



# TOWN OF ATLANTIC BEACH

## BUDGET MESSAGE

May 20, 2024

**Honorable Mayor Navey and Town Council**  
**Town of Atlantic Beach, N.C.**

**Re: Proposed FY 2024-25 Budget**

Dear Mayor Navey and Members of the Board:

In accordance with Section 159-11 of the NC General Statutes, I am pleased to present the proposed FY 2024-25 Budget for the Town of Atlantic Beach for your review and consideration. The budget is a sound financial plan and has been prepared with the Board's goals and objectives adopted from their annual planning session and budget workshops. All sections of the proposed budget are in conformance with the Local Government Budget and Fiscal Control Act as amended. A balanced budget for the next fiscal year, or an interim budget, must be adopted by June 30, 2024. Pursuant to N.C.G.S. 159-12, a public hearing on the proposed budget will be held on Monday, May 20, 2024 at 6:00 pm in the Town Council Boardroom. This date has been advertised for public notice and copies of the budget have been made available to local news media. With the submittal of the final budget proposal to the Board, copies are available for public inspection on the Town's website, in the Office of the Town Clerk, and at the front desk of Town Hall.

The proposed FY2024-25 Town of Atlantic Beach budget is balanced and totals **\$11,258,046** for all operations. The budget is spread over the following funds: **General Fund \$9,057,346; Water Utility \$2,100,700; Beach & Waterway Reserve Fund \$100,000.**

### **REVENUES**

The Town's largest single source of revenue continues to be from property taxes. Next year this figure is \$4,259,346 and amounts to over 47% of general fund revenues anticipated for FY 2024-25.

At the time this proposed budget was being prepared and based on the uncertainty of the final tax base numbers from the Carteret County Tax Department, which will not become final until after budget adoption, the Town is using a tax base figure of \$1,902,975,380. This figure is applied to the proposed tax rate of **\$0.225 per \$100.00** valuation, and a tax collection rate of 99.5%, generating \$4,259,346 in property tax revenues. **Each cent of property tax generates about \$189,346 in revenues.**

The second largest source of general fund revenue is derived from local sales taxes and anticipated to be \$1,835,000 in FY 2024-25; the third being Solid Waste user fees of \$578,000. Water fees collected in the Town's Utility Fund generate \$2,068,500 for the utility's separate operation. Stormwater monthly fees generate about \$16,600 per month/\$200,000 per year. Our Powell Bill (state gas tax) remittance is \$60,000.

Other revenue sources such as interest income and a variety of State Collected Local Revenues (ie. Telecom & Cable TV) are projected to decline slightly in the foreseeable future. There is a two to three-month lag in receiving some of these revenues after the end of the fiscal year, so the annual trend is not easily observed.

## **EXPENDITURES**

Expenditure estimates were compiled and formulated by the Budget Officer (Town Manager) based upon written requests and justification submitted by the various department heads. These requests were made available for Council review and included in the Budget Workbook. Each department's request was given consideration based on current and prior year expenditures, proposed work program needs, inflationary trends, and a review of each departmental operation. All revenue estimates in the budget are based upon recommendations provided by the NC League of Municipalities, current contracts, and figures provided by department heads that have revenue collection responsibility and actual revenues received during the current fiscal year.

As inflation has risen over the last several years and is now starting to decline, expenditures are being budgeted very conservatively in an attempt to ensure that they do not exceed, to any great extent, anticipated revenues. Personnel costs compose 53% of our expenditures and include salaries, FICA, health insurance, retirement, workers comp, and other related federal /state employer costs.

Workers Compensation, Property & Liability, and Flood insurance rates are estimated to increase by 15%. Budgeted requests for Capital Improvements have been limited in the past years but are incorporated in this budget due to aging equipment needing to be replaced, funded in part by an increase in the property tax rate from the prior year.

Mileage allowances for employee use of personal vehicles, unless other vehicle allowance arrangements have been specified, are based on current rates allowed by the IRS. Per Diem meal allowances are to be reimbursed at the then current North Carolina Travel Subsistence Rates. Tuition reimbursement for pre-authorized courses are capped at \$1,500 per full time employee per fiscal year.

## **FY 24-25 Budget HIGHLIGHTS**

- Increases the tax rate to 22.5 cents: 17.5 cents toward General Fund Expenditures; 1.5 cents toward Beach and Waterway Fund, 2 cents toward Public Safety & Admin Complex debt service annual payment, .6 cents toward the Fire Truck debt service, and .9 cents toward Capital Expenditures
- Provides for 15% increases in flood, liability, and worker comp coverages
- Maintains current NCLM Health Insurance program with a 15% increase
- Maintains current scope of town-wide services while also setting money aside for future utility needs
- Maintains current number of full time employees: 57
- Continues the Dredging Program, Beach Access Program, and Stormwater Drainage Projects and Maintenance
- Provides a 3.5% COLA salary increase and 1.5% merit increase pool for full time employees

**I. General Fund Revenues:**

- Increased property tax rate by one cent to 22.5; tax base grew by less than 1%
- The General Fund state shared revenues stayed the same in Local Sales Tax, reduced in ABC revenue
- Parking Meter revenue increased due to increased compliance due to implementation of third party parking management
- Building Permit revenue increased due to more recent trends in construction picking back up
- Solid Waste revenue increased due to increase in solid waste fee on the monthly utility bill

**II. General Fund Expenditures:**

- The total work force is projected to maintain 57 full-time employees as follows:

Police - 17 (16 sworn)	Admin - 3
Fire/EMS - 14	Finance - 4
Public Works - 12	Plan/Insp - 2
Water – 4	Parks & Rec – 1

**Part Time:**

Police - 15	Summer Lifeguards - 20
Fire/EMS - 20	Summer Park Attendants - 8
Parks & Rec – 2	Summer Public Service Attendants – 1

- Based upon usage and age/gender trends, we have received a 12% rate increase for our health insurance. The premiums will cost \$946 per employee per month, \$647,064 for a year, an increase of over \$50,000 from FY23-24.
- A 3.5% COLA salary increase is proposed for all full-time employees, to be effective July 2024. A 1.5% merit pool increase is also budgeted. A reserve for tuition reimbursements and increases based upon evaluations, certifications, satisfactory probation periods, and promotion in rank or duties has been budgeted in Salary Reserves.
- Other employee benefit change: Change from flat rate per diem meal reimbursements to the now current North Carolina Travel Subsistence Rates.

BUDGET SUMMARY	FY23-24 BUDGETED	FY24-25 MANAGER PROPOSED	FY23-24 and FY24-25 DIFFERENCE
(1001) - ADM SVC-FINANCE	363,386	349,808	-4%
(1002) - ADM SVC-ADMIN SUPPORT	467,065	482,249	3%
(1004) - ADM SVC-GOV BODY	132,625	127,870	-4%
(1009) - ADM SVC-DEBT SERVICE	715,702	695,266	-3%
(2001) - POLICE-ENFORCEMENT	2,169,486	2,116,236	-2%
(2002) - POLICE-EMERGENCY MGMT	9,680	6,720	-31%
(2003) - POLICE-COMM OUTREACH	5,280	4,315	-18%
<b>POLICE SUBTOTAL</b>	<b>2,184,446</b>	<b>2,127,271</b>	<b>-3%</b>
(2501) - FIRE-FIRE	1,934,295	1,862,995	-4%
(2502) - FIRE-EMS	53,908	53,000	-2%
(2503) - FIRE-RESCUE	11,531	13,500	17%
(2504) - FIRE-LIFEGUARDS	95,387	95,250	0%
<b>FIRE SUBTOTAL</b>	<b>2,095,121</b>	<b>2,024,745</b>	<b>-3%</b>
(3001) - BUILDING INSPECTIONS	65,600	49,700	-24%
(3501) - PLANNING & ZONING	259,875	279,660	8%
(4001) - PUB SVC-PUBLIC WORKS	2,810,626	1,695,732	-40%
(4002) - PUB SVC-SOLID WASTE	594,920	638,915	7%
(4003) - PUB SVC-ROADWAYS	93,753	23,615	-75%
(4005) - PUB SVC-BEACH ACCESS	139,000	245,350	77%
<b>PUBLIC SERVICES SUBTOTAL</b>	<b>3,638,299</b>	<b>2,603,612</b>	<b>-28%</b>
(5001) - COMM EVENTS/ RECREATION	498,992	317,165	-36%
<b>(FUND 10) - GENERAL FUND</b>	<b>\$ 10,421,111</b>	<b>\$ 9,057,346</b>	

- General Fund Projects funded include:
  - **Beach Services: \$245,000** This division contains the costs associated with our Summer Public Parking Program, beach refuse removal, bathhouse supplies, maintenance and utilities at the Boardwalk, Circle, and other public beach accesses. New for 2023-24 fiscal year is the implementation of a third party to manage the paid parking program which will increase expenditures in this area but is also expected to increase general fund revenues.
  - **Paid Parking Revenue: \$500,000** Revenue received is expected to generate an amount equal to more than two cents on the tax rate. Atlantic Beach residents and tenants will still qualify for free parking but must register their vehicle license plates annually.
  - **Summer Lifeguard Program: \$95,250** We will again provide 7-days-a-week coverage during the summer on the Boardwalk beach strand with roaming guards on ATVs throughout Atlantic Beach from Memorial Day weekend through mid-August when schools /colleges begin, subject to change.
  - **Dredging Program: \$50,000** Is paid from receipts to our Beach & Waterways Fund. Town dredging is limited from the shoreline channel outlets out to the ICW. The town does not take on the responsibility of dredging inside residential canals due to liability concerns with privately maintained bulkheads.
  - **Community Events/Recreation: \$317,000** Operation of Parks & Recreation with appropriations to cover July 4th Fireworks, Summer Movies, AB Beach Music Festival, Christmas Parade, and other activities and promotions during the year.

### III. Capital Outlay

- 2 Police Department replacement 4WD trucks at \$126,400
- 1 Public Works Department replacement 4WD truck at \$45,000
- 1 Water Department replacement excavator at \$75,000

IV. **Local Sales Tax** Proceeds are maintained at the same \$1,835,000 due to statewide trends in the past nine months. We need to be aware that our distribution of these sales taxes can be adversely affected by other towns and/or the County raising their tax rates the prior FY, as the formula is based on the ratios of valuations. With all the Fire/Rescue Districts rates and Beach Sand Tax rates, these are extremely volatile when other units raise their property tax rates. The end result may mean less sales tax for us in the coming year.

### V. Public Safety & Admin Complex Construction Loan

- The Debt Service on this property is a big part of our General Fund budget. The \$7,000,000 construction loan has a low interest rate of 2.39% for 15 years. The annual payment of principal and interest is \$562,175.78.
- We will utilize a portion of water fee proceeds (\$70,000 per year) to pay a share of the annual debt service on this item as a reimbursement transfer to the General Fund.

### VI. Debt Service \$695,266

The total outstanding debt of the Town is \$6,926,866

- 2022 Ladder Truck loan: the interest only payments have been completed during the build of the fire truck, the second of thirteen annual principal & interest payments is \$112,560.44
- 2020 Public Safety & Admin Complex construction loan: fourth of fifteen payments is \$562,175.78

- 2018 Chevy Ambulance: sixth of seven payments this year is \$20,527.07
- 2017 SCADA Computer System (Water Utility): Paid off in FY 2023-24

By State law, the maximum debt we could incur is 8% of our \$1.9 billion valuation, which is \$152 million. Our current \$6,926,866 debt is less than 0.37%, thus we have a very comfortable margin for new projects.

#### **VII. Water Utility Fund:**

- Estimating revenues of \$2,032,200; as we continue to make substantial gains in eliminating unmetered water loss by this program and have now changed out over 95% of the towns almost 3,000 water meters. Our utility fund remains strong with over \$1.9 million in reserve operating capital.
- To keep our utility self-sustaining with the rising cost of chemicals, production, and operating/maintenance and delivery costs, this budget includes a \$4 increase in the flat monthly fee for meters sized ¾” to 2”, and 3”, 4”, 6” inches. \$3 of this increase will be transferred to a water reserve fund to use for future expenditures within the water system. Even with this slight increase, our residents will still pay one of the lowest water charges in the county.

#### **Summary**

I believe the FY2024-25 Atlantic Beach budget reflects the Board’s service priorities for the citizens, meets the Board’s stated goals and objectives, and is responsive to town wide needs while reflecting a conservative approach to municipal revenues and expenditures. On behalf of the administrative and finance operations staff, department heads and employees, I am pleased to present this proposed budget of the Town of Atlantic Beach for the next fiscal year to the Mayor and Town Council for their consideration, review, and adoption.

We look forward to working with the Board in the delivery of Town services to our citizens in the most professional, businesslike, economical, and environmentally sensible manner possible.

Respectfully submitted,  
John A. O’Daniel, Town Manager



**AN ORDINANCE MAKING APPROPRIATIONS  
FOR THE FY2024-25 ANNUAL BUDGET**

**BE IT ORDAINED** by the Town Council, the governing authority of the Town of Atlantic Beach, North Carolina, that:

**SECTION 1: GENERAL FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for General Fund appropriations:

◆ Tax Revenues	\$ 4,333,346
◆ Federal & State Distributions & Grants	2,431,900
◆ Fees, Licenses & Fines	1,643,200
◆ Sales, Services & Rentals	338,900
◆ Investment Income	82,000
◆ Intergovernmental Transactions	170,000
◆ Donations	53,000
◆ Miscellaneous	5,000
◆ Loan Proceeds	0
◆ Fund Balance Appropriated	0

**TOTAL GENERAL FUND REVENUE** **\$ 9,057,346**

The following amounts are hereby appropriated from the General Fund for the operations of the Town government and its activities, for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Administrative Services	\$ 959,927
◆ Debt Service	695,266
◆ Police	2,127,271
◆ Fire	2,024,745
◆ Community Development	329,360
◆ Public Services	2,603,612
◆ Community Events/Recreation	317,165

**TOTAL GENERAL FUND APPROPRIATIONS** **\$ 9,057,346**

**SECTION 2: BEACH & WATERWAY RESERVE FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Beach & Waterway Reserve Fund appropriations:

◆ Intergovernmental Transactions	\$ 279,742
◆ Investment Income	\$ 0

**TOTAL BEACH & WATERWAY RESERVE FUND REVENUE** **\$ 279,742**

The following expenditure amounts are appropriated from the Beach & Waterway Reserve Fund for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Intergovernmental Transactions	\$ 100,000
<b>TOTAL BEACH &amp; WATERWAY RESERVE FUND APPROPRIATION</b>	<b>\$ 100,000</b>
<b>FUND BALANCE INCREASE (EXCESS OF REV. OVER APPROP.)</b>	<b>\$ 179,742</b>

### SECTION 3: STORMWATER RESERVE FUND

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Stormwater Reserve Fund appropriations:

◆ Fees, Licenses & Fines	\$ 230,000
◆ Investment Income	0
<b>TOTAL STORMWATER FUND REVENUE</b>	<b>\$ 230,000</b>

The following amounts are hereby appropriated from the Stormwater Reserve Fund for activities of the Town, for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Intergovernmental Transactions	\$ 0
<b>TOTAL STORMWATER RESERVE FUND APPROPRIATIONS</b>	<b>\$ 0</b>
<b>FUND BALANCE INCREASE (EXCESS OF REV. OVER APPROP.)</b>	<b>\$ 230,000</b>

### SECTION 4: POWELL BILL RESERVE FUND

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Powell Bill Reserve Fund appropriations:

◆ Federal & State Dist & Grants	\$ 60,000
◆ Investment Income	0
<b>TOTAL POWELL BILL RESERVE FUND REVENUE</b>	<b>\$ 60,000</b>

The following expenditure amounts are appropriated from the Powell Bill Reserve Fund for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Intergovernmental Transactions	\$ 0
<b>TOTAL POWELL BILL RESERVE FUND APPROPRIATIONS</b>	<b>\$ 0</b>
<b>FUND BALANCE INCREASE (EXCESS OF REV. OVER APPROP.)</b>	<b>\$ 60,000</b>

**SECTION 5: SIDEWALK FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Sidewalk Fund appropriations:

◆ Intergovernmental Transactions	\$ 0
<b>TOTAL SIDEWALK FUND REVENUE</b>	<b>\$ 0</b>

The following expenditure amounts are appropriated from the Sidewalk Fund for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Intergovernmental Transactions	\$ 0
<b>TOTAL SIDEWALK FUND APPROPRIATIONS</b>	<b>\$ 0</b>
<b>FUND BALANCE INCREASE (EXCESS OF REV. OVER APPROP.)</b>	<b>\$ 0</b>

**SECTION 6: PUBLIC UTILITIES FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Public Utilities Fund appropriations:

◆ Fees, Licenses & Fines	\$ 32,200
◆ Sales, Services & Rentals	2,068,500
◆ Investment Income	0
◆ Miscellaneous	0
◆ Intergovernmental Transactions	0
◆ Fund Balance Appropriated	0
<b>TOTAL PUBLIC UTILITIES FUND REVENUE</b>	<b>\$ 2,100,700</b>

The following amounts are hereby appropriated from the Public Utilities Fund for the operations of the Town public enterprise activities, for fiscal year beginning July 01, 2024 and ending June 30, 2025:

◆ Water	\$ 1,825,200
◆ Intergovernmental Transactions	275,500
◆ Debt Service	0
<b>TOTAL PUBLIC UTILITIES FUND APPROPRIATIONS</b>	<b>\$ 2,100,700</b>

**SECTION 7: WATER SYSTEM CAPITAL RESERVE FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Water System Capital Reserve Fund appropriations:

◆ Fees, Licenses & Fines	\$ 20,000
<b>TOTAL WATER SYSTEM CAPITAL RESERVE FUND REVENUE</b>	<b>\$ 20,000</b>



The following expenditure amounts are appropriated from the Water System Capital Reserve Fund for fiscal year beginning July 01, 2024 and ending June 30, 2025:

<b>TOTAL WATER CAPITAL RESERVE FUND APPROPRIATION</b>	<b>\$ 0</b>
<b>FUND BALANCE DECREASE (EXCESS OF APPROP. OVER REV.)</b>	<b>\$ 20,000</b>

**SECTION 8: WATER REVENUE RESERVE FUND**

It is estimated that the following revenues will be available during the fiscal year beginning July 01, 2024 and ending June 30, 2025 to provide for Water Revenue Reserve Fund appropriations:

◆ Intergovernmental Transactions	\$ 205,500
<b>TOTAL WATER REVENUE RESERVE FUND REVENUE</b>	<b>\$ 205,500</b>

The following expenditure amounts are appropriated from the Water Revenue Reserve Fund for fiscal year beginning July 01, 2024 and ending June 30, 2025:

<b>TOTAL WATER REVENUE RESERVE FUND APPROPRIATION</b>	<b>\$ 0</b>
<b>FUND BALANCE DECREASE (EXCESS OF APPROP. OVER REV.)</b>	<b>\$ 205,500</b>

**SECTION 9: PROPERTY TAX LEVIED**

There is hereby levied for the fiscal year ending June 30, 2025, the following rate on each \$100 of assessed valuation of taxable property as listed as of January 1, 2024 for the purpose of raising revenue from current year’s property tax as set forth in the foregoing estimate of revenue, and in order to finance a portion of the foregoing appropriations:

**Ad Valorem Tax Rate: \$0.225**

Such rates are based on an estimated assessment valuation of property for the purposes of taxation of \$1,902,975,380 with an estimated rate of collection of 99.5%.

*Note: The equivalent of 1.5 ¢ of the 20¢ property tax levy (\$279,742) shall be transferred from General Fund to the Beach & Waterway Fund and earmarked for the following: \$100,000 held in reserve for future beach nourishment projects, \$79,742 held in reserve for other beach costs (seasonal sand adjustments, sand fencing, trashcans, signage, grant matches, etc), \$50,000 toward dredging, and \$50,000 toward beach access improvements.*

**SECTION 10: SOLID WASTE FEE**

For Fiscal Year 2024-25, the fee shall be \$16.00 per month per cart.

**SECTION 11: FEE SCHEDULE**

Appendixes A, B, C, D, E, F, and G of the ordinance set forth the fee schedule for the Administrative Services Department, Inspections Department, Planning & Zoning Department, Police Department, Fire and EMS Department, Public Services Department along with the solid waste user fees for garbage collection and disposal during the upcoming fiscal year, and Public Utilities.

**SECTION 12: CLASSIFICATION AND SALARY SCHEDULE**

Appendix H of the ordinance set forth the Employee Classification and Salary Schedule, effective the first full payroll cycle after July 1, 2024.

**SECTION 13: REIMBURSEMENTS**

Authorized trips in which employees, officials and Town authorized personnel use a personal vehicle are to be reimbursed at the then current Internal Revenue Service approved per mile rate. Meal reimbursements per diems are to be reimbursed at the then current North Carolina Travel Subsistence Rates. Tuition reimbursement for pre-authorized courses are capped at \$1,500.00 per full time employee per fiscal year.

**SECTION 14: ORDINANCE ON FILE**

Copies of this ordinance shall be filed with the Finance Officer, the Budget Officer, and Town Clerk, to be kept on file by them for their direction in the disbursement of Town Funds.

**SECTION 15: BUDGET ADMINISTRATION**

The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained in the line-item budget chart of accounts as follows:

- A. He shall have the authority per G.S. 159-15 to transfer appropriations from one line item to another line item within a departmental budget so long as the total departmental appropriations, including capital outlay, shall not be increased and shall provide a written report to the Board.
- B. He is further authorized to transfer funds from one appropriation to another in a different department within the same fund, as long as the original fund appropriation amount is not changed; provided that such transfer shall be reported to the Board at its next regular meeting and shall be entered in the minutes.
- C. No additional appropriation from one fund to another shall be made without Town Council approval.
- D. He shall each month provide a line-item Budget Revenue /Expenditure written report showing a summary of the prior month's fiscal activity and chart of accounts in a form prescribed and accepted by the Council.
- E. He is authorized to deposit and invest all or part of the balance of any funds per the guidelines of NCGS 159-30 and provide a written report each month given a summary of these deposits or investments in a form accepted by the Council.
- F. He may authorize and execute purchase, contracts, contract change orders and contract for services not to exceed the amounts contain within NCGS 143-129, as amended, for any one purchase, change order or service contract without prior approval action of the Council.
- G. He may, per GS 143-64.32 invoke an exemption to acquire architectural, engineering or surveying services in an amount less than \$50,000, or for any particular town project when deemed in the best expedient interest of the town.
- H. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the Town of Atlantic Beach, qualifying as a low-risk auditee in accordance with the criteria set forth in 2 C.F.R. § 200.520, hereby self-certifies the following federal micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C).
  - a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
  - b. \$30,000, for the purchase of "construction or repair work"; and
  - c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
  - d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

- I. He is authorized to administer a 3.5% COLA salary increase effective July 1<sup>st</sup> and implement a 1.5% merit increase pool for all full time employees.

Copies of the Budget Ordinance and the line-item chart of accounts shall be furnished to the Town Manager (Budget Officer) and staff to be kept on file for their direction in the disbursement of funds in the name of the Town of Atlantic Beach, N.C.

Adopted on motion of \_\_\_\_\_, seconded by \_\_\_\_\_, and approved on a vote of \_\_\_ in favor and \_\_\_ against.

This the 20<sup>th</sup> day of May, 2024.

TOWN OF ATLANTIC BEACH

\_\_\_\_\_  
C. Danny Navey, Mayor

ATTEST:

\_\_\_\_\_  
Katrina E. Tyer, Town Clerk



**TOWN OF ATLANTIC BEACH  
NORTH CAROLINA  
SCHEDULE OF FEES**

**Fiscal Year 2024-25  
Effective July 1, 2024**

**APPENDIX A  
ADMINISTRATION, FINANCE AND OTHER**

Administrative/Abatement Fee – Code and Nuisance Violations	\$200.00 + costs
Beach Driving Permit	AB resident/property owner \$ 50.00 Carteret resident/property owner \$ 100.00 Outside of Carteret resident/property owner \$125.00 <i>Fee waived for AB property owners Age 65+ (1 permit)</i> <i>Fee waived for handicapped persons* (1 permit)</i> <i>Fee waived for Purple Heart Recipients** (1 permit)</i> <i>Fee waived for Commercial Fishermen*** (1 permit)</i>
<p>*Handicapped persons in addition to providing copies of vehicle registration and driver’s license must also provide a copy of their handicap placard and DMV registration card for their placard. The four-wheel drive vehicle which is to be permitted must be registered to the handicapped person.</p> <p>**Purple Heart Recipients must provide proof that they have been awarded the decoration. The following is accepted as proof: Defense Department Form 214, discharge papers, military personnel records, orders or award certificates. These articles of proof are the same as allowed by the VA. The four-wheel drive vehicle which is to be permitted must be registered to the Purple Heart Recipient.</p> <p>***Commercial fishermen must provide a copy of the front and back of the commercial fishing license. The four-wheel drive vehicle which is to be permitted must be registered to the Commercial fisherman.</p>	
Board Room Rental Fee (non-refundable)	\$50.00 (AB association) \$100.00 (non-AB association)
Board Room Security Deposit (Refundable upon Inspection)	\$50.00
Business Registration Fee	\$20.00
Cell Tower Antennae Lease (new, renewal, extension, and/or amendments)	\$5,000.00
Check, returned – fee set by NCGS Sec. 25-3-506	\$25.00
Check, returned (taxes) – fee set by NCGS Sec. 105-357(b)	\$25.00 or 10% of check amount (greater of)
Concessions/Souvenirs	\$0.25-\$10.00 Drinks/snacks/misc. \$5.00-\$100.00 T-shirts/hats/plates/misc. \$20.00 ‘75 Summers’ souvenir books
Copies of public documents	\$.10 (per 8 ½ x 11 page, black & white) \$.50 (per 8 ½ x 11 page, color) \$5.00 (per CD or USB)
Copies of maps (non-zoning related)	Actual Costs
Event fee	\$5.00-\$50.00
Jr Lifeguard Camp (per child, per session)	\$75.00
Mini Golf	\$6.00 per person per round (age 6 and under free -up to 4 free per paid adult)

Mini Golf Group Rates, per person per round

<b># paid players in group</b>	<b>In Season April 1-October 31</b>	<b>Out of Season November 1-March 30</b>
30-49	\$5.50	N/A
50-99	\$5.00	\$3.00
100 +	\$4.50	\$2.00

Park Rental	\$25.00
Seasonal Parking Permit	\$200.00
Re-entry Permit Fee	\$25.00
Sunshine List (notice of special meetings)	\$10.00 (waived if only receiving notices by email) fee set by NCGS Sec. 143-318.12
Tax Rate (cents per \$100 value)	\$ 0.225

**MISCELLANEOUS:**

The Town of Atlantic Beach requires reimbursement of all legal and engineering fees incurred by the Town due to processing any request or procedure. The Town reserves the right to require a deposit based on the estimate of these costs. Settlement of all balances due to the Town will be due within two weeks of the final invoice date.

