840.00	660.00	0.00	660.00	44.00
10-00-3837-0000	Southport ABC Distribution	420,000.00	0.00	192,167.57	227,832.43	0.00	227,832.43	54.25
10-00-3839-0100	Miscellaneous Revenues	10,500.00	2,648.50	4,978.50	5,521.50	0.00	5,521.50	52.59
10-00-3839-0200	Insurance Recovery	0.00	130.81	165.71	-165.71	0.00	-165.71	0.00
10-00-3991-0000	Appropriated Fund Balance	57,071.25	0.00	0.00	57,071.25	0.00	57,071.25	100.00
00	General Government	6,812,873.25	1,987,285.63	5,836,143.43	976,729.82	0.00	976,729.82	14.34

General Ledger Revenues vs Budget with Encumbrances by Depart



User: bstevens
Printed: 1/31/2023 8:42:23 AM
Period 07 - 07
Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-06-3210-0000	Civil Penalties	105.00	0.00	120.00	-15.00	0.00	-15.00	-14.29
10-06-3220-0000	Pet license & tags	1,000.00	0.00	245.47	754.53	0.00	754.53	75.45
10-06-3833-0005	Donations Animal Care	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
06	Animal Protective Services	2,105.00	0.00	365.47	1,739.53	0.00	1,739.53	82.64

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-10-3437-0600	Misc. ReceiptsPolice Dept.	0.00	0.00	5,616.09	-5,616.09	0.00	-5,616.09	0.00
10-10-3437-0601	Police Shop with a Cop	10,000.00	35.00	16,122.22	-6,122.22	0.00	-6,122.22	-61.22
10-10-3437-0602	Golf Cart Fees	5,250.00	175.00	5,495.00	-245.00	0.00	-245.00	-4.67
10-10-3838-0000	ABC Revenue for Law Enf.	25,000.00	0.00	12,919.77	12,080.23	0.00	12,080.23	48.32
10	Police	40,250.00	210.00	40,153.08	96.92	0.00	96.92	0.24

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-11-3434-0100	Fire District Fees	1,875,184.00	0.00	939,550.50	935,633.50	0.00	935,633.50	49.90
10-11-3434-0200	Duke Engergy For Fire Dept	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
10-11-3434-0300	Misc. Grants For Fire Dept	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	100.00
10-11-3434-0400	Fire Response Fees	20,000.00	0.00	4,709.85	15,290.15	0.00	15,290.15	76.45
10-11-3434-0500	Fire - Miscellaneous Revenue	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	100.00
10-11-3434-0700	Fire Inspections & Permit Fees	10,000.00	100.00	4,000.00	6,000.00	0.00	6,000.00	60.00
10-11-3437-0400	Rescue Dept Misc Receipts	0.00	0.00	709.84	-709.84	0.00	-709.84	0.00
10-11-3437-0500	Rescue Squad Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-11-3810-0000	Interest Income Fire Dept	0.00	0.00	7.00	-7.00	0.00	-7.00	0.00
11	Fire	2,170,184.00	100.00	948,977.19	1,221,206.81	0.00	1,221,206.81	56.27

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-12-3437-0500	Rescue Squad Fees	180,000.00	602.93	129,128.87	50,871.13	0.00	50,871.13	28.26
12	Rescue	180,000.00	602.93	129,128.87	50,871.13	0.00	50,871.13	28.26

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-40-3220-0000	Civil Penalties	525.00	0.00	0.00	525.00	0.00	525.00	100.00
10-40-3343-0000	Inspection Permits	700,000.00	38,432.00	503,645.00	196,355.00	0.00	196,355.00	28.05
10-40-3343-0100	Home Owners Recovery Fund	1,000.00	30.00	360.00	640.00	0.00	640.00	64.00
10-40-3343-0300	Re-Inspection Fees	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-40-3343-0400	Planning & Zoning Fees	20,000.00	6,600.00	17,800.00	2,200.00	0.00	2,200.00	11.00
40	Planning and Permitting	722,025.00	45,062.00	521,805.00	200,220.00	0.00	200,220.00	27.73

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-50-3474-0000	Cemetery Lot Sales & Fees	0.00	1,200.00	1,200.00	-1,200.00	0.00	-1,200.00	0.00
50	ARPA Funding	0.00	1,200.00	1,200.00	-1,200.00	0.00	-1,200.00	0.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-80-3410-0100	Boat Dock Fema Golden Leaf	0.00	0.00	30,353.40	-30,353.40	0.00	-30,353.40	0.00
10-80-3437-0700	Rent Recreation Facilities	7,500.00	300.00	5,991.00	1,509.00	0.00	1,509.00	20.12
10-80-3612-0000	Recreation Programs Receipts	25,000.00	1,110.00	22,080.00	2,920.00	0.00	2,920.00	11.68
10-80-3612-0200	Parks & Recreation Donations	1,680.00	0.00	1,635.00	45.00	0.00	45.00	2.68
80	Parks & Recreation	34,180.00	1,410.00	60,059.40	-25,879.40	0.00	-25,879.40	-75.72

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-81-3834-0000	Community Bldg Rental	125,000.00	26,155.00	105,823.01	19,176.99	0.00	19,176.99	15.34
81	Community Building	125,000.00	26,155.00	105,823.01	19,176.99	0.00	19,176.99	15.34

General Ledger Revenues vs Budget with Encumbrances by Depart



User: bstevens
Printed: 1/31/2023 8:42:23 AM
Period 07 - 07
Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-82-3270-0000	Local Occupancy Tax	190,000.00	8,031.81	141,472.58	48,527.42	0.00	48,527.42	25.54
10-82-3617-0000	Tourism Special Events	5,000.00	0.00	11,105.00	-6,105.00	0.00	-6,105.00	-122.10
10-82-3834-0300	Tourism - Misc Revenue	7,500.00	0.00	11,751.00	-4,251.00	0.00	-4,251.00	-56.68
82	Tourism	202,500.00	8,031.81	164,328.58	38,171.42	0.00	38,171.42	18.85

General Ledger Revenues vs Budget with Encumbrances by Depart



User: bstevens
Printed: 1/31/2023 8:42:23 AM
Period 07 - 07
Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
10-96-3325-0000	Solid Waste Disposal Tax	2,100.00	0.00	1,503.83	596.17	0.00	596.17	28.39
10-96-3500-0000	Refuse Revenue	286,650.00	24,258.79	168,614.75	118,035.25	0.00	118,035.25	41.18
96	Solid Waste	288,750.00	24,258.79	170,118.58	118,631.42	0.00	118,631.42	41.08

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		10,577,867.25	2,094,316.16	7,978,102.61	2,599,764.64	0.00	2,599,764.64	24.5774
10	General Fund	10,577,867.25	2,094,316.16	7,978,102.61	2,599,764.64	0.00	2,599,764.64	24.58

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
20	Powell Bill Fund							
20-20-3316-0000	NC Powell Bill Funds	136,000.00	0.00	69,564.73	66,435.27	0.00	66,435.27	48.85
20-20-3839-0000	Miscellaneous Revenues	0.00	0.00	74,494.79	-74,494.79	0.00	-74,494.79	0.00
20-20-3991-0000	Appropriated Fund Balance	42,812.00	0.00	0.00	42,812.00	0.00	42,812.00	100.00
20	Powell Bill	178,812.00	0.00	144,059.52	34,752.48	0.00	34,752.48	19.44

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		178,812.00	0.00	144,059.52	34,752.48	0.00	34,752.48	19.4352
20	Powell Bill Fund	178,812.00	0.00	144,059.52	34,752.48	0.00	34,752.48	19.44

General Ledger Revenues vs Budget with Encumbrances by Depart



User: bstevens
Printed: 1/31/2023 8:42:23 AM
Period 07 - 07
Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
21	Firemen's Fund							
21-11-3290-0000	Interest Earned	74.00	0.00	135.70	-61.70	0.00	-61.70	-83.38
21-11-3434-8400	Southport Firemen'S Revenues	21,000.00	0.00	67,568.26	-46,568.26	0.00	-46,568.26	-221.75
11	Fire	21,074.00	0.00	67,703.96	-46,629.96	0.00	-46,629.96	-221.27

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		21,074.00	0.00	67,703.96	-46,629.96	0.00	-46,629.96	-221.2677
21	Firemen's Fund	21,074.00	0.00	67,703.96	-46,629.96	0.00	-46,629.96	-221.27

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
23	Capital Project Fund							
23-23-3970-0000	Transfer in General Fund	480,354.00	0.00	0.00	480,354.00	0.00	480,354.00	100.00
23	DEPT	480,354.00	0.00	0.00	480,354.00	0.00	480,354.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		480,354.00	0.00	0.00	480,354.00	0.00	480,354.00	100
23	Capital Project Fund	480,354.00	0.00	0.00	480,354.00	0.00	480,354.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
30	Electric Fund							
30-93-3710-0000	Sale Of Electricity	7,368,100.00	103,438.60	3,545,519.17	3,822,580.83	0.00	3,822,580.83	51.88
30-93-3720-0100	Utility Sales Tax	515,767.35	6,966.95	247,045.79	268,721.56	0.00	268,721.56	52.10
30-93-3720-0300	Service Charges	3,150.00	0.00	595.00	2,555.00	0.00	2,555.00	81.11
30-93-3720-0326	Electric late Charges	10,500.00	0.00	4,758.02	5,741.98	0.00	5,741.98	54.69
30-93-3720-0327	Electric Meter Tampering	7,350.00	0.00	4,130.00	3,220.00	0.00	3,220.00	43.81
30-93-3720-0330	Electric Agreements	210.00	0.00	450.00	-240.00	0.00	-240.00	-114.29
30-93-3720-0331	Electric ReconnectDisconnect	5,250.00	0.00	3,940.00	1,310.00	0.00	1,310.00	24.95
30-93-3831-0000	Interest Earned	315.00	0.00	24.31	290.69	0.00	290.69	92.28
30-93-3839-0000	Miscellaneous Revenues	5,250.00	0.00	76,683.30	-71,433.30	0.00	-71,433.30	-1,360.63
30-93-3991-0000	Appropriated Fund Balance	2,329,618.75	0.00	0.00	2,329,618.75	0.00	2,329,618.75	100.00
93	Electric	10,245,511.10	110,405.55	3,883,145.59	6,362,365.51	0.00	6,362,365.51	62.10

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		10,245,511.10	110,405.55	3,883,145.59	6,362,365.51	0.00	6,362,365.51	62.0991
30	Electric Fund	10,245,511.10	110,405.55	3,883,145.59	6,362,365.51	0.00	6,362,365.51	62.10

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
31	Water & Sewer Fund							
31-91-3420-0200	FEMA Reimbursement WS	0.00	0.00	146,327.13	-146,327.13	0.00	-146,327.13	0.00
31-91-3720-0000	Water Sales	2,055,672.00	163,153.37	1,542,950.36	512,721.64	0.00	512,721.64	24.94
31-91-3720-0100	WaterSewer Tap Fees	105,885.00	3,500.00	99,785.00	6,100.00	0.00	6,100.00	5.76
31-91-3720-0200	Sewer Impact Fees	0.00	30,059.00	369,722.00	-369,722.00	0.00	-369,722.00	0.00
31-91-3720-0300	Water Impact Fees	0.00	3,860.00	64,592.00	-64,592.00	0.00	-64,592.00	0.00
31-91-3720-0400	Service Charges	26,095.00	4,265.08	25,316.88	778.12	0.00	778.12	2.98
31-91-3740-0000	Sewer Sales	3,850,000.00	305,197.60	2,254,618.02	1,595,381.98	0.00	1,595,381.98	41.44
31-91-3780-0000	Transfer From System Dev Cap	780,984.00	0.00	0.00	780,984.00	0.00	780,984.00	100.00
31-91-3833-0005	Donations UB	0.00	65.00	-325.00	325.00	0.00	325.00	0.00
31-91-3839-0000	Miscellaneous Revenues	22,925.00	0.00	16,844.71	6,080.29	0.00	6,080.29	26.52
31-91-3991-0000	Appropriated Fund Balance	169,402.75	0.00	0.00	169,402.75	0.00	169,402.75	100.00
91	WaterSewer	7,010,963.75	510,100.05	4,519,831.10	2,491,132.65	0.00	2,491,132.65	35.53

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		7,010,963.75	510,100.05	4,519,831.10	2,491,132.65	0.00	2,491,132.65	35.532
31	Water & Sewer Fund	7,010,963.75	510,100.05	4,519,831.10	2,491,132.65	0.00	2,491,132.65	35.53

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
32	System Development Fee Fund							
32-92-3720-0200	Sewer Development Fees	693,469.00	0.00	0.00	693,469.00	0.00	693,469.00	100.00
32-92-3720-0300	Water Development Fees	87,515.00	0.00	0.00	87,515.00	0.00	87,515.00	100.00
92	DEPT	780,984.00	0.00	0.00	780,984.00	0.00	780,984.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		780,984.00	0.00	0.00	780,984.00	0.00	780,984.00	100
32	System Development Fee Fund	780,984.00	0.00	0.00	780,984.00	0.00	780,984.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
42	Part F Grant. Capital Projects							
42-42-3910-0100	Part F Grant	421,224.00	0.00	0.00	421,224.00	0.00	421,224.00	100.00
42	DEPT	421,224.00	0.00	0.00	421,224.00	0.00	421,224.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		421,224.00	0.00	0.00	421,224.00	0.00	421,224.00	100
42	Part F Grant. Capital Projects	421,224.00	0.00	0.00	421,224.00	0.00	421,224.00	100.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
50	ARP Funding							
50-50-3910-0100	Grant Revenue	1,263,954.06	0.00	631,977.03	631,977.03	0.00	631,977.03	50.00
50	ARPA Funding	1,263,954.06	0.00	631,977.03	631,977.03	0.00	631,977.03	50.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		1,263,954.06	0.00	631,977.03	631,977.03	0.00	631,977.03	50
50	ARP Funding	1,263,954.06	0.00	631,977.03	631,977.03	0.00	631,977.03	50.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
60	Waterfront Stabilization Fund							
60-60-3910-0100	Grant Revenue	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00
60	DEPT	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	YR to Date	Variance	Encumbered	Remaining / Uncollected	%Remaining
Revenue Total		5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00	0
60	Waterfront Stabilization Fund	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00

General Ledger

Revenues vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:42:23 AM
 Period 07 - 07
 Fiscal Year 2023

<u>Department</u>	<u>Description</u>	<u>Annual Budget</u>	<u>Period Amt</u>	<u>YR to Date</u>	<u>Variance</u>	<u>Encumbered</u>	<u>Remaining / Uncollected</u>	<u>%Remaining</u>
Revenue Total		35,980,744.16	2,714,821.76	22,224,819.81	13,755,924.35	0.00	13,755,924.35	38.2314

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
10	General Fund							
00	General Government							
10-00-4110-0000	Full-Time Employees	27,000.00	2,227.50	15,592.50	11,407.50	0.00	11,407.50	42.25
10-00-4110-0900	F.I.C.A.	2,066.00	124.79	873.53	1,192.47	0.00	1,192.47	57.72
10-00-4110-1100	HealthLifeDental Insurance	735.00	2,586.12	2,684.04	-1,949.04	0.00	-1,949.04	-265.18
10-00-4110-1400	Workers Compensation Insurance	675.00	0.00	232.42	442.58	0.00	442.58	65.57
10-00-4110-1800	Professional Fees	35,000.00	0.00	18,942.34	16,057.66	0.00	16,057.66	45.88
10-00-4110-2600	Departmental Supplies	13,000.00	464.38	6,919.32	6,080.68	795.25	5,285.43	40.66
10-00-4110-3100	Training & Travel	16,800.00	1,350.00	2,848.00	13,952.00	200.00	13,752.00	81.86
10-00-4110-3900	Other Services	525.00	0.00	200.00	325.00	0.00	325.00	61.90
10-00-4110-4400	Contract Services	100,000.00	8,727.45	44,093.04	55,906.96	525.00	55,381.96	55.38
10-00-4110-4500	Insurance and Bonding	3,990.00	0.00	3,445.43	544.57	0.00	544.57	13.65
10-00-4110-5600	Capital Outlay - Weather tower	19,740.00	0.00	0.00	19,740.00	0.00	19,740.00	100.00
10-00-4110-6000	Donations	22,600.00	0.00	0.00	22,600.00	0.00	22,600.00	100.00
10-00-4110-6800	Election Expense	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-00-4110-9700	Contingency	10,792.00	0.00	0.00	10,792.00	0.00	10,792.00	100.00
00	General Government	257,923.00	15,480.24	95,830.62	162,092.38	1,520.25	160,572.13	62.26

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
01	Administration							
10-01-4120-0000	Full-Time Employees	84,782.00	8,654.71	66,343.69	18,438.31	0.00	18,438.31	21.75
10-01-4120-0001	Employee Overtime	2,999.00	67.16	308.95	2,690.05	0.00	2,690.05	89.70
10-01-4120-0700	401K Retirement Supplement	4,389.00	270.18	3,154.63	1,234.37	0.00	1,234.37	28.12
10-01-4120-0900	F.I.C.A.	6,715.00	664.38	5,077.59	1,637.41	0.00	1,637.41	24.38
10-01-4120-1000	Retirement	10,534.00	657.07	7,602.82	2,931.18	0.00	2,931.18	27.83
10-01-4120-1100	HealthLifeDental Insurance	6,178.00	725.89	7,864.41	-1,686.41	0.00	-1,686.41	-27.30
10-01-4120-1400	Workers Compensation Insurance	3,272.00	0.00	1,126.65	2,145.35	0.00	2,145.35	65.57
10-01-4120-2100	Uniforms	3,150.00	0.00	0.00	3,150.00	0.00	3,150.00	100.00
10-01-4120-2500	Vehicle Supplies	15,000.00	0.00	166.47	14,833.53	513.53	14,320.00	95.47
10-01-4120-2600	Departmental Supplies	10,000.00	2,986.22	13,355.57	-3,355.57	320.95	-3,676.52	-36.77
10-01-4120-3100	Travel & Training	5,481.00	138.00	703.00	4,778.00	0.00	4,778.00	87.17
10-01-4120-3200	Communications	0.00	164.24	2,598.20	-2,598.20	1,988.76	-4,586.96	0.00
10-01-4120-3300	Utilities	9,450.00	615.18	3,228.82	6,221.18	1,801.94	4,419.24	46.76
10-01-4120-3400	Emergency Preparedness	52,500.00	0.00	0.00	52,500.00	0.00	52,500.00	100.00
10-01-4120-3900	Other Services	3,150.00	0.00	1,028.80	2,121.20	200.00	1,921.20	60.99
10-01-4120-4400	Contract Services	26,250.00	96.87	21,297.98	4,952.02	533.19	4,418.83	16.83
10-01-4120-4500	Insurance & Bonding	6,300.00	0.00	5,565.69	734.31	0.00	734.31	11.66
10-01-4120-5400	Capital Outlay - Vehicles	8,000.00	598.87	4,067.54	3,932.46	0.00	3,932.46	49.16
10-01-4120-7100	Debt Service	118,367.00	0.00	116,168.81	2,198.19	0.00	2,198.19	1.86
01	Administration	376,517.00	15,638.77	259,659.62	116,857.38	5,358.37	111,499.01	29.61

