

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2019/2020



TOWN COUNCIL

Joe Benson, Mayor

LeAnn Pierce, Councilmember

Tom Bridges, Mayor Pro-Tem

JoDan Garza, Councilmember

Steve Shuttleworth, Councilmember

TOWN STAFF

Ed Parvin, Interim Town Manager

Kimberlee Ward, Town Clerk

Debbie Hall, Finance Director

Mark Meyer, Public Utilities Director

Brian Stanberry, Public Works Director

Alan Griffin, Fire Chief

Chris Spivey, Police Chief

Jeremy Hardison, Planning Director

Eric Jelinski, Parks and Recreation Director

Holly Brooks, Human Resources Director

Sheila Nicholson, Administrative Assistant

TABLE OF CONTENTS

Budget Message, Ordinance and Summaries

Budget Message.....	1
Budget Ordinance.....	4
Graphic Information	**
Summary Information	9

Budgetary and Organizational Information

Description of Carolina Beach	12
Budget Process	13

Detailed Line Items

General Fund.....	**
Utilities Fund.....	**

Miscellaneous

CIP Summary & <10K Item Summary	14
Financial/Cash Management	15
Debt	19
Historical Information	21
Glossary	22

Personnel

Rates and Fees

Capital Outlay

BUDGET MESSAGE AND ORDINANCE

- Budget Message
- Budget Ordinance



June 18, 2019

To: Mayor Joe Benson and Town Council Members

From: Ed Parvin, Interim Town Manager

Re: Adopted Budget for Fiscal Year 19-20

It has been an honor to be able to complete the budget for this fiscal year. Focus for this year will be on:

1. Analysis of revenue sources to help with the growth of the fund balance in the general and utility funds in order to allow for large CIP's to begin in future years.
2. The Town continues to see significant growth at residential and commercial levels, which has put a strain on internal staff resources. This year, we will take a detailed look at matching our staffing levels with community needs as we approach build-out.
3. Continue to implement the pay study and implement innovative policy strategies to help us support our workforce.
4. Capital Projects that are at the focal point for this year include the Lake Dredge, Town Marina, and multi-modal facilities to improve community safety (Clarendon Avenue and St Joseph Street).

The Town operates with a general as well as utility fund. The General Fund revenues include taxes from property, sales, alcohol sales (ABC), franchise fees, Powell Bill, parking, and occupancy taxes. To a lesser extent, fees and charges also support the revenues of the general fund. The Utility Fund revenues are primarily rates on water, sewer, and storm water with rate requirements associated with 2016 debt issuance.

General Fund: The balanced budget for the General Fund (GF) is \$15.5 million as compared to \$14.9 million in the current fiscal year. This general fund budget includes a \$.02 cent property tax increase that would generate approximately \$392,928, or \$192,464 per \$.01 cent imposed. As an average home example, a home valued at \$350,000 would see an increase of approximately \$6 per month, or \$70 dollars per year. The property tax rate would increase from \$.22.5 to \$.24.5 per \$100 of value. The Town's imposition of additional property tax is expected to increase the Town's portion of sales tax by \$140,000 per year, included in this budget. Expenditures for this budget are projected at \$15.1 million. This provides for an increase in fund balance of \$409,000.

GF Personnel: The GF supports funding for 81.5 employees, down five positions from the current budget. These five positions include reductions of four unfilled police department positions and one administrative support position in the Town Clerk's office. These reductions generate an annual savings of \$333,106. The Town's provision for 401 (k) would remain as it is currently allocated which is 1% for all employees, and up to a 2% match based on employee contributions.

GF Pay and Classification: The Town recently received a pay and classification study. To completely fund the GF portion of the study, \$520,000 would be needed, which includes benefits. This budget includes a 3% Cost of Living Allowance (COLA) to be implemented during the first full pay period in August for all employees or approximately \$142,000. An additional \$131,000 will be allocated to raise wages for entry-level police positions to help with recruitment and retention.

The total cost of the police department portion of this study (minus the 3% COLA) is approximately \$134,000 including benefits. The focus of the allocations will be for the police department as recruitment and retention has been more challenging in this department over the past few years. Specific allocation would not be finalized until September, which would give sufficient time for managerial and board review of (1) the study and practical implementation approaches, and (2) the organizational analysis of the police department which is planned for completion in late July or early August.

GF Capital Projects: The GF includes continued capital projects affecting the Town. The projects within the purview of the general fund include Clarendon Multiuse Path, McDonald Park replacement, North End dumpster replacement, and LED lights at Mike Chappell Park.

GF Debt Service: The TCB debt service amortization is as follows for the general fund:

FY19	\$1,108,352
FY20	\$1,084,122
FY21	\$875,142
FY22	\$753,962
FY23	\$735,988
FY24	\$718,011

As you can see, the debt service does continue to drop by approximately \$100,000 from fiscal year 2020 to 2021.

GF Fund Balance: The Town of Carolina Beach had a general fund balance of \$6.1 million as of 6/30/18, or the beginning of this current fiscal year. The unassigned portion is 21% of the general fund budget. The Board has a short-term goal of 30% unassigned, and 50% long-term unassigned fund balance. This budget provides for a growth in fund balance of \$409,000. Additionally, receivables from expenditures to be reimbursed in FY20 are conservatively estimated at \$900,000. Projections of change in fund balance for the current year (FY19) expect a growth of \$40,000. Therefore,

fund balance projections include current year, FY 19/20, and receivables (\$40K+\$409K+\$900K). These conservative projections indicate an increase in fund balance at the end of FY 19/20 of \$1.35 million. The board's goal of 30% is close to being achieved, subject to fund balance calculations.

Utility Fund: The balanced budget for the Utility Fund (UF) is \$9.549 million. Revenues of \$8.819 million are supported by fund balance appropriation of \$731,000. This is done utilizing a rate increase of 5% percent on water and sewer, and a \$1/ERU increase in storm water rates. The revenue sources are primarily rates charged for water, sewer, and storm water. This budget includes a transfer to the general fund of \$725,000 for indirect services provided by the general fund. In the fiscal year ending 6/30/18 (FY 18), the Utility Fund was required to record a liability on its books of \$1.4 million for Other Post-Employment Benefits (OPEB). That adjustment effectively restricted the UF fund balance. The issuance of the 2016 revenue bonds (debt) required rate increases to maintain covenant formulas agreed upon in the issuance. Therefore, an increase in rates of 5% as requested by the Board would meet the minimum rate tests, but would not allow for any additional debt in FY19/20.

UF Personnel: The Town operates two water treatment plants, 14 wells, 13 lift stations, a wastewater treatment plant, 30 miles of sewer, 5 miles of force mains, 35 miles of water lines, 4,721 water and sewer accounts, and manages the public stormwater system with 4 pump stations. The UF employs 32.5 employees after a reduction of one position. A Utility System Superintendent position was removed from this budget at an annual savings of \$72,914 including benefits. The Town anticipates hiring a Utility Billing Supervisor, a vacant position currently funded but not filled. This position will champion the effort to improve/enhance automation, manage debt set off reports, water report audits, vehicle sticker program, phones and alarms, customer inquiries, and advertising for updates to the billing system. A 3% COLA is

included in this budget and will be effective the first full pay period in August. The 401 (k) plan does not change from the current budget. A total cost of \$153,000 that includes benefits would be required to fund the UF portion of the recent pay study. That increase has been partially funded through a three percent COLA, which provides \$18,795 towards this cost.

Capital Projects: The 2016 bond issue included Phase B, Lake Dredge, Birmingham directional drill to Henniker’s ditch, WWT Plant outfall pipe, Equalization Basin relining, Directional Drill for SW outfall from CB Lake to the Ocean of Driftwood, and the Lewis Drive Stormwater ditching along the south side of the road. The bond issue items are close to completion with an unspent balance of \$1.4 million, including interest earned since the bonds were sold. There are several planned/pending projects including finishing the Lake Dredge project, Phase C, and the North End Project. Likewise, there are several projects of interest to the board that require discussion. Some of these include a 3-million-gallon storage tank, WWT Plant head works, Well 15H, and various stormwater system improvements across town.

Debt Service: We are in early years of the amortization of the Town’s UF debt and consequently small changes in debt service are apparent.

FY19	\$2,497,282
FY20	\$2,602,014
FY21	\$2,491,723
FY22	\$2,438,827
FY23	\$2,430,092
FY24	\$2,275,259

The Town has \$1.4 million remaining proceeds from the 2016 bond issuance including related interest earnings. The Town of Carolina Beach has multiple options in the usage of these proceeds including payment of existing debt service interest or funding of other water, sewer, and/or stormwater projects.

Fund Balance: Fund balance for the UF was \$129,000 as of 6/30/18. The projection for 6/30/19 is an increase of \$1.1 million. The fund balance is tentatively estimated at \$1 million. \$731,000 of this will be used to balance the budget, leaving \$269,000 in the UF fund balance.

In conclusion, I am pleased to present this Town of Carolina Beach budget for fiscal year 2019-2020. The general fund, with increased revenue support, reductions in staff, and partial funding of pay and classification needs positions the Town for continued quality service to our citizens while restoring our financial savings support. In future years, the pay and classification study should be a priority. In addition, capital project funding should be scrutinized to ensure a healthy fund balance is maintained.

I am so grateful for our quality staff as they shouldered the challenges of hurricane aftermath that affected Town operations and our citizens. I appreciate the support of Town Council as we continue to serve our citizens.



Town of Carolina Beach, North Carolina Fiscal Year 2019/2020 Budget Ordinance

Whereas, the Town of Carolina Beach is directed by the North Carolina General Statutes to prepare, adopt and operate by a fiscal budget, and

Whereas, the Town of Carolina Beach endeavors to operate responsibly and efficiently in order to maximize the benefit of all revenues and comply with Federal, State and Local guidelines regarding operation and expenditures of public funds, and

Whereas, the Town of Carolina Beach recognizes the benefits and returns enjoyed by sound financial planning and management of resources,

Be It Therefore Resolved by the Town Council of the Town of Carolina Beach, North Carolina, that;

Authorization

In a regular Town Council Meeting on this the 25th day of June, 2019, a quorum being present, that the following Budget, for Fiscal Year 2019/2020, including Revenues, Unappropriated Surplus, Investment Instruments, Debt Payments, Departmental Expenditures, and Capital Expenditures, be adopted in accordance with the Generally Accepted Governmental Accounting Principles of this State and the Nation, the North Carolina Budget and Fiscal Control Act, and the requisite restrictions and authorizations required by the same.

Planning and Fiscal Management

The Revenues, Expenditures and Message included in this Budget, in conjunction with the Benefit Plan, and Salary Increases constitute the plans and intentions of the Town for sound fiscal management in FY 19/20. The policies of the Town of Carolina Beach, the actions of this Board, and Staff will carry out the plans and fiscal transactions contained within this Budget in order to meet the goals and objectives of the Town with respect to daily operations, development, and provision of services to the residents of this municipality.

The Finance Officer shall administer this Budget document, and shall insure that all officials and the administration are provided appropriate and timely information regarding the status of the Town's finances. Further, the Finance Officer shall provide to the Elected Officials all such pertinent information and guidance as is necessary for the daily operation, implementation of this Budget, and advice on handling the financial endeavors (current and future) of the Town.

Rate Summary-Taxes

In accordance with the Budget documents attached, there shall be levied a tax on such taxable property which exists within the municipality. The rate for said tax shall be, as follows, for each one hundred dollars (\$100.00) of valuation of property:

General Fund – For general expenses incident to the operation of all General Fund departments, capital projects and for the payment of interest and principal on outstanding debts. - **\$.245 per \$100**

Rate Summary-Water, Sewer and Stormwater Charges

In accordance with the Budget documents attached, there shall be levied a charge for the use of water and sewer services. The water and sewer rates for said services shall be, as follows, for each one thousand (1,000) gallons of water used after the first 3,000 gallons.

Water – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt - **\$5.60 per 1,000 gallons. A water flat rate charge for the first 3,000 gallons as identified in the attached schedule of fees.**

Sewer – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts - **\$9.50 per 1,000 gallons. A sewer flat rate charge for the first 3,000 gallons as identified in the attached schedule of fees.**

Stormwater – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts - **\$14.50 per Equivalent Residential Unit (ERU).**

Other Rates and Fees

Other Rates and Fees will be charged for services as listed and periodically amended in this Budget Document and as included in the Town's Rate and Fee Schedule.

Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

Distribution

Copies of this ordinance shall be furnished to the members of the Town Council, the Town Manager, the Finance Officer, and all Department Heads.

Be It Further Resolved by the Town Council of Carolina Beach, NC, that:

The following anticipated Fund Revenues, Departmental Expenditures, and Interfund Transfers are approved and appropriated for the Town of Carolina Beach's operations for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020

SECTION I -- General Fund

Revenues:

Property Taxes	\$4,836,865
Sales Taxes	1,731,651
Freeman Park	1,872,840
Parking	1,690,966
Solid Waste Fees	1,694,100
ABC Revenue	415,000
Transfer from Utility Fund	725,000
Powell Bill	183,867
Grants	0
Franchise Fees	640,766
Room Occupancy Tax	700,000
Building Permits	285,778
Appropriated Fund Balance	0
Other Revenue	756,378

TOTAL GENERAL FUND REVENUES \$15,533,211

Expenditures:

Non-Departmental	\$414,969
Debt Service	884,895
Legislative	655,759
Executive	1,158,655
Clerk	171,808
Finance	381,329
Human Resources	442,921
Planning & Development	656,700
Public Works Administration	115,581
Police Department	2,797,448
Ocean Rescue	477,734
Fire Department	1,281,899
Marina	34,137
Powell Bill	183,867
Fleet Maintenance	285,400
Parking	349,650
Environmental	3,317,153
Parks and Recreation	879,836
Beach Maintenance	1,043,470

TOTAL GENERAL FUND EXPENDITURES \$15,533,211

SECTION 2 -- Utilities Fund

Revenues:

Water Monthly Service Fees	\$2,175,917
Sewer Monthly Service Fees	3,719,446
Stormwater Monthly Service Fees	1,349,622
Wholesale Sewer Services	361,063
Other Revenue	1,212,514
Appropriated Fund Balance	730,708

TOTAL ESTIMATED UTILITIES FUND REVENUES \$9,549,270

Expenditures:

Debt Service	\$2,692,396
Administration	1,243,766
Waste Water Treatment	872,614
Waste Water Collection	1,640,766
Water Distribution	1,344,291
Water & Sewer Fleet Maintenance	264,000
Stormwater	1,491,437

TOTAL ESTIMATED UTILITIES FUND EXPENDITURES \$9,549,270

Total For All Funds

\$25,082,481

SECTION 3 - Ad Valorem Taxes

An Ad Valorem tax rate of \$.245 (twenty four and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2019 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2019-2020. The rate is based upon a total projected valuation of \$1,964,635,100 with an estimated tax collection rate of 98.00%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Carolina Beach.

SECTION 4 -- Documentation

Copies of this ordinance will be kept on file at the Municipal Building and shall be furnished to the Town Clerk and Finance Officer to provide direction in the collection of revenues and disbursement of Town Funds.

SECTION 5 - Special Authorization

- A. The Town Manager shall serve as Budget Officer.
- B. The Budget Officer shall be authorized to make Interdepartmental Transfers, within the same fund, not to exceed 10% of the Departmental allocation being reduced. Notification of all transfers shall be made to the Town Council at the next regular meeting following the transfer.
- C. The Budget Officer may make Interfund Loans not to exceed 10% of the appropriated revenues for a period of no more than sixty (60) days and shall inform the Town Council of the loan at the next regular meeting following the loan of the funds.

SECTION 6 - Restrictions of the Budget Officer

- A. Interfund transfers of monies shall be made only with prior approval of the Town Council.
- B. Capital Reserve funds may not be expended without approval by the Town Council.
- C. A minimum of eight percent (8%) fund balance shall remain in the General Fund.

SECTION 7 - Budget Amendments

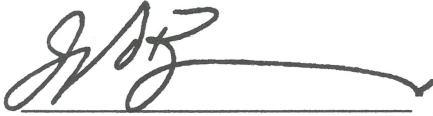
The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Council must approve all budget amendments.

SECTION 8 - Utilization of Budget and Budget Ordinance

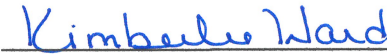
This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2019/2020 Fiscal Year. The Budget Officer shall administer the budget. The accounting system shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Ordinance No. 19-1114 for Operating Budget FY 2019/2020

Adopted this the 25th day of June, 2019



Joe Benson, Mayor



Attest: Kimberlee Ward, Town Clerk

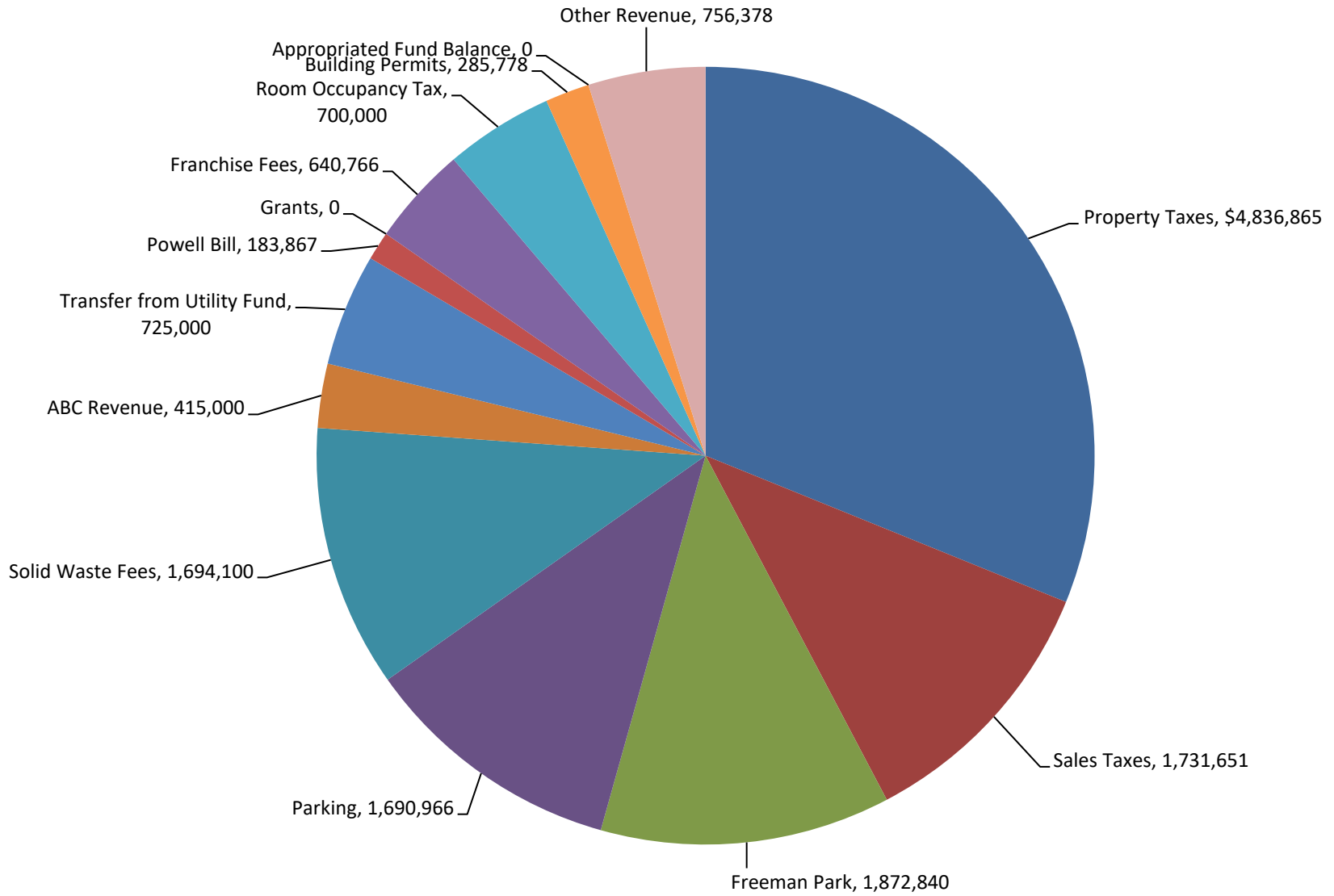


GRAPHIC INFORMATION

(This page intentionally left blank)

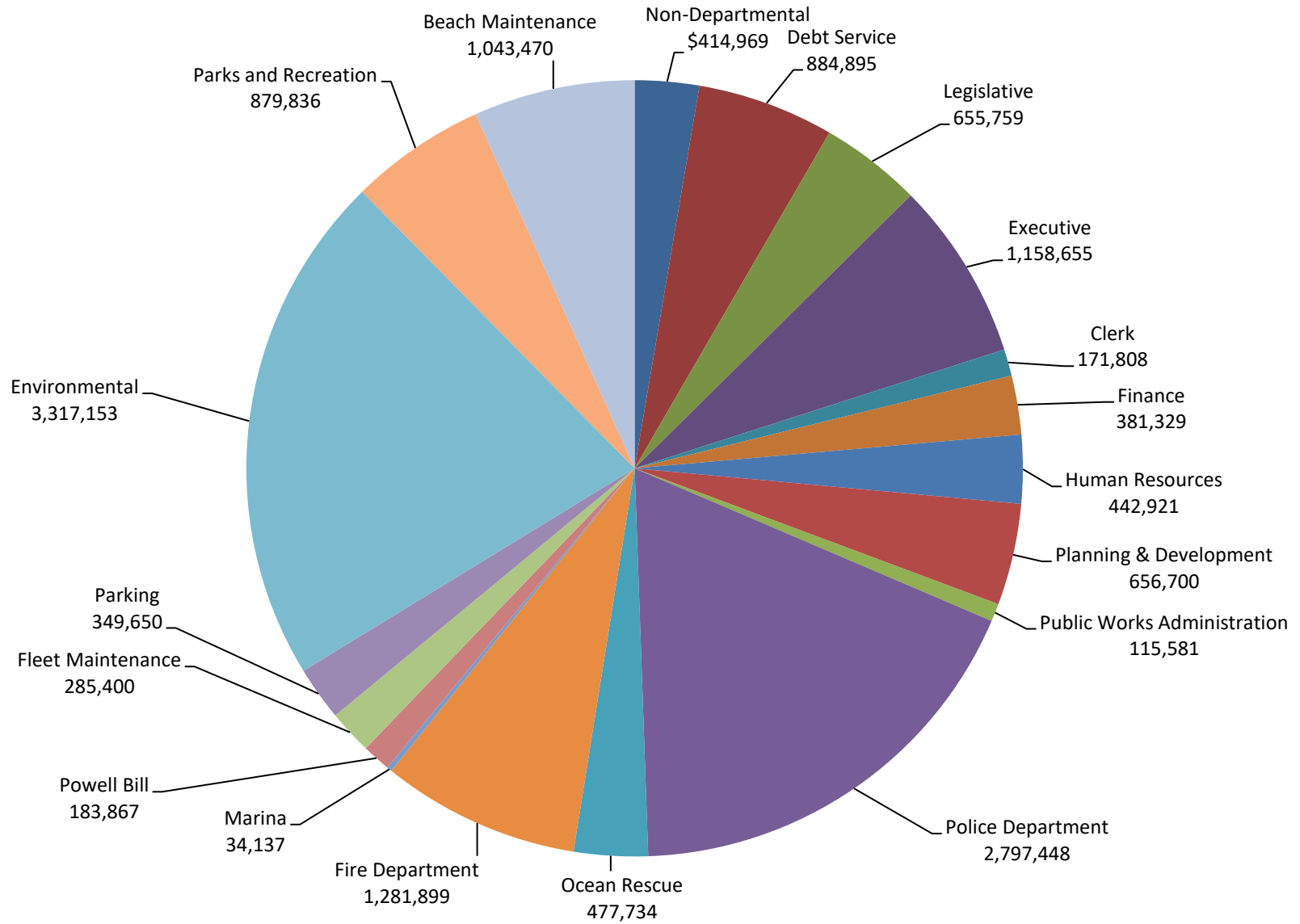
General Fund Revenues-Fiscal Year 19/20

\$15,533,211



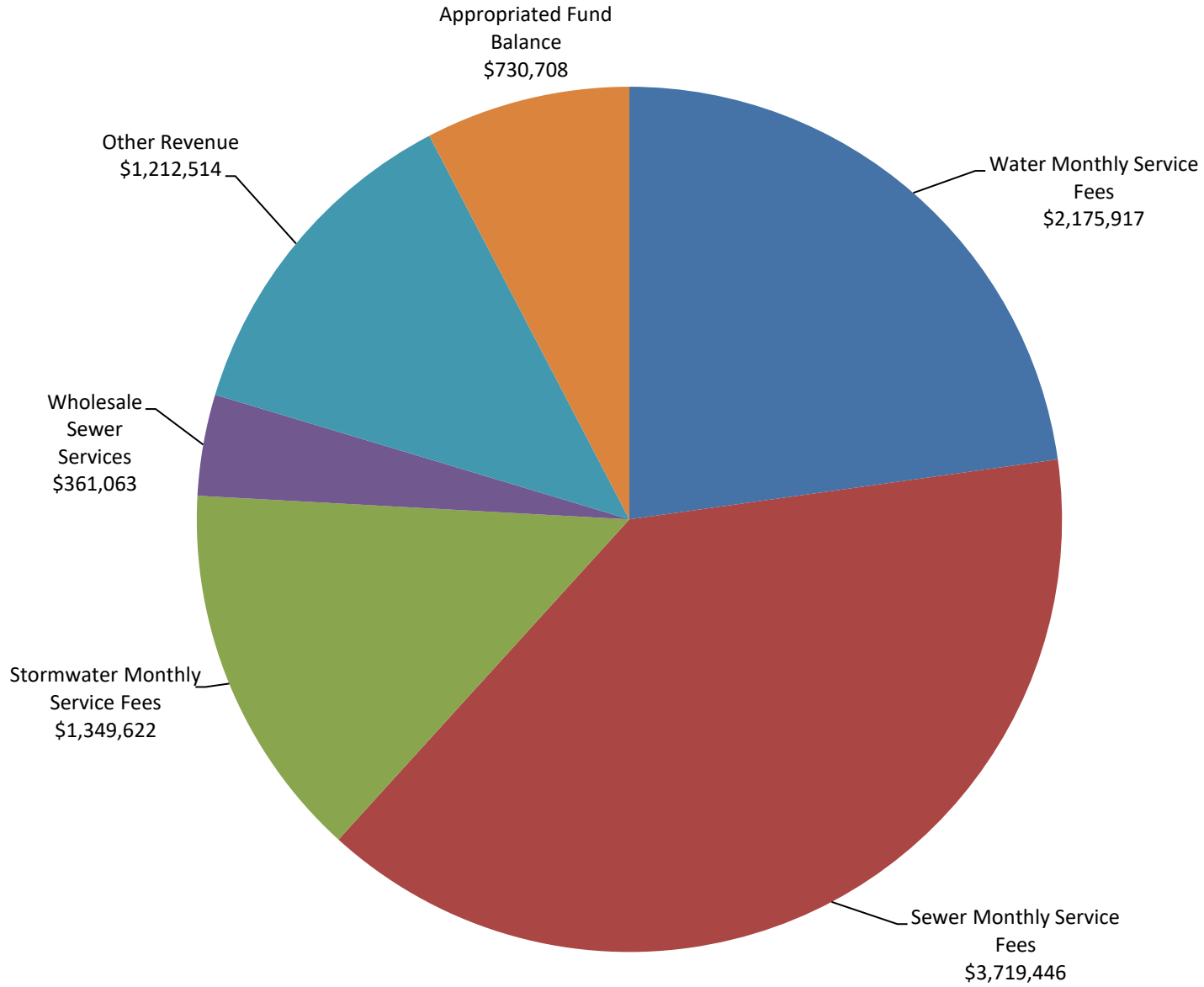
General Fund Expenditures-Fiscal Year 19/20

