

Board of Aldermen
Budget Work Session
Tuesday, February 27, 2024
MINUTES

The Town of North Topsail Beach Board of Aldermen held a budget work session on February 27, 2024. A quorum of the board was present.

Board members present: Mayor Joann McDermon, Mayor Pro Tem Benson, Aldermen Connie Pletl, Richard Grant, Tom Leonard and Laura Olszewski.

Board members absent: None

Staff present: Town Manager Alice Derian, IT Director Ricky Schwisow, Finance Officer Caitlin Elliott, Police Chief Younginer, Fire Chief Soward, Public Works Supervisor Al Cablay and Interim Town Clerk Nancy Avery.

Call to order

Mayor McDermon called the budget work session to order at 8:30 am.

Approval of Agenda

Motion – Alderman Olszewski motioned to adopt the agenda as presented; seconded by Mayor Pro Tem Benson; unanimously approved.

New Business

A. Proposed budget overview and economic outlook

Manager Derian stated:

The Town conservatively budgets to maintain service levels delivered to residents and visitors while strategically increasing or expanding services as growth and demand warrant and we all know that we have experienced a significant amount of growth here in North Topsail Beach in the past couple of years. Our General Fund revenue stream is narrow with the majority comprised of ad valorem and local option sales use tax that makes up approximately 80% of the total projected revenues that you will see this morning. Projected expenses were derived from Department Heads who are here this morning and who will be presenting their department requests throughout today. In reviewing historical data, Caitlin (Finance Officer Elliott) and I look at the last three-year actuals and recognize the external economic conditions that are prevalent, such as inflation. Town administration remains focused on pursuing new revenue opportunities through federal and state grants as well as county grants that we submit for as well as unconventional sources such as selling Town merchandise and acquiring sponsorship for Town events that you have seen a little bit of this fiscal year. We will continue to expand on those endeavors.

The priorities that you see on the slide are established for the preparation of the 24-25 budget as follows:

that will be used to offset the debt service for the special obligation bonds for the Phase Five beach project that we are getting ready to wrap up this April. Our payment is just under \$2,000,000 so that will assist in that repayment. This is much more than what was requested last year. We were allocated \$200,000 last year. I have talked with the county manager already and I feel comfortable with upping that request. He understands the justification for that. Whether that will get approved or not I cannot say for certain or not, but I think it is well justified and will be in our application.

Alderman Grant asked what is the NC Emergency Management money?

Manager Derian said it is state grant money that was allocated through the Disaster Mitigation Relief Fund.

Also we have \$299,460 that will be applied for vitex removal. That is something we have been discussing for the last couple of years. We had it in the budget for this year but the decision was made to pause until these grant monies were released and to also have the Towns of Surf City and Topsail Beach get on board, so the idea is we all submit one application so that we are eradicating the vitex all at one time because it is so invasive and spreads. Those grant applications I spoke of are pending completion and will be submitted this week and the county grant will be submitted next week.

We also accounted for a conservative 5% increase in occupancy tax and a 10% increase for local sales and use tax. The General Fund total draft budget is a little over \$7.7 million dollars.

Alderman Grant stated that is over last year's budget and not actuals, correct?

Manager Derian said yes that is correct.

The General Fund expenses have been drafted in the amount of \$7.1 million dollars on current needs and of course recognizing inflation. Personnel costs will account for over half of the General Fund as they historically do. Please be aware that salary figures overall are still in the process of being calculated. Those will be large changes that are mentioned throughout the meeting. We have the current ones plugged in but just be aware the proposed salary increases will be reflected prior to the March budget workshop meeting.

The draft 24-25 budget reflects an overall decrease of 5.46% or \$414,279 under fiscal year 23-24 total operating budget and the reason why we present this is unbalanced is to give the Board the opportunity to get a snapshot of where we are at right now and provide input so that we can take your priorities and goals and then incorporate them for the next budget workshop.

Alderman Grant said before you leave that though when you are talking about reduction, there is no contingency in the budget right now and there is no increase in salary costs, right?

Manager Derian said that is correct. The main point is that we are getting feedback from the Board so we can incorporate that into the next meeting.

Public Works Superintendent Cablay said his budget is the same with some Capital Improvement Project carryover items of a new town entry sign, purchase of a crack sealer for pavement restoration and refurbishment of both kayak launches.