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
02	Finance							
10-02-4140-0000	Full-Time Employees	169,171.00	9,990.36	87,665.42	81,505.58	0.00	81,505.58	48.18
10-02-4140-0001	Employee Overtime	2,996.00	356.84	2,747.72	248.28	0.00	248.28	8.29
10-02-4140-0200	Part Time Employees	28,600.00	2,292.30	18,700.98	9,899.02	0.00	9,899.02	34.61
10-02-4140-0700	401K Retirement Supplement	8,608.00	517.36	5,985.22	2,622.78	0.00	2,622.78	30.47
10-02-4140-0900	F.I.C.A.	15,359.00	832.25	10,547.84	4,811.16	0.00	4,811.16	31.32
10-02-4140-1000	LGERS Retirement	20,935.00	1,258.21	14,738.53	6,196.47	0.00	6,196.47	29.60
10-02-4140-1100	Group Health	30,000.00	2,150.25	14,533.88	15,466.12	0.00	15,466.12	51.55
10-02-4140-1400	Workers Compensation Insurance	5,019.00	0.00	1,728.20	3,290.80	0.00	3,290.80	65.57
10-02-4140-2600	Departmental Supplies	18,900.00	2,340.60	10,593.55	8,306.45	9,571.47	-1,265.02	-6.69
10-02-4140-3100	Training & Travel	12,000.00	2,105.00	5,933.26	6,066.74	340.00	5,726.74	47.72
10-02-4140-3200	Communications	7,140.00	42.70	3,390.67	3,749.33	2,923.82	825.51	11.56
10-02-4140-3300	Utilities	3,150.00	355.80	1,643.78	1,506.22	57.80	1,448.42	45.98
10-02-4140-3901	Community Garden Expenses	4,200.00	0.00	60.50	4,139.50	0.00	4,139.50	98.56
10-02-4140-4400	Contract Services	60,285.00	1,619.97	12,229.86	48,055.14	2,024.96	46,030.18	76.35
10-02-4140-4410	Property Tax Fees	23,100.00	13,796.12	30,990.28	-7,890.28	0.00	-7,890.28	-34.16
10-02-4140-4411	Motor Vehicle Fees	6,300.00	0.00	4,043.08	2,256.92	0.00	2,256.92	35.82
10-02-4140-4500	Insurance & Bonds	2,100.00	0.00	1,855.23	244.77	0.00	244.77	11.66
10-02-4140-5100	Capital Outlay - Equipment	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
10-02-4140-9600	Transfer To Other Funds	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
02	Finance	447,863.00	37,657.76	227,388.00	220,475.00	14,918.05	205,556.95	45.90

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
03	Buildings & Grounds							
10-03-4190-0000	Full-Time Employees	468,826.00	32,388.59	275,927.48	192,898.52	0.00	192,898.52	41.15
10-03-4190-0001	Employee Overtime	13,110.00	5.54	1,749.86	11,360.14	0.00	11,360.14	86.65
10-03-4190-0200	Part-Time Employees	59,230.00	0.00	0.00	59,230.00	0.00	59,230.00	100.00
10-03-4190-0700	401K Retirement Supplement	24,097.00	1,619.89	13,504.58	10,592.42	0.00	10,592.42	43.96
10-03-4190-0900	F.I.C.A.	41,399.00	2,430.44	20,870.99	20,528.01	0.00	20,528.01	49.59
10-03-4190-1000	Retirement	58,604.00	3,939.60	32,621.20	25,982.80	0.00	25,982.80	44.34
10-03-4190-1100	HealthLifeDental Insurance	144,812.00	10,104.18	73,010.92	71,801.08	0.00	71,801.08	49.58
10-03-4190-1400	Workers Compensation Insurance	24,897.00	0.00	8,572.81	16,324.19	0.00	16,324.19	65.57
10-03-4190-2100	Uniforms & Protective Gear	26,000.00	1,876.45	5,764.21	20,235.79	8,907.67	11,328.12	43.57
10-03-4190-2500	Vehicle Supplies	11,000.00	761.66	10,077.67	922.33	8,392.75	-7,470.42	-67.91
10-03-4190-2600	Departmental Supplies	24,400.00	3,465.36	12,682.51	11,717.49	247.31	11,470.18	47.01
10-03-4190-3100	Travel & Training	2,396.00	0.00	0.00	2,396.00	0.00	2,396.00	100.00
10-03-4190-3200	Communications	2,100.00	175.18	1,050.62	1,049.38	877.46	171.92	8.19
10-03-4190-3300	Utilities	9,923.00	615.32	7,819.72	2,103.28	5,856.11	-3,752.83	-37.82
10-03-4190-3500	RM Equipment	1,050.00	0.00	2,013.22	-963.22	0.00	-963.22	-91.74
10-03-4190-3501	RM Vehicles	1,050.00	1,805.99	2,214.65	-1,164.65	0.00	-1,164.65	-110.92
10-03-4190-3502	RM Facilities	203,020.00	4,009.90	78,154.83	124,865.17	44,331.22	80,533.95	39.67
10-03-4190-3900	Other Services	20,732.00	0.00	17,677.62	3,054.38	0.00	3,054.38	14.73
10-03-4190-4400	Contract Services	19,237.00	475.00	7,831.00	11,406.00	845.00	10,561.00	54.90
10-03-4190-4500	Insurance & Bonds	36,750.00	0.00	32,466.55	4,283.45	2,822.92	1,460.53	3.97
10-03-4190-5000	Capital Purchases Under \$5000	9,200.00	0.00	6,987.02	2,212.98	0.00	2,212.98	24.05
10-03-4190-5100	Capital Outlay - Equipment	18,472.00	0.00	0.00	18,472.00	0.00	18,472.00	100.00
10-03-4190-5400	Capital Outlay - Vehicles	49,875.00	1,726.58	12,111.97	37,763.03	0.00	37,763.03	75.72
03	Buildings & Grounds	1,270,180.00	65,399.68	623,109.43	647,070.57	72,280.44	574,790.13	45.25

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
04	Garage							
10-04-4250-0000	Full-Time Employees	168,294.00	9,049.37	73,761.01	94,532.99	0.00	94,532.99	56.17
10-04-4250-0001	Employee Overtime	2,735.00	0.00	90.84	2,644.16	0.00	2,644.16	96.68
10-04-4250-0700	401K Retirement Supplement	8,551.00	452.47	3,638.45	4,912.55	0.00	4,912.55	57.45
10-04-4250-0900	F.I.C.A.	13,084.00	687.43	5,612.37	7,471.63	0.00	7,471.63	57.11
10-04-4250-1000	Retirement	20,797.00	1,100.41	8,754.61	12,042.39	0.00	12,042.39	57.90
10-04-4250-1100	HealthLifeDental Insurance	48,418.00	2,554.72	23,137.31	25,280.69	0.00	25,280.69	52.21
10-04-4250-1400	Workers Compensation Insurance	8,415.00	0.00	2,897.55	5,517.45	0.00	5,517.45	65.57
10-04-4250-2100	Uniforms & Protective Gear	9,000.00	229.20	1,497.63	7,502.37	1,700.70	5,801.67	64.46
10-04-4250-2500	Vehicle Supplies	3,292.00	139.50	2,609.23	682.77	5,434.58	-4,751.81	-144.34
10-04-4250-2600	Departmental Supplies	7,101.00	43.98	2,327.47	4,773.53	299.99	4,473.54	63.00
10-04-4250-2602	Other Equipment	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-04-4250-3100	Travel & Training	1,500.00	0.00	212.93	1,287.07	0.00	1,287.07	85.80
10-04-4250-3200	Communications	1,365.00	117.80	739.39	625.61	591.16	34.45	2.52
10-04-4250-3300	Utilities	8,505.00	1,222.49	4,055.40	4,449.60	871.36	3,578.24	42.07
10-04-4250-3500	RM Equipment	855.00	0.00	0.00	855.00	0.00	855.00	100.00
10-04-4250-3501	RM Vehicles	1,575.00	0.00	91.45	1,483.55	0.00	1,483.55	94.19
10-04-4250-4400	Contract Services	4,200.00	0.00	433.75	3,766.25	1,664.25	2,102.00	50.05
10-04-4250-4500	Insurance & Bonding	1,440.00	0.00	1,272.16	167.84	0.00	167.84	11.66
10-04-4250-5100	Capital Outlay - Equipment	11,500.00	0.00	3,799.99	7,700.01	0.00	7,700.01	66.96
10-04-4250-5400	Capital Outlay _ Vehicles	13,622.00	992.72	6,963.93	6,658.07	0.00	6,658.07	48.88
04	Garage	336,749.00	16,590.09	141,895.47	194,853.53	10,562.04	184,291.49	54.73

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
05	Streets							
10-05-4511-0000	Full-Time Employees	150,445.00	7,517.26	70,151.83	80,293.17	0.00	80,293.17	53.37
10-05-4511-0001	Employee Overtime	5,104.00	103.10	2,855.73	2,248.27	0.00	2,248.27	44.05
10-05-4511-0200	Part-Time Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-05-4511-0700	401K Retirement Supplement	7,777.00	381.02	4,417.51	3,359.49	0.00	3,359.49	43.20
10-05-4511-0900	F.I.C.A.	11,900.00	571.32	6,693.39	5,206.61	0.00	5,206.61	43.75
10-05-4511-1000	Retirement	18,666.00	926.64	10,644.50	8,021.50	0.00	8,021.50	42.97
10-05-4511-1100	HealthLifeDental Insurance	28,000.00	2,491.80	17,981.86	10,018.14	0.00	10,018.14	35.78
10-05-4511-1400	Workers Compensation Insurance	7,777.00	0.00	2,677.86	5,099.14	0.00	5,099.14	65.57
10-05-4511-2100	Uniforms & Protective Gear	4,719.00	0.00	0.00	4,719.00	0.00	4,719.00	100.00
10-05-4511-2500	Vehicle Supplies	8,277.00	276.05	5,558.27	2,718.73	0.00	2,718.73	32.85
10-05-4511-2600	Departmental Supplies	34,250.00	903.31	5,692.12	28,557.88	4,456.88	24,101.00	70.37
10-05-4511-3200	Communications	1,181.00	68.39	422.29	758.71	321.89	436.82	36.99
10-05-4511-3300	Utilities - Street Lights	112,000.00	8,780.24	62,415.98	49,584.02	53,458.89	-3,874.87	-3.46
10-05-4511-3500	RM Equipment	3,255.00	0.00	391.21	2,863.79	0.00	2,863.79	87.98
10-05-4511-3501	RM Vehicles	2,625.00	0.00	1,210.48	1,414.52	0.00	1,414.52	53.89
10-05-4511-4400	Contract Services	16,030.00	0.00	2,661.48	13,368.52	11,185.00	2,183.52	13.62
10-05-4511-4500	Insurance & Bonding	17,195.00	0.00	15,190.81	2,004.19	498.94	1,505.25	8.75
10-05-4511-5000	Capital Purchases Under \$5000	37,958.00	0.00	0.00	37,958.00	0.00	37,958.00	100.00
10-05-4511-5400	Capital Outlay - Vehicles	6,000.00	481.51	3,377.79	2,622.21	0.00	2,622.21	43.70
10-05-4511-5500	Capital Outlay - Equipment	275,000.00	0.00	275,700.00	-700.00	0.00	-700.00	-0.25
10-05-4511-5800	Capital Outlay- Capital Improv	72,341.00	0.00	5,920.00	66,421.00	5,988.00	60,433.00	83.54
05	Streets	820,500.00	22,500.64	493,963.11	326,536.89	75,909.60	250,627.29	30.55

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
06	Animal Protective Services							
10-06-4600-0000	Full Time Employees	57,965.00	4,288.96	34,994.25	22,970.75	0.00	22,970.75	39.63
10-06-4600-0001	Employee Overtime	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
10-06-4600-0200	Part time	0.00	150.00	635.71	-635.71	0.00	-635.71	0.00
10-06-4600-0700	401k Retirement Supplemetn	2,898.00	214.44	1,722.63	1,175.37	0.00	1,175.37	40.56
10-06-4600-0900	FICA	4,526.00	326.00	2,621.01	1,904.99	0.00	1,904.99	42.09
10-06-4600-1000	Retirement	6,956.00	521.54	4,145.41	2,810.59	0.00	2,810.59	40.41
10-06-4600-1100	Heathlifedental Insurance	12,000.00	873.27	6,488.93	5,511.07	0.00	5,511.07	45.93
10-06-4600-1400	Workers Compensation	1,449.00	0.00	498.94	950.06	0.00	950.06	65.57
10-06-4600-2100	Uniforms & Protective Gear	441.00	145.00	235.00	206.00	260.00	-54.00	-12.24
10-06-4600-2500	Vehicle Supplies	2,100.00	0.00	480.56	1,619.44	520.66	1,098.78	52.32
10-06-4600-2600	Departmental Supplies	7,775.00	417.19	2,599.03	5,175.97	1,724.25	3,451.72	44.40
10-06-4600-2602	Animal Care & Supplies	10,500.00	1,084.66	6,084.66	4,415.34	2,915.34	1,500.00	14.29
10-06-4600-3100	Travel & Training	4,200.00	270.00	1,778.68	2,421.32	2,130.00	291.32	6.94
10-06-4600-3200	Communications	756.00	89.78	528.40	227.60	438.82	-211.22	-27.94
10-06-4600-4400	Contract Services	0.00	0.00	371.00	-371.00	0.00	-371.00	0.00
10-06-4600-5400	Capital Outlay - Vehicles	6,825.00	498.14	3,494.45	3,330.55	0.00	3,330.55	48.80
06	Animal Protective Services	119,591.00	8,878.98	66,678.66	52,912.34	7,989.07	44,923.27	37.56

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
10	Police							
10-10-4310-0000	Full-Time Employees	967,558.00	63,755.88	472,534.09	495,023.91	0.00	495,023.91	51.16
10-10-4310-0001	Employee Overtime	38,359.00	3,836.87	30,928.38	7,430.62	0.00	7,430.62	19.37
10-10-4310-0200	Part time Salaries	112,680.00	2,132.60	27,711.43	84,968.57	0.00	84,968.57	75.41
10-10-4310-0400	Separation Allowance-Leo	12,819.00	986.08	7,888.64	4,930.36	0.00	4,930.36	38.46
10-10-4310-0700	401K Retirement Supplement	50,296.00	3,379.67	24,657.75	25,638.25	0.00	25,638.25	50.97
10-10-4310-0900	F.I.C.A.	86,553.00	5,335.78	41,228.45	45,324.55	0.00	45,324.55	52.37
10-10-4310-1000	Retirement	131,172.00	8,790.62	63,850.06	67,321.94	0.00	67,321.94	51.32
10-10-4310-1100	HealthLifeDental Insurance	217,920.00	14,068.80	89,444.28	128,475.72	0.00	128,475.72	58.96
10-10-4310-1300	Unemployment Reserve	3,150.00	0.00	0.00	3,150.00	0.00	3,150.00	100.00
10-10-4310-1400	Workers Compensation Insurance	70,528.00	0.00	24,284.98	46,243.02	0.00	46,243.02	65.57
10-10-4310-1800	Professional Services	551.00	0.00	366.10	184.90	0.00	184.90	33.56
10-10-4310-2100	Uniforms & Protective Gear	25,000.00	612.27	7,666.91	17,333.09	5,175.53	12,157.56	48.63
10-10-4310-2500	Vehicle Supplies	0.00	689.47	3,138.33	-3,138.33	548.71	-3,687.04	0.00
10-10-4310-2600	Departmental Supplies	31,728.25	-93.65	61,085.13	-29,356.88	3,711.50	-33,068.38	-104.22
10-10-4310-3100	Travel & Training	15,750.00	2,933.14	3,938.93	11,811.07	2,000.00	9,811.07	62.29
10-10-4310-3101	Community Resource Program	21,000.00	0.00	16,000.00	5,000.00	2,000.00	3,000.00	14.29
10-10-4310-3200	Communications	17,850.00	1,501.82	14,044.99	3,805.01	7,812.55	-4,007.54	-22.45
10-10-4310-3300	Utilities	2,625.00	355.81	1,643.53	981.47	57.80	923.67	35.19
10-10-4310-3500	RM Equipment	3,308.00	64.00	231.78	3,076.22	1,200.00	1,876.22	56.72
10-10-4310-3501	RM Vehicles	35,000.00	6,166.72	38,499.12	-3,499.12	44,872.01	-48,371.13	-138.20
10-10-4310-4400	Contract Services	61,394.00	922.16	20,577.72	40,816.28	8,625.57	32,190.71	52.43
10-10-4310-4500	Insurance & Bonding	31,500.00	0.00	27,828.47	3,671.53	2,395.00	1,276.53	4.05
10-10-4310-5100	Assets Purchased (\$5000	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
10-10-4310-5400	Capital Outlay - Vehicles	154,171.00	9,368.62	65,115.08	89,055.92	0.00	89,055.92	57.76
10	Police	2,105,912.25	124,806.66	1,042,664.15	1,063,248.10	78,398.67	984,849.43	46.77

