



Fiscal Year 2025 - 2026

06/04/25

Effective 07/01/25

GENERAL FUND - FUND 10

CAPITAL IMPROVEMENT FUND - FUND 12

SHORELINE PROTECTION FUND - FUND 30

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Joann M. McDermon, Mayor
Tom Leonard, Mayor Pro Tem



Alice Derian, ICMA-CM
Town Manager

Aldermen:
Mike Benson
Rick Grant
Connie Pletl
Laura Olszewski

NOTICE OF PUBLIC HEARING

Fiscal Year 2025-2026 Proposed Budget and Fee Schedule

Notice is hereby given that the Town of North Topsail Beach Board of Aldermen will hold a legislative hearing for the purpose of receiving public comments on the proposed budget and fee schedule for fiscal year 2025-2026 as follows:

DATE: Wednesday, May 7, 2025, regular meeting

TIME: 11:00 am, or soon thereafter

PLACE: North Topsail Beach Town Hall, 2008 Loggerhead Court

A copy of the proposed budget has been submitted to the governing body and is on file for public inspection in the office of the Town Manager and is on the Town's website at www.northtopsailbeachnc.gov.

All interested persons are encouraged to attend.

Nancy Avery
Interim Town Clerk
Town of North Topsail Beach
North Carolina

Joann M. McDermion, Mayor
Mike Benson, Mayor Pro Tem

Aldermen:
Richard Grant
Tom Leonard
Connie Pletl
Laura Olszewski



Alice Derian, ICMA-CM
Town Manager

Nancy Avery
Interim Town Clerk

BUDGET MESSAGE

To the Honorable Mayor McDermion and Town Board of Aldermen: With this letter, I am pleased to present the 2025-2026 fiscal year budget (FY 2026).

This budget is the culmination of efforts put forth by the Mayor, Board, and Staff and has been prepared in accordance with North Carolina General Statutes, and the North Carolina Local Government Budget and Fiscal Control Act.

Priorities established for the FY 2026 budget are as follows:

- ✓ Remain fiscally sound with a healthy Fund Balance
- ✓ Continue to provide and enhance public safety to residents and visitors
- ✓ Maintain a high level of preparedness to respond to and recover from emergencies
- ✓ Continue to support and balance the demands of new residential development
- ✓ Continue to provide high service levels and quality of life amenities (our beach!)
- ✓ Addressing infrastructure needs and Capital Improvements

All funds in the budget are balanced, and all revenues and expenditures are identified for FY 2026.

REVENUES & EXPENDITURES

Revenue projections are conservative. The Town's largest source of revenue comes from ad valorem property taxes. The budget maintains the current total tax rate at forty-three cents (\$0.43). This will allow the Town to continue to provide and expand necessary services, as well as plan for upcoming improvements and purchases. The total assessed value for next year shows a 2.27% increase from last year at \$1,721,800,000 (including motor vehicles) provided by the Onslow County Tax Department. This makes the estimated revenue at \$7,403,740. The budget assumes a 96% collection rate, totaling \$7,107,590, which will be divided among the town's three funds as follows:

General Fund - \$0.26 → \$4,297,249
Capital Improvement Fund - \$0.07 → \$1,157,116
Shoreline Protection Fund - \$0.10 → \$1,653,225

The second largest source of revenue comes from the local sales tax which is estimated at \$4,071,655. This revenue source is divided among two funds – the General Fund \$2,962,767 and the Shoreline Protection Fund \$1,108,888.

It is estimated that we will collect \$448,500 in parking revenue – no increase from FY 2025. The budget reflects 25% going into the General Fund \$112,125 and 75% into the Shoreline Protection Fund \$336,375.

Our Accommodations Tax rate remains 3% for this upcoming fiscal year and the revenues collected will solely go towards the Shoreline Protection Fund. Collections are estimated to be \$2,000,000.

The Budget Officer (Town Manager) and GWI Tax & Accounting compiled and formulated the expenditures based on requests and justifications submitted by department heads, guidance provided at the budget workshops, public hearing, current contracts, as well as reviewing historical data.

The Town is committed to providing professional services which include police, fire, inspections, permitting, public works and planning. Our employees are the number one asset for the Town and account for over half of the operating budget.

The budget provides for a 3% Cost of Living Adjustment and up to 5% Merit for employees.

The budget includes the mandatory increase for the Town's portion of the contribution to the North Carolina Local Government Retirement System that will go into effect in FY 2026. The FY 2026 rates for the General Class employees' contribution rates are up from 13.71% to 14.48% (.77% increase) and Law Enforcement Officers' rate is up from 15.04% to 16.04% (1% increase). The budget includes these increased costs of \$26,641 within the departmental budgets. The Town's rates that contribute to employee's 401(k) accounts remain the same at 3% and 5% for general class and law enforcement, respectively.

We continue to wait for the renewal costs for the Town's Group Insurance for Employees, Workers' Compensation and all other Insurance (property, vehicles, equipment, cyber, etc.). We received the renewal for VFIS insurance which resulted in a reduction of \$1,006.

Efforts were made to consolidate expenditures related to technology in the IT budget along with new software for Purchase Requisitions and EFT payments to vendors. The budget includes funding to replace the roof at Public Works, Town Hall Erosion improvements and reconfiguration; (2) F150s with upfit for Police with the understanding only (1) will be purchased; JCB Backhoe, John Deer Boom Mower Attachment, Wet/Dry vacuum truck, (8) crosswalks - construction and restriping, jet ski and trailer for Fire, and additional funding for Snowflakes in Recreation.

We are continuing to make investments in the Capital Improvements Fund, or Fund 12. Seven cents (\$0.07) of the proposed tax rate will be exclusively allocated to this fund for the planning and preparation of future needs for the town. The debt service is allocated for Fire Station No. 2 and a Fire Truck, as well as \$100,000 for a Bike Path and \$917,101 for future capital improvements. This fund allows the Town to fiscally prepare for upcoming needs.

The Shoreline Protection Fund, or Fund 30 has ten cents (\$0.10) of the proposed tax rate exclusively allocated to this fund for beach restoration. This budget's largest expenditure is debt of which is the 2022B Special Obligation Bond Payment in the amount of \$1,884,803 (paid off in FY 2027, 12/15/26) and the 2022C Special Obligation Bond Payment in the amount of \$1,721,043 paid off on 10/12/25, this year. An additional \$100,000 was allocated to the rebuilding of crossovers from Future Projects.

The Town has approximately \$6.2 million in outstanding FEMA reimbursements from Dorian and Florence. The state holds back 25% of the approved funding until after the Projects are closed out. Once these reimbursements are received the General Fund is due \$2,000,000 and the Shoreline Protection fund the balance.

The Budget ordinance removed 12 d) Contracts in excess of \$100,000 shall first be approved by the Board of Aldermen. The Town Manager has authority for execution under that amount, the item must be budgeted and contain the Finance Officer's pre-audit. Effective July 1, 2025 all contracts shall be approved by the Board of Aldermen as directed.

This budget provides a financial plan and foundation that reflects our collective goals and priorities as a Town. It makes every effort to keep costs at a minimum and provides the necessary services to the citizens of North Topsail Beach in the most efficient and effective manner possible while also preparing for future needs. I would like to express my sincere gratitude to the Board of Aldermen, Debra Mack and Beth Wood with GWI Tax and Accounting Services, and Department Heads for their assistance in contributing to the budget process.

Respectfully Submitted,

Alice Derian
Signer ID: I7KQRAHJ10...
Alice Derian, ICMA-CM
Town Manager

5/28/2025
DATE



BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026
JUNE 4, 2025

BE IT ORDAINED BY THE by the Governing Board of the Town of North Topsail Beach, NC :

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

FUNCTIONS

General Government

| | |
|------------------|------------|
| Governing Body | \$ 408,830 |
| Administration | 1,246,486 |
| Elections | 5,000 |
| IT | 333,084 |
| Non-Departmental | 624,271 |

Public Safety

| | |
|-----------------------------|-----------|
| Police Separation Allowance | 17,805 |
| Police | 1,669,630 |
| Fire | 1,752,851 |

Community Development

| | |
|-------------|---------|
| Planning | 277,693 |
| Inspections | 300,443 |
| Recreation | 294,170 |
| Committees | 2,000 |

Public Works

| | |
|------------------|---------|
| Public Buildings | 473,093 |
| Insurance | 377,227 |
| Public Works | 551,692 |
| Streets | 530,500 |

Environmental Protection

| | |
|------------|---------|
| Sanitation | 561,822 |
|------------|---------|

| | |
|------------------------------------|----------------------------|
| Total General Fund Expenses | <u>\$ 9,426,597</u> |
|------------------------------------|----------------------------|

Section 2. The following revenues are estimated to be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

CATEGORIES

Taxes - Ad Valorem

| | |
|----------------|--------------|
| Current Year | \$ 4,297,249 |
| Prior Years | 45,000 |
| Motor Vehicles | 80,000 |
| Penalties | 3,000 |

Local Sales Taxes

| | |
|------------------------|-----------|
| Local Option Sales Tax | 2,962,767 |
|------------------------|-----------|

Intergovernmental Revenues

| | |
|----------------------------|---------|
| Powell Bill | 43,000 |
| Beer and Wine Tax | 3,400 |
| Solid Waste Tax | 750 |
| Utility Franchise Tax | 530,612 |
| NCDOT ROW Mowing Agreement | 7,776 |

Charges for Current Services

| | |
|-----------------------------------|---------|
| Police Department Fees | |
| Officer Citations/Court Fees | 4,000 |
| Fire Department Fees | |
| Fire Inspections & Violations | 500 |
| Inspection Department Fees | |
| Building Permit | 65,000 |
| Mechanical Permit | 8,000 |
| Electrical Permit | 12,000 |
| Plumbing Permit | 1,200 |
| Insulation Permit | 500 |
| Homeowners Recovery | 300 |
| Technology Permit | 5,000 |
| Re-Inspection & Fine | 13,000 |
| Contractor's Change Request (CCR) | 2,000 |
| Planning | |
| Planning & Zoning | 28,000 |
| Code Enforcement | 3,000 |
| Parking | |
| Paid Parking | 112,125 |
| Sanitation | |
| Refuse collection | 575,418 |

Interest Earnings

| | |
|-----------------|---------|
| Interest Income | 602,000 |
|-----------------|---------|

Other Revenue

| | |
|---------------------------|--------|
| Recreation Rental Fees | 2,000 |
| Miscellaneous | 2,000 |
| Sales of Town Merchandise | 7,000 |
| Sales of Fixed Assets | 10,000 |

| | |
|------------------------------------|----------------------------|
| Total General Fund Revenues | <u>\$ 9,426,597</u> |
|------------------------------------|----------------------------|

Section 3. The following amounts are hereby appropriated in the Capital Improvement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

FUNCTIONS**Debt Payments**

| | |
|---------------------------------|------------|
| Fire Station #2 Principal | \$ 373,334 |
| Fire Station #2 Interest | 198,091 |
| JOEMC Fire Truck Principal Only | 17,500 |

Capital Improvements

| | |
|-------------------------------|---------|
| Bike Path | 100,000 |
| Public Works Building Project | 20,000 |
| Future Capital Improvements | 917,101 |
| Tax Collection Fees | 17,116 |

| | |
|--|----------------------------|
| Total Capital Improvement Fund Expenses | <u>\$ 1,643,142</u> |
|--|----------------------------|

Section 4. The following revenues are estimated to be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

CATEGORIES

Taxes - Ad Valorem

| | |
|--------------|--------------|
| Current Year | \$ 1,157,116 |
|--------------|--------------|

Intergovernmental Revenues

| | |
|------------------------|---------|
| Onslow County Fire Tax | 486,026 |
|------------------------|---------|

| | |
|--|---------------------|
| Total Capital Improvement Fund Revenues | \$ 1,643,142 |
|--|---------------------|

Section 5. The following amounts are hereby appropriated in the Shoreline Protection Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

FUNCTIONS

Debt

| | |
|-------------------|--------------|
| 2022B SOB Payment | \$ 1,884,803 |
|-------------------|--------------|

| | |
|------------------------|-----------|
| 2022C FEMA SOB Payment | 1,721,043 |
|------------------------|-----------|

Capital Improvements

| | |
|----------------|--------|
| Lease Payments | 36,900 |
|----------------|--------|

| | |
|-------------------------|--------|
| Beach Lobbyist Contract | 61,300 |
|-------------------------|--------|

| | |
|--------------------------|---------|
| Beach/Access maintenance | 138,100 |
|--------------------------|---------|

| | |
|----------------------------------|--------|
| Beach Related Travel Conferences | 20,000 |
|----------------------------------|--------|

| | |
|-------------------------------------|---------|
| Dune/Crossover Repair & Maintenance | 140,000 |
|-------------------------------------|---------|

| | |
|---------------------|--------|
| Contracted Services | 24,000 |
|---------------------|--------|

| | |
|--------------------------|--------|
| Sea Oats Program (50/50) | 37,000 |
|--------------------------|--------|

| | |
|---------------------|--------|
| Tax Collection Fees | 24,454 |
|---------------------|--------|

| | |
|-----------------------|---------|
| New River EIS Project | 147,500 |
|-----------------------|---------|

| | |
|------------------------|--------|
| Contracts, Plans Specs | 20,000 |
|------------------------|--------|

| | |
|-------|---------|
| VITEX | 285,200 |
|-------|---------|

| | |
|--------------------|---------|
| 30 Year Beach Plan | 275,000 |
|--------------------|---------|

| | |
|------------------------|---------|
| Sandbag Repair Project | 200,000 |
|------------------------|---------|

| | |
|-----------------|---------|
| Future Projects | 358,188 |
|-----------------|---------|

| | |
|---|--------------------|
| Total Shoreline Protection Fund Expenses | \$5,373,488 |
|---|--------------------|

Section 6. The following revenues are estimated to be available in the Shoreline Protection Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

CATEGORIES

Taxes

| | |
|-------------------|-------------|
| Accommodation Tax | \$2,000,000 |
|-------------------|-------------|

| | |
|----------------|-----------|
| Ad Valorem Tax | 1,653,225 |
|----------------|-----------|

Local Sales Taxes

| | |
|------------------------|-----------|
| Local Option Sales Tax | 1,108,888 |
|------------------------|-----------|

Charges for Current Services

| | |
|--------------|---------|
| Paid Parking | 336,375 |
|--------------|---------|

Interest Earnings

| | |
|-----------------|---------|
| Interest Income | 125,000 |
|-----------------|---------|

Intergovernmental Revenues

| | |
|---------------------|---------|
| Onslow County Grant | 150,000 |
|---------------------|---------|

| | |
|---|------------------|
| Total Shoreline Protection Fund Revenues | 5,373,488 |
|---|------------------|

Section 7: The Board of Aldermen adopted in March of 2022 the Beach Maintenance, Capital Project Ordinance Fund 31 in accordance NCGS 159-13.2. This capital project is for a FEMA funded beach nourishment project. This project is being financed by appropriations of Federal and State funds as well as town funds. This project was amended in March of 2023 to extend the project an additional 2.5 miles, making the southmost 6.5 miles of our beach a FEMA Category G Engineered Beach. This amendment to the project is being funded by grants awarded by North Carolina Department of Environmental Quality. Per NC G.S.159-13.2(f) please be aware that this project will continue to have appropriations available for expenditure during the budget year.

SECTION 8: The Board of Aldermen adopted in February of 2024 the Fire Station No. 2, Capital Project Ordinance Fund 50 in accordance with NCGS 159-13.2. This capital project consists of the demolition of the previous south end fire station and the construction of a new fire station situated on the same property. This project is being financed by debt issuance as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

SECTION 9: The Board of Aldermen adopted in December of 2024 the NCDPS PTC 8 Grant Project Ordinance Fund 32 in accordance with NCGS 159-13.2. This grant project is funded by the NC Department of Public Safety - Division of Emergency Management (NCDPS) FEMA-4837-NC for Dune Restoration caused by damage from Potential Tropical Cyclone 8 - PTC 8. These funds will be used for engineering and construction expenses to restore damaged Dunes. This project is pending obligation of funds by a grant as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

SECTION 10: The Board of Aldermen adopted in December of 2024 the DRMG Grant - MOA# NCEM-DRMG2304 Grant Project Ordinance Fund 60 in accordance with NCGS 159-13.2. This grant project is funded by the NC Department of Public Safety - Division of Emergency Management (NCDPS) MOA# NCEM-DRMG2304 for (2) Stormwater Projects. These funds will be used for engineering and construction expenses for the conveyance or storage of stormwater runoff for Island DR (HWY 210) at the South Fire Station and New River Inlet Rd. (SR 1568) at the Richard Peters Town park. This project is being funded by a grant as well as town funds. Per NC G.S.159-13.2(f) please be aware that this project will have appropriations available for expenditure during the budget year.

Section 11: There is hereby levied a tax at the rate of forty-three cents (\$0.43) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2025. This tax will be distributed among the Town funds as follows:

| | |
|---------------------------|--------|
| General Fund | \$0.26 |
| Capital Improvements Fund | \$0.07 |
| Shoreline Protection Fund | \$0.10 |

This rate is based on an estimated taxable valuation of \$1,721,800,000 and an estimated rate of collection of 96%; as provided by the Onslow County Tax Assessor.

Section 12. The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) Town Manager may transfer amounts within functions without limitations and without a report to the governing board being required.
- b) Town Manager may transfer up to \$10,000 between functions, within the same fund. The Town Manager must make an official report on such transfers at the next regular meeting of the governing board.
- c) All transfers between funds require prior approval by the governing board in an amendment to this budget ordinance.

Section 13: Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

Section 14: A 3% COLA and up to 5% Merit is authorized.

Section 15: The Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2025. All references to these fees in the Town Code of Ordinances are amended to reflect these schedules and fees as appropriate. These fees may be amended during the fiscal year by Board Adoption.

Section 16: Consolidations and other actions necessary to comply with GASB pronouncements that would affect financial reporting compliance are authorized.

Section 17: Any construction or repair project undertaken by Town work forces shall be in compliance with the requirements of North Carolina General Statutes 143-135 and are hereby approved upon adoption of the FY 26 Budget.

Section 18: All expenditures relating to obtaining any debt adopted as part of the Budget will be reimbursed from debt proceeds and, if non-taxable, in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.

Section 19: The appropriations herein authorized shall fund the Full Time Equivalent positions as listed in Appendix B Authorized Positions.

Section 20: Copies of this Budget Ordinance shall be furnished to the Town clerk, Town manager and Finance Officer to be kept on file for their direction in the disbursement of funds.

Adopted this ____ Day of June 2025.

Motion Made by _____, 2nd by _____

VOTE : ____ FOR ____ AGAINST ____ ABSENT

TOM LEONARD
MAYOR PRO-TEM

KIM WEAVER
INTERIM FINANCE OFFICER

**APPENDIX A
TOWN OF NORTH TOPSAIL BEACH
POSITION CLASSIFICATION BY GRADE
2025-2026**

3% COLA

| GRADE | CLASSIFICATION | HIRING RATE | MIDPOINT | MAXIMUM | FLSA STATUS |
|--------------|---|------------------------|-----------------|----------------|------------------------|
| 3 | | 29,051 | 37,039 | 45,028 | |
| 4 | | 30,503 | 38,892 | 47,280 | |
| 5 | | 32,028 | 40,836 | 49,643 | |
| 6 | Maintenance Worker Office Assistant | 33,629 | 42,877 | 52,125 | |
| 7 | Public Works Technician | 35,310 | 45,021 | 54,731 | |
| 8 | Senior Public Works Technician | 37,076 | 47,272 | 57,468 | |
| 9 | Administrative Specialist | 38,930 | 49,636 | 60,342 | |
| 10 | Firefighter (FT and PT) Senior Administrative Specialist/Interim Finance Officer | 40,877 | 52,118 | 63,359 | |
| 11 | Permit Specialist/Deputy Town Clerk Program Support Specialist | 42,921 | 54,725 | 66,528 | |
| 12 | Master Firefighter Police Officer Reserve Police Officer | 45,067 | 57,461 | 69,854 | |
| 13 | Police Detective Fire Lieutenant | 47,320 | 60,333 | 73,346 | |
| 14 | Fire Captain Police Corporal | 49,686 | 63,350 | 77,013 | |
| 15 | Police Sergeant | 52,170 | 66,517 | 80,864 | |
| 16 | Police Lieutenant Public Works Superintendent | 54,779 | 69,843 | 84,907 | E |

**APPENDIX A
TOWN OF NORTH TOPSAIL BEACH
POSITION CLASSIFICATION BY GRADE
2025-2026**

3% COLA

| GRADE | CLASSIFICATION | HIRING RATE | MIDPOINT | MAXIMUM | FLSA STATUS |
|--------------|---|------------------------|-----------------|----------------|------------------------|
| 17 | Deputy Fire Chief Code Enforcement Officer/Project Facilitator Police Captain | 57,518 | 73,336 | 89,153 | E E E |
| 18 | Building Codes Administrator | 60,394 | 77,003 | 93,611 | E |
| 19 | Town Clerk Planner 1 | 63,414 | 80,853 | 98,292 | E E |
| 20 | Planning Director IT Director | 66,585 | 84,896 | 103,207 | E |
| 21 | Fire Chief | 69,914 | 89,141 | 108,367 | E |
| 22 | Police Chief | 73,410 | 93,598 | 113,786 | E |
| 23 | | 77,081 | 98,279 | 119,476 | E |
| 24 | | 80,935 | 103,192 | 125,449 | E |
| 25 | | 84,982 | 108,352 | 131,722 | E |
| 26 | Finance Officer | 89,231 | 113,770 | 138,308 | E |
| | Town Manager | NO GRADE | | | E |

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS
2025-2026
GRADE/CLASS TITLES

| | | | |
|-----------|-----------|--|----|
| 5 | FT | <u>Administration</u> | |
| | | Town Manager | NG |
| | | Finance Officer | 26 |
| | | Senior Administrative Specialist/Interim Finance Officer | 10 |
| | | Town Clerk | 19 |
| | | Code Enforcement Officer/Project Facilitator | 17 |
| | ** | <i>PT - Code Enforcement Officer</i> | |
| 1 | FT | <u>IT</u> | |
| | | IT Director | 20 |
| 2 | FT | <u>Planning</u> | |
| | | Planning Director | 20 |
| | | Planner 1 | 19 |
| 2 | FT | <u>Inspections</u> | |
| | | Building Codes Administrator | 18 |
| | | Permit Specialist/Deputy Town Clerk | 11 |
| 14 | FT | <u>Police</u> | |
| | | Police Chief | 22 |
| | | Police Captain | 17 |
| | | Police Lieutenant | 16 |
| | | Police Sergeant (2) | 15 |
| | | Police Corporal (2) | 14 |
| | | Police Officer (6) | 12 |
| | | Office Assistant | 6 |
| | ** | <i>PT - Police Officer</i> | |
| | ** | <i>Seasonal - Beach Ambassadors</i> | |
| | ** | <i>Seasonal - Reserve Police Officer (5)</i> | |
| 4 | FT | <u>Public Works</u> | |
| | | Public Works Superintendent | 16 |
| | | Senior Public Works Technician | 8 |
| | | Public Works Technician (2) | 7 |

APPENDIX B
TOWN OF NORTH TOPSAIL BEACH
AUTHORIZED EMPLOYEE POSITIONS
2025-2026
GRADE/CLASS TITLES

17 FT Fire

| | |
|--------------------------------|----|
| Fire Chief | 21 |
| Deputy Fire Chief | 17 |
| Fire Captain (3) | 14 |
| Fire Lieutenant (3) | 13 |
| Master Firefighter (6) | 12 |
| Firefighter (3) | 10 |
| ** <i>PT - Firefighter (3)</i> | |

| | |
|--------------|-------------------------|
| 45 FT | <i>POSITIONS</i> |
|--------------|-------------------------|

11 ** *PT Positions are not counted in the Full Time Head Count*

PT - Code Enforcement Officer
PT - Police Officer
Seasonal - Beach Ambassadors
Seasonal - Reserve Police Officer (5)
PT - Firefighter (3)



FEE SCHEDULE

Fiscal Year 2025 - 2026

EFFECTIVE 07/01/25

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GENERAL FEES**Fees effective 7/1/2025****Taxes**

| | |
|---|---|
| Property Tax - Combined - Fund Rates Listed Below: | \$0.43 cents per \$100 valuation total tax |
| Property Tax - General Fund | \$0.26 cents per \$100 valuation total tax |
| Property Tax - Capital Improvement | \$0.07 cents per \$100 valuation total tax |
| Property Tax - Shoreline Protection | \$0.10 cents per \$100 valuation total tax |
| Accommodations Tax | 3%* |
| Late Fees and Penalties for Accommodations Tax | \$10.00 per day for each days omission; 5% penalty for any person refusing to file return or pay tax for 30 day period or fraction thereof until tax is paid* |

Administrative

| | |
|--|------------------------------------|
| Copies (per page) | \$0.10 Black/White \$0.60 Color |
| Notary Fee (Town Business Only) | No charge |
| Returned Checks | \$25.00 Per Check |

Rental Fees

| | |
|----------------------------------|-----------|
| Park Shelter & Gazebo | \$50 each |
|----------------------------------|-----------|

Solid Waste Fees

| | |
|--|--|
| Solid Waste Fees Combined per 96 gallon cart for trash and recycling | \$253.26 Annual / \$21.11 Monthly Rate |
| Trash per 96 gallon cart | \$154.38 Annual/\$12.87 Monthly Rate |
| Recycling per 96 gallon cart | \$98.88 Annual/\$8.24 Monthly Rate |
| Trash Cart - Each additional | \$9.61 |
| Recycling Cart - Each Additional | \$8.24 |
| Late Fee | \$25.00 per month |
| Fee for leaving cart out after 10:00 AM on the day following collection | \$50.00 per occurrence |

Other Fees

| | |
|--|----------------------|
| Replacement Hurricane Re-Entry Pass | \$25.00 Per Pass |
| Special Event Permit Application | \$25 per application |

Beer and Wine License. Businesses operating within the Town that have obtained a North Carolina ABC permit to sell beer and/or wine are required to obtain a Town Beer and Wine License annually. An annual Beer and Wine License is levied on each Business selling beer or wine for on-premises or off-premises consumption based on N.C.G.S. § 105-113.77 and N.C.G.S. § 105-133.79 and by the authority of N.C.G.S. § 160A-211. Licenses expire on April 30th and must be renewed.