Finance Officer Elliott said in the Streets budget, also part of Public Works, there is a proposed increase in line items for training, supplies, uniforms and software.

Alderman Olszewski asked why the mosquito control line item is dropping from \$4,000 to \$3,000.

Manager Derian said this service has been historically offered. It requires use of chemicals and pesticides we are not trained for and she is not sure we should continue to provide this.

Board members discussed the history of mosquito spraying.

Consensus – Continue discussion on whether to keep spraying for mosquitos at the next budget work session.

Public Buildings - Finance Officer Elliott said the projected budget for Public Buildings includes a decrease in utilities and grounds and repair line items, an increase in the furniture line items for the new Fire Station, and \$33,500 for new security cameras to be installed at the park, Town Hall boardroom and new Fire station. \$120,000 Capital Infrastructure items are \$100,000 for erosion at Town Hall and \$20,000.

Alderman Olszewski said if the cameras are IT based and the cost is in the Public Works budget, she would like it pulled out and put in the IT budget.

Alderman Grant said the Public Works building is the next to look at. The trend has been to patch which ends up throwing good money after bad after a building gets too old.

Alderman Olszewski asked why the telephone line item increased and for which ones.

Finance Officer Elliott responded that a fax line has been added for the police department, a phone has been added for the elevator, desk phones and cameras on the bridge and cell phone costs are also included.

Alderman Olszewski said she want the details because there might be an opportunity to switch to a different provider.

Special Events - Finance Officer Elliott said \$10,000 has been budgeted for Special Events, which is the same amount as this current year.

The Board discussed items in this line item such as the Christmas tree lighting and decorations.

Consensus- leave the amount at \$10,000.

Break - Mayor McDermon called for a break at 9:48 am

Chief Younginer replied it is hiring services for the State's required psychological and physical evaluations.

Alderman Leonard asked if he is asking for both a Dodge Charger and a truck, or only a truck. Last year, we bought ahead on the Chargers, correct? Last March we came in with a budget amendment request for three additional chargers.

Chief Younginer responded he is asking only for one truck. He has two Chargers he plans to sell this year. He will hold onto two Chargers to use for travel to training and as a spare for the canine.

Board members discussed concerns about the Flock camera with the following highlights:

Alderman Pletl - I am uncomfortable with the Flock system and I am not sure we need it for our town or that it is a good way to spend taxpayer dollars. Mass surveillance puts the Town in a negative light. If Surf City has it, I do not think we need it. The controversy includes the ACLU and they have really doubled down on saying that it is a mass surveillance system. It allows federal and local law enforcement to access the comings and goings of vehicles even in the smallest of towns. I think it is something that can be done by police patrols with positive police engagement with residents, property owners and visitors. Our police are really great. As far as helping with missing persons, Amber Alerts, and people entering the town and stuff, we have only the two points of entry. I have complete confidence in our police force. I do not know that we need something like Flock.

Manager Derian - We talked about having a policy tied to this as to what we are doing and how long data is stored.

Mayor Pro Tem Benson - I agree with Connie (Alderman Pletl) and want to think about some more before we go this way.

Alderman Leonard - I do not like the optics of it. We have only two entrances. I would rather see officers driving around and engaging with the citizens. This reinforces that the officers are there to give help when needed. I do not see myself supporting this. The Flock website says they are the fix for your crime rate. I do not think we have a crime problem. We have a reputation as a family friendly beach town, not welcome to North Topsail Beach smile for the cameras as you drive by.

Mayor McDermon - I do not think cameras replace officers. This would be useful for amber alerts and breaking and entering. My phone already tracks me. We have to take into consideration all the growth in Sneads Ferry and around us. I do not have an issue with it if it is something that we think would be of benefit, because I am thinking of those situations that hopefully do not occur. We have had no missing children in our town. We have had breaking and entering and theft. It is minimal because we are such a small town with a good-sized police force. I do not think these take the place of each other. I do agree with considering to mull it over. We do not have to make a decision today.

remaining the same. We do have a slight increase in our vehicle maintenance and repair. And also in advertising as well. We increased our town merchandise expense to purchase new merchandise. Contract services has been increased. This is used for temporary staff or contracted services to fill in for staff.

