

**ADOPTED
BOILING
SPRING
LAKES
BUDGET**

FY

2021

Adopted
financial plan
for July 1,
2020 to June
30, 2021



City of Boiling Spring Lakes

Boiling Spring Lakes, NC 28461

Honorable Mayor Caster and Board of Commissioners
City of Boiling Spring Lakes, N.C.

Re: FY 2021 Adopted Budget

Dear Mayor Caster and Members of the Board:

In accordance with Section 159-11 of the NC General Statutes, I am pleased to present the FY 2021 Adopted Budget for the City of Boiling Spring Lakes.

FY 2021 Budget

The budget is a sound financial plan and has been prepared with consideration given to the Board's goals and objectives as established at the March 2020 workshop. The five (5) top priorities, in no particular order, that were established are:

1. Storm water plan completion
2. Pave new and existing roads
3. Expand commercial development through a Business Advisory Committee and/or Economic Development Plan
4. Implement pedestrian plan
5. Rehabilitate parks and recreation facilities

All sections of the 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, 2020.

Pursuant to N.C.G.S. 159-12, a public hearing on the adopted budget was held on Tuesday, June 2, 2020 at 6:30 pm in the City Hall Board Meeting Room. This date was advertised with a public notice and copies of the budget will be made available to local news media, in the lobby of City Hall and on the City's website beginning on Wednesday, May 28, 2020.

BUDGET OVERVIEW

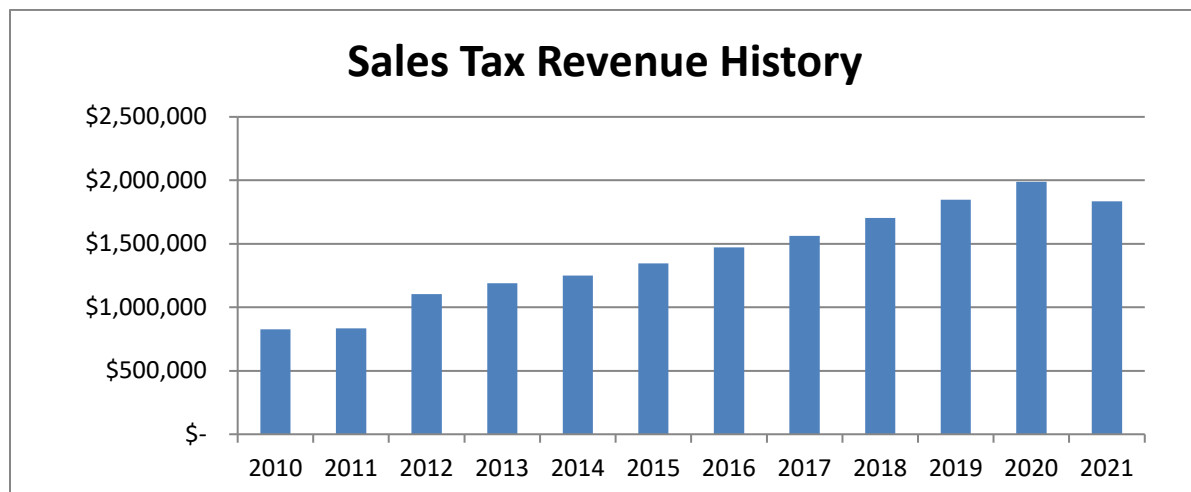
The adopted FY 2021 City of Boiling Spring Lakes budget is balanced and totals \$4,741,911 for General Fund and Powell Bill operations. It provides for a contingency of \$ 115,7171 to be held in reserve for further unanticipated revenue shortfalls from COVID-19. The City will also budgeted but is deferring the decision upon several expenditure items as shown below to allow for monitoring of the financial situation for the first six months of the fiscal year before a decision is made to authorize the expenditures. Those items are:

- 1% Cost of Living Increase
- 2% Merit Increases upon performance evaluations
- ArcGIS
- \$ 11 minimum wage for part-time park employees
- Deferral of Muse Park for 6 months
- Hiring freeze of full time personnel until 1/1/2021.

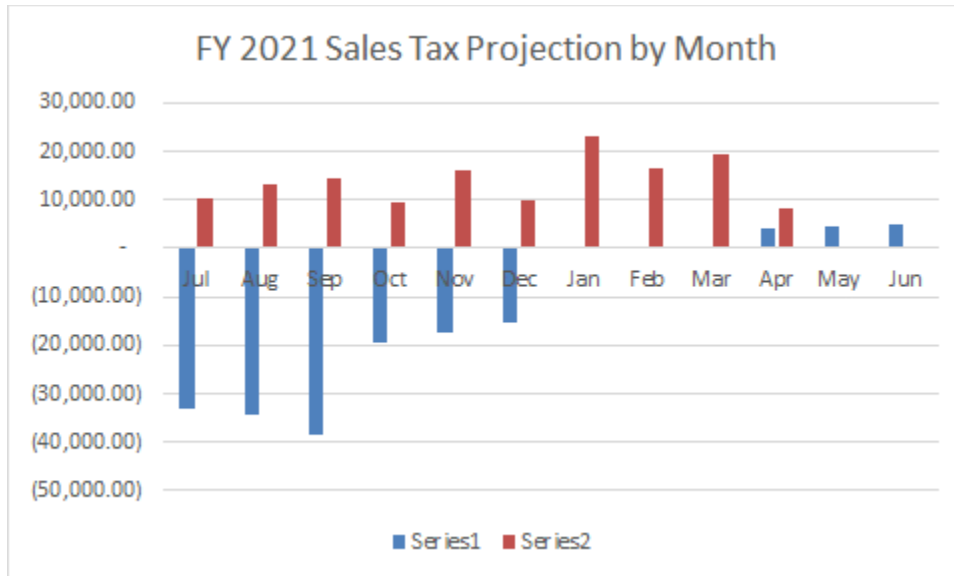
Combined with the projected contingency these items total nearly \$ 350,000 and would allow the budget to remain balanced with a 20% decline in sales tax revenue.

REVENUES

Sales & Use Tax Revenue - The City's largest single source of revenue continues to be generated from *sales and use taxes* and usually represents approximately 42% of general fund revenues. The chart below reflects the history of increases, and in FY 2021 decrease, for this line item due to COVID-19.



For the purposes of this Adopted budget the table below reflects what I believe is the best guess at this time as to what will happen. I projecting (blue bar) that Jul-Sept quarter will see a 20% reduction in what we would normally collect; Oct-Dec quarter a 10% reduction; Jan-Mar will see flat or 0% growth and April-June a small 3% growth. The red bar represents the results FY 2020 to the average for the respective month.

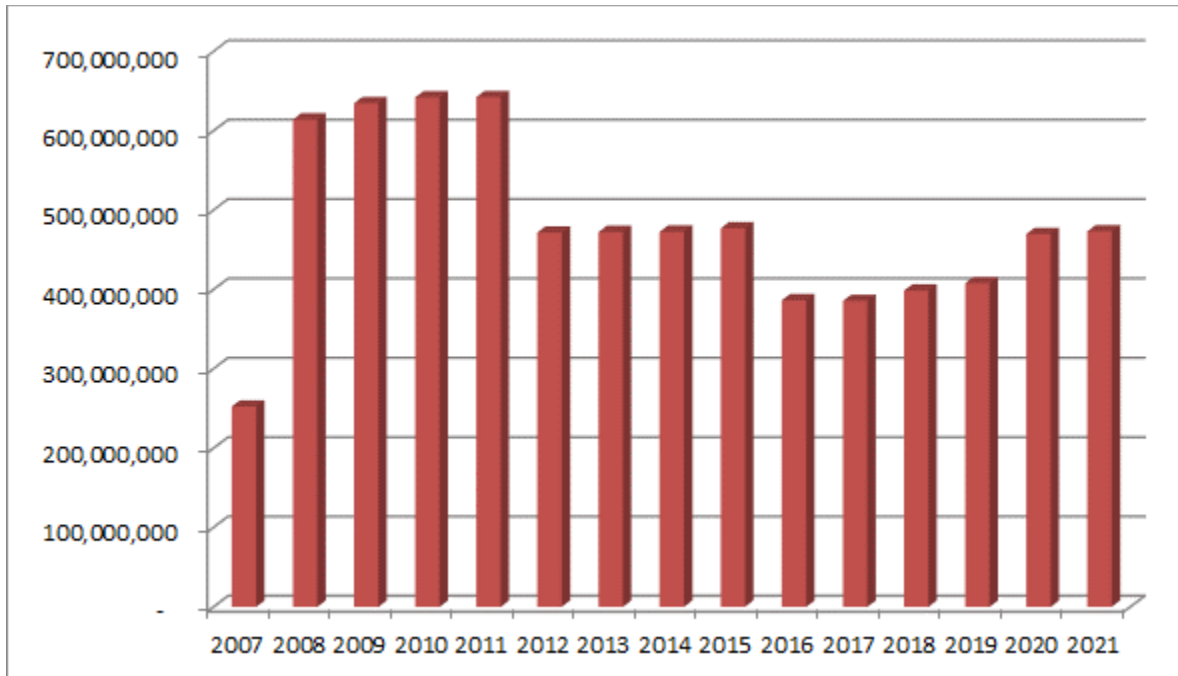


Property Tax Revenue - The next highest revenue source is real property taxes.