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
11	Fire							
10-11-4340-0000	Full-Time Employees	664,475.00	57,203.42	411,074.30	253,400.70	0.00	253,400.70	38.14
10-11-4340-0001	Employee Overtime	58,486.00	7,141.23	63,327.94	-4,841.94	0.00	-4,841.94	-8.28
10-11-4340-0100	Part-Time Salary	91,250.00	0.00	68,003.29	23,246.71	0.00	23,246.71	25.48
10-11-4340-0200	Part-Time Employees	100,000.00	0.00	87,100.00	12,900.00	0.00	12,900.00	12.90
10-11-4340-0700	401K Retirement Supplement	36,148.00	3,217.23	23,368.18	12,779.82	0.00	12,779.82	35.35
10-11-4340-0900	FICA Expense	55,307.00	4,877.14	55,507.11	-200.11	0.00	-200.11	-0.36
10-11-4340-1000	Fire Fighter Pension Plan Cont	87,912.00	7,824.28	56,396.67	31,515.33	0.00	31,515.33	35.85
10-11-4340-1002	Payments To Retirees	25,000.00	2,015.00	14,105.00	10,895.00	0.00	10,895.00	43.58
10-11-4340-1100	HealthLifeDental Insruance	132,000.00	7,228.21	45,366.68	86,633.32	0.00	86,633.32	65.63
10-11-4340-1400	Workers Compensation Insurance	49,558.00	0.00	17,064.36	32,493.64	0.00	32,493.64	65.57
10-11-4340-1800	Professional Fees	12,000.00	3,244.00	3,655.21	8,344.79	70.00	8,274.79	68.96
10-11-4340-2100	Uniforms & Protective Gear	20,000.00	162.86	11,866.17	8,133.83	3,648.83	4,485.00	22.43
10-11-4340-2500	Vehicle Supplies	15,000.00	5,031.27	32,911.54	-17,911.54	44,820.27	-62,731.81	-418.21
10-11-4340-2600	Departmental Supplies	30,000.00	714.45	7,400.26	22,599.74	64.63	22,535.11	75.12
10-11-4340-2604	Fire Prevention	15,000.00	227.68	9,469.34	5,530.66	0.00	5,530.66	36.87
10-11-4340-3100	Travel & Training	30,000.00	3,732.89	6,329.24	23,670.76	3,780.00	19,890.76	66.30
10-11-4340-3200	Communications	15,000.00	673.67	4,528.51	10,471.49	7,873.54	2,597.95	17.32
10-11-4340-3300	Utilities	20,000.00	4,211.85	19,222.92	777.08	5,623.54	-4,846.46	-24.23
10-11-4340-3500	RM Equipment	10,000.00	20.28	2,661.84	7,338.16	9.00	7,329.16	73.29
10-11-4340-3501	RM Vehicles	20,000.00	1,601.05	18,608.86	1,391.14	983.92	407.22	2.04
10-11-4340-3502	RM Facilities	10,000.00	4.72	9,575.36	424.64	351.69	72.95	0.73
10-11-4340-3503	Substation Lease	15,000.00	0.00	7,500.00	7,500.00	7,500.00	0.00	0.00
10-11-4340-4400	Contract Services	30,000.00	5,143.96	16,953.23	13,046.77	421.13	12,625.64	42.09
10-11-4340-4500	Insurance & Bonding	60,000.00	0.00	20,318.00	39,682.00	2,508.00	37,174.00	61.96
10-11-4340-5100	Capital Outlay - Equipment	12,000.00	0.00	0.00	12,000.00	8,644.06	3,355.94	27.97
10-11-4340-5400	Capital Outlay - Vehicles	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
10-11-4340-7100	Debt Service	391,931.00	0.00	383,487.20	8,443.80	0.00	8,443.80	2.15
11	Fire	2,036,067.00	114,275.19	1,395,801.21	640,265.79	86,298.61	553,967.18	27.21

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
12	Rescue							
10-12-4370-0000	Full-Time Employees	55,000.00	5,339.22	29,753.82	25,246.18	0.00	25,246.18	45.90
10-12-4370-0001	Overtime	5,000.00	1,289.37	6,322.90	-1,322.90	0.00	-1,322.90	-26.46
10-12-4370-0200	Part-Time Employees	260,000.00	0.00	112,389.73	147,610.27	0.00	147,610.27	56.77
10-12-4370-0700	401K Retirement Supplement	3,000.00	331.43	1,776.79	1,223.21	0.00	1,223.21	40.77
10-12-4370-0900	F.I.C.A.	24,098.00	495.69	2,712.39	21,385.61	0.00	21,385.61	88.74
10-12-4370-1000	RetirementState Shared	6,600.00	806.03	4,321.07	2,278.93	0.00	2,278.93	34.53
10-12-4370-1100	Group Insurance	12,000.00	867.82	2,217.94	9,782.06	0.00	9,782.06	81.52
10-12-4370-1400	Workers Compensation Insurance	4,800.00	0.00	1,652.79	3,147.21	0.00	3,147.21	65.57
10-12-4370-2100	Uniforms & Protective Gear	10,000.00	0.00	4,717.68	5,282.32	880.51	4,401.81	44.02
10-12-4370-2500	Vehicle Supplies	5,000.00	206.68	5,316.68	-316.68	1,033.40	-1,350.08	-27.00
10-12-4370-2600	Departmenta Supplies	25,000.00	337.91	7,782.46	17,217.54	610.78	16,606.76	66.43
10-12-4370-2601	Medical Supples	0.00	3,260.18	11,866.06	-11,866.06	3,766.23	-15,632.29	0.00
10-12-4370-3100	Travel & Training	5,000.00	370.00	4,115.88	884.12	0.00	884.12	17.68
10-12-4370-3200	Communications	3,000.00	271.28	4,414.61	-1,414.61	2,016.40	-3,431.01	-114.37
10-12-4370-3300	Utilities	5,000.00	0.00	5,777.38	-777.38	0.00	-777.38	-15.55
10-12-4370-3500	RM Equipment	5,000.00	0.00	8,072.05	-3,072.05	0.00	-3,072.05	-61.44
10-12-4370-3501	RM Vehicles	5,000.00	165.56	3,178.30	1,821.70	20.58	1,801.12	36.02
10-12-4370-3502	RM Facilities	5,000.00	0.00	4,383.63	616.37	0.00	616.37	12.33
10-12-4370-3900	Other Services	0.00	0.00	500.00	-500.00	0.00	-500.00	0.00
10-12-4370-4400	Contract Services	10,000.00	398.34	34,325.00	-24,325.00	1,822.80	-26,147.80	-261.48
10-12-4370-4500	Insurance & Bonding	20,000.00	0.00	40,114.00	-20,114.00	0.00	-20,114.00	-100.57
10-12-4370-5100	Assets Purchased (\$5000	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
10-12-4370-7100	Debt Service	53,000.00	0.00	26,363.00	26,637.00	0.00	26,637.00	50.26
12	Rescue	531,498.00	14,139.51	322,074.16	209,423.84	10,150.70	199,273.14	37.49

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
40	Planning and Permitting							
10-40-4350-0000	Full-Time Employees	286,528.00	23,513.01	156,671.75	129,856.25	0.00	129,856.25	45.32
10-40-4350-0001	Employee Overtime	5,943.00	330.94	2,015.67	3,927.33	0.00	3,927.33	66.08
10-40-4350-0200	Part-Time Employees	39,248.00	525.14	4,649.67	34,598.33	0.00	34,598.33	88.15
10-40-4350-0700	401K Retirement Supplement	14,624.00	1,192.21	7,799.08	6,824.92	0.00	6,824.92	46.67
10-40-4350-0900	F.I.C.A.	22,374.00	1,775.07	11,747.07	10,626.93	0.00	10,626.93	47.50
10-40-4350-1000	Retirement	35,564.00	2,899.42	18,778.96	16,785.04	0.00	16,785.04	47.20
10-40-4350-1100	HealthLifeDental Insurance	72,000.00	3,631.35	25,127.81	46,872.19	0.00	46,872.19	65.10
10-40-4350-1400	Workers' Comp Insurance	9,773.00	0.00	3,365.15	6,407.85	0.00	6,407.85	65.57
10-40-4350-2500	Vehicle Supplies	1,600.00	132.46	1,234.55	365.45	1,095.44	-729.99	-45.62
10-40-4350-2600	Departmental Supplies	24,000.00	112.34	11,813.41	12,186.59	517.71	11,668.88	48.62
10-40-4350-2601	Forestry Projects	5,250.00	0.00	0.00	5,250.00	0.00	5,250.00	100.00
10-40-4350-3100	Travel & Training	15,750.00	1,770.00	5,329.98	10,420.02	2,002.45	8,417.57	53.44
10-40-4350-3200	Communications	3,309.00	335.10	2,791.16	517.84	2,009.57	-1,491.73	-45.08
10-40-4350-3300	Utilities	2,730.00	387.28	1,857.87	872.13	215.44	656.69	24.05
10-40-4350-3500	RM Equipment	105.00	0.00	101.00	4.00	0.00	4.00	3.81
10-40-4350-3501	RM Vehicles	0.00	0.00	20.00	-20.00	0.00	-20.00	0.00
10-40-4350-3900	Other Services	3,465.00	0.00	2,790.00	675.00	1,140.00	-465.00	-13.42
10-40-4350-4400	Contract Services	31,500.00	5,805.34	40,859.57	-9,359.57	9,576.32	-18,935.89	-60.11
10-40-4350-4500	Insurance & Bonding	8,964.00	0.00	7,919.19	1,044.81	0.00	1,044.81	11.66
10-40-4350-5400	Capital Outlay - Vehicles	14,595.00	1,153.36	8,090.82	6,504.18	0.00	6,504.18	44.56
40	Planning and Permitting	597,322.00	43,563.02	312,962.71	284,359.29	16,556.93	267,802.36	44.83

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
80	Parks & Recreation							
10-80-6120-0000	Full-Time Employees	134,429.00	13,237.03	93,082.34	41,346.66	0.00	41,346.66	30.76
10-80-6120-0001	Employee Overtime	3,567.00	1,111.40	7,030.15	-3,463.15	0.00	-3,463.15	-97.09
10-80-6120-0200	Part Time Salaries	126,000.00	5,945.40	61,984.48	64,015.52	0.00	64,015.52	50.81
10-80-6120-0700	401K Retirement Supplement	6,900.00	717.42	4,912.95	1,987.05	0.00	1,987.05	28.80
10-80-6120-0900	F.I.C.A.	20,196.00	1,502.36	12,022.48	8,173.52	0.00	8,173.52	40.47
10-80-6120-1000	Retirement	16,780.00	1,744.76	11,834.06	4,945.94	0.00	4,945.94	29.48
10-80-6120-1100	HealthLifeDental	24,000.00	2,145.80	22,095.35	1,904.65	0.00	1,904.65	7.94
10-80-6120-1400	Workers Compensation Insurance	9,344.00	0.00	3,217.43	6,126.57	0.00	6,126.57	65.57
10-80-6120-2100	Uniforms & Protective Gear	2,000.00	101.03	173.11	1,826.89	0.00	1,826.89	91.34
10-80-6120-2500	Vehicle Supplies	5,250.00	345.96	3,794.40	1,455.60	6,983.18	-5,527.58	-105.29
10-80-6120-2600	Departmental Supplies	52,000.00	2,172.92	27,574.34	24,425.66	9,805.16	14,620.50	28.12
10-80-6120-3100	Travel & Training	3,500.00	0.00	410.00	3,090.00	0.00	3,090.00	88.29
10-80-6120-3200	Communications	5,250.00	255.25	2,521.84	2,728.16	1,531.15	1,197.01	22.80
10-80-6120-3300	Utilities- Ft. Johnson	46,200.00	3,211.25	20,718.09	25,481.91	8,602.71	16,879.20	36.54
10-80-6120-3500	RM Equipment	525.00	0.00	1,272.62	-747.62	0.00	-747.62	-142.40
10-80-6120-3501	RM Vehicles	3,150.00	469.88	525.03	2,624.97	0.00	2,624.97	83.33
10-80-6120-3502	RM Ft. Johnston	30,000.00	1,795.93	7,503.77	22,496.23	8,065.08	14,431.15	48.10
10-80-6120-4400	Contract Services	29,000.00	6,710.47	18,248.01	10,751.99	4,750.19	6,001.80	20.70
10-80-6120-5000	Capital Outlay - Franklin Squa	157,500.00	0.00	0.00	157,500.00	0.00	157,500.00	100.00
10-80-6120-5100	Capital Outlay - Equipment	7,844.00	0.00	0.00	7,844.00	0.00	7,844.00	100.00
10-80-6120-5400	Capital Outlay Vehicles	15,321.00	552.90	4,078.59	11,242.41	0.00	11,242.41	73.38
10-80-6120-5600	Capital ProjectLowe White Prk	221,000.00	0.00	0.00	221,000.00	0.00	221,000.00	100.00
10-80-6120-5800	Capital Outlay - Buildings	38,000.00	0.00	0.00	38,000.00	0.00	38,000.00	100.00
80	Parks & Recreation	957,756.00	42,019.76	302,999.04	654,756.96	39,737.47	615,019.49	64.21

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
81	Community Building							
10-81-6150-0200	Part-Time Employees	40,000.00	85.05	15,423.92	24,576.08	0.00	24,576.08	61.44
10-81-6150-0900	F.I.C.A.	3,060.00	6.51	1,179.93	1,880.07	0.00	1,880.07	61.44
10-81-6150-1100	Group Health	0.00	5.45	2,180.65	-2,180.65	0.00	-2,180.65	0.00
10-81-6150-1400	Workers Compensation Insurance	1,600.00	0.00	550.93	1,049.07	0.00	1,049.07	65.57
10-81-6150-2600	Departmental Supplies	3,000.00	0.00	629.83	2,370.17	0.00	2,370.17	79.01
10-81-6150-2700	Marketing	3,000.00	132.53	1,277.36	1,722.64	1,107.64	615.00	20.50
10-81-6150-3200	Communications	1,500.00	87.42	606.52	893.48	672.84	220.64	14.71
10-81-6150-3300	Utilities	15,000.00	761.20	6,030.33	8,969.67	4,409.63	4,560.04	30.40
10-81-6150-3502	RM Facilities	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-81-6150-4400	Contract Services	5,000.00	0.00	-5,212.30	10,212.30	0.00	10,212.30	204.25
10-81-6150-5000	Capital Purchases Under \$5000	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-81-6150-5800	Capital Purchases Building	45,000.00	24,761.00	49,521.00	-4,521.00	0.00	-4,521.00	-10.05
81	Community Building	122,160.00	25,839.16	72,188.17	49,971.83	6,190.11	43,781.72	35.84

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
82	Tourism							
10-82-6170-0000	Full-Time Employees	179,510.00	13,639.67	110,334.25	69,175.75	0.00	69,175.75	38.54
10-82-6170-0001	Employee Overtime	3,346.00	0.00	35.73	3,310.27	0.00	3,310.27	98.93
10-82-6170-0200	Part time wages	0.00	0.00	521.51	-521.51	0.00	-521.51	0.00
10-82-6170-0700	401K Retirement Supplement	9,143.00	681.98	5,437.26	3,705.74	0.00	3,705.74	40.53
10-82-6170-0900	F.I.C.A.	13,988.00	1,028.96	8,382.38	5,605.62	0.00	5,605.62	40.07
10-82-6170-1000	Retirement	21,496.00	1,658.58	13,086.56	8,409.44	0.00	8,409.44	39.12
10-82-6170-1100	HealthLifeDental Insurance	36,000.00	2,614.36	14,842.40	21,157.60	0.00	21,157.60	58.77
10-82-6170-1400	Workers Compensation Insurance	5,356.00	0.00	1,844.24	3,511.76	0.00	3,511.76	65.57
10-82-6170-2600	Departmental Supplies	18,000.00	708.81	5,289.25	12,710.75	3,810.12	8,900.63	49.45
10-82-6170-2601	Beautification Committee	3,000.00	0.00	484.71	2,515.29	0.00	2,515.29	83.84
10-82-6170-2710	Tourism Community Events	5,000.00	0.00	2,001.56	2,998.44	0.00	2,998.44	59.97
10-82-6170-2711	Special Marketing Opps	8,000.00	0.00	4,755.09	3,244.91	0.00	3,244.91	40.56
10-82-6170-2712	Grant Matching Funds	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
10-82-6170-3100	Travel & Training	5,000.00	0.00	1,348.86	3,651.14	0.00	3,651.14	73.02
10-82-6170-3200	Communications	28,000.00	109.98	13,398.10	14,601.90	1,670.75	12,931.15	46.18
10-82-6170-3300	Utilities	10,500.00	435.36	6,661.56	3,838.44	3,305.74	532.70	5.07
10-82-6170-4400	Contract Services	5,500.00	671.50	2,571.45	2,928.55	479.34	2,449.21	44.53
10-82-6170-4500	Insurance & Bonding	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-82-6170-5500	Capital Outlay - Other	10,000.00	0.00	1,268.15	8,731.85	0.00	8,731.85	87.32
82	Tourism	376,839.00	21,549.20	192,263.06	184,575.94	9,265.95	175,309.99	46.52

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
96	Solid Waste							
10-96-4170-4400	Contract Services	242,069.00	23,167.70	157,728.32	84,340.68	121,991.64	-37,650.96	-15.55
96	Solid Waste	242,069.00	23,167.70	157,728.32	84,340.68	121,991.64	-37,650.96	-15.55

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		10,598,946.25	591,506.36	5,707,205.73	4,891,740.52	557,127.90	4,334,612.62	40.8966
10	General Fund	10,598,946.25	591,506.36	5,707,205.73	4,891,740.52	557,127.90	4,334,612.62	40.90

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
20	Powell Bill Fund							
20	Powell Bill							
20-20-4510-5500	Capital Outlay	178,812.00	7,100.00	84,930.00	93,882.00	0.00	93,882.00	52.50
20	Powell Bill	178,812.00	7,100.00	84,930.00	93,882.00	0.00	93,882.00	52.50

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		178,812.00	7,100.00	84,930.00	93,882.00	0.00	93,882.00	52.5032
20	Powell Bill Fund	178,812.00	7,100.00	84,930.00	93,882.00	0.00	93,882.00	52.50