Governing Body. Finance Officer Elliott stated a lot of these costs are also the same. Aldermen receive \$500 each per month. Town Attorney costs are here also in the professional services line item. We have increased that this year. We have \$45,000 slated for the Carters to keep them on retainer. We left the donations to other agencies blank so you can discuss that.

Alderman Grant stated we have had a number of very complicated legal issues that are more than what a town attorney normally handles. We have talked in general terms about litigation, contracting and things like that. I would ask Alice (Manager Derian) to give a good thought to maybe splitting the town attorney function. We have issues related to contracts, significant contracts, and the beach plan, and all those things coming. If we do not have that stuff done the correct way, it could be a real problem for us. Think about whether we need to increase that.

Alderman Olszewski said we have asked the town attorney to now be present at the planning meetings. We need to make sure the hours are accounted for and that we look at his actuals for last year for an appropriate increase for the increased meeting attendance as well as a percentage, to be conservative.

Manager Derian said she has asked the town attorney for specifics as far as what the dollar amount will be for Planning Board attendance, as well as any potential increase that he would be requesting. She has not received anything but included a buffer in there for planning board and extra legal expenses, because that has been expressed as an interest by the Board to potentially bring in other legal services.

Outside Agency donations - Finance Officer Elliott said last year we accounted for \$2,500 to the Chamber of Commerce, \$1,000 to the Jazz Festival and \$2,500 to the Topsail Island Shoreline Protection Committee (TISPC) beach clean initiative.

1. Chamber - Manager Derian said the Chamber requested a \$3,000 financial commitment this year.

Board members discussed whether to fund the requested \$3,000 to the Chamber.

Consensus - Keep \$2,500 as a placeholder now and discuss further at the next budget work session.

2. TISPC - Manager Derian said there was confusion about the amount the TISPC was requesting due to the way the requested was worded.

Consensus - Mayor Pro Tem Benson to provide a breakdown at the next budget work session.

3. Ocean City Jazz Festival - Manager Derian said we have a request that she briefed the Board on back in December, from Ocean City Jazz Festival. They are requesting that we continue to

H. Discussion on prioritization of needs versus available funds and goals

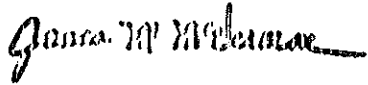
Mayor McDermon - I added this item to make sure that the Board's vision of goals and what we want to accomplish this year matches up with what our budget is tracking towards. And from what I have heard I did not hear anything different. I want to go through what I think is important and then we all can weigh in. I want to make sure we budget to continue moving forward with the beach plan that Chris Gibson (engineer) outlined. For us, I think that is our best option at getting sand everywhere on the beach. Alice (manager) had mentioned the bike lane and where we are with that, and I know that is a constant push. I appreciate you continuing to follow up because at this point, we just do not even know if we can do it or not yet. We still need the camera feedback to know if we can do a little bit or a lot. But I think that that is a priority to at least know what we can and cannot do. No tax increase. We talked about this last year. We certainly want to try and make sure that everything that we have outlined fits in with our existing fund allocation. The fire station certainly has started and I cannot wait to see that actually break ground, because that is really exciting for us. And the last thing I had, and I know it is on our capital needs outline for the next five years. We have not really talked about it much. I do not know if there is a way to work it in somewhere. But we really need to budget for offsite land for an Emergency Operations Center (EOC). And we have talked about it, we have some opportunities, we have had other things that have jumped up that have been critical in nature. So I know we did not talk about that much today. I would like to kind of keep that in the back of our head as we move through this budget process. Because if we do have a big storm, you know, we are kind of stuck with the middle school, or whoever will fit us in. And I know you have a plan for where we can go. But it would be nice for it to be ours. I was thinking we could go around the room.

Alderman Pletl - I had a lot to say and you covered most of it. Cutting out everything you said, my goal for this upcoming budget as with every budget, is to be a good steward of the taxpayers money and not raise taxes this year. We talked about it last year, and we are really in these hard economic times. We are really being very conscientious. My priorities, in addition to what you said are the beach, public safety, town services and good environmental practices, which I really appreciate what this Town has been doing. Make sure that environmentally we are doing well. When it comes to budgets, there are always wants and needs. And although the line between the two is sometimes blurred, we must take care of the needs and delay many of the wants. The economy has not been kind to a lot of people and they are feeling the hurt financially every time they go to the grocery store, put gas in their vehicles, pay their bills, and on and on. I am really pleased with this budget meeting so far. I think we are doing well. I think we are not taking too long either.