**APPENDIX B  
INSPECTIONS**

**New and Additions**

**Residential (Single-Family,  
Off-frame Modular, and  
Duplex Dwellings)**

**Commercial**

Building	\$85 + \$3.35 per \$1,000 project value	\$85+ \$4.60 per \$1,000 project value
Electrical	\$85 + \$0.25 per sq. ft. (heated)	\$100 + \$0.25 per sq. ft. (heated)
Electrical Temporary Pole	\$85	\$100
90-Day Temporary Electrical <i>(Must provide signed Conditional Permit prior to inspection)</i>	\$85	\$100
Mechanical	\$85 + \$0.25 per sq. ft. (heated)	\$100 + \$0.25 per sq. ft. (heated)
Plumbing	\$85 + \$0.25 per sq. ft. (heated)	\$100 + \$0.25 per sq. ft. (heated)
Gas	\$85	\$100
Insulation	\$85 + \$0.25 per sq. ft. (heated)	\$100 + \$0.25 per sq. ft. (heated)
Manufactured/ On-frame Modular Homes (New) <i>(includes mechanical, plumbing, and electrical)</i>	\$500	-

*Other fees which may apply are listed separately.*

**Accessory Buildings and Structures Equipment Change-Outs/Repair**

**Residential (Single-Family and  
Duplex Dwellings)**

**Commercial**

Building	\$85 + \$3.35 per \$1,000 project value	\$85 + \$4.60 per \$1,000 project value
Electrical (addition/change-out)	\$85 per system/service	\$85 per system/service
Mechanical (install/change-out)	\$85 per system/unit	\$85 per system/unit
Ductwork	\$85	\$85
Plumbing (install/change-out)	\$85	\$85
Gas (install/change-out)	\$85	\$85
Insulation	\$85	\$85

*Other fees which may apply are listed separately.*

**Other Fees**

	<b><u>Residential (Single-Family and Duplex Dwellings)</u></b>	<b><u>Commercial</u></b>
Flood Development Permit (any development within the floodplain pursuant to 18.6.3, Flood Damage Prevention)	\$100	\$100
CAMA	\$100	\$100
Change of Occupancy	-	\$100 + \$0.25 per sq. ft.
Demolition – Interior or Accessory Structure	\$50	\$100
Demolition – Residential (includes removal of mobile homes) or Commercial Structure	\$100	\$200
Fence	\$10	\$10
Homeowner’s Recovery Fund Fee**	\$10	-
Land Disturbance	\$100	\$100
Paving – Concrete/Asphalt/Pavers	\$25	\$25
Payment in Lieu of Sidewalk Construction	125% of the estimated cost of construction, including materials, labor, and installation. A signed estimate detailing the cost of installation per linear foot shall be submitted by a contractor for consideration and approval by the Town	125% of the estimated cost of construction, including materials, labor, and installation. A signed estimate detailing the cost of installation per linear foot shall be submitted by a contractor for consideration and approval by the Town
Re-Inspection Fee	\$50 per inspection per trade	\$50 per inspection per trade
Relocation/Elevation of Accessory Structure	\$85	\$85
Relocation/Elevation of Dwelling or Commercial Structure	\$400	\$400
Stormwater Capacity Use Fee*	\$1.55/sq ft of impervious surface	\$1.55/sq ft of impervious surface
Temporary Office (includes Building & Electrical)	-	\$160
Temporary Storage Unit	\$15 per unit per 30 days	\$15 per unit per 30 days
Zoning Certificate***	\$25	\$25
Penalty: Working without a Permit <b>FIRST OFFENSE</b> (regardless of penalty/fees, working without a permit is subject to possible legal action)	Penalty fee is \$100 or double the permit fee, whichever is greater (plus the original permit fee)	Penalty fee is \$200 or double the permit fee, whichever is greater (plus the original permit fee)



Penalty: Working without a Permit <b>SECOND OFFENSE and offenders thereafter within 12-month period</b> <i>(regardless of penalty/fees, working without a permit is subject to possible legal action)</i>	Penalty fee is \$300 or double the permit fee, whichever is greater (plus the original permit fee)	Penalty fee is \$300 or double the permit fee, whichever is greater (plus the original permit fee)
Penalty: Failure to obtain Final Inspection <b>FIRST OFFENSE</b>	\$100 penalty	\$100 penalty
Penalty: Failure to obtain Final Inspection <b>SECOND OFFENSE and offenders thereafter within 12-month period</b>	\$100 penalty and reported to licensing boards	\$100 penalty and reported to licensing boards

**\* Stormwater Capacity Use Fee: \$1.55/sq ft of impervious surface**

Stormwater Capacity Use Fee will be levied for any construction permits with a project value in excess of \$30,000, which increases the existing impervious space by over 100 square feet. Capacity Use Fees shall be used to recoup from new customers an equitable share of the Town's previous capital investment in the municipal storm drainage systems and utilized for contemporaneous use, operation, repair, maintenance, and replacement of the system. (Reference: NCGS 160A-314)

**\*\* Homeowner's Recovery Fund Fee: \$10**

Pursuant to NCGS 87-15.6(b), a \$10 Homeowner's Recovery Fund Fee shall be added to the permit for construction or alteration of any single-family residential dwelling unit in the amount of \$10 for each dwelling unit to be constructed or altered under the permit. The Town will retain \$1.00 and forward \$9 to the North Carolina General Contractors Board, Homeowner's Recovery Fund quarterly.

**\*\*\*Zoning Compliance Certificate: \$25**

Zoning compliance is required for new construction, replacement of existing exterior structures, change in use, and other projects as required by the Planning Director and/or Chief Building Inspector. Site plan of proposed projects must be approved in order to ensure that the project complies with regulations in the Unified Development Ordinance, including setbacks, encroachments, and impervious surface coverage.

**Building Valuation Data**

Reference Atlantic Beach Code of Ordinances, Sec. 6-70 Permit Fees.

**Expired Permits**

The Town of Atlantic Beach follows the current NC General Statute 160D-1111 regarding expired permits. No refunds will be issued for expired permits. If permits are expired, permits will not be reactivated, requiring the permit process to start new, including the submission of new applications and full fees.

**PERMITS DUE TO SIGNIFICANT STORMS**

Permit fees to repair damages that occur from significant storms may be waived by the Mayor and Town Council, not to exceed 6 months from the timeframe of the storm.

**APPENDIX C  
PLANNING AND ZONING**

**Zoning**

Zoning Compliance Certificate	\$25
Development Agreement	\$500
Encroachment Request	\$500
Rezoning Request	\$500 + adv/legal/engineering costs
Site Plan Review -Major	\$500
Site Plan Review -Minor	\$250
Street Closing Request	\$500
Street Dedication Request	\$500
Subdivision Review -Major	\$500
Subdivision Review -Minor	\$250
Vested Right Determination	\$500
Violation of UDO	\$50 per violation per day
Zoning Text Amendment	\$500 + adv/legal/engineering costs

**Board of Adjustment**

Appeals of UDO interpretation	\$500
Special Use Permit	\$500
Variance Request	\$500

\*Note: Inspector building code interpretation appeals are addressed to the NC Department of Insurance.

**Additional Fees**

The Town of Atlantic Beach requires reimbursement of all legal and engineering fees incurred by the Town due to processing any Planning Board, Board of Adjustment, Zoning, Subdivision PUD, or Building Inspection review or procedure. The Town reserves the right to require a deposit based on the estimate of these costs. Settlement of all balances due to the Town will be due within two weeks of the final invoice date from the Town.

**APPENDIX D  
POLICE DEPARTMENT**

Amplified Music Permit	\$10
Parking (pay station)	\$4.00 per hour
Golf Cart Annual Registration	\$100
Taxi Business Permit	\$150
Taxi Driver Permit – fee set by NCGS 160A-304	\$15
Taxi Driver Application Processing Fee	\$75

**APPENDIX E  
FIRE AND EMS DEPARTMENT**

**Fire Inspection Program Time Periods and Fees/Fines**

1 <sup>st</sup> Inspection (Initial)	\$ 0.00
2 <sup>nd</sup> Inspection (After 30-days)	Potential Fines
3 <sup>rd</sup> Inspection (After 30-days)	Potential Fines
4 <sup>th</sup> Inspection (After 10-days)	Civil Penalties & Fines Issued
5 <sup>th</sup> Inspection (After 10-days)	Civil Penalties & Fines, plus Civil Action, Misdemeanor Charges

**Home, Adult & Child Care Facilities Inspections**

Foster Home Inspections	\$ 0.00
Adult & Child Day Care Inspections	\$ 0.00
Home Fire Safety Inspections	\$ 0.00

**Fire Code and Life Safety Violations**

Overcrowding	\$ 500.00
Unauthorized Burning	\$ 100.00
Blocked/ Impeded Exits	\$ 200.00
Spraying operation not complying to Code	\$ 100.00
Alarm System needs Testing/Maintenance	\$ 100.00
Suppression System Needs Testing/Maintenance	\$ 100.00
Sprinkler System Needs Testing/Maintenance	\$ 100.00
Unauthorized Storage	\$ 100.00
General Violations	\$ 50.00 per offence
Matters Not Provided For	Any other violations of the NC Fire Code or Town of Atlantic Beach Ordinance not specifically codified shall be fined \$50.00

**Definitions of Life Safety Violations**

**Alarm System Needs Testing – (\$100)** Failure to have required maintenance test conducted of fire alarm system(s), and to have required documentation of test(s).

**Blocked Exits – (\$200)** Any obstruction in the required width of a means of egress. ("Means of Egress" is the continuous and unobstructed path of vertical and horizontal egress travel from any point in a building or structure to a public way, consisting of three separate and distinct parts: the exit access, the exit, and the exit discharge.)

**Overcrowding – (\$500)** A condition that exists when either there are more people in a building, structure or portion thereof than have been authorized or posted by the fire code official, or when the fire code official determines that a threat exists to the safety of the occupants due to persons sitting and/ or standing in locations that may obstruct or impede the use of aisles, passages, corridors, stairways, exits or other components of the means of egress.

**Spraying Operation Not in Compliance – (\$100)** Spraying flammable or combustible finishes without a properly installed spray booth or approved spraying area.

**Sprinkler System Needs Testing/Maintenance – (\$100)** Failure to have required testing and maintenance conducted on fire sprinkler system(s), and to have required documentation of test(s).

**Unauthorized Burning – (\$100)** The burning of materials wherein products of combustion are emitted directly into the ambient air without passing through a stack or chimney from an enclosed chamber. Open burning does not include road flares, smudge pots and similar devices associated with safety or occupational uses typically considered open flames or recreational fires.

**Unauthorized Storage – (\$100)** The storage of flammable, combustible or hazardous liquids or materials improperly stored and/or without a permit. (This violation applies to facilities that are required to report under the Hazardous Chemicals Right-to-Know Act.)

**Suppression System Needs Testing/Maintenance – (\$100)** Failure to have required testing and maintenance conducted of Alternative Automatic Fire-Extinguishing Systems and to have required documentation of test(s). Includes Commercial Hood and Duct systems, Wet-chemical, Dry-chemical, Foam, Carbon Dioxide systems, Halon systems and Clean Agent systems.

### **Permits**

**Note: The Town of Atlantic Beach does not issue permits for open burning or indoor pyrotechnic displays. The use of indoor pyrotechnics and open burning is prohibited within the boundaries of the Town of Atlantic Beach.**

**Note: In addition to paying the original permit fee, a penalty of double the original permit fee will be charged for any permit for which work was done prior to the permit being issued.**

### **Required Construction Permits** (As described in Section 105.7 of NC Fire Code)

Flammable and Combustible Liquids (per site)	\$	75.00
Spraying & Dipping (Rooms, Booths, Dip Tanks)	\$	75.00
Hazardous Materials	\$	150.00
Sprinkler System	\$	300.00/system
Fire Alarm/Detection Systems	\$	75.00
Alternative Fire Suppression Systems	\$	75.00
Standpipe Systems	\$	75.00
Compressed Gas Systems	\$	75.00
Fire Pump Install/ Modification	\$	75.00
Stationary Batter Systems (> 50 gal. liquid capacity)	\$	75.00
Industrial Ovens	\$	75.00
Emergency Responder Radio Coverage (BDA Systems)	\$	75.00
Gates/Barricades across Fire Apparatus Access Roads	\$	75.00
Private Fire Hydrants	\$	100.00
LP Gas		Regulated & Issued by Department of Agriculture

### **Special Permits (Operational/Construction)**

Fireworks Display, Explosives, Blasting, Ammunitions	\$	100.00
Carnivals and Fairs	\$	100.00
Exhibits & Trade Shows	\$	100.00
Temporary Membrane Structures, Tents, & Canopies	\$	100.00

**Required Operational Permits** (As described in Section 105.6 of NC Fire Code)

Amusement	\$	75.00
Burning	Not allowed in the Town of AB	
Carbon Dioxide Systems in Beverage Dispensing Applications (More than 100 lbs. of CO2 on site)	\$	75.00
Combustible Dust Producing Operations	\$	75.00
Compressed Gases	\$	75.00
Covered Mall Buildings	\$	75.00
Exhibits & Trade Shows	\$	75.00
Explosives	\$	75.00
Flammable & Combustible Liquids (per site)	\$	75.00
Fumigation/Thermal Insecticidal Fogging	\$	75.00
Hazardous Materials (per site)	\$	150.00
Hot Work Operations	\$	75.00
Industrial Ovens	\$	75.00
Spraying & Dipping	\$	75.00
Liquid & Gas Fueled Vehicles or Equipment in Assemblies	\$	75.00
Motor Fuel Dispensing and Facilities	\$	75.00
Floor Finishing	\$	75.00
High Piled Combustible Storage Area in excess of 500 sq ft	\$	75.00
Miscellaneous Combustible Storage	\$	75.00
Storage of Wood Products in excess of 200 cubic ft	\$	75.00
AGST/UGST Install/Alter/Removal/ Abandonment	\$	150.00
Other	\$	50.00

**False Alarm Schedule**

False Alarms after Three Alarm Trips (Per Year)	\$	150.00 each
False Alarms after Five Alarm Trips (Per Year)	\$	500.00 each
False Alarms after Ten Alarm Trips (Per Year)	\$	1,000.00 each

**Fines for false alarm trips are issued for failure to maintain or make required repairs to fire alarm systems. Fines will not be issued for alarm trips due to natural causes, mischief or accidental activation of alarm systems that are maintained appropriately and functional.**

**Emergency Medical Service (EMS) Fees**

Transport Mileage Charge	11.73	Per Mile
ALS Level 1 Non-emergent Transport	400.10	
ALS Level 1 Emergent Transport	633.44	
ALS Level 2 Emergent Transport	940.70	
BLS Non-Emergent Transport	330.15	
BLS Emergent Transport	533.42	
Specialty Care Transport	1,111.75	
Treatment/No Transport	0.00	No Charge
Patient Assist	0.00	No Charge

**APPENDIX F**  
**PUBLIC SERVICES DEPARTMENT**

Residential solid waste collection \$ 16.00 per month per cart

Debris & White Goods Fee \$4.00 per month

**Special Pick-ups**

Half Truck Load (9 Cubic Yards) \$125.00

Full Truck Load (18 Cubic Yards) \$250.00

**APPENDIX G  
PUBLIC UTILITIES**

**WATER RATES**

<b>METER SIZE</b>	<b>MINIMUM GALLONS</b>	<b>PRICE/THOUSAND GALLONS OVER MINIMUM</b>	<b>MINIMUM CHARGE</b>
¾ INCH	2,000	\$ 6.30	\$ 20.75
1 INCH	2,000	\$ 6.30	\$ 23.20
1 ½ INCH	2,000	\$ 6.30	\$ 29.25
2 INCH	10,000	\$ 6.30	\$ 41.45
3 INCH	47,500	\$ 6.30	\$ 173.43
4 INCH	51,000	\$ 6.30	\$ 186.60
6 INCH	103,500	\$ 6.30	\$ 371.28

*Note: 1 ½" meters and taps no longer installed. Existing users only.*

**Special Water Use:**

Swimming pools, contractors using water for construction purposes, etc. No deposit will be required unless the bill isn't paid in a timely manner or damage occurs to Town equipment while under unsupervised care and use by the customer. If the bill is not paid in a timely manner, or damage to equipment occurs, a refundable deposit of \$400 will be required.

\$6.30 per 1,000 gallons

Plus \$25 per hour per technician (if required on site)

Plus \$400 deposit (if required)



**WATER TAP FEES  
(INSTALLATION CHARGES)**

<b><u>Tap size</u></b>	<b><u>Tap Fee</u></b>
3/4 inch (pre-existing installations only)	\$ 1,225.00
1 inch	\$ 1,500.00
2 inch	\$ 4,000.00
Greater than 2 inch	Fee determined by contractor plus \$100 supervision fee

*Note: 1 1/2" meters and taps no longer installed. Existing users only.*

*\*Taps made in lines under pavement on lines within state highways are subject to contract pricing (not limited to Fort Macon Road and Causeway).*

**Additional fees if installation requires:**

Bore under street	\$ 300.00
Open cut of street	Fee determined by current asphalt and contract rates

**CAPACITY USE FEES  
(WATER SERVICE CONNECTION)**

Note: Capacity Use Fees as of July 1, 2018 are calculated based upon the System Development Fee Analysis calculation

$$\text{ERU} = \$2.73/\text{GPD} * 360 \text{ GPD} \quad \text{ERU} = \$983$$

<b><u>Tap size</u></b>	<b><u>Capacity Use Fee</u></b>
3/4 inch (pre-existing installations only)	\$ 2,000.00
1 inch (2.5 AWWA Meter Equivalent)	\$ 2,458.00
2 inch (8.0 AWWA Meter Equivalent)	\$ 7,864.00
3 inch (15.0 AWWA Meter Equivalent)	\$ 14,745.00
4 inch (25.0 AWWA Meter Equivalent)	\$ 24,575.00
6 inch (50.0 AWWA Meter Equivalent)	\$ 49,150.00

Capacity Use Fees shall be used to recoup from new customers an equitable share of the Town's previous capital investment in the municipal water system and utilized for contemporaneous use, operation, repair, maintenance, and replacement of the system. Capacity Use Fees shall be required for all new or modified services in accordance with the Water Policy.

**DEPOSITS**

<b><u>Tap size</u></b>	<b><u>Deposit</u></b>
3/4 inch	\$ 100.00
1 inch	\$ 100.00
2 inch	\$ 350.00
3 inch	\$ 600.00
4 inch	\$ 1,000.00
6 inch	\$ 2,000.00

*Note: The Town is phasing out 1 1/2" taps and meters. No new 1 1/2" meters will be added.*

**MISCELLANEOUS FEES**

Availability fee (owner chooses not to connect)	50% of minimum monthly water charge
Availability fee (owner/tenant requests to disconnect temporarily)	50% of minimum monthly water charge
Checks, returned or unpaid (Fee set by General Statutes)	\$25.00
Private fire hydrant	\$100.00 per hydrant per year
Late fee (payment of bill)	10% of balance due
Leak testing	\$25.00*
Meter reading (if unable to be read due to obstruction of meter caused by owner/tenant)	\$20.00 per attempted read after first attempt
Meter testing	\$50.00 **
Service disconnection fee (Nonpayment of water bill and/or owner/tenant request)	\$25.00
Service reconnection fee (Nonpayment of water bill and/or owner/tenant request)	\$25.00
Service reconnection fee (Altering, tampering with, or bypassing Town water service or meter; tampering with water service disconnected by Town)	\$150.00 plus damages
Supervisor Fee	\$50 / hour
Technician Fee	\$25 / hour
After-hours Tech Fee	\$60 (customer would be advised prior to arrival)

\* No charge if leak found is a concealed leak.

\*\* No charge if meter is found to over-register beyond 7% of the correct volume.

**Replacement Cost (beyond normal wear and tear)**

Mushroom Cap \$32	Oval Meter Box \$30	Curb Stop \$115
TDX (transmitter) \$140	Oval Meter Box Lid \$12	Backflow Preventer \$42
Antenna Wire \$25	Square Cast Iron Lid \$15	
1" AMR Meter \$215	¾" AMR Meter \$140	

*Would also be charged Tech Fee*

**STORMWATER FEES**

Stormwater Fee	\$3.00 per month per unit
*The unit calculation for the stormwater fee mirrors the unit calculation as set forth in the Water Policy, Section 8 "Minimum Monthly Billing".	
Stormwater Capacity Use Fee	Permit fee by Inspections Department (Appendix B)

# CLASSIFICATION AND SALARY SCHEDULE

**FY 2024-25**

		<b>EFFECTIVE JULY 1, 2024 (\$3.5% COLA)</b>			
<b>Salary</b>		<b>FLSA</b>	<b>Salary/Hourly</b>	<b>Salary/Hourly</b>	<b>Salary/Hourly</b>
<b>Grade</b>	<b>Position Title</b>	<b>STATUS</b>	<b>Minimum/Hiring</b>	<b>Mid-Range</b>	<b>Maximum</b>
8	Maintenance Worker		\$35,486	\$44,358	\$53,229
9	Custodian		\$37,260	\$46,575	\$55,890
10	Facilities Maintenance Technician		\$39,123	\$48,904	\$58,685
11			\$41,079	\$51,349	\$61,619
12	Public Services Technician		\$43,133	\$53,917	\$64,700
13	Accounting Technician Administrative Support Specialist Permit Technician/Admin Support Senior Equipment Operator		\$45,290	\$56,613	\$67,935
14			\$47,555	\$59,444	\$71,333
15	Equipment Mechanic Water System Technician Planner I Management Asst: Planning/Special Projects Fire Equip Operator/EMT** Police Officer Trainee* Police Officer*		\$49,933	\$62,417	\$74,900
16	Fire Equip Operator/EMT-Intermediate** Police Officer II* Customer Service Representative Senior Accounting Technician Town Clerk		\$52,430	\$65,538	\$78,645
17	Building Codes Inspector Parks & Rec, Comm, PR Director Fire Equip Operator/Paramedic** Senior Police Officer*		\$55,052	\$68,815	\$82,578
18	Public Services Supervisor Fire Lieutenant/EMT-Paramedic** Master Police Officer* Community Policing Coordinator/Inv* Police Investigator* Police Shift Leader*		\$57,805	\$72,257	\$86,708

# CLASSIFICATION AND SALARY SCHEDULE

**FY 2024-25**

EFFECTIVE JULY 1, 2024 (\$3.5% COLA)					
Salary		FLSA	Salary/Hourly	Salary/Hourly	Salary/Hourly
<u>Grade</u>	<u>Position Title</u>	<u>STATUS</u>	<u>Minimum/Hiring</u>	<u>Mid-Range</u>	<u>Maximum</u>
19	Lead Police Investigator* Police Shift Commander*		\$60,695	\$75,869	\$91,043
20	Water System Supervisor		\$63,730	\$79,663	\$95,595
21	Fire Captain/EMT-Paramedic** Police Division Supervisor Public Services Superintendent	E	\$66,917	\$83,647	\$100,376
22	Chief Inspector Deputy Police Chief Fire Marshal	E	\$70,263	\$87,829	\$105,395
23	Administrative Services Director Finance Director Planning & Zoning Director	E E	\$73,776	\$92,220	\$110,664
24			\$77,465	\$96,832	\$116,198
25			\$81,338	\$101,673	\$122,007
26	Fire/EMS Chief Police Chief Public Services Director	E E E	\$85,405	\$106,757	\$128,108

For 40 hr/wk positions, wage = salary/2080; 42 hr/wk = salary/2184; 53 hr/wk = salary/2756

\* = 42 hr/wk

\*\* = 53 hr/wk

PD & FD: new hires/new degrees - 2.5% AA; 5% BA/BS; 7.5% Masters; 10% Doctorate (2.5% per level; only one 2.5% per level)

PD: NC LE Certifications - 2.5% for each level (2.5% General; 5% Intermediate; 7.5% Advanced)

FD Certifications: Fire Instructor w/ qual in 1 or more areas 2.5%; Fire Inspector 2.5% per level I, II, III

Water: 2.5% per water certification (1 per six month period)

Admin: 2.5% for Notary Public and per cert (ie: NC Clerk, Master Clerk, NC Tax Coll, NC Fin Off, CLGPO, NC ZO, NC Floodplain Mgr)

**"Budget Ordinance 24-05-01, Appendix H" Effective 7/1/2024**

REVENUES	Prior Year Budget	Prior Year Actual	Current Budget	Current To Date	Current Estimated	FY24-25 Proposed	FY24-25 Fund Balance Approp/Surplus	FY24-25 Manager Proposed	FY24-25 Fund Balance (-)Approp / (+)Surplus
(10) - GENERAL FUND	11,387,902.00	10,987,621.92	10,421,111.00	9,424,924.78	10,385,211.00	8,743,000.00	(648,347.00)	9,057,346.00	-
(21) - BEACH & WATERWAY FUND	546,350.00	289,402.67	760,541.00	288,423.26	289,000.00	279,742.00	179,742.00	100,000.00	-
(22) - STORMWATER	436,541.00	510,459.18	71,350.00	401,770.52	472,743.00	230,000.00	230,000.00	-	-
(23) - POWELL BILL	-	62,096.71	25,650.00	75,289.96	65,497.00	60,000.00	60,000.00	-	-
(29) - SIDEWALK	-	-	-	750.20	-	-	-	-	-
(30) - PUBLIC UTILITIES FUND	1,750,369.00	1,643,274.93	1,854,987.00	1,663,713.42	1,937,464.00	2,032,200.00	148,578.00	2,100,700.00	-
(31) - WATER CAP RESERVE FUND	52,250.00	39,407.81	34,000.00	47,234.06	42,326.00	20,000.00	20,000.00	-	-
(32) - WATER REVENUE RESERVE FUND	-	-	-	-	-	-	-	-	-
(80) - GAIN ON FIXED ASSETS	-	-	-	-	-	-	-	-	-
<b>TOWN-WIDE</b>	<b>14,173,412.00</b>	<b>13,532,263.22</b>	<b>13,167,639.00</b>	<b>11,902,106.20</b>	<b>13,192,241.00</b>	<b>11,364,942.00</b>	<b>(10,027.00)</b>	<b>11,258,046.00</b>	<b>-</b>

EXPENSES	Prior Year Budget	Prior Year Actual	Current Budget	Current To Date	Current Estimated	FY24-25 Proposed	FY24-25 Manager Proposed
(10) - GENERAL FUND	11,387,902.00	10,049,003.96	10,421,111.00	8,658,005.58	10,864,530.00	9,391,347.00	9,057,346.00
(21) - BEACH & WATERWAY FUND	546,350.00	138,850.00	760,541.00	541,293.50	-	100,000.00	100,000.00
(22) - STORMWATER	436,541.00	381,003.53	71,350.00	63,348.67	-	-	-
(23) - POWELL BILL	-	-	25,650.00	25,650.00	-	-	-
(29) - SIDEWALK	-	-	-	-	-	-	-
(30) - PUBLIC UTILITIES FUND	1,750,369.00	1,676,294.66	1,854,987.00	1,652,212.55	1,753,207.00	1,883,622.00	2,100,700.00
(31) - WATER CAP RESERVE FUND	52,250.00	52,250.00	34,000.00	34,000.00	-	-	-
(32) - WATER REVENUE RESERVE FUND	-	-	-	-	-	-	-
(80) - FIXED ASSETS	-	-	-	-	-	-	-
<b>TOWN-WIDE</b>	<b>14,173,412.00</b>	<b>12,297,402.15</b>	<b>13,167,639.00</b>	<b>10,974,510.30</b>	<b>12,617,737.00</b>	<b>11,374,969.00</b>	<b>11,258,046.00</b>

**NOTES:**

Salaries budgeted for 3.5% COLA, 1.5% Merit in July  
 Health Premiums budgeted at \$946/person/month (12% increase)  
 Increase per diem travel allowance for meals  
 GF Contingency: \$24,498 WF Contingency: \$11,578  
 Fund Balance Appropriated: GF \$0 WF \$0  
 Workers Comp budgeted for 15% increase and Flood/Liability at 15% increase  
 Solid Waste Fee: Flat increase of \$1.40 per month per cart  
 Stormwater Fee: Flat decrease of \$3 per unit  
 Water Fee: Flat rate increase of \$4 for 3/4 - 2" and 3,4,6"  
 Transfer \$3 of water increase to water revenue reserve for future planning

**TAXES: 3/25/24 County estimate at \$1,803,773,918 real, \$95,609,757 personal, \$3,591,705 corporate.**

**Total valuation of \$1,902,975,380 at \$0.225/\$100 for \$4,281,695 levy. Budgeted at 99.5% collection rate of \$4,259,346**

**\$.006 (\$111,897) to be used toward Fire Truck debt service of \$112,560, \$.009 (\$167,845) to be used toward capital expenditures, \$0.02 (\$378,692) to be used toward Public Safety Complex debt service of \$562,176 and \$0.015 (\$279,742) to be transferred to Beach & Waterway Fund. Of the 279,742, 50,000 is for dredging, 50,000 for potential CAMA grant matches, 100,000 for beach nourishment and the remaining to offset beach access expenses.**

Each penny is estimated at \$189,346.