\$15,533,211



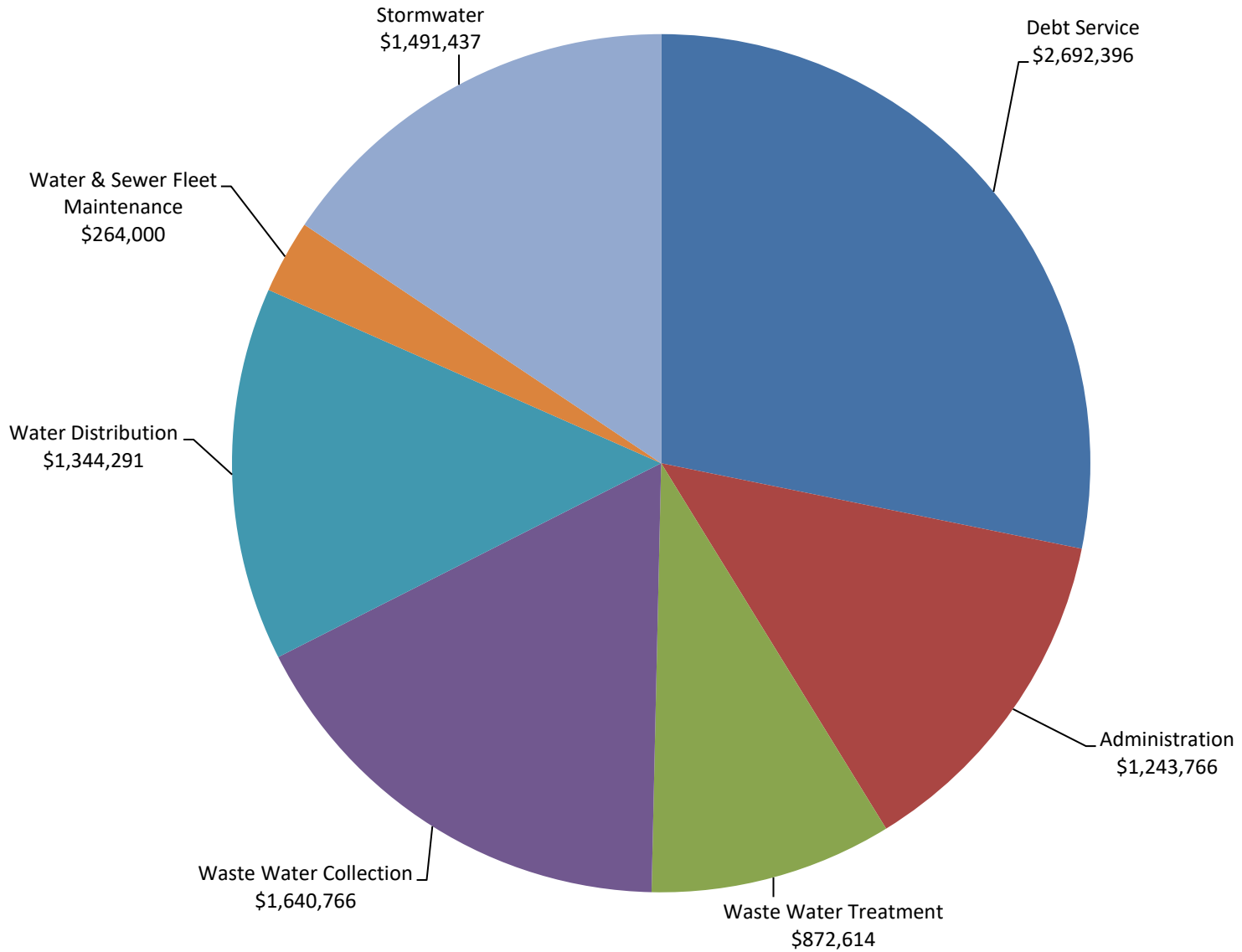
Utility Fund Revenue-Fiscal Year 19/20

\$9,549,270



Utility Fund Expenditures-Fiscal Year 19/20

\$9,549,270



SUMMARY INFORMATION

(This page intentionally left blank)

REVENUE SUMMARIES

<u>General Fund</u>	2016/17 Budget	2017/2018 Budget	2018/2019 Budget	2019/2020 Budget
Property Taxes	\$3,969,193	\$4,233,366	\$4,333,367	\$4,836,865
Sales Taxes	1,501,516	1,581,458	1,715,216	1,731,651
Inter Governmental Transfers	600,000	600,000	725,000	725,000
Solid Waste Fees	1,576,800	1,572,900	1,692,900	1,694,100
Powell Bill	187,368	187,000	186,888	183,867
Grants	53,461	0	0	0
Franchise Fees	706,699	613,950	700,629	640,766
Building Permits	221,915	188,100	406,090	285,778
Other Revenues	698,637	766,246	474,440	756,378
Appropriated General Fund Balance	1,762,085	1,650,930	368,301	0
Parking Revenues	757,800	1,007,200	1,512,446	1,690,966
Freeman Park	1,178,000	1,259,550	1,902,290	1,872,840
ABC Revenue	391,296	429,589	439,500	415,000
Room Occupancy Tax	450,000	600,800	610,000	700,000
TOTAL GENERAL FUND	\$14,054,770	\$14,691,089	\$15,067,067	\$15,533,211

<u>Utilities Fund</u>	2016/17 Budget	2017/2018 Budget	2018/2019 Budget	2019/2020 Budget
Customer Charges - Water & Sewer	\$5,031,770	\$5,401,493	\$5,925,251	\$5,895,363
Stormwater Fees	1,017,210	1,077,370	1,202,883	1,349,622
Other Revenue	416,895	845,815	1,551,819	1,573,577
Appropriated Fund Balance	922,380	905,834	776,154	730,708
TOTAL UTILITIES FUND	\$7,388,255	\$8,230,512	\$9,456,107	\$9,549,270

TOTAL ALL FUNDS	\$21,443,025	\$22,921,601	\$24,523,174	\$25,082,481
------------------------	---------------------	---------------------	---------------------	---------------------

EXPENDITURE SUMMARIES

<u>General Fund</u>	2016/17 Budget	2017/2018 Budget	2018/2019 Budget	2019/2020 Budget
Non-Departmental	\$417,365	\$412,868	\$414,476	\$414,969
Debt Service	\$1,022,405	\$1,051,580	982,938	884,895
Legislative	\$268,850	\$274,870	261,475	655,759
Executive	\$736,318	\$800,186	908,901	1,158,655
Clerk	\$215,870	\$216,890	213,090	171,808
Finance	\$334,713	\$356,148	384,001	381,329
Human Resources	\$475,735	\$406,470	363,611	442,921
Planning & Development	\$728,210	\$779,076	882,346	656,700
Public Works Administration	\$115,380	\$150,610	118,412	115,581
Police Department	\$2,436,779	\$2,624,330	2,812,207	2,797,448
Fire Department	\$1,121,215	\$453,423	1,243,724	477,734
Powell Bill	\$435,000	\$1,138,310	186,000	1,281,899
Fleet Maintenance	\$298,915	\$25,775	286,000	34,137
Environmental	\$3,002,610	\$836,000	3,243,655	183,867
Parks & Recreation	\$641,295	\$304,500	825,242	285,400
Lifeguard	\$423,330	\$295,000	505,346	349,650
Marina	\$168,540	\$2,973,187	25,775	3,317,153
Parking	\$273,400	\$754,347	426,000	879,836
Beach Maintenance	938,840	837,519	983,868	1,043,470
TOTAL GENERAL FUND	\$14,054,770	\$14,691,089	\$15,067,067	\$15,533,211

<u>Utilities Fund</u>	2016/17 Budget	2017/2018 Budget	2018/2019 Budget	2019/2020 Budget
Debt Service	\$1,551,185	\$1,940,596	\$2,499,377	\$2,692,396
Administration	\$1,144,220	\$1,138,125	1,263,645	1,243,766
Waste Water Treatment	827,475	850,491	1,199,906	872,614
Waste Water Collection	1,417,974	1,458,494	1,681,489	1,640,766
Water Distribution	1,287,068	1,358,449	1,327,847	1,344,291
Water & Sewer Fleet Maintenance	208,000	223,000	221,590	264,000
Stormwater	952,333	1,261,357	1,262,253	1,491,437
TOTAL UTILITIES FUND	\$7,388,255	\$8,230,512	\$9,456,107	\$9,549,270

TOTAL ALL FUNDS	\$21,443,025	\$22,921,601	\$24,523,174	\$25,082,481
------------------------	---------------------	---------------------	---------------------	---------------------

REVENUE ASSUMPTIONS

The following information briefly explains major sources of revenues and describes the means used to project anticipated income for the Town of Carolina Beach 2019/2020:

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$0.245 tax rate per \$100 of assessed valuation estimated at \$1,964,635,100 with a 98.00% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.
Interest of Investments	The Town generates this income by investing its idle cash primarily in the North Carolina Capital Management Trust accounts and CDs. An average monthly balance of idle cash from each fund was determined using historical trend analysis and by performing cash flow projections for FY 18/19.
State Collected Revenues	The State collects and distributes utility franchise tax to municipalities.
Local Option Sales Tax	The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a 1/4 cent local sales tax levied by the County commissioners that was effective July 1, 2010.
Powell Bill Funds	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Water & Sewer Charges	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to Waste Industries, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of second pick-ups of refuse during a week if they live in the approved areas.
Transfers	Transfers are an appropriation from one fund to another fund.
Fund Balance	This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.
Utilities Transfer Tax	Monies collected by State for distribution to municipalities.
Other	All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.

CAROLINA BEACH DESCRIPTION AND BUDGET PROCESS

- Description of Carolina Beach
- Budget Process

DESCRIPTION OF CAROLINA BEACH

Location

Carolina Beach is located on the Atlantic Coast of Southeastern North Carolina and is 15 miles from the historical city of Wilmington. It contains approximately 3.5 square miles with a permanent population of 5,900, which swells to over 30,000 during the tourist season (Memorial Day through Labor Day).

History

As the City of Wilmington prospered in 1866, a number of its residents built "beach homes" on the coast. They eventually decided to develop the beach into a summer resort. A group of men constructed a narrow gage railroad to transport people from J.W. Harper's side-wheel riverboat where Snow's Cut meets the Cape Fear River to the new resort named Carolina Beach. From such a delightful beginning, up to the present day, Carolina beach has been blessed by nature with a long summers and very mild winters. The year-round average temperature is 65 degrees.

Area Attractions

Fishing grounds off Carolina Beach are listed as the best anywhere on the coast. There is surf fishing, fresh water fishing in the Cape Fear River, fishing from the pier, and trolling in the Gulf Stream. Carolina Beach has one of the largest charter boat fleets on the east coast.

The Carolina Beach State Park is home to a variety of natural areas making it one of the most biologically diverse parks in North Carolina. This area is part of a small region of the world where the Venus Fly Trap grows naturally. The North Carolina Aquarium is located less than two miles from Historic Fort Fisher where you can view live marine life and participate in special aquatic programs.

Special Events

In addition to its clean, uncrowded shores, Carolina Beach hosts a variety of fun and exciting special events that attract visitors from around the country and around the corner. Some of the events include the summer fireworks and outdoor movie series, Beach Music Festival, July 4th Celebration fireworks display, and the Island of Lights holiday festivities.

Government

The Town of Carolina Beach has a Council-Manager form of government. Legislative and policy making authority rests with a Mayor and a four member Town Council. The Mayor is re-elected every two (2) years, and Council is re-elected every four (4) years with overlapping terms. The Council hires a Town Manager to carry out its policies, as well as manager and direct daily operations of the town. The Town provides police protection, maintains streets, and operates a water and sanitary sewer system. Residential and commercial sanitation service is contracted to a private waste disposal system, Waste Industries. Recycling is also contracted to Waste Industries. The Carolina Beach Fire Department is a municipal department, owns all of the equipment, and pays for operations and maintenance costs, along with workman's compensation insurance. Full and part-time staff are paid salaries, and volunteer firefighths are paid per call fees. EMS is provided by New Hanover Regional Medical Center, which is a private entity. There is an EMS station with a full time paid ACLS at Federal Point Medical Center within the town limits of Carolina Beach.

Public Service Enterprises

Electric distribution service is provided by Duke-Progress Energy. Telephone, internet, and cable television services are offered by various telecommunication companies in the area.

BUDGET PROCESS

The Town of Carolina Beach starts its budget process in January each year, and works methodically until its adoption in June. In addition to the routine work involved in preparing a budget, the process at Carolina Beach makes a point of soliciting input/suggestions from Employees, Department Heads, Town Manager, Town Council, and Citizens. The Council and Staff believe that a high level of involvement aids in establishing practical goals, addressing current community needs, and helps to foster a better understanding of the "big picture" in Carolina Beach--so needs can be identified, understood, and addressed in the most efficient and effective manner. The following is a general outline of the budget/preparation schedule each fiscal year:

- | | |
|-----------------|---|
| January | Council holds budget workshop to discuss preliminary budget. |
| February | Council holds a public hearing in order to give the community the opportunity to voice their needs and concerns and to receive requests from non-profit groups. |
| March | Manager meets with department heads to review and select Capital Outlay projects. |
| April | Council holds several budget workshop to review the status of the upcoming fiscal year budget. |
| May | Manager presents recommended budget at a public hearing. |
| June | Council adopts the upcoming fiscal year budget. |

DETAILED LINE ITEMS

- General Fund
- Utilities Fund

GENERAL FUND

(This page intentionally left blank)

GENERAL FUND-REVENUES

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
10-301-000 Ad Valorem-Current Year	\$4,204,366	\$4,305,902	\$4,298,367	\$4,374,742	\$4,813,365	\$4,813,365	\$4,813,365
10-301-001 Ad Valorem-1st Prior Year	\$11,000	\$11,606	\$20,000	\$7,822	\$8,000	\$8,000	\$8,000
10-301-002 Ad Valorem-Prior Years	\$8,000	\$3,811	\$8,000	\$9,180	\$8,000	\$8,000	\$8,000
10-317-000 Tax Penalties	\$10,000	\$14,550	\$7,000	\$14,291	\$7,500	\$7,500	\$7,500
10-319-000 Re-entry Permits	\$38,000	\$12,229	\$25,000	\$2,446	\$500	\$500	\$500
10-319-010 Golf Cart Permits	\$8,525	\$10,970	\$14,545	\$24,275	\$21,940	\$21,940	\$21,940
10-319-015 Taxi cab permit/driver	\$200	\$340	\$200	\$510	\$300	\$300	\$300
10-319-020 Tow Company Application Fee	\$400	\$600	\$400	\$1,200	\$1,000	\$1,000	\$1,000
10-322-000 Parking Lot Collect	\$640,200	\$654,928	\$899,735	\$895,746	\$942,466	\$942,466	\$942,466
10-323-000 Parking Citations	\$70,000	\$41,741	\$50,000	\$40,275	\$42,000	\$42,000	\$42,000
10-324-000 Parking Meters	\$297,000	\$281,298	\$381,166	\$425,897	\$525,000	\$525,000	\$525,000
10-325-000 Privilege License	\$1,350	\$1,995	\$2,000	\$1,633	\$1,425	\$1,425	\$1,425
10-325-025 Privilege License Penalty	\$50	\$109	\$125	\$13	\$70	\$70	\$70
10-325-030 Business Registration	\$2,100	\$2,420	\$2,200	\$2,375	\$2,400	\$2,400	\$2,400
10-328-000 Parking Permits	\$109,230	\$104,470	\$167,000	\$181,855	\$181,500	\$181,500	\$181,500
10-329-000 Interest on Investments	\$40,000	\$87,790	\$41,000	\$127,832	\$95,000	\$95,000	\$95,000
10-330-000 NC Remit	\$0	\$0	\$0	\$0	\$500	\$500	\$500
10-331-000 Civil Citations - LOCAL	\$10,000	\$15,720	\$15,000	\$57,081	\$40,000	\$40,000	\$40,000
10-331-001 Civil Citations - STATE	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
10-332-000 Mooring Field	\$7,000	\$10,450	\$8,000	\$11,561	\$10,000	\$10,000	\$10,000
10-333-000 Dock Rent	\$176,086	\$110,766	\$116,827	\$102,156	\$107,796	\$113,100	\$113,100
10-334-000 Paddle Boat Royalties	\$4,200	\$912	\$4,200	\$2,074	\$2,775	\$2,775	\$2,775
10-335-000 Miscellaneous Revenue	\$6,000	\$16,154	\$10,000	\$55,174	\$20,000	\$20,000	\$20,000
10-335-002 Cell Tower Rental Fee	\$100,610	\$104,291	\$103,629	\$107,420	\$106,738	\$106,738	\$106,738
10-335-003 Credit Card Surcharge Fees	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
10-335-004 Credit Card Surcharge Fees Parking	\$0	\$0	\$0	\$0	\$500	\$500	\$500
10-337-000 Utility Franchise Tax	\$516,000	\$477,548	\$500,000	\$389,385	\$503,507	\$503,507	\$503,507
10-337-001 Cable TV Franchise Tax	\$97,950	\$112,159	\$97,000	\$73,473	\$107,111	\$107,111	\$107,111
10-340-000 Chamber of Commerce Rent	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-341-000 Beer & Wine Tax	\$29,589	\$26,053	\$27,500	\$26,219	\$26,000	\$26,000	\$26,000
10-343-000 Powell Bill	\$187,000	\$185,433	\$186,888	\$183,867	\$183,867	\$183,867	\$183,867
10-345-000 Sales Tax - County 1%	\$749,248	\$705,614	\$810,141	\$715,918	\$788,483	\$798,744	\$798,744
10-346-000 Occupancy Tax	\$600,800	\$509,503	\$610,000	\$590,485	\$700,000	\$700,000	\$700,000

GENERAL FUND-REVENUES

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
10-347-000 ABC Revenues	\$400,000	\$368,049	\$412,000	\$444,292	\$385,000	\$415,000	\$415,000
10-348-000 Sales Tax Statewide	\$640,545	\$601,323	\$700,920	\$610,944	\$702,562	\$707,599	\$707,599
10-348-002 Sales Tax New .25%	\$191,665	\$185,842	\$204,155	\$189,060	\$225,308	\$225,308	\$225,308
10-351-000 Court Fees	\$2,000	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
10-355-000 Building Permits	\$188,100	\$319,460	\$320,870	\$307,456	\$285,778	\$285,778	\$285,778
10-355-010 Fill/Driveway Permit	\$0	\$0	\$4,000	\$1,675	\$1,000	\$1,000	\$1,000
10-355-020 Planning Permits&Fees	\$21,000	\$58,600	\$60,650	\$48,804	\$60,000	\$60,000	\$60,000
10-355-025 Planning Violations	\$0	\$0	\$4,000	\$665	\$1,000	\$1,000	\$1,000
10-355-030 Fire Marshall Inspections	\$9,040	\$11,615	\$0	\$32,966	\$32,000	\$32,000	\$32,000
10-355-035 Pyrotechnics Display Permit	\$0	\$0	\$14,040	\$0	\$0	\$0	\$0
10-355-055 Recovery Fund Permit	\$130	\$130	\$530	\$77	\$130	\$130	\$130
10-356-000 CAMA Permits	\$2,000	\$3,340	\$2,000	\$1,460	\$1,000	\$1,000	\$1,000
10-358-005 Finger Print Fee	\$1,500	\$1,960	\$1,500	\$2,180	\$1,500	\$1,500	\$1,500
10-358-010 Solid Waste Disposal Tax	\$4,385	\$3,996	\$4,464	\$3,385	\$4,148	\$4,148	\$4,148
10-359-000 Refuse Collection Fees	\$1,572,900	\$1,600,185	\$1,692,900	\$1,654,758	\$1,694,100	\$1,694,100	\$1,694,100
10-370-000 Freeman Park Citations	\$5,300	\$5,400	\$6,000	\$600	\$4,500	\$4,500	\$4,500
10-371-000 Freeman Prk Annual Fee	\$630,000	\$743,316	\$1,090,020	\$772,512	\$1,064,100	\$1,064,100	\$1,064,100
10-372-000 Freeman Prk Daily Fee	\$468,000	\$500,192	\$652,270	\$519,366	\$644,240	\$644,240	\$644,240
10-373-000 Freeman Park Camping Fee	\$156,250	\$158,738	\$154,000	\$177,003	\$160,000	\$160,000	\$160,000
10-380-001 Carolina Beach Market	\$18,000	\$11,320	\$18,000	\$16,860	\$11,500	\$11,500	\$11,500
10-380-002 Events	\$14,000	\$12,460	\$12,000	\$6,054	\$10,000	\$10,000	\$10,000
10-383-000 Sale of Fixed Assets	\$3,000	\$25,892	\$3,000	\$10,442	\$2,000	\$2,000	\$2,000
10-395-000 Interest on Assessments	\$25,000	\$16,707	\$12,524	\$10,280	\$8,500	\$8,500	\$8,500
10-396-003 Donations-Boardwalk Fish Tiles	\$0	\$0	\$3,000	\$8,667	\$7,000	\$7,000	\$7,000
10-397-000 T/F from Project Fund	\$0	\$12,482	\$0	\$0	\$0	\$0	\$0
10-397-002 Parks & Rec. Fees	\$159,440	\$192,964	\$190,000	\$204,608	\$195,000	\$195,000	\$195,000
10-397-003 Transfer from W&S Fund	\$600,000	\$600,000	\$725,000	\$725,000	\$725,000	\$725,000	\$725,000
10-399-000 Appropriated Fund Balance	\$1,000,930	\$0	\$368,301	\$0	\$0	\$0	\$0
10-399-002 App Fund Bal-Powell Bill	\$650,000	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Revenue Totals	\$14,691,089	\$13,246,332	\$15,067,067	\$14,177,018	\$15,482,609	\$15,533,211	\$15,533,211

GF NON-DEPARTMENTAL BUDGET (408)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-408-068. Election Expenses	\$5,000	\$4,323	\$0	\$0	\$5,465	\$5,465	\$5,465
10-408-069. CBP3-Non Profit Loan/Taxes/Inc.	\$228,793	\$229,115	\$224,211	\$223,640	\$219,635	\$219,635	\$219,635
10-408-070. Donation-Non-Profits	\$48,700	\$43,750	\$50,415	\$48,211	\$65,200	\$50,200	\$50,200
10-408-071. Donation-Chamber of Commerce	\$87,600	\$87,600	\$97,400	\$103,225	\$96,550	\$96,550	\$96,550
10-408-072. Donation-CBDI	\$33,200	\$32,653	\$32,500	\$9,500	\$32,875	\$32,875	\$32,875
10-408-073. Donation - WAVE	\$9,575	\$9,565	\$9,950	\$9,946	\$10,244	\$10,244	\$10,244
M&O Totals	\$412,868	\$407,007	\$414,476	\$394,522	\$429,969	\$414,969	\$414,969
Non-Departmental Expense Totals	\$412,868	\$407,007	\$414,476	\$394,522	\$429,969	\$414,969	\$414,969