Alderman Leonard - I have just a few things to add and reinforce; one which is no tax increase, ensure the best use of our taxpayers' funds again for the reason about the economy as stated and you know from a personal perspective, every one of my insurance policies that I have in North Carolina for houses and cars went up twenty percent (20%). On this past renewal, with the exception of the National Flood Insurance Plan (NFIP). I want to ensure the best use of our taxpayers' money. And I will just leave it at that.


Adjournment

Motion – Alderman Leonard motioned to adjourn at 12 :15 pm; seconded by Alderman Pletl; unanimously approved.



Joann McDermon, Mayor

ATTEST:



Nancy Avery, Interim To

Town of 
NORTH TOPSAIL BEACH
FOUNDED IN 1990 *Nature's Tranquil Beauty* NORTH CAROLINA

Fiscal Year 2024 - 2025
Draft Budget

FY 2023 - 2024 Budget Review

Department Code

Draft

Difference from
Current Year

PROPOSED

Adopted 7-1-2023

301-399	Total Revenues:	\$	7,591,075.78	\$	7,707,828.45	1.54%
Total Expenditures:						
410	Governing Board	\$	265,604.00	\$	278,604.00	4.89%
420	Administration Department	\$	740,427.35	\$	798,327.35	7.82%
430	Elections	\$	5,000.00	\$	-	-100.00%
480	IT Department	\$	174,109.00	\$	221,443.60	27.19%
490	Planning Department	\$	260,206.30	\$	233,012.10	-10.45%
491	Inspections Department	\$	245,817.30	\$	245,817.30	0.00%
500	Public Buildings	\$	388,800.00	\$	440,500.00	13.30%
501	Town Insurances	\$	276,825.00	\$	290,666.25	5.00%
509	Police Separation Allowance	\$	17,125.00	\$	17,125.00	0.00%
510	Police Department	\$	1,388,870.35	\$	1,452,080.00	4.55%
545	Public Works Department	\$	581,059.35	\$	447,687.65	-22.95%
560	Public Streets	\$	129,000.00	\$	335,500.00	160.08%
580	Sanitation Department	\$	514,524.36	\$	528,888.44	2.79%
620	Recreation	\$	157,200.00	\$	267,200.00	69.97%
690	Fire Department	\$	1,520,497.90	\$	1,617,945.15	6.41%
695	Committees	\$	2,000.00	\$	2,000.00	0.00%
998	Transfers	\$	200,383.42	\$	-	-100.00%
999	Contingency	\$	723,626.45	\$	-	-100.00%
		\$	7,591,075.78	\$	7,176,796.84	-5.46%
						DIFFERENCE:
		\$		\$	(531,031.61)	

FUND 10	GENERAL FUND	GOVERNING BODY	
Account Number	Account Description		
		FY 23-24 Approved Budget	
		FY24-25 Budget Request	
10-410-02	SALARIES	\$ 36,000.00	\$ 36,000.00
10-410-05	FICA TAXES (7.65%)	\$ 2,754.00	\$ 2,754.00
10-410-14	BOARD TRAINING & TRAVEL	\$ 2,000.00	\$ 2,000.00
10-410-31	GAS-OIL-TIRE EXPENSE		
10-410-33	DEPARTMENTAL SUPPLIES	\$ 1,500.00	\$ 1,500.00
10-410-42	CHARTER CODE EXPENSE	\$ -	
10-410-43	AUDITOR FEES	\$ 15,500.00	\$ 15,500.00
10-410-45	TAX COLLECTION EXPENSE	\$ 68,000.00	\$ 68,000.00
10-410-47	PROFESSIONAL SERVICES	\$ 125,000.00	\$ 145,000.00
10-410-50	DONATIONS TO OTHER AGENCIES	\$ 6,000.00	
10-410-51	NTB HOLIDAY DONATIONS		
10-410-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 2,750.00	\$ 2,750.00
10-410-57	MISCELLANEOUS	\$ 500.00	\$ 500.00
10-410-58	TAX REFUNDS	\$ 2,000.00	\$ 1,000.00
10-410-95	BOARD STIPEND	\$ 3,600.00	\$ 3,600.00
TOTAL EXPENDITURES		\$ 265,604.00	\$ 278,604.00

