

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2014/2015



TOWN COUNCIL

Dan Wilcox, Mayor

LeAnn Pierce, Mayor Pro-Tem
Steve Shuttleworth, Councilmember

Sarah Friede, Councilmember
Gary Doetsch, Councilmember



TOWN STAFF

Michael B. Cramer, Town Manager

Ed Parvin, Assistant Manager

Kimberlee Ward, Town Clerk

Dawn Johnson, Finance Director

Brian Stanberry, Public Works Director

Gil Dubois, Director of Utilities & Special Projects

Alan Griffin, Fire Chief

Ken Hinkle, Police Chief

Eric Jelinski, Parks Director

Holly Brooks, Human Resources Officer

Sheila Nicholson, Administrative Assistant

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June 10, 2014

To: Mayor Dan Wilcox and Town Council Members

From: Michael Cramer, Town Manager

Re: The Adopted Budget for Fiscal Year 14-15

The adopted property tax rate for Carolina Beach remains at 23.5 cents. With the adoption of the Fiscal Year 13-14 budget the Town Council voted to combine two funds, the General Fund and the Tourism Fund. The combined total of the budgets for FY 13-14 is approximately \$11.2 million. The Adopted Budget for Fiscal Year 14-15 for the combined General Fund is approximately \$12.2 million, which represents an approximate \$1 million increase. This is due to a number of factors, primarily; a 2% employee COLA and up to a 3% merit compensation increase, increased capital equipment and project purchases, the addition of one new employee as well as the full-year impact of several employees pay discrepancies during the previous year.

During the Council Retreat in January 2014 six budget goals were established;

- 1.) Retain General Fund Balance at 50% or more,
- 2.) Reduce Operating Budget by 10%,
- 3.) Continue to fund On-going Capital Improvement Projects,
- 4.) Focus on Dredging and Storm Damage Reduction Funding,
- 5.) Identify New Revenue Sources,
- 6.) Focus on Staff Compensation.

This budget, as required by general statutes, contains equal or balanced revenues with expenditures. Along with the General Fund Budget the Town also operates a Utility Fund which is addressed separately.

The following are notable results for the Fiscal Year 14-15 general fund:

- Property tax rate remains the same at 23.5 cents
- Residential Trash rates remain the same, some commercial trash rates were increased
- Increased Replacement of Equipment and Vehicles
- Recreation Center Improvements of \$73,000
- \$350,000 dedicated to Storm Damage Reduction and \$35,000 dedicated to Inlet Dredging
- Continued Powell Bill (streets) improvements of \$178,000 and Signs and Signal Replacements \$33,000
- Investment in Staff Efficiency Improvements of \$178,600
- Improved Management of Freeman Park through Community Impact Unit
- Account Structure Reorganization for improved reporting and transparency.

Utility Fund – The Utility fund provides services for water, sewer, storm water, wastewater treatment, and the billing thereof. This enterprise fund, is supported by fees (not taxes), and has a balanced budget of \$6.5 million. Last fiscal year the Utility Fund supported a balanced budget of \$5.2 million. The additional \$1.3 million budget increase is due to two main activities; debt service and capital improvements. The Town Council initiated a water and sewer study last year which serves as a plan for future infrastructure improvements. In order to fund the upcoming infrastructure improvements Debt issuance is expected during the upcoming fiscal year and is included in this budget. A rate increase of 5% is included in this budget. The rate increase is expected to increase the typical residential water and sewer bill by .06 cents per day or approximately \$1.85 per month. The Utility fund relies upon indirect services from the General fund. A transfer for these services of \$600,000 is included as an expense to this budget and corresponding revenue to the general fund.

The Economy – The economy in New Hanover County and the Town of Carolina Beach is improving. Unemployment has improved over the prior year from 8.8% to 6.2% for the Town and similarly for the County. Inspections revenues have continued to increase at a rate of 12% over the prior twelve months with 93 new housing units through May as compared to 81 the prior year. Room Occupancy tax (second 3%) provides a measure of activity in Carolina Beach of hotel room sales. This measure of tourism activity indicates an increase of 3.56% over the prior year. Sales tax to the county (not available for the Town alone) indicates retail sales continue to increase over the prior year. This analysis, while limited, supports a cautious but very optimistic outlook to the local economy.

Personnel - At the approval of Council, I will hire a new Code Enforcement Officer to help manage the adherence to town codes such as property maintenance and public activities. Last year the Council approved a Social Media position, who worked part-time to educate the public on Town business. This year the duties of this position will be consolidated with the duties of the Administrative Support Specialist II position in order to provide support services to the Clerk and public communication from the Town Manager. The Town has a total of 103 full-time equivalent positions.

Fund Balance – Reserves for the general fund are strong. Fund balance for the prior audited year (FY12-13) indicated total reserves of \$5.8 million; \$5.5 million unrestricted. Once loan revenue for the Fire Station Expansion Project is removed this represents an unrestricted position of 51% of annual expenditures. Projections for the current FY13-14 year support a continuation of this strong position with the consolidation of the General Fund and Tourism Fund reserves for an estimated combined reserve fund of \$7.9 million. The Utility fund enjoys a very strong fund balance as well. Total reserves are \$7.1 million or approximately 169% of estimated annual expenditures. With the strong fund balance in the Utility Fund the town will be able to help contribute to the increased debt service and capital project improvements and lessen the water and sewer fee increase for fiscal year 2014-2015. Fund balance is a measure of the government's ability to respond to an emergency. Carolina Beach enjoys a strong financial position.

Debt – The Town has a modest amount of debt. The total general fund debt is \$3.5 million; \$8.4 million for Utility fund

debt. This \$11.9 million total debt is compared to its debt limit of \$171 million, or approximately 7% of its legal debt limit. The Town cannot issue more than 8% of its taxable appraised property. Additional debt is anticipated in the utility fund in future years to coincide with additional infrastructure improvements.

Areas of Interest:

Recycling – Recycling is a priority of Council. In April 2014, the Town received a grant for additional recycling container for use in the Boardwalk District. We anticipate delivery of the 18 new recycling containers to arrive in July 2014. These containers are intended to encourage more visitors to recycle while visiting Carolina Beach.

Parks and Recreation – The general fund budget includes \$73,000 for continued renovations to the Recreation Center, located adjacent to Town Hall. This natural meeting place for the island will be rejuvenated with new restroom and locker room facilities, a remodeled cardio room and new upstairs windows. The citizens can work out in a friendly, informative atmosphere dedicated to their health and physical improvement. This project is an opportunity to continue the excitement started last year and will elevate our services to our customers. Along with new facilities, we will be adjusting our fee schedule for memberships and activities that take place at the Recreation Center. We expect to raise approximately \$93,000 of additional revenue to help support our existing and enhanced programs and facilities.

Storm Damage Prevention – Beach re-nourishment and prevention of damage to private property is a priority of the

Town. Freeman Park fees were increased in January 1, 2013 to provide reserves for future support of sand on the beaches. This Park, located in the northern part of the island, is supported by Town police, public works, and ocean rescue. The increased fee provides funding for Town matching funds for Storm Damage Prevention. The current funding is typically 65% federal with the remaining funds coming from State and local. New Hanover County government serves as the fiduciary for a room occupancy tax fund, which provides the local match for Carolina, Kure, and Wrightsville Beaches. Beginning with the FY 2013-2014 budget the Town of Carolina Beach has taken steps to budget up to \$350,000 per year to provide funding in the event that federal and state funding is non-existent. We have once again factored this contribution into the general fund budget for FY 2014-2015.

Wilmington Beach Project – This project which began several years ago, provided for storm water and street (paving) improvements to the southern part of the Town limits. This \$4.2 million project was annexed by agreement after New Hanover County installed water and sewer to a portion of the area. Since a portion of the project is funded by special assessment of the property owners; public hearings with final accounting to the residents were held in April and May this year. This year's budget contains anticipated revenue from the assessments. To encourage early payment a property owner can receive a \$500.00 discount if the assessment is paid within 30 days. Financing arrangements will be offered to taxpayers located in the improved area who choose not to take advantage of the discount.

Phase I A Infrastructure Project – The Town continues to move forward with the Phase 1 A Infrastructure Improvement Project. The project consists of replacement of water, sewer, force main, raw water, stormwater and street infrastructure on Cape Fear Blvd, Clarendon Ave. and 5th Street between Cape Fear and Clarendon. The project is intended to start on June 16th and scheduled to be complete in April 2015.

In closing, it has been a pleasure to work with the Carolina Beach Town Council and the town staff to develop a forward thinking budget for Fiscal Year 2014-2015. I am excited about the more than 70 special events and activities that help to make this community a great place to live, work and play and I look forward to continuing to strive to provide great customer service to our citizens. I am grateful to have the opportunity to call Carolina Beach my home and to work with officials who possess vision and work toward the benefit of its citizens, supported by a professional staff.



Town of Carolina Beach, North Carolina Fiscal Year 2014/2015 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 10th day of June, 2014, a quorum being present, that the following Budget, for Fiscal Year 2014/2015, 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 14/15. 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. - **\$.235 per \$100**

Rate Summary (Water, Sewer & 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. - **\$3.89 per 1,000 gallons. A water flat rate charge for the first 3000 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. - **\$6.62 per 1,000 gallons. A sewer flat rate charge for the first 3000 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. - **\$9.00 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 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, 2014 and ending June 30, 2015.

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, 2014 and ending June 30, 2015:

SECTION I -- General Fund

Revenues:

Property Taxes	\$3,892,435
Sales Taxes	1,370,000
Freeman Park	1,155,000
Parking	425,000
Solid Waste Fees	1,433,200
Wilmington Beach	345,000
ABC Revenue	275,000
Transfer from Utility Fund	600,000
Powell Bill	186,525
Grants	29,800
Franchise Fees	520,000
Room Occupancy Tax	360,000
CBP3	200,000
Building Permits	196,000
Appropriated Fund Balance	803,877
Other Revenue	445,070
TOTAL GENERAL FUND REVENUES	<u>\$12,236,907</u>

Expenditures:

Non-Departmental	\$472,550
Debt Service	1,133,000
Legislative	\$245,640
Executive	718,855
Clerk	211,317
Finance	275,285
Human Resources	398,515
Planning & Development	565,670
Public Works Administration	97,775
Police Department	1,871,618
Fire Department	908,025
Powell Bill	211,000
Fleet Maintenance	264,000
Environmental	2,593,575
Parks & Recreation	543,425
Lifeguard	426,812
Marina	113,935
Parking	261,990
Beach Maintenance	923,920
TOTAL GENERAL FUND EXPENDITURES	<u>\$12,236,907</u>

SECTION 2 -- Utilities Fund

Revenues:

Customer Charges - Water & Sewer	\$4,158,500
Stormwater Fees	\$593,070
Grants	\$0
Other Revenue	222,700
Appropriated Fund Balance	1,569,455
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$6,543,725

Expenditures:

Debt Service	\$1,558,240
Administration	\$1,099,990
Waste Water Treatment	1,033,090
Waste Water Collection	1,374,790
Water Distribution	759,545
Water & Sewer Fleet Maintenance	125,000
Stormwater	593,070
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$6,543,725

Total For All Funds

\$18,780,632

SECTION 3 - Ad Valorem Taxes

An Ad Valorem tax rate of \$.235 (twenty three and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2014 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2014-2015. The rate is based upon a total projected valuation of \$1,660,949,000 with an estimated tax collection rate of 98.64%. 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

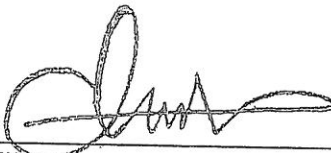
This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2014/2015 Fiscal Year. The Budget Officer shall administer the budget. The accounting system shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Ordinance No. 14-940 for Operating Budget FY 2014/15

Adopted this the 10th day of June 2014

Kimberlee Ward
Attest: Kimberlee Ward, Town Clerk



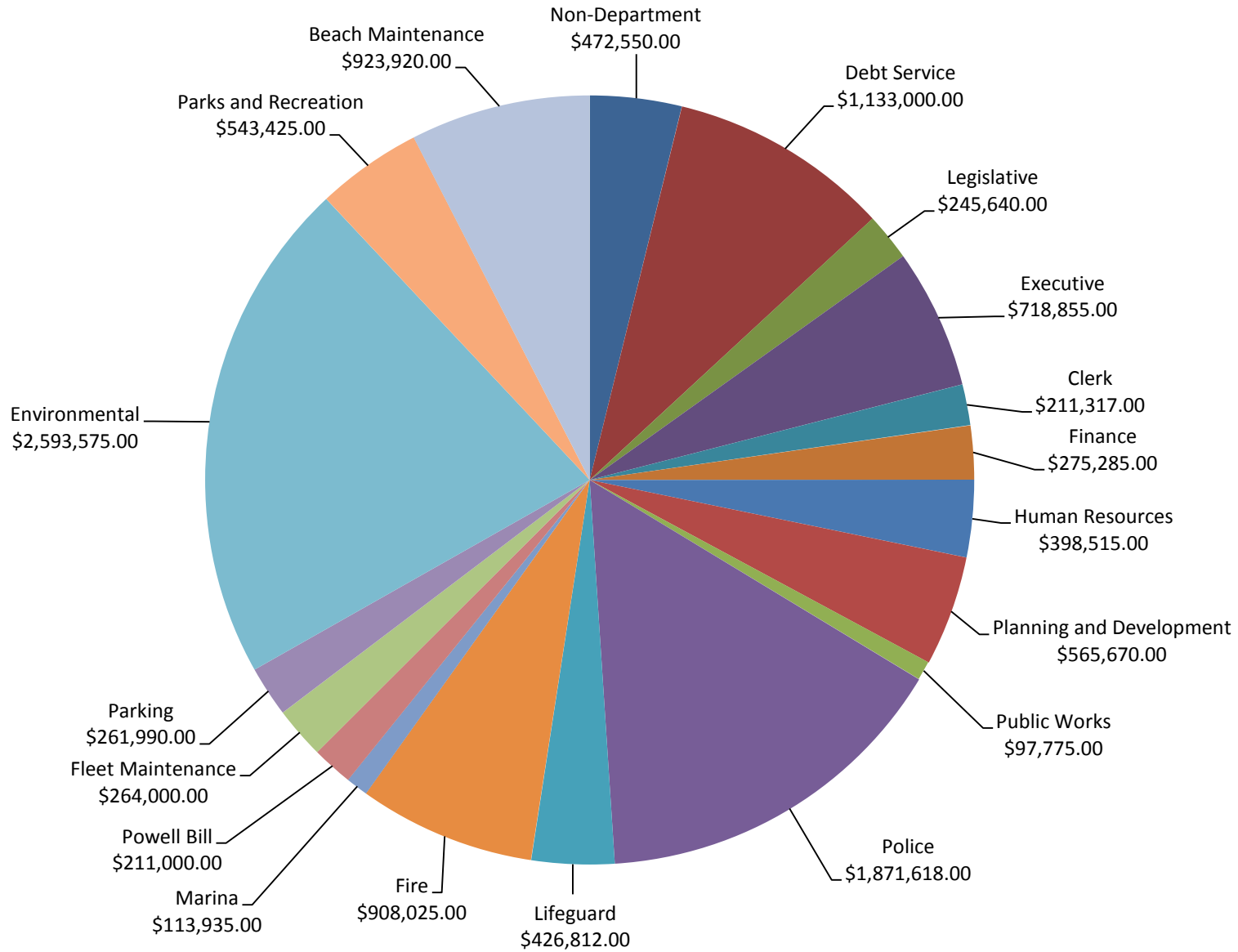


Dan Wilcox, Mayor

GRAPHIC INFORMATION

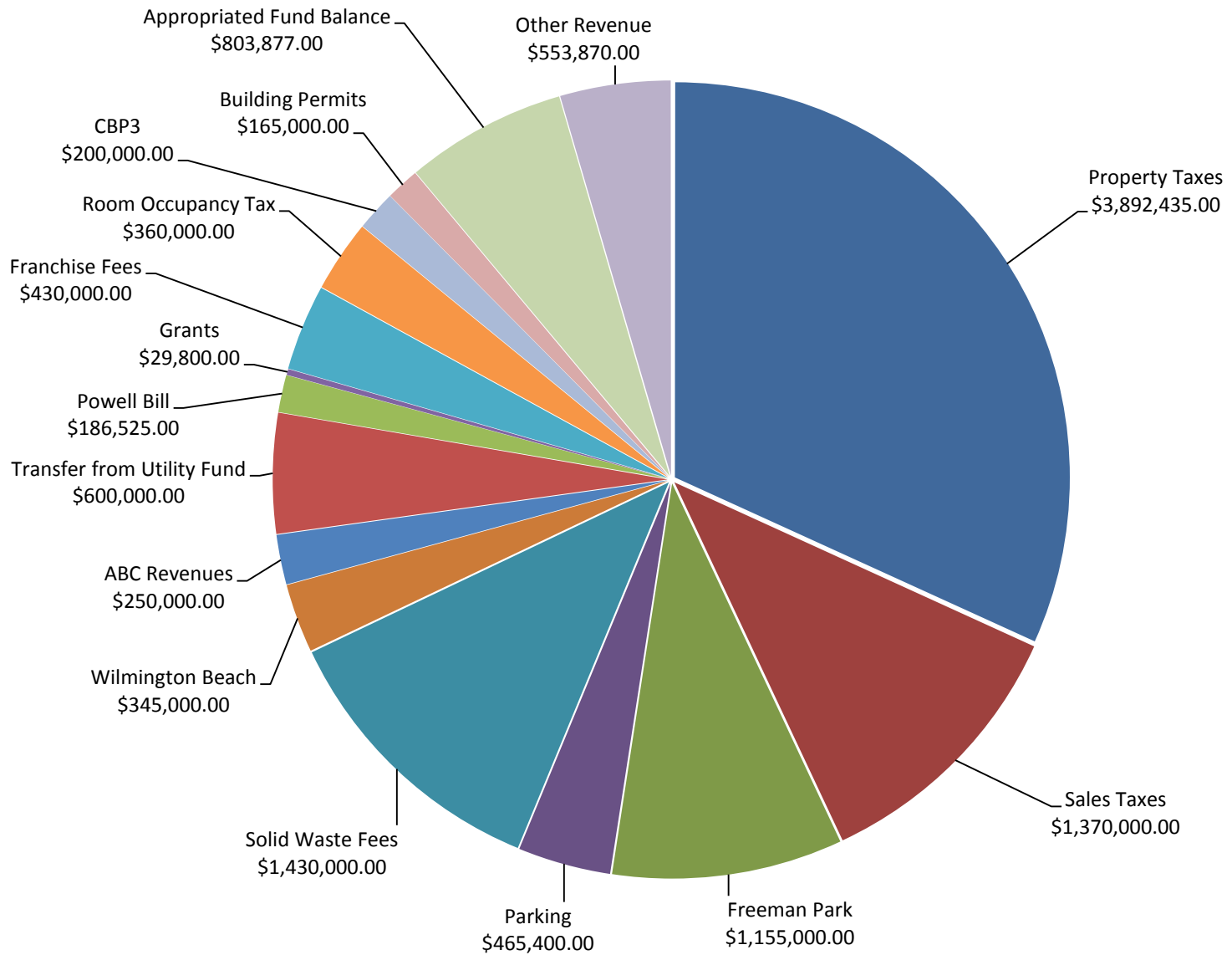
General Fund Expenditures - Fiscal Year 14 - 15

\$12,236,907



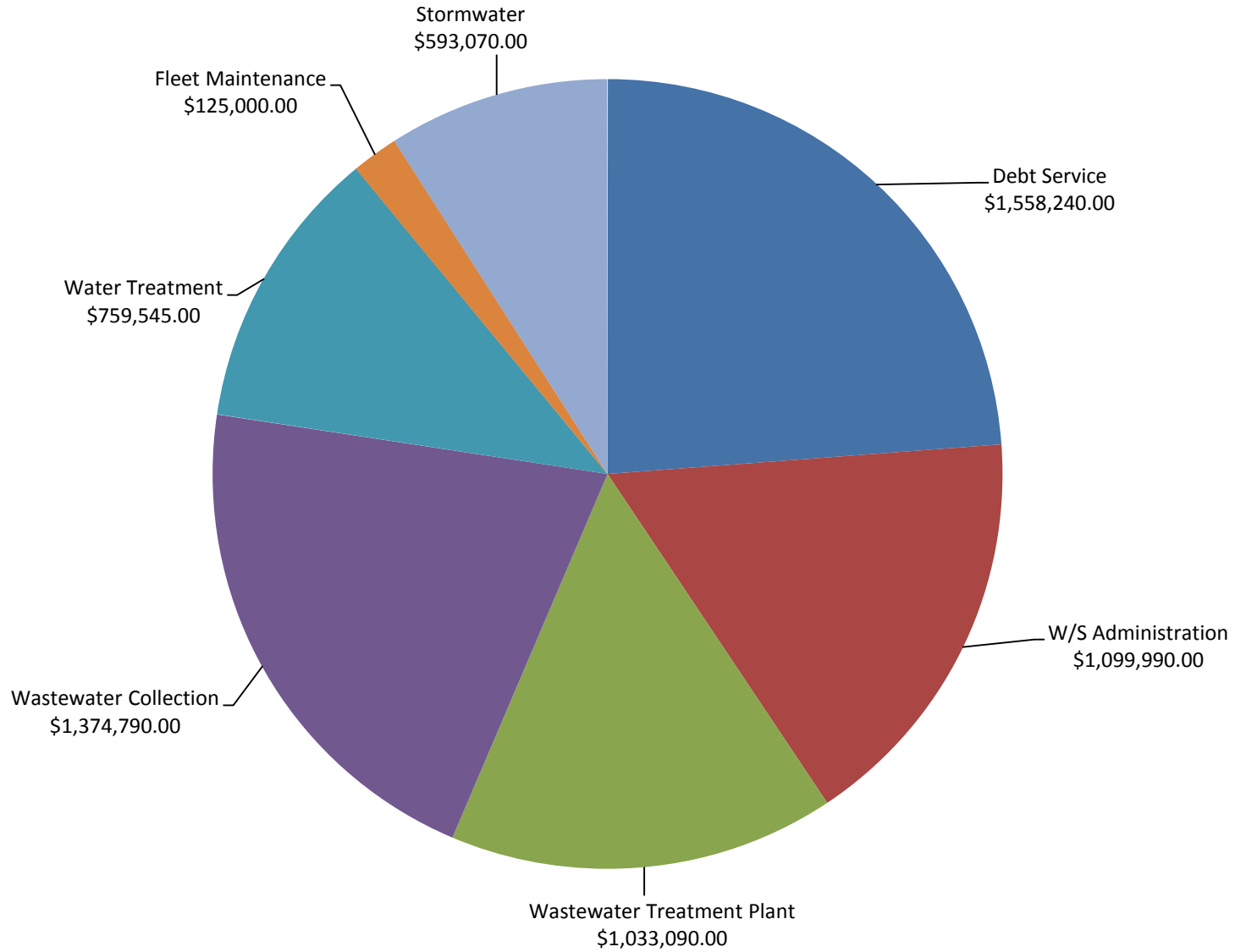
General Fund Revenue - Fiscal Year 14-15