POLICE FEES**Fees effective 7/1/2025****Police**

| | |
|---|--|
| Civil Citations | \$50.00 - \$500.00 |
| Failure to Pick up Dog Waste | \$100.00 |
| False Alarms | First False Alarm \$100.00 Second False Alarm \$200.00 Third & Subsequent False Alarms \$500.00 each |
| Finger Printing | \$20.00, with up to two copies of prints provided |
| Illegal Burning | \$250.00 per occurrence |
| Illegal Dumping | \$500.00 per occurrence |
| Late Fees - Town Citations | \$25.00 |
| Leash Law | \$100.00 |
| Noise Violation | Warning; \$100.00; \$250.00; \$500.00 |
| Parking Tickets | \$50.00 |
| Sand Dune Violations | \$500.00 per occurrence |
| Nuisance Trash | \$50.00 per day plus clean up rate |
| Nuisance Clean up - Hourly Rate, Personnel | \$20.00 per person per hour |
| Nuisance Clean up - Hourly Rate, Equipment | Loader - \$90.00 per hour; Pick-up Truck - \$30.00 per hour; John Deere - \$50.00 per hour |

Off Duty Officers & Vehicles

| | |
|---|------------------------------|
| Services of Off Duty Officer | \$40.00 per hour per Officer |
| Services of Accompanying Vehicle | \$75.00 per vehicle assigned |
| Cancellation Fee | \$60.00 |

PLANNING & ZONING FEES**Fees effective 7/1/2025****Development**

| | |
|--|------------|
| Floodplain Development Permit Fee | \$50.00 |
| Zoning Permit Fee(unless otherwise listed) | \$75.00 |
| Special Requirement Site Plans (includes CUP fee) | \$750.00 |
| Commercial Site Plan Review (includes CUP fee) | \$750.00 |
| NTB Driveway Permit (NCDOT separate fee) | \$50.00 |
| Telecommunications Facility - Co-location | \$400.00 |
| Telecommunications Facility - New | \$2,000.00 |
| Accessory Structures | \$50.00 |

Quasi-Judicial Public Hearings*

| | |
|--|----------|
| Variance Request | \$350.00 |
| Appeals | \$350.00 |
| Conditional Use Permit/Special Use Permit | \$350.00 |

Legislative Hearings

| | |
|-------------------------------|----------|
| Map Amendment (Rezone) | \$500.00 |
| Text Amendment | \$500.00 |

Other Fees

| | |
|--|--|
| Civil Citations: § 10.07.02 Rebuilding of Damaged Dunes | First & Subsequent Offenses \$10,000.00 |
| Civil Citations: § 10.07.06 Wetland Protection | First & Subsequent Offenses \$10,000.00 |
| Home Occupation Permit | \$50.00 |
| Land Disturbance | \$50.00 |
| Signs | \$50.00 |
| Zoning Letter of Compliance | \$100.00 |
| Mobile Food Vendor - ANNUAL | \$500.00 |
| Mobile Food Vendor - Special Event | \$100.00 |
| Pushcart - ANNUAL | \$75.00 |
| Pushcart - Special Event | \$25.00 |
| Re-Inspections | \$75.00 for 1st Re-Inspection; \$100 for 2nd Re-Inspection and \$100 for all other additional Re-Inspections (Applied if Inspection NOT READY or FAILS) |
| Work Done without Permit | Double permit fee + \$200 fine |
| Failure to get final inspection prior to expiration of permit | \$100.00 |

PLANNING & ZONING FEES

Fees effective 7/1/2025

Major Subdivision/Planned Unit Developments

| | |
|-------------------------------|-------------------|
| Sketch, Preliminary and Final | \$300/\$300/\$150 |
|-------------------------------|-------------------|

Minor Subdivision

| | |
|----------------|-------------|
| Sketch & Final | \$200/\$200 |
|----------------|-------------|

| | |
|------------------------------|---------|
| Exemptions (Review Required) | \$50.00 |
|------------------------------|---------|

Code Enforcement

| | |
|-----------------|---|
| Civil Citations | First Offense \$50.00 Second Offense \$100.00 Third & Subsequent Offenses \$200.00 each |
|-----------------|---|

*** Applicant is responsible for all transcript expenses. In addition to the fee, a \$150 deposit for transcript is required. All cancellations must be received at least 48 hours before the start of the public hearing and refunds are subject to a \$150 cancellation fee.**

INSPECTIONS

Fees effective 7/1/2025

Residential New Construction

| | |
|------------|---|
| Building | \$500 1 st 1,000 sq ft & \$0.25 per sq ft over |
| Electrical | Additional T-Pole Fee of \$70.00 |
| Plumbing | Included |
| Mechanical | Included |
| Insulation | Included |

Multi-Unit Residential New Construction

| | |
|------------------------|---|
| Building | \$500 1 st 1,000 sq ft & \$0.25 per sq ft over |
| Electrical | Additional T-Pole Fee of \$70.00 |
| Plumbing | Included |
| Mechanical | Included |
| Insulation | Included |
| Homeowner Recovery Fee | \$10.00 per unit |

Commercial New Construction*

| | |
|------------|-------------------|
| Building | 20 cent per sq ft |
| Electrical | 8 cent per sq ft |
| Plumbing | 8 cent per sq ft |
| Mechanical | 8 cent per sq ft |
| Insulation | 8 cent per sq ft |

***\$70 minimum permit fee**

All Fees based on Cost of Construction can be substantiated as stated in Section 143-151.8 of NC General Statutes at discretion of Inspections Department

Commercial Renovations & Repairs*

| | |
|------------|-------------------------------------|
| Building | \$5 per \$1000 cost of construction |
| Electrical | \$3 per \$1000 cost of construction |
| Plumbing | \$3 per \$1000 cost of construction |
| Mechanical | \$3 per \$1000 cost of construction |
| Insulation | \$3 per \$1000 cost of construction |

***\$70 minimum permit fee**

INSPECTIONS

Fees effective 7/1/2025

Residential Renovations & Repairs**

| | |
|--|---------------------|
| Building Addition & Accessory or Alteration | \$70.00 plus trades |
| Electrical Addition & Accessory | \$70 per trade |
| Plumbing Addition & Accessory | \$70 per trade |
| Mechanical Addition & Accessory | \$70 per trade |
| Insulation | \$70 per trade |
| Gas Fuel Piping | \$70 per trade |

**Duplex with separate owners requires two permits.

Mobile Homes

| | |
|--|--|
| Single Wide | Treat like new construction |
| Double Wide | Treat like new construction |
| Triple Wide | Treat like new construction |
| Modular Home | Treat like new construction |
| Service Pole | \$70.00 Pole Fee |
| Electrical Service Upgrade Change Meter Base/Service Panel | \$70.00 per 200 amp |
| Temporary Power Extension Permit (Permits expire 30 days from issue date.) | \$25.00 |
| House Moving | \$60 Permit plus posting of \$1000 Bond or \$1000 Cashiers Check plus \$50 per hour per officer for traffic control (check will be refunded within 30 days of completion of project and inspections less any damages incurred) |
| Home Owners Recovery Fee | \$10.00 |

RV Sites/Campgrounds

| | |
|-----------------|---------|
| Electric | \$75.00 |
| Plumbing | \$75.00 |

Various Inspection Types

| | |
|---|---|
| Swimming Pool (Residential) | \$100.00 plus Zoning/Floodplain and Electrical |
| Swimming Pool (Commerical) | \$150.00 plus Zoning,/Floodplain, Electrical and Plumbing |
| Canopy/Awning/Hurricane Shutters | \$70.00 |
| Building Sprinkler (Residential - 1) | \$70.00 |
| Building Sprinkler (Commercial - 2) | \$100.00 |
| Yard Sprinklers | \$70.00 |
| Fire/ Burglar Alarm System | \$70.00 |
| Elevator (Commmercial & Residential) | \$100.00 plus Zoning/Floodplain and Electrical |
| Docks, Bulkheads and Retaining Walls | \$70.00 + Zoning/Floodplain |
| Boat Lift | \$70.00 plus Zoning/Floodplain and Trade |
| Dumbwaiter | \$70.00 plus Zoning/Floodplain and Trade |
| Signs | \$70.00 |

INSPECTIONS

Fees effective 7/1/2025

| | |
|---|--|
| Work Done without Permit | Double permit fee + \$200 fine |
| Occupying Dwelling without Certificate of Occupancy | \$1000 per day to be levied toward the General Contractor from the date of Violation |
| Failure to get final inspection prior to expiration of permit | \$100.00 |
| Change Occupancy | \$70.00 |
| Re-Inspections | \$75.00 for 1st Re-Inspection; \$100 for 2nd Re-Inspection and \$100 for all other additional Re-Inspections (Applied if Inspection NOT READY or FAILS) |

Other Fees

| | |
|--|---|
| Technology Fee: <u>Applies to all permits</u> | 5%(percent) of total cost of permit with a minimum of \$5 |
| Demolition of Building (Commercial and Residential) | \$70 + trade |
| Temporary Construction Trailer | \$70.00 |
| Fire Inspections (annual) | No charge |
| Storage Building* | \$70.00 |
| Contractors Change Request (CCR) | First Change \$25.00 Second Change \$50.00 Third & Subsequent Changes \$100.00 each |

* All storage buildings require permit and design for foundations

Plan Review

| | |
|---------------------------|---------------------------------------|
| SFR/Duplex/Townhouse | \$70 applied to permit; nonrefundable |
| Commercial (\$30k - 200k) | <\$30k \$75 hr. |
| Commercial (\$201k-370k) | >\$30k - \$175 hr. |
| Commercial (over \$370k) | No charge |
| Plan Revision | \$75.00/hr. |

All fees are non-refundable after 60 days.

FIRE FEES

Fees effective 7/1/2025

Fire

| | |
|--------------------------------|---------|
| ALE Compliance | \$75.00 |
| Sprinkler System - Up fit Only | \$75.00 |
| Fire Alarm System - Up fit | \$75.00 |
| Tent Inspection | \$75.00 |
| Fire Flow Test | \$75.00 |
| Standpipe Test Per Riser | \$75.00 |

Other Fees

| | |
|---|----------|
| Unauthorized Burning | \$250.00 |
| Key Holder Failure to Respond on Fire Alarm | \$150.00 |

Alarm System Fees

| | |
|-------------------------------|-----------|
| Alarm Reconnection | \$75.00 |
| Fire Alarm / Sprinkler System | \$85.00 |
| Foster Home Inspection | No Charge |

Definitions of Life Safety Violations

(Violation of any of the following code requirements renders a citation action)

1. **Blocked Exit** - \$200.00 – Any obstruction in the required width of means of egress. (A means of egress is the continuous and unobstructed path of vertical and horizontal egress travel from any point in a building or structure to a public way, consisting of three separate and distinct parts: the exit access, the exit, and the exit discharge.)
2. **Fire Alarm System Inspection/Maintenance** - \$ 150.00 – Failure to have the required annual maintenance test conducted of all the fire suppression system(s) , all deficiencies corrected, and to have required documentation of test(s) available to the fire code official on site.
3. **Emergency Lighting Inspection/Maintenance** - \$75.00 Failure to provide documentation and/or to conduct the required emergency lighting tests set forth in Section 604.6 of the NC Fire Code.
4. **Fire Extinguisher Inspection/Maintenance** - \$75.00 Failure to properly maintain and service required portable fire extinguishers.
5. **Use of Non-Approved Heating Appliances** - \$75.00 the use of non-listed heating appliances and/or use in an unapproved manner or location.

PARKING FEES**Fees effective 7/1/2025****Standard Lots**

| | |
|---|----------|
| Hourly | \$5.00 |
| Daily | \$25.00 |
| Weekly | \$100.00 |
| Annual (Calendar Year) - 1 Vehicle Purchased one at a time | \$150.00 |
| Annual (Calendar Year) - 2 Vehicles Purchased at the same time | \$250.00 |

4x4 Area

| | |
|---|----------|
| Daily | \$25.00 |
| After 3 pm | \$10.00 |
| Weekly | \$100.00 |
| Annual (Calendar Year) - 1 Vehicle Purchased one at a time | \$150.00 |
| Annual (Calendar Year) - 2 Vehicles Purchased at the same time | \$250.00 |

Enforcement / Violation Fees

| | |
|-----------------------------------|--|
| Same Day Violation Payment | \$25.00 |
| Standard Violation Payment | \$50.00 |
| Late Penalty | Additional \$25.00 for payments not received within 30 days of violation. After 60 days, will be forwarded to collection agency. |

GENERAL FUND FY 2025 - 2026 BUDGET SUMMARY

Department Code

| | | FY 24-25 Amended Budget as of 04/07/25 | | FY 25-26 06/04/25 | | Difference from Current Year |
|---------|-----------------------------|---|-------------------|----------------------|------------------|---------------------------------|
| 301-399 | Total Revenues: | \$ | 10,228,552 | \$ | 9,426,597 | \$ (801,955) -7.84% |
| | Total Expenditures: | | | | | |
| 410 | Governing Board | \$ | 334,304 | \$ | 408,830 | \$ 74,526 22.29% |
| 420 | Administration Department | \$ | 1,192,677 | \$ | 1,246,486 | \$ 53,809 4.51% |
| 430 | Elections | \$ | - | \$ | 5,000 | \$ 5,000 #DIV/0! |
| 480 | IT Department | \$ | 236,210 | \$ | 333,084 | \$ 96,874 41.01% |
| 490 | Planning Department | \$ | 240,218 | \$ | 277,693 | \$ 37,475 15.60% |
| 491 | Inspections Department | \$ | 261,469 | \$ | 300,443 | \$ 38,974 14.91% |
| 500 | Public Buildings | \$ | 440,500 | \$ | 473,093 | \$ 32,593 7.40% |
| 501 | Town Insurance | \$ | 290,666 | \$ | 377,227 | \$ 86,561 29.78% |
| 509 | Police Separation Allowance | \$ | 17,125 | \$ | 17,805 | \$ 680 3.97% |
| 510 | Police Department | \$ | 1,521,277 | \$ | 1,669,630 | \$ 148,353 9.75% |
| 545 | Public Works Department | \$ | 472,206 | \$ | 551,692 | \$ 79,486 16.83% |
| 560 | Public Streets | \$ | 312,500 | \$ | 530,500 | \$ 218,000 69.76% |
| 580 | Sanitation Department | \$ | 528,888 | \$ | 561,822 | \$ 32,934 6.23% |
| 620 | Recreation | \$ | 289,874 | \$ | 294,170 | \$ 4,296 1.48% |
| 690 | Fire Department | \$ | 1,763,013 | \$ | 1,752,851 | \$ (10,162) -0.58% |
| 695 | Committees | \$ | 2,000 | \$ | 2,000 | \$ - 0.00% |
| 998 | Transfers | \$ | 2,000,000 | \$ | - | \$ (2,000,000) -100.00% |
| 999 | Non-Departmental | \$ | 325,625 | \$ | 624,271 | \$ 298,646 91.71% |
| | | \$ | 10,228,552 | \$ | 9,426,597 | \$ (801,955) -7.84% |

DIFFERENCE:
\$ -

FUND 10 GENERAL FUND REVENUES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|-----------------------|---|---|------------------------------|
| 10-301-00 | AD VALOREM TAX - CURRENT YEAR | \$ 4,162,197 | \$ 4,297,249 |
| 10-301-01 | AD VALOREM TAX - PRIOR YEARS | \$ 45,000 | \$ 45,000 |
| 10-301-02 | AD VALOREM TAX - MOTOR VEHICLES | \$ 80,000 | \$ 80,000 |
| 10-317-00 | AD VALOREM TAX PENALTIES | \$ 3,000 | \$ 3,000 |
| 10-329-00 | INTEREST INCOME | \$ 478,000 | \$ 602,000 |
| 10-335-00 | MISCELLANEOUS | \$ 5,000 | \$ 2,000 |
| 10-336-07 | SALE OF TOWN MERCHANDISE | \$ 5,000 | \$ 7,000 |
| 10-337-00 | UTILITIES FRANCHISE TAX (STATE SHARED) | \$ 330,000 | \$ 530,612 |
| 10-341-00 | BEER / WINE TAX | \$ 3,400 | \$ 3,400 |
| 10-343-00 | POWLL BILL ALLOCATION | \$ 35,000 | \$ 43,000 |
| 10-345-00 | LOCAL OPTION SALES/USE TAX (STATE SHARED) | \$ 2,166,997 | \$ 2,962,767 |
| 10-347-02 | SOLID WASTE TAX (STATE SHARED) | \$ 750 | \$ 750 |
| 10-350-00 | RECREATION RENTAL FEES | \$ 2,000 | \$ 2,000 |
| 10-350-01 | PAID PARKING INCOME | \$ 112,125 | \$ 112,125 |
| 10-351-01 | OFFICER CITATIONS / COURT FEES | \$ 2,000 | \$ 4,000 |
| 10-352-01 | FIRE INSPECTIONS & VIOLATION FEES | \$ 500 | \$ 500 |
| 10-352-02 | CODE ENFORCEMENT FEES | \$ 3,000 | \$ 3,000 |
| 10-355-00 | BUILDING PERMIT FEES | \$ 85,000 | \$ 65,000 |
| 10-355-01 | MECHANICAL PERMIT FEES | \$ 15,000 | \$ 8,000 |
| 10-355-02 | ELECTRICAL PERMIT FEES | \$ 18,000 | \$ 12,000 |
| 10-355-03 | PLUMBING PERMIT FEES | \$ 2,500 | \$ 1,200 |
| 10-355-04 | INSULATION PERMIT FEES | \$ 500 | \$ 500 |
| 10-355-05 | HOMOWNERS RECOVERY FEES | \$ 300 | \$ 300 |
| 10-355-06 | TECHNOLOGY PERMIT FEES | \$ 7,500 | \$ 5,000 |
| 10-355-07 | RE-INSPECTION & FINE FEES | \$ 3,000 | \$ 13,000 |
| 10-355-09 | CONTRACTOR'S CHANGE REQUEST (CCR) | \$ 1,000 | \$ 2,000 |
| 10-357-08 | PLANNING & ZONING FEES | \$ 28,000 | \$ 28,000 |

FUND 10 GENERAL FUND REVENUES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|-------------------------------|---|------------------------------|
| 10-359-00 | REFUSE COLLECTION FEES | \$ 528,888 | \$ 575,418 |
| 10-359-50 | SOILD WASTE VACANT LOT FEES | \$ 10,000 | \$ - |
| 10-359-51 | ADDITIONAL GARBAGE CART FEES | \$ 2,000 | \$ - |
| 10-359-52 | ADDITIONAL RECYCLING CART FEE | \$ 2,500 | \$ - |
| 10-367-01 | SALES TAX REFUND | \$ 20,000 | \$ - |
| 10-368-01 | NCDOT ROW MOWING AGREEMENT | \$ 6,993 | \$ 7,776 |
| 10-383-00 | SALE OF FIXED ASSETS | \$ 10,000 | \$ 10,000 |
| 10-399-00 | APPROPRIATED FUND BALANCE | \$ 2,053,402 | \$ - |
| TOTAL REVENUE | | \$ 10,228,552 | \$ 9,426,597 |
| | | Current Expense Amt | \$ 9,426,597 |
| | | | \$ - |

FUND 10 GENERAL FUND**GOVERNING BODY**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|---|---|----------------------|
| 10-410-01 | BOARD STIPEND (WAS ACCT 10-410-95) | \$ - | \$ 3,600 |
| 10-410-02 | SALARIES | \$ 36,000 | |
| 10-410-03 | PART-TIME SALARIES (WAS ACCT 10-410-02) | | \$ 36,000 |
| 10-410-05 | FICA TAXES (7.65%) | \$ 2,754 | \$ 3,030 |
| 10-410-14 | BOARD TRAINING & TRAVEL | \$ 2,000 | \$ 2,000 |
| 10-410-33 | DEPARTMENTAL SUPPLIES | \$ 1,500 | \$ 1,500 |
| 10-410-43 | AUDITOR FEES | \$ 15,500 | \$ 25,000 |
| 10-410-45 | TAX COLLECTION EXPENSE | \$ 71,200 | \$ 76,000 |
| 10-410-47 | PROFESSIONAL SERVICES | \$ 185,000 | \$ 244,500 |
| 10-410-50 | DONATIONS TO OTHER AGENCIES | \$ 12,500 | \$ 13,500 |
| 10-410-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 2,750 | \$ 2,200 |
| 10-410-57 | MISCELLANEOUS | \$ 500 | \$ 500 |
| 10-410-58 | TAX REFUNDS | \$ 1,000 | \$ 1,000 |
| 10-410-95 | BOARD STIPEND | \$ 3,600 | \$ - |
| TOTAL EXPENDITURES | | \$ 334,304 | \$ 408,830 |

Increased By: \$ 74,526

GOVERNING BODY

BUDGET FY 25-26

10-410

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|-------------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-410-01 | BOARD STIPEND (WAS 10-410-95) | \$ 3,600 | \$ - | \$ 3,600 | \$ 3,600 | \$ - | \$ 3,600 | \$ - | \$ 3,600 | FINANCE PROVIDES |
| 10-410-02 | SALARIES | \$ 36,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| 10-410-03 | PART-TIME SALARIES | \$ - | \$ - | \$ 36,000 | \$ 36,000 | \$ - | \$ 36,000 | \$ - | \$ 36,000 | FINANCE PROVIDES |
| 10-410-05 | FICA (7.65%) | \$ 2,754 | \$ - | \$ 3,030 | \$ 3,030 | \$ - | \$ 3,030 | \$ - | \$ 3,030 | FINANCE PROVIDES |
| 10-410-14 | TRAVEL & TRAINING | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | \$ 2,000 | \$ - | \$ 2,000 | |
| 10-410-33 | DEPARTMENTAL SUPPLIES | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | \$ - | \$ 1,500 | |
| 10-410-42 | CHARTER CODES SERVICE | \$ - | \$ - | \$ 6,500 | \$ 6,500 | \$ (6,500) | \$ - | \$ - | \$ - | |
| 10-410-43 | AUDITOR FEES | \$ 15,500 | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 | \$ - | \$ 25,000 | |
| 10-410-45 | TAX COLLECTION FEES | \$ 71,200 | \$ - | \$ 76,000 | \$ 76,000 | \$ - | \$ 76,000 | \$ - | \$ 76,000 | |
| 10-410-47 | PROFESSIONAL SERVICES | \$ 185,000 | \$ - | \$ 244,500 | \$ 244,500 | \$ - | \$ 244,500 | \$ - | \$ 244,500 | |
| 10-410-50 | DONATIONS OTHER AGENCIES | \$ 12,500 | \$ - | \$ 13,500 | \$ 13,500 | \$ - | \$ 13,500 | \$ - | \$ 13,500 | |
| 10-410-53 | DUES & SUBSCRIPTIONS | \$ 2,750 | \$ - | \$ 2,200 | \$ 2,200 | \$ - | \$ 2,200 | \$ - | \$ 2,200 | |
| 10-410-57 | MISCELLANEOUS | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | |
| 10-410-58 | TAX REFUNDS | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | |
| Total | | \$ 334,304 | \$ - | \$ 415,330 | \$ 415,330 | \$ (6,500) | \$ 408,830 | \$ - | \$ 408,830 | |
| | | | | CY VS FY 26 | \$ 81,026 | | \$ 74,526 | | \$ 74,526 | |

MOVED BOARD PAY TO PART-TIME SALARIES

MOVED BOARD STIPEND INTO THE TAXABLE SALARIES CATEGORY

MOVED AMERICAL LEGAL PUBLISHING CODE ONLINE TO IT.

