

**BOILING  
SPRING  
LAKES  
BUDGET**

**FY  
2027**

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Recommended  
financial plan for  
July 1, 2026 to June  
30, 2027



## ***City of Boiling Spring Lakes***

**Boiling Spring Lakes, NC 28461**

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

Re: FY 2027 Recommended Budget

Dear Mayor Winecoff and Members of the Board:

In accordance with Section 159-11 of the NC General Statutes, I am pleased to present the FY 2027 Adopted Budget for the City of Boiling Spring Lakes.

### **FY 2027 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 April 2026 workshop. The three (3) top priorities are:

1. Continuing with Stormwater improvements
2. Fiscally responsible
3. Strategic planning

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, 2026.

Pursuant to N.C.G.S. 159-12, a public hearing on the proposed budget will be held on Monday, June 22, 2026 at 6:30 pm in the City Hall Council Chambers. This date will be advertised with a public notice and copies of the budget was made available to local news media, in the lobby of City Hall and on the City's website beginning on Monday, June 8, 2026.

### **BUDGET OVERVIEW**

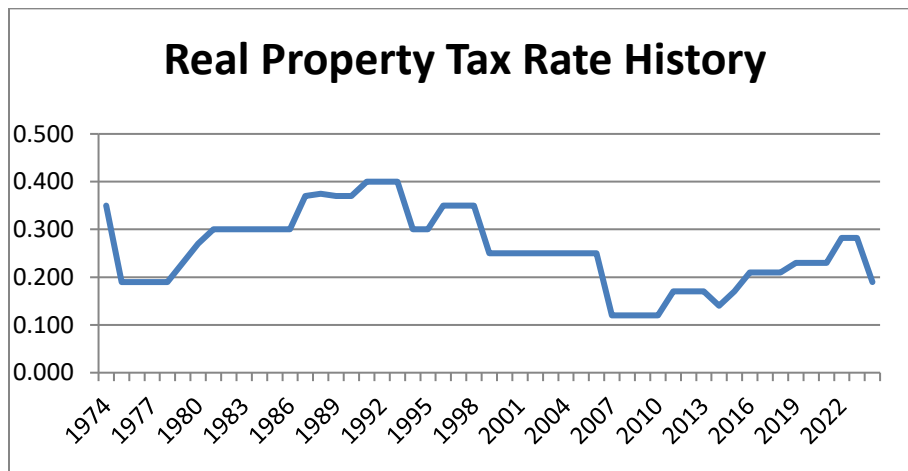
The FY 2027 City of Boiling Spring Lakes budget is balanced and totals \$7,291,750.00 for the General Fund. Highlights in the proposed budget are:

- 3% Cost of Living Increase
- NO change in tax rate. It will stay at .27 cent per \$100
- Addition of city Planner and Police Officer
- NO appropriation of General Fund to balance the budget.

## 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 43 - 45% of general fund revenues. The FY 2025 revenues exceeded projected revenue by 4%, current FY 2026 budget show an estimated 4% exceeding projected revenue. The FY 2027 budget anticipates a 4% increase which equals an additional \$125,000 in revenue.

*Property Tax Revenue* - The next highest revenue source is real property taxes and represents approximately 27 - 30% of general fund revenues. Last year's budget increased the tax rate to \$0.27 per \$100 of valuation, continuing with the revenue neutral tax rate. With this budget, the tax rate will stay the same at \$0.27 per \$100 valuation.



## 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



	FY 2027 Expenditures		
Governing Body			198,250
Administration			1,130,300
Building & Grounds			346,000
Public Safety			2,404,900
Code Enforcement			124,600
Building Inspections			359,150
Planning & Zoning			274,350
Street Repair & Construction			672,600
Stormwater			472,500
Public Health Mosquito Control			6,800
Planning Board			500
Special Events			4,900
Parks & Recreation			870,100
Library Committee			4,350
Contingency Fund			22,450
Powell Bill			400,000
<b>Total Expenditures</b>			<b>7,291,750</b>

The City of Boiling Spring Lakes has many attributes including its engaged residents, dedicated elected officials and staff. These attributes create a thriving and growing community that needs to be maintained and nurtured. The FY27 Budget provides the investment framework required to embrace opportunities, address challenges, and create a shared vision for the future.

Mayor and Commissioners, I present for your review and consideration the Recommended Budget for Fiscal Year 2027, totaling \$ 7,291,750.00 dollars. This year's proposed budget reflects the City's continued commitment to strengthening core infrastructure, supporting and advancing public safety, and supporting the employees who deliver essential services to our community every day, while keeping the tax rate steady with no increase. Additionally, no money was needed from fund balance to balance the FY27 budget.

Key priorities in this budget targeted investment in stormwater and infrastructure equipment advancing the City's effort to repair roads and manage stormwater. These investments will improve our ability to proactively maintain drainage systems, respond more efficiently to severe weather events, reduce long term-term repair costs, and protect public and private property from flooding and infrastructure failure. Upgrading and modernizing equipment ensures our teams have the tools necessary to maintain safe roads, reliable drainage, and resilient public assets.

Another key investment included in this budget includes the replacement of several aging police vehicles. We are proposing the lease of four new police vehicles to ensure our officers have safe, reliable, and properly equipped transportation to carry out their duties. These additions will enhance response capabilities, reduce maintenance downtime, and improve overall operational efficiency. The

City will surplus three older police vehicles that have reached the end of their useful service life. These units have experienced increasing maintenance costs and reliability concerns. Surplusing these vehicles allow us to responsibly manage our fleet inventory while offsetting a portion of the replacement costs and reducing ongoing repair expenses. This approach reflects sound fiscal stewardship investing in dependable equipment for public safety while systematically phasing out aging assets to control long-term costs.

In addition, this budget includes a 3% cost-of-living adjustment (COLA) for staff. This adjustment helps address rising living costs, supports employee retention, and ensures we remain competitive in attracting and retaining a skilled workforce. City employees are critical to delivering high-quality services, and this investment reflects our appreciation for their dedication and performance.

Together, these investments in infrastructure, public safety, and personnel allow the City to maintain service levels, strengthen long-term financial stability and responsibly meet the needs of our growing community.

Thank you for the opportunity to present the FY27 budget. The proposed budget reflects our commitment to protecting the long-term health, safety, and stability of our community. By prioritizing infrastructure maintenance, stormwater management and public safety, we are making strategic investments that safeguard public assets, reduce future liabilities, and enhance resilience against severe weather and growth-related demands. These improvement are not just expenditures-they are responsible investments in the reliability and sustainability of our city.

Together, these priorities position us to meet today's challenges while preparing responsibly for tomorrow's needs. This budget balances fiscal discipline with forward-looking investment, strengthening the foundation of our community for years to come.

Respectfully,

Gordon Hargrove, City Manager

Range of Expend Accounts: 10-000-00 to 20-999-99  
 Range of Revenue Accounts: 10-000-00 to 20-999-99  
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) \* 100

For Revenue: %PY = ((2027 Anticipated / 2026 Anticipated) - 1) \* 100

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	Budgeted	%PY

**GOVERNING BODY:**  
10-410-00

**Salaries**

10-410-02	8,000.00	16,000.00	16,000.00	16,000.00	16,000.00		16,000.00	16,000.00	_____	0.00
	8,000.00	16,000.00	16,000.00	16,000.00	11,250.00	0.00				

**Legal Fees**

10-410-03	83,760.00	33,000.00	55,000.00	35,000.00	55,000.00		75,000.00	75,000.00	_____	0.00
	72,162.38	31,080.00	42,618.88	41,079.47	30,095.00	0.00				

**FICA Taxes**

10-410-05	620.00	1,240.00	1,250.00	1,250.00	1,250.00		1,250.00	1,250.00	_____	0.00
	612.04	1,224.08	1,224.08	1,224.08	860.68	0.00				

**Travel & Training**

10-410-14	6,500.00	11,000.00	10,000.00	10,000.00	10,000.00		10,000.00	10,000.00	_____	0.00
	7,753.63	8,353.90	8,872.09	9,506.80	1,123.95	0.00				

**Employee Award**

10-410-15	0.00	0.00	0.00	0.00	4,000.00		4,000.00	4,000.00	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				

**City Auditor Fees**

10-410-18	36,100.00	36,500.00	37,500.00	41,000.00	41,000.00		41,000.00	41,000.00	_____	0.00
	36,797.45	33,213.80	39,000.00	41,088.65	22,355.15	0.00				
Detail: Cavanaugh Macdonald actuarial report LEO Separation Allowance							750.00	750.00	0.00	
Cavanaugh Macdonald actuarial report OPEB							5,250.00	5,250.00	0.00	
Thompson, Price, Scott, Adams & Co audit fees							35,000.00	35,000.00	0.00	

**Legal Advertising**

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-410-00	GOVERNING BODY:									
10-410-26	0.00 0.00	3,000.00 1,530.87	3,000.00 1,022.00	3,000.00 1,542.00	3,000.00 753.05		2,000.00	2,000.00	_____	0.00
Ordinance Codification										
10-410-42	4,000.00 6,190.40	5,000.00 4,253.34	15,000.00 10,865.20	2,500.00 3,271.80	5,000.00 3,435.39		5,000.00	5,000.00	_____	0.00
Contracted Services										
10-410-45	7,350.00 5,564.30	7,500.00 5,731.21	7,500.00 7,665.61	8,000.00 6,888.09	8,000.00 6,503.09		9,000.00	9,000.00	_____	0.00
Detail: Diligent Agenda & Minutes software							9,000.00	9,000.00	0.00	
Collection Fees (Taxes)										
10-410-53	11,000.00 10,889.64	12,000.00 11,070.77	12,000.00 12,083.54	15,000.00 12,707.74	16,000.00 17,649.38		19,000.00	19,000.00	_____	0.00
Vehicle Tax Collection Fees										
10-410-55	12,000.00 11,782.02	15,000.00 14,368.52	10,000.00 15,425.83	15,000.00 12,554.79	13,000.00 5,918.86		13,000.00	13,000.00	_____	0.00
Miscellaneous										
10-410-57	6,500.00 5,800.99	9,500.00 1,143.39	9,000.00 7,478.04	10,000.00 1,071.44	10,000.00 8,368.24		3,000.00	3,000.00	_____	0.00
Detail: Miscellaneous							3,000.00	3,000.00	0.00	
Control Total	175,830.00 165,552.85	149,740.00 127,969.88	176,250.00 162,255.27	156,750.00 146,934.86	182,250.00 108,312.79		198,250.00	198,250.00	0.00	0.00
ADMINISTRATION:										
10-420-00										
Overtime Wages										
10-420-01	0.00 0.00	1,000.00 18.29	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00		250.00	250.00	_____	0.00
Salaries										
10-420-02	377,000.00 374,165.36	477,000.00 460,655.07	533,000.00 530,696.90	579,000.00 579,256.02	711,000.00 596,496.92		480,000.00	493,000.00	_____	0.00

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-420-00	ADMINISTRATION:									
Detail: 5 Current Positions (City Manager, HR Director, City Clerk, Executive Asst, Finance Director); City Manager Interim (1 Month)							480,000.00	493,000.00	0.00	
<b>Professional Services</b>										
10-420-04	24,498.38 1,855.00	6,000.00 5,195.00	5,000.00 14,947.00	5,000.00 37,620.50	5,000.00 2,413.95	0.00	5,000.00	5,000.00	_____	0.00
<b>FICA Taxes</b>										
10-420-05	26,300.00 26,961.89	36,700.00 33,856.96	40,000.00 38,661.65	44,500.00 42,828.01	56,000.00 44,150.83	0.00	37,500.00	38,000.00	_____	0.00
<b>Group Insurance Coverage</b>										
10-420-06	26,500.00 23,766.61	54,500.00 32,097.07	57,000.00 35,877.52	54,000.00 46,921.02	63,000.00 23,871.47	0.00	60,000.00	60,000.00	_____	0.00
<b>Retirement Contribution</b>										
10-420-07	41,500.00 41,254.62	58,900.00 51,839.91	68,400.00 68,602.65	81,000.00 79,022.12	103,000.00 85,695.05	0.00	74,000.00	75,000.00	_____	0.00
<b>401(k) Contribution</b>										
10-420-08	17,150.00 18,062.47	24,250.00 22,180.46	26,500.00 26,534.35	29,000.00 28,895.24	37,000.00 29,755.38	0.00	24,500.00	25,000.00	_____	0.00
<b>Unemployment Compensation</b>										
10-420-09	2,500.00 2,391.10	3,000.00 2,983.42	3,000.00 0.00	3,000.00 0.00	3,000.00 0.00	0.00	_____	_____	_____	0.00
<b>Retiree Supplemental Insurance</b>										
10-420-10	12,300.00 11,569.48	24,500.00 22,240.65	23,000.00 22,490.97	18,000.00 13,184.19	18,000.00 7,221.50	0.00	1,800.00	1,800.00	_____	0.00
<b>Telephone &amp; Postage</b>										
10-420-11	8,050.00 8,180.63	8,100.00 7,592.68	9,000.00 10,321.90	11,000.00 10,086.99	11,000.00 4,608.17	0.00	11,000.00	11,000.00	_____	0.00
Detail: Mailing Postage							5,000.00	5,000.00	0.00	
VC3 Phone							4,500.00	4,500.00	0.00	
Verizon							1,500.00	1,500.00	0.00	



Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted		
Acct: 10-420-00	ADMINISTRATION:										
alerts are issued by National Weather Service											
<b>Fire Department Contingency</b>											
10-420-36	18,000.00	18,750.00	12,600.00	12,000.00	5,000.00						0.00
	18,000.00	18,750.00	12,600.00	1,163.75	0.00						
<b>Contracted Services</b>											
10-420-45	40,900.00	52,000.00	60,000.00	68,500.00	68,500.00		70,000.00	70,000.00			0.00
	43,614.51	51,554.41	63,286.10	75,384.88	39,973.53	0.00					
Detail:	FEMA Consultant Johnson Environmental & Disaster										
	Water 5 gal bottles						1,000.00	1,000.00		0.00	
	Focus Internet						5,000.00	5,000.00		0.00	
	GFL Trash/Recycle						1,000.00	1,000.00		0.00	
	Wolf Security						1,500.00	1,500.00		0.00	
	Postage Machine Lease						1,200.00	1,200.00		0.00	
	Edmunds Software						10,400.00	10,400.00		0.00	
	VC3 Webpage						8,600.00	8,600.00		0.00	
	VC3 Computers						28,100.00	28,100.00		0.00	
	Coastal Documents (Excess copies)						4,000.00	4,000.00		0.00	
	Copier Lease						2,800.00	2,800.00		0.00	
	NCDL Elevator Permit						200.00	200.00		0.00	
	Job postings						1,500.00	1,500.00		0.00	
<b>Dues &amp; Subscriptions</b>											
10-420-53	19,000.00	13,000.00	12,500.00	13,200.00	12,950.00		12,950.00	12,950.00			0.00
	12,520.50	10,621.00	10,505.90	10,857.00	9,893.00	0.00					
Detail:	Misc.										
	Mayors Association						250.00	250.00		0.00	
	Southport Oak Island Chamber of Commerce						300.00	300.00		0.00	
	City Clerk international and Bar assoc dues + notary						500.00	500.00		0.00	
	Finance Officer Notary						300.00	300.00		0.00	
	UNC SOG						1,000.00	1,000.00		0.00	
	Cape Fear Council of Govts						1,600.00	1,600.00		0.00	
	NCCMA Dues						1,000.00	1,000.00		0.00	
	NCLM Dues						8,000.00	8,000.00		0.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY	
Acct: 10-420-00 ADMINISTRATION:											
<b>General &amp; Property Insurance</b>											
10-420-54	98,000.00 97,392.00	100,000.00 73,911.58	85,000.00 83,826.07	98,000.00 104,419.85	107,800.00 117,006.88		107,800.00	107,800.00	_____	0.00	
<b>Workers Compensation Insurance</b>											
10-420-55	72,500.00 69,558.00	65,000.00 63,143.98	68,000.00 67,487.09	60,000.00 48,717.15	65,000.00 35,516.86		65,000.00	65,000.00	_____	0.00	
<b>Miscellaneous Expense</b>											
10-420-57	10,500.00 2,806.93-	8,000.00 22,686.45	10,000.00 4,302.05	10,000.00 9,440.75	11,000.00 11,074.56		18,500.00	18,500.00	_____	0.00	
Detail:	Flowers, Flags, Christmas Party County Fire District Fees							3,500.00 15,000.00	3,500.00 15,000.00	0.00 0.00	
<b>Capital Outlay</b>											
10-420-74	0.00 25,729.59	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		20,000.00	20,000.00	_____	0.00	
Detail:	Commissoner Chambers Audio/Visual system upgrade							20,000.00	20,000.00	0.00	
<b>Debt Service Payments</b>											
10-420-75	80,001.00 80,000.04	2,080,000.00 2,080,000.04	80,000.00 80,000.04	80,000.00 88,535.34	80,000.00 33,333.35		87,000.00	87,000.00	_____	0.00	
Detail:	City Hall Loan Principal Payments							87,000.00	87,000.00	0.00	
Control Total	916,049.38 889,100.88	3,076,200.00 2,991,651.66	1,140,000.00 1,107,997.59	1,215,450.00 1,210,509.15	1,403,250.00 1,065,310.99		1,115,300.00	1,130,300.00	0.00	0.00	
<b>BUILDING AND GROUNDS:</b>											
10-500-00											
<b>Overtime Wages</b>											
10-500-01	0.00 0.00	5,000.00 0.00	1,000.00 225.98	1,000.00 53.55	1,000.00 180.01		1,000.00	1,000.00	_____	0.00	
<b>Salaries</b>											
10-500-02	112,500.00 106,383.14	141,500.00 127,868.48	169,000.00 131,131.83	195,000.00 188,017.66	190,000.00 132,126.27		144,000.00	146,500.00	_____	0.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-500-00	BUILDING AND GROUNDS:									
Detail: 3 Positions (3 Maintenance Techs)							144,000.00	146,500.00	0.00	
Part Time Salaries										
10-500-03	24,900.00	10,000.00	17,000.00	17,000.00	10,000.00		25,000.00	25,000.00	_____	0.00
	24,970.50	5,196.00	5,394.40	0.00	10,474.00	0.00				
Detail: 2 Positions (Summer Laborer, Custodian)							25,000.00	25,000.00	0.00	
FICA Taxes										
10-500-05	9,650.00	12,000.00	14,000.00	15,000.00	15,000.00		14,000.00	14,000.00	_____	0.00
	9,982.27	9,822.91	10,089.74	13,825.64	10,799.27	0.00				
Group Insurance Coverage										
10-500-06	24,500.00	36,500.00	38,000.00	36,000.00	36,000.00		36,000.00	36,000.00	_____	0.00
	16,500.19	15,897.12	13,108.80	26,202.12	13,879.03	0.00				
Retirement Contribution										
10-500-07	13,600.00	17,500.00	22,000.00	25,000.00	27,400.00		25,000.00	26,000.00	_____	0.00
	14,403.39	13,679.99	15,483.86	25,070.45	19,052.03	0.00				
401(k) Contribution										
10-500-08	4,900.00	7,500.00	9,000.00	10,000.00	10,000.00		9,000.00	9,000.00	_____	0.00
	5,715.70	5,768.60	6,267.26	9,169.89	6,615.18	0.00				
Telephone & Postage										
10-500-11	2,500.00	1,500.00	1,500.00	1,000.00	1,000.00		500.00	500.00	_____	0.00
	1,125.77	962.31	713.31	376.96	140.40	0.00				
Generator Maintenance										
10-500-13	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	_____	0.00
	1,035.00	1,655.05	0.00	850.00	600.00	0.00				
Travel & Training										
10-500-14	1,000.00	2,500.00	2,500.00	2,500.00	1,000.00		1,000.00	1,000.00	_____	0.00
	551.00	659.34	0.00	0.00	0.00	0.00				
Equipment & Maintenance										
10-500-16	8,000.00	6,000.00	6,000.00	3,000.00	3,000.00		3,000.00	3,000.00	_____	0.00
	7,640.11	3,207.49	3,398.15	2,818.46	5,479.89	0.00				

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-500-00	BUILDING AND GROUNDS:									
<b>Vehicle Maintenance</b>										
10-500-17	5,000.00 3,296.52	4,000.00 1,374.84	4,000.00 3,434.92	4,000.00 8,764.37	10,000.00 3,545.06	0.00	6,500.00	6,500.00	_____	0.00
<b>Lawn Care</b>										
10-500-18	6,500.00 954.98	3,500.00 483.94	3,500.00 392.46	2,500.00 411.05	1,000.00 168.96	0.00	500.00	500.00	_____	0.00
<b>Landscaping</b>										
10-500-19	6,000.00 4,165.29	3,500.00 645.66	3,500.00 1,784.78	4,500.00 2,275.66	2,000.00 2,137.04	0.00	2,500.00	2,500.00	_____	0.00
<b>Park Repair &amp; Maintenance</b>										
10-500-20	5,000.00 3,842.04	5,000.00 1,037.13	5,000.00 1,585.89	3,000.00 2,958.79	5,000.00 2,759.95	0.00	4,000.00	4,000.00	_____	0.00
<b>Police Dept. Building Repair &amp; Maint</b>										
10-500-21	3,000.00 1,510.42	3,000.00 5,341.78	3,000.00 2,745.58	2,500.00 25,161.89	5,000.00 14,020.86	0.00	6,000.00	6,000.00	_____	0.00
<b>City Hall Building Repair &amp; Maintenance</b>										
10-500-22	19,500.00 19,556.52	12,000.00 3,956.36	12,000.00 7,173.04	12,000.00 38,546.59	12,000.00 34,453.16	0.00	15,000.00	15,000.00	_____	0.00
<b>Community Ctr Bldg Repair &amp; Maint</b>										
10-500-23	7,500.00 7,941.73	5,000.00 5,600.83	7,000.00 1,855.97	6,000.00 5,333.48	15,000.00 6,531.04	0.00	15,000.00	15,000.00	_____	0.00
<b>Public Works Garage Bldg Repair &amp; Maint</b>										
10-500-24	3,500.00 1,465.46	3,500.00 2,999.39	5,000.00 3,498.65	5,000.00 5,204.98	7,000.00 8,467.52	0.00	7,000.00	7,000.00	_____	0.00
<b>Club House Repair &amp; Maintenance</b>										
10-500-25	0.00 0.00	0.00 0.00	0.00 0.00	0.00 3,460.53	2,500.00 344.51	0.00	500.00	500.00	_____	0.00
<b>Fuel, Oil &amp; Tires</b>										
10-500-31	7,200.00 3,881.95	7,500.00 4,279.97	7,500.00 5,491.07	7,500.00 11,524.30	9,000.00 4,201.31	0.00	6,000.00	6,000.00	_____	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-500-00	BUILDING AND GROUNDS:									
<b>Office Supplies</b>										
10-500-32	500.00 231.86	500.00 669.55	500.00 357.29	1,000.00 628.80	1,000.00 373.51		1,000.00	1,000.00	_____	0.00
<b>Janitorial Supplies</b>										
10-500-34	1,000.00 354.80	1,000.00 1,720.23	1,000.00 885.75	1,000.00 762.15	1,500.00 202.59		1,000.00	1,000.00	_____	0.00
<b>Uniform Allowance</b>										
10-500-36	1,500.00 1,397.75	2,000.00 1,056.61	2,500.00 1,767.29	3,000.00 1,228.58	3,000.00 732.26		2,000.00	2,000.00	_____	0.00
<b>Contracted Services</b>										
10-500-45	7,500.00 1,284.18	6,000.00 2,181.03	5,000.00 1,814.00	3,000.00 2,709.26	3,500.00 2,224.04		7,500.00	7,500.00	_____	0.00
<b>Pest &amp; Termite Control</b>										
10-500-46	3,000.00 765.00	3,000.00 1,485.00	3,000.00 1,474.73	2,000.00 1,455.00	2,000.00 1,217.23		2,000.00	2,000.00	_____	0.00
<b>Miscellaneous Expenses</b>										
10-500-57	500.00 359.79	500.00 468.05	500.00 352.08	500.00 463.69	500.00 178.17		500.00	500.00	_____	0.00
<b>Non-Capital Outlay</b>										
10-500-72	4,000.00 3,534.05	2,000.00 0.00	2,000.00 35.91	2,000.00 0.00	2,000.00 0.00		2,000.00	2,000.00	_____	0.00
<b>Capital Outlay</b>										
10-500-74	25,000.00 12,612.55	70,000.00 4,000.00	75,000.00 0.00	0.00 0.00	21,000.00 19,997.19		_____	_____	_____	0.00
Detail:							0.00	0.00	0.00	
Control Total	312,750.00 255,461.96	377,000.00 222,017.66	425,000.00 220,462.74	370,000.00 377,273.85	402,400.00 300,900.48		342,500.00	346,000.00	0.00	0.00
<b>PUBLIC SAFETY:</b>										
10-510-00										

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-510-00	PUBLIC SAFETY:									
<b>Overtime Wages</b>										
10-510-01	6,000.00	10,000.00	13,000.00	13,000.00	19,000.00		31,000.00	31,000.00		0.00
	8,744.59	12,214.31	16,668.58	31,197.67	34,905.94	0.00				
<b>Salaries</b>										
10-510-02	734,000.00	825,500.00	885,000.00	1,050,000.00	1,110,000.00		1,190,350.00	1,226,350.00		0.00
	721,484.47	778,226.25	833,660.69	926,578.88	984,758.41	0.00				
Detail: 18 Full-Time positions (Chief, Captain, Sergeant-Patrol (2), Sergeant Detective, Detective, Clerk/Evidence Admin, Animal Control, Patrol Officers (10)							1,128,000.00	1,164,000.00	0.00	
Request - 1 New Patrol Officer Position and will allow 2 promotions (Patrol Officer --> Sergeant-Patrol and Sergeant - Patrol --> Lieutenant).							62,350.00	62,350.00	0.00	
<b>Part Time Salaries</b>										
10-510-03	10,000.00	11,000.00	12,000.00	12,000.00	22,000.00		10,000.00	10,000.00		0.00
	2,816.50	1,639.13	3,446.71	3,297.88	2,575.00	0.00				
Detail: 1 Part-Time Patrol Officer/Investigations assistant							10,000.00	10,000.00	0.00	
<b>Professional Services</b>										
10-510-04	17,598.37	3,500.00	3,500.00	3,500.00	2,000.00		2,000.00	2,000.00		0.00
	630.00	700.00	1,000.00	1,050.00	0.00	0.00				
<b>FICA Taxes</b>										
10-510-05	61,000.00	64,000.00	70,000.00	83,000.00	90,000.00		97,000.00	99,000.00		0.00
	54,537.25	59,115.54	66,157.55	72,317.15	77,605.94	0.00				
<b>Group Insurance Coverage</b>										
10-510-06	138,000.00	144,500.00	150,000.00	161,000.00	162,000.00		223,000.00	223,000.00		0.00
	104,363.08	111,028.32	115,053.25	116,802.56	81,059.54	0.00				
<b>Retirement Contribution</b>										
10-510-07	90,000.00	106,500.00	125,000.00	158,500.00	180,000.00		208,000.00	214,000.00		0.00
	87,199.79	98,938.09	114,779.12	138,905.58	162,299.33	0.00				
<b>401(k) Contribution</b>										

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Acct: 10-510-00	PUBLIC SAFETY:									
10-510-08	37,500.00 36,382.15	40,500.00 38,419.90	44,000.00 41,344.09	52,000.00 46,636.56	57,000.00 50,927.68	0.00	62,500.00	64,000.00	_____	0.00
Retiree Supplemental Insurance										
10-510-09	1,500.00 1,068.00	1,500.00 1,068.00	1,500.00 1,068.00	1,500.00 1,068.00	1,500.00 89.00	0.00	1,200.00	1,200.00	_____	0.00
LEO -Separation Allowance										
10-510-10	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	22,000.00 19,432.24	0.00	22,000.00	22,000.00	_____	0.00
Telephone & Postage										
10-510-11	20,600.00 18,419.27	20,600.00 18,749.75	20,600.00 17,200.02	20,600.00 14,532.75	22,000.00 5,633.53	0.00	22,700.00	22,700.00	_____	0.00
Detail:	Focus Broadband Internet						2,500.00	2,500.00	0.00	
	VC3 IT						3,000.00	3,000.00	0.00	
	Verizon Cell phones & Air cards						14,000.00	14,000.00	0.00	
	Verizon Vehicle GPS						2,500.00	2,500.00	0.00	
	Animal Control Portion						700.00	700.00	0.00	
Electric & Water Utility Charges										
10-510-13	8,500.00 9,546.94	10,000.00 12,628.66	13,000.00 16,148.52	14,000.00 19,091.41	14,000.00 6,155.66	0.00	14,000.00	14,000.00	_____	0.00
Detail:	Brunswick County Water & Sewer						2,000.00	2,000.00	0.00	
	Duke Energy Power						12,000.00	12,000.00	0.00	
Travel & Training										
10-510-14	5,000.00 1,966.90	5,000.00 3,817.92	5,000.00 3,577.73	5,000.00 2,299.66	5,000.00 2,338.95	0.00	5,500.00	5,500.00	_____	0.00
Detail:	Animal Control Portion						500.00	500.00	0.00	
							5,000.00	5,000.00	0.00	
Equipment & Maintenance										
10-510-16	2,500.00 3,023.15	2,800.00 2,274.65	2,800.00 3,949.23	3,000.00 1,912.55	3,000.00 659.40	0.00	5,000.00	5,000.00	_____	0.00
Detail:	Taser batteries, weapon repair, Flashlight - repair/replace, etc.						5,000.00	5,000.00	0.00	
Vehicle Maintenance										