Brunswick County government completed its revaluation of the county real property in 2018. In early 2020, the following information was supplied to the City showing that the county tax assessor had determined that the City realized a 15% increase in value. Below are the calculations provided to the City for F

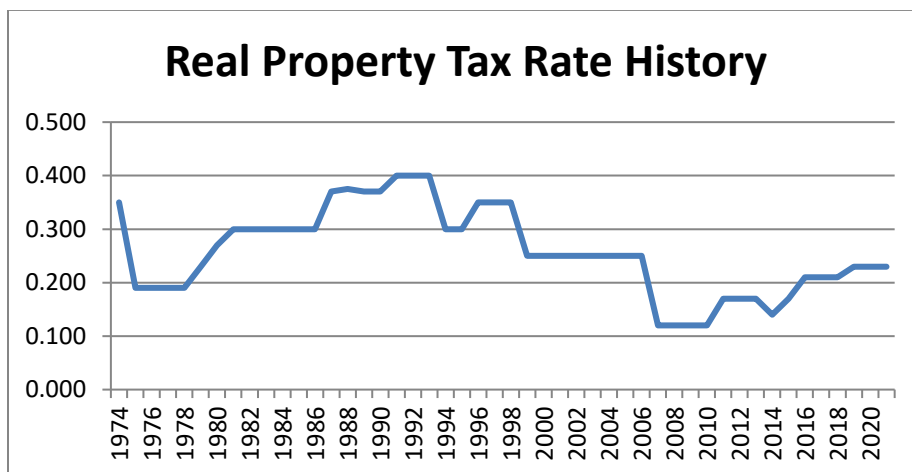
	Gross Valuations	Exemptions	Net Taxable Value
FY 2020-2021	\$ 494,611,000	\$ 4,232,500	490,378,500
Proposed Tax Rate			\$ 0.23
Gross Tax Collections Available			\$ 1,127,871
Less: Allowance for Uncollectable Taxes		4.0%	\$ (45,115)
AD Valorum Taxes - FY 2021 Year			\$ 1,082,756

The chart below shows the valuation change from FY 2007 to the projected FY 2021 value:



This budget, as adopted maintains a real property tax rate at \$ 0.23 per \$ 100 of assessable base for FY 2021.

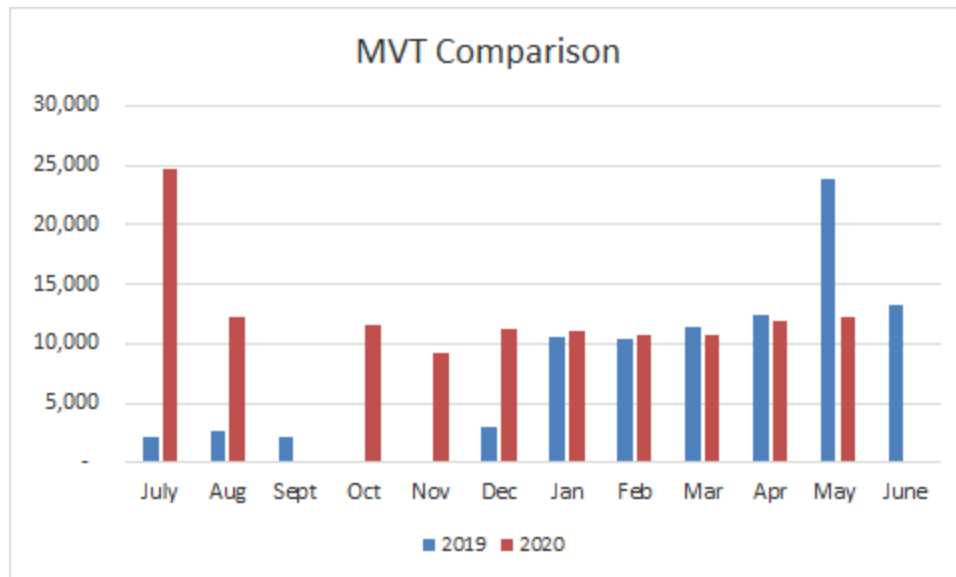
A number of factors influence the tax rate with the most significant being the assessable base of the City. As the assessable base increases, two things may occur; additional revenues are generated or the tax rate is reduced. The inverse can occur like when the mandatory reevaluation by the County takes place. State law requires it to be done at least once every eight (8) years but Brunswick County has elected to perform a reevaluation every five (5) years. The next reevaluation will be in FY 2023.



Increases in the City's tax base are projected to be relatively flat, with an estimated fifty (50) homes being constructed with this trend expected to continue for the next year or two. Other revenue sources such as

interest income, a variety of State Collected Local Revenues and local permits and fees are forecasted for modest growth in the near future.

Motor Vehicle Tax Revenue – NCGS 20-97 (b1) provides for a Municipal Vehicle Tax of up to \$ 30.00 per registered vehicle that may be levied by the local governing board. With 6,336 registered vehicles in the city limits, this source of revenue would generate roughly \$ 132,000 per year that would enhance the city’s ability to pave and resurface additional roads. The Board elected to limit the tax to only “motorized” vehicles and set the rate at \$ 25.00 per vehicle. In the current FY budget, the monthly collection of revenue has made it difficult to project the actual amount of revenue anticipated to be received in this line item.



As such, the budget projects \$ 132,000 to be received in the upcoming fiscal year.

EXPENDITURES

Expenditure estimates were compiled and formulated by the Budget Officer (City Manager) based upon written requests and justification submitted by the various department heads. Each department's request was given consideration based on current and prior year expenditures, Adopted work program, inflationary trends and a review of each departmental operation.

All revenue estimates in the budget are partially 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.

Because of the continuing economic conditions expenditures are being budgeted very conservatively in an attempt to insure that they do not exceed, largely, anticipated revenues.

The budget does include a one percent (1.0%) Cost of Living Adjustment (COLA)/Salary Adjustment and a two percent (2%) possible increase for City employees based evaluations. The budget also continues the annual longevity bonus provided by the City in December of each year that was established by the Board in FY 2018. Due to unknown impacts of COVID-19 on sales tax revenues in the first half of FY 21, the Board of Commissioners will defer a final determination on whether to award these amounts until December/January and whether to make the changes retroactive to July 1, 2020.

Workers Compensation is projected to be remain level after increasing due to several claims that have been filed in the past few years after a small increase in the previous years. Property & Liability insurance rates are estimated to increase by some 5%. Budgeted expenditures for Capital Improvements are detailed by fund for the next fiscal year. Health insurance is budgeted to increase by 1.5% and the City will be looking at continuing to modify our insurance by providing Flexible Spending (FSA) and a Health Savings Account (HSA) option for city employees to better control costs. The Board of Commissioner in November 2019 passed a Personnel Policy requiring all new employees hired after the date of adoption contribute 20% towards the cost of major medical health insurance. They also removed the City contribution to a supplement to Medicare for all new retirees of the City.

HIGHLIGHTS

I. General Fund Revenues:

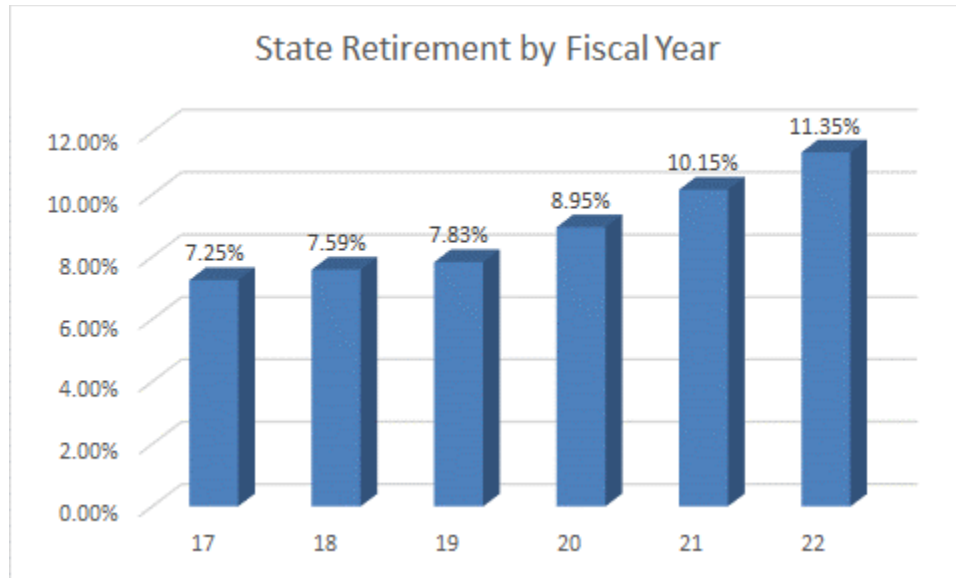
- One Cent (\$.01) on property tax rate generates approximately \$ 47,076.
- Sales & Use Tax revenue is projected to decrease by 12% from estimated ending FY 2020 dollars.
- Fifty (50) new homes are projected to be constructed in FY 2021.