**Capital Outlay Requests:**

- 2 Police Department replacement Silverados at \$126,400
- 1 Public Works Department replacement 4 wheel drive truck at \$45,000
- 1 Water Department replacement excavator at \$75,000

**Changes From Staff Recommended 4/11 draft to Mgr Recommended 5/1**

General Fund \$648,347

**Revenues:**

- Increase Property Taxes 1c (189,346)
- Increase Solid Waste fee \$1 (20,000)
- Fire Truck Loan Proceeds Interest keep in GF (30,000)
- Increase Building Permits revenue estimate (20,000)
- Increase Investment Interest estimate (32,000)

**Expenses:**

- All Departments removed additional \$30 per month HSA town match (13,240)
- Admin/Finance Dept decreased \$5,000 (salary reserve)
- Police Dept decreased \$129,747 (add'l position, uniforms, tasers, capital outlay, employee development, software)
- Fire Dept decreased \$93,912 (add'l position)
- Planning/Inspections Dept decreased \$44,000 (capital outlay, employee development)
- Public Works Dept decreased \$68,650 (paving, capital outlay, rec water testing)
- Parks & Rec Dept decreased \$3,000 (community promotion)



**TOWN OF ATLANTIC BEACH DEBT SERVICE SCHEDULE**

**AMBULANCE - 2018 CHEVY AMBULANCE - BB&T (993300023800005)**

<b>PAYMENT DATE</b>	<b>CURRENT RATE</b>	<b>PAYMENT</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>PRINCIPAL BALANCE</b>
12/6/2018					125,000.00
12/6/2019	3.61	20,527.06	4,512.50	16,014.56	108,985.44
12/6/2020	3.61	20,527.06	3,934.37	16,592.69	92,392.75
12/6/2021	3.61	20,527.06	3,335.37	17,191.69	75,201.06
12/6/2022	3.61	20,527.06	2,714.75	17,812.31	57,388.75
12/6/2023	3.61	20,527.06	2,071.73	18,455.33	38,933.42
12/6/2024	3.61	20,527.07	1,405.50	19,121.57	19,811.85
12/6/2025	3.61	20,527.06	715.21	19,811.85	-
<b>BALANCE</b>		<b>41,054.13</b>	<b>2,120.71</b>	<b>38,933.42</b>	

**2021 PUBLIC SAFETY & ADMIN COMPLEX CONSTRUCTION LOAN - FIRST BANK (1200008592)**

<b>PAYMENT DATE</b>	<b>CURRENT RATE</b>	<b>PAYMENT</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>PRINCIPAL BALANCE</b>
1/26/2021					7,000,000.00
1/26/2022	2.39	562,175.78	169,623.62	392,552.16	6,607,447.84
1/26/2023	2.39	562,175.78	160,111.32	402,064.46	6,205,383.38
1/26/2024	2.39	562,175.78	150,368.51	411,807.27	5,793,576.11
1/26/2025	2.39	562,175.78	140,389.62	421,786.16	5,371,789.95
1/26/2026	2.39	562,175.78	130,168.92	432,006.86	4,939,783.09
1/26/2027	2.39	562,175.78	119,700.55	442,475.23	4,497,307.86
1/26/2028	2.39	562,175.78	108,978.52	453,197.26	4,044,110.60
1/26/2029	2.39	562,175.78	97,996.67	464,179.11	3,579,931.49
1/26/2030	2.39	562,175.78	86,748.70	475,427.08	3,104,504.41
1/26/2031	2.39	562,175.78	75,228.18	486,947.60	2,617,556.81
1/26/2032	2.39	562,175.78	63,428.49	498,747.29	2,118,809.52
1/26/2033	2.39	562,175.78	51,342.88	510,832.90	1,607,976.62
1/26/2034	2.39	562,175.78	38,964.40	523,211.38	1,084,765.24
1/26/2035	2.39	562,175.78	26,285.97	535,889.81	548,875.43
1/26/2036	2.39	562,175.78	13,300.35	548,875.43	-
<b>BALANCE</b>		<b>6,746,109.36</b>	<b>952,533.25</b>	<b>5,793,576.11</b>	

**TOWN OF ATLANTIC BEACH DEBT SERVICE SCHEDULE**

**FIRE TRUCK - 2024 E-ONE HP78' LADDER TRUCK - FIRST BANK (1200009580)**

<b>PAYMENT DATE</b>	<b>CURRENT RATE</b>	<b>PAYMENT</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>PRINCIPAL BALANCE</b>
9/30/2022					1,200,000.00
10/22-6/23	3.35	28,369.78	28,363.28	6.50	1,199,993.50
7/23-2/24	3.35	132,995.45	27,358.34	105,637.11	1,094,356.39
2/1/2025	3.35	112,560.44	37,170.34	75,390.10	1,018,966.29
2/1/2026	3.35	112,560.44	34,609.69	77,950.75	941,015.54
2/1/2027	3.35	112,560.44	31,962.07	80,598.37	860,417.17
2/1/2028	3.35	112,560.44	29,224.53	83,335.91	777,081.26
2/1/2029	3.35	112,560.44	26,394.00	86,166.44	690,914.82
2/1/2030	3.35	112,560.44	23,467.33	89,093.11	601,821.71
2/1/2031	3.35	112,560.44	20,441.26	92,119.18	509,702.53
2/1/2032	3.35	112,560.44	17,312.41	95,248.03	414,454.50
2/1/2033	3.35	112,560.44	14,077.28	98,483.16	315,971.34
2/1/2034	3.35	112,560.44	10,732.27	101,828.17	214,143.17
2/1/2035	3.35	112,560.44	7,273.65	105,286.79	108,856.38
2/1/2036	3.35	112,553.94	3,697.56	108,856.38	(0.00)
<b>BALANCE</b>		<b>1,350,718.78</b>	<b>256,362.39</b>	<b>1,094,356.39</b>	

<b>Total GF</b>	<b>BALANCE</b>	<b>8,137,882.27</b>	<b>1,211,016.35</b>	<b>6,926,865.92</b>
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Range of Expend Accounts: First to ZZ-ZZZZ-ZZZ  
 Range of Revenue Accounts: First to ZZ-ZZZZ-ZZZ  
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) \* 100

For Revenue: %PY = ((2025 Anticipated / 2024 Anticipated) - 1) \* 100

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
<b>ADM SVC-FINANCE</b>										
10-1001-000										
<b>SALARIES</b>										
10-1001-101	133,475.00	144,155.00	158,970.00	235,256.00	261,690.00		266,520.00	266,520.00	_____	0.00
	133,097.91	143,962.31	158,681.10	232,712.85	207,928.98	261,690.00				
<b>SALARIES(PT)</b>										
10-1001-102	7,600.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	7,401.21	0.00	0.00	0.00	0.00	0.00				
<b>OVERTIME</b>										
10-1001-103	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>SOCIAL SECURITY</b>										
10-1001-105	11,110.00	10,700.00	11,885.00	17,010.00	20,020.00		20,390.00	20,390.00	_____	0.00
	10,251.66	10,595.12	11,636.83	16,239.61	15,164.29	20,020.00				
<b>RETIREMENT</b>										
10-1001-106	20,420.00	24,025.00	28,115.00	43,217.00	50,195.00		53,100.00	53,100.00	_____	0.00
	20,609.35	23,583.83	28,065.64	43,124.40	40,081.97	50,195.00				
<b>401K</b>										
10-1001-107	6,710.00	7,240.00	7,935.00	11,767.00	13,085.00		13,330.00	13,330.00	_____	0.00
	6,684.89	7,127.76	7,916.38	11,689.55	10,448.94	13,085.00				
<b>LONGEVITY</b>										
10-1001-108	600.00	850.00	850.00	1,100.00	1,050.00		1,300.00	1,300.00	_____	0.00
	600.00	850.00	850.00	1,100.00	1,050.00	1,050.00				
<b>HEALTH/STD/LIFE INS</b>										
10-1001-109	23,300.00	23,305.00	24,260.00	38,400.00	42,935.00		47,200.00	47,200.00	_____	0.00
	23,247.36	23,283.76	24,087.84	38,254.98	36,809.28	42,935.00				

Description Budget Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		
Department: 10-1001-000 ADM SVC-FINANCE										
<b>DENTAL INSURANCE</b>										
10-1001-110	2,500.00	3,000.00	3,000.00	4,000.00	4,000.00		4,000.00	4,000.00	_____	0.00
	1,485.80	1,983.20	1,523.20	2,473.20	1,625.60	4,000.00				
<b>WORKERS COMP</b>										
10-1001-111	600.00	700.00	1,848.00	2,130.00	2,895.00		2,800.00	2,800.00	_____	0.00
	574.77	579.47	1,847.67	1,887.05	563.04	600.00				
Note: WC for 4 finance staff										
<b>RETIREE BENEFITS</b>										
10-1001-112	7,650.00	7,465.00	0.00	0.00	0.00		_____	_____	_____	0.00
	7,464.00	6,842.00	0.00	0.00	0.00	0.00				
<b>SHARED COSTS GF/WF</b>										
10-1001-113	80,000.00-	95,000.00-	100,000.00-	121,000.00-	149,300.00-		156,100.00-	156,100.00-	_____	0.00
	80,000.00-	95,000.00-	100,000.00-	121,000.00-	149,300.00-	0.00				
<b>UNEMPLOYMENT RESERVE</b>										
10-1001-114	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>MEDICAL CLAIMS</b>										
10-1001-115	910.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	909.15	0.00	0.00	0.00	0.00	0.00				
<b>RETIREE MEDICAL CLAIMS</b>										
10-1001-116	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>HSA EMPLOYER MATCH</b>										
10-1001-117	0.00	0.00	0.00	1,940.00	2,520.00		3,600.00	2,520.00	_____	0.00
	0.00	0.00	0.00	1,420.00	2,310.00	2,415.00				
Note: \$70/month/employee x3										
<b>DC FSA FEE</b>										
10-1001-118	0.00	0.00	0.00	60.00	50.00		50.00	50.00	_____	0.00
	0.00	0.00	0.00	42.35	42.35	50.00				
Note: \$3.85/month/employee										

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-1001-000 ADM SVC-FINANCE										
<b>LEGAL ADVERTISING</b>										
10-1001-202	550.00	850.00	800.00	800.00	800.00		800.00	800.00		0.00
	356.17	433.88	583.62	630.48	536.76	800.00				
Note:	Past due taxes									
<b>EMPLOYEE DEVELOPMENT</b>										
10-1001-207	3,000.00	3,000.00	3,000.00	1,000.00	3,120.00		3,000.00	3,000.00		0.00
	2,821.14	96.65	2,709.00	577.06	3,104.67	3,120.00				
Note:	SOG Finance and Tax Courses									
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
10-1001-212	0.00	1,500.00	1,000.00	0.00	1,000.00		500.00	500.00		0.00
	0.00	0.00	0.00	0.00	0.00	500.00				
<b>OTHER INSURANCE</b>										
10-1001-214	1,420.00	1,480.00	1,602.00	1,842.00	4,360.00		4,400.00	4,400.00		0.00
	1,287.53	1,366.59	1,601.92	1,757.16	4,341.08	4,345.00				
Note:	Liability insurance (includes \$1M FO Bond for \$1,440/yr through NCLM, new in 2023-24 higher value statutory requirement, and Tax Collector bond est at \$1,000/yr though NCLM)									
<b>PROFESSIONAL SERVICE</b>										
10-1001-216	31,250.00	34,000.00	33,000.00	33,000.00	30,000.00		30,000.00	30,000.00		0.00
	27,018.50	25,142.00	21,071.00	22,691.00	18,150.00	30,000.00				
Note:	Bookkeeping and auditor fees; Annual OPEB Actuarial 16,000 audit contract 3,000 major program fee 2,200 (550/qtr) payroll reports 5,000 OPEB									
<b>DEPT SUPPLIES</b>										
10-1001-307	8,000.00	7,000.00	5,100.00	7,000.00	7,230.00		7,000.00	7,000.00		0.00
	7,272.87	6,534.96	5,077.62	6,372.47	5,261.18	7,000.00				
<b>UNIFORMS</b>										
10-1001-321	0.00	0.00	0.00	1,440.00	1,500.00		1,500.00	1,500.00		0.00
	0.00	0.00	0.00	526.98	704.11	1,440.00				
Note:	\$360 per year x 4 employees = \$1,440									

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-1001-000	ADM SVC-FINANCE									
<b>CHK SERV. CHARGES</b>										
10-1001-501	12,350.00	13,500.00	13,000.00	10,500.00	13,000.00		13,000.00	13,000.00		0.00
	12,316.19	17,260.08	7,713.14	9,489.55	9,527.26	13,000.00				
<b>CO SALES TAX</b>										
10-1001-502	16,200.00	14,000.00	0.00	0.00	0.00					0.00
	15,505.26	6,698.64	0.00	0.00	0.00	0.00				
Note:	New software changed sales taxes from expenses to liabilities									
<b>STATE SALES TAX</b>										
10-1001-503	38,350.00	32,000.00	0.00	0.00	0.00					0.00
	36,780.88	15,886.98	0.00	0.00	0.00	0.00				
Note:	New software changed sales taxes from expenses to liabilities									
<b>DUES &amp; MEMBERSHIPS</b>										
10-1001-504	350.00	360.00	360.00	360.00	310.00		400.00	500.00		0.00
	310.00	360.00	310.00	310.00	310.00	310.00				
Note:	GFOA 160, NC GFOA 100x2, NCTCA 50 fees/dues, notary renewal									
<b>SALES TAX PAYABLE</b>										
10-1001-505	3,100.00	3,500.00	3,500.00	3,500.00	3,500.00		3,500.00	3,500.00		0.00
	3,025.87	2,961.41	2,613.26	2,325.19	1,248.16	3,500.00				
Note:	Sales Tax we pay to NC on items sold (concessions, souvenirs, etc)									
<b>MISCELLANEOUS</b>										
10-1001-508	3,280.00	2,890.00	6,000.00	5,060.00	5,000.00		5,000.00	5,000.00		0.00
	1,518.25	995.79	2,790.01	31.91	85.37	5,000.00				
<b>CONTINGENCY APPROPRIATIONS</b>										
10-1001-509	48,763.00	95,058.00	51,981.00	84,745.00	44,426.00			24,498.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	301,488.00	335,578.00	256,206.00	383,127.00	363,386.00		325,290.00	348,808.00	0.00	0.00
	240,538.76	201,544.43	179,078.23	272,655.79	209,993.04	465,055.00				
Department Total	301,488.00	335,578.00	256,206.00	383,127.00	363,386.00		325,290.00	348,808.00	0.00	0.00
	240,538.76	201,544.43	179,078.23	272,655.79	209,993.04	465,055.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1002-000	ADM SVC-ADMIN SUPPORT									
ADM SVC-ADMIN SUPPORT										
10-1002-000										
SALARIES										
10-1002-101	256,590.00	257,105.00	267,620.00	314,270.00	310,815.00		327,870.00	327,870.00		0.00
	254,760.38	250,313.72	266,243.78	314,267.31	265,267.94	310,815.00				
OVERTIME										
10-1002-103	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
SOCIAL SECURITY										
10-1002-105	19,630.00	20,275.00	20,895.00	23,925.00	23,780.00		25,085.00	25,085.00		0.00
	19,599.68	19,274.35	20,486.85	23,680.00	19,722.08	23,780.00				
RETIREMENT										
10-1002-106	39,390.00	43,780.00	47,445.00	57,810.00	59,615.00		65,315.00	65,315.00		0.00
	39,096.91	41,261.30	47,060.68	57,816.37	50,737.19	59,615.00				
401K										
10-1002-107	12,830.00	13,255.00	13,395.00	15,715.00	15,545.00		16,395.00	16,395.00		0.00
	12,682.30	12,470.34	13,274.33	15,670.50	13,226.61	15,545.00				
LONGEVITY										
10-1002-108	1,300.00	1,400.00	1,650.00	1,650.00	1,400.00		1,550.00	1,550.00		0.00
	1,300.00	1,400.00	1,650.00	1,650.00	1,400.00	1,400.00				
HEALTH/STD/LIFE INS										
10-1002-109	21,095.00	23,645.00	24,375.00	29,400.00	32,165.00		35,885.00	35,885.00		0.00
	19,941.90	23,466.11	24,352.80	28,776.18	29,355.04	32,165.00				
DENTAL INSURANCE										
10-1002-110	2,000.00	2,000.00	2,000.00	2,505.00	2,750.00		3,000.00	3,000.00		0.00
	1,165.00	2,200.30	1,635.40	2,472.80	2,456.20	3,000.00				
WORKERS COMP										
10-1002-111	550.00	600.00	905.00	1,035.00	1,050.00		1,000.00	1,000.00		0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1002-000	ADM SVC-ADMIN SUPPORT									
	521.58	523.76	900.51	912.60	596.44	1,050.00				
<b>SALARY RESERVE</b>										
10-1002-112	795.00	59,630.00	18,720.00	25,000.00	19,000.00		20,000.00	15,000.00	_____	0.00
	0.00	0.00	0.00	0.00	1,037.00	5,000.00				
Note: Tuition reimbursements										
<b>SHARED COSTS GF/WF</b>										
10-1002-113	150,000.00-	125,000.00-	127,000.00-	143,000.00-	149,200.00-		158,700.00-	158,700.00-	_____	0.00
	150,000.00-	125,000.00-	127,000.00-	143,000.00-	149,200.00-	0.00				
<b>UNEMPLOYMENT RESERVE</b>										
10-1002-114	10,000.00	10,000.00	10,000.00	10,000.00	9,000.00		9,000.00	9,000.00	_____	0.00
	269.84	66.87	2,336.90	1,068.24	1,545.74	3,000.00				
<b>MEDICAL CLAIMS</b>										
10-1002-115	1,215.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	1,214.34	0.00	0.00	0.00	0.00	0.00				
<b>HSA EMPLOYER MATCH</b>										
10-1002-117	0.00	0.00	0.00	1,980.00	2,520.00		3,600.00	2,520.00	_____	0.00
	0.00	0.00	0.00	1,380.00	2,310.00	2,520.00				
Note: \$70/month/employee x3										
<b>ADVERTISING</b>										
10-1002-201	500.00	500.00	500.00	0.00	500.00		500.00	500.00	_____	0.00
	0.00	148.92	73.96	0.00	102.24	500.00				
<b>LEGAL ADVERTISING</b>										
10-1002-202	1,000.00	1,000.00	1,000.00	400.00	1,000.00		1,000.00	1,000.00	_____	0.00
	193.25	259.71	749.76	319.50	195.96	1,000.00				
<b>CONTRACTED SERVICES</b>										
10-1002-205	0.00	0.00	0.00	30,200.00	340.00		500.00	500.00	_____	0.00
	0.00	0.00	0.00	30,125.00	334.11	350.00				
Note: FY 2022-23 was for manager search firm										
<b>EMPLOYEE DEVELOPMENT</b>										

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-1002-000 ADM SVC-ADMIN SUPPORT										
10-1002-207	3,000.00	3,000.00	2,600.00	4,935.00	5,000.00		5,000.00	5,000.00		0.00
	2,342.01	517.59	2,531.47	4,907.13	3,066.24	5,000.00				
Note: Clerk/HR conferences and continuing ed, Manager's conference										
MAINT & REPAIR EQUIPMENT										
10-1002-212	500.00	500.00	500.00	0.00	500.00		500.00	500.00		0.00
	0.00	0.00	0.00	0.00	0.00	500.00				
MUNICIPAL CODE/DOC MGMT										
10-1002-213	13,125.00	19,662.00	16,800.00	15,000.00	12,000.00		12,000.00	12,000.00		0.00
	6,414.00	11,121.00	16,767.83	10,683.47	9,309.00	9,500.00				
Note: Laserfiche Cloud via MCCI = \$5,845 includes 5% increase Municipal Code via CivicPlus = \$5,200: November - Annual Supplements \$3,747 (11/15/23-11/14/24) subject to a 5% increase 11/2025 April - Annual Web Host \$550; OrdBank + OrdLink \$465 and CodeBank \$150 = \$1,165 (4/1/23-3/31/24) June - Admin Support Fee \$225										
OTHER INSURANCE										
10-1002-214	1,420.00	1,500.00	1,600.00	1,840.00	2,155.00		2,484.00	2,484.00		0.00
	1,287.50	1,366.59	1,601.92	1,757.16	2,151.08	2,160.00				
Note: Liability insurance										
PRINTING & PUBLICATIONS										
10-1002-215	8,000.00	10,000.00	6,000.00	4,300.00	6,000.00		6,000.00	6,000.00		0.00
	4,209.76	3,388.76	1,506.90	3,718.09	17,378.41	13,000.00				
Note: Flyers, stickers, newsletters										
TELEPHONE & POSTAGE										
10-1002-222	15,000.00	14,000.00	13,000.00	13,000.00	13,000.00		13,000.00	13,000.00		0.00
	11,934.23	10,224.02	10,207.63	12,367.09	12,058.29	13,000.00				
Note: Tablets \$380/mth, cell stipends \$340/mth, postage										
COMPUTERS & SMALL EQUIPMENT										
10-1002-305	61,560.00	47,528.00	40,000.00	64,245.00	70,000.00		72,500.00	73,700.00		0.00
	62,224.95	40,512.15	34,738.65	64,868.31	74,848.09	70,000.00				
Note: Replace 2 PC (FO/HR) and install \$5,000; Hosted Backup \$5,000; Zoom \$675; LexisNexis+U54 \$2,400; Veritas \$235; Cognito \$336; Constant Contact \$715; Grammerly \$75; GoDaddy Domain \$95; Sonicwall \$600; MediaTemple/GoDaddy \$300; License/GoDaddy \$100; Microsoft 365/Carbonite \$13,000; GIS										

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-1002-000                      ADM SVC-ADMIN SUPPORT											
Cloud-shared w/ water 1/2 = \$700; Boardroom recording maint \$1,450; Edmunds Acct 1/2 Maint 14,655; Debtbook \$13,000; Archive Social \$3,141; WebCam Hosting \$900; TH server windows update \$1500 (thru Wat); Misc PC Repairs \$4,000. Edmunds is paid half GF and half WF: 20-21 \$35,608, 21-22 \$26,375, 22-23 \$41,215, 23-24 \$46,015, 24-25 and annually thereafter est \$29,310 annual fees/ First four years higher due to split cost to purchase and implement new software. MalwareBytes 3-yr \$6,022, split with WF, 12/3/21 - 12/2/24											
<b>DEPT SUPPLIES</b>											
10-1002-307	4,500.00	4,500.00	3,500.00	9,900.00	5,000.00		5,000.00	5,000.00		0.00	
	2,871.79	1,616.00	2,800.59	8,912.64	2,657.97	5,000.00					
<b>NCLM WELLNESS/SAFETY GRANT EXPENSE</b>											
10-1002-317	25.00	0.00	0.00	2,500.00	2,500.00					0.00	
	0.00	0.00	0.00	2,500.00	0.00	0.00					
Note: Wellness Grant (matches revenue \$2,500)											
<b>SUPPLIES FOR INVENTORY</b>											
10-1002-319	0.00	0.00	0.00	10,000.00	10,000.00		10,000.00	10,000.00		0.00	
	0.00	0.00	0.00	9,949.18	5,442.81	10,000.00					
Note: license plates, 75 summers books, other souvenir items to sell											
<b>UNIFORMS</b>											
10-1002-321	0.00	0.00	0.00	720.00	1,080.00		1,080.00	1,080.00		0.00	
	0.00	0.00	0.00	188.18	698.39	1,080.00					
Note: \$360 per year x 3 employees = \$1,080											
<b>EQUIPMENT RENTAL</b>											
10-1002-402	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00		6,000.00	6,000.00		0.00	
	6,846.91	6,577.91	6,189.87	5,686.04	3,304.63	6,000.00					
Note: Copier \$1,595, Postage Machine \$2735 (new contract beg 7/1); Credit card processing fees											
<b>DUES &amp; MEMBERSHIPS</b>											
10-1002-504	1,200.00	1,300.00	1,200.00	2,575.00	1,800.00		1,815.00	1,815.00		0.00	
	1,319.34	1,297.26	1,024.50	2,573.19	1,621.75	1,800.00					
Note: News Times \$75, ASCAP \$440, NC City/County Managers Assoc \$295, NC Clerks Assoc \$90, Notary renewals, ICMA \$910											



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1002-000	ADM SVC-ADMIN SUPPORT									
<b>MISCELLANEOUS</b>										
10-1002-508	750.00 616.44	750.00 622.76	750.00 458.87	315.00 312.58	750.00 67.78	750.00	750.00	750.00		0.00
<b>CARES RELIEF FUND EXPENSE</b>										
10-1002-533	0.00 0.00	33,655.00 33,655.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	332,975.00 300,812.11	451,585.00 337,284.42	374,455.00 329,593.20	507,220.00 463,561.56	467,065.00 371,690.99	597,530.00	488,129.00	483,249.00	0.00	0.00
Department Total	332,975.00 300,812.11	451,585.00 337,284.42	374,455.00 329,593.20	507,220.00 463,561.56	467,065.00 371,690.99	597,530.00	488,129.00	483,249.00	0.00	0.00
<b>ADM SVC-CLERK</b>										
10-1003-000										
<b>SALARIES</b>										
10-1003-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
<b>SOCIAL SECURITY</b>										
10-1003-105	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
<b>RETIREMENT</b>										
10-1003-106	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
<b>401K</b>										
10-1003-107	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Department Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1003-000	ADM SVC-CLERK									
	0.00	0.00	0.00	0.00	0.00	0.00				
ADM SVC-GOV BODY										
10-1004-000										
GOVERNING BODY STIPEND										
10-1004-104	18,303.00	20,005.00	20,005.00	20,005.00	20,005.00		20,005.00	20,005.00		0.00
	18,302.52	20,833.38	18,666.70	20,000.04	18,333.37	20,005.00				
Note:	Monthly stipends: Mayor \$416.67 and Council \$250 each									
SOCIAL SECURITY										
10-1004-105	1,405.00	1,545.00	1,545.00	1,545.00	1,545.00		1,545.00	1,545.00		0.00
	1,400.16	1,594.00	1,428.22	1,530.24	1,325.39	1,545.00				
HEALTH/STD/LIFE INS										
10-1004-109	350.00	350.00	350.00	495.00	350.00		350.00	350.00		0.00
	305.76	272.16	329.92	483.88	296.28	350.00				
Note:	Life insurance									
DENTAL INSURANCE										
10-1004-110	3,600.00	3,000.00	3,000.00	3,000.00	3,500.00		3,500.00	3,500.00		0.00
	1,346.05	1,330.99	2,208.80	2,004.90	536.17	3,500.00				
WORKERS COMP										
10-1004-111	100.00	100.00	100.00	100.00	100.00		100.00	100.00		0.00
	54.73	55.18	66.64	62.92	65.05	100.00				
MEDICAL CLAIMS										
10-1004-115	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
ADVERTISING										
10-1004-201	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
EMPLOYEE DEVELOPMENT										
10-1004-207	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00		1,500.00	1,500.00		0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1004-000	ADM SVC-GOV BODY									
	991.56	0.00	375.00	246.55	1,912.04	1,500.00				
<b>OTHER INSURANCE</b>										
10-1004-214	3,400.00	3,400.00	3,000.00	3,761.00	3,825.00		4,370.00	4,370.00	_____	0.00
	2,886.84	2,967.44	2,997.64	3,760.80	3,800.00	3,800.00				
<b>PROFESSIONAL SERVICE</b>										
10-1004-216	50,000.00	53,500.00	111,400.00	62,314.00	70,000.00		100,000.00	75,000.00	_____	0.00
	45,389.55	53,509.19	42,476.12	50,085.96	31,931.27	70,000.00				
Note:	Attorney hourly fees \$75,000 Town \$265/hr BOA \$175/hr									
<b>DEPT SUPPLIES</b>										
10-1004-307	3,500.00	3,500.00	9,500.00	11,580.00	3,500.00		3,500.00	3,500.00	_____	0.00
	2,394.60	2,801.88	9,423.04	5,449.85	1,252.74	3,500.00				
<b>DUES &amp; MEMBERSHIPS</b>										
10-1004-504	5,000.00	5,700.00	5,500.00	5,355.00	5,000.00		5,000.00	5,000.00	_____	0.00
	4,631.00	4,662.67	4,635.00	4,473.00	4,560.00	5,000.00				
Note:	NCLM \$2,400, ECC \$484, SOG \$200, NCBIWA \$1,100, Chamber \$300, NC Mayors Assoc \$200									
<b>ELECTION OF TOWN BOARD</b>										
10-1004-505	5,000.00	0.00	4,000.00	0.00	4,900.00					0.00
	3,112.61	0.00	3,316.34	0.00	4,327.58	0.00				
Note:	Election every other year (rate quoted by BOE)									
<b>COMMUNITY PROMOTION</b>										
10-1004-506	10,000.00	9,000.00	6,500.00	9,019.00	6,500.00		6,500.00	6,500.00	_____	0.00
	5,348.49	3,106.92	4,614.01	8,709.80	4,021.85	6,500.00				
Note:	Allies for Cherry Point Tomorrow \$800, Island Cat \$250, owLS \$100, Christmas breakfast \$1,500, NCBIWA meal sponsorships, memorial flowers, challenge coins									
<b>MISCELLANEOUS</b>										
10-1004-508	3,500.00	500.00	2,000.00	7,713.00	11,900.00		7,000.00	6,500.00	_____	0.00
	0.00	0.00	332.25	7,034.31	7,338.01	6,900.00				
Note:	SRO cost share-4/12 FY 2024-25 estimate from MHC \$6,305									

