



**CITY OF SOUTHPORT
BOARD OF ALDERMEN
REGULAR MEETING AGENDA
223 E. BAY STREET
May 22, 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. Update on 2023-2024 Budget based on Board Budget Deliberations from May 10th
 - 2. Further Decisions by the Board of Aldermen
 - 3. Action on Final Proposed Budget to go to the June 6th Public Hearing
 - 4. Date and Time for Final Adoption of FY 2023-2024 Budget
- F. Mayor's Comments**
- G. Board Comments**
- H. Closed Section-N.C.G.S. 143-318.11 (a) (3). To consult with an attorney retained by the public body in order to preserve the attorney-client privilege...**
- I. Adjourn**

Overview of FY24 Budget vs. Tax Rate Impact

- 2022 Southport tax rate was .3956 (39.56 cents) per \$100 value.
- 2023 **Average** property evaluation increased by 44%.
- The 2024 Board budget with all consensus items is .235 (23.5 cents) per \$100
- 2024 Board budget tax rate is a rate decrease of 40.6%
- There are two items not in the revised budget we still need to discuss: 1). Whether you wish to include the Assistant Parks Director position; 2). Whether you wish to include the possible lease of a building for the City to use for Public Safety.

		0.3956	0.2350	
Old Assessed Value	New Assessed Value	2022 Southport Taxes Paid	2023 Estimated Taxes New Rate	Difference
\$250,000.00	\$360,000.00	\$989.00	\$846.00	\$ (143.00)
\$450,000.00	\$648,000.00	\$1,780.20	\$1,522.80	\$ (257.40)
\$750,000.00	\$1,080,000.00	\$2,967.00	\$2,538.00	\$ (429.00)

**CITY OF SOUTHPORT CITY MANAGER
MEMORANDUM**

May 17, 2023

TO: Mayor Joseph P. Hatem and the Southport Board of Aldermen

FROM: Bonnie Therrien, City Manager

SUBJECT: Agenda and Backup for May 22, 2023 Budget Meeting

For your meeting on the budget next week, I had Paul Gross and Brandon Stevens review all the revenues to make sure they were comfortable with each line item, especially because of the large surplus projected for this year, much of it because of underestimated revenues. After careful review, they feel that you can add \$335,861 and still be on the conservative side.

There were two other items you will find details on as to how the tax rate would be affected if you voted to move them forward into the budget for next year (to be discussed on Tuesday of next week):

- 1) Assistant Director of Parks and Recreation – I completely forgot to mention this requested new position at your last budget meeting and that is completely my fault. Brandon has itemized the details to include benefits for this position to assist Heather with programming so that she has more time for capital projects, as well as finding and receiving grants. Heather has always been very successful at finding and obtaining grants but with an added body, her and our new part time Engineer, Bob Jarvis, can be even more successful in bringing money into the City for recreational opportunities.
- 2) You will also find more detail on a possible lease opportunity for our Police Department.

Please call me if you have any questions or concerns.

	Salary	Benefits	Amount Already Budgeted (if any)	Equipment/Training	Total Cost	Percentage based on \$142,445 (1 cent increase)	Amount increase to rate	Revenue- Neutral Tax Rate with added cost
Police:								
Lease Building	\$53,340				\$53,340	37.42%	0.003741792	
					\$53,340	37.42%	0.003741792	0.2387
Parks and Recreation								
Recreation Assistant	\$35,776	\$22,175			\$57,951	40.65%	0.004065253	
					\$57,951	40.65%	0.004065253	0.2391
Totals:					\$111,291	78.07%	0.007807046	0.2428

Old Assessed Value	New Assessed Value	Revenue- Neutral Tax Rate	Rate with Additions	Difference
\$ 250,000.00	\$ 360,000.00	\$ 846.00	\$ 874.11	\$ 28.11
\$ 450,000.00	\$ 648,000.00	\$ 1,522.80	\$ 1,573.39	\$ 50.59
\$ 750,000.00	\$ 1,080,000.00	\$ 2,538.00	\$ 2,622.32	\$ 84.32

Old Assessed Value	New Assessed Value	2022 Rate at Old Value	Proposed Rate at New Value	Difference
\$ 250,000.00	\$ 360,000.00	\$ 989.00	\$ 846.00	\$ (143.00)
\$ 450,000.00	\$ 648,000.00	\$ 1,780.20	\$ 1,522.80	\$ (257.40)
\$ 750,000.00	\$ 1,080,000.00	\$ 2,967.00	\$ 2,538.00	\$ (429.00)

Footnote: The .235 Tax rate shown, includes previous positions/projects that received a consensus in the previous BOA Budget Workshop on May 10, 2023. The two items listed above would be the only change to the .235 tax rate, if accepted.