ADDED \$1,500 TO OCEAN CITY JAZZ FESTIVAL AND REDUCED \$1,500 FROM GREATER TOPSAIL ISLAND CHAMBER OF COMMERCE **10-410-47 REMOVE SUMMERAL SUGG EXTRA SERVICES REPLACE WITH LEGAL SERVICES**

GF - 410 Governing Body FY 25-26 0604255.xlsx

| GOVERNING BODY | | 10-410 | | | | 7.65% | | |
|-----------------------|--|----------------|---------------------------------|-----------------|-----------------------|----------------|-----------------------------------|----------------|
| | 10-410-01 | \$3,600 | 10-410-03 | \$36,000 | 10-410-05 | \$3,030 | 10-410-14 | \$2,000 |
| | BOARD STIPEND (WAS 10-410-95) | Cost | PART-TIME SALARIES | Cost | FICA (7.65%) | Cost | TRAVEL & TRAINING | Cost |
| | MAYOR (JM) \$150 QTR | \$600 | MAYOR (JM) \$500 MTH | \$6,000 | MAYOR (JM) | \$505 | ESTIMATED TRAVEL & TRAINING | \$2,000 |
| | MAYOR PRO-TEM (DB) \$150 QTR | \$600 | MAYOR PRO-TEM (DB) \$500 MTH | \$6,000 | MAYOR PRO-TEM (DB) | \$505 | | |
| | ALDERMAN (LO) \$150 QTR | \$600 | ALDERMAN (LO) \$500 MTH | \$6,000 | ALDERMAN (LO) | \$505 | | |
| | ALDERMAN (RG) \$150 QTR | \$600 | ALDERMAN (RG) \$500 MTH | \$6,000 | ALDERMAN (RG) | \$505 | | |
| | ALDERMAN (TL) \$150 QTR | \$600 | ALDERMAN (TL) \$500 MTH | \$6,000 | ALDERMAN (TL) | \$505 | | |
| | ALDERMAN (CP) \$150 QTR | \$600 | ALDERMAN (CP) \$500 QTR | \$6,000 | ALDERMAN (CP) | \$505 | | |

GF - 410 Governing Body FY 25-26 0604255.xlsx

| | | | | | | | | | |
|--------------------------|---------|---|----------|-----------------|----------|---------------------------|----------|--|-----------|
| | | | | | | | | | |
| 10-410-33 | \$1,500 | 10-410-42 | \$0 | 10-410-43 | \$25,000 | 10-410-45 | \$76,000 | 10-410-47 | \$244,500 |
| DEPARTMENTAL SUPPLIES | Cost | CHARTER CODES SERVICE | Cost | AUDITOR FEES | Cost | TAX COLLECTION FEES | Cost | PROFESSIONAL SERVICES | Cost |
| ESTIMATED SUPPLIES | \$1,500 | AMERICAN LEGAL PUBLISHING TOWN CODE | \$6,500 | ANNUAL AUDIT | \$25,000 | ESTIMATED YEAR | \$76,000 | SUMRELL SUGG GENERAL SERVICES | \$84,000 |
| | | | | | | | | LEGAL SERVICES | \$50,000 |
| | | Proposed Changes | | | | | | CAVANAUGH MCDONALD SPECIAL SEPARATION ALLOWANCE GASB 73 | \$500 |
| | | American Legal Publishing Town Code to IT 10-480- 53 | -\$6,500 | | | | | FALERIS RETAINER BOARD OF ADJUSTMENT | \$10,000 |
| | | | | | | | | ADDITIONAL SET ASIDE | \$100,000 |
| | | | | | | | | | |

GF - 410 Governing Body FY 25-26 0604255.xlsx

| | | | | | | | |
|--|-------------|---|-------------|----------------------|-------------|--------------------|-------------|
| | | | | | | | |
| 10-410-50 | \$13,500 | 10-410-53 | \$2,200 | 10-410-57 | \$500 | 10-410-58 | \$1,000 |
| DONATIONS OTHER AGENCIES | Cost | DUES & SUBSCRIPTIONS | Cost | MISCELLANEOUS | Cost | TAX REFUNDS | Cost |
| OCEAN CITY BEACH CITIZENS COUNCIL (10,000 + 1,500) | \$11,500 | NC LEAGUE OF MUNICIPALITIES MEMBERSHIP FEES | \$2,000 | ESTIMATED | \$500 | ESTIMATED | \$1,000 |
| THE GREATER TOPSAIL AREA CHAMBER OF COMMERCE (3,500- 1,500) | \$2,000 | FY25-26 | \$200 | | | | |
| BOARD CHANGES | | | | | | | |
| OCEAN CITY BEACH CITIZENS COUNCIL | \$1,500 | | | | | | |
| THE GREATER TOPSAIL AREA CHAMBER OF COMMERCE | -\$1,500 | | | | | | |
| | | | | | | | |

FUND 10 GENERAL FUND**ADMINISTRATION**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|------------------------------------|---|----------------------|
| 10-420-02 | SALARIES | \$ 439,000 | \$ 548,156 |
| 10-420-03 | PART-TIME SALARIES | \$ - | \$ 31,200 |
| 10-420-04 | OVERTIME | \$ - | \$ 3,000 |
| 10-420-05 | FICA TAXES (7.65%) | \$ 37,332 | \$ 44,551 |
| 10-420-06 | GROUP INSURANCE | \$ 54,600 | \$ 44,295 |
| 10-420-07 | ORBIT RETIREMENT (14.48%) | \$ 66,905 | \$ 79,807 |
| 10-420-08 | 401K MATCH (3%) | \$ 14,640 | \$ 16,537 |
| 10-420-09 | TOWN INSURANCE HRA DEDUCTIBLE | \$ 60,000 | \$ - |
| 10-420-10 | EMPLOYEE TRAINING | \$ 6,000 | \$ 10,000 |
| 10-420-11 | POSTAGE EXPENSE | \$ 2,500 | \$ 2,500 |
| 10-420-12 | TOWN MANAGER EXPENSE ACCOUNT | \$ 1,000 | \$ 1,000 |
| 10-420-13 | TUITION REIMBURSEMENT | \$ 5,000 | \$ 5,000 |
| 10-420-15 | BANK SERVICE FEES | \$ 2,000 | \$ 2,000 |
| 10-420-17 | VEHICLE MAINTENCE / REPAIR | \$ 2,000 | \$ 2,000 |
| 10-420-18 | CONSUMBALES | \$ 5,000 | \$ 5,000 |
| 10-420-26 | ADVERTISING EXPENSE | \$ 2,500 | \$ 2,500 |
| 10-420-31 | GAS-OIL-TIRE EXPENSE | \$ 2,200 | \$ 2,200 |
| 10-420-33 | OFFICE SUPPLY EXPENSE | \$ 6,000 | \$ 6,000 |
| 10-420-34 | TOWN MERCHANDISE EXPENSE | \$ 6,000 | \$ 11,000 |
| 10-420-45 | CONTRACTED SERVICES | \$ 439,500 | \$ 418,800 |
| 10-420-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 20,000 | \$ 2,440 |
| 10-420-57 | MISCELLANEOUS | \$ 500 | \$ 500 |
| 10-420-58 | EMPLOYEE ENGAGEMENT | \$ 8,000 | \$ 8,000 |
| 10-420-76 | EQUIPMENT LEASE PAYMENTS (Copiers) | \$ 12,000 | \$ - |
| TOTAL EXPENDITURES | | \$ 1,192,677 | \$ 1,246,486 |

Increased By: \$ 53,809

ADMINISTRATION

BUDGET FY 25-26

10-420

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|------------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|--------------|------------------|
| 10-420-02 | SALARIES | \$ 439,000 | \$ 50,765 | \$ 507,649 | \$ 558,414 | \$ - | \$ 558,414 | \$ (10,258) | \$ 548,156 | FINANCE PROVIDES |
| 10-420-03 | PART-TIME SALARIES | \$ - | \$ - | \$ 31,200 | \$ 31,200 | \$ - | \$ 31,200 | \$ - | \$ 31,200 | FINANCE PROVIDES |
| 10-420-04 | OVERTIME | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ - | \$ 3,000 | \$ - | \$ 3,000 | FINANCE PROVIDES |
| 10-420-05 | FICA (7.65%) | \$ 37,332 | \$ 3,884 | \$ 41,452 | \$ 45,336 | \$ - | \$ 45,336 | \$ (785) | \$ 44,551 | FINANCE PROVIDES |
| 10-420-06 | GROUP INSURANCE | \$ 54,600 | \$ - | \$ 44,295 | \$ 44,295 | \$ - | \$ 44,295 | \$ - | \$ 44,295 | FINANCE PROVIDES |
| 10-420-07 | ORBIT RETIREMENT (14.48%) | \$ 66,905 | \$ 6,960 | \$ 70,010 | \$ 76,970 | \$ - | \$ 76,970 | \$ 2,837 | \$ 79,807 | FINANCE PROVIDES |
| 10-420-08 | 401K (3%) | \$ 14,640 | \$ 1,523 | \$ 15,320 | \$ 16,843 | \$ - | \$ 16,843 | \$ (306) | \$ 16,537 | FINANCE PROVIDES |
| 10-420-09 | TOWN INSURANCE HRA | \$ 60,000 | \$ - | \$ 58,500 | \$ 58,500 | \$ (58,500) | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| 10-420-10 | EMPLOYEE TRAINING | \$ 6,000 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | |
| 10-420-11 | POSTAGE | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-420-12 | MANAGER EXPENSE ACCOUNT | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | |
| 10-420-13 | TUITION REIMBURSEMENT | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | |
| 10-420-15 | BANK CHARGES | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | \$ 2,000 | \$ - | \$ 2,000 | |
| 10-420-17 | M&R VEHICLE | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | \$ 2,000 | \$ - | \$ 2,000 | |
| 10-420-18 | CONSUMABLES | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | |
| 10-420-26 | ADVERTISING | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-420-31 | GAS OIL & TIRES | \$ 2,200 | \$ - | \$ 2,200 | \$ 2,200 | \$ - | \$ 2,200 | \$ - | \$ 2,200 | |
| 10-420-32 | OFFICE SUPPLIES | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | \$ 6,000 | |
| 10-420-34 | TOWN APPAREL & MERCH EXPENSE | \$ 6,000 | \$ - | \$ 11,000 | \$ 11,000 | \$ - | \$ 11,000 | \$ - | \$ 11,000 | |
| 10-420-45 | CONTRACTED SERVICES | \$ 439,500 | \$ - | \$ 418,800 | \$ 418,800 | \$ - | \$ 418,800 | \$ - | \$ 418,800 | |
| 10-420-53 | DUES & SUBSCRIPTIONS | \$ 20,000 | \$ - | \$ 22,138 | \$ 22,138 | \$ (19,698) | \$ 2,440 | \$ - | \$ 2,440 | |
| 10-420-57 | MISCELLANEOUS | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | |
| 10-420-58 | EMPLOYEE ENGAGEMENT | \$ 8,000 | \$ - | \$ 8,000 | \$ 8,000 | \$ - | \$ 8,000 | \$ - | \$ 8,000 | |
| 10-420-76 | EQUIPMENT LEASE PAYMENTS | \$ 12,000 | \$ - | \$ 12,000 | \$ 12,000 | \$ (12,000) | \$ - | \$ - | \$ - | |
| Total | | \$ 1,192,677 | \$ 63,132 | \$ 1,282,064 | \$ 1,345,196 | \$ (90,198) | \$ 1,254,998 | \$ (8,512) | \$ 1,246,486 | |
| | | | | CY VS FY 26 | \$ 152,519 | | \$ 62,321 | | \$ 53,809 | |

FY 24-25 DUE TO MULTIPLE VACANCIES LAPSED SALARIES WERE MOVED INTO CONTRACTED SERVICES

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

FY 25-26 HAS GWITAX ENGAGED JULY - JAN TO ASSIST YEAREND, AUDIT WORKPAPERS, FEMA, AP, BANK RECONCILIATIONS, UNTIL FULL-TIME STAFF TAKE OVER.

SOFTWARE, ONLINE PAYMENT PROCESSING AND COPIER LEASE PAYMENTS MOVED TO IT.

TOWN INSURANCE HRA MOVED TO INSURANCE DEPARTMENT.

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

10-420-45 REMOVE GWITAX AND REPLACE WITH ACCOUNTING AND FINANCIAL SERVICES.

ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 420 Administration FY 25-26 060425.xlsx

| | | | | | | | | | |
|-----------------------------------|------------------|-------------------------------------|-----------------|--------------------------|----------------|-----------------------------------|-----------------|--------------------------|-----------------|
| ADMINISTRATION | 10-420 | | | | | | 7.65% | | \$8,859 |
| 10-420-02 | \$548,156 | 10-420-03 | \$31,200 | 10-420-04 | \$3,000 | 10-420-05 | \$44,551 | 10-420-06 | \$44,295 |
| SALARIES | Cost | PART-TIME SALARIES | Cost | OVERTIME | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost |
| Town Manager | \$175,156 | Part-Time CEO | \$31,200 | Town Manager | \$0 | Town Manager | \$13,399 | Town Manager | \$8,859 |
| Town Clerk (Vacant) | \$78,900 | Part-Time Receptionist (Contracted) | \$0 | Town Clerk (Vacant) | \$0 | Town Clerk (Vacant) | \$6,036 | Town Clerk (Vacant) | \$8,859 |
| Finance Officer (Vacant) | \$120,901 | | | Finance Officer (Vacant) | \$0 | Finance Officer (Vacant) | \$9,249 | Finance Officer (Vacant) | \$8,859 |
| Deputy Finance Officer | \$54,589 | | | Deputy Finance Officer | \$3,000 | Deputy Finance Officer | \$4,406 | Deputy Finance Officer | \$8,859 |
| Project Facilitator/CEO | \$78,103 | | | Project Facilitator/CEO | \$0 | Project Facilitator/CEO | \$5,975 | Project Facilitator/CEO | \$8,859 |
| | | | | | | Part-Time CEO | \$2,387 | | |
| EXPANSION REQUEST | | | | | | EXPANSION REQUEST | | | |
| 10% Increase for Retention | \$50,765 | | | | | 10% Increase for Retention | \$3,884 | | |
| BOARD CHANGES | | | | | | BOARD CHANGES | | | |
| Remove 10% Retention | -\$50,765 | | | | | Remove 10% Retention | -\$3,884 | | |
| 3% COLA | \$14,910 | | | | | 3% COLA | \$1,141 | | |
| Up to 5% Merit | \$25,597 | | | | | Up to 5% Merit | \$1,958 | | |
| | | | | | | | | | |
| | | | | | | | | | |

GF - 420 Administration FY 25-26 060425.xlsx

| | | | | | | | | | | | |
|---|----------|-------------------------------|----------|------------------------------------|-----------|----------------------|----------|----------------------|---------|-------------------------------|---------|
| | 13.71% | | 3.00% | | | | | | | | |
| 10-420-07 | \$79,807 | 10-420-08 | \$16,537 | 10-420-09 | \$0 | 10-420-10 | \$10,000 | 10-420-11 | \$2,500 | 10-420-12 | \$1,000 |
| ORBIT RETIREMENT (14.48%) | Cost | 401K (3%) | Cost | TOWN INSURANCE HRA | Cost | EMPLOYEE TRAINING | Cost | POSTAGE | Cost | MANAGER EXPENSE ACCOUNT | Cost |
| Town Manager | \$24,014 | Town Manager | \$5,255 | HRA PAID CLAIMS (~ \$4,500 MTH) | \$54,000 | Staff Training | \$10,000 | Estimated Postage | \$2,500 | Manager Expense Account | \$1,000 |
| Town Clerk (Vacant) | \$10,817 | Town Clerk (Vacant) | \$2,367 | MONTHLY ADMIN FEES (~\$375 MTH) | \$4,500 | | | | | | |
| Finance Officer (Vacant) | \$16,576 | Finance Officer (Vacant) | \$3,627 | | | | | | | | |
| Deputy Finance Officer | \$7,895 | Deputy Finance Officer | \$1,728 | | | | | | | | |
| Project Facilitator/CEO | \$10,708 | Project Facilitator/CEO | \$2,343 | | | | | | | | |
| | | | | | | | | | | | |
| EXPANSION REQUEST | | EXPANSION REQUEST | | Proposed Changes | | | | | | | |
| 10% Increase for Retention | \$6,960 | 10% Increase for Retention | \$1,523 | Move to Insurance 10-501-10 | | | | | | | |
| BOARD CHANGES | | BOARD CHANGES | | HRA PAID CLAIMS (~ \$4,500 MTH) | -\$54,000 | | | | | | |
| Remove 10% Retention | -\$6,960 | Remove 10% Retention | -\$1,523 | MONTHLY ADMIN FEES (~\$375 MTH) | -\$4,500 | | | | | | |
| 3% COLA | \$2,044 | 3% COLA | \$449 | | | | | | | | |
| Up to 5% Merit | \$3,509 | Up to 5% Merit | \$768 | | | | | | | | |
| LGERS INCREASE TO 14.48% INCREASE OF .77% | \$4,244 | | | | | | | | | | |
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GF - 420 Administration FY 25-26 060425.xlsx

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GF - 420 Administration FY 25-26 060425.xlsx

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|-----------------|---------|------------------------------|----------|-------------------------------------|-----------|---|----------|----------------|-------|
| | | | | | | | | | |
| 10-420-32 | \$6,000 | 10-420-34 | \$11,000 | 10-420-45 | \$418,800 | 10-420-53 | \$2,440 | 10-420-57 | \$500 |
| OFFICE SUPPLIES | Cost | TOWN APPAREL & MERCH EXPENSE | Cost | CONTRACTED SERVICES | Cost | DUES & SUBSCRIPTIONS | Cost | MISCELLANEOUS | Cost |
| Estimated Year | \$6,000 | Estimated Year | \$11,000 | Audit Preparation | \$5,000 | COBRA (60 MONTH) | \$720 | Estimated Year | \$500 |
| | | | | Contracted Administrative Assistant | \$39,000 | SOUTHERN SOFTWARE HOSTED | \$2,550 | | |
| | | | | Contracted Town Clerk | \$25,000 | SOUTHERN SOFTWARE FMS APPLICATIONS | \$4,228 | | |
| | | | | Additional HR Assistance | \$15,000 | EAST CAROLINA COG | \$440 | | |
| | | | | Accounting and Financial Services | \$334,800 | CLOVER (\$15 MTH) | \$200 | | |
| | | | | | | ICMA MEMBERSHIP | \$1,000 | | |
| | | | | | | NEO GOV | \$12,000 | | |
| | | | | | | NCCMA (NORTH CAROLINA CITY AND COUNTY MANAGEMENT ASSOCIATION) | \$1,000 | | |
| | | | | | | Proposed Changes | | | |
| | | | | | | MOVE TO IT 10-480-53 | | | |
| | | | | | | COBRA (60 MONTH) | -\$720 | | |
| | | | | | | SOUTHERN SOFTWARE HOSTED | -\$2,550 | | |
| | | | | | | SOUTHERN SOFTWARE FMS APPLICATIONS | -\$4,228 | | |
| | | | | | | CLOVER (\$15 MTH) | -\$200 | | |

GF - 420 Administration FY 25-26 060425.xlsx

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|------------------------|---------|-------------------|------|--|-----------|
| | | | | | |
| 10-420-58 | \$8,000 | 10-420-74 | \$0 | 10-420-76 | \$0 |
| EMPLOYEE ENGAGEMENT | Cost | CAPITAL OUTLAY | Cost | EQUIPMENT LEASE PAYMENTS | Cost |
| Estimated Year | \$8,000 | Non Requested | \$0 | Copier Lease \$540 mth plus cost per Image | \$12,000 |
| | | | | | |
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| | | | | | |
| | | | | Proposed Changes | |
| | | | | Copier Lease move to IT 10-480-76 | |
| | | | | Copier Lease \$540 mth plus cost per Image | -\$12,000 |
| | | | | | |
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| FUND 10 GENERAL FUND | | ELECTIONS | |
|---------------------------|---------------------|---|----------------------|
| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
| 10-430-57 | ELECTION EXPENSES | \$ - | \$ 5,000 |
| TOTAL EXPENDITURES | | \$ - | \$ 5,000 |
| | | Increased By: | \$ 5,000 |

ELECTIONS

BUDGET FY 25-26

10-430

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|----------|------------------|
| 10-430-57 | ELECTION EXPENSES | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | FINANCE PROVIDES |
| Total | | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | |
| | | | | CY VS FY 26 | \$ 5,000 | | \$ 5,000 | | \$ 5,000 | |

GF - 430 Elections FY 25-26 060425.xlsx

| ELECTIONS | | 10-430 |
|-----------|-------------------|---------|
| | 10-430-57 | \$5,000 |
| | ELECTION EXPENSES | Cost |
| | ESTIMATED | \$5,000 |
| | | |
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FUND 10 GENERAL FUND**IT**

| Account Number | Account Description | FY 23-24 Approved Budget | FY 25-26 06/04/25 |
|---------------------------|------------------------------------|--------------------------|----------------------|
| 10-480-02 | SALARIES | \$ 80,100 | \$ 95,170 |
| 10-480-05 | FICA (7.65%) | \$ 6,128 | \$ 7,281 |
| 10-480-06 | GROUP INSURANCE | \$ 9,450 | \$ 8,859 |
| 10-480-07 | ORBIT RETIREMENT (14.48%) | \$ 10,982 | \$ 13,780 |
| 10-480-08 | 401K MATCH (3%) | \$ 2,403 | \$ 2,855 |
| 10-480-10 | EMPLOYEE TRAINING | \$ 2,000 | \$ 1,500 |
| 10-480-11 | PHONES | \$ - | \$ 34,980 |
| 10-480-16 | EQUIPMENT MAINTENCE / REPAIR | \$ 6,000 | \$ 6,000 |
| 10-480-33 | DEPARTMENT SUPPLY EXPENSE | \$ 3,000 | \$ 2,800 |
| 10-480-46 | BUILDING SECURITY | \$ - | \$ 33,500 |
| 10-480-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 53,647 | \$ 104,859 |
| 10-480-57 | MISCELLANEOUS | \$ 500 | \$ 500 |
| 10-480-58 | WEB EOC SERVICES | \$ - | \$ 1,500 |
| 10-480-74 | CAPITAL OUTLAY | \$ 62,000 | \$ 7,500 |
| 10-480-76 | EQUIPMENT LEASE PAYMENTS (Copiers) | \$ - | \$ 12,000 |
| TOTAL EXPENDITURES | | \$ 236,210 | \$ 333,084 |

Increased By: \$ 96,874

IT

BUDGET FY 25-26

10-480

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changaes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------------|---------------------|-------------------|--------------|--------------------|-------------------|-------------------|---------------|------------|------------------|
| 10-480-02 | SALARIES | \$ 80,100 | \$ 8,801 | \$ 88,009 | \$ 96,810 | \$ - | \$ 96,810 | \$ (1,640) | \$ 95,170 | FINANCE PROVIDES |
| 10-480-05 | FICA (7.65%) | \$ 6,128 | \$ 673 | \$ 6,733 | \$ 7,406 | \$ - | \$ 7,406 | \$ (125) | \$ 7,281 | FINANCE PROVIDES |
| 10-480-06 | GROUP INSURANCE | \$ 9,450 | \$ - | \$ 8,859 | \$ 8,859 | \$ - | \$ 8,859 | \$ - | \$ 8,859 | FINANCE PROVIDES |
| 10-480-07 | ORBIT RETIREMENT (14.48%) | \$ 10,982 | \$ 1,207 | \$ 12,066 | \$ 13,273 | \$ - | \$ 13,273 | \$ 507 | \$ 13,780 | FINANCE PROVIDES |
| 10-480-08 | 401K (3%) | \$ 2,403 | \$ 264 | \$ 2,640 | \$ 2,904 | \$ - | \$ 2,904 | \$ (49) | \$ 2,855 | FINANCE PROVIDES |
| 10-480-10 | EMPLOYEE TRAINING | \$ 2,000 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | \$ - | \$ 1,500 | |
| 10-480-11 | PHONES | \$ - | \$ - | \$ - | \$ - | \$ 34,980 | \$ 34,980 | \$ - | \$ 34,980 | |
| 10-480-16 | M&R EQUIP | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | \$ 6,000 | |
| 10-480-33 | DEPARTMENT SUPPLIES | \$ 3,000 | \$ - | \$ 2,800 | \$ 2,800 | \$ - | \$ 2,800 | \$ - | \$ 2,800 | |
| 10-480-46 | BUILDING SECURITY | \$ - | \$ - | \$ - | \$ - | \$ 33,500 | \$ 33,500 | \$ - | \$ 33,500 | |
| 10-480-53 | DUES & SUBSCRIPTIONS | \$ 53,647 | \$ - | \$ 61,341 | \$ 61,341 | \$ 40,468 | \$ 101,809 | \$ 3,050 | \$ 104,859 | |
| 10-480-57 | MISCELLANEOUS | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | |
| 10-480-58 | WEB EOC SERVICES | \$ - | \$ - | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | |
| 10-480-74 | CAPITAL OUTLAY | \$ 62,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ 3,500 | \$ 7,500 | \$ - | \$ 7,500 | |
| 10-480-76 | LEASES COPIERS COMPUTERS | \$ - | \$ - | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ - | \$ 12,000 | |
| Total | | \$ 236,210 | \$ 10,945 | \$ 194,448 | \$ 205,393 | \$ 125,948 | \$ 331,341 | \$ 1,743 | \$ 333,084 | |
| | | | | CY VS FY 26 | \$ (30,817) | | \$ 95,131 | | \$ 96,874 | |