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** 2027 ***** Requested	***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-510-00	PUBLIC SAFETY:									
10-510-17	19,500.00	12,000.00	15,000.00	15,000.00	15,000.00		32,200.00	32,200.00		0.00
Detail:	20,391.19	10,291.52	23,306.22	41,594.79	12,324.38	0.00				
Animal Control Portion							21,100.00	21,100.00	0.00	
Emergency Event Vehicle Upfitting (2 Humvees)							1,100.00	1,100.00	0.00	
							10,000.00	10,000.00	0.00	
Communication Equipment Maintenance										
10-510-18	0.00	0.00	0.00	5,000.00	5,000.00		2,500.00	2,500.00		0.00
Detail:	61.58	0.00	0.00	0.00	0.00	0.00				
FOR UNEXPECTED COSTS ASSOCIATED WITH RADIO REPAIR & PURCHASE OF EQUIPMENT IF NEEDED							2,500.00	2,500.00	0.00	
Fuel, Oil & Tires										
10-510-31	42,000.00	60,000.00	59,700.00	59,700.00	52,117.20		58,000.00	58,000.00		0.00
Detail:	43,558.02	59,497.13	53,783.48	51,120.65	30,899.82	0.00				
Animal Control Portion							55,000.00	55,000.00	0.00	
							3,000.00	3,000.00	0.00	
Office Supplies										
10-510-32	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		3,000.00	3,000.00		0.00
Detail:	2,310.17	2,203.39	1,965.42	2,440.09	1,263.25	0.00				
Animal Control Portion							2,500.00	2,500.00	0.00	
							500.00	500.00	0.00	
KENNEL SUPPLIES										
10-510-33	0.00	0.00	0.00	0.00	0.00		500.00	500.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Janitorial Supplies										
10-510-34	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00	2,000.00		0.00
	1,146.58	1,153.54	1,643.69	1,535.36	418.97	0.00				
Uniform Allowance										
10-510-36	12,000.00	12,000.00	16,900.00	16,900.00	16,900.00		17,900.00	17,900.00		0.00
Detail:	8,994.17	6,407.60	19,257.25	20,093.66	13,012.69	0.00				
Animal Control Portion							16,900.00	16,900.00	0.00	
							1,000.00	1,000.00	0.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-510-00	PUBLIC SAFETY:									
<b>Crime Prevention</b>										
10-510-37	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00		2,000.00	2,000.00		0.00
	3,819.65	991.67	1,468.56	1,457.47	586.23	0.00				
<b>Contracted Services</b>										
10-510-45	93,000.00	89,105.00	89,000.00	110,250.00	90,000.00		91,000.00	91,000.00		0.00
	65,624.81	65,386.08	85,808.26	103,265.68	58,612.82	0.00				
Detail:	<ul style="list-style-type: none"> <li>GFL Trash/Recycling 2,000.00 2,000.00 0.00</li> <li>Lefta 1,500.00 1,500.00 0.00</li> <li>Focus Internet 4,500.00 4,500.00 0.00</li> <li>Axon (Taser Lease) 13,500.00 13,500.00 0.00</li> <li>Copier Lease 2,000.00 2,000.00 0.00</li> <li>NCDOJ - Vehicle MDT Laptops 1,800.00 1,800.00 0.00</li> <li>NCDOJ - Desktop DCI 600.00 600.00 0.00</li> <li>Central Square 12,000.00 12,000.00 0.00</li> <li>TransUnion 1,000.00 1,000.00 0.00</li> <li>Coastal Documents (Copier) 800.00 800.00 0.00</li> <li>Leads Online 2,300.00 2,300.00 0.00</li> <li>VC3 IT/Computers 48,000.00 48,000.00 0.00</li> <li>IDA Core 1,000.00 1,000.00 0.00</li> </ul>									
<b>Special Investigations</b>										
10-510-51	5,000.00	5,500.00	6,500.00	6,500.00	6,500.00		6,500.00	6,500.00		0.00
	3,262.76	2,011.12	4,193.46	4,383.74	312.83	0.00				
Detail:	<ul style="list-style-type: none"> <li>Evidence Supplies 2,000.00 2,000.00 0.00</li> <li>Carousel Center 2,000.00 2,000.00 0.00</li> <li>Evidence Room Supplies 2,500.00 2,500.00 0.00</li> </ul>									
<b>Fees for Investigations</b>										
10-510-52	2,000.00	3,000.00	2,000.00	2,000.00	700.00		2,000.00	2,000.00		0.00
	2,000.00	0.00	0.00	0.00	279.50	0.00				
Detail:	Currency allowed for Covert Operations 2,000.00 2,000.00 0.00									
<b>Dues &amp; Subscriptions</b>										
10-510-53	1,000.00	1,250.00	1,250.00	1,800.00	1,800.00		1,800.00	1,800.00		0.00
	1,229.75	1,179.75	1,681.13	17,363.24	347.95	0.00				
Detail:	<ul style="list-style-type: none"> <li>NCELAN 100.00 100.00 0.00</li> <li>IAPE (Int'l. Assoc. of Property and Evidence) 65.00 65.00 0.00</li> </ul>									

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-510-00	PUBLIC SAFETY:									
NCAPE (NC Assoc. of Property and Evidence)							100.00	100.00	0.00	
Misc Books							105.00	105.00	0.00	
NC Criminal Law/Traffic Manual							80.00	80.00	0.00	
BC LEO Range							750.00	750.00	0.00	
NCPEA							100.00	100.00	0.00	
NCACP (x 2 officers)							300.00	300.00	0.00	
IACP							200.00	200.00	0.00	
<b>Miscellaneous Expense</b>										
10-510-57	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		3,250.00	3,250.00		0.00
	2,050.34	1,790.63	4,329.16	3,706.47	3,643.91	0.00				
Detail: Cost associated with PPE as needed							3,000.00	3,000.00	0.00	
Animal Control Portion							250.00	250.00	0.00	
<b>Small Fry Fishing Tournament</b>										
10-510-61	4,000.00	0.00	1,800.00	1,800.00	1,800.00		1,800.00	1,800.00		0.00
	2,508.53	1,350.15	1,854.02	1,856.84	8.57	0.00				
<b>Non-Capital Outlay</b>										
10-510-72	78,500.00	60,900.00	18,420.00	0.00	11,300.00		27,700.00	27,700.00		0.00
	77,417.25	87,940.90	36,117.71	9,820.80	12,651.58	0.00				
Detail: New- 2 Rifles							1,200.00	1,200.00	0.00	
Medical Supplies & Ammunition							5,000.00	5,000.00	0.00	
Animal Control Portion							1,000.00	1,000.00	0.00	
New- 2 Pistols							1,100.00	1,100.00	0.00	
New- 2 Shotguns							1,200.00	1,200.00	0.00	
New- Optics for Pistols & Holsters							10,200.00	10,200.00	0.00	
New- 2 Portable Radios							8,000.00	8,000.00	0.00	
<b>Debt Service Payments</b>										
10-510-75	37,500.00	60,000.00	30,000.00	555,830.00	183,000.00		213,000.00	213,000.00		0.00
	36,332.76	32,608.44	0.00	189,806.28	143,887.57	0.00				
Detail: USDA Police Office Loan							96,000.00	96,000.00	0.00	
9 Police Vehicle Leases							87,000.00	87,000.00	0.00	
NEW- 4 Police Vehicle Leases (Surplusing 3 currently in use)							30,000.00	30,000.00	0.00	
Control Total	1,438,198.37	1,560,655.00	1,597,470.00	2,363,380.00	2,105,117.20		2,359,400.00	2,404,900.00	0.00	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-510-00 PUBLIC SAFETY:	1,320,889.65	1,411,632.44	1,469,461.85	1,824,135.72	1,706,690.69	0.00				
<b>CODE ENFORCEMENT:</b>										
10-530-00										
<b>Overtime Wages</b>										
10-530-01	0.00 0.00	1,000.00 0.00	1,000.00 89.24	1,000.00 0.00	500.00 0.00	0.00	500.00	500.00	_____	0.00
<b>Salaries</b>										
10-530-02	45,500.00 39,256.61	45,000.00 45,204.96	52,000.00 46,959.50	62,000.00 62,835.94	66,000.00 51,511.48	0.00	66,000.00	66,500.00	_____	0.00
<b>FICA Taxes</b>										
10-530-05	3,400.00 2,498.71	4,000.00 3,418.82	4,000.00 3,584.77	5,000.00 4,677.17	5,000.00 3,610.52	0.00	5,000.00	5,200.00	_____	0.00
<b>Group Insurance Coverage</b>										
10-530-06	8,100.00 6,175.07	9,000.00 7,756.43	9,400.00 9,892.12	9,000.00 8,784.96	9,000.00 4,547.43	0.00	11,800.00	11,800.00	_____	0.00
<b>Retirement Contribution</b>										
10-530-07	5,250.00 4,482.76	6,000.00 5,361.64	7,000.00 6,083.60	9,000.00 8,592.78	9,500.00 7,417.63	0.00	10,000.00	10,200.00	_____	0.00
<b>401(k) Contribution</b>										
10-530-08	2,200.00 1,962.46	2,500.00 2,260.28	2,600.00 2,352.53	3,500.00 3,141.81	3,500.00 2,575.55	0.00	3,500.00	3,500.00	_____	0.00
<b>Telephone &amp; Postage</b>										
10-530-11	2,570.00 1,519.67	2,600.00 2,488.56	1,900.00 1,212.94	1,900.00 743.23	1,900.00 253.09	0.00	1,500.00	1,500.00	_____	0.00
Detail: VC3 Phone							500.00	500.00	0.00	
Verizon Cell phone & tablet							1,000.00	1,000.00	0.00	
<b>Travel &amp; Training</b>										
10-530-14	1,000.00 176.00	1,150.00 2,302.32	2,300.00 560.00	2,000.00 823.00	1,200.00 133.00	0.00	500.00	500.00	_____	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-530-00	CODE ENFORCEMENT:									
<b>Vehicle Maintenance</b>										
10-530-17	500.00 356.11	500.00 403.40	2,500.00 2,361.24	2,500.00 1,066.82	2,000.00 239.23		2,000.00	2,000.00		0.00
<b>Fuel, Oil &amp; Tires</b>										
10-530-31	1,700.00 1,719.56	3,000.00 1,801.20	2,000.00 842.52	2,000.00 1,521.31	1,200.00 290.49		800.00	800.00		0.00
<b>Office Supplies</b>										
10-530-32	150.00 0.00	150.00 136.99	200.00 143.07	400.00 18.06	200.00 0.00		200.00	200.00		0.00
<b>Departmental Supplies</b>										
10-530-33	500.00 0.00	500.00 79.00	150.00 66.96	150.00 0.00	100.00 49.45		100.00	100.00		0.00
<b>Uniform Allowance</b>										
10-530-36	250.00 0.00	250.00 199.82	250.00 154.28	250.00 0.00	100.00 100.00		100.00	100.00		0.00
<b>Contracted Services</b>										
10-530-45	38,000.00 9,152.74	23,000.00 16,943.89	10,100.00 8,957.48	9,000.00 9,263.14	9,800.00 6,144.57		11,000.00	11,000.00		0.00
Detail: VC3 IT GovPilot							5,500.00 5,500.00	5,500.00 5,500.00	0.00 0.00	
<b>Contracted Serv Demolition Abatement</b>										
10-530-46	0.00 0.00	0.00 4,915.66	20,000.00 26.00	20,000.00 2,500.00	20,000.00 0.00		10,000.00	10,000.00		0.00
<b>Dues &amp; Subscriptions</b>										
10-530-53	150.00 0.00	100.00 40.00	100.00 80.00	200.00 100.00	200.00 40.00		100.00	100.00		0.00
Detail: CZO & SWARMA							100.00	100.00	0.00	
<b>Miscellaneous Expense</b>										
10-530-57	100.00 11.88	100.00 134.92	100.00 0.00	100.00 0.00	100.00 0.00		100.00	100.00		0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-530-00	CODE ENFORCEMENT:									
<b>Debt Service Payments</b>										
10-530-75	7,250.00	6,600.00	0.00	7,250.00	7,250.00		500.00	500.00		0.00
	6,727.32	0.00	0.00	4,615.96	210.00	0.00				
Detail: 1 Leased Vehicle							500.00	500.00	0.00	
Control Total	116,620.00	105,450.00	115,600.00	135,250.00	137,550.00		123,700.00	124,600.00	0.00	0.00
	74,038.89	93,447.89	83,366.25	108,684.18	77,122.44	0.00				
<b>INSPECTIONS:</b>										
10-540-00										
<b>Overtime Wages</b>										
10-540-01	0.00	3,000.00	1,000.00	1,000.00	500.00					0.00
	89.24	20.19	0.00	0.00	0.00	0.00				
<b>Salaries</b>										
10-540-02	116,500.00	171,000.00	180,000.00	194,000.00	219,000.00		219,000.00	223,000.00		0.00
	114,543.52	167,506.61	179,183.08	182,948.15	115,888.35	0.00				
Detail: 3 Positions (Permit Tech, Building Inspector, Lead Building Inspector)							219,000.00	223,000.00	0.00	
<b>Part Time Salaries</b>										
10-540-03	20,500.00	0.00	0.00	0.00	0.00					0.00
	1,054.00	0.00	0.00	0.00	0.00	0.00				
<b>FICA Taxes</b>										
10-540-05	9,700.00	13,000.00	15,000.00	15,000.00	16,300.00		17,000.00	17,400.00		0.00
	8,370.68	12,325.07	13,475.30	13,685.72	8,513.38	0.00				
<b>Group Insurance Coverage</b>										
10-540-06	9,000.00	27,500.00	28,500.00	27,000.00	27,000.00		35,500.00	35,500.00		0.00
	9,282.48	16,501.38	19,319.19	23,955.32	9,086.81	0.00				
<b>Retirement Contribution</b>										
10-540-07	12,750.00	20,000.00	25,500.00	27,500.00	30,000.00		34,000.00	34,500.00		0.00
	13,081.23	19,815.69	23,157.31	25,002.72	16,688.05	0.00				
<b>401(k) Contribution</b>										

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Acct: 10-540-00	INSPECTIONS:									
10-540-08	5,300.00 5,727.14	8,500.00 8,376.69	10,000.00 8,958.74	10,000.00 9,147.43	10,700.00 5,794.51	0.00	11,500.00	11,500.00	_____	0.00
Retiree Supplemental Insurance										
10-540-09	1,400.00 1,200.36	1,500.00 1,004.08	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
Telephone & Postage										
10-540-11	3,500.00 3,391.44	3,800.00 3,985.90	3,800.00 3,291.61	3,300.00 2,948.63	3,300.00 1,086.94	0.00	4,000.00	4,000.00	_____	0.00
Detail:	VC3 Office phones						1,900.00	1,900.00	0.00	
	Verizon Cell Phone & Tablet (2)						2,100.00	2,100.00	0.00	
Travel & Training										
10-540-14	4,950.00 1,707.68	4,500.00 5,225.98	6,500.00 1,761.54	6,900.00 3,223.68	6,500.00 135.00	0.00	5,500.00	5,500.00	_____	0.00
Detail:	Inspector Plumbing & Mechanical Exams, Permit Tech certification						5,500.00	5,500.00	0.00	
Vehicle Maintenance										
10-540-17	500.00 154.29	1,000.00 193.14	1,000.00 241.58	1,000.00 181.00	1,000.00 1,068.83	0.00	1,000.00	1,000.00	_____	0.00
Fuel, Oil & Tires										
10-540-31	2,000.00 437.37	2,000.00 1,193.43	2,000.00 941.46	2,000.00 1,039.19	1,200.00 1,170.75	0.00	1,600.00	1,600.00	_____	0.00
Office Supplies										
10-540-32	500.00 49.23	500.00 644.61	500.00 272.32	500.00 370.86	500.00 38.97	0.00	500.00	500.00	_____	0.00
Departmental Supplies										
10-540-33	500.00 452.87	500.00 30.89	1,000.00 146.14	1,600.00 204.96	1,600.00 0.00	0.00	1,800.00	1,800.00	_____	0.00
Detail:	Updated Code books for building inspectors						1,800.00	1,800.00	0.00	
Uniform Allowance										
10-540-36	500.00	500.00	600.00	600.00	600.00		600.00	600.00	_____	0.00