II. General Fund Expenditures:

The total full time work force is projected thirty-six (36) full-time employees with three (3) positions frozen in Public Works, Building & Grounds and Parks and Recreation for FY 2021 pending a financial determination in Dec/Jan.

Notable Personnel Costs

- Employee health insurance to increase by one and half percent (1.5%).
- State Retirement to increase by 1.12% and continue to increase each FY for the next three years, Police Officers rate is an additional .67%:



•

III. General Fund Operating Expenses and Capital Outlay.

Items of Note:

The table below summarizes significant items for the FY 2021 budget:

EXPENDITURES	
GOVERNING BODY:	62,827
ADMINISTRATION:	763,944
ANIMAL CONTROL:	10,350
BUILDING AND GROUNDS:	264,616
PUBLIC SAFETY:	1,346,020
CODE ENFORCEMENT	68,019
INSPECTIONS:	190,548
PLANNING & ZONING	86,569
PUBLIC WORKS	559,235
DAMS/LAKES:	74,800
MOSQUITO CONTROL:	5,900
SPECIAL EVENTS	9,200
PARKS & RECREATION:	865,112
LIBRARY\COM APPEARANCE:	3,000
SUB-TOTAL	4,310,140
POWELL BILL	316,000
TOTAL EXPENDITURES	4,626,140

IV. Debt Service. General fund debt service of \$ 132,376 and is \$ 3,108 less from the current year. The chart below shows the total debt by the City since FY 2015:



V. Powell Bill Fund:

- Estimating Revenues at \$316,000 is .03% from the current year due to passage of the legislation by the General Assembly to stabilize this funding source from fluctuations in gas tax revenue.
- Expenditures
 - \$ 268,584 for paving/repaving projects of city streets located from both the Public Works budget (\$132,000) and Powell Bill fund (\$ 136,584.)

VI. Capital Improvement Fund

- Created in FY 2013 from unrestricted funds from the former Water Fund this fund begins FY 2018 with a balance of \$ 27,615
- The City proposes the following expenditures in FY 2021 from this fund:
 - \$ 27,615 – Transfer to General Fund for Muse Park Project.

Summary

I believe the adopted FY 2021 Boiling Spring Lakes budget reflects the Board’s service priorities for the citizens, meets the Board’s stated goals and objectives, and is responsive to City-wide needs while reflecting a conservative approach to municipal revenues and expenditures.

On behalf of the City, I am pleased to present this adopted budget of the City of Boiling Spring Lakes for the next fiscal year to the Mayor and Board of Commissioners.

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

Respectfully submitted,

Jeffrey E. Repp, City Manager

FY 2021 Budget Summary

REVENUES	
GENERAL FUND	4,425,561
POWELL BILL	316,000
TOTAL REVENUES	4,741,911
EXPENDITURES	
GOVERNING BODY:	62,827
ADMINISTRATION:	763,944
ANIMAL CONTROL:	10,350
BUILDING AND GROUNDS:	264,616
PUBLIC SAFETY:	1,346,020
CODE ENFORCEMENT	68,019
INSPECTIONS:	190,548
PLANNING & ZONING	86,569
PUBLIC WORKS	559,235
DAMS/LAKES:	74,800
MOSQUITO CONTROL:	5,900
SPECIAL EVENTS	9,200
PARKS & RECREATION:	865,112
LIBRARY\COM APPEARANCE:	3,000
SUB-TOTAL	4,310,140
POWELL BILL	316,000
TOTAL EXPENDITURES	4,626,140
Surplus/Deficit	115,771

General Fund Revenues

Account Number	Account Description	Proposed	2020 Antic	2020 Actual	2019 Actual	2018 Actual
10-301-80	2007 & PRIOR PRINC CITY TAXES	200.00	1,400.00	0.00	0.00	1,820.68
10-301-81	CURR ADVAL PRIN - TAXES	1,082,756.00	1,042,594.00	1,054,080.87	916,778.51	824,871.28
10-301-87	2017- 2008- PRIOR YR INT	10,000.00	11,000.00	6,264.90	9,960.81	20,405.85
10-301-88	2017 -2008- PRIOR YR TAXES	25,000.00	45,000.00	19,222.94	17,801.03	32,216.32
10-301-89	NCVTS TAX	131,100.00	113,000.00	128,892.17	140,337.12	112,055.22
10-301-90	MUNICIPAL VEHICLE TAX	132,000.00	132,000.00	125,900.00	119,950.00	0.00
10-301-94	WATER ASSESSMENT INT-2009 EXP	5,000.00	9,000.00	4,636.15	5,052.26	8,347.55
10-301-96	PHASE 1 INT	5,000.00	1,746.00	2,377.08	2,998.64	0.00
10-314-00	DOG TAX	875.00	875.00	745.00	1,050.00	860.00
10-314-10	ANIMAL CONTROLL FEES	200.00	0.00	440.00	0.00	0.00
10-324-00	SALES TAX	1,834,403.00	1,893,079.00	1,726,970.38	1,909,200.35	1,747,189.53
10-325-10	BUILDING PERMITS	75,000.00	30,000.00	47,187.75	7,096.00	0.00
10-325-20	ELECTRICAL PERMITS	25,000.00	10,000.00	18,625.00	4,185.00	0.00
10-325-30	MECHANICAL PERMITS	20,000.00	13,500.00	18,230.25	4,200.00	0.00
10-325-40	PLUMBING PERMITS	10,000.00	6,500.00	8,540.00	1,275.00	0.00
10-325-50	REINSPECTION & PENALTY FEES	1,000.00	1,000.00	1,550.00	50.00	0.00
10-325-60	FIRE FEES	250.00	2,000.00	250.00	0.00	0.00
10-326-00	CODE ENFORCEMENT PENALTIES	800.00	2,000.00	860.00	4,867.37	2,770.57
10-328-00	FRANCHISE TAX	290,000.00	337,296.00	219,657.50	299,581.90	302,062.40
10-328-10	DRIVEWAY CULVERT FEES	41,000.00	0.00	0.00	0.00	3.75
10-331-00	RENTS/CONCESSIONS	180,000.00	19,776.00	17,850.75	33,601.56	20,284.96
10-332-00	REINSPECTION FEES-PRMTS	0.00	0.00	0.00	1,700.00	1,855.00
10-333-00	DRIVEWAY PRMTS	10,375.00	5,750.00	8,450.00	8,350.00	5,700.00
10-333-10	ABATEMENT REIMBURSEMENT	1,200.00	1,200.00	1,161.53	0.00	0.00
10-335-00	MOSQUITO CONTROL	1,200.00	0.00	0.00	1,398.36	786.71
10-340-00	PLANNING & ZONING FEES	11,900.00	7,000.00	7,273.72	9,858.38	7,720.00
10-340-10	PLANNING & DEVELOPMENT FEES	1,200.00	500.00	2,000.00	500.00	0.00
10-341-00	BEER & WINE TAX	28,000.00	28,000.00	195.00	29,226.62	28,565.56
10-342-00	BOARD OF ADJUSTMENT FEES	300.00	500.00	0.00	-1,000.00	0.00
10-348-00	MUSE PARK GRANT	283,000.00	0.00	0.00	0.00	0.00
10-362-00	INVESTMENT EARNINGS	750.00	1,000.00	1,503.02	1,623.32	845.30
10-364-01	NC SALES TAX REFUND	10,000.00	15,000.00	8,735.90	8,735.37	4,884.14
10-367-00	XPRESS PAY INCOME (CREDIT/ DEBIT CARD)	1,800.00	1,800.00	1,834.42	1,865.09	1,818.43
10-368-00	MISCELLANEOUS INCOME	6,000.00	5,000.00	10,991.44	6,085.53	24,725.00
10-383-00	SALE OF FIXED ASSETS	25,000.00	16,600.00	0.00	13,551.00	13,025.00
10-383-27	ABC STORE - LAW	1,244.00	542.00	0.00	1,487.00	379.00
10-383-28	ABC STORE - PROFITS	25,000.00	25,000.00	12,500.00	25,000.00	25,000.00
10-397-68	TRSF FROM CAPITAL RESERVE	27,615.00	27,615.00	0.00	0.00	0.00
10-399-00	FUND BALANCE APPROPRIATED	0.00	183,050.00	0.00	0.00	0.00
10-400-00	CC-RENT	4,500.00	5,000.00	2,446.50	12,082.50	3,189.00
10-400-01	CC-MEMBERSHIPS	16,500.00	15,500.00	13,347.50	16,130.14	17,714.20
10-400-02	CC-GIFTS/DONATIONS	18,000.00	19,000.00	17,797.80	17,164.60	10,562.50
10-400-03	CC-PROGRAMS	76,150.00	81,000.00	64,604.19	80,335.04	85,434.31
10-400-04	SMALL FRY FISHING TOURNAMENT	2,000.00	2,000.00	0.00	2,022.00	3,110.00
10-400-07	CODE ENFORCEMENT VIOLATION	0.00	0.00	0.00	100.00	0.00
10-400-09	P. D. Violations	100.00	0.00	200.00	0.00	0.00
10-400-16	BRUNS. SENIOR RESOURCE DONATIO	0.00	130.00	751.00	1,876.03	0.00
10-400-17	NC DOT-RIGHT OF WAY	4,143.00	4,567.00	4,581.17	4,456.37	4,570.20
10-400-18	ANIMAL CONTROL VIOLATIONS	0.00	0.00	0.00	0.00	0.00
10-400-19	P/R Misc Income, water,maps,copies, etc.	0.00	1,100.00	3,473.85	27.25	0.00
	Totals	4,425,561.00	4,118,620.00	3,564,127.78	3,720,560.15	3,312,772.46