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
21	Firemen's Fund							
11	Fire							
21-11-4340-3000	Southport Firemen'S Expenses	0.00	9,455.00	57,632.07	-57,632.07	1,962.06	-59,594.13	0.00
11	Fire	0.00	9,455.00	57,632.07	-57,632.07	1,962.06	-59,594.13	0.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		0.00	9,455.00	57,632.07	-57,632.07	1,962.06	-59,594.13	0
21	Firemen's Fund	0.00	9,455.00	57,632.07	-57,632.07	1,962.06	-59,594.13	0.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
23	Capital Project Fund							
23	DEPT							
23-23-7300-5800	Capital Outlay Construction	480,353.00	0.00	0.00	480,353.00	0.00	480,353.00	100.00
23	DEPT	480,353.00	0.00	0.00	480,353.00	0.00	480,353.00	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		480,353.00	0.00	0.00	480,353.00	0.00	480,353.00	100
23	Capital Project Fund	480,353.00	0.00	0.00	480,353.00	0.00	480,353.00	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
30	Electric Fund							
93	Electric							
30-93-7210-0000	Full-Time Employees	373,110.00	30,845.98	215,834.05	157,275.95	0.00	157,275.95	42.15
30-93-7210-0001	Employee Overtime	4,392.00	471.96	2,813.52	1,578.48	0.00	1,578.48	35.94
30-93-7210-0700	401K Retirement Supplement	18,875.00	1,283.18	8,244.45	10,630.55	0.00	10,630.55	56.32
30-93-7210-0900	F.I.C.A.	28,879.00	2,371.74	14,834.89	14,044.11	0.00	14,044.11	48.63
30-93-7210-1000	Retirement	45,904.00	3,120.77	20,095.43	25,808.57	0.00	25,808.57	56.22
30-93-7210-1100	HealthLifeDental Insurance	56,880.00	4,749.40	38,697.29	18,182.71	0.00	18,182.71	31.97
30-93-7210-1400	Workers Compensation Insurance	5,602.00	0.00	1,928.94	3,673.06	0.00	3,673.06	65.57
30-93-7210-1800	Professional Fees	32,235.00	0.00	8,862.67	23,372.33	0.00	23,372.33	72.51
30-93-7210-2100	Uniforms & Protective Gear	2,223.00	-138.10	239.90	1,983.10	760.10	1,223.00	55.02
30-93-7210-2500	Vehicle Supplies	1,050.00	23.06	416.64	633.36	197.51	435.85	41.51
30-93-7210-2600	Departmental Supplies	13,230.00	289.99	4,592.87	8,637.13	5,601.11	3,036.02	22.95
30-93-7210-2700	Power Purchase	4,830,000.00	522,195.75	2,508,352.10	2,321,647.90	2,321,807.15	-159.25	0.00
30-93-7210-2701	Utility Sales Tax	446,619.00	37,760.61	274,271.74	172,347.26	0.00	172,347.26	38.59
30-93-7210-3100	Travel & Training	15,750.00	0.00	2,976.04	12,773.96	0.00	12,773.96	81.10
30-93-7210-3200	Communications	25,612.00	50.53	2,159.14	23,452.86	2,347.27	21,105.59	82.41
30-93-7210-3300	Utilities	1,260.00	53.37	690.71	569.29	528.64	40.65	3.23
30-93-7210-3500	RM Equipment	3,150.00	0.00	0.00	3,150.00	0.00	3,150.00	100.00
30-93-7210-3501	RM Vehicles	593.00	0.00	0.00	593.00	43.00	550.00	92.75
30-93-7210-3502	Install Load Mgt Switches	85,821.00	3,494.40	27,187.47	58,633.53	2,328.88	56,304.65	65.61
30-93-7210-4400	Contract Services	58,031.00	2,788.01	19,152.19	38,878.81	21,070.57	17,808.24	30.69
30-93-7210-4500	Insurance & Bonding	8,400.00	0.00	7,420.93	979.07	0.00	979.07	11.66
30-93-7210-4800	Billing Contract	208,950.00	0.00	98,277.70	110,672.30	0.00	110,672.30	52.97
30-93-7210-4900	Operations & Maintenance BEMC	546,833.00	44,836.79	313,857.53	232,975.47	260,542.47	-27,567.00	-5.04
30-93-7210-5400	Capital Outlay Vehicles	7,350.00	558.67	3,919.07	3,430.93	0.00	3,430.93	46.68
30-93-7210-5500	Capital Outlay - PSD	98,000.00	0.00	13,991.27	84,008.73	76,008.73	8,000.00	8.16
30-93-7210-5800	Capital Improvements	73,299.00	4,993.82	4,993.82	68,305.18	55,006.18	13,299.00	18.14
30-93-7210-5900	Capital Outlay - System	3,253,463.00	11,566.94	182,473.67	3,070,989.33	2,140,795.98	930,193.35	28.59
93	Electric	10,245,511.00	671,316.87	3,776,284.03	6,469,226.97	4,887,037.59	1,582,189.38	15.44

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		10,245,511.00	671,316.87	3,776,284.03	6,469,226.97	4,887,037.59	1,582,189.38	15.4428
30	Electric Fund	10,245,511.00	671,316.87	3,776,284.03	6,469,226.97	4,887,037.59	1,582,189.38	15.44

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
31	Water & Sewer Fund							
91	WaterSewer							
31-91-7130-0000	Full-Time Employees	781,737.00	47,997.55	370,268.48	411,468.52	0.00	411,468.52	52.64
31-91-7130-0001	Employee Overtime	20,561.00	591.31	8,334.39	12,226.61	0.00	12,226.61	59.47
31-91-7130-0700	401K Retirement Supplement	40,115.00	2,148.98	15,489.15	24,625.85	0.00	24,625.85	61.39
31-91-7130-0900	F.I.C.A.	61,376.00	3,648.55	25,658.29	35,717.71	0.00	35,717.71	58.19
31-91-7130-1000	Retirement	97,559.00	5,226.26	37,492.71	60,066.29	0.00	60,066.29	61.57
31-91-7130-1100	HealthLifeDental Insurance	140,321.00	8,922.38	65,221.51	75,099.49	0.00	75,099.49	53.52
31-91-7130-1400	Workers Compensation Insurance	24,069.00	0.00	8,287.70	15,781.30	0.00	15,781.30	65.57
31-91-7130-1800	Professional Fees	58,036.00	0.00	8,862.66	49,173.34	0.00	49,173.34	84.73
31-91-7130-2100	Uniforms & Protective Gear	13,500.00	1,725.31	6,157.85	7,342.15	4,197.72	3,144.43	23.29
31-91-7130-2500	Vehicle Supplies	25,000.00	1,817.01	18,675.98	6,324.02	0.00	6,324.02	25.30
31-91-7130-2600	Departmental Supplies	49,726.00	551.64	8,830.15	40,895.85	13,569.07	27,326.78	54.95
31-91-7130-2606	Sewer SuppliesColl System	198,868.75	14,237.11	36,266.11	162,602.64	43,550.20	119,052.44	59.86
31-91-7130-2700	Water Purchase	1,073,982.00	54,897.75	413,964.00	660,018.00	286,036.00	373,982.00	34.82
31-91-7130-3100	Travel & Training	14,438.00	376.40	3,866.60	10,571.40	0.00	10,571.40	73.22
31-91-7130-3200	Communications	20,893.00	898.57	6,970.97	13,922.03	5,765.56	8,156.47	39.04
31-91-7130-3300	Utilities	54,238.00	3,732.74	29,967.15	24,270.85	15,888.14	8,382.71	15.46
31-91-7130-3500	RM Equipment	13,994.00	310.05	6,696.86	7,297.14	103.82	7,193.32	51.40
31-91-7130-3501	RM Vehicles	21,000.00	278.00	5,857.44	15,142.56	0.00	15,142.56	72.11
31-91-7130-3506	Sewer System R&M Coll System	676,389.00	765.58	129,089.35	547,299.65	71,865.26	475,434.39	70.29
31-91-7130-3900	Other Services	6,294.00	0.00	0.00	6,294.00	0.00	6,294.00	100.00
31-91-7130-3910	Neighbors 4 Neighbors	13,650.00	984.00	6,340.00	7,310.00	400.00	6,910.00	50.62
31-91-7130-4400	Contract Services	1,400,887.00	88,704.88	585,454.40	815,432.60	752,913.22	62,519.38	4.46
31-91-7130-4500	Insurance & Bonding	46,413.00	0.00	41,003.27	5,409.73	0.00	5,409.73	11.66
31-91-7130-5100	Capital Outlay - Equipment	565,000.00	0.00	108,816.37	456,183.63	78,050.00	378,133.63	66.93
31-91-7130-5400	Capital Outlay - Vehicles	67,043.00	3,018.23	23,159.41	43,883.59	0.00	43,883.59	65.46
31-91-7130-5500	Capital Outlay - PSD	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
31-91-7130-5800	Capital Improvements	26,000.00	0.00	21,312.90	4,687.10	0.00	4,687.10	18.03
31-91-7130-5900	Capital Outlay - System	156,500.00	20,510.30	81,312.86	75,187.14	85,006.70	-9,819.56	-6.27
31-91-7130-7100	Bond Retirement	765,308.50	0.00	124,632.76	640,675.74	0.00	640,675.74	83.71
31-91-7130-9700	Contingency	765,044.00	7,500.00	7,500.00	757,544.00	0.00	757,544.00	99.02
31-91-9990-0000	Depreciation	315,000.00	0.00	0.00	315,000.00	0.00	315,000.00	100.00
91	WaterSewer	7,612,942.25	268,842.60	2,205,489.32	5,407,452.93	1,357,345.69	4,050,107.24	53.20

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		7,612,942.25	268,842.60	2,205,489.32	5,407,452.93	1,357,345.69	4,050,107.24	53.2003
31	Water & Sewer Fund	7,612,942.25	268,842.60	2,205,489.32	5,407,452.93	1,357,345.69	4,050,107.24	53.20

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
32	System Development Fee Fund							
92	DEPT							
32-92-7135-9600	Sewer Development Fee Transfer	693,468.00	0.00	0.00	693,468.00	0.00	693,468.00	100.00
32-92-7135-9700	Water Development Fee Transfer	87,515.00	0.00	0.00	87,515.00	0.00	87,515.00	100.00
92	DEPT	780,983.00	0.00	0.00	780,983.00	0.00	780,983.00	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		780,983.00	0.00	0.00	780,983.00	0.00	780,983.00	100
32	System Development Fee Fund	780,983.00	0.00	0.00	780,983.00	0.00	780,983.00	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
42	Part F Grant. Capital Projects							
42	DEPT							
42-42-8111-5800	Capital Outlay Imp	421,224.00	0.00	151,710.40	269,513.60	153,054.25	116,459.35	27.65
42	DEPT	421,224.00	0.00	151,710.40	269,513.60	153,054.25	116,459.35	27.65

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		421,224.00	0.00	151,710.40	269,513.60	153,054.25	116,459.35	27.6478
42	Part F Grant. Capital Projects	421,224.00	0.00	151,710.40	269,513.60	153,054.25	116,459.35	27.65

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
50	ARP Funding							
50	ARPA Funding							
50-50-8111-4400	Contract Services	1,263,954.06	0.00	0.00	1,263,954.06	0.00	1,263,954.06	100.00
50	ARPA Funding	1,263,954.06	0.00	0.00	1,263,954.06	0.00	1,263,954.06	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		1,263,954.06	0.00	0.00	1,263,954.06	0.00	1,263,954.06	100
50	ARP Funding	1,263,954.06	0.00	0.00	1,263,954.06	0.00	1,263,954.06	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
51	2.8 m NCDEQ Project							
51	DEPT							
51-51-8111-4400	Contract Services	0.00	1,253.60	1,253.60	-1,253.60	0.00	-1,253.60	0.00
51	DEPT	0.00	1,253.60	1,253.60	-1,253.60	0.00	-1,253.60	0.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		0.00	1,253.60	1,253.60	-1,253.60	0.00	-1,253.60	0
51	2.8 m NCDEQ Project	0.00	1,253.60	1,253.60	-1,253.60	0.00	-1,253.60	0.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
60	Waterfront Stabilization Fund							
60	DEPT							
60-60-8111-5800	Capital Outlay	5,000,000.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	100.00
60	DEPT	5,000,000.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	100.00

General Ledger

Expenditures vs Budget with

Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		5,000,000.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	100
60	Waterfront Stabilization Fund	5,000,000.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	100.00

General Ledger

Expenditures vs Budget with Encumbrances by Depart



User: bstevens
 Printed: 1/31/2023 8:38:35 AM
 Period 07 - 07
 Fiscal Year 2023

Department	Description	Annual Budget	Period Amt	Yr to Date	Variance	Encumbered POs	Available	% Available
Expense Total		36,582,725.56	1,549,474.43	11,984,505.15	24,598,220.41	6,956,527.49	17,641,692.92	48.2241

**COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 MonthEnd Run Date: Feb 1 2023 9:41AM**

CI21ADVL TAX - SOUTHPORT MOTOR VEHICLE TAX REPORT

TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2010	\$39,986.22		\$0.00	\$39,986.22	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2011	\$56,588.70		\$0.00	\$56,588.70	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2012	\$66,577.93		\$135.31	\$66,713.24	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2013	\$39,000.09		\$281.30	\$39,281.39	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2014	\$0.00		\$199.02	\$199.02	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2015	\$0.00		\$339.73	\$339.73	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2016	\$0.00		\$115.42	\$115.42	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2022	\$0.00		\$33.23	\$33.23	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL	\$202,152.94		\$1,104.01	\$203,256.95	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL INTEREST COLLECTED									

CI21ADVL TAX - SOUTHPORT PROPERTY TAX REPORT

TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2011	\$1,774,724.46	\$853.88	\$0.00	\$1,775,578.34	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2012	\$1,688,037.74	\$1,118.81	\$5,634.34	\$1,694,790.89	\$0.00	\$0.00	\$0.00	\$1,937.29	99.89
2013	\$1,696,968.97	\$663.08	\$5,642.58	\$1,703,274.63	\$0.00	\$0.00	\$0.00	\$1,833.16	99.89
2014	\$1,741,170.53	\$974.86	\$15,048.68	\$1,757,194.07	\$0.00	\$0.00	\$0.00	\$1,737.98	99.90
2015	\$1,725,593.21	\$1,606.70	\$8,008.53	\$1,735,208.44	\$0.00	\$0.00	\$0.00	\$1,165.47	99.93
2016	\$1,820,832.09	\$2,730.04	\$18,965.09	\$1,842,527.22	\$0.00	\$0.00	\$0.00	\$1,597.93	99.91
2017	\$2,319,187.36	\$2,803.03	\$11,820.85	\$2,333,811.24	\$0.00	\$0.00	\$0.00	\$3,164.71	99.86
2018	\$2,360,474.90	\$1,746.79	\$1,906.02	\$2,364,127.71	\$0.00	\$0.00	\$73.55	\$1,194.63	99.95
2019	\$2,902,214.84	\$2,330.39	\$4,575.41	\$2,909,120.64	\$0.00	\$0.00	\$29.88	\$2,857.74	99.90
2020	\$3,013,421.42	\$5,692.80	\$22,461.51	\$3,041,575.73	\$0.00	\$0.00	\$7.36	\$3,155.27	99.90
2021	\$3,103,177.33	\$3,492.77	\$23,431.70	\$3,130,101.80	\$0.00	\$0.00	\$1,067.96	\$8,542.79	99.73
2022	\$4,265,852.43	\$6,274.90	\$49,272.76	\$4,321,400.09	\$0.00	\$0.00	\$950,885.33	\$159,626.08	96.31
TOTAL	\$28,411,655.28	\$30,288.05	\$166,767.47	\$28,608,710.80	\$0.00	\$0.00	\$952,064.08	\$186,813.05	99.35
TOTAL INTEREST COLLECTED				\$1,300.67					
GRAND TOTAL	\$28,613,808.22	\$30,288.05	\$167,871.48	\$28,811,967.75	\$0.00	\$0.00	\$952,064.08	\$186,813.05	99.35
GRAND TOTAL INTEREST COLLECTED				\$1,300.67					

**COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 MonthEnd Run Date: Feb 1 2023 9:41AM**

FR14FFEEFEE - SOUTHPORT FIRE PROPERTY TAX REPORT									
TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2010	\$617,230.00		\$0.00	\$617,230.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2011	\$624,470.00		\$0.00	\$624,470.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
2012	\$630,950.00		\$290.00	\$631,240.00	\$0.00	\$0.00	\$0.00	\$110.00	99.98
2013	\$639,550.00		\$0.00	\$639,550.00	\$0.00	\$0.00	\$0.00	\$120.00	99.98
2014	\$652,650.00		\$0.00	\$652,650.00	\$0.00	\$0.00	\$0.00	\$120.00	99.98
2015	\$674,560.00		\$0.00	\$674,560.00	\$0.00	\$0.00	\$0.00	\$130.00	99.98
2016	\$702,680.00		\$0.00	\$702,680.00	\$0.00	\$0.00	\$0.00	\$130.00	99.98
2017	\$897,246.88		\$290.00	\$897,536.88	\$0.00	\$0.00	\$0.00	\$187.50	99.98
2018	\$1,006,111.57		\$0.00	\$1,006,111.57	\$0.00	\$0.00	\$30.26	\$370.77	99.96
2019	\$1,027,492.82		\$0.00	\$1,027,492.82	\$0.00	\$0.00	\$33.04	\$580.75	99.94
2020	\$1,059,241.57		\$55.00	\$1,059,296.57	\$0.00	\$0.00	\$161.70	\$1,600.40	99.85
2021	\$1,082,561.57		\$0.00	\$1,082,561.57	\$0.00	\$0.00	\$855.66	\$5,961.09	99.45
2022	\$1,602,106.25		\$420.00	\$1,602,526.25	\$0.00	\$0.00	\$268,518.13	\$77,236.90	95.18
TOTAL	\$11,216,850.66		\$1,055.00	\$11,217,905.66	\$0.00	\$0.00	\$269,598.79	\$86,547.41	99.23
TOTAL INTEREST COLLECTED									
GRAND TOTAL	\$11,216,850.66		\$1,055.00	\$11,217,905.66	\$0.00	\$0.00	\$269,598.79	\$86,547.41	99.23
GRAND TOTAL INTEREST COLLECTED									

COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 MonthEnd Run Date: Feb 1 2023 9:41AM

CI21LIENFEE - CI21LIENFEE SOUTHPORT PROPERTY TAX REPORT									
TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2020	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL INTEREST COLLECTED									
GRAND TOTAL	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
GRAND TOTAL INTEREST COLLECTED									

**COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 YTDMonthEnd Run Date: Feb 1 2023 12:36PM**

CI21ADVL TAX - SOUTHPORT MOTOR VEHICLE TAX REPORT

TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2010	\$39,986.22		\$0.00	\$39,986.22	\$359.75	\$801.93	\$38,824.54	\$0.00	100.00
2011	\$56,588.70		\$0.00	\$56,588.70	\$1,100.98	\$1,089.50	\$54,398.22	\$0.00	100.00
2012	\$66,577.93		\$135.31	\$66,713.24	\$1,307.35	\$1,104.48	\$64,301.41	\$0.00	100.00
2013	\$39,000.09		\$281.30	\$39,281.39	\$627.45	\$833.06	\$37,820.88	\$0.00	100.00
2014	\$0.00		\$199.02	\$199.02	\$0.00	\$51.44	\$147.58	\$0.00	100.00
2015	\$0.00		\$339.73	\$339.73	\$0.00	\$0.00	\$339.73	\$0.00	100.00
2016	\$0.00		\$115.42	\$115.42	\$0.00	\$0.00	\$115.42	\$0.00	100.00
2022	\$0.00		\$33.23	\$33.23	\$0.00	\$0.00	\$33.23	\$0.00	100.00
TOTAL	\$202,152.94		\$1,104.01	\$203,256.95	\$3,395.53	\$3,880.41	\$195,981.01	\$0.00	100.00
TOTAL INTEREST COLLECTED				\$7,214.97					