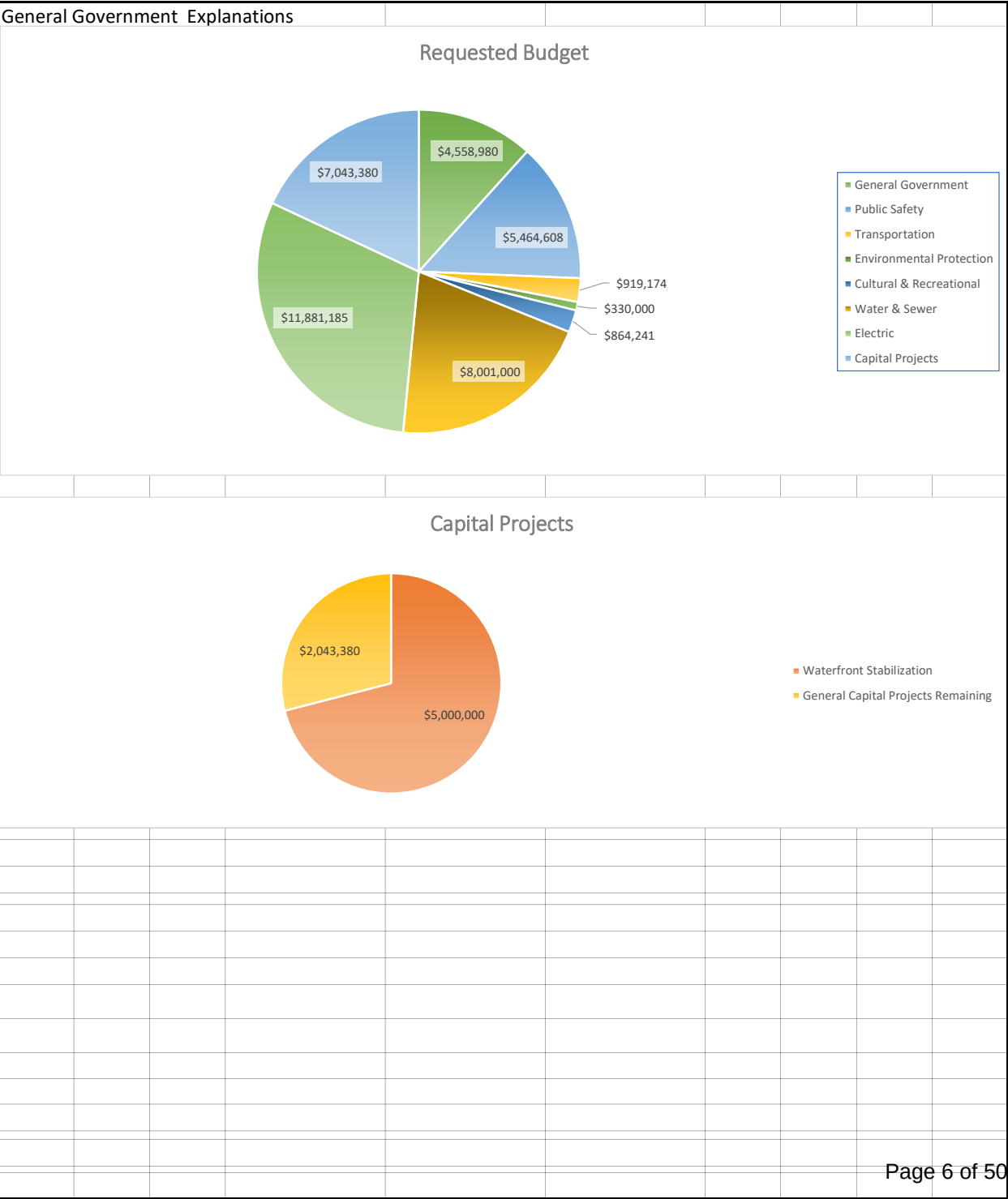
	Salary/Expense	Benefits	Total Cost	Revenue- Neutral Tax Rate + added cost rate
<u>Parks & Recreation:</u>				
Recreation Assistant	\$35,776	\$22,175	\$57,951	0.2387