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-540-00	INSPECTIONS:									
	0.00	430.86	434.55	400.24	0.00	0.00				
<b>Contracted Services</b>										
10-540-45	17,400.00	17,600.00	19,600.00	20,000.00	22,000.00		21,000.00	21,000.00		0.00
	15,176.95	18,363.59	19,135.25	20,005.17	14,323.01	0.00				
Detail: BP&I GovPilot							8,000.00	8,000.00	0.00	
VC3 IT							11,500.00	11,500.00	0.00	
GovPilot Software Upgrades/Changes							1,500.00	1,500.00	0.00	
<b>Dues &amp; Subscriptions</b>										
10-540-53	1,000.00	1,000.00	1,900.00	1,400.00	1,000.00		1,000.00	1,000.00		0.00
	541.00	155.00	410.00	784.00	333.06	0.00				
<b>Miscellaneous Expense</b>										
10-540-57	250.00	500.00	500.00	250.00	250.00		250.00	250.00		0.00
	0.00	89.68	0.00	36.50	17.04	0.00				
Control Total	206,250.00	276,400.00	297,400.00	312,050.00	341,450.00		354,250.00	359,150.00	0.00	0.00
	175,259.48	255,862.79	270,728.07	283,933.57	174,144.70	0.00				
<b>PLANNING &amp; ZONING</b>										
10-550-00										
<b>Overtime Wages</b>										
10-550-01	0.00	7,000.00	1,000.00	1,000.00	500.00					0.00
	145.80	8.94	0.00	0.00	0.00	0.00				
<b>Salaries</b>										
10-550-02	100,000.00	159,500.00	155,000.00	104,000.00	61,000.00		234,000.00	140,500.00		0.00
	94,251.43	148,033.62	97,139.95	65,676.32	52,117.83	0.00				
Detail: 2 Positions (Planning Tech, Planner)							234,000.00	140,500.00	0.00	
<b>Part Time Salaries</b>										
10-550-03	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>Professional Services</b>										
10-550-04	5,000.00	20,000.00	10,000.00	10,000.00	42,500.00		37,500.00	37,500.00		0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual      Estimated Full Year	***** 2027 ***** Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-550-00	PLANNING & ZONING								
Detail: Land Use Plan (COG) 1/2 FY 2026 & 1/2 FY 2027 (\$65,000 total)	4,611.00	18,418.00	977.50	6,648.35	41,195.93	0.00			
Consulting Services							32,500.00	32,500.00	0.00
							5,000.00	5,000.00	0.00
<b>FICA Taxes</b>									
10-550-05	7,900.00	12,500.00	13,000.00	8,000.00	5,500.00		19,000.00	11,000.00	0.00
	7,135.91	11,233.57	7,321.64	4,977.48	3,881.21	0.00			
<b>Group Insurance Coverage</b>									
10-550-06	16,200.00	27,500.00	28,500.00	18,000.00	9,000.00		35,500.00	23,500.00	0.00
	15,798.18	25,285.77	15,901.20	9,490.04	4,539.66	0.00			
<b>Retirement Contribution</b>									
10-550-07	10,000.00	20,000.00	21,500.00	15,000.00	9,500.00		36,000.00	21,500.00	0.00
	10,790.11	17,538.29	12,554.20	8,979.34	7,504.96	0.00			
<b>401(k) Contribution</b>									
10-550-08	4,500.00	8,000.00	8,500.00	5,500.00	4,000.00		13,000.00	7,200.00	0.00
	4,724.72	7,402.29	4,856.95	3,283.90	2,605.89	0.00			
<b>Telephone &amp; Postage</b>									
10-550-11	2,200.00	2,600.00	2,600.00	2,200.00	2,000.00		3,500.00	3,500.00	0.00
	2,308.41	1,569.74	1,345.00	1,241.62	405.41	0.00			
Detail: VC3 Phones							2,940.00	2,940.00	0.00
Verizon Cell Phone							560.00	560.00	0.00
<b>Travel &amp; Training</b>									
10-550-14	1,200.00	5,400.00	10,700.00	4,500.00	4,000.00		6,500.00	6,500.00	0.00
	929.55	4,067.66	2,968.31	571.55	715.39	0.00			
Detail: CZO & Continuing Education							4,000.00	4,000.00	0.00
Nicole Training							2,500.00	2,500.00	0.00
<b>Vehicle Maintenance</b>									
10-550-17	0.00	500.00	500.00	500.00	500.00		500.00	500.00	0.00
	14.00	0.00	0.00	181.00	0.00	0.00			
<b>Advertising</b>									
10-550-26	1,700.00	1,700.00	0.00	0.00	0.00				0.00



Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY		
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd			
Acct: 10-560-00	STREET REPAIR & CONSTRUCTION:										
<b>Overtime Wages</b>											
10-560-01	0.00	5,000.00	1,000.00	1,000.00	1,000.00		500.00	500.00	_____	0.00	
	0.00	0.00	0.00	0.00	57.87	0.00					
<b>Salaries</b>											
10-560-02	282,500.00	240,500.00	362,000.00	403,000.00	303,000.00		304,000.00	313,000.00	_____	0.00	
	279,507.17	271,410.88	281,655.01	323,997.69	265,630.40	0.00					
Detail:	5 Full Time positions (Public Works Director, Equipment Operator (3), Mechanic							304,000.00	313,000.00	0.00	
<b>Part Time Salaries</b>											
10-560-03	16,000.00	16,000.00	23,000.00	23,000.00	18,000.00		_____	_____	_____	0.00	
	15,614.98	23,178.53	13,605.85	0.00	0.00	0.00					
<b>Professional Services</b>											
10-560-04	6,000.00	0.00	6,000.00	6,000.00	6,000.00		3,000.00	3,000.00	_____	0.00	
	5,200.00	0.00	0.00	1,050.00	0.00	0.00					
<b>FICA Taxes</b>											
10-560-05	21,500.00	20,225.00	29,000.00	33,000.00	25,000.00		25,000.00	25,500.00	_____	0.00	
	20,892.38	20,874.82	21,092.38	23,785.58	19,615.52	0.00					
<b>Group Insurance Coverage</b>											
10-560-06	48,500.00	38,000.00	56,500.00	63,000.00	45,000.00		59,000.00	59,000.00	_____	0.00	
	51,458.11	26,361.16	35,071.64	35,015.80	24,253.72	0.00					
<b>Retirement Contribution</b>											
10-560-07	31,500.00	27,700.00	45,500.00	56,500.00	44,000.00		46,500.00	48,000.00	_____	0.00	
	31,919.07	34,858.36	41,961.88	51,118.88	36,055.76	0.00					
<b>401(k) Contribution</b>											
10-560-08	13,000.00	11,475.00	17,500.00	20,500.00	15,292.00		15,500.00	16,000.00	_____	0.00	
	13,975.10	10,337.87	9,755.50	6,972.40	12,519.43	0.00					
<b>Retiree Insurance Supplement</b>											
10-560-09	19,500.00	18,000.00	14,000.00	14,000.00	14,000.00		15,000.00	15,000.00	_____	0.00	
	17,428.78	12,545.39	12,898.96	13,961.24	1,226.72	0.00					

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-560-00	STREET REPAIR & CONSTRUCTION:									
<b>Street Light Utility Charges</b>										
10-560-10	21,000.00 17,365.88	18,500.00 17,910.68	18,500.00 21,821.31	18,500.00 24,741.58	18,500.00 10,309.32		18,500.00	18,500.00	_____	0.00
<b>Telephone &amp; Postage</b>										
10-560-11	6,000.00 4,742.65	6,000.00 2,926.41	3,000.00 1,832.79	1,700.00 1,171.99	1,700.00 474.32		1,700.00	1,700.00	_____	0.00
<b>Propane</b>										
10-560-12	2,750.00 1,910.62	3,000.00 1,412.07	2,000.00 2,897.78	2,000.00 2,422.31	3,500.00 3,055.65		3,500.00	3,500.00	_____	0.00
<b>Electric &amp; water Utility Charges</b>										
10-560-13	5,700.00 5,741.49	6,000.00 6,884.02	7,000.00 5,855.15	7,000.00 7,345.79	7,000.00 3,869.43		7,000.00	7,000.00	_____	0.00
<b>Travel &amp; Training</b>										
10-560-14	1,000.00 833.84	2,500.00 122.00	4,000.00 0.00	4,000.00 75.00	4,000.00 400.40		2,000.00	2,000.00	_____	0.00
Detail: Chemical Certs and Continuing Education							2,000.00	2,000.00	0.00	
<b>Equipment Maintenance</b>										
10-560-16	3,500.00 3,250.41	38,500.00 31,013.00	30,000.00 25,810.40	20,000.00 30,530.42	24,633.00 23,859.02		30,000.00	30,000.00	_____	0.00
<b>Fuel, Oil &amp; Tires</b>										
10-560-31	0.00 0.00	30,000.00 21,986.73	30,000.00 18,806.41	30,000.00 23,683.37	25,000.00 16,605.40		25,000.00	25,000.00	_____	0.00
<b>Office Supplies</b>										
10-560-32	500.00 1,208.14	500.00 671.21	1,000.00 914.58	1,000.00 426.34	1,000.00 440.14		1,000.00	1,000.00	_____	0.00
<b>Shop Supplies</b>										
10-560-33	4,750.00 4,718.91	4,750.00 5,385.43	6,000.00 3,991.60	5,000.00 6,171.33	6,000.00 5,163.02		6,000.00	6,000.00	_____	0.00
<b>Janitorial Supplies</b>										
10-560-34	500.00	500.00	500.00	500.00	500.00		700.00	700.00	_____	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-560-00	STREET REPAIR & CONSTRUCTION:									
	25.32	147.12	0.00	276.23	558.95	0.00				
<b>Uniform Allowance</b>										
10-560-36	1,500.00	2,000.00	3,000.00	3,000.00	2,000.00		2,000.00	2,000.00		0.00
	1,525.20	1,378.80	1,796.94	476.53	587.11	0.00				
<b>Safety Signs</b>										
10-560-37	7,700.00	4,250.00	4,500.00	5,000.00	5,000.00		5,000.00	5,000.00		0.00
	7,980.26	836.95	4,203.00	2,563.58	5,185.33	0.00				
<b>Safety Supplies</b>										
10-560-38	100.00	3,000.00	7,000.00	5,000.00	2,500.00		2,500.00	2,500.00		0.00
	133.61	659.02	4,000.94	3,039.95	1,129.28	0.00				
<b>Debris Removal</b>										
10-560-44	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00					0.00
	65.66	1,885.32	269.26	1,067.88	483.08	0.00				
<b>Contracted Services</b>										
10-560-45	28,500.00	23,500.00	35,000.00	35,000.00	24,936.75		24,000.00	24,000.00		0.00
	32,748.90	30,453.95	25,642.10	22,729.47	19,264.41	0.00				
Detail:										
Water 5 gals										500.00
Focus Internet										3,000.00
GovPilot										5,500.00
Landfill										1,000.00
GFL Trash/Recycle										4,000.00
VC3 IT										8,500.00
Copier										1,500.00
<b>Dues &amp; Subscriptions</b>										
10-560-53	500.00	500.00	500.00	500.00	200.00		200.00	200.00		0.00
	0.00	0.00	0.00	241.05	32.00	0.00				
<b>Miscellaneous Expense</b>										
10-560-57	2,500.00	2,500.00	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00		0.00
	1,737.67	1,977.13	764.79	594.67	268.28	0.00				
<b>Non-Capital Outlay</b>										
10-560-72	0.00	5,000.00	0.00	0.00	0.00					0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual      Estimated Full Year	***** 2027 ***** Requested      Admin. Recmnd      Budgeted	%PY				
Acct: 10-560-00	STREET REPAIR & CONSTRUCTION:										
	2,734.97	38.91	0.00	0.00	2,869.95	0.00					
<b>Capital Outlay</b>											
10-560-74	423,175.00	501,100.00	444,365.00	0.00	49,000.00	53,000.00	53,000.00	_____	0.00		
	226,437.64	0.00	298,277.06	0.00	42,937.98	0.00					
Detail: Pavement Roller Smaller Version						36,000.00	36,000.00	0.00			
24,000LB GVWR Deckover Equipment Float						17,000.00	17,000.00	0.00			
<b>Debt Service Payments</b>											
10-560-75	8,900.00	64,000.00	9,000.00	44,752.00	9,000.00	9,000.00	9,000.00	_____	0.00		
	8,874.60	8,874.60	0.00	10,489.65	4,566.20-	0.00					
Detail: 1 Leased Truck						9,000.00	9,000.00	0.00			
Control Total	962,075.00	1,098,000.00	1,166,365.00	809,452.00	662,261.75	661,100.00	672,600.00	0.00	0.00		
	758,031.36	534,130.36	832,925.33	593,948.73	492,286.29	0.00					
<b>STORMWATER:</b>											
10-570-00											
<b>Salaries</b>											
10-570-02	0.00	0.00	0.00	0.00	154,000.00	300,000.00	300,000.00	_____	0.00		
	0.00	0.00	0.00	0.00	116,457.74	0.00					
Detail: 4 Positions (Stormwater Engineer, Stormwater Lead, 2 Laborers)						300,000.00	300,000.00	0.00			
<b>Professional Services</b>											
10-570-04	15,000.00	30,000.00	15,000.00	15,000.00	5,000.00	10,000.00	10,000.00	_____	0.00		
	17,798.75	14,770.00	476.00	2,669.20	7,594.75	0.00					
<b>FICA Taxes</b>											
10-570-05	0.00	0.00	0.00	0.00	12,000.00	23,500.00	23,500.00	_____	0.00		
	0.00	0.00	0.00	0.00	8,791.85	0.00					
<b>Group Insurance Coverage</b>											
10-570-06	0.00	0.00	0.00	0.00	27,000.00	47,500.00	47,500.00	_____	0.00		
	0.00	0.00	0.00	0.00	9,995.59	0.00					
<b>Retirement Contribution</b>											

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY	
	Approp Actual DAMS / LAKES / STORMWATER:	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd		Budgeted
Acct: 10-570-00										
10-570-07	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	22,600.00 16,926.75	0.00	46,000.00	46,000.00	_____	0.00
401(k) Contribution										
10-570-08	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	8,200.00 5,824.36	0.00	16,000.00	16,000.00	_____	0.00
Telephone & Postage										
10-570-11	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 57.31	0.00	_____	_____	_____	0.00
Electric & water Utility Charges										
10-570-13	2,500.00 1,836.33	2,000.00 1,248.27	2,000.00 1,439.89	2,000.00 2,017.00	2,000.00 755.02	0.00	2,000.00	2,000.00	_____	0.00
Travel & Training										
10-570-14	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 960.00	0.00	_____	_____	_____	0.00
Equipment Maintenance										
10-570-16	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	3,000.00	3,000.00	_____	0.00
Vehicle Maintenance										
10-570-17	1,000.00 48.00	1,000.00 0.00	1,000.00 0.00	1,000.00 225.00	0.00 122.01	0.00	_____	_____	_____	0.00
Fuel, Oil & Tires										
10-570-31	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 542.41	0.00	_____	_____	_____	0.00
Departmental Supplies										
10-570-33	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	100,000.00 94,872.63	0.00	_____	_____	_____	0.00
Uniform Allowance										
10-570-36	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 184.84	0.00	_____	_____	_____	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY	
Acct: 10-570-00	DAMS / LAKES / STORMWATER:										
<b>Contracted Services</b>											
10-570-45	26,300.00	0.00	0.00	0.00	0.00					0.00	
	13,900.00	0.00	0.00	0.00	600.00	0.00					
<b>Dues &amp; Subscriptions</b>											
10-570-53	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 Expense</b>											
10-570-57	500.00	500.00	0.00	0.00	0.00					0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
<b>Non-Capital Outlay</b>											
10-570-72	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		6,500.00	6,500.00		0.00	
	2,352.00	1,980.00	8,081.00	4,979.86	2,634.98	0.00					
Detail:	Annual pipe cleanout							3,500.00	3,500.00	0.00	
	Annual stormwater replacement							3,000.00	3,000.00	0.00	
<b>Capital Outlay</b>											
10-570-74	55,500.00	70,250.00	0.00	0.00	8,000.00		18,000.00	18,000.00		0.00	
	16,436.00	14,040.55	0.00	0.00	7,900.00	0.00					
<b>Control Total</b>	<b>105,800.00</b>	<b>108,750.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>343,800.00</b>		<b>472,500.00</b>	<b>472,500.00</b>	<b>0.00</b>	<b>0.00</b>	
	52,371.08	32,038.82	9,996.89	9,891.06	274,220.24	0.00					
<b>PUBLIC HEALTH MOSQUITO CONTROL:</b>											
10-590-00											
<b>Travel &amp; Training</b>											
10-590-14	500.00	500.00	500.00	500.00	1,500.00		3,000.00	3,000.00		0.00	
	0.00	0.00	0.00	514.12	2,599.76	0.00					
<b>Equipment &amp; Maintenance</b>											
10-590-17	500.00	500.00	500.00	500.00	500.00		500.00	500.00		0.00	
	0.00	233.73	0.00	181.00	0.00	0.00					
<b>Chemical Supplies</b>											
10-590-34	4,000.00	4,000.00	4,000.00	4,000.00	3,000.00		3,000.00	3,000.00		0.00	