CI21ADVL TAX - SOUTHPORT PROPERTY TAX REPORT

TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2011	\$1,774,724.46	\$853.88	\$0.00	\$1,775,578.34	\$130,557.11	\$1,984.77	\$1,643,036.46	\$0.00	100.00
2012	\$1,688,037.74	\$1,118.81	\$5,634.34	\$1,694,790.89	\$11,714.66	\$203.89	\$1,680,935.05	\$1,937.29	99.89
2013	\$1,696,968.97	\$663.08	\$5,642.58	\$1,703,274.63	\$7,143.40	\$210.92	\$1,694,087.15	\$1,833.16	99.89
2014	\$1,741,170.53	\$974.86	\$15,048.68	\$1,757,194.07	\$4,226.49	\$190.76	\$1,751,038.84	\$1,737.98	99.90
2015	\$1,725,593.21	\$1,606.70	\$8,008.53	\$1,735,208.44	\$4,672.15	\$75.54	\$1,729,295.28	\$1,165.47	99.93
2016	\$1,820,832.09	\$2,730.04	\$18,965.09	\$1,842,527.22	\$1,005.08	\$84.78	\$1,839,839.43	\$1,597.93	99.91
2017	\$2,319,187.36	\$2,803.03	\$11,820.85	\$2,333,811.24	\$2,076.09	\$56.59	\$2,328,513.85	\$3,164.71	99.86
2018	\$2,360,474.90	\$1,746.79	\$1,906.02	\$2,364,127.71	\$2,584.47	\$49.04	\$2,360,299.57	\$1,194.63	99.95
2019	\$2,902,214.84	\$2,330.39	\$4,575.41	\$2,909,120.64	\$3,741.06	\$47.50	\$2,902,474.34	\$2,857.74	99.90
2020	\$3,013,421.42	\$5,692.80	\$22,461.51	\$3,041,575.73	\$4,995.16	\$47.85	\$3,033,377.45	\$3,155.27	99.90
2021	\$3,103,177.33	\$3,492.77	\$23,431.70	\$3,130,101.80	\$2,864.46	\$60.66	\$3,118,633.89	\$8,542.79	99.73
2022	\$4,265,852.43	\$6,274.90	\$49,272.76	\$4,321,400.09	\$2,379.12	\$44.48	\$4,159,350.41	\$159,626.08	96.31
TOTAL	\$28,411,655.28	\$30,288.05	\$166,767.47	\$28,608,710.80	\$177,959.25	\$3,056.78	\$28,240,881.72	\$186,813.05	99.35
TOTAL INTEREST COLLECTED				\$145,555.33					
GRAND TOTAL	\$28,613,808.22	\$30,288.05	\$167,871.48	\$28,811,967.75	\$181,354.78	\$6,937.19	\$28,436,862.73	\$186,813.05	99.35
GRAND TOTAL INTEREST COLLECTED				\$152,770.30					

**COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 YTDMonthEnd Run Date: Feb 1 2023 12:36PM**

FR14FFEEFEE - SOUTHPORT FIRE PROPERTY TAX REPORT

TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2010	\$617,230.00		\$0.00	\$617,230.00	\$910.00	\$338.88	\$615,981.12	\$0.00	100.00
2011	\$624,470.00		\$0.00	\$624,470.00	\$720.00	\$130.85	\$623,619.15	\$0.00	100.00
2012	\$630,950.00		\$290.00	\$631,240.00	\$120.00	\$0.00	\$631,010.00	\$110.00	99.98
2013	\$639,550.00		\$0.00	\$639,550.00	\$210.00	\$0.00	\$639,220.00	\$120.00	99.98
2014	\$652,650.00		\$0.00	\$652,650.00	\$210.00	\$0.00	\$652,320.00	\$120.00	99.98
2015	\$674,560.00		\$0.00	\$674,560.00	\$160.00	\$0.00	\$674,270.00	\$130.00	99.98
2016	\$702,680.00		\$0.00	\$702,680.00	\$110.00	\$0.00	\$702,440.00	\$130.00	99.98
2017	\$897,246.88		\$290.00	\$897,536.88	\$137.50	\$0.00	\$897,211.88	\$187.50	99.98
2018	\$1,006,111.57		\$0.00	\$1,006,111.57	\$27.50	\$0.08	\$1,005,713.22	\$370.77	99.96
2019	\$1,027,492.82		\$0.00	\$1,027,492.82	\$192.50	\$0.00	\$1,026,719.57	\$580.75	99.94
2020	\$1,059,241.57		\$55.00	\$1,059,296.57	\$0.00	\$0.00	\$1,057,696.17	\$1,600.40	99.85
2021	\$1,082,561.57		\$0.00	\$1,082,561.57	\$123.75	\$0.00	\$1,076,476.73	\$5,961.09	99.45
2022	\$1,602,106.25		\$420.00	\$1,602,526.25	\$1,162.50	\$0.00	\$1,524,126.85	\$77,236.90	95.18
TOTAL	\$11,216,850.66		\$1,055.00	\$11,217,905.66	\$4,083.75	\$469.81	\$11,126,804.69	\$86,547.41	99.23
TOTAL INTEREST COLLECTED									
GRAND TOTAL	\$11,216,850.66		\$1,055.00	\$11,217,905.66	\$4,083.75	\$469.81	\$11,126,804.69	\$86,547.41	99.23
GRAND TOTAL INTEREST COLLECTED									

RUN DATE: 2/1/2023 3:19 PM

COLLECTIONS MONTHLY TOTALS REPORT
BRUNSWICK COUNTY
01 Jan2023 YTDMonthEnd Run Date: Feb 1 2023 12:36PM

CI21LIENFEE - CI21LIENFEE SOUTHPORT PROPERTY TAX REPORT									
TAX YEAR	ORIGINAL LEVY	+LATE LIST	+DISCOVERIES	=CURRENT LEVY	-RELEASES	-WRITE-OFFS	-PRINCIPLE	=BALANCE	% COLL
2020	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	100.00
TOTAL	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	100.00
TOTAL INTEREST COLLECTED									
GRAND TOTAL	\$0.00		\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	100.00
GRAND TOTAL INTEREST COLLECTED									



Development Services Highlights – February 2023

Planning Board: The Southport Planning Board met for their regularly scheduled meeting on January 19th, 2023. Items covered included:

- A review of staff and the subcommittee's recommendations on the City's future action with regard to the Sunny Point Property, ultimately voting unanimously to recommend to the Aldermen that the City consider selling or otherwise disposing of at least the majority of the property, keeping in mind potential City uses for a smaller portion of the overall site.
- The first presentation of a non-residential project known as "The Shoppes at Dutchman Village" at the intersection of J Swain Boulevard and Eason Street near the entrance to Rivermist. The project was referred to a subcommittee, which met on February 2nd, 2023.
- Director Travis Henley presented on the Conditional Zoning process and opportunities for potential improvement of that process through a Zoning Text Amendment. Feedback is being gathered from Planning Board members and this item will be present on the February Planning Board agenda as a discussion item.
- An update on various projects, including 101 E. Moore Street (Bullfrog Corner), 115 N. Howe Street (Carr Insurance Building), Oakton Preliminary Plat, N. Caswell St. Alley Abandonment, the Submission Standards Review Committee, and Short Term Rental Ordinance Review Committee.

The next meeting of the Planning Board is scheduled for February 16th, 2023.

Zoning Board of Adjustment: Due to a lack of cases, the Zoning Board of Adjustment did not convene in January, and given current case load, does not look likely to convene in February as well. When needed, a meeting will be scheduled and noticed in accordance with all applicable local requirements and state statutes.

Historic Preservation Commission: The Historic Preservation Commission has met twice in the past month, on January 23rd and on February 1st. At both meetings, discussion of the overall goals of the Commission, the Local District Boundary, and the process by which a snapshot of the local district will be taken have been the primary discussion points. The Commission members as well as Staff have taken various pieces of the local historic district and are beginning an inventory of each structure within their various pieces. The results of this effort will lead into the design guidelines that form the bulk of the regulations enforced by the Commission and Staff.

The next meeting of the Historic Preservation Commission occurred on March 1, 2023, during which time the results of the Commission and Staff's inventory efforts will be discussed along with the beginnings of the design guideline formulation.

Southport Crossing: Staff continues to work with the development team at Tractor Supply Company, working towards building permits. A revision to their site plan will be presented to the Planning Board at their February meeting.

Oakton Major Subdivision: This 42-lot application for a Major Subdivision Preliminary Plat was on the November 17th Planning Board agenda. The Sketch Plan was presented to the Planning Board at its September 2021 meeting. The review committee for this project met on January 11th, during which time feedback was given to the applicant team regarding stormwater, roadway design, trees, and other features of the project. Staff are currently awaiting a response from the applicant following that meeting, at which time another review committee meeting will be scheduled.

115 N Howe Street Mixed Use Project: Staff provided comments to the applicant in mid-January, from which the applicant provided updated site plan drawings and floorplans. Staff had additional comments based on the response back from the applicant, which were sent to the applicant on January 31st, 2023.

101 E Moore (Bullfrog Corner) Major Site Plan: Staff has yet to receive updated site plan drawings for this project following our last sending of comments to the applicant. Once the site plan is in conformance with the standards of the Unified Development Ordinance, another review committee meeting will be scheduled.

The Shoppes at Dutchman Village Major Site Plan: a three-story commercial project at the northeastern corner of J. Swain Boulevard and Eason Street in the Rivermist development. The property is zoned Highway Commercial. A review committee was established and will be held on February 2nd, 2023. A scoping meeting for the applicant's Traffic Impact Study was also held on February 2nd.

Prices Creek Townhomes: A preliminary plat for 48 townhomes to the north of the existing Cottages at Prices Creek project, with access via Firefly Lane and via Rob Gandy Blvd. This project is located within the existing PUD approval for the site, which is also inclusive of the Cottages at Prices Creek and additional land reserved for future development further west on Rob Gandy Blvd. *This item was noted to be presented to the Planning Board at their January 19th meeting, however was put on hold at the request of the applicant.*

Technical Review Committee: A technical review committee meeting was held on Tuesday, January 17th, 2023 for discussion on the following projects:

N. Caswell Street Alley Abandonment: Staff met briefly and also visited the site, including Development Services Staff Travis Henley and Mo Meehan, Public Services Director Tom Stanley, Fire Marshal Madison Drew, and Electrical Superintendent Ellie Pittenger. This followed a site visit made by Staff along with Planning Board members Will Hewett and Chris Jones as well as Alderman John Allen. Additional research is being conducted and Staff has reached out to the requesting entities to schedule a meeting.

Other Notes: Staff continues to assist citizens with questions regarding signs, zoning, annexations, minor subdivisions, CAMA Minor Permits, tree permits, special flood hazard areas, and any other items that come to the Department.

05JAN23

WEEK 01

115 E. Owens **Min-Housing** Awaiting feedback from the listed owner.

210 E. Brown **J/A/N Autos** Awaiting feedback from the listed owner. Hospitalized.

416 E. Bay **R.O.W.** Awaiting authorization from the City Manager.

602 Clarendon **Overgrowth** Unable to establish contact with anyone.

608 Burrington **Min-Housing** Unable to establish contact with anyone.

616 Caswell **Min-Housing** Unable to establish contact with anyone.

711 Cottage Ln **Overgrowth** Awaiting feedback from the listed owner.

712 Lord **J/A/N Auto** Unable to establish contact with anyone.

718 Clarendon **J/A/N Auto** Awaiting feedback from listed owner. Hospitalized.

732 Lord **Min Housing** Unable to establish contact with anyone.

812 Caswell **J/A/N Auto** Hospitalized. No contact.

6119 River Sound **Tree Permit** Inspection

6187 River Sound **Tree Permit** Inspection

313 Atlantic **Tree Permit** Was contacted by the neighbor, Alissa & Roy Dimm,
[REDACTED] They had a concern of a tree on the listed property. The tree in question is an old dead oak with about a 60-inch diameter and a large limb that had been topped and clipped protruding over the neighbor's yard. Concern of the neighbor is that the tree limb will break off and damage the home and wanted to know if there was a way I could force the owners of the property and tree at 313 Atlantic to remove the dead tree or the dead limb. Will look into the ordinance tomorrow.

06JAN23

1020 Howe **Operations** Vehicle maintenance and fabrication.

5998 Grey Squirrel **Tree Removal** Realtor called for the future owner of a residence being built on the property regarding tree removal. House still under construction and future owner would like all the trees removed, including those in the setback. Advised the realtor to have the future owner, when they do become the owner of the property to submit a tree removal request.

City of Southport **Signage** Drove the major, and some minor, routes through the city and found no improper signage.

09JAN23**WEEK 02**

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

Sunny Pointe Records Assisted Michelle with some records retrieval and inspection for additional storage for more records.

232 11th Street Zoning Violation Went to meet with the owner of Solstice to assess the rumors that he has a business hub in a Residential Zone. Owner not available so I left a door hanger to notify him to contact me at the earliest convenience.

201 River Dr Zoning Violation Went to meet with the owner/proprietor of the business but found that nobody was present. I left a Door Hanger for them to contact me at their earliest convenience.

10JAN23

1029 Howe St. Office Business Assisted in programming and setting up the Doorbell system within the 1st floor of City Hall.

220 Willis Tree Permit Was notified that the listee address had taken down a tree that could possibly be a city owned tree, and there was no permit applied for or permitted. Nobody at the door to answer, so a Door Hanger was left.

Nash & Frink Upkeep Owner of the property approached me and asked about the old concrete street marker and who he would need to ask about repainting it.

ITMH Forestry Committee Meeting

11JAN23

200 Joshua Way Tree Permit Was advised by S. Lenn of the Forestry Committee that a resident was taking a tree down at the listed residence. He knew that they had no permit because I had supplied him with an updated permit list last night at the Committee meeting. Stopped by the address and spoke with the property owner and they went and rushed an application through before the tree was completed. Stated that they did not know they needed a permit for a dead tree, advised them that the process helps calculate the ratio of trees removed versus trees planted.

Taylor Field Forestry Committee Attended and semi-supervised the tree planting with the Forestry Committee.

313 Atlantic Tree removal Stopped by the listed address to notify the owner of the outcome of their request. Nobody was home at the time so I will try again later.

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

12JAN23

502 Atlantic Trash Was notified by a neighbor that wished to remain anonymous regarding the sofa chair that was placed by the street in front of the listed address. No reply at the front door so a Door Hanger was placed and awaiting contact.

6000 R. Rourke J/A/N Was contacted by the neighbor regarding the listed property owners' boat that hasn't moved in 10 years and is filled with dead leaves and water. Not sure if there is anything that can be done seeing that the listed address is well inside the ETJ. Will look into this [REDACTED] Glen Watson.

416 Burrington Lighting Stopped by to assess the change in the neighbor's outdoor lighting. No answer at the door so a Door Hanger was placed and awaiting contact.

313 Atlantic Tree Removal Stopped by the listed address to notify the owner of the outcome of their request. Nobody was home at the time so I will try again later.

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

13JAN23

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

313 Atlantic Tree Removal Stopped by the listed address to notify the owner of the outcome of their request. Nobody was home at the time so I will try again later.

City of Southport Planning Board Delivered meeting packets to the board members.

Sunny Pointe Records Retrieved records from the storage container for various projects.

1625 Howe St. Zoning Diana Burdian called, [REDACTED], and wanted to voice her disdain about the listed property stating that it is an eyesore, and something must be done about it.

17JAN23**WEEK 03**

1907 Wolcott Tour Permit Was contacted by an Amanda Leese concerning the fact that she has advertised walking tours in the city but has had not Tour Permit applied for nor issued. Contacted me this morning and has asked for a permit packet be sent to her. It will be mailed out this afternoon.

919 Lord St. Zoning Issue Was contacted by a Carol from a Land Survey Company concerning the listed address. She had asked for certain zoning points that I could not readily answer for her. Looked them up and contacted her with the answers.

City of Southport Signage Drove the major, and some minor, routes through the city and found a number of improper signage stemmed from a traffic accident on NYE.

220 Willis **Tree Permit** Was notified by the owner of the listed property and was embarrassed that he had a number of trees removed without knowing about the permit. He did state that he plans on replacing the cedar that was on city property with another cedar seedling. I explained the process of the permit and gave him approval for replacing the cedar.

Frying Pan Rd **Zoning** [REDACTED] called regarding the vacant lot along the listed address. The caller was adamant that I should do something about the property despite my repeated attempts to advise her that the property does not sit within the city of Southport despite what the side of her envelop says.

18JAN23

City of Southport **Signage** Drove the major, and some minor, routes through the city and found no improper signage.

5179 Easton **Tree Removal** Observed a crew taking down a large oak at the listed address and discovered that the crew works for the state and are conducting a R.O.W. clearing for the 211 widening.

4960 Long Beach **Signage** Caller identified as a project manager for some building company wanted sign regulations for the listed property. After 5 minutes of explaining that she needed to contact Brunswick County for that information. She reluctantly conceded that she might be wrong and hung up.

Hammocks **Fencing** Caller, [REDACTED], stated that he just bought a house in the listed area and was inquiring about the fencing regulations for the city. After describing what he wanted to erect, I advised him of the basic fencing requirements and stressed that the HOA for that development will most likely be more restrictive and he should contact them for more additional information.

23JAN23**WEEK 04**

115 Owens **Min-Housing** Typed up and mailed a Violation Notice to the listed property Owner.

711 Cottage Lane **Overgrowth** Typed up and mailed a Violation Notice to the listed property Owner.

1029 Howe St. **Records Purge**

802 Caswell **Overgrowth** owner of the listed property called concerned over the ability to clear and bush-hog the property. All guidelines were relayed to the owner and they were satisfied.

City of Southport **Signage** Drove the major, and some minor, routes through the city and found no improper signage.