FY 2021 Budget Comments:

- Property taxes remain the same at \$.23 \$ 100 of assessed valuation. \$ 0.01 of property tax generates approximately \$ 47,090.
- Municipal Vehicle Tax - NCGS 20-97 (b1) provides for a Municipal Vehicle Tax of up to \$ 30.00 per registered vehicle that may be levied by the local governing board. The City's rate is \$ 25.00. With 6,366 registered vehicles in the city limits, this source of revenue would generate roughly \$ 132,000 per year that would enhance the city's ability to pave and resurface additional roads.
- Sales & Use Tax Revenue projected to decrease by 12% primarily due to COVID-19.
- Building Permit Fees – Fees were increased to compare more favorably with area municipalities.
- Planning & Zoning fees will be charged for the issuance of zoning permits prior to the issuance of building permits for projects.
- Budget assumes fifty (50) new homes to be constructed
- Grant Revenue reflects a variety of one-time grants for the Muse Park Project with \$ 208,000 PARTF grant being the largest of the grants.

Governing Body

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-410-00	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00
10-410-02	SALARIES	8,000.00	8,000.00	6,000.00	8,000.00	7,625.00
10-410-03	CITY ATTORNEY FEES	4,000.00	4,000.00	0.00	445,725.76	43,782.51
10-410-05	CITY SHARE SOC. SECURITY	612.00	612.00	459.03	612.04	583.35
10-410-14	TRAVEL/TRAINING	500.00	500.00	310.00	145.00	120.00
10-410-18	CITY AUDITOR FEES	31,000.00	27,090.00	32,450.00	25,800.00	24,800.00
10-410-42	ORDINANCE CODIFICATION	2,000.00	2,000.00	1,474.11	2,697.03	1,525.60
10-410-45	CONTRACTED SERVICES	850.00	0.00	769.27	1,384.73	-2,410.75
10-410-53	COLLECTION FEES (TAXES)	8,121.00	7,819.00	8,096.77	7,289.35	6,221.54
10-410-55	VEHIICLE TAX COLLECTION FEES/INT	5,244.00	4,520.00	7,586.01	6,646.89	1,744.61
10-410-57	MISC	2,500.00	2,000.00	3,835.44	2,150.67	4,233.34
	Totals	62,827.00	56,541.00	60,980.63	500,451.47	88,225.20

FY 2021 Budget Comments:

- **Salaries** – Annual compensation for the Mayor (\$ 2,000) and Commissioners (\$ 1,500).
- **City Attorney Fees** – After several years of litigation involving Spring Lake, the costs for litigation are projected to be back to a more normal amount.
- **Collection Fees for Taxes** – Fee retained by the county for billing and collection property taxes (.75%)
- **Collection Fees for Vehicles Tax Collection** – 4% fee retained by county for collection.
- **Miscellaneous** – Municipal elections \$ 2,000.

Administration

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-420-00	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00
10-420-02	SALARIES	299,303.00	276,840.00	258,536.02	268,877.41	259,430.66
10-420-04	PROFESSIONAL SERVICES	8,090.00	0.00	0.00	340.00	8,926.50
10-420-05	CITY SHARE/SOCIAL SECURIT	22,897.00	21,178.00	19,222.19	19,947.65	19,639.14
10-420-06	EMPLOYEES GROUP INS	22,400.00	21,033.00	21,342.83	20,496.22	20,700.31
10-420-07	RETIREMENT CITY SHARE	30,589.00	22,852.00	22,658.24	19,451.54	18,116.40
10-420-08	CITY CONT 401(k) PLAN	14,965.00	12,766.00	12,658.01	12,421.34	11,962.96
10-420-09	UNEMPLOYMENT COMPENSATION	1,500.00	1,155.00	1,154.85	914.24	0.00
10-420-10	RETIREE SUPPLEMENT/OTHER FRINGE BENEFITS	4,000.00	3,600.00	3,088.45	3,486.36	3,247.05
10-420-11	TELEPHONE/POSTAGE CTY HAL	9,360.00	8,500.00	7,484.57	7,308.71	8,507.70
10-420-12	VOLUNTEER APPRECIATION	2,000.00	1,800.00	0.00	1,867.22	1,614.33
10-420-13	ELECTRIC/WATER	13,830.00	13,830.00	11,620.12	11,353.23	10,963.51
10-420-14	TRAVEL/TRAINING	11,900.00	9,000.00	3,997.62	4,936.65	10,122.19
10-420-16	OFFICE EQUIP & MAINT	6,800.00	6,800.00	6,341.03	6,735.16	6,518.68
10-420-26	LEGAL ADVERTISING	2,500.00	2,500.00	370.27	3,789.86	8,658.50
10-420-31	GAS,OIL,TIRES	1,000.00	1,000.00	709.03	1,040.82	940.97
10-420-32	OFFICE SUPPLIES	3,500.00	4,650.00	4,296.67	3,710.41	4,395.86
10-420-35	EMERGENCY RESPONSE	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00
10-420-36	FIRE DEPT CONTINGENCY	0.00	52,236.00	52,235.45	10,000.00	25,000.00
10-420-45	CONTRACTED SERVICES	33,000.00	36,745.00	42,910.91	34,920.04	27,062.01
10-420-53	DUES AND SUBCRIPTIONS	17,495.00	16,000.00	11,986.79	15,373.48	12,311.23
10-420-54	CITY INSURANCE	68,673.00	63,703.00	65,632.91	58,184.80	54,113.81
10-420-55	WORKMANS COMP INS	70,394.00	72,162.00	66,378.00	65,952.00	67,617.00
10-420-57	MISCELLANEOUS EXPENSE	6,500.00	6,000.00	6,134.35	7,791.04	5,864.77
10-420-58	BANK SERVICE CHARGES	400.00	975.00	194.17	1,548.66	363.47
10-420-59	XPRESS FEES	3,000.00	2,500.00	2,732.74	2,463.41	2,214.04
10-420-60	FEMA REIMBURSEMENT	0.00	0.00	1,472,966.56	2,187,981.23	0.00
10-420-74	CAPITAL OUTLAY	0.00	0.00	0.00	40,185.00	28,872.15
10-420-75	DEBT SERVICE	80,001.00	80,001.00	73,333.37	80,000.04	80,000.04
10-420-76	DEBT SERVICE INT	26,097.00	29,334.00	26,994.55	32,431.72	35,583.72
	Totals	763,944.00	770,910.00	2,198,729.70	2,927,258.24	736,497.00

FY 2021 Budget Comments:

- **Salaries** – Five (5) FTE.
- **Professional Services** – MAPS Salary Study
- **Emergency Response** – annual subscription fee for emergency notification software (CodeRed).
- **Travel & Training** - BLR's On-Line Training
- **Contracted Services** – VC3 \$1,886@12=\$22,632 ,Web Page VC3-\$6,972, Cavanaugh \$3,507.50 for Separation Allowance, Wolf Co \$1,050, GFL Recycle \$600 per yr, IEB \$50@12=\$600,Misc \$221
- **Dues and Subscriptions** – membership fees for CFGOG, ICMA, NCLM and SOG.
- **City Insurance** – covers property and equipment and is projected to rise by 5%.
- **Workman's Compensation** – mandated insurance to cover employee injuries while on the job.