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-590-00 PUBLIC HEALTH MOSQUITO CONTROL:	2,695.50	2,431.95	0.00	2,178.29	640.44	0.00				
<b>NPDES Permit Fees</b>										
10-590-36	400.00 100.00	500.00 100.00	500.00 100.00	500.00 100.00	300.00 119.00	0.00	300.00	300.00	_____	0.00
<b>Capital Outlay</b>										
10-590-73	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	12,000.00 17,893.61	0.00	_____	_____	_____	0.00
<b>Control Total</b>	5,400.00 2,795.50	5,500.00 2,765.68	5,500.00 100.00	5,500.00 2,973.41	17,300.00 21,252.81	0.00	6,800.00	6,800.00	0.00	0.00
<b>PLANNING BOARD</b>										
10-600-00										
<b>Planning Board Supplies</b>										
10-600-32	0.00 0.00	500.00 0.00	500.00 289.97	500.00 0.00	500.00 0.00	0.00	500.00	500.00	_____	0.00
<b>Control Total</b>	0.00 0.00	500.00 0.00	500.00 289.97	500.00 0.00	500.00 0.00	0.00	500.00	500.00	0.00	0.00
<b>SPECIAL EVENTS</b>										
10-620-00										
<b>Office Supplies</b>										
10-620-32	100.00 0.00	150.00 95.47	200.00 0.00	100.00 14.90	100.00 147.69	0.00	100.00	100.00	_____	0.00
<b>Special Events Projects</b>										
10-620-35	0.00 408.08	0.00 436.82	0.00 0.00	0.00 2,881.10	0.00 1,447.61	0.00	_____	_____	_____	0.00
<b>Eggstravaganza</b>										
10-620-77	1,000.00 829.12	1,000.00 852.99	1,200.00 343.62	1,200.00 637.15	1,200.00 32.22	0.00	1,200.00	1,200.00	_____	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY	
Acct: 10-620-00	SPECIAL EVENTS										
<b>High School Graduation Recognition</b>											
10-620-78	1,500.00 0.00	1,500.00 0.00	600.00 71.34	600.00 239.86	600.00 0.00		600.00	600.00		0.00	
<b>Mayor's Cup Golf Tournament</b>											
10-620-81	0.00 475.77	0.00 3,170.92	0.00 3,268.88	0.00 2,145.32	0.00 2,495.97					0.00	
<b>Fall Festival / Haunted Hayride</b>											
10-620-82	2,000.00 0.00	3,000.00 1,430.65	3,300.00 1,518.13	2,500.00 1,497.50	2,500.00 1,573.23		1,500.00	1,500.00		0.00	
<b>Candidates Night</b>											
10-620-83	1,500.00 0.00	1,500.00 0.00	0.00 0.00	0.00 0.00	100.00 0.00					0.00	
<b>Christmas Festival/Tree Lighting</b>											
10-620-84	700.00 733.02	1,000.00 285.05	1,500.00 640.78	1,000.00 1,005.50	1,500.00 87.65		1,500.00	1,500.00		0.00	
Control Total	6,800.00 2,445.99	8,150.00 6,271.90	6,800.00 5,842.75	5,400.00 8,421.33	6,000.00 5,784.37		4,900.00	4,900.00	0.00	0.00	
<b>PARKS &amp; RECREATION:</b>											
10-630-00											
<b>Overtime Wages</b>											
10-630-01	0.00 0.00	1,000.00 3,086.29	1,000.00 344.63	1,000.00 544.83	0.00 249.66		500.00	500.00		0.00	
<b>Salaries</b>											
10-630-02	197,750.00 225,238.35	225,500.00 233,506.73	261,000.00 225,035.04	229,500.00 235,181.10	283,000.00 252,739.88		281,000.00	290,000.00		0.00	
Detail:	5 Full-Time Positions (P&R Director, Community Center Supervisor, Youth Program facilitator, Adult Program facilitator, Program Assistant)							281,000.00	290,000.00	0.00	

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 10-630-00	PARKS & RECREATION:									
<b>Part Time Salaries</b>										
10-630-03	69,000.00	75,000.00	60,000.00	55,000.00	75,000.00		75,000.00	75,000.00		0.00
	29,628.19	75,437.12	54,495.16	81,665.99	48,348.67	0.00				
Detail: 10	Part-time (4 year round & 6 seasonal):(Before School Asst, After School Asst, Senior Program Asst, Office Asst (Night), Custodian/Office Assist), Seasonal Summer Camp (6)									
							75,000.00	75,000.00	0.00	
<b>FICA Taxes</b>										
10-630-05	21,800.00	21,275.00	24,000.00	21,000.00	26,500.00		27,000.00	28,000.00		0.00
	19,166.24	23,572.00	21,359.91	24,210.01	22,901.77	0.00				
<b>Group Insurance Coverage</b>										
10-630-06	38,000.00	44,000.00	47,000.00	36,000.00	45,000.00		59,000.00	59,000.00		0.00
	34,362.41	38,153.02	30,256.11	35,931.84	22,668.55	0.00				
<b>Retirement Contribution</b>										
10-630-07	23,000.00	29,800.00	35,000.00	32,500.00	41,000.00		43,500.00	44,500.00		0.00
	23,323.81	27,437.48	27,284.20	32,396.12	35,646.63	0.00				
<b>401(k) Contribution</b>										
10-630-08	9,600.00	12,525.00	13,500.00	11,500.00	15,000.00		15,000.00	15,000.00		0.00
	9,983.36	11,729.36	10,551.47	11,849.14	12,373.24	0.00				
<b>Retiree Supplemental Insurance</b>										
10-630-10	3,750.00	9,000.00	18,000.00	18,000.00	18,000.00		18,000.00	18,000.00		0.00
	3,053.75	7,641.50	7,548.00	7,848.00	8,678.14	0.00				
<b>Telephone &amp; Postage</b>										
10-630-11	6,200.00	3,000.00	4,000.00	3,000.00	3,000.00		3,500.00	3,500.00		0.00
	3,047.20	3,253.12	2,758.04	2,483.65	925.61	0.00				
<b>Electric &amp; Water Utility Charges</b>										
10-630-13	13,600.00	15,500.00	17,000.00	18,700.00	14,000.00		17,500.00	17,500.00		0.00
	11,924.51	12,107.68	11,751.18	13,912.42	9,719.73	0.00				
Detail: Propane							1,700.00	1,700.00	0.00	
Brunswick County Water at Community Center & Parks							6,300.00	6,300.00	0.00	

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****		***** 2027 *****				
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY	
Acct: 10-630-00	PARKS & RECREATION:										
Duke Energy Electric at Community Center							9,500.00	9,500.00	0.00		
<b>Travel &amp; Training</b>											
10-630-14	4,400.00	4,400.00	2,000.00	2,500.00	3,000.00		3,000.00	3,000.00	_____	0.00	
	503.24	911.07	2,159.98	3,713.98	0.00	0.00					
Detail: CDL & CPRP							3,000.00	3,000.00	0.00		
<b>Equipment &amp; Maintenance</b>											
10-630-16	4,000.00	4,100.00	4,100.00	5,500.00	4,000.00		4,000.00	4,000.00	_____	0.00	
	16,582.72	3,138.77	5,528.94	2,369.82	3,753.66	0.00					
Detail: Gym Equipment maintenance							4,000.00	4,000.00	0.00		
<b>Vehicle Maintenance</b>											
10-630-17	9,750.00	5,000.00	4,000.00	5,000.00	5,000.00		5,500.00	5,500.00	_____	0.00	
	10,199.55	2,997.89	3,214.42	5,612.32	4,054.84	0.00					
<b>Park Equipment</b>											
10-630-18	5,348.85	5,000.00	3,500.00	2,200.00	2,200.00		3,000.00	3,000.00	_____	0.00	
	1,267.55	3,880.69	144.97	2,299.87	1,160.58	0.00					
<b>Advertising</b>											
10-630-26	2,000.00	1,000.00	4,000.00	4,000.00	2,500.00		2,500.00	2,500.00	_____	0.00	
	177.48	775.00	2,545.31	4,176.30	1,570.00	0.00					
Detail: Online advertising through social media							500.00	500.00	0.00		
Advertising year round contract with State Port Pilot							2,000.00	2,000.00	0.00		
<b>Fuel, Oil &amp; Tires</b>											
10-630-31	6,500.00	7,500.00	5,500.00	5,500.00	5,500.00		6,000.00	6,000.00	_____	0.00	
	4,677.23	6,437.49	5,065.45	6,181.24	3,127.57	0.00					
<b>Office Supplies</b>											
10-630-32	3,000.00	3,500.00	3,500.00	3,500.00	2,800.00		2,000.00	2,000.00	_____	0.00	
	4,429.64	2,737.40	1,530.82	1,008.59	697.68	0.00					
<b>Janitorial Supplies</b>											
10-630-34	3,000.00	3,000.00	3,900.00	3,500.00	3,500.00		4,000.00	4,000.00	_____	0.00	
	2,911.66	3,166.35	3,286.53	3,931.14	3,030.03	0.00					

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY	
Acct: 10-630-00	PARKS & RECREATION:										
<b>UNIFORM ALLOWANCE</b>											
10-630-36	1,500.00	1,800.00	1,800.00	2,000.00	2,000.00		2,000.00	2,000.00		0.00	
	1,392.15	1,344.71	1,617.71	1,877.93	1,485.88	0.00					
<b>Brunswick Senior Resource Donations Paid</b>											
10-630-40	4,000.00	0.00	0.00	0.00	0.00					0.00	
	2,037.00	2,445.30	3,765.87	4,600.31	3,282.31	0.00					
<b>Adult Programs</b>											
10-630-42	0.00	64,000.00	23,000.00	25,000.00	25,000.00		25,000.00	25,000.00		0.00	
	0.00	64,535.69	18,152.61	29,209.42	13,218.25	0.00					
Detail:	Monthly day trips, Arts & Crafts, weekly programs, Special events for Seniors.							25,000.00	25,000.00	0.00	
<b>Youth Programs</b>											
10-630-43	0.00	26,500.00	27,000.00	28,000.00	28,000.00		28,000.00	28,000.00		0.00	
	0.00	23,634.82	22,841.28	24,872.00	20,787.97	0.00					
Detail:	Before/After School, OSAD, Spring Break, Winter and Summer Camp, Cooking and other activity programs. Funds for toddler programs, youth golf, outdoor programming and field trips							28,000.00	28,000.00	0.00	
<b>Contracted Services</b>											
10-630-45	37,000.00	57,400.00	115,600.00	104,100.00	65,000.00		65,000.00	65,000.00		0.00	
	49,384.37	62,225.90	89,467.01	97,047.27	31,764.42	0.00					
Detail:	RecDesk Fees						5,800.00	5,800.00	0.00		
	Exercise Instructor						3,600.00	3,600.00	0.00		
	Focus Internet						3,200.00	3,200.00	0.00		
	Portable toilets PVI						23,000.00	23,000.00	0.00		
	GFL						2,500.00	2,500.00	0.00		
	Security System						1,200.00	1,200.00	0.00		
	Copier Lease						1,500.00	1,500.00	0.00		
	Coastal Documents (copies)						3,000.00	3,000.00	0.00		
	VC3 IT						21,200.00	21,200.00	0.00		
<b>Dues &amp; Subscriptions</b>											
10-630-53	2,135.00	1,600.00	1,500.00	1,600.00	1,600.00		1,600.00	1,600.00		0.00	
	7,699.90	1,756.95	1,150.22	0.00	739.23	0.00					

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-630-00	PARKS & RECREATION:									
Detail: NRPA							800.00	800.00	0.00	
Detail: NCRPA							300.00	300.00	0.00	
Detail: ASCAP Music License							500.00	500.00	0.00	
<b>Miscellaneous Expense</b>										
10-630-57	1,000.00	1,000.00	500.00	500.00	500.00		500.00	500.00		0.00
	713.36	1,551.81	445.51	504.02	118.56	0.00				
<b>Water Testing Lakes</b>										
10-630-59	0.00	0.00	0.00	0.00	3,000.00		5,000.00	5,000.00		0.00
	0.00	0.00	0.00	0.00	2,250.00	0.00				
<b>Venus Flytrap Event</b>										
10-630-60	0.00	0.00	0.00	0.00	0.00			2,000.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Non-Capital Outlay</b>										
10-630-72	0.00	11,500.00	12,100.00	0.00	0.00					0.00
	10,725.39	7,888.29	830.00	0.00	0.00	0.00				
<b>Capital Outlay</b>										
10-630-74	81,156.31	15,000.00	558,800.00	175,000.00	0.00					0.00
	120,848.70	10,255.00	537,634.17	35,605.57	0.00	0.00				
Detail:							0.00	0.00	0.00	
<b>Debt Service Payments</b>										
10-630-75	0.00	0.00	9,200.00	150,000.00	150,000.00		150,000.00	150,000.00		0.00
	0.00	0.00	28,543.95	124,935.42	59,294.74	0.00				
Detail: 24 Passenger Bus Loan							39,000.00	39,000.00	0.00	
Detail: Clubhouse Property Loan							111,000.00	111,000.00	0.00	
<b>Programs</b>										
10-630-77	54,000.00	10,000.00	30,950.00	15,450.00	10,000.00		10,000.00	10,000.00		0.00
	47,722.26	4,592.04	14,909.09	18,071.41	7,382.12	0.00				
Detail: Junk-in-a-trunk, Trunk or Treat, Pancake Breakfast, Clean Sweep, Movies in the Park , Concert in the park, etc.							10,000.00	10,000.00	0.00	
Control Total	601,490.16	658,900.00	1,291,450.00	959,550.00	834,100.00		857,100.00	870,100.00	0.00	0.00

Description Budget Account Number	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2026 ***** Approp Actual	***** Estimated Full Year	***** Requested	***** 2027 ***** Admin. Recmnd	***** Budgeted	%PY
Acct: 10-630-00	PARKS & RECREATION:									
	641,000.02	640,199.47	1,134,217.58	812,039.71	571,969.72	0.00				
<b>BOARD OF ADJUSTMENTS:</b>										
10-640-00										
<b>Travel &amp; Training</b>										
10-640-14	0.00	0.00	0.00	0.00	1,000.00					0.00
	0.00	0.00	0.00	313.60	0.00	0.00				
Control Total	0.00	0.00	0.00	0.00	1,000.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	313.60	0.00	0.00				
<b>GRANTS COMMITTEE</b>										
10-650-00										
<b>MATCHING FUNDS</b>										
10-650-03	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>Professional Services</b>										
10-650-04	0.00	0.00	0.00	3,000.00	0.00					0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	0.00	0.00	0.00	3,000.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
<b>LIBRARY COMMITTEE</b>										
10-660-00										
<b>Library Supplies</b>										
10-660-32	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00		4,000.00	4,000.00		0.00
	1,997.47	2,981.08	2,898.85	3,140.29	1,863.48	0.00				
Detail: Supplies							4,000.00	4,000.00	0.00	
<b>Dues &amp; Subscriptions</b>										
10-660-53	0.00	0.00	0.00	300.00	350.00		350.00	350.00		0.00

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd		
Acct: 10-660-00 LIBRARY	0.00	0.00	99.99	123.00	222.99	0.00				
Control Total	2,000.00 1,997.47	3,000.00 2,981.08	3,000.00 2,998.84	3,300.00 3,263.29	3,350.00 2,086.47	0.00	4,350.00	4,350.00	0.00	
<b>CONTINGENCY FUND (GF)</b>										
10-999-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00		22,450.00		
Budgeted Total	5,016,337.91 4,494,895.09	7,715,495.00 6,569,475.87	6,517,735.00 5,459,911.75	6,552,882.00 5,499,281.94	6,599,478.95 4,922,334.83	0.00	6,908,800.00	6,891,750.00	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	
Budget Fund Total	5,016,337.91 4,494,895.09	7,715,495.00 6,569,475.87	6,517,735.00 5,459,911.75	6,552,882.00 5,499,281.94	6,599,478.95 4,922,334.83	0.00	6,908,800.00	6,891,750.00	0.00	
<b>STREET REPAIR &amp; CONST. :</b>										
20-560-00										
<b>PROFESSIONAL SERVICES</b>										
20-560-04	34,000.00 42,602.90	25,000.00 9,892.50	25,000.00 55,050.00	25,000.00 35,371.10	40,000.00 722.50	0.00	40,000.00	40,000.00	0.00	
<b>STREET SURFACING &amp; MAINT.</b>										
20-560-15	90,000.00 68,068.41	100,000.00 36,477.74	100,000.00 58,999.65	50,000.00 126,280.82	50,000.00 73,610.68	0.00	50,000.00	50,000.00	0.00	
<b>MAINTENANCE - EQUIPMENT</b>										
20-560-16	35,000.00 13,626.15	0.00 0.00	0.00 3,452.30	0.00 8,684.00	0.00 7,982.00	0.00			0.00	
<b>PAVING PROJECTS</b>										
20-560-19	132,800.00 284,687.73	436,500.00 218,522.22	625,000.00 517,813.05	245,000.00 28,723.59	290,000.00 25,487.93	0.00	90,000.00	90,000.00	0.00	
<b>FUEL, OIL, TIRES</b>										