24JAN23

- 237EC0015 Overgrowth** Typed up and mailed a Violation Notice to the listed property Owner.
- 414 Burrington Exterior Lighting** Typed up and mailed a Violation Notice to the listed property Owner.
- 608 Burrington Min-Housing** Typed up and mailed a Violation Notice to the listed property Owner.
- 609 Clarendon R.O.W.** Typed up and mailed a Violation Notice to the listed property Owner.
- 616 Caswell Min-Housing** Typed up and mailed a Violation Notice to the listed property Owner.
- 712 Lord J/A/N Vehicle** Typed up and mailed a Violation Notice to the listed property Owner.
- 718 Clarendon J/A/N Vehicle** Typed up and mailed a Violation Notice to the listed property Owner.
- 732 Lord Min-Housing** Typed up and mailed a Violation Notice to the listed property Owner.
- City of Southport Signage** Drove the major, and some minor, routes through the city and found no improper signage.

25JAN23

- City of Southport Signage** Drove the major, and some minor, routes through the city and found no improper signage.
- 807 Howe Tour Permit** Was able to stop by and deliver a Tour Permit Packet to the Adventure Kayak Company for their upcoming tour season. Was notified by the owner that the city no longer requires a permit for the kayak portion of the tours. Will double check with T. Henley because too many business owners feel its ok to not tell me the truth or all of the truth.

26JAN23

- City of Southport Signage** Drove the major, and some minor, routes through the city and found no improper signage.
- City of Southport Tour Permit** Wilmington Walking Tours just sent a Tour Permit Packet with fees. Unfortunately, I cannot issue a permit as there is no Criminal History Check nor a NC DL for review. Will contact the owner to inform them of the short-sided packet to see if this can be corrected. While I'm on the subject, I will reach out to the three main tour providers in the city: Southport Fun Tours, Adventure Kayak Company, and Ghost

Walk of Southport to inquire if they plan on resuming business this year. Also, through diligent research I was able to determine the length of time that the old Tour Permits need to be kept as records before proper destroying. 3 years.

6000 R. Rourke J/A/N Was contacted by the neighbor regarding the listed property owners' boat that hasn't moved in 10 years and is filled with dead leaves and water. After checking various maps and documents it was determined that there was no real zoning ordinance that could help in this situation. I explained to Mr. Watson the difference in City versus Zoning ordinances in and out of the ETJ, I think he understood it or was just really good at saying so [REDACTED] Glen Watson.

1029 Howe St. Tour Permits Went through and rearranged the old tour permits into something a little easier to access and understand.

27JAN23

City of Southport Noise Ordinance Was contacted by a citizen who wanted information concerning the Noise Ordinance and when any construction noises were allowed in the city. In an effort to not be on the phone for an hour, I suggested that I email a link to the on-line ordinance page and attached a copy of the ordinance for her. Name of Cheryl, unknown last name.

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

300 Brown St. Tree Trimming Citizen called in regarding the listed address, stated that the property is being prepped for building and some unknown male keeps showing up at random dates and times to heavily trim the branches from the trees and would like something done about it. Stopped by the address and observed some heavy trimming that should have been allowed via a Permit. Left a Door Hanger on the tractor left at the scene.

5100 Price's Creek Tree Inspection TP-23-03 Approved.

Spincast Lot #22 Inspection Assisted the Building Inspector

30JAN23

WEEK 05

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

300 Brown Sr. Tree Trimming Met with a Sean Shaffer, certified Arborist, who is conducting the trimming at the listed address. Stated that he is only trimming and not removing any trees on the property. I verified that fact and kept his card for future reference.

Howe & River Rd Tree Removal Was contacted by a very avid member of the Forestry Committee who was excited about a crew removing trees at the intersection of

Howe Street and River Road (87). Once there, I determined that the crew was in fact contracted by the stated for the widening project.

City of Southport Citizen Contact While observing the trimming on Brown street earlier in the morning, I was contacted by a citizen that was interested in applying for a civil service job with the city. As he mentioned several credentials, I could only advise him to seek information from the city's web-site for any openings.

201 River Dr. Zoning Violation Received a reply email from the NC-ABC regarding the non-licensed sale of alcohol at the listed address. Email was then forwarded to Chief of Police T. Corring as per the email. Stating that they will investigate, but only if asked by the LE portion of the local government.

230 11th St. Home Occupation Was asked by higher-ups to investigate whether the listed address was in violation of a business being run out of a residential zone. Typed up a Courtesy Notice and mailed to the listed address and awaiting reply.

City of Southport Zoning Violations Was asked to compile a list of those business and eateries that have exterior seating and/or dining. Started this afternoon.

31JAN23

Taylor Field Forestry OIC Met with the Forestry OIC, S. Len about the upcoming meeting and future tree plantings there.

City of Southport Signage Drove the major, and some minor, routes through the city and found no improper signage.

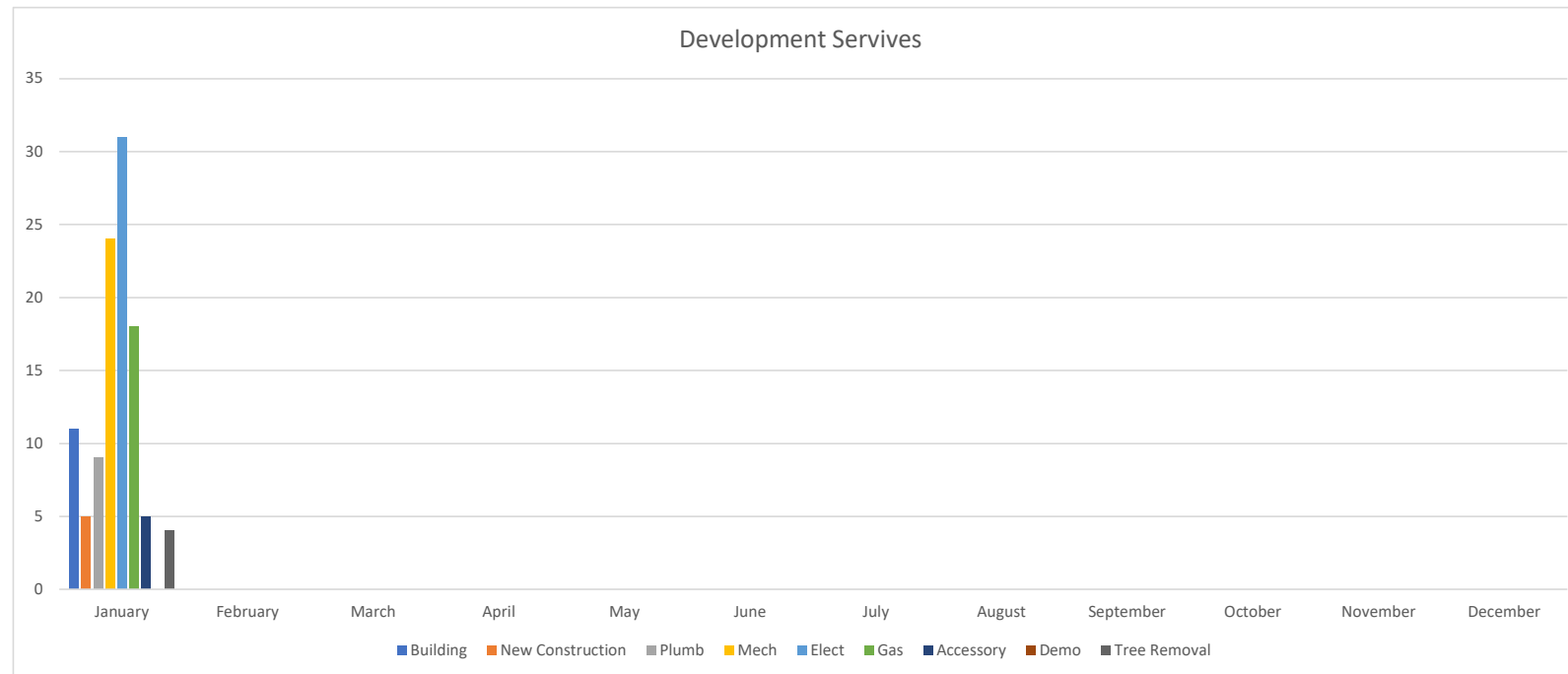
1029 Howe St. Tree Permit An unknown W/F citizen showed up to ask for a permit but was disheartened to find that all the applications for every permit is done online. Even as I check now, toward the end of the day, she still has not put in an application.

1029 Howe St. Touring Permit Rev called and asked about the Tour Permit application regarding the Criminal Background check. Specifically wanted to know if another one was needed with this year's application. Checked with my boss and the answer is, YES, a background check is required every year.

414 Burrington Lighting Ms Horton called and stated that she received the Courtesy Notice that was sent via USPS and went on to state that her lights in her backyard are in line with the current lighting ordinance. I relayed this to T. K. who advised that I should drive by the address this evening and see for sure. **UPDATE** – Returned to the listed address on 31JAN23@1930hrs and observed that the main flood light in the center of the backyard (the basis for the complaint) was currently off. However, there were three (3) porch lights on the main and outlying structures that were illuminated and very bright bringing a lot of illumination to the backyard and the side of the complainant's house.

110 Highland Prk Tree Permit Received a tree permit application and due to the fact that it is near COB, the inspection will be conducted tomorrow **01FEB23**.

Month	Building	New Construction	Plumb	Mech	Elect	Gas	Accessory	Demo	Tree Removal	Inspections
January	11	5	9	24	31	18	5	0	4	439
February										
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										



DEPARTMENT OF COMMUNITY RELATIONS
February Report 2023

January 2023:

Randy Jones,
Director of Community Relations

Number of Visitors	896
Visitors' Center Donations (FYTD)	\$ 2,726.00
Film Permit Revenue (FYTD)	\$ 11,100.00
Special Events Revenue (FYTD)	\$ 11,100.00
Community Building (FYTD)	\$ 113,715.51
Occupancy Tax (FYTD)	\$ 141,889.37
Fiscal Year Total	\$ 280,530.88

Tourism

- The NatureFest Lecture Series was on January 24th with the Bald Head Island Conservancy, this event was very well attended and we had around 57 guests in attendance.
- Allayna attended the Tourism meeting at the Southport-Oak Island Chamber on January 25th to discuss how we can encourage residents to see Tourism/Tourists as a positive for the community.
- The "This is our Town" cleanup was held on January 7th the majority of the time was spent removing Christmas decorations from around Southport. The next cleanup will be February 4th.
- There will be a public Winterfest Flotilla Meeting at the Indian Tree Meeting Hall from 2 - 4 pm on February 8th.
- The Downtown Southport, Inc monthly meeting will be on February 10th at 9 am at the Indian Trail Meeting Hall.
- The Brunswick County Black History Symposium will be held on February 17-19 in the Southport Community Building. Learn more here: <https://cityofsouthport.com/series/brunswick-county-black-history-symposium/>
- The NC Fourth of July Festival will hold its next full committee meeting on February 21st.
- On February 25th we will be having a Safe Haven Anniversary Event which will include a screening on the lawn and a walking tour with the location manager for the movie, Brooke Barnhill.

Communications

- Projects
 - Southport Symposium is set to begin in February, with the first Symposium featuring City Manager, Assistant City Manager, Human Resources, and Animal Protective Services.
 - Video promos have been filmed and edited and will be added to YouTube, social media, and the website soon.
 - The registration forms are complete and are attached to their respective event date.
 - BOA Agenda Meetings have been scheduled for the Friday before the monthly Board meetings
 - ChyAnn worked with Tom Stanley and Dorrie Dutton to create an SOP for any future water/sewer spills, as well as ChyAnn drafted press and social media releases to send out to news outlets and the public when necessary.
- Website
 - Parks & Rec Master Plan has been published: <https://cityofsouthport.com/parks-rec-master-plan-28/>
 - 2023 Revaluation Information & FAQ page was created and published: <https://cityofsouthport.com/finance-and-utilities/#taxes-budget--audit>

- Updated Room Occupancy Tax Form: <https://cityofsouthport.com/finance-and-utilities/#taxes-budget--audit>
- Taylor Field Page updated to add pictures of tree installation: <https://cityofsouthport.com/park-in-progress-taylor-field/>
- Human Resources Page has been published: <https://cityofsouthport.com/human-resources-department/>
- Community Building Administrator Job Posted, closes February 17: <https://cityofsouthport.com/employment-opportunity-part-time-community-building-administrator-closes-february-17/>
- Capital Projects Updated page has been created and published: <https://cityofsouthport.com/capital-projects/>
- Updated Brush Bandit/Yard Debris page has been updated: <https://cityofsouthport.com/finance-and-utilities/garbage-and-yard-debris/>
- Daily Tasks
 - Website revisions and updates
 - Social media content creation and scheduling
 - Filtering incoming Contact Form Submissions to the appropriate department(s) and responding to submitters within an appropriate time frame.
 - Monitoring online platforms
- Miscellaneous
 - The January 12th Board of Aldermen meeting was successful. We are glad to partner with the Fire Department to use their space while we were completing the Community Building floor repairs.
 - The January 19th Board of Aldermen and Department Head budget workshop went well and was live streamed for the public to join in virtually.
 - ChyAnn and Allayna attended the virtual Lower Cape Fear Communicators meeting via Teams on 1/20.
- Important Notices
 - Press Release on Appointment of Bonnie to City Manager: <https://cityofsouthport.com/appointment-city-manager-bonnie-therrien/>
 - Press Release on Appointment of Dorrie to Assistant City Manager: <https://cityofsouthport.com/appointment-of-assistant-city-manager-dorothy-dorrie-dutton/>
 - Board of Aldermen Agenda Meeting, February 7: <https://cityofsouthport.com/boa-agenda-meeting-february-7/>
 - Planning Board Review Committee Special Meeting, Shoppes at Dutchman Village, February 2: <https://cityofsouthport.com/notice-of-special-called-planning-board-review-committee-meeting-february-2-2023/>

Community Building

- The floor repair for the Community Building is finally over! As of 1/31/23 the project has been completed, and the floor just needs a few days of “resting” after the last coat.



- The Southport Community Building will be hosting an open house “Sip and Sea” event in conjunction with the local company Blue Satin Bee on February 25th from 4-7. Learn more here: <https://cityofsouthport.com/event/southport-community-building-sip-and-sea-2023-open-house-hosted-by-blue-satin-bee/>
- We are hiring! Part-Time Community Building Administrator, learn more here: <https://cityofsouthport.com/employment-opportunity-part-time-community-building-administrator-closes-february-17/> Applications close on February 17th.

Feb-23

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1	2	3	4	5
					Non-profit Event	
6	7	8	9	10	11	12
Business Event			BOA Meeting			
13	14	15	16	17	18	19
Southport Symposium			Emergency Training/ Zoning Meeting	Black History Symposium	Black History Symposium	Black History Symposium
20	21	22	23	24	25	26
	Maritime Museum		Southport Historical Society Meeting		Sip and Sea 2023 Open House Hosted by Blue Satin Bee	
27	28					
BOA Public Info Session						

UPCOMING CITY MEETINGS

Historic Preservation Commission

UPCOMING EVENTS

“This is Our Town” Cleanup

1st Wednesday of each month
February 1, 4:00 pm - (ITMH)

Special Called Planning Board Review
Committee Meeting
February 2, 4:30 pm
Nash Street Substation

Board of Aldermen Agenda Meeting
February 7, 8 am - (ITMH)

Board of Aldermen Regular Meeting
2nd Thursday of each month
February 9, 6 pm - (SCB)

Forestry Committee
2nd Tuesday of each month
February 7, 5 pm - (ITMH)

ABC Board
2nd Wednesday of each month
February 8, 6:30 pm - (ITMH)

Planning & Zoning Board
3rd Thursday of each month
February 16, 6 pm - (SCB)

Board of Aldermen
Public Information Session
February 27, 3p - (SCB)

Board of Adjustments
4th Tuesday of each month
February 28, 4:30 pm - (ITMH)

1st Saturday of each month
February 4, 9:00 am
Old Jail Annex

Southport Symposium featuring City
Administration, HR, & APS
February 13, 2:00-4:00 pm - (SCB)

SHS Presents: "Shrimping in North Carolina,
1865 – 1965"
with David Bennett
February 14, 1:00 pm - Zoom

Brunswick County
Black History Symposium
February 17, 6:00 pm - (SCB)
February 18, 11:00-5:00 pm - (SCB)
February 19, 3:00-6:00 pm - (SCB)

Southport Community Building
Sip and Sea 2023 Open House
Hosted by Blue Satin Bee
February 25, 4:00-7:00 pm - (SCB)

Randy Jones
Director of Community Relations
Southport, N.C. 28461
Work: 910-457-7927
Cell: 910-477-1484
Email: rjones@cityofsouthport.com



No.	WOID	Request Date	Description	Assigned To	Location
1	19600	1/18/2023	LOCATE 351 & 359 TREVALLY CT, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
2	19633	1/25/2023	LOCATE HIGHLAND PARK AVE/STUART AVE, SITE WORK	Tyrus Davis	Downtown
3	19382	12/28/2022	LOCATE 211 N LORD ST/N HOWE ST, LANDSCAPING	Tyrus Davis	Downtown
4	19462	12/29/2022	PICK UP CONES AT LEONARD & HOWE ON EAST SIDE NEXT TO PLAZA.	Mike Spicer	Downtown
5	19464	1/3/2023	Check meter that homeowner says is damaged. They had a leak and could not figure out how to turn it off. 5973 Spikerush	Mike Spicer	Downtown
6	19465	1/3/2023	POT HOLES NEED FILLED IN ON STUART FROM HOWE TO ATLANTIC. DANGEROUS	Mike Spicer	Downtown
7	19466	1/3/2023	MEET AT SANDS PHARMACY 10:00 JANUARY 11TH - MULTIPLE UNITS ARE SHARING METER. MANAGEMENT IS LOOKING INTO IT.	Mark Caban	Downtown
8	19468	1/16/2023	LOCATE 202 RIVER DR, WATER/SEWER	Tyrus Davis	Downtown
9	19469	1/13/2023	LOCATE 614 MARSH GRASS CT, INSTALL UNDG CABLE.	Tyrus Davis	Downtown
10	19474	1/3/2023	LOCATE 109 PARK AVE, INSTALL ELECTRIC LINE	Tyrus Davis	Downtown
11	19480	1/4/2023	CHECK AERIAL LIGHTS AT CAVINESS PARK AND WATERFRONT PARK TO SEE IF WORKING. - PASSED ON TO BEMC	Ellie Pittenger	Caviness Park
12	19492	1/19/2023	LOCATE 4013 ROBERT RUARK DR SE, INSTALLING WATER/SEWER TAP	Tyrus Davis	Downtown
13	19498	12/28/2022	LOCATE 219 N LORD ST, INSTALL ELECTRIC LINE	Tyrus Davis	Downtown
14	19504	12/28/2022	LOCATE 306 E 8TH ST/MEMORY LANE, INSTALL UNDG CABLE.	Tyrus Davis	Downtown

