# CITY OF SOUTHPORT
## BOARD OF ALDERMEN
**Budget Workshop**
113 W. Moore Street
April 21, 2023
9:00 AM

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.

**A. Call to Order**

**B. Invocation**

**C. Pledge of Allegiance**

**D. Approval of Agenda**

**E. Agenda**

1. 9:00 a.m. Discussion on Personnel Benefits (Chad Huff, Allegacy Benefits Solution)
2. Proposed FY 23-24 Budget
3. 9:30 a.m. Police Department Budget
4. 10:30 a.m. Public Services Department Budget
5. 11:30 a.m. Community Relations/Communications
6. 12:00 p.m. Animal Protective Services Budget
7. Setting Dates for Deliberation/Discussion

**F. Mayor's Comments**

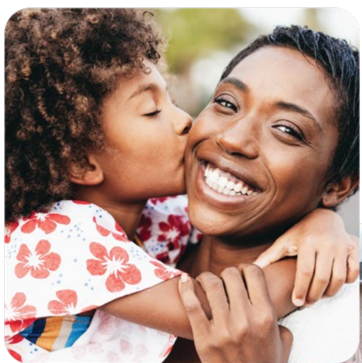
**G. Board Comments**

**H. Adjourn**

# THE HEALTH BENEFITS TRUST RENEWAL PACKET

## PREPARED FOR 2023-2024 RENEWAL SEASON

*The Health Benefits Trust is a nonprofit insurance pool established by the North Carolina League of Municipalities to provide health insurance for local government employees.*



NCLM
NC LEAGUE OF MUNICIPALITIES

April 2023

Re: 2023 Renewal – Health Benefits Trust
Southport

Dear Health Benefits Trust Member Group,

It's renewal time once again! The enclosed renewal rates are for the policy period beginning July 1, 2023, through June 30, 2024. We have included renewal rates for our medical, dental and vision benefits.

The NCLM Municipal Insurance Trust of North Carolina (MIT) Health Benefits Trust updated the following policies for the upcoming renewal (July 1, 2023):

| | | |
|---|---|---|
| Medical | See rate sheet below | Southport HDHP 1500 FY<br>Southport Med 500 25/50 FY |
| Life | No Rate Increases | Option 1X - 20K<br>Dependent Plan B |
| Disability | Short Term Disability:<br>$0.50 pepm increase | Short Term Disability |

Note: Due to the varying rates of life and disability, find the base rate in the chart above rather than in the rate sheet on page 2.

**REMINDER If in Medical Program:** Individuals non-compliant with Wellness Requirements will see a 10% surcharge of the renewal rates in the July 2023 billing. HBT contacts should refer to their non-compliance list (supplied by MedCost with online billing) for those individuals affected.

Please keep in mind that if you are getting quotes outside of the NCLM HBT and potentially will non-renew, as a member you are obligated to provide a **30-day non-renewal notice** to Michael Pittman, director of Risk Management Services, at MIT@nclm.org, before the deadline of May 29, 2023. The 30 days' non-renewal notice requirement wording in its entirety can be found in your signed Interlocal Agreement. All plan changes need to be in writing to HBT staff by **May 15, 2023**, in order to be reflected in the July invoices. Your existing health benefits with HBT will automatically renew "as-is" on July 1, 2023, unless we hear differently from you. **Deadline for Open Enrollment Elections and Changes is May 15 to MedCost Benefit Services.**

If you have any questions regarding this renewal or would like to view optional plan designs/rates, please contact Lisa Ervin, your Health Benefits Field Representative, or any of the numbers listed below. As always, you can reach out to me at 919-715-9782 or yfall@nclm.org. Once again, thank you for allowing us to provide your health insurance needs.

Sincerely,

Youssou Fall

Youssou Fall
Director of Strategic Health Operations

# City of Southport

*For the period July 1, 2023 – June 30, 2024*

| Plan | Employee Only | Employee & Spouse | Employee & 1 Child | Employee & Children | Family |
|---|---|---|---|---|---|
| Southport HDHP 1500 FY | $642 | $1508 | $1156 | $1156 | $1926 |
| Southport HDHP 1500 Pre-65 FY | $642 | $1508 | $1156 | $1156 | $1926 |
| Southport Med 500 25/50 FY | $813 | $1909 | $1218 | $1218 | $2438 |
| Southport Med 500 25/50 Pre-65 FY | $813 | $1909 | $1218 | $1218 | $2438 |
| Short Term Disability | $14 | | | | |

### Wellness Non-Compliant Rates

| Plan | Employee Only | Employee & Spouse | Employee & 1 Child | Employee & Children | Family |
|---|---|---|---|---|---|
| Southport HDHP 1500 EE non-comp FY | $706 | $1572 | $1220 | $1220 | $1990 |
| Southport HDHP 1500 EE/SP non-comp FY | $706 | $1658 | $1220 | $1220 | $2076 |
| Southport HDHP 1500 SP non-comp FY | $642 | $1594 | $1156 | $1156 | $2013 |
| Southport Med 500 25/50 EE non-comp FY | $894 | $1990 | $1300 | $1300 | $2519 |
| Southport Med 500 25/50 EE/SP non-comp FY | $894 | $2099 | $1300 | $1300 | $2629 |
| Southport Med 500 25/50 SP non-comp FY | $813 | $2,018 | $1218 | $1218 | $2547 |

## Renewal Acknowledgement

The rates outlined above for your current benefit schedule will be effective July 1, 2023. Please note that if you use a broker their fees will show on your July billing but are not reflected on this document. Please sign and date the renewal application to acknowledge acceptance as soon as possible, no later than Friday, May 12th. If you would like to review additional options, please contact your Health Benefits Field Consultant.

## Please complete the renewal application and return to MIT@nclm.org

| | | | | |
|---|---|---|---|---|
| Health and Benefits Consultant | | | | |
| | | | | |
| **General Information** | | | | |
| Governmental Unit Name | | | | |
| | | | | |
| Health Benefits Contact Person | | Title | Email Address | |
| | | | | |
| Street Address | | | | Telephone |
| | | | | |
| **Broker Information** | | | | |
| Do you currently work with a Broker? | | If yes, Name of Broker | | |
| **Member Meetings** | | | | |
| Do you Plan on having open enrollment meetings for staff? | | | | |
| Keep in mind: if you are making changes to your plan, changes must be made before May 15th in order to get ID Cards on or before July 1 | | | | |

| | |
|---|---|
| Name and Title | |
| Signature | Date |

## We are here to Answer Your Questions

The League's Health Benefits Trust staff and administrative partners are available to answer any questions you have regarding coverage options, claims, policy details, and more. Use the following contact list to determine the best fit for your question.

Youssou Fall, Director of Strategic Health Operations (919) 715-9782 | yfall@nclm.org
Shelly Linker, Business Administrator (919) 715-0979 | slinker@nclm.org
Lisa Ervin, Health and Benefit Consultant (919) 715-7973 | lervin@nclm.org
Lisa Marzoli, Health and Benefit Consultant (919) 715-3914 | lmarzoli@nclm.org
Tisha Robinson, Health and Wellness Coordinator (919) 715-4328 | trobinson@nclm.org

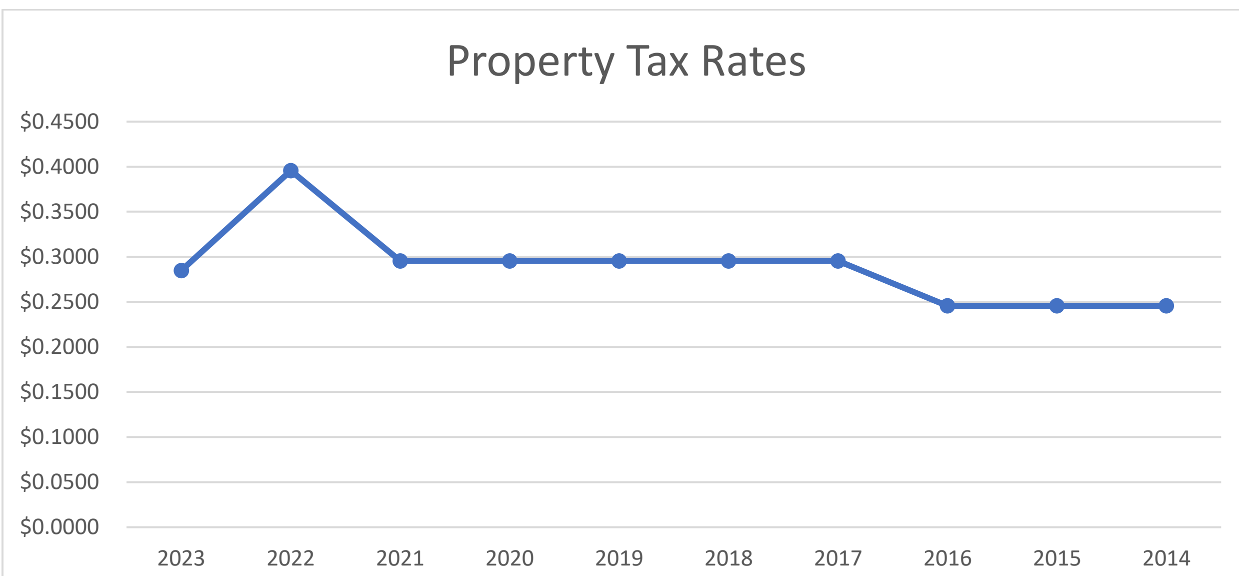
## CITY MANAGER'S BUDGET MESSAGE

**April 19, 2023**

**Mayor Joseph P. Hatem**
**Members of the Southport Board of Aldermen**
**Citizens and Taxpayers of Southport**

**I am looking forward to receiving your input and comment on my proposed 2023-2024 budget which is an increase in expenditures of 11.68%. This figure is based on the appropriation adopted by the Board at the start of the fiscal year on July 1, 2022. Based on this increase, the neutral tax rate is estimated at .2847. On the average listed home valued at $413,000 based on this year's revaluation, a yearly tax would be $1,176 per year. Our current tax rate is $0.3956 per $100 of assessed property value.**

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|---|
| $0.2456 | $0.2456 | $0.2456 | $0.2956 | $0.2956 | $0.2956 | $0.2956 | $0.2956 | $0.3956 | $0.2847 |




**We are estimating a decreased ratio of budgeted expenditures to undesignated fund balance at $5,747,268 as of June 30, 2023, of .84%. There is so much more that needs to be done in Southport to make this community a leader in municipal best practices and one to be proud of in appearance and opportunity. Hopefully this budget starts to do just that!**

**As you review this budget and we begin the Budget Adoption process, what you will see unfolding is a maintenance budget for the City with very few new requests.**

**I would like to applaud the Department Heads for keeping their budget requests level and in line with inflation. With an increase in salaries, health benefits, utilities, and insurances, just to mention a few of our budget obstacles, it was not easy for our senior staff to keep their spending level, but with creativity and ingenuity, many of them achieved that goal!**

**There were a few premises that I adhered to as I prepared this budget proposal. Please keep these in mind when you are studying this budget document:**

**Strategic Plan of the Mayor and Board of Aldermen: Attached you will find your Goals and Strategic Plan which you adopted earlier this year. I asked Department leaders to keep this document in mind when putting together their spending plan, capital items and asking for new positions. This guiding document assists us in reaching your goals in an expeditious manner.**

**Revaluation: When putting together this budget, I wanted to make sure the tax rate was revenue neutral and if possible, have a reduction to an even lower level with the ad valorum tax rate. In the last few years, due to many factors, the Board has added additional positions, began the long-needed implementation of Capital Projects, and developed new programs that the residents of Southport have expressed interest in having in their City. All of that equated to an increase in taxes. Because of the goal to expand the Brunswick County Wastewater Treatment Plan, sewer and water rates increased by 10% to start paying off the debt. Our residents are hoping that with the increase in the value of homes, which averaged 44% in Southport, their tax rate can now be lowered.**

**Increase for Capital Items: Continuing with the progress you made last year allocating $1,200,000 from Fund Balance to start capital projects, I am asking for $1,450,000 from Fund Balance to purchase vehicles ($260,000); start the process of a Comprehensive Master Plan ($100,000); conduct an outside review of all of our City buildings and structures to develop a long range capital plan to fix roofs, replace HVAC systems, and inspect all City owned buildings for infrastructure problems that need to be taken into account when putting together future budgets ($150,000); and starting the process of a Stormwater Plan which this City desperately needs so we know where are issues are and start developing a plan of attack ($250,000). To keep putting off the purchase of vehicles as well as fixing our infrastructure, the repair costs only keep going up and up and the actual purchase price in future years only gets worse and worse. I have also included Capital Funds to continue with your program of placed our overhead electric lines underground which will help us during weather emergencies in keeping our electricity going for all.**

**Personnel Costs:** **I am proposing a 5% Cost of Living increase as well as an up to 5% merit raise. We have revamped our Evaluation Form which the Department Heads like using and**



**the yearly evaluations will take place in May for this year's merit. As you requested, during the Human Resources budget presentation, we will be presenting to you an analysis of salaries from the communities around us as well as the private sector. This will also include a comparison of benefit costs with our competitors. I know one benefit request that our staff would love to have is to have the City upfront our share of the HSA health benefit costs, instead of paying out on a monthly basis. This would make it easier for all personnel to afford the upfront deductibles they must pay at the beginning of each fiscal year for the HSA.**

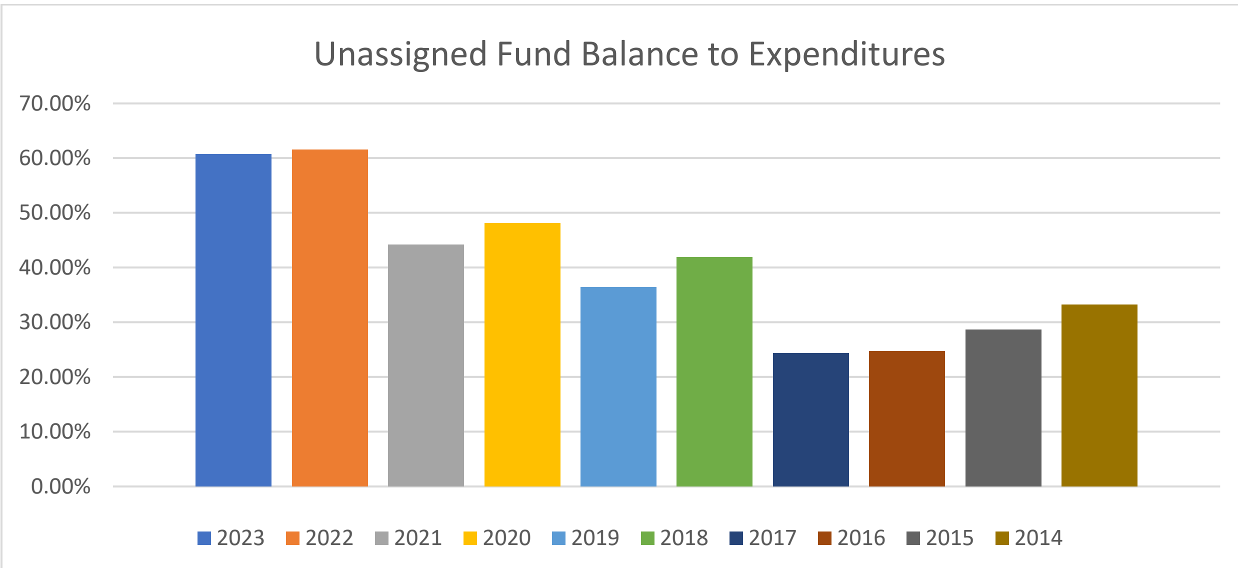
**Training for All Staff:** **Since I began as the City Manager in November of 2022, I have noted how much training has NOT occurred for our employees on all levels. Training as simple as what to do in a weather emergency, active attack and how to react, customer service and safety training. In next year's budget, I have asked that our personnel are allowed to attend more training in their field to make them efficient and effective, as well as to learn the skills necessary to do their job properly. I will also be having training in Emotional Intelligence for Supervisors, Project Management Skill Building, Contract Writing, Emergency Preparedness, and Creative Financing.**

**Water/Sewer Budget:** **I am proposing to increase the amount of water we are purchasing from the City. Our deadline to decide on this comes this year and I think it is prudent to take advantage of this while we are able. As was suggested in a Workshop earlier this year, I have increased the amount of money available for our citizens under the Neighbors 4 Neighbors program. You will also find an increase in funding for meter replacements, which we desperately need and because of a supply issue, are very hard to have on hand.**

**Electricity Budget:** **As I mentioned above, I have included money that would continue the conversion of our overhead lines to underground, which is so important for the City especially during weather emergencies. We are also in need of a second substation for the City. There is money set aside for the acquisition of land to place the substation, as well as construction, which together is estimated to be $1,750,000.**

**Fund Balance:** **We are estimating the Fund Balance percentage for Fiscal Year 2023-24 to be 60.71%. You have done an excellent job in keeping our Fund Balance at a reasonable rate in case of emergencies. It is important that we maintain and increase our fund balance so that we receive the lowest interest rates possible for future debt if we go out for bonding. I have proposed using $1,450,000 of our present Fund Balance to purchase much-needed capital items. (see above)**

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|---|
| 33.26% | 28.66% | 24.69% | 24.33% | 41.89% | 36.40% | 48.10% | 44.17% | 61.55% | 60.71% |




**Adequate Fund Fixed Costs:** **First and foremost, the obligation for our fixed and permanent costs must be funded adequately. These costs include salaries and benefits to retain and attract staff, health benefits which are projected to increase by 3%, Workers Compensation insurance costs, electricity, and fuel for our vehicles, which all of us know increased significantly. Refuse costs went up by $40,000, and I did increase Attorney Fees significantly as we try to do more training for our Boards and Commissions and put into place better Ordinances, Policies and Procedure.**

**Plan for Future Mandates:** **As a part of the $1,450,000 and the carryover from this year from the $1,200,000, some of that money should be set aside for future mandates which we all know will be coming to us in the future: upgrade of the public safety radios, the lead and copper pipe inspection mandate (and future replacement), as well as the need for upgraded security systems for our technology. I have attached a list of projects that could be funded by this Capital Account.**

**Capital Improvement 5 Year Plan** **– With the assistance of one of our new Part Time Engineers, Bob Jarvis, we will be presenting to you a 5-year Capital Improvement Plan**

**which will not only assist us with future monetary planning, but also help us when making application to the Local Government Commission, receiving grants, and working towards**



**achieving the Government Finance Officers Association's Distinguished Budget Presentation Award, which I know you hope to achieve for the first time for Southport.**

**What Is New In This Budget?** **There is very little that is new in the 2023-24 Budget. As requests for new positions have come to my attention, I have prioritized these positions that I feel are warranted so that we can move ahead with the professional progress we have made as a City. None of these positions are a part of the proposed budget. You will also find Justification Forms for each new requested position to help you understand the need for the new staff member and what part of your Strategic Plan this person would address.**

**What is The Solution to Keep Taxes Level or to Reduce Them?**

- **Cut back on the number of programs and services given to the taxpayers unless the user pays 100% of the cost of the service. This would mean a lower level of City services but at a lower tax rate.**
- **Continue offering the same level of programs and services knowing that the taxpayers of our community will have to bear the cost through higher property taxes.**
- **Lobby our State Legislators for the ability to have a local option food tax as we need some property tax relief as well a way to tax our visitors who use our infrastructure and should contribute to the upkeep of roads, sewers, water, and public safety services.**

**I know you will find the 2023-24 budget process a difficult one as you balance the need to maintain and improve our current infrastructure; keep the service levels steady; and not burden our taxpayers with large tax increases. The staff and I are here to meet this challenge with you. Please keep in mind that for every $142,445 you add or delete from the budget, the tax rate will move 1 cent per $100. This will cost the average median homeowner $41.30 for each cent added to the neutral tax rate.**

**I very much appreciate the assistance of a great staff in trying to hold the line on their budgets, especially when there is a large increase in fixed costs and for using creativity and ingenuity to meet the goals of your Strategic Plan.**

**I would especially like to thank Melanie Trexler, Finance Director; Brandon Stevens, Deputy Finance Director; and Assistance City Manager Dorothy Dutton for their assistance and support while putting together this budget.**

**I highly encourage you, the citizen, to become very involved in this year's budget process. The Board and I must hear from you, whether at our Public Hearing or via phone calls, emails, or letters about what is important to you for services and programs in Southport. If**

**one program is important to you and your family, what program is not as essential, as the budget must be balanced. These are your dollars, so please make sure that we are aware of how you wish to have them spent in the next fiscal year.**


**The staff and I look forward to working with you on finalizing this budget and with the input from the public and business owners, formalize a financial document that will work well for everyone in Southport!**

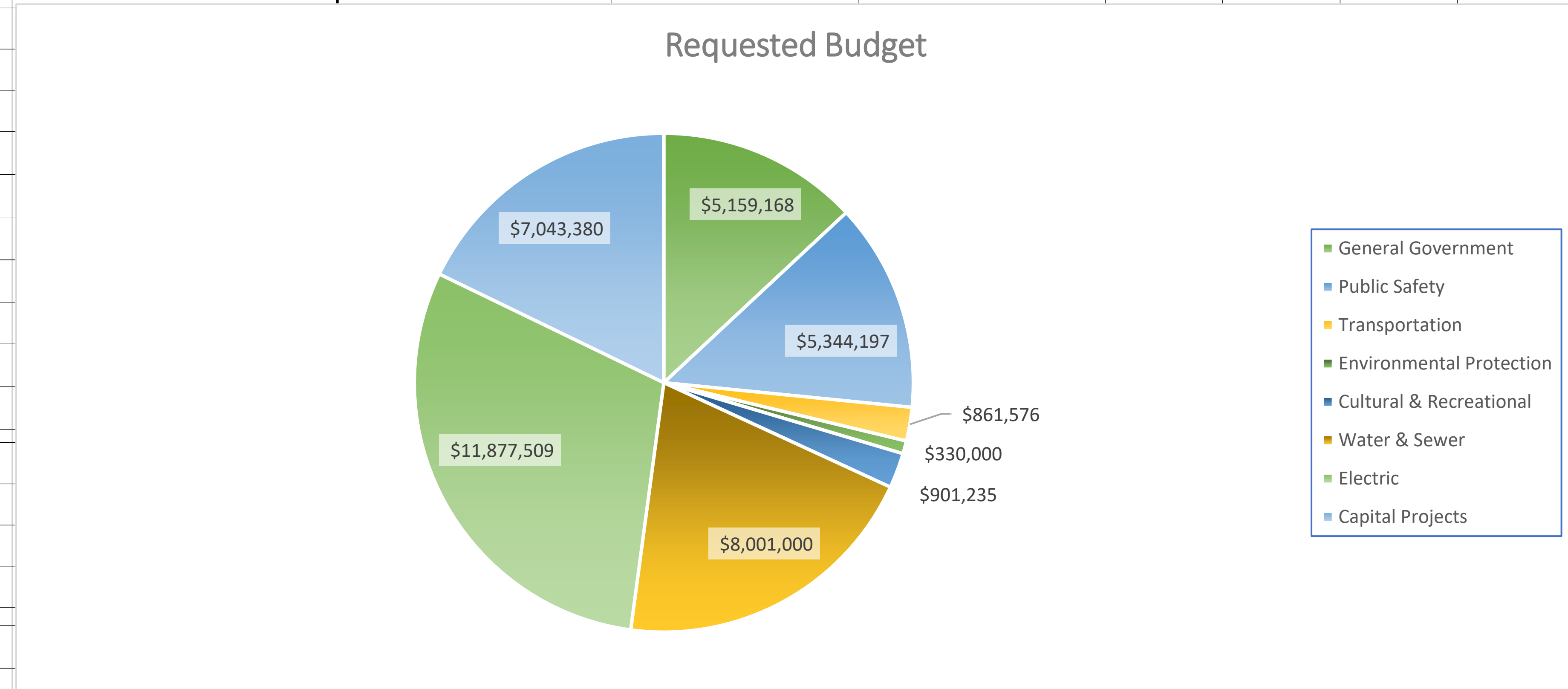
**Sincerely,**

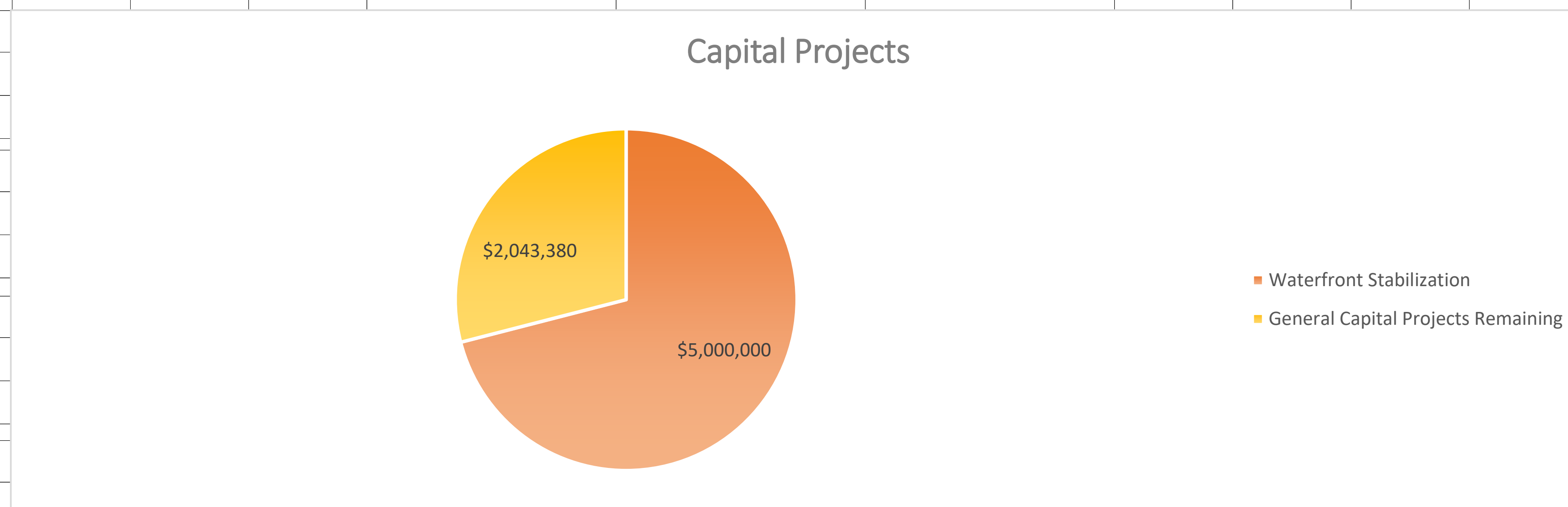
**Bonnie Therrien**
**City Manager**

# City of Southport
Budget Worksheets 2023-24

| General Government | Proposed Budget |
|---|---|
| Board | $ 1,337,121 |
| Administration | $ 536,208 |
| Finance | $ 395,856 |
| Human Resources | $ 87,218 |
| Buildings & Grounds | $ 1,399,114 |
| Development Services | $ 650,102 |
| Community Relations | $ 412,270 |
| Community Building | $ 83,513 |
| City Garage | $ 257,766 |
| **General Government** | **$ 5,159,168** |
| **Public Safety** | **Proposed Budget** |
| Police | $ 2,196,606 |
| Fire & Rescue | $ 3,012,763 |
| Animal Services | $ 134,828 |
| **Public Safety** | **$ 5,344,197** |
| **Transportation** | **Proposed Budget** |
| Streets | $ 499,535 |
| Powell Bill | $ 362,041 |
| **Transportation** | **$ 861,576** |
| **Environmental Protection** | **Proposed Budget** |
| Solid Waste | $ 330,000 |
| **Environmental Protection** | **$ 330,000** |
| **Cultural & Recreational** | **Proposed Budget** |
| Parks & Recreation | $ 901,235 |
| **Cultural & Recreational** | **$ 901,235** |
| **Water & Sewer** | **Proposed Budget** |
| **Water & Sewer** | **$ 8,001,000** |
| **Electric** | **Proposed Budget** |
| **Electric** | **$ 11,877,509** |
| **Captial Projects** | **Proposed Budget** |
| Waterfront Stabilization | $ 5,000,000 |
| General Capital Projects Remaining | $ 2,043,380 |
| **Capital Projects** | **$ 7,043,380** |
| **Other Funds** | |
| ARPA Reimbursement Fund | $ 1,263,954 |