GF DEBT SERVICE (409)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-409-015. Debt Service	\$1,051,580	\$1,000,262	\$982,938	\$981,741	\$933,493	\$884,895	\$884,895
M&O Totals	\$1,051,580	\$1,000,262	\$982,938	\$981,741	\$933,493	\$884,895	\$884,895
Debt Service Expense Totals	\$1,051,580	\$1,000,262	\$982,938	\$981,741	\$933,493	\$884,895	\$884,895

GF LEGISLATIVE (410)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-410-002. Wages	\$37,800	\$37,943	\$37,800	\$37,800	\$37,800	\$37,800	\$37,800
10-410-005. FICA Taxes	\$4,040	\$4,328	\$4,039	\$4,414	\$4,041	\$4,041	\$4,041
10-410-006. Medical Insurance	\$36,430	\$36,693	\$38,126	\$37,994	\$38,445	\$38,445	\$38,445
10-410-009. Workmans Comp	\$190	\$123	\$55	\$40	\$55	\$55	\$55
10-410-031. Auto Allowance	\$15,000	\$15,057	\$15,000	\$14,999	\$0	\$0	\$0
P&B Totals	\$93,460	\$94,144	\$95,020	\$95,247	\$80,341	\$80,341	\$80,341
Maintenance & Operations							
10-410-012. Printing & Publishing	\$300	\$150	\$300	\$47	\$300	\$300	\$300
10-410-014. Travel & Training	\$15,000	\$12,090	\$15,000	\$6,676	\$15,000	\$10,000	\$10,000
10-410-016. Maintenance & Repair - Equipment	\$1,000	\$4	\$1,000	\$1,405	\$1,000	\$1,000	\$1,000
10-410-033. Supplies	\$1,000	\$905	\$1,000	\$1,539	\$1,000	\$1,000	\$1,000
10-410-039. Miscellaneous	\$1,000	\$750	\$1,000	\$500	\$1,000	\$1,000	\$1,000
10-410-046. Professional Services	\$130,000	\$192,872	\$130,000	\$130,402	\$130,000	\$130,000	\$130,000
10-410-053. Dues & Subscriptions	\$17,110	\$18,653	\$18,155	\$18,022	\$18,315	\$18,315	\$18,315
10-410-064. Hurricane Florence	\$0	\$0	\$0	\$1,276,054	\$0	\$0	\$0
10-410-084. Recognitions & Work Sessions	\$6,000	\$4,999	\$0	\$0	\$5,000	\$5,000	\$5,000
10-410-090. Contingency	\$0	\$0	\$0	\$0	\$0	\$408,803	\$408,803
M&O Totals	\$171,410	\$230,423	\$166,455	\$1,434,644	\$171,615	\$575,418	\$575,418
Capital Improvements							
10-410-074. Capital Projects Over \$ 10,000	\$10,000	\$15,204	\$0	\$0	\$0	\$0	\$0
10-410-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$10,000	\$15,204	\$0	\$0	\$0	\$0	\$0
Legislative Expense Totals	\$274,870	\$339,771	\$261,475	\$1,529,891	\$251,956	\$655,759	\$655,759

GF EXECUTIVE (420)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-420-002. Wages	\$209,105	\$212,332	\$210,955	\$414,567	\$386,306	\$386,306	\$386,306
10-420-003. Overtime Pay	\$2,000	\$0	\$0	\$365	\$1,990	\$1,990	\$1,990
10-420-004. C.O.L.A./Merit Pay	\$6,274	\$0	\$8,438	\$0	\$11,589	\$11,589	\$11,589
10-420-005. FICA Taxes	\$16,905	\$16,276	\$17,157	\$29,896	\$30,736	\$30,736	\$30,736
10-420-006. Medical Insurance	\$21,858	\$21,980	\$22,875	\$24,831	\$38,445	\$38,445	\$38,445
10-420-007. Retirement	\$16,331	\$15,920	\$17,099	\$21,553	\$35,960	\$35,960	\$35,960
10-420-009. Workmans Compensation	\$796	\$526	\$526	\$441	\$2,680	\$2,680	\$2,680
10-420-025. 401K Match Program	\$4,183	\$4,245	\$6,619	\$6,829	\$12,053	\$12,053	\$12,053
10-420-031. Auto Allowance	\$3,600	\$3,600	\$3,600	\$969	\$0	\$0	\$0
10-420-059. Longevity Pay Plan	\$0	\$0	\$1,250	\$1,350	\$1,900	\$1,900	\$1,900
P&B Totals	\$281,052	\$274,879	\$288,519	\$500,803	\$521,659	\$521,659	\$521,659
Maintenance & Operations							
10-420-011. Communications-Phone/Cell/Data	\$74,854	\$69,689	\$70,880	\$74,351	\$74,600	\$74,600	\$74,600
10-420-014. Travel & Training	\$5,000	\$3,748	\$5,000	\$1,776	\$9,700	\$9,700	\$9,700
10-420-022. Maintenance & Repair - Computers	\$69,360	\$69,239	\$186,200	\$186,199	\$170,000	\$170,000	\$170,000
10-420-023. Maintenance & Repair - Software	\$122,000	\$105,246	\$51,200	\$67,357	\$57,764	\$57,764	\$57,764
10-420-033. Supplies	\$7,800	\$9,411	\$7,800	\$8,942	\$8,300	\$8,300	\$8,300
10-420-044. Temps	\$0	\$1,806	\$0	\$0	\$0	\$0	\$0
10-420-045. Contract Service	\$19,620	\$18,234	\$20,090	\$20,217	\$21,920	\$21,920	\$21,920
10-420-051. Liability Insurance	\$192,000	\$173,430	\$258,212	\$234,553	\$258,212	\$258,212	\$258,212
10-420-053. Dues & Subscriptions	\$1,000	\$971	\$1,000	\$968	\$1,500	\$1,500	\$1,500
10-420-061. Tuition Reimbursement	\$2,500	\$0	\$0	\$1,857	\$10,000	\$10,000	\$10,000
10-420-090. Contingency	\$25,000	\$22,489	\$20,000	\$19,973	\$25,000	\$25,000	\$25,000
M&O Totals	\$519,134	\$474,263	\$620,382	\$616,195	\$636,996	\$636,996	\$636,996
Capital Improvements							
10-420-074. Capital Projects Over \$ 10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-420-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Executive Expense Totals	\$800,186	\$749,142	\$908,901	\$1,116,998	\$1,158,655	\$1,158,655	\$1,158,655

GF TOWN CLERK (430)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-430-002. Wages	\$114,835	\$118,145	\$116,051	\$108,575	\$74,451	\$74,451	\$74,451
10-430-003. Overtime Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-430-004. C.O.L.A./Merit Pay	\$3,445	\$0	\$4,642	\$0	\$2,234	\$2,234	\$2,234
10-430-005. FICA Taxes	\$9,049	\$8,968	\$9,291	\$8,404	\$5,905	\$5,905	\$5,905
10-430-006. Medical Insurance	\$14,572	\$14,627	\$15,250	\$13,390	\$7,689	\$7,689	\$7,689
10-430-007. Retirement	\$8,741	\$8,857	\$9,411	\$8,573	\$6,908	\$6,908	\$6,908
10-430-009. Workmans Compensation	\$426	\$282	\$427	\$381	\$180	\$180	\$180
10-430-025. 401K Match Program	\$2,297	\$2,385	\$3,643	\$3,326	\$2,316	\$2,316	\$2,316
10-430-059. Longevity Pay Plan	\$0	\$0	\$750	\$450	\$500	\$500	\$500
P&B Totals	\$153,365	\$153,264	\$159,465	\$143,098	\$100,183	\$100,183	\$100,183
Maintenance & Operations							
10-430-012. Printing & Publishing	\$21,000	\$11,385	\$21,000	\$12,926	\$21,000	\$21,000	\$21,000
10-430-014. Travel & Training	\$3,000	\$1,619	\$3,000	\$329	\$3,000	\$3,000	\$3,000
10-430-016. Maintenance & Repair - Equipment	\$500	\$405	\$500	\$72	\$500	\$500	\$500
10-430-023. Maintenance & Repair - Software	\$23,000	\$16,500	\$17,100	\$16,879	\$32,100	\$31,100	\$31,100
10-430-033. Supplies	\$1,800	\$2,160	\$1,800	\$1,353	\$1,800	\$1,800	\$1,800
10-430-045. Contract Services	\$4,000	\$3,250	\$0	\$0	\$4,000	\$4,000	\$4,000
10-430-053. Dues & Subscriptions	\$225	\$230	\$225	\$70	\$225	\$225	\$225
10-430-054. Maintenance of Town Code	\$10,000	\$8,323	\$10,000	\$7,033	\$10,000	\$10,000	\$10,000
M&O Totals	\$63,525	\$43,873	\$53,625	\$38,663	\$72,625	\$71,625	\$71,625
Capital Improvements							
10-430-074. Capital Projects Over \$ 10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-430-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town Clerk Expense Totals	\$216,890	\$197,137	\$213,090	\$181,760	\$172,808	\$171,808	\$171,808

GF FINANCE (440)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-440-002. Wages	\$172,832	\$178,114	\$179,149	\$181,092	\$187,603	\$187,603	\$187,603
10-440-003. Overtime Pay	\$0	\$289	\$352	\$704	\$1,401	\$1,401	\$1,401
10-440-004. C.O.L.A./Merit Pay	\$5,185	\$0	\$7,166	\$0	\$5,628	\$5,628	\$5,628
10-440-005. FICA Taxes	\$13,619	\$13,269	\$14,345	\$13,888	\$14,958	\$14,958	\$14,958
10-440-006. Medical Insurance	\$21,858	\$21,945	\$22,875	\$22,309	\$23,067	\$23,067	\$23,067
10-440-007. Retirement	\$13,156	\$13,374	\$14,532	\$14,325	\$17,283	\$17,283	\$17,283
10-440-009. Workmans Compensation	\$641	\$424	\$642	\$485	\$425	\$425	\$425
10-440-025. 401K Match Program	\$3,457	\$3,574	\$5,625	\$5,524	\$5,866	\$5,866	\$5,866
10-440-059. Longevity Pay Plan	\$0	\$0	\$850	\$700	\$900	\$900	\$900
P&B Totals	\$230,748	\$230,988	\$245,536	\$239,027	\$257,131	\$257,131	\$257,131
Maintenance & Operations							
10-440-012. Printing & Publishing	\$7,000	\$5,459	\$7,730	\$3,217	\$7,870	\$7,870	\$7,870
10-440-014. Travel & Training	\$3,700	\$1,916	\$2,445	\$1,489	\$2,455	\$2,455	\$2,455
10-440-016. Maintenance & Repair - Equipment	\$500	\$0	\$500	\$0	\$500	\$500	\$500
10-440-023. Maintenance & Repair - Software	\$0	\$0	\$100	\$0	\$20	\$20	\$20
10-440-033. Supplies	\$3,500	\$1,541	\$1,770	\$1,145	\$1,785	\$1,785	\$1,785
10-440-036. Bank Charges	\$56,000	\$46,551	\$55,500	\$47,211	\$47,661	\$47,661	\$47,661
10-440-045. Contracted Services	\$42,000	\$40,408	\$46,620	\$41,227	\$46,607	\$46,607	\$46,607
10-440-046. Professional Services	\$12,400	\$12,400	\$23,500	\$22,000	\$17,000	\$17,000	\$17,000
10-440-053. Dues & Subscriptions	\$300	\$220	\$300	\$170	\$300	\$300	\$300
M&O Totals	\$125,400	\$108,495	\$138,465	\$116,459	\$124,198	\$124,198	\$124,198
Capital Improvements							
10-440-074. Capital Projects Over \$ 10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-440-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Finance Expense Totals	\$356,148	\$339,483	\$384,001	\$355,486	\$381,329	\$381,329	\$381,329

GF HUMAN RESOURCES (450)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-450-002. Wages	\$116,480	\$121,636	\$120,638	\$127,367	\$125,474	\$125,474	\$125,474
10-450-003. Overtime Pay	\$2,850	\$3,723	\$2,924	\$1,992	\$2,852	\$2,852	\$2,852
10-450-004. C.O.L.A./Merit Pay	\$3,495	\$0	\$4,826	\$0	\$5,056	\$5,056	\$5,056
10-450-005. FICA Taxes	\$11,436	\$11,423	\$9,867	\$9,809	\$10,261	\$10,261	\$10,261
10-450-006. Medical Insurance	\$133,306	\$120,142	\$137,250	\$127,707	\$148,936	\$148,936	\$148,936
10-450-007. Retirement	\$10,919	\$11,375	\$9,996	\$10,138	\$10,248	\$10,248	\$10,248
10-450-009. Workmans Compensation	\$1,371	\$907	\$1,600	\$1,453	\$1,550	\$1,550	\$1,550
10-450-025. 401K Match Program	\$2,330	\$2,494	\$3,870	\$3,932	\$4,024	\$4,024	\$4,024
10-450-059. Longevity Pay Plan	\$37,242	\$32,765	\$600	\$600	\$750	\$750	\$750
P&B Totals	\$319,429	\$304,464	\$291,571	\$282,998	\$309,151	\$309,151	\$309,151
Maintenance & Operations							
10-450-014. Travel & Training	\$8,500	\$8,335	\$4,475	\$4,432	\$6,700	\$6,700	\$6,700
10-450-033. Supplies	\$3,000	\$2,511	\$3,000	\$2,351	\$3,000	\$3,000	\$3,000
10-450-034. Pre-Employment Costs	\$24,000	\$18,112	\$20,000	\$17,868	\$24,000	\$24,000	\$24,000
10-450-045. Contract Services	\$10,600	\$8,090	\$13,100	\$19,135	\$68,850	\$58,850	\$58,850
10-450-051. Liability Insurance	\$12,500	\$12,048	\$12,440	\$12,440	\$16,800	\$16,800	\$16,800
10-450-052. Unemployment	\$8,000	\$2,885	\$4,000	\$4,000	\$8,000	\$8,000	\$8,000
10-450-053. Dues & Subscriptions	\$1,000	\$1,026	\$1,025	\$1,077	\$1,070	\$1,070	\$1,070
10-450-055. Wellness Program	\$12,000	\$11,653	\$14,000	\$13,793	\$15,350	\$15,350	\$15,350
M&O Totals	\$79,600	\$64,660	\$72,040	\$75,095	\$143,770	\$133,770	\$133,770
Capital Improvements							
10-450-074. Capital Projects Over \$ 10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-450-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources Expense Totals	\$399,029	\$369,124	\$363,611	\$358,094	\$452,921	\$442,921	\$442,921

GF PLANNING AND DEVELOPMENT (491)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-491-002. Wages	\$541,242	\$515,440	\$564,488	\$496,232	\$407,816	\$407,816	\$407,816
10-491-003. Overtime Pay	\$6,000	\$0	\$3,005	\$0	\$6,004	\$6,004	\$6,004
10-491-004. C.O.L.A./Merit Pay	\$15,278	\$0	\$22,580	\$0	\$12,234	\$12,234	\$12,234
10-491-005. FICA Taxes	\$43,033	\$37,789	\$45,289	\$36,588	\$32,732	\$32,732	\$32,732
10-491-006. Medical Insurance	\$58,288	\$57,351	\$68,626	\$63,110	\$60,773	\$60,773	\$60,773
10-491-007. Retirement	\$39,206	\$38,239	\$45,880	\$38,864	\$38,293	\$38,293	\$38,293
10-491-009. Workmans Compensation	\$3,609	\$2,531	\$3,531	\$2,842	\$4,278	\$4,278	\$4,278
10-491-025. 401K Match Program	\$10,185	\$10,026	\$17,762	\$14,919	\$12,835	\$12,835	\$12,835
10-491-059. Longevity Pay Plan	\$0	\$0	\$1,950	\$1,450	\$1,800	\$1,800	\$1,800
P&B Totals	\$716,841	\$661,375	\$773,111	\$654,007	\$576,765	\$576,765	\$576,765
Maintenance & Operations							
10-491-012. Printing & Publishing	\$4,000	\$6,659	\$5,200	\$2,226	\$5,800	\$5,800	\$5,800
10-491-014. Travel & Training	\$10,460	\$10,378	\$16,000	\$4,664	\$20,700	\$20,700	\$20,700
10-491-024. Uniforms	\$450	\$564	\$1,950	\$1,215	\$2,825	\$2,825	\$2,825
10-491-033. Supplies	\$3,500	\$3,448	\$1,000	\$4,594	\$3,700	\$3,700	\$3,700
10-491-044. Temps	\$0	\$5,954	\$0	\$0	\$0	\$0	\$0
10-491-045. Contract Services	\$5,750	\$5,510	\$8,640	\$9,051	\$16,490	\$6,490	\$6,490
10-491-046. Professional Services	\$35,000	\$43,000	\$45,000	\$40,335	\$30,000	\$10,000	\$10,000
10-491-053. Dues & Subscriptions	\$2,075	\$2,123	\$2,105	\$1,458	\$1,880	\$1,880	\$1,880
10-491-064. Board of Adjustment	\$1,000	\$1,270	\$1,340	\$6	\$1,540	\$1,540	\$1,540
M&O Totals	\$62,235	\$78,906	\$81,235	\$63,550	\$82,935	\$52,935	\$52,935
Capital Improvements							
10-491-074. Capital Projects Over \$10,000	\$0	\$0	\$28,000	\$26,017	\$60,000	\$27,000	\$27,000
10-491-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$28,000	\$26,017	\$60,000	\$27,000	\$27,000
Planning and Development Expense Totals	\$779,076	\$740,281	\$882,346	\$743,573	\$719,700	\$656,700	\$656,700

GF PUBLIC WORKS ADMINISTRATION (493)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-493-002. Wages	\$35,305	\$35,767	\$36,011	\$38,767	\$39,135	\$39,135	\$39,135
10-491-003. Overtime Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-493-004. C.O.L.A./Merit Pay	\$1,060	\$0	\$1,440	\$0	\$1,174	\$1,174	\$1,174
10-493-005. FICA Taxes	\$2,782	\$2,372	\$2,903	\$2,611	\$3,103	\$3,103	\$3,103
10-493-006. Medical Insurance	\$3,643	\$5,184	\$3,813	\$5,310	\$5,432	\$5,432	\$5,432
10-493-007. Retirement	\$2,688	\$2,680	\$2,941	\$3,034	\$3,630	\$3,630	\$3,630
10-493-009. Workmans Compensation	\$619	\$409	\$765	\$683	\$740	\$740	\$740
10-493-025. 401K Match Program	\$707	\$715	\$1,139	\$1,132	\$1,217	\$1,217	\$1,217
10-493-059. Longevity Pay Plan	\$0	\$0	\$500	\$500	\$250	\$250	\$250
P&B Totals	\$46,804	\$47,127	\$49,512	\$52,037	\$54,681	\$54,681	\$54,681
Maintenance & Operations							
10-493-014. Travel & Training	\$500	\$0	\$500	\$327	\$1,500	\$1,500	\$1,500
10-493-018. Maintenance & Repair - Grounds	\$10,000	\$0	\$10,000	\$13,000	\$0	\$0	\$0
10-493-024. Uniforms	\$300	\$0	\$300	\$111	\$300	\$300	\$300
10-493-045. Contract Services	\$53,000	\$3,345	\$53,000	\$37,971	\$53,000	\$53,000	\$53,000
10-493-046. Professional Services	\$5,000	\$47,117	\$5,000	\$4,252	\$6,000	\$6,000	\$6,000
10-493-053. Dues & Subscriptions	\$100	\$2,400	\$100	\$0	\$100	\$100	\$100
M&O Totals	\$68,900	\$52,862	\$68,900	\$55,660	\$60,900	\$60,900	\$60,900
Capital Improvements							
10-493-074. Capital Projects Over \$10,000	\$35,000	\$34,935	\$0	\$0	\$0	\$0	\$0
10-493-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$35,000	\$34,935	\$0	\$0	\$0	\$0	\$0
Public Works Administration Expense Totals	\$150,704	\$134,924	\$118,412	\$107,697	\$115,581	\$115,581	\$115,581

GF POLICE (510)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-510-000. Separation Allowance	\$33,500	\$29,228	\$29,228	\$29,228	\$29,229	\$29,229	\$29,229
10-510-001. Holiday Pay	\$68,572	\$0	\$62,928	\$0	\$57,583	\$57,583	\$57,583
10-510-002. Wages	\$1,504,527	\$1,501,176	\$1,473,208	\$1,514,445	\$1,543,279	\$1,543,279	\$1,543,279
10-510-003. Overtime Pay	\$30,875	\$35,633	\$56,185	\$38,412	\$45,915	\$45,915	\$45,915
10-510-004. C.O.L.A./Merit Pay	\$44,832	\$0	\$58,215	\$0	\$41,821	\$41,821	\$41,821
10-510-005. FICA Taxes	\$126,640	\$118,037	\$129,173	\$120,249	\$131,963	\$131,963	\$131,963
10-510-006. Medical Insurance	\$225,864	\$209,761	\$236,379	\$206,764	\$231,691	\$231,691	\$231,691
10-510-007. Retirement	\$131,802	\$124,471	\$138,863	\$131,928	\$162,020	\$162,020	\$162,020
10-510-008. Premium Pay	\$6,625	\$7,088	\$0	\$0	\$0	\$0	\$0
10-510-009. Workmans Compensation	\$59,575	\$36,738	\$50,143	\$45,148	\$38,265	\$38,265	\$38,265
10-510-010. LEO 401K	\$77,135	\$70,856	\$77,652	\$71,852	\$81,113	\$81,113	\$81,113
10-510-025. 401K Match Program	\$29,888	\$28,999	\$49,243	\$42,457	\$50,340	\$50,340	\$50,340
10-510-059. Longevity Pay Plan	\$0	\$0	\$8,750	\$7,450	\$7,150	\$7,150	\$7,150
P&B Totals	\$2,339,835	\$2,161,986	\$2,369,967	\$2,207,933	\$2,420,369	\$2,420,369	\$2,420,369
Maintenance & Operations							
10-510-011. Communications-Phone/Cell/Data	\$82,900	\$90,704	\$85,200	\$66,913	\$82,020	\$82,020	\$82,020
10-510-014. Travel & Training	\$42,000	\$39,101	\$45,000	\$26,915	\$43,600	\$33,600	\$33,600
10-510-016. Maintenance & Repair - Equipment	\$37,900	\$35,251	\$54,170	\$54,770	\$13,000	\$13,000	\$13,000
10-510-023. Maintenance & Repair - Software	\$71,268	\$70,448	\$78,000	\$72,799	\$13,825	\$13,825	\$13,825
10-510-024. Uniforms	\$30,000	\$29,166	\$43,230	\$37,986	\$42,000	\$42,000	\$42,000
10-510-033. Supplies	\$18,000	\$14,403	\$18,000	\$17,744	\$18,000	\$18,000	\$18,000
10-510-034. Pre-Employment Costs	\$2,000	\$1,616	\$500	\$500	\$0	\$0	\$0
10-510-040. Crime Prevention/DARE	\$6,500	\$6,471	\$6,500	\$5,267	\$6,500	\$6,500	\$6,500
10-510-045. Contract Services	\$47,100	\$29,841	\$56,280	\$34,997	\$61,700	\$61,700	\$61,700
10-510-048. K-9 Maintenance	\$4,500	\$4,217	\$4,500	\$4,436	\$0	\$0	\$0
10-510-053. Dues & Subscriptions	\$1,500	\$470	\$1,460	\$715	\$1,405	\$1,405	\$1,405
10-510-058. Informant Monies	\$4,000	\$4,000	\$4,000	\$3,650	\$4,000	\$4,000	\$4,000
10-510-071. Federal 1033 Program LESS	\$0	\$23,961	\$0	\$0	\$0	\$0	\$0
10-510-078. Licenses/Renewals	\$1,600	\$128	\$1,600	\$1,439	\$1,600	\$1,600	\$1,600
10-510-083. Ammunition	\$4,000	\$3,941	\$5,000	\$4,993	\$5,000	\$5,000	\$5,000
M&O Totals	\$353,268	\$353,717	\$403,440	\$333,124	\$292,650	\$282,650	\$282,650
Capital Improvements							
10-510-074. Capital Projects Over \$10,000	\$0	\$0	\$38,800	\$66,069	\$94,429	\$94,429	\$94,429
10-510-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$38,800	\$66,069	\$94,429	\$94,429	\$94,429
Police Expense Totals	\$2,693,103	\$2,515,702	\$2,812,207	\$2,607,127	\$2,807,448	\$2,797,448	\$2,797,448