DIFFERENCE IN SALARIES DUE TO INCREASE

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

CONSOLIDATED TECHNOLOGY REQUESTS INTO IT FROM OTHER DEPARTMENTS

NEW SOFTWARE MODULE FOR SOUTHERN SOFTWARE FOR PURCHASE REQUISITIONS - STREAMLINE PURCHASING PROCESS

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

BOARD CHANGES NEW SOFTWARE MODULE FOR SOUTHERN SOFTWARE FOR EFT PAYMENTS TO VENDORS

ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

| | | | | | | | | | |
|-------------------------------------|---------|--------------------------|---------|--|----------|---|-----------|---------------|-------|
| | | | | | | | | | |
| 10-480-16 | \$6,000 | 10-480-33 | \$2,800 | 10-480-46 | \$33,500 | 10-480-53 | \$104,859 | 10-480-57 | \$500 |
| M&R EQUIP | Cost | DEPARTMENT SUPPLIES | Cost | BUILDING SECURITY | Cost | DUES & SUBSCRIPTIONS | Cost | MISCELLANEOUS | Cost |
| Possible catastrophic server repair | \$2,000 | Network cable | \$600 | | | M365 Email & AzureAD | \$16,000 | MISCELLANEOUS | \$500 |
| Radio M&R | \$1,000 | Flash Drives & SD Cards | \$200 | | | SentinelOne EDR | \$3,500 | | |
| Battery Backups | \$1,000 | ID Badges | \$150 | | | FoxIt PDF Pro | \$3,000 | | |
| AV Equipment | \$2,000 | Key Fobs | \$150 | | | Barracuda Email Protection & Archiving | \$6,800 | | |
| | | Badge Holder | \$100 | PROPOSED CHANGES | | Computer Management and Off-site backup platform | \$6,500 | | |
| | | Office supplies | \$500 | Cameras Fire Station #2 Moved from Public Bldg 10-500-46 | \$33,500 | Adobe Sign Enterprise | \$2,500 | | |
| | | Network Push Poles | \$100 | | | ArchiveSocial | \$4,700 | | |
| | | Velcro ties | \$100 | | | Bitwarden Password Mgr | \$400 | | |
| | | Cable Toner | \$400 | | | iCloud storage | \$50 | | |
| | | Misc Networking Supplies | \$500 | | | Drone forecast | \$150 | | |
| | | | | | | Meeting Timer | \$200 | | |
| | | | | | | Website Gallery Plugin | \$100 | | |
| | | | | | | Smarsh TXT archiving | \$6,500 | | |
| | | | | | | Web domain renewal | \$100 | | |
| | | | | | | Civic Plus Muni Code Web | \$4,800 | | |
| | | | | | | Civic Plus Social Media | \$3,641 | | |
| | | | | | | Civic Plus Meetings | \$2,400 | | |
| | | | | | | PROPOSED CHANGES | | | |
| | | | | | | CitizenServe Moved from Planning 10-490-45 and Insp 10-491-45 | \$12,000 | | |
| | | | | | | From Administration 10-420-53 | | | |
| | | | | | | COBRA (60 MONTH) | \$720 | | |
| | | | | | | SOUTHERN SOFTWARE HOSTED | \$2,550 | | |
| | | | | | | SOUTHERN SOFTWARE FMS APPLICATIONS | \$4,228 | | |
| | | | | | | CLOVER (\$15 MTH) | \$200 | | |
| | | | | | | NEO GOV | \$12,000 | | |
| | | | | | | NEW: Southern Software - Purchase Requisitions | \$2,270 | | |
| | | | | | | American Legal Publishing Town Code from Gov Body 10-410-42 | \$6,500 | | |
| | | | | | | BOARD CHANGES | | | |
| | | | | | | NEW: Southern Software - Purchase EFT Payments to vendors | \$3,050 | | |
| | | | | | | | | | |

FUND 10 GENERAL FUND PLANNING

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|------------------------------|---|----------------------|
| 10-490-02 | SALARIES | \$ 165,100 | \$ 195,376 |
| 10-490-05 | FICA (7.65%) | \$ 12,630 | \$ 14,947 |
| 10-490-06 | GROUP INSURANCE | \$ 18,900 | \$ 17,718 |
| 10-490-07 | ORBIT RETIREMENT (14.48%) | \$ 22,635 | \$ 28,290 |
| 10-490-08 | 401K MATCH (3%) | \$ 4,953 | \$ 5,862 |
| 10-490-10 | EMPLOYEE TRAINING | \$ 3,000 | \$ 8,500 |
| 10-490-16 | EQUIPMENT MAINTENCE / REPAIR | \$ 500 | \$ 500 |
| 10-490-17 | VEHICLE MAINTENCE / REPAIR | \$ 1,000 | \$ 1,000 |
| 10-490-31 | GAS-OIL-TIRE EXPENSE | \$ 2,200 | \$ 2,200 |
| 10-490-45 | CONTRACTED SERVICES | \$ 6,000 | \$ - |
| 10-490-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 1,650 | \$ 1,650 |
| 10-490-57 | MISCELLANEOUS | \$ 250 | \$ 250 |
| 10-490-58 | CRS FLOOD ACTIVITY | \$ 1,400 | \$ 1,400 |
| TOTAL EXPENDITURES | | \$ 240,218 | \$ 277,693 |

Increased By: \$ 37,475

PLANNING

BUDGET FY 25-26

10-490

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-490-02 | SALARIES | \$ 165,100 | \$ 18,099 | \$ 180,988 | \$ 199,087 | \$ - | \$ 199,087 | \$ (3,711) | \$ 195,376 | FINANCE PROVIDES |
| 10-490-05 | FICA (7.65%) | \$ 12,630 | \$ 1,385 | \$ 13,846 | \$ 15,231 | \$ - | \$ 15,231 | \$ (284) | \$ 14,947 | FINANCE PROVIDES |
| 10-490-06 | GROUP INSURANCE | \$ 18,900 | \$ - | \$ 17,718 | \$ 17,718 | \$ - | \$ 17,718 | \$ - | \$ 17,718 | FINANCE PROVIDES |
| 10-490-07 | ORBIT RETIREMENT (14.48%) | \$ 22,635 | \$ 2,481 | \$ 24,813 | \$ 27,294 | \$ - | \$ 27,294 | \$ 996 | \$ 28,290 | FINANCE PROVIDES |
| 10-490-08 | 401K (3%) | \$ 4,953 | \$ 543 | \$ 5,430 | \$ 5,973 | \$ - | \$ 5,973 | \$ (111) | \$ 5,862 | FINANCE PROVIDES |
| 10-490-10 | EMPLOYEE TRAINING | \$ 3,000 | \$ - | \$ 7,500 | \$ 7,500 | \$ 1,000 | \$ 8,500 | \$ - | \$ 8,500 | |
| 10-490-16 | M&R EQUIPMENT | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | |
| 10-490-17 | M&R VEHICLE | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | |
| 10-490-31 | GAS OIL & TIRES | \$ 2,200 | \$ - | \$ 2,200 | \$ 2,200 | \$ - | \$ 2,200 | \$ - | \$ 2,200 | |
| 10-490-45 | CONTRACTED SERVICES | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | \$ (6,000) | \$ - | \$ - | \$ - | |
| 10-490-53 | DUES & SUBSCRIPTIONS | \$ 1,650 | \$ - | \$ 1,650 | \$ 1,650 | \$ - | \$ 1,650 | \$ - | \$ 1,650 | |
| 10-490-57 | MISCELLANEOUS | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ - | \$ 250 | \$ - | \$ 250 | |
| 10-490-58 | CRS FLOOD ACTIVITY | \$ 1,400 | \$ - | \$ 1,400 | \$ 1,400 | \$ - | \$ 1,400 | \$ - | \$ 1,400 | |
| Total | | \$ 240,218 | \$ 22,508 | \$ 263,295 | \$ 285,803 | \$ (5,000) | \$ 280,803 | \$ (3,110) | \$ 277,693 | |
| | | | | CY VS FY 26 | \$ 45,585 | | \$ 40,585 | | \$ 37,475 | |

VACANT TOWN PLANNER STARTING RANGE HIGHER TO GET POSITION FILLED

INCREASE IN EMPLOYEE TRAINING

MOVED CITIZEN SERVED TO IT

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 490 Planning FY 25-26 060425.xlsx

| PLANNING | | 10-490 | | 7.65% | | \$8,859 | | 13.71% | | 3.00% |
|----------|----------------------------|-----------|----------------------------|----------|---------------------|----------|----------------------------|----------|----------------------------|---------|
| | 10-490-02 | \$195,376 | 10-490-05 | \$14,947 | 10-490-06 | \$17,718 | 10-490-07 | \$28,290 | 10-490-08 | \$5,862 |
| | SALARIES | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost | ORBIT RETIREMENT (13.71%) | Cost | 401K (3%) | Cost |
| | Town Planner | \$102,088 | Town Planner | \$7,810 | Town Planner | \$8,859 | Town Planner | \$13,996 | Town Planner | \$3,063 |
| | Town Planner Vacant | \$78,900 | Town Planner Vacant | \$6,036 | Town Planner Vacant | \$8,859 | Town Planner Vacant | \$10,817 | Town Planner Vacant | \$2,367 |
| | | | | | | | | | | |
| | EXPANSION REQUEST | | EXPANSION REQUEST | | | | EXPANSION REQUEST | | EXPANSION REQUEST | |
| | 10% Increase for Retention | \$18,099 | 10% Increase for Retention | \$1,385 | | | 10% Increase for Retention | \$2,481 | 10% Increase for Retention | \$543 |
| | BOARD CHANGES | | BOARD CHANGES | | | | BOARD CHANGES | | BOARD CHANGES | |
| | Remove 10% Retention | -\$18,099 | Remove 10% Retention | -\$1,385 | | | Remove 10% Retention | -\$2,481 | Remove 10% Retention | -\$543 |
| | 3% COLA | \$5,296 | 3% COLA | \$405 | | | 3% COLA | \$726 | 3% COLA | \$159 |
| | Up to 5% Merit | \$9,092 | Up to 5% Merit | \$696 | | | Up to 5% Merit | \$1,247 | Up to 5% Merit | \$273 |
| | | | | | | | LGERS 14.48% .77% INCREASE | \$1,504 | | |

GF - 490 Planning FY 25-26 060425.xlsx

| | | | | | | | | | |
|--|---------|---|-------|---|---------|----------------------------|---------|---|----------|
| | | | | | | | | | |
| 10-490-10 | \$8,500 | 10-490-16 | \$500 | 10-490-17 | \$1,000 | 10-490-31 | \$2,200 | 10-490-45 | \$0 |
| EMPLOYEE TRAINING | Cost | M&R EQUIPMENT | Cost | M&R VEHICLE | Cost | GAS OIL & TIRES | Cost | CONTRACTED SERVICES | Cost |
| 2026 National Planning Conference | \$700 | Maintenance and repair of Equipment | \$500 | Maintenance and repair of Toyota Tundra | \$1,000 | gas, oil changes, tires | \$2,200 | Citizenserve Module | \$6,000 |
| 2025 North Carolina and South Carolina Planning Conference | \$1,500 | | | | | | | | |
| 2025 North Carolina Association of Floodplain Managers (NCAFPD) Conference Fall | \$1,500 | | | | | | | | |
| 2026 North Carolina Association of Floodplain Managers (NCAFPD) Conference Spring | \$800 | | | | | | | Proposed Changes | |
| 2025 Summer North Carolina Association of Zoning Officials (NCAZO) Summer Conference | \$1,500 | | | | | | | CitizenServe Moved to IT 10- 480-53 | -\$6,000 |
| 2026 Winter North Carolina Association of Zoning Officials (NCAZO) Summer Conference | \$1,500 | | | | | | | | |
| Proposed Changes | | | | | | | | | |
| Certified Zoning Officer Training | \$1,000 | | | | | | | | |
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GF - 490 Planning FY 25-26 060425.xlsx

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|---|----------------|----------------------|--------------|---------------------------------|----------------|
| | | | | | |
| 10-490-53 | \$1,650 | 10-490-57 | \$250 | 10-490-58 | \$1,400 |
| DUES & SUBSCRIPTIONS | Cost | MISCELLANEOUS | Cost | CRS FLOOD ACTIVITY | Cost |
| American Planning Association (APA) | \$1,170 | MISCELLANEOUS | \$250 | Public Outreach Materials | \$1,400 |
| Association of State Floodplain Managers (ASFPM) | \$180 | | | | |
| North Carolina Association of Floodplain Managers (NCAFPM) | \$120 | | | | |
| Certified Floodplain Manager | \$60 | | | | |
| North Carolina Association of Zoning Officials (NCAZO) | \$120 | | | | |
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FUND 10 GENERAL FUND**INSPECTIONS**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|-----------------------------|--|----------------------|
| 10-491-02 | SALARIES | \$ 115,000 | \$ 167,258 |
| 10-491-05 | FICA (7.65%) | \$ 11,781 | \$ 12,795 |
| 10-491-06 | GROUP INSURANCE | \$ 18,900 | \$ 17,718 |
| 10-491-07 | ORBIT RETIREMENT (14.48%) | \$ 21,113 | \$ 24,219 |
| 10-491-08 | 401K MATCH (3%) | \$ 4,620 | \$ 5,018 |
| 10-491-10 | EMPLOYEE TRAINING | \$ 4,500 | \$ 4,500 |
| 10-491-17 | VEHICLE MAINTENCE / REPAIR | \$ 1,200 | \$ 1,200 |
| 10-491-31 | GAS-OIL-TIRE EXPENSE | \$ 3,300 | \$ 3,300 |
| 10-491-45 | CONTRACTED SERVICES | \$ 49,000 | \$ 33,600 |
| 10-491-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 1,555 | \$ 335 |
| 10-491-54 | DEMOLITION | \$ 30,000 | \$ 30,000 |
| 10-491-57 | MISCELLANEOUS | \$ 500 | \$ 500 |
| TOTAL EXPENDITURES | | \$ 261,469 | \$ 300,443 |

Increased By: \$ 38,974

INSPECTIONS

BUDGET FY 25-26

10-491

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-491-02 | SALARIES | \$ 115,000 | \$ 15,500 | \$ 155,004 | \$ 170,504 | \$ - | \$ 170,504 | \$ (3,246) | \$ 167,258 | FINANCE PROVIDES |
| 10-491-05 | FICA (7.65%) | \$ 11,781 | \$ 1,186 | \$ 11,858 | \$ 13,044 | \$ - | \$ 13,044 | \$ (249) | \$ 12,795 | FINANCE PROVIDES |
| 10-491-06 | GROUP INSURANCE | \$ 18,900 | \$ - | \$ 17,718 | \$ 17,718 | \$ - | \$ 17,718 | \$ - | \$ 17,718 | FINANCE PROVIDES |
| 10-491-07 | ORBIT RETIREMENT (14.48%) | \$ 21,113 | \$ 2,125 | \$ 21,251 | \$ 23,376 | \$ - | \$ 23,376 | \$ 843 | \$ 24,219 | FINANCE PROVIDES |
| 10-491-08 | 401K (3%) | \$ 4,620 | \$ 465 | \$ 4,650 | \$ 5,115 | \$ - | \$ 5,115 | \$ (97) | \$ 5,018 | FINANCE PROVIDES |
| 10-491-10 | EMPLOYEE TRAINING | \$ 4,500 | \$ - | \$ 4,500 | \$ 4,500 | \$ - | \$ 4,500 | \$ - | \$ 4,500 | |
| 10-491-17 | M&R VEHICLE | \$ 1,200 | \$ - | \$ 1,200 | \$ 1,200 | \$ - | \$ 1,200 | \$ - | \$ 1,200 | |
| 10-491-31 | GAS OIL & TIRES | \$ 3,300 | \$ - | \$ 3,300 | \$ 3,300 | \$ - | \$ 3,300 | \$ - | \$ 3,300 | |
| 10-491-45 | CONTRACTED SERVICES | \$ 49,000 | \$ - | \$ 33,600 | \$ 33,600 | \$ - | \$ 33,600 | \$ - | \$ 33,600 | |
| 10-491-53 | DUES & SUBSCRIPTIONS | \$ 1,555 | \$ - | \$ 6,335 | \$ 6,335 | \$ (6,000) | \$ 335 | \$ - | \$ 335 | |
| 10-490-54 | DEMOLITION | \$ 30,000 | \$ - | \$ 30,000 | \$ 30,000 | \$ - | \$ 30,000 | \$ - | \$ 30,000 | |
| 10-491-57 | MISCELLANEOUS | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | |
| Total | | \$ 261,469 | \$ 19,276 | \$ 289,916 | \$ 309,192 | \$ (6,000) | \$ 303,192 | \$ (2,749) | \$ 300,443 | |
| | | | | CY VS FY 26 | \$ 47,723 | | \$ 41,723 | | \$ 38,974 | |

FY 24-25 DUE TO A VACANCY LAPSED SALARIES WERE MOVED INTO CONTRACTED SERVICES

ONCE FULL-TIME INSPECTOR IS HIRED, THEN THE CONTRACTED INSPECTIONS COSTS WOULD BE LESS.

MOVED CITIZEN SERVED TO IT.

EXPANSION REQUEST IS A 10% INCREASE FOR STAFF RETENTION.

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 491 Inspections FY 25-26 060425.xlsx

| INSPECTIONS | | 10-491 | | 7.65% | | \$8,859 | | 13.71% |
|-------------|---|-----------|---|----------|---|----------|---|----------|
| | 10-491-02 | \$167,258 | 10-491-05 | \$12,795 | 10-491-06 | \$17,718 | 10-491-07 | \$24,219 |
| | SALARIES | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost | ORBIT RETIREMENT (14.48%) | Cost |
| | BUILDING CODES INSPECTOR - VACANT | \$89,400 | BUILDING CODES INSPECTOR - VACANT | \$6,839 | BUILDING CODES INSPECTOR - VACANT | \$8,859 | BUILDING CODES INSPECTOR - VACANT | \$12,257 |
| | PERMIT SPECIALIST /DEPUTY CLERK (KW) | \$65,604 | PERMIT SPECIALIST /DEPUTY CLERK (KW) | \$5,019 | PERMIT SPECIALIST /DEPUTY CLERK (KW) | \$8,859 | PERMIT SPECIALIST /DEPUTY CLERK (KW) | \$8,994 |
| | EXPANSION REQUEST | | EXPANSION REQUEST | | | | EXPANSION REQUEST | |
| | 10% Increase for Retention | \$15,500 | 10% Increase for Retention | \$1,186 | | | 10% Increase for Retention | \$2,125 |
| | BOARD CHANGES | | BOARD CHANGES | | | | BOARD CHANGES | |
| | Remove 10% Retention | -\$15,500 | Remove 10% Retention | -\$1,186 | | | Remove 10% Retention | -\$2,125 |
| | 3% COLA | \$4,511 | 3% COLA | \$345 | | | 3% COLA | \$618 |
| | Up to 5% Merit | \$7,743 | Up to 5% Merit | \$592 | | | Up to 5% Merit | \$1,062 |
| | | | | | | | LGERS 14.48% .77% INCREASE | \$1,288 |
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GF - 491 Inspections FY 25-26 060425.xlsx

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|--------------------------------------|----------------|--------------------------|----------------|------------------------|----------------|----------------------------|----------------|-----------------------------------|-----------------|
| | 3.00% | | | | | | | | |
| 10-491-08 | \$5,018 | 10-491-10 | \$4,500 | 10-491-17 | \$1,200 | 10-491-31 | \$3,300 | 10-491-45 | \$33,600 |
| 401K (3%) | Cost | EMPLOYEE TRAINING | Cost | M&R VEHICLE | Cost | GAS OIL & TIRES | Cost | CONTRACTED SERVICES | Cost |
| BUILDING CODES INSPECTOR - VACANT | \$2,682 | ESTIMATED | \$4,500 | ESTIMATED | \$1,200 | ESTIMATED | \$3,300 | SHERRILL STRICKLAND ~ \$2,800 MTH | \$33,600 |
| PERMIT SPECIALIST /DEPUTY CLERK (KW) | \$1,968 | | | | | | | | |
| EXPANSION REQUEST | | | | | | | | | |
| 10% Increase for Retention | \$465 | | | | | | | | |
| BOARD CHANGES | | | | | | | | | |
| Remove 10% Retention | -\$465 | | | | | | | | |
| 3% COLA | \$137 | | | | | | | | |
| Up to 5% Merit | \$231 | | | | | | | | |
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GF - 491 Inspections FY 25-26 060425.xlsx

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|---|-------------|-------------------|-------------|----------------------|-------------|
| | | | | | |
| 10-491-53 | \$335 | 10-490-54 | \$30,000 | 10-491-57 | \$500 |
| DUES & SUBSCRIPTIONS | Cost | DEMOLITION | Cost | MISCELLANEOUS | Cost |
| CITIZEN SERVE ONLINE SOLUTIONS SUBSCRIPTION | \$6,000 | ESTIMATED | \$30,000 | ESTIMATED | \$500 |
| NCAMC MEMBERSHIP | \$90 | | | | |
| NCCOQB BOARD STRICKLAND CERTIFICATION | \$50 | | | | |
| IIMC MEMBESHIP | \$195 | | | | |
| Proposed Changes | | | | | |
| Moved to IT 10-480-53 | | | | | |
| CITIZEN SERVE ONLINE SOLUTIONS SUBSCRIPTION | -\$6,000 | | | | |
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FUND 10 GENERAL FUND PUBLIC BUILDINGS

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|---------------------------------|---|----------------------|
| 10-500-11 | TELEPHONE/CELL EXPENSE | \$ 32,000 | \$ - |
| 10-500-13 | UTILITY EXPENSE | \$ 55,000 | \$ 55,000 |
| 10-500-15 | BUILDINGS/GROUND MAINT & REPAIR | \$ 54,000 | \$ 174,000 |
| 10-500-17 | LANDSCAPING EXPENSE | \$ 32,971 | \$ 38,527 |
| 10-500-33 | BUILDING SUPPLIES | \$ 6,500 | \$ 6,500 |
| 10-500-35 | FURNITURE | \$ 85,000 | \$ 15,000 |
| 10-500-43 | CLEANING SERVICES | \$ 15,000 | \$ 15,000 |
| 10-500-45 | PEST CONTROL EXPENSE | \$ 2,500 | \$ 2,566 |
| 10-500-46 | BUILDING SECURITY | \$ 33,500 | \$ - |
| 10-500-57 | TOWN SIGNS MAINTENANCE & REPAIR | \$ 2,500 | \$ 2,500 |
| 10-500-58 | WEB EOC SERVICE | \$ 1,500 | \$ - |
| 10-500-74 | CAPITAL OUTLAY | \$ 96,029 | \$ 140,000 |
| 10-500-76 | LEASE PAYMENTS | \$ 24,000 | \$ 24,000 |
| TOTAL EXPENDITURES | | \$ 440,500 | \$ 473,093 |

Increased By: \$ 32,593

PUBLIC BUILDINGS

BUDGET FY 25-26

10-500

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|-------|
| 10-500-11 | PHONES | \$ 32,000 | \$ - | \$ 32,000 | \$ 32,000 | \$ (32,000) | \$ - | \$ - | \$ - | |
| 10-500-13 | UTILITIES | \$ 55,000 | \$ - | \$ 55,000 | \$ 55,000 | \$ - | \$ 55,000 | \$ - | \$ 55,000 | |
| 10-500-15 | M&R BUI8LDINGS GROUNDS | \$ 54,000 | \$ - | \$ 124,000 | \$ 124,000 | \$ 50,000 | \$ 174,000 | \$ - | \$ 174,000 | |
| 10-500-17 | LANDSCAPING EXPENSE | \$ 32,971 | \$ - | \$ 9,000 | \$ 9,000 | \$ 29,527 | \$ 38,527 | \$ - | \$ 38,527 | |
| 10-500-33 | BUILDING SUPPLIES | \$ 6,500 | \$ - | \$ 6,500 | \$ 6,500 | \$ - | \$ 6,500 | \$ - | \$ 6,500 | |
| 10-500-35 | FURNITURE | \$ 85,000 | \$ - | \$ 25,000 | \$ 25,000 | \$ (10,000) | \$ 15,000 | \$ - | \$ 15,000 | |
| 10-500-43 | CLEANING SERVICES | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | |
| 10-500-45 | PEST CONTROL | \$ 2,500 | \$ - | \$ 2,286 | \$ 2,286 | \$ 280 | \$ 2,566 | \$ - | \$ 2,566 | |
| 10-500-46 | BUILDING SECURITY | \$ 33,500 | \$ - | \$ 33,500 | \$ 33,500 | \$ (33,500) | \$ - | \$ - | \$ - | |
| 10-500-57 | TOWN SIGN M&R | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-500-58 | WEB EOC SERVICE | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | \$ (1,500) | \$ - | \$ - | \$ - | |
| 10-500-74 | CAPITAL OUTLAY | \$ 96,029 | \$ - | \$ 120,000 | \$ 120,000 | \$ 20,000 | \$ 140,000 | \$ - | \$ 140,000 | |
| 10-500-76 | LEASE PAYMENTS | \$ 24,000 | \$ - | \$ 24,000 | \$ 24,000 | \$ - | \$ 24,000 | \$ - | \$ 24,000 | |
| Total | | \$ 440,500 | \$ - | \$ 450,286 | \$ 450,286 | \$ 22,807 | \$ 473,093 | \$ - | \$ 473,093 | |
| | | | | CY VS FY 26 | \$ 9,786 | | \$ 32,593 | | \$ 32,593 | |