General Government Explanations



| | | |
|---|---|---|
| System Development Fee | $ | 800,000 |
| **Total Other Funds** | **$** | **2,063,954** |
| **Total Budget** | **$** | **41,582,019** |
| **Total General Fund** | **$** | **12,596,176** |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Actuals | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| 10-00-3100-1100 | Ad Valorem Taxes | 3,099,094 | 4,148,498 | 4,164,005 | 4,250,000 | 4,250,000 | - | - |
| 10-00-3100-1200 | Motor Vehicles Tax Collections | 194,851 | 193,800 | 236,495 | 250,000 | 250,000 | - | - |
| 10-00-3100-1700 | Interest/Penalties -Taxes | 21,157 | 11,305 | 5,545 | 5,600 | 5,600 | - | - |
| 10-00-3100-1710 | Motor Vehicle Interest | 890 | 669 | 1,464 | 1,500 | 1,500 | - | - |
| 10-00-3102-0000 | Ad Valorem Tax Prior Years | 57,945 | 35,000 | 33,023 | 30,000 | 30,000 | - | - |
| 10-00-3230-0000 | Local Option Sales Tax | 1,600,002 | 1,365,000 | 1,842,202 | 1,700,000 | 1,700,000 | - | - |
| 10-00-3260-0000 | Privilege Licenses | 1,110 | 1,050 | 150 | 150 | 150 | - | - |
| 10-00-3260-0800 | Itinerant/Peddler Permit | 150 | 11,880 | 300 | 300 | 300 | - | - |
| 10-00-3322-0000 | Beer & Wine Tax | 16,109 | 18,900 | 18,900 | 18,900 | 18,900 | - | - |
| 10-00-3323-0000 | Brunswick Co. Clerk Of Court | - | - | - | - | - | - | - |
| 10-00-3324-0000 | Utility Franchise Tax | 392,307 | 300,000 | 400,000 | 400,000 | 400,000 | - | - |
| 10-00-3810-0000 | Interest Earned | 24,631 | 12,000 | 137,297 | 250,000 | 250,000 | - | - |
| 10-00-3833-0005 | Donations | 5,400 | 4,000 | 1,000 | 1,000 | 1,000 | - | - |
| 10-00-3833-0100 | Forestry Committee Donations | 750 | 700 | 700 | 700 | 700 | - | - |
| 10-00-3835-0000 | Sale Of Fixed Assets | 15,165 | - | 25,760 | - | - | - | - |
| 10-00-3836-0000 | Community Garden F B | 1,910 | 1,500 | 1,995 | 2,000 | 2,000 | - | - |
| 10-00-3837-0000 | Southport ABC Distribution | 595,603 | 420,000 | 288,252 | 500,000 | 500,000 | - | - |
| 10-00-3839-0100 | Miscellaneous Revenues | 8,169 | 10,500 | 11,408 | 10,000 | 10,000 | - | - |
| 10-00-3839-0200 | Insurance Recovery | - | - | 249 | - | - | - | - |
| 10-00-3991-0000 | Appro F B/Comm Garden | | | | 7,200 | 7,200 | | |
| 10-00-3991-0000 | Appro F B/Weathertower | - | 57,071 | - | 37,440 | 37,440 | | |
| 10-06-3210-0000 | Civil Penalties | 675 | 105 | 180 | 180 | 180 | - | - |
| 10-06-3220-0000 | Pet license & tags | 1,063 | 1,000 | 448 | 1,000 | 1,000 | - | - |
| 10-06-3833-0005 | Donations Animal Care | - | 1,000 | 1,000 | - | - | - | - |
| 10-10-3437-0601 | Police Shop with a Cop | 24,386 | 10,000 | 16,500 | 16,500 | 16,500 | - | - |
| 10-10-3437-0602 | Golf Cart Fees | 8,755 | 5,250 | 6,000 | 6,000 | 6,000 | - | - |
| 10-10-3437-0600 | Misc. Receipts/Police Dept. | 3,340 | - | 5,616 | - | - | - | - |
| 10-10-3838-0000 | ABC Revenue for Law Enf. | 21,453 | 25,000 | 19,380 | 25,000 | 25,000 | - | - |
| 10-11-3400-0000 | Fire Dept Loan | 824,210 | - | - | - | - | - | - |
| 10-11-3434-0100 | Fire District Fees | 1,281,167 | 1,875,184 | 2,118,356 | 1,941,455 | 1,941,455 | - | - |
| 10-11-3434-0200 | Duke Energy For Fire Dept | - | 75,000 | 75,000 | 75,000 | 75,000 | - | - |
| 10-11-3434-0300 | Misc. Grants For Fire Dept | 84,449 | 150,000 | - | 150,000 | 150,000 | - | - |
| 10-11-3434-0400 | Fire Response Fees | 56,097 | 20,000 | 7,065 | 30,000 | 30,000 | - | - |
| 10-11-3434-0500 | Fire - Miscellaneous Revenue | 7,573 | 40,000 | - | 50,000 | 50,000 | - | - |
| 10-11-3434-0700 | Fire Inspections & Permit Fees | 11,186 | 10,000 | 8,856 | 20,000 | 20,000 | - | - |
| 21-11-3290-0000 | Interest Earned | 112 | 74 | 172 | 200 | 200 | - | - |
| 21-11-3434-8400 | Southport Firemen'S Revenues | 62,179 | 21,000 | 101,353 | 80,000 | 80,000 | - | - |
| 10-11-3810-0000 | Interest Income Fire Dept | 58 | - | 11 | 10 | 10 | - | - |
| 10-12-3437-0300 | Rescue/EMS Grant | - | - | - | 110,000 | 110,000 | - | - |
| 10-12-3437-0400 | Rescue Dept/Misc. Receipts | - | - | 2,250 | 40,000 | 40,000 | - | - |
| 10-12-3437-0500 | Rescue Squad Fees | 233,066 | 180,000 | 221,627 | 300,000 | 300,000 | - | - |
| 10-40-3220-0000 | Civil Penalties | - | 525 | - | - | - | - | - |
| 10-40-3343-0000 | Inspection Permits | 629,439 | 700,000 | 808,159 | 900,000 | 900,000 | - | - |
| 10-40-3343-0100 | Home Owners Recovery Fund | 1,150 | 1,000 | 555 | 1,000 | 1,000 | - | - |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Actuals | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| 10-40-3343-0300 | Re-Inspection Fees | 510 | 500 | - | - | - | - | - |
| 10-40-3343-0400 | Planning & Zoning Fees | 61,031 | 20,000 | 26,850 | 25,000 | 25,000 | - | - |
| 10-80-3410-0100 | Boat Dock Fema Golden Leaf | 108,064 | - | 45,531 | - | - | - | - |
| 10-80-3410-0200 | City Pier FEMA | - | - | - | 220,000 | 220,000 | - | - |
| 10-80-3410-0300 | Land & Water Conservation Gran | - | - | - | - | - | - | - |
| 10-80-3437-0700 | Rent Recreation Facilities | 9,020 | 7,500 | - | 11,000 | 11,000 | - | - |
| 10-80-3612-0000 | Recreation Programs Receipts | 28,910 | 25,000 | 36,390 | 36,000 | 36,000 | - | - |
| 10-80-3612-0200 | Parks & Recreation Donations | 1,525 | 1,680 | | 1,200 | 1,200 | - | - |
| 10-81-3834-0000 | Community Bldg Rental | 134,666 | 125,000 | 191,510 | 175,000 | 175,000 | - | - |
| 10-82-3270-0000 | Local Occupancy Tax | 228,933 | 190,000 | 229,078 | 200,000 | 200,000 | - | - |
| 10-82-3617-0000 | Tourism Special Events | - | 11,105 | 11,105 | 10,000 | 10,000 | - | - |
| 10-82-3834-0300 | Tourism - Misc Revenue | 31,775 | 11,751 | 12,351 | 6,000 | 6,000 | - | - |
| 10-82-3839-0501 | Film Permitting Fees | - | | 338 | 5,000 | 5,000 | - | - |
| 10-96-3325-0000 | Solid Waste Disposal Tax | 5,379 | 2,100 | 3,689 | 3,800 | 3,800 | - | - |
| 10-96-3500-0000 | Refuse Revenue | 283,545 | 286,650 | 289,568 | 330,000 | 330,000 | - | - |
| 20-20-3316-0000 | NC Powell Bill Funds | 136,978 | 136,000 | 139,129 | 145,000 | 145,000 | - | - |
| 20-20-3831-0000 | Interest Earned | 193 | - | - | - | - | - | - |
| 20-20-3839-0000 | Miscellaneous Revenues | - | - | 4,931 | - | - | - | - |
| 20-20-3991-0000 | Appropriated Fund Balance Powell Bill | - | 42,812 | - | 217,041 | 217,041 | - | - |
| | Total General Fund | **10,316,129** | **10,567,109** | **11,551,743** | **12,596,176** | **12,596,176** | **-** | - |
| | | | | | | | | |
| | | | | | | | | |
| 30-93-3420-0503 | FEMA Grant | 53,773 | - | - | - | - | - | - |
| 30-93-3710-0000 | Sale Of Electricity | 7,242,714 | 7,368,100 | 7,542,507 | 7,700,000 | 7,700,000 | - | - |
| 30-93-3720-0100 | Utility Sales Tax | 500,965 | 515,767 | 527,975 | 539,000 | 539,000 | - | - |
| 30-93-3720-0300 | Service Charges | 1,157 | 3,150 | 893 | 1,000 | 1,000 | - | - |
| 30-93-3720-0326 | Electric late Charges | 12,692 | 10,500 | 10,222 | 10,500 | 10,500 | - | - |
| 30-93-3720-0327 | Electric Meter Tampering | 10,570 | 7,350 | 8,678 | 7,500 | 7,500 | - | - |
| 30-93-3720-0330 | Electric Agreements | 850 | 210 | 938 | 1,000 | 1,000 | - | - |
| 30-93-3720-0331 | Electric Reconnect/Disconnect | 9,187 | 5,250 | 5,910 | 5,900 | 5,900 | - | - |
| 30-93-3831-0000 | Interest Earned | 97 | 315 | 144 | 250,000 | 250,000 | - | - |
| 30-93-3835-0000 | Sale Of Fixed Assets | - | - | - | - | - | - | - |
| 30-93-3839-0000 | Miscellaneous Revenues | 34,572 | 5,250 | 115,025 | - | - | - | - |
| 30-93-3839-0100 | NCDOT Project | - | - | - | - | - | - | - |
| 30-93-3991-0000 | Appropriated Fund Balance | - | 2,329,619 | - | 3,362,609 | 3,362,609 | - | - |
| | | **7,866,577** | **10,245,511** | **8,212,292** | **11,877,509** | **11,877,509** | **-** | **-** |
| | | | | | | | | |
| 31-91-3350-0400 | Water Inventory Asset Grant | 52,975 | - | - | - | - | - | - |
| 31-91-3420-0200 | FEMA Reimbursement WS | - | - | 219,491 | - | - | - | - |
| 31-91-3720-0000 | Water Sales | 1,954,986 | 2,055,672 | 2,539,745 | 2,700,000 | 2,700,000 | - | - |
| 31-91-3720-0100 | Water/Sewer Tap Fees | 78,316 | 105,885 | 149,303 | 175,000 | 175,000 | - | - |
| 31-91-3720-0400 | Service Charges | 43,741 | 26,095 | 47,618 | 50,000 | 50,000 | - | - |
| 31-91-3740-0000 | Sewer Sales | 3,433,762 | 3,850,000 | 3,835,264 | 4,000,000 | 4,000,000 | - | - |
| 31-91-3780-0000 | Transfer From System Dev Cap | - | 780,983 | - | 800,000 | 800,000 | - | - |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Actuals | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| 31-91-3831-0000 | Interest Earned | - | - | - | 250,000 | 250,000 | - | - |
| 31-91-3833-0005 | Donations UB | 780 | - | 390 | 1,000 | 1,000 | - | - |
| 31-91-3835-0000 | Sale of Fixed Assets | - | - | - | - | - | - | - |
| 31-91-3839-0000 | Miscellaneous Revenues | 851 | 22,925 | 25,268 | 25,000 | 25,000 | - | - |
| 31-91-3991-0000 | Appropriated Fund Balance | - | 169,403 | - | - | - | - | - |
| | | **5,565,410** | **7,010,963** | **6,817,079** | **8,001,000** | **8,001,000** | **-** | **-** |
| | | | | | | | | |
| 32-92-3720-0200 | Sewer Development Fees | 1,214,362 | 693,469 | 693,469 | 700,000 | 700,000 | - | - |
| 32-92-3720-0300 | Water Development Fees | 171,562 | 87,515 | 87,515 | 100,000 | 100,000 | - | - |
| | | **1,385,924** | **780,984** | **780,984** | **800,000** | **800,000** | **-** | - |
| | | | | | | | | |
| | | | | | | | | |
| 42-42-3910-0100 | Part F Grant | 421,224 | | - | - | - | - | - |
| 42-42-3970-0000 | Transfer in from other funds | 108,063 | | - | - | - | - | - |
| | | **529,287** | **-** | **-** | **-** | **-** | **-** | - |
| | | | | | | | | |
| 50-50-3910-0100 | Grant Revenue | 1,263,954 | 1,263,954 | 1,263,954 | 1,263,954 | 1,263,954 | - | - |
| 50-50-3970-0000 | Transfer in from Other Funds | - | | - | - | - | - | - |
| | | **1,263,954** | **1,263,954** | **1,263,954** | **1,263,954** | **1,263,954** | **-** | - |
| | | | | | | | | |
| 60-60-3910-0100 | Grant Revenue Waterfront Stabilization | - | 5,000,000 | | 5,000,000 | 5,000,000 | - | - |
| | | | | | | | | |
| 23-23- | Capital Project Fund | 1,200,000 | 1,200,000 | 1,200,000 | 1,450,000 | 2,043,380 | - | - |
| | | | | | | | | |
| | **Total Budget Revenues** | **28,127,282** | **36,068,521** | **29,826,052** | **40,988,639** | **41,582,019** | **-** | **-** |

| | 2022 Actual | 2023 Budget | 2023 Estimated Actual | Requested | Proposed | Approved | Adopted | chart total |
|---|---|---|---|---|---|---|---|---|
| Board | 153,077 | 257,923 | 155,582 | 238,292 | 1,337,121 | - | | 1,337,121 |
| Admin | 335,159 | 376,517 | 358,786 | 511,208 | 536,208 | - | | 536,208 |
| Finance | 287,339 | 447,863 | 368,125 | 395,556 | 395,856 | - | | 395,856 |
| Buildings & Grounds | 941,766 | 1,275,430 | 1,083,582 | 1,399,114 | 1,399,114 | - | | 1,399,114 |
| Garage | 267,659 | 336,749 | 237,715 | 257,766 | 257,766 | - | - | 257,766 |
| Streets | 421,428 | 820,500 | 790,230 | 499,535 | 499,535 | - | | 499,535 |
| Animal Protective Services | 122,142 | 119,591 | 110,673 | 134,828 | 134,828 | - | | 134,828 |
| Human Resources | | | | 87,218 | 87,218 | | | 87,218 |
| Police | 1,810,629 | 2,105,912 | 1,732,248 | 2,106,606 | 2,196,606 | - | | 2,196,606 |
| Fire | 2,872,385 | 2,057,141 | 2,114,387 | 2,345,615 | 2,346,655 | - | | 2,346,655 |
| Rescue | - | 531,498 | 527,268 | 666,108 | 666,108 | - | | 666,108 |
| Development Services | - | 597,322 | 545,494 | 650,102 | 650,102 | - | | 650,102 |
| Parks & Recreation | 590,513 | 957,756 | 517,595 | 901,235 | 901,235 | | | 901,235 |
| Community Building | 108,430 | 122,160 | 97,456 | 150,000 | 83,513 | | | 83,513 |
| Community Relations | 261,027 | 387,195 | 335,189 | 412,270 | 412,270 | | | 412,270 |
| Powell Bill | 58,134 | 185,919 | 185,000 | 185,000 | 362,041 | | | 362,041 |
| Solid Waste | 277,133 | 242,069 | 280,000 | 290,000 | 330,000 | | | 330,000 |
| | **8,506,820** | **10,821,545** | **9,439,331** | **11,230,453** | **12,596,176** | | | **12,596,176** |
| | | | | | | | | |
| Water & Sewer | 4,149,493 | 7,612,942 | 4,235,430 | 6,783,370 | 8,001,000 | - | | 8,001,000 |
| Electric | 6,589,251 | 10,245,511 | 7,261,251 | 11,785,261 | 11,877,509 | - | | 11,877,509 |
| | **19,245,565** | **28,679,998** | **20,936,012** | **29,799,085** | **32,474,686** | | | **32,474,685** |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **00** | **Board** | | | | | | | |
| 10-00-4110-0000 | Full-Time Employees | 26,775 | 27,000 | 26,764 | 26,973 | 26,973 | - | - |
| 10-00-4110-0900 | F.I.C.A. | 1,963 | 2,066 | 1,498 | 2,063 | 2,063 | - | - |
| 10-00-4110-1100 | Health/Life/Dental Insurance | - | 735 | 1,000 | 1,050 | 1,050 | - | - |
| 10-00-4110-1400 | Workers Compensation Insurance | (5) | 675 | 349 | 250 | 250 | - | - |
| 10-00-4110-1800 | Professional Fees | 22,160 | 35,000 | 28,617 | 31,000 | 31,000 | - | - |
| 10-00-4110-2600 | Departmental Supplies | 23,525 | 13,000 | 17,253 | 18,116 | 18,116 | - | - |
| 10-00-4110-3100 | Travel & Training | 6,882 | 16,800 | 4,572 | 5,000 | 5,000 | - | - |
| 10-00-4110-3900 | Other Services | 124 | 525 | 300 | 300 | 300 | - | - |
| 10-00-4110-4400 | Contract Services | 51,650 | 100,000 | 70,060 | 75,000 | 75,000 | - | - |
| 10-00-4110-4500 | Insurance & Bonding | 3,782 | 3,990 | 5,169 | 5,500 | 5,500 | - | - |
| 10-00-4110-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-00-4110-5600 | Capital Outlay - Weather tower | - | 19,740 | - | 37,440 | 37,440 | - | - |
| 10-00-4110-6000 | Donations | 12,000 | 22,600 | - | 30,600 | 30,600 | - | - |
| 10-00-4110-6800 | Election Expense | 4,221 | 5,000 | | 5,000 | 5,000 | - | - |
| 10-00-4110-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-00-4110-9700 | Contingency | - | 10,792 | - | - | 1,098,829 | - | - |
| **00** | **Board** | **153,077** | **257,923** | **155,582** | **238,292** | **1,337,121** | **-** | **-** |

| **Board Explanations** | | |
|---|---|---|
| 10-00-4110-0000 | Full-time Employees | 6 Board members receive ($1,000) for monthly meeting and Mayor receives ($750) per month. Cost is split 1/3 between the water & sewer, general and electric funds. |
| 10-00-4110-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-00-4110-1100 | Health/Life/Dental Insurance | Life insurance for board members provided. |
| 10-00-4110-1300 | Unemployment Reserve | |
| 10-00-4110-1400 | Workers Compensation Ins. | Workers compensation insurance with NCLM. |
| 10-00-4110-1700 | Other Personnel Costs | |
| 10-00-4110-1800 | Professional Fees | 1/3 audit |
| 10-00-4110-2600 | Departmental Supplies | School of Government materials, office supplies, shirts |
| 10-00-4110-3100 | Training & Travel | Participation in local government conferences and seminars (NCLM, NCBIWA, SOG, Town Hall Day) |
| 10-00-4110-3300 | Utilities | Share of City Hall utilities |
| 10-00-4110-3900 | Other Services | NCLM membership fees |
| 10-00-4110-4400 | Contract Services | Grant writing; municipal code updates, services ($2,000); IT services, Electronic agenda software ($2,400), preservation of minute books, other engineering fees and impact studies, Attorney Fees |
| 10-00-4110-4500 | Insurance and Bonding | Public officials liability insurance |
| 10-00-4110-5500 | Capital Outlay - Other | |
| 10-00-4110-6000 | Donations | ($2,000) Brunswick Family Assistant ; ($10,000) Southport Elementary School from ABC Distributions, ($18,000) transfer for Neighbor 4 Neighbor Program |
| 10-00-4110-6800 | Election Expense | |
| 10-00-4110-9700 | Contingency | Expected contribution to General Fund Balance |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **01** | **Administration** | | | | | | | |
| 10-01-4120-0000 | Full-Time Employees | 77,794 | 84,782 | 113,917 | 103,790 | 103,790 | | |
| 10-01-4120-0001 | Employee Overtime | 503 | 2,999 | 473 | 1,282 | 1,282 | | |
| 10-01-4120-0700 | 401K Retirement Supplement | 3,830 | 4,389 | 5,324 | 5,254 | 5,254 | | |
| 10-01-4120-0900 | F.I.C.A. | 5,916 | 6,715 | 8,715 | 98 | 98 | | |
| 10-01-4120-1000 | LGERS Retirement | 8,772 | 10,534 | 12,843 | 13,554 | 13,554 | | |
| 10-01-4120-1100 | Health/Life/Dental Insurance | 17,668 | 6,178 | 14,070 | 18,434 | 18,434 | | |
| 10-01-4120-1300 | Unemployment Reserve | - | - | - | - | - | | |
| 10-01-4120-1400 | Workers Compensation Insuran | 1,436 | 3,272 | 1,690 | 1,500 | 1,500 | | |
| 10-01-4120-2100 | Uniforms & Protective Gear | - | 3,150 | - | - | - | | |
| 10-01-4120-2500 | Vehicle Supplies | 570 | 15,000 | 250 | 263 | 263 | | |
| 10-01-4120-2600 | Departmental Supplies | 19,794 | 10,000 | 20,661 | 22,000 | 22,000 | | |
| 10-01-4120-3100 | Travel & Training | 6,891 | 5,481 | 1,055 | 11,000 | 11,000 | | |
| 10-01-4120-3200 | Communications | 4,211 | - | 4,530 | 4,800 | 4,800 | | |
| 10-01-4120-3300 | Utilities | 6,003 | 9,450 | 5,745 | 6,100 | 6,100 | | |
| 10-01-4120-3400 | Emergency Preparedness | 17,010 | 52,500 | - | | | | |
| 10-01-4120-3900 | Other Services | 83 | 3,150 | 1,844 | 2,000 | 2000 | | |
| 10-01-4120-4400 | Contract Services | 15,568 | 26,250 | 33,986 | 187,000 | 187,000 | | |
| 10-01-4120-4500 | Insurance & Bonding | 5,971 | 6,300 | 8,349 | 8,766 | 8,766 | | |
| 10-01-4120-5000 | Capital Purchases Under $5000 | - | - | - | - | 25,000 | | |
| 10-01-4120-5100 | Capital Outlay - Equipment | - | - | - | - | - | | |
| 10-01-4120-5400 | Capital Outlay - Vehicles | 30,409 | 8,000 | 6,967 | 7,000 | 7,000 | | |
| 10-01-4120-7100 | Debt Service | 112,730 | 118,367 | 118,367 | 118,367 | 118,367 | | |
| 10-01-4120-7200 | Lease Amortization | - | - | - | - | - | | |
| 10-01-4120-9600 | Transfer to Other Funds | - | - | - | - | - | | |
| 10-01-4120-9700 | Contingency | - | - | - | - | - | | |
| | **Total** | **335,159** | **376,517** | **358,786** | **511,208** | **536,208** | **-** | **-** |

| **Administration Explanations** | | |
|---|---|---|
| 10-01-4120-0000 | Full-time Employees | City Manager, Assistant City Manager/City Clerk salaries split 1/3 general fund, electric and water and sewer. 100% of Deputy City Clerk salary |
| 10-01-4120-0700 | 401K Retirement Supplement | Employer 401K contribution |
| 10-01-4120-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-01-4120-1000 | LGERS Retirement | Local Government Retirement System |
| 10-01-4120-1001 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-01-4120-1100 | Unemployment Reserve | State-mandated employment reserve |
| 10-01-4120-1300 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-01-4120-2100 | Uniforms | Southport Clothing |
| 10-01-4120-2500 | Vehicle Supplies | Gas and supplies |
| 10-01-4120-2600 | Departmental Supplies | Office supplies, agenda folders and dividers, frames, plaques and certificates, minute books, postage |
| 10-01-4120-3100 | Travel & Training | ICMA Manager conferences, municipal clerk seminars, NCLM conference, COG and regional meetings, other travel, SOG County and Municipal Admin course |
| 10-01-4120-3200 | Communications | Share of telephone/internet service at city hall; city manager cell phones; postage |
| 10-01-4120-3300 | Utilities | Share of water, sewer, and electric service for city hall |
| 10-01-4120-3400 | Hurricane Preparedness | Preparation materials for Emergencies |
| 10-01-4120-3900 | Other Services | Special events, holiday decorations, flowers, catering, ID badges. |
| 10-01-4120-4400 | Contract Services | IT consulting , Attorney Fees, Cape Fear Council of Government Annual Dues, Legal Council |
| 10-01-4120-5000 | Capital Purchases Under $5000 | Digitizing/Scanning of records |
| 10-01-4120-4500 | Insurance & Bonding | Property and liability insurance |
| 10-01-4120-5400 | Capital Outlay - Vehicles | One Leased vehicle |
| 10-01-4120-7100 | Debt Service | Annual Payments Fire Station |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **02** | **Finance** | | | | | | | |
| 10-02-4140-0000 | Full-Time Employees | 123,669 | 169,171 | 146,543 | 159,794 | 159,794 | - | - |
| 10-02-4140-0001 | Employee Overtime | 1,254 | 2,996 | 4,423 | 2,262 | 2,262 | - | - |
| 10-02-4140-0200 | Part Time Employees | - | 28,600 | 32,657 | 18,092 | 18,092 | - | - |
| 10-02-4140-0700 | 401K Retirement Supplement | 6,182 | 8,608 | 9,746 | 8,103 | 8,103 | - | - |
| 10-02-4140-0900 | F.I.C.A. | 9,382 | 15,359 | 17,088 | 13,781 | 13,781 | - | - |
| 10-02-4140-1000 | LGERS Retirement | 14,148 | 20,935 | 23,974 | 20,905 | 20,905 | - | - |
| 10-02-4140-1100 | Health/Life/Dental Insurance | 26,690 | 30,000 | 24,937 | 29,470 | 29,470 | - | - |
| 10-02-4140-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-02-4140-1400 | Workers Compensation Insurance | 804 | 5,019 | 2,593 | 1,800 | 1,800 | - | - |
| 10-02-4140-2600 | Departmental Supplies | 17,918 | 18,900 | 18,003 | 18,903 | 18,903 | - | - |
| 10-02-4140-3100 | Travel & Training | 8,521 | 12,000 | 8,900 | 12,000 | 12,000 | - | - |
| 10-02-4140-3200 | Communications | 8,769 | 7,140 | 5,345 | 5,612 | 5,612 | - | - |
| 10-02-4140-3300 | Utilities | 2,692 | 3,150 | 2,951 | 3,099 | 3,099 | - | - |
| 10-02-4140-3901 | Community Garden Expenses | 2,175 | 4,200 | 110 | 7,200 | 7,200 | - | - |
| 10-02-4140-4400 | Contract Services | 31,520 | 60,285 | 24,072 | 25,276 | 25,576 | - | - |
| 10-02-4140-4410 | Property Tax Fees | 22,307 | 23,100 | 35,000 | 40,000 | 40,000 | - | - |
| 10-02-4140-4411 | Motor Vehicle Fees | 7,527 | 6,300 | 9,000 | 10,000 | 10,000 | - | - |
| 10-02-4140-4500 | Insurance & Bonding | 3,782 | 2,100 | 2,783 | 2,800 | 2,800 | - | - |
| 10-02-4140-5000 | Capital Purchases Under $5000 | - | - | - | 16,458 | 16,458 | - | - |
| 10-02-4140-5500 | Capital Outlay - Equipment | - | 15,000 | - | | | - | - |
| 10-02-4140-5900 | Capital Outlay -Facility | - | 15,000 | - | - | - | - | - |
| 10-02-4140-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **02** | **Finance** | **287,339** | **447,863** | **368,125** | **395,556** | **395,856** | **-** | **-** |