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-1004-000	ADM SVC-GOV BODY									
Control Total	105,158.00 86,163.87	101,600.00 91,133.81	167,900.00 90,869.68	125,887.00 103,842.25	132,625.00 79,699.75	122,700.00	153,370.00	127,870.00	0.00	0.00
Department Total	105,158.00 86,163.87	101,600.00 91,133.81	167,900.00 90,869.68	125,887.00 103,842.25	132,625.00 79,699.75	122,700.00	153,370.00	127,870.00	0.00	0.00
ADM SVC-DEBT SERVICE										
10-1009-000										
DEBT SERVICE - INTEREST/FEES										
10-1009-507	15,985.00 15,941.12	9,190.00 9,187.70	172,960.00 172,958.98	191,191.00 191,083.58	179,800.00 179,910.13	179,970.00	178,967.00	178,967.00	_____	0.00
Note:	Ambulance \$1,406; Public Safety Complex \$140,390; Fire truck \$37,171									
DEBT SERVICE - PRINCIPAL										
10-1009-519	337,317.00 337,314.83	283,260.00 283,259.33	409,745.00 409,743.86	419,878.00 419,877.27	535,902.00 535,899.71	535,900.00	516,299.00	516,299.00	_____	0.00
Note:	Ambulance \$19,122; Public Safety Complex \$421,787; Fire Truck \$75,390. NOTE: \$0.02 in property taxes (\$378,692) and \$70,000 transfer from Water Fund to General Fund toward Public Safety Complex annual debt service payment. \$.006 in property taxes (\$111,897) to be used toward Fire Truck debt service principal & interest									
Control Total	353,302.00 353,255.95	292,450.00 292,447.03	582,705.00 582,702.84	611,069.00 610,960.85	715,702.00 715,809.84	715,870.00	695,266.00	695,266.00	0.00	0.00
Department Total	353,302.00 353,255.95	292,450.00 292,447.03	582,705.00 582,702.84	611,069.00 610,960.85	715,702.00 715,809.84	715,870.00	695,266.00	695,266.00	0.00	0.00
POLICE-ENFORCEMENT										
10-2001-000										
SALARIES										
10-2001-101	861,270.00 856,244.31	873,860.00 868,904.49	933,000.00 932,912.45	992,965.00 985,953.67	1,097,225.00 894,488.42	1,097,225.00	1,227,875.00	1,137,310.00	_____	0.00
SALARIES(PT)										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2001-000 POLICE-ENFORCEMENT										
10-2001-102	44,504.00	52,789.00	41,100.00	50,000.00	38,043.00		50,000.00	50,000.00	_____	0.00
	38,835.35	35,792.29	41,092.64	43,058.81	14,414.55	23,700.00				
Note: Requested to Raise Hourly Rate to \$25/hr										
OVERTIME										
10-2001-103	14,100.00	10,000.00	9,000.00	10,250.00	13,200.00		5,500.00	5,500.00	_____	0.00
	10,846.66	6,142.40	8,648.37	8,478.08	10,022.88	13,100.00				
SOCIAL SECURITY										
10-2001-105	75,970.00	75,885.00	81,284.00	85,260.00	89,705.00		93,900.00	93,900.00	_____	0.00
	73,094.24	73,738.90	79,576.63	81,702.67	71,836.91	89,705.00				
RETIREMENT										
10-2001-106	140,185.00	153,615.00	175,950.00	196,210.00	223,380.00		242,265.00	242,265.00	_____	0.00
	139,703.17	150,803.40	173,403.46	191,876.25	184,346.23	223,380.00				
401K										
10-2001-107	43,650.00	44,545.00	48,160.00	51,825.00	55,255.00		57,145.00	57,145.00	_____	0.00
	43,641.22	44,100.25	47,378.12	49,724.86	45,510.51	55,255.00				
LONGEVITY										
10-2001-108	6,300.00	6,100.00	6,150.00	6,000.00	5,950.00		5,350.00	5,350.00	_____	0.00
	5,750.00	6,100.00	6,000.00	5,150.00	5,700.00	5,950.00				
HEALTH/STD/LIFE INS										
10-2001-109	116,695.00	124,874.00	125,955.00	143,271.00	166,290.00		200,485.00	200,485.00	_____	0.00
	116,274.04	120,859.92	124,991.04	138,210.70	131,497.04	166,290.00				
DENTAL INSURANCE										
10-2001-110	8,000.00	6,000.00	6,750.00	6,500.00	6,006.00		6,500.00	6,500.00	_____	0.00
	2,708.36	4,736.86	6,732.32	4,296.00	3,759.62	6,500.00				
WORKERS COMP										
10-2001-111	28,000.00	28,000.00	32,200.00	32,000.00	35,650.00		39,000.00	39,000.00	_____	0.00
	24,925.78	26,696.78	31,438.49	30,958.40	32,735.24	35,650.00				
RETIREE BENEFITS										
10-2001-112	63,970.00	69,085.00	80,085.00	47,985.00	39,575.00		57,350.00	57,350.00	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2001-000	POLICE-ENFORCEMENT									
	63,374.44	68,503.55	72,842.21	44,978.40	33,953.39	39,575.00				
SHARED COSTS GF/WF										
10-2001-113	25,000.00- 25,000.00-	30,000.00- 30,000.00-	30,000.00- 30,000.00-	33,000.00- 33,000.00-	35,100.00- 35,100.00-		36,700.00-	36,700.00-	_____	0.00
						0.00				
UNEMPLOYMENT RESERVE										
10-2001-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		_____	_____	_____	0.00
						0.00				
MEDICAL CLAIMS										
10-2001-115	4,980.00 4,976.54	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		_____	_____	_____	0.00
						0.00				
RETIREE MEDICAL CLAIMS										
10-2001-116	8,385.00 8,381.99	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		_____	_____	_____	0.00
						0.00				
HSA EMPLOYER MATCH										
10-2001-117	0.00 0.00	0.00 0.00	0.00 0.00	3,340.00 2,200.00	3,360.00 3,990.00	3,360.00	10,800.00	7,560.00	_____	0.00
Note:	\$70/month/employee x9									
COMMUNICATION										
10-2001-203	8,000.00 7,801.10	8,375.00 8,241.73	20,056.00 20,048.81	8,000.00 7,647.62	9,000.00 7,516.36	8,000.00	8,460.00	8,460.00	_____	0.00
Note:	Quarterly Radio Inspections(360); Intox/Lobby EM phones & subscription fees (1200); Mi/Fi (6900)									
EMPLOYEE DEVELOPMENT										
10-2001-207	4,300.00 1,982.83	2,645.00 2,682.60	3,500.00 3,199.70	3,924.00 3,146.91	8,500.00 8,231.94	8,425.00	7,200.00	5,500.00	_____	0.00
FUEL										
10-2001-209	34,000.00 27,634.81	31,300.00 31,833.49	51,700.00 51,095.92	50,000.00 46,048.67	48,000.00 36,928.10	44,000.00	_____	_____	_____	0.00
MAINT & REPAIR EQUIPMENT										
10-2001-212	3,000.00	3,583.00	1,310.00	3,025.00	4,050.00		1,000.00	1,000.00	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2001-000 POLICE-ENFORCEMENT										
Note: Radar Re-Cal (675); Msg Board & Traffic Trailer Repairs	994.96	3,581.48	1,277.39	2,522.39	3,995.85	4,100.00				
<b>OTHER INSURANCE</b>										
10-2001-214	26,300.00	25,000.00	25,900.00	28,350.00	33,000.00		33,000.00	33,000.00		0.00
Note: Liability insurance	26,247.20	21,630.37	25,893.55	23,641.92	27,946.99	28,500.00				
<b>TELEPHONE &amp; POSTAGE</b>										
10-2001-222	3,100.00	2,000.00	2,000.00	1,800.00	2,000.00		2,650.00	2,650.00		0.00
Note: Stipend x2 (2040)	2,700.00	1,749.15	1,379.14	1,375.99	1,672.11	2,000.00				
<b>AMMUNITION</b>										
10-2001-301	3,000.00	1,583.00	2,775.00	2,775.00	3,242.00		3,300.00	3,300.00		0.00
Note: same as last year	2,961.13	1,575.76	2,774.55	2,774.55	3,241.68	3,242.00				
<b>COMPUTERS &amp; SMALL EQUIPMENT</b>										
10-2001-305	22,906.00	14,217.00	6,500.00	30,957.00	30,000.00		31,700.00	28,700.00		0.00
Note: QwikLaw(425); Grammarly (140); PolicePak (47780); Azure cloud (3300); Whooster (725); Body-cams (11892); Netmotion for CAD (2057); Computer Repairs (1000); Replace 1 office desktop & 1 mdt (4,300)	22,408.25	14,170.45	6,193.63	30,726.10	26,368.20	30,000.00				
<b>DEPT SUPPLIES</b>										
10-2001-307	4,650.00	4,650.00	4,000.00	4,000.00	4,600.00		4,000.00	4,000.00		0.00
	4,682.07	3,652.03	2,772.45	2,590.67	3,885.35	4,000.00				
<b>PRINTING</b>										
10-2001-314	250.00	250.00	250.00	925.00	700.00		200.00	200.00		0.00
	200.77	100.20	149.69	915.18	303.70	600.00				
<b>SMALL EQUIPMENT</b>										
10-2001-318	12,100.00	4,635.00	2,000.00	0.00	25,604.00		20,325.00			0.00
	11,781.63	4,631.50	1,797.00	0.00	26,727.34	17,900.00				
<b>UNIFORMS</b>										
10-2001-321	7,500.00	7,390.00	3,190.00	14,876.00	9,689.00		12,657.00	8,500.00		0.00

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-2001-000 POLICE-ENFORCEMENT										
	6,894.12	7,098.45	2,784.74	14,551.36	6,529.56	7,500.00				
Note:	Outfitting new officers x2 (4000); Admin. Assist (360); Replacement boots x16 (2000); Replacement Rain Jackets x16 (1450);									
VEHICLE MAINT										
10-2001-322	19,000.00	15,825.00	21,903.00	15,350.00	23,105.00		15,000.00	15,000.00		0.00
	19,000.73	14,550.35	21,616.19	13,472.81	21,824.17	15,000.00				
CAPITAL OUTLAY										
10-2001-401	96,250.00	240,080.00	111,853.00	291,947.00	202,968.00		136,400.00	126,400.00		0.00
	61,426.22	182,903.29	57,016.12	317,763.97	130,778.82	203,780.00				
Note:	Includes \$126,400 for 2 Patrol silverados (93,954); Outfitting x2 (18,555); Mdt's x2 (4,600), DMV x2 (3,131); Decals x2 (860); In-car radio x1 (5,300) Capital Outlay rotation plan to fit each department's needs: FY 2024-25 PD 2 vehicles, PW 1 vehicle FY 2025-26 PD 2 vehicles, PW 1 vehicle FY 2026-27 PD 1 vehicle, PW 2 vehicles									
RENTALS										
10-2001-402	0.00	420.00	800.00	840.00	840.00		840.00	840.00		0.00
	0.00	421.62	780.85	759.60	631.54	800.00				
Note:	copier rental									
DUES & MEMBERSHIPS										
10-2001-504	919.00	875.00	850.00	885.00	385.00		300.00	300.00		0.00
	918.27	510.00	810.00	510.00	300.00	300.00				
Note:	ROCIC (300)									
MISCELLANEOUS										
10-2001-508	500.00	0.00	1,650.00	500.00	1,194.00		500.00	500.00		0.00
	179.00	0.00	1,650.00	490.87	1,193.94	1,194.00				
MISCELLANEOUS - FROM ABPD										
10-2001-509	6,730.00	7,386.00	8,880.00	6,879.00	6,919.00		4,776.00	4,776.00		0.00
	2,047.65	2,106.08	2,375.74	1,959.75	2,122.30	2,143.00				
Note:	balance as of 4/1/24: 5,176 less \$400 summer kickoff									
STATE POLICE ACCT-RESTRICTED										



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2001-000 POLICE-ENFORCEMENT										
10-2001-513	605.00 605.00	111.00 111.00	0.00 200.00	640.00 640.00	0.00 200.00	0.00				0.00
POLICE FUNDS ACCOUNT										
10-2001-514	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
MARINE PATROL										
10-2001-515	8,000.00 6,091.53	13,635.00 8,582.96	5,000.00 4,590.53	5,000.00 4,288.14	13,226.00 10,211.30	13,100.00	3,500.00	3,500.00		0.00
Note: Dry Dock Storage for season (1,000), MPI fuel, services										
USDOJ/VEST GRANT										
10-2001-525	3,100.00 2,653.50	3,300.00 2,652.45	700.00 670.83	4,250.00 4,156.39	3,925.00 2,175.00	3,180.00	3,945.00	3,945.00		0.00
Note: 5 vests & shipping (795/ea)										
VIPER RADIO GRANT EXPENSE										
10-2001-526	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
NCDPS-USDOJ MDIS LIVECAD INTERFACE GRANT										
10-2001-529	0.00 0.00	0.00 0.00	0.00 0.00	26,848.00 0.00	0.00 0.00	0.00				0.00
GOV COMM BODY-CAM GRANT										
10-2001-530	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
NC GCC FINGERPRINT GRANT EXP										
10-2001-532	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
NC GCC WEAPONS MOUNT GRANT EXP										
10-2001-533	0.00 0.00	11,271.00 11,270.68	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	1,655,219.00	1,813,284.00	1,784,451.00	2,094,377.00	2,169,486.00		2,249,223.00	2,116,236.00	0.00	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-2001-000	POLICE-ENFORCEMENT									
	1,572,966.87	1,700,434.48	1,704,092.56	2,033,570.73	1,719,939.04	2,157,454.00				
Department Total	1,655,219.00	1,813,284.00	1,784,451.00	2,094,377.00	2,169,486.00		2,249,223.00	2,116,236.00	0.00	0.00
	1,572,966.87	1,700,434.48	1,704,092.56	2,033,570.73	1,719,939.04	2,157,454.00				
POLICE-EMERGENCY MGMT										
10-2002-000										
COMMUNICATION										
10-2002-203	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
CONTRACTED SERVICES										
10-2002-205	7,300.00	5,000.00	7,760.00	5,000.00	8,360.00		5,000.00	5,000.00		0.00
	7,300.00	4,145.00	7,760.00	4,350.00	8,148.00	8,360.00				
Note:	Storm Debris Clean-Up Contract									
EMPLOYEE DEVELOPMENT										
10-2002-207	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
LANDFILL FEES										
10-2002-211	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
PROFESSIONAL SERVICE										
10-2002-216	3,500.00	0.00	0.00	0.00	0.00					0.00
	3,500.00	0.00	0.00	0.00	0.00	0.00				
BUILDING MAINT										
10-2002-304	9,490.00	0.00	0.00	0.00	0.00					0.00
	9,487.65	0.00	0.00	0.00	0.00	0.00				
DEPT SUPPLIES										
10-2002-307	6,810.00	500.00	0.00	500.00	0.00		500.00	500.00		0.00
	6,808.13	98.18	0.00	0.00	704.73	705.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2002-000 POLICE-EMERGENCY MGMT										
<b>RENTALS</b>										
10-2002-315	8,880.00	1,030.00	1,020.00	1,020.00	1,020.00		1,020.00	1,020.00		0.00
	8,888.76	1,030.00	1,020.00	935.00	1,040.00	1,040.00				
Note:	off-site storage unit									
<b>DUES &amp; MEMBERSHIPS</b>										
10-2002-504	200.00	200.00	100.00	100.00	100.00					0.00
	200.00	0.00	0.00	0.00	0.00	0.00				
<b>MISCELLANEOUS</b>										
10-2002-508	0.00	200.00	0.00	200.00	200.00		200.00	200.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>DREDGING</b>										
10-2002-510	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	36,180.00	6,930.00	8,880.00	6,820.00	9,680.00		6,720.00	6,720.00	0.00	0.00
	36,184.54	5,273.18	8,780.00	5,285.00	9,892.73	10,105.00				
Department Total	36,180.00	6,930.00	8,880.00	6,820.00	9,680.00		6,720.00	6,720.00	0.00	0.00
	36,184.54	5,273.18	8,780.00	5,285.00	9,892.73	10,105.00				
<b>POLICE-COMM OUTREACH</b>										
10-2003-000										
<b>NATIONAL NIGHT OUT EXP</b>										
10-2003-306	6,830.00	6,240.00	6,240.00	6,955.00	4,680.00		3,715.00	3,715.00		0.00
	3,164.87	92.00	4,820.40	3,757.21	3,464.18	3,465.00				
Note:	\$2,500 plus carryover of \$1,215 from FY 2023-24									
<b>COMMUNITY POLICING</b>										
10-2003-526	500.00	500.00	0.00	581.00	600.00		600.00	600.00		0.00
	0.00	0.00	0.00	581.00	0.00	600.00				
Note:	kiddie badges									
Control Total	7,330.00	6,740.00	6,240.00	7,536.00	5,280.00		4,315.00	4,315.00	0.00	0.00

Description Budget Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****					
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-2003-000	POLICE-COMM OUTREACH										
	3,164.87	92.00	4,820.40	4,338.21	3,464.18	4,065.00					
Department Total	7,330.00	6,740.00	6,240.00	7,536.00	5,280.00		4,315.00	4,315.00	0.00	0.00	
	3,164.87	92.00	4,820.40	4,338.21	3,464.18	4,065.00					
<b>FIRE-FIRE</b>											
10-2501-000											
<b>SALARIES</b>											
10-2501-101	686,243.00	762,125.00	807,000.00	931,140.00	1,028,280.00		1,180,232.00	1,086,320.00		0.00	
	682,881.75	750,568.67	806,507.05	927,928.26	849,221.56	1,028,280.00					
<b>SALARIES(PT)</b>											
10-2501-102	63,400.00	53,000.00	38,100.00	39,000.00	76,625.00		50,000.00	50,000.00		0.00	
	62,441.29	52,989.55	38,060.29	38,449.64	65,623.95	76,625.00					
<b>OVERTIME</b>											
10-2501-103	59,050.00	56,000.00	75,800.00	76,000.00	47,000.00		47,000.00	47,000.00		0.00	
	59,031.70	54,919.41	75,724.97	73,564.88	57,845.71	47,000.00					
<b>SOCIAL SECURITY</b>											
10-2501-105	63,685.00	66,720.00	69,745.00	78,840.00	88,125.00		90,530.00	90,530.00		0.00	
	60,838.78	65,028.95	69,669.62	78,635.52	73,321.64	88,125.00					
<b>RETIREMENT</b>											
10-2501-106	114,345.00	137,415.00	156,400.00	185,830.00	206,240.00		225,760.00	225,760.00		0.00	
	114,011.81	132,899.98	156,345.52	184,920.02	174,091.58	206,240.00					
<b>401K</b>											
10-2501-107	36,735.00	41,610.00	44,140.00	50,510.00	53,765.00		56,670.00	56,670.00		0.00	
	36,958.74	40,161.68	44,094.33	50,106.21	45,385.55	53,765.00					
<b>LONGEVITY</b>											
10-2501-108	4,350.00	4,550.00	4,650.00	4,850.00	5,400.00		5,550.00	5,550.00		0.00	
	4,350.00	4,450.00	4,350.00	4,850.00	5,000.00	5,400.00					
<b>HEALTH/STD/LIFE INS</b>											

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2501-000 FIRE-FIRE										
10-2501-109	99,225.00 99,863.72	94,730.00 93,749.32	99,015.00 98,952.64	128,525.00 127,585.12	150,390.00 116,773.06	150,390.00	165,465.00	165,465.00	_____	0.00
DENTAL INSURANCE										
10-2501-110	7,500.00 3,505.92	7,500.00 3,151.52	2,500.00 2,459.80	5,000.00 3,134.90	5,000.00 3,321.90	5,000.00	5,000.00	5,000.00	_____	0.00
WORKERS COMP										
10-2501-111	43,930.00 42,311.55	37,500.00 23,513.35	32,500.00 32,405.55	37,300.00 36,447.35	43,000.00 43,466.75	45,000.00	48,000.00	48,000.00	_____	0.00
SHARED COSTS GF/WF										
10-2501-113	50,000.00- 50,000.00-	65,000.00- 65,000.00-	68,000.00- 68,000.00-	77,000.00- 77,000.00-	83,750.00- 83,750.00-	0.00	89,000.00-	89,000.00-	_____	0.00
UNEMPLOYMENT RESERVE										
10-2501-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
MEDICAL CLAIMS										
10-2501-115	26,315.00 26,312.23	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
HSA EMPLOYER MATCH										
10-2501-117	0.00 0.00	0.00 0.00	0.00 0.00	5,760.00 4,060.00	7,560.00 6,270.00	7,560.00	12,000.00	7,400.00	_____	0.00
Note: \$70/month/employee x10										
COMMUNICATION										
10-2501-203	5,500.00 4,344.10	5,500.00 4,465.40	4,250.00 4,218.67	5,500.00 3,174.26	5,500.00 2,660.95	5,500.00	5,500.00	5,500.00	_____	0.00
Note: Mobile/portable radio and pager repairs/replacements, vehicle radio headset repair/replacements.										
EMPLOYEE DEVELOPMENT										
10-2501-207	4,100.00 3,731.62	3,200.00 2,223.15	3,200.00 2,986.00	4,200.00 4,198.59	6,000.00 3,889.33	6,000.00	6,000.00	6,000.00	_____	0.00
Note: Mandated employee/member SBI fingerprint background check for FF's fees (NCGS 143B-943), Certification class registrations/travel.										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2501-000 FIRE-FIRE										
FUEL										
10-2501-209	5,000.00	6,200.00	10,895.00	9,500.00	8,000.00		8,000.00	8,000.00	_____	0.00
	4,861.51	6,223.58	10,178.37	9,386.26	8,685.07	8,000.00				
MAINT & REPAIR EQUIPMENT										
10-2501-212	3,400.00	1,800.00	3,071.00	1,000.00	1,300.00		1,300.00	1,300.00	_____	0.00
	3,323.54	1,066.81	1,969.13	663.78	350.73	1,300.00				
OTHER INSURANCE										
10-2501-214	23,000.00	23,500.00	24,625.00	26,350.00	30,000.00		32,500.00	32,500.00	_____	0.00
	22,144.50	23,381.59	24,193.92	22,275.16	28,087.08	30,000.00				
Note: Liability Insurance										
STAFF PHYSICAL EXAMS										
10-2501-219	5,400.00	6,000.00	4,200.00	5,200.00	4,700.00		6,000.00	6,000.00	_____	0.00
	5,116.20	5,716.00	4,025.00	4,761.00	4,451.00	6,000.00				
TELEPHONE & POSTAGE										
10-2501-222	2,700.00	2,700.00	2,900.00	3,100.00	2,700.00		3,000.00	3,000.00	_____	0.00
	2,476.77	2,427.19	2,415.15	3,069.62	3,181.60	3,000.00				
Note: Increased Shipping/Postage costs										
COMPUTERS & SMALL EQUIPMENT										
10-2501-305	8,000.00	7,000.00	5,700.00	9,500.00	9,500.00		12,500.00	12,500.00	_____	0.00
	7,921.23	5,665.75	5,493.99	9,319.68	10,073.79	9,500.00				
Note: Fire Reporting Software changeover and increase (+\$7,000). Emergency Reporting bought out by ESO. Cost eliminated (-\$1633) and no new computers (-4000) this year.										
DEPT SUPPLIES										
10-2501-307	5,700.00	5,000.00	7,750.00	7,400.00	6,500.00		7,000.00	7,000.00	_____	0.00
	5,539.28	4,307.63	7,441.55	7,258.84	5,801.27	7,000.00				
FIRE PREVENTION										
10-2501-308	750.00	750.00	750.00	750.00	1,000.00		1,000.00	1,000.00	_____	0.00
	316.60	205.00	371.59	525.00	799.25	1,000.00				
Note: Fire Prevention supplies, Fire Inspector Certification testing and renewals.										
FIRE SUPPLIES										