\$12,236,907



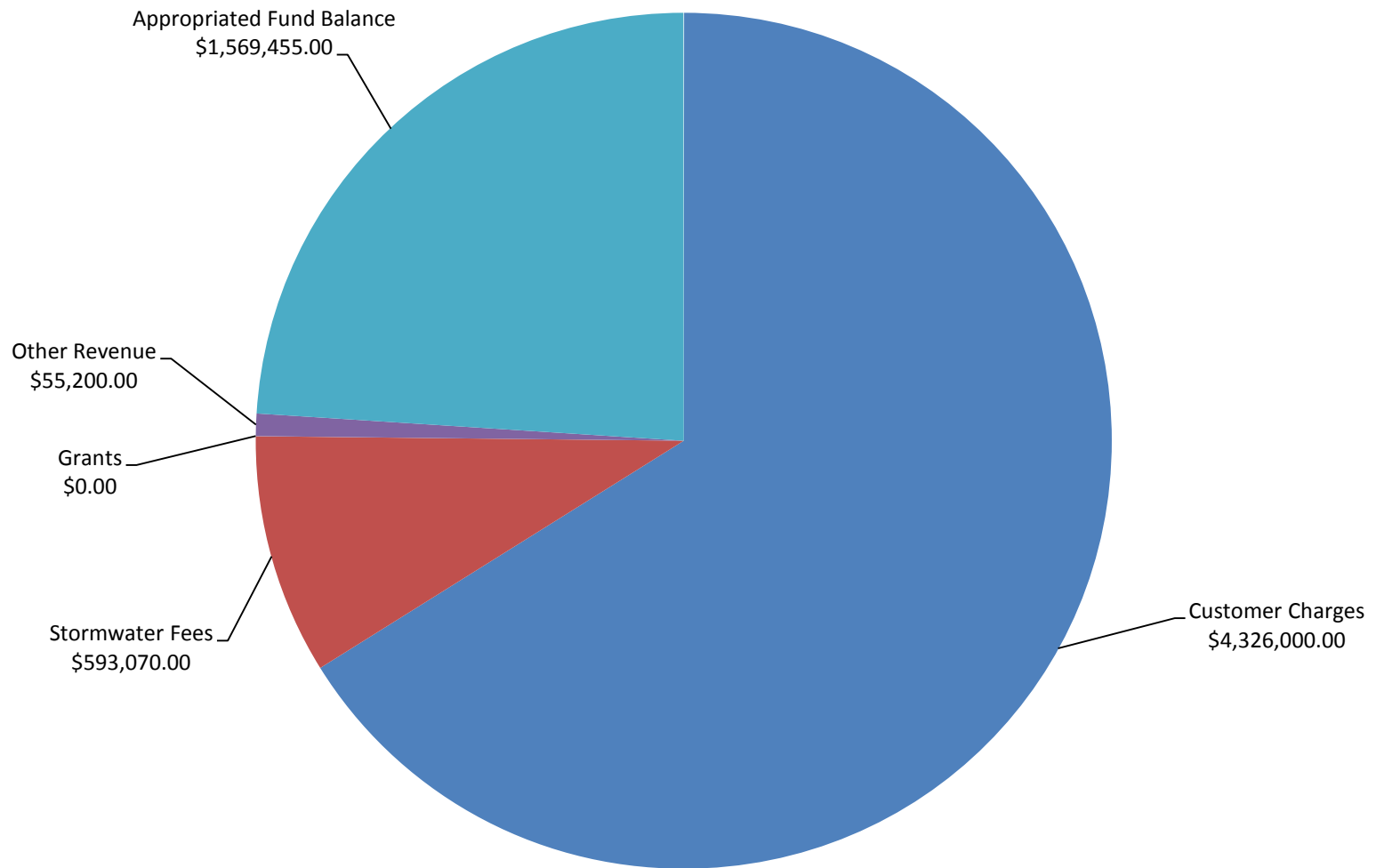
Utilities Fund Expenditures - Fiscal Year 14-15

\$6,543,725



Utilities Fund Revenues - Fiscal Year 14-15

\$6,543,725



SUMMARY INFORMATION

REVENUE SUMMARIES

<u>General Fund</u>	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Property Taxes	\$4,261,000	\$3,851,000	\$3,860,000	\$3,892,435
Locally Generated Income	362,400	945,412		
Sales Taxes	1,270,000	1,066,344	1,322,000	1,370,000
Inter Governmental Transfers	641,400	757,783	459,692	600,000
State Collected Revenues/Taxes	499,000	444,000		
Solid Waste Fees	1,260,000	1,380,000	1,453,500	1,433,200
Powell Bill	173,000	178,000	183,000	186,525
Grants	100,000	35,000	83,400	29,800
Wilmington Beach			348,888	345,000
Franchise Fees			494,000	520,000
CBP3			250,000	200,000
Building Permits			132,300	196,000
Other Revenues			328,700	445,070
<u>Appropriated General Fund Balance</u>	<u>595,468</u>	<u>258,444</u>	<u>40,462</u>	<u>803,877</u>
TOTAL GENERAL FUND	\$9,162,268	\$8,915,983		
<u>Tourism Fund</u>	2011/12 Budget	2012/13 Budget		
Parking Revenues	\$347,800	\$341,000	402,900	425,000
Freeman Park	763,000	866,715	1,206,000	1,155,000
Marina Rent	140,000	145,000		
ABC Revenue	200,000	226,000	275,000	275,000
Room Occupancy Tax	250,000	300,000	359,322	360,000
<u>Appropriated Fund Balance</u>	<u>336,260</u>			
<u>Other Revenue</u>	<u>61,200</u>	<u>47,050</u>		
TOTAL TOURISM FUND	\$2,098,260	\$1,925,765		
TOTAL	\$11,260,528	\$10,841,748	\$11,199,164	\$12,236,907

NOTE: General and Tourism Funds were combined beginning FY 2013-14.

REVENUE SUMMARIES

Utilities Fund

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Customer Charges - Water & Sewer	\$3,673,900	\$3,702,000	\$3,791,000	\$4,158,500
Stormwater Fees			803,000	\$593,070
Grants			285,000	\$0
Other Revenue	1,389,000	1,173,100	285,600	222,700
<u>Appropriated Fund Balance</u>	<u>263,582</u>	<u>384,639</u>	<u>77,345</u>	<u>1,569,455</u>
TOTAL UTILITIES FUND	\$5,326,482	\$5,259,739	\$5,241,945	\$6,543,725

TOTAL ALL FUNDS	\$16,587,010	\$16,101,487	\$16,441,109	\$18,780,632
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EXPENDITURE SUMMARIES

<u>General Fund</u>	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Non-Departmental			\$478,350	\$472,550
Debt Service			1,103,118	1,133,000
Legislative	\$1,590,024	\$1,490,201	262,067	245,640
Executive	294,450	241,659	229,682	718,855
Clerk	161,550	193,366	210,077	211,317
Finance	306,662	314,367	293,503	275,285
Human Resources	252,000	267,091	285,846	398,515
Planning & Development	470,040	376,359	514,963	565,670
Public Works Administration	100,100	71,904	98,035	97,775
Police Department	1,801,000	1,676,288	2,021,304	1,871,618
Fire Department	956,710	1,013,400	1,255,444	908,025
Powell Bill	273,000	178,000	183,000	211,000
Fleet Maintenance	195,484	217,294	253,529	264,000
Environmental	2,302,200	2,414,536	2,602,200	2,593,575
Parks & Recreation	459,048	461,518	504,988	543,425
TOTAL GENERAL FUND	\$9,162,268	\$8,915,983		
<u>Tourism Fund</u>	2011/12 Budget	2012/13 Budget		
Lifeguard	\$414,615	\$399,623	52,600	426,812
Marina	178,800	194,738	32,600	113,935
Parking	350,500	303,451	281,600	261,990
Beach Maintenance	1,154,345	1,027,953	536,258	923,920
TOTAL TOURISM FUND	\$2,098,260	\$1,925,765		
TOTAL	\$11,260,528	\$10,841,748	\$11,199,164	\$12,236,907

NOTE: General and Tourism Funds were combined beginning FY 2013/14.

EXPENDITURE SUMMARIES

<u>Utilities Fund</u>	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Debt Service	\$0	\$0	\$807,401	\$1,558,240
Administration	1,591,445	1,523,285	\$897,265	\$1,099,990
Waste Water Treatment	899,776	830,739	615,465	1,033,090
Waste Water Collection	952,371	928,883	878,776	1,374,790
Water Distribution	613,327	592,625	671,978	759,545
Water & Sewer Fleet Maintenance	193,274	218,391	162,159	125,000
Stormwater	1,076,289	1,165,816	1,208,901	593,070
TOTAL UTILITIES FUND	\$5,326,482	\$5,259,739	\$5,241,945	\$6,543,725

TOTAL ALL FUNDS	\$16,587,010	\$16,101,487	\$16,441,109	\$18,780,632
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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 in FY 2014/15

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$0.235 tax rate per \$100 of assessed valuation estimated at \$1,660,949,000 with a 98.64% 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 14/15
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 a 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 relatively new 1/2 cent local sales tax levied by the County Commissioners that was effective July 1, 2003.
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 gutter, 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 rollback and second pick-ups, or back yard pick-up of their refuse 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.

BUDGETARY AND ORGANIZATIONAL INFORMATION

- ◆ 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 20,000 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 summer, and a very mild winter. The year-round average temperature is 65 degrees .

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, Seafood Chowder Cook Off, 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 reelected every two (2) years and Council is reelected every four (4) years with overlapping terms. The Council hires a Town Manager to carry out its policies, as well as manage 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 Volunteer Fire Dept. is a municipal department, owns all the equipment, and pays for operations and maintenance costs, along with workman's compensation insurance and a per call fee to the volunteer firefighters. EMS is provided by New Hanover Regional Medical Center, which is a private entity. There is a station with a full time paid ACLS at the Federal Point Medical Center (within town limits of Carolina Beach).

Public Service Enterprises

Electric Distribution service is provided by Duke Energy. AT&T Telephone provides telecommunications service within the town limits. A cable television franchise is operated by Charter Communications.

BUDGET PROCESS

The Town of Carolina Beach starts its budget process in December, 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 for the FY14/15 budget:

- | | |
|-----------------|---|
| 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 FY14/15 budget. |
| May | Manager presents recommended FY 14/15 budget at a public hearing. |
| June | Council adopts FY 14/15 Budget. |

GENERAL FUND

- ◆ *Non-Departmental*
- ◆ *Debt Service*
- ◆ *Legislative*
- ◆ *Executive*
- ◆ *Clerk*
- ◆ *Finance*
- ◆ *Human Resources*
- ◆ *Planning & Development*
- ◆ *Public Works Administration*
- ◆ *Police Department*
- ◆ *Fire Department*
- ◆ *Powell Bill*
- ◆ *Fleet Maintenance*
- ◆ *Environmental*
- ◆ *Parks & Recreation*

GENERAL FUND EXPENDITURES

Non-Departmental

CBP3
 Election Expenses
 Donation-Chamber of Commerce
 Donation-CBDI
Donation-Non Profits
TOTAL NON-DEPARTMENTAL

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
			\$325,000	\$314,000
			8,000	0
			78,250	78,000
			42,500	39,950
			24,600	40,600
			\$478,350	\$472,550

NOTES:

1) Non-Profits: Katie B. Hines Senior Center (\$10,000), Island of Lights (\$8,000), Friends of Ft. Fisher (\$5,000), Federal Point Historic Preservation Society (\$5,000), Saving Animals Program (\$2,500), Island Women Literary Committee (\$1,000) Island Arts and Culture (\$3,500), Pleasure Island Sea Turtles (\$5,500)

2) In prior years Non-Departmental was located in Legislative.

GENERAL FUND EXPENDITURES

Debt Service

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Wilmington Beach Pond Debt			\$40,933	\$40,934
Wilmington Beach Streets Debt			348,888	340,512
Municipal Complex Loan Payment			199,005	194,931
Carolina Sands			269,631	260,906
Fire Station Expansion & Renovation			112,000	110,074
1 Crown Victoria - Police			7,771	
Ford F-150 Environmental Dept.				13,256
Ford F-150 Environmental Dept.				6,628
2005 Stuphen Fire Pumper			27,754	27,755
2008 Platform Fire Truck			77,778	77,778
Broyhill Loan & Pack Can Machine				60,000
Ford Explorer - Lifeguard			9,066	
1 Ford Explorer-Beach Maintenance			9,066	
TOTAL DEBT SERVICE			\$1,101,892	\$1,133,000

NOTE: Debt service (principal and interest) payments are combined in this account beginning with FY 2013/14. Prior years were included in various departments.

Legislative

Goals:

To be good stewards of the citizen's funds through sound fiscal management and budgeting. To achieve and maintain an economic environment for controlled steady growth and prosperity. To work on better communications to enhance citizen involvement in the future plans for the Town of Carolina Beach.

Objectives:

- 1) To achieve and maintain an economic environment for controlled steady growth and prosperity.
- 2) To continue to work on better communication to enhance citizen involvement in future plans for Carolina Beach.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$220,192	\$155,053	\$72,368	\$69,690
Operating Expenses	89,232	99,500	189,699	175,950
Capital Improvements				
Non Profit/Promotional	25,100	25,100		
CBP3	290,000	320,000		
Wilmington Beach Pond Debt	43,000	0		
Wilmington Beach Streets Debt	390,500	380,112		
Municipal Complex Loan Payment	240,000	232,080		
Carolina Sands Debt	292,000	278,356		
Departmental Total	\$1,590,024	\$1,490,201	\$262,067	\$245,640

Personnel

Mayor
Council
Town Attorney

	<u>Full Time</u>	<u>Part Time</u>	<u>Elected</u>
Mayor	0	0	1
Council	0	0	4
Town Attorney	0	1	0
	0	1	5

NOTE: Expenditures for debt service are combined into one account beginning in FY 2013/14.

Executive

Goals:

The goal of the Town Manager and the Executive Staff shall efficiently and effectively manage the day-to-day operation of the Town and carry out the policies, goals and directives of the Town Council as established with the input of residents, property owners, business owners and visitors. In addition, the Executive Department will continue to strive for effective services and friendly customer relations.

Objectives:

- 1) Upgrade appearance of Town.
- 2) Concentrate on customer service.
- 3) Upgrade the quality of the Town's infrastructure to include Water Distribution, Waste Water Collection, Waste Water Treatment Plant, and Public Buildings and Grounds.
- 4) Make certain that all employees are performing at their highest levels.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Personnel & Benefits	\$238,200	\$204,005	\$201,582	\$221,785
Maintenance & Operations	43,250	32,654	24,100	438,765
Capital Improvements	13,000	5,000	4,000	58,305
Departmental Total	\$294,450	\$241,659	\$229,682	\$718,855

Personnel

Town Manager
 Administrative Assistant
 Receptionist

	<u>Full Time</u>	<u>Part Time</u>
Town Manager	1	0
Administrative Assistant	1	0
Receptionist	1	0
	3	0

Clerk

Goals:

To encourage citizen participation in town government by providing services such as publishing of materials and providing information during public hearings to help citizens understand the governmental process. Serving the public and providing support to the council and staff in a professional and courteous and friendly manner.

Objectives:

Improve organization and efficiency of records system and public services. Continue to focus on training and networking with other Town Clerks throughout the State.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Personnel & Benefits	\$109,400	\$133,716	\$148,347	\$127,262
Maintenance & Operations	52,150	52,150	61,730	84,055
Capital Improvements	0	7,500	0	
Departmental Total	\$161,550	\$193,366	\$210,077	\$211,317

Personnel

Town Clerk
Administrative Support

	<u>Full Time</u>	<u>Part Time</u>
Town Clerk	1	0
Administrative Support	1	0
	<u>2</u>	<u>0</u>

Finance

Goals:

Forecast revenue and expenditures for upcoming years, forecast debt needs, continue to look for cost savings for the Town, Monitor Large Capital Projects and submit LGC packets for other new large capital projects being proposed.

Objectives:

- 1) Continue to look at potential savings to loans.
- 2) Work to get upcoming projects to LGC

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Personnel & Benefits	\$140,842	\$140,717	\$153,143	\$146,660
Maintenance & Operations	159,820	172,450	139,160	128,625
Capital Improvements	6,000	1,200	1,200	
Departmental Total	\$306,662	\$314,367	\$293,503	\$275,285

Personnel

Finance Director
Retiring Finance Director
Asst. Finance Director

	Full Time	Part Time
Finance Director	1	0
Retiring Finance Director	1	0
Asst. Finance Director	1	0
	3	0

Human Resources

Goals:

To focus on organizing, developing and implementing a variety of personnel programs designed to help the Town achieve its mission and vision.

Objectives:

- 1) Develop and implement personnel systems designed to hire, train, motivate and retain employees.
- 2) Work with department heads, supervisors and employees in addressing conflict, communication barriers or other problems that negatively impact morale and productivity.
- 3) Develops and recommends personnel programs and policies.
- 4) Coordinates the recruitment and selection programs for the Town.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$215,500	\$232,591	\$206,846	\$273,335
Operating Expenses	36,500	32,500	79,000	125,180
Capital Projects	0	2,000		
Departmental Total	\$252,000	\$267,091	\$285,846	\$398,515

NOTES:

- 1) Preventative Maintenance Program
- 2) Incentive Program - 457 Supplemental Retirement Program for all employees with over 5 years of service with the Town.
- 3) Longevity Pay Plan for all employees and retiree insurance.
- 4) Employee Assistance Program.
- 5) Insurance for retirees

Personnel

Human Resources Officer
Payroll Technician

	<u>Full Time</u>	<u>Part Time</u>
Human Resources Officer	1	0
Payroll Technician	1	0
	2	0

Planning & Development

Goals:

In support of the Town Council and management's stated goals to promote tourism and provide residents with a safe and healthy community, the Planning Department's goal is to provide a set of focused objectives to implement Council/Management's policies.

Objectives:

- 1) Long Range Planning Focus for the Town to implement and make any needed changes in the town code and adopted plans to manage continued growth and State mandated changes to our local ordinances.
- 2) To be responsive to the needs and requests of the citizens of Carolina Beach and the General Public.
- 3) Continue to improve departmental efficiency and effectiveness through improved customer service, using permitting software and functions of the Geographical Information System.
- 4) To enhance public information efforts through enhanced planning website so that citizens will have many opportunities to understand and to participate in local processes and activities relating to development.
- 5) Continuing to promote improved community image, long-term market potential and quality of life in the community so as to enhance future opportunities for sustainable growth and development.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$406,040	\$328,659	\$459,887	\$520,060
Operating Expenses	60,500	45,700	55,076	40,610
Capital Projects	3,500	2,000	0	5,000
Departmental Total	\$470,040	\$376,359	\$514,963	\$565,670

Personnel

Planning Director/Assistant Town Manager
 Senior Planner
 Building Inspector
 Project Manager
 Planning Technician
 GIS Technician
 Code Enforcement Officer

	<u>Full Time</u>	<u>Part Time</u>
Planning Director/Assistant Town Manager	1	0
Senior Planner	1	0
Building Inspector	1	0
Project Manager	1	0
Planning Technician	1	0
GIS Technician	1	0
Code Enforcement Officer	1	0
	7	0

Public Works Administration

Goals:

To manage the business office to include divisions of stormwater, environmental services, landscaping and parts of tourism and beach maintenance.

Objectives:

- 1) Promote employee longevity and a trained quality workforce.
- 2) To encourage and promote required training as mandated by the State.
- 3) To improve safety standards through the Town with a more aggressive safety program.
- 4) Improve response to citizens and the public.
- 5) Improve upon the maintenance and appearance of all Town facilities, streets and beach areas.
- 6) Monitor landscape contractor.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$59,800	\$33,604	\$38,435	\$38,925
Operating Expenses	40,300	38,300	59,600	58,850
Capital Projects	0	0	0	0
Departmental Total	\$100,100	\$71,904	\$98,035	\$97,775

Personnel

Public Works Director

	<u>Full Time</u>	<u>Part Time</u>
	0.5	0
	0.5	0

Police Department

Goals:

To continue to provide professional law enforcement services to the citizens and visitors of Carolina Beach. To conduct training and maintain standards which make the Carolina Beach Police Department one of the most professional law enforcement organizations in the region. To protect the public through enforcement of applicable laws in a manner that instills pride and makes our area one of the best to live, work and visit.

Objectives:

- 1) To build on our Community Oriented Policing initiatives, focusing on DARE, Bike Patrol, Bike Rodeo, Foot Patrol on Beaches and in the Central Business District. Also, implement more programs for our local senior citizens.
- 2) Focus on community awareness and daily police activities, including and aggressive drug investigative officer.
- 3) To provide rapid information to the business community via texting.
- 4) Continue improvements to police protection and enforcement at Freeman Park.
- 5) Continue the accomplishments of the Criminal Investigative Division, and plan for the future increase in fraud and white collar crime.
- 6) To successfully detect, apprehend and prosecute criminal activity, while building trust with our residents and visitors.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$1,537,800	\$1,422,675	\$1,839,729	\$1,543,083
Operating Expenses	214,000	184,500	113,450	143,300
Capital Projects	49,200	69,113	68,125	185,235
Departmental Total	\$1,801,000	\$1,676,288	\$2,021,304	\$1,871,618

Personnel

Police Chief
 Police Captain
 Police Lieutenant
 Police Sergeant
 Police Officers
 Detectives
 Admin. Support Specialist
 Receptionist

	<u>Full Time</u>	<u>Part Time</u>
Police Chief	1	0
Police Captain	1	0
Police Lieutenant	3	0
Police Sergeant	4	0
Police Officers	16	1
Detectives	3	0
Admin. Support Specialist	1	0
Receptionist	0	1
	<u>29</u>	<u>2</u>

NOTE: FY 2014/15 includes salary expenses for Beach Maintenance personnel.

Lifeguards

Goals:

To protect life and property by prevention of water related accidents resulting in injuries or death. To provide a Law Enforcement presence on the beach. To provide basic First Aid services to the general public until Emergency Medical Services arrive on the scene. To continue to strive towards certification in the USLA program.