GF LIFEGUARDS (520)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-520-001. Holiday Pay	\$2,500	\$0	\$0	\$0	\$517	\$517	\$517
10-520-002. Wages	\$334,007	\$303,172	\$350,839	\$318,684	\$360,411	\$360,411	\$360,411
10-520-003. Overtime Pay	\$7,500	\$5,845	\$2,983	\$6,310	\$5,005	\$5,005	\$5,005
10-520-004. C.O.L.A./Merit Pay	\$1,507	\$0	\$2,068	\$0	\$1,614	\$1,614	\$1,614
10-520-005. FICA Taxes	\$26,432	\$22,105	\$27,252	\$25,666	\$28,155	\$28,155	\$28,155
10-520-006. Medical Insurance	\$7,286	\$7,296	\$7,625	\$7,626	\$7,689	\$7,689	\$7,689
10-520-007. Retirement	\$4,192	\$4,338	\$4,426	\$4,795	\$5,050	\$5,050	\$5,050
10-520-009. Workmans Compensation	\$13,994	\$8,761	\$9,990	\$7,043	\$9,600	\$9,600	\$9,600
10-520-025. 401K Match Program	\$1,005	\$1,157	\$1,713	\$1,841	\$1,693	\$1,693	\$1,693
10-520-059. Longevity Pay Plan	\$0	\$0	\$350	\$500	\$500	\$500	\$500
P&B Totals	\$398,423	\$352,674	\$407,246	\$372,466	\$420,234	\$420,234	\$420,234
Maintenance & Operations							
10-520-014. Travel & Training	\$7,000	\$4,235	\$7,000	\$2,726	\$6,000	\$6,000	\$6,000
10-520-016. Maintenance & Repair - Equipment	\$7,500	\$4,498	\$7,500	\$3,728	\$6,500	\$6,500	\$6,500
10-520-024. Uniforms	\$5,000	\$6,255	\$6,900	\$6,852	\$6,900	\$6,900	\$6,900
10-520-033. Supplies	\$12,500	\$8,701	\$11,500	\$6,395	\$11,600	\$11,600	\$11,600
10-520-050. Rental of Property	\$11,000	\$12,505	\$13,200	\$14,000	\$14,500	\$14,500	\$14,500
M&O Totals	\$43,000	\$36,193	\$46,100	\$33,701	\$45,500	\$45,500	\$45,500
Capital Improvements							
10-520-074. Capital Projects Over \$10,000	\$12,000	\$11,102	\$52,000	\$49,606	\$12,000	\$12,000	\$12,000
10-520-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$12,000	\$11,102	\$52,000	\$49,606	\$12,000	\$12,000	\$12,000
Lifeguard Expense Totals	\$453,423	\$399,969	\$505,346	\$455,772	\$477,734	\$477,734	\$477,734

GF FIRE (530)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-530-001. Holiday Pay	\$18,151	\$0	\$17,952	\$0	\$21,329	\$21,329	\$21,329
10-530-002. Wages	\$637,985	\$629,516	\$658,584	\$670,355	\$667,037	\$667,037	\$667,037
10-530-003. Overtime Pay	\$31,500	\$16,039	\$35,259	\$17,928	\$26,309	\$26,309	\$26,309
10-530-004. C.O.L.A./Merit Pay	\$16,885	\$0	\$22,774	\$0	\$18,134	\$18,134	\$18,134
10-530-005. FICA Taxes	\$53,896	\$47,829	\$56,408	\$52,519	\$56,316	\$56,316	\$56,316
10-530-006. Medical Insurance	\$87,431	\$88,195	\$91,502	\$91,885	\$102,653	\$102,653	\$102,653
10-530-007. Retirement	\$46,509	\$44,314	\$50,226	\$49,212	\$60,092	\$60,092	\$60,092
10-530-009. Workmans Comp	\$26,996	\$17,096	\$28,427	\$27,571	\$28,000	\$28,000	\$28,000
10-530-025. 401K Match Program	\$11,257	\$11,569	\$19,442	\$18,635	\$19,979	\$19,979	\$19,979
10-530-059. Longevity Pay Plan	\$0	\$0	\$2,750	\$4,560	\$3,350	\$3,350	\$3,350
P&B Totals	\$930,610	\$854,558	\$983,324	\$932,666	\$1,003,199	\$1,003,199	\$1,003,199
Maintenance & Operations							
10-530-011. Communications-Phone/Cell/Data	\$26,500	\$6,801	\$27,100	\$24,870	\$30,100	\$30,100	\$30,100
10-530-014. Travel & Training	\$11,500	\$10,704	\$12,500	\$13,694	\$13,500	\$13,500	\$13,500
10-530-015. Maintenance & Repair-Buildings	\$23,000	\$19,779	\$8,000	\$6,193	\$5,000	\$5,000	\$5,000
10-530-016. Maintenance & Repair - Equipment	\$24,400	\$15,786	\$23,900	\$18,721	\$15,900	\$15,900	\$15,900
10-530-017. Maintenance & Repair - Vehicles	\$13,900	\$18,165	\$18,300	\$18,674	\$19,300	\$19,300	\$19,300
10-530-023. Maintenance & Repair - Software	\$4,700	\$3,441	\$4,300	\$3,441	\$4,300	\$4,300	\$4,300
10-530-024. Uniforms	\$28,000	\$27,132	\$30,000	\$21,840	\$27,500	\$27,500	\$27,500
10-530-033. Supplies	\$24,000	\$25,036	\$28,000	\$18,228	\$24,000	\$24,000	\$24,000
10-530-043. SAFR Grant-Tuition	\$0	\$0	\$52,500	\$0	\$52,500	\$52,500	\$52,500
10-530-045. Contract Services	\$12,000	\$5,663	\$10,000	\$6,089	\$7,500	\$7,500	\$7,500
10-530-050. Rental of Property	\$0	\$1,405	\$2,500	\$2,809	\$9,500	\$9,500	\$9,500
10-530-051. Liability Insurance	\$32,100	\$36,043	\$39,500	\$34,606	\$40,800	\$40,800	\$40,800
10-530-053. Dues & Subscriptions	\$3,600	\$786	\$3,800	\$1,663	\$3,800	\$3,800	\$3,800
M&O Totals	\$203,700	\$170,741	\$260,400	\$170,827	\$253,700	\$253,700	\$253,700
Capital Improvements							
10-530-074. Capital Projects Over \$10,000	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000
10-530-075. Capital Projects Under \$10,000	\$4,000	\$3,390	\$0	\$0	\$5,000	\$5,000	\$5,000
Capital Totals	\$4,000	\$3,390	\$0	\$0	\$25,000	\$25,000	\$25,000
Fire Expense Totals	\$1,138,310	\$1,028,689	\$1,243,724	\$1,103,493	\$1,281,899	\$1,281,899	\$1,281,899

GF MARINA (550)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-550-012. Printing & Publishing	\$2,700	\$2,628	\$0	\$0	\$0	\$0	\$0
10-550-013. Electric	\$10,000	\$10,950	\$10,000	\$11,199	\$11,937	\$11,937	\$11,937
10-550-015. Maintenance & Repair- Buildings	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
10-550-016. Maintenance & Repair - Equipment	\$1,500	\$598	\$1,500	\$510	\$3,000	\$3,000	\$3,000
10-550-033. Supplies	\$1,575	\$1,329	\$1,575	\$1,354	\$1,500	\$1,500	\$1,500
10-550-039. Miscellaneous	\$0	\$0	\$2,700	\$2,628	\$2,700	\$2,700	\$2,700
10-550-046. Professional Services	\$0	\$7,700	\$10,000	\$4,591	\$10,000	\$10,000	\$10,000
M&O Totals	\$25,775	\$23,204	\$25,775	\$20,282	\$29,137	\$29,137	\$29,137
Capital Improvements							
10-550-074. Capital Projects Over \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-550-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
10-550-085. T/F to Capital Project Fund	\$0	\$607,093	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$607,093	\$0	\$0	\$5,000	\$5,000	\$5,000
Marina Expense Totals	\$25,775	\$630,297	\$25,775	\$20,282	\$34,137	\$34,137	\$34,137

GF POWELL BILL (561)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-561-019. Maintenance & Repair - Streets	\$650,000	\$578,888	\$0	\$4,413	\$0	\$0	\$0
10-561-033. Supplies	\$67,000	\$37,077	\$61,000	\$60,364	\$61,000	\$58,867	\$58,867
10-561-038. Street Maintenance	\$119,000	\$17,360	\$125,000	\$124,320	\$125,000	\$125,000	\$125,000
M&O Totals	\$836,000	\$633,325	\$186,000	\$189,098	\$186,000	\$183,867	\$183,867
Capital Improvements							
10-561-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-561-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Powell Bill Expense Totals	\$836,000	\$633,325	\$186,000	\$189,098	\$186,000	\$183,867	\$183,867

GF FLEET MAINTENANCE (565)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-565-016. Maintenance & Repair - Equipment	\$35,000	\$31,514	\$40,000	\$20,921	\$40,000	\$40,000	\$40,000
10-565-017. Maintenance & Repair - Vehicles	\$100,000	\$78,337	\$90,000	\$58,956	\$89,400	\$89,400	\$89,400
10-565-021. Maintenance & Repair - Tires	\$20,000	\$22,282	\$30,000	\$18,962	\$30,000	\$30,000	\$30,000
10-565-030. Gas & Diesel Fuel	\$140,000	\$101,595	\$126,000	\$100,963	\$126,000	\$126,000	\$126,000
10-565-053. Dues & Subscriptions	\$9,500	\$9,266	\$0	\$0	\$0	\$0	\$0
M&O Totals	\$304,500	\$242,995	\$286,000	\$199,801	\$285,400	\$285,400	\$285,400
Capital Improvements							
10-565-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-565-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Maintenance Expense Totals	\$304,500	\$242,995	\$286,000	\$199,801	\$285,400	\$285,400	\$285,400

GF PARKING (565)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-570-018. Maintenance & Repair - Grounds	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
10-570-046. Professional Services	\$295,000	\$360,792	\$421,000	\$369,064	\$344,650	\$344,650	\$344,650
10-570-050. Rental of Property	\$0	\$0	\$0	\$2,700	\$0	\$0	\$0
M&O Totals	\$295,000	\$360,792	\$426,000	\$371,764	\$349,650	\$349,650	\$349,650
Capital Improvements							
10-570-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-570-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parking Expense Totals	\$295,000	\$360,792	\$426,000	\$371,764	\$349,650	\$349,650	\$349,650

GF ENVIRONMENTAL (580)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-580-002. Wages	\$366,857	\$383,436	\$403,227	\$380,710	\$448,611	\$448,611	\$448,611
10-580-003. Overtime Pay	\$22,000	\$20,014	\$34,892	\$17,122	\$14,770	\$14,770	\$14,770
10-580-004. C.O.L.A./Merit Pay	\$11,006	\$0	\$16,129	\$0	\$12,258	\$12,258	\$12,258
10-580-005. FICA Taxes	\$31,431	\$30,624	\$34,941	\$30,921	\$36,547	\$36,547	\$36,547
10-580-006. Medical Insurance	\$80,146	\$72,124	\$91,502	\$74,351	\$92,268	\$92,268	\$92,268
10-580-007. Retirement	\$30,363	\$28,924	\$35,399	\$31,415	\$42,759	\$42,759	\$42,759
10-580-008. Premium Pay	\$11,000	\$625	\$0	\$0	\$0	\$0	\$0
10-580-009. Workmans Compensation	\$14,709	\$10,392	\$23,720	\$20,157	\$18,168	\$18,168	\$18,168
10-580-025. 401K Match Program	\$7,338	\$7,448	\$13,700	\$11,061	\$13,107	\$13,107	\$13,107
10-580-059. Longevity Pay Plan	\$0	\$0	\$2,500	\$1,800	\$2,100	\$2,100	\$2,100
P&B Totals	\$574,850	\$553,586	\$656,010	\$567,536	\$680,588	\$680,588	\$680,588
Maintenance & Operations							
10-580-012. Printing & Publishing	\$1,000	\$20	\$500	\$0	\$500	\$500	\$500
10-580-013. Electric	\$260,000	\$263,157	\$260,000	\$256,020	\$263,590	\$263,590	\$263,590
10-580-014. Travel & Training	\$4,500	\$2,220	\$3,500	\$1,347	\$4,500	\$4,500	\$4,500
10-580-015. Maintenance & Repair- Buildings	\$60,000	\$51,733	\$46,500	\$63,645	\$170,100	\$85,100	\$85,100
10-580-016. Maintenance & Repair - Equipment	\$21,000	\$19,486	\$11,000	\$3,144	\$21,000	\$21,000	\$21,000
10-580-018. Maintenance & Repair - Grounds	\$86,000	\$87,729	\$80,000	\$55,827	\$90,000	\$83,500	\$83,500
10-580-020. Maintenance & Repair - Street Lights	\$5,000	\$686	\$5,000	\$488	\$7,000	\$7,000	\$7,000
10-580-024. Uniforms	\$7,555	\$5,965	\$7,555	\$5,690	\$7,500	\$7,500	\$7,500
10-580-032. Chemical & Lab Fees	\$4,500	\$4,492	\$4,500	\$1,873	\$4,500	\$4,500	\$4,500
10-580-033. Supplies	\$42,000	\$38,025	\$42,000	\$34,804	\$45,000	\$45,000	\$45,000
10-580-035. Small Tools & Equipment	\$5,190	\$5,588	\$5,190	\$2,625	\$5,200	\$5,200	\$5,200
10-580-044. Temps	\$40,000	\$70,912	\$70,000	\$51,923	\$70,000	\$70,000	\$70,000
10-580-045. Contract Services	\$1,850,100	\$1,895,274	\$1,944,900	\$1,791,590	\$1,981,175	\$1,981,175	\$1,981,175
10-580-046. Professional Services	\$4,000	\$0	\$4,000	\$10,328	\$4,000	\$4,000	\$4,000
10-580-080. PPE & Safety Equipment	\$3,000	\$2,594	\$3,000	\$5,017	\$4,000	\$4,000	\$4,000
M&O Totals	\$2,393,845	\$2,447,881	\$2,487,645	\$2,284,321	\$2,678,065	\$2,586,565	\$2,586,565
Capital Improvements							
10-580-074. Capital Projects Over \$10,000	\$0	\$46,481	\$100,000	\$28,825	\$150,000	\$50,000	\$50,000
10-580-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$46,481	\$100,000	\$28,825	\$150,000	\$50,000	\$50,000
Environmental Expense Totals	\$2,968,695	\$3,047,947	\$3,243,655	\$2,880,682	\$3,508,653	\$3,317,153	\$3,317,153

GF PARKS AND RECREATION (620)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-620-002. Wages	\$306,995	\$309,100	\$317,601	\$309,328	\$313,559	\$313,559	\$313,559
10-620-003. Overtime Pay	\$3,500	\$2,820	\$2,965	\$1,195	\$5,069	\$5,069	\$5,069
10-620-004. C.O.L.A./Merit Pay	\$7,977	\$0	\$10,954	\$0	\$8,333	\$8,333	\$8,333
10-620-005. FICA Taxes	\$24,364	\$22,943	\$25,550	\$22,987	\$25,180	\$25,180	\$25,180
10-620-006. Medical Insurance	\$43,716	\$46,970	\$45,751	\$45,896	\$48,964	\$48,964	\$48,964
10-620-007. Retirement	\$20,499	\$20,695	\$22,454	\$21,126	\$26,256	\$26,256	\$26,256
10-620-009. Workmans Compensation	\$8,518	\$5,828	\$8,151	\$6,436	\$9,500	\$9,500	\$9,500
10-620-025. 401K Match Program	\$5,319	\$5,525	\$8,691	\$8,092	\$8,800	\$8,800	\$8,800
10-620-059. Longevity Pay Plan	\$0	\$0	\$2,450	\$1,650	\$2,200	\$2,200	\$2,200
P&B Totals	\$420,888	\$413,882	\$444,567	\$416,710	\$447,861	\$447,861	\$447,861
Maintenance & Operations							
10-620-011. Communications-Phone/Cell/Data	\$2,800	\$1,048	\$2,800	\$1,338	\$2,800	\$2,800	\$2,800
10-620-013. Electric	\$34,975	\$34,283	\$34,975	\$32,742	\$34,975	\$34,975	\$34,975
10-620-014. Travel & Training	\$5,000	\$2,164	\$5,000	\$4,277	\$6,500	\$5,500	\$5,500
10-620-015. Maintenance & Repair- Buildings	\$21,000	\$21,313	\$11,000	\$7,667	\$23,000	\$14,000	\$14,000
10-620-016. Maintenance & Repair - Equipment	\$39,500	\$47,252	\$14,000	\$15,523	\$14,500	\$24,500	\$24,500
10-620-018. Maintenance & Repair - Grounds	\$72,500	\$74,130	\$34,500	\$29,403	\$80,500	\$85,500	\$85,500
10-620-023. Maintenance & Repair - Software	\$4,850	\$4,605	\$4,850	\$4,855	\$4,700	\$4,700	\$4,700
10-620-024. Uniforms	\$1,900	\$630	\$1,300	\$1,016	\$1,500	\$1,500	\$1,500
10-620-033. Supplies	\$8,500	\$9,208	\$8,500	\$8,776	\$10,500	\$10,500	\$10,500
10-620-041. Arts & Activities	\$10,000	\$15,076	\$16,750	\$18,923	\$18,750	\$18,750	\$18,750
10-620-042. Carolina Beach Market	\$8,000	\$7,713	\$8,500	\$8,294	\$8,500	\$8,500	\$8,500
10-620-045. Contract Services	\$43,500	\$37,945	\$43,500	\$43,432	\$58,000	\$58,000	\$58,000
10-620-046. Professional Services	\$0	\$5,846	\$30,000	\$0	\$12,000	\$12,000	\$12,000
10-620-066. Athletic Programs	\$12,000	\$13,200	\$13,000	\$12,089	\$23,500	\$23,500	\$23,500
10-620-082. Festivals & Special Event	\$12,000	\$13,830	\$15,000	\$17,713	\$22,000	\$27,000	\$27,000
M&O Totals	\$276,525	\$288,244	\$243,675	\$206,048	\$321,725	\$331,725	\$331,725
Capital Improvements							
10-620-074. Capital Projects Over \$10,000	\$0	\$82,617	\$137,000	\$8,090	\$328,750	\$82,250	\$82,250
10-620-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$18,000
Capital Totals	\$0	\$82,617	\$137,000	\$8,090	\$346,750	\$100,250	\$100,250
Parks and Recreation Expense Totals	\$697,413	\$784,743	\$825,242	\$630,849	\$1,116,336	\$879,836	\$879,836

GF BEACH MAINTENANCE (630)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
10-630-001. Holiday Pay	\$8,852	\$0	\$12,563	\$0	\$7,617	\$7,617	\$7,617
10-630-002. Wages	\$153,430	\$122,549	\$217,768	\$134,208	\$162,505	\$162,505	\$162,505
10-630-003. Overtime Pay	\$4,940	\$3,629	\$11,215	\$3,131	\$6,068	\$6,068	\$6,068
10-630-004. C.O.L.A./Merit Pay	\$4,603	\$0	\$8,710	\$0	\$4,417	\$4,417	\$4,417
10-630-005. FICA Taxes	\$13,226	\$9,651	\$19,169	\$10,912	\$13,856	\$13,856	\$13,856
10-630-006. Medical Insurance	\$29,144	\$16,504	\$45,750	\$25,930	\$30,756	\$30,756	\$30,756
10-630-007. Retirement	\$14,073	\$10,417	\$21,297	\$12,143	\$17,567	\$17,567	\$17,567
10-630-008. Premium Pay	\$1,060	\$0	\$0	\$0	\$0	\$0	\$0
10-630-009. Workmans Comp	\$6,397	\$4,263	\$7,970	\$6,576	\$5,500	\$5,500	\$5,500
10-630-010. LEO 401K	\$8,225	\$6,311	\$12,529	\$7,202	\$9,056	\$9,056	\$9,056
10-630-025. 401K Match Program	\$3,069	\$2,489	\$7,517	\$3,969	\$5,433	\$5,433	\$5,433
10-630-059. Longevity Pay Plan	\$0	\$0	\$300	\$200	\$500	\$500	\$500
P&B Totals	\$247,019	\$175,813	\$364,788	\$204,271	\$263,275	\$263,275	\$263,275
Maintenance & Operations							
10-630-016. Maintenance & Repair-Fish Tiles	\$0	\$4,886	\$3,000	\$5,273	\$6,092	\$6,092	\$6,092
10-630-018. T/F to Storm Damage Prevention	\$350,000	\$0	\$350,000	\$0	\$350,000	\$350,000	\$350,000
10-630-024. Uniforms	\$8,000	\$7,163	\$0	\$0	\$0	\$0	\$0
10-630-033. Supplies	\$7,500	\$661	\$7,500	\$6,509	\$7,500	\$7,500	\$7,500
10-630-046. Professional Services	\$155,000	\$248,976	\$162,000	\$199,643	\$162,775	\$162,775	\$162,775
10-630-056. Beach Maintenance	\$60,000	\$61,161	\$49,000	\$49,016	\$85,000	\$60,000	\$60,000
10-630-081. Inlet Dredging	\$10,000	\$8,009	\$10,000	\$0	\$10,000	\$10,000	\$10,000
M&O Totals	\$590,500	\$330,855	\$581,500	\$260,441	\$621,367	\$596,367	\$596,367
Capital Improvements							
10-630-074. Capital Projects Over \$10,000	\$0	\$519,395	\$37,580	-\$3,215	\$47,215	\$47,215	\$47,215
10-630-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-630-085. T/F to Capital Project Fund	\$0	\$96,919	\$0	\$185,739	\$136,613	\$136,613	\$136,613
Capital Totals	\$0	\$616,314	\$37,580	\$182,523	\$183,828	\$183,828	\$183,828
Beach Maintenance Expense Totals	\$837,519	\$1,122,982	\$983,868	\$647,236	\$1,068,470	\$1,043,470	\$1,043,470

GENERAL FUND-TOTAL BUDGET

	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
GF EXPENSES	\$14,691,089	\$15,044,079	\$15,067,067	\$14,875,865	\$15,732,139	\$15,533,211	\$15,533,211
GF REVENUES	\$14,691,089	\$13,246,332	\$15,067,067	\$14,177,018	\$15,482,609	\$15,533,211	\$15,533,211
REVENUES/EXPENSES OVER OR UNDER	\$0	\$1,797,747	\$0	\$698,847	\$249,530	\$0	\$0
P&B TOTALS	\$6,697,482	\$6,278,738	\$7,128,636	\$6,668,798	\$7,135,437	\$7,135,437	\$7,135,437
M&O TOTALS	\$6,881,027	\$6,348,434	\$6,562,113	\$6,864,196	\$6,786,202	\$7,015,372	\$7,015,372
CAPITAL TOTALS	\$61,000	\$1,417,136	\$393,380	\$361,130	\$877,007	\$497,507	\$497,507
DEBT TOTALS	\$1,051,580	\$1,000,262	\$982,938	\$981,741	\$933,493	\$884,895	\$884,895
GENERAL FUND EXPENSE TOTALS	\$14,691,089	\$15,044,570	\$15,067,067	\$14,875,865	\$15,732,139	\$15,533,211	\$15,533,211

UTILITIES FUND

UTILITY FUND REVENUES

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
30-322-000. Stormwater Monthly Service Fees	\$1,077,370	\$1,091,739	\$1,202,883	\$1,225,215	\$1,349,622	\$1,349,622	\$1,349,622
30-325-000. Wil.Bch Stormwater Impact Fees	\$41,000	\$11,509	\$0	\$0	\$0	\$0	\$0
30-329-000. Interest on Investments	\$15,000	\$43,098	\$38,000	\$53,282	\$45,495	\$45,495	\$45,495
30-329-100. Interest Bond Series 2016	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000
30-330-000. Stormwater Development Impact Fees	\$200,000	\$332,468	\$350,000	\$226,206	\$228,102	\$228,102	\$228,102
30-350-000. Loan Proceeds	\$0	\$0	\$0	\$288,500	\$0	\$0	\$0
30-370-000. Water Monthly Service Fees	\$1,856,070	\$1,826,713	\$2,072,302	\$2,031,285	\$2,279,532	\$2,175,917	\$2,175,917
30-371-000. Sewer Monthly Service Fees	\$3,172,708	\$3,139,951	\$3,542,329	\$3,463,653	\$3,896,562	\$3,719,446	\$3,719,446
30-371-015. Penalties	\$10,000	\$1,016	\$6,000	\$5,021	\$6,520	\$6,520	\$6,520
30-371-017. Grease Trap Compliance	\$0	\$0	\$0	\$0	\$195	\$195	\$195
30-372-000. Water Connection Fees	\$60,600	\$160,575	\$175,000	\$165,386	\$114,626	\$114,626	\$114,626
30-373-000. Sewer Connection Fees	\$50,000	\$152,880	\$169,110	\$95,642	\$104,650	\$104,650	\$104,650
30-374-000. System Development Fee Water	\$420,000	\$744,390	\$374,205	\$256,604	\$306,033	\$306,033	\$306,033
30-374-100. System Development Fee Sewer	\$0	\$0	\$374,205	\$291,394	\$336,893	\$336,893	\$336,893
30-375-000. Reconnection Fees	\$18,715	\$9,130	\$15,000	\$5,200	\$5,000	\$5,000	\$5,000
30-383-000. Sales of Fixed Assets	\$0	\$0	\$300	\$27,050	\$0	\$0	\$0
30-385-000. Miscellaneous Revenues	\$30,500	\$54,442	\$50,000	\$18,135	\$50,000	\$50,000	\$50,000
30-398-001. Kure Bch-Fixed&Variable	\$321,563	\$224,180	\$245,277	\$293,366	\$292,373	\$292,373	\$292,373
30-398-002. Kure Bch-Capital Recovery	\$44,959	\$58,766	\$58,766	\$59,368	\$61,173	\$61,173	\$61,173
30-398-003. Fort Fisher WWT	\$6,193	\$6,576	\$6,576	\$7,517	\$7,517	\$7,517	\$7,517
30-399-000. Appropriated Fund Balance	\$905,834	-\$3	\$776,154	\$0	\$730,708	\$730,708	\$730,708
Utility Fund Revenue Totals	\$8,230,512	\$7,857,430	\$9,456,107	\$8,512,824	\$9,830,001	\$9,549,270	\$9,549,270