Description Budget Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		
Department: 10-2501-000 FIRE-FIRE										
10-2501-309	9,500.00	7,700.00	12,047.00	16,527.00	33,984.00		16,000.00	16,000.00	_____	0.00
	9,308.50	7,561.33	11,314.71	14,361.96	34,209.57	33,984.00				
Note: Purchase and replacement of Low-Profile suction strainers, fire hose adapters and valves. (Note: Annual fire hose replacement costs not added due to recent large purchase of new hose). Fire Equip. service/testing/repairs/replacement, Active 911 pagine, Breathing Air copressor annual service/calibration and quarterly air quality testing.										
SMALL EQUIPMENT										
10-2501-318	0.00	0.00	0.00	0.00	1,669.00		1,000.00	1,000.00	_____	0.00
	0.00	0.00	0.00	0.00	4,568.00	4,600.00				
UNIFORMS										
10-2501-321	7,500.00	8,600.00	6,500.00	10,050.00	9,828.00		10,000.00	10,000.00	_____	0.00
	7,321.40	7,875.70	6,171.02	10,024.49	8,478.86	10,000.00				
Note: Increased uniform product costs										
VEHICLE MAINT										
10-2501-322	24,500.00	29,100.00	26,384.00	29,442.00	30,000.00		25,000.00	25,000.00	_____	0.00
	23,144.04	28,860.11	25,335.91	28,605.32	27,293.29	30,000.00				
CAPITAL OUTLAY										
10-2501-401	39,484.00	110,107.00	55,000.00	1,254,290.00	127,693.00		_____	_____	_____	0.00
	39,132.08	55,107.50	54,930.00	1,254,289.72	141,801.11	141,693.00				
EQUIPMENT RENTAL										
10-2501-402	0.00	0.00	0.00	0.00	480.00		1,500.00	1,500.00	_____	0.00
	0.00	0.00	0.00	0.00	342.48	710.00				
Note: FD Admin Copier/Printer Rental fees.										
PPE EQUIPMENT										
10-2501-403	15,100.00	12,600.00	21,200.00	81,030.00	23,756.00		20,000.00	20,000.00	_____	0.00
	14,942.99	12,245.82	20,176.94	72,066.62	14,288.94	23,756.00				
Note: Increased turnout gear/PPE costs, annual SCBA NFPA flow tests/service.										
DUES & MEMBERSHIPS										
10-2501-504	1,500.00	1,500.00	1,500.00	1,650.00	1,700.00		2,000.00	2,000.00	_____	0.00
	1,469.00	1,282.00	1,298.00	1,648.00	1,664.00	1,700.00				
Note: NCSFA, NCAREMS, CCCA, IAAI Membership Dues.										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2501-000 FIRE-FIRE										
MISCELLANEOUS										
10-2501-508	2,000.00	10,300.00	10,600.00	6,006.00	2,350.00		6,000.00	6,000.00		0.00
	1,801.94	10,237.64	10,581.58	5,482.09	2,324.53	2,333.00				
Note:	\$2000 Misc. and \$4000 for composite patio furniture for FD Balcony deck.									
ASST TO FIREFIGHTERS GRANT										
10-2501-535	0.00	91,807.00	87,900.00	13,540.00	0.00					0.00
	0.00	91,756.08	87,833.56	0.00	0.00	0.00				
Control Total	1,317,912.00	1,529,514.00	1,550,322.00	2,950,790.00	1,934,295.00		1,961,507.00	1,862,995.00	0.00	0.00
	1,299,402.79	1,427,040.71	1,541,504.86	2,903,792.29	1,659,522.55	2,039,461.00				
Department Total	1,317,912.00	1,529,514.00	1,550,322.00	2,950,790.00	1,934,295.00		1,961,507.00	1,862,995.00	0.00	0.00
	1,299,402.79	1,427,040.71	1,541,504.86	2,903,792.29	1,659,522.55	2,039,461.00				
FIRE-EMS										
10-2502-000										
EMS COLLECTIONS EXP										
10-2502-208	6,900.00	6,900.00	4,000.00	9,000.00	17,000.00		15,000.00	15,000.00		0.00
	3,919.77	3,596.31	3,595.00	8,448.10	13,172.98	13,175.00				
Note:	Current year collection charge is 6.5%. Increased collection expense due to increased EMS revenues and PAP payments to NC DHHS for Medicaid overages.									
FUEL										
10-2502-209	3,000.00	3,000.00	3,810.00	3,700.00	3,700.00		3,700.00	3,700.00		0.00
	2,281.49	2,379.97	3,548.71	3,605.61	2,713.51	3,700.00				
MAINT & REPAIR EQUIPMENT										
10-2502-212	0.00	0.00	0.00	0.00	1,500.00		2,000.00	2,000.00		0.00
	0.00	0.00	0.00	0.00	1,324.00	2,000.00				
Note:	Repair/Maint. For EMS stretchers and stair chairs.									
DEPT SUPPLIES										
10-2502-307	500.00	500.00	500.00	500.00	0.00		500.00	500.00		0.00
	224.34	459.33	7.97	455.34	0.00	500.00				



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2502-000 FIRE-EMS										
<b>RESCUE SUPPLIES</b>										
10-2502-316	21,100.00	22,700.00	22,500.00	25,000.00	27,298.00		27,000.00	27,000.00	_____	0.00
	20,621.98	22,389.20	20,361.42	24,546.79	24,571.27	27,298.00				
Note:	EMS medication/supply costs & \$3400 Cardiac Monitor Service.									
<b>VEHICLE MAINT</b>										
10-2502-322	2,500.00	5,820.00	3,400.00	7,500.00	4,000.00		4,000.00	4,000.00	_____	0.00
	2,487.87	5,639.92	3,384.81	6,903.90	3,416.91	4,000.00				
Note:	Aging ambulance repair costs									
<b>CAPITAL OUTLAY</b>										
10-2502-401	25,745.00	14,386.00	0.00	0.00	0.00		_____	_____	_____	0.00
	25,708.83	14,385.97	0.00	0.00	0.00	0.00				
<b>PPE EQUIPMENT</b>										
10-2502-403	400.00	740.00	300.00	0.00	0.00		300.00	300.00	_____	0.00
	342.90	739.49	256.14	0.00	0.00	300.00				
<b>MISCELLANEOUS</b>										
10-2502-508	0.00	0.00	350.00	20.00	410.00		500.00	500.00	_____	0.00
	0.00	0.00	312.00	16.82	404.44	500.00				
Control Total	60,145.00	54,046.00	34,860.00	45,720.00	53,908.00		53,000.00	53,000.00	0.00	0.00
	55,587.18	49,590.19	31,466.05	43,976.56	45,603.11	51,473.00				
Department Total	60,145.00	54,046.00	34,860.00	45,720.00	53,908.00		53,000.00	53,000.00	0.00	0.00
	55,587.18	49,590.19	31,466.05	43,976.56	45,603.11	51,473.00				
<b>FIRE-RESCUE</b>										
10-2503-000										
<b>EMPLOYEE DEVELOPMENT</b>										
10-2503-207	0.00	0.00	0.00	1,000.00	2,431.00		2,500.00	2,500.00	_____	0.00
	0.00	0.00	0.00	897.96	2,430.17	2,431.00				
Note:	Specialty Fire/Rescue classes: NC Breathing Equipment School, RIT School, Rescue School.									
<b>FUEL</b>										

Description Budget Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		
Department: 10-2503-000	FIRE-RESCUE									
10-2503-209	1,767.00 650.50	1,394.00 271.57	800.00 409.66	1,200.00 984.21	1,000.00 503.35	2,000.00	1,500.00	1,500.00	_____	0.00
RESCUE SUPPLIES										
10-2503-316	6,395.00 5,401.81	6,395.00 5,957.71	5,395.00 4,231.58	9,732.00 9,708.95	8,000.00 6,910.30	8,000.00	9,000.00	9,000.00	_____	0.00
Note:	Water Rescue, Tech Rescue equip. service/repair/replacement. Replace aged/damaged rescue ropes, hardware, 4 Class III Rescue Harnesses and 4 Rescue helmets.									
MISCELLANEOUS										
10-2503-508	350.00 308.18	500.00 124.88	500.00 479.82	430.00 428.40	100.00 82.74	500.00	500.00	500.00	_____	0.00
Control Total	8,512.00 6,360.49	8,289.00 6,354.16	6,695.00 5,121.06	12,362.00 12,019.52	11,531.00 9,926.56	12,931.00	13,500.00	13,500.00	0.00	0.00
Department Total	8,512.00 6,360.49	8,289.00 6,354.16	6,695.00 5,121.06	12,362.00 12,019.52	11,531.00 9,926.56	12,931.00	13,500.00	13,500.00	0.00	0.00
FIRE-LIFEGUARDS										
10-2504-000										
SALARIES										
10-2504-101	42,632.00 39,179.35	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
SALARIES(PT)										
10-2504-102	0.00 0.00	48,500.00 49,959.62	61,000.00 60,795.70	74,100.00 74,023.45	53,500.00 39,329.36	70,000.00	70,000.00	70,000.00	_____	0.00
OVERTIME										
10-2504-103	1,000.00 212.14	1,000.00 99.11	1,700.00 1,655.22	1,000.00 531.03	1,000.00 1,065.54	1,000.00	1,000.00	1,000.00	_____	0.00
SOCIAL SECURITY										
10-2504-105	3,395.00 3,013.43	3,735.00 3,901.24	4,872.00 4,777.54	5,750.00 5,703.42	4,300.00 3,090.23	5,500.00	5,500.00	5,500.00	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2504-000 FIRE-LIFEGUARDS										
WORKERS COMP										
10-2504-111	800.00 749.18	1,365.00 1,356.28	2,064.00 2,039.99	2,950.00 2,914.03	4,000.00 3,115.03	3,150.00	4,000.00	4,000.00	_____	0.00
UNEMPLOYMENT RESERVE										
10-2504-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
ADVERTISING										
10-2504-201	450.00 450.00	250.00 0.00	250.00 30.00	250.00 0.00	250.00 607.48	250.00	250.00	250.00	_____	0.00
COMMUNICATION										
10-2504-203	1,200.00 833.70	200.00 0.00	600.00 397.44	460.00 0.00	1,000.00 854.85	1,000.00	1,000.00	1,000.00	_____	0.00
DEPT SUPPLIES										
10-2504-307	1,810.00 1,851.72	1,510.00 1,281.45	1,910.00 1,867.61	2,040.00 2,027.87	1,700.00 731.18	1,700.00	2,000.00	2,000.00	_____	0.00
Note: Increased supply costs.										
UNIFORMS										
10-2504-321	2,700.00 2,408.89	2,000.00 1,831.40	900.00 441.00	3,000.00 2,437.45	3,000.00 1,717.05	3,000.00	4,000.00	4,000.00	_____	0.00
Note: Increased uniform supply costs.										
VEHICLE MAINT										
10-2504-322	400.00 20.14	2,900.00 2,895.86	700.00 539.83	1,500.00 1,445.94	1,175.00 1,556.99	1,000.00	1,500.00	1,500.00	_____	0.00
Note: Increased parts/maintenance costs										
JR LIFEGUARD PROGRAM										
10-2504-325	2,000.00 1,979.85	4,500.00 3,835.36	5,500.00 4,841.32	5,100.00 5,072.71	4,500.00 7,223.74	4,500.00	5,500.00	5,500.00	_____	0.00
Note: Increased program/supply costs. (Rashguards, Pizza Party). Note: Offset by Registration Fees.										
CAPITAL OUTLAY										
10-2504-401	5,149.00	36,950.00	81,869.00	7,196.00	20,842.00		_____	_____	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-2504-000	FIRE-LIFEGUARDS									
	5,149.00	36,950.00	45,269.07	7,195.70	21,007.25	21,000.00				
<b>MISCELLANEOUS</b>										
10-2504-508	340.00 292.50	500.00 0.00	500.00 327.15	500.00 197.58	120.00 112.34	500.00	500.00	500.00		0.00
Control Total	61,876.00 56,139.90	103,410.00 102,110.32	161,865.00 122,981.87	103,846.00 101,549.18	95,387.00 80,411.04	112,600.00	95,250.00	95,250.00	0.00	0.00
Department Total	61,876.00 56,139.90	103,410.00 102,110.32	161,865.00 122,981.87	103,846.00 101,549.18	95,387.00 80,411.04	112,600.00	95,250.00	95,250.00	0.00	0.00
<b>BUILDING INSPECTIONS</b>										
10-3001-000										
<b>SALARIES</b>										
10-3001-101	35,380.00 35,276.15	40,250.00 40,081.82	43,275.00 43,205.26	749.00 748.09	0.00 0.00	0.00				0.00
<b>SALARIES(PT)</b>										
10-3001-102	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
<b>OVERTIME</b>										
10-3001-103	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
<b>SOCIAL SECURITY</b>										
10-3001-105	2,715.00 2,702.80	3,400.00 3,057.23	3,320.00 3,291.15	55.00 54.75	0.00 0.00	0.00				0.00
<b>RETIREMENT</b>										
10-3001-106	5,450.00 5,453.60	6,655.00 6,537.72	7,710.00 7,703.11	138.00 137.87	0.00 0.00	0.00				0.00
<b>401K</b>										
10-3001-107	1,775.00	2,015.00	2,180.00	38.00	0.00					0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-3001-000	BUILDING INSPECTIONS									
	1,768.81	1,975.80	2,172.76	37.41	0.00	0.00				
LONGEVITY										
10-3001-108	100.00	250.00	250.00	0.00	0.00					0.00
	100.00	250.00	250.00	0.00	0.00	0.00				
HEALTH/STD/LIFE INS										
10-3001-109	7,120.00	7,750.00	8,055.00	0.00	0.00					0.00
	7,078.72	7,735.68	7,997.28	0.00	0.00	0.00				
DENTAL INSURANCE										
10-3001-110	200.00	1,000.00	1,000.00	0.00	0.00					0.00
	0.00	1,000.00	0.00	0.00	0.00	0.00				
WORKERS COMP										
10-3001-111	1,000.00	1,035.00	635.00	710.00	500.00					0.00
	891.33	826.24	615.89	629.02	0.00	0.00				
UNEMPLOYMENT RESERVE										
10-3001-114	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
MEDICAL CLAIMS										
10-3001-115	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
HSA EMPLOYER MATCH										
10-3001-117	0.00	0.00	0.00	20.00	0.00					0.00
	0.00	0.00	0.00	20.00	0.00	0.00				
ADVERTISING										
10-3001-201	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
COMMUNICATION										
10-3001-203	0.00	0.00	500.00	500.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-3001-000 BUILDING INSPECTIONS										
<b>CONTRACTED SERVICES</b>										
10-3001-205	60,165.00	58,375.00	53,330.00	59,200.00	60,000.00		45,000.00	45,000.00		0.00
	60,095.50	54,887.25	50,361.00	44,752.88	28,705.50	36,000.00				
Note: Contract w/Carteret County										
<b>EMPLOYEE DEVELOPMENT</b>										
10-3001-207	2,360.00	1,000.00	1,000.00	1,000.00	0.00					0.00
	2,359.56	750.00	625.00	0.00	0.00	0.00				
<b>FUEL</b>										
10-3001-209	300.00	0.00	200.00	0.00	0.00					0.00
	23.26	0.00	0.00	0.00	0.00	0.00				
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
10-3001-212	100.00	100.00	100.00	100.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>OTHER INSURANCE</b>										
10-3001-214	1,509.00	1,710.00	1,875.00	1,860.00	0.00					0.00
	1,485.16	1,366.59	1,867.60	1,757.16	0.00	0.00				
<b>TELEPHONE &amp; POSTAGE</b>										
10-3001-222	0.00	1,000.00	1,800.00	1,800.00	0.00					0.00
	0.00	1,000.00	1,000.00	0.00	0.00	0.00				
<b>COMPUTERS &amp; SMALL EQUIPMENT</b>										
10-3001-305	5,400.00	4,500.00	4,000.00	4,000.00	4,000.00		4,000.00	4,000.00		0.00
	5,183.25	4,141.67	4,000.00	4,000.00	4,000.00	4,000.00				
Note: iworq Annual Fee										
<b>DEPT SUPPLIES</b>										
10-3001-307	1,000.00	1,000.00	1,000.00	1,000.00	500.00		500.00	500.00		0.00
	681.16	988.08	645.02	389.52	0.00	0.00				
<b>VEHICLE MAINT</b>										
10-3001-322	200.00	500.00	700.00	0.00	0.00					0.00
	34.36	69.76	651.44	0.00	0.00	0.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-3001-000 BUILDING INSPECTIONS										
CAPITAL OUTLAY										
10-3001-401	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
DUES & MEMBERSHIPS										
10-3001-504	100.00	100.00	100.00	100.00	0.00					0.00
	50.00	0.00	0.00	0.00	0.00	0.00				
MISCELLANEOUS										
10-3001-508	500.00	500.00	400.00	0.00	0.00					0.00
	204.41	181.80	80.39	0.00	0.00	0.00				
HOMEOWNERS RELIEF FUND										
10-3001-522	600.00	800.00	600.00	500.00	600.00		200.00	200.00		0.00
	783.00	828.00	747.00	369.00	144.00	270.00				
Note: \$9 per SFR or Addition/Alteration when GC										
Control Total	125,974.00	131,940.00	132,030.00	71,770.00	65,600.00		49,700.00	49,700.00	0.00	0.00
	124,171.07	125,677.64	125,212.90	52,895.70	32,849.50	40,270.00				
Department Total	125,974.00	131,940.00	132,030.00	71,770.00	65,600.00		49,700.00	49,700.00	0.00	0.00
	124,171.07	125,677.64	125,212.90	52,895.70	32,849.50	40,270.00				
PLANNING & ZONING										
10-3501-000										
SALARIES										
10-3501-101	112,965.00	113,990.00	130,340.00	139,095.00	159,140.00		168,980.00	168,980.00		0.00
	112,806.63	111,891.39	128,807.52	139,044.59	136,536.87	159,140.00				
SOCIAL SECURITY										
10-3501-105	8,730.00	8,795.00	10,000.00	10,830.00	12,175.00		12,930.00	12,930.00		0.00
	8,674.69	8,593.44	9,885.02	10,108.76	9,819.10	12,175.00				
RETIREMENT										
10-3501-106	17,100.00	18,990.00	22,935.00	25,795.00	30,525.00		33,665.00	33,665.00		0.00
	17,076.05	18,316.57	22,693.54	25,528.30	26,078.83	30,525.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-3501-000 PLANNING & ZONING										
401K										
10-3501-107	5,560.00	5,750.00	6,475.00	7,405.00	7,960.00		8,450.00	8,450.00	_____	0.00
	5,539.61	5,535.46	6,404.11	6,918.12	6,798.44	7,960.00				
LONGEVITY										
10-3501-108	500.00	500.00	600.00	600.00	500.00		500.00	500.00	_____	0.00
	500.00	350.00	450.00	350.00	500.00	500.00				
HEALTH/STD/LIFE INS										
10-3501-109	14,935.00	15,720.00	14,805.00	17,230.00	21,575.00		23,735.00	23,735.00	_____	0.00
	14,893.92	15,588.96	14,803.44	17,197.74	19,412.80	21,575.00				
DENTAL INSURANCE										
10-3501-110	1,500.00	1,200.00	1,250.00	1,500.00	1,500.00		1,500.00	1,500.00	_____	0.00
	1,117.00	368.80	1,068.00	354.99	1,075.60	1,500.00				
WORKERS COMP										
10-3501-111	1,800.00	2,070.00	2,070.00	1,900.00	1,800.00		3,175.00	3,175.00	_____	0.00
	1,782.66	1,652.47	1,231.78	1,258.03	2,755.08	2,756.00				
UNEMPLOYMENT RESERVE										
10-3501-114	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
MEDICAL CLAIMS										
10-3501-115	500.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	476.64	0.00	0.00	0.00	0.00	0.00				
HSA EMPLOYER MATCH										
10-3501-117	0.00	0.00	0.00	420.00	840.00		1,200.00	840.00	_____	0.00
	0.00	0.00	0.00	360.00	440.00	840.00				
Note:	\$70/month/employee x1									
ADVERTISING										
10-3501-201	1,400.00	1,650.00	800.00	1,200.00	1,500.00		1,000.00	1,000.00	_____	0.00
	1,217.76	1,636.66	376.08	813.66	771.06	700.00				
Note:	PB/BOA/Council PH Notices									



Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-3501-000 PLANNING & ZONING										
<b>COMMUNICATION</b>										
10-3501-203	550.00	800.00	1,300.00	500.00	500.00		500.00	500.00		0.00
	567.62	456.12	207.80	456.12	380.10	500.00				
Note:	iPad connectivity									
<b>CONTRACTED SERVICES</b>										
10-3501-205	48,575.00	31,400.00	30,000.00	45,000.00	8,000.00		8,000.00	8,000.00		0.00
	22,162.50	27,618.75	30,000.00	10,760.00	0.00	300.00				
Note:	Grant Assistance/Nuisance Abatement/GIS Contract Carteret Co (\$60/hr)									
<b>EMPLOYEE DEVELOPMENT</b>										
10-3501-207	3,800.00	2,000.00	2,400.00	3,200.00	3,850.00		9,600.00	5,100.00		0.00
	3,445.89	1,847.73	2,351.79	1,785.59	1,333.33	1,200.00				
Note:	AICP Study Course and Exam (\$1000)/Planning Conference Greenville (\$1200)/NCASFPM Conference (\$1200)/CFM Re-take Exam (\$85)/NCAZO Conference (\$1600)									
<b>FUEL</b>										
10-3501-209	100.00	200.00	250.00	700.00	200.00		200.00	200.00		0.00
	63.66	223.79	177.52	67.97	70.21	175.00				
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
10-3501-212	200.00	300.00	300.00	100.00	100.00		100.00	100.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>OTHER INSURANCE</b>										
10-3501-214	1,540.00	1,745.00	1,840.00	2,210.00	2,050.00		2,825.00	2,825.00		0.00
	1,511.78	1,602.11	1,601.92	2,046.57	2,454.65	2,455.00				
Note:	Escape Liability									
<b>TELEPHONE &amp; POSTAGE</b>										
10-3501-222	1,620.00	2,120.00	2,120.00	2,720.00	2,340.00		2,640.00	2,640.00		0.00
	1,375.00	1,970.00	1,942.50	1,510.00	2,440.00	2,700.00				
Note:	\$85/month x 2; \$600 postage									
<b>COMPUTERS &amp; SMALL EQUIPMENT</b>										
10-3501-305	300.00	1,850.00	3,500.00	280.00	200.00		200.00	200.00		0.00
	0.00	1,818.00	3,348.00	285.00	95.00	100.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** 2025 ***** Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-3501-000 PLANNING & ZONING										
<b>DEPT SUPPLIES</b>										
10-3501-307	1,250.00	1,750.00	2,050.00	2,700.00	2,500.00		2,500.00	2,500.00		0.00
	766.97	1,345.28	2,026.66	1,958.36	1,920.54	2,000.00				
Note:	Public hearing signs/printing/misc									
<b>UNIFORMS</b>										
10-3501-321	0.00	0.00	0.00	720.00	720.00		720.00	720.00		0.00
	0.00	0.00	0.00	281.93	308.62	315.00				
<b>VEHICLE MAINT</b>										
10-3501-322	0.00	0.00	0.00	500.00	500.00		40,000.00	500.00		0.00
	0.00	0.00	0.00	96.44	0.00	100.00				
<b>DUES &amp; MEMBERSHIPS</b>										
10-3501-504	525.00	450.00	250.00	450.00	1,000.00		1,200.00	1,200.00		0.00
	520.64	135.00	150.00	120.00	523.00	600.00				
Note:	APA (\$820)/NCAZO (\$60 x2)/ASFPM \$60 x2)/CFM (\$50 X 2)									
<b>MISCELLANEOUS</b>										
10-3501-508	535.00	360.00	360.00	360.00	400.00		400.00	400.00		0.00
	489.60	352.63	180.75	0.00	0.00	0.00				
Control Total	223,985.00	211,640.00	233,645.00	265,415.00	259,875.00		324,020.00	279,660.00	0.00	0.00
	194,988.62	201,303.16	227,706.43	221,302.17	213,713.23	248,116.00				
Department Total	223,985.00	211,640.00	233,645.00	265,415.00	259,875.00		324,020.00	279,660.00	0.00	0.00
	194,988.62	201,303.16	227,706.43	221,302.17	213,713.23	248,116.00				
<b>PUB SVC-PUBLIC WORKS</b>										
10-4001-000										
<b>SALARIES</b>										
10-4001-101	301,390.00	317,075.00	368,300.00	582,235.00	661,645.00		696,450.00	696,450.00		0.00
	299,637.41	315,894.29	368,294.81	577,810.25	565,033.67	661,645.00				
<b>SALARIES(PT)</b>										
10-4001-102	0.00	0.00	0.00	13,250.00	0.00					0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4001-000	PUB SVC-PUBLIC WORKS									
	0.00	0.00	0.00	13,093.09	0.00	0.00				
<b>OVERTIME</b>										
10-4001-103	10,000.00 7,712.33	10,000.00 8,696.90	15,090.00 15,065.09	13,600.00 13,553.62	12,000.00 7,693.04		12,000.00	12,000.00	_____	0.00
<b>SOCIAL SECURITY</b>										
10-4001-105	24,580.00 23,531.74	25,155.00 24,969.91	29,455.00 29,401.47	46,640.00 46,054.64	51,535.00 43,280.51		54,200.00	54,200.00	_____	0.00
<b>RETIREMENT</b>										
10-4001-106	48,015.00 47,815.21	54,755.00 54,214.43	68,540.00 68,459.81	112,161.00 112,151.77	129,205.00 110,616.12		141,125.00	141,125.00	_____	0.00
<b>401K</b>										
10-4001-107	15,615.00 15,507.54	16,465.00 16,382.08	19,310.00 19,308.05	29,960.00 29,738.17	33,685.00 28,836.37		35,425.00	35,425.00	_____	0.00
<b>LONGEVITY</b>										
10-4001-108	3,050.00 2,800.00	3,050.00 3,050.00	2,800.00 2,800.00	3,400.00 3,400.00	4,000.00 4,000.00		4,250.00	4,250.00	_____	0.00
<b>HEALTH/STD/LIFE INS</b>										
10-4001-109	53,765.00 53,588.84	55,585.00 55,575.12	60,718.00 60,717.08	103,140.00 103,030.10	117,820.00 105,817.06		129,630.00	129,630.00	_____	0.00
<b>DENTAL INSURANCE</b>										
10-4001-110	2,500.00 1,596.60	2,500.00 2,071.40	5,400.00 5,334.68	5,250.00 5,214.45	5,000.00 3,760.04		6,000.00	6,000.00	_____	0.00
<b>WORKERS COMP</b>										
10-4001-111	21,600.00 19,932.17	19,770.00 19,270.23	27,705.00 26,924.54	32,000.00 20,671.34	30,000.00 23,432.41		30,000.00	30,000.00	_____	0.00
<b>RETIREE BENEFITS</b>										
10-4001-112	0.00 0.00	0.00 0.00	4,500.00 4,480.00	9,420.00 9,408.00	10,320.00 9,306.00		11,376.00	11,376.00	_____	0.00