Old Assessed Value	New Assessed Value	Revenue- Neutral Tax Rate	Rate with Additions	Difference
		0.235	0.2387	
\$ 250,000.00	\$ 360,000.00	\$ 846.00	\$ 859.32	\$ 13.32
\$ 450,000.00	\$ 648,000.00	\$ 1,522.80	\$ 1,546.78	\$ 23.98
\$ 750,000.00	\$ 1,080,000.00	\$ 2,538.00	\$ 2,577.96	\$ 39.96

<u>Police:</u>				
Lease Building	\$53,340		\$53,340	0.2391

Old Assessed Value	New Assessed Value	Revenue- Neutral Tax Rate	Rate with Additions	Difference
		0.235	0.2391	
\$ 250,000.00	\$ 360,000.00	\$ 846.00	\$ 860.76	\$ 14.76
\$ 450,000.00	\$ 648,000.00	\$ 1,522.80	\$ 1,549.37	\$ 26.57
\$ 750,000.00	\$ 1,080,000.00	\$ 2,538.00	\$ 2,582.28	\$ 44.28

General Government	Proposed Budget
Board	\$ 238,292
Administration	\$ 744,147
Finance	\$ 413,273
Human Resources	\$ 87,218
Buildings & Grounds	\$ 1,518,496
Development Services	\$ 727,635
Community Relations	\$ 410,978
Community Building	\$ 161,175
City Garage	\$ 257,766
General Government	\$ 4,558,980
Public Safety	Proposed Budget
Police	\$ 2,089,727
Fire & Rescue	\$ 3,240,053
Animal Services	\$ 134,828
Public Safety	\$ 5,464,608
Transportation	Proposed Budget
Streets	\$ 557,133
Powell Bill	\$ 362,041
Transportation	\$ 919,174
Environmental Protection	Proposed Budget
Solid Waste	\$ 330,000
Environmental Protection	\$ 330,000
Cultural & Recreational	Proposed Budget
Parks & Recreation	\$ 864,241
Cultural & Recreational	\$ 864,241
Water & Sewer	Proposed Budget
Water & Sewer	\$ 8,001,000
Electric	Proposed Budget
Electric	\$ 11,881,185
Capitla 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
System Development Fee	\$ 800,000
Total Other Funds	\$ 2,063,954
Total Budget	\$ 41,126,522
Total General Fund	\$ 12,137,003