Objectives:

- 1) To educate the public on all the beach hazards associated with being in a coastal beach environment.
- 2) To complete the USLA certification process for our beach community.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$306,315	\$300,923	\$0	\$377,812
Operating Expenses	68,000	69,100	49,600	30,000
Capital Projects	40,300	29,600	3,000	19,000
Departmental Total	\$414,615	\$399,623	\$52,600	\$426,812

Fire Department

Goals:

To provide fire protection to all incorporated areas of the Town of Carolina Beach while complying with all Federal, State, and Local regulations. The department also provides fire inspections, public education, first responder services, hazardous material response at the operational level, and some water rescue.

Objectives:

- 1) To work diligently to be in compliance with all Federal, State and local regulations including all reporting requirements
- 2) To study alternative funding sources to further fund the ever increasing demands on the fire service
- 3) Continue to work with the Operations Department to improve fire flow in all areas of the Town with emphasis on commercial/multi-family area.
- 4) Continue to work with the Office of the State Fire Marshal in preparation for the Response Rating System (ISO) evaluation
- 5) Continue to improve upon areas of fire inspections, pre-incident surveys and fire prevention
- 6) Begin station expansion and better utilization of existing fire station as demands continue to grow
- 7) Continue to monitor staffing demands, both paid and paid on-call, and better maximize our existing staff.
- 8) Look for methods to continue the strong paid on-call program and to look at ways to battle reduced volunteerism
- 9) Continue the intense training program that is in place and better educate our firefighters to ensure that they are prepared to meet demands.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Relate Expenses	\$575,310	\$600,300	\$1,051,544	\$705,625
Operating Expenses	160,400	209,000	128,900	142,400
Capital Projects	221,000	204,100	75,000	60,000
Departmental Total	\$956,710	\$1,013,400	\$1,255,444	\$908,025

Personnel

Fire Chief
 Fire Shift Supervisor
 Asst. Fire Shift Supervisor
 Fire Shift Leader
 Fire Engineer
 Part-Time Reserve Specialist
 Administrative Support

	<u>Full Time</u>	<u>Part Time</u>	<u>Volunteers</u>	<u>Lifeguards</u>
Fire Chief	1	0		
Fire Shift Supervisor	1	0		
Asst. Fire Shift Supervisor	2	0		
Fire Shift Leader	2	0		
Fire Engineer	1	0		
Part-Time Reserve Specialist	0	4		
Administrative Support	1	0		
	8	4	24	41

Marina

Goals:

To provide a safe, attractive, and user friendly marina facility for boat owners and the general public. Continue to police the marina and harbor for environmental infractions and to control transient and/or abandoned vessels. Continue to upgrade the existing facilities and set forth a maintenance plan for the facilities.

Objectives:

- 1) To provide continued maintenance of all facilities
- 2) To promote a positive image of the Town's Marina Basin
- 4) To implement two boats for fire and water safety.
- 5) To work jointly with the Police and Fire Department to provide safety and enforcement to the marina basin
- 6) To provide additional hazardous materials equipment for use within the marina basin to protect our environment
- 7) To provide professional service to our customers at the marina facility while also ensuring compliance with all federal, state and local laws.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$78,950	\$79,214	\$0	\$78,985
Operating Expenses	31,850	33,850	28,850	34,950
Capital Projects	68,000	81,674	3,750	0
Departmental Total	\$178,800	\$194,738	\$32,600	\$113,935

Powell Bill

Goals:

To ensure the proper expenditure of state allocation of street maintenance funds for existing streets, drainage, construction of new streets and to insure the proper markings and signage relative to all streets.

Objectives:

- 1) Maintain existing streets, street drainage, markings and signage.
- 2) Working on an inventory and management system for streets and sidewalks
- 3) Increase the amount of resurfacing from Powell Bill funds

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Operating Expenses	\$10,000	\$10,000	\$10,000	\$0
Maintenance	157,000	162,000	167,000	178,000
Capital Projects	106,000	6,000	6,000	33,000
Departmental Total	\$273,000	\$178,000	\$183,000	\$211,000

Fleet Maintenance

Goals:

To maintain all of the Town's vehicles and equipment. To review standards and specifications when purchasing new equipment and vehicles.

Objectives:

- 1) Schedule maintenance programs for all equipment and vehicles.
- 2) Standardize the fleet in order to have better control of inventory.
- 3) Make sure that all equipment and vehicles meet NCDOT standards and requirements for safety and highway/road use.
- 4) Train employees on required maintenance in order to maintain an efficient and productive fleet.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$59,334	\$51,144	\$58,429	\$0
Operating Expenses	136,150	166,150	195,100	264,000
Capital Projects	0	0	0	0
Departmental Total	\$195,484	\$217,294	\$253,529	\$264,000

NOTES:

- 1) Fleet Maintenance is being contracted with local automotive service providers.

Parking Lots

Goals:

To provide accessible and effective parking areas in the Town of Carolina Beach by having properly marked and metered parking spaces.
To have an efficient enforcement plan for the parking violations in all the Town lots and streets managed by SP Plus.
To look for ways to identify parking within the town, especially in the Lake area.

Objectives:

The goal of SP Plus is to serve the community as an ambassador for the Town. Lanier Parking will provide consistent service in order for the local merchants to reap benefits during the beach season.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	319,000	259,000	259,500	261,990
Capital Projects	31,500	44,451	22,100	0
Departmental Total	\$350,500	\$303,451	\$281,600	\$261,990

NOTES:

1) SP Plus contract for parking (\$261,990)

Environmental

Goals:

Monitor contract compliance, quality and retain the ultimate responsibility for services. To provide collection reliability, community cleanliness and citizen satisfaction.

Objectives:

- 1) Keep missed waste collection to a minimum
- 2) Complete job orders daily
- 3) Respond to customer complaints within 1 hour during work days and 2 hours during weekends/holidays
- 4) Maintain and repair sand fencing along the beach
- 5) Maintain and clean bike trails
- 6) Maintain and clean boardwalk areas, trash cans and dumpsters
- 7) Maintain road sides and ditches keeping them clean
- 8) Maintain buildings, roads, sidewalks, boardwalk, beach access areas, and bike paths to keep free of hazards and pro-long life of structures.
- 9) Supervise mowing contractor
- 10) Provide assistance to other departments
- 11) Preparation and maintenance during and following the numerous events that occur in the Town and are sponsored by outside entities

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$357,100	\$372,236	\$425,250	\$472,360
Operating Expenses	1,911,800	2,011,300	2,156,450	2,063,215
Capital Projects	33,300	31,000	20,500	58,000
Departmental Total	\$2,302,200	\$2,414,536	\$2,602,200	\$2,593,575

Personnel

Supervisor
 Public Works Crew Leader
 Building Maint. Specialist
 Gen. Maintenance Worker

	<u>Full Time</u>	<u>Part Time</u>
Supervisor	1	0
Public Works Crew Leader	1	0
Building Maint. Specialist	1	0
Gen. Maintenance Worker	6	3
	9	3

Parks & Recreation

Goals:

To provide health and wellness in the community while providing a variety of events and programs for all age groups with an emphasis on customer service.

Objectives:

- 1) Continue to offer special events and programs.
- 2) Continue to support youth programs and other leagues
- 3) Strive to improve customer service
- 4) Director will continue to serve as contact point for local civic and special events to ensure town guidelines are followed

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$327,000	\$305,220	\$316,964	\$353,200
Operating Expenses	126,048	108,798	111,024	105,425
Capital Projects	6,000	47,500	77,000	84,800
Departmental Total	\$459,048	\$461,518	\$504,988	\$543,425

Personnel

Parks & Recreation Director
 Rec. Programs Superintendent
 Parks Maintenance Supervisor
 Recreation Leaders
 Part-time Rec Ldr/Farmer's Mkt Mgr

	<u>Full Time</u>	<u>Part Time</u>
Parks & Recreation Director	1	0
Rec. Programs Superintendent	1	0
Parks Maintenance Supervisor	1	0
Recreation Leaders	3	0
Part-time Rec Ldr/Farmer's Mkt Mgr	0	1
	6	1

Beach Maintenance

Goals:

To keep beach areas clean and aesthetically pleasing, in order to, maintain our beach strand as a premier tourist attraction.

Objectives:

- 1) To provide adequate law enforcement presence on the beach strand and in Freeman Park
- 2) To provide adequate trash receptacles and trash removal
- 3) Maintain dune access walkways and emergency crossovers as needed
- 4) Maintain lifeguard stands and keep them in safe working order.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$322,950	\$277,141	\$0	\$344,515
Operating Expenses	597,695	690,083	480,000	539,405
Capital Projects	233,700	60,729	56,258	40,000
Departmental Total	\$1,154,345	\$1,027,953	\$536,258	\$923,920

Personnel

Police Officer I
Maintenance Employee
Equipment Operator

	<u>Full Time</u>	<u>Part Time</u>
Police Officer I	4	0
Maintenance Employee	1	0
Equipment Operator	1	0
	<u>6</u>	<u>0</u>

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
General Fund Total	\$9,162,268	\$8,915,983	\$8,714,638	\$12,236,907

UTILITIES FUND

- ◆ Debt Service
- ◆ Utilities Administration
- ◆ Wastewater Treatment
- ◆ Wastewater Collection
- ◆ Water Distribution
- ◆ Utilities Fleet Maintenance
- ◆ Stormwater

UTILITIES FUND

Debt Service

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Lake Park Blvd. Sewer Rehab			\$20,563	\$20,563
Water/Sewer Bond			52,700	52,700
Lift Station #1 Rehab			122,736	122,736
I&I Low Interest Loan			116,563	114,180
Additional I&I Work			30,826	30,827
Water Tank-Wilmington Beach			59,133	59,134
Filtration System Wilmington Beach			122,562	122,562
WWTP Renovation & SCADA System			204,096	204,096
Valve Machine			19,587	19,587
Street Sweeper			41,891	41,891
12" Pump			16,744	16,744
AMI Project				83,731
Phase 1A Water/Sewer/Streetscape				669,490
Total Debt Service			\$807,401	\$1,558,240

NOTE: Debt service (principal and interest) payments are combined in this account beginning FY 2013/14. Prior years were included in various departments.

Utilities Administration:

Goals:

To manage the business office to include divisions of water, wastewater collection, wastewater treatment, fleet.

Objectives:

- 1) Promote employee longevity and a trained quality workforce
- 2) To encourage and promote required training as mandated by the State
- 3) To improve safety standards through the Town with a more aggressive safety program.
- 4) Improve response to citizens and the public
- 5) Improve upon collections from utility customers
- 6) Improve customer billing and accuracy

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$225,910	\$243,407	\$354,318	\$391,300
Operating Expenses	444,584	406,069	542,947	683,260
Capital Projects	920,951	873,809	0	25,430
Departmental Total	\$1,591,445	\$1,523,285	\$897,265	\$1,099,990

Personnel

Utilities Director
 Assistant Utilities Director
 Admin. Support Supervisor
 Billing/Customer Service

	<u>Full Time</u>	<u>Part Time</u>
Utilities Director	1	0
Assistant Utilities Director	1	0
Admin. Support Supervisor	1	0
Billing/Customer Service	3	0
	6	0

Wastewater Treatment (WWT)

Goals:

The purpose of this department is to treat sewage for the Town of Carolina Beach, Kure Beach and Fort Fisher. To insure compliance with the State regulations and reporting. To promote the principles of maintaining a viable, clean and safe sewer system. To insure that collection capability keeps pace with current and projected growth. To make certain that all discharge into the Cape Fear River is safe for swimming and wildlife. To implement and promote an ongoing public education campaign regarding these issues.

Objectives:

- 1) Study to address funding for future capital projects and minor projects to ensure the capability to handle future growth
- 2) Initiate a systematic program to improve record keeping
- 3) Improve site maintenance
- 4) Maintain a 6 acre sod farm to produce viable income from the sale of sod and to maintain the cultivation and sale of sea oats
- 5) Implementation of a grease trap inspection and grease removal program

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$253,099	\$260,797	\$266,755	\$280,630
Operating Expenses	351,096	365,846	306,710	447,820
Capital Projects	295,581	204,096	43,000	304,640
Departmental Total	\$899,776	\$830,739	\$616,465	\$1,033,090

Personnel

Plant Superintendent
 Senior Plant Operator
 Lab Technician
 WWT Plant Operator

	<u>Full Time</u>	<u>Part Time</u>
Plant Superintendent	1	0
Senior Plant Operator	1	0
Lab Technician	1	0
WWT Plant Operator	2	0
	5	0

Wastewater Collection (WWC)

Goals:

To provide the best possible service for wastewater, by reducing the amount of overflows and stoppages in the collection system.
To be in compliance with state and federal standards. To maintain 14 sewer lift stations

Objectives:

- 1) To reduce the number of sewer blockages to no more than 20 per year
- 2) To reduce inflow and infiltration
- 3) To meet state overflow and discharge regulations
- 4) Continue to upgrade and improve sewer lift stations
- 5) Respond within 45 minutes to lift station trouble alarms
- 6) Respond to sewer problems within 1 hour during normal workdays and within 2 hours on weekends/after hours and holidays
- 7) Have sewer main obstructions cleared within 5 hours
- 8) Resolve all complaints within 2 weeks
- 9) Clean 10 percent of system annually
- 10) Clean all manholes every 2 years
- 11) To extend, replace, repair all sewer mains as needed

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$478,000	\$469,430	\$513,466	\$586,410
Operating Expenses	364,766	368,766	334,560	525,490
Capital Projects	109,605	90,687	30,750	262,890
Departmental Total	\$952,371	\$928,883	\$878,776	\$1,374,790

Personnel

Utility Systems Superintendent
Utility System Supervisor
Senior Utility Maint. Mechanic
Plant Maintenance Mechanic
Utility Maintenance Mechanic
Utility Maintenance Worker
Equipment Operator

	<u>Full Time</u>	<u>Part Time</u>
Utility Systems Superintendent	1	0
Utility System Supervisor	1	0
Senior Utility Maint. Mechanic	1	0
Plant Maintenance Mechanic	1	0
Utility Maintenance Mechanic	2	0
Utility Maintenance Worker	3	0
Equipment Operator	2	0
	11	0

Water Distribution

Goals:

To treat and supply an ample and dependable supply of water for current use and future growth. The water is to be treated so that it is tasteless, odorless, and colorless without ingredients that may be harmful to the public. The system pressure should be maintained at not less than 20 pounds per square inch. Fire hydrants must be reliable for fire protection. Water mains must be free from leaks and rates should be adequate to address current and future demand.

Objectives:

- 1) Water main breaks repaired within 5 hours
- 2) Limit the amount of repair time to ensure that customers are not without water longer than 8 hours
- 3) Restore water quality within 12 hours of repair
- 4) Respond to customer complaints within 1 hour
- 5) Flush every hydrant at least once annually
- 6) Flush and clean each tank annually
- 7) Operate each valve at least once annually
- 8) Meet water sampling requirements on all samples 98% of the time
- 9) Work to bring the unaccounted water totals to 8% by identifying system wide maintenance issues
- 10) Limit the number of customer complaints
- 11) Work diligently to permit and construct needed water supply and treatment needs to address increased growth and demand

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$96,200	\$93,670	\$102,588	\$125,960
Operating Expenses	435,551	458,955	478,257	543,020
Capital Projects	81,576	40,000	91,133	90,565
Departmental Total	\$613,327	\$592,625	\$671,978	\$759,545

Personnel

Chief Water Plant Operator
Water Systems Operator

	<u>Full Time</u>	<u>Part Time</u>
Chief Water Plant Operator	1	0
Water Systems Operator	1	0
	2	0

Utilities Fleet Maintenance

Goals:

To maintain all of the towns' vehicles and equipment. To review standards and specifications when purchasing new equipment and vehicles.

Objectives:

- 1) Schedule maintenance programs for all equipment and vehicles.
- 2) Standardize the fleet in order to have better control of inventory.
- 3) Make sure that all equipment and vehicles meet NCDOT standards and requirements for safety and highway/road use.
- 4) Train employees on required maintenance in order to maintain an efficient and productive fleet.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$59,274	\$52,041	\$57,059	\$0
Operating Expenses	134,000	164,150	105,100	125,000
Capital Projects	0	2,200	0	0
Departmental Total	\$193,274	\$218,391	\$162,159	\$125,000

NOTES:

- 1) Fleet Maintenance is being contracted with local automotive service providers.

Utilities Stormwater

Goals:

To insure the compliance with the NPDES Phase II regulations. To manage and oversee drainage ditch cleaning initiatives, pipe cleaning, street sweeping, pond maintenance, CAMA regulations, pipe replacement and pipe extensions. To manage and oversee drainage studies and set direction for future stormwater management projects. To promote the principles of maintaining a viable, clean, and safe stormwater system. To increase public awareness of stormwater requirements and management principles.

Objectives:

- 1) To minimize flooding and rapid dissipation of standing water.
- 2) To maintain and clean all storm water inlets in high risk areas every 2 months.
- 3) Clean all catch basins a minimum of once per year.
- 4) To insure compliance with NPDES II regulations, including new construction.
- 5) Maintain Carolina Beach lake and limit algae growth.
- 6) Extensive public education programs with local schools.

	2011/12 Budget	2012/13 Budget	2013/14 Budget	2014/15 Budget
Salary and Related Expenses	\$292,400	\$297,950	\$331,501	\$373,170
Operating Expenses	149,400	194,400	743,400	173,900
Capital Projects	634,489	673,466	134,000	46,000
Departmental Total	\$1,076,289	\$1,165,816	\$1,208,901	\$593,070

NOTE: 1) Operating expenses include Clean Water Trust Fund Grant expenditures of \$570,000.
 2) Public Works Director (1/2 salary in GF)

Personnel

Director of Public Works
 Senior Construction Specialist
 Equipment Operator
 Construction Specialist
 Construction Supervisor

	Full Time	Part Time
Director of Public Works	0.5	0
Senior Construction Specialist	2	0
Equipment Operator	1	0
Construction Specialist	2	0
Construction Supervisor	1	0
	<u>6.5</u>	<u>0</u>

<u>Utilities Fund Total</u>	<u>\$5,326,482</u>	<u>\$5,259,739</u>	<u>\$4,435,544</u>	<u>\$6,543,725</u>
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DETAILED LINE ITEMS

- ◆ General Fund
- ◆ Utilities Fund

GENERAL FUND

General Fund Revenue

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-301-000 Ad Valorem-Current Year	\$3,791,000.00	\$3,761,221.35	\$3,800,000.00	\$3,741,415.74	\$3,742,000.00	\$3,800,000.00	\$3,838,435.00	\$3,838,435.00
10-301-001 Ad Valorem-1st Prior Year	\$40,000.00	\$44,237.21	\$40,000.00	\$40,399.57	\$41,000.00	\$40,000.00	\$40,000.00	\$40,000.00
10-301-002 Ad Valorem-Prior Years	\$12,000.00	\$9,672.22	\$8,000.00	\$8,091.09	\$8,100.00	\$8,000.00	\$8,000.00	\$8,000.00
10-317-000 Tax Penalties	\$8,000.00	\$15,995.99	\$6,000.00	\$11,947.33	\$12,000.00	\$6,000.00	\$6,000.00	\$6,000.00
10-319-000 Auto License	\$30,000.00	\$32,547.00	\$30,000.00	\$31,588.36	\$34,460.03	\$35,000.00	\$35,000.00	\$35,000.00
10-319-010 Golf Cart Permits	\$1,000.00	\$2,815.00	\$1,200.00	\$3,350.00	\$3,654.55	\$1,500.00	\$1,500.00	\$1,500.00
10-319-015 Taxi cab permit/driver	\$0.00	\$330.00	\$200.00	\$360.00	\$392.73	\$200.00	\$200.00	\$200.00
10-322-000 Parking Lot Collect	\$0.00	\$5,968.05	\$250,000.00	\$249,596.30	\$272,286.87	\$260,000.00	\$290,000.00	\$290,000.00
10-323-000 Parking Citations	\$0.00	\$80.00	\$31,000.00	\$24,735.05	\$26,983.69	\$28,000.00	\$28,000.00	\$28,000.00
10-324-000 Parking Meters	\$0.00	\$2,388.50	\$119,900.00	\$85,742.10	\$93,536.84	\$105,000.00	\$105,000.00	\$105,000.00
10-325-000 Privilege License	\$55,000.00	\$93,530.76	\$38,000.00	\$28,256.01	\$30,824.74	\$40,000.00	\$40,000.00	\$40,000.00
10-325-025 Privilege License Penalty	\$100.00	\$423.81	\$400.00	\$349.66	\$381.45	\$400.00	\$400.00	\$400.00
10-328-000 Parking Permits	\$0.00	\$0.00	\$2,000.00	\$12,400.00	\$13,527.27	\$2,000.00	\$2,000.00	\$2,000.00
10-329-000 Interest on Investments	\$3,500.00	\$6,525.02	\$3,900.00	\$3,585.67	\$3,911.64	\$4,300.00	\$4,300.00	\$4,300.00
10-331-000 Civil Citations	\$1,000.00	\$1,835.00	\$1,000.00	\$1,630.00	\$1,778.18	\$1,500.00	\$1,500.00	\$1,500.00
10-332-000 Dinghy Dock Rentals	\$0.00	\$0.00	\$5,000.00	\$6,060.00	\$6,610.91	\$6,000.00	\$6,000.00	\$6,000.00
10-333-000 Dock Rent	\$0.00	\$0.00	\$145,000.00	\$141,114.20	\$153,942.76	\$145,000.00	\$145,000.00	\$145,000.00
10-334-000 Paddle Boat Royalties	\$0.00	\$0.00	\$4,000.00	\$3,370.99	\$3,677.44	\$4,000.00	\$4,000.00	\$4,000.00
10-335-000 Miscellaneous Revenue	\$9,000.00	\$30,560.52	\$9,000.00	\$19,721.11	\$21,513.94	\$15,000.00	\$15,000.00	\$15,000.00
10-335-001 Recreation Facility Fees	\$0.00	\$3,735.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-335-002 Cell Tower Rental Fee	\$72,000.00	\$75,153.26	\$74,000.00	\$73,747.57	\$80,451.89	\$74,000.00	\$90,000.00	\$90,000.00
10-337-000 Utility Franchise Tax	\$340,000.00	\$332,378.96	\$320,000.00	\$262,702.88	\$286,584.96	\$320,000.00	\$330,000.00	\$330,000.00
10-337-001 Cable TV Franchise Tax	\$100,000.00	\$102,685.78	\$100,000.00	\$75,565.43	\$82,435.01	\$100,000.00	\$100,000.00	\$100,000.00
10-340-000 Chamber of Commerce Rent	\$0.00	\$0.00	\$3,000.00	\$2,500.00	\$2,727.27	\$3,000.00	\$3,000.00	\$3,000.00
10-341-000 Beer & Wine Tax	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
10-343-000 Powell Bill	\$178,000.00	\$183,434.78	\$183,000.00	\$186,527.19	\$186,527.19	\$186,527.00	\$186,525.00	\$186,525.00
10-345-000 Sales Tax - Statewide	\$485,000.00	\$681,367.84	\$620,000.00	\$467,559.99	\$510,065.44	\$630,000.00	\$650,000.00	\$650,000.00
10-345-004 WBch St. Proj.Assess Loan from GF	\$0.00	\$0.00	\$348,888.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-005 WBch Assessment Collections	\$380,112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$345,000.00	\$345,000.00	\$345,000.00
10-346-000 Occupancy Tax	\$0.00	\$0.00	\$359,322.00	\$550,598.61	\$600,653.03	\$360,000.00	\$360,000.00	\$360,000.00
10-347-000 ABC Revenues	\$0.00	\$0.00	\$250,000.00	\$247,739.48	\$270,261.25	\$250,000.00	\$250,000.00	\$250,000.00
10-348-000 1/2 Cent Local Sales Tax	\$471,344.00	\$567,728.40	\$540,000.00	\$395,882.10	\$431,871.38	\$540,000.00	\$560,000.00	\$560,000.00
10-348-002 New 1/2 Cnt Loc Sales Tax	\$110,000.00	\$163,407.69	\$162,000.00	\$115,641.59	\$126,154.46	\$152,000.00	\$160,000.00	\$160,000.00
10-351-000 Court Fees	\$2,500.00	\$3,261.79	\$4,000.00	\$2,076.11	\$2,264.85	\$2,000.00	\$2,000.00	\$2,000.00
10-355-000 Building Permits	\$60,000.00	\$155,462.00	\$100,000.00	\$148,150.00	\$161,618.18	\$165,000.00	\$165,000.00	\$165,000.00
10-355-010 Fill/Driveway Permit	\$0.00	\$420.00	\$100.00	\$220.00	\$240.00	\$0.00	\$0.00	\$0.00
10-355-020 Planning Permits&Fees	\$13,000.00	\$19,960.00	\$20,000.00	\$18,520.00	\$20,203.64	\$20,000.00	\$20,000.00	\$20,000.00
10-355-030 Fire Marshall Inspections	\$8,000.00	\$8,685.00	\$9,000.00	\$5,730.00	\$6,250.91	\$7,300.00	\$7,300.00	\$7,300.00
10-355-055 Recovery Fund Permit	\$200.00	(\$124.00)	\$200.00	\$273.00	\$297.82	\$200.00	\$200.00	\$200.00
10-356-000 CAMA Permits	\$3,000.00	\$3,274.07	\$3,000.00	\$1,025.00	\$1,118.18	\$1,000.00	\$1,000.00	\$1,000.00
10-357-010 Zoning Ordinance Rev.II	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-358-005 Finger Print Fee	\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,363.64	\$0.00	\$2,500.00	\$2,500.00