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4001-000	PUB SVC-PUBLIC WORKS									
<b>SHARED COSTS GF/WF</b>										
10-4001-113	95,000.00-	85,000.00-	100,000.00-	111,000.00-	164,800.00-		175,000.00-	175,000.00-	_____	0.00
	95,000.00-	85,000.00-	100,000.00-	111,000.00-	164,800.00-	0.00				
<b>UNEMPLOYMENT RESERVE</b>										
10-4001-114	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>MEDICAL CLAIMS</b>										
10-4001-115	25,300.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	25,243.25	0.00	0.00	0.00	0.00	0.00				
<b>HSA EMPLOYER MATCH</b>										
10-4001-117	0.00	0.00	0.00	1,980.00	3,360.00		8,400.00	5,880.00	_____	0.00
	0.00	0.00	0.00	1,580.00	5,240.00	3,360.00				
Note:	\$70/month/employee x7									
<b>COMMUNICATION</b>										
10-4001-203	7,100.00	12,200.00	19,530.00	19,230.00	19,230.00		19,230.00	19,230.00	_____	0.00
	6,367.45	11,789.26	18,244.62	19,031.52	15,575.08	19,230.00				
Note:	Phone, Internet, Cable									
<b>CONTRACTED SERVICES</b>										
10-4001-205	7,500.00	5,500.00	10,508.00	68,292.00	25,456.00		25,456.00	25,456.00	_____	0.00
	7,779.80	5,305.40	8,895.00	68,276.67	26,445.10	25,456.00				
Note:	Inmate labor (discontinued in 2020), general contracted services; Annual BFPE TH Fire Alarm \$2,250; NCDOL elevator insp \$200; Resolute elevator service/monitoring \$5,400									
<b>EMPLOYEE DEVELOPMENT</b>										
10-4001-207	2,000.00	1,850.00	2,000.00	3,070.00	2,150.00		3,500.00	3,500.00	_____	0.00
	983.00	1,773.12	1,819.38	2,598.93	869.99	3,500.00				
Note:	Landscape Conf, Admin courses									
<b>FUEL</b>										
10-4001-209	18,000.00	14,100.00	19,610.00	15,500.00	17,000.00		17,000.00	17,000.00	_____	0.00
	17,107.99	14,099.41	16,859.78	14,469.71	12,612.16	17,000.00				
<b>MAINT &amp; REPAIR EQUIPMENT</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** 2025 ***** Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4001-000      PUB SVC-PUBLIC WORKS										
10-4001-212	15,000.00	7,000.00	7,000.00	11,330.00	13,000.00		13,000.00	13,000.00	_____	0.00
	13,120.30	6,450.50	6,751.28	11,280.42	9,245.75	13,000.00				
Note: Phone system contract \$3,000 and general repairs to equipment										
OTHER INSURANCE										
10-4001-214	17,400.00	22,235.00	33,927.00	44,600.00	51,500.00		58,650.00	58,650.00	_____	0.00
	17,389.01	22,230.38	33,926.95	44,565.36	50,173.75	51,000.00				
PROFESSIONAL SERVICE										
10-4001-216	310,500.00	459,299.00	63,756.00	88,826.00	36,500.00		36,500.00	36,500.00	_____	0.00
	262,471.55	451,396.06	19,745.23	22,641.46	20,812.00	36,500.00				
Note: Engineering Services										
PUBLIC HEALTH										
10-4001-218	32,500.00	13,000.00	13,641.00	20,000.00	10,000.00		10,000.00	2,000.00	_____	0.00
	22,023.15	12,524.17	93.34	19,200.00	8,028.50	10,000.00				
Note: Mosquito control, Recreational water quality testing \$8,000 for FY 2025										
STORM DRAINAGE										
10-4001-220	8,000.00	5,650.00	11,000.00	11,000.00	21,162.00		6,000.00	6,000.00	_____	0.00
	6,584.64	4,043.70	9,135.47	8,799.61	20,327.76	21,162.00				
Note: Storm Pump repairs and maintenance										
STREET LIGHTS										
10-4001-221	75,000.00	66,000.00	64,483.00	68,003.00	67,983.00		67,933.00	67,933.00	_____	0.00
	65,899.16	64,573.71	63,338.38	67,798.26	66,980.27	67,933.00				
TELEPHONE & POSTAGE										
10-4001-222	2,650.00	2,800.00	2,800.00	2,050.00	2,800.00		2,800.00	2,800.00	_____	0.00
	2,484.91	2,579.98	2,374.48	1,945.69	2,269.45	2,800.00				
Note: Phones, postage, and cell phone stipends										
UTILITIES										
10-4001-223	33,800.00	36,000.00	40,300.00	36,000.00	39,500.00		37,000.00	37,000.00	_____	0.00
	31,580.87	27,930.40	38,647.52	34,460.11	37,301.46	37,200.00				
Note: Power, Propane, and Sewer										
BUILDING MAINT										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4001-000                      PUB SVC-PUBLIC WORKS										
10-4001-304	16,191.00 13,896.35	10,000.00 8,874.71	4,000.00 3,815.35	15,326.00 14,947.14	16,135.00 14,154.86	16,135.00	16,135.00	16,135.00	_____	0.00
Note: Pest control \$100/mo, other general building maintenance										
COMPUTERS & SMALL EQUIPMENT										
10-4001-305	3,500.00 3,430.82	3,650.00 2,912.66	3,000.00 2,232.75	2,685.00 2,672.87	3,500.00 3,131.44	3,500.00	3,500.00	3,500.00	_____	0.00
Note: Timeclock \$775, Fleetwise \$130, general PC repairs										
DEPT SUPPLIES										
10-4001-307	22,000.00 22,533.49	18,500.00 19,118.57	26,050.00 26,001.58	24,850.00 35,099.60	30,450.00 23,133.81	30,450.00	20,450.00	20,450.00	_____	0.00
JANITORIAL SUPPLIES										
10-4001-310	5,000.00 2,935.42	4,000.00 2,372.96	4,250.00 4,218.54	4,700.00 3,951.62	4,000.00 3,963.68	4,000.00	4,000.00	4,000.00	_____	0.00
LANDSCAPING										
10-4001-311	3,800.00 3,640.18	3,000.00 2,144.04	3,000.00 2,675.32	7,900.00 7,332.96	4,900.00 2,982.72	7,900.00	7,900.00	7,900.00	_____	0.00
UNIFORMS										
10-4001-321	6,000.00 5,280.58	6,000.00 4,770.44	5,150.00 5,102.05	6,403.00 5,205.68	5,000.00 3,813.27	5,000.00	5,000.00	5,000.00	_____	0.00
Note: Uniforms and shoe reimbursements										
VEHICLE MAINT										
10-4001-322	12,500.00 11,873.09	11,000.00 8,607.98	5,000.00 4,894.73	9,773.00 5,842.62	6,000.00 1,986.36	11,000.00	11,000.00	11,000.00	_____	0.00
SHOP SUPPLIES										
10-4001-323	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	10,000.00	10,000.00	_____	0.00
Note: Mechanic supplies only										
CAPITAL OUTLAY										
10-4001-401	0.00 0.00	210,228.00 167,707.28	63,700.00 62,662.85	526,356.00 26,018.00	1,025,576.00 1,025,755.74	1,025,759.00	80,000.00	45,000.00	_____	0.00

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-4001-000                      PUB SVC-PUBLIC WORKS										
Note: 4 wheel drive truck Capital Outlay rotation plan to fit each department's needs: FY 2024-25 PD 2 vehicles, PW 1 vehicle FY 2025-26 PD 2 vehicles, PW 1 vehicle FY 2026-27 PD 1 vehicle, PW 2 vehicles										
<b>RENTALS</b>										
10-4001-402	900.00	43,858.00	57,367.00	1,500.00	2,000.00		2,000.00	2,000.00		0.00
	931.87	42,958.02	55,446.11	756.24	1,154.24	2,000.00				
Note: Copier lease & specialty equipment short term rentals										
<b>DUES &amp; MEMBERSHIPS</b>										
10-4001-504	800.00	1,950.00	250.00	200.00	600.00		600.00	600.00		0.00
	288.27	1,946.61	195.83	116.62	516.62	600.00				
Note: Carteret News Times, Misc. CAMA permits										
<b>DREDGING</b>										
10-4001-510	126,025.00	150,000.00	150,000.00	200,000.00	222,164.00		50,000.00	50,000.00		0.00
	121,839.43	139,900.00	141,231.47	2,647.85	170,164.00	222,164.00				
<b>BEACH ACCESS -CAMA GRANT</b>										
10-4001-527	154,000.00	103,216.00	92,364.00	0.00	10,000.00					0.00
	98,574.61	55,215.80	86,277.78	0.00	10,000.00	10,000.00				
<b>BRIDGE ABUTMENT -CAMA GRANT</b>										
10-4001-528	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>TRANSFER TO BEACH &amp; WATERWAY</b>										
10-4001-601	257,926.00	261,000.00	273,000.00	276,000.00	279,500.00		279,742.00	279,742.00		0.00
	257,926.00	261,000.00	273,000.00	276,000.00	279,500.00	279,500.00				
Note: 1.5 cents of property tax										
<b>TRANSFER TO PUB SFTY &amp; ADMIN FUND</b>										
10-4001-602	0.00	471,658.00	315,480.00	0.00	0.00					0.00
	0.00	471,658.00	315,480.00	0.00	0.00	0.00				
<b>TRANSFER TO BOARDWALK FUND</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4001-000      PUB SVC-PUBLIC WORKS										
10-4001-603	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TRANSFER TO SIDEWALK FUND										
10-4001-604	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	750.00 750.00	0.00				0.00
TRANSFER TO WATER REVENUE RESERVE										
10-4001-605	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	1,548,907.00 1,399,307.03	2,363,049.00 2,229,007.52	1,792,984.00 1,703,851.32	2,305,630.00 1,520,364.37	2,810,626.00 2,553,863.23	2,981,359.00	1,741,252.00	1,695,732.00	0.00	0.00
Department Total	1,548,907.00 1,399,307.03	2,363,049.00 2,229,007.52	1,792,984.00 1,703,851.32	2,305,630.00 1,520,364.37	2,810,626.00 2,553,863.23	2,981,359.00	1,741,252.00	1,695,732.00	0.00	0.00
PUB SVC-SOLID WASTE										
10-4002-000										
SALARIES										
10-4002-101	36,025.00 34,851.03	37,505.00 37,280.60	42,970.00 42,966.28	48,750.00 48,719.47	53,175.00 44,926.09	53,175.00	55,830.00	55,830.00		0.00
OVERTIME										
10-4002-103	2,500.00 275.14	500.00 480.31	1,385.00 1,377.78	1,900.00 1,730.54	1,100.00 461.00	1,100.00	1,100.00	1,100.00		0.00
SOCIAL SECURITY										
10-4002-105	2,950.00 2,729.91	2,900.00 2,872.97	3,390.00 3,358.58	3,875.00 3,783.61	4,155.00 3,342.81	4,155.00	4,355.00	4,355.00		0.00
RETIREMENT										
10-4002-106	5,915.00 5,484.82	6,445.00 6,322.82	7,995.00 7,966.52	9,415.00 9,418.75	10,410.00 8,820.37	10,410.00	11,345.00	11,345.00		0.00
401K										



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4002-000	PUB SVC-SOLID WASTE									
10-4002-107	1,930.00 1,778.82	1,920.00 1,910.56	2,255.00 2,247.21	2,550.00 2,552.50	2,715.00 2,299.36	2,715.00	2,850.00	2,850.00	_____	0.00
LONGEVITY										
10-4002-108	450.00 450.00	450.00 450.00	600.00 600.00	600.00 600.00	600.00 600.00	600.00	600.00	600.00	_____	0.00
HEALTH/STD/LIFE INS										
10-4002-109	7,870.00 7,725.60	7,745.00 7,736.24	8,060.00 7,997.28	9,770.00 9,738.96	10,685.00 9,614.88	10,685.00	11,755.00	11,755.00	_____	0.00
DENTAL INSURANCE										
10-4002-110	1,000.00 301.60	430.00 0.00	0.00 0.00	1,000.00 0.00	1,000.00 120.00	1,000.00	1,000.00	1,000.00	_____	0.00
UNEMPLOYMENT RESERVE										
10-4002-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
MEDICAL CLAIMS										
10-4002-115	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
HSA EMPLOYER MATCH										
10-4002-117	0.00 0.00	0.00 0.00	0.00 0.00	660.00 480.00	840.00 770.00	840.00	1,200.00	840.00	_____	0.00
Note: \$70/month/employee x1										
FUEL										
10-4002-209	8,000.00 6,088.37	8,000.00 5,587.59	10,150.00 9,969.99	10,870.00 10,844.73	11,500.00 8,320.76	11,500.00	11,500.00	11,500.00	_____	0.00
LANDFILL FEES										
10-4002-211	111,200.00 111,138.75	112,000.00 105,963.36	99,240.00 92,861.30	84,640.00 84,584.26	94,240.00 67,867.13	104,240.00	104,240.00	104,240.00	_____	0.00
OTHER INSURANCE										
10-4002-214	2,500.00	1,805.00	3,085.00	3,775.00	4,400.00		5,750.00	5,750.00	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4002-000	PUB SVC-SOLID WASTE									
	2,457.36	1,733.51	3,084.16	3,768.95	4,968.56	5,000.00				
Note: Liability Insurance										
<b>WASTE CONTRACTED SERVICES</b>										
10-4002-224	319,000.00	338,000.00	385,760.00	389,560.00	389,750.00		389,750.00	413,000.00		0.00
	314,345.25	341,118.07	385,062.07	389,067.20	330,595.81	389,750.00				
<b>DEPT SUPPLIES</b>										
10-4002-307	25,000.00	21,500.00	1,240.00	2,000.00	500.00		5,000.00	5,000.00		0.00
	23,307.22	21,190.59	8.42	0.00	0.00	5,000.00				
<b>UNIFORMS</b>										
10-4002-321	500.00	500.00	560.00	825.00	850.00		750.00	750.00		0.00
	166.26	363.10	555.92	830.98	668.53	750.00				
<b>VEHICLE MAINT</b>										
10-4002-322	8,000.00	12,800.00	9,000.00	8,000.00	9,000.00		9,000.00	9,000.00		0.00
	6,754.99	13,971.18	8,744.90	7,364.07	7,435.49	9,000.00				
<b>CAPITAL OUTLAY</b>										
10-4002-401	0.00	0.00	0.00	201,956.00	0.00					0.00
	0.00	0.00	0.00	201,877.00	0.00	0.00				
Control Total	532,840.00	552,500.00	575,690.00	780,146.00	594,920.00		616,025.00	638,915.00	0.00	0.00
	517,855.12	546,980.90	566,800.41	775,361.02	490,810.79	609,920.00				
Department Total	532,840.00	552,500.00	575,690.00	780,146.00	594,920.00		616,025.00	638,915.00	0.00	0.00
	517,855.12	546,980.90	566,800.41	775,361.02	490,810.79	609,920.00				
<b>PUB SVC-ROADWAYS</b>										
10-4003-000										
<b>SALARIES</b>										
10-4003-101	181,060.00	158,100.00	136,440.00	0.00	0.00					0.00
	178,969.75	157,508.30	136,376.53	0.00	0.00	0.00				
<b>OVERTIME</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4003-000	PUB SVC-ROADWAYS									
10-4003-103	3,000.00 3,547.98	5,000.00 2,495.06	873.00 872.53	0.00 0.00	0.00 0.00	0.00				0.00
SOCIAL SECURITY										
10-4003-105	14,120.00 13,864.10	12,510.00 12,212.05	10,580.00 10,542.81	0.00 0.00	0.00 0.00	0.00				0.00
RETIREMENT										
10-4003-106	28,630.00 28,391.15	27,330.00 26,708.87	24,640.00 24,578.94	0.00 0.00	0.00 0.00	0.00				0.00
401K										
10-4003-107	9,405.00 9,208.37	8,485.00 8,072.68	6,960.00 6,934.95	0.00 0.00	0.00 0.00	0.00				0.00
LONGEVITY										
10-4003-108	1,650.00 1,650.00	1,900.00 1,450.00	1,450.00 1,450.00	0.00 0.00	0.00 0.00	0.00				0.00
HEALTH/STD/LIFE INS										
10-4003-109	23,335.00 23,222.72	23,395.00 18,181.52	14,175.00 14,095.08	0.00 0.00	0.00 0.00	0.00				0.00
DENTAL INSURANCE										
10-4003-110	1,000.00 511.92	1,000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
UNEMPLOYMENT RESERVE										
10-4003-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
MEDICAL CLAIMS										
10-4003-115	560.00 557.08	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
CONTRACTED SERVICES										
10-4003-205	0.00 0.00	500.00 500.00	8,724.00 8,724.00	6,305.00 6,225.34	3,715.00 770.00	7,415.00	7,415.00	7,415.00		0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4003-000                      PUB SVC-ROADWAYS										
<b>FUEL</b>										
10-4003-209	500.00	500.00	500.00	500.00	500.00		500.00	500.00	_____	0.00
	322.90	288.71	473.96	467.58	306.90	500.00				
Note:	Street sweeper and Bucket truck									
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
10-4003-212	2,000.00	2,000.00	1,000.00	1,100.00	2,100.00		2,100.00	2,100.00	_____	0.00
	878.01	840.67	857.43	1,009.00	2,037.50	2,100.00				
Note:	Street sweeper and Bucket truck repairs/maintenance									
<b>PAVING/PATCHING</b>										
10-4003-313	38,889.00	105,522.00	157,334.00	56,734.00	30,650.00		30,650.00	5,000.00	_____	0.00
	36,487.50	100,981.24	102,115.50	422.75	25,891.50	30,650.00				
Note:	Funded as projects are committed to, may be able to use Powell Bill transfer depending on project									
<b>TRAFFIC CONTROL DEVICES</b>										
10-4003-320	5,000.00	3,000.00	2,000.00	2,000.00	3,500.00		3,500.00	3,500.00	_____	0.00
	4,934.15	1,061.48	1,823.02	867.10	3,400.45	3,500.00				
<b>CAPITAL OUTLAY</b>										
10-4003-401	14,500.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	14,340.63	0.00	0.00	377,164.00	0.00	0.00				
<b>DRAINAGE</b>										
10-4003-509	366,683.00	234,032.00	243,143.00	441,541.00	48,188.00		_____	_____	_____	0.00
	365,838.75	234,032.00	241,086.48	63,920.73	0.00	48,188.00				
Note:	Funded by stormwater fund as projects are committed to									
<b>GRADING/GRAVEL</b>										
10-4003-511	500.00	1,000.00	0.00	0.00	1,000.00		1,000.00	1,000.00	_____	0.00
	0.00	0.00	0.00	0.00	0.00	1,000.00				
<b>SIDEWALKS</b>										
10-4003-512	14,120.00	30,968.00	26,627.00	19,375.00	4,100.00		4,100.00	4,100.00	_____	0.00
	13,119.76	26,761.00	26,503.22	5,690.88	4,081.87	4,100.00				
<b>TRANSFER TO POWELL BILL</b>										
10-4003-601	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4003-000	PUB SVC-ROADWAYS									
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	704,952.00 695,844.77	615,242.00 591,093.58	634,446.00 576,434.45	527,555.00 455,767.38	93,753.00 36,488.22	97,453.00	49,265.00	23,615.00	0.00	0.00
Department Total	704,952.00 695,844.77	615,242.00 591,093.58	634,446.00 576,434.45	527,555.00 455,767.38	93,753.00 36,488.22	97,453.00	49,265.00	23,615.00	0.00	0.00
PUB SVC- BEACH ACCESS										
10-4005-000										
SALARIES										
10-4005-101	7,500.00 7,475.93	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
SALARIES(PT)										
10-4005-102	0.00 0.00	19,000.00 18,916.07	15,000.00 14,633.29	13,500.00 12,836.67	20,000.00 13,820.79	20,000.00	20,000.00	20,000.00		0.00
OVERTIME										
10-4005-103	1,000.00 260.48	1,100.00 1,033.31	500.00 429.76	1,000.00 939.49	1,000.00 1,643.14	1,000.00	1,000.00	1,000.00		0.00
SOCIAL SECURITY										
10-4005-105	3,000.00 591.83	2,375.00 1,526.17	1,375.00 1,152.33	1,107.00 1,053.90	1,600.00 1,183.02	1,600.00	1,600.00	1,600.00		0.00
UNEMPLOYMENT RESERVE										
10-4005-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
CONTRACTED SERVICES										
10-4005-205	1,000.00 800.00	500.00 0.00	1,294.00 1,293.80	9,600.00 9,598.49	7,500.00 1,027.48	9,500.00	9,500.00	9,500.00		0.00
OTHER INSURANCE										
10-4005-214	3,500.00	3,680.00	5,065.00	8,575.00	7,575.00		7,500.00	7,500.00		0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-4005-000	PUB SVC- BEACH ACCESS									
	3,195.70	3,258.73	5,063.43	8,572.88	7,221.80	7,000.00				
<b>PROFESSIONAL SERVICE</b>										
10-4005-216	2,000.00	0.00	0.00	1,000.00	1,000.00		1,000.00	1,000.00	_____	0.00
	827.50	0.00	0.00	0.00	0.00	1,000.00				
<b>UTILITIES</b>										
10-4005-223	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00		4,000.00	4,000.00	_____	0.00
	3,117.38	3,146.15	3,209.76	3,279.57	3,751.72	4,000.00				
<b>PARKING CONTRACTED SERVICES</b>										
10-4005-225	0.00	0.00	0.00	0.00	0.00		167,500.00	167,500.00	_____	0.00
	0.00	0.00	0.00	0.00	0.00	100,000.00				
Note: New for 2024 summer-3rd party managing parking program (Premium Parking)										
<b>BUILDING MAINT</b>										
10-4005-304	6,000.00	8,000.00	9,500.00	8,400.00	31,000.00		9,000.00	9,000.00	_____	0.00
	5,322.15	8,173.97	9,446.36	7,930.71	21,974.68	9,000.00				
<b>DEPT SUPPLIES</b>										
10-4005-307	17,000.00	19,000.00	13,732.00	14,000.00	14,000.00		14,000.00	14,000.00	_____	0.00
	16,203.02	15,815.98	11,661.33	12,842.54	8,419.55	14,000.00				
<b>JANITORIAL SUPPLIES</b>										
10-4005-310	7,500.00	4,500.00	5,000.00	5,470.00	6,000.00		5,000.00	5,000.00	_____	0.00
	2,955.25	4,929.29	4,258.44	5,445.90	5,951.60	5,000.00				
<b>LANDSCAPING</b>										
10-4005-311	1,000.00	1,000.00	0.00	500.00	500.00		500.00	500.00	_____	0.00
	190.00	353.92	0.00	0.00	0.00	500.00				
<b>SMALL EQUIPMENT</b>										
10-4005-318	1,000.00	1,000.00	0.00	8,940.00	500.00		500.00	500.00	_____	0.00
	964.75	0.00	0.00	8,640.00	0.00	500.00				
<b>UNIFORMS</b>										
10-4005-321	500.00	500.00	250.00	260.00	250.00		250.00	250.00	_____	0.00
	0.00	0.00	53.40	250.24	163.84	250.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	***** %PY
Department: 10-4005-000                      PUB SVC- BEACH ACCESS										
<b>PARKING SUPPLIES</b>										
10-4005-324	17,200.00	15,000.00	12,000.00	13,000.00	13,000.00		1,000.00	1,000.00	_____	0.00
	12,585.09	14,964.56	10,633.52	9,855.68	400.70	13,000.00				
Note:	New for 2024 summer-3rd party managing parking program, expenses paid through 10-4005-225									
<b>CAPITAL OUTLAY</b>										
10-4005-401	0.00	0.00	0.00	0.00	0.00		_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>RENTALS</b>										
10-4005-402	21,000.00	25,000.00	31,200.00	28,500.00	30,075.00		3,000.00	3,000.00	_____	0.00
	20,956.72	23,324.71	28,221.84	23,805.92	26,645.77	30,075.00				
Note:	Lot Rental: \$2,500; New for 2024 summer-3rd party managing parking program, expenses paid through 10-4005-225									
Control Total	93,200.00	104,655.00	98,916.00	117,852.00	139,000.00		245,350.00	245,350.00	0.00	0.00
	75,445.80	95,442.86	90,057.26	105,051.99	92,204.09	216,425.00				
Department Total	93,200.00	104,655.00	98,916.00	117,852.00	139,000.00		245,350.00	245,350.00	0.00	0.00
	75,445.80	95,442.86	90,057.26	105,051.99	92,204.09	216,425.00				
<b>PARKS &amp; RECREATION</b>										
10-5001-000										
<b>SALARIES</b>										
10-5001-101	50,985.00	53,455.00	49,565.00	63,485.00	67,180.00		70,480.00	70,480.00	_____	0.00
	50,855.44	53,293.97	49,453.20	63,475.89	44,611.65	67,180.00				
<b>SALARIES(PT)</b>										
10-5001-102	25,300.00	36,500.00	48,000.00	49,500.00	39,000.00		39,000.00	39,000.00	_____	0.00
	25,224.00	34,137.06	47,934.83	49,350.61	29,941.18	39,000.00				
<b>OVERTIME</b>										
10-5001-103	500.00	500.00	0.00	500.00	500.00		500.00	500.00	_____	0.00
	0.00	0.00	0.00	0.00	0.00	500.00				
<b>SOCIAL SECURITY</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-5001-000      PARKS & RECREATION										
10-5001-105	6,122.00 5,830.38	7,115.00 6,666.82	7,435.00 7,400.35	8,620.00 8,579.00	8,165.00 5,607.73	8,165.00	8,415.00	8,415.00	_____	0.00
RETIREMENT										
10-5001-106	7,685.00 7,691.77	8,665.00 8,666.97	8,690.00 8,616.25	11,645.00 11,534.50	12,985.00 8,485.93	12,985.00	14,140.00	14,140.00	_____	0.00
401K										
10-5001-107	2,510.00 2,494.91	2,625.00 2,619.52	3,370.00 2,429.98	3,160.00 3,126.11	3,385.00 2,212.20	3,385.00	3,550.00	3,550.00	_____	0.00
LONGEVITY										
10-5001-108	250.00 250.00	250.00 250.00	250.00 250.00	250.00 250.00	350.00 350.00	350.00	350.00	350.00	_____	0.00
HEALTH/STD/LIFE INS										
10-5001-109	7,810.00 7,759.20	7,790.00 7,779.36	8,105.00 8,045.28	9,820.00 9,785.04	10,740.00 9,657.12	10,740.00	11,815.00	11,815.00	_____	0.00
DENTAL INSURANCE										
10-5001-110	500.00 270.40	500.00 273.60	500.00 464.80	1,000.00 676.80	1,000.00 174.00	1,000.00	1,000.00	1,000.00	_____	0.00
WORKERS COMP										
10-5001-111	1,645.00 1,640.51	2,720.00 2,719.52	3,130.00 2,935.84	3,200.00 3,161.93	3,650.00 5,322.57	5,400.00	6,210.00	6,210.00	_____	0.00
UNEMPLOYMENT RESERVE										
10-5001-114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
MEDICAL CLAIMS										
10-5001-115	110.00 110.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
HSA EMPLOYER MATCH										
10-5001-117	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-5001-000      PARKS & RECREATION										
Note: \$70/month/employee										
<b>ADVERTISING</b>										
10-5001-201	200.00 0.00	200.00 0.00	0.00 0.00	1,200.00 1,000.00	2,200.00 2,313.19	2,200.00	200.00	200.00	_____	0.00
<b>COMMUNICATION</b>										
10-5001-203	3,350.00 3,435.58	3,350.00 3,322.87	3,350.00 3,023.84	2,750.00 2,774.84	3,350.00 2,867.86	3,350.00	3,350.00	3,350.00	_____	0.00
<b>CONTRACTED SERVICES</b>										
10-5001-205	4,000.00 3,654.66	4,000.00 1,375.00	4,000.00 2,945.00	500.00 350.00	44,462.00 43,384.25	44,462.00	4,000.00	4,000.00	_____	0.00
Note: Electrical repairs, septic pump outs, etc.										
<b>EMPLOYEE DEVELOPMENT</b>										
10-5001-207	1,800.00 1,459.04	3,500.00 1,416.00	3,400.00 3,343.19	500.00 227.41	3,500.00 3,166.30	3,500.00	3,500.00	3,500.00	_____	0.00
Note: Credit checks & drug testing for park staff \$600, "Pool School" for PW employees \$1,000, conferences and trainings										
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
10-5001-212	1,400.00 1,331.80	1,000.00 862.00	2,000.00 1,736.47	1,600.00 1,581.42	1,000.00 3,335.32	1,000.00	1,000.00	1,000.00	_____	0.00
<b>OTHER INSURANCE</b>										
10-5001-214	2,800.00 2,774.54	3,200.00 2,964.97	1,800.00 1,775.50	3,845.00 3,838.78	4,450.00 4,454.32	4,450.00	5,125.00	5,125.00	_____	0.00
Note: Liability Insurance										
<b>PROFESSIONAL SERVICE</b>										
10-5001-216	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1,000.00 0.00	1,000.00	1,000.00	1,000.00	_____	0.00
Note: Design and engineering services										
<b>STREET LIGHTS</b>										
10-5001-221	16,500.00 13,886.50	13,760.00 12,306.53	14,500.00 12,387.97	13,050.00 13,041.58	18,000.00 12,907.57	18,000.00	18,000.00	18,000.00	_____	0.00