| | | |
|---|---|---|
| **Finance** | | |
| | | |
| 10-02-4140-0000 | Full-time Employees | 8 Full-time employees, split 1/3 to each electric, water & sewer, general fund. |
| 10-02-4140-0001 | | |
| 10-02-4140-0200 | Part-time Employees | 2 Part-time receptionist |
| 10-02-4140-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-02-4140-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-02-4140-1000 | LGERS Retirement | Local Government Retirement System |
| 10-02-4140-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-02-4140-1300 | Unemployment Reserve | |
| 10-02-4140-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-02-4140-2600 | Departmental Supplies | Office and custodial supplies, bank charges, copier usage and postage expense, membership dues Office 365, |
| 10-02-4140-3100 | Training & Travel | Continuing education and training for software and School of Government. HR, GL and UB training needed. |
| 10-02-4140-3200 | Communications | Telephone |
| 10-02-4140-3300 | Utilities | Electricity, water and sewer |
| 10-02-4140-3901 | Community Garden Expenses | Expenses to maintain the garden paid from user fees collected. |
| 10-02-4140-4400 | Contract Services | IT ($10,000), 1/3 software maintenance, copier leases, payroll processing ($12,000), Debt book software and budget software |
| 10-02-4140-4410 | Property Tax Fees | Fees paid to Brunswick County. |
| 10-02-4140-4411 | Motor Vehicle Fees | Fees paid to Brunswick County and NCDMV |
| 10-02-4140-4500 | Insurance & Bonds | Property and liability insurance |
| 10-02-4140-5000 | Capital Purchases | Fixed Asset Program ($4,300) annually ($4,158) setup, Four computer replacements ($8,000) |
| 10-02-4140-5500 | Capital Purchases | |
| 10-02-4140-5900 | Capital Purchases facilities | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **03** | **Buildings & Grounds** | | | | | | | |
| 10-03-4190-0000 | Full-Time Employees | 372,449 | 468,826 | 462,349 | 634,911 | 634,911 | - | - |
| 10-03-4190-0001 | Employee Overtime | 1,788 | 13,110 | 2,628 | 15,849 | 15,849 | - | - |
| 10-03-4190-0200 | Part-Time Employees | - | 59,230 | - | - | - | - | - |
| 10-03-4190-0700 | 401K Retirement Supplement | 19,122 | 24,097 | 22,680 | 32,538 | 32,538 | - | - |
| 10-03-4190-0900 | F.I.C.A. | 28,748 | 41,399 | 34,953 | 49,783 | 49,783 | - | - |
| 10-03-4190-1000 | LGERS Retirement | 40,605 | 58,604 | 54,825 | 57,566 | 57,566 | - | - |
| 10-03-4190-1100 | Health/Life/Dental Insurance | 118,854 | 144,812 | 124,688 | 166,714 | 166,714 | - | - |
| 10-03-4190-1300 | Unemployment Reserve | 162 | - | - | - | - | - | - |
| 10-03-4190-1400 | Workers Compensation Insurance | 9,927 | 24,897 | 12,860 | 13,503 | 13,503 | - | - |
| 10-03-4190-1800 | Professional Fees | - | - | - | - | - | - | - |
| 10-03-4190-2100 | Uniforms & Protective Gear | 16,102 | 26,000 | 8,647 | 10,000 | 10,000 | - | - |
| 10-03-4190-2402 | Beautification Projects | - | - | - | - | - | - | - |
| 10-03-4190-2500 | Vehicle Supplies | 12,659 | 11,000 | 15,117 | 16,000 | 16,000 | - | - |
| 10-03-4190-2600 | Departmental Supplies | 21,978 | 24,400 | 23,017 | 20,000 | 20,000 | - | - |
| 10-03-4190-3100 | Travel & Training | 280 | 2,396 | 223 | 1,500 | 1,500 | - | - |
| 10-03-4190-3200 | Communications | 1,673 | 2,100 | 1,839 | 2,200 | 2,200 | - | - |
| 10-03-4190-3300 | Utilities | 14,408 | 9,923 | 13,396 | 14,100 | 14,100 | - | - |
| 10-03-4190-3500 | R/M Equipment | 1,410 | 1,050 | 3,020 | 3,200 | 3,200 | - | - |
| 10-03-4190-3501 | R/M Vehicles | 387 | 1,050 | 3,322 | 5,000 | 5,000 | - | - |
| 10-03-4190-3502 | R/M Facilities | 101,466 | 198,020 | 177,308 | 205,000 | 205,000 | - | - |
| 10-03-4190-3503 | R/M Cemeteries | | 5,000 | | 16,000 | 16,000 | | |
| 10-03-4190-3504 | Forestry Projects | 686 | 5,250 | - | 5,250 | 5,250 | - | - |
| 10-03-4190-3900 | Other Services | | 20,732 | 26,517 | 28,000 | 28,000 | - | - |
| 10-03-4190-4400 | Contract Services | 13,210 | 19,237 | 12,019 | 21,000 | 21,000 | - | - |
| 10-03-4190-4500 | Insurance & Bonding | 37,690 | 36,750 | 52,935 | 54,000 | 54,000 | - | - |
| 10-03-4190-5000 | Capital Purchases Under $5000 | - | 9,200 | 10,481 | 5,000 | 5,000 | - | - |
| 10-03-4190-5100 | Capital Outlay - Equipment | 17,160 | 18,472 | - | - | - | - | - |
| 10-03-4190-5400 | Capital Outlay - Vehicles | 111,002 | 49,875 | 20,758 | 22,000 | 22,000 | - | - |
| 10-03-4190-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-03-4190-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **03** | **Buildings & Grounds** | **941,766** | **1,275,430** | **1,083,582** | **1,399,114** | **1,399,114** | **-** | **-** |

| **Building & Grounds** | | |
|---|---|---|
| | | |
| 10-03-4190-0000 | Full-time Employees | 12 Full-time employees (2 Janitorial, 2 Facilities, 8 Grounds) |
| 10-03-4190-0001 | Employee Overtime | |
| 10-03-4190-0200 | Part-time Employees | |
| 10-03-4190-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-03-4190-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-03-4190-1000 | LGERS Retirement | Local Government Retirement System |
| 10-03-4190-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-03-4190-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-03-4190-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-03-4190-2100 | Uniforms & Protective Gear | Safety shoes, PPE for 12 Employees, First Aid Supplies, uniforms. |
| 10-03-4190-2402 | Beautification Projects | |
| 10-03-4190-2500 | Vehicle Supplies | Fuel/tires for 4 trucks,6 mowers, Gas Equip. |
| 10-03-4190-2600 | Departmental Supplies | Tools, office & janitorial supplies, Holiday Decorations; 2 replacement computers ($4000), trimmer string, blades |
| 10-03-4190-3100 | Travel & Training | Registration & travel to training work shop or conferences; includes vector control training; other grounds certifications; Greenius Online safety training; ($1,800) |
| 10-03-4190-3200 | Communications | Cell phones for 5 employees, phones for grounds crew leader and housekeeping. |
| 10-03-4190-3300 | Utilities | Water, sewer, and Electric service |
| 10-03-4190-3500 | R/M Equipment | Repair/maintenance of tools, equipment tractors and (4)- Zero turn mowers |
| 10-03-4190-3501 | R/M Vehicles | Repair/maintenance of fleet; tires for lease vehicles |
| 10-03-4190-3502 | R/M Facilities | General repairs and maintenance to City facilities, Tree Trimming ($30,000); other misc. repairs and maintenance to all City Buildings, City, General AC installation ($20,000) . Animal Shelter Soffit & Facia Repair. |
| 10-03-4190-3503 | R/M Cemetery | Build new trash bin ($1000); Survey to rediscover corner markers ($15000) |
| | Forestry Project | Carry-over of unused donations plus current budget. Could be transferred to Public Services for tree work? |
| 10-03-4190-3900 | Other Services | Payment of fire fees related to municipal Properties |
| 10-03-4190-4400 | Contract Services | Pest control ($1,500);Fire extinguisher inspection/maintenance ($1,500); PM maintenance contract for HVAC units ($7,000), Elevator Contract ($3000); Panic Button Install & Monitoring ($8000) |
| 10-03-4190-4500 | Insurance & Bonds | Property, automotive and general liability |
| 10-03-4190-5000 | Capital Purchases Under $5000 | Replacement Push Mowers, Trimmers, Edgers, Blowers. ($5000) |

| | | |
|---|---|---|
| 10-03-4190-5100 | Capital Outlay - Equipment | |
| 10-03-4190-5400 | Capital Outlay - Vehicles | Current Leased Vehicles; 2019 F-250; 2022 F-250; 2021 F-150; 2021 F-150 Lease of Ford Transit medium roof design for Building Maintenance tools ($6,700) |
| | | |
| 10-03-4190-5800 | Capital Improvements | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **04** | **Garage** | | | | | | | |
| 10-04-4250-0000 | Full-Time Employees | 98,246 | 168,294 | 124,125 | 130,569 | 130,569 | - | - |
| 10-04-4250-0001 | Employee Overtime | 138 | 2,735 | 137 | 2,025 | 2,025 | - | - |
| 10-04-4250-0700 | 401K Retirement Supplement | 5,219 | 8,551 | 6,132 | 6,630 | 6,630 | - | - |
| 10-04-4250-0900 | F.I.C.A. | 7,914 | 13,084 | 9,443 | 10,143 | 10,143 | - | - |
| 10-04-4250-1000 | LGERS Retirement | 11,204 | 20,797 | 14,772 | 17,105 | 17,105 | - | - |
| 10-04-4250-1100 | Health/Life/Dental Insurance | 33,297 | 48,418 | 38,539 | 34,184 | 34,184 | - | - |
| 10-04-4250-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-04-4250-1400 | Workers Compensation Insurance | 5,296 | 8,415 | 4,347 | 3,800 | 3,800 | - | - |
| 10-04-4250-2100 | Uniforms & Protective Gear | 6,661 | 9,000 | 2,247 | 3,500 | 3,500 | - | - |
| 10-04-4250-2500 | Vehicle Supplies | 3,201 | 3,292 | 3,914 | 4,110 | 4,110 | - | - |
| 10-04-4250-2600 | Departmental Supplies | 6,266 | 7,101 | 4,056 | 7,750 | 7,750 | - | - |
| 10-04-4250-2602 | Other Equipment | 10,156 | 2,500 | - | 4,800 | 4,800 | - | - |
| 10-04-4250-3100 | Travel & Training | 20 | 1,500 | 432 | 1,500 | 1,500 | - | - |
| 10-04-4250-3200 | Communications | 1,118 | 1,365 | 1,277 | 1,350 | 1,350 | - | - |
| 10-04-4250-3300 | Utilities | 10,567 | 8,505 | 7,780 | 8,200 | 8,200 | - | - |
| 10-04-4250-3500 | R/M Equipment | 255 | 855 | - | 900 | 900 | - | - |
| 10-04-4250-3501 | R/M Vehicles | 51 | 1,575 | 138 | 3,000 | 3,000 | - | - |
| 10-04-4250-4400 | Contract Services | 2,124 | 4,200 | 832 | 4,200 | 4,200 | - | - |
| 10-04-4250-4500 | Insurance & Bonding | 1,459 | 1,440 | 1,909 | 2,000 | 2,000 | - | - |
| 10-04-4250-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-04-4250-5400 | Capital Outlay - Vehicles | 58,718 | 13,622 | 11,935 | 12,000 | 12,000 | - | - |
| 10-04-4250-5500 | Capital Outlay - Equipment | 5,752 | 11,500 | 5,700 | - | - | - | - |
| 10-04-4250-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-04-4250-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-04-4250-9700 | Contingency | - | - | - | - | - | - | - |
| | **Garage** | **267,659** | **336,749** | **237,715** | **257,766** | **257,766** | **-** | **-** |

| **Garage Explanations** | | |
|---|---|---|
| | | |
| 10-04-4250-0000 | Full-time Employees | Garage supervisor and (2) fleet maintenance. |
| 10-04-4250-0001 | Employee Overtime | Overtime for call out on weekends |
| 10-04-4250-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-04-4250-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-04-4250-1000 | LGERS Retirement | Local Government Retirement System |
| 10-04-4250-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-04-4250-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-04-4250-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-04-4250-2100 | Uniforms & Protective Gear | Uniforms for employees and shop towels & cloths, welding and tyvek gear |
| | | safety shoes, gloves and misc. safety supplies |
| 10-04-4250-2500 | Vehicle Supplies | Fuel for 2 garage trucks |
| 10-04-4250-2600 | Departmental Supplies | Software upgrades vehicle diagnostic tool ($1,500) ; city seals($400) ; vehicle parts($3000) ; Misc. hand tools, bolts, nuts and fasteners, Vehicle inspection numbers ($400),Emissions Book ($350) |
| 10-04-4250-2602 | Other Equipment | Gas powered air compressor for shop truck with capabilities to inflate large tires ( fire, equipment)( $4800) |
| 10-04-4250-3100 | Travel & Training | Registration & travel to work shop & conferences or certifications; Greenius online safety |
| 10-04-4250-3200 | Communications | Share of landlines/internet at PW, cell phone |
| 10-04-4250-3300 | Utilities | Share of water/sewer & electric service PW |
| 10-04-4250-3500 | R/M Equipment | Repair/maintenance for garage equipment/ compressors |
| 10-04-4250-3501 | R/M Vehicles | Repair/maintenance for Ford 250 pickup & Ford F150: tires |
| 10-04-4250-4400 | Contract Services | Diagnostic equipment support ($500) Co2,O2, Argon & propane gases, ($580) lease plus usage, waste oil removal ($1,400), Oil filter recycling ($800) yearly, IT consulting ($420), Vehicle lift inspections ($500) |
| 10-04-4250-4500 | Insurance & Bonding | Property, Auto & General liability insurance |
| 10-04-4250-5500 | Capital Purchases - Equipment | |
| 10-04-4250-5400 | Capital Purchases - Vehicles | Leased Garage Ford F250 ($7200); and leased F150 ($6,422) |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **05** | **Streets** | | | | | | | |
| 10-05-4511-0000 | Full-Time Employees | 105,559 | 150,445 | 116,347 | 110,226 | 110,226 | - | - |
| 10-05-4511-0001 | Employee Overtime | 8,457 | 5,104 | 5,154 | 6,802 | 6,802 | - | - |
| 10-05-4511-0200 | Part-Time Employees | - | - | 14,280 | 66,350 | 66,350 | - | - |
| 10-05-4511-0700 | 401K Retirement Supplement | 5,733 | 7,777 | 7,330 | 5,851 | 5,851 | - | - |
| 10-05-4511-0900 | F.I.C.A. | 8,479 | 11,900 | 11,087 | 13,753 | 13,753 | - | - |
| 10-05-4511-1000 | LGERS Retirement | 12,995 | 18,666 | 17,676 | 15,097 | 15,097 | - | - |
| 10-05-4511-1100 | Health/Life/Dental Insurance | 28,059 | 28,000 | 30,711 | 30,301 | 30,301 | - | - |
| 10-05-4511-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-05-4511-1400 | Workers Compensation Insuran | 3,136 | 7,777 | 4,017 | 4,000 | 4,000 | - | - |
| 10-05-4511-2100 | Uniforms & Protective Gear | 1,311 | 4,719 | - | 4,500 | 4,500 | - | - |
| 10-05-4511-2500 | Vehicle Supplies | 5,890 | 8,277 | 8,338 | 8,755 | 8,755 | - | - |
| 10-05-4511-2600 | Departmental Supplies | 21,740 | 34,250 | 9,362 | 50,000 | 50,000 | - | - |
| 10-05-4511-3200 | Communications | 996 | 1,181 | 759 | 800 | 800 | - | - |
| 10-05-4511-3300 | Utilities | 106,362 | 112,000 | 107,009 | 112,000 | 112,000 | - | - |
| 10-05-4511-3500 | R/M Equipment | 1,949 | 3,255 | 587 | 10,000 | 10,000 | - | - |
| 10-05-4511-3501 | R/M Vehicles | 1,288 | 2,625 | 1,816 | 2,800 | 2,800 | - | - |
| 10-05-4511-4400 | Contract Services | 27,169 | 16,030 | 4,003 | 9,200 | 9,200 | - | - |
| 10-05-4511-4500 | Insurance & Bonding | 16,325 | 17,195 | 23,535 | 25,000 | 25,000 | - | - |
| 10-05-4511-5000 | Capital Purchases Under $5000 | - | 37,958 | - | - | - | - | - |
| 10-05-4511-5400 | Capital Outlay - Vehicles | 31,191 | 6,000 | 5,789 | 6,100 | 6,100 | - | - |
| 10-05-4511-5500 | Capital Outlay - Equipment | 16,700 | 275,000 | 413,550 | | | - | - |
| 10-05-4511-5800 | Capital Outlay- Capital Improv | 18,087 | 72,341 | 8,880 | 18,000 | 18,000 | - | - |
| 10-05-4511-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **05** | **Streets** | **421,428** | **820,500** | **790,230** | **499,535** | **499,535** | **-** | **-** |

| **Streets Explanation** | | |
|---|---|---|
| | | |
| 10-05-4511-0000 | Full-Time Employees | Street Department 11 Full-time employees.  All are split 40% Streets and 60% water-sewer department. |
| 10-05-4511-0001 | Employee Overtime | Overtime for On-Call and hurricane/natural disasters |
| 10-05-4511-0200 | Part-Time Employees | 2 Part-Time engineers, split 40% Streets and 60% water/sewer department |
| 10-05-4511-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-05-4511-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-05-4511-1000 | LGERS Retirement | Local Government Retirement System |
| 10-05-4511-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-05-4511-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-05-4511-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-05-4511-2100 | Uniforms & Protective Gear | Safety shoes, rain gear, safety supplies, First aid ,uniforms |
| 10-05-4511-2500 | Vehicle Supplies | Fuel/tires for 6 vehicles including 3/4 ton pickups, 2002 GMC dump truck, 1995 GMC dump |
| | | truck, Fuel (2) Case backhoes, 2006 & 1992 mower |
| 10-05-4511-2600 | Departmental Supplies | Pavement saws/blades; sign posts;  street name blades, cones; barricades |
| | | Stone and asphalt for road cuts and repairs; Vector Control ($4,500) (chemicals and sprayer parts, backpack sprayer, larvae pellets); July 4th Streamers ($5,000); potential hot asphalt ($15000) |
| 10-05-4511-3200 | Communications | Land lines, 5 cell phones, on call answering services |
| 10-05-4511-3300 | Utilities | Electric service for street lights includes the addition of Rivermist POA and Townhomes POA ($10,575) |
| 10-05-4511-3500 | R/M Equipment | Repair/maintenance for compressor, jack hammer, pumps, 2 Backhoes & tires ($3000), mower, Sweeper, Sweeper Brooms, tires & steel for dump truck ($4000), |
| 10-05-4511-3501 | R/M Vehicles | Repair/maintenance for vehicles |
| 10-05-4511-4400 | Contract Services | Debris Contract (Johnson Environmental) ($9200) |
| 10-05-4511-4500 | Insurance & Bonding | Property, Auto & General Liability Insurance |
| 10-05-4511-5400 | Capital Outlay -Vehicles | Current Leased Vehicle; 2022 F-250 |
| 10-05-4511-5500 | Capital Outlay -Equipment | |
| 10-05-4511-5800 | Capital Outlay - Capital Improv | Sidewalk replacement ($10,000); DOT street height trimming ($8,000) |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **07** | **Human Resources** | | | | | | | |
| 10-07-4700-0000 | Full-Time Employees | 75,000 | | | 30,285 | 30,285 | - | - |
| 10-07-4700-0001 | Employee Overtime | - | | | - | - | - | - |
| 10-07-4700-0200 | Part Time Employees | - | | | - | - | - | - |
| 10-07-4700-0700 | 401K Retirement Supplement | | | | 1,514 | 1,514 | - | - |
| 10-07-4700-0900 | F.I.C.A. | | | | 2,317 | 2,317 | - | - |
| 10-07-4700-1000 | LGERS Retirement | 9,120 | | | 3,907 | 3,907 | - | - |
| 10-07-4700-1100 | Health/Life/Dental/Vision Insurance | 7,972 | | | 3,996 | 3,996 | - | - |
| 10-07-4700-1300 | Unemployment Reserve | | | | - | - | - | - |
| 10-07-4700-1400 | Workers Compensation Insurance | | | | 200 | 200 | - | - |
| 10-07-4700-2600 | Departmental Supplies | | | | 1,000 | 1,000 | - | - |
| 10-07-4700-3100 | Travel & Training | 700 | | | 2,000 | 2,000 | - | - |
| 10-07-4700-3150 | Tuition Reimbursement | | | | 5,000 | 5,000 | - | - |
| 10-07-4700-3200 | Communications | | | | 600 | 600 | - | - |
| 10-07-4700-3900 | Other Services | | | | 5,000 | 5,000 | - | - |
| 10-07-4700-4400 | Contract Services | 13,850 | | | 31,400 | 31,400 | - | - |
| 10-07-4700-4500 | Insurance & Bonding | | | | - | - | | |
| **07** | **Human Resources** | **106,642** | **-** | **-** | **87,218** | **87,218** | **-** | **-** |

| **Human Resources** | | |
|---|---|---|
| | | |
| 10-07-4700-0000 | Full-time Employees | 1 Full-time employees, split 1/3 to each electric, water & sewer, general fund. |
| 10-07-4700-0200 | Part-time Employees | |
| 10-07-4700-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-07-4700-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-07-4700-1000 | LGERS Retirement | Local Government Retirement System |
| 10-07-4700-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-07-4700-1300 | Unemployment Reserve | |
| 10-07-4700-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-07-4700-2600 | Departmental Supplies | Office supplies, copier usage and postage expense, membership dues Office 365, Southport apparel, |
| 10-07-4700-3100 | Training & Travel | Continuing education and training for software and School of Government. HR. |
| 10-07-4700-3100 | Tuition Reimbursement | College courses for employees. |
| 10-07-4700-3200 | Communications | Telephone |
| 10-07-4700-3300 | Utilities | Electricity, water and sewer |
| 10-07-4700-3900 | Other Services | Service awards - Recognition |
| 10-07-4700-4400 | Contract Services | IT ($1,000), NEOGOV ($8,900), Salary Study($21,500) |
| 10-07-4700-4500 | Insurance & Bonding | Property and liability insurance |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | **Animal Protective Services** | | | | | | | | | | |
| 10-06-4600-0000 | Full Time Employees | 51,463 | 57,965 | 58,925 | 64,740 | 64,740 | - | - | | | |
| 10-06-4600-0001 | Employee Overtime | - | - | - | - | - | - | - | | | |
| 10-06-4600-0200 | Part-time Employees | - | 1,200 | 1,044 | 4,200 | 4,200 | - | - | | | |
| 10-06-4600-0700 | 401k Retirement Supplement | 2,573 | 2,898 | 2,906 | 3,237 | 3,237 | - | - | | | |
| 10-06-4600-0900 | F.I.C.A | 3,790 | 4,526 | 4,411 | 5,274 | 5,274 | - | - | | | |
| 10-06-4600-1000 | LGERS Retirement | 5,826 | 6,956 | 7,001 | 8,351 | 8,351 | - | - | | | |
| 10-06-4600-1100 | Heath/Life/Dental Insurance | 11,079 | 12,000 | 11,044 | 12,000 | 12,000 | - | - | | | |
| 10-06-4600-1300 | Unemployment Reserve | - | - | - | - | - | - | - | | | |
| 10-06-4600-1400 | Workers Compensation Insurance | 1,229 | 1,449 | 749 | 800 | 800 | - | - | | | |
| 10-06-4600-2100 | Uniforms & Protective Gear | 128 | 441 | 353 | 450 | 450 | - | - | | | |
| 10-06-4600-2500 | Vehicle Supplies | 1,095 | 2,100 | 721 | 1,500 | 1,500 | - | - | | | |
| 10-06-4600-2600 | Departmental Supplies | 4,751 | 7,775 | 4,000 | 8,600 | 8,600 | - | - | | | |
| 10-06-4600-2602 | Animal Care | 6,652 | 10,500 | 9,127 | 12,000 | 12,000 | - | - | | | |
| 10-06-4600-3100 | Travel & Training | 3,904 | 4,200 | 2,908 | 4,000 | 4,000 | - | - | | | |
| 10-06-4600-3200 | Communications | 235 | 756 | 928 | 1,000 | 1,000 | - | - | | | |
| 10-06-4600-3300 | Utilities | | | | | | | | | | |
| 10-06-4600-4400 | Contract Services | 220 | - | 567 | 2,700 | 2,700 | - | - | | | |
| 10-06-4600-5400 | Capital Outlay - Vehicles | 29,197 | 6,825 | 5,989 | 5,976 | 5,976 | - | - | | | |
| 10-06-4600-7200 | Lease Amortization | - | - | - | | | - | - | | | |
| **06** | **Animal Protective Services** | **122,142** | **119,591** | **110,673** | **134,828** | **134,828** | **-** | **-** | | | |

| **Animal Protective Services** | | |
|---|---|---|
| 10-06-4600-0000 | Full-time Employees | One full-time employee. |
| 10-06-4600-0200 | Part-time/on-call | On-call employee working once per month. Requesting it is increased to twice a month for additional relief of the current requirements of full time employee. |
| 10-06-4600-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-06-4600-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-06-4600-1000 | LGERS Retirement | Local Government Retirement System |
| 10-06-4600-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-06-4600-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-06-4600-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-06-4600-2100 | Uniforms & Protective Gear | Purchase and replacement costs of uniform shirts, pants, shoes |
| 10-06-4600-2500 | Vehicle Supplies | Maintenance, fuel |
| 10-06-4600-2600 | Departmental Supplies - Animal Protective | Purchase costs for departmental supplies, advertising & promotional items, annual APS community events, kennel building supplies. Laptop replacement cost estimated by IT $2,000. $500 for utilities for kennel building |
| 10-06-4600-2602 | Animal Care and Supplies | Veterinary care/cost for emergencies, intake exams, medications and services. TNR/Community Cat Program. Voucher Program. Other medical care and supplies as required. Vaccination Clinic. Veterinary cost for services and medications has increased over the last year. APS discount still applicable, but adjustments required. Donation to Sea Biscuit Wildlife Shelter. |
| 10-06-4600-3100 | Training Animal Care Protective | NCARCA and Carolina's Unite annual conferences. Disaster Response Overview Program (DROP) certification is available in July in Longmont CO. Training and career enrichment classes. |
| 10-06-4600-3200 | Communications | First Net/AT&T |
| 10-06-4600-4400 | Contract Services | IT ($600), Comcate APS Software yearly fee ($2,100) |
| 10-06-4600-5400 | Capital Outlay - Vehicles | Fleet vehicles costs |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **10** | **Police** | | | | | | | |
| 10-10-4310-0000 | Full-Time Employees | 625,819 | 967,558 | 802,156 | 991,061 | 991,061 | 0 | 0 |
| 10-10-4310-0001 | Employee Overtime | 26,603 | 38,359 | 55,287 | 40,000 | 40,000 | 0 | 0 |
| 10-10-4310-0200 | Part time Salaries | 36,161 | 112,680 | 45,373 | 104,220 | 104,220 | 0 | 0 |
| 10-10-4310-0400 | Separation Allowance-LEO | 13,591 | 12,819 | 12,819 | 12,819 | 12,819 | 0 | 0 |
| 10-10-4310-0700 | 401K Retirement Supplement | 32,471 | 50,296 | 42,100 | 51,553 | 51,553 | 0 | 0 |
| 10-10-4310-0900 | F.I.C.A. | 52,755 | 86,553 | 69,959 | 87,830 | 87,830 | 0 | 0 |
| 10-10-4310-1000 | LGERS Retirement | 77,715 | 131,172 | 109,046 | 150,855 | 150,855 | 0 | 0 |
| 10-10-4310-1100 | Health/Life/Dental Insurance | 139,784 | 217,920 | 154,250 | 231,934 | 231,934 | 0 | 0 |
| 10-10-4310-1300 | Unemployment Reserve | - | 3,150 | - | - | - | 0 | 0 |
| 10-10-4310-1400 | Workers Compensation Insurance | 25,257 | 70,528 | 36,428 | 38,249 | 38,249 | 0 | 0 |
| 10-10-4310-1800 | Professional Services | 359 | 551 | 550 | 578 | 578 | 0 | 0 |
| 10-10-4310-2100 | Uniforms & Protective Gear | 12,929 | 25,000 | 11,501 | 25,000 | 25,000 | 0 | 0 |
| 10-10-4310-2500 | Vehicle Supplies | 1,291 | - | 5,478 | 52,000 | 52,000 | 0 | 0 |
| 10-10-4310-2600 | Departmental Supplies | 9,871 | 31,728 | 70,387 | 16,000 | 16,000 | 0 | 0 |
| 10-10-4310-3100 | Travel & Training | 10,410 | 15,750 | 8,035 | 15,750 | 15,750 | 0 | 0 |
| 10-10-4310-3101 | Community Resource Program | 15,112 | 21,000 | 24,000 | 25,200 | 25,200 | 0 | 0 |
| 10-10-4310-3200 | Communications | 18,940 | 17,850 | 23,060 | 24,213 | 24,213 | 0 | 0 |
| 10-10-4310-3300 | Utilities | 2,692 | 2,625 | 2,951 | 3,099 | 3,099 | 0 | 0 |
| 10-10-4310-3500 | R/M Equipment | 841 | 3,308 | 348 | 4,500 | 4,500 | 0 | 0 |
| 10-10-4310-3501 | R/M Vehicles | 43,209 | 35,000 | 58,543 | 5,000 | 5,000 | 0 | 0 |
| 10-10-4310-4400 | Contract Services | 56,824 | 61,394 | 42,500 | 61,394 | 61,394 | 0 | 0 |
| 10-10-4310-4500 | Insurance & Bonding | 30,132 | 31,500 | 45,889 | 48,183 | 48,183 | 0 | 0 |
| 10-10-4310-5000 | Capital Purchases Under $5000 | - | - | - | - | - | 0 | 0 |
| 10-10-4310-5400 | Capital Outlay - Vehicles | 577,865 | 154,171 | 111,588 | 117,167 | 207,167 | 0 | 0 |
| 10-10-4310-5500 | Capital Outlay - Equipment | | 15,000 | - | - | - | 0 | 0 |
| 10-10-4310-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | 0 | 0 |
| 10-10-4310-7100 | Debt Service | - | - | - | - | - | 0 | 0 |
| 10-10-4310-7200 | Lease Amortization | - | - | - | - | - | 0 | 0 |
| **10** | **Police** | **1,810,629** | **2,105,912** | **1,732,248** | **2,106,606** | **2,196,606** | **-** | **-** |