TOTAL EXPENDITURES

Draft

Increased By: \$ 13,000.00

FUND 10 GENERAL FUND ELECTION FEES

Account Number Account Description FY 23-24 Approved Budget FY24-25 Budget Request

10-430-57	ELECTION EXPENSES	\$ 5,000.00	
TOTAL EXPENDITURES		\$ 5,000.00	\$ -

Decreased By: \$ (5,000.00)

Draft

FUND 10 GENERAL FUND PLANNING

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-490-02	SALARIES	\$ 161,000.00	\$ 161,000.00
10-490-03	PART-TIME SALARIES	\$ 22,000.00	
10-490-05	FICA (7.65%)	\$ 13,999.50	\$ 12,316.50
10-490-06	GROUP INSURANCE	\$ 18,000.00	\$ 18,000.00
10-490-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 23,716.80	\$ 20,865.60
10-490-08	401K MATCH (3%)	\$ 5,490.00	\$ 4,830.00
10-490-10	EMPLOYEE TRAINING	\$ 3,000.00	\$ 3,000.00
10-490-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 500.00	\$ 500.00
10-490-17	VEHICLE MAINTENANCE / REPAIR	\$ 1,000.00	\$ 1,000.00
10-490-31	GAS-OIL-TIRE EXPENSE	\$ 2,200.00	\$ 2,200.00
10-490-45	CONTRACTED SERVICES	\$ 6,000.00	\$ 6,000.00
10-490-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,650.00	\$ 1,650.00
10-490-57	MISCELLANEOUS	\$ 250.00	\$ 250.00
10-490-58	CRS FLOOD ACTIVITY	\$ 1,400.00	\$ 1,400.00

TOTAL EXPENDITURES \$ 260,206.30 \$ 233,012.10

Decreased By: \$ (27,194.20)

Draft

FUND 10	GENERAL FUND	PUBLIC BUILDINGS		
Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request	
10-500-11	TELEPHONE/CELL EXPENSE	\$ 30,000.00	\$ 32,000.00	
10-500-13	UTILITY EXPENSE	\$ 65,300.00	\$ 55,000.00	
10-500-15	BUILDINGS/GROUND MAINT & REPAIR	\$ 65,000.00	\$ 54,000.00	
10-500-17	LANDSCAPING EXPENSE	\$ 9,000.00	\$ 9,000.00	
10-500-33	BUILDING SUPPLIES	\$ 6,500.00	\$ 6,500.00	
10-500-35	FURNITURE	\$ 15,000.00	\$ 85,000.00	
10-500-43	CLEANING SERVICES	\$ 15,000.00	\$ 15,000.00	
10-500-45	PEST CONTROL EXPENSE	\$ 2,000.00	\$ 2,500.00	
10-500-46	BUILDING SECURITY		\$ 33,500.00	
10-500-57	TOWN SIGNS MAINTENANCE & REPAIR	\$ 5,500.00	\$ 2,500.00	
10-500-58	WEB EOC SERVICE	\$ 1,500.00	\$ 1,500.00	
10-500-74	CAPITAL OUTLAY	\$ 150,000.00	\$ 120,000.00	
10-500-76	LEASE PAYMENTS	\$ 24,000.00	\$ 24,000.00	
TOTAL EXPENDITURES		\$ 388,800.00	\$ 440,500.00	

TOTAL EXPENDITURES

Draft

Increased By: \$ 51,700.00

FUND 10 GENERAL FUND

POLICE SEPERATION ALLOWANCE

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-509-02	PSA OFFICER SALARY	\$ 15,905.00	\$ 15,905.00
10-509-05	FICA (7.65%)	\$ 1,220.00	\$ 1,220.00
TOTAL EXPENDITURES		<u>\$ 17,125.00</u>	<u>\$ 17,125.00</u>