15	19505	12/29/2022	LOCATE 6119 RIVER SOUND CIR/NAVIGATOR WAY, INSTALLING WELL.	Tyrus Davis	Downtown
16	19506	12/29/2022	LOCATE 1501 - 1541 N HOWE ST, CABLE.	Tyrus Davis	Downtown
17	19507	12/29/2022	LOCATE 410 RAVEN GLEN DR/HIGHLAND PARK AVE, NEW GAS SERVICE	Tyrus Davis	Downtown
18	19508	12/29/2022	LOCATE 406 BRUNSWICK ST/BAY ST, DEMOLITION	Tyrus Davis	Downtown
19	19509	12/29/2022	LOCATE 2014 ROBERT RUARK DR SE, INSTALLING UNDG POWER	Tyrus Davis	Downtown
20	19510	1/3/2023	LOCATE NAVIGATOR WAY, SEWER TAP	Tyrus Davis	Downtown
21	19511	12/29/2022	LOCATE 1424-1418, 1675-1669, 1609, 1541, 1620-1616 N HOWE ST, CABLE.	Tyrus Davis	Downtown
22	19512	1/6/2023	SEE ATTACHED REQUEST FROM COOKIE	David Kelly	Downtown
23	19513	1/6/2023	CHECK 264 BONNET WAY, THE LANDSCAPERS HIT SOMETHING THAT IS NOT LAYING FLAT ANY LONGER.	Al Cochran	Downtown
24	19514	1/9/2023	LOCATE 5237 WINDLASS RD, J SWAIN BLVD, BURY PHONE DROP	Tyrus Davis	Downtown
25	19515	12/30/2022	LOCATE 202 W WEST ST/N LORD, BURY PHONE DROP	Tyrus Davis	Downtown
26	19516	12/30/2022	LOCATE 401 E BAY ST/S RHETT ST, BURY PHONE DROP	Tyrus Davis	Downtown
27	19517	12/30/2022	LOCATE 1424-1616 N HOWE ST, PLACING CABLE.	Tyrus Davis	Downtown
28	19519	12/29/2022	LOCATE 302 W 11TH ST, DIG WATER AND SEWER	Tyrus Davis	Downtown
29	19520	12/29/2022	LOCATE 302 W 11TH ST, DIG WATER AND SEWER.	Tyrus Davis	Downtown

30	19521	1/4/2023	LOCATE N HOWE ST/SANDY LANE, WATER/SEWER	Tyrus Davis	Downtown
31	19522	1/4/2023	LOCATE 618 W ST GEORGE ST, NEW CONSTRUCTION	Tyrus Davis	Downtown
32	19523	1/4/2023	LOCATE 515-815 W ST GEORGE/QUARTER MASTER, GRADING AND UTILITIES	Tyrus Davis	Downtown
33	19524	1/4/2023	LOCATE SOUTHPORT SUPPLY RD/J SWAIN BLVD, INSTALL SEWER LINE	Tyrus Davis	Downtown
34	19525	1/9/2023	LOCATE 701 CLARENDON AVE/W OWENS ST, OUTSIDE SHOWER	Tyrus Davis	Downtown
35	19526	1/3/2023	LOCATE 701 W 9TH ST/MAPLE AVE, INSTALLING FOOTERS	Tyrus Davis	Downtown
36	19527	1/9/2023	6218 PEBBLE SHORE LANE, CLEAN OUT IS FULL OF DIRT.	Mike Spicer	Downtown
37	19528	1/6/2023	LOCATE 302 W 11TH STY, DIG WATER/SEWER	Tyrus Davis	Downtown
38	19529	1/9/2023	LOCATE 304 W 11TH ST, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
39	19530	1/9/2023	LOCATE ATLANTIC AVE/E 13TH ST SITE WORK	Tyrus Davis	Downtown
40	19531	1/9/2023	LOCATE HIGHLAND PARK AVE, SITE WORK	Tyrus Davis	Downtown
41	19532	1/5/2023	LOCATE 1155 N CASWELL AVE, NEW CONSTRUCTION	Tyrus Davis	Downtown
42	19533	1/4/2023	LOCATE 5024 BALLAST RD/J SWAIN BLVD., LAWN IRRIGATION	Tyrus Davis	Downtown
43	19534	1/4/2023	LOCATE 5005 BOWLINE CT, INSTALL UNDGR CABLE.	Tyrus Davis	Downtown
44	19535	1/4/2023	LOCATE 5187 EASON ST/J SWAIN BLVD, DRAINAGE	Tyrus Davis	Downtown

45	19536	1/4/2023	LOCATE 1669 N HOWE ST/SANDY LANE, UNDG CABLE.	Tyrus Davis	Downtown
46	19537	1/4/2023	LOCATE 3000 BONNER BUSSELLS DR SE, UNDG CABLE.	Tyrus Davis	Downtown
47	19538	1/4/2023	LOCATE 5118 PRICES CREEK DR, NEW CONSTRUCTION	Tyrus Davis	Downtown
48	19539	1/4/2023	LOCATE 109 PARK AVE E MOORE ST, INSTALL UNDG CABLE.	Tyrus Davis	Downtown
49	19540	1/4/2023	LOCATE 138 STUART AVE, LANDSCAPING	Tyrus Davis	Downtown
50	19541	1/4/2023	LOCATE 220 WILLIS DR, INSTALL UNDG CABLE.	Tyrus Davis	Downtown
51	19542	1/10/2023	ChyAnn would like a 3'x4' document organizer hung on her wall. And, a doorknob added to her door.	Jeremy Kennedy	Fort Johnston
52	19543	1/5/2023	LOCATE CAPE FEAR DRIVE FOR ELECTRIC LINE FROM 105 TO 135	Tyrus Davis	Downtown
53	19544	1/5/2023	LOCATE 906, 1002 & 1004 E MOORE ST, INSTALLING ELECTRIC LINE.	Tyrus Davis	Downtown
54	19545	1/5/2023	LOCATE 207 AND 209 RIVER DRIVE, ELECTRIC LINE	Tyrus Davis	Downtown
55	19546	1/6/2023	LOCATE 605 PORTHAVEN WAY	Tyrus Davis	Downtown
56	19547	1/12/2023	LOCATE 2014 ROBERT RUARK DR SE/BARRISTERS CT SE, GRADING	Tyrus Davis	Downtown
57	19548	1/6/2023	LOCATE 1625 N HOWE ST/ROBERT RUARK DR SE, FORCED MAIN REPAIR	Tyrus Davis	Downtown
58	19549	1/6/2023	LOCATE QUARTER MASTER DR/COTTAGE POINT WAY, UTILITIES	Tyrus Davis	Downtown
59	19550	1/17/2023	FORT JOHNSTON UPSTAIRS TOILET IS NOT WORKING PROPERLY.	Jeremy Kennedy	Fort Johnston

60	19551	1/17/2023	TAYLOR FIELD - CUT 5 IDENTIFIED TREES DOWN	David Kelly	Downtown
61	19552	1/17/2023	TAYLOR FIELD - MULCH THE NEWLY PLANTED TREES.	David Kelly	Downtown
62	19553	1/10/2023	LOCATE 606 W WEST ST, NEW CONSTRUCTION	Tyrus Davis	Downtown
63	19554	1/10/2023	LOCATE 5128 FERNWOOD DR, PLANTING TREES	Tyrus Davis	Downtown
64	19555	1/10/2023	LOCATE 218 STUART AVE, INSTALLING POOL	Tyrus Davis	Downtown
65	19556	1/10/2023	LOCATE 224 RIVER DR, CAPE FEAR DR	Tyrus Davis	Downtown
66	19557	1/10/2023	LOCATE 202 N ATLANTIC AVE, INSTALLING FENCE	Tyrus Davis	Downtown
67	19558	1/10/2023	LOCATE 1014 BONNER BUSSELLS DR SE, TERMITE TREATMENT	Tyrus Davis	Downtown
68	19559	1/9/2023	LOCATE 5225-5237 WINDLASS RD, CABLE	Tyrus Davis	Downtown
69	19560	1/9/2023	LOCATE 5190 EASON ST/J SWAIN BLVD, REPARING POT HOLE	Tyrus Davis	Downtown
70	19561	1/9/2023	LOCATE 1120 SPINCAST RD, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
71	19562	1/9/2023	LOCATE 1100 SPINCAST RD, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
72	19563	1/9/2023	LOCATE 3004 BONNER BUSSELLS DR SE, BURY PHONE DROP	Tyrus Davis	Downtown
73	19564	1/9/2023	LOCATE 208 PARK AVE EXT/E LEONARD ST, LANDSCAPING	Tyrus Davis	Downtown
74	19565	1/11/2023	LOCATE 219 N LORD ST, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown

75	19566	1/11/2023	LOCATE 5974 GRAY SQUIRREL PATH, INSTALLING GENERATOR	Tyrus Davis	Downtown
76	19567	1/10/2023	LOCATE 5016 ROBERT RUARK DR SE/ OSPREY CT SE, REGARDING DITCH	Tyrus Davis	Downtown
77	19568	1/10/2023	LOCATE 5118 PRICES CREEK DRM, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
78	19569	1/10/2023	LOCATE 310 E NASH ST, INSTALL UNDГ CABLE	Tyrus Davis	Downtown
79	19570	1/10/2023	LOCATE 1669 N HOWE ST/SANDY LANE, INSTALL UNDГ CABLE	Tyrus Davis	Downtown
80	19571	1/10/2023	LOCATE 1669 N HOWE ST/SANDY LANE, INSTALL UNDГ CABLE.	Tyrus Davis	Downtown
81	19572	1/19/2023	PLACE KEYPAD LOCK ON OFFICE DOOR AT THE INDIAN TRAIL MEETING HALL	Jeremy Kennedy	Downtown
82	19573	1/10/2023	LOCATE 1669 N HOWE ST/SANDY LANE, INSTALL UNDГ CABLE.	Tyrus Davis	Downtown
83	19574	1/11/2023	LOCATE N HOWE ST/RIVER RD SE/ROBERT RUARK DR SE, INSTALLING TRAFFIC SIGNAL	Tyrus Davis	Downtown
84	19575	1/11/2023	LOCATE 624 MARSH GRASS CT, NEW CONSTRUCTION	Tyrus Davis	Downtown
85	19576	1/11/2023	LOCATE 1625 HWY211 SANDY LANE, UTILITY AND GRADING	Tyrus Davis	Downtown
86	19577	1/20/2023	PUT GRAVEL DOWN ON YAUPON EXT NEAR 131 YAUPON. A COUPLE LARGE POT HOLES.	Mike Spicer	Downtown
87	19578	1/20/2023	PICK UP DEBRIS IN FRONT OF POST OFFICE	David Kelly	Downtown
88	19579	1/23/2023	FIX WATER LEAK IN NORTHWOOD CEMETERY	Mike Spicer	Downtown
89	19580	1/24/2023	SEWER BRAKE AT 112 S ATLANTIC - SEWER BACKING INTO HOUSE.	Mike Spicer	Downtown

90	19581	1/24/2023	W 12TH AND LORD ST, REPAIR STORM DRAIN BOX. EMERGENCY	Mike Spicer	Downtown
91	19582	1/18/2023	LOCATE 5118 PRICES CREEK DR, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
92	19583	1/13/2023	LOCATE 415 FIRE FLY LANE/JABBERTOWN RD, NEW GAS SERVICE	Tyrus Davis	Downtown
93	19584	1/18/2023	LOCATE 304 W 11TH ST, DESTROYED MARKS	Tyrus Davis	Downtown
94	19585	1/13/2023	LOCATE 5111 BENT OAK LANE/PRICES CREEK DR, NEW GAS SERVICE	Tyrus Davis	Downtown
95	19586	1/12/2023	LOCATE 110 W 14TH ST/N HOWE ST, INSTALLING WATER/SEWER TAP	Tyrus Davis	Downtown
96	19587	1/13/2023	LOCATE 201 N HOWE ST/E NASH ST, LANDSCAPING	Tyrus Davis	Downtown
97	19588	1/13/2023	LOCATE N HOWE ST/WOODSIDE DR, INSTALL SILK FENCE	Tyrus Davis	Downtown
98	19589	1/13/2023	LOCATE 6064 SULLIVANS RIDGE RD, NEW GAS SERVICE	Tyrus Davis	Downtown
99	19590	1/13/2023	LOCATE N HOWE ST/WOODSIDE DR, INSTALL SILK FENCE	Tyrus Davis	Downtown
100	19591	1/18/2023	LOCATE 1517 ROBERT RUARK DR SE, CABLE.	Tyrus Davis	Downtown
101	19592	1/18/2023	LOCATE 1000 ROBERT RUARK DR SE, CABLE.	Tyrus Davis	Downtown
102	19593	1/18/2023	LOCATE 1000 ROBERT RUARK DR SE, CABLE.	Tyrus Davis	Downtown
103	19594	1/18/2023	LOCATE 1517 ROBERT RUARK DR SE, CABLE	Tyrus Davis	Downtown
104	19598	1/20/2023	LOCATE 201 N HOWE ST/E NASH	Tyrus Davis	Downtown

105	19599	1/23/2023	LOCATE 605 AND 618 PORT HAVEN WAY, DESTROYED MARKS	Tyrus Davis	Downtown
106	19601	1/19/2023	LOCATE 1155 N CASWELL AVE/W 12TH ST, INSTALLING WATER/SEWER TAP	Tyrus Davis	Downtown
107	19602	1/18/2023	LOCATE 410 RAVEN GLEN DR/HIGHLAND PARK AVE, NEW GAS SERVICE	Tyrus Davis	Downtown
108	19603	1/17/2023	LOCATE 2014 ROBERT RUARK DR SE, UNDG POWER	Tyrus Davis	Downtown
109	19604	1/16/2023	LOCATE 244 JOSHUAS WAY, GRADING	Tyrus Davis	Downtown
110	19605	1/13/2023	LOCATE 405 E BAY ST/S RHETT ST, BURY PHONE DROP	Tyrus Davis	Downtown
111	19606	1/17/2023	LOCATE 111 N HOWE ST/INSTALL UNDG CABLE.	Tyrus Davis	Downtown
112	19607	1/17/2023	LOCATE 216 W NASH ST, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
113	19608	1/19/2023	LOCATE 131 SANDY LANE/N HOWE ST, CABLE.	Tyrus Davis	Downtown
114	19609	1/19/2023	LOCATE 1606 N HOWE ST, CABLE.	Tyrus Davis	Downtown
115	19610	1/19/2023	LOCATE 1603 N HOWE ST, CABLE.	Tyrus Davis	Downtown
116	19611	1/19/2023	LOCATE 1609 N HOWE, CABLE	Tyrus Davis	Downtown
117	19612	1/19/2023	LOCATE 1620-1616 N HOWE ST, CABLE.	Tyrus Davis	Downtown
118	19613	1/18/2023	LOCATE 112 YACHT BASIN DR/W BAY ST, UNDG CABLE.	Tyrus Davis	Downtown
119	19614	1/24/2023	LOCATE N HOWE ST/WOODSIDE DR, WATERLINE REPAIR	Tyrus Davis	Downtown

120	19615	1/20/2023	LOCATE 215 WILLIS DR, INSTALL ELECTRIC LINE	Tyrus Davis	Downtown
121	19616	1/20/2023	LOCATE 1011 SOFTWIND WAY/GENTLE BREEZE CT, BURY PHONE DROP	Tyrus Davis	Downtown
122	19617	1/20/2023	LOCATE 618 PORT HAVEN WAY, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
123	19618	1/20/2023	LOCATE 605 PORT HAVEN WAY, ELECTRIC LINE	Tyrus Davis	Downtown
124	19619	1/20/2023	LOCATE 1033 DOWNRIGGER TRAIL, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
125	19620	1/20/2023	LOCATE 1028 DOWNRIGGER TRAIL, INSTALLING ELECTRIC LINE	Tyrus Davis	Downtown
126	19621	1/20/2023	LOCATE 1021 DOWNRIGGER TRAIL, ELECTRIC LINE	Tyrus Davis	Downtown
127	19622	1/23/2023	LOCATE 195 ST BRENDAN CT, REPAIR GAS LINE	Tyrus Davis	Downtown
128	19623	1/23/2023	LOCATE 618 W ST GEORGE ST, NEW CONSTRUCTION	Tyrus Davis	Downtown
129	19624	1/23/2023	LOCATE 515-815 W ST GEORGE, GRADING	Tyrus Davis	Downtown
130	19625	1/25/2023	LOCATE 110 W 14TH ST/N HOWE ST, INSTALLING WATER SEWER TAP	Tyrus Davis	Downtown
131	19627	1/25/2023	LOCATE QUARTER MASTER DR/COTTAGE POINT WAY, UTILITIES	Tyrus Davis	Downtown
132	19628	1/25/2023	LOCATE 216 W NASH ST/N CASWELL AVE, INSTALLING GAS LINE	Tyrus Davis	Downtown
133	19629	1/25/2023	LOCATE 202 N ATLANTIC AVE/E NASH ST INSTALLING FENCE	Tyrus Davis	Downtown
134	19631	1/25/2023	LOCATE 306 E BAY ST/E MOORE ST, INSTALLING FENCE	Tyrus Davis	Downtown

135	19632	1/25/2023	LOCATE 306 E BAY ST/E MOORE ST, INSTALLING FENCE	Tyrus Davis	Downtown
136	19634	1/25/2023	LOCATE ATLANTIC AVE / E 13TH ST, SITE WORK	Tyrus Davis	Downtown
137	19635	1/24/2023	LOCATE 411 N CASWELL AVE/E BROWN ST, REPAIR SEWER LINE	Tyrus Davis	Downtown
138	19636	1/24/2023	LOCATE 5018 CANVASBACK CT, BURFY PHONE DROP	Tyrus Davis	Downtown
139	19463	1/3/2023	COOKIE WOULD LIKE STORAGE BOXES MOVED BACK TO THE JAIL.	David Kelly	Downtown
140	19595	1/24/2023	REPLACE SAND IN SMOKING URNS, 1 ON EACH PORCH OF COMMUNITY BLDG.	David Kelly	Community Building
141	19596	1/25/2023	LOCATE 102 - 311 RIVER DRIVE, INSTALLING ELECTRICAL CONDUIT	Tyrus Davis	Downtown
142	19597	1/25/2023	NET ON BASKETBALL GOAL NEEDS REPLACED AT LOWE/WHITE PARK	David Kelly	Lowe White Park