UF DEBT SERVICE (409)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
10-409-015. Debt Service	\$1,940,596	\$1,150,805	\$2,499,377	\$2,497,282	\$2,692,396	\$2,692,396	\$2,692,396
M&O Totals	\$1,940,596	\$1,150,805	\$2,499,377	\$2,497,282	\$2,692,396	\$2,692,396	\$2,692,396
Debt Service Expense Totals	\$1,940,596	\$1,150,805	\$2,499,377	\$2,497,282	\$2,692,396	\$2,692,396	\$2,692,396

WATER/SEWER ADMINISTRATION (800)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Estimated Budget	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
30-800-002. Wages	\$304,195	\$307,360	\$317,435	\$288,290	\$279,024	\$279,024	\$279,024
30-800-003. Overtime Pay	\$6,000	\$1,234	\$4,426	\$10,551	\$5,341	\$5,341	\$5,341
30-800-004. C.O.L.A./Merit	\$9,126	\$0	\$12,697	\$0	\$8,370	\$8,370	\$8,370
30-800-005. FICA Taxes	\$24,428	\$22,827	\$25,720	\$22,635	\$22,479	\$22,479	\$22,479
30-800-006. Medical Insurance	\$43,716	\$38,522	\$45,751	\$35,033	\$46,134	\$46,134	\$46,134
30-800-007. Retirement	\$23,598	\$22,998	\$26,056	\$23,439	\$26,299	\$26,299	\$26,299
30-800-009. Workmans Compensation	\$3,340	\$2,222	\$3,844	\$3,388	\$2,593	\$2,593	\$2,593
30-800-025. 401K Match Program	\$6,084	\$5,717	\$10,086	\$7,564	\$8,816	\$8,816	\$8,816
30-800-059. Longevity Pay Plan	\$0	\$0	\$1,650	\$850	\$1,100	\$1,100	\$1,100
P&B Totals	\$420,487	\$400,881	\$447,665	\$391,749	\$400,156	\$400,156	\$400,156
Maintenance & Operations							
30-800-011. Communications-Phone/Cell/Data	\$1,600	\$2,702	\$2,400	\$1,918	\$2,400	\$2,400	\$2,400
30-800-012. Printing & Publishing	\$9,500	\$2,322	\$2,000	\$417	\$3,000	\$3,000	\$3,000
30-800-014. Travel & Training	\$7,000	\$7,563	\$7,000	\$8,175	\$11,000	\$11,000	\$11,000
30-800-016. Maintenance & Repair - Equipment	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
30-800-023. Maintenance & Repair - Software	\$0	\$0	\$0	\$0	\$1,900	\$1,900	\$1,900
30-800-024. Uniforms	\$1,925	\$787	\$2,600	\$1,054	\$3,000	\$3,000	\$3,000
30-800-033. Supplies	\$9,000	\$7,591	\$8,000	\$7,796	\$9,000	\$9,000	\$9,000
30-800-037. On-Line Credit Check	\$1,920	\$998	\$1,920	\$751	\$2,200	\$2,200	\$2,200
30-800-044. Temps	\$0	\$0	\$0	\$1,517	\$0	\$0	\$0
30-800-045. Contract Services	\$34,440	\$13,566	\$18,440	\$13,371	\$19,500	\$19,500	\$19,500
30-800-046. Professional Services	\$18,000	\$44,550	\$12,000	\$12,000	\$13,000	\$13,000	\$13,000
30-800-049. Postage	\$30,000	\$30,000	\$33,980	\$30,663	\$43,000	\$43,000	\$43,000
30-800-053. Dues & Subscriptions	\$250	\$0	\$640	\$190	\$610	\$610	\$610
30-800-057. Miscellaneous	\$4,003	\$12,228	\$2,000	\$1,335	\$0	\$0	\$0
30-800-080. Reimbursement to General Fund	\$600,000	\$600,000	\$725,000	\$725,000	\$725,000	\$725,000	\$725,000
M&O Totals	\$717,638	\$722,307	\$815,980	\$804,187	\$843,610	\$843,610	\$843,610
Capital Improvements							
30-800-074. Capital Projects Over \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-800-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water/Sewer Administration Expense Totals	\$1,138,125	\$1,123,188	\$1,263,645	\$1,195,936	\$1,243,766	\$1,243,766	\$1,243,766

UF WASTE WATER TREATMENT (810)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Estimated Budget	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
30-810-002. Wages	\$229,025	\$234,996	\$235,906	\$233,978	\$261,715	\$261,715	\$261,715
30-810-003. Overtime Pay	\$4,500	\$1,242	\$3,703	\$5,150	\$3,966	\$3,966	\$3,966
30-810-004. C.O.L.A./ Merit	\$6,871	\$0	\$9,437	\$0	\$7,852	\$7,852	\$7,852
30-810-005. FICA Taxes	\$18,391	\$17,431	\$19,201	\$17,820	\$21,059	\$21,059	\$21,059
30-810-006. Medical Insurance	\$36,430	\$38,682	\$38,126	\$37,906	\$40,805	\$40,805	\$40,805
30-810-007. Retirement	\$17,766	\$17,698	\$19,452	\$18,732	\$24,638	\$24,638	\$24,638
30-810-009. Workmans Comp	\$8,607	\$5,683	\$8,422	\$7,148	\$8,000	\$8,000	\$8,000
30-810-025. 401K Match Program	\$4,581	\$4,248	\$7,529	\$6,168	\$8,259	\$8,259	\$8,259
30-810-059. Longevity Pay Plan	\$0	\$0	\$1,950	\$1,800	\$1,750	\$1,750	\$1,750
P&B Totals	\$326,171	\$319,979	\$343,726	\$328,701	\$378,044	\$378,044	\$378,044
Maintenance & Operations							
30-810-011. Communications - Phones/Cellphones/Data	\$3,500	\$1,297	\$3,600	\$1,663	\$2,800	\$2,800	\$2,800
30-810-013. Electric	\$132,000	\$120,600	\$122,000	\$130,417	\$122,000	\$122,000	\$122,000
30-810-014. Travel & Training	\$4,000	\$2,407	\$4,000	\$1,791	\$3,000	\$3,000	\$3,000
30-810-015. Maintenance & Repair- Buildings	\$6,000	\$5,008	\$6,500	\$5,856	\$7,000	\$7,000	\$7,000
30-810-016. Maintenance & Repair - Equipment	\$22,000	\$19,898	\$22,000	\$24,212	\$22,000	\$22,000	\$22,000
30-810-018. Maintenance & Repair - Grounds	\$15,000	\$14,023	\$8,500	\$49,492	\$10,000	\$10,000	\$10,000
30-810-024. Uniforms	\$5,280	\$1,814	\$3,000	\$1,203	\$3,000	\$3,000	\$3,000
30-810-032. Chemical & Lab Fees	\$47,250	\$43,211	\$50,540	\$45,953	\$53,120	\$53,120	\$53,120
30-810-033. Supplies	\$4,000	\$3,499	\$4,000	\$3,020	\$4,000	\$4,000	\$4,000
30-810-035. Small Tools & Equipment	\$500	\$409	\$500	\$640	\$750	\$750	\$750
30-810-045. Contract Services	\$148,600	\$140,063	\$137,500	\$118,589	\$140,500	\$140,500	\$140,500
30-810-046. Professional Services	\$68,000	\$18,957	\$55,000	\$58,247	\$46,000	\$46,000	\$46,000
30-810-047. WWT Plant Renovation	\$37,000	\$36,685	\$100,000	\$64,679	\$35,000	\$35,000	\$35,000
30-810-050. Rental of Property	\$20,000	\$11,275	\$20,000	\$11,600	\$20,000	\$20,000	\$20,000
30-810-053. Dues & Subscriptions	\$400	\$0	\$400	\$250	\$400	\$400	\$400
30-810-078. Permits & Fees	\$5,790	\$5,036	\$18,140	\$17,975	\$20,000	\$20,000	\$20,000
30-810-080. PPE & Safety Equipment	\$5,000	\$4,875	\$5,500	\$5,254	\$5,000	\$5,000	\$5,000
M&O Totals	\$524,320	\$429,058	\$561,180	\$540,838	\$494,570	\$494,570	\$494,570
Capital Improvements							
30-810-074. Capital Projects Over \$10,000	\$0	\$210,263	\$295,000	\$191,652	\$0	\$0	\$0
30-810-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-810-085. T/F to Capital Project Fund	\$0	\$186,264	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$396,527	\$295,000	\$191,652	\$0	\$0	\$0
Wastewater Treatment Plant Expense Totals	\$850,491	\$1,145,564	\$1,199,906	\$1,061,191	\$872,614	\$872,614	\$872,614

UF WASTE WATER COLLECTIONS (811)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Estimated Budget	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
30-811-001. Holiday Pay	\$18,200	\$0	\$13,986	\$0	\$0	\$0	\$0
30-811-002. Wages	\$412,837	\$425,387	\$422,186	\$465,514	\$441,356	\$441,356	\$441,356
30-811-003. Overtime Pay	\$31,900	\$15,406	\$36,715	\$27,567	\$35,172	\$35,172	\$35,172
30-811-004. C.O.L.A./Merit	\$12,386	\$0	\$16,887	\$0	\$13,241	\$13,241	\$13,241
30-811-005. FICA Taxes	\$36,867	\$33,724	\$37,717	\$37,430	\$37,769	\$37,769	\$37,769
30-811-006. Medical Insurance	\$80,146	\$76,640	\$83,877	\$84,422	\$86,939	\$86,939	\$86,939
30-811-007. Retirement	\$35,614	\$33,213	\$38,209	\$38,397	\$44,337	\$44,337	\$44,337
30-811-008. Premium Pay	\$6,600	\$293	\$0	\$0	\$0	\$0	\$0
30-811-009. Workmans Comp	\$17,253	\$14,124	\$15,958	\$12,876	\$15,492	\$15,492	\$15,492
30-811-025. 401K Match Program	\$8,257	\$8,739	\$14,791	\$14,448	\$14,810	\$14,810	\$14,810
30-811-059. Longevity Pay Plan	\$0	\$0	\$3,250	\$2,350	\$3,950	\$3,950	\$3,950
P&B Totals	\$660,060	\$607,525	\$683,576	\$683,003	\$693,066	\$693,066	\$693,066
Maintenance & Operations							
30-811-011. Communications - Phones/Cellphones/Data	\$10,884	\$11,217	\$12,240	\$12,740	\$13,300	\$13,300	\$13,300
30-811-013. Electric	\$89,000	\$36,476	\$89,000	\$37,524	\$94,000	\$94,000	\$94,000
30-811-014. Travel & Training	\$17,600	\$4,408	\$17,600	\$2,613	\$18,000	\$18,000	\$18,000
30-811-015. Maintenance & Repair- Buildings	\$21,000	\$20,897	\$16,000	\$13,910	\$21,000	\$21,000	\$21,000
30-811-016. Maintenance & Repair - Equipment	\$71,050	\$54,258	\$66,050	\$29,303	\$81,000	\$81,000	\$81,000
30-811-019. Maintenance & Repair - Streets	\$89,660	\$47,425	\$89,660	\$102,481	\$145,000	\$145,000	\$145,000
30-811-020. Maintenance & Repair - Infrastructure	\$95,000	\$108,196	\$105,000	\$83,952	\$120,000	\$120,000	\$120,000
30-811-024. Uniforms	\$8,600	\$3,712	\$7,260	\$2,155	\$8,000	\$8,000	\$8,000
30-811-026. Maintenance & Repair - Material	\$65,000	\$39,370	\$60,000	\$75,003	\$60,000	\$60,000	\$60,000
30-811-033. Supplies	\$8,000	\$4,589	\$7,500	\$4,573	\$7,500	\$7,500	\$7,500
30-811-035. Small Tools & Equipment	\$7,500	\$6,390	\$11,995	\$12,597	\$12,000	\$12,000	\$12,000
30-811-044. Temps	\$35,640	\$27,326	\$40,500	\$0	\$5,000	\$5,000	\$5,000
30-811-045. Contract Services	\$75,200	\$233,718	\$250,900	\$49,777	\$225,000	\$225,000	\$225,000
30-811-046. Professional Services	\$75,000	\$53,273	\$65,000	\$1,110	\$65,000	\$65,000	\$65,000
30-811-060. I&I Removal Program	\$15,000	\$0	\$15,000	\$4,000	\$15,000	\$15,000	\$15,000
30-811-078. Permits & Fees	\$6,500	\$1,605	\$6,370	\$1,760	\$7,500	\$7,500	\$7,500
30-811-080. PPE & Safety Equipment	\$13,300	\$11,359	\$8,265	\$5,409	\$8,500	\$8,500	\$8,500
M&O Totals	\$703,934	\$664,219	\$868,340	\$438,907	\$905,800	\$905,800	\$905,800
Capital Improvements							
30-811-074. Capital Projects Over \$10,000	\$84,000	\$101,544	\$129,573	\$105,733	\$35,000	\$35,000	\$35,000
30-811-075. Capital Projects Under \$10,000	\$10,500	\$8,664	\$0	\$0	\$6,900	\$6,900	\$6,900
30-811-085. T/F to Capital Project Fund	\$0	\$354,820	\$0	\$46,750	\$0	\$0	\$0
Capital Totals	\$94,500	\$465,028	\$129,573	\$152,483	\$41,900	\$41,900	\$41,900
Waste Water Collections Expense Totals	\$1,458,494	\$1,736,772	\$1,681,489	\$1,274,393	\$1,640,766	\$1,640,766	\$1,640,766

UF WATER (812)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Estimated Budget	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
30-812-001. Holiday Pay	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0
30-812-002. Wages	\$75,280	\$78,622	\$76,461	\$65,110	\$76,087	\$76,087	\$76,087
30-812-003. Overtime Pay	\$5,000	\$2,713	\$26,467	\$2,308	\$9,987	\$9,987	\$9,987
30-812-004. C.O.L.A./Merit	\$2,259	\$0	\$3,059	\$0	\$2,282	\$2,282	\$2,282
30-812-005. FICA Taxes	\$7,768	\$6,186	\$8,154	\$4,941	\$6,786	\$6,786	\$6,786
30-812-006. Medical Insurance	\$14,572	\$13,365	\$15,250	\$12,372	\$15,378	\$15,378	\$15,378
30-812-007. Retirement	\$7,504	\$6,079	\$8,261	\$5,273	\$7,939	\$7,939	\$7,939
30-812-009. Workmans Comp	\$3,636	\$2,530	\$3,582	\$3,093	\$2,900	\$2,900	\$2,900
30-812-025. 401K Match Program	\$1,506	\$1,620	\$3,198	\$1,927	\$2,662	\$2,662	\$2,662
30-812-059. Longevity Pay Plan	\$0	\$0	\$600	\$150	\$350	\$350	\$350
P&B Totals	\$136,525	\$111,116	\$145,032	\$95,173	\$124,371	\$124,371	\$124,371
Maintenance & Operations							
30-812-011. Communications - Phones/Cellphones/Data	\$5,000	\$2,538	\$4,920	\$2,772	\$5,000	\$5,000	\$5,000
30-812-012. Printing & Publishing	\$2,000	\$1	\$1,500	\$0	\$1,500	\$1,500	\$1,500
30-812-013. Electric	\$72,000	\$68,354	\$72,000	\$76,992	\$72,000	\$72,000	\$72,000
30-812-014. Travel & Training	\$5,000	\$2,022	\$3,750	\$2,546	\$6,000	\$6,000	\$6,000
30-812-015. Maintenance & Repair- Buildings	\$59,000	\$52,713	\$60,000	\$18,079	\$62,000	\$62,000	\$62,000
30-812-016. Maintenance & Repair - Equipment	\$60,000	\$34,825	\$60,000	\$33,607	\$60,000	\$60,000	\$60,000
30-812-019. Maintenance & Repair - Streets	\$88,708	\$58,768	\$88,000	\$17,721	\$90,000	\$90,000	\$90,000
30-812-020. Maintenance & Repair - Infrastructure	\$100,000	\$132,223	\$103,000	\$139,130	\$155,000	\$155,000	\$155,000
30-812-024. Uniforms	\$1,700	\$705	\$2,160	\$310	\$2,500	\$2,500	\$2,500
30-812-026. Maintenance & Repair - Material	\$48,000	\$36,357	\$48,000	\$33,764	\$55,000	\$55,000	\$55,000
30-812-032. Chemical & Lab Fees	\$173,500	\$71,116	\$100,000	\$71,268	\$173,500	\$173,500	\$173,500
30-812-033. Supplies	\$4,000	\$4,000	\$4,000	\$1,421	\$5,000	\$5,000	\$5,000
30-812-035. Small Tools & Equipment	\$5,000	\$4,981	\$5,000	\$5,753	\$5,500	\$5,500	\$5,500
30-812-044. Temps	\$0	\$0	\$0	\$10,400	\$3,000	\$3,000	\$3,000
30-812-045. Contract Services	\$110,900	\$141,467	\$253,400	\$154,678	\$269,400	\$269,400	\$269,400
30-812-046. Professional Services	\$45,000	\$11,437	\$40,000	\$18,293	\$52,000	\$52,000	\$52,000
30-812-049. Postage	\$35,000	\$780	\$2,900	\$123	\$3,000	\$3,000	\$3,000
30-812-050. Rental of Property	\$30,500	\$25,000	\$30,500	\$25,000	\$30,500	\$30,500	\$30,500
30-812-053. Dues & Subscriptions	\$2,000	\$1,990	\$2,140	\$1,120	\$2,170	\$2,170	\$2,170
30-812-067. Well Upgrades	\$60,000	\$111,509	\$157,500	\$129,635	\$157,500	\$157,500	\$157,500
30-812-078. Permits & Fees	\$4,000	\$2,700	\$4,000	\$2,880	\$4,000	\$4,000	\$4,000
30-812-080. PPE & Safety Equipment	\$6,000	\$3,685	\$5,345	\$2,591	\$5,350	\$5,350	\$5,350
M&O Totals	\$917,308	\$767,172	\$1,048,115	\$748,083	\$1,219,920	\$1,219,920	\$1,219,920
Capital Improvements							
30-812-074. Capital Projects Over \$10,000	\$300,000	\$483,863	\$125,700	\$158,150	\$0	\$0	\$0
30-812-075. Capital Projects Under \$10,000	\$4,616	\$0	\$9,000	\$0	\$0	\$0	\$0
30-812-085. T/F to Capital Project Fund	\$0	\$185,914	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$304,616	\$669,777	\$134,700	\$158,150	\$0	\$0	\$0
Water Expense Totals	\$1,358,449	\$1,548,065	\$1,327,847	\$1,001,407	\$1,344,291	\$1,344,291	\$1,344,291

UF FLEET MAINTENANCE (813)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Maintenance & Operations							
30-813-016. Maintenance & Repair - Equipment	\$65,000	\$45,955	\$65,000	\$46,744	\$82,000	\$82,000	\$82,000
30-813-017. Maintenance & Repair - Vehicles	\$60,000	\$29,882	\$54,590	\$14,990	\$66,000	\$66,000	\$66,000
30-813-021. Maintenance & Repair - Tires	\$20,000	\$9,410	\$20,000	\$13,765	\$26,000	\$26,000	\$26,000
30-813-030. Gas & Diesel Fuel	\$78,000	\$61,338	\$82,000	\$68,772	\$90,000	\$90,000	\$90,000
M&O Totals	\$223,000	\$146,585	\$221,590	\$144,271	\$264,000	\$264,000	\$264,000
Capital Improvements							
30-813-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-813-075. Capital Projects Under \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Maintenance Expense Totals	\$223,000	\$146,585	\$221,590	\$144,271	\$264,000	\$264,000	\$264,000

UF STORMWATER (900)

GL Account/Description	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Estimated Budget	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
Personnel & Benefits							
30-900-002. Wages	\$345,348	\$349,397	\$352,442	\$274,180	\$350,095	\$350,095	\$350,095
30-900-003. Overtime Pay	\$20,000	\$8,732	\$27,385	\$17,089	\$19,649	\$19,649	\$19,649
30-900-004. C.O.L.A./Merit	\$10,361	\$0	\$14,097	\$0	\$10,504	\$10,504	\$10,504
30-900-005. FICA Taxes	\$28,742	\$26,867	\$30,376	\$22,388	\$29,276	\$29,276	\$29,276
30-900-006. Medical Insurance	\$61,931	\$56,250	\$68,626	\$45,190	\$66,944	\$66,944	\$66,944
30-900-007. Retirement	\$27,765	\$26,904	\$30,773	\$23,214	\$34,252	\$34,252	\$34,252
30-900-009. Workers Comp	\$12,767	\$6,568	\$12,814	\$11,129	\$11,250	\$11,250	\$11,250
30-900-025. 401K Match Program	\$6,907	\$7,055	\$11,912	\$8,435	\$11,480	\$11,480	\$11,480
30-900-059. Longevity Pay Plan	\$0	\$0	\$3,150	\$2,300	\$2,450	\$2,450	\$2,450
P&B Totals	\$513,821	\$481,773	\$551,575	\$403,925	\$535,900	\$535,900	\$535,900
Maintenance & Operations							
30-900-011. Communications-Phones/Cellphones/Data	\$1,440	\$1,476	\$7,440	\$2,264	\$7,600	\$7,600	\$7,600
30-900-012. Printing & Publishing	\$2,500	\$1,184	\$2,500	\$385	\$2,500	\$2,500	\$2,500
30-900-013. Electric	\$6,480	\$10,249	\$13,500	\$12,434	\$13,500	\$13,500	\$13,500
30-900-014. Travel & Training	\$7,000	\$1,817	\$5,000	\$5,897	\$8,000	\$8,000	\$8,000
30-900-015. Maintenance & Repair - Buildings	\$7,000	\$2,949	\$9,000	\$3,052	\$6,000	\$6,000	\$6,000
30-900-016. Maintenance & Repair - Equipment	\$12,000	\$22,011	\$16,000	\$17,483	\$46,000	\$46,000	\$46,000
30-900-019. Maintenance & Repair - Streets	\$89,660	\$43,154	\$65,855	\$44,463	\$65,000	\$65,000	\$65,000
30-900-020. Maintenance & Repair - Infrastructure	\$95,000	\$141,035	\$110,000	\$62,868	\$195,000	\$195,000	\$195,000
30-900-024. Uniforms	\$5,770	\$3,451	\$5,760	\$2,607	\$6,500	\$6,500	\$6,500
30-900-026. Maintenance & Repair - Material	\$25,000	\$15,983	\$30,000	\$19,041	\$30,000	\$30,000	\$30,000
30-900-032. Chemical & Lab Fees	\$20,000	\$12,936	\$20,000	\$19,586	\$20,000	\$20,000	\$20,000
30-900-033. Supplies	\$4,000	\$2,876	\$4,000	\$3,139	\$4,500	\$4,500	\$4,500
30-900-035. Small Tools & Equipment	\$1,200	\$1,124	\$1,200	\$956	\$1,200	\$1,200	\$1,200
30-900-044. Temps	\$0	\$6,608	\$20,000	\$47,645	\$30,000	\$30,000	\$30,000
30-900-045. Contract Services	\$90,000	\$132,855	\$134,800	\$91,129	\$75,000	\$75,000	\$75,000
30-900-046. Professional Services	\$90,000	\$115,498	\$173,000	\$168,293	\$113,000	\$113,000	\$113,000
30-900-078. Permits & Fees	\$5,000	\$860	\$2,280	\$860	\$2,000	\$2,000	\$2,000
30-900-080. PPE & Safety Equipment	\$3,600	\$3,313	\$3,900	\$3,410	\$5,000	\$5,000	\$5,000
M&O Totals	\$465,650	\$519,378	\$624,235	\$505,511	\$630,800	\$630,800	\$630,800
Capital Improvements							
30-900-074. Capital Projects Over \$10,000	\$265,800	\$275,777	\$86,443	\$354,780	\$324,737	\$324,737	\$324,737
30-900-075. Capital Projects Under \$10,000	\$16,086	\$5,556	\$0	\$0	\$0	\$0	\$0
30-900-085. T/F to Capital Project Fund	\$0	\$7,266	\$0	\$41,800	\$0	\$0	\$0
Capital Totals	\$281,886	\$288,599	\$86,443	\$396,580	\$324,737	\$324,737	\$324,737
Stormwater Expense Totals	\$1,261,357	\$1,289,750	\$1,262,253	\$1,306,016	\$1,491,437	\$1,491,437	\$1,491,437

UTILITY FUND - TOTAL BUDGET

	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
UF EXPENSES	\$8,230,512	\$8,140,730	\$9,456,107	\$8,480,496	\$9,549,270	\$9,549,270	\$9,549,270
UF REVENUES	\$8,230,512	\$7,857,430	\$9,456,107	\$8,512,824	\$9,830,001	\$9,549,270	\$9,549,270
REVENUES/EXPENSES OVER OR UNDER	\$0	\$283,300	\$0	-\$32,329	-\$280,731	\$0	\$0
P&B TOTALS	\$2,057,064	\$1,921,275	\$2,171,574	\$1,902,552	\$2,131,537	\$2,131,537	\$2,131,537
M&O TOTALS	\$3,551,850	\$3,248,719	\$4,139,440	\$3,181,797	\$4,358,700	\$4,358,700	\$4,358,700
CAPITAL TOTALS	\$681,002	\$1,819,931	\$645,716	\$898,865	\$366,637	\$366,637	\$366,637
DEBT SERVICE TOTALS	\$1,940,596	\$1,150,805	\$2,499,377	\$2,497,282	\$2,692,396	\$2,692,396	\$2,692,396
UTILITY FUND EXPENSE TOTALS	\$8,230,512	\$8,140,730	\$9,456,107	\$8,480,496	\$9,549,270	\$9,549,270	\$9,549,270