MOVED PHONES, BUILDING SECURITY AND WEB EOC TO IT

GF - 500 Public Buildings FY 25-26 060425.xlsx

| PUBLIC BUILDINGS | | 10-500 | | | | | | | | |
|------------------|-------------------------|-----------|-----------|----------|---|-----------|---|----------|----------------------|---------|
| | 10-500-11 | \$0 | 10-500-13 | \$55,000 | 10-500-15 | \$174,000 | 10-500-17 | \$38,527 | 10-500-33 | \$6,500 |
| | PHONES | Cost | UTILITIES | Cost | M&R BUI8LDINGS GROUNDS | Cost | LANDSCAPING EXPENSE | Cost | BUILDING SUPPLIES | Cost |
| | Phones | \$32,000 | Utilities | \$55,000 | M & R buildings and grounds | \$54,000 | Landscaping expenses | \$9,000 | Building supplies | \$6,500 |
| | | | | | Replace roof at Public Works | \$70,000 | | | | |
| | | | | | | | | | | |
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| | Proposed Changes | | | | Proposed Changes | | Proposed Changes | | | |
| | Move to IT 10-480-11 | | | | Replace Town Hall Decks Need Quote Ext | \$50,000 | Sanderson Lawn Mgmt | | | |
| | Phones | -\$32,000 | | | | | 2008 Loggerhead Court \$733.72 month | \$8,805 | | |
| | | | | | | | 465 New River Inlet Rd \$1,726.80 month | \$20,722 | | |
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GF - 500 Public Buildings FY 25-26 060425.xlsx

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| | | | | | | | | | | | |
| 10-500-35 | \$15,000 | 10-500-43 | \$15,000 | 10-500-45 | \$2,566 | 10-500-46 | \$0 | 10-500-57 | \$2,500 | 10-500-58 | \$0 |
| FURNITURE | Cost | CLEANING SERVICES | Cost | PEST CONTROL | Cost | BUILDING SECURITY | Cost | TOWN SIGN M&R | Cost | WEB EOC SERVICE | Cost |
| Furniture | \$25,000 | Cleaning services - Peachy Clean | \$15,000 | Fire Station #1 increase to \$40/mth | \$480 | Building security | \$33,500 | M & R Town Sign | \$2,500 | Web EOC service | \$1,500 |
| | | | | 2008 Loggerhead Ct increase to \$40/mth | \$480 | | | | | | |
| | | | | Public Works \$30/mth | \$360 | | | | | | |
| | | | | PEST SUPPLIES | \$966 | | | | | | |
| | | | | | | | | | | | |
| Proposed Changes | | | | Proposed Changes | | Proposed Changes | | | | Proposed Changes | |
| Reduce Furniture | -\$10,000 | | | Fire Station #2 increase to \$40/mth for 7 months | \$280 | Move to IT 10-480-46 | | | | Move to IT 10-480-58 | |
| | | | | | | Building security | -\$33,500 | | | Web EOC service | -\$1,500 |
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| 10-500-74 | \$140,000 | 10-500-76 | \$24,000 |
| CAPITAL OUTLAY | Cost | LEASE PAYMENTS | Cost |
| Capital outlay | \$120,000 | Lease payments - Temporary Fire Station #2 | \$24,000 |
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| Proposed Changes | | | |
| Capital Outlay | -\$120,000 | | |
| Town Hall Erosion | \$120,000 | | |
| Town Hall Reconfiguration | \$20,000 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

FUND 10 GENERAL FUND**TOWN INSURANCE**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|-------------------------------|---|----------------------|
| 10-501-09 | WORKER'S COMPENSATION PREMIUM | \$ 60,638 | \$ 66,702 |
| 10-501-10 | TOWN INSURANCE HRA | \$ - | \$ 58,500 |
| 10-501-13 | PROPERTY LIABILITY AND BONDS | \$ 142,222 | \$ 156,444 |
| 10-501-17 | VFIS (FIRE) INSURANCE | \$ 24,806 | \$ 26,281 |
| 10-501-53 | CYBER INSURANCE | \$ 15,750 | \$ 17,325 |
| 10-501-54 | FLOOD INSURANCE | \$ 47,250 | \$ 51,975 |
| TOTAL EXPENDITURES | | \$ 290,666 | \$ 377,227 |
| | | Increased By: | \$ 86,561 |

INSURANCE

BUDGET FY 25-26

10-501

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|----------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-501-09 | WORKER'S COMPENSATION | \$ 60,638 | \$ - | \$ 66,702 | \$ 66,702 | \$ - | \$ 66,702 | \$ - | \$ 66,702 | FINANCE PROVIDES |
| 10-501-10 | TOWN INSURANCE HRA | \$ - | \$ - | \$ - | \$ - | \$ 58,500 | \$ 58,500 | \$ - | \$ 58,500 | FINANCE PROVIDES |
| 10-501-13 | PROPERTY LIABILITY & BONDS | \$ 142,222 | \$ - | \$ 156,444 | \$ 156,444 | \$ - | \$ 156,444 | \$ - | \$ 156,444 | FINANCE PROVIDES |
| 10-501-17 | VFIS INSURANCE | \$ 24,806 | \$ - | \$ 27,287 | \$ 27,287 | \$ - | \$ 27,287 | \$ (1,006) | \$ 26,281 | FINANCE PROVIDES |
| 10-501-53 | CYBER INSURANCE | \$ 15,750 | \$ - | \$ 17,325 | \$ 17,325 | \$ - | \$ 17,325 | \$ - | \$ 17,325 | FINANCE PROVIDES |
| 10-501-54 | FLOOD INSURANCE | \$ 47,250 | \$ - | \$ 51,975 | \$ 51,975 | \$ - | \$ 51,975 | \$ - | \$ 51,975 | FINANCE PROVIDES |
| Total | | \$ 290,666 | \$ - | \$ 319,733 | \$ 319,733 | \$ 58,500 | \$ 378,233 | \$ (1,006) | \$ 377,227 | |
| | | | | CY VS FY 26 | \$ 29,067 | | \$ 87,567 | | \$ 86,561 | |

TOWN INSURANCE HRA MOVED FROM ADMINISTRATION TO INSURANCE DEPARTMENT.

RENEWALS NOT AVAILABLE 10% INCREASE ESTIMATED OVER CURRENT YEAR'S BUDGET.

VFIS RENEWAL RECEIVED VFIS \$22,500, FIRE ACCIDENT & SICKNESS \$3,222 AND FIRE GROUP LIFE INS \$559 = REDUCTION (\$1,006)

GF - 501 Insurance FY 25-26 060425.xlsx

| INSURANCE | | 10-501 | | | | |
|-----------|---|----------|--|----------|---|-----------|
| | 10-501-09 | \$66,702 | 10-501-10 | \$58,500 | 10-501-13 | \$156,444 |
| | WORKER'S COMPENSATION | Cost | TOWN INSURANCE HRA | Cost | PROPERTY LIABILITY & BONDS | Cost |
| | RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10% | \$66,702 | SEE PROPOSED CHANGES MOVED FROM ADMINISTRATION | \$0 | RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10% | \$156,444 |
| | | | Proposed Changes | | | |
| | | | Moved from Administration 10-420-09 | | | |
| | | | HRA PAID CLAIMS (~ \$4,500 MTH) | \$54,000 | | |
| | | | MONTHLY ADMIN FEES (~\$375 MTH) | \$4,500 | | |
| | | | | | | |
| | | | | | | |

GF - 501 Insurance FY 25-26 060425.xlsx

| | | | | | |
|---|-----------------|---|-----------------|---|-----------------|
| | | | | | |
| 10-501-17 | \$26,281 | 10-501-53 | \$17,325 | 10-501-54 | \$51,975 |
| VFIS INSURANCE | Cost | CYBER INSURANCE | Cost | FLOOD INSURANCE | Cost |
| RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10% | \$27,287 | RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10% | \$17,325 | RENEWAL QUOTES NOT AVAILABLE USING FY 25 PLUS 10% | \$51,975 |
| RENEWAL CHANGES | | | | | |
| REMOVE ESTIMATE | -\$27,287 | | | | |
| VFIS RENEWAL \$22,500 | \$22,500 | | | | |
| FIRE ACCIDENT & SICKNESS \$3,222 | \$3,222 | | | | |
| FIRE GROUP LIFE INS \$559 | \$559 | | | | |
| | | | | | |

FUND 10 GENERAL FUND**POLICE SEPARATION ALLOWANCE**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | | FY 25-26 06/04/25 | |
|---------------------------|---------------------|---|--------|----------------------|--------|
| 10-509-02 | PSA OFFICER SALARY | \$ | 15,905 | \$ | 16,540 |
| 10-509-05 | FICA (7.65%) | \$ | 1,220 | \$ | 1,265 |
| TOTAL EXPENDITURES | | \$ | 17,125 | \$ | 17,805 |
| | | Increased By: | | \$ | 680 |

PSA - RETIRED POLICE

BUDGET FY 25-26

10-509 GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|-----------|------------------|
| 10-509-02 | PSA SALARY | \$ 15,905 | \$ - | \$ 16,540 | \$ 16,540 | \$ - | \$ 16,540 | \$ - | \$ 16,540 | FINANCE PROVIDES |
| 10-509-05 | FICA (7.65%) | \$ 1,220 | \$ - | \$ 1,265 | \$ 1,265 | \$ - | \$ 1,265 | \$ - | \$ 1,265 | FINANCE PROVIDES |
| Total | | \$ 17,125 | \$ - | \$ 17,805 | \$ 17,805 | \$ - | \$ 17,805 | \$ - | \$ 17,805 | |
| CY VS FY 26 | | | | | \$ 680 | | \$ 680 | | \$ 680 | |

GF - 509 PSA Retired Police FY 25-26 060425.xlsx

| | | | | |
|----------------------|---------------------|----------|---------------------|---------|
| PSA - RETIRED POLICE | | 10-509 | | 7.65% |
| | 10-509-02 | \$16,540 | 10-509-05 | \$1,265 |
| | PSA SALARY | Cost | FICA (7.65%) | Cost |
| | RETIRED POLICE (LM) | \$16,540 | RETIRED POLICE (LM) | \$1,265 |
| | | | | |
| | | | | |

FUND 10 GENERAL FUND**POLICE**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | | FY 25-26 06/04/25 | |
|---------------------------|-------------------------------|--|-----------|----------------------|-----------|
| 10-510-02 | SALARIES | \$ | 818,000 | \$ | 889,052 |
| 10-510-03 | PART-TIME SALARIES | \$ | 14,000 | \$ | 25,695 |
| 10-510-04 | OVERTIME | \$ | 37,000 | \$ | 39,606 |
| 10-510-05 | FICA (7.65%) | \$ | 67,626 | \$ | 73,006 |
| 10-510-06 | GROUP INSURANCE | \$ | 122,850 | \$ | 124,026 |
| 10-510-07 | ORBIT RETIREMENT (16.08% LEO) | \$ | 122,500 | \$ | 148,875 |
| 10-510-08 | 401K MATCH (5%) | \$ | 40,000 | \$ | 45,660 |
| 10-510-09 | BEACH PATROL EXPENSE | \$ | 15,000 | \$ | 15,000 |
| 10-510-10 | EMPLOYEE TRAINING | \$ | 10,100 | \$ | 10,100 |
| 10-510-16 | EQUIPMENT MAINTENCE / REPAIR | \$ | 3,500 | \$ | 3,500 |
| 10-510-17 | VEHICLE MAINTENCE / REPAIR | \$ | 10,000 | \$ | 10,000 |
| 10-510-31 | GAS-OIL-TIRE EXPENSE | \$ | 64,000 | \$ | 64,000 |
| 10-510-32 | OFFICE SUPPLY EXPENSE | \$ | 1,000 | \$ | 1,000 |
| 10-510-33 | DEPARTMENT SUPPLY EXPENSE | \$ | 5,050 | \$ | 5,050 |
| 10-510-36 | UNIFORM EXPENSE | \$ | 10,993 | \$ | 11,000 |
| 10-510-37 | BALLISTIC VEST GRANT EXPENSE | \$ | 10,402 | \$ | 10,400 |
| 10-510-47 | PROFESSIONAL SERVICES | \$ | 4,160 | \$ | 4,160 |
| 10-510-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ | 24,000 | \$ | 23,580 |
| 10-510-57 | K-9 EXPENSES | \$ | 3,000 | \$ | 3,000 |
| 10-510-60 | LESO PROGRAM | \$ | 7,256 | \$ | 7,500 |
| 10-510-73 | NON-CAPITAL OUTLAY | \$ | 64,500 | \$ | 16,720 |
| 10-510-74 | CAPITAL OUTLAY | \$ | 62,000 | \$ | 130,000 |
| 10-510-76 | TAX AND TITLE EXPENSE | \$ | 4,340 | \$ | 8,700 |
| TOTAL EXPENDITURES | | \$ | 1,521,277 | \$ | 1,669,630 |
| | | Increased By: \$ 148,353 | | | |

POLICE

BUDGET FY 25-26

10-510

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|-------------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|--------------|------------------|
| 10-510-02 | SALARIES | \$ 818,000 | \$ 168,004 | \$ 825,134 | \$ 993,138 | \$ - | \$ 993,138 | \$ (104,086) | \$ 889,052 | FINANCE PROVIDES |
| 10-510-03 | PART-TIME SALARIES | \$ 14,000 | \$ 2,851 | \$ 23,758 | \$ 26,609 | \$ - | \$ 26,609 | \$ (914) | \$ 25,695 | FINANCE PROVIDES |
| 10-510-04 | OVERTIME | \$ 37,000 | \$ 4,481 | \$ 37,332 | \$ 41,813 | \$ - | \$ 41,813 | \$ (2,207) | \$ 39,606 | FINANCE PROVIDES |
| 10-510-05 | FICA (7.65%) | \$ 67,626 | \$ 13,413 | \$ 67,794 | \$ 81,207 | \$ - | \$ 81,207 | \$ (8,201) | \$ 73,006 | FINANCE PROVIDES |
| 10-510-06 | GROUP INSURANCE | \$ 122,850 | \$ - | \$ 124,026 | \$ 124,026 | \$ - | \$ 124,026 | \$ - | \$ 124,026 | FINANCE PROVIDES |
| 10-510-07 | ORBIT RETIREMENT (16.08% LEO) | \$ 122,500 | \$ 25,872 | \$ 129,135 | \$ 155,007 | \$ - | \$ 155,007 | \$ (6,132) | \$ 148,875 | FINANCE PROVIDES |
| 10-510-08 | 401K (5%) | \$ 40,000 | \$ 8,519 | \$ 42,254 | \$ 50,773 | \$ - | \$ 50,773 | \$ (5,113) | \$ 45,660 | FINANCE PROVIDES |
| 10-510-09 | BEACH PATROL EXPENSE | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | |
| 10-510-10 | EMPLOYEE TRAINING | \$ 10,100 | \$ - | \$ 10,100 | \$ 10,100 | \$ - | \$ 10,100 | \$ - | \$ 10,100 | |
| 10-510-16 | M&R EQUIPMENT | \$ 3,500 | \$ - | \$ 3,500 | \$ 3,500 | \$ - | \$ 3,500 | \$ - | \$ 3,500 | |
| 10-510-17 | M&R VEHICLE | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | |
| 10-510-31 | GAS OIL & TIRES | \$ 64,000 | \$ - | \$ 64,000 | \$ 64,000 | \$ - | \$ 64,000 | \$ - | \$ 64,000 | |
| 10-510-32 | OFFICE SUPPLIES | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | |
| 10-510-33 | DEPARTMENT SUPPLIES | \$ 5,050 | \$ - | \$ 5,050 | \$ 5,050 | \$ - | \$ 5,050 | \$ - | \$ 5,050 | |
| 10-510-36 | UNIFORMS | \$ 10,993 | \$ - | \$ 11,000 | \$ 11,000 | \$ - | \$ 11,000 | \$ - | \$ 11,000 | |
| 10-510-37 | BALLISTIC VEST GRANT EXPENSE | \$ 10,402 | \$ - | \$ 10,400 | \$ 10,400 | \$ - | \$ 10,400 | \$ - | \$ 10,400 | |
| 10-510-47 | PROFESSIONAL SERVICES | \$ 4,160 | \$ - | \$ 4,160 | \$ 4,160 | \$ - | \$ 4,160 | \$ - | \$ 4,160 | |
| 10-510-53 | DUES & SUBSCRIPTIONS | \$ 24,000 | \$ - | \$ 23,580 | \$ 23,580 | \$ - | \$ 23,580 | \$ - | \$ 23,580 | |
| 10-510-57 | K-9 EXPENSES | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 | \$ - | \$ 3,000 | \$ - | \$ 3,000 | |
| 10-510-60 | LESO PROGRAM | \$ 7,256 | \$ - | \$ 7,500 | \$ 7,500 | \$ - | \$ 7,500 | \$ - | \$ 7,500 | |
| 10-510-73 | NON-CAPITAL OUTLAY | \$ 64,500 | \$ - | \$ 16,720 | \$ 16,720 | \$ - | \$ 16,720 | \$ - | \$ 16,720 | |
| 10-510-74 | CAPITAL OUTLAY | \$ 62,000 | \$ - | \$ 130,000 | \$ 130,000 | \$ - | \$ 130,000 | \$ - | \$ 130,000 | |
| 10-510-76 | TAXES & TITLES | \$ 4,340 | \$ - | \$ 8,700 | \$ 8,700 | \$ - | \$ 8,700 | \$ - | \$ 8,700 | |
| Total | | \$ 1,521,277 | \$ 223,140 | \$ 1,573,143 | \$ 1,796,283 | \$ - | \$ 1,796,283 | \$ (126,653) | \$ 1,669,630 | |
| | | | | CY VS FY 26 | \$ 275,006 | | \$ 275,006 | | \$ 148,353 | |

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

EXPANSION REQUEST 12% INCREASE FOR STAFF EXCLUDING THE CHIEF

EXPANSION REQUEST IS A 10% INCREASE FOR POLICE CHIEF

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 12% RETENTION AND 10% POLICE CHIEF INCREASES AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

BOARD CHANGES REMOVED (1) F150 WITH UPFIT AND TAXES & TITLE

10-510-74 AND 10-510-76 ADD BACK (1) F150 AND UPFIT AND TAXES & TITLE - NET AFFECT NO CHANGE OVER PROPOSED.

ORBIT LEO NEW RATE EFFECTIVE 7/1/25 16.08 VS 15.04% INCREASE 1.04%

NON LEO - ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 510 Police FY 25-26 060425.xlsx

| POLICE | | 10-510 | | | | | 7.65% | | \$8,859 | | 15.04% | | 5.00% | |
|--------|---|------------|---|----------|---|----------|---|-----------|--------------------|-----------|---|-----------|---|----------|
| | 10-510-02 | \$889,052 | 10-510-03 | \$25,695 | 10-510-04 | \$39,606 | 10-510-05 | \$73,006 | 10-510-06 | \$124,026 | 10-510-07 | \$148,875 | 10-510-08 | \$45,660 |
| | SALARIES | Cost | PART-TIME SALARIES | Cost | OVERTIME | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost | ORBIT RETIREMENT (16.08% LEO) | Cost | 401K (5%) | Cost |
| | Chief | \$112,701 | Reserve Officer (J) \$21.00 | \$4,200 | Chief | \$0 | Chief | \$8,622 | Chief | \$8,859 | Chief | \$16,950 | Chief | \$5,635 |
| | Captain (P) | \$76,160 | Reserve Officer (D) \$20.15 | \$4,030 | Captain (P) | \$0 | Captain (P) | \$5,826 | Captain (P) | \$8,859 | Captain (P) | \$11,454 | Captain (P) | \$3,808 |
| | Lieutenant (P) | \$68,904 | Reserve Officer (R) \$19.63 | \$3,926 | Lieutenant (P) | \$4,341 | Lieutenant (P) | \$5,603 | Lieutenant (P) | \$8,859 | Lieutenant (P) | \$11,016 | Lieutenant (P) | \$3,662 |
| | Sergeant (J) | \$57,408 | Reserve Officer (U) \$21.01 | \$4,202 | Sergeant (J) | \$3,615 | Sergeant (J) | \$4,668 | Sergeant (J) | \$8,859 | Sergeant (J) | \$9,178 | Sergeant (J) | \$3,051 |
| | Sergeant (L) | \$57,408 | Reserve Officer (LM) \$18.00 | \$3,600 | Sergeant (L) | \$3,615 | Sergeant (L) | \$4,668 | Sergeant (L) | \$8,859 | Sergeant (L) | \$9,178 | Sergeant (L) | \$3,051 |
| | Corporal (T) | \$52,533 | Officer PT (KM) \$19.000 | \$3,800 | Corporal (T) | \$3,308 | Corporal (T) | \$4,272 | Corporal (T) | \$8,859 | Corporal (T) | \$8,398 | Corporal (T) | \$2,792 |
| | Officer (Y) | \$56,013 | | | Officer (Y) | \$3,522 | Officer (Y) | \$4,554 | Officer (Y) | \$8,859 | Officer (Y) | \$8,954 | Officer (Y) | \$2,977 |
| | Officer (T) | \$52,533 | | | Officer (T) | \$3,308 | Officer (T) | \$4,272 | Officer (T) | \$8,859 | Officer (T) | \$8,398 | Officer (T) | \$2,792 |
| | Officer (S) | \$46,771 | | | Officer (S) | \$2,945 | Officer (S) | \$3,803 | Officer (S) | \$8,859 | Officer (S) | \$7,477 | Officer (S) | \$2,486 |
| | Corporal (M) | \$54,112 | | | Corporal (M) | \$3,408 | Corporal (M) | \$4,400 | Corporal (M) | \$8,859 | Corporal (M) | \$8,651 | Corporal (M) | \$2,876 |
| | Officer (M) | \$49,070 | | | Officer (M) | \$3,089 | Officer (M) | \$3,990 | Officer (M) | \$8,859 | Officer (M) | \$7,845 | Officer (M) | \$2,608 |
| | Officer (C) | \$49,070 | | | Officer (C) | \$3,089 | Officer (C) | \$3,990 | Officer (C) | \$8,859 | Officer (C) | \$7,845 | Officer (C) | \$2,608 |
| | Officer - Vacant | \$48,959 | | | Officer - Vacant | \$3,092 | Officer - Vacant | \$3,982 | Officer - Vacant | \$8,859 | Officer - Vacant | \$7,828 | Officer - Vacant | \$2,603 |
| | Office Manager (S) | \$43,492 | | | Office Manager (S) | \$0 | Office Manager (S) | \$3,327 | Office Manager (S) | \$8,859 | Office Manager (S) (13.71%) | \$5,963 | Office Manager (S) (3%) | \$1,305 |
| | | | | | | | Part-Time | \$1,817 | | | | | | |
| | EXPANSION REQUEST | | EXPANSION REQUEST | | EXPANSION REQUEST | | EXPANSION REQUEST | | | | EXPANSION REQUEST | | EXPANSION REQUEST | |
| | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$168,004 | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$2,851 | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$4,481 | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$13,413 | | | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$25,872 | 12% Increase for Retention - Excludes Chief 10% Increase Chief | \$8,519 |
| | BOARD CHANGES | | BOARD CHANGES | | BOARD CHANGES | | BOARD CHANGES | | | | BOARD CHANGES | | BOARD CHANGES | |
| | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$168,004 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$2,851 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$4,481 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$13,413 | | | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$25,872 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$8,519 |
| | 3% COLA | \$23,527 | 3% COLA | \$713 | 3% COLA | \$1,120 | 3% COLA | \$1,940 | | | 3% COLA | \$3,814 | 3% COLA | \$1,268 |
| | Up to 5% Merit | \$40,391 | Up to 5% Merit | \$1,224 | Up to 5% Merit | \$1,154 | Up to 5% Merit | \$3,272 | | | Up to 5% Merit | \$6,432 | Up to 5% Merit | \$2,138 |
| | | | | | | | | | | | LEO ORBIT 16.08% 1.04% INCREASE | \$9,159 | | |
| | | | | | | | | | | | NON - LEO LGERS 14.48% .77% INCREASE | \$335 | | |