| **Police** | | |
|---|---|---|
| | | |
| 10-10-4310-0000 | Full-time Employees | Chief, Major, and 14 officers |
| 10-10-4310-0001 | Overtime | Request 15% ($5753.85) increase to support continued required off-shift training needs and extra events. |
| 10-10-4310-0200 | Part-time Salaries | 5 part-time officers. Follow recommended suggested increase to ($15,540) |
| 10-10-4310-0400 | Separation Allowance-LEO | |
| 10-10-4310-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-10-4310-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-10-4310-1000 | LGERS Retirement | Local Government Retirement System |
| 10-10-4310-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-10-4310-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-10-4310-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-10-4310-1800 | Professional Services & | Annual LEO separation allowance actuarial study |
| 10-10-4310-2100 | Uniforms & Protective Gear | Completion of uniform updates, replacement of used/worn uniforms as needed, purchase of new safety equipment for continued update and implementation of safer officer response to high risk calls, North Carolina Accreditation, and less lethal applications. |
| 10-10-4310-2500 | Vehicle Supplies | Separate from 3501 to better track fuel, fluids, safety equipment, misc. supplies for patrol vehicles, message sign trailer, and rescue vehicle -Set at $52,000 |
| 10-10-4310-2600 | Departmental Supplies | (Anticipated replacement of 2015 computers - @ approx. 6600.00) General office paper supplies, computer software and upgrades(as needed), DVD copier for camera footage storage and copying, evidence processing materials bags, tape, marking devices, and incidental supplies. Increase $1000 to purchase additional monitor and supplies for hook-up for city wide traffic camera system. |
| 10-10-4310-3100 | Travel & Training | Reflective of full staffing and updated training and educational support. Continued increased training for current and new hire officers in order to bring them up to date on needed certifications and to increase standardized training consistent with current standards and trends. Ammunition, training supplies for state mandated training and optional training (ammunition, targets, backers, NCJA registration and travel to conferences and training, misc. props for continuing education training). Professional Organizations as needed for training officers, instructors, and admin staff. Support relative to continued development of stepped pay plan for officers. |
| 10-10-4310-3101 | Community Resource Program | Community policing supplies to include giveaway items such as bikes, helmets, safety gear, education material, etc. Programs, materials, and handouts supplies for community watch and citizen watch efforts. Processing of Shop with a Cop funds and donations from this line as well. |
| 10-10-4310-3200 | Communications & Technology | Request increase to $24212 - in anticipation of full staffing - Cell/data services to include First Net ($12,000 - cell phones and vehicle data hotspots at current staffing levels), US Cellular ($3420 - Vehicle GPS Trackers at current staffing levels), Focus Broadband ($2460 -internet service.) |

| | | |
|---|---|---|
| 10-10-4310-3300 | Utilities | Police dept building water, power and sewer. |
| 10-10-4310-3500 | R/M Equipment | Increase to $4500 - Repair/maintenance patrol vehicle cameras, printers, lights, cages, etc. Repair for duty gear, weapons, Alco-sensers, flashlights, etc. |
| 10-10-4310-3501 | R/M Vehicles | Repair and maintenance for patrol vehicles to include rescue vehicle. (Separate from 2500 set amount to $5000) |
| 10-10-4310-4400 | Contract Services | Central Squares (Records Management Systems $7148.00), Southern Software ($4,400), DCI ($2,000) adding mobile access and additional in-house terminal), Wolfcom Body & Mobile Camera Subscription and backup ($4,100), Computer Backup Systems , FMRT ($1,700), Axon System upgrade (current device is coming to end of life support. Currently a 10% buy back credit), cartridges and supplies included (increase to $11,852.00 annually), BC Law Enforcement Range (firearms training facility -$500), Annual RADAR Recert (10 units)($1,200), Lexipol LLC. (Currently includes 3 system usages; KMS; policy and legal services, Police 1 Academy; training and training records resource management, and Cordico; officer wellness support program) ($9215.03), copier lease and service contract ($3,500), LEADSOnline (pawn, eBay, Craigslist investigative/research tool)($2,300), IT support (est. $3,000) |
| | | |
| 10-10-4310-4500 | Insurance & Bonding | Property, automotive and general liability insurance |
| 10-10-4310-5500 | Assets Purchased <$5000 | |
| 10-10-4310-5400 | Capital Outlay - Vehicles | Leased police vehicles. Leasing of two additional vehicles ($90,000 at $1,000 per month) |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **11** | **Fire** | | | | | | | |
| 10-11-4340-0000 | Full-Time Employees | 409,483 | 664,475 | 699,193 | 784,697 | 784,697 | - | - |
| 10-11-4340-0001 | Employee Overtime | 43,389 | 58,486 | 107,905 | 76,545 | 75,671 | - | - |
| 10-11-4340-0100 | Part-Time Salary | 317,849 | 91,250 | 107,959 | 109,500 | 109,500 | - | - |
| 10-11-4340-0200 | Volunteer Fire Fees | 172,264 | 100,000 | 87,100 | 80,000 | 80,000 | - | - |
| 10-11-4340-0700 | 401K Retirement Supplement | 22,593 | 36,148 | 39,827 | 41,104 | 43,018 | - | - |
| 10-11-4340-0900 | F.I.C.A. | 71,797 | 55,307 | 76,096 | 78,446 | 78,446 | - | - |
| 10-11-4340-1000 | LGERS Retirement | 52,673 | 87,912 | 96,207 | 110,302 | 110,302 | - | - |
| 10-11-4340-1002 | Payments To Retirees | 26,195 | 25,000 | 24,180 | 24,180 | 24,180 | - | - |
| 10-11-4340-1100 | Health/Life/Dental Insurance | 76,338 | 132,000 | 83,955 | 120,000 | 120,000 | - | - |
| 10-11-4340-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-11-4340-1400 | Workers Compensation Insurance | 48,680 | 49,558 | 25,597 | 25,597 | 25,597 | - | - |
| 10-11-4340-1800 | Professional Fees | 4,820 | 12,000 | 827 | 8,000 | 8,000 | - | - |
| 10-11-4340-2100 | Uniforms & Protective Gear | 20,451 | 20,000 | 18,917 | 25,000 | 25,000 | - | - |
| 10-11-4340-2500 | Vehicle Supplies | 43,994 | 15,000 | 49,368 | 49,368 | 49,368 | - | - |
| 10-11-4340-2600 | Departmental Supplies | 12,833 | 30,000 | 11,198 | 25,000 | 25,000 | - | - |
| 10-11-4340-2601 | Department Supplies Rescue | 20,219 | - | - | - | - | - | - |
| 10-11-4340-2604 | Fire Prevention | 14,812 | 15,000 | 14,530 | 16,000 | 16,000 | - | - |
| 10-11-4340-3100 | Travel & Training | 18,051 | 30,000 | 16,463 | 30,000 | 30,000 | - | - |
| 10-11-4340-3200 | Communications | 15,480 | 15,000 | 8,542 | 15,000 | 15,000 | - | - |
| 10-11-4340-3300 | Utilities | 35,554 | 20,000 | 33,417 | 25,000 | 25,000 | - | - |
| 10-11-4340-3500 | R/M Equipment | 8,811 | 10,000 | 6,369 | 8,000 | 8,000 | - | - |
| 10-11-4340-3501 | R/M Vehicles | 39,098 | 20,000 | 32,433 | 35,000 | 35,000 | - | - |
| 10-11-4340-3502 | R/M Facilities | 4,745 | 10,000 | 16,834 | 18,000 | 18,000 | - | - |
| 10-11-4340-3503 | Substation Lease | 16,250 | 15,000 | 15,000 | 15,000 | 15,000 | - | - |
| 10-11-4340-4400 | Contract Services | 51,774 | 30,000 | 17,031 | 30,000 | 30,000 | - | - |
| 10-11-4340-4500 | Insurance & Bonding | 85,663 | 60,000 | 45,000 | 45,000 | 45,000 | - | - |
| 10-11-4340-5400 | Capital Outlay - Vehicles | 862,254 | 30,000 | - | - | - | - | - |
| 10-11-4340-5500 | Capital Outlay - Equipment | 19,038 | 12,000 | 8,989 | 181,000 | 181,000 | - | - |
| 10-11-4340-7100 | Debt Service | 274,145 | 391,931 | 400,000 | 305,000 | 305,000 | - | - |
| 21-11-4340-3000 | Southport Firemens Fund Expenses | 83,131 | - | 71,450 | 64,876 | 64,876 | - | - |
| 10-11-4340-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **11** | **Fire** | **2,872,385** | **2,036,067** | **2,114,387** | **2,345,615** | **2,346,655** | **-** | **-** |

| **Fire Explanations** | | |
|---|---|---|
| 10-11-4340-0000 | Full-time Employees | 13 full-time staff that we currently have to provide minimum coverage of Headquarters and Caswell Beach. |
| 10-11-4340-0001 | Employee Overtime | A reduction in overtime will be done via making Battalion Chief and 4 Captains Salary. Any training will be within the scheduled shift to avoid overtime. |
| 10-11-4340-0100 | Part-time Salaries | (1) volunteer to sign up for shift, and be paid NFPA 1403 Compliant($125) certified FF 1 &2 ($150) for (12) hours. Funds to cover vacation, sick leave and personal time. |
| 10-11-4340-0201 | Volunteer Fire Fees | Stipends for volunteer FF's are ($25) per call. . |
| 10-11-4340-0202 | Volunteer Rescue Fees | |
| 10-11-4340-0700 | 401K Retirement Supplement | Funds all full-time employees |
| 10-11-4340-0900 | F.I.C.A. | Funds all full-time employees |
| 10-11-4340-1000 | LGERS Retirement/City Share | Payments for FF's NC State Retirement Fund for Volunteers, and also funds for EMS/Rescue Squad workers NC State Retirement Fund. |
| 10-11-4340-1002 | Payments To Retirees | Stipend for members that have 20 or more years in the department. |
| 10-11-4340-1100 | Health/Life/Dental Insurance | Funds for all full-time employees |
| 10-11-4340-1300 | Unemployment Reserve | |
| 10-11-4340-1400 | Workers Compensation | Coverage for full-time employees and all volunteers |
| 10-11-4340-1800 | Professional Fees | Allocation for grant writers, and professional dues for associations, payments for special inspections. |
| 10-11-4340-2100 | Uniforms & Protective Gear | Uniforms cover Class A & B for 13 Fulltime Employees & 85 volunteer members. I have also built in a special uniform allowance of 400.00 per year for all fulltime staff that may have special needs, such as duty boots, jackets, etc. |
| 10-11-4340-2500 | Vehicle Supplies | Vehicle funding for all departmental vehicles and trailers. |
| 10-11-4340-2600 | Departmental Supplies | Supplies for offices, fire suppression foam, saw blades, storm supplies, batteries, hand tools, tarps, cleaning, water, kitchen items, SCBA supplies, gloves, soap, paper towels, toilet tissue, items for rehab, and others. |
| 10-11-4340-2601 | Department Supplies Rescue | Moved to EMS Budget |
| 10-11-4340-2604 | Fire Prevention | Fire Prevention line, for programs in the elementary schools, day care centers, and senior citizen population. Purchase items for the clown troop, parades, festivals, safety days, brochures, curriculum, props, and educational materials. Also for DVDs, smoke alarms, puppet items, and give aways promoting fire safety. |
| 10-11-4340-3100 | Travel & Training | Instructor and registration fees, conferences, conventions, seminars, hotel lodging, travel expenses, fire academy and colleges. |
| 10-11-4340-3200 | Communications | Telephone lines for all stations, cell phone, internet, cable service, security camera maintenance, key entry system, pagers, and radios. |
| 10-11-4340-3300 | Utilities | All utilities on Headquarters & (2) substations. The Town of Caswell Beach pays for the utilities at the substation. |
| 10-11-4340-3500 | R/M Equipment | R/M on all portable equipment |
| 10-11-4340-3501 | R/M Vehicles | R/M on all vehicles & trailers |
| 10-11-4340-3502 | R/M Facilities | R/M on Headquarters & 2 substations |

| | | |
|---|---|---|
| 10-11-4340-4400 | Contract Services | Contracts for Physical Exams for FF's, Elevator & generator, hydro testing, SCBA testing, ladder & hose testing, copier, garbage, security system, fire suppression/sprinkler, plymovent system, fire recovery, management solutions, drug testing, back ground checks, member monitoring for criminal activity, and any other contracts |
| 10-11-4340-4500 | Insurance & Bonding | Coverage on all property and items |
| 10-11-4340-5400 | Capital Outlay - Vehicles | |
| 10-11-4340-5500 | Capital Outlay - Equipment | ($86,000) for 15 complete sets of turnout gear (64,500), 15 SCBA Masks (11,580), hose (10,000), 95k communications. |
| 10-11-4340-5800 | Capital Outlay - Capital Improv | |
| 10-11-4340-6000 | Contract Services | |
| 10-11-4340-7100 | Debt Service | ($125,000) on Headquarters, ($171,000) on (2) new engines. |
| 21-11-4340-3000 | Southport Firemens Fund Expenses | |
| 10-11-4340-7200 | Lease Amortization | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| 12 | **Rescue EMS** | | | | | | | |
| 10-12-4370-0000 | Full-Time Employees | - | 55,000 | 52,053 | 70,187 | 70,187 | - | - |
| 10-12-4370-0001 | Employee Overtime | - | 5,000 | 11,333 | 7,724 | 7,724 | - | - |
| 10-12-4370-0200 | Part-Time Employees | - | 260,000 | 193,011 | 260,000 | 260,000 | | - |
| 10-12-4370-0700 | 401K Retirement Supplement | - | 3,000 | 3,106 | 3,896 | 3,896 | - | - |
| 10-12-4370-0900 | F.I.C.A. | - | 24,098 | 19,409 | 25,850 | 25,850 | - | - |
| 10-12-4370-1000 | LGERS Retirement | - | 6,600 | 7,554 | 10,051 | 10,051 | - | - |
| 10-12-4370-1100 | Health/Life/Dental Insurance | - | 12,000 | 4,629 | 12,000 | 12,000 | - | - |
| 10-12-4370-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-12-4370-1400 | Workers Compensation Insurance | - | 4,800 | 2,480 | 2,400 | 2,400 | - | - |
| 10-12-4370-2100 | Uniforms & Protective Gear | - | 10,000 | 8,398 | 10,000 | 10,000 | - | - |
| 10-12-4370-2500 | Vehicle Supplies | - | 5,000 | 7,976 | 8,000 | 8,000 | - | - |
| 10-12-4370-2600 | Departmental Supplies | - | 25,000 | 11,764 | 12,000 | 12,000 | - | - |
| 10-12-4370-2601 | Medical Supplies | - | - | 21,787 | 23,000 | 23,000 | - | - |
| 10-12-4370-3100 | Travel & Training | - | 5,000 | 6,155 | 7,000 | 7,000 | - | - |
| 10-12-4370-3200 | Communications | - | 3,000 | 8,019 | 8,000 | 8,000 | - | - |
| 10-12-4370-3300 | Utilities | - | 5,000 | 8,667 | 9,000 | 9,000 | - | - |
| 10-12-4370-3500 | R/M Equipment | - | 5,000 | 12,109 | 12,000 | 12,000 | - | - |
| 10-12-4370-3501 | R/M Vehicles | - | 5,000 | 4,799 | 5,000 | 5,000 | - | - |
| 10-12-4370-3502 | R/M Facilities | - | 5,000 | 6,576 | 7,000 | 7,000 | - | - |
| 10-12-4370-4400 | Contract Services | - | 10,000 | 52,899 | 50,000 | 50,000 | - | - |
| 10-12-4370-4500 | Insurance & Bonding | - | 20,000 | 45,000 | 45,000 | 45,000 | - | - |
| 10-12-4370-5500 | Capital Outlay - Equipment | - | 10,000 | - | 25,000 | 25,000 | - | - |
| 10-12-4370-7100 | Debt Service | - | 53,000 | 39,545 | 53,000 | 53,000 | - | - |
| 10-12-4370-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-12-4370-7700 | Lease Payments | | - | - | - | - | - | - |
| | **Total** | **-** | **531,498** | **527,268** | **666,108** | **666,108** | **-** | **-** |

| **Rescue Explanations** | | |
|---|---|---|
| | | |
| 10-12-4370-0000 | Full-time Employees | Full-time EMS Captain position. This individual helps to oversee the EMS Operations, and will be in charge of Quality Assurance of charts, patients, ordering supplies, managing schedules, and medications. |
| 10-12-4370-0002 | Employee Overtime | Move this position to salary to decrease OT expenses. |
| 10-12-4370-0200 | Part-time Salary | EMS volunteer/part time employees. EMTs will be paid ($125) for (12)hour shift, Advanced-EMT's will be paid ($150) for a (12) hour shift. They are also paid ($25) for every transport. |
| 10-12-4370-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-12-4370-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-12-4370-1000 | LGERS Retirement/City Share | Local Government Retirement System |
| 10-12-4370-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-12-4370-1400 | Workers Compensation Insurance | |
| 10-12-4370-2100 | Uniforms & Protective Gear | Class A & B Uniforms, Duty Shirts, and Uniform Allowance for Fulltime Captain, and 25 volunteer/part time staff. |
| 10-12-4370-2500 | Vehicle Supplies | Fuel, Def Fluid and Oil for 3 ambulances and 1 QRV |
| 10-12-4370-2600 | Department Supplies Rescue | This line covers all the EMS supplies throughout the entire year, medications for ambulances, and any other supplies like charts, office supplies, medical bags, IV fluids, bandages, oxygen tubing, etc. |
| 10-12-4370-3100 | Travel & Training | Travel & training for (1) full-time employee and (25) EMS volunteers |
| 10-12-4370-3200 | Communications | Pagers for duty shifts, radios for ambulance crews, and cell phones and tablets for the ambulances. |
| 10-12-4370-3300 | Utilities | 25% of utility expenses at Headquarters and the downtown substation |
| 10-12-4370-3500 | R/M Equipment | Money for any repairs on cardiac monitors, stretchers, or other ambulance or EMS equipment |
| 10-12-4370-3501 | R/M Vehicles | R & M on (3) ambulances and (1) QRV |
| 10-12-4370-3502 | R/M Facilities | A percentage of maintenance on Headquarters and the Downtown Substation |
| 10-12-4370-4400 | Contract Services | Contracts cover the EMS Billing for patient transports, cardiac monitor, and stretcher contracts, and percentages on copier etc. |
| 10-12-4370-4500 | Insurance & Bonding | Percentage of Insurance costs |
| 10-12-4370-5400 | Capital Outlay - Vehicles | None |

| | | |
|---|---|---|
| 10-12-4370-5500 | Capital Outlay - Equipment | ($25,000) to assist with Stretcher loading device. (EMS Auxiliary is providing 25k for additional funding) |
| 10-12-4370-5800 | Capital Outlay - facilities | None |
| 10-12-4370-7100 | Debt Service | Ambulance payments. |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **40** | **Development Services** | | | | | | | |
| 10-40-4350-0000 | Full-Time Employees | 208,433 | 286,528 | 270,604 | 355,083 | 355,083 | - | - |
| 10-40-4350-0001 | Employee Overtime | 3,599 | 5,943 | 4,003 | 11,334 | 11,334 | - | - |
| 10-40-4350-0200 | Part-Time Employees | 9,144 | 39,248 | 7,805 | 41,355 | 41,355 | - | - |
| 10-40-4350-0700 | 401K Retirement Supplement | 10,585 | 14,624 | 13,528 | 18,321 | 18,321 | - | - |
| 10-40-4350-0900 | F.I.C.A. | 15,738 | 22,374 | 20,349 | 21,366 | 21,366 | - | - |
| 10-40-4350-1000 | LGERS Retirement | 23,971 | 35,564 | 32,616 | 34,247 | 34,247 | - | - |
| 10-40-4350-1100 | Health/Life/Dental Insurance | 42,977 | 72,000 | 44,658 | 67,986 | 67,986 | - | - |
| 10-40-4350-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-40-4350-1400 | Workers Compensation Insurance | 4,363 | 9,773 | 5,048 | 5,300 | 5,300 | - | - |
| 10-40-4350-2500 | Vehicle Supplies | 2,643 | 1,600 | 1,852 | 2,000 | 2,000 | - | - |
| 10-40-4350-2600 | Departmental Supplies | 18,798 | 24,000 | 18,050 | 9,750 | 9,750 | - | - |
| 10-40-4350-2601 | Forestry Projects | 686 | 5,250 | - | - | - | | |
| 10-40-4350-3100 | Travel & Training | 9,117 | 15,750 | 8,655 | 12,000 | 12,000 | - | - |
| 10-40-4350-3200 | Communications | 4,671 | 3,309 | 4,557 | 4,800 | 4,800 | - | - |
| 10-40-4350-3300 | Utilities | 3,054 | 2,730 | 3,272 | 3,400 | 3,400 | - | - |
| 10-40-4350-3500 | R/M Equipment | - | 105 | 152 | 160 | 160 | - | - |
| 10-40-4350-3501 | R/M Vehicles | 70 | - | 30 | 500 | 500 | - | - |
| 10-40-4350-3900 | Other Services | 2,160 | 3,465 | 7,155 | - | - | - | - |
| 10-40-4350-4400 | Contract Services | 15,339 | 31,500 | 77,414 | 37,500 | 37,500 | - | - |
| 10-40-4350-4500 | Insurance & Bonding | 8,496 | 8,964 | 11,879 | 11,000 | 11,000 | - | - |
| 10-40-4350-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-40-4350-5400 | Capital Outlay - Vehicles | 67,656 | 14,595 | 13,867 | 14,000 | 14,000 | - | - |
| 10-40-4350-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-40-4350-7200 | Lease Amortization | - | - | - | - | - | - | - |
| | **Total** | | **597,322** | **545,494** | **650,102** | **650,102** | **-** | **-** |

| **Development Services** | | | | |
|---|---|---|---|---|
| 10-40-4350-0000 | Full-time employees | Development Services Director, Full-time Building Inspector, Permitting Technician, Code Enforcement wages, (1) Planner Position | | 5 new positions: Permit Technician, Code Enforcement Officer, Senior CE Officer, Senior Building Inspector, Downtown/HP Planner |
| 10-40-4350-0001 | Employee Overtime | Inspector and Permitting Technician | | |
| 10-40-4350-0200 | Part-Time Employees | Part-time Building Inspector Wages | | |
| 10-40-4350-0700 | 401K Retirement Supplement | Employer 401K contribution 5% | | |
| 10-40-4350-0900 | F.I.C.A. | 7.65 percent of wages | | |
| 10-40-4350-1000 | LGERS Retirement | Local Government Retirement System | | |
| 10-40-4350-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees | | |
| 10-40-4350-1300 | Unemployment Reserve | State-mandated unemployment reserve | | |
| 10-40-4350-1400 | Workers' Comp Insurance | Workers compensation insurance with NCLM. | | |
| 10-40-4350-2500 | Vehicle Supplies | Fuel and other supplies (800 per vehicle, multiplied by 2 vehicles (2 existing) | | |
| 10-40-4350-2600 | Departmental Supplies | General Office supplies, computer software and upgrades, dues & subscriptions, other department-specific needs. | | |
| 10-40-4350-2601 | Forestry Project | Carry-over of unused donations plus current budget. Transferred to Building and Grounds for tree work. | | |
| 10-40-4350-3100 | Travel & Training | Planning, building training, travel meals and lodging. Building Inspectors will be taking classes in all trades, either for new certifications or continuing education (class sign up approx. $80-130 depending on trade, lodging reduced with courses nearby in Brunsco or Wilmington). Permit Technician training, potential certification if pending legislation is passed (cost likely to be similar to Building Inspector training). Planning, Flood and Zoning Conferences if schedule allows for attendance (Usually approx. $500 for attendance, $5-700 for lodging/meals). Maintenance of CM CZO, TH CFM. TH and MM AICP Prep/Test. CFM for KB, MM, others (reimbursable by FEMA for all expenses other than test, approx. $125). | | |
| 10-40-4350-3200 | Communications | Share of landlines, internet for city hall, cell phone/mobile internet capability; postage - | | |
| 10-40-4350-3300 | Utilities | Share of water, sewer, and electric service for City hall | | |
| 10-40-4350-3500 | R/M Equipment | Repair/maintenance of office equipment | | |
| 10-40-4350-3501 | R/M Vehicles | Repair/maintenance | | |
| 10-40-4350-3900 | Other Services | | | |
| 10-40-4350-4400 | Contract Services | Development Agreement Attorney ($10,000). FY23 actual budget reflects COG usage due to staff turnover as well as Development Agreement attorney T. Terrell. COG usage should decrease. Annual ($8,500) for viewpoint software. ARC GIS ($750) annually. IT ($5,000). Level 3 inspector services in the event part-time inspector is not available. | | |
| 10-40-4350-4500 | Insurance & Bonding | | | |
| 10-40-4350-5000 | Capital Purchases Under $5000 | | | |
| 10-40-4350-5400 | Capital Outlay - Vehicles | 2 leased auto carryover | | |
| 10-40-4350-5500 | Capital Outlay - Equipment | | | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **80** | **Parks & Recreation** | | | | | | | | | |
| 10-80-6120-0000 | Full-Time Employees | 121,045 | 134,429 | 158,520 | 191,442 | 191,442 | - | - | | |
| 10-80-6120-0001 | Employee Overtime | 6,959 | 3,567 | 10,849 | 9,436 | 9,436 | - | - | | |
| 10-80-6120-0200 | Part Time Salaries | 89,622 | 126,000 | 105,188 | 91,553 | 91,553 | - | - | | |
| 10-80-6120-0700 | 401K Retirement Supplement | 6,199 | 6,900 | 8,330 | 10,044 | 10,044 | - | - | | |
| 10-80-6120-0900 | F.I.C.A. | 16,187 | 20,196 | 20,362 | 10,546 | 10,546 | - | - | | |
| 10-80-6120-1000 | LGERS Retirement | 14,059 | 16,780 | 20,086 | 25,913 | 25,913 | - | - | | |
| 10-80-6120-1100 | Health/Life/Dental Insurance | 26,964 | 24,000 | 36,423 | 41,230 | 41,230 | - | - | | |
| 10-80-6120-1300 | Unemployment Reserve | 1,137 | - | - | - | - | - | - | | |
| 10-80-6120-1400 | Workers Compensation Insurance | 3,548 | 9,344 | 4,827 | 8,451 | 8,451 | - | - | | |
| 10-80-6120-2100 | Uniforms & Protective Gear | 1,102 | 2,000 | 260 | 3,000 | 3,000 | - | - | | |
| 10-80-6120-2500 | Vehicle Supplies | 4,120 | 5,250 | 5,692 | 6,500 | 6,500 | - | - | | |
| 10-80-6120-2600 | Departmental Supplies | 37,022 | 52,000 | 47,161 | 52,000 | 52,000 | - | - | | |
| 10-80-6120-3100 | Travel & Training | 2,040 | 3,500 | 615 | 5,000 | 5,000 | - | - | | |
| 10-80-6120-3200 | Communications | 4,019 | 5,250 | 4,114 | 5,250 | 5,250 | - | - | | |
| 10-80-6120-3300 | Utilities | 38,970 | 46,200 | 37,529 | 46,200 | 46,200 | - | - | | |
| 10-80-6120-3500 | R/M Equipment | - | 525 | 1,909 | 2,000 | 2,000 | - | - | | |
| 10-80-6120-3501 | R/M Vehicles | 4,307 | 3,150 | 859 | 3,150 | 3,150 | - | - | | |
| 10-80-6120-3502 | R/M Facilities | 22,178 | 30,000 | 13,575 | 39,000 | 39,000 | - | - | | |
| 10-80-6120-4400 | Contract Services | 30,046 | 29,000 | 34,348 | 29,000 | 29,000 | - | - | | |
| 10-80-6120-4500 | Insurance & Bonding | 302 | - | - | - | - | - | - | | |
| 10-80-6120-5000 | Capital Purchases Under $5000 | - | 157,500 | - | 5,000 | 5,000 | - | - | | |
| 10-80-6120-5100 | Capital Outlay - Equipment | - | 7,844 | - | 61,200 | 61,200 | - | - | | |
| 10-80-6120-5400 | Capital Outlay - Vehicles | 37,790 | 15,321 | 6,948 | 15,321 | 15,321 | - | - | | |
| 10-80-6120-5600 | Capital Project/Kingsley Park | - | 221,000 | - | 220,000 | 220,000 | - | - | | |
| 10-80-6120-5800 | Capital Outlay -Capital Improv | | 38,000 | - | 20,000 | 20,000 | - | - | | |
| 10-80-6120-5900 | Capital Outlay - Improvements | 122,896 | - | - | | | - | - | | |
| 10-80-6120-7200 | Lease Amortization | - | - | - | - | - | - | - | | |
| **80** | **Parks & Recreation** | **590,513** | **957,756** | **517,595** | **901,235** | **901,235** | **-** | **-** | | |