UTILITY BILLING**Jan-23**

000116-12-2022	12/28/2022	Closed	Extension 1/5/2023
000001-01-2023	1/3/2023	Closed	Leak Detected - please turn water off per customer request
000002-01-2023	1/3/2023	Void	Install Water Meter - tap already in place
000003-01-2023	1/3/2023	Closed	Install Water Meter - tap already in place
000004-01-2023	1/3/2023	Closed	Install Water Meter - tap already in place
000113-12-2022	12/28/2022	Closed	Extension 1/5/2023
000013-01-2023	1/3/2023	Closed	Check Water Meter - locate tap/meter for customer JAMES MOORE .703-727-8368
000014-01-2023	1/4/2023	Closed	Check Water Meter - DEVICE READ FAILURE ALERT NODE/CONNECTION/ANTENNA NEED TO BE FIXED? PLEASE PROVIDE MANUAL READ
000015-01-2023	1/4/2023	Closed	Install Irrigation Tap - CUST REQ NEW LID FOR IRR TAP
000016-01-2023	1/4/2023	Closed	Sewer Line Blocked Mr. Jenkins says that there is sewer coming back into the house. Please check as soon as possible. The phone number is 704-460-9942
000017-01-2023	1/4/2023	Closed	Miscellaneous - please verify that customer isn't using sewer. has requested to suspended sewer & trash due to house being demolished
000018-01-2023	1/4/2023	Closed	Remove Meter - HOUSE CAUGHT FIRE. REMOVE METER TO SUSPEND SERVICES. PROVIDE FINAL READ
000022-01-2023	1/5/2023	Closed	Meter Change Out
000036-12-2022	12/6/2022	Closed	Install Water Tap
000037-12-2022	12/6/2022	Closed	Install Water Meter

000043-12-2022	12/7/2022	Closed	Inspect RPZ/Install IRR Meter
000058-12-2022	12/12/2022	Closed	Install Water Sewer Tap CUST REQUEST SEWER TAP INSTALLED IF HASNT BEEN INSTALLED ALREADY THEN PLEASE LOCATE. REQUESTING TO GIVE CALL OF WHERE TO PLACE TAP LEFT SIDE OF PROP CALL BUILDER W/QUESTIONS 910-297-4098 KELLY PAGE
000086-12-2022	12/15/2022	Closed	Extension granted to January 4, 2023; 1st extension on this account
000005-01-2023	1/3/2023	Closed	Install Water Meter
000006-01-2023	1/3/2023	Closed	Install Water Meter
000007-01-2023	1/3/2023	Closed	Install Water Meter
000008-01-2023	1/3/2023	Closed	Install Water Meter
000009-01-2023	1/3/2023	Closed	Install Water Meter
000019-01-2023	1/4/2023	Closed	Install Water Tap
000020-01-2023	1/4/2023	Closed	Install Water Meter
000021-01-2023	1/5/2023	Closed	Install Water Meter
000046-12-2022	12/7/2022	Closed	Install Water Sewer Tap
000117-12-2022	12/29/2022	Closed	Extension granted 1/5/2023
000010-01-2023	1/3/2023	Closed	Install Water Meter
000011-01-2023	1/3/2023	Closed	Install Water Meter
000012-01-2023	1/3/2023	Closed	Install Water Meter

000023-01-2023	1/6/2023	Closed	Miscellaneous TURN WATER OFF customer is experiencing a leak and needs the water shut off until the leak can be repaired.
000024-01-2023	1/6/2023	Closed	Leak Detected PLEASE TURN WATER OFF PER CUSTOMERS REQUEST
000001-11-2022	11/1/2022	Closed	Extension - MAILED LETTER 11/1/22 RE: BACK BILLING FOR SEWER CHARGES.
000002-11-2022	11/1/2022	Closed	Extension LETTER MAILED 11/1/22 BACK BILLING G01
000003-12-2022	12/1/2022	Closed	Miscellaneous RECEIVED A PLEDGE
000005-11-2022	11/1/2022	Closed	Miscellaneous PLEDGE
000006-11-2022	11/1/2022	Closed	Miscellaneous PLEDGE 377.58
000008-11-2022	11/2/2022	Closed	Miscellaneous RECIEVED PLEDGE 539.16
000009-12-2022	12/2/2022	Closed	Miscellaneous RECEIVED A PLEDGE 600.00
000010-11-2022	11/2/2022	Closed	Miscellaneous PLEDGE 600.00
000011-11-2022	11/3/2022	Closed	Miscellaneous receievd a pledge 600.00
000025-01-2023	1/9/2023	Closed	Miscellaneous ALARM GOING OFF AT SEWER STATION ON RIVER RD
000027-01-2023	1/9/2023	Closed	Sewer Line Blocked - cust request lines to be jetted - states sewer is backed up
000028-01-2023	1/9/2023	Closed	TURN WATER ON
000029-01-2023	1/9/2023	Closed	Check Water Meter - cust states no water coming through meter but tap is full of water
000032-11-2022	11/10/2022	Closed	Miscellaneous has a pledge 600.00
000038-11-2022	11/14/2022	Closed	Miscellaneous RECEIVED PLEDGE

000038-12-2022	12/7/2022	Closed	Leak Detected CUSTOMER FOUND A LEAK AT THE METER
000041-12-2022	12/7/2022	Closed	Meter Change Out - Per jeramy @ MiNet swap meter the wheel entry is stuck(see following pages)
000042-11-2022	11/15/2022	Void	Check Water Meter per minet RDM is connected but per customer no water
000049-08-2022	8/11/2022	Closed	Check Water Meter CUSTOMER SAYS THE METER IS NOT WORKING, IT SHOWS THE SAME READ EVERY DAY. HE IS THERE EVERYDAY AND HAD USAGE. MINET SHOWS ZERO USAGE EVRYDAY DESPITE THERE BEING NORMAL USAGE.
000061-10-2022	10/14/2022	Closed	Extension 257.64 granted until 11/4/2022
000065-12-2022	12/14/2022	Closed	Extension GRANTED UNTIL 1/5/2022 IN THE AMOUNT OF 282.62
000067-10-2022	10/17/2022	Closed	Extension - .50 short on bill do not disconnect or add late fee
000070-12-2022	12/14/2022	Closed	Extension - see comments
000078-11-2022	11/21/2022	Closed	Extension 332.11 GRANTED UNTIL 12/5/2022
000101-12-2022	12/19/2022	Closed	Extension granted until 1/5/2023
000102-12-2022	12/19/2022	Closed	Extension GRANTED UNTIL 1/5/2022
000106-11-2022	11/22/2022	Closed	Extension granted until 12/5/2022 in the amount of 95.87
000108-12-2022	12/21/2022	Closed	Extension granted until 1/5/2022
000111-11-2022	11/23/2022	Closed	Extension granted in the amount of 158.21 until 12/5/2022
000111-12-2022	12/21/2022	Closed	Extension granted until 1/5/2022
000114-12-2022	12/28/2022	Closed	Extension 1/5/2023

000120-11-2022	11/28/2022	Void	Leak Detected - per cust request please turn off water. cust to call plumber re: leak alert 150g a hour leak
000120-12-2022	12/30/2022	Closed	Extension 1/5/2023
000127-11-2022	11/29/2022	Closed	Miscellaneous RECEIVED PLEDGE 144.60
000138-11-2022	11/29/2022	Closed	Miscellaneous RECEIVED PLEDGE 194.07
000026-01-2023	1/9/2023	Closed	Miscellaneous - PLEASE LOCATE & FLAG WHERE TAP/METER IS. PER CUSTOMER'S CALLED IN REQUEST
000030-01-2023	1/10/2023	Closed	Check Water Meter - CUST STATES WATER KEEPS GOING IN & OUT. STATED HE SPOKE TO MGMT CO THEY SAID TO CALL CITY
000032-01-2023	1/10/2023	Closed	Check Water Meter - STATES PLUMBER HAD TO USE VICE GRIPS TO TURN THE VALVE OFF & NEEDS TO BE LOOKED AT & FIXED
000033-01-2023	1/10/2023	Closed	Meter Change Out
000034-01-2023	1/10/2023	Closed	Check Water Meter - cust states water is coming up out of ground near tap. please check & advise cust if city issue or cust issue.
000100-12-2022	12/19/2022	Closed	Turn irrigation meter off. customer going out of the country for a few months.
000158-10-2022	10/28/2022	Closed	Extension - pledge LIHWAP \$600.00
000031-01-2023	1/10/2023	Closed	Turn meter off - TURN OFF WATER CUST IS DEMO HOUSE BUT WANTS TO LEAVE METER & IS AWARE OF BASE RATE CHRG. ALSO, PLEASE LOCATE & FLAG SEWER & WATER
000037-01-2023	1/11/2023	Closed	Miscellaneous CUSTOMER HAD A BROKEN WATER LINE, HAS PLUMBER THERE AND NEEDS ASSISTANCE ATTACHING THE LINE TO THE WATER METER
000099-09-2022	9/27/2022	Closed	Miscellaneous there is a tree on customers property that they believe belongs to the city, it is in between her and the neighbors property (facing caswell ave) the branches need trimming, hanging near the powerline
000038-01-2023	1/11/2023	Closed	Check Water Meter - WHEEL LOCATION ERROR ALERT "Invalid" readings in MiNet. cust is adamant that the did not consumption 14,380G for the month. Please provide manual read

000039-01-2023	1/12/2023	Closed	Install Water Meter - per builders' called in request amanda 910-255-5285
000041-01-2023	1/13/2023	Closed	Leak Detected please check meter, contractors on site state that the city meter is leaking
000073-12-2022	12/14/2022	Closed	Install Water Tap
000074-12-2022	12/14/2022	Closed	Install Water Meter
000040-01-2023	1/13/2023	Closed	Miscellaneous; Please verify if there is one or 2 water meters and/or sewer taps on this lot. Someone is considering purchasing the property and need an idea of what is available/currently there.
000047-01-2023	1/17/2023	Closed	Check Water Meter - states that meter is not in tap. Meter was installed 5/21/2021 brian shelborne: 910-515-4001 superintendent
000048-01-2023	1/17/2023	Closed	RECONNECT: PAID PLEASE CALL WHEN SERVICES ARE RESTORED FRED DUNN: 910-617-3604
000063-01-2023	1/17/2023	Closed	Leak Detected - could not get ahold of cust to advise of leak alert. Please check meter & leave door hanger if this is a cust side issue
000070-01-2023	1/18/2023	Closed	Meter Change Out
000050-01-2023	1/17/2023	Closed	Install Water Meter
000053-01-2023	1/17/2023	Closed	Install Water Meter
000056-01-2023	1/17/2023	Closed	Install Water Meter
000057-01-2023	1/17/2023	Closed	Install Water Meter
000058-01-2023	1/17/2023	Closed	Install Water Meter
000059-01-2023	1/17/2023	Closed	Install Water Meter
000060-01-2023	1/17/2023	Closed	Install Water Meter

000064-01-2023	1/17/2023	Closed	Leak Detected - could not reach anyone to advise of leak alert. please check meter & leave door hanger if this is a cust side issue
000066-01-2023	1/18/2023	Closed	Miscellaneous TURN WATER OFF, A WATER LINE HAS BUSTED AND NEEDS REPAIRED.
000042-01-2023	1/13/2023	Closed	Install Water Tap
000043-01-2023	1/13/2023	Closed	Install Water Meter
000067-01-2023	1/18/2023	Closed	Sewer Line Blocked needs jetting
000071-01-2023	1/19/2023	Closed	Check Water Meter - per plubr/cust req due to leak. may want water turned off
000073-01-2023	1/19/2023	Closed	Sewer Line Blocked NEEDS IT FLUSHED ASAP FULL SERVICE RESTAURANT
000072-01-2023	1/19/2023	Closed	Miscellaneous Christmas tree needs taken down. Please and thanks in advance :)
000074-01-2023	1/19/2023	Closed	Miscellaneous WATER LINE WAS CUT, AND WATER METER BOX DESTROYED
000076-01-2023	1/20/2023	Closed	Miscellaneous Customer states that the downstairs bathrooms and kitchen area smell of sewer, please jett lines.
000080-01-2023	1/20/2023	Closed	Check Water Meter Water is trickling down the line at the meter.
000081-01-2023	1/20/2023	Closed	Leak Detected - # on file is not a working # to advise of leak alert. Please check meter & leave door hanger if leak is a cust side issue
000083-01-2023	1/20/2023	Closed	Check Water Meter - minet reading is backwards compared to the meter swap from 12.16.22. PLEASE PROVIDE MANUAL READ OLD METER: 18132718 READING:142240 NEW METER: 15665726 START READ: 1740 10X MC 12/16/22
000085-01-2023	1/20/2023	Closed	Reconnect paid
000086-01-2023	1/20/2023	Closed	Sewer Line Blocked
000078-01-2023	1/20/2023	Closed	Miscellaneous CUSTOMER IS HAVING ISSUES WITH WATER PRESSURE. HE WOULD LIKE SOMEONE TO COME OUT TO SEE IF THEIR IS AN ISSUE.

000090-01-2023	1/23/2023	Closed	Miscellaneous CUSTOMER IS HAVING ISSUES WITH SEWER, CURRENTLY HAS A PLUMBER THERE, PLUMBER SAYS THAT THE ISSUE IS ON THE CITY SIDE. PLEASE CALL CUSTOMER WHEN YOU'RE THERE 910-233-1273
000079-01-2023	1/20/2023	Closed	Inspect RPZ/Install IRR Meter
000093-01-2023	1/24/2023	Closed	Turn meter off - leak detected. Property management req water to be turned off due to leak.
000095-01-2023	1/24/2023	Closed	Remove Irrigation Meter: customer wants to discontinue services
000097-01-2023	1/24/2023	Closed	Check Water Meter - LEAK ALERT & NO FLOW DETECTED ALERT. PLEASE CHECK METER WORKING PROPERLY?
000143-01-2023	1/31/2023	Closed	Check Water Meter - PLEASE SEE IF LEAK IS ON CUST SIDE & IF SO LEAVE DOOR HANGER. COULD NOT GET IN TOUCH W/ANYONE @ # LISTED. RUNNING 160g A HOUR. SHOULD METER BE TURNED OFF?
000045-01-2023	1/13/2023	Closed	Extension - LEAK ADJUSTMENT
000099-01-2023	1/25/2023	Closed	Check Water Meter - please MANUALLY verify meter is working. No usage but this is a salon & should have usage?provide manual read
000100-01-2023	1/25/2023	Closed	Miscellaneous LOCATED AND MARK METER
000101-01-2023	1/25/2023	Closed	Miscellaneous customer complains of strong gas/sewer smell coming from both restrooms/sewer. please assist
000058-08-2022	8/15/2022	Closed	Install Water Sewer Tap
000059-08-2022	8/15/2022	Closed	Install Water Meter
000097-12-2022	12/19/2022	Closed	Extension/ PAYMENT PLAN \$142.80 MUST BE PAID BY 12/25/22
000101-09-2022	9/27/2022	Closed	Miscellaneous the curb at the edge of the driveway is sinking please call suzanne community manager for the ridge 910-454-0700
000103-01-2023	1/26/2023	Closed	Reconnect PAID

000105-01-2023	1/26/2023	Closed	Reconnect - PAID
000106-01-2023	1/26/2023	Closed	Reconnect - PAID
000107-01-2023	1/26/2023	Closed	Reconnect paid
000108-01-2023	1/26/2023	Closed	Reconnect paid
000109-01-2023	1/26/2023	Closed	Reconnect - PAID
000110-01-2023	1/26/2023	Closed	Reconnect - PAID
000111-01-2023	1/26/2023	Closed	Reconnect - PAID
000112-01-2023	1/26/2023	Closed	Check Water Meter - high usage
000113-01-2023	1/26/2023	Closed	Reconnect - PAID
000114-01-2023	1/26/2023	Closed	Reconnect - PAID
000115-01-2023	1/26/2023	Closed	Reconnect
000116-01-2023	1/26/2023	Closed	Reconnect - paid
000117-01-2023	1/26/2023	Closed	Reconnect - rdm say it is on but cust says it isn't. tried ro reconnect rdm 3x. please check meter
000118-01-2023	1/26/2023	Closed	Reconnect - PAID
000119-01-2023	1/26/2023	Closed	Reconnect paid
000120-01-2023	1/26/2023	Closed	Reconnect paid
000121-01-2023	1/26/2023	Closed	Reconnect PAID

000122-01-2023	1/26/2023	Closed	Reconnect
000124-01-2023	1/26/2023	Closed	Reconnect paid afterhours
000125-01-2023	1/26/2023	Closed	Sewer Line Blocked backed up from the corner of n atlantic and 9th st at a manhole. backed up and going into the building. after hours
000128-01-2023	1/27/2023	Closed	Reconnect PAID
000075-01-2023	1/19/2023	Closed	Inspect RPZ/Install IRR Meter
000104-01-2023	1/26/2023	Closed	Reconnect paid (do not turn off, customer said that public works came by to turn off but did not, said that they would be back by)
000123-01-2023	1/26/2023	Closed	Reconnect paid afterhours
000126-01-2023	1/26/2023	Closed	Remove irrigation Meter
000127-01-2023	1/27/2023	Closed	Reconnect PAID
000129-01-2023	1/27/2023	Closed	Reconnect paid
000130-01-2023	1/27/2023	Closed	Reconnect paid
000131-01-2023	1/27/2023	Closed	Reconnect paid
000132-01-2023	1/27/2023	Closed	Reconnect AFTERHOURS
000133-01-2023	1/30/2023	Closed	Reconnect PAID
000134-01-2023	1/30/2023	Closed	Install Water Tap
000135-01-2023	1/30/2023	Closed	Install Water Meter
000136-01-2023	1/30/2023	Closed	Cut-Off Non-Pay MI NET STILL SHOWS USAGE

000139-01-2023	1/30/2023	Closed	Reconnect PAID
000027-12-2022	12/6/2022	Closed	Install Irrigation Tap
000029-12-2022	12/6/2022	Closed	Install Irrigation Tap
000140-01-2023	1/31/2023	Closed	Reconnect
000141-01-2023	1/31/2023	Closed	Check IRRIGATION Meter CUSTOMER HAS CONCERNS OF A LEAK
000142-01-2023	1/31/2023	Closed	Miscellaneous low hanging branch on e leonard st in front of the park needs to be removed. customer complains that the branch hit the top of her car.