Description Budget Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	
Acct: 20-560-00	STREET REPAIR & CONST.:									
20-560-31	25,000.00 22,592.17	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
STREET DEPT. SUPPLIES										
20-560-33	4,000.00 0.00	0.00 0.00	0.00 0.00	5,000.00 0.00	10,000.00 0.00	0.00	10,000.00	10,000.00		0.00
STREET CULVERTS										
20-560-34	5,000.00 3,922.00	0.00 0.00	0.00 0.00	5,000.00 0.00	10,000.00 7,032.00	0.00	10,000.00	10,000.00		0.00
Stormwater Supplies										
20-560-37	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	200,000.00	200,000.00		0.00
SAFETY SUPPLIES PB										
20-560-38	2,500.00 113.75	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
CONTRACTED SERVICES										
20-560-45	1,400.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
MISC EXPENSE										
20-560-57	200.00 36.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
NON CAPITAL OUTLAY										
20-560-72	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 9,543.70	0.00				0.00
CAPITAL OUTLAY/VEHICLE										
20-560-74	175,448.00 167,318.37	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
DEBT SERVICE										
20-560-75	22,500.00 22,479.51	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

Description	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****	***** 2027 *****
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmnd	Budgeted	%PY
Acct: 20-560-00	STREET REPAIR & CONST.:									
<b>DEBT SERVICE INT</b>										
20-560-76	600.00	0.00	0.00	0.00	0.00					0.00
	599.58	0.00	0.00	0.00	0.00	0.00				
Control Total	528,448.00	561,500.00	750,000.00	330,000.00	400,000.00		400,000.00	400,000.00	0.00	0.00
	626,046.57	264,892.46	635,315.00	199,059.51	124,378.81	0.00				
Budgeted Total	528,448.00	561,500.00	750,000.00	330,000.00	400,000.00		400,000.00	400,000.00	0.00	0.00
	626,046.57	264,892.46	635,315.00	199,059.51	124,378.81	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	528,448.00	561,500.00	750,000.00	330,000.00	400,000.00		400,000.00	400,000.00	0.00	0.00
	626,046.57	264,892.46	635,315.00	199,059.51	124,378.81	0.00				
Year Total	5,544,785.91	8,276,995.00	7,267,735.00	6,882,882.00	6,999,478.95		7,308,800.00	7,291,750.00	0.00	0.00
	5,120,941.66	6,834,368.33	6,095,226.75	5,698,341.45	5,046,713.64	0.00				

Description	2022	2023	2024	2025	***** 2026 *****	*****	***** 2027 *****	*****	*****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>Current Year Ad Valorem Taxes</b>									
10-301-00	1,378,510.00	1,397,100.00	1,547,200.00	1,630,500.00	2,449,200.00		2,500,000.00	2,500,000.00	2.07
	1,403,047.86	1,446,524.61	1,574,542.09	1,666,344.37	2,329,794.58	0.00			
<b>Prior Years' Ad Valorem Taxes</b>									
10-301-05	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00		25,000.00	25,000.00	0.00
	39,690.03	22,676.92	26,753.04	21,410.78	20,452.83	0.00			
<b>NCVTS Motor Vehicle Ad Valorem Taxes</b>									
10-301-30	140,300.00	188,000.00	145,000.00	175,000.00	185,000.00		195,000.00	195,000.00	5.41
	173,485.94	220,448.61	181,716.30	197,759.21	117,443.41	0.00			
<b>Municipal Motor Vehicle Fees</b>									
10-301-40	135,000.00	145,000.00	145,000.00	150,000.00	160,000.00		170,000.00	170,000.00	6.25
	132,525.00	155,575.00	161,861.09	179,475.00	80,175.00	0.00			
<b>Special Assessment Interest</b>									
10-301-99	0.00	0.00	0.00	0.00	0.00				0.00
	129.21	142.63	81.20	231.78	65.40	0.00			
<b>Animal Control Fees</b>									
10-314-10	500.00	500.00	0.00	0.00	0.00				0.00
	55.00	0.00	350.00	250.00	500.00	0.00			
<b>Tax Penalties &amp; Interest</b>									
10-317-00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		10,000.00	10,000.00	0.00
	20,862.26	9,161.79	8,510.74	9,552.87	4,513.88	0.00			
<b>K-9 Donations</b>									
10-321-03	0.00	0.00	0.00	1,000.00	0.00				0.00
	0.00	0.00	0.00	1,000.00	0.00	0.00			
<b>Unauthorized Substance Tax Distributions</b>									
10-321-05	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	2,022.90	155.11	0.00	0.00	0.00			
<b>Proceeds from Seized Property</b>									
10-321-10	750.00	0.00	0.00	0.00	0.00				0.00
	571.24	67.98	0.00	166.45	0.00	0.00			

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	***** 2026 ***** Anticipated Actual	***** Estimated Full Year Actual	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
<b>Driveway Permits</b>									
10-323-00	13,000.00 16,201.85	13,000.00 14,265.00	10,000.00 21,815.00	15,000.00 19,280.00	20,000.00 24,620.00		20,000.00	20,000.00	0.00
<b>Mosquito Control</b>									
10-324-00	1,200.00 1,083.25	1,200.00 897.50	1,200.00 0.00	1,200.00 858.00	0.00 0.00				0.00
<b>Investment Earnings</b>									
10-329-00	100.00 925.24	0.00 22,062.20	20,000.00 32,814.73	30,000.00 143,496.83	30,000.00 0.00		50,000.00	50,000.00	66.67
<b>Xpress Pay Income (Card Fees)</b>									
10-329-10	4,000.00 4,183.26	0.00 890.55	0.00 14.00	0.00 0.00	0.00 0.00				0.00
<b>Rental Income / Concessions</b>									
10-331-00	31,000.00 30,900.00	31,000.00 31,827.00	33,000.00 800.00	33,750.00 40,165.24	33,750.00 17,389.08		33,750.00	33,750.00	0.00
<b>Mayor's Cup Golf Tournament Fees</b>									
10-333-50	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00
<b>HAUNTED HAY RIDE</b>									
10-333-60	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 - Admin</b>									
10-335-00	0.00 62,266.28	0.00 12,204.56	0.00 2,728.08	16,754.00 30,684.96	0.00 14,947.99				0.00
<b>Utilities Franchise Tax</b>									
10-337-00	275,000.00 266,218.04	275,000.00 280,911.57	250,000.00 295,305.82	265,000.00 389,587.70	270,000.00 80,340.71		370,000.00	370,000.00	37.04
<b>Beer &amp; Wine Tax</b>									
10-341-00	30,000.00 23,908.41	30,000.00 28,147.77	30,000.00 31,432.98	30,000.00 26,967.53	30,000.00 220.00		30,000.00	30,000.00	0.00

Description	2022	2023	2024	2025	***** 2026 *****	*****	***** 2027 *****	*****	*****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>NC DOT - Right of Way</b>									
10-343-00	4,250.00	4,375.00	4,650.00	4,850.00	3,700.00		3,700.00	3,700.00	0.00
	4,251.01	4,374.13	4,658.85	4,853.08	0.00	0.00			
<b>Sales Tax Distributions</b>									
10-345-00	2,351,000.00	2,521,000.00	2,672,000.00	2,775,000.00	2,875,000.00		3,000,000.00	3,000,000.00	4.35
	2,494,183.00	2,641,604.61	2,786,006.92	3,366,613.39	1,308,667.06	0.00			
<b>ABC Store - Profits</b>									
10-347-00	25,000.00	25,000.00	25,000.00	25,000.00	20,000.00		8,000.00	8,000.00	60.00-
	18,750.00	12,250.00	8,000.00	8,000.00	4,000.00	0.00			
<b>ABC Store - Law</b>									
10-347-01	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00		1,000.00	1,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Code Enforcement Penalties</b>									
10-352-01	500.00	0.00	2,000.00	2,000.00	3,500.00		3,500.00	3,500.00	0.00
	2,202.48	1,650.00	4,050.00	5,730.00	100.00	0.00			
<b>Burning Violation</b>									
10-352-02	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	150.00	0.00	150.00	0.00			
<b>Inspection Plan Reviews</b>									
10-357-00	500.00	500.00	500.00	0.00	1,500.00		1,500.00	1,500.00	0.00
	300.00	100.00	1,550.00	1,300.00	1,100.00	0.00			
<b>Building Permits</b>									
10-357-10	85,000.00	115,000.00	110,000.00	150,000.00	150,000.00		150,000.00	150,000.00	0.00
	131,517.00	146,228.00	182,297.00	178,608.00	179,268.00	0.00			
<b>Electrical Permits</b>									
10-357-20	32,000.00	31,000.00	34,000.00	40,000.00	44,000.00		44,000.00	44,000.00	0.00
	35,668.70	40,679.00	48,910.00	50,645.00	48,211.00	0.00			
<b>Mechanical Permits</b>									
10-357-30	27,000.00	24,000.00	31,000.00	35,000.00	39,000.00		39,000.00	39,000.00	0.00
	29,835.50	35,345.00	42,185.00	45,080.00	32,140.00	0.00			

Description	2022	2023	2024	2025	***** 2026 *****	*****	***** 2027 *****	*****	*****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>Plumbing Permits</b>									
10-357-40	20,000.00	20,000.00	23,000.00	27,000.00	31,000.00		31,000.00	31,000.00	0.00
	25,910.00	27,625.00	36,325.00	34,555.00	30,985.00	0.00			
<b>Reinspection &amp; Penalty Fees</b>									
10-357-50	3,000.00	3,000.00	5,000.00	7,500.00	7,500.00		7,500.00	7,500.00	0.00
	4,555.00	14,155.00	17,625.00	10,465.00	4,335.00	0.00			
<b>Fire Inspection Fees</b>									
10-357-60	500.00	250.00	500.00	500.00	500.00		1,000.00	1,000.00	100.00
	615.00	465.00	1,800.00	1,932.00	650.00	0.00			
<b>Electronic Permitting / Technology Fees</b>									
10-357-70	5,000.00	0.00	1,500.00	4,000.00	4,000.00		4,000.00	4,000.00	0.00
	1,799.92	1,790.50	5,202.00	5,215.00	4,090.00	0.00			
<b>Planning &amp; Zoning Fees</b>									
10-360-00	13,500.00	22,000.00	30,000.00	30,000.00	35,000.00		35,000.00	35,000.00	0.00
	31,048.00	50,216.00	39,622.00	36,615.00	60,135.00	0.00			
<b>Planning &amp; Development Fees</b>									
10-360-10	2,500.00	1,200.00	1,200.00	1,200.00	2,500.00		2,500.00	2,500.00	0.00
	950.00	0.00	3,055.00	4,170.00	4,670.00	0.00			
<b>Board of Adjustment Fees</b>									
10-360-20	300.00	300.00	300.00	300.00	500.00		500.00	500.00	0.00
	300.00	0.00	0.00	600.00	500.00	0.00			
<b>Electronic Permitting / Technology Fees</b>									
10-360-30	0.00	0.00	0.00	1,800.00	1,800.00		1,800.00	1,800.00	0.00
	0.00	0.00	2,860.00	2,945.00	3,515.00	0.00			
<b>Community Center Rental</b>									
10-365-00	4,000.00	3,000.00	4,500.00	4,500.00	6,000.00		6,000.00	6,000.00	0.00
	3,635.42	6,999.25	5,091.50	7,007.00	5,676.00	0.00			
<b>Community Center Memberships</b>									
10-365-01	15,000.00	11,000.00	15,000.00	18,000.00	15,000.00		18,000.00	18,000.00	20.00
	13,348.00	20,510.89	21,659.03	20,486.65	15,164.88	0.00			

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	***** 2027 *****			
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>Community Center Donations</b>									
10-365-02	19,000.00 7,949.30	3,000.00 3,149.22	3,000.00 134.00	0.00 1,615.00	0.00 1,690.60	0.00	_____	_____	0.00
<b>Community Center Programs</b>									
10-365-03	50,000.00 90,978.06	0.00 90.00	0.00 994.50	0.00 190.00	0.00 0.00	0.00	_____	_____	0.00
<b>Brunswick Co Senior Resource Donation</b>									
10-365-06	4,000.00 2,897.00	0.00 2,445.30	0.00 3,765.87	0.00 4,600.31	0.00 4,094.31	0.00	_____	_____	0.00
<b>Sponsorships</b>									
10-365-07	0.00 2,950.00	0.00 10,354.50	5,000.00 3,048.48	0.00 45.00	0.00 35.00	0.00	_____	_____	0.00
<b>DreamMakers Scholarships</b>									
10-365-08	0.00 100.00	0.00 719.05	0.00 1,031.50	0.00 969.00	0.00 246.50	0.00	_____	_____	0.00
<b>Restricted Use Donations</b>									
10-365-09	0.00 0.00	0.00 0.00	0.00 10,000.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>P/R Misc Income, water,maps,copies, etc.</b>									
10-365-10	5,000.00 322.25	0.00 2,059.50	850.00 1,736.75	1,000.00 1,119.25	1,000.00 1,244.00	0.00	1,000.00	1,000.00	0.00
<b>Adult Programs</b>									
10-365-20	0.00 0.00	70,000.00 48,350.25	69,500.00 39,471.21	69,000.00 23,881.48	42,000.00 25,951.93	0.00	24,000.00	24,000.00	42.86-
<b>Youth Programs</b>									
10-365-30	0.00 0.00	30,000.00 86,509.28	60,000.00 96,911.30	60,000.00 91,326.11	65,000.00 81,058.09	0.00	90,000.00	90,000.00	38.46
<b>Senior Center Rental</b>									
10-365-31	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	5,000.00	5,000.00	0.00

Description Revenue Account Number	2022	2023	2024	2025	***** 2026 *****	*****	***** 2027 *****	*****	
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>Sale of Fixed Assets</b>									
10-383-00	10,000.00 14,384.78	10,000.00 13,735.34	2,500.00 19,114.32	2,500.00 350.00	2,500.00 30,425.00		2,500.00	2,500.00	0.00
<b>Insurance Proceeds</b>									
10-385-00	0.00 548.92	0.00 0.00	0.00 5,852.11	0.00 0.00	0.00 0.00				0.00
<b>Water Assessment Phase I</b>									
10-393-01	0.00 0.00	0.00 5,496.60	0.00 11,500.00	0.00 4,000.00	0.00 1,500.00				0.00
<b>Water Assessment Phase II</b>									
10-393-02	2,000.00 3,500.00	0.00 6,085.06	0.00 1,500.00	0.00 3,000.00	0.00 500.00				0.00
<b>Water Assessment Interest</b>									
10-393-03	7,000.00 6,963.77	7,000.00 6,452.10	5,000.00 6,034.19	5,000.00 5,872.00	5,000.00 4,824.10		5,000.00	5,000.00	0.00
<b>Special Assessment Fifty Lakes/Goldsboro</b>									
10-393-05	0.00 0.00	0.00 0.16	15,000.00 0.00	2,500.00 5,289.84	2,500.00 1,308.24		2,500.00	2,500.00	0.00
<b>Fund Balance Appropriated</b>									
10-399-00	657,652.51 0.00	2,559,020.00 0.00	948,785.00 0.00	443,400.00 0.00	51,892.00 0.00		17,050.00		0.00
Revenue Fund Total	5,390,562.51 5,105,515.98	7,577,445.00 5,437,265.33	6,287,185.00 5,751,021.71	6,094,254.00 6,654,308.83	6,624,342.00 4,546,697.59	0.00	6,908,800.00	6,891,750.00	4.04
<b>INVESTMENT EARNINGS P. B.</b>									
20-329-00	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>									
20-335-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00				0.00