General Fund Revenue

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-358-010 Solid Waste Disposal Tax	\$4,000.00	\$3,623.80	\$3,500.00	\$2,399.89	\$2,618.06	\$3,200.00	\$3,200.00	\$3,200.00
10-359-000 Refuse Collection Fees	\$1,380,000.00	\$1,432,627.46	\$1,450,000.00	\$1,180,141.84	\$1,287,427.46	\$1,430,000.00	\$1,430,000.00	\$1,430,000.00
10-367-000 CBP3 Non Profit Proceeds	\$257,000.00	\$250,548.10	\$250,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
10-370-000 Freeman Park Citations	\$0.00	\$0.00	\$6,000.00	\$9,285.00	\$10,129.09	\$10,000.00	\$10,000.00	\$10,000.00
10-371-000 Freeman Prk Annual Fee	\$0.00	\$580.00	\$750,000.00	\$460,514.99	\$502,379.99	\$695,000.00	\$695,000.00	\$695,000.00
10-372-000 Freeman Prk Daily Fee	\$0.00	\$4,296.75	\$450,000.00	\$352,547.20	\$384,596.95	\$450,000.00	\$450,000.00	\$450,000.00
10-380-000 Art & Activities Fee	\$0.00	\$0.00	\$6,000.00	\$200.00	\$218.18	\$300.00	\$300.00	\$300.00
10-380-001 Farmer's Market	\$0.00	\$0.00	\$15,000.00	\$14,935.00	\$16,292.73	\$18,000.00	\$18,000.00	\$18,000.00
10-380-002 Events	\$0.00	\$0.00	\$7,949.00	\$11,272.00	\$12,296.73	\$7,000.00	\$12,000.00	\$12,000.00
10-380-005 Event Advertising Monies-TDA	\$0.00	\$0.00	\$24,795.00	\$24,975.00	\$24,975.00	\$0.00	\$0.00	\$0.00
10-383-000 Sale of Fixed Assets	\$0.00	\$4,300.00	\$2,000.00	\$119,760.00	\$119,760.00	\$3,000.00	\$3,000.00	\$3,000.00
10-386-000 Insurance Claims	\$0.00	\$2,018.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-396-000 NHC Grant-Boardwalk Project	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00
10-396-001 Water Resource Grant-Boardwalk Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-396-002 CAMA Grant-Boardwalk Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-001 Contri.New Hanover County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-002 Parks & Rec. Fees	\$50,000.00	\$58,020.00	\$60,000.00	\$76,768.20	\$83,747.13	\$153,870.00	\$153,870.00	\$153,870.00
10-397-003 Transfer from W&S Fund	\$300,000.00	\$300,000.00	\$471,292.00	\$0.00	\$471,292.00	\$475,000.00	\$600,000.00	\$600,000.00
10-397-004 Transfer From Tourism Fund	\$457,783.00	\$432,783.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-008 Parks and Rec. Bond Monies	\$0.00	\$203,220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-009 Solid Waste Grant	\$0.00	\$0.00	\$45,500.00	\$0.00	\$45,500.00	\$0.00	\$0.00	\$0.00
10-397-010 NCDOT- Carl Winner Grant	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-001 GRANT-FEMA/SAFER FIRE DEPT.	\$35,000.00	\$0.00	\$37,900.00	\$0.00	\$0.00	\$29,800.00	\$29,800.00	\$29,800.00
10-399-000 Appropriated Fund Balance	\$422,413.37	\$0.00	\$209,253.01	\$0.00	\$0.00	\$500,000.00	\$779,877.00	\$779,877.00
10-399-001 App.Fund Bal.Bch Renours	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-002 APP FUND BAL-POWELL BILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00
10-399-003 App.Capital Project Fund	\$0.00	\$0.00	\$40,462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GF REVENUE TOTALS	\$9,079,952.37	\$9,101,003.56	\$11,945,761.01	\$9,922,221.25	\$10,902,905.46	\$11,658,097.00	\$12,236,907.00	\$12,236,907.00

**General Fund Expenses
Non-Department Expenses-408**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-408-068 Election Expenses	\$325.00	\$325.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-408-069 CBP3-Non Profit Loan/Taxes/Inc.	\$283,370.13	\$281,835.88	\$325,000.00	\$314,008.74	\$314,008.74	\$314,000.00	\$314,000.00	\$314,000.00
10-408-070 Donation-Non-Profits	\$25,100.00	\$20,500.00	\$26,300.00	\$22,500.00	\$26,300.00	\$40,600.00	\$40,600.00	\$40,600.00
10-408-071 Donation-Chamber of Commerce	\$0.00	\$0.00	\$78,250.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00
10-408-072 Donation-CBDI	\$0.00	\$0.00	\$42,500.00	\$16,990.00	\$42,500.00	\$39,950.00	\$39,950.00	\$39,950.00
NON-DEPARTMENTAL TOTALS	\$308,795.13	\$302,660.88	\$480,050.00	\$431,498.74	\$460,808.74	\$472,550.00	\$472,550.00	\$472,550.00

**General Fund
Debt Service-409**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-409-015 Debt Service	\$0.00	\$0.00	\$1,103,118.00	\$613,329.76	\$1,103,118.00	\$1,072,775.00	\$1,133,000.00	\$1,133,000.00
G/F DEBT SERVICE TOTALS	\$0.00	\$0.00	\$1,103,118.00	\$613,329.76	\$1,103,118.00	\$1,072,775.00	\$1,133,000.00	\$1,133,000.00

**General Fund
Legislative Department-410**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-410-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-002 Wages	\$38,556.00	\$35,519.61	\$39,312.00	\$37,299.68	\$39,312.00	\$37,800.00	\$37,800.00	\$37,800.00
10-410-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-005 FICA Taxes	\$4,097.00	\$2,680.39	\$4,156.00	\$3,070.78	\$4,606.17	\$4,040.00	\$4,040.00	\$4,040.00
10-410-006 Medical Insurance	\$23,988.95	\$21,459.09	\$27,300.00	\$18,274.52	\$27,411.78	\$27,660.00	\$27,660.00	\$27,660.00
10-410-007 Retirement	\$0.00	\$0.00	\$0.00	\$9.42	\$14.13	\$0.00	\$0.00	\$0.00
10-410-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190.00	\$190.00	\$190.00
10-410-010 401 K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-012 Printing & Publishing	\$100.00	\$54.53	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-410-014 Travel & Training	\$7,830.00	\$7,213.81	\$10,000.00	\$2,717.80	\$4,076.70	\$15,000.00	\$15,000.00	\$15,000.00
10-410-016 Maintenance & Repair - Equipment	\$3,079.92	\$2,553.60	\$2,199.00	\$1,730.04	\$2,595.06	\$1,450.00	\$1,450.00	\$1,450.00
10-410-031 Auto Allowance	\$15,000.00	\$14,122.52	\$15,000.00	\$11,445.70	\$17,168.55	\$15,000.00	\$15,000.00	\$15,000.00
10-410-033 Supplies	\$630.16	\$630.16	\$1,000.00	\$1,056.35	\$1,584.53	\$1,000.00	\$1,000.00	\$1,000.00
10-410-039 Miscellaneous	\$500.00	\$481.98	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-410-046 Professional Services	\$108,383.89	\$105,793.89	\$90,000.00	\$83,457.29	\$125,185.94	\$80,000.00	\$120,000.00	\$120,000.00
10-410-050 Project Preplanning Costs/Grants	\$21,050.00	\$18,061.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-051 Liability&Workmans Comp I	\$25,000.00	\$24,821.33	\$1,600.00	\$1,600.00	\$2,400.00	\$0.00	\$0.00	\$0.00
10-410-053 Dues & Subscriptions	\$14,427.53	\$13,427.53	\$14,000.00	\$13,881.70	\$20,822.55	\$15,000.00	\$15,000.00	\$15,000.00
10-410-073 WilmingtonBch Street Project	\$361,897.06	\$361,897.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-080 Carolina Sands Loan Payment	\$278,356.25	\$278,356.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-084 Recognitions & Work Sessions	\$5,959.91	\$5,959.91	\$7,000.00	\$6,141.50	\$9,212.25	\$7,000.00	\$7,000.00	\$7,000.00
10-410-086 Municipal Complex Loan	\$232,080.00	\$232,079.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-088 Town Marketing	\$16,000.00	\$0.00	\$16,000.00	\$8,400.00	\$12,600.00	\$0.00	\$0.00	\$0.00
10-410-090 Contingency	\$0.00	\$0.00	\$33,695.00	\$25,072.18	\$37,608.27	\$0.00	\$0.00	\$0.00
10-410-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LEGISLATIVE TOTALS	\$1,156,936.67	\$1,125,112.88	\$262,762.00	\$214,156.96	\$304,597.92	\$205,640.00	\$245,640.00	\$245,640.00

**General Fund
Executive Department-420**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-420-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-002 Wages	\$228,902.00	\$228,642.15	\$138,916.28	\$111,245.26	\$166,867.89	\$166,890.00	\$166,890.00	\$166,890.00
10-420-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$5,921.00	\$0.00	\$0.00	\$11,690.00	\$8,345.00	\$8,345.00
10-420-005 FICA Taxes	\$22,185.00	\$19,406.95	\$12,052.00	\$8,429.96	\$12,644.94	\$13,685.00	\$13,685.00	\$13,685.00
10-420-006 Medical Insurance	\$14,500.00	\$12,439.11	\$13,650.00	\$11,332.15	\$16,998.23	\$19,850.00	\$19,570.00	\$19,570.00
10-420-007 Retirement	\$11,344.00	\$11,122.78	\$10,182.00	\$7,592.32	\$11,388.48	\$12,825.00	\$12,645.00	\$12,645.00
10-420-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	\$650.00	\$650.00
10-420-010 401K	\$3,393.00	\$3,196.90	\$2,760.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-011 Communications-Phone/Cell/Data	\$65,300.00	\$64,261.99	\$71,000.00	\$38,517.26	\$57,775.89	\$78,150.00	\$78,150.00	\$78,150.00
10-420-014 Travel & Training	\$2,200.00	\$1,025.02	\$12,600.72	\$11,519.83	\$17,279.75	\$5,000.00	\$5,000.00	\$5,000.00
10-420-022 Maintenance & Repair - Computers	\$2,500.00	\$804.48	\$8,500.00	\$884.40	\$1,326.60	\$65,100.00	\$65,100.00	\$65,100.00
10-420-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,745.00	\$126,745.00	\$126,745.00
10-420-031 Auto Allowance	\$1,600.00	\$1,412.30	\$3,000.00	\$1,533.60	\$2,300.40	\$3,600.00	\$3,600.00	\$3,600.00
10-420-033 Supplies	\$2,750.00	\$2,740.24	\$2,500.00	\$1,913.05	\$2,869.58	\$2,500.00	\$2,500.00	\$2,500.00
10-420-045 Contract Service	\$55,518.16	\$55,363.45	\$29,489.66	\$37,474.74	\$56,212.11	\$0.00	\$0.00	\$0.00
10-420-049 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-420-051 General Liability	\$4,000.00	\$3,977.34	\$9,000.00	\$8,223.22	\$12,334.83	\$150,170.00	\$150,170.00	\$150,170.00
10-420-053 Dues & Subscriptions	\$500.00	\$195.11	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-420-061 Tuition Reimbursement	\$1,000.00	\$1,000.00	\$2,500.00	\$2,000.00	\$3,000.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-075 Capital Project Under \$10,000	\$4,000.00	\$3,052.94	\$11,705.00	\$10,154.83	\$11,705.00	\$58,305.00	\$58,305.00	\$58,305.00
EXECUTIVE TOTALS	\$419,692.16	\$408,640.76	\$334,776.66	\$250,820.62	\$372,703.69	\$722,660.00	\$718,855.00	\$718,855.00

**General Fund
Clerk Department-430**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-430-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-002 Wages	\$95,146.00	\$93,450.54	\$107,534.00	\$83,781.68	\$125,672.52	\$81,585.00	\$94,512.00	\$94,512.00
10-430-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-004 C.O.L.A./Merit Pay	\$83.00	\$0.00	\$4,301.00	\$0.00	\$0.00	\$4,080.00	\$4,730.00	\$4,730.00
10-430-005 FICA Taxes	\$8,127.00	\$6,654.06	\$8,555.00	\$6,077.21	\$9,115.82	\$6,555.00	\$7,595.00	\$7,595.00
10-430-006 Medical Insurance	\$11,200.00	\$10,562.91	\$13,650.00	\$10,056.82	\$15,085.23	\$11,580.00	\$13,045.00	\$13,045.00
10-430-007 Retirement	\$7,160.00	\$6,298.60	\$7,907.00	\$5,923.38	\$8,885.07	\$6,145.00	\$7,020.00	\$7,020.00
10-430-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$308.00	\$360.00	\$360.00
10-430-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-012 Printing & Publishing	\$21,359.54	\$21,354.63	\$16,000.00	\$12,599.18	\$18,898.77	\$16,000.00	\$16,000.00	\$16,000.00
10-430-014 Travel & Training	\$566.95	\$566.95	\$3,400.00	\$730.50	\$1,095.75	\$3,400.00	\$3,400.00	\$3,400.00
10-430-016 Maintenance & Repair - Equipment	\$2,766.94	\$2,516.94	\$4,667.90	\$3,118.39	\$4,677.59	\$1,000.00	\$1,000.00	\$1,000.00
10-430-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,380.00	\$13,380.00	\$13,380.00
10-430-033 Supplies	\$878.52	\$857.59	\$800.00	\$752.28	\$1,128.42	\$1,800.00	\$1,800.00	\$1,800.00
10-430-045 Contract Services	\$17,040.87	\$16,794.05	\$28,000.00	\$10,549.95	\$15,824.93	\$23,260.00	\$23,260.00	\$23,260.00
10-430-051 Liability&Workmans Comp I	\$4,000.00	\$3,698.34	\$6,400.00	\$4,282.04	\$6,423.06	\$0.00	\$0.00	\$0.00
10-430-053 Dues & Subscriptions	\$350.00	\$340.00	\$530.00	\$265.00	\$397.50	\$215.00	\$215.00	\$215.00
10-430-054 Maintenance of Town Code	\$6,000.00	\$5,768.81	\$6,500.00	\$4,693.81	\$6,500.00	\$25,000.00	\$25,000.00	\$25,000.00
10-430-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-075 Capital Project Under \$10,000	\$2,700.00	\$2,356.51	\$0.00	\$0.00	\$1,550.02	\$0.00	\$0.00	\$0.00
CLERK TOTALS	\$177,378.82	\$171,219.93	\$208,244.90	\$142,830.24	\$215,254.67	\$194,308.00	\$211,317.00	\$211,317.00

**General Fund
Finance Department-440**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-440-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-002 Wages	\$112,350.00	\$112,075.04	\$111,554.00	\$85,061.04	\$111,554.00	\$139,995.00	\$105,170.00	\$105,170.00
10-440-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$4,462.00	\$0.00	\$0.00	\$6,305.00	\$5,260.00	\$5,260.00
10-440-005 FICA Taxes	\$8,595.00	\$8,118.83	\$8,875.00	\$6,137.71	\$9,206.57	\$11,195.00	\$8,450.00	\$8,450.00
10-440-006 Medical Insurance	\$12,200.00	\$11,736.05	\$13,650.00	\$10,427.97	\$15,641.96	\$26,470.00	\$19,570.00	\$19,570.00
10-440-007 Retirement	\$7,572.00	\$7,553.80	\$8,202.00	\$6,013.75	\$9,020.63	\$10,490.00	\$7,810.00	\$7,810.00
10-440-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$530.00	\$400.00	\$400.00
10-440-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-012 Printing & Publishing	\$5,030.00	\$3,185.06	\$6,530.00	\$1,388.53	\$2,082.80	\$6,685.00	\$6,685.00	\$6,685.00
10-440-014 Travel & Training	\$2,150.00	\$2,150.00	\$3,530.00	\$2,276.42	\$3,414.63	\$4,190.00	\$4,190.00	\$4,190.00
10-440-016 Maintenance & Repair - Equipment	\$6,474.96	\$639.94	\$7,334.00	\$1,393.39	\$2,090.09	\$500.00	\$500.00	\$500.00
10-440-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,950.00	\$6,950.00	\$6,950.00
10-440-033 Supplies	\$3,000.00	\$2,319.96	\$3,000.00	\$1,416.90	\$2,125.35	\$3,000.00	\$3,000.00	\$3,000.00
10-440-036 Bank Charges	\$65,200.00	\$61,488.36	\$55,000.00	\$30,183.05	\$45,274.58	\$55,000.00	\$55,000.00	\$55,000.00
10-440-039 Miscellaneous	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
10-440-045 Contracted Services	\$66,927.00	\$63,456.96	\$40,000.00	\$8,242.66	\$12,363.99	\$40,000.00	\$40,000.00	\$40,000.00
10-440-046 Professional Services	\$9,023.00	\$8,252.50	\$12,000.00	\$4,990.00	\$7,485.00	\$12,000.00	\$12,000.00	\$12,000.00
10-440-051 Liability&Workmans Comp I	\$5,200.00	\$4,393.34	\$6,400.00	\$6,209.94	\$9,314.91	\$0.00	\$0.00	\$0.00
10-440-053 Dues & Subscriptions	\$300.00	\$297.00	\$300.00	\$220.00	\$330.00	\$300.00	\$300.00	\$300.00
10-440-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-075 Capital Project Under \$10,000	\$7,200.00	\$7,050.00	\$1,200.00	\$349.99	\$349.99	\$3,100.00	\$0.00	\$0.00
FINANCE TOTALS	\$311,221.96	\$292,716.84	\$292,037.00	\$164,311.35	\$230,254.47	\$336,710.00	\$275,285.00	\$275,285.00

**General Fund
Human Resources Department-450**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-450-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-002 Wages	\$83,950.00	\$83,942.96	\$88,381.00	\$61,245.65	\$91,868.48	\$98,950.00	\$98,950.00	\$98,950.00
10-450-003 Overtime Pay	\$0.00	\$0.00	\$5,134.00	\$6,269.80	\$9,404.70	\$2,850.00	\$2,850.00	\$2,850.00
10-450-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$3,535.00	\$0.00	\$0.00	\$4,950.00	\$4,950.00	\$4,950.00
10-450-005 FICA Taxes	\$7,860.00	\$7,854.34	\$7,521.00	\$6,638.08	\$9,957.12	\$8,170.00	\$8,170.00	\$8,170.00
10-450-006 Medical Insurance	\$82,120.00	\$74,219.79	\$65,000.00	\$83,742.21	\$125,613.32	\$148,450.00	\$148,450.00	\$148,450.00
10-450-007 Retirement	\$5,961.00	\$5,636.34	\$6,498.00	\$5,318.96	\$7,978.44	\$7,655.00	\$7,550.00	\$7,550.00
10-450-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-009 Workmans Compensation	\$34,200.00	\$34,115.15	\$30,000.00	\$31,277.11	\$46,915.67	\$385.00	\$2,415.00	\$2,415.00
10-450-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-014 Travel & Training	\$3,000.00	\$745.59	\$1,560.48	\$652.29	\$978.44	\$4,000.00	\$4,000.00	\$4,000.00
10-450-016 Computer Maint. & Repair	\$816.22	\$174.48	\$341.00	\$372.68	\$559.02	\$0.00	\$0.00	\$0.00
10-450-033 Supplies	\$4,500.00	\$4,300.51	\$2,400.00	\$1,507.97	\$2,261.96	\$2,500.00	\$2,500.00	\$2,500.00
10-450-034 Pre-Employment Costs	\$6,200.00	\$5,484.00	\$6,000.00	\$4,684.71	\$7,027.07	\$10,000.00	\$10,000.00	\$10,000.00
10-450-045 Contract Services	\$6,000.00	\$6,000.00	\$18,348.00	\$13,342.69	\$20,014.04	\$26,000.00	\$26,000.00	\$26,000.00
10-450-051 Liability & Workmans Comp	\$2,000.00	\$1,945.17	\$6,400.00	\$1,278.74	\$1,918.11	\$0.00	\$0.00	\$0.00
10-450-052 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00
10-450-053 Dues & Subscriptions	\$1,000.00	\$973.50	\$1,000.00	\$1,151.50	\$1,727.25	\$1,000.00	\$1,000.00	\$1,000.00
10-450-055 Wellness Program	\$6,000.00	\$5,917.52	\$6,000.00	\$4,066.99	\$6,100.49	\$9,000.00	\$9,000.00	\$9,000.00
10-450-057 Incentive Program	\$27,200.00	\$27,200.00	\$28,500.00	\$15,319.50	\$22,979.25	\$30,160.00	\$30,160.00	\$30,160.00
10-450-059 Longevity Pay Plan	\$21,000.00	\$20,950.00	\$27,000.00	\$20,600.00	\$30,900.00	\$24,520.00	\$24,520.00	\$24,520.00
10-450-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-075 Capital Project Under \$10,000	\$1,400.00	\$873.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HUMAN RESOURCES TOTALS	\$293,207.22	\$280,333.03	\$303,618.48	\$257,468.88	\$386,203.32	\$396,590.00	\$398,515.00	\$398,515.00