Animal Control

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-490-11	TELEPHONE	600.00	600.00	461.02	582.63	424.32
10-490-14	TRAINING	600.00	1,000.00	0.00	0.00	1,358.16
10-490-17	VEHICLE MAINTENANCE	1,000.00	750.00	116.45	0.00	0.00
10-490-31	GAS,OIL,TIRES	3,000.00	3,000.00	1,426.06	2,098.62	2,539.39
10-490-32	OFFICE SUPPLIES	750.00	400.00	324.00	59.00	0.00
10-490-33	SUPPLIES	500.00	800.00	548.32	716.89	525.13
10-490-36	UNIFORM ALLOWANCE	1,000.00	450.00	80.24	191.99	297.66
10-490-45	CONTRACTED SERVICES	450.00	0.00	0.00	0.00	0.00
10-490-57	MISC	450.00	450.00	0.00	45.84	220.16
10-490-72	NON CAPITAL OUTLAY	2,000.00	2,000.00	559.67	1,325.70	3,105.62
Totals		10,350.00	9,450.00	3,515.04	5,020.67	8,470.44

FY 2021 Budget Comments:

- **None**

Buildings & Grounds

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-500-00	BUILDING AND GROUNDS:	0.00	0.00	0.00	0.00	0.00
10-500-01	SEASONAL SALARIES	12,480.00	7,180.00	0.00	15,966.28	7,632.00
10-500-02	SALARIES	89,542.00	109,483.00	98,244.05	125,591.42	118,056.86
10-500-03	PART TIME SALARIES	17,260.00	11,033.00	9,099.04	0.00	0.00
10-500-05	CITY SHARE SOC. SEC.	10,445.00	11,018.00	8,139.15	10,705.53	9,518.25
10-500-06	EMPLOYEES GROUP INS.	20,242.00	23,571.00	24,244.12	20,509.30	22,219.56
10-500-07	RETIREMENT CITY SHARE	9,151.00	9,799.00	8,755.75	8,759.49	8,431.46
10-500-08	CITY CONT. 401(K)	4,477.00	5,474.00	4,891.47	5,569.53	5,567.46
10-500-11	TELEPHONE	2,700.00	1,760.00	2,117.41	1,300.49	2,001.27
10-500-12	P.D. REPAIRS/MAINT	2,500.00	2,000.00	1,130.20	2,962.62	1,536.75
10-500-13	GENERATOR	5,000.00	6,300.00	5,241.71	2,238.63	1,194.78
10-500-14	TRAVEL/TRAINING	600.00	150.00	0.00	652.59	120.00
10-500-15	C.H. REPAIRS/MAINT	9,000.00	8,250.00	8,090.32	7,010.63	7,920.22
10-500-16	C.C. REPAIRS/MAINT	8,500.00	8,500.00	8,678.91	7,171.21	6,119.45
10-500-17	GARAGE REPAIRS/MAINT.	8,500.00	3,500.00	1,722.10	4,063.45	3,821.08
10-500-18	LAWN CARE	9,000.00	9,000.00	6,895.35	3,411.91	6,600.32
10-500-19	LANDSCAPING	6,500.00	6,000.00	4,851.54	1,612.46	4,026.84
10-500-20	PARK REPAIR/MAINT	5,000.00	5,000.00	2,555.94	9,662.67	10,899.66
10-500-21	SPECIFIC PROJECTS	0.00	0.00	0.00	0.00	5,392.85
10-500-31	FUEL,OIL,TIRE,MAINT	7,200.00	5,000.00	5,629.80	7,783.23	4,860.12
10-500-32	OFFICE SUPPLIES	500.00	200.00	100.96	0.00	0.00
10-500-34	JANITORIAL SUPPLIES	4,000.00	4,000.00	5,077.37	3,222.55	4,194.97
10-500-36	UNIFORM ALLOWANCE	800.00	600.00	652.15	648.75	582.84
10-500-45	CONTRACTED SERV./C.H	12,219.00	5,500.00	6,205.15	2,515.58	4,535.20
10-500-46	PEST/TERMITE CONTROL	1,500.00	1,500.00	911.75	1,419.00	1,419.00
10-500-57	MISC	500.00	500.00	135.10	51.05	159.98
10-500-72	NON CAPITAL OUTLAY	7,500.00	2,400.00	1,915.02	2,572.15	6,327.31
10-500-74	CAPITAL OUTLAY	9,500.00	51,340.00	25,705.36	38,877.58	37,511.86
	Totals	264,616.00	299,058.00	240,989.72	284,278.10	280,650.09

FY 2021 Budget Comments:

- **Part Time Salaries** – One (1) seasonal employee.
- **Salaries** – Three (3) FTE and One (1) PTE (Janitor) included in this budget; hiring freeze till 1/1/21 for one (1) maintenance tech.
- **Telephone** - GPS (3) \$720, Cell phone 1 & Tablet 2 @ \$120@12= \$1400, VC3 phones \$460.00 per yr., misc. \$120
- **Generator** – Annual service contract for City Hall/Police Department generator.
- **Contracted Services** – VC3 at \$280/mo. (\$3,360), BFPE Fire Ext (\$1,150), Comcate (\$1,400), ATMC phone (elevator) at \$45/mo. (\$540)
- **Pest/Termite** – This line item was created in FY 2015 and consolidates the cost for all city buildings into this one line item that were formerly in several different budgets.

- **Non-Capital Outlay** - Banner & Christmas Lights (\$2,500) NEW - Replacement Park benches and tables (\$5,000).

Police

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-510-00	PUBLIC SAFETY:	0.00	0.00	0.00	0.00	0.00
10-510-01	SEASONAL-SALARIES	0.00	0.00	0.00	22,654.16	5,426.59
10-510-02	SALARIES	693,690.00	689,511.00	575,101.79	602,497.67	615,615.75
10-510-03	PART TIME SALARIES	10,300.00	10,688.00	9,702.07	0.00	0.00
10-510-04	PROFESSIONAL SERV.	3,500.00	5,800.00	5,789.09	10,565.00	27,780.11
10-510-05	CITY SHARE/SOCIAL SECURIT	53,855.00	53,565.00	43,812.61	46,855.79	46,646.43
10-510-06	EMPLOYEES GROUP INSURANCE	119,146.00	119,780.00	106,669.09	86,322.75	102,599.46
10-510-07	CITY CONT/EMPS RET	75,196.00	67,174.00	56,319.34	50,667.23	50,350.22
10-510-08	CITY CONT/401K PLAN	34,685.00	34,626.00	29,137.06	30,725.09	33,671.63
10-510-09	RETIREE GRP INS	21,300.00	23,250.00	20,035.17	21,214.86	20,136.22
10-510-11	PHONE/POSTAGE	14,240.00	12,520.00	10,088.87	11,102.69	11,839.54
10-510-13	ELECTRIC, WATER	8,500.00	7,500.00	7,744.89	6,538.09	7,008.94
10-510-14	TRAVEL/TRAINING	5,000.00	4,700.00	1,693.06	1,645.78	9,065.78
10-510-16	EQUIPMENT & MAINTENANCE	2,800.00	1,500.00	1,083.25	5,507.71	1,136.51
10-510-17	VEHICLE MAINTENANCE	13,000.00	11,000.00	12,350.53	9,620.96	20,565.08
10-510-31	GAS OIL TIRES	32,000.00	32,000.00	27,758.35	36,747.17	37,861.52
10-510-32	POLICE OFFICE SUPPLIES	2,500.00	2,500.00	1,694.77	2,034.92	1,724.88
10-510-36	POLICE UNIFORM ALLOW	12,000.00	14,300.00	14,283.96	18,881.77	9,573.81
10-510-37	CRIME PREVENTION	4,000.00	3,500.00	1,111.29	3,495.69	5,040.82
10-510-45	CONTRACTED SERVICES	104,408.00	59,538.00	54,209.54	47,629.00	43,358.45
10-510-51	SPECIAL INVESTIGATIONS	5,000.00	4,000.00	1,042.73	1,833.38	490.00
10-510-53	DUES-SUBSCRIPTIONS	1,000.00	1,000.00	764.72	522.00	971.00
10-510-57	MISCELLANEOUS EXPENSE	2,000.00	2,000.00	2,282.87	1,128.90	2,377.93
10-510-72	NON CAPITAL OUTLAY	58,700.00	8,000.00	3,378.76	4,874.98	10,533.41
10-510-74	CAPITAL OUTLAY	69,200.00	50,250.00	348,047.18	97,714.08	50,253.34
	Totals	1,346,020.00	1,218,702.00	1,334,100.99	1,120,779.67	1,114,027.42