GF - 510 Police FY 25-26 060425.xlsx

[illegible]

[illegible]

FUND 10 GENERAL FUND PUBLIC WORKS

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|---------------------------------|---|----------------------|
| 10-545-02 | SALARIES | \$ 220,500 | \$ 197,795 |
| 10-545-04 | OVERTIME | \$ 9,000 | \$ 9,720 |
| 10-545-05 | FICA (7.65%) | \$ 19,355 | \$ 15,821 |
| 10-545-06 | GROUP INSURANCE | \$ 46,725 | \$ 35,436 |
| 10-545-07 | ORBIT RETIREMENT (14.48%) | \$ 34,686 | \$ 29,943 |
| 10-545-08 | 401K MATCH (3%) | \$ 7,590 | \$ 6,205 |
| 10-545-14 | EMPLOYEE TRAINING | \$ 7,500 | \$ 7,500 |
| 10-545-16 | EQUIPMENT MAINTENCE / REPAIR | \$ 10,000 | \$ 16,000 |
| 10-545-17 | VEHICLE MAINTENCE / REPAIR | \$ 20,000 | \$ 35,000 |
| 10-545-31 | GAS-OIL-TIRE EXPENSE | \$ 22,000 | \$ 22,000 |
| 10-545-32 | OFFICE SUPPLY EXPENSE | \$ 250 | \$ 300 |
| 10-545-33 | DEPARTMENT SUPPLIES & EQUIPMENT | \$ 7,000 | \$ 7,000 |
| 10-545-34 | MOSQUITIO CONTROL EXPENSE | \$ 3,000 | \$ 2,000 |
| 10-545-36 | UNIFORM EXPENSE | \$ 2,500 | \$ 2,500 |
| 10-545-37 | RENTAL EQUIPMENT | \$ 6,000 | \$ 6,000 |
| 10-545-45 | CONTRACTED SERVICES | \$ 23,500 | \$ - |
| 10-545-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 10,500 | \$ 3,000 |
| 10-545-74 | CAPITAL OUTLAY | \$ 20,000 | \$ 155,472 |
| 10-545-76 | TAX AND TITLE EXPENSE | \$ 2,100 | \$ - |
| TOTAL EXPENDITURES | | \$ 472,206 | \$ 551,692 |

Increased By: \$ 79,486

PUBLIC WORKS

BUDGET FY 25-26

10-545

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-545-02 | SALARIES | \$ 220,500 | \$ 7,167 | \$ 188,527 | \$ 195,694 | \$ - | \$ 195,694 | \$ 2,101 | \$ 197,795 | FINANCE PROVIDES |
| 10-545-04 | OVERTIME | \$ 9,000 | \$ 900 | \$ 9,000 | \$ 9,900 | \$ - | \$ 9,900 | \$ (180) | \$ 9,720 | FINANCE PROVIDES |
| 10-454-05 | FICA (7.65%) | \$ 19,355 | \$ 618 | \$ 15,112 | \$ 15,730 | \$ - | \$ 15,730 | \$ 91 | \$ 15,821 | FINANCE PROVIDES |
| 10-545-06 | GROUP INSURANCE | \$ 46,725 | \$ - | \$ 35,436 | \$ 35,436 | \$ - | \$ 35,436 | \$ - | \$ 35,436 | FINANCE PROVIDES |
| 10-545-07 | ORBIT RETIREMENT (14.48%) | \$ 34,686 | \$ 1,106 | \$ 27,081 | \$ 28,187 | \$ - | \$ 28,187 | \$ 1,756 | \$ 29,943 | FINANCE PROVIDES |
| 10-545-08 | 401K (3%) | \$ 7,590 | \$ 242 | \$ 5,926 | \$ 6,168 | \$ - | \$ 6,168 | \$ 37 | \$ 6,205 | FINANCE PROVIDES |
| 10-545-14 | EMPLOYEE TRAINING | \$ 7,500 | \$ - | \$ 7,500 | \$ 7,500 | \$ - | \$ 7,500 | \$ - | \$ 7,500 | |
| 10-545-16 | M&R EQUIPMENT | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ 6,000 | \$ 16,000 | |
| 10-545-17 | M&R VEHICLE | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ 15,000 | \$ 35,000 | \$ - | \$ 35,000 | |
| 10-545-31 | GAS OIL & TIRES | \$ 22,000 | \$ - | \$ 22,000 | \$ 22,000 | \$ - | \$ 22,000 | \$ - | \$ 22,000 | |
| 10-545-32 | OFFICE SUPPLIES | \$ 250 | \$ - | \$ 300 | \$ 300 | \$ - | \$ 300 | \$ - | \$ 300 | |
| 10-545-33 | DEPARTMENT SUPPLIES | \$ 7,000 | \$ - | \$ 7,000 | \$ 7,000 | \$ - | \$ 7,000 | \$ - | \$ 7,000 | |
| 10-545-34 | MOSQUITO CONTROL EXPENSE | \$ 3,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | \$ 2,000 | \$ - | \$ 2,000 | |
| 10-545-36 | UNIFORMS | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-545-37 | RENTAL EQUIPMENT | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | \$ 6,000 | |
| 10-545-45 | CONTRACTED SERVICES | \$ 23,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 10-545-53 | DUES & SUBSCRIPTIONS | \$ 10,500 | \$ - | \$ 10,500 | \$ 10,500 | \$ (7,500) | \$ 3,000 | \$ - | \$ 3,000 | |
| 10-545-74 | CAPITAL OUTLAY | \$ 20,000 | \$ 155,472 | \$ - | \$ 155,472 | \$ - | \$ 155,472 | \$ - | \$ 155,472 | |
| 10-545-76 | TAXES & TITLES | \$ 2,100 | \$ - | \$ 2,100 | \$ 2,100 | \$ (2,100) | \$ - | \$ - | \$ - | |
| Total | | \$ 472,206 | \$ 165,505 | \$ 370,982 | \$ 536,487 | \$ 5,400 | \$ 541,887 | \$ 9,805 | \$ 551,692 | |
| | | | | CY VS FY 26 | \$ 64,281 | | \$ 69,681 | | \$ 79,486 | |

REQUEST INCUDES 10% INCREASE FOR (2) CURRENT STAFF
GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.
CAPITAL OUTLAY BACKHOE, BOOM MOWER ATTACHMENT AD FIELD & BRUSH MOWER
iWORQ MOVED TO IT
ELIMINATED MAINTENANCE WORKER AND CONTRACTED LANDSCAPING IN PUBLIC BUILDINGS 10-500-17
BOARD CHANGES REMOVAL OF THE 10% RETENTION INCREASE (2 POSITIONS) AND REPLACED IT WITH A 3% COLA (ALL POSITIONS) AND UP TO 5% MERIT.
BOARD CHANGES BOOM LIFT RECEIVED LESO - REPAIRS
ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 545 Public Works FY 25-26 060425.xlsx

| PUBLIC WORKS | | 10-545 | | | | 7.65% | | \$8,859 | | 13.71% |
|--------------|---|-----------|-----------------------------|---------|---|----------|---|----------|---|----------|
| | 10-545-02 | \$197,795 | 10-545-04 | \$9,720 | 10-545-05 | \$15,821 | 10-545-06 | \$35,436 | 10-545-07 | \$29,943 |
| | SALARIES | Cost | OVERTIME | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost | ORBIT RETIREMENT (14.48%) | Cost |
| | PUBLIC WORKS SUPERINTENDENT - VACANT | \$78,901 | OVERTIME EST NEEDS | \$9,000 | PUBLIC WORKS SUPERINTENDENT - VACANT | \$6,036 | PUBLIC WORKS SUPERINTENDENT - VACANT | \$8,859 | PUBLIC WORKS SUPERINTENDENT - VACANT | \$10,817 |
| | SENIOR PW TECHNICIAN - VACANT | \$37,956 | | | SENIOR PW TECHNICIAN - VACANT | \$2,904 | SENIOR PW TECHNICIAN - VACANT | \$8,859 | SENIOR PW TECHNICIAN - VACANT | \$5,204 |
| | PW TECHNICIAN - CP | \$36,800 | | | PW TECHNICIAN - CP | \$2,815 | PW TECHNICIAN - CP | \$8,859 | PW TECHNICIAN - CP | \$5,045 |
| | PW TECHNICIAN - CS | \$34,870 | | | PW TECHNICIAN - CS | \$2,668 | PW TECHNICIAN - CS | \$8,859 | PW TECHNICIAN - CS | \$4,781 |
| | MAINTENANCE WORKER - CONTRACTED 10-500-17 | \$0 | | | MAINTENANCE WORKER - CONTRACTED 10-500-17 | \$0 | MAINTENANCE WORKER - CONTRACTED 10-500-17 | \$0 | MAINTENANCE WORKER - CONTRACTED 10-500-17 | \$0 |
| | | | | | OVERTIME EST NEEDS | \$689 | | | OVERTIME EST NEEDS | \$1,234 |
| | EXPANSION | | EXPANSION | | EXPANSION | | | | EXPANSION | |
| | 10% pay increase for current two (2) hourly employees | | BASE OVERTIME INCREASED 10% | \$900 | PW TECHNICIAN - CP | \$282 | | | PW TECHNICIAN - CP | \$505 |
| | PW TECHNICIAN - CP | \$3,680 | | | PW TECHNICIAN - CS | \$267 | | | PW TECHNICIAN - CS | \$478 |
| | PW TECHNICIAN - CS | \$3,487 | | | BASE OVERTIME INCREASED 10% | \$69 | | | BASE OVERTIME INCREASED 10% | \$123 |
| | BOARD CHANGES | | BOARD CHANGES | | BOARD CHANGES | | | | BOARD CHANGES | |
| | Remove 10% Retention | -\$7,167 | Remove 10% Retention | -\$900 | Remove 10% Retention | -\$618 | | | Remove 10% Retention | -\$1,106 |
| | 3% COLA | \$5,519 | 3% COLA | \$270 | 3% COLA | \$422 | | | 3% COLA | \$757 |
| | Up to 5% Merit | \$3,749 | Up to 5% Merit | \$450 | Up to 5% Merit | \$287 | | | Up to 5% Merit | \$514 |
| | | | | | | | | | LGERS 14.48% .77% INCREASE | \$1,591 |

GF - 545 Public Works FY 25-26 060425.xlsx

| | | | | | | | | | |
|---|---------|---|---------|---|----------|--|----------|---|----------|
| | 3.00% | | | | | | | | |
| 10-545-08 | \$6,205 | 10-545-14 | \$7,500 | 10-545-16 | \$16,000 | 10-545-17 | \$35,000 | 10-545-31 | \$22,000 |
| 401K (3%) | Cost | EMPLOYEE TRAINING | Cost | M&R EQUIPMENT | Cost | M&R VEHICLE | Cost | GAS OIL & TIRES | Cost |
| PUBLIC WORKS SUPERINTENDENT - VACANT | \$2,367 | Continuing education credits for Pesticide Applicator License | \$500 | M & R all Public Works owned operated equipment | \$10,000 | M&R PW and Town Vehicles excluding fire apparatus. | \$20,000 | Gas for Public Works vehicles and equipment, oil for all Town owned vehicles and equipment, and tires for all vehicles except Police Department and Fire apparatus. | \$22,000 |
| SENIOR PW TECHNICIAN - VACANT | \$1,139 | Conferences/Classes for Superintendent | \$4,000 | | | Basic maintenance able to be handled in-house to include oil changes, brakes/rotors, fluid top offs/changes, belts, air filters; | | Gas | |
| PW TECHNICIAN - CP | \$1,104 | Safety training | \$3,000 | | | windshield wipers, and basic diagnostics/repairs if tools /equipment/ability to repair are available. | | Oil | |
| PW TECHNICIAN - CS | \$1,046 | | | | | More complex repairs/body work will need to be done off-site and those costs are covered in each department's M & R Vehicle budgets. | | Tires | |
| MAINTENANCE WORKER - CONTRACTED 10-500-17 | \$0 | | | | | | | | |
| OVERTIME EST NEEDS | \$270 | | | | | | | | |
| EXPANSION | | | | BOARD CHANGES | | | | | |
| PW TECHNICIAN - CP | \$110 | | | Boom Lift received from LESO needs repairs | \$6,000 | | | | |
| PW TECHNICIAN - CS | \$105 | | | | | | | | |
| BASE OVERTIME INCREASED 10% | \$27 | | | | | | | | |
| BOARD CHANGES | | | | | | Proposed Changes | | | |
| Remove 10% Retention | -\$242 | | | | | INCREASE | \$15,000 | | |
| 3% COLA | \$167 | | | | | | | | |
| Up to 5% Merit | \$112 | | | | | | | | |
| | | | | | | | | | |

GF - 545 Public Works FY 25-26 060425.xlsx

[illegible]

| | | | |
|--|-----------|---------------------|----------|
| | | | |
| 10-545-74 | \$155,472 | 10-545-76 | \$0 |
| | | | |
| CAPITAL OUTLAY | Cost | TAXES & TITLES | Cost |
| See Expansion Request | \$0 | Taxes and titles | \$2,100 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| EXPANSION | | | |
| JCB BACKHOE QUOTE \$147,256- \$21,500 TRADE IN = \$134,756 | \$134,756 | | |
| JOHN DEER BOOM MOWER ATTACHMENT | \$15,116 | | |
| FIELD AND BRUSH MOWER | \$5,600 | | |
| | | Proposed Changes | |
| | | Reduce | -\$2,100 |
| | | | |
| | | | |
| | | | |

FUND 10 GENERAL FUND**PUBLIC STREETS**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|---|---|----------------------|
| 10-560-13 | STREET LIGHT EXPENSE | \$ 32,000 | \$ 32,000 |
| 10-560-15 | PUBLIC PARKING LOT MAINTENANCE & REPAIR | \$ 25,000 | \$ 25,000 |
| 10-560-16 | EQUIPMENT MAINTENANCE & REPAIR | \$ 3,160 | \$ 6,000 |
| 10-560-33 | DEPARTMENT SUPPLIES | \$ 6,840 | \$ 5,000 |
| 10-560-34 | STRIPING | \$ 5,800 | \$ 288,000 |
| 10-560-35 | SIGNS | \$ 1,500 | \$ 5,000 |
| 10-560-43 | TOWN ENTRANCE SIGNS | \$ 20,000 | \$ 20,000 |
| 10-560-45 | CONTRACTED SERVICES | \$ 2,500 | \$ 2,500 |
| 10-560-72 | STORM WATER | \$ 20,000 | \$ 20,000 |
| 10-560-73 | STREET PAVING & REPAIR | \$ 48,200 | \$ 52,000 |
| 10-560-74 | CAPITAL OUTLAY | \$ 147,500 | \$ 75,000 |
| TOTAL EXPENDITURES | | \$ 312,500 | \$ 530,500 |

Increased By: \$ 218,000

STREETS

BUDGET FY 25-26

10-560

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|-------|
| 10-560-13 | STREET LIGHT EXPENSE | \$ 32,000 | \$ - | \$ 32,000 | \$ 32,000 | \$ - | \$ 32,000 | \$ - | \$ 32,000 | |
| 10-560-15 | M&R PUBLIC PARKING | \$ 25,000 | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 | \$ - | \$ 25,000 | |
| 10-560-16 | M&R EQUIPMENT | \$ 3,160 | \$ - | \$ 2,500 | \$ 2,500 | \$ 3,500 | \$ 6,000 | \$ - | \$ 6,000 | |
| 10-560-33 | DEPARTMENTAL SUPPLIES | \$ 6,840 | \$ - | \$ 7,500 | \$ 7,500 | \$ (2,500) | \$ 5,000 | \$ - | \$ 5,000 | |
| 10-500-34 | STRIPING | \$ 5,800 | \$ - | \$ 8,000 | \$ 8,000 | \$ 280,000 | \$ 288,000 | \$ - | \$ 288,000 | |
| 10-560-35 | SIGNS | \$ 1,500 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | |
| 10-560-43 | TOWN ENTRANCE SIGNS | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | |
| 10-560-45 | CONTRACTED SERVICES | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-560-72 | STORMWATER | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | |
| 10-560-73 | STREET PAVING & REPAIR | \$ 48,200 | \$ - | \$ 52,000 | \$ 52,000 | \$ - | \$ 52,000 | \$ - | \$ 52,000 | |
| 10-560-74 | CAPITAL OUTLAY | \$ 147,500 | \$ - | \$ - | \$ - | \$ 75,000 | \$ 75,000 | \$ - | \$ 75,000 | |
| Total | | \$ 312,500 | \$ - | \$ 174,500 | \$ 174,500 | \$ 356,000 | \$ 530,500 | \$ - | \$ 530,500 | |
| | | | | CY VS FY 26 | \$ (138,000) | | \$ 218,000 | | \$ 218,000 | |

CROSSWALK CONSTRUCTION AND RESTRIPIING (8) @ \$35K EACH = \$280,000
NEW WET/DRY VACUUM TRUCK \$75,000

GF - 560 Streets FY 25-26 060425.xlsx

| STREETS | | 10-560 | | | | | | |
|---------|-------------------------|----------|-------------------------|----------|----------------------------------|----------|---|----------|
| | 10-560-13 | \$32,000 | 10-560-15 | \$25,000 | 10-560-16 | \$6,000 | 10-560-33 | \$5,000 |
| | STREET LIGHT EXPENSE | Cost | M&R PUBLIC PARKING | Cost | M&R EQUIPMENT | Cost | DEPARTMENTAL SUPPLIES | Cost |
| | Street light expense | \$32,000 | M & R Public Parking | \$25,000 | M & R equipment | \$2,500 | Traffic cones, Bollards, Reflectors, Delineation Strips | \$7,500 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | Proposed Changes | | Proposed Changes | |
| | | | | | M&R equipment | -\$2,500 | Reduce | -\$2,500 |
| | | | | | VMS Message Board Maintenance | \$3,000 | | |
| | | | | | Street Sweeper Maintenance | \$3,000 | | |
| | | | | | | | | |

GF - 560 Streets FY 25-26 060425.xlsx

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|-------------------------|-----------|---------------------------------|---------|-------------------------------|----------|--|---------|------------|----------|
| | | | | | | | | | |
| 10-500-34 | \$288,000 | 10-560-35 | \$5,000 | 10-560-43 | \$20,000 | 10-560-45 | \$2,500 | 10-560-72 | \$20,000 |
| STRIPING | Cost | SIGNS | Cost | TOWN ENTRANCE SIGNS | Cost | CONTRACTED SERVICES | Cost | STORMWATER | Cost |
| Striping | \$8,000 | Violation Signs, Handicap | \$5,000 | Town entrance signs (2) | \$20,000 | Engineer Certified Streets Listing and Map | \$2,500 | Stormwater | \$20,000 |
| | | | | | | | | | |
| | | | | | | | | | |
| Proposed Changes | | | | | | | | | |
| \$35k each Crosswalk | | | | | | | | | |
| (8) Construction | \$280,000 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

GF - 560 Streets FY 25-26 060425.xlsx

| | | | |
|------------------------------|----------|-----------------------------|----------|
| | | | |
| 10-560-73 | \$52,000 | 10-560-74 | \$75,000 |
| STREET PAVING & REPAIR | Cost | CAPITAL OUTLAY | Cost |
| Street paving and repair | \$52,000 | None Requested | \$0 |
| | | | |
| | | | |
| | | Proposed Changes | |
| | | New Wet/Dry Vaccum Truck | \$75,000 |
| | | | |
| | | | |
| | | | |

FUND 10**GENERAL FUND****SANITATION**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|----------------------------------|--|----------------------|
| 10-580-45 | SANITATION EXPENSE | \$ 426,388 | \$ 551,822 |
| 10-580-46 | TIPPING FEES BULK PICKUP EXPNESE | \$ 72,500 | \$ 10,000 |
| 10-580-47 | RECYCLING EXPENSE | \$ 30,000 | \$ - |
| TOTAL EXPENDITURES | | \$ 528,888 | \$ 561,822 |
| Increased By: | | \$ | 32,934 |

SANITATION

BUDGET FY 25-26

10-580

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|--------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|-------|
| 10-580-45 | SANITATION CONTRACTS | \$ 426,388 | \$ - | \$ 551,822 | \$ 551,822 | \$ - | \$ 551,822 | \$ - | \$ 551,822 | |
| 10-580-46 | TIPPING FEES/BULK PICKUP | \$ 72,500 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | |
| 10-580-47 | RECYCLING | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total | | \$ 528,888 | \$ - | \$ 561,822 | \$ 561,822 | \$ - | \$ 561,822 | \$ - | \$ 561,822 | |
| CY VS FY 26 | | | | | \$ 32,934 | | \$ 32,934 | | \$ 32,934 | |

GFL NEW CONTRACT EFFECTIVE 7/1/25.

GF - 580 Sanitation FY 25-26 060425.xlsx

| SANITATION | | 10-580 | | | | |
|-------------------|--|------------------|---|-----------------|---|-------------|
| | 10-580-45 | \$551,822 | 10-580-46 | \$10,000 | 10-580-47 | \$0 |
| | SANITATION CONTRACTS | Cost | TIPPING FEES/BULK PICKUP | Cost | RECYCLING | Cost |
| | GFL NEW CONTRACT RESIDENTIAL - TRASH AND RECYCLING | | GFL Contract for Residential Trash includes these costs and the Town will no longer get billed by Onslow county Solid Waste | | GFL Contract Residential Recycling includes these costs and the Town will no longer get billed by Onslow county Solid Waste | \$0 |
| | TRASH - 1 x 96 gallon cart \$9.61 month (1 x week) Nov-Apr; and \$16.12 Month May-Oct 2 x week | | GFL NEW CONTRACT - BULK PICK-UP DISPOSAL ESTIMATED | \$10,000 | | |
| | Annual Trash \$154.38 or \$12.87 month for 2,375 carts | \$366,653 | | | | |
| | RECYCLING - 1 x 96 gallon cart per month \$8.24 | | | | | |
| | Annual Recycling \$98.88 or \$8,24 month for 1,778 carts | \$175,809 | | | | |
| | GFL NEW CONTRACT - BULK PICK-UP \$146.25 PER TRUCK HOUR PLUS ACTUAL DISPOSAL (SEE TIPPING FEES FOR ESTIMATED DISPOSAL COST) | | | | | |
| | BULK PICK-UP ESTIMATE: 2 TIMES PER YEAR - SPRING AND FALL 4 TRUCKS X 8 HOURS X \$146.25 | \$9,360 | | | | |
| | | | | | | |

FUND 10 GENERAL FUND**RECREATION**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|-------------------------------------|---|----------------------|
| 10-620-12 | SNOWFLAKES | \$ 12,000 | \$ 19,470 |
| 10-620-14 | PARK WELL EXPENSE | \$ 1,500 | \$ 1,500 |
| 10-620-15 | PARK MAINTENANCE EXPENSE | \$ 42,674 | \$ 43,000 |
| 10-620-17 | PARK LANDSCAPING | \$ 15,000 | \$ 15,000 |
| 10-620-18 | BIKE PATH MAINTENANCE & REPAIR | \$ 1,500 | \$ 1,500 |
| 10-620-19 | DOCK/BOARDWALK MAINTENANCE & REPAIR | \$ 200,000 | \$ 200,000 |
| 10-620-27 | SPECIAL EVENT EXPENSE | \$ 10,000 | \$ 6,500 |
| 10-620-33 | PARK SUPPLIES | \$ 7,200 | \$ 7,200 |
| TOTAL EXPENDITURES | | \$ 289,874 | \$ 294,170 |

Increased By: \$ 4,296

RECREATION

BUDGET FY 25-26

10-620

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|-------|
| 10-620-12 | SNOWFLAKES | \$ 12,000 | \$ - | \$ 14,470 | \$ 14,470 | \$ - | \$ 14,470 | \$ 5,000 | \$ 19,470 | |
| 10-620-14 | PARK WELL | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | \$ - | \$ 1,500 | |
| 10-620-15 | PARK MAINTENANCE | \$ 42,674 | \$ - | \$ 43,000 | \$ 43,000 | \$ - | \$ 43,000 | \$ - | \$ 43,000 | |
| 10--620-17 | PARK LANDSCAPING | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | |
| 10-620-18 | M&R BIKE PATH | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | \$ - | \$ 1,500 | |
| 10-620-19 | M&R DOCK BOARDWALK | \$ 200,000 | \$ - | \$ 200,000 | \$ 200,000 | \$ - | \$ 200,000 | \$ - | \$ 200,000 | |
| 10-620-27 | SPECIAL EVENTS | \$ 10,000 | \$ - | \$ 6,500 | \$ 6,500 | \$ - | \$ 6,500 | \$ - | \$ 6,500 | |
| 10-620-33 | PARK SUPPLIES | \$ 7,200 | \$ - | \$ 7,200 | \$ 7,200 | \$ - | \$ 7,200 | \$ - | \$ 7,200 | |
| Total | | \$ 289,874 | \$ - | \$ 289,170 | \$ 289,170 | \$ - | \$ 289,170 | \$ 5,000 | \$ 294,170 | |
| | | | | CY VS FY 26 | \$ (704) | | \$ (704) | | \$ 4,296 | |