| **Parks and Recreation Explanations** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-80-6120-0000 | Full-time employees | Salaries for full-time Director, Program Supervisor, Recreation Program Assistant | | | | | 428,434 | 394,427 |
| 10-80-6120-0001 | | | | | | | | |
| 10-80-6120-0200 | Part-time salaries | Salaries for (2) afterschool assistants, (6) summer camp counselors, night gym attendant, youth basketball referees(3) recreation assistant(1) | | | | | | |
| 10-80-6120-0700 | 401K Retirement Supplement | Employer 401K contribution 5% | | | | | | 19721 |
| 10-80-6120-0900 | F.I.C.A. | 7.65 percent of wages | | | | | | #REF! |
| 10-80-6120-1000 | LGERS Retirement | Local Government Retirement System | | | | | | 44886 |
| 10-80-6120-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees | | | | | | |
| 10-80-6120-1300 | Unemployment Reserve | State-mandated unemployment reserve | | | | 11,880.00 | | |
| 10-80-6120-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. | | | | | | |
| 10-80-6120-2100 | Uniforms & Protective Gear | City of Southport staff t-shirts | | | | | | |
| 10-80-6120-2500 | Vehicle Supplies | Fuel for city bus, city truck, city car, and city van | | | | | | |
| 10-80-6120-2600 | Departmental Supplies | supplies for (4) recreation buildings and (13) facilities ($8,500),special events($5,200) Robotics Camp ($2,500),recreation programs($16,690,seniors ($9,150) athletics($9960) | | | | | | |
| 10-80-6120-3100 | Travel & Training | NCRPA and NRPA dues, conferences, workshops, and classes CDL pesticides CPSI CPRP CPRE | | | | | | |
| 10-80-6120-3200 | Communications | Recreation facility telephones, internet access, postage, and cell phones | | | | | | |
| 10-80-6120-3300 | Utilities | Utilities for (4) recreation buildings and (12) recreation facilities Parks | | | | | | |
| 10-80-6120-3500 | R/M Equipment | Maintenance and repair on computers | | | | | | |
| 10-80-6120-3501 | R/M Vehicles | Vehicle inspections, oil changes, and mechanical repairs to city bus, car, truck, and van | | | | | | |
| 10-80-6120-3502 | R/M Facilities | Regular maintenance on (4) buildings and (12) recreation facilities | | | | | | |
| 10-80-6120-4400 | Contract Services | Monthly rental for copier, Concerts and Movies in the Park, drug test for new hire, IT contract, Monthly Pest Control, ASCAP, Perry Weather(4500), Cintas(6500) | | | | | | |
| 10-80-6120-4500 | Insurance & Bonding | Property, liability, and auto insurance | | | | | | |
| | | | | | | | | |
| 10-80-6120-5000 | Capital Outlay - Equipment | | | | | | | |
| 10-80-6120-5100 | | | | | | | | |
| 10-80-6120-5400 | Capital Outlay - Vehicles | Leasing (2) 16 passenger van and Explorer for admin travel. | | | | | | |
| 10-80-6120-5800 | Capital Outlay - Buildings | Waterfront gazebo and roof replacement ($20,000) | | | | | | |
| 10-80-6120-5900 | Capital Outlay - Improvements | | | | | | | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **81** | **Community Building** | | | | | | | |
| 10-81-6150-0000 | Full-Time Employees | 36,241 | - | - | | | - | - |
| 10-81-6150-0001 | Employee Overtime | - | - | - | - | - | - | - |
| 10-81-6150-0200 | Part-Time Employees | 14,651 | 40,000 | 25,504 | 50,000 | 50,000 | - | - |
| 10-81-6150-0700 | 401K Retirement Supplement | 1,870 | - | - | - | - | - | - |
| 10-81-6150-0900 | F.I.C.A. | 3,838 | 3,060 | 1,952 | 3,825 | 3,825 | - | - |
| 10-81-6150-1000 | LGERS Retirement | 3,911 | - | - | - | - | - | - |
| 10-81-6150-1100 | Health/Life/Dental Insurance | 9,252 | - | - | - | - | - | - |
| 10-81-6150-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-81-6150-1400 | Workers Compensation Insurance | (1,259) | 1,600 | 827 | 1,688 | 1,688 | - | - |
| 10-81-6150-2600 | Departmental Supplies | 2,448 | 3,000 | 945 | 3,000 | 3,000 | - | - |
| 10-81-6150-2700 | Marketing | 1,963 | 3,000 | 2,167 | 3,500 | 3,500 | - | - |
| 10-81-6150-3200 | Communications | 1,912 | 1,500 | 1,103 | 1,500 | 1,500 | - | - |
| 10-81-6150-3300 | Utilities | 8,433 | 15,000 | 9,937 | 12,500 | 12,500 | - | - |
| 10-81-6150-3502 | R/M Facilities | - | 2,000 | - | - | - | - | - |
| 10-81-6150-4400 | Contract Services | 25,170 | 5,000 | 5,500 | 5,500 | 5,500 | - | - |
| 10-81-6150-4500 | Insurance & Bonding | - | - | - | - | - | - | - |
| 10-81-6150-5000 | Capital Purchases Under $5000 | - | 3,000 | - | 2,000 | 2,000 | - | - |
| 10-81-6150-5800 | Capital Outlay -Capital Improv | - | 45,000 | 49,521 | - | - | - | - |
| 10-81-6150-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **81** | **Community Building** | **108,430** | **122,160** | **97,456** | **83,513** | **83,513** | **-** | **-** |

| **Community Building Explanations** | | |
|---|---|---|
| 10-81-6150-0000 | Full-time Employees | |
| 10-81-6150-0200 | Part-time Employees | Part-time employee wages for (2) facilitators, (2) custodians (1) Admin |
| 10-81-6150-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-81-6150-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-81-6150-1000 | LGERS Retirement | Local Government Retirement System |
| 10-81-6150-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-81-6150-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-81-6150-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-81-6150-2600 | Departmental Supplies | General office and janitorial supplies/Miscellaneous |
| 10-81-6150-2700 | Marketing | |
| 10-81-6150-3200 | Communications | Land lines, cell phones, Wi-Fi |
| 10-81-6150-3300 | Utilities | Water, sewer, and electric service |
| 10-81-6150-3502 | R/M Facilities | Moved to building and grounds budget. |
| 10-81-6150-3700 | Advertising | Display and classified advertising, Wedding Expo |
| 10-81-6150-4400 | Contract Services | IT/Floor Maintenance/Miscellaneous |
| 10-81-6150-4500 | Insurance & Bonds | Property and general liability insurance |
| 10-81-6150-5000 | Capital Purchases Under $5,000 | Computer Replacement |
| 10-81-6150-5800 | Capital Outlay | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **82** | **Community Relations** | | | | | | | |
| 10-82-6170-0000 | Full-Time Employees | 112,402 | 179,510 | 185,961 | 206,670 | 206,670 | - | - |
| 10-82-6170-0001 | Employee Overtime | - | 3,346 | 54 | 7,587 | 7,587 | - | - |
| 10-82-6170-0200 | Part time wages | 12,660 | - | 783 | - | - | - | - |
| 10-82-6170-0700 | 401K Retirement Supplement | 5,573 | 9,143 | 9,179 | 10,713 | 10,713 | - | - |
| 10-82-6170-0900 | F.I.C.A. | 9,317 | 13,988 | 14,118 | 16,391 | 16,391 | - | - |
| 10-82-6170-1000 | LGERS Retirement | 12,625 | 21,496 | 22,118 | 27,639 | 27,639 | - | - |
| 10-82-6170-1100 | Health/Life/Dental Insurance | 20,542 | 36,000 | 29,466 | 36,000 | 36,000 | - | - |
| 10-82-6170-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-82-6170-1400 | Workers Compensation Insurance | 799 | 5,356 | 2,767 | 3,771 | 3,771 | - | - |
| 10-82-6170-2600 | Departmental Supplies | 10,041 | 18,000 | 9,135 | 18,000 | 18,000 | - | - |
| 10-82-6170-2601 | Beautification Committee | 2,845 | 3,000 | 978 | 3,000 | 3,000 | - | - |
| 10-82-6170-2710 | Tourism Community Events | 3,701 | 15,356 | 3,877 | 10,000 | 10,000 | - | - |
| 10-82-6170-2711 | Special Marketing Opps | 7,518 | 8,000 | 7,269 | 10,000 | 10,000 | - | - |
| 10-82-6170-2712 | Grant Matching Funds | 1,700 | 10,000 | 10,000 | 10,000 | 10,000 | - | - |
| 10-82-6170-3100 | Travel & Training | 2,468 | 5,000 | 2,024 | 5,000 | 5,000 | - | - |
| 10-82-6170-3200 | Communications | 16,808 | 28,000 | 20,448 | 5,000 | 5,000 | - | - |
| 10-82-6170-3300 | Utilities | 10,353 | 10,500 | 11,194 | 11,500 | 11,500 | - | - |
| 10-82-6170-4400 | Contract Services | 5,526 | 5,500 | 3,915 | 26,000 | 26,000 | - | - |
| 10-82-6170-4500 | Insurance & Bonding | - | 5,000 | - | 5,000 | 5,000 | - | - |
| 10-82-6170-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-82-6170-5500 | Capital Outlay - Equipment | 26,148 | 10,000 | 1,903 | - | - | - | - |
| 10-82-6170-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| **82** | **Community Relations** | **261,027** | **387,195** | **335,189** | **412,270** | **412,270** | **-** | **-** |

| Communications Explanations | | |
|---|---|---|
| | | |
| 10-82-6170-0000 | Full-time employees | (3)Full-time positions-Director of Community Relations , Asst Director of Community Relations, Communications/PIO |
| 10-82-6170-0001 | Employee Overtime | Emergency operations Center |
| 10-82-6170-0200 | Part-time wages | |
| 10-82-6170-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 10-82-6170-0900 | F.I.C.A. | 7.65 percent of wages |
| 10-82-6170-1000 | LGERS Retirement | Local Government Retirement System |
| 10-82-6170-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 10-82-6170-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 10-82-6170-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 10-82-6170-2600 | Departmental Supplies | Visitor Center Volunteers/Cleaning Supplies/Office Supplies/Miscellaneous |
| 10-82-6170-2601 | Beautification Committee | Plants/Supplies and Materials/Christmas Decorations |
| 10-82-6170-2610 | Tourism Community Events | Winterfest Tea/Miscellaneous |
| 10-82-6170-2711 | Special Marketing Opps | State Port Pilot/Southport Magazine/Our State Magazine-DSI Partnership/Miscellaneous/Film Commission |
| 10-82-6170-2712 | Grant Matching Funds | Matching Grant Funds from Electricities |
| 10-82-6170-3100 | Travel & Training | Tourism, Event &Communication Conferences/Mileage reimbursement |
| 10-82-6170-3200 | Communications | City Wi-Fi ATMC ($1500), 4 cell phones ($2500), AV equipment ($1000) |
| 10-82-6170-3300 | Utilities | Garrison |
| 10-82-6170-4400 | Contract Services | Security System Garrison ($900), Copier ($2500), Boxcast ($2995), Archive Social ($5988), Canva ($350), Jotform ($137), Buffer ($450), CodeRed ($3,775), FreshySites ($4205), IT ($4,700) |
| 10-82-6150-4500 | Insurance & Bonding | |
| 10-82-6170-5500 | Capital Outlay-Equipment | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **96** | **Solid Waste** | | | | | | | |
| 10-96-4170-4400 | Contract Services | 277,133 | 242,069 | 280,000 | 330,000 | 330,000 | - | - |
| **96** | **Solid Waste** | **277,133** | **242,069** | **280,000** | **330,000** | **330,000** | **-** | **-** |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **20** | **Powell Bill Fund** | | | | | | | |
| **20** | **Powell Bill** | | | | | | | |
| 20-20-4510-2600 | Departmental Supplies | 5,000 | - | - | - | | | |
| 20-20-4510-5500 | Capital Outlay | 53,134 | 185,919 | 48,371 | 362,041 | 362,041 | | |
| **20** | **Powell Bill** | **58,134** | **185,919** | **48,371** | **362,041** | **362,041** | **-** | **-** |
| | | | | | | | | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **30** | **Electric Fund** | | | | | | | |
| 30-93-7210-0000 | Full-Time Employees | 297,598 | 373,110 | 365,456 | 390,966 | 390,966 | - | - |
| 30-93-7210-0001 | Employee Overtime | 2,730 | 4,392 | 4,532 | 8,188 | 8,188 | - | - |
| 30-93-7210-0200 | Part time wages | | | | 45,201 | 45,201 | | |
| 30-93-7210-0700 | 401K Retirement Supplement | 13,486 | 18,875 | 14,170 | 19,958 | 19,958 | - | - |
| 30-93-7210-0900 | F.I.C.A. | 21,979 | 28,879 | 25,476 | 33,993 | 33,993 | - | - |
| 30-93-7210-1000 | LGERS Retirement | 64,847 | 45,904 | 34,528 | 51,491 | 51,491 | - | - |
| 30-93-7210-1100 | Health/Life/Dental Insurance | 63,308 | 56,880 | 66,091 | 67,479 | 67,479 | - | - |
| 30-93-7210-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 30-93-7210-1400 | Workers Compensation Insurance | 1,246 | 5,602 | 1,939 | 2,000 | 2,000 | - | - |
| 30-93-7210-1800 | Professional Fees | 6,500 | 32,235 | 13,295 | 13,960 | 13,960 | - | - |
| 30-93-7210-2100 | Uniforms & Protective Gear | 1,166 | 2,223 | 360 | 1,800 | 1,800 | - | - |
| 30-93-7210-2500 | Vehicle Supplies | 733 | 1,050 | 625 | 650 | 650 | - | - |
| 30-93-7210-2600 | Departmental Supplies | 21,926 | 13,230 | 9,540 | 14,000 | 14,000 | - | - |
| 30-93-7210-2700 | Power Purchase | 4,830,159 | 4,830,000 | 5,022,216 | 5,929,956 | 5,929,956 | - | - |
| 30-93-7210-2701 | Utility Sales Tax | 488,328 | 446,619 | 548,544 | 576,000 | 576,000 | - | - |
| 30-93-7210-3100 | Travel & Training | 819 | 15,750 | 4,465 | 10,000 | 10,000 | - | - |
| 30-93-7210-3200 | Communications | 4,320 | 25,612 | 3,593 | 4,000 | 4,000 | - | - |
| 30-93-7210-3300 | Utilities | 1,219 | 1,260 | 1,171 | 1,230 | 1,230 | - | - |
| 30-93-7210-3500 | R/M Equipment | - | 3,150 | - | - | - | - | - |
| 30-93-7210-3501 | R/M Vehicles | - | 593 | - | 1,300 | 1,300 | - | - |
| 30-93-7210-3502 | Install Load Mgt Switches | 25,954 | 85,821 | 40,782 | 45,000 | 45,000 | - | - |
| 30-93-7210-4400 | Contract Services | 47,793 | 58,031 | 36,634 | 38,500 | 38,800 | - | - |
| 30-93-7210-4500 | Insurance & Bonding | 7,961 | 8,400 | 11,132 | 11,700 | 11,700 | - | - |
| 30-93-7210-4800 | Billing Contract | 210,013 | 208,950 | 206,384 | 216,703 | 216,703 | - | - |
| 30-93-7210-4900 | Operations & Maintenance BEMC | | 546,833 | 538,042 | 564,944 | 564,944 | - | - |
| 30-93-7210-5000 | Capital Purchases Under $5000 | - | - | - | | | - | - |
| 30-93-7210-5400 | Capital Outlay - Vehicles | | 7,350 | 6,717 | 7,100 | 7,100 | - | - |
| 30-93-7210-5500 | Capital Outlay - Equipment | - | 98,000 | 20,987 | 80,000 | 80,000 | - | - |
| 30-93-7210-5800 | Capital Outlay -Capital Improv | - | 73,299 | 7,491 | 179,143 | 179,143 | - | - |
| 30-93-7210-5900 | Capital Outlay - System | - | 3,253,463 | 277,081 | 3,470,000 | 3,470,000 | - | - |
| 30-93-7210-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 30-93-7210-9700 | Contingency Expenses | 57,543 | 0 | 0 | - | 91,948 | - | - |
| 30-93-9990-0000 | Depreciation | 419,623 | 0 | 0 | - | - | - | - |
| | **Electric Fund** | **6,589,251** | **10,245,511** | **7,261,251** | **11,785,261** | **11,877,509** | **0** | **0** |

| **Electric Explanations** | | |
|---|---|---|
| 30-93-7210-0000 | Full-time Employees | (1) full-time employee, ( 1) Administrative Assistant split with Water Sewer and Streets, and 1/3 administration, finance and board salaries |
| 30-93-7210-0001 | Employee Overtime | |
| 30-93-7210-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 30-93-7210-0900 | F.I.C.A. | 7.65 percent of wages |
| 30-93-7210-1000 | LGERS Retirement | Local Government Retirement System |
| 30-93-7210-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 30-93-7210-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 30-93-7210-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 30-93-7210-1800 | Professional Fees | |
| 30-93-7210-2100 | Uniforms & Protective Gear | Safety shoes, rain gear, safety vests, hard hats, uniforms |
| 30-93-7210-2500 | Vehicle Supplies | Fuel and tires for 2020 Ford Escape Hybrid |
| 30-93-7210-2600 | Departmental Supplies | General office supplies, Electricities dues, ($6,100),bank fees($5,000), hand tools, Replace work PC ($1,700) |
| 30-93-7210-2700 | Power Purchase | Electric power purchase cost |
| 30-93-7210-2701 | Utility Sales Tax | NC electricity sales tax |
| 30-93-7210-3100 | Travel & Training | Certifications, continuing education, travel meals and lodging; ElectriCities training summit |
| 30-93-7210-3200 | Communications | Land lines and cell phones, on-call answering service ($7,400); utility billing postage ($10,800); ($2,160) Additional cell fee for telemetric devices, ($4,032) – BILL TO READ DEVICE |
| 30-93-7210-3300 | Utilities | Water, sewer/and Electric service |
| 30-93-7210-3500 | R/M Equipment | Repair and Maintenance of volt meters, calibration devices and other equipment |
| | | |
| 30-93-7210-3501 | R/M Vehicles | Repair and Maintenance of 2020 Ford, New tires |
| 30-93-7210-3502 | Load Mgt Switches & Thermostats | 100 Load Management Switches & Installation plus 25% for service calls ($43,063.38) ; Ecobee Thermostats ($8,250.00); BEMC installation of repeaters and gateways ($10,000); Contingency plan for unforeseen LM switch replacement and or storm damage to LM infrastructure ($25,000); 24 Eco Switch Repeaters for expansion of LM and replacement as necessary ($3,000) |
| 30-93-7210-4900 | | Operations & Maintenance BEMC |
| 30-93-7210-4400 | Contract Services | 1/3 Accounting software maintenance, IT support, Copier Maintenance; City Wide PM program for onsite Emergency Backup Generators PM Contract ($12,065); Annual Nexgrid Software fees ($3,000) |
| | | Office 365 install and monthly maintenance ($10,000) |
| 30-93-7210-4500 | Insurance & Bonding | |
| 30-93-7210-4800 | Billing Contract | |
| | Operations & Maintenance contra | BEMC O&M contract annual CIP-U increase 2.0369119% |
| 30-93-7210-5400 | Capital Outlay- Vehicle | Lease for Vehicle ($7,000) per year |
| 30-93-7210-5500 | Capital Outlay - Equipment | Mitigation/Sectionalization; Install fused elbows and reclosure banks in various locations ($80,000) |
| 30-93-7210-5800 | Capital Improvements | BEMC contracts above OEM; (100) Electric Meter collars ($20,000) other BEMC contracts; Replace 120 Rotten Poles ($60,000); ROW Trimming ($55,000); Erect 2 Aluminum poles in vicinity of 12TH Street for hanging Event Banners ($5,000); Purchase and install 37 Policy Compliant Streetlight fixtures for City Area/Security Lights ($39,143.06) |
| 30-93-7210-5900 | Capital Outlay - System | City Underground infrastructure ($1,600,000); Emergency Repair work not included in UG ($120,000); Land Acquisition for 2ND POD Substation ($500,000) Construction of 2ND Point of Entry Substation ($1,250,000)** |
| 30-93-7210-9700 | Contingency Expenses | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| **31** | **Water & Sewer Fund** | | | | | | | |
| 31-91-7130-0000 | Full-Time Employees | 493,646 | 781,737 | 631,821 | 788,557 | 788,557 | - | - |
| 31-91-7130-0001 | Employee Overtime | 12,763 | 20,561 | 14,701 | 11,358 | 11,358 | - | - |
| 31-91-7130-0200 | Part-Time Employees | - | - | 23,726 | 144,590 | 144,590 | - | - |
| 31-91-7130-0700 | 401K Retirement Supplement | 23,919 | 40,115 | 26,867 | 39,996 | 39,996 | - | - |
| 31-91-7130-0900 | F.I.C.A. | 37,347 | 61,376 | 44,682 | 72,255 | 72,255 | - | - |
| 31-91-7130-1000 | LGERS Retirement | 104,386 | 97,559 | 65,075 | 61,193 | 61,193 | - | - |
| 31-91-7130-1100 | Health/Life/Dental Insurance | 112,424 | 140,321 | 112,435 | 122,962 | 122,962 | - | - |
| 31-91-7130-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 31-91-7130-1400 | Workers Compensation Insurance | 11,065 | 24,069 | 12,432 | 13,054 | 13,054 | - | - |
| 31-91-7130-1800 | Professional Fees | 48,170 | 58,036 | 13,294 | 16,800 | 16,800 | - | - |
| 31-91-7130-2100 | Uniforms & Protective Gear | 7,674 | 13,500 | 9,954 | 15,500 | 15,500 | - | - |
| 31-91-7130-2500 | Vehicle Supplies | 33,443 | 25,000 | 28,014 | 30,000 | 30,000 | - | - |
| 31-91-7130-2600 | Departmental Supplies | 45,159 | 49,726 | 19,983 | 46,000 | 46,000 | - | - |
| 31-91-7130-2606 | Sewer Supplies/Coll System | 148,567 | 198,869 | 72,161 | 205,000 | 205,000 | - | - |
| 31-91-7130-2700 | Water Purchase | 825,515 | 1,073,982 | 1,073,982 | 1,590,000 | 1,590,000 | - | - |
| 31-91-7130-3100 | Travel & Training | 6,539 | 14,438 | 7,645 | 14,000 | 14,000 | - | - |
| 31-91-7130-3200 | Communications | 12,253 | 20,893 | 12,337 | 13,200 | 13,200 | - | - |
| 31-91-7130-3300 | Utilities | 56,943 | 54,238 | 51,054 | 54,000 | 54,000 | - | - |
| 31-91-7130-3500 | R/M Equipment | 10,279 | 13,994 | 18,416 | 19,500 | 19,500 | - | - |
| 31-91-7130-3501 | R/M Vehicles | 9,124 | 21,000 | 8,937 | 22,050 | 22,050 | - | - |
| 31-91-7130-3506 | Sewer System R&M/Coll System | 231,994 | 676,389 | 202,197 | 690,000 | 690,000 | - | - |
| 31-91-7130-3900 | Other Services | 2,735 | 6,294 | 3,018 | 4,500 | 4,500 | - | - |
| 31-91-7130-3910 | Neighbors 4 Neighbors | 7,677 | 13,650 | 10,986 | 18,000 | 18,000 | - | - |
| 31-91-7130-4400 | Contract Services | 1,303,338 | 1,400,887 | 1,155,576 | 1,259,355 | 1,259,655 | - | - |
| 31-91-7130-4500 | Insurance & Bonding | | 46,413 | 61,505 | 65,000 | 65,000 | - | - |
| 31-91-7130-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 31-91-7130-5400 | Capital Outlay - Vehicles | (8) | 67,043 | 39,267 | 89,000 | 89,000 | - | - |
| 31-91-7130-5500 | Capital Outlay - Equipment | - | 665,000 | 163,225 | 115,000 | 115,000 | - | - |
| 31-91-7130-5800 | Capital Outlay -Capital Improv | - | 26,000 | 31,970 | 138,500 | 138,500 | - | - |
| 31-91-7130-5900 | Capital Outlay - System | - | 156,500 | 121,970 | 358,000 | 358,000 | - | - |
| 31-91-7130-7100 | Bond Retirement | 7,407 | 765,309 | 186,950 | 766,000 | 766,000 | - | - |
| 31-91-7130-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 31-91-7130-9600 | Interfund transfers | - | - | - | - | - | - | - |
| 31-91-7130-9700 | Contingency | - | 765,044 | 11,250 | - | 817,330 | - | - |
| 31-91-9990-0000 | Depreciation | 597,138 | 315,000 | - | - | 400,000 | - | - |
| **91** | **Water/Sewer** | **4,149,493** | **7,612,942** | **4,235,430** | **6,783,370** | **8,001,000** | **-** | **-** |
| | | | | | | | | |
| **32** | **System Development Fee Fund** | | | | | | | |
| **92** | **DEPT** | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 32-92-7135-9600 | Sewer Development Fee Transfer | - | 693,468 | - | 700,000 | 700,000 | - | - |
| 32-92-7135-9700 | Water Development Fee Transfer | - | 87,515 | - | 100,000 | 100,000 | - | - |
| **32** | **System Development Fee Fund** | **-** | **780,983** | **-** | **800,000** | **800,000** | **-** | **-** |

| **Water & Sewer Explanations** | | |
|---|---|---|
| 31-91-7130-0000 | Full-time Employees | 11 full-time employees; Streets (40%) and Water & Sewer (60%); |
| 31-91-7130-0001 | Employee Overtime | |
| 31-91-7130-0200 | Part- time employees | 2 Part-Time engineers, split between Streets (40%) and Water/Sewer (60%) |
| 31-91-7130-0700 | 401K Retirement Supplement | Employer 401K contribution 5% |
| 31-91-7130-0900 | F.I.C.A. | 7.65 percent of wages |
| 31-91-7130-1000 | LGERS Retirement | Local Government Retirement System |
| 31-91-7130-1100 | Health/Life/Dental Insurance | Group Insurance provided to full-time employees |
| 31-91-7130-1300 | Unemployment Reserve | State-mandated unemployment reserve |
| 31-91-7130-1400 | Workers Compensation Insurance | Workers compensation insurance with NCLM. |
| 31-91-7130-1800 | Professional Fees | 1/3 share annual financial audit($16000) |
| 31-91-7130-2100 | Uniforms & Protective Gear | Safety shoes, Employee PPE, first aid, uniforms, reflective clothing, cold and wet weather gear, additional for potential new hires |
| 31-91-7130-2500 | Vehicle Supplies | Fuel & tires for 6 vehicles, Backhoe, Mini Excavator, skid steer and compressor. |
| 31-91-7130-2600 | Departmental Supplies | General office supplies, generator fuel, 2 Computers ($4000), stone and asphalt for utility repairs; |
| 31-91-7130-2606 | Water Supplies/Coll System | Water/sewer system maintenance supplies and materials; repeaters for AMI system, additional materials to stock for USDA project water repairs, node hangers, repeaters, |
| | | lights, and metal locators, Mud hog pumps, increased material supplies pricing |
| 31-91-7130-2700 | Water Purchase | Water purchase County 194,000.00 gal. (@2.88 per 1,000 gallons projected increase to $5.25), additional reserve water capacity $460,000 |
| 31-91-7130-3100 | Travel & Training | Certification renewals; continuing education; additional safety training (Greenius online) ($1,000) ;Travel, meals and lodging. |
| 31-91-7130-3200 | Communications | Land lines & cell phones, on call answering service($13,200) |
| 31-91-7130-3300 | Utilities | Water, sewer, and Electric service |
| 31-91-7130-3500 | R/M Equipment | Repair & maintenance for Backhoe, generators, compressor, skid steer and mini excavator |
| 31-91-7130-3501 | R/M Vehicles | Repair & maintenance for 6 Vehicles, Vac truck (aged), Jet Truck(aged) |
| 31-91-7130-3506 | Sewer System R&M/Coll System | Repair / maintenance of collection system |
| 31-91-7130-3900 | Other Services | NCDENR PWS permits, operators certifications renewals,NCRWA DUES |
| 31-91-7130-3910 | N4N Program | Neighbors 4 Neighbors program includes ($3,650) carry over from prior year and ($10,000) from General Fund |
| 31-91-7130-4400 | Contract Services | Brunswick County Sewer, 1/3 accounting software, 1/3 payroll software, drinking water analysis, copier lease,etc. |
| | | Tank maintenance ($9,000 ) 1/2 share locating & 811 services ($7,000) |
| | | water sampling ($20,000), 1/2 share billing & credit check services ($4,500) , Mueller hosting & |
| | | licensing fees AMI system ($18,000), copier lease and printing ($1200), software maintenance |

| | | |
|---|---|---|
| | | ($10,000), S & R Environmental Solid Waste Removal ($25,000)Scada Modem $5000; 10% Mandated sewer cleaning |
| 31-91-7130-4500 | Insurance & Bonding | Property, liability, and auto insurance |
| 31-91-7130-5400 | Capital Outlay - Vehicles | Leased vehicles- 1 additional lease to replace 2017 F250 @ $11,520 yearly (plus 5%). 1 additional lease truck for water/sewer $9600 yearly |
| 31-91-7130-5500 | Capital Outlay - Equipment | HARBEN Jetter Nozzle Kit ($5,000); New Generators for lift stations($110,000) |
| 31-91-7130-5800 | Capital Improvements | Security and network upgrades to SCADA system ($138,500) |
| 31-91-7130-5900 | Capital Outlay - System | 400 additional water meters to cover growth and start meter replacement ($180,000); 200 meter boxes ($90,000); (400) meter nodes ($60,000), Collectors ($28,000) |
| 31-91-7130-7100 | Bond Retirement | ($595,660) 2% Closing Fee SRF loan, Principle and interest on debt |
| | | 115,000 gallons of Water Allocation Storage ($53,172 annually) for 9 years |
| 31-91-7130-9600 | Capital Outlay- Allocation | Remaining Development allocation fees not spent on Water & Sewer Capital Outlay. |
| 31-91-7130-9700 | Contingency | Net Surplus that includes ARPA reimbursement funds |
| 31-91-9990-0000 | Depreciation | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **50** | **ARP Funding** | | | | | | | |
| 50-50-8111-6000 | Transfer to water Sewer | - | 1,263,954 | 1,263,954 | 1,263,954 | 1,263,954 | - | - |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | 2023 Budget Carryover | Proposed Available | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| 23 | **Capital Project Fund** | | | | | | | | |
| **23** | **Capital Project Fund** | | | | | | | | |
| **23** | **DEPT** | | | | | | | | |
| 23-23-7300-4400 | Contract Services | - | - | - | - | | | | |
| 23-23-7300-5800 | Capital Outlay Construction | - | 1,200,000 | 606,620 | 1,450,000 | 593,380 | 2,043,380 | | |
| **23** | **DEPT** | **-** | **1,200,000** | **606,620** | **1,450,000** | **593,380** | **2,043,380** | **-** | **-** |
| | | | | | | | | | |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated Expenditures | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| 60-60-8111-5800 | Waterfront Stabilization | - | 5,000,000 | - | 5,000,000 | 5,000,000 | | |

Page reserved for Merger Feasibility Grants. We have not received any funding yet because the engineer has to get to a certain point in the project.