FY 2021 Budget Comments:

- **Part Time Salaries** – Funds for part time officers to fill in for labor shortages during the year.
- **Salaries** – Includes funding for fourteen (14) employees including one (1) administrative assistant and one (1) animal control officer and thirteen (13) certified officers.
- **Phones/Postage** - GPS (12) \$2880, Cell Phones & Air Cards-\$675 @12=\$7800, VC3 Phones\$220 @12= \$2800, Atlantic \$95@12=1140 (new Phone for cloud server), \$300.00 Cushion
- **Contracted Services** – VC-3 @ \$2900 @ 12 = \$36,550.00, New Server @ \$250.00/Month = \$3000.00, Leads Online = \$1600.00, Coastal Documents = \$700.00, TransUnion = \$600.00, Zuercher/Central Square = \$9786.00, NCDOJ - Desktop = \$600.00, NCDOJ Laptop = 12ea. @ \$12/mo. = \$1728.00, TIAA = \$175 @ 12 = 2100, FirstPoint \$22.00 @ 12 = \$264.00, Lexipol = \$4650.00, Wolf Cameras = 28,600.00 (5 year plan), Comcate = \$1305.00, Blackbag = \$750.00, All Traffic Solutions Traffic Trailer = \$1500.00, RMS - 1 License = \$1200.00, E-Citation = \$800.00,

E-Crash = \$800.00, Misc. = 636.00 (overages of estimates), Leasing two (2) 2020 Ford Police Interceptor Vehicles \$ 7,639 (6 month lease with expected delivery 1//21)

- **Non-Capital Outlay** - Ammunition/Targets = \$2000.00, Vehicle Weapon Locks = \$1600.00, 2 ea. Rifles @ \$750.00 = \$1500.00, 2 ea. Handguns @ \$700.00 = \$1400.00, 3 ea. Tasers @ \$900.00 = \$2700.00, 5 ea. Flashlights @ \$100.00 ea., = \$500.00. 19 ea. Computers = \$10,000.00 (VC3 Estimate), Computer Mounts for Vehicles 12 ea. @ \$250.00 = \$3000.00; \$ 28,000 for up fit of four (4) police vehicles @ \$ 7,000 each.
- **Capital Outlay** – Purchase of two (2) 2020 Ford Police Interceptor vehicles (\$ 34,600 each)

Code Enforcement

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-530-02	SALARIES	36,754.00	0.00	0.00	0.00	0.00
10-530-05	SOCIAL SECURITY	2,812.00	0.00	0.00	0.00	0.00
10-530-06	EMPLOYEE GROUP INS	7,649.00	0.00	0.00	0.00	0.00
10-530-07	CITY SHARE RETIREMENT	3,756.00	0.00	0.00	0.00	0.00
10-530-08	CONT 401 K	1,838.00	0.00	0.00	0.00	0.00
10-530-11	PHONE/POSTAGE	2,470.00	0.00	0.00	0.00	0.00
10-530-14	TRAVEL/TRAINING	500.00	0.00	0.00	0.00	0.00
10-530-17	VEHICLE MAINT	500.00	0.00	0.00	0.00	0.00
10-530-31	FUEL,OIL,TIRES	1,700.00	0.00	0.00	0.00	0.00
10-530-32	OFFICE SUPPLIES	150.00	0.00	0.00	0.00	0.00
10-530-33	SUPPLIES/CE	125.00	0.00	0.00	0.00	0.00
10-530-36	UNIFORM ALLOWANCE	250.00	0.00	0.00	0.00	0.00
10-530-45	CONTRACTED SERV	9,265.00	0.00	0.00	0.00	0.00
10-530-53	DUES/SUBSCRIPTIONS	150.00	0.00	0.00	0.00	0.00
10-530-57	MISC	100.00	0.00	0.00	0.00	0.00
	Totals	68,019.00	0.00	0.00	0.00	0.00

FY 2021 Budget Comments:

- **Salaries** – One (1) FTE Code Enforcement Officer.
- **Phone/Postage** - "GPS - \$240; CELL PHONE & TABLET - \$1080; VC3 PHONE - \$300 POSTAGE \$750; MISC \$100"
- **Contracted Services** – "COMCATE \$3433, VC3 \$3000, leased vehicle \$2832

Building Inspection & Permitting

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-540-00	INSPECTIONS:	-	-	-	-	-
10-540-02	SALARIES	105,658	104,490	93,015	167,503	103,270
10-540-03	PART-TIME SALARIES	19,869	19,860	13,458	15,487	21,258
10-540-05	CITY SHARE SOC SECURITY	9,603	9,513	8,298	13,417	9,514
10-540-06	EMPLOYEES GROUP INSURANCE	8,771	8,663	8,729	19,557	9,637
10-540-07	CTY SHRE RETIRE/BLDG INSP	10,798	9,352	8,515	13,034	7,821
10-540-08	CONT 401(K) BLDG INSP	5,283	5,225	4,757	8,142	5,150
10-540-09	RETIREE SUPPLEMENTAL INS.	1,400	1,400	1,100	600	-
10-540-11	BLDG INSP/PHONE-POST	2,240	1,700	1,492	3,620	1,888
10-540-14	TRAVEL/TRAINING	2,500	4,600	3,454	8,810	1,767
10-540-16	OFFICE EQUIPMENT	500	500	427	169	-
10-540-17	VEHICLE MAINTENANCE	500	(200)	-	821	160
10-540-31	GAS, OIL, TIRES	1,350	1,350	908	2,078	1,053
10-540-32	OFFICE SUPPLIES	500	500	347	835	1,323
10-540-33	CODE ENFORCEMENT SUPPLIES	350	1,400	980	1,730	493
10-540-36	UNIFORM ALLOWANCE	500	500	111	348	217
10-540-45	CONTRACTED SERVICES	14,600	21,300	12,371	27,947	8,394
10-540-53	DUES-SUBSCRIPTIONS	876	500	205	487	410
10-540-57	MISC EXP - BLDG INSP	250	250	29	-	-
10-540-72	NON CAPITAL OUTLAY/INSP.	-	3,500	3,068	-	-
10-540-74	CAPITAL OUTLAY	5,000	-	-	21,206	12,865
	Totals	190,548.00	194,403.00	161,264.93	305,790.66	185,221.64

FY 2021 Budget Comments:

- Part Time Salaries** - one (1) part time Fire Inspector/Building Inspector is included in the requested and Adopted budget to provide backup to the Code Enforcement Officer position.

Salaries – One (1) FTE Building Inspector
- Contracted Services** –Includes funding for one (12) seat for VOA and telephone for the hosted IT environment. Also includes \$ 7,000 licensing fee for building permit software.

Planning & Zoning Administrator

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-550-00	PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00
10-550-02	SALARIES	46,621.00	85,592.00	77,317.43	0.00	0.00
10-550-03	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00
10-550-04	PROFESSIONAL SERVICES	5,000.00	3,244.00	1,150.00	0.00	0.00
10-550-05	CITY SHARE SS	3,567.00	6,115.00	5,343.05	0.00	0.00
10-550-06	EMPLOYEE GROUP INS	7,664.00	15,179.00	15,270.36	0.00	0.00
10-550-07	CITY SHARE RETIREMENT	4,765.00	9,618.00	6,919.93	0.00	0.00
10-550-08	CITY SHARE 401K	2,331.00	5,201.00	3,865.78	0.00	0.00
10-550-11	PHONE/POSTAGE	1,200.00	1,800.00	1,781.51	0.00	0.00
10-550-14	TRAVEL/TRAINING	1,075.00	2,909.00	2,444.88	0.00	0.00
10-550-16	OFFICE EQUIPMENT	250.00	150.00	0.00	0.00	0.00
10-550-17	VEHICLE MAINTENANCE	0.00	915.00	914.78	0.00	0.00
10-550-26	ADVERTISING	1,700.00	2,147.00	1,501.50	0.00	0.00
10-550-31	GAS,OIL,TIRES	0.00	2,100.00	1,690.00	0.00	0.00
10-550-32	OFFICE SUPPLIES	300.00	200.00	159.19	0.00	0.00
10-550-33	CODE ENF SUPPLIES	0.00	400.00	309.27	0.00	0.00
10-550-36	UNIFORM ALLOWANCE	185.00	185.00	71.29	0.00	0.00
10-550-45	CONTRACTED SERVICES	11,461.00	16,055.00	12,985.97	0.00	0.00
10-550-53	DUES & SUBSCRIPTIONS	200.00	300.00	230.00	0.00	0.00
10-550-57	MISC	250.00	150.00	0.00	0.00	0.00
	Totals	86,569.00	152,260.00	131,954.94	0.00	0.00

FY 2021 Budget Comments:

- **Salaries** – One (1) FTE Planning & Zoning Administrator.
- **Phone/Postage** - 1 Cell Phone \$40.00 @ 12=\$480 , VC3 phones \$28 @12= \$336
- **Contracted Services** –Includes funding for one (1) seats for VOA and telephone for the hosted IT environment; COMCATE software annual fee.