BOARD CHANGES - ADDED \$5,000 SNOWFLAKES

GF - 620 Recreation FY 25-26 060425.xlsx

| RECREATION | | 10-620 | | | | | | |
|------------|------------------------|----------|-------------------|---------|------------------|----------|------------------|----------|
| | 10-620-12 | \$19,470 | 10-620-14 | \$1,500 | 10-620-15 | \$43,000 | 10--620-17 | \$15,000 |
| | SNOWFLAKES | Cost | PARK WELL | Cost | PARK MAINTENANCE | Cost | PARK LANDSCAPING | Cost |
| | SLOWFLAKES - ESTIMATED | | ESTIMATED REPIARS | \$1,500 | ESTIMATED | \$43,000 | ESTIMATED | \$15,000 |
| | SILVER TUBES | \$1,613 | | | | | | |
| | REPLACEMENT BULBS | \$6,449 | | | | | | |
| | POWDER COATING | \$2,163 | | | | | | |
| | SNOWFLAKE WIRING | \$2,445 | | | | | | |
| | REPAIRS | \$1,800 | | | | | | |
| | BOARD CHANGES | | | | | | | |
| | ADD \$5,000 SNOWFLAKES | \$5,000 | | | | | | |
| | | | | | | | | |
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GF - 620 Recreation FY 25-26 060425.xlsx

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|----------------------|---------|-----------------------|-----------|--|---------|------------------|---------|
| | | | | | | | |
| 10-620-18 | \$1,500 | 10-620-19 | \$200,000 | 10-620-27 | \$6,500 | 10-620-33 | \$7,200 |
| M&R BIKE PATH | Cost | M&R DOCK BOARDWALK | Cost | SPECIAL EVENTS | Cost | PARK SUPPLIES | Cost |
| ESTIMATED REPAIRS | \$1,500 | ESTIMATED REPAIRS | \$200,000 | CHRISTMAS TREE LIGHTING | \$5,000 | ESTIMATED | \$7,200 |
| | | | | HOWL-O-WEEN | \$1,500 | | |
| | | | | HOWL-O-WEEN SPONSORED VENDOR SEE MISCELLANEOUS REVENUE | | | |
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FUND 10 GENERAL FUND**FIRE**

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|------------------------------|---|----------------------|
| 10-690-02 | SALARIES | \$ 917,000 | \$ 973,250 |
| 10-690-03 | PART-TIME SALARIES | \$ 75,000 | \$ 81,113 |
| 10-690-04 | OVERTIME | \$ 40,000 | \$ 41,199 |
| 10-690-05 | FICA (7.65%) | \$ 78,948 | \$ 83,810 |
| 10-690-06 | GROUP INSURANCE | \$ 158,550 | \$ 150,603 |
| 10-690-07 | ORBIT RETIREMENT (14.48%) | \$ 131,205 | \$ 147,709 |
| 10-690-08 | 401K MATCH (3%) | \$ 28,710 | \$ 30,617 |
| 10-690-10 | EMPLOYEE TRAINING | \$ 5,500 | \$ 7,000 |
| 10-690-16 | EQUIPMENT MAINTENCE / REPAIR | \$ 26,000 | \$ 35,000 |
| 10-690-17 | VEHICLE MAINTENCE / REPAIR | \$ 22,800 | \$ 32,000 |
| 10-690-31 | GAS-OIL-TIRE EXPENSE | \$ 25,000 | \$ 38,500 |
| 10-690-32 | OFFICE SUPPLY EXPENSE | \$ 2,000 | \$ 2,500 |
| 10-690-33 | DEPARTMENT SUPPLY EXPENSE | \$ 36,000 | \$ 43,000 |
| 10-690-34 | EMPLOYEE PHYSICALS | \$ 6,000 | \$ 6,000 |
| 10-690-36 | UNIFORM EXPENSE | \$ 22,500 | \$ 25,500 |
| 10-690-47 | PROFESSIONAL SERVICES | \$ 4,000 | \$ 4,000 |
| 10-690-53 | ANNUAL DUES & SUBSCRIPTIONS | \$ 13,500 | \$ 19,500 |
| 10-690-57 | MISCELLANEOUS | \$ 300 | \$ 350 |
| 10-690-73 | COMMUNICATIONS EQUIPMENT | \$ 6,000 | \$ 9,200 |
| 10-690-74 | CAPITAL OUTLAY | \$ 160,000 | \$ 22,000 |
| 10-690-76 | TAX AND TITLE EXPENSE | \$ 4,000 | \$ - |
| TOTAL EXPENDITURES | | \$ 1,763,013 | \$ 1,752,851 |

Increased By: \$ (10,162)

FIRE

BUDGET FY 25-26

10-690

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|--------------|------------------|
| 10-690-02 | SALARIES | \$ 917,000 | \$ 106,589 | \$ 903,793 | \$ 1,010,382 | \$ - | \$ 1,010,382 | \$ (37,132) | \$ 973,250 | FINANCE PROVIDES |
| 10-690-03 | PART-TIME SALARIES | \$ 75,000 | \$ 9,000 | \$ 75,000 | \$ 84,000 | \$ - | \$ 84,000 | \$ (2,887) | \$ 81,113 | FINANCE PROVIDES |
| 10-690-04 | OVERTIME | \$ 40,000 | \$ 4,571 | \$ 38,094 | \$ 42,665 | \$ - | \$ 42,665 | \$ (1,466) | \$ 41,199 | FINANCE PROVIDES |
| 10-690-05 | FICA (7.65%) | \$ 78,948 | \$ 9,191 | \$ 77,792 | \$ 86,983 | \$ - | \$ 86,983 | \$ (3,173) | \$ 83,810 | FINANCE PROVIDES |
| 10-690-06 | GROUP INSURANCE | \$ 158,550 | \$ - | \$ 150,603 | \$ 150,603 | \$ - | \$ 150,603 | \$ - | \$ 150,603 | FINANCE PROVIDES |
| 10-690-07 | ORBIT RETIREMENT (14.48%) | \$ 131,205 | \$ 15,242 | \$ 129,136 | \$ 144,378 | \$ - | \$ 144,378 | \$ 3,331 | \$ 147,709 | FINANCE PROVIDES |
| 10-690-08 | 401K (3%) | \$ 28,710 | \$ 3,336 | \$ 28,257 | \$ 31,593 | \$ - | \$ 31,593 | \$ (976) | \$ 30,617 | FINANCE PROVIDES |
| 10-690-10 | EMPLOYEE TRAINING | \$ 5,500 | \$ - | \$ 7,000 | \$ 7,000 | \$ - | \$ 7,000 | \$ - | \$ 7,000 | |
| 10-690-16 | M&R EQUIPMENT | \$ 26,000 | \$ - | \$ 35,000 | \$ 35,000 | \$ - | \$ 35,000 | \$ - | \$ 35,000 | |
| 10-690-17 | M&R VEHICLE | \$ 22,800 | \$ - | \$ 32,000 | \$ 32,000 | \$ - | \$ 32,000 | \$ - | \$ 32,000 | |
| 10-690-31 | GAS OIL & TIRES | \$ 25,000 | \$ - | \$ 38,500 | \$ 38,500 | \$ - | \$ 38,500 | \$ - | \$ 38,500 | |
| 10-690-32 | OFFICE SUPPLIES | \$ 2,000 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - | \$ 2,500 | |
| 10-690-33 | DEPARTMENT SUPPLIES | \$ 36,000 | \$ - | \$ 43,000 | \$ 43,000 | \$ - | \$ 43,000 | \$ - | \$ 43,000 | |
| 10-690-34 | FIRE FIGHTER PHYSICALS | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | \$ 6,000 | |
| 10-690-36 | UNIFORMS | \$ 22,500 | \$ - | \$ 25,500 | \$ 25,500 | \$ - | \$ 25,500 | \$ - | \$ 25,500 | |
| 10-690-47 | PROFESSIONAL SERVICES | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,000 | \$ - | \$ 4,000 | |
| 10-690-53 | DUES & SUBSCRIPTIONS | \$ 13,500 | \$ - | \$ 19,500 | \$ 19,500 | \$ - | \$ 19,500 | \$ - | \$ 19,500 | |
| 10-690-57 | MISCELLANEOUS | \$ 300 | \$ - | \$ 350 | \$ 350 | \$ - | \$ 350 | \$ - | \$ 350 | |
| 10-690-73 | COMMUNICATIONS EQUIP | \$ 6,000 | \$ - | \$ 9,200 | \$ 9,200 | \$ - | \$ 9,200 | \$ - | \$ 9,200 | |
| 10-690-74 | CAPITAL OUTLAY | \$ 160,000 | \$ - | \$ - | \$ - | \$ 22,000 | \$ 22,000 | \$ - | \$ 22,000 | |
| 10-690-76 | TAXES & TITLES | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total | | \$ 1,763,013 | \$ 147,929 | \$ 1,625,225 | \$ 1,773,154 | \$ 22,000 | \$ 1,795,154 | \$ (42,303) | \$ 1,752,851 | |
| | | | | CY VS FY 26 | \$ 10,141 | | \$ 32,141 | | \$ (10,162) | |

DIFFERENCE IN SALARIES DUE TO TURNOVER - LONGER TERM EMPLOYEES

GROUP INSURANCE USING ACTUAL RATES IN BUDGET FILE AND WAITING ON RENEWAL RATES.

NO CAPITAL REQUEST IN FY 26

EXPANSION REQUEST 12% INCREASE FOR STAFF EXCLUDING THE CHIEF

CASCADE SYSTEM IN FY 24-25 CAPITAL OUTLAY WILL BE MOVED TO THE FIRE STATION #2 PROJECT

EXPANSION REQUEST IS A 10% INCREASE FOR FIRE CHIEF

ORBIT EMPLOYER CONTRIBUTION WILL NOT BE RELEASED UNTIL APRIL 24TH.

BOARD CHANGES REMOVAL OF THE 12% RETENTION AND 10% FIRE CHIEF INCREASES AND REPLACED IT WITH A 3% COLA AND UP TO 5% MERIT.

ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

GF - 690 Fire FY 25-26 060425.xlsx

| FIRE | 10-690 | | | | | | 7.65% | | \$8,859 | | 13.71% |
|---|------------|---|----------|--|----------|---|----------|---------------------|-----------|---|-----------|
| 10-690-02 | \$973,250 | 10-690-03 | \$81,113 | 10-690-04 | \$41,199 | 10-690-05 | \$83,810 | 10-690-06 | \$150,603 | 10-690-07 | \$147,709 |
| SALARIES | Cost | PART-TIME SALARIES | Cost | OVERTIME | Cost | FICA (7.65%) | Cost | GROUP INSURANCE | Cost | ORBIT RETIREMENT (14.48%) | Cost |
| Fire Chief | \$93,350 | PT (FF) - x 3 1 PT @ \$20 hr and 2 PR @ \$15 hr | \$75,000 | Fire Chief | \$0 | Fire Chief | \$7,141 | Fire Chief | \$8,859 | Fire Chief | \$12,798 |
| Deputy Fire Chief | \$62,251 | | | Deputy Fire Chief | \$0 | Deputy Fire Chief | \$4,762 | Deputy Fire Chief | \$8,859 | Deputy Fire Chief | \$8,535 |
| Fire Captain WL | \$59,638 | | | Fire Captain WL | \$3,039 | Fire Captain WL | \$4,795 | Fire Captain WL | \$8,859 | Fire Captain WL | \$8,593 |
| Fire Captain PM | \$59,045 | | | Fire Captain PM | \$2,999 | Fire Captain PM | \$4,746 | Fire Captain PM | \$8,859 | Fire Captain PM | \$8,506 |
| Fire Captain RB | \$57,301 | | | Fire Captain RB | \$2,915 | Fire Captain RB | \$4,607 | Fire Captain RB | \$8,859 | Fire Captain RB | \$8,256 |
| Fire Lieutenant JH | \$51,763 | | | Fire Lieutenant JH | \$2,627 | Fire Lieutenant JH | \$4,161 | Fire Lieutenant JH | \$8,859 | Fire Lieutenant JH | \$7,457 |
| Master FF AS | \$46,777 | | | Master FF AS | \$2,382 | Master FF AS | \$3,761 | Master FF AS | \$8,859 | Master FF AS | \$6,740 |
| Master FF BR | \$50,066 | | | Master FF BR | \$2,550 | Master FF BR | \$4,025 | Master FF BR | \$8,859 | Master FF BR | \$7,214 |
| Master FF RB | \$49,097 | | | Master FF RB | \$2,501 | Master FF RB | \$3,947 | Master FF RB | \$8,859 | Master FF RB | \$7,074 |
| Fire LieutenantF JS | \$51,593 | | | Fire LieutenantF JS | \$2,628 | Fire LieutenantF JS | \$4,148 | Fire LieutenantF JS | \$8,859 | Fire LieutenantF JS | \$7,434 |
| Master FF SW | \$46,777 | | | Master FF SW | \$2,382 | Master FF SW | \$3,761 | Master FF SW | \$8,859 | Master FF SW | \$6,740 |
| Master FF AM | \$48,657 | | | Master FF AM | \$2,478 | Master FF AM | \$3,912 | Master FF AM | \$8,859 | Master FF AM | \$7,011 |
| FF JY | \$42,432 | | | FF JY | \$2,160 | FF JY | \$3,411 | FF JY | \$8,859 | FF JY | \$6,114 |
| Fire Lieutenant JR | \$51,198 | | | Fire Lieutenant JR | \$2,609 | Fire Lieutenant JR | \$4,116 | Fire Lieutenant JR | \$8,859 | Fire Lieutenant JR | \$7,377 |
| FF JC | \$42,432 | | | FF JC | \$2,160 | FF JC | \$3,411 | FF JC | \$8,859 | FF JC | \$6,114 |
| FF MA | \$44,800 | | | FF MA | \$2,282 | FF MA | \$3,602 | FF MA | \$8,859 | FF MA | \$6,455 |
| Master FF MS | \$46,616 | | | Master FF MS | \$2,382 | Master FF MS | \$3,748 | Master FF MS | \$8,859 | Master FF MS | \$6,718 |
| | | | | | | PT (FF) - x 3 1 PT @ \$20 hr and 2 PR @ \$15 hr | \$5,738 | | | | |
| EXPANSION REQUEST | | EXPANSION REQUEST | | EXPANSION REQUEST | | EXPANSION REQUEST | | | | EXPANSION REQUEST | |
| 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$106,589 | 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$9,000 | 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$4,571 | 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$9,191 | | | 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$15,242 |
| BOARD CHANGES | | BOARD CHANGES | | BOARD CHANGES | | BOARD CHANGES | | | | BOARD CHANGES | |
| REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$106,589 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$9,000 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$4,571 | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$9,191 | | | REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$15,242 |
| 3% COLA | \$25,567 | 3% COLA | \$2,250 | 3% COLA | \$1,143 | 3% COLA | \$2,215 | | | 3% COLA | \$3,970 |
| Up to 5% Merit | \$43,890 | Up to 5% Merit | \$3,863 | Up to 5% Merit | \$1,962 | Up to 5% Merit | \$3,803 | | | Up to 5% Merit | \$6,816 |
| | | | | | | | | | | LGERS 14.48% .77% INCREASE | \$7,787 |

GF - 690 Fire FY 25-26 060425.xlsx

| | | | | | | | | | | | | | |
|---|----------|----------------------|---------|---------------------------|----------|--------------------|----------|-----------------|----------|-----------------|---------|-----------------------------|----------|
| | 3.00% | | | | | | | | | | | | |
| 10-690-08 | \$30,617 | 10-690-10 | \$7,000 | 10-690-16 | \$35,000 | 10-690-17 | \$32,000 | 10-690-31 | \$38,500 | 10-690-32 | \$2,500 | 10-690-33 | \$43,000 |
| 401K (3%) | Cost | EMPLOYEE TRAINING | Cost | M&R EQUIPMENT | Cost | M&R VEHICLE | Cost | GAS OIL & TIRES | Cost | OFFICE SUPPLIES | Cost | DEPARTMENT SUPPLIES | Cost |
| Fire Chief | \$2,801 | Aerials Class | \$2,000 | Yearly Inspections of PPE | \$4,000 | Fire Truck PM's | \$25,000 | Tires | \$12,250 | Paper | \$1,500 | Hose | \$10,000 |
| Deputy Fire Chief | \$1,868 | Weekend Seminars | \$1,000 | Boat & Jet Ski | \$8,000 | Admin Vehicles (3) | \$7,000 | Fuel,Oil | \$26,250 | Pens | \$200 | Thermal Imaging Cameras (20 | \$10,000 |
| Fire Captain WL | \$1,880 | Chiefs Conference | \$2,000 | Pumps | \$6,000 | | | | | Batteries | \$200 | Nozzles | \$6,500 |
| Fire Captain PM | \$1,861 | Arson Conference | \$1,000 | Hydraulics | \$9,000 | | | | | Binders | \$200 | AED's (2) | \$5,000 |
| Fire Captain RB | \$1,806 | Breathing Air School | \$1,000 | SCBA's | \$8,000 | | | | | Paperclips | \$100 | Saws - (GAS) | \$3,500 |
| Fire Lieutenant JH | \$1,632 | | | | | | | | | Tape | \$100 | Gas Monitors (2) | \$2,500 |
| Master FF AS | \$1,475 | | | | | | | | | Dry Erase | \$100 | Doors | \$2,500 |
| Master FF BR | \$1,578 | | | | | | | | | Markers | \$100 | Fans (1) | \$1,500 |
| Master FF RB | \$1,548 | | | | | | | | | | | Flashlights | \$600 |
| Fire LieutenantF JS | \$1,627 | | | | | | | | | | | Swim Fins | \$500 |
| Master FF SW | \$1,475 | | | | | | | | | | | 60V Tool Batteries | \$400 |
| Master FF AM | \$1,534 | | | | | | | | | | | | |
| FF JY | \$1,338 | | | | | | | | | | | | |
| Fire Lieutenant JR | \$1,614 | | | | | | | | | | | | |
| FF JC | \$1,338 | | | | | | | | | | | | |
| FF MA | \$1,412 | | | | | | | | | | | | |
| Master FF MS | \$1,470 | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| EXPANSION REQUEST | | | | | | | | | | | | | |
| 12% Increase for Retention - Excludes Chief. 10% Increase for Chief | \$3,336 | | | | | | | | | | | | |
| BOARD CHANGES | | | | | | | | | | | | | |
| REMOVE - 12% Increase for Retention - Excludes Chief 10% Increase Chief | -\$3,336 | | | | | | | | | | | | |
| 3% COLA | \$869 | | | | | | | | | | | | |
| Up to 5% Merit | \$1,491 | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

GF - 690 Fire FY 25-26 060425.xlsx

[illegible]

FUND 10**GENERAL FUND****COMMITTEES**Account
Number

Account Description

FY 24-25 Amended
Budget as of 04/07/25FY 25-26
06/04/25

| | | | |
|---------------------------|-----------------------------|-----------------|-----------------|
| 10-695-91 | PLANNING BOARD EXPENSE | \$ 1,000 | \$ 1,000 |
| 10-695-92 | BOARD OF ADJUSTMENT EXPENSE | \$ 1,000 | \$ 1,000 |
| TOTAL EXPENDITURES | | \$ 2,000 | \$ 2,000 |

Increased By:

\$

-

COMMITTEES

BUDGET FY 25-26

10-695

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|-----------------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|----------|------------------|
| 10-695-91 | PLANNING BOARD EXPENSE | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | FINANCE PROVIDES |
| 10-695-92 | BOARD OF ADJUSTMENT EXPENSE | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | FINANCE PROVIDES |
| Total | | | | | \$ 2,000 | \$ - | \$ 2,000 | \$ - | \$ 2,000 | |
| CY VS FY 26 | | | | | \$ - | | \$ - | | \$ - | |

GF - 695 Committees FY 25-26 060425.xlsx

| COMMITTEES | | 10-695 | | |
|------------|------------------------------|---------|-----------------------------------|---------|
| | 10-695-91 | \$1,000 | 10-695-92 | \$1,000 |
| | PLANNING BOARD EXPENSE | Cost | BOARD OF ADJUSTMENT EXPENSE | Cost |
| | ESTIMATED | \$1,000 | ESTIMATED | \$1,000 |
| | | | | |
| | | | | |

FUND 10**GENERAL FUND****TRANSFERS**Account
Number

Account Description

FY 24-25 Amended
Budget as of 04/07/25**FY 25-26**
06/04/25

| | | | |
|---------------------------|-------------------------------------|---------------------|-------------|
| 10-998-02 | TRANSFER OUT - SHORELINE PROTECTION | \$ - | \$ - |
| 10-998-04 | TRANSFER OUT - CAP IMPROVEMENT FUND | \$ 2,000,000 | \$ - |
| TOTAL EXPENDITURES | | \$ 2,000,000 | \$ - |

Decreased By: \$ (2,000,000)

TRANSFER OUT

BUDGET FY 25-26

10-998 GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|----------------|------------------|
| 10-998-04 | TRANSFER OUT | \$ 2,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| Total | | \$ 2,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| CY VS FY 26 | | | | | \$ (2,000,000) | | \$ (2,000,000) | | \$ (2,000,000) | |

GF - 998 Transfer Out FY 25-26 060425.xlsx

| TRANSFER OUT | | 10-998 |
|--------------|---------------|--------|
| | 10-998-04 | \$0 |
| | TRANSFER OUT | Cost |
| | NONE IN FY 26 | \$0 |
| | | |
| | | |
| | | |

| FUND 10 GENERAL FUND | | NON-DEPARTMENTAL | |
|---------------------------|---------------------|---|----------------------|
| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
| 10-999-01 | CONTINGENCY | \$ 325,625 | \$ 471,330 |
| 10-999-02 | RESERVE | \$ - | \$ 152,941 |
| TOTAL EXPENDITURES | | \$ 325,625 | \$ 624,271 |
| | | Increased By: | \$ 298,646 |

NON-DEPARTMENTAL

BUDGET FY 25-26

10-999

GENERAL FUND

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---------------------|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|------------|------------------|
| 10-999-01 | CONTINGENCY | \$ 325,625 | \$ - | \$ - | \$ - | \$ 456,486 | \$ 456,486 | \$ 14,844 | \$ 471,330 | FINANCE PROVIDES |
| 10-999-02 | RESERVED | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 152,941 | \$ 152,941 | FINANCE PROVIDES |
| Total | | \$ 325,625 | \$ - | \$ - | \$ - | \$ 456,486 | \$ 456,486 | \$ 167,785 | \$ 624,271 | |
| CY VS FY 26 | | | | | \$ (325,625) | | \$ 130,861 | | \$ 298,646 | |

NON-DEPARTMENTAL ARE THOSE APPROPRIATIONS NOT APPLICABLE TO ANY ONE DEPARTMENT OR ACTIVITY

CONTINGENCY IS THE EXCESS OF REVENUES OVER EXPENDITURES IN THE GENERAL FUND - MAXIMUM IS 5% OF THE GENERAL FUND BUDGET

BOARD CHANGES: REMOVE 12% RETENTION PUBLIC SAFETY AND 10% FOR NON PUBLIC SAFETY
 ADD 3% COLA
 ADD UP TO 5% MERIT
 ADD SNOW FLAKES - RECREATION
 ADD EFT SOFTWARE MODULE VENDOR PAYMENTS - IT
 REMOVE (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE
 ADD REPAIRS FOR BOOM LIFT RECEIVED THROUGH LESO - PUBLIC WORKS
 MOVED THE AMOUNT OVER \$471,330 (5% OF GF EXPENDITURES) FROM CONTINGENCY TO RESERVE.
ADD BACK (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE
REMOVE VFIS RENEWAL
ADD ORBIT LEO NEW RATE EFFECTIVE 7/1/25 16.08% VS 15.04% INCREASE 1.04%
ADD NON LEO - ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77%

OUTSTANDING ITEMS : REDUCE CONTINGENCY - GROUP INSURANCE , WORKERS COMPENSATION AND ALL OTHER INSURANCE - RENEWALS NOT RECEIVED