Water System: $50,000

Wastewater: $50,000

Page reserved for USDA Loan/Grant Combination for Wastewater Rehabilitation. We have not received any funding yet because the engineer has to get to a certain point in the project.

Loan Amount: $6,002,000

Grant Amount: $4,498,000

| | | |
|---|---|---|
| Board | $ | 1,337,121 |
| Admin | $ | 536,208 |
| Finance | $ | 395,856 |
| Buildings & Grounds | $ | 1,399,114 |
| Garage | $ | 257,766 |
| Streets | $ | 499,535 |
| Animal Protective Services | $ | 134,828 |
| Human Resources | $ | 87,218 |
| Police | $ | 2,196,606 |
| Fire | $ | 2,346,655 |
| EMS Rescue | $ | 666,108 |
| Development Services | $ | 650,102 |
| Parks & Recreation | $ | 901,235 |
| Community Building | $ | 83,513 |
| Tourism | $ | 412,270 |
| Powell Bill | $ | 362,041 |
| Solid Waste | $ | 330,000 |
| | $ | 12,596,176 |
| | | |
| Revenue Summary | | |
| Current year's advorloem taxes | $ | 4,250,000 |
| Current year's motor vehicle taxes | | 250,000 |
| Prior year's taxes | | 30,000 |
| Penalties and interest of taxes | | 1,500 |
| Powell Bill Funds | | 145,000 |
| Franchise taxes | | - |
| Occupancy taxes | | 200,000 |
| Other Services | | 1,326,979 |
| Fire tax fees | | 1,941,455 |
| Other fire revenues | | 405,200 |
| Local option sales tax | | 1,700,000 |
| ABC distributions | | 500,000 |
| Rental revenues | | 186,000 |
| Other revenues | | 51,250 |
| Interest on investment | | 250,000 |
| FEMA Grants | | 400,000 |
| | $ | 11,637,385 |
| | | |
| Sale Of Electricity | $ | 7,700,000 |
| Utility Sales Tax | | 539,000 |
| Service Charges | | 25,900 |
| Interest Earned | | 250,000 |
| Miscellaneous Revenues | | - |
| Appropriated Fund Balance | | 3,362,609 |
| | $ | 11,877,509 |
| | | |
| Water Sales | $ | 2,700,000 |
| Water/Sewer Tap Fees | | 175,000 |
| Sewer Development Fees Transfer | | 700,000 |
| Water Development Fees Transfer | | 100,000 |
| Service Charges | | 50,000 |
| Sewer Sales | | 4,000,000 |
| Miscellaneous Revenues | | 25,000 |
| Transfer from ARPA VUR | | 800,000 |
| | $ | 8,550,000 |

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Estimated 12 mos | Requested | Proposed | Approved | Adopted |
|---|---|---|---|---|---|---|---|---|
| | | | | | 1.05 | | | |
| 10-00-3100-1100 | Ad Valorem Taxes | 3,099,094 | 4,148,498 | 4,164,005 | - | - | - | - |
| 10-00-3100-1200 | Motor Vehicles Tax Collections | 194,851 | 193,800 | 236,495 | - | - | - | - |
| 10-00-3100-1700 | Interest/Penalties -Taxes | 21,157 | 11,305 | 5,545 | - | - | - | - |
| 10-00-3100-1710 | Motor Vehicle Interest | 890 | 669 | 1,464 | - | - | - | - |
| 10-00-3102-0000 | Ad Valorem Tax Prior Years | 57,945 | 35,000 | 33,023 | - | - | - | - |
| 10-00-3230-0000 | Local Option Sales Tax | 1,600,002 | 1,365,000 | 1,842,202 | - | - | - | - |
| 10-00-3260-0000 | Privilege Licenses | 1,110 | 1,050 | 150 | - | - | - | - |
| 10-00-3260-0800 | Itinerant/Peddler Permit | 150 | 11,880 | 300 | - | - | - | - |
| 10-00-3322-0000 | Beer & Wine Tax | 16,109 | 18,900 | - | - | - | - | - |
| 10-00-3323-0000 | Brunswick Co. Clerk Of Court | - | - | - | - | - | - | - |
| 10-00-3324-0000 | Utility Franchise Tax | 392,307 | 300,000 | 299,972 | - | - | - | - |
| 10-00-3420-0200 | FEMA Reimbursement | 97,902 | 221,000 | 57,075 | - | - | - | - |
| 10-00-3810-0000 | Interest Earned | 24,631 | 12,000 | 137,297 | - | - | - | - |
| 10-00-3833-0005 | Donations | 5,400 | 4,000 | 4,000 | - | - | - | - |
| 10-00-3833-0100 | Forestry Committee Donations | 750 | 700 | 700 | - | - | - | - |
| 10-00-3835-0000 | Sale Of Fixed Assets | 15,165 | - | 38,640 | - | - | - | - |
| 10-00-3836-0000 | Community Garden | 1,910 | 1,500 | 1,995 | - | - | - | - |
| **10-00-3837-0000** | **Southport ABC Distribution** | **595,603** | **420,000** | **288,252** | **-** | **-** | **-** | **-** |
| 10-00-3839-0100 | Miscellaneous Revenues | 8,169 | 10,500 | 11,408 | - | - | - | - |
| 10-00-3839-0200 | Insurance Recovery | - | - | 249 | - | - | - | - |
| **10-00-3991-0000** | **Appropriated Fund Balance** | **-** | **57,071** | **-** | **-** | **-** | **-** | **-** |
| 10-06-3210-0000 | Civil Penalties | 675 | 105 | 180 | - | - | - | - |
| 10-06-3220-0000 | Pet license & tags | 1,063 | 1,000 | 448 | - | - | - | - |
| 10-06-3833-0005 | Donations Animal Care | - | 1,000 | 1,000 | - | - | - | - |
| 10-10-3437-0601 | Police Shop with a Cop | 24,386 | 10,000 | 16,500 | - | - | - | - |
| 10-10-3437-0602 | Golf Cart Fees | 8,755 | 5,250 | 6,000 | - | - | - | - |
| 10-10-3838-0000 | ABC Revenue for Law Enf. | 21,453 | 25,000 | 19,380 | - | - | - | - |
| 10-10-3437-0600 | Misc. Receipts/Police Dept. | 3,340 | - | 5,616 | - | - | - | - |
| 10-11-3400-0000 | Fire Dept Loan | 824,210 | - | - | - | - | - | - |
| 10-11-3434-0100 | Fire District Fees | 1,281,167 | 1,875,184 | 2,118,356 | - | - | - | - |
| 10-11-3434-0200 | Duke Energy For Fire Dept | - | 75,000 | - | - | - | - | - |
| 10-11-3434-0300 | Misc. Grants For Fire Dept | 84,449 | 150,000 | - | - | - | - | - |
| 10-11-3434-0400 | Fire Response Fees | 56,097 | 20,000 | 7,065 | - | - | - | - |
| 10-11-3434-0500 | Fire - Miscellaneous Revenue | 7,573 | 40,000 | - | - | - | - | - |
| 10-11-3434-0700 | Fire Inspections & Permit Fees | 11,186 | 10,000 | 8,856 | - | - | - | - |
| 10-11-3437-0400 | Rescue Dept Misc Receipts | - | - | 1,258 | - | - | - | - |
| 10-11-3437-0500 | Rescue Squad Fees | 233,066 | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-11-3810-0000 | Interest Income Fire Dept | 58 | - | (11) | - | - | - | - |
| 10-12-3437-0300 | Rescue/EMS Grant | - | - | - | - | - | - | - |
| 10-12-3437-0400 | Rescue Dept/Misc. Receipts | - | - | - | - | - | - | - |
| 10-12-3437-0500 | Rescue Squad Fees | - | 180,000 | 240,714 | - | - | - | - |
| 10-40-3220-0000 | Civil Penalties | - | 525 | - | - | - | - | - |
| 10-40-3343-0000 | Inspection Permits | 629,439 | 700,000 | 808,159 | - | - | - | - |
| 10-40-3343-0100 | Home Owners Recovery Fund | 1,150 | 1,000 | 555 | - | - | - | - |
| 10-40-3343-0300 | Re-Inspection Fees | 510 | 500 | - | - | - | - | - |
| 10-40-3343-0400 | Planning & Zoning Fees | 61,031 | 20,000 | 26,850 | - | - | - | - |
| 10-80-3410-0100 | Boat Dock Fema Golden Leaf | 108,064 | - | 45,531 | - | - | - | - |
| 10-80-3410-0200 | City Pier FEMA | - | - | - | - | - | - | - |
| 10-80-3410-0300 | Land & Water Conservation Gran | - | - | | - | - | - | - |
| 10-80-3437-0700 | Rent Recreation Facilities | 9,020 | 7,500 | 11,274 | - | - | - | - |
| **10-80-3612-0000** | **Recreation Programs Receipts** | **28,910** | **25,000** | | **-** | **-** | **-** | **-** |
| 10-80-3612-0200 | Parks & Recreation Donations | 1,525 | 1,680 | 2,453 | - | - | - | - |
| 10-81-3834-0000 | Community Bldg Rental | 134,666 | 125,000 | 191,510 | - | - | - | - |
| **10-82-3270-0000** | **Local Occupancy Tax** | **228,933** | **190,000** | **229,078** | **-** | **-** | **-** | **-** |
| 10-82-3617-0000 | Tourism Special Events | - | 5,000 | 16,658 | - | - | - | - |
| 10-82-3834-0200 | Garrison House Rentals | - | - | - | - | - | - | - |
| 10-82-3834-0300 | Tourism - Misc Revenue | 31,775 | 7,500 | 18,152 | - | - | - | - |
| 10-96-3325-0000 | Solid Waste Disposal Tax | 5,379 | 2,100 | 3,689 | - | - | - | - |
| 10-96-3500-0000 | Refuse Revenue | 283,545 | 286,650 | 289,568 | - | - | - | - |
| 20-20-3316-0000 | NC Powell Bill Funds | 136,978 | 136,000 | 104,348 | - | - | - | - |
| 20-20-3831-0000 | Interest Earned | 193 | - | - | - | - | - | - |
| 20-20-3839-0000 | Miscellaneous Revenues | - | - | 111,743 | - | - | - | - |
| 20-20-3991-0000 | Appropriated Fund Balance | - | 42,812 | - | - | - | - | - |
| 21-11-3290-0000 | Interest Earned | 112 | 74 | 172 | - | - | - | - |
| 21-11-3434-8400 | Southport Firemen'S Revenues | 62,179 | 21,000 | 101,353 | - | - | - | - |
| 30-93-3420-0503 | FEMA Grant | 53,773 | - | - | - | - | - | - |
| 30-93-3710-0000 | Sale Of Electricity | 7,242,714 | 7,368,100 | 7,542,507 | - | - | - | - |
| 30-93-3720-0100 | Utility Sales Tax | 500,965 | 515,767 | 527,975 | - | - | - | - |
| 30-93-3720-0300 | Service Charges | 1,157 | 3,150 | 893 | - | - | - | - |
| 30-93-3720-0326 | Electric late Charges | 12,692 | 10,500 | 10,222 | - | - | - | - |
| 30-93-3720-0327 | Electric Meter Tampering | 10,570 | 7,350 | 8,678 | - | - | - | - |
| 30-93-3720-0330 | Electric Agreements | 850 | 210 | 938 | - | - | - | - |
| 30-93-3720-0331 | Electric Reconnect/Disconnect | 9,187 | 5,250 | 5,910 | - | - | - | - |
| 30-93-3831-0000 | Interest Earned | 97 | 315 | 144 | - | - | - | - |
| 30-93-3835-0000 | Sale Of Fixed Assets | - | - | - | - | - | - | - |
| 30-93-3839-0000 | Miscellaneous Revenues | 34,572 | 5,250 | 115,025 | - | - | - | - |
| 30-93-3839-0100 | NCDOT Project | - | - | - | - | - | - | - |
| **30-93-3991-0000** | **Appropriated Fund Balance** | **-** | **2,329,619** | **-** | **-** | **-** | **-** | **-** |
| 31-91-3350-0400 | Water Inventory Asset Grant | 52,975 | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 31-91-3420-0200 | FEMA Reimbursement WS | - | - | 219,491 | - | - | - | - |
| **31-91-3720-0000** | **Water Sales** | **1,954,986** | **2,055,672** | **2,539,745** | **-** | **-** | **-** | **-** |
| 31-91-3720-0100 | Water/Sewer Tap Fees | 78,316 | 105,885 | 149,303 | - | - | - | - |
| 31-91-3720-0400 | Service Charges | 43,741 | 26,095 | 47,618 | - | - | - | - |
| 31-91-3740-0000 | Sewer Sales | 3,433,762 | 3,850,000 | 3,835,264 | - | - | - | - |
| 31-91-3780-0000 | Transfer From System Dev Cap | - | 780,984 | - | - | - | - | - |
| 31-91-3831-0000 | Interest Earned | - | - | - | - | - | - | - |
| 31-91-3833-0005 | Donations UB | 780 | - | 390 | - | - | - | - |
| 31-91-3835-0000 | Sale of Fixed Assets | - | - | - | - | - | - | - |
| 31-91-3839-0000 | Miscellaneous Revenues | 851 | 22,925 | 25,268 | - | - | - | - |
| 31-91-3991-0000 | Appropriated Fund Balance | - | 169,403 | - | - | - | - | - |
| | | | | | | | | |
| 10-00-4110-0000 | Full-Time Employees | 26,775 | 27,000 | 26,764 | - | - | - | - |
| 10-00-4110-0900 | F.I.C.A. | 1,963 | 2,066 | 1,498 | - | - | - | - |
| 10-00-4110-1100 | Health/Life/Dental Insurance | - | 735 | 1,000 | - | - | - | - |
| 10-00-4110-1400 | Workers Compensation Insurance | (5) | 675 | 349 | - | - | - | - |
| 10-00-4110-1800 | Professional Fees | 22,160 | 35,000 | 28,617 | - | - | - | - |
| 10-00-4110-2600 | Departmental Supplies | 23,525 | 13,000 | 17,253 | - | - | - | - |
| 10-00-4110-3100 | Travel & Training | 6,882 | 16,800 | 4,572 | - | - | - | - |
| 10-00-4110-3900 | Other Services | 124 | 525 | 300 | - | - | - | - |
| 10-00-4110-4400 | Contract Services | 51,650 | 100,000 | 70,060 | - | - | - | - |
| 10-00-4110-4500 | Insurance & Bonding | 3,782 | 3,990 | 5,169 | - | - | - | - |
| 10-00-4110-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-00-4110-5600 | Capital Outlay - Weather tower | - | 19,740 | - | - | - | - | - |
| 10-00-4110-6000 | Donations | 12,000 | 22,600 | - | - | - | - | - |
| 10-00-4110-6800 | Election Expense | 4,221 | | - | - | - | - | - |
| 10-00-4110-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-00-4110-9700 | Contingency | - | 10,792 | - | - | - | - | - |
| 10-01-4120-0000 | Full-Time Employees | 77,794 | 84,782 | 113,917 | - | - | - | - |
| 10-01-4120-0001 | Employee Overtime | 503 | 2,999 | 473 | - | - | - | - |
| 10-01-4120-0700 | 401K Retirement Supplement | 3,830 | 4,389 | 5,324 | - | - | - | - |
| 10-01-4120-0900 | F.I.C.A. | 5,916 | 6,715 | 8,715 | - | - | - | - |
| **10-01-4120-1000** | **LGERS Retirement** | **8,772** | **10,534** | **12,843** | **-** | **-** | **-** | **-** |
| 10-01-4120-1100 | Health/Life/Dental Insurance | 17,668 | 6,178 | 14,070 | - | - | - | - |
| 10-01-4120-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| **10-01-4120-1400** | **Workers Compensation Insuran** | **1,436** | **3,272** | **1,690** | **-** | **-** | **-** | **-** |
| 10-01-4120-2100 | Uniforms & Protective Gear | - | 3,150 | - | - | - | - | - |
| 10-01-4120-2500 | Vehicle Supplies | 570 | 15,000 | 250 | - | - | - | - |
| 10-01-4120-2600 | Departmental Supplies | 19,794 | 10,000 | 20,661 | - | - | - | - |
| 10-01-4120-3100 | Travel & Training | 6,891 | 5,481 | 1,055 | - | - | - | - |
| 10-01-4120-3200 | Communications | 4,211 | - | 4,530 | - | - | - | - |
| 10-01-4120-3300 | Utilities | 6,003 | 9,450 | 5,745 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-01-4120-3400 | Emergency Preparedness | 17,010 | 52,500 | - | - | - | - | - |
| 10-01-4120-3900 | Other Services | 83 | 3,150 | 1,844 | - | - | - | - |
| 10-01-4120-4400 | Contract Services | 15,568 | 26,250 | 33,986 | - | - | - | - |
| 10-01-4120-4500 | Insurance & Bonding | 5,971 | 6,300 | 8,349 | - | - | - | - |
| 10-01-4120-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-01-4120-5100 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-01-4120-5400 | Capital Outlay - Vehicles | 30,409 | 8,000 | 6,967 | - | - | - | - |
| 10-01-4120-7100 | Debt Service | 112,730 | 118,367 | 174,254 | - | - | - | - |
| 10-01-4120-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-01-4120-9600 | Transfer to Other Funds | - | - | - | - | - | - | - |
| 10-01-4120-9700 | Contingency | - | - | - | - | - | - | - |
| 10-02-4140-0000 | Full-Time Employees | 123,669 | 169,171 | 146,543 | - | - | - | - |
| 10-02-4140-0001 | Employee Overtime | 1,254 | 2,996 | 4,423 | - | - | - | - |
| 10-02-4140-0200 | Part Time Employees | - | 28,600 | 32,657 | - | - | - | - |
| 10-02-4140-0700 | 401K Retirement Supplement | 6,182 | 8,608 | 9,746 | - | - | - | - |
| 10-02-4140-0900 | F.I.C.A. | 9,382 | 15,359 | 17,088 | - | - | - | - |
| 10-02-4140-1000 | LGERS Retirement | 14,148 | 20,935 | 23,974 | - | - | - | - |
| 10-02-4140-1100 | Health/Life/Dental Insurance | 26,690 | 30,000 | 24,937 | - | - | - | - |
| 10-02-4140-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-02-4140-1400 | Workers Compensation Insurance | 804 | 5,019 | 2,593 | - | - | - | - |
| 10-02-4140-2600 | Departmental Supplies | 17,918 | 18,900 | 18,003 | - | - | - | - |
| **10-02-4140-3100** | **Travel & Training** | **8,521** | **12,000** | **8,900** | **-** | **-** | **-** | **-** |
| 10-02-4140-3200 | Communications | 8,769 | 7,140 | 5,345 | - | - | - | - |
| 10-02-4140-3300 | Utilities | 2,692 | 3,150 | 2,951 | - | - | - | - |
| **10-02-4140-3901** | **Community Garden Expenses** | **2,175** | **4,200** | **110** | **-** | **-** | **-** | **-** |
| 10-02-4140-4400 | Contract Services | 31,520 | 60,285 | 24,072 | - | - | - | - |
| 10-02-4140-4410 | Property Tax Fees | 22,307 | 23,100 | 47,112 | - | - | - | - |
| 10-02-4140-4411 | Motor Vehicle Fees | 7,527 | 6,300 | 8,654 | - | - | - | - |
| 10-02-4140-4500 | Insurance & Bonding | 3,782 | 2,100 | 2,783 | - | - | - | - |
| 10-02-4140-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-02-4140-5100 | Capital Outlay - Equipment | - | 15,000 | - | - | - | - | - |
| 10-02-4140-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-02-4140-9600 | Transfer To Other Funds | - | 15,000 | - | - | - | - | - |
| 10-03-4190-0000 | Full-Time Employees | 372,449 | 468,826 | 462,349 | - | - | - | - |
| 10-03-4190-0001 | Employee Overtime | 1,788 | 13,110 | 2,628 | - | - | - | - |
| 10-03-4190-0200 | Part-Time Employees | - | 59,230 | - | - | - | - | - |
| 10-03-4190-0700 | 401K Retirement Supplement | 19,122 | 24,097 | 22,680 | - | - | - | - |
| 10-03-4190-0900 | F.I.C.A. | 28,748 | 41,399 | 34,953 | - | - | - | - |
| 10-03-4190-1000 | LGERS Retirement | 40,605 | 58,604 | 54,825 | - | - | - | - |
| 10-03-4190-1100 | Health/Life/Dental Insurance | 118,854 | 144,812 | 124,688 | - | - | - | - |
| 10-03-4190-1300 | Unemployment Reserve | 162 | - | - | - | - | - | - |
| 10-03-4190-1400 | Workers Compensation Insurance | 9,927 | 24,897 | 12,860 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-03-4190-1800 | Professional Fees | - | - | - | - | - | - | - |
| 10-03-4190-2100 | Uniforms & Protective Gear | 16,102 | 26,000 | 8,647 | - | - | - | - |
| 10-03-4190-2402 | Beautification Projects | - | - | - | - | - | - | - |
| 10-03-4190-2500 | Vehicle Supplies | 12,659 | 11,000 | 15,117 | - | - | - | - |
| 10-03-4190-2600 | Departmental Supplies | 21,978 | 24,400 | 23,017 | - | - | - | - |
| 10-03-4190-3100 | Travel & Training | 280 | 2,396 | 223 | - | - | - | - |
| 10-03-4190-3200 | Communications | 1,673 | 2,100 | 1,839 | - | - | - | - |
| **10-03-4190-3300** | **Utilities** | **14,408** | **9,923** | **13,396** | **-** | **-** | **-** | **-** |
| 10-03-4190-3500 | R/M Equipment | 1,410 | 1,050 | 3,020 | - | - | - | - |
| 10-03-4190-3501 | R/M Vehicles | 387 | 1,050 | 3,322 | - | - | - | - |
| **10-03-4190-3502** | **R/M Facilities** | **101,466** | **198,000** | **177,308** | **-** | **-** | **-** | **-** |
| **10-03-4190-3503** | **R/M Cemetery** | | **5,000** | | | | | |
| 10-03-4190-3900 | Other Services | 9,611 | 20,732 | 26,517 | - | - | - | - |
| 10-03-4190-4400 | Contract Services | 13,210 | 19,237 | 12,019 | - | - | - | - |
| 10-03-4190-4500 | Insurance & Bonding | 37,690 | 36,750 | 52,935 | - | - | - | - |
| 10-03-4190-5000 | Capital Purchases Under $5000 | - | 9,200 | 10,481 | - | - | - | - |
| 10-03-4190-5100 | Capital Outlay - Equipment | 17,160 | 18,472 | - | - | - | - | - |
| 10-03-4190-5400 | Capital Outlay - Vehicles | 111,002 | 49,875 | 20,758 | - | - | - | - |
| 10-03-4190-5600 | Capital Outlay-Other | - | - | - | - | - | - | - |
| 10-03-4190-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-03-4190-5900 | Capital Outlay - Improvements | - | - | - | - | - | - | - |
| 10-03-4190-6000 | Contract Services | - | - | - | - | - | - | - |
| 10-03-4190-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-04-4250-0000 | Full-Time Employees | 98,246 | 168,294 | 124,125 | - | - | - | - |
| 10-04-4250-0001 | Employee Overtime | 138 | 2,735 | 137 | - | - | - | - |
| 10-04-4250-0700 | 401K Retirement Supplement | 5,219 | 8,551 | 6,132 | - | - | - | - |
| 10-04-4250-0900 | F.I.C.A. | 7,914 | 13,084 | 9,443 | - | - | - | - |
| 10-04-4250-1000 | LGERS Retirement | 11,204 | 20,797 | 14,772 | - | - | - | - |
| **10-04-4250-1100** | **Health/Life/Dental Insurance** | **33,297** | **48,418** | **38,539** | **-** | **-** | **-** | **-** |
| 10-04-4250-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-04-4250-1400 | Workers Compensation Insurance | 5,296 | 8,415 | 4,347 | - | - | - | - |
| **10-04-4250-2100** | **Uniforms & Protective Gear** | **6,661** | **9,000** | **2,247** | **-** | **-** | **-** | **-** |
| 10-04-4250-2500 | Vehicle Supplies | 3,201 | 3,292 | 3,914 | - | - | - | - |
| 10-04-4250-2600 | Departmental Supplies | 6,266 | 7,101 | 4,056 | - | - | - | - |
| 10-04-4250-2602 | Other Equipment | 10,156 | 2,500 | - | - | - | - | - |
| 10-04-4250-3100 | Travel & Training | 20 | 1,500 | 432 | - | - | - | - |
| 10-04-4250-3200 | Communications | 1,118 | 1,365 | 1,277 | - | - | - | - |
| 10-04-4250-3300 | Utilities | 10,567 | 8,505 | 7,780 | - | - | - | - |
| 10-04-4250-3500 | R/M Equipment | 255 | 855 | - | - | - | - | - |
| 10-04-4250-3501 | R/M Vehicles | 51 | 1,575 | 138 | - | - | - | - |
| 10-04-4250-4400 | Contract Services | 2,124 | 4,200 | 832 | - | - | - | - |
| 10-04-4250-4500 | Insurance & Bonding | 1,459 | 1,440 | 1,909 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-04-4250-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-04-4250-5100 | Capital Outlay - Equipment | 5,752 | 11,500 | 5,700 | - | - | - | - |
| 10-04-4250-5400 | Capital Outlay - Vehicles | 58,718 | 13,622 | 11,935 | - | - | - | - |
| 10-04-4250-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-04-4250-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-04-4250-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-04-4250-9700 | Contingency | - | - | - | - | - | - | - |
| 10-05-4511-0000 | Full-Time Employees | 105,559 | 150,445 | 118,414 | - | - | - | - |
| 10-05-4511-0001 | Employee Overtime | 8,457 | 5,104 | 5,154 | - | - | - | - |
| 10-05-4511-0200 | Part-Time Employees | - | - | - | - | - | - | - |
| 10-05-4511-0700 | 401K Retirement Supplement | 5,733 | 7,777 | 7,330 | - | - | - | - |
| 10-05-4511-0900 | F.I.C.A. | 8,479 | 11,900 | 11,087 | - | - | - | - |
| 10-05-4511-1000 | LGERS Retirement | 12,995 | 18,666 | 17,676 | - | - | - | - |
| 10-05-4511-1100 | Health/Life/Dental Insurance | 28,059 | 28,000 | 30,711 | - | - | - | - |
| 10-05-4511-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-05-4511-1400 | Workers Compensation Insurance | 3,136 | 7,777 | 4,017 | - | - | - | - |
| 10-05-4511-2100 | Uniforms & Protective Gear | 1,311 | 4,719 | - | - | - | - | - |
| 10-05-4511-2500 | Vehicle Supplies | 5,890 | 8,277 | 8,338 | - | - | - | - |
| 10-05-4511-2600 | Departmental Supplies | 21,740 | 34,250 | 9,362 | - | - | - | - |
| **10-05-4511-3200** | **Communications** | **996** | **1,181** | **759** | **-** | **-** | **-** | **-** |
| 10-05-4511-3300 | Utilities | 106,362 | 112,000 | 107,009 | - | - | - | - |
| 10-05-4511-3500 | R/M Equipment | 1,949 | 3,255 | 587 | - | - | - | - |
| **10-05-4511-3501** | **R/M Vehicles** | **1,288** | **2,625** | **1,816** | **-** | **-** | **-** | **-** |
| 10-05-4511-4400 | Contract Services | 27,169 | 16,030 | 4,003 | - | - | - | - |
| 10-05-4511-4500 | Insurance & Bonding | 16,325 | 17,195 | 23,535 | - | - | - | - |
| 10-05-4511-5000 | Capital Purchases Under $5000 | - | 37,958 | - | - | - | - | - |
| 10-05-4511-5100 | Capital Outlay - Equipment | 16,700 | - | - | - | - | - | - |
| 10-05-4511-5400 | Capital Outlay - Vehicles | 31,191 | 6,000 | 5,789 | - | - | - | - |
| 10-05-4511-5500 | Capital Outlay - Equipment | - | 275,000 | 413,550 | - | - | - | - |
| 10-05-4511-5800 | Capital Outlay- Capital Improv | 18,087 | 72,341 | 8,880 | - | - | - | - |
| 10-05-4511-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-06-4600-0000 | Full Time Employees | 51,463 | 57,965 | 58,925 | - | - | - | - |
| 10-06-4600-0001 | Employee Overtime | - | 1,200 | - | - | - | - | - |
| 10-06-4600-0200 | Part-time Employees | - | - | 1,044 | - | - | - | - |
| 10-06-4600-0700 | 401k Retirement Supplement | 2,573 | 2,898 | 2,906 | - | - | - | - |
| 10-06-4600-0900 | F.I.C.A | 3,790 | 4,526 | 4,411 | - | - | - | - |
| 10-06-4600-1000 | LGERS Retirement | 5,826 | 6,956 | 7,001 | - | - | - | - |
| 10-06-4600-1100 | Heath/Life/Dental Insurance | 11,079 | 12,000 | 11,044 | - | - | - | - |
| 10-06-4600-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-06-4600-1400 | Workers Compensation Insurance | 1,229 | 1,449 | 749 | - | - | - | - |
| 10-06-4600-2100 | Uniforms & Protective Gear | 128 | 441 | 353 | - | - | - | - |
| 10-06-4600-2500 | Vehicle Supplies | 1,095 | 2,100 | 721 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-06-4600-2600 | Departmental Supplies | 4,751 | 7,775 | 4,000 | - | - | - | - |
| 10-06-4600-2602 | Animal Care & Supplies | 6,652 | 10,500 | 9,127 | - | - | - | - |
| 10-06-4600-3100 | Travel & Training | 3,904 | 4,200 | 2,908 | - | - | - | - |
| 10-06-4600-3200 | Communications | 235 | 756 | 928 | - | - | - | - |
| 10-06-4600-4400 | Contract Services | 220 | - | 567 | - | - | - | - |
| 10-06-4600-5400 | Capital Outlay - Vehicles | 29,197 | 6,825 | 5,989 | - | - | - | - |
| 10-06-4600-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-10-4310-0000 | Full-Time Employees | 625,819 | 967,558 | 802,156 | - | - | - | - |
| 10-10-4310-0001 | Employee Overtime | 26,603 | 38,359 | 55,287 | - | - | - | - |
| 10-10-4310-0200 | Part time Salaries | 36,161 | 112,680 | 45,373 | - | - | - | - |
| 10-10-4310-0400 | Separation Allowance-Leo | 13,591 | 12,819 | 13,313 | - | - | - | - |
| 10-10-4310-0700 | 401K Retirement Supplement | 32,471 | 50,296 | 42,100 | - | - | - | - |
| 10-10-4310-0900 | F.I.C.A. | 52,755 | 86,553 | 69,959 | - | - | - | - |
| 10-10-4310-1000 | LGERS Retirement | 77,715 | 131,172 | 109,046 | - | - | - | - |
| 10-10-4310-1100 | Health/Life/Dental Insurance | 139,784 | 217,920 | 154,250 | - | - | - | - |
| 10-10-4310-1300 | Unemployment Reserve | - | 3,150 | - | - | - | - | - |
| 10-10-4310-1400 | Workers Compensation Insurance | 25,257 | 70,528 | 36,428 | - | - | - | - |
| 10-10-4310-1800 | Professional Services | 359 | 551 | 550 | - | - | - | - |
| 10-10-4310-2100 | Uniforms & Protective Gear | 12,929 | 25,000 | 11,501 | - | - | - | - |
| **10-10-4310-2500** | **Vehicle Supplies** | **1,291** | **-** | **5,478** | **-** | **-** | **-** | **-** |
| 10-10-4310-2600 | Departmental Supplies | 9,871 | 31,728 | 92,170 | - | - | - | - |
| 10-10-4310-3100 | Travel & Training | 10,410 | 15,750 | 8,035 | - | - | - | - |
| **10-10-4310-3101** | **Community Resource Program** | **15,112** | **21,000** | **24,000** | **-** | **-** | **-** | **-** |
| 10-10-4310-3200 | Communications | 18,940 | 17,850 | 23,060 | - | - | - | - |
| 10-10-4310-3300 | Utilities | 2,692 | 2,625 | 2,951 | - | - | - | - |
| 10-10-4310-3500 | R/M Equipment | 841 | 3,308 | 348 | - | - | - | - |
| 10-10-4310-3501 | R/M Vehicles | 43,209 | 35,000 | 58,543 | - | - | - | - |
| 10-10-4310-4400 | Contract Services | 56,824 | 61,394 | 42,500 | - | - | - | - |
| 10-10-4310-4500 | Insurance & Bonding | 30,132 | 31,500 | 45,889 | - | - | - | - |
| 10-10-4310-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-10-4310-5100 | Capital Outlay - Equipment | - | 15,000 | - | - | - | - | - |
| 10-10-4310-5400 | Capital Outlay - Vehicles | 577,865 | 154,171 | 111,588 | - | - | - | - |
| 10-10-4310-5500 | Capital Outlay - Equipment | 16,995 | - | - | - | - | - | - |
| 10-10-4310-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-10-4310-7100 | Debt Service | - | - | - | - | - | - | - |
| 10-10-4310-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-11-4340-0000 | Full-Time Employees | 409,483 | 664,475 | 699,193 | - | - | - | - |
| 10-11-4340-0001 | Employee Overtime | 43,389 | 58,486 | 107,905 | - | - | - | - |
| 10-11-4340-0100 | Part-Time Salary | 317,849 | 91,250 | 113,054 | - | - | - | - |
| 10-11-4340-0200 | Part-Time Employees | 30,744 | 100,000 | 130,650 | - | - | - | - |
| 10-11-4340-0201 | Volunteer Fire Fees | 141,520 | - | - | - | - | - | - |
| 10-11-4340-0700 | 401K Retirement Supplement | 22,593 | 36,148 | 39,827 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-11-4340-0900 | F.I.C.A. | 71,797 | 55,307 | 93,212 | - | - | - | - |
| 10-11-4340-1000 | Fire Fighter Pension Plan Cont | 52,673 | 87,912 | 96,207 | - | - | - | - |
| 10-11-4340-1001 | Retirement/City Share | - | - | - | - | - | - | - |
| 10-11-4340-1002 | Payments To Retirees | 26,195 | 25,000 | 24,180 | - | - | - | - |
| 10-11-4340-1100 | Health/Life/Dental Insurance | 76,338 | 132,000 | 83,955 | - | - | - | - |
| **10-11-4340-1300** | **Unemployment Reserve** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 10-11-4340-1400 | Workers Compensation Insurance | 48,680 | 49,558 | 25,597 | - | - | - | - |
| 10-11-4340-1800 | Professional Fees | 4,820 | 12,000 | 827 | - | - | - | - |
| **10-11-4340-2100** | **Uniforms & Protective Gear** | **20,451** | **20,000** | **18,917** | **-** | **-** | **-** | **-** |
| 10-11-4340-2500 | Vehicle Supplies | 43,994 | 15,000 | 49,368 | - | - | - | - |
| **10-11-4340-2600** | **Departmental Supplies** | **12,833** | **30,000** | **11,198** | **-** | **-** | **-** | **-** |
| 10-11-4340-2601 | Department Supplies Rescue | 20,219 | - | - | - | - | - | - |
| 10-11-4340-2604 | Fire Prevention | 14,812 | 15,000 | 14,530 | - | - | - | - |
| **10-11-4340-3100** | **Travel & Training** | **18,051** | **30,000** | **16,463** | **-** | **-** | **-** | **-** |
| 10-11-4340-3200 | Communications | 15,480 | 15,000 | 8,542 | - | - | - | - |
| 10-11-4340-3300 | Utilities | 35,554 | 20,000 | 33,417 | - | - | - | - |
| 10-11-4340-3500 | R/M Equipment | 8,811 | 10,000 | 6,369 | - | - | - | - |
| 10-11-4340-3501 | R/M Vehicles | 39,098 | 20,000 | 32,433 | - | - | - | - |
| 10-11-4340-3502 | R/M Facilities | 4,745 | 10,000 | 16,834 | - | - | - | - |
| 10-11-4340-3503 | Substation Lease | 16,250 | 15,000 | 15,000 | - | - | - | - |
| 10-11-4340-4400 | Contract Services | 51,774 | 30,000 | 17,031 | - | - | - | - |
| 10-11-4340-4500 | Insurance & Bonding | 85,663 | 60,000 | 34,239 | - | - | - | - |
| 10-11-4340-5100 | Capital Outlay - Equipment | 19,038 | 12,000 | 8,989 | - | - | - | - |
| 10-11-4340-5400 | Capital Outlay - Vehicles | 862,254 | 30,000 | - | - | - | - | - |
| 10-11-4340-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-11-4340-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-11-4340-6000 | Contract Services | - | - | - | - | - | - | - |
| 10-11-4340-7100 | Debt Service | 274,145 | 391,931 | 575,231 | - | - | - | - |
| 10-11-4340-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-11-4340-7700 | Lease Payments | - | - | - | - | - | - | - |
| 10-11-4340-9700 | Contingency | - | - | - | - | - | - | - |
| 10-12-4370-0000 | Full-Time Employees | - | 55,000 | 51,595 | - | - | - | - |
| 10-12-4370-0001 | Employee Overtime | - | 5,000 | 11,333 | - | - | - | - |
| 10-12-4370-0200 | Part-Time Employees | - | 260,000 | 193,011 | - | - | - | - |
| 10-12-4370-0700 | 401K Retirement Supplement | - | 3,000 | 3,106 | - | - | - | - |
| 10-12-4370-0900 | F.I.C.A. | - | 24,098 | 4,726 | - | - | - | - |
| 10-12-4370-1000 | Retirement/State Shared | - | 6,600 | 7,554 | - | - | - | - |
| 10-12-4370-1100 | Health/Life/Dental Insurance | - | 12,000 | 4,629 | - | - | - | - |
| 10-12-4370-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-12-4370-1400 | Workers Compensation Insurance | - | 4,800 | 2,480 | - | - | - | - |
| **10-12-4370-2100** | **Uniforms & Protective Gear** | **-** | **10,000** | **8,398** | **-** | **-** | **-** | **-** |
| 10-12-4370-2500 | Vehicle Supplies | - | 5,000 | 7,976 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 10-12-4370-2600 | Departmental Supplies | - | 25,000 | 11,764 | - | - | - | - |
| **10-12-4370-2601** | **Medical Supplies** | **-** | **-** | **21,787** | **-** | **-** | **-** | **-** |
| 10-12-4370-3100 | Travel & Training | - | 5,000 | 6,174 | - | - | - | - |
| 10-12-4370-3200 | Communications | - | 3,000 | 8,019 | - | - | - | - |
| 10-12-4370-3300 | Utilities | - | 5,000 | 8,667 | - | - | - | - |
| 10-12-4370-3500 | R/M Equipment | - | 5,000 | 12,109 | - | - | - | - |
| 10-12-4370-3501 | R/M Vehicles | - | 5,000 | 4,799 | - | - | - | - |
| 10-12-4370-3502 | R/M Facilities | - | 5,000 | 6,576 | - | - | - | - |
| 10-12-4370-3900 | Other Services | - | - | 750 | - | - | - | - |
| 10-12-4370-4400 | Contract Services | - | 10,000 | 52,149 | - | - | - | - |
| 10-12-4370-4500 | Insurance & Bonding | - | 20,000 | 60,171 | - | - | - | - |
| 10-12-4370-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-12-4370-5100 | Capital Outlay - Equipment | - | 10,000 | - | - | - | - | - |
| 10-12-4370-5400 | Capital Outlay - Vehicles | - | - | - | - | - | - | - |
| 10-12-4370-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-12-4370-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-12-4370-7100 | Debt Service | - | 53,000 | 39,545 | - | - | - | - |
| 10-12-4370-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-12-4370-7700 | Lease Payments | - | - | - | - | - | - | - |
| 10-40-4350-0000 | Full-Time Employees | 208,433 | 286,528 | 270,604 | - | - | - | - |
| **10-40-4350-0001** | **Employee Overtime** | **3,599** | **5,943** | **4,003** | **-** | **-** | **-** | **-** |
| 10-40-4350-0200 | Part-Time Employees | 9,144 | 39,248 | 7,805 | - | - | - | - |
| 10-40-4350-0700 | 401K Retirement Supplement | 10,585 | 14,624 | 13,528 | - | - | - | - |
| **10-40-4350-0900** | **F.I.C.A.** | **15,738** | **22,374** | **20,349** | **-** | **-** | **-** | **-** |
| 10-40-4350-1000 | LGERS Retirement | 23,971 | 35,564 | 32,616 | - | - | - | - |
| 10-40-4350-1100 | Health/Life/Dental Insurance | 42,977 | 72,000 | 44,658 | - | - | - | - |
| 10-40-4350-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 10-40-4350-1400 | Workers Compensation Insurance | 4,363 | 9,773 | 5,048 | - | - | - | - |
| 10-40-4350-2500 | Vehicle Supplies | 2,643 | 1,600 | 1,852 | - | - | - | - |
| 10-40-4350-2600 | Departmental Supplies | 18,798 | 24,000 | 18,050 | - | - | - | - |
| 10-40-4350-2601 | Forestry Projects | 686 | 5,250 | - | - | - | - | - |
| 10-40-4350-3100 | Travel & Training | 9,117 | 15,750 | 8,655 | - | - | - | - |
| 10-40-4350-3200 | Communications | 4,671 | 3,309 | 4,557 | - | - | - | - |
| 10-40-4350-3300 | Utilities | 3,054 | 2,730 | 3,272 | - | - | - | - |
| 10-40-4350-3500 | R/M Equipment | - | 105 | 152 | - | - | - | - |
| 10-40-4350-3501 | R/M Vehicles | 70 | - | 30 | - | - | - | - |
| 10-40-4350-3900 | Other Services | 2,160 | 3,465 | 7,155 | - | - | - | - |
| 10-40-4350-4400 | Contract Services | 15,339 | 31,500 | 77,414 | - | - | - | - |
| 10-40-4350-4500 | Insurance & Bonding | 8,496 | 8,964 | 11,879 | - | - | - | - |
| 10-40-4350-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-40-4350-5100 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-40-4350-5400 | Capital Outlay - Vehicles | 67,656 | 14,595 | 13,867 | - | - | - | - |