TOTAL BUDGET - FY 2019/2020

	FY 2017-2018 Approved Budget	FY 2017-2018 Actual Budget	FY 2018-2019 Approved Budget	FY 2018-2019 Actual Budget Estimate	FY 2019-2020 Initial Budget Requested	FY 2019-2020 Recommended Budget	FY 2019-2020 Council Approved Budget
TOTAL EXPENSES	\$22,921,601	\$23,185,299	\$24,523,174	\$23,356,361	\$25,281,409	\$25,082,481	\$25,082,481
TOTAL REVENUES	\$22,921,601	\$21,103,762	\$24,523,174	\$22,689,842	\$25,312,610	\$25,082,481	\$25,082,481
REVENUES/EXPENSES OVER OR UNDER	\$0	\$2,081,537	\$0	\$666,518	-\$31,201	\$0	\$0
P&B TOTALS	\$8,754,546	\$8,200,013	\$9,300,210	\$8,571,349	\$9,266,974	\$9,266,974	\$9,266,974
M&O TOTALS	\$10,432,877	\$9,597,153	\$10,701,553	\$10,045,993	\$11,144,902	\$11,374,072	\$11,374,071
CAPITAL TOTALS	\$742,002	\$3,237,067	\$1,039,096	\$1,259,996	\$1,243,644	\$864,144	\$864,144
DEBT SERVICE TOTALS	\$2,992,176	\$2,151,067	\$3,482,315	\$3,479,023	\$3,625,889	\$3,577,291	\$3,577,291
TOTAL BUDGET EXPENSES	\$22,921,601	\$23,185,299	\$24,523,174	\$23,356,361	\$25,281,409	\$25,082,481	\$25,082,481

Miscellaneous

- CIP Summary & <10K Item Summary
- Financial Systems/Financial Policy
- Cash Management
- Debt/Debt Policy
- Historical Tax and Fund Balance Data
- Glossary

2019/2020 Capital Purchase Summary

GENERAL FUND		
Department	Item Description	Cost
Planning	Replacement Vehicle - Code Enforcement	\$27,000
	Grand Total	\$27,000
Police	Replacement of (2) Dodge Ram Trucks with Equipment	\$94,429
	Grand Total	\$94,429
Ocean Rescue	(2) Replacement ATV's	\$12,000
	Grand Total	\$12,000
Fire	HVAC replacement	\$20,000
	Workout room equipment	\$5,000
	Grand Total	\$25,000
Marina	Work dingy	\$5,000
	Grand Total	\$5,000
Environmental	PODS replacement	\$20,000
	Vehicle Replacement	\$30,000
	Grand Total	\$50,000
Parks and Recreation	McDonald Park Playground Replacement	\$30,000
	LED Lights for Mike Chappell Park Soccer & Ball Field	\$52,250
	Additional Volleyball Court & Equipment at Rec Center	\$8,000
	Beach Wheelchair Storage Building	\$10,000
	Ryder Lewis Park (carry over from 18/19 BY)	\$75,000
Grand Total	\$175,250	
Beach Maintenance	Replacement Vehicle for Dodge Ram	\$47,215
	Grand Total	\$47,215
TOTAL GENERAL FUND		\$435,894

ENTERPRISE FUND		
Department	Item Description	Cost
Wastewater Collection	Vehicle Replacement	\$35,000
	Tablets	\$2,400
	Trenchbox/set of 4-spreaders	\$4,500
	Grand Total	\$41,900
Stormwater	600 Block of Charlotte Ave./Henniker's Pipe Replacement	\$35,000
	Greenville Pump Station Generator	\$60,000
	Rain Water Harvesting @ Town Hall	\$25,000
	Ocean Heights Stormwater Install	\$80,000
	Jet Vac Taxes and Tags	\$14,737
	Henniker's Ditch Sdiment Removal/Armoring	\$45,000
	Third/Spartanburg Ave. Re-working of Drainage	\$65,000
Grand Total	\$324,737	
TOTAL ENTERPRISE FUND		\$366,637

TOTAL 2018-209 CAPITAL PURCHASES	\$802,531
---	------------------

FINANCIAL MANAGEMENT SYSTEMS

Summary of Significant Accounting Policies:

The accounting policies of the Town of Carolina Beach conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

For Financial reporting purposes, in accordance with the criteria in NCGA Statement 3, the Town of Carolina Beach includes all funds, account groups, agencies, boards, commissions, and authorities that are controlled by or are financially dependent upon the Town.

B. Basis of Presentation – Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In this report, the various funds are grouped into two broad categories and three generic fund types.

1) GOVERNMENTAL FUNDS

General Fund – The General Fund is the operating fund for the Town. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and state-shared revenues. The primary expenditures are public safety, streets and highways, parks and recreation, and general governmental services.

2) PROPRIETARY FUNDS

Enterprise Fund – Enterprise funds are used to account for operations; (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic review of revenues earned, revenues required, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town of Carolina Beach has one enterprise fund for Utilities.

3) CAPITAL PROJECT FUNDS

Project Funds – Bond Proceeds and proceeds from debt instruments may be used only for the purpose or purposes for which the bonds were issued or the instruments executed. A capital project fund accounts for not only the proceeds of a particular bond issue or debt instrument but also for all resources used on the project financed by the bond or debt instrument proceeds. In this manner, one fund or one set of accounts within a fund shows the complete cost of each bond

or instrument financed capital project. Many units also establish a capital project fund whenever they begin a major capital project, regardless of the funding source for the project.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures of expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement applied.

All funds of the Town are accounted during the year on the modified accrual basis of accounting in accordance with the North Carolina General Statutes. The governmental funds are presented in the financial statement on the same basis. Under the modified accrual basis, revenues are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured principal and interest on general long-term debt which is recognized when due.

The proprietary fund is presented in the financial statements on the accrual basis. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period when incurred. Unbilled receivable is immaterial and are not accrued as revenue to the Utilities Fund.

D. Budgetary Data

Budgets are adopted as required by State statute. An annual budget ordinance is adopted for the general and enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for special revenue and capital project funds. All budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions.

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. The Town Manager is authorized to reallocate departmental appropriations among the various objects of expenditures within each department. During the year, several amendments to the original budget are necessary.

As required by G.S. 159-26(b), the Town maintains encumbrance accounts that are to be considered to be "budgetary accounts". Encumbrances outstanding at year-end represent estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

CASH MANAGEMENT

Deposits:

All deposits of the Town are made in council-designated official depositories and are collateralized, as required by North Carolina General Statutes. (G.S.159-31). The Town may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. The Town may also establish time deposits such as NOW and SuperNow accounts.

Effective July 1, 2000, Branch Banking and Trust (BB&T) in Wilmington serves as the central depository for the Town. The daily receipts are deposited into the Town's interest bearing General Fund and Water/Sewer Fund account. Excess funds are transferred to the Town's investment accounts with the North Carolina Cash Management Trust. All of the Town's moneys in the central depository are covered by federal depository insurance.

Investments:

North Carolina General Statutes (G.S. 159-30) authorize the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper; and the North Carolina Capital Management Trust, an SEC registered mutual fund. Investments are stated at cost or amortized cost. The Town pools moneys from several funds to facilitate disbursement and investment and maximize investment income. Therefore, for the statement of cash flow, all enterprise fund cash and investments are essentially demand deposits and are considered cash and equivalents.

LONG TERM DEBT

General Fund Debt:

The Town of Carolina Beach has limited long-term debt in its General Fund. As of June 30, 2018, the Town had General Fund debt of \$4.9 million dollars. Additionally, the Town owed \$1.6 million for real estate investments held by a 501 c3 non-profit (CBP3), however, debt service payments are paid by the Town. Therefore, the Town informally carried debt of \$6.5 million in its General fund. Debt retirements (principal payments) for the year are \$929,600 leaving a balance of \$5.6 million as of July 1, 2019. The Town issued no new General Fund debt during the year leaving an outstanding debt of \$5.6 million; \$4.1 million formally and \$1.5 million carried by CBP3. The legal debt margin (limit) for the Town is \$157.1 million for the General Fund.

Utilities Fund Debt:

The Town of Carolina Beach operates an enterprise fund, supported by user fees. As of June 30, 2018, the Town had Utility debt of \$28.3 million dollars. The debt was for water and sewer, storm water, and street construction and maintenance. Debt retirements for the year total \$1.3 million, leaving a balance of \$27 million as of July 1, 2019. The Town issued new debt for new equipment during the year leaving an outstanding debt of \$27.2 million. The council is expected to issue additional debt during fiscal year 2019/2020 for equipment. The project will be financed through an installment loan.

DEBT PAYMENTS BY BUDGET YEAR

General Fund Debt Schedule

Description of Project/Equipment	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
CBP3 Loan (20 yr, 3.47%)	\$ 199,228.30	\$ 194,095.99	\$ 188,963.68	\$ 183,831.37	\$ 178,699.06	\$ 173,566.75	\$ 168,434.44	\$ 163,302.13	\$ 158,169.82	\$ 153,037.51	1,761,329.05
Legislative Budget	\$ 199,228.30	\$ 194,095.99	\$ 188,963.68	\$ 183,831.37	\$ 178,699.06	\$ 173,566.75	\$ 168,434.44	\$ 163,302.13	\$ 158,169.82	\$ 153,037.51	1,761,329.05
Wilmington Beach Paving and Drainage (15 yr, 2.88%)	\$ 276,667.53	\$ 269,755.53	\$ 262,843.53	\$ 255,931.53	\$ 249,019.53	\$ 75,285.53					1,389,503.18
Municipal Complex (20 yr, 2.39%)	\$ 174,558.09										174,558.09
Fire Station Renovation/Rehab (15 yr, 2.03%)	\$ 101,374.29	\$ 99,634.29	\$ 97,894.29	\$ 96,154.29	\$ 94,414.29	\$ 92,674.29	\$ 90,934.29	\$ 89,194.29	\$ 87,454.29		849,728.61
Operations Center/ Land Purchases (15 yr, 2.37%)	\$ 110,595.68	\$ 108,516.58	\$ 106,437.48	\$ 104,358.39	\$ 102,279.29	\$ 100,200.19	\$ 98,121.10	\$ 96,042.00	\$ 93,962.90	\$ 91,883.80	1,012,397.41
2016 Pumper Fire Engine (10 yr, 2.28%)	\$ 53,998.00	\$ 52,915.00	\$ 51,832.00	\$ 50,749.00	\$ 49,666.00	\$ 48,583.00					307,743.00
Burial of Power Lines Boardwalk (5 yr, 1.71%)	\$ 80,264.26	\$ 78,826.54									159,090.80
Fire Rescue Boat (5 yr, 2.24%)	\$ 39,385.24	\$ 24,375.26									63,760.50
Marina Bulkhead Emergency Repair (15 yr, 2.97%)	\$ 48,051.47	\$ 47,021.87	\$ 45,992.27	\$ 44,962.67	\$ 43,933.07	\$ 42,903.47	\$ 41,873.87	\$ 40,844.27	\$ 39,814.67	\$ 38,785.07	434,182.70
Debt Service Budget	\$ 884,894.56	\$ 681,045.07	\$ 564,999.57	\$ 552,155.88	\$ 539,312.18	\$ 359,646.48	\$ 230,929.26	\$ 226,080.56	\$ 221,231.86	\$ 130,668.87	4,390,964.29
Total General Fund	\$ 1,084,122.86	\$ 875,141.06	\$ 753,963.25	\$ 735,987.25	\$ 718,011.24	\$ 533,213.23	\$ 399,363.70	\$ 389,382.69	\$ 379,401.68	\$ 283,706.38	\$ 6,152,293.34

Enterprise Fund Debt Schedule

Description of Project/Equipment	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total
New Debt											
Series 2016	\$ 2,136,900	\$ 2,139,500	\$ 2,090,300	\$ 2,085,300	\$ 2,089,300	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,968,050	\$ 1,966,800	\$ 20,381,800
Total New Debt	\$ 2,136,900	\$ 2,139,500	\$ 2,090,300	\$ 2,085,300	\$ 2,089,300	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,968,050	\$ 1,966,800	\$ 20,381,800
Other Subordinate Debt											
AMI Project	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 779,020
Vactor Truck and 2 Backhoes (5 yr)	\$ 109,196										\$ 109,196
Wilmington Beach Pond	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 409,339
Lake Park Sewer	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 205,629
Inflow & Infiltration Low Interest Loan	\$ 102,264	\$ 99,881	\$ 97,497	\$ 95,114							\$ 394,756
801 Dow Rd	\$ 51,808	\$ 50,496	\$ 49,184	\$ 47,872	\$ 46,560	\$ 45,248	\$ 43,936	\$ 42,624	\$ 41,312		\$ 419,040
Street Sweeper	\$ 62,447	\$ 62,447	\$ 62,447	\$ 62,407							\$ 249,749
Total Other Subordinate Debt	\$ 465,114	\$ 352,223	\$ 348,528	\$ 344,792	\$ 185,959	\$ 184,647	\$ 183,335	\$ 182,023	\$ 180,711	\$ 139,399	\$ 2,566,729
Total for Water/Sewer Fund	\$ 2,602,014	\$ 2,491,723	\$ 2,438,828	\$ 2,430,092	\$ 2,275,259	\$ 2,150,947	\$ 2,154,635	\$ 2,150,073	\$ 2,148,761	\$ 2,106,199	\$ 22,948,529

Debt Policy

Introduction:

The purpose of the Town of Carolina Beach Debt Policy is to provide guidelines, parameters, and procedural requirements for the issuance and management of debt. Many of the processes for approval, sale, and repayment of debt are controlled by various North Carolina statutes. These laws and regulations, which provide debt policy for most of North Carolina local governments, are not repeated here, but this policy must be considered in conjunction with those laws.

Use of Debt Financing:

Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt is not to be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The Town of Carolina Beach will seek to utilize the least costly/most appropriate form of financing for its project needs.

Capital Planning and Debt Determination:

The Capital Improvement Plan (CIP) Committee, made up of Department Heads, reviews department's capital requests and makes a Capital Improvement Program recommendation. The Council then approves a five-year Capital Improvement Program.

Debt financing will be considered in conjunction with the approval by the Town Council of the Town's Capital Improvement Program. Additionally, debt financing will be considered for equipment items that normally do not go through the CIPC but are included in departmental requests, and are not treated as current year operating expenses.

Any capital item that has not been included in the above process, but because its critical or emergency need where timing was not anticipated in the CIP or budgetary process, or is mandated immediately by either State or Federal requirements, will be considered for approval for debt financing.

Debt Affordability:

The Town will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. This process involves the comparison of generally accepted standards of affordability to the current Town values. These standards shall include Debt per capita, Debt as percentage of assessed valuation, Debt service as percentage of operational budget, and Debt service as percentage of local revenues. This process shall also be judged against the necessity of and the benefits derived from the proposed acquisitions.

The Town shall strive to achieve and/or maintain these standards in a moderate to average classification, with comparison to governments of similar size, operations, and community characteristics, with a primary focus on similarly rated and geographically close municipalities. The comparison will include other North Carolina beach communities.

Debt Structure:

For most debt issues, the actual structure and sale is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of the State Treasurer. The LGC functions as the financial advisor to local governments when issuing debt. Structuring must take into consideration current conditions and practices in the municipal finance market.”

Debt will be retired in a timeframe that is less than the useful life of the asset or project acquired through the financing. General obligation bonds will be competitively bid with no more than a 20-year life. Negotiated or private placements, however, may be used where allowed when complex financing or structure is a concern with regard to marketability. Debt service for each issue will be structured in an attempt to level out the Town's total debt service payments. The average life of bonds will be no more than 12 years, which results in approximately 60% of the Town's debt being repaid within 10 years. This structuring assists in minimizing the interest payments over the life of the issue.

The Town will consider utilization of variable rate debt in order to lessen the potential interest costs over the life of the issue. The size of any bond sale will be determined by the Town, based on expected cash needs for construction or acquisition of projects for approximately an 18 to 24 month period. This will enable the Town to maintain capability to utilize the non-voted provision, and accommodate necessary signing requirements to avoid arbitrage rebates. The size of other types of financings will be determined by the cost of the assets being acquired, including all issuance costs. The time of the sale will be determined based on existing cash balances from previous financings, acquisition and construction cash draw down requirements, and expectations of needs for new projects to be funded by the financing.

The Town will seek to increase its current 78 rating from the North Carolina Municipal Council on its general obligation debt and maintain the highest possible ratings on other financing instruments, if rated. Credit enhancements will only be used when necessary for cost-effectiveness and/or marketability. The Town will maintain good communications with bond rating agencies about its financial conditions and operations with information being sent to the rating agencies on a regular basis.

Refunding of Outstanding Debt:

The Town will monitor the municipal bond market for opportunities to obtain interest savings by refunding or advance refunding outstanding debt. The estimation of net present savings should be, at a minimum, in the range of 2.5 - 3% of the refunded maturities before a retiring process begins.

Continuing Disclosure:

The Town will provide on-going disclosure information to established information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies.”

Selection of Financial Consultants and Service Providers:

The Town will provide for a solicitation and selection process for securing all professional services required in connection with any debt issues. This selection will be done on an issue-by-issue basis, will focus on the particular experience and expertise necessary for that issue, and will be made in order to secure such services at competitive prices to the Town.

The Council will adopt a selection process and appointment criteria for bond counsel as necessary.

Administration and Implementation:

The Town Manager and the Director of Finance are responsible for the administration and issuance of debt including the completion of specific tasks and responsibilities included in this policy.

HISTORICAL SUMMARY OF TAX AND FUND BALANCE INFORMATION

	June 2013	June 2014	June 2015	June 2016	June 2017	June 2018	June 2019 (estimate)
Assessed Valuation	\$1,650,049,500	\$1,665,949,000	\$1,664,558,243	\$1,690,877,769	\$1,718,183,701	\$1,925,173,475	\$1,949,373,000
Property Tax Levy	\$3,773,454	\$3,838,435	\$3,916,963	\$3,978,915	\$4,046,624	\$4,338,995	\$4,386,089
Property Tax Rate	\$0.240	\$0.240	\$0.235	\$0.235	\$0.225	\$0.225	\$0.225
Tax Collection Rate	98.34%	98.34%	98.61%	98.93%	98.97%	99.25%	99.25%
Total Fund Balance	\$5,858,760.00	\$8,815,013.00	\$9,396,315.00	\$8,010,818.00	\$7,666,018.00	\$6,061,060.00	\$6,757,047.00
Expenses	\$8,447,003.00	\$10,628,974.00	\$12,982,903.00	\$13,538,230.00	\$13,342,406.00	\$14,534,747.00	\$14,966,292.83
FB as % of Gen. Fund	69%	83%	72%	59%	57%	42%	45%
Available Fund Balance	65%	78%	55%	38%	28%	21%	24%

Audited Property Tax and Fund Balance Data

GLOSSARY

Accrual Accounting:	A basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.
Ad Valorem Taxes:	Please see Property Taxes
Appropriation:	An authorization granted by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.
Assessed Valuation:	A value established by the New Hanover County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.
Balanced Budget:	When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Town Council, be balanced.
Bond:	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation and revenue bonds. These bonds are most frequently used for construction of large capital projects.
Budget:	A plan of financial operation for the Town of Carolina Beach and its various municipal services, which includes estimated revenues and expenditures for a specific fiscal year.
Budget Amendment:	A procedure used by the Town staff and Town Council to revise a budget appropriation.
Budget Calendar:	A schedule, which outlines the process of budget preparation, adoption, and administration.
Budget Document:	The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the Town staff and approved the Town Council. The document represents policies and various budgetary information that reflects decisions made by the Town Council.
Budget Message:	A general discussion of the budget that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.
Budget Ordinance:	A document adopted by the Town Council that lists revenue by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Outlay:	Items (such as vehicles, equipment, and furniture) purchased by the Town, which have an expected life, which exceeds one year.
Cash Accounting:	Basis accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.
Cash Management:	The management of cash necessary to pay for government services while temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.
Debt Service:	An obligation by the Town to pay the principal and interest of all bonds and the debt instruments (lease – purchase agreements, etc.) according to a predetermined schedule.
Department:	A unit of the Town government, which is responsible for performing a primary governmental function.
Delinquent Taxes:	Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.
Enterprise Fund:	A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee is charged. Fees are charged to the consumers (users) of the service to completely or partially recover the expenses of the operation. The Town’s Enterprise Fund consists of all activities dealing with water, sewer and stormwater.
Expenditure:	The cost of goods or services received by the Town.
Fiscal Year:	The period, which indicates the start and finish for recording financial transaction. The Fiscal Year for the Town of Carolina Beach starts on July 1 st and ends on June 30 th .
Fixed Assets:	Assets of a long-term character that are intended to be held or used, such as land, vehicles, machinery, furniture, and equipment.
Fund:	A fund is a separate fiscal and accounting entity with a separate asset of accounting records that governments segregate to carry on a specific activity.
Fund Balance:	The cash and investments that remain at the end of the fiscal year which can legally be appropriated to fund the expenditures in the upcoming fiscal year. The Local Government Budget and Fiscal Control Act limits the amount of fund balance moneys that may be appropriated in the next budget year.

GAAP:	Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP – Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.
General Fund:	A fund established to account for the resources used for the general operation of the Town.
General Ledger:	An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.
General Obligation Bonds:	Debt instruments issued by the Town that are backed by the full faith, credit and taxing authority of the issuing government.
Goal:	A broad/general statement of direction based on the needs of the community and government.
Indicator:	A quantitative measure or index that may represent the degree of presence or magnitude of change in a condition.
Interfund Transfer:	Money transferred from one fund to another.
Intergovernmental Revenue:	Revenue received from another government for a specified purpose.
Investment Revenue:	Revenue earned on investments with a third party. The Town uses the pooled cash system. All the funds' cash is pooled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.
LGBFCA:	The Local Government budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.
Long Term Debt:	Debt with a maturity of more than one year after date of issuance.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure”.