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	4,332,000	4,346,000	3,349,966	-	-
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	29,428	30,000	30,000	-	-
10-00-3230-0000	Local Option Sales Tax	1,600,002	1,365,000	1,842,202	1,900,000	1,900,000	-	-
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	650,000	650,000	650,000	-	-
10-00-3839-0100	Miscellaneous Revenues	8,169	10,500	9,392	9,392	9,392	-	-
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	42,440	42,440	42,440	-	-
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	-	-	-	-	-
10-10-3437-0601	Police Shop with a Cop	24,386	10,000	16,622	16,622	16,622	-	-
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	-	7,816	-	-	-	-
10-10-3838-0000	ABC Revenue for Law Enf.	21,453	25,000	26,542	26,542	26,542	-	-
10-11-3400-0000	Fire Dept Loan	824,210	-	-	-	-	-	-
10-11-3434-0100	Fire District Fees	1,281,167	1,875,184	1,882,982	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	80,000	80,000	80,000	-	-
10-11-3810-0000	Interest Income Fire Dept	58	-	10	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	237,873	350,000	371,000	-	-
10-40-3220-0000	Civil Penalties	-	525	-	-	-	-	-
10-40-3343-0000	Inspection Permits	629,439	700,000	817,650	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	23,297	25,000	25,000	-	-
10-80-3410-0100	Boat Dock Fema Golden Leaf	108,064	-	30,353	-	-	-	-
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	10,966	11,000	11,000	-	-
10-80-3612-0000	Recreation Programs Receipts	28,910	25,000	33,624	36,000	36,000	-	-
10-80-3612-0200	Parks & Recreation Donations	1,525	1,680	10,369	1,200	1,200	-	-
10-81-3834-0000	Community Bldg Rental	134,666	125,000	169,279	175,000	175,000	-	-
10-82-3270-0000	Local Occupancy Tax	228,933	190,000	204,869	210,000	210,000	-	-
10-82-3617-0000	Tourism Special Events	-	11,105	11,105	11,105	11,105	-	-
10-82-3834-0300	Tourism - Misc Revenue	31,775	11,751	14,000	7,500	7,500	-	-
10-82-3839-0501	Film Permitting Fees	-	-	-	6,500	6,500	-	-
10-96-3325-0000	Solid Waste Disposal Tax	5,379	2,100	3,500	3,500	3,500	-	-
10-96-3500-0000	Refuse Revenue	283,545	286,650	290,504	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	11,851,265	13,112,037	12,137,003	-	-
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	11,649	11,649	11,649	-	-
30-93-3720-0327	Electric Meter Tampering	10,570	7,350	10,027	10,027	10,027	-	-
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	8,215,068	11,881,185	11,881,185	-	-
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	30,128,350	41,508,176	41,126,522	-	-

	2022 Actual	2023 Budget	2023 Estimated Actual	Requested	Proposed	Approved	Adopted	chart total
Board	153,077	257,923	155,582	238,292	238,292	-		238,292
Admin	335,159	376,517	358,786	519,147	744,147	-		744,147
Finance	287,339	447,863	368,125	413,273	413,273	-		413,273
Buildings & Grounds	941,766	1,275,430	1,083,582	1,447,826	1,518,496	-		1,518,496
Garage	267,659	336,749	237,715	257,766	257,766	-	-	257,766
Streets	421,428	820,500	790,230	545,014	557,133	-		557,133
Animal Protective Services	122,142	119,591	110,673	134,828	134,828	-		134,828
Human Resources				85,766	87,218			87,218
Police	1,810,629	2,105,912	1,732,248	2,071,727	2,089,727	-		2,089,727
Fire	2,872,385	2,057,141	2,114,387	2,392,641	2,392,641	-		2,392,641
Rescue	-	531,498	543,897	826,412	847,412	-		847,412
Development Services	-	597,322	545,494	708,135	727,635	-		727,635
Parks & Recreation	590,513	957,756	517,595	874,743	864,241			864,241
Community Building	108,430	122,160	97,456	150,000	161,175			161,175
Community Relations	261,027	387,195	335,189	410,978	410,978			410,978
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	9,455,960	11,551,550	12,137,005			12,137,003
Water & Sewer	4,149,493	7,612,942	4,235,430	8,001,000	8,001,000	-		8,001,000
Electric	6,589,251	10,245,511	7,261,251	11,791,163	11,881,185	-		11,881,185
	19,245,565	28,679,998	20,952,641	31,343,713	32,019,190			32,019,188

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	-	-	-	-	-
00	Board	153,077	257,923	155,582	238,292	238,292	-	-

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	8,038	8,038		
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	2,000		
10-01-4120-4400	Contract Services	15,568	26,250	33,986	187,000	212,000		
10-01-4120-4500	Insurance & Bonding	5,971	6,300	8,349	8,766	8,766		
10-01-4120-5000	Capital Purchases Under \$5000	-	-	-	-			
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	-	-	-	-	200,000		
	Total	335,159	376,517	358,786	519,147	744,147	-	-

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, 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
10-01-4120-9700	Contingency	Pay increases based on Salary Study that will happen later in the 2024 fiscal year