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|---|---|---|---|---|---|---|---|---|
| 10-40-4350-5500 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-40-4350-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-80-6120-0000 | Full-Time Employees | 121,045 | 134,429 | 158,520 | - | - | - | - |
| 10-80-6120-0001 | Employee Overtime | 6,959 | 3,567 | 10,849 | - | - | - | - |
| 10-80-6120-0200 | Part Time Salaries | 89,622 | 126,000 | 105,188 | - | - | - | - |
| 10-80-6120-0700 | 401K Retirement Supplement | 6,199 | 6,900 | 8,330 | - | - | - | - |
| **10-80-6120-0900** | **F.I.C.A.** | **16,187** | **20,196** | **20,362** | **-** | **-** | **-** | **-** |
| 10-80-6120-1000 | LGERS Retirement | 14,059 | 16,780 | 20,086 | - | - | - | - |
| 10-80-6120-1100 | Health/Life/Dental Insurance | 26,964 | 24,000 | 36,423 | - | - | - | - |
| **10-80-6120-1300** | **Unemployment Reserve** | **1,137** | **-** | **-** | **-** | **-** | **-** | **-** |
| 10-80-6120-1400 | Workers Compensation Insurance | 3,548 | 9,344 | 4,827 | - | - | - | - |
| **10-80-6120-2100** | **Uniforms & Protective Gear** | **1,102** | **2,000** | **260** | **-** | **-** | **-** | **-** |
| 10-80-6120-2500 | Vehicle Supplies | 4,120 | 5,250 | 5,692 | - | - | - | - |
| 10-80-6120-2600 | Departmental Supplies | 37,022 | 52,000 | 47,161 | - | - | - | - |
| **10-80-6120-3100** | Travel & Training | **2,040** | **3,500** | **615** | **-** | **-** | **-** | **-** |
| **10-80-6120-3200** | **Communications** | **4,019** | **5,250** | **4,114** | **-** | **-** | **-** | **-** |
| 10-80-6120-3300 | Utilities | 38,970 | 46,200 | 37,529 | - | - | - | - |
| 10-80-6120-3500 | R/M Equipment | - | 525 | 1,909 | - | - | - | - |
| **10-80-6120-3501** | **R/M Vehicles** | **4,307** | **3,150** | **859** | **-** | **-** | **-** | **-** |
| **10-80-6120-3502** | **R/M Facilities** | **22,178** | **30,000** | **13,575** | **-** | **-** | **-** | **-** |
| 10-80-6120-4400 | Contract Services | 30,046 | 29,000 | 34,348 | - | - | - | - |
| 10-80-6120-4500 | Insurance & Bonding | 302 | - | - | - | - | - | - |
| **10-80-6120-5000** | **Capital Purchases Under $5000** | **-** | **157,500** | **-** | **-** | **-** | **-** | **-** |
| 10-80-6120-5100 | Capital Outlay - Equipment | - | 7,844 | - | - | - | - | - |
| 10-80-6120-5400 | Capital Outlay - Vehicles | 37,790 | 15,321 | 6,948 | - | - | - | - |
| **10-80-6120-5600** | Capital Project/Lowe White Prk | **-** | **221,000** | **-** | **-** | **-** | **-** | **-** |
| **10-80-6120-5800** | **Capital Outlay -Capital Improv** | **-** | **38,000** | **-** | **-** | **-** | **-** | **-** |
| 10-80-6120-5900 | Capital Outlay - Improvements | 122,896 | - | - | - | - | - | - |
| 10-80-6120-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **10-81-6150-0000** | **Full-Time Employees** | **36,241** | **-** | **-** | **-** | **-** | **-** | **-** |
| **10-81-6150-0001** | **Employee Overtime** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 10-81-6150-0200 | Part-Time Employees | 14,651 | 40,000 | 25,504 | - | - | - | - |
| 10-81-6150-0700 | 401K Retirement Supplement | 1,870 | - | - | - | - | - | - |
| 10-81-6150-0900 | F.I.C.A. | 3,838 | 3,060 | 1,952 | - | - | - | - |
| **10-81-6150-1000** | **LGERS Retirement** | **3,911** | **-** | **-** | **-** | **-** | **-** | **-** |
| 10-81-6150-1100 | Health/Life/Dental Insurance | 9,252 | - | 3,280 | - | - | - | - |
| 10-81-6150-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| **10-81-6150-1400** | Workers Compensation Insurance | **(1,259)** | **1,600** | **827** | **-** | **-** | **-** | **-** |
| **10-81-6150-2600** | **Departmental Supplies** | **2,448** | **3,000** | **945** | **-** | **-** | **-** | **-** |
| 10-81-6150-2700 | Marketing | 1,963 | 3,000 | 2,167 | - | - | - | - |
| 10-81-6150-3200 | Communications | 1,912 | 1,500 | 1,103 | - | - | - | - |
| **10-81-6150-3300** | **Utilities** | **8,433** | **15,000** | **9,937** | **-** | **-** | **-** | **-** |

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|---|---|---|---|---|---|---|---|---|
| **10-81-6150-3502** | **R/M Facilities** | **-** | **2,000** | **-** | **-** | **-** | **-** | **-** |
| 10-81-6150-4400 | Contract Services | 25,170 | 5,000 | 7,809 | - | - | - | - |
| 10-81-6150-4500 | Insurance & Bonding | - | - | - | - | - | - | - |
| **10-81-6150-5000** | **Capital Purchases Under $5000** | **-** | **3,000** | **-** | **-** | **-** | **-** | **-** |
| 10-81-6150-5800 | Capital Outlay -Capital Improv | - | 45,000 | 74,282 | - | - | - | - |
| 10-81-6150-7200 | Lease Amortization | - | - | - | - | - | - | - |
| **10-82-6170-0000** | Full-Time Employees | **112,402** | **179,510** | **185,961** | **-** | **-** | **-** | **-** |
| **10-82-6170-0001** | **Employee Overtime** | **-** | **3,346** | **54** | **-** | **-** | **-** | **-** |
| 10-82-6170-0200 | Part time wages | 12,660 | - | 783 | - | - | - | - |
| 10-82-6170-0700 | 401K Retirement Supplement | 5,573 | 9,143 | 9,179 | - | - | - | - |
| **10-82-6170-0900** | **F.I.C.A.** | **9,317** | **13,988** | **14,118** | **-** | **-** | **-** | **-** |
| **10-82-6170-1000** | **LGERS Retirement** | **12,625** | **21,496** | **22,118** | **-** | **-** | **-** | **-** |
| 10-82-6170-1100 | Health/Life/Dental Insurance | 20,542 | 36,000 | 26,186 | - | - | - | - |
| **10-82-6170-1300** | **Unemployment Reserve** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 10-82-6170-1400 | Workers Compensation Insurance | 799 | 5,356 | 2,767 | - | - | - | - |
| 10-82-6170-2600 | Departmental Supplies | 10,041 | 18,000 | 9,135 | - | - | - | - |
| **10-82-6170-2601** | Beautification Committee | **2,845** | **3,000** | **978** | **-** | **-** | **-** | **-** |
| **10-82-6170-2710** | **Tourism Community Events** | **3,701** | **5,000** | **3,877** | **-** | **-** | **-** | **-** |
| 10-82-6170-2711 | Special Marketing Opps | 7,518 | 8,000 | 7,269 | - | - | - | - |
| 10-82-6170-2712 | Grant Matching Funds | 1,700 | 10,000 | - | - | - | - | - |
| **10-82-6170-3100** | **Travel & Training** | **2,468** | **5,000** | **2,024** | **-** | **-** | **-** | **-** |
| **10-82-6170-3200** | **Communications** | **16,808** | **28,000** | **20,448** | **-** | **-** | **-** | **-** |
| 10-82-6170-3300 | Utilities | 10,353 | 10,500 | 11,194 | - | - | - | - |
| 10-82-6170-4400 | Contract Services | 5,526 | 5,500 | 3,915 | - | - | - | - |
| 10-82-6170-4500 | Insurance & Bonding | - | 5,000 | - | - | - | - | - |
| 10-82-6170-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 10-82-6170-5100 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 10-82-6170-5500 | Capital Outlay - Equipment | 26,148 | 10,000 | 1,903 | - | - | - | - |
| 10-82-6170-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| 10-82-6170-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 10-96-4170-4400 | Contract Services | 277,133 | 242,069 | 274,209 | - | - | - | - |
| 20-20-4510-2400 | Street Repairs/Supplies | 2,900 | - | - | - | - | - | - |
| 20-20-4510-4400 | Contract Services | 680 | - | - | - | - | - | - |
| 20-20-4510-5500 | Capital Outlay - Equipment | 40,268 | 178,812 | 127,395 | - | - | - | - |
| 21-11-4340-3000 | Southport Firemen'S Expenses | 83,131 | - | 71,449 | - | - | - | - |
| 30-93-7210-0000 | Full-Time Employees | 297,598 | 373,110 | 365,456 | - | - | - | - |
| 30-93-7210-0001 | Employee Overtime | 2,730 | 4,392 | 4,532 | - | - | - | - |
| 30-93-7210-0700 | 401K Retirement Supplement | 13,486 | 18,875 | 14,170 | - | - | - | - |
| 30-93-7210-0900 | F.I.C.A. | 21,979 | 28,879 | 25,476 | - | - | - | - |
| 30-93-7210-1000 | LGERS Retirement | 64,847 | 45,904 | 34,528 | - | - | - | - |
| 30-93-7210-1100 | Health/Life/Dental Insurance | 63,308 | 56,880 | 66,091 | - | - | - | - |
| 30-93-7210-1300 | Unemployment Reserve | - | - | - | - | - | - | - |