GF - 999 Non-Departmental FY 25-26 060425.xlsx

| NON-DEPARTMENTAL | | 10-999 | | |
|------------------|---|------------|---|-----------|
| | 10-999-01 | \$471,330 | 10-999-02 | \$152,941 |
| | CONTINGENCY | Cost | RESERVED | Cost |
| | EXCESS OF REVENUES OVER EXPENDITURES IN GF | \$456,486 | | |
| | BOARD CHANGES | | BOARD CHANGES | |
| | REMOVE 12% RETENTION PUBLIC SAFETY AND 10% FOR NON PUBLIC SAFETY | \$496,963 | ADJUSTMENT TO THE MAXIMUM CONTINGENCY AMOUNT IN THE GF - TRANSFERRED FROM ACCOUNT 10-999-01 | \$152,941 |
| | ADD 3% COLA | -\$109,550 | | |
| | ADD UP TO 5% MERIT | -\$179,943 | | |
| | ADD SNOW FLAKES - RECREATION | -\$5,000 | | |
| | ADD EFT SOFTWARE MODULE VENDOR PAYMENTS - IT | -\$3,050 | | |
| | REMOVE (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE | \$69,350 | | |
| | ADD REPAIRS FOR BOOM LIFT RECEIVED THROUGH LESO - PUBLIC WORKS | -\$6,000 | | |
| | ADD BACK (1) F150 WITH UPFIT AND TAXES AND LICENSE - POLICE | -\$69,350 | | |
| | ADD ADDITIONAL COSTS OF THE LEO LGERS AND LGERS REGULAR - NEW RATES EFFECTIVE 07/01/25 ORBIT LEO NEW RATE EFFECTIVE 7/1/25 16.08 % VS 15.04% INCREASE 1.04% NON LEO - ORBIT LGERS NEW RATE EFFECTIVE 7/1/25 14.48% VS. 13.71% INCREASE .77% | -\$26,641 | | |
| | REMOVE VFIS RENEWAL | \$1,006 | | |
| | ADJUSTMENT MAXIMUM - CONTINGENCY ACCOUNT 5% OF GENERAL FUND EXPENDITURES (\$9,426,597 x 5% = \$471,330) \$624,271 - \$471,330= \$ 152,941 MOVED THE \$152,941 TO RESERVE ACCOUNT 10-999-02 | -\$152,941 | | |
| | | | | |

CAPITAL IMPROVEMENTS FUND - FUND 12 FY 2025 - 2026 BUDGET SUMMARY

| | FY 24-25 Amended Budget as of 04/07/25 | | FY 25-26 06/04/25 | | Difference from Current Year | |
|----------------------------|---|------------------|----------------------|------------------|---------------------------------|-----------------------------|
| Total Revenues: | \$ | 2,591,591 | \$ | 1,643,142 | \$ | (948,449) -36.60% |
| Total Expenditures: | | | | | | |
| Debt Payments | \$ | 584,395 | \$ | 588,925 | \$ | 4,530 0.78% |
| Capital Improvements Fund | \$ | 422,801 | \$ | 1,054,217 | \$ | 631,416 149.34% |
| Transfers Out | \$ | 1,584,395 | \$ | - | \$ | (1,584,395) -100.00% |
| | \$ | 2,591,591 | \$ | 1,643,142 | \$ | (948,449) -36.60% |
| | | | | | | DIFFERENCE: \$ - |

FUND 12 CAPITAL IMPROVEMENT FUND - REVENUES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|-----------------------|---------------------------|---|----------------------|
| 12-301-00 | AD VALOREM TAX | \$ 1,120,591 | \$ 1,157,116 |
| 12-301-03 | ONSLOW COUNTY FIRE TAX | \$ 471,000 | \$ 486,026 |
| 12-399-00 | APPROPRIATED FUND BALANCE | \$ 1,000,000 | \$ - |
| TOTAL REVENUES | | \$ 2,591,591 | \$ 1,643,142 |
| | | Current Expense Amt | \$ 1,643,142 |
| | | | \$ - |

FUND 12 CAPITAL IMPROVEMENT FUND - EXPENDITURES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|--|---|----------------------|
| 12-440-01 | FIRE STATION #2 PRINCPAL (DEBT) ** MOVE FROM FUND 50 | \$ 373,334 | \$ 373,334 |
| 12-440-02 | FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50 | \$ 211,061 | \$ 198,091 |
| 12-440-03 | JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS | \$ - | \$ 17,500 |
| 12-750-02 | FIRE TRUCK | \$ 160,084 | \$ - |
| 12-750-03 | BIKE PATH | \$ - | \$ 100,000 |
| 12-750-04 | PUBLIC WORKS BUILDING PROJECT | \$ 20,000 | \$ 20,000 |
| 12-750-11 | FUTURE CAPITAL IMPROVEMENTS | \$ 225,717 | \$ 917,101 |
| 12-750-45 | TAX COLLECTION FEES | \$ 17,000 | \$ 17,116 |
| 12-998-02 | TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2 | \$ 1,584,395 | \$ - |
| TOTAL EXPENDITURES | | \$ 2,591,591 | \$ 1,643,142 |
| | | Decreased By: | \$ (948,449) |

FUND 12 - CAP IMP

BUDGET FY 25-26

12-MULTI

FUND 12 - CAPITAL IMPROVEMENT

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|---|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|--------------|------------------|
| 12-440-01 | FIRE STATION #2 PRINCIPAL (DEBT) ** MOVE FROM FUND 50 | \$ 373,334 | \$ - | \$ 373,334 | \$ 373,334 | \$ - | \$ 373,334 | \$ - | \$ 373,334 | FINANCE PROVIDES |
| 12-440-02 | FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50 | \$ 211,061 | \$ - | \$ 198,091 | \$ 198,091 | \$ - | \$ 198,091 | \$ - | \$ 198,091 | FINANCE PROVIDES |
| 12-440-03 | JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS | \$ - | \$ - | \$ 17,500 | \$ 17,500 | \$ - | \$ 17,500 | \$ - | \$ 17,500 | FINANCE PROVIDES |
| 12-750-02 | FIRE TRUCK | \$ 160,084 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| 12-750-03 | BIKE PATH | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ 100,000 | FINANCE PROVIDES |
| 12-750-04 | PUBLIC WORKS BUILDING PROJECT | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | FINANCE PROVIDES |
| 12-750-11 | FUTURE CAPITAL IMPROVEMENTS | \$ 225,717 | \$ - | \$ 917,101 | \$ 917,101 | \$ - | \$ 917,101 | \$ - | \$ 917,101 | FINANCE PROVIDES |
| 12-750-45 | TAX COLLECTION FEES | \$ 17,000 | \$ - | \$ 17,116 | \$ 17,116 | \$ - | \$ 17,116 | \$ - | \$ 17,116 | FINANCE PROVIDES |
| 12-998-02 | TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2 | \$ 1,584,395 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total | | \$ 2,591,591 | \$ - | \$ 1,643,142 | \$ 1,643,142 | \$ - | \$ 1,643,142 | \$ - | \$ 1,643,142 | |
| | | | | | CY VS FY 26 | \$ (948,449) | \$ (948,449) | | \$ (948,449) | |

FIRE STATION #2 DEBT SERVICE MOVED FROM FUND 50 CAPITAL PROJECT TO FUND 12 (DEBT S/B RECORDED WHEN INCURRED)

JOEMC FIRE TRUCK DEBT STARTS ON 4/1/26

FUTURE CAPITAL IMPROVEMENTS IS THE NET OF REVENUES OVER EXPENDITURES FUNDED IN FY 26.

CP - FUND 12 CAPITAL IMPV FY 25-26 060425.xlsx

| FUND 12 - CAP IMP | | 12-MULTI | | | | |
|-------------------|---|-----------|--|-----------|--|----------|
| | 12-440-01 | \$373,334 | 12-440-02 | \$198,091 | 12-440-03 | \$17,500 |
| | FIRE STATION #2 PRINCIPAL (DEBT) ** MOVE FROM FUND 50 | Cost | FIRE STATION #2 INTEREST (DEBT) ** MOVE FROM FUND 50 | Cost | JOEMC FIRE TRUCK PRINCIPAL ONLY DEBT PAYMENTS | Cost |
| | FIRE STATION #2 PRINCIPAL | \$373,334 | FIRE STATION #2 INTEREST | \$198,091 | FIRE TRUCK PRINCIPAL ONLY BEGINS 04/1/26 UNTIL 03/01/36 \$5,833.33 MONTHLY | \$17,500 |
| | | | | | | |
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CP - FUND 12 CAPITAL IMPV FY 25-26 060425.xlsx

| | | | | | | | |
|------------|------|-----------|-----------|-------------------------------------|----------|--|-----------|
| | | | | | | | |
| 12-750-02 | \$0 | 12-750-03 | \$100,000 | 12-750-04 | \$20,000 | 12-750-11 | \$917,101 |
| FIRE TRUCK | Cost | BIKE PATH | Cost | PUBLIC WORKS BUILDING PROJECT | Cost | FUTURE CAPITAL IMPROVEMENTS | Cost |
| NO REQUEST | \$0 | ESTIMATE | \$100,000 | ESTIMATED BASED ON FY 25 | \$20,000 | NET AMOUNT OF REVENUES OVER EXPENDITURES | \$917,101 |
| | | | | | | | |
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CP - FUND 12 CAPITAL IMPV FY 25-26 060425.xlsx

| | | | |
|---|-------------|---|-------------|
| | | | |
| 12-750-45 | \$17,116 | 12-998-02 | \$0 |
| TAX COLLECTION FEES | Cost | TRANSFER OUT - CAPITAL PROJECT FIRE STATION #2 | Cost |
| TAX COLLECTION FEES FOR THE PROPERTY TAX REVENUE COLLECTED FOR FUND 12 | \$17,116 | NONE ANTICIPATED IN FY 26 | \$0 |
| | | | |
| | | | |
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SHORELINE PROTECTION FUND - FUND30 FY 2025 - 2026 BUDGET SUMMARY

| | | FY 24-25 Amended Budget as of 04/07/25 | | FY 25-26 06/04/25 | | Difference from Current Year | | |
|----------------------------|------------------------|---|-------------------|----------------------|------------------|---------------------------------|---------------------|--------------------|
| 301-399 | Total Revenues: | \$ | 16,004,978 | \$ | 5,373,488 | \$ | (10,631,490) | -66.43% |
| Total Expenditures: | | | | | | | | |
| 710-720 | Beach | \$ | 2,016,137 | \$ | 1,409,454 | \$ | (606,683) | -30.09% |
| | Debt | \$ | 2,210,888 | \$ | 3,605,846 | \$ | 1,394,958 | 63.09% |
| | Transfers Out | \$ | 11,305,794 | \$ | - | \$ | (11,305,794) | -100.00% |
| 999 | Future Projects | \$ | 472,159 | \$ | 358,188 | \$ | (113,971) | -24.14% |
| | | \$ | 16,004,978 | \$ | 5,373,488 | \$ | (10,631,490) | -66.43% |
| | | | | | | | | DIFFERENCE: |
| | | | | | | | | \$ - |

FUND 30 SHORELINE PROTECTION - REVENUES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 | |
|-----------------------|--|---|----------------------------|--------------------|
| 30-301-00 | ACCOMODATION TAX | \$ 1,781,123 | \$ 2,000,000 | \$ 218,877 \$ 0.12 |
| 30-301-05 | AD VALOREM TAX | \$ 1,600,845 | \$ 1,653,225 | |
| 30-317-01 | COUNTY GRANT FUNDING | \$ 150,000 | \$ 150,000 | |
| 30-329-00 | INTEREST INCOME | \$ 96,214 | \$ 125,000 | |
| 30-336-00 | SEA OATS PROGRAM | \$ 25,000 | \$ - | |
| 30-345-00 | LOCAL OPTION SALES/USE TAX | \$ 741,724 | \$ 1,108,888 | |
| 30-350-01 | PAID PARKING REVENUES | \$ 336,375 | \$ 336,375 | |
| 30-399-00 | APPROPRIATED FUND BALANCE (RESTRICTED) | \$ 11,273,697 | \$ - | |
| TOTAL REVENUES | | <u>\$ 16,004,978</u> | <u>\$ 5,373,488</u> | |
| | | Current Expense Amt | \$ 5,373,488 | |
| | | | <u>\$ -</u> | |

FUND 30 SHORELINE PROTECTION - EXPENSES

| Account Number | Account Description | FY 24-25 Amended Budget as of 04/07/25 | FY 25-26 06/04/25 |
|---------------------------|---|---|----------------------|
| 30-710-08 | LEASE PAYMENTS | \$ 74,000 | \$ 36,900 |
| 30-710-10 | BEACH LOBBYIST CONTRACT | \$ 63,000 | \$ 61,300 |
| 30-710-12 | BEACH / ACCESS MAINTENANCE | \$ 78,497 | \$ 138,100 |
| 30-710-14 | BEACH RELATED TRAVEL CONFERENCES | \$ 20,000 | \$ 20,000 |
| 30-710-15 | DUNE / CROSSOVER REPAIR & MAINTENCE | \$ 25,000 | \$ 140,000 |
| 30-710-45 | CONTRACTED SERVICES | \$ 680,000 | \$ 24,000 |
| 30-710-59 | SEA OATS PROGRAM (50/50) | \$ 50,000 | \$ 37,000 |
| 30-711-45 | TAX COLLECTION FEES | \$ 23,000 | \$ 24,454 |
| 30-720-07 | NEW RIVER EIS PROJECT | \$ 280,000 | \$ 147,500 |
| 30-720-08 | CONTRACTS, PLANS, SPECS | \$ 20,000 | \$ 20,000 |
| 30-720-10 | VITEX | \$ 227,640 | \$ 285,200 |
| 30-720-50 | 2022B SOB PAYMENT ** LAST PAYMENT FY 27 12/15/26 | \$ 1,957,643 | \$ 1,884,803 |
| 30-720-57 | 2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26 10/12/25 | \$ 253,245 | \$ 1,721,043 |
| 30-720-60 | 30 YEAR BEACH PLAN | \$ 275,000 | \$ 275,000 |
| 30-720-64 | SANDBAG REPAIR PROJECT | \$ 200,000 | \$ 200,000 |
| 30-998-02 | TRANSFER OUT TO FUND 31 | \$ 8,330,852 | \$ - |
| 30-998-03 | TRANSFER OUT TO FUND 32 | \$ 2,974,942 | \$ - |
| 30-999-01 | FUTURE PROJECTS | \$ 472,159 | \$ 358,188 |
| TOTAL EXPENDITURES | | \$ 16,004,978 | \$ 5,373,488 |

Decreased By: \$ (10,631,490)

FUND 30 - SHORELINE

30-MULTI

FUND 30 - SHORELINE PROTECTION

BUDGET

FY 25-26

06/04/25

| Account Number | Account Description | Current Year Budget | Expansion Request | Base Request | Total Dept Request | Proposed Changes | FY 25-26 Proposed | Board Changes | BUDGET | Notes |
|----------------|--|---------------------|-------------------|--------------|--------------------|------------------|-------------------|---------------|-----------------|------------------|
| 30-710-08 | LEASE PAYMENTS | \$ 74,000 | \$ - | \$ 36,900 | \$ 36,900 | \$ - | \$ 36,900 | \$ - | \$ 36,900 | FINANCE PROVIDES |
| 30-710-10 | BEACH LOBBYIST CONTRACT | \$ 63,000 | \$ - | \$ 61,300 | \$ 61,300 | \$ - | \$ 61,300 | \$ - | \$ 61,300 | FINANCE PROVIDES |
| 30-710-12 | BEACH / ACCESS MAINTENANCE | \$ 78,497 | \$ - | \$ 138,100 | \$ 138,100 | \$ - | \$ 138,100 | \$ - | \$ 138,100 | FINANCE PROVIDES |
| 30-710-14 | BEACH MEETINGS / CONFERENCES | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | FINANCE PROVIDES |
| 30-710-15 | M & R DUNE / CROSSOVER | \$ 25,000 | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 | \$ 100,000 | \$ 140,000 | FINANCE PROVIDES |
| 30-710-45 | CONTRACTED SERVICES | \$ 680,000 | \$ - | \$ 24,000 | \$ 24,000 | \$ - | \$ 24,000 | \$ - | \$ 24,000 | FINANCE PROVIDES |
| 30-710-59 | SEA OATS PROGRAM (50/50) | \$ 50,000 | \$ - | \$ 37,000 | \$ 37,000 | \$ - | \$ 37,000 | \$ - | \$ 37,000 | FINANCE PROVIDES |
| 30-711-45 | TAX COLLECTION FEES | \$ 23,000 | \$ - | \$ 24,454 | \$ 24,454 | \$ - | \$ 24,454 | \$ - | \$ 24,454 | FINANCE PROVIDES |
| 30-720-07 | NEW RIVER EIS PROJECT | \$ 280,000 | \$ - | \$ 147,500 | \$ 147,500 | \$ - | \$ 147,500 | \$ - | \$ 147,500 | FINANCE PROVIDES |
| 30-720-08 | CONTRACTS, PLANS, SPECS | \$ 20,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | FINANCE PROVIDES |
| 30-720-10 | VITEX | \$ 227,640 | \$ - | \$ 285,200 | \$ 285,200 | \$ - | \$ 285,200 | \$ - | \$ 285,200 | FINANCE PROVIDES |
| 30-720-50 | 2022B SOB PAYMENT ** LAST PAYMENT FY 27 | \$ 1,957,643 | \$ - | \$ 1,884,803 | \$ 1,884,803 | \$ - | \$ 1,884,803 | \$ - | \$ 1,884,803 | FINANCE PROVIDES |
| 30-720-57 | 2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26 | \$ 253,245 | \$ - | \$ 1,721,043 | \$ 1,721,043 | \$ - | \$ 1,721,043 | \$ - | \$ 1,721,043 | FINANCE PROVIDES |
| 30-720-60 | 30 YEAR BEACH PLAN | \$ 275,000 | \$ - | \$ 275,000 | \$ 275,000 | \$ - | \$ 275,000 | \$ - | \$ 275,000 | FINANCE PROVIDES |
| 30-720-64 | SANDBAG REPAIR PROJECT | \$ 200,000 | \$ - | \$ 200,000 | \$ 200,000 | \$ - | \$ 200,000 | \$ - | \$ 200,000 | FINANCE PROVIDES |
| 30-998-02 | TRANSFER OUT TO FUND 31 | \$ 8,330,852 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| 30-998-03 | TRANSFER OUT TO FUND 32 | \$ 2,974,942 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FINANCE PROVIDES |
| 30-999-01 | FUTURE PROJECTS | \$ 472,159 | \$ - | \$ 458,188 | \$ 458,188 | \$ - | \$ 458,188 | \$ (100,000) | \$ 358,188 | FINANCE PROVIDES |
| Total | | \$ 16,004,978 | \$ - | \$ 5,373,488 | \$ 5,373,488 | \$ - | \$ 5,373,488 | \$ - | \$ 5,373,488 | |
| | | | | | CY VS FY 26 | \$ (10,631,490) | \$ (10,631,490) | | \$ (10,631,490) | |

2022B SOB PAYMENTS WILL END IN FY 27 (12/15/26)

2022C FEMA SOB PAYMENTS WILL END IN FY 26 (10/12/25)

FUTURE PROJECTS IS THE NET OF REVENUES OVER EXPENDITURES FUNDED IN FY 26.

BOARD - MOVE \$100,000 TO REBUILD CROSSOVERS FROM RESERVED FOR FUTURE PROJECTS

SP - FUND 30 SHORELINE PROTECTION FY 25-26 060425.xlsx

| FUND 30 - SHORELINE | | 30-MULTI | | | | |
|----------------------------|---|-----------------|---|-----------------|---|------------------|
| | 30-710-08 | \$36,900 | 30-710-10 | \$61,300 | 30-710-12 | \$138,100 |
| | LEASE PAYMENTS | Cost | BEACH LOBBYIST CONTRACT | Cost | BEACH / ACCESS MAINTENANCE | Cost |
| | G&L CAPITAL HOLDINGS NEW RIVER INLET DRIVE - GENERAL PUBLIC ACCESS AND PARKING (LEASE 01/01/25 12/31/29) | \$8,300 | WARD & SMITH RETAINER - MCINTYRE RETAINER \$9,225 - NTB 1/3 SHARE OR \$3,075 MONTH | \$36,900 | T-N-T PORT-A-POTTY (ESTIMATED \$2K MONTH) | \$24,000 |
| | TOPSAIL BEACH LLC - ISLAND DRIVE NORTH (LEASE 01/01/25-12/31/29) | \$18,300 | WARD & SMITH RETAINER - MCINTYRE EXPENSES ESTIMATED \$2,100 - NTB 1/3 SHARE IS \$700 MONTH | \$8,400 | BEACH MAT MAINTENANCE | \$11,000 |
| | RAJDC - ISLAND DRIVE NORTH (LEASE 01/01/25 - 12/31/29) | \$10,300 | MAYNARD NEXSEN RETAINER \$4,000 - NTB 1/3 SHARE IS \$1,333.33 MONTH | \$16,000 | NCDEQ CAMA PERMIT | \$100 |
| | | | | | BEACH SIGNS | \$3,000 |
| | | | | | ANTICIPATED CROSSOVER MAINTENANCE | \$100,000 |
| | | | | | | |

SP - FUND 30 SHORELINE PROTECTION FY 25-26 060425.xlsx

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|---|-----------------|--|------------------|--|-----------------|
| | | | | | |
| 30-710-14 | \$20,000 | 30-710-15 | \$140,000 | 30-710-45 | \$24,000 |
| BEACH MEETINGS / CONFERENCES | Cost | M & R DUNE / CROSSOVER | Cost | CONTRACTED SERVICES | Cost |
| NC BEACH INLET & WATERWAY ASSOCIATION (NCBIWA) MEMBERSHIP | \$1,100 | CROSSOVER MAINTENANCE (2) @ \$20K EA - REBUILDS | \$40,000 | TI COASTAL SERVICES MONTHLY CONSULTING FEE \$2,000 BISAC | \$24,000 |
| NCBIWA SPONSORSHIP CONFERENCE REGISTRATION FEE | \$1,200 | BOARD CHANGES | | | |
| AMERICAN SHORE & BEACH ANNUAL MEMBERSHIP | \$600 | MOVE \$100,000 TO REBUILD CROSSOVERS FROM LINE 30-999-01 | \$100,000 | | |
| WASHINGTON DC APRIL | \$14,000 | | | | |
| BIWAYS MEETINGS | \$3,100 | | | | |
| | | | | | |

SP - FUND 30 SHORELINE PROTECTION FY 25-26 060425.xlsx

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|--|-----------------|--|-----------------|----------------------------------|------------------|------------------------------------|-----------------|
| | | | | | | | |
| 30-710-59 | \$37,000 | 30-711-45 | \$24,454 | 30-720-07 | \$147,500 | 30-720-08 | \$20,000 |
| SEA OATS PROGRAM (50/50) | Cost | TAX COLLECTION FEES | Cost | NEW RIVER EIS PROJECT | Cost | CONTRACTS, PLANS, SPECS | Cost |
| COASTAL TRANSPLANTS 50/50 SHARE WITH RESIDENTS OF SEA OATS & BITTER PANICUM | \$37,000 | ESTIMATED COST OF THE COUNTY COLLECTING PROPERTY TAX ALLOCATED TO FUND 30 | \$24,454 | DIAL CORDY ASSOCIATES | \$147,500 | ESTIMATE SAME AS FY 25 | \$20,000 |
| RESIDENTS ARE RESPONSIBLE FOR ALL COSTS FOR INSTALLATION. | | | | | | | |
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SP - FUND 30 SHORELINE PROTECTION FY 25-26 060425.xlsx

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|-----------------------------|------------------|--|--------------------|---|--------------------|-------------------------------|------------------|
| | | | | | | | |
| 30-720-10 | \$285,200 | 30-720-50 | \$1,884,803 | 30-720-57 | \$1,721,043 | 30-720-60 | \$275,000 |
| VITEX | Cost | 2022B SOB PAYMENT ** LAST PAYMENT FY 27 | Cost | 2022C FEMA SOB PAYMENT ** LAST PAYMENT FY 26 | Cost | 30 YEAR BEACH PLAN | Cost |
| 1ST YEAR OF THE CONTRACT | \$285,200 | PRINCIPAL 12/15/25 (LAST PAYMENT WILL BE IN 12/15/26 - FY 27) | \$1,811,962 | INTEREST 07/12/25 | \$17,121 | ESTIMATE SAME AS FY 25 | \$275,000 |
| | | INTEREST 12/15/25 | \$48,561 | INTEREST 10/12/25 | \$17,121 | | |
| | | INTEREST 06/15/26 | \$24,280 | PRINCIPAL 10/12/25 | \$1,686,801 | | |
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SP - FUND 30 SHORELINE PROTECTION FY 25-26 060425.xlsx

| | | | | | | | |
|-----------------------------------|------------------|------------------------------------|-------------|--|-------------|---|------------------|
| | | | | | | | |
| 30-720-64 | \$200,000 | 30-998-02 | \$0 | 30-998-03 | \$0 | 30-999-01 | \$358,188 |
| SANDBAG REPAIR PROJECT | Cost | TRANSFER OUT TO FUND 31 | Cost | TRANSFER OUT TO FUND 32 | Cost | FUTURE PROJECTS | Cost |
| ESTIMATE SAME AS FY 25 | \$200,000 | NOT ANTICIPATED IN FY 26 | \$0 | NOT ANTICIPATED IN FY 26 | \$0 | EXCESS OF REVENUES OVER EXPENDITURES | \$458,188 |
| | | | | | | BOARD CHANGES | |
| | | | | | | MOVE \$100,000 TO REBUILD CROSSOVERS LINE 30-710-15 | -\$100,000 |
| | | | | | | | |
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