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	163,087	163,087	-	-
10-02-4140-0001	Employee Overtime	1,254	2,996	4,423	2,248	2,248	-	-
10-02-4140-0200	Part Time Employees	-	28,600	32,657	25,763	25,763	-	-
10-02-4140-0700	401K Retirement Supplement	6,182	8,608	9,746	8,267	8,267	-	-
10-02-4140-0900	F.I.C.A.	9,382	15,359	17,088	14,619	14,619	-	-
10-02-4140-1000	LGERS Retirement	14,148	20,935	23,974	21,328	21,328	-	-
10-02-4140-1100	Health/Life/Dental Insurance	26,690	30,000	24,937	30,621	30,621	-	-
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	37,925	37,925	-	-
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	-	-	-	8,000	8,000	-	-
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	413,273	413,273	-	-

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	Employee Overtime	
10-02-4140-0200	Part-time Employees	3 Part -time employees
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 Fixed Asset Program (\$4,300) annually
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	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	637,005	637,005	-	-
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	32,643	32,643	-	-
10-03-4190-0900	F.I.C.A.	28,748	41,399	34,953	49,943	49,943	-	-
10-03-4190-1000	LGERS Retirement	40,605	58,604	54,825	84,218	84,218	-	-
10-03-4190-1100	Health/Life/Dental Insurance	118,854	144,812	124,688	186,415	186,415	-	-
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	86,670		
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	1,447,826	1,518,496	-	-

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); Bid for maintaining (\$70,670)
10-03-4190-3504	Forestry Project	Carry-over of unused donations plus current budget.
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
		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	140,529	146,498	-	-
10-05-4511-0001	Employee Overtime	8,457	5,104	5,154	8,652	8,652	-	-
10-05-4511-0200	Part-Time Employees	-	-	14,280	60,200	66,350	-	-
10-05-4511-0700	401K Retirement Supplement	5,733	7,777	7,330	7,459	7,459	-	-
10-05-4511-0900	F.I.C.A.	8,479	11,900	11,087	16,018	16,018	-	-
10-05-4511-1000	LGERS Retirement	12,995	18,666	17,676	19,244	19,244	-	-
10-05-4511-1100	Health/Life/Dental Insurance	28,059	28,000	30,711	41,757	41,757	-	-
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	545,014	557,133	-	-

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			29,128	30,285	-	-
10-07-4700-0001	Employee Overtime	-			-	-	-	-
10-07-4700-0200	Part Time Employees	-			-	-	-	-
10-07-4700-0700	401K Retirement Supplement				1,456	1,514	-	-
10-07-4700-0900	F.I.C.A.				2,228	2,317	-	-
10-07-4700-1000	LGERS Retirement	9,120			3,758	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	-	-	85,766	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	971,129	971,129	-	-
10-10-4310-0001	Employee Overtime	26,603	38,359	55,287	37,296	37,296	-	-
10-10-4310-0200	Part time Salaries	36,161	112,680	45,373	71,045	71,045	-	-
10-10-4310-0400	Separation Allowance-LEO	13,591	12,819	12,819	12,819	12,819	-	-
10-10-4310-0700	401K Retirement Supplement	32,471	50,296	42,100	50,421	50,421	-	-
10-10-4310-0900	F.I.C.A.	52,755	86,553	69,959	83,560	83,560	-	-
10-10-4310-1000	LGERS Retirement	77,715	131,172	109,046	149,538	149,538	-	-
10-10-4310-1100	Health/Life/Dental Insurance	139,784	217,920	154,250	259,585	259,585	-	-
10-10-4310-1300	Unemployment Reserve	-	3,150	-	-	-	-	-
10-10-4310-1400	Workers Compensation Insurance	25,257	70,528	36,428	38,249	38,249	-	-
10-10-4310-1800	Professional Services	359	551	550	578	578	-	-
10-10-4310-2100	Uniforms & Protective Gear	12,929	25,000	11,501	25,000	25,000	-	-
10-10-4310-2500	Vehicle Supplies	1,291	-	5,478	52,000	52,000	-	-
10-10-4310-2600	Departmental Supplies	9,871	31,728	70,387	16,000	16,000	-	-
10-10-4310-3100	Travel & Training	10,410	15,750	8,035	15,750	15,750	-	-
10-10-4310-3101	Community Resource Program	15,112	21,000	24,000	25,200	25,200	-	-
10-10-4310-3200	Communications	18,940	17,850	23,060	24,213	24,213	-	-
10-10-4310-3300	Utilities	2,692	2,625	2,951	3,099	3,099	-	-
10-10-4310-3500	R/M Equipment	841	3,308	348	4,500	4,500	-	-
10-10-4310-3501	R/M Vehicles	43,209	35,000	58,543	5,000	5,000	-	-
10-10-4310-4400	Contract Services	56,824	61,394	42,500	61,394	61,394	-	-
10-10-4310-4500	Insurance & Bonding	30,132	31,500	45,889	48,183	48,183	-	-
10-10-4310-5000	Capital Purchases Under \$5000	-	-	-	-	-	-	-
10-10-4310-5400	Capital Outlay - Vehicles	577,865	154,171	111,588	117,167	135,167	-	-
10-10-4310-5500	Capital Outlay - Equipment		15,000	-	-	-	-	-
10-10-4310-5800	Capital Outlay -Capital Improv	-	-	-	-	-	-	-
10-10-4310-7100	Debt Service	-	-	-	-	-	-	-
10-10-4310-7200	Lease Amortization	-	-	-	-	-	-	-
10	Police	1,810,629	2,105,912	1,732,248	2,071,727	2,089,727	-	-