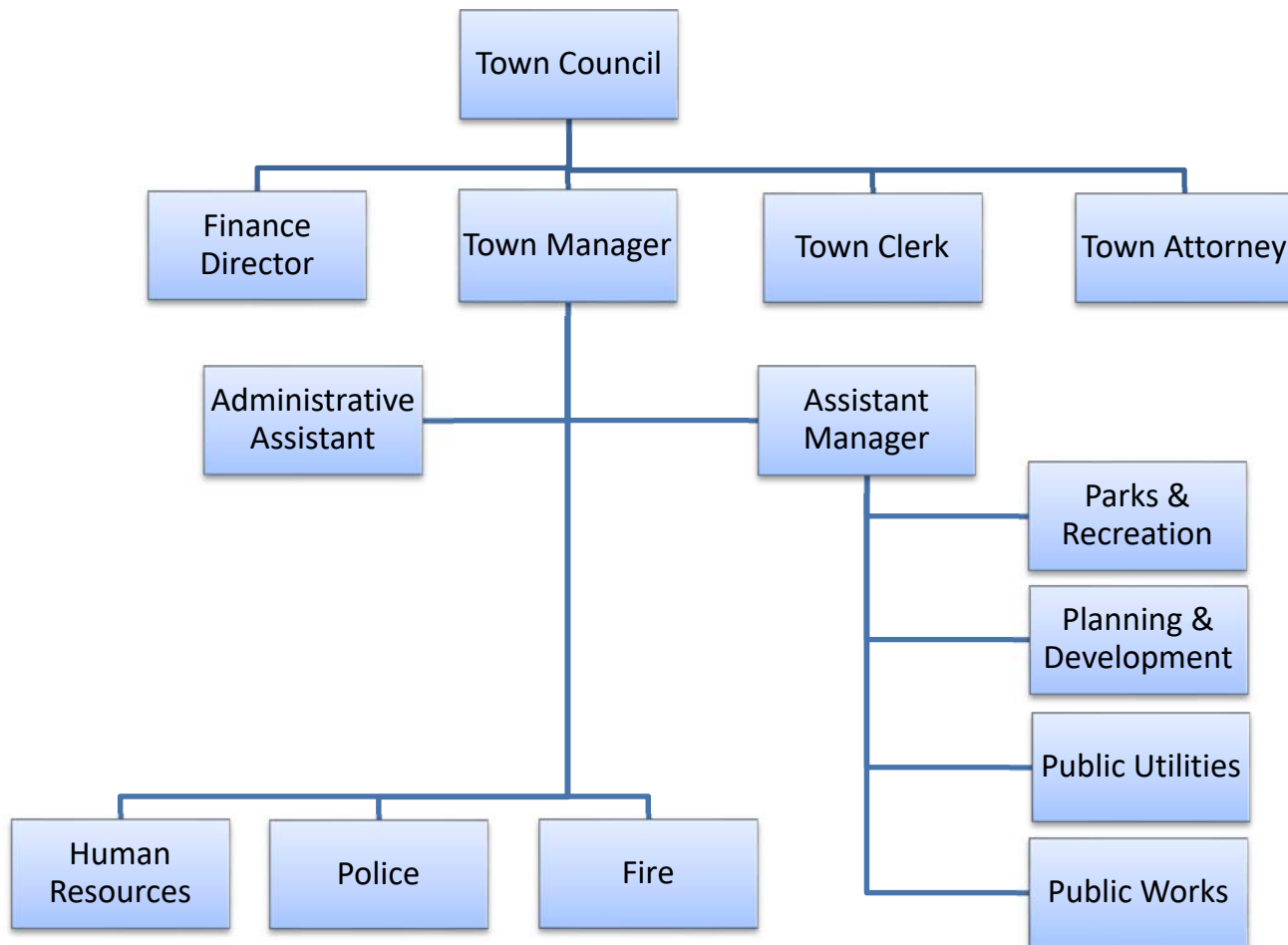
Objective:	A statement of specific direction, which is to be accomplished by the staff or departments.
Operating Transfer:	Routine and/or recurring transfer of assets (money) between funds.
Powell Bill Funds:	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the Town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Program:	An organized set of related work activities, which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.
Property Taxes (Ad Valorem):	Taxes paid by property owners in the Town of Carolina Beach. The taxes are levied on both real and personal property according to the property's valuation and tax rate.
Property Tax Rate:	The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.
Recommended Budget:	The budget proposal made by the Town Manager and presented to the Town Council.
Retained Earnings:	An equity account reflected the accumulated earnings of an Enterprise Fund.
Revenue:	Income received from a variety of sources and used to finance governmental operations.
Special Assessment:	A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.
Tax Levy:	The total amount of revenue to be raised by property (ad valorem) taxes.
Tourism Fund:	Town fund that was created to track Tourism related expenditures separately from typical Town related services. The departments within this fund are Marina, Lifeguards, Parking and Beach maintenance.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees:	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

PERSONNEL

- Organizational Chart
- Contact Information

(This page intentionally left blank)

TOWN OF CAROLINA BEACH
ORGANIZATIONAL CHART
FY 2019 - 2020



TOWN OF CAROLINA BEACH-STAFF DIRECTORY FY 2019/2020

TOWN MANAGER

Ed Parvin-Interim Town Manager

(910) 458-2994

ed.parvin@carolinabeach.org

Sheila Nicholson-Administrative Assistant

(910) 458-2995

sheila.nicholson@carolinabeach.org

TOWN CLERK

Kim Ward-Town Clerk

(910) 458-2992

kim.ward@carolinabeach.org

FINANCE

Debbie Hall-Finance Director

(910) 458-5495

debbie.hall@carolinabeach.org

HUMAN RESOURCES

Holly Brooks-Human Resources Director

(910) 458-9530

holly.brooks@carolinabeach.org

PLANNING AND DEVELOPMENT

Jeremy Hardison-Director of Planning and Development

(910) 458-2991

jeremy.hardison@carolinabeach.org

PUBLIC WORKS

Brian Stanberry-Director of Public Works

(910) 458-0786

brian.stanberry@carolinabeach.org

PUBLIC UTILITIES

Mark Meyer-Director of Public Utilities

(910) 458-0786

mark.meyer@carolinabeach.org

POLICE DEPARTMENT

Chris Spivey-Police Chief

(910) 458-2540

chris.spivey@carolinabeach.org

FIRE DEPARTMENT

Alan Griffin-Fire Chief

(910) 458-2985

alan.griffin@carolinabeach.org

PARKS AND RECREATION

Eric Jelinski-Parks & Recreation Director

(910) 458-7416

eric.jelinski@carolinabeach.org

TOWN ATTORNEY

Noel Fox-Town Attorney

(910) 815-0085

cnfox@craigeandfox.com

RATES & FEES

RATES AND FEES-TABLE OF CONTENTS

Solid Waste.....1

Re-Entry Permits/Golf Carts/Parking Decals, Fees, and Fines.....4

Freeman Park Permits and Camping Fees.....5

Fire Department Permits and Fees.....6

Building Permits.....7

Planning and Zoning.....10

Business Registration.....10

Events.....12

Police Department.....13

Town Clerk.....13

Water and Sewer.....14

Stormwater Drainage.....18

Municipal Marina.....18

Parks and Recreation.....19

Payment Policies.....20

Town Ordinance Violation Fines.....21

SOLID WASTE

For the service of collecting and disposing of garbage and refuse, the owner or occupant of each premises from which garbage or refuse is collected by the town shall be charged such rates as may be established. Such charges shall be considered a debt *owning* to the town from the owner or occupant of the premises. No owner or occupant of premises within the town shall be exempt from the collection and disposal service provided by the town.

The town shall have the exclusive right and privilege of operating garbage collection and disposal service within the town. No individual or individuals, corporation, partnership, or any other entity shall be allowed to engage in the business of collecting, hauling, transporting, and disposing of garbage in and from the town and all collection and disposal services shall be by the town.

Residential Rates

Residential Garbage and Recycling Service

Fee
\$20.32

In the area bounded by Carolina Beach Ave. North and South, Canal Drive, Lake Park Blvd. and Woody Hewitt Ave. from Atlanta to Carl Winner St. during the period between May 1 and November 1 the following additional services are offered:

Service

Twice a Week pickup ** (Per Month)
Additional pick-up (Per Pickup)

Fee
\$27.58
\$20.88

** Mandated for all customers with four or more carts.

Special Pickups

Residential debris such as building material scraps, appliances, yard waste and other items not commonly accepted as household refuse or solid waste shall be considered as a special pickup and an additional charge shall be levied for the special pickup. **Less than one pick up load of yard debris from each residence will be collected once per month at no charge. When debris is placed on the resident/renters shoulder of the road (right-a-way), resident/renters agree to be charged for disposal of these items. These charges will be billed to your utility account. Limbs shall be placed in bundles no greater than 4' in length and no greater than 50 lbs. Leaves, grass clipping, and/or other debris shall be placed in paper bags. Plastic bags are not allowed and penalties will be charged if used.

Services

Plastic Bag Penalty Fee
Dump truck (6 cu yds.) , knuckleboom and/or back hoe
Per pickup truck load
Less than full pickup load
Bulk Items/Appliances

Fee
\$25.00 per bag
\$105.00
\$60.00
\$40.00
\$30.00

*There is a minimum charge of \$30.00 per pick-up.

Commercial Container Collection Rates

Weekly Service

	<u>Fee</u>
2 yd. container (Per Month)	\$87.58
4 yd. container (Per Month)	\$120.90
6 yd. container (Per Month)	\$154.28
8 yd. container (Per Month)	\$187.66
2 yd. container VIP (Per Month)	\$255.42
8 yd. container VIP (Per Month)	\$741.17

Twice Weekly Service:

	<u>Fee</u>
2 yd. container (Per Month)	\$161.59
4 yd. container (Per Month)	\$224.13
6 yd. container (Per Month)	\$287.73
8 yd. container (Per Month)	\$351.28
2 yd. container VIP (Per Month)	\$409.70
8 yd. container VIP (Per Month)	\$1,358.29

Thrice Weekly Service:

	<u>Fee</u>
2 yd. container (Per Month)	\$232.46
4 yd. container (Per Month)	\$330.45
6 yd. container (Per Month)	\$421.13
8 yd. container (Per Month)	\$516.03
2 yd. container VIP (Per Month)	\$563.98
8 yd. container VIP (Per Month)	\$1,975.41

Compactor Service/Per Pickup:

	<u>Fee</u>
2 yd. compactor	\$104.24
8 yd. compactor	\$208.48

Roll Off Service:

	<u>Fee</u>
Compactor Hauls	\$195.99
Open Top Hauls	\$195.99

Additional Pick-up:

	<u>Fee</u>
2 yd. container	\$42.77
4 yd. container	\$64.62
6 yd. container	\$85.50
8 yd. container	\$105.31

Boardwalk Service:

	<u>Fee</u>
Annual Rate 40 yd.	\$646.33

Recycling On Call:

	<u>Fee</u>
8 yd. 1x wk	\$65.68
8 yd. 2x wk	\$104.24
8 yd. 3x wk	\$140.72
6 yd. 1x wk	\$145.95
6 yd. 2x wk	\$286.66
6 yd. 3x wk	\$432.61
2 yd. 1x wk	\$229.36

Commercial Recycling

	<u>Fee</u>
1x wk	\$81.33
2x wk	\$156.36
3x wk	\$234.54
8yd 3x	\$67.77

Boardwalk/Amusement District

All properties in the Boardwalk/Amusement District are required to participate in the solid waste collection service provided by the town. Fees for all identified properties are the responsibility of the owner of the property. Upon joint written request of a property owner and tenant, and upon the approval of the Town Manager, the responsibility shall be transferred to the tenant.

Annual charges are due and payable in July, coinciding with the town's fiscal year. Properties with monthly water and/or sewer accounts with the town may pay monthly. All others shall pay annually.

The annual rate for using the community forty (40) yard dumpster shall be:	<u>Fee</u> \$646.33
--	-------------------------------

Arrears

Solid waste accounts in arrears more than thirty (30) days shall be charged a service charge of 5% per month on the unpaid balance.

Solid Waste Security Deposit

The responsibility for solid waste bills shall be the legal obligation of the person whose name is listed on an account. A solid waste security deposit is required from all renters applying for solid waste services based on a credit check; this deposit is in addition to any other deposit required for water and sewer services. Property owners may have the security deposit waived upon completion of a credit check. All deposits will be returnable to the depositor upon final payment for all outstanding solid waste bills against that particular property.

Commercial

	<u>Fee</u>
Excellent Credit Rating (0-199)	\$240.00
Some Risk (200-299)	\$405.00
Greatest Risk (300 + up)	\$455.00

RE-ENTRY, PARKING, GOLF CART, AND FREEMAN PARK FEES

Re-entry, parking, golf cart, and Freeman Park permits must be renewed annually. Costs are listed below:

Re-Entry Only Decal (annual)

	<u>Fee</u>
Resident/Property Owner	\$2.00 (+ \$10 penalty after June 1st)

Parking Permit Decal (annual)

	<u>Fee</u>
Resident/Property Owner (also serves as re-entry permit)	\$20.00 (+ \$10 penalty after June 1st)
Non-Resident	\$150.00
CBD-Employee (only valid in MACK lot at 104 Charlotte Ave.)	\$25.00

Golf Cart Registration and Parking

Resident:

	<u>Fee</u>
State Registered Slow Moving Vehicles	\$20.00
Non-State Registered Golf Carts	\$20.00

Non-Resident:

	<u>Fee</u>
State Registered Slow Moving Vehicles	\$100.00
Non-State Registered Golf Carts	\$100.00

Parking Lots

	<u>Fee</u>
Vehicles/Small Trucks	\$17.00/day or \$2.50/hr
Limos & Oversize Vehicles	\$17.00/day or \$2.50/hr

Parking Meters

	<u>Fee</u>
Vehicles/Small Trucks	\$2.50/hr

Parking Violations

	<u>Fee</u>
Expired meter parking.	\$30.00
Parking over the specified time limit.	\$30.00
Protrusion beyond designated parking space.	\$30.00
Double parking.	\$30.00
Parking in a controlled residential parking area without a valid residential parking permit.	\$30.00
Vehicles parked so as to obstruct sidewalk, private driveway, crosswalk, or bike lanes.	\$30.00
Vehicles parked unattended in commercial and passenger loading zones.	\$30.00
Vehicles parked in front of or within five (5) feet in either direction of a private driveway or road.	\$30.00
Vehicles other than buses parked in a bus stop.	\$30.00
Vehicles parked within twenty-five (25) feet of an intersection.	\$30.00
Oversize vehicles parked on town streets.	\$30.00
Vehicles parked on medians.	\$30.00
Vehicles parked in "No Parking Anytime" zone	\$30.00
Non-Payment Penalty (after 7 days)	\$30.00
Non-Payment Penalty (after 15 days)	\$60.00

Freeman Park Entry/Camping

	<u>Fee</u>
Annual Permit (per year)	\$200.00
Discounted Annual Permit (Must be purchased in person December 1st- 20th)	\$100.00
Daily Pass (per vehicle)	\$40.00
Holiday Daily Pass (per vehicle)	\$60.00
Camping Reservation (per night)	\$30.00

Online Payment Processing Fees

	<u>Fee</u>
On-line Citation Payment Fee	3% of transaction cost
On-line Purchase of Freeman Park Annual or Day Permit	\$ 2.00 Per Transaction
On-line Purchase of Freeman Park Camping Permit	\$ 2.00 Per Transaction
Freeman Park On-line Purchase Transaction Fee	\$ 0.15 Per Transaction

Credit Card Convenience Fees

Convenience fee for any/all payments made with credit card	3% of transaction cost
--	------------------------

FIRE DEPARTMENT FEES AND PERMITS

State Mandated Inspections

	<u>Fee</u>
Operational Permit	\$65.00
Permit fees for alarm systems	
Alarm reconnection fee	\$25.00
Fire Alarm/Sprinkler System Inspection	\$85.00
Underground/Aboveground Tank	\$85.00
Reinspection fee	\$65.00

Special Services

	<u>Fee</u>
ABC Permit	\$65.00
Day Care State Inspection	\$65.00
Fire Flow Test	\$65.00
Tent Inspection	\$65.00
Standpipe Test Per Riser	\$65.00
Transporting Division 1.1, 1.2, and 1.3 Explosives	\$200.00
Pyrotechnic/Fireworks Inspection Fee	\$150.00 per show

Standby Assistance

	<u>Fee</u>
Engine Company	\$200.00 per hour
Fire Inspector	\$40.00 per hour
Fire Suppression Personnel	\$40.00 per hour
Squad	\$150.00 per hour
Tower	\$225.00 per hour

Hazardous Materials and Substances Abatement

	<u>Fee</u>
Engine Company Response (Per hour or part of Hour)	\$200.00
Fire Chief (Per hour or part of Hour)	\$45.00
Haz-Mat Support Trailer (Per hour or part of Hour)	\$50.00
Materials/Supplies Consumed	Actual Replacement Cost
Off Duty Hire Back (personnel Off-Duty)(Per hour or part of Hour)	\$40.00
Squad Company (Per hour or part of Hour)	\$150.00
Tower/Truck Company Response (Per hour or part of Hour)	\$225.00

BUILDING PERMITS

Fee Schedule A - Residential (New Construction)

	<u>Fee</u>
Plan Review (all departments)	\$250.00
Inspections (all departments)	\$250.00
System Development Fees:	
Building Permit (includes building inspections)	Total Building Sqft x \$0.60 = Fee
Water Fee	See System Development Fee
Sewer Fee	See System Development Fee
Stormwater Fee	Total Impervious Surface Sqft x \$1.60 = Fee
Service Fees:	
Existing Water Tap	\$150.00
New Water Tap-1" Service Line	\$2,000.00
Existing Sewer Tap	\$150.00
New Sewer Tap-4" Service Line	\$2,150.00

Fee Schedule B - Commercial (New Construction)

	<u>Fee</u>
Plan Review (all departments)	\$700.00
Inspections (all departments)	\$300.00
SW BMP Inspection fee	\$100.00
System Development Fees:	
Building Permit (includes building inspections)	Total Building Sqft x \$0.60 = Fee
Water Fee	See System Development Fee
Sewer Fee	See System Development Fee
Stormwater Fee	Total Impervious Surface Sqft x \$1.60 = Fee
Fire Facility Fee (as needed)	Total Building Sqft x \$0.30 = Fee
Service Fees:	
Existing Water Tap	\$150.00
New Water Tap-1" Service Line	\$2,000.00
Existing Sewer Tap	\$150.00
New Sewer Tap-4" Service Line	\$2,150.00

Fee Schedule C - Additions (for Residential and Commercial)

	<u>Fee</u>
Plan Review:	
Building - required	\$50.00
Fire - if needed	\$50.00
Stormwater - if needed	\$50.00
Utilities - if needed	\$50.00

Fee Schedule C - Additions (for Residential and Commercial) continued

	<u>Fee</u>
Inspections:	
Fire - if needed	\$50.00
Stormwater - if needed	\$50.00
Utilities - if needed	\$50.00
SW BMP Inspection Fee	\$100.00
System Development Fees:	
Building Permit (includes building inspections)	Total Building Sqft x .60 = Fee (minimum \$25.00)
Water Fee (as needed)	See System Development Fee
Sewer Fee (as needed)	See System Development Fee
Stormwater Fee (additions to main structure only)	
0-1000 Sqft of Impervious Surface	Total Added Impervious Surface Sqft x \$1.10 = Fee
> 1000 Sqft of Impervious Surface	Total Added Impervious Surface Sqft x \$1.60 = Fee
Fire Fee (as needed)	Total Building Sqft x \$0.30 = Fee

Fee Schedule D - Remodel/Renovation/Repair

Residential Building Permit Fees shall be calculated based on the cost of construction for heated and unheated space as estimated by the contractor. A cost estimate showing labor and materials shall be provided. In no instance shall the estimated cost be less than \$ 90.00 per square foot of heated space and \$ 50.00 per square foot for all unheated spaces including decks, porches, accessory buildings, garages, detached garages and carports.

	<u>Fee</u>
Plan Review (all departments)	\$200.00
Inspections (all departments)	\$150.00
Building Permit Fee	In accordance with Cost of Construction schedule

Commercial Building Permit Fees shall be calculated based on the cost of construction for heated and unheated space as estimated by the contractor. A cost estimate showing labor and materials shall be provided. In no instance shall the estimated cost be less than \$150.00 per square foot of heated space and \$ 90.00 per square foot for all unheated spaces, or a combination of heated and unheated spaces at \$125.00 per square foot.

	<u>Fee</u>
Plan Review (all departments)	\$200.00
Inspections (all departments)	\$150.00
Building Permit Fee	In accordance with Cost of Construction schedule

Cost of Construction (for Residential and Commercial):

	<u>Fee</u>
From \$0.00 to \$999.00	\$25.00
From \$1,000.00 to \$2,000.00	\$50.00
From \$2,001.00 to \$4,000.00	\$75.00
From \$4,001.00 to \$6,000.00	\$100.00
From \$6,001.00 to \$8,000.00	\$125.00
From \$8,001.00 to \$10,000.00	\$150.00
From \$10,001.00 to \$15,000.00	\$175.00
From \$15,001.00 to \$20,000.00	\$200.00
From \$20,001.00 to \$25,000.00	\$225.00
From \$25,001.00 to \$30,000.00	\$250.00
From \$30,001.00 to Unlimited	\$250.00 plus \$6 per \$1000 (or any portion thereof) in excess of \$30,000

Fee Schedule E - Special

Subdivision:

	<u>Fee</u>
Minor (Small Division of Parcels)	\$25.00
Major (Large Division of Parcels and Development)	\$800.00
Condo Plat	\$25.00
Final plat filing fee	\$175.00

Change of Use:

No Building Permit Required	\$25.00
Building Permit Required	Fee Schedule C

Other:

	<u>Fee</u>
After Hours Work	\$50.00 per day
Hold Harmless Agreement	\$100.00
Modify Permit/Scope	\$25.00
Plan Revision or Change of Contractor	\$25.00
Re-instate Permit	\$35.00

Stormwater Drainage Permits:

	<u>Fee</u>
Without Drainage Plan (vegetation removal or increase of impervious area)	\$25.00
With Drainage Plan (grading, filling or flooding issues)	\$50.00

Manufactured Housing:

	<u>Fee</u>
Single Wide	\$300.00
Double Wide	\$400.00
Triple Wide	\$500.00
Amenities (i.e. Decks, ect.)	\$.60/sq ft (min \$25.00)

Pool:

	<u>Fee</u>
Residential	\$100.00
Commercial	\$200.00

Roof Replacement:

	<u>Fee</u>
Residential	\$200.00
Commercial	\$300.00

Shell Permit:

	<u>Fee</u>
Warm Vanilla Shell	Total Building Sqft x \$0.40 = Fee
Cold Vanilla Shell	Total Building Sqft x \$0.35 = Fee
Cold Dark Shell / Base Shell	Total Building Sqft x \$0.30 = Fee
Foundation Shell	Total Building Sqft x \$0.25 = Fee
Upfit	Total Building Sqft x \$0.60 - cost of shell permit

Demolition Permit:

	<u>Fee</u>
Residential	\$50.00
Commercial	\$200.00

House Relocation Permit

\$200.00 plus building permit fees

NC Homeowners Recovery Fee: (GS 87-15.6, Vol 1A)

\$10.00

Sign Permit

\$25.00

Billboard Permit

\$1,000.00

Extra Inspections

\$50.00

Pre-fab/Delivered Outbuildings

\$35.00

Retaining Wall or Bulkhead

\$0.60/linear foot (min \$25.00)

Docks, Piers, Gazebo, Beach cross-overs

\$0.60/sq ft (min \$25.00)

Fence Permit

\$25.00

Water Well Permit Application

\$10.00

PLANNING AND ZONING PERMIT PROCESSING FEE SCHEDULE

<u>Zoning Review</u>	<u>Fee</u>
Zoning Review	\$25.00
 <u>Conditional Use Permits</u>	 <u>Fee</u>
Major Permit	\$800.00
Major Modification to Major Permit	\$800.00
Minor Permit	\$350.00
Major Modification to Minor Permit	\$350.00
Extension Fee	\$100.00
Staff Permittable Modifications	\$100.00
 <u>Street Permits</u>	 <u>Fee</u>
Permanent Road Closure Applications	\$450
Application for Naming/Renaming of Public Streets or Alleys	\$450
Street Dedication	\$450
 <u>Rezoning Application Fees</u>	 <u>Fee:</u>
Minor	\$350
Major	\$650
 <u>Planning Fees</u>	 <u>Fee</u>
Land Use Plan Amendment Fee	\$800.00
BOA Variance Fee	\$450.00
Zoning/Planning Appeal Fee	\$450.00
 <u>Special Permits</u>	 <u>Fee:</u>
Home Occupation Fee	\$25.00
Right of Way Encroachment: (Year)	\$100.00
Massage Parlor License	\$500.00
Public Performance (Busking)	\$50.00
Permit to exceed noise limits	\$100.00
 <u>Business Registration</u>	 <u>Fee</u>
Existing Business in the existing location (annual fee)	\$10.00
New Business or existing business in a new location	\$20.00
 <u>Privilege License Tax</u>	 <u>Fee</u>
ABC Permit	Tax for Corresponding license § 105-113.77
On-premise malt beverage	\$15.00
Off-premise malt beverage	\$5.00
On-premise unfortified and/or fortified wine	\$15.00
Off-premise unfortified and/or fortified wine	\$10.00

Transportation Service Permits

Taxicab Service Owner/Operator Annual Fee	\$15.00 per year per vehicle
Taxicab Driver Annual Fee	\$15.00
Pedicab/Rickshaw Owner/Operator Annual Fee	\$10.00
Pedicab/Rickshaw Driver Annual Fee	\$10.00
Private Bus Service-Application Fee	\$150.00

Vending Permits

	<u>Fee</u>
Beach Services (Annual)	\$200.00
Freeman Park or Municipal Beach Strand (Annual)	\$200.00
Ice Cream (Annual)	\$200.00
Sec 14-21 Food Truck (Annual)	\$200.00
Commerical Pedal Vehicle (includes parking pass)	\$200.00
Sidewalk Café (Annual)	\$200.00

Wireless Telecommunications Towers and Facilities

(1) in the case of an application for collocation, a monopole or replacement pole, a concealed wireless facility, a non-exempt COW, or a substantial modification, the lesser of the Town of Carolina Beach's actual, direct costs (including third-party costs such as consultant fees) incurred for the review, or \$500.00; and (2) in the case of an application for a new wireless support structure subject to administrative review and approval, the lesser of the Town of Carolina Beach's actual, direct costs incurred for the review (including third-party costs such as consultants fees), or \$1,500.00.

Applications for new wireless support structures with proposed wireless facilities shall be considered together as one application requiring only a single application fee. An applicant for administrative review shall submit an initial deposit of \$500.00 toward the fees to be paid under this section of the Ordinance.

The total fees for reviewing a conditional use permit application shall be the lesser of Town of Carolina Beach's actual, direct costs (including third-party costs such as consultants fees) incurred for the review, or \$3,000.00. Applications for new wireless support structures with proposed wireless facilities shall be considered together as one application requiring only a single application fee. An applicant for administrative review shall submit an initial deposit of \$1,000.00 toward the fees to be paid under this section of the article.

GIS Services

Staff Time (min 1 hr)		<u>Fee</u>
		\$30.00
Printing Services:		
Paper Size:		
Economy 20lb Bond (24 inch) (Up to 24 x 36)	<u>Color*</u>	<u>Black and White*</u>
(8 1/2 x 11)	\$6.00	\$5.00
(11 x 17)	\$1.00	\$0.15
	\$2.00	\$0.25

*Cost is per page

EVENTS

Permits

Non-Refundable Application Fee	Fee \$25.00 per application
Refundable Deposit	\$500.00 per application
Tent Inspection Fee	\$65.00 per application

Town Employee Fees

Town Employee	Fee \$40.00 per hour per employee
Police	\$40.00 per hour per employee
Parks & Recreation	\$40.00 per hour per employee
Lifeguards	\$40.00 per day per life guard

Service Fees

Port-A-Johns***

Clean	Fee \$34.00 per set/includes 1 employee/1 hour
Deliver	\$68.00 per set/includes 2 employees/1 hour
Pick Up	\$68.00 per-set/includes 2 employees/1 hour

***NOTE-Port-a-Johns will no longer be available from the Town for new events effective 7/1/19, and for existing events after 12/31/19.