Description Revenue Account Number	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	***** 2026 ***** Anticipated Actual	***** Estimated Full Year Actual	***** 2027 ***** Admin. Recmnd	***** Anticipated	%PY
<b>State Street Aid Allocation</b>									
20-343-00	314,000.00 325,668.36	283,000.00 327,916.07	330,000.00 366,779.68	330,000.00 408,672.47	400,000.00 407,721.95	0.00	400,000.00	400,000.00	0.00
<b>FEMA Reimbursement</b>									
20-349-18	0.00 0.00	0.00 0.00	0.00 0.00	66,804.36 66,804.36	0.00 1,429,599.56	0.00	_____	_____	0.00
<b>SALES TAX REFUND</b>									
20-364-01	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>SALE OF FIXED ASSETS</b>									
20-383-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>PROCEEDS FROM LOAN</b>									
20-390-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>PROCEEDS CAPITAL LEASE</b>									
20-390-01	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>									
20-399-00	351,898.00 0.00	178,500.00 0.00	320,000.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
Revenue Fund Total	665,898.00 325,668.36	461,500.00 327,916.07	650,000.00 366,779.68	396,804.36 475,476.83	400,000.00 1,837,321.51	0.00	400,000.00	400,000.00	0.00
Year Total	6,056,460.51 5,431,184.34	8,038,945.00 5,765,181.40	6,937,185.00 6,117,801.39	6,491,058.36 7,129,785.66	7,024,342.00 6,384,019.10	0.00	7,308,800.00	7,291,750.00	0.00



**City of Boiling Spring Lakes  
Fee Schedule FY 2027: July 1, 2026 - June 30, 2027**

<u>~ Administrative Services ~</u>	<b>Fee</b>
Returned Check Fee	\$25.00
Stop Payment Fee	\$35.00
Sunshine List Annual (sent by mail)	\$10.00
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

<u>~ Miscellenous City Fees ~</u>	<b>Fee</b>
City Maps	No Charge
Copies	\$0.25
Fax ~ Per Page	\$1.00
Scanning & Email	\$.25 per page
Notary Fee ~ BSL Residents	No Charge
Notary Fee ~ Non- Resident	\$5.00
Flash Drive	\$11.00
Peddler/Solicitor Background Check Fee	\$25.00
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

<u>~ Animals ~</u>	<b>Fee</b>
Dog Tag	\$10.00
Dog Tag ~ Spayed/Neutered	\$5.00
Impound	\$100.00
Daily Care of Animal Impound	\$20.00
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

## PARKS & RECREATION FEES & CHARGES FY27

ACTIVITY / PROGRAM		FEE TYPE	RESIDENT	NONRESIDENT
After School Care		ANNUAL FEE PER CHILD	\$ 1,080.00	\$ 1,620.00
After School Care		Per Child Monthly	\$ 120.00	\$ 180.00
Before School Care		ANNUAL FEE PER CHILD	\$ 1,080.00	\$ 1,620.00
Before School Care		Per Child Monthly	\$ 120.00	\$ 180.00
Winter Day Camp		Per Child	\$ 30.00	\$ 45.00
Spring Break Camp		Per Child	\$ 100.00	\$ 150.00
Fitness Classes (varied)		Individual	\$ 1.00	\$ 1.50
Fitness Center Membership		Annual	\$ 200.00	\$ 300.00
Fitness Center Membership		Monthly	\$ 20.00	\$ 30.00
Out Of School Activity Day		Per Child	\$ 30.00	\$ 45.00
Senior Activity Fee		Per Adult	\$ 3.00	\$ 4.50
Senior Activity Fee w/ Lunch		Per Adult	\$ 5.00	\$ 7.50
Summer Camp - Full Session		Per Child	\$ 1,250.00	\$ 1,875.00
Summer Camp - Weekly		Per Child	\$ 125.00	\$ 187.50
Transportation Fee (< 30 miles)		Per person	\$ 5.00	\$ 7.50
Transportation Fee (> 30 miles)		Per person	\$ 7.00	\$ 10.50
Yard Sale (space rental)		Individual	\$ 10.00	\$ 15.00
<b>FACILITY RENTALS</b>			<b>RESIDENT</b>	<b>NONRESIDENT</b>
Carolina Room - Hourly		Per use	\$ 40.00	\$ 60.00
Lakes Room Rental - Hourly		Per use	\$ 85.00	\$ 127.50
Lakes Room Rental - 4 Hours		Per use	\$ 300.00	\$ 450.00
Lakes Room Rental - 8 hours		Per use	\$ 500.00	\$ 750.00
Parks & Rec Annex Rental - 4 hours		Per use	\$ 200.00	\$ 300.00
Parks & Rec Annex Rental - 8 hours		Per use	\$ 400.00	\$ 600.00
<b>Room Rental Options:</b>				
Additonal Set up / Tear down		Per hour	\$ 50.00	\$ 75.00
Cleaning Fee - Lakes Room		Per use	\$ 60.00	\$ 60.00
Cleaning Fee - Carolina Room		Per use	\$ 25.00	\$ 25.00
Security Officer (BSL PD)		Per hour (3 hr min)	\$ 35.00	\$ 35.00
Staffing Fee for NP events		Per hour	\$ 15.00	\$ 15.00
Picnic Shelter		4 Hours	\$ 20.00	\$ 30.00
<b>EQUIPMENT RENTALS</b>			<b>RESIDENT</b>	<b>NONRESIDENT</b>
Kayak Rental		4 hours	\$ 20.00	\$ 30.00
Kayak Rental		8 hours	\$ 25.00	\$ 37.50
Kayak Rental		Weekend	\$ 70.00	\$ 105.00
Disc Golf Bag		Per use	\$ 5.00	\$ 5.00
Table Rental - 3' rectangle		Per use	\$ 1.50	\$ 2.25
Table Rental - 6' rectangle		Per use	\$ 2.00	\$ 3.00
Table Rental - 5' round		Per use	\$ 2.00	\$ 3.00
Table Rental - any size		Weekend Use	\$ 5.00	\$ 7.50

<b>DISCOUNTS APPROVED THROUGH POLICY</b>	
<b>Group</b>	<b>Discount Details</b>

BSL Employees	50% of approved rates for programs and shelter rentals; FREE membership to the fitness room
City Department Use	No charge - must call to schedule
Brunswick County Schools	Negotiable
Partner Agency	25% off rentals
Non-Profits (with letter)	Staffing Cost + \$10 per hour
Youth Programs Discount	One week free for Summer Camp if registered for all 10 weeks; One free month for Before and/or After School if registered for the entire school year.

Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027

~ Permits & Inspections ~

**Permits are required for all work:** **NC State Building**  
**Code: Administrative Code and Policies Section 106.1 Permit required.**

<u>General</u>	<u>Fee</u>
<b>Penalty for work started before obtaining a permit</b>	Double Permit Fee/ Mad \$600 residential/\$1,000 Commercial
Administrative fee added to all permits issued	\$40.00
Technology Fee added to all permits issued	\$5.00
Minimum Inspection Fee	\$75.00
Refunds - Administrative and Technology Fees Retained if permit is canceled before construction begins /If project and construction has started, all fees are retained.	
<b>NC BUILDING CODE PLAN REVIEW (Does not apply to 1-2 Family Structures)</b>	<u>Fee</u>
< 2500 sq. ft. *	\$200.00
2501 sq. ft. - 5000 sq. ft. (per trade)*	\$100.00
5001 sq. ft. - 10,000 sq.ft. (per trade)*	\$150.00
10000+ sq. ft.*	\$200.00
Condo/Apartment (per unit)	\$75.00
Cell Tower	\$250.00
Solar - \$10.00 per MW* Minimum	\$100.00
Townhomes (per unit)	\$100.00
<i>* may vary based upon occupancy &amp; use</i>	
<u>Electrical</u>	<u>Fee</u>
Commercial ~ Based on Cost (\$5.00 per \$1,000.00) if not included in Building Permit	\$5.00 per \$1,000
Commercial ~ Minimum	\$150.00
Commercial ~ When project cost paid in building permit	\$150.00
Residential ~ Rough in and Final	\$150.00
Temporary Pole ~ 100 Amp	\$75.00
Temporary Main Power ~ Application Required	\$75.00
Miscellaneous Permit ~ Per Inspection	\$75.00
Additional Inspections	\$75.00
<b>Mechanical ~ HVAC &amp; FUEL GAS</b>	<u>Fee</u>
Commercial ~ Based on Cost (\$5.00 Per \$1,000.00) if not included in Building Permit	\$5.00 per \$1,000
Commercial ~ When project cost paid in building permit	\$150.00
Commercial ~ Minimum	\$150.00

Residential ~ Rough In and Final	\$150.00
Miscellaneous Permit ~ Per Inspection	\$75.00
Additional Inspections	\$75.00
HVAC Change Out ~ Per Inspection for first unit	\$75.00
each additional unit	\$25.00
<b><u>Plumbing</u></b>	<b><u>Fee</u></b>
Commercial Based on Cost (\$5.00 Per \$1,000.00)	\$5.00 per \$1,000
Commercial ~ When project cost paid in building permit	\$150.00
Commercial ~ Minimum	\$150.00
Residential ~ Rough In and Final ~ New Construction For houses on slabs add inspection fee for Plumbing Slab inspection	\$150.00
Miscellaneous Permit ~ Per Inspection	\$75.00
Additional Inspections	\$75.00
<b><u>Building</u></b>	<b><u>Fee</u></b>
<b><u>Building fees are based on the following values</u></b>	
Residential 1 and 2 Family Dwellings Heated sqft * ICC value + unheated sqft * \$45.00 = value	Based on Value Chart
Other than 1 and 2 Family Dwellings Sqft * ICC value / 1000 * 4 = value Minimum Minimum	\$150.00
1 and 2 Family Decks, Patios, Porches, Storage Buildings & Detached Garages built on site ~ Unheated sqft * \$45 = value	Based on Value Chart
Masonry Fireplace ~ \$5,000 added to value of house	
Permit Fees After Construction Value Has Been Determined	
<b>Value:</b>	<b><u>Fee</u></b>
Up to \$6,000.00	\$70.00
\$6,000.01 - \$10,000.00	\$80.00
\$10,000.01 - \$15,000.00	\$90.00
\$15,000.01 - \$ 20,000.00	\$100.00
\$20,000.01 - \$25,000.00	\$120.00
\$25,000.01 - \$35,000.00	\$130.00
\$35,000.01 - \$50,000.00	\$150.00
\$50,000.01 - \$75,000.00	\$180.00

\$75,000.01 and Over	\$210 + \$5.00/ 1000
Mobile Home Setup ~ Plus Electrical, Plumbing, Mechanical and Driveway:	
Single Wide	\$300.00
Double Wide	\$400.00
Triple Wide	\$500.00
Modular Units ~ Plus Electrical, Plumbing, Mechanical and Driveway ~ Plus Additional Inspection Fees for Onsite work Based on Cost/Value	\$400.00
Relocated House ~ Basic Fee for Footing and Foundation	\$350.00
Remodeling ~ \$60.00 sq ft (sq ft x \$60.00 = <b>value</b> Minimum	\$150.00
Prebuilt Storage Building ~ Flat Fee 1 Inspection <401 sqft	\$75.00
>400 sqft Building fee schedule - Based on Value	
<b>Bulkhead ~ Flat Fee per Inspection</b>	\$75.00
Demolition ~ Flat Fee ~ Residential 1-2 Family	\$75.00
Commercial	\$200.00
Docks or Piers ~ Flat Fee per inspection	\$75.00
<b>Ramps :</b>	
<b>Residential Ramp</b> ~ ADA Compliant ~ Zoning and Building Permit Required	<b>Fee Waived</b>
<b>Non- Residential Ramp</b> ~ ADA Compliant ~ Commercial Permit required ~ Based on value -\$45/sqft ~ Zoning Permit Required Minimum	\$150.00
<b>Swimming Pools ~</b>	
<b>Residential</b> ~ In Ground & On Ground Flat Fee + Electrical ~ Does Not Include Decks	\$150.00
<b>Commerical</b> ~ Flat Fee + Electrical & Plumbing	\$300.00
<b><u>Miscellaneous</u></b>	<b><u>Fee</u></b>
Stop Work Order Place/Removal Fee	\$75.00
Re-Inspection Fee ~ All Trades	\$75.00
Before/After Hours Inspection Fee: All trades (per hour) (2 hour minimum)	\$100.00
Contractor Change	\$40.00
Temporary Certificate of Occupancy (1-2 Family)	\$125.00
Temporary Certificate of Occupancy (Non 1-2 Family)	\$200.00
Certificates of Occupancy (not permit related)	\$100.00
Punch List inspection Fee ( applies when more than 3 violations found on an inspection site visite per trade) Re inspection fee also applies	\$125.00
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

<u>~ Planning and Zoning ~</u>	Fee
Administrative Fee (all permits)	\$40.00
Technology Fee (all permits)	\$5.00
Zoning Permit - Residential Construction (1 & 2 family - includes additions)	\$75.00
Zoning Permit - Accessory Structures ( $\leq 400$ sf)	\$30.00
Zoning Permit - Accessory Structures ( $> 400$ sf)	\$50.00
Zoning Permit - Other	\$100.00
Clearing Permit (existing development) - per inspection (1st inspection no charge)	\$25.00
Clearing Permit (new development)	\$75.00
Home Occupation Permit (per year)	\$50.00
On-Premise Sign Permit	\$100.00
Temporary Sign Permit	\$50.00
Floodplain Development Permit - Residential & Non-Residential	\$150.00
Floodplain Development Permit - Accessory	\$75.00
Floodplain Development Permit - Other (includes non-structural development)	\$25.00
Floodplain Development Permit - Utility Change-out on Existing Structure	\$25.00
Commerical Zoning Compliance - Nonresidential & Multifamily	\$100.00
Change of Use	\$100.00
Reinspection Fee	\$50.00
Zoning Verification Letter	\$75.00
Plan Change Inspection	\$50.00
Stop-Work Order	\$100.00
Zoning Ordinance Text Amendment	\$500.00

General Text Amendment	\$300.00
Special Use Permit - Board of Adjustment	\$300.00
Appeal - Board of Adjustment	\$500.00
Variance - Board of Adjustment	\$500.00
Zoning Map Amendment	\$500.00
Street Abandonment Request	\$200.00
Street Renaming	\$200.00
Exempt Plat Review	\$75.00
Minor Subdivision (includes preliminary & final)	\$500.00
Major Subdivision ~ preliminary	\$500.00
Major Subdivision ~ final	\$500.00
Minor Site Plan - preliminary	\$300.00
Minor Site Plan ~ final	\$300.00
Major Site Plan ~ preliminary	\$500.00
Major Site Plan ~ final	\$500.00
<b>Telecommunication Towers</b>	
New Location	\$2,000.00
Co-location	\$1,500.00
* New Towers Only	*\$6,500.00
* Escrow funds used to cover cost of city consultant. Any excess funds are refundable.	
Copy of Unified Development Ordinance ~ Per Page	\$0.25
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

<u>~ Public Works ~</u>	<u>Fee</u>
Administrative Fee (all permits)	\$40.00
Technology Fee (all permits)	\$5.00
Refundable Road Repair Deposit	\$750.00
Driveway Permit	\$250.00
Additional Driveways (when included with original)	\$75.00
Driveway Resurfacing (flat fee)	\$50.00
Driveway Culvert Pipe Clean Out by City Contractor	\$400.00
Driveway Reinspection Fee	\$50.00
Fee Schedule Fiscal Year July 1, 2026 – June 30, 2027	

<u>~ Film / Video Taping Guildlines / Requirements ~</u>	<u>Fees</u>
Filming ~ Per Day	\$150.00
Police Officers (Minimum 4 Hours ) ~ Per Hour	\$35.00
Police Vehicles ~ Per Day	\$50.00
City Employees ~ Per Hour	\$30.00
Fire Inspections ~ Per Inspection	\$80.00
A&B Explosives Permit ~ Per Event	\$25.00
C Explosives Permit ~ Per Event	\$35.00
Fire Works Permit ~ Per Event	\$200.00
Enclosed Tent (Requires Flammability Certificate) ~ Per Day	\$30.00
City Parks ~ Per Day	\$250.00
City Buildings (Includes Cleaning Fee) ~ 4 Hour Rental- Per Day	\$425.00
City Buildings ( Includes Cleaning Fee) ~ 8 Hour Rental - Per Day	\$850.00
Street Closures ~ Per Day	\$50.00
Signs ~ Per Sign +	\$25.00
Use if based on per day basis unless other wise noted. Parital days are considered full days for expense purposes.	
Services for which a fee has not been established, will be determined by the City Manager based upon time, equipment, materials and any other factors impacting the city.	
Personnel are to paid directly by the production company at the agreed to rate and guaranteed four (4) hrs. minimum.	
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