Police		
10-10-4310-0000	Full-time Employees	Chief, Major, Clerk, 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-sensors, 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 (\$18,000)

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	823,859	823,859	-	-
10-11-4340-0001	Employee Overtime	43,389	58,486	107,905	75,671	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	44,977	44,977	-	-
10-11-4340-0900	F.I.C.A.	71,797	55,307	76,096	83,311	83,311	-	-
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	2,392,641	2,392,641	-	-

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.
10-11-4340-0700	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 Insurance	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	169,644	169,644	-	-
10-12-4370-0001	Employee Overtime	-	5,000	11,333	18,643	18,643	-	-
10-12-4370-0200	Part-Time Employees	-	260,000	209,640	260,000	260,000	-	-
10-12-4370-0700	401K Retirement Supplement	-	3,000	3,106	9,414	9,414	-	-
10-12-4370-0900	F.I.C.A.	-	24,098	19,409	34,294	34,294	-	-
10-12-4370-1000	LGERS Retirement	-	6,600	7,554	24,289	24,289	-	-
10-12-4370-1100	Health/Life/Dental Insurance	-	12,000	4,629	33,728	33,728	-	-
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	-	-
10-12-4370-5400	Capital Outlay - Vehicles	-	-	-	-	6,000	-	-
10-12-4370-5500	Capital Outlay - Equipment	-	10,000	-	25,000	40,000	-	-
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	543,897	826,412	847,412	-	-

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. 2 Full-Time Paramedics
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	Lease Vehicle for Paramedic (\$6,000)
10-12-4370-5500	Capital Outlay - Equipment	(\$25,000) to assist with Stretcher loading device. (EMS Auxiliary is providing 25k for additional funding), (\$15,000) Start up equipment for Paramedic
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	344,228	344,228	-	-
10-40-4350-0001	Employee Overtime	3,599	5,943	4,003	22,190	22,190	-	-
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	31,195	31,195	-	-
10-40-4350-1000	LGERS Retirement	23,971	35,564	32,616	47,268	47,268	-	-
10-40-4350-1100	Health/Life/Dental Insurance	42,977	72,000	44,658	103,170	103,170	-	-
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	14,000	-	-
10-40-4350-3200	Communications	4,671	3,309	4,557	4,800	6,300	-	-
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	21,000	-	-
10-40-4350-5500	Capital Outlay - Equipment	-	-	-	-	9,000	-	-
10-40-4350-7200	Lease Amortization	-	-	-	-	-	-	-
	Total		597,322	545,494	708,135	727,635	-	-

Development Services		
10-40-4350-0000	Full-time employees	Development Services Director, Full-time Building Inspector, Permitting Technician, Code Enforcement wages, (1) Planner Position
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	Transferred to Building and Grounds
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	107,553	107,553	-	-		
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	16,135	16,135	-	-		
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	44,686	44,686	-	-		
10-80-6120-1300	Unemployment Reserve	1,137	-	-	-	-	-	-		
10-80-6120-1400	Workers Compensation Insurance	3,548	9,344	4,827	8,914	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	-	9,200	9,200	-	-		
10-80-6120-5400	Capital Outlay - Vehicles	37,790	15,321	6,948	15,321	25,281	-	-		
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	-	-	-		
10-80-6120-5900	Capital Outlay - Improvements	122,896	-	-	-	-	-	-		
10-80-6120-7200	Lease Amortization	-	-	-	-	-	-	-		
80	Parks & Recreation	590,513	957,756	517,595	874,743	864,241	-	-		