**General Fund
Planning and Development Department-491**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-491-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-002 Wages	\$277,255.00	\$277,235.79	\$335,044.00	\$249,877.24	\$335,044.00	\$387,165.00	\$387,165.00	\$387,165.00
10-491-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
10-491-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$13,402.00	\$0.00	\$0.00	\$17,830.00	\$17,830.00	\$17,830.00
10-491-005 FICA Taxes	\$21,187.00	\$20,689.37	\$26,656.00	\$18,569.86	\$26,656.00	\$31,445.00	\$31,445.00	\$31,445.00
10-491-006 Medical Insurance	\$28,350.00	\$26,262.04	\$40,950.00	\$26,039.45	\$40,950.00	\$46,355.00	\$45,655.00	\$45,655.00
10-491-007 Retirement	\$19,130.00	\$18,757.46	\$24,635.00	\$17,714.81	\$24,635.00	\$29,470.00	\$29,060.00	\$29,060.00
10-491-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,940.00	\$2,905.00	\$2,905.00
10-491-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-012 Printing & Publishing	\$5,000.00	\$3,135.28	\$5,700.00	\$41.78	\$62.67	\$6,200.00	\$6,200.00	\$6,200.00
10-491-014 Travel & Training	\$4,500.00	\$4,010.58	\$4,571.16	\$974.54	\$1,461.81	\$7,700.00	\$7,700.00	\$7,700.00
10-491-016 Maintenance & Repair - Equipment	\$219.84	\$174.48	\$1,128.84	\$1,160.67	\$1,741.01	\$2,550.00	\$2,550.00	\$2,550.00
10-491-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,900.00	\$4,900.00	\$4,900.00
10-491-024 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010.00	\$1,010.00	\$1,010.00
10-491-027 Town Sponsored Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$949.00	\$950.00	\$950.00
10-491-028 Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-029 Event Advertising - TDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-033 Supplies	\$4,300.00	\$3,157.35	\$3,500.00	\$2,181.34	\$3,272.01	\$4,500.00	\$4,500.00	\$4,500.00
10-491-041 Arts & Activities	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-491-042 Farmers Market	\$0.00	\$0.00	\$15,000.00	\$277.50	\$416.25	\$0.00	\$0.00	\$0.00
10-491-043 Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-045 Contract Services	\$5,000.00	\$4,092.46	\$6,980.00	\$4,452.72	\$6,679.08	\$1,600.00	\$1,600.00	\$1,600.00
10-491-050 Demolition- 1105 CBA North	\$0.00	\$0.00	\$20,000.00	\$630.00	\$945.00	\$0.00	\$0.00	\$0.00
10-491-051 Liability&Workmans Comp I	\$9,200.00	\$9,175.51	\$19,200.00	\$14,695.04	\$22,042.56	\$0.00	\$0.00	\$0.00
10-491-053 Dues & Subscriptions	\$3,000.00	\$1,842.29	\$2,400.00	\$638.85	\$958.28	\$4,200.00	\$4,200.00	\$4,200.00
10-491-054 Boards Expenses	\$1,000.00	\$902.00	\$1,500.00	\$739.59	\$1,109.39	\$0.00	\$0.00	\$0.00
10-491-064 Board of Adjustment	\$2,000.00	\$1,887.69	\$2,000.00	\$326.25	\$489.38	\$2,000.00	\$2,000.00	\$2,000.00
10-491-073 Zoning Ordinance Rev.II	\$4,600.00	\$2,879.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-075 Capital Project Under \$10,000	\$2,000.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
PLANNING & DEVELOPMENT TOTALS	\$386,741.84	\$376,191.79	\$528,667.00	\$338,319.64	\$466,462.42	\$560,814.00	\$565,670.00	\$565,670.00

**General Fund
Public Works Department-493**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-493-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-002 Wages	\$27,500.00	\$27,445.34	\$28,006.00	\$20,780.85	\$31,171.28	\$29,140.00	\$29,140.00	\$29,140.00
10-493-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$1,120.00	\$0.00	\$0.00	\$1,460.00	\$1,460.00	\$1,460.00
10-493-005 FICA Taxes	\$2,315.00	\$1,969.16	\$2,228.00	\$1,363.86	\$2,045.79	\$2,345.00	\$2,345.00	\$2,345.00
10-493-006 Medical Insurance	\$3,600.00	\$3,216.49	\$3,412.00	\$3,410.58	\$5,115.87	\$3,320.00	\$3,265.00	\$3,265.00
10-493-007 Retirement	\$1,889.00	\$1,849.90	\$2,069.00	\$1,469.27	\$2,203.91	\$2,195.00	\$2,195.00	\$2,195.00
10-493-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330.00	\$520.00	\$520.00
10-493-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-014 Travel & Training	\$500.00	\$375.12	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-493-015 Maintenance & Repair - Equipment	\$5,200.00	\$3,669.46	\$4,000.00	(\$1,114.03)	(\$1,671.05)	\$3,250.00	\$3,250.00	\$3,250.00
10-493-018 Maintenance & Repair - Grounds	\$0.00	\$0.00	\$20,000.00	\$11,149.45	\$16,724.18	\$20,000.00	\$20,000.00	\$20,000.00
10-493-045 Contract Services	\$22,842.08	\$22,540.50	\$30,000.00	\$24,011.50	\$36,017.25	\$30,000.00	\$30,000.00	\$30,000.00
10-493-046 Professional Services	\$5,400.00	\$5,380.00	\$3,534.32	\$250.00	\$375.00	\$5,000.00	\$5,000.00	\$5,000.00
10-493-051 Liability/Workmams Comp	\$3,500.00	\$3,046.17	\$1,600.00	\$1,599.74	\$2,399.61	\$0.00	\$0.00	\$0.00
10-493-053 Dues & Subscriptions	\$300.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
10-493-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC WORKS TOTALS	\$73,046.08	\$69,492.14	\$96,569.32	\$62,921.22	\$94,381.83	\$97,640.00	\$97,775.00	\$97,775.00

**General Fund
Police Department-510**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-510-000 Separation Allowance	\$24,500.00	\$24,297.34	\$33,500.00	\$23,901.36	\$33,500.00	\$33,500.00	\$33,500.00	\$33,500.00
10-510-001 Holiday Pay	\$37,429.00	\$36,346.38	\$36,388.00	\$23,188.34	\$36,388.00	\$41,070.00	\$42,670.00	\$42,670.00
10-510-002 Wages	\$980,284.00	\$980,261.19	\$920,653.00	\$727,368.71	\$920,653.00	\$961,985.00	\$992,833.00	\$992,833.00
10-510-003 Overtime Pay	\$36,200.00	\$36,155.52	\$20,000.00	\$23,225.53	\$20,000.00	\$25,500.00	\$27,000.00	\$27,000.00
10-510-004 C.O.L.A./Merit Pay	\$14,561.00	\$0.00	\$43,493.00	\$0.00	\$43,493.00	\$47,775.00	\$49,645.00	\$49,645.00
10-510-005 FICA Taxes	\$81,606.00	\$81,059.45	\$75,629.00	\$59,999.04	\$75,629.00	\$81,035.00	\$85,080.00	\$85,080.00
10-510-006 Medical Insurance	\$145,750.00	\$134,174.99	\$146,350.00	\$108,749.57	\$146,350.00	\$152,245.00	\$143,485.00	\$143,485.00
10-510-007 Retirement	\$74,075.00	\$70,832.90	\$75,659.00	\$55,100.41	\$75,659.00	\$79,975.00	\$80,855.00	\$80,855.00
10-510-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$6,463.66	\$0.00	\$0.00	\$0.00	\$0.00
10-510-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,335.00	\$39,290.00	\$39,290.00
10-510-010 LEO 401K	\$53,430.00	\$48,926.63	\$50,475.00	\$36,560.05	\$50,475.00	\$46,505.00	\$48,725.00	\$48,725.00
10-510-011 Communications-Phone/Cell/Data	\$4,500.00	\$4,499.60	\$4,700.00	\$4,603.00	\$6,904.50	\$15,765.00	\$15,765.00	\$15,765.00
10-510-014 Travel & Training	\$10,040.00	\$10,039.40	\$10,000.00	\$7,309.30	\$10,963.95	\$17,710.00	\$17,710.00	\$17,710.00
10-510-016 Maintenance & Repair - Equipment	\$17,717.16	\$17,350.98	\$26,000.00	\$15,502.79	\$23,254.19	\$5,000.00	\$5,000.00	\$5,000.00
10-510-017 Maintenance & Repair - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
10-510-023 Outside Employ Time	\$0.00	(\$2,315.43)	\$0.00	(\$140.00)	(\$210.00)	\$0.00	\$0.00	\$0.00
10-510-024 Uniforms	\$18,100.00	\$17,953.34	\$15,000.00	\$6,075.92	\$9,113.88	\$32,625.00	\$32,625.00	\$32,625.00
10-510-033 Supplies	\$20,400.00	\$20,395.87	\$20,500.00	\$12,494.46	\$18,741.69	\$18,450.00	\$18,450.00	\$18,450.00
10-510-034 Pre-Employment Costs	\$1,450.00	\$1,444.00	\$1,250.00	\$510.00	\$765.00	\$5,000.00	\$5,000.00	\$5,000.00
10-510-038 Outside Employment Time	\$0.00	\$0.00	\$0.00	\$676.00	\$1,014.00	\$0.00	\$0.00	\$0.00
10-510-040 Crime Prevention/DARE	\$1,500.00	\$1,500.00	\$2,500.00	\$252.20	\$378.30	\$3,000.00	\$3,000.00	\$3,000.00
10-510-045 Contract Services	\$20,100.00	\$20,045.26	\$23,500.00	\$12,891.33	\$19,337.00	\$24,000.00	\$24,000.00	\$24,000.00
10-510-048 K-9 Maintenance	\$4,650.00	\$4,625.39	\$4,000.00	\$2,867.26	\$4,300.89	\$5,500.00	\$5,500.00	\$5,500.00
10-510-050 Rental of Property	\$0.00	\$0.00	\$0.00	\$52.85	\$79.28	\$0.00	\$0.00	\$0.00
10-510-051 Liability&Workmans Comp I	\$65,850.00	\$64,145.03	\$92,800.00	\$85,322.25	\$92,800.00	\$0.00	\$0.00	\$0.00
10-510-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00
10-510-058 Informant Monies	\$4,000.00	\$3,500.00	\$4,000.00	\$3,500.00	\$5,250.00	\$4,000.00	\$4,000.00	\$4,000.00
10-510-060 Drug Seizure Monies	\$12,125.28	\$8,664.23	\$3,461.05	(\$1,968.21)	(\$2,952.32)	\$0.00	\$0.00	\$0.00
10-510-062 CALEA Accreditation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,600.00	\$5,500.00	\$5,500.00
10-510-073 NC Remit Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-078 Licenses/Renewals	\$1,750.00	\$28.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-510-079 Law Enforcement Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-083 Ammunition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-510-074 Capital Projects Over \$10,000	\$57,838.00	\$57,808.13	\$61,500.00	\$59,624.43	\$61,500.00	\$158,235.00	\$158,235.00	\$158,235.00
10-510-075 Capital Project Under \$10,000	\$11,875.00	\$11,225.50	\$6,625.00	\$6,343.50	\$6,625.00	\$27,000.00	\$27,000.00	\$27,000.00
POLICE TOTALS	\$1,699,730.44	\$1,652,963.70	\$1,679,983.05	\$1,280,473.75	\$1,660,012.35	\$1,870,560.00	\$1,871,618.00	\$1,871,618.00

**General Fund
Lifeguard Department-520**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-520-001 Holiday Pay	\$0.00	\$0.00	\$2,500.00	\$767.68	\$1,151.52	\$2,500.00	\$2,500.00	\$2,500.00
10-520-002 Wages	\$0.00	\$0.00	\$260,000.00	\$171,797.43	\$257,696.15	\$315,510.00	\$315,510.00	\$315,510.00
10-520-003 Overtime Pay	\$0.00	\$0.00	\$5,000.00	\$2,250.31	\$3,375.47	\$7,500.00	\$7,500.00	\$7,500.00
10-520-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$2,465.00	\$2,500.00	\$2,500.00
10-520-005 FICA Taxes	\$0.00	\$0.00	\$20,500.00	\$13,140.03	\$19,710.05	\$25,095.00	\$25,095.00	\$25,095.00
10-520-006 Medical Insurance	\$0.00	\$0.00	\$6,100.00	\$5,606.35	\$8,409.53	\$6,625.00	\$6,522.00	\$6,522.00
10-520-007 Retirement	\$0.00	\$0.00	\$3,323.00	\$2,619.44	\$3,929.16	\$4,115.00	\$4,060.00	\$4,060.00
10-520-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-520-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,285.00	\$11,255.00	\$11,255.00
10-520-010 LEO 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,870.00	\$2,870.00	\$2,870.00
10-520-014 Travel & Training	\$0.00	\$0.00	\$15,000.00	\$7,555.31	\$11,332.97	\$7,000.00	\$7,000.00	\$7,000.00
10-520-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$8,000.00	\$31.96	\$47.94	\$5,000.00	\$5,000.00	\$5,000.00
10-520-024 Uniforms	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-520-033 Supplies	\$0.00	\$0.00	\$7,500.00	(\$1,037.07)	(\$1,555.61)	\$7,500.00	\$7,500.00	\$7,500.00
10-520-050 Rental of Property	\$0.00	\$0.00	\$7,600.00	\$4,426.37	\$6,639.56	\$5,500.00	\$5,500.00	\$5,500.00
10-520-051 Liability & Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-520-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$16,500.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-520-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
LIFEGUARD TOTALS	\$0.00	\$0.00	\$366,023.00	\$207,157.81	\$310,736.72	\$428,965.00	\$426,812.00	\$426,812.00

**General Fund
Fire Department-530**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-530-001 Holiday Pay	\$8,300.00	\$7,708.86	\$4,537.00	\$5,196.72	\$7,795.08	\$10,665.00	\$10,665.00	\$10,665.00
10-530-002 Wages	\$388,387.00	\$377,544.29	\$526,294.00	\$292,034.58	\$526,294.00	\$475,270.00	\$475,240.00	\$475,240.00
10-530-003 Overtime Pay	\$700.00	\$672.00	\$500.00	\$115.58	\$173.37	\$15,000.00	\$15,000.00	\$15,000.00
10-530-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$14,772.00	\$0.00	\$0.00	\$19,215.00	\$19,215.00	\$19,215.00
10-530-005 FICA Taxes	\$34,000.00	\$31,171.40	\$40,758.00	\$23,549.67	\$35,324.51	\$39,795.00	\$39,790.00	\$39,790.00
10-530-006 Medical Insurance	\$66,000.00	\$61,086.54	\$48,500.00	\$74,951.45	\$112,427.18	\$98,000.00	\$93,000.00	\$93,000.00
10-530-007 Retirement	\$27,131.00	\$17,761.12	\$26,760.00	\$15,780.95	\$23,671.43	\$30,770.00	\$30,340.00	\$30,340.00
10-530-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,375.00	\$22,375.00	\$22,375.00
10-530-010 401 K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-014 Travel & Training	\$6,000.00	\$5,547.66	\$7,000.00	\$4,079.25	\$6,118.88	\$7,000.00	\$7,000.00	\$7,000.00
10-530-016 Maintenance & Repair - Equipment	\$15,350.00	\$15,605.56	\$20,000.00	\$14,385.84	\$21,578.76	\$20,000.00	\$20,000.00	\$20,000.00
10-530-017 Maintenance & Repair - Vehicles	\$11,800.00	\$11,680.71	\$12,000.00	\$5,784.65	\$8,676.98	\$10,000.00	\$10,000.00	\$10,000.00
10-530-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00
10-530-024 Uniforms	\$15,400.00	\$9,490.30	\$10,500.00	\$4,116.55	\$6,174.83	\$15,500.00	\$15,500.00	\$15,500.00
10-530-033 Supplies	\$29,400.00	\$26,634.21	\$19,000.00	\$11,281.55	\$16,922.33	\$16,000.00	\$16,000.00	\$16,000.00
10-530-043 SAFR Grant-Tuition	\$37,900.00	\$15,294.42	\$37,900.00	\$4,678.54	\$7,017.81	\$29,800.00	\$29,800.00	\$29,800.00
10-530-045 Contract Services	\$15,719.84	\$15,666.93	\$15,000.00	\$13,949.94	\$20,924.91	\$16,500.00	\$16,500.00	\$16,500.00
10-530-051 Liability&Workmans Comp Ins	\$79,800.00	\$51,668.38	\$91,000.00	\$86,946.60	\$91,000.00	\$0.00	\$24,000.00	\$24,000.00
10-530-053 Dues & Subscriptions	\$3,000.00	\$1,351.00	\$2,500.00	\$1,344.00	\$2,016.00	\$2,700.00	\$2,700.00	\$2,700.00
10-530-074 Capital Projects Over \$10,000	\$206,000.00	\$187,595.08	\$40,000.00	\$8,987.84	\$13,481.76	\$50,000.00	\$45,000.00	\$45,000.00
10-530-075 Capital Projects Under \$10,000	\$27,700.00	\$14,957.75	\$35,000.00	\$21,633.18	\$32,449.77	\$15,000.00	\$15,000.00	\$15,000.00
FIRE TOTALS	\$972,587.84	\$851,436.21	\$952,021.00	\$588,816.89	\$932,047.57	\$894,490.00	\$908,025.00	\$908,025.00

**General Fund
Marina Department-550**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-550-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-002 Wages	\$0.00	\$0.00	\$56,000.00	\$41,242.19	\$61,863.29	\$55,805.00	\$55,805.00	\$55,805.00
10-550-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$550.00	\$0.00	\$0.00	\$2,790.00	\$2,790.00	\$2,790.00
10-550-005 FICA Taxes	\$0.00	\$0.00	\$5,000.00	\$3,152.61	\$4,728.92	\$4,485.00	\$4,485.00	\$4,485.00
10-550-006 Medical Insurance	\$0.00	\$0.00	\$6,500.00	\$4,780.00	\$7,170.00	\$6,625.00	\$6,525.00	\$6,525.00
10-550-007 Retirement	\$0.00	\$0.00	\$4,000.00	\$3,002.39	\$4,503.59	\$4,425.00	\$4,260.00	\$4,260.00
10-550-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,170.00	\$2,170.00	\$2,170.00
10-550-010 LEO 401K	\$0.00	\$0.00	\$3,000.00	\$2,062.10	\$3,093.15	\$2,950.00	\$2,950.00	\$2,950.00
10-550-011 Communications-Phone/Cell/Data	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00
10-550-013 Electric	\$0.00	\$0.00	\$11,000.00	\$5,664.93	\$8,497.40	\$11,000.00	\$11,000.00	\$11,000.00
10-550-015 Maintenance & Repair- Buildings	\$0.00	\$0.00	\$11,500.00	\$3,219.61	\$4,829.42	\$11,500.00	\$11,500.00	\$11,500.00
10-550-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$3,500.00	\$303.00	\$454.50	\$4,800.00	\$4,800.00	\$4,800.00
10-550-033 Supplies	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-550-039 Miscellaneous	\$0.00	\$0.00	\$900.00	\$0.00	\$0.00	\$5,800.00	\$5,800.00	\$5,800.00
10-550-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-051 Liability & Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$18,491.20	\$17,736.94	\$17,736.94	\$0.00	\$0.00	\$0.00
10-550-075 Capital Projects Over \$10,000	\$0.00	\$0.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MARINA TOTALS	\$0.00	\$0.00	\$126,041.20	\$81,163.77	\$112,877.19	\$114,200.00	\$113,935.00	\$113,935.00

**General Fund
Powell Bill-561**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-561-019 Maintenance & Repair - Streets	\$162,000.00	\$15,967.17	\$167,000.00	\$9,257.52	\$167,000.00	\$168,000.00	\$168,000.00	\$168,000.00
10-561-033 Supplies	\$10,000.00	\$5,472.47	\$10,000.00	\$8,800.94	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
10-561-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00
10-561-075 Capital Projects Under \$10,000	\$6,000.00	\$0.00	\$6,000.00	\$3,171.00	\$6,000.00	\$9,000.00	\$9,000.00	\$9,000.00
POWELL BILL TOTALS	\$178,000.00	\$21,439.64	\$183,000.00	\$21,229.46	\$183,000.00	\$211,000.00	\$211,000.00	\$211,000.00