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 10-5001-000      PARKS & RECREATION											
<b>TELEPHONE &amp; POSTAGE</b>											
10-5001-222	700.00	700.00	700.00	700.00	1,020.00		1,020.00	1,020.00		0.00	
	660.00	660.00	614.06	660.00	792.50	1,020.00					
Note:	Cellphone stipend for Director \$85/month										
<b>UTILITIES</b>											
10-5001-223	2,700.00	3,200.00	3,200.00	3,200.00	3,200.00		3,200.00	3,200.00		0.00	
	2,525.09	2,572.85	2,380.38	2,617.25	3,809.40	3,200.00					
<b>BUILDING MAINT</b>											
10-5001-304	940.00	200.00	6,300.00	200.00	200.00		200.00	200.00		0.00	
	935.83	586.23	2,730.92	99.67	275.23	200.00					
<b>COMPUTERS &amp; SMALL EQUIPMENT</b>											
10-5001-305	0.00	0.00	1,100.00	2,000.00	500.00		500.00	500.00		0.00	
	0.00	0.00	982.51	1,671.59	166.90	500.00					
Note:	Canva annual subscription \$120, Misc. repairs to Director & park equipment										
<b>DEPT SUPPLIES</b>											
10-5001-307	8,000.00	15,000.00	6,400.00	11,410.00	15,000.00		14,000.00	14,000.00		0.00	
	6,911.92	10,886.32	4,508.78	9,657.51	17,336.20	15,000.00					
Note:	Park umbrellas, tables, signage, pavers, hole markers; Concession napkins and other non-sellable items; Golf pencils, scorecards, balls, putters, flags; Splashpad, golf fountain and pond chemicals, replacement parts; Director office and event supplies										
<b>JANITORIAL SUPPLIES</b>											
10-5001-310	1,600.00	1,200.00	1,200.00	1,200.00	1,200.00		1,200.00	1,200.00		0.00	
	846.11	874.99	769.77	994.71	938.30	1,200.00					
Note:	Park restroom cleaning supplies, paper towels, toilet paper, trash can liners										
<b>LANDSCAPING</b>											
10-5001-311	11,000.00	5,800.00	1,000.00	3,650.00	1,000.00		1,000.00	1,000.00		0.00	
	11,221.85	5,591.36	663.73	3,648.52	400.00	1,000.00					
<b>PAVING/PATCHING</b>											
10-5001-313	500.00	500.00	0.00	0.00	0.00					0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 10-5001-000                      PARKS & RECREATION										
<b>SMALL EQUIPMENT</b>										
10-5001-318	15,000.00	7,300.00	13,500.00	500.00	28,271.00		4,000.00	4,000.00	_____	0.00
	13,908.45	7,240.30	12,897.10	0.00	4,270.46	28,171.00				
Note: Drinking and pond fountains										
<b>SUPPLIES FOR INVENTORY</b>										
10-5001-319	8,000.00	15,000.00	14,000.00	14,000.00	14,000.00		14,000.00	14,000.00	_____	0.00
	8,304.60	13,494.30	13,897.63	13,818.73	6,904.30	14,000.00				
Note: Concession food, drink, ice cream, and slushie supplies										
<b>UNIFORMS</b>										
10-5001-321	150.00	150.00	150.00	510.00	360.00		360.00	360.00	_____	0.00
	133.62	0.00	105.80	204.08	374.71	360.00				
Note: \$360 per year x 1 employee = \$360										
<b>CAPITAL OUTLAY</b>										
10-5001-401	0.00	0.00	0.00	149,025.00	118,899.00		_____	_____	_____	0.00
	0.00	0.00	0.00	48,902.33	24,066.00	0.00				
<b>RENTALS</b>										
10-5001-402	900.00	3,000.00	3,100.00	3,200.00	2,000.00		2,000.00	2,000.00	_____	0.00
	1,125.73	2,760.66	3,024.85	3,165.55	2,926.76	2,000.00				
Note: Square credit card processing fees; Cognito event registration fees, sponsorship fees										
<b>DUES &amp; MEMBERSHIPS</b>										
10-5001-504	665.00	265.00	465.00	550.00	550.00		550.00	550.00	_____	0.00
	600.00	265.00	415.00	380.00	303.00	550.00				
<b>COMMUNITY PROMOTION</b>										
10-5001-506	45,700.00	34,400.00	33,807.00	36,670.00	35,000.00		35,000.00	32,000.00	_____	0.00
	45,661.11	25,208.44	31,808.45	35,011.40	31,453.08	35,000.00				
Note: Fireworks \$18,500, Summer movies \$7,500, Bonfire \$200, Summer park programs \$1,800, Halloween \$500, Easter \$2,500, Misc \$1,000.										
<b>CHRISTMAS EVENT</b>										
10-5001-507	3,060.00	440.00	4,000.00	3,100.00	4,000.00		4,000.00	4,000.00	_____	0.00
	3,039.79	40.25	3,678.30	3,094.60	2,467.24	4,000.00				

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 10-5001-000      PARKS & RECREATION										
<b>MISCELLANEOUS</b>										
10-5001-508	500.00	500.00	0.00	140.00	500.00		500.00	500.00		0.00
	95.89	170.88	0.00	0.00	0.00	500.00				
<b>BEACH MUSIC FESTIVAL</b>										
10-5001-509	18,500.00	30,000.00	87,930.00	51,600.00	38,000.00		38,000.00	38,000.00		0.00
	3,179.00	22,447.11	60,960.42	51,590.08	48,184.34	38,000.00				
Note:	Bands \$15,000, Stage \$4,500, T-Shirts \$7,500, Advertising & Emcee \$2,000, Catering & VIP Tent Beer \$3,500, etc									
<b>FLAGS AND BANNERS</b>										
10-5001-521	11,000.00	14,960.00	11,200.00	14,500.00	10,375.00		9,000.00	9,000.00		0.00
	9,800.29	14,541.72	10,967.19	14,439.46	8,795.58	10,375.00				
Note:	Power-pole banners; Circle, Park, FD, PW flagpole flags; Bridge banners & flags									
Control Total	262,382.00	281,745.00	346,147.00	470,780.00	498,992.00		320,165.00	317,165.00	0.00	0.00
	237,618.01	245,994.60	303,147.39	362,709.39	332,255.19	381,743.00				
Department Total	262,382.00	281,745.00	346,147.00	470,780.00	498,992.00		320,165.00	317,165.00	0.00	0.00
	237,618.01	245,994.60	303,147.39	362,709.39	332,255.19	381,743.00				
<b>AUDIT ACCOUNT</b>										
10-9999-999	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Department Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budgeted Total	7,732,337.00	8,964,197.00	8,748,437.00	11,387,902.00	10,421,111.00		9,391,347.00	9,057,346.00	0.00	0.00
	7,255,807.75	8,248,804.99	8,194,220.91	10,049,003.96	8,658,137.08	10,864,530.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	7,732,337.00	8,964,197.00	8,748,437.00	11,387,902.00	10,421,111.00		9,391,347.00	9,057,346.00	0.00	0.00
	7,255,807.75	8,248,804.99	8,194,220.91	10,049,003.96	8,658,137.08	10,864,530.00				
<b>BEACH AND WATERWAY</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 21-0000-000 BEACH & WATERWAY										
21-0000-000										
TRANSFER TO GENERAL FUND										
21-0000-601	130,102.00	147,470.00	146,304.00	300,000.00	643,041.00		100,000.00	100,000.00		0.00
	78,672.00	147,470.00	146,304.00	10,000.00	533,041.00	0.00				
TRANSFER TO BOARDWALK FUND										
21-0000-602	0.00	0.00	0.00	246,350.00	117,500.00					0.00
	0.00	0.00	0.00	128,850.00	8,252.50	0.00				
BEACH NOUR./CAPITAL RES EXP										
21-0000-902	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	130,102.00	147,470.00	146,304.00	546,350.00	760,541.00		100,000.00	100,000.00	0.00	0.00
	78,672.00	147,470.00	146,304.00	138,850.00	541,293.50	0.00				
Department Total	130,102.00	147,470.00	146,304.00	546,350.00	760,541.00		100,000.00	100,000.00	0.00	0.00
	78,672.00	147,470.00	146,304.00	138,850.00	541,293.50	0.00				
Budgeted Total	130,102.00	147,470.00	146,304.00	546,350.00	760,541.00		100,000.00	100,000.00	0.00	0.00
	78,672.00	147,470.00	146,304.00	138,850.00	541,293.50	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	130,102.00	147,470.00	146,304.00	546,350.00	760,541.00		100,000.00	100,000.00	0.00	0.00
	78,672.00	147,470.00	146,304.00	138,850.00	541,293.50	0.00				
STORMWATER										
22-6001-000										
CONTRACTED SERVICES										
22-6001-205	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****				
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 22-6001-000	STORMWATER									
<b>PROFESSIONAL SERVICE</b>										
22-6001-216	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>TRANSFER TO GENERAL FUND</b>										
22-6001-601	424,056.00	342,248.00	263,037.00	436,541.00	71,350.00					0.00
	424,056.00	321,351.11	257,114.00	381,003.53	63,348.67	0.00				
Control Total	424,056.00	342,248.00	263,037.00	436,541.00	71,350.00		0.00	0.00	0.00	0.00
	424,056.00	321,351.11	257,114.00	381,003.53	63,348.67	0.00				
Department Total	424,056.00	342,248.00	263,037.00	436,541.00	71,350.00		0.00	0.00	0.00	0.00
	424,056.00	321,351.11	257,114.00	381,003.53	63,348.67	0.00				
Budgeted Total	424,056.00	342,248.00	263,037.00	436,541.00	71,350.00		0.00	0.00	0.00	0.00
	424,056.00	321,351.11	257,114.00	381,003.53	63,348.67	0.00				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	424,056.00	342,248.00	263,037.00	436,541.00	71,350.00		0.00	0.00	0.00	0.00
	424,056.00	321,351.11	257,114.00	381,003.53	63,348.67	0.00				
<b>POWELL BILL</b>										
23-0000-000										
<b>TRANSFER TO GENERAL FUND</b>										
23-0000-601	48,704.00	127,283.00	166,258.00	0.00	25,650.00					0.00
	48,704.00	83,000.50	137,480.00	0.00	25,650.00	0.00				
Control Total	48,704.00	127,283.00	166,258.00	0.00	25,650.00		0.00	0.00	0.00	0.00
	48,704.00	83,000.50	137,480.00	0.00	25,650.00	0.00				
Department Total	48,704.00	127,283.00	166,258.00	0.00	25,650.00		0.00	0.00	0.00	0.00
	48,704.00	83,000.50	137,480.00	0.00	25,650.00	0.00				
Budgeted Total	48,704.00	127,283.00	166,258.00	0.00	25,650.00		0.00	0.00	0.00	0.00



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 29-6004-000										
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
LOSS ON FIXED ASSETS										
30-0000-501	0.00 0.00	0.00 0.00	0.00 11,711.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
Department Total	0.00 0.00	0.00 0.00	0.00 11,711.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
UTILITIES - WATER										
30-4004-000										
SALARIES										
30-4004-101	236,695.00 236,446.88	243,090.00 242,252.62	253,200.00 260,578.92	290,355.00 281,871.01	309,800.00 264,969.20	309,800.00	327,185.00	327,185.00		0.00
OVERTIME										
30-4004-103	21,000.00 20,276.42	22,100.00 21,764.90	21,800.00 21,760.91	23,500.00 22,391.01	22,500.00 21,426.37	22,500.00	22,500.00	22,500.00		0.00
SOCIAL SECURITY										
30-4004-105	18,925.00 19,552.65	20,475.00 19,808.67	20,770.00 20,722.69	24,015.00 23,627.56	25,425.00 21,787.28	25,425.00	26,755.00	26,755.00		0.00
RETIREMENT										
30-4004-106	39,825.00 60,546.17	44,205.00 72,791.46	49,320.00 37,252.26	57,865.00 80,005.53	63,735.00 55,390.96	63,735.00	69,660.00	69,660.00		0.00
401K										
30-4004-107	12,510.00 12,912.09	13,380.00 13,304.38	13,925.00 13,862.28	15,670.00 15,653.16	16,615.00 14,439.78	16,615.00	17,490.00	17,490.00		0.00
LONGEVITY										
30-4004-108	2,300.00	2,300.00	2,300.00	2,300.00	2,400.00		2,500.00	2,500.00		0.00



Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 30-4004-000	UTILITIES - WATER									
	2,300.00	2,300.00	2,300.00	2,300.00	2,400.00	2,400.00				
HEALTH/STD/LIFE INS										
30-4004-109	31,055.00	31,170.00	32,330.00	39,130.00	43,065.00		47,375.00	47,375.00		0.00
	40,680.67	41,134.08	41,843.92	39,113.28	38,603.84	43,065.00				
DENTAL INSURANCE										
30-4004-110	2,000.00	3,600.00	3,000.00	4,000.00	4,000.00					0.00
	576.00	3,431.20	2,962.64	3,494.40	3,327.20	4,000.00				
WORKERS COMP										
30-4004-111	7,115.00	7,715.00	6,985.00	8,050.00	8,360.00					0.00
	7,302.27	5,701.08	6,983.98	7,271.10	8,088.85	8,360.00				
RETIREE BENEFITS										
30-4004-112	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
SHARED COSTS GF/WF										
30-4004-113	400,000.00	400,000.00	425,000.00	485,000.00	582,150.00		615,500.00	615,500.00		0.00
	400,000.00	400,000.00	425,000.00	485,000.00	582,150.00	582,150.00				
UNEMPLOYMENT RESERVE										
30-4004-114	500.00	0.00	0.00	500.00	500.00					0.00
	0.00	0.00	0.00	0.00	0.00	500.00				
MEDICAL CLAIMS										
30-4004-115	855.00	0.00	0.00	0.00	0.00					0.00
	852.23	0.00	0.00	0.00	0.00	0.00				
HSA EMPLOYER MATCH										
30-4004-117	0.00	0.00	0.00	1,980.00	2,520.00		2,520.00	2,520.00		0.00
	0.00	0.00	0.00	1,440.00	2,310.00	2,520.00				
Note:	\$70/month/employee x3									
ADVERTISING										
30-4004-201	500.00	0.00	500.00	500.00	500.00		500.00	500.00		0.00
	0.00	0.00	466.78	0.00	0.00	500.00				

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY
Department: 30-4004-000 UTILITIES - WATER										
<b>COMMUNICATION</b>										
30-4004-203	14,000.00	18,600.00	24,240.00	22,900.00	22,900.00		22,900.00	22,900.00		0.00
	13,647.94	18,508.24	24,198.68	22,581.08	18,814.74	22,900.00				
Note: Internet, office phones and tablets										
<b>CONTRACTED SERVICES</b>										
30-4004-205	62,000.00	52,300.00	57,700.00	95,133.00	65,000.00		65,000.00	65,000.00		0.00
	63,056.96	51,326.40	57,695.25	95,080.77	60,772.42	65,000.00				
Note: Tower maintenance \$56,707+ 3.9% CPI increase = \$58,635 and lagoon pumping (\$300/mo = \$3,600)										
<b>EMPLOYEE DEVELOPMENT</b>										
30-4004-207	5,000.00	977.00	3,000.00	3,145.00	3,000.00		3,000.00	3,000.00		0.00
	1,962.41	911.75	1,152.50	3,144.60	439.00	3,000.00				
Note: Water continuing ed and certification courses										
<b>FUEL</b>										
30-4004-209	11,350.00	9,800.00	13,500.00	18,700.00	18,000.00		15,000.00	15,000.00		0.00
	11,333.97	8,772.43	13,461.43	17,249.13	12,766.22	15,000.00				
<b>LAB ANALYSIS</b>										
30-4004-210	21,460.00	23,805.00	24,000.00	18,000.00	18,000.00		18,000.00	18,000.00		0.00
	21,460.00	23,935.00	17,399.00	15,276.00	13,521.00	18,000.00				
Note: TTHM/HAA5 extra testing										
<b>MAINT &amp; REPAIR EQUIPMENT</b>										
30-4004-212	26,000.00	17,360.00	8,000.00	32,800.00	22,550.00		29,500.00	29,500.00		0.00
	27,993.85	17,294.59	2,593.72	33,007.17	5,145.49	29,500.00				
<b>OTHER INSURANCE</b>										
30-4004-214	39,650.00	45,000.00	42,460.00	47,265.00	55,000.00		55,000.00	55,000.00		0.00
	39,644.80	39,945.68	36,386.28	47,263.31	48,944.01	50,000.00				
<b>PROFESSIONAL SERVICE</b>										
30-4004-216	13,150.00	39,695.00	64,150.00	14,180.00	42,700.00		42,700.00	42,700.00		0.00
	8,455.10	39,693.30	63,932.00	0.00	0.00	42,700.00				
Note: GMA										
<b>TELEPHONE &amp; POSTAGE</b>										

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 30-4004-000 UTILITIES - WATER										
30-4004-222	16,000.00	16,000.00	16,000.00	18,290.00	18,100.00		18,100.00	18,100.00	_____	0.00
	14,644.01	15,930.23	14,264.71	18,331.09	15,288.38	18,100.00				
Note: Utility bill postage, general postage, cell phones and stipends										
UTILITIES										
30-4004-223	65,000.00	52,550.00	59,000.00	65,900.00	59,000.00		59,000.00	59,000.00	_____	0.00
	64,403.87	50,780.47	57,047.72	59,919.71	55,776.25	59,000.00				
BUILDING MAINT										
30-4004-304	40,000.00	4,800.00	6,400.00	6,400.00	6,400.00		6,400.00	6,400.00	_____	0.00
	38,973.21	4,025.71	734.11	5,102.92	1,982.60	6,400.00				
COMPUTERS & SMALL EQUIPMENT										
30-4004-305	29,150.00	37,921.00	42,000.00	42,000.00	45,000.00		49,500.00	49,500.00	_____	0.00
	29,549.17	38,250.40	30,908.96	41,964.81	41,814.82	49,500.00				
Note: 1 new PC (Water Supervisor)\$2,000, Sensus support \$13,000, Edmunds Accounting Software support \$23,010, data cloud backup \$5,000, GIS \$700, Fleetwise \$126, SCADA support \$2,000, Timeclock \$215, general PC repairs, equipment for change over to chloramines; Edmunds is paid half GF and half WF: 20-21 \$35,608, 21-22 \$26,375, 22-23 \$41,215, 23-24 \$46,015, 22-25 and annually thereafter est \$24,510 annual fees/ First four years higher due to split cost to purchase and implement new software.										
DEPT SUPPLIES										
30-4004-307	18,000.00	14,900.00	14,000.00	14,000.00	14,000.00		14,000.00	14,000.00	_____	0.00
	18,220.21	14,573.38	13,587.63	13,474.18	8,469.35	14,000.00				
CHEM/SUPP FOR OPERATION										
30-4004-312	112,640.00	103,395.00	134,000.00	136,500.00	123,000.00		120,000.00	120,000.00	_____	0.00
	105,010.09	103,360.16	117,485.45	126,260.97	122,694.57	120,000.00				
SUPPLIES FOR INVENTORY										
30-4004-319	49,500.00	20,400.00	62,390.00	47,517.00	48,887.00		73,887.00	73,887.00	_____	0.00
	40,420.16	13,571.05	44,727.07	15,430.39	41,232.08	73,887.00				
UNIFORMS										
30-4004-321	3,300.00	2,600.00	2,800.00	3,560.00	3,400.00		3,400.00	3,400.00	_____	0.00
	2,868.97	2,512.03	2,308.30	3,622.24	2,844.64	3,400.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 30-4004-000 UTILITIES - WATER										
VEHICLE MAINT										
30-4004-322	3,000.00 439.26	2,980.00 2,501.80	4,000.00 1,813.31	4,000.00 741.21	4,000.00 2,732.93	4,000.00	4,000.00	4,000.00	_____	0.00
CAPITAL OUTLAY										
30-4004-401	70,920.00 0.00	69,164.00 69,164.00	73,209.00 69,163.94-	91,004.00 0.22	70,000.00 68,993.28	70,000.00	75,000.00	75,000.00	_____	0.00
Note:	Includes \$75,000 for excavator									
RENTALS										
30-4004-402	25.00 6.85	50.00 15.45	1,400.00 1,259.89	1,550.00 1,542.99	1,500.00 68.78	1,500.00	1,500.00	1,500.00	_____	0.00
Note:	Credit card processing fees; equipment rentals									
DEPRECIATION										
30-4004-501	0.00 171,994.80	0.00 157,394.25	0.00 117,652.00	0.00 117,730.00	0.00 0.00	0.00	_____	_____	_____	0.00
DUES & MEMBERSHIPS										
30-4004-504	4,555.00 4,619.12	4,850.00 4,838.97	4,800.00 4,656.16	4,800.00 4,627.60	5,750.00 5,659.60	5,750.00	5,750.00	5,750.00	_____	0.00
Note:	NC811, NCDENR WW permit \$860, NCDEQ Public Water Supply fee \$2410, WW operator fees \$750, NCWOA \$240, NCRWA \$665, NCWTF0 \$390									
MISCELLANEOUS										
30-4004-508	500.00 291.00	0.00 0.00	500.00 0.00	500.00 121.00	500.00 0.00	0.00	_____	_____	_____	0.00
TRANSFER OUT										
30-4004-509	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
FEMA										
30-4004-516	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
CONTINGENCY APPROPRIATIONS										
30-4004-519	0.00	0.00	3,400.00	0.00	17,370.00	_____	_____	11,578.00	_____	0.00

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 30-4004-000	UTILITIES - WATER									
	0.00	0.00	0.00	0.00	0.00	0.00				
TRANSFER TO GENERAL FUND										
30-4004-601	0.00	0.00	50,000.00	70,000.00	70,000.00		70,000.00	70,000.00		0.00
	0.00	0.00	50,000.00	70,000.00	70,000.00	0.00				
TRANSFER TO PUB SFTY & ADMIN FUND										
30-4004-602	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
TRANSFER TO WATER CAPITAL RESERVE										
30-4004-603	0.00	0.00	0.00	0.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
TRANSFER TO WATER REVENUE RESERVE										
30-4004-604	0.00	0.00	0.00	0.00	0.00			205,500.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	1,378,480.00	1,325,182.00	1,540,079.00	1,711,009.00	1,815,627.00		1,883,622.00	2,100,700.00	0.00	0.00
	1,480,441.13	1,499,793.68	1,437,834.61	1,674,638.44	1,612,853.64	1,753,207.00				
Department Total	1,378,480.00	1,325,182.00	1,540,079.00	1,711,009.00	1,815,627.00		1,883,622.00	2,100,700.00	0.00	0.00
	1,480,441.13	1,499,793.68	1,437,834.61	1,674,638.44	1,612,853.64	1,753,207.00				
PUB SVC- WATER DEBT SERVICE										
30-4009-000										
DEBT SERVICE - INTEREST/FEES										
30-4009-507	4,555.00	3,690.00	2,800.00	1,890.00	957.00					0.00
	4,369.33	3,498.00	2,674.17	1,656.22	956.24	0.00				
DEBT SERVICE - PRINCIPAL										
30-4009-519	34,805.00	35,675.00	36,560.00	37,470.00	38,403.00					0.00
	0.00	0.00	0.00	0.00	38,402.67	0.00				
Control Total	39,360.00	39,365.00	39,360.00	39,360.00	39,360.00		0.00	0.00	0.00	0.00
	4,369.33	3,498.00	2,674.17	1,656.22	39,358.91	0.00				

Description Budget Account Number	2020 Approp Actual	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	***** 2024 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2025 ***** Admin. Recmnd	***** Budgeted	%PY
Department: 30-4009-000      PUB SVC- WATER DEBT SERVICE										
Department Total	39,360.00 4,369.33	39,365.00 3,498.00	39,360.00 2,674.17	39,360.00 1,656.22	39,360.00 39,358.91	0.00	0.00	0.00	0.00	0.00
Budgeted Total	1,417,840.00 1,484,810.46	1,364,547.00 1,503,291.68	1,579,439.00 1,452,219.78	1,750,369.00 1,676,294.66	1,854,987.00 1,652,212.55	1,753,207.00	1,883,622.00	2,100,700.00	0.00	0.00
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budget Fund Total	1,417,840.00 1,484,810.46	1,364,547.00 1,503,291.68	1,579,439.00 1,452,219.78	1,750,369.00 1,676,294.66	1,854,987.00 1,652,212.55	1,753,207.00	1,883,622.00	2,100,700.00	0.00	0.00
TRANSFER TO WATER FUND										
31-0000-602	94,984.00 94,984.00	52,250.00 52,250.00	52,250.00 52,250.00	52,250.00 52,250.00	34,000.00 34,000.00	0.00				0.00
Department Total	94,984.00 94,984.00	52,250.00 52,250.00	52,250.00 52,250.00	52,250.00 52,250.00	34,000.00 34,000.00	0.00	0.00	0.00	0.00	0.00
Budgeted Total	94,984.00 94,984.00	52,250.00 52,250.00	52,250.00 52,250.00	52,250.00 52,250.00	34,000.00 34,000.00	0.00	0.00	0.00	0.00	0.00
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budget Fund Total	94,984.00 94,984.00	52,250.00 52,250.00	52,250.00 52,250.00	52,250.00 52,250.00	34,000.00 34,000.00	0.00	0.00	0.00	0.00	0.00
WARNING: Sub without Control Account!										
TRANSFER TO GENERAL FUND										
32-6005-601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TRANSFER TO WATER FUND										
32-6005-602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TRANSFER TO WATER CAPITAL RESERVE										

Description Budget Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****			%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		Budgeted
Department: 32-6005-000										
32-6005-603	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budgeted Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budget Fund Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON FIXED ASSETS										
80-0000-501	0.00 376.72	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
DEPRECIATION EXPENSE										
80-0000-502	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Department Total	0.00 376.72	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budgeted Total	0.00 376.72	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budget Fund Total	0.00 376.72	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY	
Department: 80-0000-000											
Year Total	9,848,023.00	10,997,995.00	10,955,725.00	14,173,412.00	13,167,639.00		11,374,969.00	11,258,046.00	0.00	0.00	
	9,387,410.93	10,356,168.28	10,239,588.69	12,297,402.15	10,974,641.80	12,617,737.00					



Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd Anticipated
Comments							
<b>TAXES-CURRENT YEAR</b>							
10-0500-101	2,758,000.00	3,195,000.00	3,631,000.00	3,725,000.00	4,005,000.00		4,259,346.00
	2,762,156.46	3,199,161.54	3,637,683.76	3,727,148.99	4,054,996.28	4,050,000.00	
Note:	3/25/24 County estimate at \$1,803,773,918 real, \$95,609,757 personal, \$3,591,705 corporate. Total valuation of \$1,902,975,380 at \$0.225/\$100 for \$4,281,695 levy. Budgeted at 99.5% collection rate of \$4,259,346. \$.006 (\$111,897) to be used toward Fire Truck debt service of \$112,560. \$.009 (\$167,845) to be used toward capital expenditures. \$0.02 (\$378,692) to be used toward Public Safety Complex debt service of \$562,176 and \$0.015 (\$279,742) to be transferred to Beach & Waterway Fund. Each penny is estimated at \$189,346. Increase from .215 to .225 in FY24						
<b>TAXES PRIOR YEARS</b>							
10-0500-102	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00
	2,083.96	4,868.93	2,674.69	11,821.92	2,504.25	2,110.00	
<b>VEHICLE TAXES CURRENT</b>							
10-0500-103	40,000.00	40,000.00	55,000.00	75,000.00	72,000.00		72,000.00
	54,787.63	65,022.72	76,228.17	91,391.14	71,012.36	90,000.00	
Note:	3/25/24 County estimate at \$49,996,632 vehicle value at \$0.225/\$100 for \$112,492 levy; but vehicle taxes are beyond our scope of collection control so not anticipated to have high collection rate.						
<b>VEHICLE TAXES- PRIOR YEARS</b>							
10-0500-104	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	90.30	0.00	0.00	0.00	
<b>REFUNDS-OVERPAYMENT TAXES</b>							
10-0500-107	0.00	0.00	0.00	0.00	0.00		0.00
	9.08-	9.08	0.00	0.00	0.00	0.00	
<b>ABC REVENUE</b>							
10-0500-110	160,000.00	147,000.00	185,000.00	200,000.00	290,000.00		220,000.00
	167,629.00	236,957.00	273,504.00	275,657.00	182,502.00	250,000.00	
Note:	AB share of Carteret County ABC revenue						
<b>BEER/WINE TAX</b>							
10-0500-111	6,500.00	6,400.00	6,400.00	6,200.00	5,200.00		5,500.00
	6,447.29	6,231.41	5,405.50	6,209.29	0.00	5,200.00	
Note:	Alcoholic Beverages Tax - The alcoholic beverage tax is an excise tax paid by the producers of alcohol based on their sales of alcohol in North Carolina. A portion of taxes collected are distributed by Dept of Revenue to municipalities based on population.						