Parks and Recreation Explanations		
10-80-6120-0000	Full-time employees	Salaries for full-time Director, Program Supervisor, (2) Recreation Program Assistant
10-80-6120-0001	Employee Overtime	
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%
10-80-6120-0900	F.I.C.A.	7.65 percent of wages
10-80-6120-1000	LGERS Retirement	Local Government Retirement System
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
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 Purchases Under \$5000	
10-80-6120-5100	Capital Outlay - Equipment	
10-80-6120-5400	Capital Outlay - Vehicles	Leasing (2) 16 passenger van and Explorer for admin travel.
10-80-6120-5600	Capital Project/Kingsley Park	
10-80-6120-5800	Capital Outlay - Buildings	
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	-	-	51,827	51,827	-	-
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	-	-	2,591	2,591	-	-
10-81-6150-0900	F.I.C.A.	3,838	3,060	1,952	7,790	7,790	-	-
10-81-6150-1000	LGERS Retirement	3,911	-	-	6,686	6,686	-	-
10-81-6150-1100	Health/Life/Dental Insurance	9,252	-	-	12,000	12,000	-	-
10-81-6150-1300	Unemployment Reserve	-	-	-	-	-	-	-
10-81-6150-1400	Workers Compensation Insurance	(1,259)	1,600	827	2,281	2,281	-	-
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	161,175	161,175	-	-

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	2,500	2,500	-	-
10-82-6170-0200	Part time wages	12,660	-	783	-	-	-	-
10-82-6170-0700	401K Retirement Supplement	5,573	9,143	9,179	10,458	10,458	-	-
10-82-6170-0900	F.I.C.A.	9,317	13,988	14,118	16,001	16,001	-	-
10-82-6170-1000	LGERS Retirement	12,625	21,496	22,118	26,983	26,983	-	-
10-82-6170-1100	Health/Life/Dental Insurance	20,542	36,000	29,466	41,185	41,185	-	-
10-82-6170-1300	Unemployment Reserve	-	-	-	-	-	-	-
10-82-6170-1400	Workers Compensation Insurance	799	5,356	2,767	3,681	3,681	-	-
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	410,978	410,978	-	-

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 & Misc. (\$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
30	Electric Fund							
30-93-7210-0000	Full-Time Employees	297,598	373,110	365,456	393,109	393,109	-	-
30-93-7210-0001	Employee Overtime	2,730	4,392	4,532	8,174	8,174	-	-
30-93-7210-0200	Part time wages				45,201	45,201		
30-93-7210-0700	401K Retirement Supplement	13,486	18,875	14,170	20,064	20,064	-	-
30-93-7210-0900	F.I.C.A.	21,979	28,879	25,476	34,156	34,156	-	-
30-93-7210-1000	LGERS Retirement	64,847	45,904	34,528	51,766	51,766	-	-
30-93-7210-1100	Health/Life/Dental Insurance	63,308	56,880	66,091	70,708	70,708	-	-
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	22,000	-	-
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	3,134,490	-	-
30-93-7210-7200	Lease Amortization	-	-	-	-	-	-	-
30-93-7210-9700	Contingency Expenses	57,543	0	0	-	-	-	-
30-93-9990-0000	Depreciation	419,623	0	0	-	417,232	-	-
	Electric Fund	6,589,251	10,245,511	7,261,251	11,791,163	11,881,185	0	0