Decreased By: \$ -

Draft

FUND 10		PUBLIC WORKS	
GENERAL FUND			
Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-545-02	SALARIES	\$ 227,500.00	\$ 227,500.00
10-545-03	PART-TIME SALARIES	\$ -	\$ -
10-545-04	OVERTIME	\$ 6,000.00	\$ 9,000.00
10-545-05	FICA (7.65%)	\$ 17,862.75	\$ 18,092.25
10-545-06	GROUP INSURANCE	\$ 44,500.00	\$ 44,500.00
10-545-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 30,261.60	\$ 30,650.40
10-545-08	401K MATCH (3%)	\$ 7,005.00	\$ 7,095.00
10-545-14	EMPLOYEE TRAINING	\$ 2,500.00	\$ 7,500.00
10-545-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 10,000.00	\$ 10,000.00
10-545-17	VEHICLE MAINTENANCE / REPAIR	\$ 15,000.00	\$ 10,000.00
10-545-31	GAS-OIL-TIRE EXPENSE	\$ 22,000.00	\$ 22,000.00
10-545-32	OFFICE SUPPLY EXPENSE	\$ 500.00	\$ 250.00
10-545-33	DEPARTMENT SUPPLIES & EQUIPMENT	\$ 5,000.00	\$ 7,000.00
10-545-34	MOSQUITIO CONTROL EXPENSE	\$ 5,000.00	\$ 3,000.00
10-545-36	UNIFORM EXPENSE	\$ 1,500.00	\$ 2,500.00
10-545-37	RENTAL EQUIPMENT	\$ 6,000.00	\$ 6,000.00
10-545-53	ANNUAL DUES & SUBSCRIPTIONS	\$ -	\$ 10,500.00
10-545-57	MISCELLANEOUS	\$ 100.00	\$ -
10-545-73	NON CAPITAL OUTLAY	\$ 9,000.00	\$ -
10-545-74	CAPITAL OUTLAY	\$ 159,330.00	\$ 30,000.00
10-545-75	DEBT SERVICE	\$ -	\$ -
10-545-76	TAX AND TITLE EXPENSE	\$ 12,000.00	\$ 2,100.00

TOTAL EXPENDITURES

\$ 581,059.35 \$ 447,687.65

Decreased By: \$ (133,371.70)

Draft

FUND 10 GENERAL FUND SANITATION

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-580-45	SANITATION EXPENSE	\$ 413,969.36	\$ 426,388.44
10-580-46	TIPPING FEE EXPENSE	\$ 70,555.00	\$ 72,500.00
10-580-47	RECYCLING EXPENSE	\$ 30,000.00	\$ 30,000.00
10-580-58	SOLID WASTE REFUND EXPENSE	\$ -	\$ -
TOTAL EXPENDITURES		\$ 514,524.36	\$ 528,888.44

Increased By: \$ 14,364.08

Proposed New Rate	
Annual Cost	\$ 232.48
Monthly Cost	\$ 19.37

Rate for Current FY	
Annual Cost	\$ 226.16
Monthly Cost	\$ 18.85

Increase of	
Annually	\$ 6.32
Monthly	\$ 0.52

*Based on 2275 cans

Draft

FUND 10 GENERAL FUND FIRE

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-690-02	SALARIES	\$ 896,500.00	\$ 896,500.00
10-690-03	PART-TIME SALARIES	\$ 2,500.00	\$ 75,000.00
10-690-04	OVERTIME	\$ 40,000.00	\$ 40,000.00
10-690-05	FICA (7.65%)	\$ 71,833.50	\$ 77,379.75
10-690-06	GROUP INSURANCE	\$ 151,000.00	\$ 151,000.00
10-690-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 121,694.40	\$ 121,370.40
10-690-08	401K MATCH (3%)	\$ 28,170.00	\$ 28,095.00
10-690-10	EMPLOYEE TRAINING	\$ 5,500.00	\$ 5,500.00
10-690-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 22,000.00	\$ 26,000.00
10-690-17	VEHICLE MAINTENANCE / REPAIR	\$ 19,000.00	\$ 22,800.00
10-690-31	GAS-OIL-TIRE EXPENSE	\$ 22,000.00	\$ 25,000.00
10-690-32	OFFICE SUPPLY EXPENSE	\$ 2,000.00	\$ 2,000.00
10-690-33	DEPARTMENT SUPPLY EXPENSE	\$ 46,000.00	\$ 41,000.00
10-690-34	EMPLOYEE PHYSICALS	\$ 6,000.00	\$ 6,000.00
10-690-36	UNIFORM EXPENSE	\$ 8,500.00	\$ 17,500.00
10-690-47	PROFESSIONAL SERVICES	\$ 4,000.00	\$ 4,000.00
10-690-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 8,500.00	\$ 13,500.00
10-690-56	FEDERAL FIRE GRANT	\$ -	\$ -
10-690-57	MISCELLANEOUS	\$ 300.00	\$ 300.00
10-690-73	COMMUNICATIONS EQUIPMENT	\$ 6,000.00	\$ 6,000.00
10-690-74	CAPITAL OUTLAY	\$ 55,000.00	\$ 55,000.00
10-690-75	DEBT SERVICE	\$ -	\$ -
10-690-76	TAX AND TITLE EXPENSE	\$ 4,000.00	\$ 4,000.00