<u>~ Tax Department ~</u>	Fee
<b><u>Beer and Wine License Tax ~</u></b>	
All Licenses on Per Annum Basis Unless Otherwise Indicated	
Duration ~ May 1 to April 30	
<b><u>Malt Beverages, Beer &amp; Wine ~</u></b>	
On-Premises Malt Beverage	\$15.00
Off-Premises Malt Beverage	\$5.00
On-Premises ~ Unfortified Wine, Fortified Wine or Both	\$15.00
Off-Premises ~ Unfortified Wine, Fortified Wine or Both	\$10.00
<a href="https://www.ncleg.net/EnactedLegislation/Statutes/PDF/ByArticle/Chapter_105/Article_2C.pdf">https://www.ncleg.net/EnactedLegislation/Statutes/PDF/ByArticle/Chapter_105/Article_2C.pdf</a>	
<b><u>Wholesale Wine &amp; Beer Dealers ~</u></b>	
Beer, Lager Beer, Ale, Porter	\$37.50
Fortified Wines, Unfortified Wines	\$37.50
License to Sell Both of the Above Mentioned Beverages	\$62.50
<b><u>Municipal Vehicle Tax per N.C.G.S. 20-97</u></b>	
Tax will only apply to " Self-Propelled Motor Vehicles"	\$25.00

Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027

<u>~ Civil Penalties ~</u>	<u>Fee</u>
<b><u>Civil Penalty Fees for Chapter 1, General Provisions ~</u></b>	
Sec. 1-15 ~ Minimum Penalty for any violation not specifically stated.	\$100.00
<b><u>Civil Penalties for Chapter 3, Animals ~ Each ~</u></b>	
<b>Sec. 3-4</b>	\$100.00
<b>Sec. 3-55 ~ Each</b>	\$100.00
~ If Not Paid Within 72 Hours Penalty Increases To:	\$200.00
<b><u>Sec. 3-106</u></b>	
Class 1 ~ First Day of a Violation	\$100.00
Class 1 ~ Each Subsequent Day of a Continuing Violation	\$25.00
Class 1~ Maximum For Each Continuing Violation	\$1,000.00
Class 2 ~ First Day of a Violation	\$250.00
Class 2 ~ Each Subsequent Day of a Continuing Violation	\$100.00
Class 2~ Maximum For Each Continuing Violation	\$1,000.00
Class 3 ~ First Day of a Violation	\$500.00
Class 3 ~ Each Subsequent Day of a Continuing Violation	\$250.00
Class 3 ~ Maximum For Each Continuing Violation	\$7,500.00
<b><u>Civil Penalty Fees for Chapter 4, Building and Building Regulations</u></b>	
Sec. 4-181 ~ Property Numbering ~ Per Week	\$50.00
<b><u>Civil Penalty Fees for Chapter 7, Licenses and Business Regulation</u></b>	
Sec. 7-30 ~ Application, False Statements	\$100.00
Sec. 7-39 ~ Conducting Business Without a License	\$100.00
<b><u>Civil Penalty Fees for Chapter 8, Miscellaneous Offenses</u></b>	
<b>Sec. 8-3 ~ Injuring City Property</b>	\$150.00
~ Plus Cost to Repair or Replace Damaged Property	
~ If Not Paid Within 72 Hours Penalty Increases To:	\$200.00
<b>Sec. 8-4 ~ Taking Certain Plants From Public or Private Property</b>	\$150.00
~ Plus Cost to Repair or Replace Damaged Property	

~ If Not Paid Within 72 Hours Penalty Increases To :	\$200.00
<b>Sec. 8-5 Injury to Trees, Crops, Land, etc. of Another</b>	\$100.00
~ Plus Cost to Repair or Replace Damaged Property	
~ If Not Paid Within 72 Hours Penalty Increases To :	\$150.00
<b>Sec. 8-6 Smoking in Municipal Buildings</b>	\$100.00
<b>Sec. 8-7 Curfews for Minors ~ Per Violation ~ Up To:</b>	\$500.00
<b><u>Civil Penalty Fees for Chapter 9 ~ Nuisances</u></b>	
<b>Sec. 9-65 Litter ~ Per Violation</b>	\$50.00
~ If appropriate, Plus Cost to Repair or Replace Damaged Property	
~ If Not Paid within 72 Hours the Penalty Increases To :	\$150.00
<b>Sec. 9-90 Noise</b>	
~ 1st Offense	\$50.00
~ 2nd Offense	\$100.00
~ Each Additional Offense	\$150.00
<b>Sec. 9-134 False Alarm</b>	
4th False Alarm	\$100.00
5th False Alarm	\$125.00
6th False Alarm	\$150.00
7th False Alarm	\$175.00
8th False Alarm	\$250.00
9th False Alarm	\$300.00
10th or More False Alarm	\$500.00
<b><u>Civil Penalty Fees For Chapter 10, Parks and Recreation</u></b>	
<b>Sec. 10-27 General</b>	\$50.00
~ Plus Cost to Repair or Replace Damaged Property	
~ If Not Paid Within 72 Hours Penalty Increases To :	\$100.00
<b>Sec. 10-52 Park Use Permit ~ Due Within 72 Hours of Citation Issue</b>	\$50.00
<b><u>Civil Penalties</u></b>	
<b>Sec. 10-64 Pets in Parks</b>	\$50.00
<b>Sec. 10-68 Sex Offenders ~ Per Offense</b>	\$500.00

<b>Sec. 10-82 Boating and Water Skiing</b>	\$100.00
<b>Sec. 10-83 Aircraft Operation</b>	\$100.00
<b><u>Civil Penalty for Chapter 12 - Solid Waste ~</u></b>	
<b>Sec. 12-2 Refuse</b>	
~ Payable within 72 Hours of Citation Issue	\$200.00
~ If Not Paid Within 72 Hours Increases To:	\$300.00
<b>Sec. 12.3 Burning or Burying ~ Payable within 72 Hours of Citation Issue</b>	\$250.00
~ If Not Paid Within 72 Hours Increases To:	\$500.00
<b><u>Civil Penalty Fees for Chapter 13 - Street, Sidewalks and Certain Other Public Places ~</u></b>	
<b>Sec. 13-2 Damage to Municipal Properties</b>	
~ Payable Within 72 Hours of Citation Issue	\$50.00
~ Plus Cost to Repair or Replace Damaged Property	
~ If Not Paid Within 72 Hours Penalty Increases To :	\$150.00
<b><u>Civil Penalty for Chapter 15 - Traffic and Vehicles ~</u></b>	
<b>Sec. 15-2 Street Turns</b>	
~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b>Sec. 15-3 Registration of Go-Carts, Mopeds, Dirt Bikes</b>	
~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b>Sec. 15-5 Trucks, Traffic, Truck Routes</b>	
~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b>Sec. 15-35 Interference With Official Traffic Control Devices</b>	
~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b>Sec. 15-72 Stopping, Standing, Parking</b>	
~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b>Sec. 15-87 Unlawful Location or Purpose Hours</b>	

~ Payable within 72 Hours of Citation Issue	\$50.00
~ If not paid within 72 Hours Increases To:	\$100.00
<b><u>Civil Penalty Fees for Chapter 16 ~ Utilites ~</u></b>	
<b>Sec. 16-5.1 Water Shortage or Emergency Conditions</b>	
~ 1st Citation ~ Warning	\$0.00
~ 2nd Citation	\$100.00
~ 3rd Citation	\$500.00
~ 4th Citation ~ Discontinuance of Water Service	\$500.00
<b><u>Civil Penalty Fees for UDO Violations</u></b>	
<b>Sec. 4.5.4(B) Variances &amp; Special Use Permits</b>	\$500.00
<b>Sec. 7.29 Tree Preservation</b>	
Per Non-Pine Tree (excludes significant trees)	\$300.00
Per Pine Tree Located Outside of RCW Habitat (excludes significant trees)	\$300.00
Per Pine Tree Located Within RCW Habitat	\$500.00
Per Significant Tree (mitigation may also be required)	\$500.00
Sec.7.29(D)(1)(a) Undeveloped Parcels in C-1 (per square foot of disturbed area)	\$2.00 per square foot
	(not to exceed \$30,000)
<b>Sec. 7-9 Access and Driveways</b>	\$150.00
<b>Sec. 10.10 Sign Regulations (per day)</b>	\$100.00
<b>Sec. 4.5.4. General UDO Violations (unless otherwise stated) – per day</b>	\$50.00
Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027	

## Fire Inspection Schedule for Existing Buildings

### Frequency of Inspection ~

Inspection schedules of existing buildings shall be in accordance with Section 106 of the N.C. Fire Prevention Code, and shall be conducted no less frequently than described in the schedule below:

<u>Occupancy Classification ~</u>	<b>Inspection Frequency</b>
Public Schools	Every Six Months
Hazardous	Every Year
Institutional	Every Year
High Rise	Every Year
Assembly	Every Year
Residential	Every Year
Other than one and two family dwellings	
Industrial	Every Two Years
Educational (including Day Care)	Every Two Years
Foster Care Home (GS 131-D)	Every Two Years
Group Care Home	Every Two Years
Business	Every Three Years
Mercantile	Every Three Years
Storage	Every Three Years
Churches and Synagogues	Every Three Years

### Scheduled Inspection Fees ~

Under 1,500 square feet <sup>1</sup>	\$50.00
1,501 – 5,000 square feet <sup>1</sup>	\$100.00
5,001 to 10,000 square feet <sup>1</sup>	\$250.00
Over 10,001 square feet <sup>1</sup>	\$300.00 + \$5.00/1,000 square feet
Special Situations (i.e. Outside storage, LP Bulk Storage, No Building)	\$100.00
Foster Care Inspection	\$50.00
<b>Residential<sup>3</sup></b>	
Footprint of building less than 10,000 square feet	\$50.00
Footprint of building in excess of 10,000 square feet	\$100.00
Tents under 200 Square feet (Cooking & Concession)	\$50.00
Tents over 200 square feet	\$100.00

<sup>1</sup> Includes First Inspection and One Follow-up Inspection. Each subsequent follow-up until compliant will require an additional regular fee

<sup>3</sup> Multi-Family occupancies only, the North Carolina Fire Code does not govern one and two family dwellings.

*This inspection schedule is intended to meet the requirements of GS 153A-364 and GS 160A-424. Political subdivisions assuming inspection duties as set out in GS 153A-351 and GS 160A-411, shall have a periodic inspection schedule for the purpose of identifying activities and conditions in buildings, structures and premises that pose dangers of fire, explosion or related hazards. Frequency of inspections of occupancies as mandated by the NC General Statutes shall supercede the above inspection schedule.*

(North Carolina State Building Code Volume V, Fire Prevention, Section 106)

**Fire ~ Non-Residential Plan Reviews and Inspection Fee Schedules**

**Plan Review and Inspection Fee Schedule ~**

Small plan review < 2,500 square feet (includes 1 inspection)	\$50.00
Basic plan review 2,500-10,000 square feet (includes 2 inspections)	\$100.00
Intermediate plan review 10,001 – 25,000 square feet (includes 2 inspections)	\$150.00
Complex plan review 25,001 – 100,000 square feet (includes 2 inspections)	\$200.00
Special plan review >100,001 square feet  (includes 2 inspections)	\$250.00 + \$5.00 per 1,000 square feet
Small and Basic re-inspection (each trip)	\$50.00
Intermediate re-inspection (each trip)	\$100.00
Complex re-inspection (each trip)	\$100.00
Special re-inspection (each trip)	\$100.00

**Operational Fees ~**

As allowed by  
NCSB Fire Prevention Code

All Operational Fees will be \$75.00 for each required inspection.

City sponsored events are exempt from Operational Fees.

**Fire Department Buildings are exempt from periodic inspection fees - Added**

*The code official is authorized to receive applications, review construction documents and issue permits for construction regulated by this code, inspect the premises for which such permits have been issued and enforce compliance with the provisions of this code.*

(North Carolina State Building Code Volume V, Fire Prevention, Section 104.2)

**Fire Related Construction Permits**

A construction permit must be obtained from the Office of the City of Boiling Spring Lakes Fire Inspections Department in the following situations:

**Technology Fee added to all permits issued.**

**3.2.2 – Construction Permits ~**

(Applies to installation of new systems and renovations to existing systems)

<b>Code Section</b>	<b>Description</b>	<b>Permitting Fee</b>
105.7.1	Automatic fire-extinguishing systems	\$100.00 + \$2.00 per Nozzle/Head
105.7.2	Compressed Gases	\$100
105.7.3	Fire Alarm and Detection systems and Related equipment	\$100.00 + \$2.00 per initiating Device
105.7.4	Fire Pumps and Related Equipment	\$100.00
105.7.5	Flammable and Combustible liquids	\$100.00
105.7.6	Hazardous Materials	\$250.00
105.7.7	Industrial Ovens	\$100.00
105.7.8	L.P./Natural Gas Installation and Modification  (Applies only to occupancies covered by the N.C. Fire Prevention Code)	\$100.00
105.7.9	Private Fire Hydrants	\$50.00 per hydrant
105.7.10	Spraying and Dipping	\$50.00
105.7.11	Standpipe Systems	\$100.00 with Sprinkler System \$50.00 W/O Sprinkler System
105.7.12	Temporary Membrane structures, tents and canopies	\$100.00

*The code official is authorized to issue construction permits for work as set forth in sections 105.7.1 through 105.7.12 (North Carolina State Building Code Volume V, Fire Prevention, Section 105.7)*

Fee Schedule Fiscal Year July 1, 2026 - June 30, 2027



**CITY OF BOILING SPRING LAKES**

**ORDINANCE ESTABLISHING THE FISCAL YEAR 2027 BUDGET  
FOR THE CITY OF BOILING SPRING LAKES, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of the City of Boiling Spring Lakes, North Carolina, that:

SECTION 1: It is estimated that the following revenues will be available for the City of Boiling Spring Lakes for the fiscal year beginning July 1, 2026 and ending June 30, 2027;

<b>General Fund</b>	
Property Taxes	\$2,730,000
Local Sales Taxes	3,000,000
Franchise Fees	370,000
Fees and Permits	506,300
Sales and Services	137,500
Other Revenue	147,950
<b>Total General Fund Revenues</b>	<b>\$6,891,750</b>
<b>Powell Bill Revenues</b>	<b>\$400,000</b>

SECTION 2: It is hereby appropriated for the operation of the for the City of Boiling Spring Lakes and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027;

<b>General Fund</b>	
Governing Body	\$198,250
Administration	1,130,300
Building & Grounds	346,000
Public Safety (Police)	2,404,900
Code Enforcement	124,600
Building Inspections	359,150
Planning & Zoning	274,350
Street Repair & Construction	672,600
Stormwater	472,500
Public Health (Mosquito Control)	6,800
Planning Board	500
Special Events	4,900
Parks & Recreation	870,100

Library Committee	4,350
Contingency Fund	22,450
<b>Total General Fund Expenditures</b>	<b>\$6,891,750</b>

**Powell Bill Expenditures** **\$400,000**

SECTION 3: There is hereby levied a tax at the rate of \$.27 per \$100 valuation of property as listed for taxes as of January 2027 for the purpose of raising the revenue listed above as Property Taxes including a motor vehicle fee of \$25 per vehicle.

SECTION 4: That the Board of Commissioners provide a minimum living wage for all full-time employees of Fifteen dollars (\$15.00) per hour.

SECTION 5: That the City of Boiling Spring Lakes Salary schedule be adopted, such schedule reflects an 3% COLA / Market Adjustment for all City employees

SECTION 6: That the annual compensation for the Mayor shall be \$4,000 and the Commissioners shall be \$3,000.

SECTION 7: That the City of Boiling Spring Lakes Fee Schedule be adopted by reference.

SECTION 8: That, after the end of the fiscal year, any departments with significant savings in their budget will retain 50% for usage in future years, the remaining 50% will go to fund balance.

Adopted this 22nd day of June 2026

\_\_\_\_\_  
Tanya Shannon, City Clerk

\_\_\_\_\_  
Jeff Winecoff, Mayor