**General Fund
G/F Fleet Maintenance Department-565**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-565-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-002 Wages	\$38,134.00	\$38,006.02	\$18,002.00	\$7,507.67	\$7,507.67	\$0.00	\$0.00	\$0.00
10-565-003 Overtime Pay	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$1,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-005 FICA Taxes	\$3,013.00	\$2,583.79	\$3,138.00	\$531.94	\$531.94	\$0.00	\$0.00	\$0.00
10-565-006 Medical Insurance	\$6,600.00	\$6,446.22	\$6,824.00	\$774.00	\$774.00	\$0.00	\$0.00	\$0.00
10-565-007 Retirement	\$2,654.00	\$2,504.90	\$2,895.00	\$527.66	\$527.66	\$0.00	\$0.00	\$0.00
10-565-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$1.02	\$1.02	\$0.00	\$0.00	\$0.00
10-565-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-011 Communications-Phone/Cell/Data	\$100.00	\$73.29	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-008 Uniforms	\$550.00	\$550.00	\$550.00	\$1.02	\$1.53	\$0.00	\$0.00	\$0.00
10-565-014 Travel & Training	\$200.00	\$141.54	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-015 Maintenance & Repair- Buildings	\$400.00	\$383.05	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-016 Maintenance & Repair - Equipment	\$1,200.00	\$1,133.07	\$1,000.00	\$66.79	\$100.19	\$10,000.00	\$10,000.00	\$10,000.00
10-565-017 Maintenance & Repair - Vehicles	\$24,100.00	\$24,056.37	\$45,000.00	\$49,824.13	\$74,736.20	\$70,000.00	\$70,000.00	\$70,000.00
10-565-021 Maintenance & Repair - Tires	\$6,500.00	\$6,445.12	\$7,000.00	\$7,331.22	\$10,996.83	\$24,000.00	\$24,000.00	\$24,000.00
10-565-030 Gas & Diesel Fuel	\$127,943.00	\$84,558.04	\$160,000.00	\$79,949.39	\$119,924.09	\$160,000.00	\$160,000.00	\$160,000.00
10-565-033 Supplies	\$600.00	\$552.89	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-035 Small Tools & Equipment	\$250.00	\$147.07	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-051 Liability&Workmans Comp I	\$5,050.00	\$5,039.34	\$4,550.00	\$3,855.79	\$5,783.69	\$0.00	\$0.00	\$0.00
10-565-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G/F FLEET MAINTENANCE TOTALS	\$217,294.00	\$172,620.71	\$253,529.00	\$150,370.63	\$220,884.80	\$264,000.00	\$264,000.00	\$264,000.00

**General Fund
Parking Department-570**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-570-012 Meter Maintenance	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-570-013 Electric	\$0.00	\$0.00	\$4,000.00	\$3,415.75	\$5,123.63	\$0.00	\$0.00	\$0.00
10-570-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$640.00	\$640.00	\$640.00
10-570-017 Maintenance & Repair - Vehicles	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00
10-570-018 Maintenance & Repair - Grounds	\$0.00	\$0.00	\$18,300.00	\$11,654.49	\$17,481.74	\$6,000.00	\$6,000.00	\$6,000.00
10-570-033 Supplies	\$0.00	\$0.00	\$3,000.00	\$835.68	\$1,253.52	\$0.00	\$0.00	\$0.00
10-570-046 Professional Services	\$0.00	\$0.00	\$245,000.00	\$99,043.45	\$148,565.18	\$245,000.00	\$245,000.00	\$245,000.00
10-570-050 Rental of Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-570-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-570-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$4,600.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
PARKING TOTALS	\$0.00	\$0.00	\$294,900.00	\$114,949.37	\$172,424.06	\$265,990.00	\$261,990.00	\$261,990.00

**General Fund
Environmental Department-580**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-580-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-002 Wages	\$288,006.29	\$276,133.40	\$320,629.00	\$197,266.67	\$295,900.01	\$325,470.00	\$325,470.00	\$325,470.00
10-580-003 Overtime Pay	\$23,300.00	\$23,250.20	\$20,000.00	\$21,369.00	\$32,053.50	\$20,000.00	\$20,000.00	\$20,000.00
10-580-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$10,466.00	\$0.00	\$0.00	\$13,325.00	\$13,325.00	\$13,325.00
10-580-005 FICA Taxes	\$18,500.00	\$18,337.14	\$22,345.00	\$14,144.69	\$21,217.04	\$22,935.00	\$22,935.00	\$22,935.00
10-580-006 Medical Insurance	\$45,490.00	\$44,696.73	\$61,425.00	\$31,282.06	\$46,923.09	\$59,950.00	\$58,700.00	\$58,700.00
10-580-007 Retirement	\$17,296.00	\$16,463.46	\$20,585.00	\$13,257.32	\$19,885.98	\$21,495.00	\$21,195.00	\$21,195.00
10-580-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,235.00	\$10,735.00	\$10,735.00
10-580-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-012 Printing & Publishing	\$1,000.00	\$774.00	\$5,000.00	\$182.50	\$273.75	\$4,000.00	\$4,000.00	\$4,000.00
10-580-013 Electric	\$291,500.00	\$258,583.48	\$320,650.00	\$199,500.19	\$299,250.29	\$352,715.00	\$352,715.00	\$352,715.00
10-580-014 Travel & Training	\$500.00	\$442.90	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-580-015 Maintenance & Repair- Buildings	\$33,100.00	\$30,769.71	\$61,000.00	\$61,256.94	\$91,885.41	\$41,000.00	\$41,000.00	\$41,000.00
10-580-016 Maintenance & Repair - Equipment	\$3,677.48	\$3,611.45	\$4,265.00	\$4,453.38	\$6,680.07	\$10,000.00	\$10,000.00	\$10,000.00
10-580-018 Maintenace & Repair - Grounds	\$11,700.00	\$10,981.89	\$12,000.00	\$9,450.58	\$14,175.87	\$12,000.00	\$12,000.00	\$12,000.00
10-580-024 Uniforms	\$5,000.00	\$4,529.68	\$4,000.00	\$3,825.71	\$5,738.57	\$4,000.00	\$4,000.00	\$4,000.00
10-580-025 Maintenance & Repair - Street Lights	\$5,000.00	\$4,062.72	\$5,000.00	\$1,106.94	\$1,660.41	\$5,000.00	\$5,000.00	\$5,000.00
10-580-033 Supplies	\$30,350.00	\$30,237.49	\$30,000.00	\$15,651.56	\$23,477.34	\$30,000.00	\$30,000.00	\$30,000.00
10-580-035 Small Tools & Equipment	\$300.00	\$259.08	\$5,300.00	\$751.63	\$1,127.45	\$5,000.00	\$5,000.00	\$5,000.00
10-580-045 Contract Services	\$1,513,000.00	\$1,507,242.71	\$1,603,000.00	\$1,063,390.36	\$1,595,085.54	\$1,595,000.00	\$1,595,000.00	\$1,595,000.00
10-580-046 Professional Services	\$4,000.00	\$3,840.23	\$3,002.16	\$1,198.00	\$1,797.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-051 Liability&Workmans Comp I	\$45,100.00	\$45,088.72	\$28,800.00	\$28,800.00	\$43,200.00	\$0.00	\$0.00	\$0.00
10-580-074 Capital Projects Over \$10,000	\$14,090.00	\$13,255.72	\$0.00	\$0.00	\$0.00	\$113,000.00	\$53,000.00	\$53,000.00
10-580-075 Capital Projects Under \$10,000	\$15,000.00	\$6,806.76	\$25,500.00	\$6,533.01	\$9,799.52	\$5,000.00	\$5,000.00	\$5,000.00
ENVIRONMENTAL TOTALS	\$2,365,909.77	\$2,299,367.47	\$2,563,467.16	\$1,673,420.54	\$2,510,130.81	\$2,656,625.00	\$2,593,575.00	\$2,593,575.00

**General Fund
Parks and Recreation Department-620**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-620-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-002 Wages	\$204,000.00	\$201,699.32	\$208,735.00	\$159,915.76	\$208,735.00	\$244,925.00	\$254,925.00	\$254,925.00
10-620-003 Overtime Pay	\$4,000.00	\$2,816.37	\$4,000.00	\$2,175.77	\$4,000.00	\$3,335.00	\$3,335.00	\$3,335.00
10-620-004 C.O.L.A./Merit Pay	\$4,580.00	\$0.00	\$8,349.00	\$0.00	\$8,349.00	\$11,200.00	\$11,200.00	\$11,200.00
10-620-005 FICA Taxes	\$17,600.00	\$15,329.66	\$16,913.00	\$12,417.73	\$16,913.00	\$19,085.00	\$20,615.00	\$20,615.00
10-620-006 Medical Insurance	\$36,600.00	\$35,541.88	\$40,950.00	\$28,262.77	\$40,950.00	\$39,710.00	\$39,135.00	\$39,135.00
10-620-007 Retirement	\$15,690.00	\$14,012.15	\$15,617.00	\$11,625.18	\$15,617.00	\$17,815.00	\$16,860.00	\$16,860.00
10-620-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,865.00	\$7,130.00	\$7,130.00
10-620-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-011 Communications-Phone/Cell/Data	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-013 Electric	\$30,474.00	\$26,358.22	\$30,474.00	\$23,083.30	\$34,624.95	\$30,474.00	\$30,475.00	\$30,475.00
10-620-014 Travel & Training	\$1,000.00	\$1,000.00	\$800.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-620-015 Maintenance & Repair- Buildings	\$5,000.00	\$3,298.97	\$4,000.00	\$2,910.19	\$4,365.29	\$4,000.00	\$4,000.00	\$4,000.00
10-620-016 Maintenance & Repair - Equipment	\$7,000.00	\$3,867.37	\$6,500.00	\$5,672.49	\$8,508.74	\$6,500.00	\$6,500.00	\$6,500.00
10-620-018 Maintanace & Repair - Grounds	\$20,000.00	\$18,457.81	\$20,000.00	\$6,268.14	\$9,402.21	\$20,000.00	\$20,000.00	\$20,000.00
10-620-024 Uniforms	\$700.00	\$653.49	\$500.00	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00
10-620-033 Supplies	\$5,100.00	\$5,081.39	\$5,250.00	\$3,667.71	\$5,501.57	\$5,250.00	\$5,250.00	\$5,250.00
10-620-042 Farmers Market	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-045 Contract Services	\$20,582.44	\$13,771.63	\$17,801.48	\$7,358.00	\$11,037.00	\$14,950.00	\$14,950.00	\$14,950.00
10-620-051 Liability&Workmans Comp.	\$24,074.00	\$14,819.68	\$22,400.00	\$11,974.04	\$17,961.06	\$0.00	\$0.00	\$0.00
10-620-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-066 Athletic Programs	\$10,650.00	\$9,640.98	\$12,000.00	\$8,432.42	\$12,648.63	\$12,000.00	\$12,000.00	\$12,000.00
10-620-082 Festivals & Special Event	\$4,800.00	\$4,729.64	\$6,500.00	\$2,572.77	\$3,859.16	\$6,500.00	\$6,500.00	\$6,500.00
10-620-074 Capital Projects Over \$10,000	\$90,000.00	\$64,731.28	\$70,000.00	\$32,355.48	\$70,000.00	\$130,800.00	\$84,800.00	\$84,800.00
10-620-075 Capital Projects Under \$10,000	\$17,500.00	\$0.00	\$7,000.00	\$1,576.65	\$7,000.00	\$0.00	\$0.00	\$0.00
PARKS & RECREATION TOTALS	\$519,350.44	\$435,809.84	\$502,789.48	\$320,268.40	\$479,472.59	\$576,159.00	\$543,425.00	\$543,425.00

**General Fund
Beach Maintenance Department-630**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
10-630-001 Holiday Pay	\$0.00	\$0.00	\$4,850.00	\$5,531.14	\$8,296.71	\$10,635.00	\$10,745.00	\$10,745.00
10-630-002 Wages	\$0.00	\$0.00	\$210,682.00	\$162,094.10	\$243,141.15	\$216,805.00	\$232,450.00	\$232,450.00
10-630-003 Overtime Pay	\$0.00	\$0.00	\$10,000.00	\$5,251.79	\$7,877.69	\$7,500.00	\$7,500.00	\$7,500.00
10-630-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$2,050.00	(\$4.96)	(\$7.44)	\$9,215.00	\$9,310.00	\$9,310.00
10-630-005 FICA Taxes	\$0.00	\$0.00	\$16,500.00	\$13,565.91	\$20,348.87	\$16,195.00	\$17,945.00	\$17,945.00
10-630-006 Medical Insurance	\$0.00	\$0.00	\$38,250.00	\$29,281.36	\$43,922.04	\$33,095.00	\$32,610.00	\$32,610.00
10-630-007 Retirement	\$0.00	\$0.00	\$14,750.00	\$12,084.94	\$18,127.41	\$15,980.00	\$15,540.00	\$15,540.00
10-630-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,835.00	\$8,680.00	\$8,680.00
10-630-010 LEO 401K	\$0.00	\$0.00	\$7,650.00	\$5,892.15	\$8,838.23	\$9,735.00	\$9,735.00	\$9,735.00
10-630-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$7,000.00	\$3,041.34	\$4,562.01	\$5,600.00	\$5,600.00	\$5,600.00
10-630-018 T/F to Storm Damage Prevention	\$0.00	\$0.00	\$350,000.00	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00
10-630-024 Uniforms	\$0.00	\$0.00	\$2,500.00	\$1,097.75	\$1,646.63	\$8,375.00	\$8,375.00	\$8,375.00
10-630-033 Supplies	\$0.00	\$0.00	\$20,000.00	\$5,579.50	\$8,369.25	\$10,000.00	\$10,000.00	\$10,000.00
10-630-040 Art & Activity	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-041 Farmer's Market	\$0.00	\$0.00	\$0.00	\$184.34	\$276.51	\$0.00	\$0.00	\$0.00
10-630-042 Town Sponsored Events	\$0.00	\$0.00	\$949.00	\$949.00	\$1,423.50	\$0.00	\$0.00	\$0.00
10-630-044 Event Advertising Expense-TDA	\$0.00	\$0.00	\$24,795.00	\$5,216.00	\$7,824.00	\$0.00	\$0.00	\$0.00
10-630-046 Professional Services	\$0.00	\$0.00	\$62,429.76	\$57,592.01	\$86,388.02	\$62,430.00	\$62,430.00	\$62,430.00
10-630-056 Beach Maintenance	\$0.00	\$0.00	\$60,000.00	\$18,773.06	\$28,159.59	\$67,500.00	\$67,500.00	\$67,500.00
10-630-063 Hatteras Ramp-Freeman Park	\$0.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00
10-630-076 Boardwalk Improvement Project	\$0.00	\$0.00	\$500,000.00	\$5,520.00	\$8,280.00	\$0.00	\$0.00	\$0.00
10-630-078 Permits & Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-630-081 Inlet Dredging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
10-630-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$66,008.00	\$41,130.12	\$66,008.00	\$27,500.00	\$27,500.00	\$27,500.00
10-630-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$15,250.00	\$800.00	\$15,250.00	\$12,500.00	\$12,500.00	\$12,500.00
Beach Maintenance Totals	\$0.00	\$0.00	\$1,539,163.76	\$373,579.55	\$1,048,732.15	\$906,400.00	\$923,920.00	\$923,920.00

General Fund Budget

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
General Fund Expenses	\$9,079,892.37	\$8,460,005.82	\$12,070,761.01	\$7,287,087.58	\$11,264,103.27	\$12,248,076.00	\$12,236,907.00	\$12,236,907.00
General Fund Revenue	\$9,079,952.37	\$9,101,003.56	\$11,945,761.01	\$9,922,221.25	\$10,902,905.46	\$11,658,097.00	\$12,236,907.00	\$12,236,907.00
REVENUES OVER/UNDER EXPENSES	\$60.00	\$640,997.74	(\$125,000.00)	\$2,635,133.67	(\$361,197.81)	(\$589,979.00)	\$0.00	\$0.00

UTILITIES FUND

Utility Fund Revenue

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-322-000 Stormwater Drainage Fees	\$700,000.00	\$742,352.90	\$753,000.00	\$647,746.65	\$706,632.71	\$750,000.00	\$483,070.00	\$483,070.00
30-325-000 Wil.Bch Stormwater User Fee	\$43,000.00	\$0.00	\$0.00	\$36,000.00	\$39,272.73	\$36,000.00	\$40,000.00	\$40,000.00
30-329-000 Interest	\$1,000.00	\$1,461.00	\$1,600.00	\$137.36	\$149.85	\$200.00	\$200.00	\$200.00
30-330-000 Stormwater User Fees	\$45,000.00	\$112,525.00	\$50,000.00	\$67,975.00	\$74,154.55	\$30,000.00	\$70,000.00	\$70,000.00
30-371-000 Water & Sewer Service Fee	\$3,300,000.00	\$3,476,486.19	\$3,470,000.00	\$2,876,407.76	\$3,137,899.37	\$3,480,000.00	\$3,643,500.00	\$3,643,500.00
30-371-015 Penalties	\$50,000.00	\$55,883.31	\$70,000.00	\$29,104.16	\$31,749.99	\$35,000.00	\$35,000.00	\$35,000.00
30-372-000 Water Connection Fees	\$25,000.00	\$35,230.00	\$30,000.00	\$58,195.00	\$63,485.45	\$40,000.00	\$40,000.00	\$40,000.00
30-373-000 Sewer Connection Fees	\$15,000.00	\$28,430.00	\$20,000.00	\$46,065.00	\$50,252.73	\$30,000.00	\$30,000.00	\$30,000.00
30-374-000 Facility Fees	\$70,000.00	\$376,132.26	\$250,000.00	\$416,439.93	\$454,298.11	\$350,000.00	\$400,000.00	\$400,000.00
30-375-000 Reconnection Fees	\$7,000.00	\$10,100.00	\$10,000.00	\$6,675.00	\$7,281.82	\$10,000.00	\$10,000.00	\$10,000.00
30-381-000 Sale Of Sea Oats	\$1,000.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-383-000 Sales of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-385-000 Miscellaneous Revenues	\$20,000.00	\$52,210.81	\$24,000.00	\$32,168.10	\$35,092.47	\$20,000.00	\$20,000.00	\$20,000.00
30-388-002 Grant-CWMTF Outfalls	\$285,000.00	\$0.00	\$285,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-393-000 Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-395-000 Interest on Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-398-001 Kure Bch-Fixed&Variable	\$145,000.00	\$149,054.18	\$138,000.00	\$152,448.95	\$166,307.95	\$141,000.00	\$148,050.00	\$148,050.00
30-398-002 Kure Bch-Capital Recovery	\$160,000.00	\$161,529.48	\$54,000.00	\$41,208.75	\$44,955.00	\$45,000.00	\$45,000.00	\$45,000.00
30-398-003 Fort Fisher WWT	\$8,100.00	\$9,038.88	\$9,000.00	\$6,025.92	\$6,573.73	\$9,000.00	\$9,450.00	\$9,450.00
30-399-000 Appropriated Fund Balance	\$620,544.91	\$0.00	\$689,702.51	\$0.00	\$0.00	\$0.00	\$1,569,455.00	\$1,569,455.00
30-399-010 Stormwater Reserve	\$285,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$5,780,644.91	\$5,210,534.01	\$5,854,302.51	\$4,416,597.58	\$4,818,106.45	\$4,976,200.00	\$6,543,725.00	\$6,543,725.00

**Utility Fund
Debt Service-409**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-409-015 Debt Service	\$0.00	\$0.00	\$807,401.00	\$416,970.58	\$807,401.00	\$1,558,240.00	\$1,558,240.00	\$1,558,240.00
Utility Debt Service Totals	\$0.00	\$0.00	\$807,401.00	\$416,970.58	\$807,401.00	\$1,558,240.00	\$1,558,240.00	\$1,558,240.00

**Utility Fund
Water and Sewer Administration Department-800**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-800-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-002 Wages	\$175,420.00	\$175,342.34	\$254,546.00	\$204,885.58	\$307,328.37	\$281,405.00	\$285,140.00	\$285,140.00
30-800-003 Overtime Pay	\$3,000.00	\$1,742.21	\$4,500.00	\$7,579.68	\$11,369.52	\$5,000.00	\$5,000.00	\$5,000.00
30-800-004 C.O.L.A./Merit	\$3,378.00	\$0.00	\$10,182.00	\$0.00	\$0.00	\$14,070.00	\$14,260.00	\$14,260.00
30-800-005 FICA Taxes	\$13,525.00	\$13,495.90	\$20,252.00	\$16,259.59	\$24,389.39	\$22,905.00	\$23,200.00	\$23,200.00
30-800-006 Medical Insurance	\$26,000.00	\$22,892.94	\$34,125.00	\$26,106.79	\$39,160.19	\$39,720.00	\$39,140.00	\$39,140.00
30-800-007 Retirement	\$13,784.00	\$11,490.29	\$17,613.00	\$14,629.35	\$21,944.03	\$21,465.00	\$21,440.00	\$21,440.00
30-800-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-009 Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105.00	\$3,120.00	\$3,120.00
30-800-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-011 Communications-Phone/Cell/Data	\$31,400.00	\$20,078.25	\$28,000.00	\$12,250.76	\$18,376.14	\$0.00	\$0.00	\$0.00
30-800-012 Printing & Publishing	\$7,425.00	\$6,084.01	\$6,800.00	\$4,705.84	\$7,058.76	\$8,900.00	\$8,900.00	\$8,900.00
30-800-014 Travel & Training	\$600.00	\$326.89	\$500.00	\$314.19	\$471.29	\$2,000.00	\$2,000.00	\$2,000.00
30-800-016 Maintenance & Repair - Equipment	\$245.32	\$174.38	\$4,680.00	\$4,511.26	\$6,766.89	\$11,510.00	\$11,510.00	\$11,510.00
30-800-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,155.00	\$6,155.00	\$6,155.00
30-800-024 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780.00	\$780.00	\$780.00
30-800-033 Supplies	\$7,600.00	\$7,574.09	\$7,500.00	\$5,806.08	\$8,709.12	\$8,250.00	\$8,250.00	\$8,250.00
30-800-037 On-Line Credit Check	\$2,264.60	\$317.00	\$2,100.00	\$670.55	\$1,005.83	\$1,440.00	\$1,440.00	\$1,440.00
30-800-045 Contract Services	\$56,694.00	\$44,310.76	\$287,334.40	\$407,084.77	\$610,627.16	\$9,352.00	\$9,355.00	\$9,355.00
30-800-046 Professional Services	\$10,000.00	\$9,263.06	\$10,000.00	\$4,025.00	\$6,037.50	\$7,620.00	\$7,620.00	\$7,620.00
30-800-049 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00
30-800-051 Liability&Workmans Comp I	\$33,000.00	\$32,910.17	\$17,600.00	\$17,600.00	\$17,600.00	\$0.00	\$0.00	\$0.00
30-800-053 Dues & Subscriptions	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00
30-800-060 Water Conservation Educat	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-078 I&I Project Debt Serv.	\$20,563.00	\$20,562.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-080 T/F to General Fund	\$300,000.00	\$300,000.00	\$471,292.00	\$0.00	\$471,292.00	\$600,000.00	\$600,000.00	\$600,000.00
30-800-081 Bond Principal Payments	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-082 Bond Interest Payments	\$7,100.00	\$7,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-083 Lift Station #1-loan	\$122,876.00	\$122,736.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-086 I&I Sewer Loan- CWTF	\$118,947.00	\$118,946.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-087 I&I Sewer - BB&T(2002)	\$30,827.00	\$30,826.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-088 WB Water Tank & Lines	\$59,134.00	\$59,133.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-089 WB H2O Filter+ C&D Sewer	\$122,562.00	\$122,561.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,430.00	\$25,430.00	\$25,430.00
30-800-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
W & S ADMINISTRATIVE TOTALS	\$1,214,594.92	\$1,175,868.94	\$1,178,274.40	\$726,429.44	\$1,552,136.16	\$1,096,357.00	\$1,099,990.00	\$1,099,990.00