Cones & Barrels/Trash Cans:

Deliver	Fee \$100.00 includes 2 employees/1 hour
Pick-Up	\$100.00 includes 2 employees/1 hour
Maintenance	\$40.00 per hour per employee

Electrician:

Diagnostic/Trip Charge	Fee \$100.00 per event (if required)
1-4 Hours	\$100.00 per hour

Utilities:

Water	Fee \$100.00 per event (if required)
Electricity	\$100.00 per event (if required)

Variable Message Board:

\$100/day/sign

Equipment Fees:

Town Vehicle Charge:	Fee \$50.00 per vehicle (4hours)
Town Vehicle Charge	\$100.00 per vehicle (8 hours)
Trash Bags	\$20.00 per event
Port-A-Johns (not available from Town after 12/31/2019)	\$50.00 per set
Town Parking Lot Space	\$17.00 per space per day

Event Rules

Trash

If the applicant chooses not to hire town employees to maintain trash cans during the event, the applicant will be entirely responsible for removal of trash to Town approved location. The town will supply extra trash bags for \$20.00. Refundable Deposit will be applied if the special event sight(s) is not returned to original condition.

Event Rules continued...

Police Officer(s)/Sworn Officers

If in the opinion of the Police Chief or his designee a sworn officer is essential for a special event, the applicant will be instructed on the number of officers needed. If a special event serves alcohol, the special event will be required to have a minimum of one police supervisor and one officer at the event.

Town Parking Lots

When having an event on any of the Town parking lots, there will be a fee of \$17.00 per parking space per day of use for the parking lot. This fee will be per day counting the day of setup and the day the parking lot is cleared and back to original condition; i.e. if you set up on Friday (any time) and Monday (any time) is the soonest the lot can be cleared the charge will be for Friday, Saturday, Sunday, and Monday.

Port-A-John Requirements

The minimum number of port-a-johns required for events is based on the estimated number of patrons attending:

- 1 to 750 people = 6 trailered port-a-johns and 1 single handicap port-a-john
- 751 to 1,500 people = 12 trailered port-a-johns and 2 single handicap port-a-johns
- 1,501 to 3,000 people = 18 trailered port-a-johns and 3 single handicap port-a-johns

Exceptions will only be made if permanent town restroom facilities exist at the event location.

Electrician

above rate schedule. If service is interrupted due to overloaded circuits, the special event will be charged for the electrician services

Refundable Deposit

Refundable Deposit will be applied if the special event location(s) is not returned to the original condition, if town property is damaged, if supplies are lost (barrels or cones), or if additional staff time was required.

Fee
\$500.00

POLICE DEPARTMENT

Vehicle Permits and Operator License:

- Annual Vehicle inspection: (per vehicle)
- Annual Vehicle operator permit: (per operator)
- Finger Printing or Background Check:

Fee
\$20.00
\$10.00
\$20.00

TOWN CLERK

Annexations: 1 Advertisement; 2 hours planner review of application; resolution to investigate; certificate of sufficiency; resolution for public hearing; 1 hour public hearing/staff presentation; recordation of meeting minutes and transcription; 1 hour case closeout; ordinance to extend town boundary; notice of adoption.

\$400.00

WATER AND SEWER

NOTE: Tap verifications will only be performed after a permit has been submitted to develop a property.

Water Tap and Inspection Fees

Water Tap Connection Fee

<u>Meter Size:</u>	<u>Fee</u>
1"	\$2,000.00
1 1/2"	\$4,500.00
2"	\$5,700.00
Greater than 2"	
Two Day Express Service Charge (Additional)	\$2,500.00
Split off from existing connection	\$600.00

The customer shall pay a fee for the cost of providing a tap, setting a water meter and inspecting the installation, as determined by the Town prior to installation based upon a detailed estimate of such cost.

Existing Tap Inspection Fee*

<u>Meter Size:</u>	<u>Inspection Fee</u>
3/4"	\$330.00
1"	\$470.00
1 1/2"	\$775.00
2"	\$940.00
Two Day Express Service Charge (Additional)	\$150.00

*These inspection fees only apply for new construction utilizing existing taps

Relocate Town Water Service

Within 10 ft of existing service	\$300.00
Outside 10 ft of existing service	\$20.00 per foot

Sanitary Sewer Service Connection Fees

SewerTap Connection Fee

<u>Connection Size:</u>	<u>Fee</u>
4"	\$2,150.00 (20 ft. or less from tap)
Additional 4" Per Ft	\$62.50 per linear foot over 20 ft from tap
6"	\$2,500.00 (20 ft. or less from tap)
Additional 6" Per Ft	\$77.50 per linear foot over 20 ft from tap

The customer shall pay a connection fee determined by the Town prior to installation, which shall be based upon a detailed estimate of the cost of the services and materials provided, by the Town for the facilities.

Sewer connection fee

When the town installs sanitary sewer services, the actual costs for boring, well pointing, and sheeting shall be added to the connection charges.	\$300.00
---	----------

Relocate Town Sewer Service

Within 10 ft of existing service	\$300.00
Outside 10 ft of existing service	\$20.00 per foot

Utility Contractor Provided Service Connection

Connection Size:

4"
6"

Inspection Fee:

\$150
\$150

Deposits

The responsibility for water bills shall be a legal obligation of the person whose name is listed on the account. A security deposit is required from all renters applying for water/sewer services based on a credit check. Property owners may have the security deposit waived upon completion of a credit check. All deposits will be returned to the depositor upon final payment for all outstanding water and sewer bills against that particular property.

Residential:

Excellent Credit Rating (0-199)	<u>Deposit Amount:</u> \$150.00
Some Risk (200-299)	\$250.00
Greatest Risk (300 + up)	\$300.00

Commercial:

Excellent Credit Rating (0-199)	<u>Deposit Amount:</u> \$185.00
Some Risk (200-299)	\$350.00
Greatest Risk (300 + up)	\$400.00

Water Service Fees:

Leak Repairs:

Initial Service Call	<u>Fee</u> \$25.00
Additional Service Calls	\$10.00
Afterhours Service Calls	\$50.00

General Repairs:

Initial Service Call	<u>Fee</u> \$25.00
Additional Service Calls	\$10.00
Afterhours Service Calls	\$50.00

Other:

Water Service Meter Check Fees:	<u>Fee</u> \$35.00
Charges for Cut-Ons Outside Working Hours:	\$50.00
Charges for Resetting of Water Meter:	\$75.00

Water and Sewer Charges Outside Town Limits:

Charges for water and sewer service outside the town limits shall be twice (200%) those of similar services inside the town limits. Impact Fees for out-of-town customer shall be calculated at double the rate of in-town users.

Unpaid Water and Sewer Accounts: Discontinuance of Service:

Each month, water/sewer bills will indicate the current and past due balances of the account. If past due balances are not paid within the time indicated on the billing, service will be disconnected or removed until all balances have been paid.

Unpaid Water and Sewer Accounts: Late Penalty Fees Applied:

Upon failure to pay the amount charged for either water or sewer or both, within the time set forth (30 days), a 5% late payment penalty shall be charged to the user.

Leak and Breakage Adjustments:

No relief or adjustment shall be applied to water bills in cases of high water use due to leaks, broken lines, or faulty plumbing. If such leaks or breakages are verified to the satisfaction of the Town Manager or Utility Director, that person may make an adjustment to the sewer charge, but only if the extra water used did not re-enter the wastewater system for subsequent treatment. If sewer adjustments are made, the amount of the adjustment shall be the difference between the increased gallonage and the average gallonage used during the twelve (12) months preceding the increased usage period. A customer is entitled to one (1) adjustment per year, with repair verification submitted in writing.

Monthly Minimum Water and Sewer Fixed Rates:

Minimum monthly water and sewer charges (which include up to 2,999 gallons used) shall apply to all users, residential and multifamily, for the duration of use. (A single meter pays one base rate only).

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
5/8" x 3/4"	\$19.88	\$35.92
1"	\$46.71	\$98.03
1 1/2"	\$60.88	\$129.10
2"	\$96.27	\$212.82
3"	\$181.95	\$402.16
4"	\$312.92	\$703.62
6"	\$854.24	\$1,920.03

Water and Sewer Variable Metered Rates:

Basic water and sewer rates for monthly billing inside the city limits shall be as follows:

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3000 gals/mo.	\$5.60 per 1000 gallons	\$9.50 per 1000 gallons

*The rates set forth above shall apply to combined water and sewer users whereby the monthly usage is determined by the amount of metered water consumption.

Irrigation Meter Requirement:

All new in-ground irrigation systems installed after July 1, 2009, that will be supplied water from the Town's water system be independently connected to the system and water consumption shall be measured through a separate irrigation meter. The cost of installation of an irrigation meter shall be borne by the consumer at the same rates as other such charges set forth by the town. The monthly rates for water used through an irrigation meter are as follows:

<u>Irrigation Usage</u>	<u>Irrigation Water Rate</u>
0-1000 gallons	\$2.57
1001 or more gallons	\$5.60 per 1000 gallons

Non-Metered Sewer Rates:

Where sanitary sewer service is furnished and municipal water is not used, the installation of a meter measuring sewage flow may be required. In such cases, the sewer rate charge shall be based upon metered sewage flow at the same rate as that measured by metered water flows. The cost of installation of a sewage flow meter shall be borne by the consumer at the same rate and manner as other such charges set forth by the town.

Where sanitary sewer service is provided by the Town without benefit of metering, the following minimum monthly rates shall apply:

Residential Usage:

	<u>Rate</u>
Single/Multifamily - per dwelling unit	\$105.00

Commercial Usage:

	<u>Rate</u>
Hotel/Motel - Residence	\$105.00
- w/ Cooking Facilities	\$52.50
- w/o Cooking Facilities	\$26.25
Retail Sales -per water closet/urinals/shower	\$52.50
Barber/Beauty Shops - per chair	\$26.25
Offices - per water closet/urinal/shower	\$105.00
Garages/Service Centers - per water closet/urinal/shower	\$10.50
Restaurant/Clubs/Bars -per seat	\$15.75
Convenience Stores - per water closet/urinal/shower	\$105.00

Industrial:

The minimum monthly rate for commercial users of the sanitary sewer system not set forth above shall be determined by the anticipated amount of monthly wastewater treatment at a rate of **\$8.64 per 1000 gallons**.

System Development Fee Rules:

1. System Development Fees shall apply to all customers requesting a meter for a property. Credit for a previous meter will be given for up to five years from the previous meter being removed on the site. After five years without a meter the site shall be required to pay the full system development fee.
2. Transferring of fees - Fees for development shall be non-transferable. As an example, when a restaurant leaves an existing location and moves to a new building or new location, fees shall be paid on the additional impact that is created at the new location. Any fees that were not paid at the original location would remain with that location.
3. Any increase in meter size shall result in payment of the difference between the current meter and proposed meter. This calculation shall utilize the current rates. No credit shall be established for reducing a meter size.

<u>METER SIZE</u>	<u>WATER</u>	<u>WASTEWATER</u>
5/8 X 3/4 Inch	\$2,470.00	\$2,710.00
1 Inch	\$6,175.00	\$6,775.00
1.5 Inch	\$12,350.00	\$13,550.00
2 Inch	\$19,760.00	\$21,680.00
3 inch	\$39,520.00	\$43,360.00
4 inch	\$61,750.00	\$67,750.00
6 inch	\$123,500.00	\$135,500.00
8 inch	\$197,600.00	\$216,800.00

STORMWATER DRAINAGE

Stormwater Drainage Fees

	<u>Fee</u>
Residential (Per Month)	\$14.50
Commercial (Per ERU Per Month)	\$14.50
Condominiums (Per Unit Per Month)	\$14.50
Hotels/Motels (Per ERU Per Month)	\$14.50

FEE CALCULATIONS: \$13.50 per 2000 sq. ft. of impervious area. For residential homes, this is typically \$14.50 per month as most homes are on 5,000 square foot lots with 40% lot coverage = 2000 square feet. All properties pay the same rate but a large site has the potential of paying more pending the level of impervious area.

BMP Inspection Fee:

	<u>Fee</u>
Annual Inspection	\$100.00
Follow-Up Inspection	\$50.00

Stormwater Regulations:

On-Site Stormwater Management, shall apply to each of the following:

- (1) Projects that disturb, construct, replace, or otherwise alter more than 10,000 square feet built upon area; or
- (2) Projects that are located within one-half mile and draining to Class SA waters; or
- (3) Projects that require either a CAMA Major Permit or a State Erosion Control Plan that alters less than 10,000 square feet.

Development fees shall apply to all new development or expansions in impervious area. In situation where a previous impact was documented within the last 5 years a credit shall apply. In no instance shall development fees be required or credit given for temporary uses that have added impervious surface (i.e. parking lots).

Piping on developed or undeveloped property will be the responsibility of the property owner or contractor. All must be reviewed and approved by the Director of Public Works.

MUNICIPAL MARINA

The owners of all vessels desiring space at the Town Marina shall be required to execute a license agreement, as appropriate, prior to provision of such accommodation, and shall be bound to abide by the marina rules and regulations. Licensee may elect to pay fees in quarterly payments or one annual payment in accordance with the schedule below. Quarterly fees are due on July 1, October 1, January 1, and April 1. Annual fees shall be due on July 1.

Dockage Rates

	<u>Annual Fee</u>	<u>Quarterly Fee</u>
Charter Boat	\$4,800.00	\$1,200.00
Head Boat (Minimum Rate)	\$13,330.00	\$3,333.00
Seasonal Charter	\$450/month-temporary license agreements during marina project	

PARKS AND RECREATION

Carolina Beach Recreation Center Memberships:

	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Senior (60+)	\$50.00	\$100.00
Adult (18 to 59)	\$80.00	\$140.00
Youth (9 to 17)	\$50.00	\$100.00
Child (up to age 8)	\$0.00	\$20.00
Family	\$160.00	\$260.00
Active Military (With ID)	\$50.00	\$50.00
Weekly Family Pass	\$25.00	\$35.00
Daily Pass	\$5.00	\$5.00
Lost Membership Card	\$5.00	\$5.00
Town of Carolina Beach Employees	FREE	
TOCB Employee Family (same household)	\$5.00 per person/per year	

Program Fees:

	<u>Fee: Resident/Employee</u>	<u>Fee: Non-Resident</u>
Youth Basketball League	\$45.00	\$55.00
Youth Basketball Team Sponsorship	\$100.00-\$250.00 per team	\$100.00-\$250.00 per team
Youth Volleyball League	\$45.00	\$55.00
*Adult Athletic Leagues	\$300.00-\$750.00 per team	\$300.00-\$750.00 per team
*Exercise Classes	\$ 1.00-\$15.00	\$ 1.00-\$15.00
Summer Camp		
Weekly	\$135.00/week	\$160.00/week
Daily	\$35.00/daily	\$45.00/daily
*Special Events	\$0.00-\$25.00	\$0.00-\$25.00
*Recreational Programs	\$0.00-\$150.00	\$0.00-\$150.00
Independent Contract Instructors	25% of fees collected for program	25% of fees collected for program

*Includes a variety of programs such as cooking, tennis, workshops, music, art, and more.

Athletic Fields Service Fees:

	<u>Field Fee</u>	<u>Lights Fee</u>
Youth- Non-profit*	\$0.00	\$0.00
Youth- Private/ for profit	\$15 hr.	included
Adult	\$15 hr.	included
Turn infield	\$20/per time	\$0.00
Line/Chalk Field	\$20/per time	\$0.00
Athletic fields - Tournament fees		
Day rate*	\$100 per field	\$0.00
Turn infield	\$20/per time	\$0.00
Line/Chalk Field (Per Service)	\$20/per time	\$10.00

*Includes two days (weekend)

Parks and Facility Rental Fees:

Carolina Beach Recreation Center Facility Rental (outside of Independent Contract Proposals):

<u>Type</u>	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Arts and Activities Room	\$20.00/hr.	\$30.00/hr.
Gymnasium	\$75.00/hr.	\$100.00/hr.
Multipurpose Room	\$25.00/hr.	\$35.00/hr.
Party Rentals outside normal hours of operation	\$225.00 (2 hours)	\$275.00 (2 hours)

<u>Park Pavilion and Field Permits</u>	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Mike Chappell Pavilion	\$20.00/3hr	\$30.00/3hr
McDonald Park Pavilion	\$20.00/3hr	\$30.00/3hr
Lake Park Pavilion	\$20.00/3hr	\$30.00/3hr
Oceanfront Boardwalk	\$20.00/2hr	\$30.00/2hr
Additional Hour	\$7.00	\$10.00

Permits will be issued at the Carolina Beach Recreation Center after the application, waiver, and fee are paid. The permit fee guarantees that the facility will be reserved. A notification will be placed at the facility notifying the public it is reserved. If the pavilion or is not reserved, then they are available on a first come first serve basis.

Payment Policies

Travel:

Reimbursable rates for meals while traveling for town approved business will be based on the current state adopted rates.

Reimbursable rates for mileage while traveling for town approved business will be based on the current federal adopted rates (www.irs.gov).

Credit Card Payment Processing Fees:

3% for all non-utility payments paid with a credit card.

Ordinance Violations

Violation	Ordinance-Code Ref.	Fine
Emergency Management Penalty Provision	2-354	\$50.00
Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches violations	4-4	\$50.00
Dog violations (including beach strand and boardwalk)	4-9	\$100.00
Response: False Alarms (3 or more in a 12 month period)	Chapter 6, Article VIII	\$50.00
Working Without required Permit:	6-108, 32-68, 40-Article 15	
Starting work without a permit		Double the permit fee + \$50.00/day until a permit is pulled
Substantially completing work without a permit		Double the permit fee + \$50.00/day until a permit is pulled
Working without a permit:	6-108, 32-68, 40-Article 15	Double the permit fee + \$50.00/day until a permit is pulled
Failure to Obtain a Final Inspection		\$500.00
Occupying structure prior to the final Certificate of Occupancy		\$1,000.00
Permit not posted on-site		\$50.00
Fire Enforcement Penalties	8-23	\$100.00
Harbor and Marine Regulation Violations	10-8	\$100.00 per day
Selling cigarettes to minors	12-39	\$500.00
Failure to pay fine for smoking violations	12-41	\$50 .00
Privilege License Fine (General Statute 105-236)	14	\$50 per day
Failure to complete a Business Registration	14	\$50 per day
Failure to renew Business Registration by July 1	14	\$50 per day
Peddling and Soliciting	14	\$100 per day
Failure to illuminate business	14-1	\$50 .00
Solicit, beg, ask for money	14-27	\$50.00
Failure to follow pedestrian regulations	16 Article IV	\$5.00
Operating bicycle without proper headgear	16-07	\$10.00
Driving on sidewalk	16-55	\$50.00
Driving on Boardwalk without permit or prior approval	16-56	\$50.00
Skating, roller blading, skate boarding within unauthorized areas	16-57	\$50.00
Operation of vehicles on flooded streets	16-59	\$150.00
Golf Cart Penalties	16-76	\$50 .00
Failure to follow bicycle operation regulations	16-96	\$50.00
Operating a bicycle without proper child safety seat	16-108	\$50.00
Parking of unauthorized vehicle in area marked for emergency vehicles only	16-155	\$100.00
Parking of unauthorized vehicle in handicapped space	16-171	\$250.00
Violations to parking of vehicles:	16-172	\$30.00
Non-Payment Penalty (after 7 days)		\$60.00
Non-Payment Penalty (after 15 days)		\$90.00

Ordinance Violations-continued

Violation	Ordinance-Code Ref.	Fine
Sleeping in vehicle on town owned property (park,ROW,beach,trail,etc.)	16-173	\$50.00
Wheel lock immobilization fee	16-174	\$50 .00
Wrecker/Towing Services and Impoundment	16-252	\$200.00
Trespass towing from private lots	16-253	
First offense		\$100.00
Second offense within a twelve (12) month period		\$150.00
For each offense when the offense is the third or subsequent offense within a 12 month period		\$300.00
Indecent Exposure	18-1	\$500.00
Drinking in Public	18-2	\$50 .00
Curfews for minors	18-3	\$50.00
Violating curfew for minors	18-3	\$500.00
Illegal use of firearms	18-5	\$500.00
Loitering	18-6	\$500.00
Nuisance Abatement (\$50 administration fee + penalty based on number of offenses as listed below + actual cost the Town incurs to mitigate the violation)		
First Offense	18-36	\$50.00
Second Offense		\$100.00
Third Offense		\$200.00
Abandoned property	18-76	\$50.00 per day
Violation for sexually explicit material	18-105	\$500.00
Noise Violations		
First Violation - each calendar day where the violation continues shall be a separate civil penalty		\$250.00
Subsequent violations in the same calendar year. The date of the first violation shall be the anniversary date for the new 12 month period.		\$500.00
Late penalty for every 14 calendar days past due. At any time the civil charges may be recovered by the Town with all costs allowed by law, by filing a civil action in the General Court of Justice in the Nature of a suit to collect debt.	18-139	\$50.00
A violation of any provision in Article 18 of the Town Code may constitute a Class 3 misdemeanor punishable by a fine or imprisonment not to exceed 30 days.		\$500.00
Skate Park violation	20-26	\$50 .00
Parks Violations	20-56	\$50 .00
Abandonment (vehicle)	28-145	\$50.00
Freon appliances	26-52	\$50.00 fine + removal cost
Other debris	26-52	\$50.00 fine + removal cost
Violation of waste collection	26-52	\$50.00 fine + removal cost
Nonfreon appliances	26-52	\$50.00 fine + removal cost

Ordinance Violations-continued

Violation	Ordinance-Code Ref.	Fine
Removing recyclables from recycling bin	26-18	\$50 .00
Penalty solid waste violation	26-52	\$50.00 fine + removal cost
Unauthorized vending	28-1	\$100.00
Leaping from Pier	28-2	\$250.00
Personal Watercraft Violations	28-26	\$250.00
Cooking devices on municipal beach strand	28-58	\$150.00
Littering from fishing pier	28-59	\$150.00
Surfing Violation	28-60	\$50.00
Holes and Trenches on the beach	28-61	\$100.00
Beach Service Violations	28-62	\$100.00
Operation of Unauthorized Vehicle on beach	28-63	\$100.00
Walking on, Damaging or destruction of ocean dunes or vegetation	28-64 or 151	\$250.00
Planting beach vitex	28-87	\$100
Obstructions on the beach	28-120	\$100
Careless and reckless driving	28-142	\$100.00
Only operational vehicle(s)	28-143	\$100
Repairs within Freeman Park (vehicle)	28-144	\$100.00
Public vehicular area restrictions	28-146	\$100.00
Speed limit	28-147	\$50.00
Clinging to motor vehicle	28-148	\$100.00
No overnight sleeping on beach outside of designated camping locations	28-149	\$100.00
Overnight camping, sleeping on the beach	28-149	\$100.00
Camping without a permit	28-149	\$100.00
Camping Violations	28-149	\$100.00
Open fires on the beach	28-150	\$100.00
Walking on sand dunes	28-151	\$200.00
Litter on the beach	28-152	\$150.00
Human or animal waste	28-153	\$250.00
Wildlife-to include feeding of wildlife and the presence of horses and/or livestock	28-154	\$25.00
Dogs/other commonly accepted animals and fowl on public rights-of-ways, etc.	28-155	\$25.00
Surfing and other water related activities	28-156	\$50.00
Freeman Park Permits	28-157	\$100.00
Freeman Park Permit not correctly affixed to vehicle	28-157	\$50.00
Vehicle on Freeman Park without decal	28-158	\$100.00
Trespassing when park is closed	28-159	\$100.00

Ordinance Violations-continued

Violation	Ordinance-Code Ref.	Fine
Conduct of visitors	28-160	\$50.00
Advertising and promotions	28-161	\$50.00
Unauthorized events	28-162	\$250.00
Pedal, solicit or beg without a license	28-163	\$50.00
Firearms and fireworks	28-164	\$50.00
Prohibited noise and nuisances	28-165	\$250.00
Public nudity	28-166	\$50.00
General Provisions - Flood - Penalties	30-61	\$50 .00
Stormwater Management During Construction	32-100	\$100.00
Failure to maintain private property conveyance	32-199	\$100 + remediation cost
Blowing vegetation in town streets	32-220	\$50 + remediation cost
Initial violation of Illicit discharges	32-261	\$100.00
Each subsequent violation	32-261	\$200.00
Violation of encroachments	34-1	\$50 .00
Violation of property numbering	34-110	\$50 .00
Zoning Violation	36-22	\$50 .00
Civil penalty for utility violations	38-369	\$10,000.00
Grease Removal Fines:		
First violation:		\$50/day
Second violation:	38-110	\$100/day
Third violation:		\$250/day
<p>When a violation is first discovered no fine shall be issued. The owner shall be given no more than 14 days to bring the site back into compliance. After 14 days penalties will accrue daily. Fines shall be issued immediately for 2nd and 3rd violations discovered within one year of the first violation. If after 30 days, the violations have not been corrected, the town will disconnect Utility services to the establishment/business. Upon termination of service, the town will notify New Hanover County Health Department. The establishment must notify town representatives that repairs have been made. Inspections will be completed upon notification.</p>		
Zoning Enforcement	40-463	\$50 per day + administrative overhead
Zoning Habitual violator (2 or more violations per year)	40-464	\$50 per day + admin + remediation costs

Code/Ordinance violations not otherwise identified shall be fined a minimum of \$50.00
All fines are subject to an additional penalty of five (5) percent of the amount of the original fee

CAPITAL OUTLAY

CAPITAL OUTLAY

THIS PAGE NOT AVAILABLE AT TIME OF PUBLISHING BOOK
WILL ADD PAGE WHEN COMPLETE (expected by 8/16/19)