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|---|---|---|---|---|---|---|---|---|
| 30-93-7210-1400 | Workers Compensation Insurance | 1,246 | 5,602 | 2,894 | - | - | - | - |
| 30-93-7210-1800 | Professional Fees | 6,500 | 32,235 | 13,295 | - | - | - | - |
| 30-93-7210-2100 | Uniforms & Protective Gear | 1,166 | 2,223 | 360 | - | - | - | - |
| 30-93-7210-2500 | Vehicle Supplies | 733 | 1,050 | 625 | - | - | - | - |
| 30-93-7210-2600 | Departmental Supplies | 21,926 | 13,230 | 9,540 | - | - | - | - |
| 30-93-7210-2700 | Power Purchase | 4,830,159 | 4,830,000 | 5,022,216 | - | - | - | - |
| 30-93-7210-2701 | Utility Sales Tax | 488,328 | 446,619 | 548,544 | - | - | - | - |
| 30-93-7210-3100 | Travel & Training | 819 | 15,750 | 4,465 | - | - | - | - |
| 30-93-7210-3200 | Communications | 4,320 | 25,612 | 3,593 | - | - | - | - |
| 30-93-7210-3300 | Utilities | 1,219 | 1,260 | 1,171 | - | - | - | - |
| 30-93-7210-3500 | R/M Equipment | - | 3,150 | - | - | - | - | - |
| 30-93-7210-3501 | R/M Vehicles | - | 593 | - | - | - | - | - |
| 30-93-7210-3502 | Install Load Mgt Switches | 25,954 | 85,821 | 40,782 | - | - | - | - |
| **30-93-7210-4400** | **Contract Services** | **47,793** | **58,031** | **36,634** | **-** | **-** | **-** | **-** |
| 30-93-7210-4500 | Insurance & Bonding | 7,961 | 8,400 | 11,132 | - | - | - | - |
| 30-93-7210-4800 | Billing Contract | 210,013 | 208,950 | 206,384 | - | - | - | - |
| **30-93-7210-4900** | Operations & Maintenance BEMC | **667,927** | **546,833** | **538,042** | **-** | **-** | **-** | **-** |
| **30-93-7210-5000** | **Capital Purchases Under $5000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 30-93-7210-5100 | Capital Outlay - Equipment | - | - | - | - | - | - | - |
| 30-93-7210-5400 | Capital Outlay - Vehicles | - | 7,350 | 6,717 | - | - | - | - |
| **30-93-7210-5500** | **Capital Outlay - Equipment** | **-** | **98,000** | **20,987** | **-** | **-** | **-** | **-** |
| **30-93-7210-5800** | **Capital Outlay -Capital Improv** | **-** | **73,299** | **7,491** | **-** | **-** | **-** | **-** |
| 30-93-7210-5900 | Capital Outlay - System | - | 3,253,463 | 277,081 | - | - | - | - |
| 30-93-7210-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 30-93-7210-9700 | Contingency Expenses | 57,543 | - | - | - | - | - | - |
| 30-93-9990-0000 | Depreciation | 419,623 | - | - | - | - | - | - |
| 31-91-7130-0000 | Full-Time Employees | 493,646 | 781,737 | 631,821 | - | - | - | - |
| 31-91-7130-0001 | Employee Overtime | 12,763 | 20,561 | 14,701 | - | - | - | - |
| 31-91-7130-0200 | Part-Time Employees | - | - | 3,460 | - | - | - | - |
| 31-91-7130-0700 | 401K Retirement Supplement | 23,919 | 40,115 | 26,867 | - | - | - | - |
| 31-91-7130-0900 | F.I.C.A. | 37,347 | 61,376 | 44,682 | - | - | - | - |
| 31-91-7130-1000 | LGERS Retirement | 104,386 | 97,559 | 65,075 | - | - | - | - |
| 31-91-7130-1100 | Health/Life/Dental Insurance | 112,424 | 140,321 | 112,435 | - | - | - | - |
| 31-91-7130-1300 | Unemployment Reserve | - | - | - | - | - | - | - |
| 31-91-7130-1400 | Workers Compensation Insurance | 11,065 | 24,069 | 12,432 | - | - | - | - |
| 31-91-7130-1800 | Professional Fees | 48,170 | 58,036 | 13,294 | - | - | - | - |
| 31-91-7130-2100 | Uniforms & Protective Gear | 7,674 | 13,500 | 9,954 | - | - | - | - |
| 31-91-7130-2500 | Vehicle Supplies | 33,443 | 25,000 | 28,014 | - | - | - | - |
| 31-91-7130-2600 | Departmental Supplies | 45,159 | 49,726 | 19,983 | - | - | - | - |
| 31-91-7130-2606 | Sewer Supplies/Coll System | 148,567 | 198,869 | 72,161 | - | - | - | - |
| 31-91-7130-2700 | Water Purchase | 825,515 | 1,073,982 | 773,847 | - | - | - | - |
| 31-91-7130-3100 | Travel & Training | 6,539 | 14,438 | 7,645 | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 31-91-7130-3200 | Communications | 12,253 | 20,893 | 12,337 | - | - | - | - |
| 31-91-7130-3300 | Utilities | 56,943 | 54,238 | 51,054 | - | - | - | - |
| 31-91-7130-3500 | R/M Equipment | 10,279 | 13,994 | 18,416 | - | - | - | - |
| 31-91-7130-3501 | R/M Vehicles | 9,124 | 21,000 | 8,937 | - | - | - | - |
| 31-91-7130-3506 | Sewer System R&M/Coll System | 231,994 | 676,389 | 202,197 | - | - | - | - |
| 31-91-7130-3900 | Other Services | 2,735 | 6,294 | 3,018 | - | - | - | - |
| 31-91-7130-3910 | Neighbors 4 Neighbors | 7,677 | 13,650 | 10,986 | - | - | - | - |
| 31-91-7130-4400 | Contract Services | 1,303,338 | 1,400,887 | 1,155,576 | - | - | - | - |
| 31-91-7130-4500 | Insurance & Bonding | 11,208 | 46,413 | 61,505 | - | - | - | - |
| 31-91-7130-5000 | Capital Purchases Under $5000 | - | - | - | - | - | - | - |
| 31-91-7130-5100 | Capital Outlay - Equipment | - | 565,000 | 163,225 | - | - | - | - |
| 31-91-7130-5400 | Capital Outlay - Vehicles | (8) | 67,043 | 39,267 | - | - | - | - |
| 31-91-7130-5500 | Capital Outlay - Equipment | - | 100,000 | - | - | - | - | - |
| 31-91-7130-5800 | Capital Outlay -Capital Improv | - | 26,000 | 31,970 | - | - | - | - |
| 31-91-7130-5900 | Capital Outlay - System | - | 156,500 | 121,970 | - | - | - | - |
| **31-91-7130-7100** | **Bond Retirement** | **7,407** | **765,309** | **186,950** | **-** | **-** | **-** | **-** |
| 31-91-7130-7200 | Lease Amortization | - | - | - | - | - | - | - |
| 31-91-7130-9600 | Interfund transfers | - | - | - | - | - | - | - |
| **31-91-7130-9700** | Contingency | **-** | **765,044** | **11,250** | **-** | **-** | **-** | **-** |
| **31-91-9990-0000** | **Depreciation** | **597,138** | **315,000** | **-** | **-** | **-** | **-** | **-** |
| 31-92-3720-0200 | Sewer Development Fees | - | - | - | - | - | - | - |
| 32-92-3720-0200 | Sewer Development Fees | 1,214,362 | 693,469 | 574,941 | - | - | - | - |
| **32-92-3720-0300** | **Water Development Fees** | **171,562** | **87,515** | **98,918** | **-** | **-** | **-** | **-** |
| **32-92-7135-9600** | **Sewer Development Fee Transfer** | **-** | **693,468** | **-** | **-** | **-** | **-** | **-** |
| 32-92-7135-9700 | Water Development Fee Transfer | - | 87,515 | - | - | - | - | - |
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| **42-42-3910-0100** | **Part F Grant** | **-** | **421,224** | **-** | **-** | **-** | **-** | **-** |
| 42-42-3970-0000 | Transfer in from other funds | - | - | - | - | - | - | - |
| 42-42-8111-4400 | Contract Services | - | - | - | - | - | - | - |
| **42-42-8111-5800** | **Capital Outlay -Capital Improv** | **128,923** | **421,224** | **416,604** | **-** | **-** | **-** | **-** |
| **50-50-3910-0100** | **Grant Revenue** | **-** | **1,263,954** | **1,263,955** | **-** | **-** | **-** | **-** |
| 50-50-3970-0000 | Transfer in from Other Funds | - | - | - | - | - | - | - |
| 50-50-8111-4400 | Contract Services | - | 1,263,954 | - | - | - | - | - |
| **50-50-8111-5800** | **Capital Outlay -Capital Improv** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 51-51-3910-0100 | Grant Revenue | - | - | - | - | - | - | - |
| 51-51-3970-0000 | Transfer in from Other Funds | - | - | - | - | - | - | - |
| **51-51-8111-4400** | Contract Services | **-** | **-** | **1,881** | **-** | **-** | **-** | **-** |
| **51-51-8111-5800** | **Capital Outlay -Capital Improv** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 60-60-3910-0100 | Grant Revenue | - | 5,000,000 | 5,000,000 | - | - | - | - |
| 60-60-3970-0000 | Transfer in from Other Funds | - | - | - | - | - | - | - |
| **60-60-8111-4400** | **Contract Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **60-60-8111-5800** | **Capital Outlay -Capital Improv** | **-** | **5,000,000** | **-** | **-** | **-** | **-** | **-** |
| 60-60-8112-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
| | | | | | | | | |
| **23-00-3810-0000** | **Interest Earned** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 23-23-3970-0000 | Transfer in General Fund | - | 480,354 | - | - | - | - | - |
| 23-23-7300-4400 | Contract Services | - | - | - | - | - | - | - |
| **23-23-7300-5800** | Capital Outlay -Capital Improv | **606,620** | **480,353** | **-** | **-** | **-** | **-** | **-** |
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| **29-00-3410-0400** | **NCDOT Reimbursements** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 29-00-3713-0200 | Transfer from Electric | 57,543 | - | - | - | - | - | - |
| 29-29-4190-5800 | Capital Outlay -Capital Improv | - | - | - | - | - | - | - |
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| 41-41-3290-0000 | Interest Earned | - | - | - | - | - | - | - |
| 41-41-3700-3602 | Golden Leaf Grant | 990,000 | - | - | - | - | - | - |
| **41-41-3780-1000** | City of Southport Contribution | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 41-41-7100-4400 | Contract Services | 12,683 | - | - | - | - | - | - |
| 41-41-7100-5800 | Capital Outlay -Capital Improv | 486,823 | - | - | - | - | - | - |

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| | | | | | | | | | |
| | | | | | | | | | |
| | 40 % increase | 0.2956 | tax inc per 100 | 98% Collectible | | | | | |
| | Property Valuation | | 0.01 | 0.03 | 0.05 | 0.07 | 0.08 | 0.09 | 0.1 |
| Property | 1,381,437,656.20 | 4,001,859.12 | 135,380.89 | 406,142.67 | 676,904.45 | 947,666.23 | 1,083,047.12 | 1,218,428.01 | 1,353,808.90 |
| Public Utilites | 116,415,748.40 | 337,242.45 | 11,408.74 | 34,226.23 | 57,043.72 | 79,861.20 | 91,269.95 | 102,678.69 | 114,087.43 |
| Total | 1,497,853,404.60 | 4,339,743.57 | 146,789.63 | 440,368.90 | 733,948.17 | 1,027,527.44 | 1,174,317.07 | 1,321,106.70 | 1,467,896.34 |
| | Total TAX Levy | 4,339,743.57 | 4,486,533.20 | 4,780,112.47 | 5,073,691.74 | 5,367,271.01 | 5,514,060.64 | 5,660,850.27 | 5,807,639.91 |

# Notes from January 19, 2023 Strategic Plan Meeting with Board of Aldermen

## 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 NC211 Developments
- Excessive Visitors/Tourism

## Administration Priorities

- City Hall space
- Competitive wages & Hiring
- Updated policies/procedures
- Revised budget design to compliment Capital Improvement Projects Plan
- Outreach
- Accurate/current information
- City Signage
- Branding

## Parks & Recreation Priorities

- Designated grounds crew (supervisor and crew leader)
- Maintain programs & events
- More staff
- Adding a Youth Gardening Program
- Gym mural repainting
- Concrete resurfacing
- Facility Signage
- Boundless Playground (Taylor Field Phase II)

## Development Services Priorities

- Right-of-way direction & enforcement
- Shift from complaint-driven to proactive code enforcement
- Consistent subdivision road inspections
- Department name change
- Land Use Plan/Comp Plan
- Update UDO (continuous)
- Fully Operational HPC
- 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/Inspections and Planning.Code Enforcement to account for revenue
- Hire additional Building Inspector and Permitting staff

## Public Services Priorities

- Paving
- More staff
- Continue to double underground electric efforts
- Electrical spending ordinance
- Yacht Basin dredging
- Stormwater Management (plan /construction)
- Grants
- Brunswick County collaboration
- Lower road shoulder height to reduce standing water
- Crosswalk at Leonard & Howe intersection
- Wayfinding signage
- Pump station upgrades/rehab
- Yacht Basin pedestrian plan
- Convert (4) PT positions into (2) FT positions
- Parks & Rec grounds crew

## Animal Protective Services Priorities

- Consider ordinance updates

## Police Department Priorities

- New building/more space

## CAPITAL REQUESTS - $1,450,000

| | |
|---|---|
| **Master Plan** | **$100,000** |
| **Two Patrol Vehicles** | **$120,000** |
| **Buildings Survey** | **$150,000** |
| **Dump Truck** | **$140,000** |
| **Stormwater Issues** | **$250,000** |
| **Water Meters** | **$350,000** |
| **SCADA System** | **$140,000** |
| **Lift Station Generator** | **$110,000** |
| **City Pier Cross Bracing** | **$87,000** |

**CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM**
**FISCAL YEAR 2023-2024**

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Development Services

Budget Line Item(s) Affected: 10-40-4350-4400

Board of Aldermen Goals: Land Use Plan/Comp Plan, Update UDO (continuous)

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency): Legal Mandate, Greater Efficiency

Description of New Program/Service and/or Improvement to Existing Service Level:
Creation and Adoption of a new Comprehensive Plan for the City of Southport replacing the current plan which was adopted in 2014 and updated slightly in 2020.

Financial Impact on Future Budgets:
The financial impact of the project itself is primarily through the costs of hiring a consultant to provide the technical expertise as well as increasing the capacity of existing staff. The project itself would not have any direct financial impacts upon future budgets. However, the recommendations within the Plan will certainly guide future actions for the City which will likely have a budgetary impact. Until the plan is drafted, the exact budgetary impacts are unknown. However, a significant update to the Unified Development Ordinance, to bring the Code into consistency with the updated Plan, will be a necessary project that should immediately follow the adoption of the updated Plan.

Staff request a budget of $100,000 for the hiring of a consultant to assist with this project. The amount shall include contingencies.

The City's current land use plan was adopted in 2014, and while an update was completed in 2020, the update was quite limited in scope. The City has changed significantly since the previous plan was adopted from many perspectives, including but not limited to the built environment, the citizens that call it home, the external context around Southport, and the makeup of the City from a staffing perspective. At the same time, the State of North Carolina has also recently amended their general statutes to require the presence of a "reasonably updated" land use plan in order to enforce zoning regulations.

Because of those external factors, Staff proposed the funding of a new Comprehensive Plan for the City to set a new long-term vision for the City, rooted directly in public input and in best planning practice. Such a plan shall provide specific goals, objectives, and policies for the City to follow, with specific recommended actions for the City to enact in order to realize those goals. This plan would also gather incredibly valuable public input, which in addition to setting the overall vision, would also extend directly into a large-scale update to the City's Unified Development Ordinance, ensuring that the City's development regulations are in lockstep with the community's desires and best planning practice. From a timing perspective, Staff propose the funding of the entire project in one fiscal year, with a stated goal of completing the project by the end of Fiscal Year 2024. There are other options from a funding perspective, but those options would delay the completion of the Plan.

# CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
# FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Buildings & Grounds)

Budget Line Item(s) Affected: 10-03-4190-5800

Board of Aldermen Goals: Approve Full Building assessment funding

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Identify deficiencies at city owned facilities and recommend actions

Description of New Program/Service and/or Improvement to Existing Service Level:

Full Building Assessment of all city owned facilities, with recommendations/cost.

Financial Impact on Future Budgets:

Completing the building assessment will note the needed/projected repairs for city facilities and allow to city to budget for repairs and create a project list for future budget years based on the prioritizations listed once the assessment is completed. The report will include estimates for repairs that can be used for future budgets.

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Streets)

Budget Line Item(s) Affected: 10-05-4511-5500

Board of Aldermen Goals: Approve purchase of dump truck

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Improve Operation, Increase Safety and efficiency.

Description of New Program/Service and/or Improvement to Existing Service Level:

New dump truck will be used for regular operations and also hauling hot mix asphalt.

Financial Impact on Future Budgets:

This is a single time purchase that should last for quite some time with proper operation and maintenance. Operation and maintenance costs will be placed in following budgets. The current dump has lasted 28 years and parts are becoming obsolete.

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services

Budget Line Item(s) Affected:

Board of Aldermen Goals: Stormwater Management

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

N/A

Description of New Program/Service and/or Improvement to Existing Service Level:

Stormwater Planning - Survey, map and model the City's stormwater system

Financial Impact on Future Budgets:

The most current map of the City's stormwater system is from the early 1980's. This will survey and map the current system. It will then create a model of the system that will be used when reviewing development projects. The modeling will also help develop a plan of attack for improving the storm water system.

Future budgets will have capital projects to fix and upgrade the stormwater system to make it more efficient

**CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM**
**FISCAL YEAR 2023-2024**

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water & Sewer)

Budget Line Item(s) Affected: 31-91-7130-5900

Board of Aldermen Goals: Approve meter surplus and replacement program

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Efficiency To Water Metering System

Description of New Program/Service and/or Improvement to Existing Service Level:

Meter Replacement Program will phase out older meters as the system ages.

Financial Impact on Future Budgets:

By implementing a meter replacement program, 10% of the water meters can be replaced yearly improving the effectiveness of the meter reads. Also, having a surplus of meters will allow for replacement as needed. This applies to the meter nodes as well. 10% of the city's meters and nodes will be put in each budget years following, as well as stock for new construction. AWWA recommends replacement of meters on 10 year rotation. The older a meter gets, the less accuracy the reading will become. This typically results in a favorable reading to the customer.

# CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
# FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water and Sewer)

Budget Line Item(s) Affected: 31-91-7130-5800

Board of Aldermen Goals: Approve upgrading SCADA system

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency): Security and Efficiency Upgrade.

Description of New Program/Service and/or Improvement to Existing Service Level:
Upgrade current 17-site SCADA system to cellular modems with a private network. Our current SCADA system is radio operated.

Financial Impact on Future Budgets:
Once installed and implemented, the future needs for budgeting will be the cellular rate charge of the stated $14 per month per modem. These fees are already part of our O&M costs in our yearly budget. This upgrade will bring added security. The sites we are looking to upgrade are currently on radio communication. Radio communication is a secure solution, but adding these sites to your private network will allow an even better layer of security and reliability. The private cellular network (PCN) increases security by isolating traffic to a private tunnel, avoiding the internet. This proposal will get all sites onto 1 secure private cellular network. Along with that, we will be upgrading the SCADA controllers to the latest technology available to add even more reliability.

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water & Sewer)

Budget Line Item(s) Affected: 31-91-7130-5500

Board of Aldermen Goals: To approve purchases of backup emergency power source.

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Greater Efficiency, DEQ Compliance.

Description of New Program/Service and/or Improvement to Existing Service Level:

Update aging lift station emergency backup generators.

Financial Impact on Future Budgets:

For the past several years, Public Services has been replacing the backup generators at the wastewater lift stations; typically 2 to 3 per year. This year we are asking for Bay St. lift station. This generator has taken a beating by the salt water and air. This station will not only need the generator itself replaced, but the generator pedestal will need to be raised to meet the new requirements as set by the building code (FEMA) to comply with high water requirements. This will have to be surveyed, then the pedestal will have to be designed by a structural engineer.

Future budgets will contain additonal costs for lift station generator replacements.

CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM

FISCAL YEAR 2023-2024

Please complete the areas below as thoroughly as possible to justify your programs:

Department Name: FIRE DEPARTMENT

Budget Line Item(s) Affected: 10-11-4340-5100

Board of Aldermen Goals:

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency): Safety Issue/Great Efficiency

Description of New Program/Service and/or Improvement to Existing Service Level: Capital Expense Requests:

1. 15 complete sets of turnout gear - The current turnout gear has a life warranty of 10 years of service. I have recently performed an inspection of all 65 sets of gear. The department tries to purchase sets in groups, so as not to have to replace all the gear at once. In previous years, we have purchased 10 sets each year. We have not purchased any turnout gear in the last 2 years, due to budget constraints and covid. This year we need to purchase 15 complete sets of gear, and purchase 15 in next year's budget, then we will be back on the correct cycle of purchasing gear in increments of 10 each year. The cost is 64,500.00.
2. 15 personal SCBA Masks – At present all of the interior firefighters use shared masks. With Covid-19, it has been brought to my attention to start a program where each interior firefighter is sized and issued their own personal SCBA mask. This is a Health/Safety issue, and will reduce the spread of infectious diseases, and the mask will be fitted to the firefighter's face, to make it safer and accommodating. The cost is 11,580.00.
3. 5" Water Supply Hose – There is a need to replace some aging hose. The life expectancy of fire hose is approximately 20 years. The hose is tested annually, and this past year, several large diameter hoses were taken out of service. At present, we need to replace 10 sections of 5 inch supply hose, they are in segments of 100 feet each. The cost is 10,000.00.
4. Communications/Radios – The current radio system will be obsolete in 2025. The replacement of all portable radios, mobile radios, and base stations is 525,000.00. I have requested federal and state assistance with this cost. This year the Tanker is paid off, and it freed up 95 thousand dollars from debt services. I am requesting to move that 95k, into capital outlay to begin radio replacement, If the federal or state funding comes in for that, we will reallocate these funds.

Financial Impact on Future Budgets: This capital expense will have no impact on the general fund budget, since the fire department has its own revenue mechanism.

**<u>PROPOSED PERSONNEL REQUESTS IN PRIORITY ORDER</u>**

1) **Information Technology Staff Person - <u>$80,000 plus benefits</u>**
2) **One Additional Building Inspector (to be paid by Inspections Revenues) <u>$68,703 plus benefits</u>**
3) **One Additional Permit Technician (to be paid by Inspections Revenues) <u>$46,500 plus benefits</u>**
4) **Fire Inspector/ISO Officer (to be paid by the Fire Department Revenues) <u>$41,200 plus benefits</u>**
5) **Recreation Assistant – Parks and Recreation - <u>$35,776 plus benefits</u>**
6) **Two Fulltime Paramedics - <u>$53,500 each plus benefits</u>**
7) **Physical Services – 1 Promotion to Leadman and 2 New Laborers- <u>Leadman $5000 increase; 2 new laborers-$38,480 plus benefits</u>**
8) **Community Building – Part Time to Full Time Community Building Administrator <u>$43,680 plus benefits</u>**
9) **Parks and Recreation/Public Services – 1 Full Time Person goes from Physical Services to Parks and Recreation – <u>No additional cost</u>.**
10) **Development Services – 1 additional Code Enforcement Officer (only if ROW Ordinance being enforced) <u>$53,830 plus benefits</u>**
11) **Development Services – 1 additional Downtown/Historic District Person <u>$65,432 plus benefits</u>**

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Administration

Budget Line Item(s) Affected: 10-01-4120-0000 ($80,000 plus benefits)

Board of Aldermen Goals: Accurate/Current Information; Policy Enhancement; Improving Technology; Security Enhancements for all Computer Systems; Streamline software

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):Safety Issue and Greater Efficiency

Description of New Program/Service and/or Improvement to Existing Service Level: Financial Impact on Future Budgets: A full-time Information Technology staff person will reflect positively on achieving many of the Board's Plans and Goals. Currently, we have a part-time consultant who has been with the City for many years. So far this year, we have paid her $46, 875. If she is away, we have no one here to assist us although she will try to assist from her location. We have had several computer problems, including security, which I hope this new position will be able to help us alleviate this occurrence. Southport has a large amount of different software and none of it speaks well to the other, so it has caused nothing but frustration for staff in many Departments. This position could help us streamline the software packages and hopefully guide us toward a more streamlined way of conducting business. Overall, it will allow City staff to provide better customer service.

Financial Impact on Future Budgets: The General Fund budget would be affected in the future with salary and benefit upgrades; and the purchase of new software' hardware enhancements. A full time person would allow us to have consistency with our software products, enhanced security, and better communications.

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water, Sewer & Streets)

Budget Line Item(s) Affected: 31-91-7130-0000 , 10-05-4511-0000

Board of Aldermen Goals: Approve hiring 2 additional staff members

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Efficiency, more complete service to utilities

Description of New Program/Service and/or Improvement to Existing Service Level:

2 full time employees and 1 promoted current employee for PM Crew

Financial Impact on Future Budgets:

A dedicated crew for maintenance of the water, storm sewer/sewer systems and roads. With the current staffing Public Services is mainly a reactionary department. The main proactive activities of the department are for the maintenance of the numerous sewer lift stations in the City. These stations are visited routinely for preventative maintenance. This proposed crew would perform the preventative maintenance tasks associated with the water system, storm sewer system and pavement maintenance. Tasks would include hydrant flushing, valve turning, and leak detection for water. The most important of these tasks is hydrant flushing which is necessary for system water quality. Hydrant flushing improves the disinfectant residual, removes biofilms, and removes solids. All system valves should be operated at a minimum once every two years, although annually is best. Leak detection reduces the amount of unaccounted for water. Reducing unaccounted for water loss increases system profits. The AWWA recommends a system's unaccounted for water be less than 10%. The City currently has an 18%-20% unaccounted for water loss. The storm water system tasks would include routine inspections of system and preventative cleaning and jetting of trouble and critical areas, as well as catch basin cleaning. Regular performing these tasks will help to reduce flooding during storm events and increase the quality of the water entering the City's streams. Pavement repair would be from potholes to dig and replace larger areas (say up to 10x20) with hot asphalt. The long-term effect of this will be extended pavement life and less citizen complaints. Sewer tasks would include routine jetting of trouble areas, follow up jetting of blockages, and preventative jetting of critical areas. Performing these tasks regularly reduces sewer backups which saves the City money and reduces citizen inconvenience. See page #2

## CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
## FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water, Sewer & Streets)

Budget Line Item(s) Affected: 31-91-7130-0000, 10-05-4511-0000

Board of Aldermen Goals: Approve hiring 2 additional staff members

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Efficiency, more complete service to utilities

Description of New Program/Service and/or Improvement to Existing Service Level:

2 full time employees and 1 promoted current employee for PM Crew

Financial Impact on Future Budgets:

Promoted current employee to crew leader will receive a $5000 yearly salary increase.

2 additional employees will have a starting salary of $38,480 each yearly plus benefits.

Uniforms and safety gear; $1250 yearly each estimated.

Work phones; $45 per month each

Additional leased truck $9600 yearly plus insurance and maintenance.

Travel and training built into current budget.

Leak Detector equipment and loggers.

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**CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM**
**FISCAL YEAR 2023-2024**

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water and Sewer)

Budget Line Item(s) Affected: 31-91-7130-5400

Board of Aldermen Goals: Approve purchase of leased vehicle

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Update to lease vehicle while market value is high for current vehicle.

Description of New Program/Service and/or Improvement to Existing Service Level:

Update 2017 vehicle to new model lease vehicle.

Financial Impact on Future Budgets:

Approving this item will allow the city to sell current owned vehicle for approx. $25K with the current condition and mileage. Adding the lease vehicle will commit the city to $11,520 yearly for the lease until vehicle is up for renew. Total quoted cost of the vehicle is $51,660. An additonal 5% has been added due to potential for increase. Selling the current vehicle will potentially reduce the overall cost by nearly 50%. Also, resale of the new vehicle at the opportune time could cut the cost more in the future.

Option 2. Current 2017 vehicle is in good condition and could be left in fleet for second engineer use or additonal truck for new employees.

# CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
# FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Public Services (Water & Sewer)

Budget Line Item(s) Affected: 31-91-7130-5400

Board of Aldermen Goals: Approve additional leased vehicle

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Efficiency

Description of New Program/Service and/or Improvement to Existing Service Level:

Leased Truck for Water & Sewer for added employees.

Financial Impact on Future Budgets:

Approving the addition of this lease truck will require the yearly costs be added to following budget years. Also, this truck will be placed on the replacement cycle with the other leased vehicles per Enterprise agreement. $9600 yearly plus insurance and maintenance.

# CITY OF SOUTHPORT BUDGET JUSTIFICATION FORM
# FISCAL YEAR 2023-2024

*Please complete the areas below as thoroughly as possible to justify your programs:*

Department Name: Community Relations (Community Building)

Budget Line Item(s) Affected: 10-81-6150-0000

Board of Aldermen Goals: Transparency regarding meetings

Project Priority (Legal Mandate, Safety Issue, Greater Efficiency):

Greater Effeciency

Description of New Program/Service and/or Improvement to Existing Service Level:

Full Time Position as Community Building Manager

Financial Impact on Future Budgets:

This person will serve Full Time in this role as Community Building and Indian Trail Meeting Hall Manager, which will include filming meetings in both locations.

The financial impact will include adding a line item on the Community Building's Budget of market-rate salary and benefits for a full-time position. This position is currently part time, so it will also remove some of the budgeted part-time position to be moved to this role. The total new spending in our budget would be $46,714.

Full Time Salary - $43,680 - $21.00 Per Hour
- 401 K Retirement - $2,184
- FICA - $3,342
- LGERS - $5,635
- Health/Life/Dental - $12,000
- Workers Compensation - $873

TOTAL - $67,714

$21,000 would be taken out of the current part-time budget.