Electric Explanations		
30-93-7210-0000	Full-time Employees	(1) full-time employee, (1) Electric Superintendent replacement for 6 months of the year (\$25,000), (1) Administrative Assistant split with Water/Sewer and Streets, and 1/3 split for Administration, Finance, HR, and Board of Alderman 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, (\$16,000), bank fees(\$5,000), hand tools
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 Repeater 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	BEMC billing contract annual CIP-U increase 2.0369119%
30-93-7210-4900	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) - Highest Priority: UG Side Streets from W Bay to W Brown Streets including Brunswick St & N Caswell Ave, less PO for Materials (-\$945,000) ; LABOR:(\$675,984) can be sectioned and prioritized; and UG W. Brown and W. Saint George Streets end to end EST: (\$504,558) ; 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	836,148	836,148	-	-
31-91-7130-0001	Employee Overtime	12,763	20,561	14,701	13,533	13,533	-	-
31-91-7130-0200	Part-Time Employees	-	-	23,726	135,365	135,365	-	-
31-91-7130-0700	401K Retirement Supplement	23,919	40,115	26,867	42,484	42,484	-	-
31-91-7130-0900	F.I.C.A.	37,347	61,376	44,682	75,356	75,356	-	-
31-91-7130-1000	LGERS Retirement	104,386	97,559	65,075	65,001	65,001	-	-
31-91-7130-1100	Health/Life/Dental Insurance	112,424	140,321	112,435	143,717	143,717	-	-
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	1,259,655	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	746,638	746,638	-	-
31-91-9990-0000	Depreciation	597,138	315,000	-	400,000	400,000	-	-
91	Water/Sewer	4,149,493	7,612,942	4,235,430	8,001,000	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	-	-

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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	-	-

Water & Sewer Explanations		
31-91-7130-0000	Full-time Employees	11 full-time employees; Streets (40%) and Water & Sewer (60%); (1) Administrative Assistant split with Water/Sewer and Streets, and 1/3 split for Administration, Finance, HR, and Board of Alderman salaries
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
31-91-7130-5400	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; Current Leased vehicles. 2019 F-150 4x4; 2020 F-250; 2020 Chev. 2500; 2021 F-150; 2022 F-150 ; 2021 F-150
31-91-7130-5500	Capital Outlay - W & S Asset Inv	Merger Feasibility Study
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
31-91-7130-7200	Lease Amortization	
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
42	Part F Grant. Capital Projects							
42	DEPT		-					
42-42-8111-4400	Contract Services	-	-	-	-			
42-42-8111-5800	Capital Outlay Imp	51,700	842,448	529,287	529,287	529,287		
42	DEPT	51,700	842,448	529,287	529,287	529,287	-	-

City of Southport
Budget Worksheets 2023-24

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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		

City of Southport
Budget Worksheets 2022-23

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Board	\$ 238,292
Admin	\$ 744,147
Finance	\$ 413,273
Buildings & Grounds	\$ 1,518,496
Garage	\$ 257,766
Streets	\$ 557,133
Animal Protective Services	\$ 134,828
Human Resources	\$ 87,218
Police	\$ 2,089,727
Fire	\$ 2,392,641
EMS Rescue	\$ 847,412
Development Services	\$ 727,635
Parks & Recreation	\$ 864,241
Community Building	\$ 161,175
Tourism	\$ 410,978
Powell Bill	\$ 362,041
Solid Waste	\$ 330,000
	\$ 12,137,003
Revenue Summary	
Current year's advalorloem taxes	\$ 3,349,966
Current year's motor vehicle taxes	250,000
Prior year's taxes	30,000
Penalties and interest of taxes	7,100
Powell Bill Funds	362,041
Franchise taxes	400,000
Occupancy taxes	210,000
Other Services	1,669,543
Fire tax fees	1,941,455
Other fire revenues	405,210
Local option sales tax	1,900,000
ABC distributions	650,000
Local Occupancy Tax	210,000
Rental revenues	186,000
Other revenues	53,247
Interest on investment	250,000
Weather Tower	42,440
FEMA Grants	220,000
	\$ 12,137,003
Sale Of Electricity	\$ 7,700,000
Utility Sales Tax	539,000
Service Charges	29,576
Interest Earned	250,000
Miscellaneous Revenues	-
Appropriated Fund Balance	3,362,609
	\$ 11,881,185
Water Sales	\$ 2,700,000
Water/Sewer Tap Fees	175,000
Sewer Development Fees Transfer	800,000
Interest Earned	250,000
Donations UB	1,000
Service Charges	50,000
Sewer Sales	4,000,000
Miscellaneous Revenues	25,000
	\$ 8,001,000