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
	Comments								
<b>FRANCHISE TAX-ELECTRICITY</b>									
10-0500-112	295,000.00	300,000.00	300,000.00	300,000.00	301,000.00		305,000.00		0.00
	308,165.56	306,323.61	326,063.42	353,927.89	197,260.11	301,000.00			
Note:	Electricity Sales Tax - driven by price and consumption; weather remains one of the largest contributing factors to consumption and revenue trends								
<b>FRANCHISE TAX-VIDEO</b>									
10-0500-113	60,000.00	75,000.00	61,000.00	65,000.00	60,000.00		50,000.00		0.00
	74,330.77	72,398.50	65,376.42	60,227.48	28,337.55	60,000.00			
Note:	Local Video Programming Tax - overall decline is primarily attributable to cable TV customers cutting the cord in favor of streaming services.								
<b>LOCAL SALES TAX</b>									
10-0500-115	1,080,000.00	1,123,000.00	1,480,000.00	1,690,000.00	1,835,000.00		1,835,000.00		0.00
	1,196,104.09	1,456,436.44	1,648,242.98	1,922,701.17	1,440,389.33	1,835,000.00			
Note:	AB share of Carteret County local sales tax; opted to increase based on current trends as it doesn't appear there is a decrease coming from COVID return-to-work/home								
<b>TELECOM SALES TAX</b>									
10-0500-116	22,000.00	26,000.00	16,500.00	18,000.00	15,000.00		13,000.00		0.00
	23,195.45	23,256.60	16,994.50	17,215.24	8,719.95	15,000.00			
Note:	Telecommunications Sales Tax - Much of the decline in this distribution in recent years is related to customers abandoning landline telephone service for mobile telephone service.								
<b>SOLID WASTE DISPOSAL TAX</b>									
10-0500-117	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		900.00		0.00
	1,140.44	1,110.76	1,066.14	1,067.27	1,095.74	1,000.00			
Note:	The State levies a \$2 per-ton tipping tax on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state or transferred at a transfer station for disposal outside the state. Cities and counties receive 18.75% of the tax, and revenues are distributed on a per capita basis.								
<b>SALES TAX REFUND</b>									
10-0500-201	67,500.00	50,000.00	57,000.00	86,700.00	0.00				0.00
	67,922.24	60,082.81	57,085.80	86,700.06	1,891.62	1,891.00			
Note:	Method of tracking changed as of Jan 2021. Instead of expense/revenue, the sales tax is a liability. The refund is treated as a reimbursement of the liability with any overage due to contractor lump sum tax payments to revenue								

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****			%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
	Comments								
<b>FEMA</b>									
10-0500-203	177,705.00	497,067.00	108,157.00	124,662.00	0.00				0.00
	177,708.59	339,439.12	83,995.59	124,662.40	0.00	0.00			
<b>SIDEWALK GRANT</b>									
10-0500-204	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>NCLM WELLNESS/SAFETY GRANT</b>									
10-0500-205	0.00	0.00	0.00	2,500.00	2,500.00				0.00
	0.00	0.00	0.00	2,500.00	0.00	0.00			
<b>USDOJ/VEST GRANT</b>									
10-0500-206	2,000.00	2,000.00	2,000.00	1,000.00	1,250.00		2,500.00		0.00
	2,416.31	0.00	0.00	1,500.00	500.00	2,250.00			
Note:	5 vests at 250/ea Expense is 10-2001-525								
<b>ASSISTANCE TO FIREFIGHTERS</b>									
10-0500-207	0.00	87,435.00	82,572.00	13,027.00	0.00				0.00
	0.00	87,384.33	68,096.56	13,027.59	0.00	0.00			
<b>NC CITIZEN CORPS GRANT (VIPS)</b>									
10-0500-209	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>CAMA GRANT - BEACH ACCESS</b>									
10-0500-210	111,821.00	50,500.00	47,060.00	0.00	0.00				0.00
	71,751.50	45,362.40	44,613.75	0.00	0.00	0.00			
<b>VHF-800 DUAL RADIO GRANT</b>									
10-0500-211	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>DREDGING GRANT</b>									
10-0500-212	84,016.00	100,000.00	100,000.00	150,000.00	129,123.00				0.00
	81,190.73	93,271.33	93,288.00	0.00	129,123.00	129,123.00			
<b>08 PORT SEC VIPER GRANT</b>									

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
10-0500-213	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
NCEM MESSAGE BRD									
10-0500-215	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
GOV COMM BODY-CAM GRANT									
10-0500-216	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
NC GCC FINGERPRINT GRANT									
10-0500-217	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
SONAR EQUIPMENT GRANT									
10-0500-218	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
CAMA BRIDGE ABUTMENT GRANT									
10-0500-219	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
NC RECOVERY-RESILIENCY GRANT									
10-0500-220	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
DUKE STORMWATER RESILIENCY									
10-0500-221	15,000.00 15,000.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
NC GCC VEH WEAPONS MOUNT GRANT									
10-0500-222	0.00 0.00	11,271.00 11,270.68	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
PUBLIC ACCESS GRANT NC DEQ									
10-0500-223	0.00 0.00	0.00 0.00	0.00 0.00	300,000.00 0.00	300,000.00 300,000.00	300,000.00	_____	_____	0.00

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd Anticipated
<b>NCDPS-USDOJ MDIS LIVECAD INTERFACE GRANT</b>							
10-0500-224	0.00 0.00	0.00 0.00	0.00 0.00	23,948.00 23,948.00	0.00 0.00	0.00	0.00
<b>WATER RESOURCES GRANT NC DEQ</b>							
10-0500-225	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	200,000.00 200,000.00	200,000.00	0.00
<b>OSFM SUMMER FIRE CAMP GRANT</b>							
10-0500-226	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 5,100.00	5,100.00	0.00
<b>BEACH PERMITS</b>							
10-0500-302	27,000.00 36,000.00	50,000.00 51,625.00	51,000.00 51,475.00	49,150.00 49,450.00	55,000.00 55,225.00	55,225.00	54,000.00 0.00
Note:	Annual beach driving permits \$50 for Atlantic Beach residents/property owners, \$100 for Carteret County residents/property owners, \$125 for those who are neither						
<b>BUILDING PERMITS</b>							
10-0500-303	410,500.00 413,668.81	275,000.00 285,566.38	270,000.00 296,831.43	250,000.00 290,021.85	230,000.00 291,439.29	300,000.00	270,000.00 0.00
Note:	AB building permit fees driven by AB Fee Schedule						
<b>HOMEOWNERS RECOVERY FUND</b>							
10-0500-304	200.00 1,110.00	300.00 920.00	300.00 840.00	300.00 410.00	300.00 160.00	160.00	200.00 0.00
Note:	GS 87-15.6(b) \$10 fee by NC General Contractors Board for construction/alteration of single-family dwelling unit						
<b>INTEREST ON TAXES</b>							
10-0500-307	4,000.00 6,229.32	4,000.00 6,668.86	4,000.00 8,527.10	5,000.00 10,707.68	5,000.00 8,774.86	7,750.00	6,000.00 0.00
<b>PARKING METER REVENUE</b>							
10-0500-309	165,000.00 196,369.56	230,000.00 282,289.49	337,000.00 337,030.50	275,000.00 307,583.55	390,000.00 321,424.59	400,000.00	500,000.00 0.00
Note:	Increase from \$3 to \$4 per hour and extend season by two months for FY 23-24						

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****			
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
	Comments								
<b>PARKING STICKERS</b>									
10-0500-310	5,000.00	10,000.00	25,000.00	30,000.00	28,000.00		40,000.00		0.00
	12,270.00	22,785.00	27,375.00	33,975.00	2,300.00	30,000.00			
Note:	Seasonal beach parking stickers \$200 each, increase from \$100 as of March 1, 2024								
<b>PLANNING &amp; ZONING FEES</b>									
10-0500-311	3,000.00	3,000.00	3,000.00	8,000.00	3,000.00		3,000.00		0.00
	5,570.00	9,115.00	6,360.00	8,620.00	3,730.00	3,000.00			
Note:	AB planning and zoning fees driven by AB Fee Schedule								
<b>RETURNED CHECK FEE</b>									
10-0500-314	0.00	0.00	0.00	150.00	0.00				0.00
	104.61	50.00	50.00	294.82	2,438.64	2,500.00			
<b>SOLID WASTE FEES</b>									
10-0500-315	530,000.00	530,000.00	535,000.00	535,000.00	535,000.00		578,000.00		0.00
	529,971.06	532,753.75	544,680.31	545,836.33	493,363.79	539,000.00			
Note:	\$16.00 per month per cart Increase from 14.60 to 16.00 for FY 24-25								
<b>TAXI CAB PAYMENTS</b>									
10-0500-316	500.00	500.00	300.00	300.00	0.00				0.00
	410.00	325.00	100.00	45.00	0.00	0.00			
<b>DEBRIS/WHITE GOODS FEE</b>									
10-0500-317	72,000.00	72,000.00	73,000.00	73,000.00	147,400.00		145,000.00		0.00
	73,676.80	74,347.74	74,082.30	74,372.45	129,636.08	145,000.00			
Note:	Increase from \$2 per month to \$4 per month for FY 23-24								
<b>RE-ENTRY PASS FEE</b>									
10-0500-318	19,000.00	9,000.00	9,000.00	9,000.00	7,000.00		2,000.00		0.00
	21,148.93	11,650.00	10,125.00	10,300.00	12,950.00	8,600.00			
Note:	pass system restarted March 2024 - two free issued per parcel beginning 2024, additional \$25 each								
<b>GOLF CART REG FEE</b>									
10-0500-319	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00		0.00
	4,900.00	5,350.00	4,500.00	4,800.00	3,900.00	2,600.00			
Note:	\$100 each annually								

Description	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	%PY
				Comments					
<b>BUSINESS REG FEES</b>									
10-0500-320	2,000.00	4,500.00	4,000.00	4,000.00	4,000.00		4,000.00		0.00
	4,090.00	5,005.00	3,970.00	4,375.00	1,340.00	4,000.00			
<b>DEBRIS TRUCKLOAD FEE</b>									
10-0500-321	0.00	0.00	0.00	2,286.00	0.00				0.00
	0.00	250.00	2,000.00	2,411.82	2,250.00	1,500.00			
Note:	\$125 half truck load; \$250 full truck load								
<b>CIVIL VIOLATIONS</b>									
10-0500-325	0.00	0.00	0.00	0.00	0.00				0.00
	1,020.00	920.00	770.00	1,565.00	2,118.00	2,118.00			
<b>PARKING VIOLATIONS</b>									
10-0500-326	15,000.00	15,000.00	20,000.00	20,000.00	20,000.00		30,000.00		0.00
	14,333.29	23,446.16	24,974.08	22,751.08	35,369.93	36,000.00			
<b>FIRE PERMITS/FEES/FINES</b>									
10-0500-327	500.00	500.00	500.00	500.00	500.00		500.00		0.00
	1,633.00	825.00	1,075.00	1,375.00	1,400.00	925.00			
Note:	ABFD permits/fees/fines driven by AB Fee Schedule								
<b>JR LIFEGUARD PROGRAM</b>									
10-0500-328	6,500.00	6,500.00	6,500.00	6,500.00	7,500.00		7,500.00		0.00
	100.00	5,950.00	8,875.00	9,625.00	9,075.00	8,850.00			
Note:	\$75 per participant per session								
<b>EVENT REGISTRATION FEE</b>									
10-0500-329	0.00	2,000.00	1,500.00	1,500.00	1,500.00		1,000.00		0.00
	2,865.00	2,391.16	7,170.00	5,304.00	2,845.00	1,000.00			
Note:	Bar crawls, Easter/Halloween/pet events, Officer event reimbursements								
<b>SOUVENIRS</b>									
10-0500-401	600.00	1,000.00	1,000.00	5,900.00	8,000.00		5,000.00		0.00
	676.00	985.00	11,735.00	5,960.00	3,976.00	3,800.00			
Note:	BMF souvenirs, AB hats/shirts; 75 summers books								
<b>CONCESSIONS FOOD -TAXABLE</b>									
10-0500-402	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00		20,000.00		0.00

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
Note: Park food/drinks	17,819.00	29,281.75	29,493.50	22,926.50	15,755.25	20,000.00			
<b>GARBAGE CARTS</b>									
10-0500-403	17,000.00	16,400.00	0.00	0.00	0.00				0.00
	29,198.75	16,407.67	0.00	0.00	0.00	0.00			
Note: AB no longer sells garbage carts/parts; provided by GFL to residents									
<b>SALE OF EQUIPMENT</b>									
10-0500-404	23,860.00	0.00	10,000.00	52,719.00	47,745.00				0.00
	23,863.80	19,381.00	51,546.00	52,836.00	87,299.00	87,299.00			
Note: Surplus vehicles and equipment									
<b>AUTO LICENSE TAGS</b>									
10-0500-405	0.00	0.00	0.00	6,820.00	2,000.00		1,000.00		0.00
	230.00	200.00	100.00	8,151.00	2,276.00	2,080.00			
Note: AB license plates									
<b>EMS REVENUE</b>									
10-0500-410	84,000.00	90,000.00	68,000.00	133,000.00	148,000.00		140,000.00		0.00
	102,407.01	62,954.11	68,101.13	145,249.85	139,571.34	148,000.00			
<b>FIRE PROTECTION-STATE PARK</b>									
10-0500-411	2,700.00	2,700.00	2,500.00	2,500.00	2,400.00		2,400.00		0.00
	2,593.00	2,474.00	2,404.00	2,379.00	2,363.00	2,400.00			
Note: NC payment in lieu of taxes for protection of state properties									
<b>OFFICER/COURT FEES</b>									
10-0500-412	500.00	500.00	500.00	500.00	500.00		500.00		0.00
	711.00	581.00	936.01	803.85	867.00	500.00			
<b>CELL TOWER LEASE</b>									
10-0500-420	84,000.00	85,000.00	86,065.00	118,065.00	90,000.00		90,000.00		0.00
	83,758.30	85,131.14	76,021.61	118,121.11	87,128.07	90,000.00			
Note: AT&T and Verizon cell tower lease agreements									
<b>MINI GOLF- NON-TAXED</b>									
10-0500-422	55,000.00	60,000.00	60,000.00	60,000.00	68,000.00		80,000.00		0.00
	59,930.05	70,125.35	74,512.25	83,187.25	63,076.00	85,000.00			



Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
Note: Mini golf fees \$6/player/game									
<b>INTEREST - INVESTMENTS</b>									
10-0500-502	43,500.00 43,977.87	5,000.00 5,330.61	4,000.00 7,163.15	104,000.00 119,960.05	69,149.00 174,908.94	200,000.00	52,000.00	_____	0.00
<b>INTEREST-INVESTMENTS-GEN HELD</b>									
10-0500-503	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 9,312.40	16,000.00	30,000.00	_____	0.00
<b>TRANSFER FROM WATER</b>									
10-0500-602	0.00 0.00	0.00 0.00	50,000.00 50,000.00	70,000.00 70,000.00	70,000.00 70,000.00	70,000.00	70,000.00	_____	0.00
Note: \$70,000 Portion of Public Safety Complex debt service									
<b>TRANSFER FROM BEACH &amp; WATERWAY</b>									
10-0500-603	130,102.00 78,672.00	147,470.00 147,470.00	146,304.00 146,304.00	300,000.00 10,000.00	643,041.00 533,041.00	643,000.00	100,000.00	_____	0.00
Note: \$50,000 dredging and \$50,000 beach access improvements/expenses									
<b>TRANSFER FROM STORMWATER</b>									
10-0500-604	424,056.00 424,056.00	342,245.00 321,351.11	263,037.00 257,114.00	436,541.00 381,003.53	71,350.00 63,348.67	71,350.00	_____	_____	0.00
Note: Tfr for eligible drainage mediation projects/upkeep (will amend when projects are approved or repairs needed during the year)									
<b>TRANSFER FROM POWELL BILL</b>									
10-0500-605	48,704.00 48,704.00	127,283.00 83,000.50	166,258.00 137,480.00	0.00 0.00	25,650.00 25,650.00	25,650.00	_____	_____	0.00
Note: Tfr for Powell Bill eligible projects/costs (will amend when projects are approved during the year)									
<b>TRANSFER FROM PUB SFTY &amp; ADMIN FUND</b>									
10-0500-606	0.00 0.00	33,655.00 33,655.00	0.00 0.00	25,255.00 25,255.00	0.00 0.00	0.00	_____	_____	0.00
<b>TRANSFER FROM ARP FUND</b>									
10-0500-607	0.00 0.00	0.00 0.00	0.00 0.00	482,406.00 482,406.00	0.00 0.00	0.00	_____	_____	0.00

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
<b>TRANSFER FROM WATER REVENUE RESERVE</b>									
10-0500-608	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>DONATIONS</b>									
10-0500-701	5,149.00	36,950.00	93,926.00	79,570.00	39,185.00				0.00
	5,149.00	100.00	93,926.07	79,570.68	53,354.15	39,185.00			
<b>DONATIONS/PARKS AND REC</b>									
10-0500-702	5,000.00	0.00	0.00	0.00	0.00				0.00
	5,000.00	352.28	0.00	0.00	0.00	0.00			
<b>DONATIONS/POLICE</b>									
10-0500-703	11,600.00	2,600.00	3,600.00	8,147.00	9,854.00				0.00
	11,600.00	2,600.00	3,600.00	8,147.00	9,854.00	9,854.00			
<b>DONATION/SKATEPARK</b>									
10-0500-704	12,500.00	12,500.00	12,500.00	13,625.00	12,500.00		12,500.00		0.00
	13,300.00	13,050.00	13,950.00	13,625.96	12,500.00	12,500.00			
Note: Minges annual \$12,500 skatepark donation (24-25 payment 9 of 10)									
<b>DONATIONS/NNO</b>									
10-0500-705	6,830.00	0.00	0.00	3,455.00	1,400.00		2,500.00		0.00
	6,830.00	0.00	0.00	3,555.00	1,400.00	0.00			
Note: NNO expenses 10-2003-306									
<b>DONATION/BEACH MUSIC</b>									
10-0500-706	18,500.00	10,000.00	47,000.00	38,000.00	38,000.00		38,000.00		0.00
	18,500.00	9,250.00	47,770.00	39,250.00	43,983.00	39,250.00			
<b>MISCELLANEOUS INCOME</b>									
10-0500-801	5,000.00	5,000.00	5,000.00	5,000.00	15,750.00		5,000.00		0.00
	2,450.03	9,280.73	9,039.38	7,447.45	16,084.06	15,634.00			
<b>INSURANCE PROCEEDS</b>									
10-0500-802	42,975.00	7,530.00	4,480.00	4,371.00	5,411.00				0.00
	42,975.56	7,529.57	4,480.12	4,753.46	7,807.91	7,807.00			
<b>LOAN PROCEEDS</b>									

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd Anticipated
10-0500-803	0.00 0.00	0.00 0.00	0.00 0.00	1,200,000.00 1,200,000.00	0.00 0.00	0.00	0.00
<b>WRITE OFF OF BAD DEBTS</b>							
10-0500-804	0.00 413.93-	0.00 646.55-	0.00 532.05-	560.00- 559.83-	0.00 1,044.82-	0.00	0.00
<b>POLICE RESTRICTED REVENUE</b>							
10-0500-805	0.00 144.11	0.00 769.40	0.00 5.26	0.00 64.04	0.00 15.64	0.00	0.00
<b>FUND BAL APPROPRIATED</b>							
10-0500-901	546,019.00 0.00	1,030,391.00 0.00	227,478.00 0.00	162,865.00 0.00	377,903.00 0.00	0.00	0.00
Revenue Fund Total	7,732,337.00 7,359,622.87	8,964,197.00 8,251,434.47	8,748,437.00 8,896,369.73	11,387,902.00 10,987,621.92	10,421,111.00 9,425,698.98	10,385,211.00	9,057,346.00 0.00 0.00
<b>INTEREST - INVESTMENTS</b>							
21-0500-502	0.00 2,308.10	0.00 676.16	0.00 788.63	0.00 13,402.67	0.00 8,923.26	9,500.00	0.00
<b>TRANSFER FROM GENERAL FUND</b>							
21-0500-601	257,926.00 257,926.00	261,000.00 261,000.00	273,000.00 273,000.00	276,000.00 276,000.00	279,500.00 279,500.00	279,500.00	279,742.00 0.00
Note: 1.5 cents of property tax							
<b>FUND BAL APPROPRIATED</b>							
21-0500-901	127,824.00- 0.00	113,530.00- 0.00	126,696.00- 0.00	270,350.00 0.00	481,041.00 0.00	0.00	0.00
Revenue Fund Total	130,102.00 260,234.10	147,470.00 261,676.16	146,304.00 273,788.63	546,350.00 289,402.67	760,541.00 288,423.26	289,000.00	279,742.00 0.00 0.00
<b>STORMWATER CAPACITY USE FEE</b>							
22-0500-370	40,000.00 75,528.40	40,000.00 69,081.95	50,000.00 81,785.78	50,000.00 83,402.90	50,000.00 34,628.64	34,000.00	30,000.00 0.00
Note: AB building permit fee for stormwater driven by AB Fee Schedule							



Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
<b>FUND BALANCE APPROPRIATED</b>									
23-0500-901	9,296.00- 0.00	70,283.00 0.00	113,258.00 0.00	53,000.00- 0.00	27,350.00- 0.00	0.00	_____	_____	0.00
Revenue Fund Total	48,704.00 60,574.73	127,283.00 53,361.51	166,258.00 59,840.23	0.00 62,096.71	25,650.00 75,289.96	65,497.00	60,000.00	0.00	0.00
<b>PAYMENT IN LIEU OF SIDEWALK CONST REV</b>									
29-0500-202	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>INTEREST - INVESTMENTS</b>									
29-0500-502	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.20	0.00	_____	_____	0.00
<b>TRANSFER FROM GENERAL FUND</b>									
29-0500-601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	750.00 750.00	0.00	_____	_____	0.00
<b>FUND BALANCE APPROPRIATED</b>									
29-0500-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	750.00- 0.00	0.00	_____	_____	0.00
Revenue Fund Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 750.20	0.00	0.00	0.00	0.00
<b>FEMA INCOME</b>									
30-0500-203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>STORMWATER - NC CWMTF GRANT</b>									
30-0500-214	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>AVAILABILITY FEE</b>									
30-0500-301	5,000.00 4,933.32	4,000.00 4,753.48	4,000.00 4,749.89	4,000.00 6,141.16	4,000.00 6,385.72	7,532.00	4,000.00	_____	0.00
<b>CONNECTION FEES</b>									

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year Admin. Recmnd	Anticipated
30-0500-304	13,000.00 13,425.00	13,000.00 15,550.00	8,000.00 20,458.00	8,000.00 16,600.00	8,000.00 13,000.00	8,000.00	0.00
<b>FIRE HYDRANTS/SPRINKLER</b>							
30-0500-305	5,400.00 5,400.00	5,400.00 5,400.00	5,400.00 5,400.00	5,400.00 5,600.00	5,400.00 5,400.00	5,200.00	0.00
<b>WATER CAPACITY USE FEE</b>							
30-0500-306	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		0.00
Note: Changed to fund 31 in 2018							
<b>LATE FEES</b>							
30-0500-308	19,000.00 22,680.64	19,000.00 20,967.10	15,000.00 23,399.48	21,000.00 28,797.11	15,000.00 26,020.87	15,000.00	0.00
<b>RECONNECT FEES</b>							
30-0500-312	0.00 12.69	0.00 300.00	0.00 1,086.35	0.00 925.00	0.00 476.82	500.00	0.00
<b>RETURNED CHECK FEE</b>							
30-0500-313	500.00 575.00	350.00 525.00	0.00 993.14	0.00 950.00	0.00 692.27	667.00	0.00
<b>SALE OF EQUIPMENT</b>							
30-0500-404	5,000.00 5,843.99	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>UTILITY COLLECTIONS</b>							
30-0500-421	1,224,255.00 1,237,714.25	1,233,547.00 1,303,828.32	1,425,000.00 1,382,933.25	1,530,185.00 1,494,258.58	1,770,700.00 1,530,415.58	1,800,000.00	0.00
Note: For 24-25: Flat rate increase of \$4 for 3/4 - 2" and 3,4,6" meters, while also decreasing stormwater fee from \$6 to \$3							
<b>GAIN ON FIXED ASSETS</b>							
30-0500-430	0.00 3,022.97	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>INTEREST ON CHECKING</b>							

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
30-0500-501	500.00 408.39	500.00 2,037.98	500.00 1,659.55	500.00 465.36	500.00 407.02	500.00	_____	_____	0.00
<b>INTEREST - INVESTMENTS</b>									
30-0500-502	14,500.00 14,670.86	0.00 124.81	125.00 264.64	23,208.00 37,854.54	4,000.00 47,526.44	50,000.00	_____	_____	0.00
<b>TRANSFER FROM WATER CAPITAL</b>									
30-0500-606	94,984.00 94,984.00	52,250.00 52,250.00	52,250.00 52,250.00	52,250.00 52,250.00	34,000.00 34,000.00	34,000.00	_____	_____	0.00
<b>TRANSFER FROM WATER REVENUE RESERVE</b>									
30-0500-607	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>MISCELLANEOUS INCOME</b>									
30-0500-801	0.00 12.39	0.00 100.00-	0.00 622.43	0.00 0.00	0.00 864.95	865.00	_____	_____	0.00
<b>INSURANCE PROCEEDS - UF</b>									
30-0500-802	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>LOAN PROCEEDS</b>									
30-0500-803	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>WRITE OFF OF BAD DEBTS</b>									
30-0500-804	0.00 386.11-	0.00 716.81-	0.00 294.78-	0.00 566.82-	0.00 1,476.25-	0.00	_____	_____	0.00
<b>FUND BAL APPROPRIATED</b>									
30-0500-901	35,701.00 0.00	36,500.00 0.00	69,164.00 0.00	105,826.00 0.00	13,387.00 0.00	0.00	_____	_____	0.00
Revenue Fund Total	1,417,840.00 1,403,297.39	1,364,547.00 1,404,919.88	1,579,439.00 1,493,521.95	1,750,369.00 1,643,274.93	1,854,987.00 1,663,713.42	1,937,464.00	2,100,700.00	0.00	0.00
<b>CAPACITY USE FEE</b>									

Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual Comments	Anticipated Actual	Estimated Full Year Admin. Recmnd	Anticipated
31-0500-306	78,970.00 78,969.56	52,250.00 80,030.00	52,250.00 40,370.00	52,250.00 39,360.00	20,000.00 47,192.00	42,276.00 20,000.00	0.00
<b>INTEREST - INVESTMENTS</b>							
31-0500-502	0.00 158.43	0.00 129.97	0.00 63.73	0.00 47.81	0.00 42.06	50.00	0.00
<b>TRANSFER FROM GENERAL FUND</b>							
31-0500-601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>TRANSFER FROM WATER FUND</b>							
31-0500-602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>TRANSFER FROM WATER REVENUE RESERVE</b>							
31-0500-603	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>FUND BALANCE APPROPRIATED</b>							
31-0500-901	16,014.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	14,000.00 0.00	0.00	0.00
Revenue Fund Total	94,984.00 79,127.99	52,250.00 80,159.97	52,250.00 40,433.73	52,250.00 39,407.81	34,000.00 47,234.06	42,326.00 20,000.00	0.00 0.00
<b>INTEREST - INVESTMENTS</b>							
32-0500-502	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>TRANSFER FROM GENERAL FUND</b>							
32-0500-601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
<b>TRANSFER FROM WATER FUND</b>							
32-0500-602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 205,500.00	0.00
<b>FUND BALANCE APPROPRIATED</b>							



Description Revenue Account Number	2020	2021	2022	2023	***** 2024 *****	***** 2025 *****	***** 2025 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year	Admin. Recmnd	Anticipated	
	Comments								
32-0500-901	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
Revenue Fund Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	205,500.00	0.00	0.00
<b>GAIN ON FIXED ASSETS</b>									
80-0500-430	0.00 61,076.29	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
Revenue Fund Total	0.00 61,076.29	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Year Total	9,848,023.00 9,667,338.37	10,997,995.00 10,529,457.50	10,955,725.00 11,253,495.14	14,173,412.00 13,532,263.22	13,167,639.00 11,902,880.40	13,192,241.00	11,953,288.00	0.00	0.00