Public Works

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-560-00	STREET REPAIR & CONST.:	0.00	0.00	0.00	0.00	0.00
10-560-01	SEASONAL SALARIES	0.00	812.00	811.80	16,427.57	15,067.28
10-560-02	SALARIES	246,531.00	246,531.00	208,977.47	180,595.26	168,552.74
10-560-03	PART TIME SALARIES	15,778.00	15,778.00	12,860.33	0.00	0.00
10-560-04	PROFESSIONAL SERVICES	0.00	260.00	260.00	300.00	949.00
10-560-05	CITY SHARE/SOCIAL SECURTY	20,067.00	20,067.00	16,919.56	14,710.70	13,431.72
10-560-06	EMPLOYEES' GROUP INSURNCE	26,599.00	34,614.00	35,918.27	26,049.65	30,325.68
10-560-07	CITY CONT/EMPS RET	21,271.00	22,065.00	18,703.40	14,293.91	12,789.53
10-560-08	CITY CONT/401(K) PLAN	12,327.00	12,327.00	10,449.09	8,794.82	8,351.67
10-560-09	RETIREE SUPPLEMENT INS	14,000.00	14,000.00	12,001.84	13,673.25	12,873.90
10-560-10	STREET LIGHTS	17,340.00	17,000.00	17,291.82	15,382.81	16,482.18
10-560-11	TELEPHONE - CITY GARAGE	5,878.00	3,300.00	3,571.76	3,145.80	3,013.18
10-560-12	PROPANE	2,750.00	2,500.00	2,115.28	1,726.72	2,114.64
10-560-13	ELECTRIC, WATER	5,700.00	5,200.00	4,855.25	4,709.63	4,799.36
10-560-14	TRAVEL/TRAINING	500.00	1,000.00	482.18	360.00	802.68
10-560-15	STREET SURFCING & MAINT	0.00	31,971.00	0.00	0.00	0.00
10-560-16	EQUIPMENT MAINTENANCE	500.00	33.00	32.99	0.00	0.00
10-560-32	OFFICE SUPPLIES	500.00	103.00	224.67	125.50	126.33
10-560-33	SHOP SUPPLIES	4,750.00	3,500.00	4,082.87	4,142.96	3,604.93
10-560-34	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-560-36	UNIFORM ALLOWANCE	1,000.00	1,000.00	664.90	638.95	918.26
10-560-37	SAFETY SIGNS	3,700.00	3,700.00	2,742.96	4,565.44	5,578.46
10-560-38	SAFETY SUPPLIES	100.00	100.00	50.79	0.00	32.45
10-560-44	DEBRIS REMOVAL	4,000.00	3,144.00	2,690.87	7,219.88	633.29
10-560-45	CONTRACTED SERVICES	16,800.00	8,919.00	15,247.74	7,440.63	7,687.49
10-560-50	NC DOT-RIGHT OF WAY	4,144.00	1,835.00	1,073.34	1,776.27	3,016.88
10-560-53	DUES/SUBSCRIPTIONS	500.00	500.00	0.00	0.00	0.00
10-560-57	MISC EXPENSE	2,500.00	1,500.00	1,570.18	957.35	2,084.37
10-560-58	ST. LICENSE FEES	0.00	0.00	0.00	0.00	53,250.00
10-560-72	NON CAPITAL OUTLAY	0.00	0.00	0.00	130,540.48	353.00
10-560-74	CAPITAL OUTLAY	132,000.00	247,000.00	124,005.60	0.00	70,151.13
	Totals	559,235.00	698,759.00	497,604.96	457,577.58	436,990.15

FY 2021 Budget Comments:

- **Part Time Salaries** – Hours budgeted for (2) Part-Time Equipment Operators. Employee is expected to work full time between May-November.
- **Salaries** – Five (5) FTE's (one (1) supervisor and four (4) equipment operators with one frozen for FY 2021) included in this budget.
- **Professional Services** – Funds for engineering services non-street related.
- **Telephone/Postage** - GPS, (5) \$1200.00, Cell 1@83.00@12=\$996, Time Warner \$140.00 @12=1680, VC3 phones \$83.50@12=\$1,002, , misc. \$122

- **Street Lights** –Cost for approximately 291 streetlights (229 LED and 62 HPS) on city streets, parking lots and parks at an average cost of \$ 12.16 per month per light
- **Contracted Services** – Includes one (1) VOA seat and three (3) telephone seats for hosted IT environment.
- **Capital Outlay** - Funds from the \$ 25 Municipal License Fee for paving/repaving projects.

Dams/Lakes

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-570-00	DAMS/LAKES:	0.00	0.00	0.00	0.00	0.00
10-570-04	PROFESSIONAL SERVICES	24,000.00	0.00	36,000.00	0.00	0.00
10-570-13	ELECTRIC	1,500.00	1,500.00	1,350.44	3,288.01	1,500.46
10-570-17	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	150.00	764.94	2,853.60
10-570-44	STORM DEBRIS-LAKES	0.00	0.00	160.38	0.00	0.00
10-570-45	CONTRACTED SERVICES	41,000.00	5,000.00	500.00	2,805.00	49,450.01
10-570-57	LAKES EXPENSES	0.00	100.00	0.00	113.41	1,237.92
10-570-59	WATER TESTING/LAKES	1,300.00	2,300.00	1,000.00	2,500.00	2,600.00
10-570-72	NON CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	0.00
10-570-75	PORTABLE PUMPS	1,000.00	0.00	0.00	0.00	0.00
	Totals	74,800.00	9,900.00	39,160.82	9,471.36	57,641.99

FY 2021 Budget Comments:

- **Professional Services** – Engineering costs for City-Wide Storm water Management Plan
- **Contracted Services** – Funds for contracted services to clean driveway culverts with the cost to be billed to the property owners.
- **Water Testing/Lakes** – Monthly (May-August) bacteria (*Enterococci, Fecal Coliform, E. Coli & Total Coliform*) of five designated swimming lakes (*spring, Mirror, Seminole, Tate & Patricia/Big Lake*) in the City.

Mosquito Control

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-590-00	PUBLIC HEALTH MOSQUITO CONTROL:	0.00	0.00	0.00	0.00	0.00
10-590-14	TRAVEL/TRAINING	500.00	1,300.00	75.79	0.00	120.00
10-590-17	MAINT - EQUIPMENT	500.00	500.00	237.87	0.00	0.00
10-590-31	FUEL,OIL,TIRES	500.00	250.00	0.00	191.70	136.16
10-590-33	VEHICLE SUPPLIES	0.00	100.00	0.00	0.00	0.00
10-590-34	CHEMICAL SUPPLIES	4,000.00	4,000.00	3,548.87	0.00	3,924.90
10-590-36	NPDES PERMIT FEES	400.00	0.00	0.00	0.00	0.00
10-590-53	DUES/SUBSCRIPTIONS	0.00	100.00	0.00	100.00	100.00
Totals		5,900.00	6,250.00	3,862.53	291.70	4,281.06

FY 2021 Budget Comments:

No significant activities Adopted in this department.

Special Events

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-620-00	SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00
10-620-32	OFFICE SUPPLIES	100.00	100.00	54.70	1,749.04	51.17
10-620-77	EGGSTRAVAGANZA	1,000.00	1,000.00	491.61	468.06	726.36
10-620-78	BIKE RUN (911)	1,500.00	1,500.00	1,201.13	40.00	1,769.26
10-620-79	SPRING FLING AT THE LAKES	1,450.00	1,450.00	186.65	818.44	731.72
10-620-82	FALL FESTIVAL/HAUNTED HAY RIDE	2,950.00	1,500.00	1,137.76	1,279.61	1,076.03
10-620-83	SPRING BIKE RUN	1,500.00	1,500.00	1,454.64	1,197.28	16.37
10-620-84	CHRISTMAS FESTIVAL	700.00	700.00	331.61	367.56	441.95
Totals		9,200.00	7,750.00	4,858.10	5,919.99	4,812.86

FY 2021 Budget Comments:

No significant activities Adopted in this department.