TOTAL EXPENDITURES \$ 1,520,497.90 \$ 1,617,945.15

Increased By: \$ 97,447.25

Draft

FUND 10

GENERAL FUND

TRANSFERS

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
10-998-02	TRANSFER OUT - SHORELINE PROTECTION		
10-998-04	TRANSFER OUT - CAP IMPROVEMENT FUND	\$ 200,383.42	
TOTAL EXPENDITURES		\$ 200,383.42	\$ -

Draft

Decreased By: \$ (200,383.42)

FUND 12 Budget Review
 Capital Improvements Fund

	Adopted 7-1-2022	PROPOSED
Total Revenues:	\$ 1,743,695.92	\$ 1,543,312.50
Total Expenditures:		
750 Capital Improvements Fund	\$ 1,743,695.92	\$ 1,543,312.50
	<u> </u>	<u> </u>
	\$ 1,743,695.92	\$ 1,543,312.50
		DIFFERENCE:
		\$ -

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FUND 12 CAPITAL IMPROVEMENT FUND

Account Number	Account Description	FY 23-24 Approved Budget	FY24-25 Budget Request
12-750-01	FIRE DEPT	\$ 930,562.50	\$ -
12-750-02	FIRE TRUCK	\$ 153,187.50	\$ 153,187.50
12-750-03	BIKE PATH PROJECT	\$ 100,000.00	\$ 100,000.00
12-750-11	FUTURE CAPITAL IMPROVEMENTS	\$ 559,945.92	\$ 705,730.00
12-750-20	TRANSFER OUT - CAPITAL PROJECT	\$ -	\$ 584,395.00

TOTAL EXPENDITURES

\$ 1,743,695.92 \$ 1,543,312.50

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Decreased By: \$ (200,383.42)

FUND 30 SHORELINE PROTECTION

Account Number	Account Description	FY 23-24 Approved Budget	Estimated Revenues
30-301-00	ACCOMODATION TAX	\$ 1,650,000.00	\$ 1,732,500.00
30-301-01	ONSLow COUNTY CONTRIBUTION		
30-301-05	AD VALOREM TAX	\$ 1,531,875.00	\$ 1,531,875.00
30-329-00	INTEREST INCOME	\$ 25,000.00	\$ 50,000.00
30-335-00	MISCELLANEOUS/OTHER		
30-336-00	SEA OATS PROGRAM	\$ 25,000.00	\$ 25,000.00
30-345-00	LOCAL OPTION SALES/USE TAX	\$ 686,566.65	\$ 741,723.81
30-348-08	FEMA/BEACH NOURISHMENT PROJECT		
30-350-00	STATE FUNDING / BEACH PROJECT		
30-350-01	PAID PARKING REVENUES		
30-383-02	SPECIAL ASSESSMENT TAX	\$ 336,375.00	\$ 336,375.00
30-399-00	APPROPRIATED FUND BALANCE (RESTRICTED)		

TOTAL REVENUES

\$ 4,254,816.65 \$ 4,417,473.81

Current Expense Amt \$ 3,244,283.00

\$ 1,173,190.81

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FUND 30	SHORELINE PROTECTION	FUTURE PROJECTS
Account Number	Account Description	FY 23-24 Approved Budget FY24-25 Budget Request
30-999-01	Future Projects Fund	\$ 1,076,612.65
		\$ -
	TOTAL EXPENDITURES	<u>\$ 1,076,612.65</u> <u>\$ -</u>

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Decreased By: \$ (1,076,612.65)