**Utility Fund
Wastewater Treatment Plant Department-810**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-810-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-002 Wages	\$181,105.00	\$164,961.21	\$188,967.00	\$135,610.97	\$203,416.46	\$195,855.00	\$195,855.00	\$195,855.00
30-810-003 Overtime Pay	\$4,000.00	\$1,683.61	\$4,000.00	\$1,222.41	\$1,833.62	\$4,000.00	\$4,000.00	\$4,000.00
30-810-004 C.O.L.A./ Merit	\$3,792.00	\$0.00	\$7,559.00	\$0.00	\$0.00	\$9,795.00	\$9,795.00	\$9,795.00
30-810-005 FICA Taxes	\$15,100.00	\$12,148.86	\$15,340.00	\$9,573.49	\$14,360.24	\$16,040.00	\$16,040.00	\$16,040.00
30-810-006 Medical Insurance	\$32,500.00	\$30,117.63	\$34,125.00	\$22,991.96	\$34,487.94	\$33,095.00	\$32,610.00	\$32,610.00
30-810-007 Retirement	\$15,800.00	\$11,232.00	\$14,164.00	\$8,441.87	\$12,662.81	\$15,035.00	\$14,825.00	\$14,825.00
30-810-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,505.00	\$7,505.00	\$7,505.00
30-810-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-011 Communications - Phones/Cellphones/Data	\$1,500.00	\$208.66	\$1,500.00	\$387.73	\$581.60	\$1,500.00	\$1,500.00	\$1,500.00
30-810-013 Electric	\$150,000.00	\$132,897.91	\$140,000.00	\$99,857.12	\$149,785.68	\$140,000.00	\$140,000.00	\$140,000.00
30-810-014 Travel & Training	\$1,500.00	\$904.00	\$1,500.00	\$304.00	\$456.00	\$2,000.00	\$2,000.00	\$2,000.00
30-810-015 Maintenance & Repair- Buildings	\$1,700.00	\$1,615.34	\$2,000.00	\$365.90	\$548.85	\$28,000.00	\$28,000.00	\$28,000.00
30-810-016 Maintenance & Repair - Equipment	\$20,600.00	\$18,915.23	\$20,000.00	\$8,836.88	\$13,255.32	\$20,000.00	\$20,000.00	\$20,000.00
30-810-018 Maintenance & Repair - Grounds	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$5,950.00	\$5,950.00	\$5,950.00
30-810-024 Uniforms	\$2,500.00	\$2,498.88	\$2,500.00	\$1,894.12	\$2,841.18	\$3,100.00	\$3,100.00	\$3,100.00
30-810-032 Chemical & Lab Fees	\$57,500.00	\$50,649.41	\$43,500.00	\$16,784.67	\$25,177.01	\$37,500.00	\$37,500.00	\$37,500.00
30-810-033 Supplies	\$5,000.00	\$4,024.78	\$5,000.00	\$2,414.14	\$3,621.21	\$5,000.00	\$5,000.00	\$5,000.00
30-810-035 Small Tools & Equipment	\$500.00	\$120.42	\$500.00	\$80.82	\$121.23	\$500.00	\$500.00	\$500.00
30-810-045 Contract Services	\$86,332.44	\$61,034.49	\$100,936.08	\$31,362.58	\$47,043.87	\$89,020.00	\$89,020.00	\$89,020.00
30-810-046 Professional Services	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00
30-810-047 WWT Plant Renovation	\$204,096.00	\$204,095.61	\$0.00	\$0.00	\$0.00	\$49,940.00	\$49,940.00	\$49,940.00
30-810-051 Liability&Workmans Comp I	\$19,836.00	\$19,165.73	\$1,600.00	\$1,600.00	\$2,400.00	\$0.00	\$0.00	\$0.00
30-810-053 Dues & Subscriptions	\$200.00	\$200.00	\$200.00	\$200.00	\$300.00	\$300.00	\$300.00	\$300.00
30-810-078 Permits & Fees	\$7,010.00	\$6,910.00	\$7,010.00	\$6,100.00	\$9,150.00	\$27,010.00	\$27,010.00	\$27,010.00
30-810-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$43,000.00	\$43,000.00	\$43,000.00	\$369,640.00	\$304,640.00	\$304,640.00
30-810-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTE WATER TREATMENT TOTALS	\$828,571.44	\$741,383.77	\$636,401.08	\$391,028.66	\$565,042.99	\$1,098,785.00	\$1,033,090.00	\$1,033,090.00

**Utility Fund
Wastewater Collection Department-811**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-811-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-002 Wages	\$308,461.00	\$307,010.05	\$312,785.00	\$213,427.20	\$320,140.80	\$363,680.00	\$360,175.00	\$360,175.00
30-811-003 Overtime Pay	\$35,000.00	\$32,403.99	\$35,000.00	\$20,339.24	\$30,508.86	\$38,500.00	\$38,500.00	\$38,500.00
30-811-004 C.O.L.A./Merit	\$6,169.00	\$0.00	\$12,511.00	\$0.00	\$0.00	\$18,185.00	\$18,200.00	\$18,200.00
30-811-005 FICA Taxes	\$26,800.00	\$25,608.87	\$27,563.00	\$17,542.24	\$26,313.36	\$33,550.00	\$33,270.00	\$33,270.00
30-811-006 Medical Insurance	\$65,000.00	\$56,708.87	\$68,250.00	\$44,162.56	\$66,243.84	\$72,800.00	\$71,745.00	\$71,745.00
30-811-007 Retirement	\$28,000.00	\$22,876.61	\$25,357.00	\$16,438.58	\$24,657.87	\$31,445.00	\$30,750.00	\$30,750.00
30-811-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,200.00	\$18,200.00	\$18,200.00
30-811-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,705.00	\$15,570.00	\$15,570.00
30-811-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-011 Communications - Phones/Cellphones/Data	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-811-013 Electric	\$60,000.00	\$51,184.40	\$48,000.00	\$35,050.46	\$52,575.69	\$53,280.00	\$53,280.00	\$53,280.00
30-811-014 Travel & Training	\$3,000.00	\$2,101.01	\$3,000.00	\$1,511.98	\$2,267.97	\$4,500.00	\$4,500.00	\$4,500.00
30-811-015 Maintenance & Repair- Buildings	\$3,000.00	\$1,579.84	\$3,000.00	\$1,416.12	\$2,124.18	\$20,000.00	\$20,000.00	\$20,000.00
30-811-016 Maintenance & Repair - Equipment	\$58,109.92	\$50,079.04	\$45,000.00	\$46,303.49	\$69,455.24	\$98,550.00	\$98,550.00	\$98,550.00
30-811-019 Maintenance & Repair - Streets	\$19,300.00	\$16,807.47	\$40,000.00	\$24,064.01	\$36,096.02	\$50,000.00	\$50,000.00	\$50,000.00
30-811-020 Maintenance & Repair - Infrastructure	\$61,000.00	\$52,324.81	\$50,000.00	\$34,303.09	\$51,454.64	\$60,000.00	\$60,000.00	\$60,000.00
30-811-024 Uniforms	\$5,400.00	\$5,400.00	\$5,000.00	\$4,429.10	\$6,643.65	\$6,160.00	\$6,160.00	\$6,160.00
30-811-026 Maintenance & Repair - Material	\$9,000.00	\$1,258.08	\$20,000.00	\$4,314.22	\$6,471.33	\$30,000.00	\$30,000.00	\$30,000.00
30-811-032 Chemical & Lab Fees	\$6,400.00	\$8,382.14	\$13,000.00	\$2,252.94	\$3,379.41	\$13,000.00	\$13,000.00	\$13,000.00
30-811-033 Supplies	\$7,500.00	\$6,827.67	\$6,000.00	\$2,645.63	\$3,968.45	\$6,000.00	\$6,000.00	\$6,000.00
30-811-035 Small Tools & Equipment	\$1,000.00	\$945.46	\$1,000.00	\$496.50	\$744.75	\$1,200.00	\$1,200.00	\$1,200.00
30-811-045 Contract Services	\$96,100.00	\$73,852.97	\$41,000.00	\$39,045.13	\$58,567.70	\$111,590.00	\$111,590.00	\$111,590.00
30-811-046 Professional Services	\$46,700.00	\$32,641.16	\$30,000.00	\$14,620.00	\$21,930.00	\$30,000.00	\$30,000.00	\$30,000.00
30-811-051 Liability&Workmans Comp I	\$36,866.00	\$34,981.63	\$32,000.00	\$19,978.30	\$29,967.45	\$0.00	\$0.00	\$0.00
30-811-060 I&I Removal Program	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
30-811-078 Permits & Fees	\$1,500.00	\$200.00	\$1,560.00	\$1,310.00	\$1,965.00	\$2,000.00	\$2,000.00	\$2,000.00
30-811-080 PPE & Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,210.00	\$9,210.00	\$9,210.00
30-811-074 Capital Projects Over \$10,000	\$88,487.00	\$82,671.00	\$0.00	\$0.00	\$0.00	\$233,065.00	\$233,065.00	\$233,065.00
30-811-075 Capital Projects Under \$10,000	\$2,200.00	\$1,877.95	\$30,750.00	\$0.00	\$0.00	\$29,825.00	\$29,825.00	\$29,825.00
WASTEWATER COLLECTION TOTALS	\$977,992.92	\$867,723.02	\$878,776.00	\$543,650.79	\$815,476.19	\$1,380,445.00	\$1,374,790.00	\$1,374,790.00

**Utility Fund
Water Department-812**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-812-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-002 Wages	\$59,600.00	\$59,592.00	\$59,592.00	\$41,980.82	\$62,971.23	\$63,275.00	\$63,275.00	\$63,275.00
30-812-003 Overtime Pay	\$8,900.00	\$8,550.30	\$10,000.00	\$6,254.02	\$9,381.03	\$10,000.00	\$10,000.00	\$10,000.00
30-812-004 C.O.L.A./Merit	\$1,170.00	\$0.00	\$2,384.00	\$0.00	\$0.00	\$3,165.00	\$3,165.00	\$3,165.00
30-812-005 FICA Taxes	\$5,400.00	\$5,238.73	\$5,506.00	\$3,670.99	\$5,506.49	\$7,305.00	\$7,305.00	\$7,305.00
30-812-006 Medical Insurance	\$13,000.00	\$12,022.12	\$13,650.00	\$7,451.15	\$11,176.73	\$13,240.00	\$13,045.00	\$13,045.00
30-812-007 Retirement	\$5,600.00	\$4,592.81	\$5,056.00	\$3,410.18	\$5,115.27	\$6,845.00	\$6,750.00	\$6,750.00
30-812-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00
30-812-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,420.00	\$3,420.00	\$3,420.00
30-812-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-012 Printing & Publishing	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-812-013 Electric	\$62,000.00	\$53,414.29	\$62,000.00	\$43,769.96	\$65,654.94	\$65,000.00	\$65,000.00	\$65,000.00
30-812-014 Travel & Training	\$3,000.00	\$2,530.45	\$3,000.00	\$130.00	\$195.00	\$4,500.00	\$4,500.00	\$4,500.00
30-812-015 Maintenance & Repair- Buildings	\$3,000.00	\$1,562.97	\$3,000.00	\$1,964.82	\$2,947.23	\$22,200.00	\$22,200.00	\$22,200.00
30-812-016 Maintenance & Repair - Equipment	\$23,554.96	\$15,497.38	\$28,690.00	\$19,554.69	\$29,332.04	\$35,000.00	\$35,000.00	\$35,000.00
30-812-019 Maintenance & Repair - Streets	\$34,200.00	\$14,954.76	\$50,000.00	\$5,728.93	\$8,593.40	\$55,000.00	\$55,000.00	\$55,000.00
30-812-020 Maintenance & Repair - Infrastructure	\$94,100.00	\$86,400.59	\$89,000.00	\$64,103.53	\$96,155.30	\$93,675.00	\$93,675.00	\$93,675.00
30-812-024 Uniforms	\$1,050.00	\$981.62	\$1,050.00	\$1,126.27	\$1,689.41	\$1,160.00	\$1,160.00	\$1,160.00
30-812-026 Maintenance & Repair - Material	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-812-032 Chemical & Lab Fees	\$100,500.00	\$72,140.29	\$125,102.00	\$38,580.65	\$57,870.98	\$144,335.00	\$144,335.00	\$144,335.00
30-812-033 Supplies	\$4,000.00	\$3,275.33	\$3,000.00	\$886.78	\$1,330.17	\$3,000.00	\$3,000.00	\$3,000.00
30-812-035 Small Tools & Equipment	\$1,000.00	\$470.65	\$1,000.00	\$393.77	\$590.66	\$1,000.00	\$1,000.00	\$1,000.00
30-812-045 Contract Services	\$24,000.00	\$18,910.23	\$21,000.00	\$5,000.00	\$7,500.00	\$20,800.00	\$20,800.00	\$20,800.00
30-812-046 Professional Services	\$288,737.55	\$107,477.22	\$339,522.03	\$330,653.63	\$339,522.03	\$30,000.00	\$30,000.00	\$30,000.00
30-812-049 Postage	\$30,000.00	\$27,177.19	\$30,000.00	\$26,597.21	\$39,895.82	\$35,000.00	\$35,000.00	\$35,000.00
30-812-051 Liability&Workmans Comp I	\$11,200.00	\$11,117.98	\$6,400.00	\$7,400.00	\$11,100.00	\$0.00	\$0.00	\$0.00
30-812-053 Dues & Subscriptions	\$1,055.00	\$990.00	\$1,255.00	\$1,185.00	\$1,777.50	\$1,500.00	\$1,500.00	\$1,500.00
30-812-055 Meters & Other Related Ma	\$30,000.00	\$26,019.26	\$30,000.00	\$3,705.60	\$5,558.40	\$0.00	\$0.00	\$0.00
30-812-067 Well Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
30-812-078 Permits & Fees	\$2,850.00	\$2,850.00	\$2,850.00	\$2,600.00	\$3,900.00	\$2,850.00	\$2,850.00	\$2,850.00
30-812-074 Capital Projects Over \$10,000	\$581,000.00	\$337,508.57	\$84,733.00	\$5,000.00	\$84,733.00	\$89,565.00	\$90,565.00	\$90,565.00
30-812-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$6,400.00	\$0.00	\$6,400.00	\$0.00	\$0.00	\$0.00
WATER DEPARTMENT TOTALS	\$1,389,917.51	\$873,274.74	\$985,190.03	\$621,148.00	\$858,896.59	\$758,835.00	\$759,545.00	\$759,545.00

**Utility Fund
Water & Sewer Fleet Maintenance Department-813**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-813-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-002 Wages	\$38,034.00	\$37,997.18	\$35,002.00	\$7,506.79	\$7,506.79	\$0.00	\$0.00	\$0.00
30-813-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-004 C.O.L.A./Merit	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-005 FICA Taxes	\$3,013.00	\$2,583.26	\$3,138.00	\$531.91	\$531.91	\$0.00	\$0.00	\$0.00
30-813-006 Medical Insurance	\$6,500.00	\$5,684.95	\$6,824.00	\$603.33	\$603.33	\$0.00	\$0.00	\$0.00
30-813-007 Retirement	\$3,151.00	\$2,504.29	\$2,895.00	\$527.58	\$527.58	\$0.00	\$0.00	\$0.00
30-813-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-014 Travel & Training	\$300.00	\$205.74	\$300.00	\$132.86	\$199.29	\$0.00	\$0.00	\$0.00
30-813-015 Maintenance & Repair- Buildings	\$500.00	\$384.61	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-016 Maintenance & Repair - Equipment	\$777.48	\$277.48	\$1,000.00	\$187.00	\$280.50	\$20,000.00	\$20,000.00	\$20,000.00
30-813-017 Maintenance & Repair - Vehicles	\$23,000.00	\$22,972.12	\$25,000.00	\$16,579.23	\$24,868.85	\$25,000.00	\$25,000.00	\$25,000.00
30-813-021 Maintenance & Repair - Tires	\$7,000.00	\$6,832.17	\$7,000.00	\$6,504.70	\$9,757.05	\$10,000.00	\$10,000.00	\$10,000.00
30-813-024 Uniforms	\$650.00	\$605.89	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-030 Gas & Diesel Fuel	\$150,000.00	\$130,220.26	\$70,000.00	\$43,194.07	\$64,791.11	\$70,000.00	\$70,000.00	\$70,000.00
30-813-033 Supplies	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-035 Small Tools & Equipment	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-051 Liability&Workmans Comp I	\$3,450.00	\$3,351.20	\$3,200.00	\$3,200.00	\$4,800.00	\$0.00	\$0.00	\$0.00
30-813-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-075 Capital Projects Under \$10,000	\$2,200.00	\$1,896.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
W & S Fleet Maintenance Totals	\$239,325.48	\$216,265.26	\$157,659.00	\$78,967.47	\$113,866.40	\$125,000.00	\$125,000.00	\$125,000.00

**Utility Fund
Stormwater Department-900**

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
30-900-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$180.34	\$270.51	\$0.00	\$0.00	\$0.00
30-900-002 Wages	\$192,400.00	\$191,861.90	\$211,121.00	\$156,081.90	\$234,122.85	\$247,695.00	\$247,695.00	\$247,695.00
30-900-003 Overtime Pay	\$24,600.00	\$24,243.86	\$20,000.00	\$12,227.03	\$18,340.55	\$20,000.00	\$20,000.00	\$20,000.00
30-900-004 C.O.L.A./Merit	\$0.00	\$0.00	\$8,445.00	\$0.00	\$0.00	\$12,385.00	\$12,385.00	\$12,385.00
30-900-005 FICA Taxes	\$17,200.00	\$16,307.52	\$18,327.00	\$12,300.08	\$18,450.12	\$21,430.00	\$21,430.00	\$21,430.00
30-900-006 Medical Insurance	\$30,750.00	\$28,349.12	\$37,537.00	\$28,730.70	\$43,096.05	\$43,030.00	\$42,400.00	\$42,400.00
30-900-007 Retirement	\$18,000.00	\$14,565.57	\$16,871.00	\$11,899.38	\$17,849.07	\$20,085.00	\$19,805.00	\$19,805.00
30-900-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-009 Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,260.00	\$9,455.00	\$9,455.00
30-900-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-012 Printing & Publishing	\$2,000.00	\$1,006.64	\$2,000.00	\$219.18	\$328.77	\$2,000.00	\$2,000.00	\$2,000.00
30-900-014 Travel & Training	\$1,600.00	\$1,580.00	\$1,500.00	\$150.00	\$225.00	\$1,500.00	\$1,500.00	\$1,500.00
30-900-016 Maintenance & Repair - Equipment	\$17,000.00	\$15,654.65	\$19,000.00	\$9,245.32	\$13,867.98	\$19,000.00	\$19,000.00	\$19,000.00
30-900-019 Maintenance & Repair - Streets	\$11,543.00	\$8,252.77	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-900-020 Maintenance & Repair - Infrastructure	\$49,500.00	\$34,904.09	\$64,700.00	\$14,199.18	\$21,298.77	\$65,000.00	\$65,000.00	\$65,000.00
30-900-024 Uniforms	\$2,600.00	\$2,561.41	\$2,600.00	\$2,382.83	\$3,574.25	\$3,100.00	\$3,100.00	\$3,100.00
30-900-033 Supplies	\$4,100.00	\$4,094.16	\$4,000.00	\$1,607.87	\$2,411.81	\$4,000.00	\$4,000.00	\$4,000.00
30-900-035 Small Tools & Equipment	\$300.00	\$98.60	\$300.00	\$139.55	\$209.33	\$300.00	\$300.00	\$300.00
30-900-045 Contract Services	\$4,183.64	\$3,927.94	\$40,000.00	\$8,764.50	\$13,146.75	\$40,000.00	\$40,000.00	\$40,000.00
30-900-046 Professional Services	\$15,000.00	\$10,995.00	\$15,000.00	\$4,000.00	\$6,000.00	\$15,000.00	\$15,000.00	\$15,000.00
30-900-051 Liability & Workmans Comp	\$21,000.00	\$15,168.21	\$19,200.00	\$19,200.00	\$28,800.00	\$0.00	\$0.00	\$0.00
30-900-077 Grant-CWMTF Outfall	\$570,189.00	\$0.00	\$570,000.00	\$24,979.00	\$24,979.00	\$0.00	\$0.00	\$0.00
30-900-078 Permits & Fees	\$4,000.00	\$1,565.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-900-079 Wilmington Beach Stormwater Pond Debt	\$41,000.00	\$40,933.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-074 Capital Projects Over \$10,000	\$97,277.00	(\$313,346.96)	\$130,000.00	\$8,305.17	\$130,000.00	\$42,000.00	\$42,000.00	\$42,000.00
30-900-075 Capital Projects Under \$10,000	\$6,000.00	\$1,625.90	\$6,000.00	\$149.14	\$6,000.00	\$4,000.00	\$4,000.00	\$4,000.00
STORMWATER TOTALS	\$1,130,242.64	\$104,349.29	\$1,210,601.00	\$314,761.17	\$582,970.79	\$593,785.00	\$593,070.00	\$593,070.00

Utility Fund Budget

GL Account/Description	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Estimated	Requested	Recommended	Approved
Utility Fund Expenses	\$5,780,644.91	\$3,978,865.02	\$5,854,302.51	\$3,092,956.11	\$5,295,790.11	\$6,611,447.00	\$6,543,725.00	\$6,543,725.00
Utility Fund Revenue	\$5,780,644.91	\$5,210,534.01	\$5,854,302.51	\$4,416,597.58	\$4,818,106.45	\$4,976,200.00	\$6,543,725.00	\$6,543,725.00
REVENUES OVER/UNDER EXPENSES	\$0.00	\$1,231,668.99	\$0.00	\$1,323,641.47	(\$477,683.66)	(\$1,635,247.00)	\$0.00	\$0.00

Miscellaneous

- ◆ CIP Summary & <10K Item Summary
- ◆ Financial Systems - Cash Management
- ◆ Long Term Debt
- ◆ Historical Information
- ◆ Glossary

FY 2014/2015 CAPITAL IMPROVEMENT EXPENDITURE SUMMARY

Definition of a Capital Improvement: A capital improvement in Carolina Beach is defined as any expenditure for equipment, buildings, any structure/facility related to municipal operations, land acquisition, plan, study, or project in which the cost for the item exceeds \$10,000. In the Line Item detailed report, they are listed as “-074 Capital Projects and Equip Over \$10,000”. The information listed below is a summary of the planned FY 2014/2015 capital expenditures for the General and Utilities Funds.