Community Center/Parks & Recreation

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-630-00	PARKS & RECREATION:	-	-	-	-	-
10-630-02	SALARIES	163,729.00	173,372.00	160,579.66	162,217.41	147,378.92
10-630-03	PART TIME/TEMPORARY HELP	66,222.00	74,514.00	55,398.45	61,832.86	53,712.33
10-630-04	PROFESSIONAL SERVICES	-	-	-	7,125.00	9,950.00
10-630-05	CITY SHARE/SOCIAL SECURITY	17,591.00	19,040.00	16,359.37	16,872.82	15,520.85
10-630-06	EMPS GROUP INSURANCE	20,366.00	22,489.00	23,915.16	30,380.20	26,926.57
10-630-07	CITY SHARE/RETIREMENT	16,733.00	15,517.00	14,546.59	12,501.04	11,269.66
10-630-08	CITY SHARE/401(K)	8,186.00	8,669.00	8,126.49	7,982.49	7,395.62
10-630-11	TELEPHONE/POSTAGE	4,700.00	3,660.00	3,559.38	3,383.93	3,846.84
10-630-13	ELECTRIC, WATER, OIL	13,600.00	10,500.00	8,572.43	6,980.98	7,392.99
10-630-14	TRAVEL/TRAINING	2,350.00	11,100.00	10,835.75	4,569.90	3,308.54
10-630-16	MAINT. OF EQUIPMENT	4,000.00	3,000.00	1,187.68	-	-
10-630-17	VEHICLE MAINTENANCE	3,000.00	2,000.00	76.39	2,976.34	969.36
10-630-18	PARK EQUIPMENT	8,770.00	5,300.00	5,769.01	4,803.10	3,870.00
10-630-19	VAN RENTAL	-	-	-	3,328.17	1,129.03
10-630-26	ADVERTISING	2,000.00	2,000.00	670.60	813.76	3,044.39
10-630-31	GAS, OIL, TIRES	5,000.00	5,500.00	3,873.12	8,635.89	5,319.32
10-630-32	OFFICE SUPPLIES	3,000.00	2,200.00	1,900.68	1,669.80	2,864.86
10-630-34	JANITORIAL SUPPLIES	3,000.00	3,000.00	2,064.02	3,253.00	2,518.45
10-630-36	UNIFORM ALLOWANCE	1,500.00	1,500.00	921.44	1,546.15	2,780.62
10-630-45	CONTRACTED SERVICES	33,868.00	35,888.00	29,529.33	28,921.26	29,590.79
10-630-50	P/R. GRANTS/ DONATIONS	19,000.00	19,000.00	2,332.78	1,728.46	1,962.84
10-630-53	DUES & SUBSCRIPTIONS	2,096.00	2,000.00	1,253.60	923.76	2,211.45
10-630-57	MISC	1,200.00	1,000.00	670.37	630.00	1,034.66
10-630-74	CAPITAL OUTLAY	407,500.00	422,000.00	31,380.59	-	54,687.50
10-630-77	PROGRAMS	55,151.00	53,493.00	38,928.01	46,739.62	47,468.95
Totals		865,112.00	896,742.00	422,566.96	419,815.94	450,139.54

FY 2021 Budget Comments:

- **Salaries** – Includes funding for four (4) FTE's. CC Supervisor position frozen until 1/1/21 due to hiring freeze.
- **Part Time Salaries** – Includes funding for fifteen (15) seasonal/part time positions for summer camp, after school program and community center assistants at the Community Center.
- **Park Equipment** - Pickle ball Nets Muse Park (4 @ \$325); Mulch Refresh for two playgrounds (CC & Schneider's); Updated park signs (30 signs @ \$69.00 each); Replacement Trash Cans on Disc Golf Course (4 @ \$200)
- **Contracted Services** – Includes four (4) VOA, four (4) telephone and three (3) public access computers for the hosted IT environment. Portable Toilets; Trash Recycle; Security System; Copier Lease; Coastal Documents (cost of copies); Comcate Work Orders;
- **Dues & Subscriptions** – NRPA; NCRPA; Constant Contact email newsletter; ASCAP Music License; USA Pickle ball; NC Arts Council

- **Capital Outlay** – Funds are budgeted for a reconstruction and reconfiguration of Muse Park. Of that amount, the city-share of the project will be \$ 133,000.

Library & Community Appearance Commissions

Account #	Account Description	2021 Adopted	2020 Approp	2020 Actual	2019 Actual	2018 Actual
10-660-00	LIBRARY\COM APPEARANCE:	0.00	0.00	0.00	0.00	0.00
10-660-32	LIBRARY COMMITTEE SUPPLIES	2,000.00	2,000.00	2,117.27	1,959.05	1,958.85
10-660-57	COMMUNITY APPEARANCE MISC	1,000.00	1,000.00	645.90	323.96	163.82
Totals		3,000.00	3,000.00	2,763.17	2,283.01	2,122.67

FY 2021 Budget Comments:

The Board of Commissioners created this new commission in 2014-2015 for fostering library services for city residents. The commission works with the County library board and is hoping to eventually establish a satellite branch of the county system in the City.

Powell Bill Revenues

Account Number	Account Description	Proposed	2020 Antic	2020 Actual	2019 Actual	2018 Actual
20-339-00	FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
20-362-00	INVESTMENT EARNINGS P. B.	0.00	0.00	0.00	0.00	0.00
20-364-01	SALES TAX REFUND	3,000.00	5,000.00	3,760.06	3,759.77	6,159.22
20-368-00	MISCELLANEOUS INCOME	250.00	0.00	0.00	0.00	0.00
20-373-00	STATE STREET AID ALLOCAT.	312,750.00	311,000.00	311,699.91	310,082.92	310,479.22
20-383-00	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
20-393-00	PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00	0.00
20-399-00	FUND BALANCE APPROPRIATED	0.00	0.00	0.00	0.00	0.00
	Totals	316,000.00	316,000.00	315,459.97	313,842.69	316,638.44

FY 2021 Budget Comments:

- City is anticipating the same state-shared revenue from the Powell Bill due to the passage of *Senate Bill 20 IRC Update/Motor Fuel Tax Changes*. The gas tax, which had been set at 37.5 cents per gallon, immediately fell to 36 cents on Wednesday, a day after the bill's passage. It will fall to 35 cents in January and 34 cents in July 2017. Going forward, it will be adjusted once a year, instead of twice each year, and tied to new formula that focuses on population growth and inflation.
- At the January 2018 Goal Setting Workshop held by the Board of Commissioners that a Long Term Plan Roads and Infrastructure be created. While staff is developing that plan it is also recommended that funding for create paving and resurfacing.

Powell Bill Expenditures

Account Number	Account Description	Proposed	2020 Approp	2020 Actual	2019 Actual	2018 Actual
20-560-00	STREET REPAIR & CONST.:	0.00	0.00	0.00	0.00	0.00
20-560-04	PROFESSIONAL SERVICES	10,000.00	10,000.00	4,428.87	2,649.10	6,186.00
20-560-15	STREET SURFACING & MAINT.	68,273.00	107,716.00	60,429.22	126,163.83	65,678.23
20-560-16	MAINTENANCE - EQUIPMENT	35,000.00	30,000.00	33,582.12	52,730.69	23,041.47
20-560-19	PAVING PROJECTS	0.00	113,545.00	0.00	0.00	22,640.22
20-560-31	FUEL, OIL, TIRES	25,000.00	25,000.00	16,730.76	27,919.21	19,322.26
20-560-33	STREET DEPT. SUPPLIES	4,000.00	2,500.00	2,443.38	1,597.05	2,047.19
20-560-34	STREET CULVERTS	10,000.00	2,500.00	1,918.30	3,399.45	9,122.61
20-560-37	SANDBAGS/CEMENT/MATERIAL	0.00	0.00	0.00	0.00	0.00
20-560-38	SAFETY SUPPLIES PB	2,500.00	1,000.00	1,196.99	0.00	0.00
20-560-45	CONTRACTED SERVICES	1,400.00	500.00	2,150.00	500.00	300.00
20-560-57	MISC EXPENSE	200.00	200.00	86.09	0.00	150.00
20-560-72	NON CAPITAL OUTLAY	0.00	0.00	0.00	0.00	2,217.00
20-560-74	CAPITAL OUTLAY/VEHICLE	136,584.00	0.00	0.00	0.00	71,576.43
20-560-75	DEBT SERVICE	21,929.00	21,397.00	21,396.40	20,874.53	20,365.40
20-560-76	DEBT SERVICE INT	1,114.00	1,642.00	1,645.10	2,166.97	2,676.10
	Totals	316,000.00	316,000.00	146,007.23	238,000.83	245,322.91

FY 2021 Budget Comments:

With the repayment of the Street Repaying Bond, financial resources are now available for an annual program. With the inclusion of several former “orphan” roads into the City street system and formal acceptance of these roads in the Powell Bill, funded street formula the City will begin creating a stone base to bring these roads up to a passable standard. In FY 2017, Argonne and Fieldcrest will be worked on and over the next two FY’s other orphan roads will be improved. In FY 2018, the City will place stone on Meadwood and Foxcroft.

As was the case in FY 2017, city staff will forward a recommendation for street paving during the fiscal year based on the amount approved by the Board of Commissioners.