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Executive	*Computer and Server Replacement	\$58,305
Police	* 3 Marked Patrol Units	\$121,531
Police	* 1 Unmarked Patrol Unit	\$26,202
Police	* Computer Encryption	\$10,500
Beach Maintenance	* Freeman Park Replacement Truck	\$40,000
Parks & Recreation	* Restroom Renovations	\$30,000
Parks & Recreation	*Cardio Room Expansion	\$36,000
Parks & Recreation	*John Deere Gator	\$11,800
Environmental	*Broyhill Load and Pack-Can Machine	\$60,000
Environmental	*Town Hall Interior Painting	\$18,000
Environmental	*Engineering for Replacement of 4 Beach Accesses	\$25,000
Environmental	*Boardwalk Cleaning Equipment	\$10,000

Powell Bill	*Replacement of Signal System at Carl Winner/Canal	\$24,000
Fire Department	*SCBA Upgrade	\$40,000
Lifeguards/Ocean Rescue	*Ocean Rescue 4-Wheelers	\$12,000
<u>TOTAL GENERAL FUND CAPITAL EXPENDITURES</u>		<u>\$523,338</u>

UTILITIES FUND:

Administration	*New F250 4X4 XL Truck	\$25,430
WWC	*Replacement Backhoe	\$92,600
WWC	*Replacement F150 Super Crew Truck	\$29,565
WWC	*Lift Station #2 and #5-Wet Well Rehab	\$99,900
WWC	*Aluminum Trench Box	\$11,000
WWTP	*Phase A1A	\$669,490
WWTP	*Discharge Line Replacement	\$234,640
WWTP	*Fencing	\$70,000
Water	*Valve Installation Program	\$40,000
Water	*Fire Hydrant Replacement	\$15,000
Water	*Replacement Truck F250 Utility Body	\$35,564

Stormwater	*Ford F150 Ext. Cab	\$27,000
Stormwater	*Tide Flex Valves-Canal Dr.	\$15,000
<u>TOTAL UTILITIES FUND CAPITAL EXPENDITURES</u>		<u>\$1,365,189</u>
<u>TOTAL ALL FUND CAPITAL EXPENDITURES</u>		<u>\$1,888,527</u>

FY 2014-2015 CAPITAL PROJECT UNDER \$10,000 EXPENDITURE SUMMARY

Definition of a <10K Capital Improvement: Normally, a Capital Improvement Program Project is part of a long range plan of proposed capital improvement projects, which include estimated project costs and funding sources, that a local government expects to carry out over a five-year period. The program is usually updated annually for the purpose of reassessing local capital needs, as well as, for the preparation of the annual Capital Improvement Budget. Capital Improvement Planning is a process for identifying, analyzing and planning for capital improvement needs. We have identified items in the budget that exceed \$500, but do not meet the \$10,000 threshold, or are purely maintenance in nature. In the Line Item detailed report, they are listed as “**-075 Capital Projects Under \$10,000**”. The information listed below is a summary of the planned FY 2014/2015 under \$10,000 capital expenditures for the General and Utilities Funds.

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Police	*Booking Camera System	\$9,995
Police	*Replacement Dog	\$9,000
Police	*Replace Outdated Tasers	\$7,000
Police	*Weapons	\$1,000
Parks and Recreation	*Window Replacement	\$7,000
Environmental	*Entry Banners	\$5,000
Powell Bill	*Sign Replacement on Lake Park Dr.	\$9,000
Fire Department	*Fire Hose Replacement	\$5,000
Fire Department	*Turn Out Gear	\$5,000
Fire Department	*Ventilation Equipment	\$5,000

Lifeguard/Ocean Rescue	*Lifeguard Stands	\$2,000
Lifeguard/Ocean Rescue	*Water Rescue Equipment	\$5,000
<u>TOTAL GENERAL FUND <\$10K EXPENDITURES</u>		<u>\$69,995</u>

UTILITIES FUND:

WWC	*Water and Sewer Line Locator	\$3,200
WWC	*3" Pump	\$1,825
WWC	*Cutter Head for Value Inserter	\$8,800
WWC	*Cable Machine	\$3,000
WWC	*Soil Compaction Unit	\$5,000
WWC	*SCADA at PS #8	\$8,000
<u>TOTAL UTILITIES FUND <\$10K EXPENDITURES</u>		<u>\$29,825</u>

<u>TOTAL ALL FUNDS <\$10K EXPENDITURES</u>		<u>\$99,820</u>
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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.

GOVERNMENTAL FUNDS

General Fund – The General Fund is the operating fund for the Town. It is used to account for all financial resources except 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.

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 two enterprise funds: Utilities Fund and Tourism Fund.

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 unmatured 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. Also, the Town may 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, Water and Sewer Fund, and Tourism Fund accounts, and then transferred to the Town’s accounts with the North Carolina Cash Management Trust. All 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, 2013, the Town had General Fund debt of \$3.5 million dollars. Additionally, the Town owed \$4.1 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 \$7.6 million in its General fund. Debt retirements (principal payments) for the year are \$.6 million, leaving a balance of \$7 million as of July 1, 2014. The Town issued no new General Fund debt in the year leaving an outstanding debt of \$7 million; \$2.9 million formally and \$4.1 million carried by CBP3. The legal debt margin (limit) for the Town is \$171 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, 2013, the Town had Utility debt of \$8.4 million dollars. The debt was for water and sewer, storm water, and street construction and maintenance. Debt retirements for the year total \$1 million, leaving a balance of \$7.4 million. New debt issued during fiscal year 2013/14 totaled \$9.7 million for a total of \$17.1 million as of July 1, 2014. The Council is expected to issue additional debt during fiscal year 2014/15, however details are not know at this time and therefore not included in this budget.

A detailed list of debt is included on page 10.

Existing and Planned Debt Payments by Budget Year

Description of Project/Equipment	Fund	Bank	Beginning Year	Ending Year	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Wilmington Beach-Paving and Drainage	GF	BB&T	5/3/2011	5/3/2026	340,512.00	332,136.00	323,760.00	315,384.00	307,008.00	298,632.00	298,632.00	298,632.00	298,632.00	298,632.00
Carolina Sands Drainage Project	GF	BB&T	8/16/2005	8/16/2015	260,906.25	127,181.25								
Wilmington Beach Stormwater Treatment Pond Municipal Complex	GF	ARRA	5/5/2009	5/1/2030	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91
Ford F150-Environmental Department	GF	BB&T	7/20/2001	7/20/2021	194,930.87	190,856.31	186,781.76	182,707.20	178,632.64	174,558.09	174,558.09			
Ford F150-Environmental Department	GF	BB&T	9/14/2012	9/14/2014	13,255.72									
2005 Stuphen Fire Pumper	GF	BB&T	9/14/2012	9/14/2014	6,628.41									
2008 Platform Fire Truck	GF	BB&T	11/4/2004	11/4/2014	27,754.53									
Fire Department Expansion	GF	BB&T	3/17/2009	3/17/2019	77,778.35	77,778.35	77,778.35	77,778.35	77,778.35					
Broyhill Loan & Pack Can Machine	GF	Sun	6/5/2013	6/5/2028	110,074.00	108,334.00	106,594.00	104,854.00	103,114.00	101,374.00	101,374.00	101,374.00	101,374.00	101,374.00
Vactor Truck	DF				60,000.00	60,000.00	60,000.00							
Total for General Fund					1,132,774.04	1,017,219.82	875,848.02	801,657.46	787,466.90	695,498.00	615,498.00	440,939.91	440,939.91	440,939.91
Lake Park Blvd. Sewer Rehab	WS	ARRA	5/5/2009	5/1/2030	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90
W&S Bond	WS	GMAC	1/31/1977	6/1/2015	52,700.00	48,300.00								
Lift Station #1 Rehab	WS	BB&T	10/5/2010	10/5/2024	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00
I&I Low Interest Loan	WS	DENR	5/1/2001	5/1/2021	114,179.68	111,796.50	109,413.30	107,030.12	104,646.94	102,264.00	102,264.00			
Additional I&I Work	WS	BB&T	3/29/2002	3/29/2017	30,826.35	30,826.35	30,826.35							
Water Tank Wilmington Beach	WS	BB&T	5/24/2001	5/24/2021	59,133.10	59,133.10	59,133.10	59,133.10	59,133.10	59,133.00	59,133.00			
Filtration System Wilmington Beach	WS	BB&T	3/29/2002	3/29/2017	122,561.79	122,561.79	122,561.79							
WWTP Renovation & SCADA System	WS	BB&T	12/11/2002	12/11/2017	204,095.61	204,095.61	204,095.61	204,095.61						
Valve Machine	WS	BB&T	7/16/2012	7/16/2014	19,587.00									
Street Sweeper	WS	BB&T	7/16/2012	7/16/2016	41,891.00	41,891.00	41,891.00							
12" Pump	WS	BB&T	9/14/2012	9/14/2016	16,744.00	16,744.00	16,744.00	16,744.00						
AMI Project	WS	DENR	4/30/2014	5/1/2034	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80	83,730.80
Phase IA Water/Sewer/Streetscape (\$8,000,000)	WS	BB&T	2/24/2014	2/24/2029	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00	669,490.00
Phase B Water / Sewer (\$4,000,000) (20 yr)	WS					285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00
Phase C Water / Sewer (\$4,000,000) (20 yr)	WS						285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00
Phase D Water / Sewer (\$4,000,000) (20 yr)	WS							285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00
Phase E Water / Sewer (\$4,000,000) (20 yr)	WS								285,000.00	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00
3mgd Water Tank (\$3,600,000) (20 yr)	WS								257,000.00	257,000.00	257,000.00	257,000.00	257,000.00	257,000.00
Water Treatment Plant (\$3,400,000) (20 yr)	WS									242,000.00	242,000.00	242,000.00	242,000.00	242,000.00
Total for Water/Sewer Fund					1,558,238.23	1,816,868.05	2,051,184.85	2,138,522.53	2,457,299.74	2,696,916.70	2,696,916.70	2,535,519.70	2,535,519.70	2,535,519.70
Total for All Funds					2,691,012.27	2,834,087.87	2,927,032.87	2,940,179.99	3,244,766.64	3,392,414.70	3,312,414.70	2,976,459.61	2,976,459.61	2,976,459.61

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 time 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, and 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

	<u>Jun-08</u>	<u>Jun-09</u>	<u>Jun-10</u>	<u>Jun-11</u>	<u>Jun-12</u>	<u>Jun-13(Final)</u>	<u>Jun-14 (Est)</u>
Assessed Valuation	\$2,443,000,000	\$2,467,510,000	\$2,509,760,571	\$2,488,280,570	\$1,645,700,000	\$1,650,049,500	\$1,665,949,000
Property Tax Levy	\$4,252,500	\$4,318,142	\$4,321,096	\$4,293,048	\$3,785,110	\$3,773,454	\$3,838,435,000
Property Tax Rate	\$0.18	\$0.18	\$0.18	\$0.18	\$0.24	\$0.24	\$0.24
Tax Collection Rate	98.62%	95%	98.38%	98.59%	98%	98.34%	98.34%
Fund Balance	\$3,608,755	\$2,662,860	\$4,447,938	\$4,273,358	\$4,300,000	\$4,252,896	\$6,400,000
General Fund	\$8,096,077	\$8,203,250	\$8,351,445	\$8,662,253	\$8,915,983	\$8,447,003	\$12,237,494
FB as % of Gen. Fund	44%	30.20%	53.20%	49.30%	48.20%	50%	52%

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 which 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 time 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 which 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 which 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 Principals (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 which are backed by the full faith, credit and taxing authority of the issuing government.

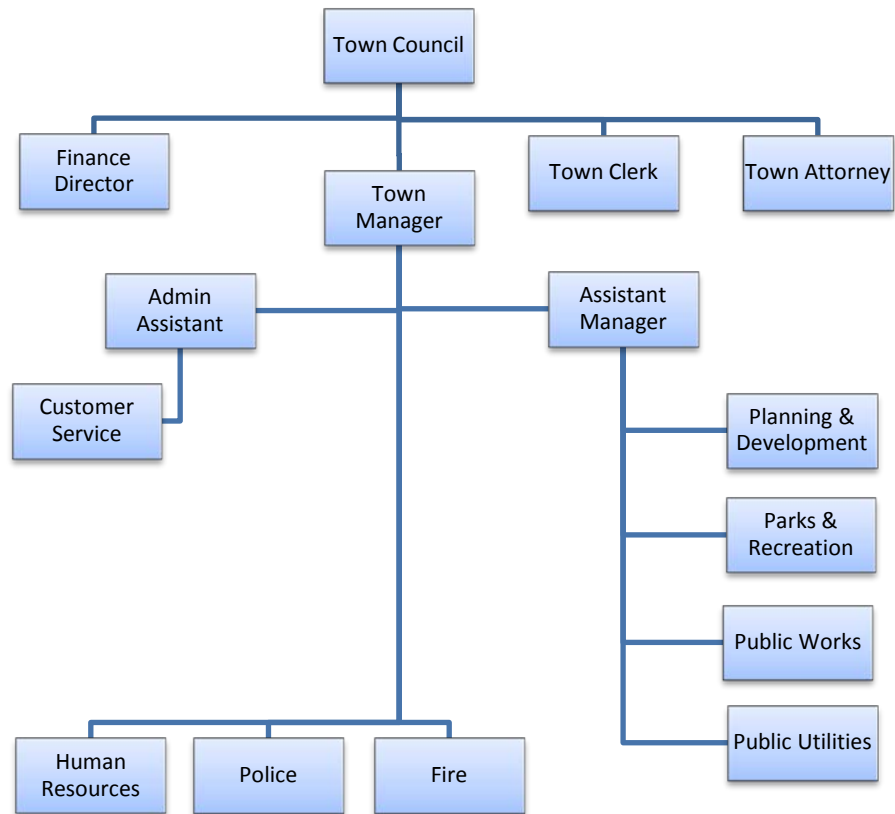
Goal:	A broad/general statement of direction based on the needs of the community and government.
Indicator:	A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.
Interfund Transfer:	Money transferred from one fund to another.
Intergovernmental 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. This 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

TOWN OF CAROLINA BEACH
ORGANIZATIONAL CHART
FY 14-15



**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 14/15**

Executive Dept.	Position	Fund
Cramer, M.	Town Manager	GF
Mann, N.	Receptionist	GF
Nicholson, S.	Administrative Assistant	GF
Total	3-Full Time Positions Approved for Department	

Clerk	Position	Fund
Ward, K.	Town Clerk	GF
Vacant	Administrative Support	GF
Total	2-Full Time Position Approved for Department	

Finance	Position	Fund
Hall, D.	Finance Director	GF
Johnson, D	Retiring Finance Director	GF
Manning, L.	Assistant Finance Director	GF
Total	3-Positions Approved for Department	

Human Resources	Position	Fund
Brooks, H.	Human Resources Officer	GF
Hartman, S.	Payroll Technician	GF
Total	2-Full Time Position Approved for Department	

Planning	Position	Fund
Butler, B.	GIS Technician	GF
Haire, J.	Project Manager	GF
Hardison, J.	Senior Planner	GF
Lang, R.	Building Inspector	GF
Parvin E.	Assistant Town Manager/Planning Dir.	GF
Vacant	Code Enforcement Officer	GF
Vacant	Planning Technician	GF
Total	7-Full Time Positions Approved for Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 14/15**

Police	Position	Fund
Baize, S.	Police Officer	GF
Bojko, M.	Police Officer	GF
Casals M.	Police Officer II	GF
Dillon, S.	Police Sergeant	GF
Edens, C.	Police Officer	GF
Gentzler, D.	Police Officer II	GF
Harvey, J.	Police Officer II	GF
Henderson, S.	Police Officer /SRO	GF
Hinkle, K.	Police Chief	GF
Humphries, H.	Police Captain	GF
Hunter, J.	Police Officer	GF
Marcucilli, A.	Police Sergeant	GF
Morton, G.	Police Officer/- Part Time	GF
Morton C.	Police Officer	GF
Naughton	Police Officer	GF
Russell, S.	Police Officer	GF
Sacewicz, D.	Police Officer	GF
Smith, B.	Police Officer	GF
Smith, P.	Police Officer	GF
Soward, G.	Police Lieutenant	GF
Spivey, C.	Police Lieutenant	GF
Ward, L.	Police Sergeant	GF
Vacant	Police Sergeant	GF
Vacant	Police Officer	GF
Vacant	Police Officer	GF
<i>Investigative</i>		
Hettinger, S.	Police Detective	GF
Latham C.	Police Detective	GF
McCullough, D.	Police Lieutenant	GF
Moore D.	Police Detective	GF
<i>Support Staff</i>		
Earl, A.	Administrative Support Specialist II	GF
Roy, K.	Receptionist - Part-Time	GF
Total	30-Full Time Positions Approved	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY14/15**

Parks and Recreation	Position	Fund
Dowling, M.	Parks Maintenance Supervisor	GF
Jelinski, E.	Parks and Recreation Director	GF
Murphy, T.	Recreation Program Superintendent	GF
Robinson, S.	Recreation Leader	GF
Smithson, B.	Recreation Leader	GF
Witman, H.	Recreation Leader	GF
Burns, M.	Part-time Rec Ldr/Farmer's Mkt Mgr	GF
Total	6-Full Time Positions Approved for Department 1-Part-time Recreation Leader/Farmer's Mkt Manager	

Fire	Position	Fund
Britt L.	Asst Fire Shift Svr (Lieutenant)	GF
Athing, K.	Fire Shift Supervisor (Captain)	GF
Canfied	Part-time Fire	GF
Gottesman	Part-time Fire Inspector	GF
Griffin, A.	Fire Chief	GF
McDade, J.	Fire Engineer	GF
Remahl, A.	Asst Fire Shift Svr (Lieutenant)	GF
Sestrich, M.	Fire Shift Leader (Captain)	GF
Soward, W.	Fire Shift Leader (Captain)	GF
Whivell	Part-time Fire	GF
Vacant P/T	Part-time Fire	GF
Support Staff		
Strickland, M.	Administrative Support Specialist II	GF
Total	8-Full Time Positions Approved for Department 4-Part Time Positions	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY14/15**

Lifeguards	Position	Fund
1	Head Lifeguard	GF
2	Asst. Head Lifeguard	GF
3	Lifeguard	GF
4	Lifeguard	GF
5	Lifeguard	GF
6	Lifeguard	GF
7	Lifeguard	GF
8	Lifeguard	GF
9	Lifeguard	GF
10	Lifeguard	GF
11	Lifeguard	GF
12	Lifeguard	GF
13	Lifeguard	GF
14	Lifeguard	GF
15	Lifeguard	GF
16	Lifeguard	GF
17	Lifeguard	GF
18	Lifeguard	GF
19	Lifeguard	GF
20	Lifeguard	GF
21	Lifeguard	GF
22	Lifeguard	GF
23	Lifeguard	GF
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30	Lifeguard	GF
31	Lifeguard	GF
32	Lifeguard	GF
33	Lifeguard	GF
34	Lifeguard	GF
35	Lifeguard	GF
36	Lifeguard	GF
37	Lifeguard	GF
38	Lifeguard	GF
39	Lifeguard	GF
40	Lifeguard	GF
Total	1-Full Time Position Approved	
Total	40- Part-time Positions Approved	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 14/15**

Environmental	Position	Fund
Alston, T.	General Maintenance Worker	GF
Hewitt, M.	Public Works Supervisor	GF
Hewlett, E.	General Maintenance Worker	GF
Icenhower, R.	Building Maintenance Specialist	GF
Lawrie, T.	Public Works Crew Leader	GF
Lewis, K.	General Maintenance Worker	GF
Millage, T.	General Maintenance Worker	GF
South, J.	General Maintenance Worker	GF
Williams, G.	General Maintenance Worker	GF
Total	9-Full Time Positions Approved For Department 2-Seasonal Temp Positions	

Public Works Adm.	Position	Fund
Stanberry, B.	Public Works Director	GF/W/S
Total	.5-Full Time Position	

Water & Sewer Adm.	Position	Fund
DuBois, G.	Utilities & Capital Projects Director	W/S
Gurganious, G.	Assistant Utilities Director	W/S
Musselwhite, J.	Administrative Support Supervisor	W/S
Shelton, Rachel	Billing/Customer Service	W/S
Shorter, S.	Billing/Customer Service	W/S
Vacant	Billing/Customer Service	W/S
Total	6- Full Time Positions Approved for Department	

WWT	Position	Fund
Benegasi, B.	WWT Plant Operator	W/S
Coutney, L.	Laboratory Technician	W/S
Meeds, J.	Senior Plant Operator	W/S
Raymond, B.	Wastewater Plant Superintendent	W/S
Allen, J.	WWT Plant Operator	W/S
Total	5-Full Time Positions Approved for Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY14/15**

WWC	Position	Fund
DePaolo, K.	Sr. Utility Maintenance Mechanic	W/S
Fowler, M.	Utility Maintenance Mechanic	W/S
Gardner, R.	Utility Maintenance Mechanic	W/S
Lewis, K.	Utility Maintenance Worker	W/S
Maurice, J.	Utility Systems Superintendent	W/S
Martin, J.	Utility Systems Supervisor	W/S
Martin, T.	Utility Maintenance Worker	W/S
Mote, M.	Equipment Operator	W/S
Nichols, C.	Plant Maintenance Mechanic	W/S
Sing, M.	Equipment Operator	W/S
Vacant	Utility Maintenance Worker	W/S
Total	11-Full Time Positions Approved for Dept.	

Water	Position	Fund
Reuben, D.	Water Systems Operator	W/S
Thompson, A.	Chief Water Plant Operator	W/S
Total	2-Full Time Positions Approved for Dept.	

Stormwater/Drainage	Position	Fund
Foltz, K.	Sen.Stormwater Const.Specialist	W/S
Green, J.	Stormwater Const. Specialist	W/S
Holt, R.	Sen.Stormwater Const.Specialist	W/S
Mattingly, T.	Equipment Operator	W/S
Meister, B.	Stormwater Const. Specialist	W/S
Stanberry, B. (.5 in GF)	Public Works Director	W/S/GF
Weber, A.	Stormwater Construction Supervisor	W/S
Total	6.5 Full Time -Positions Approved for Dept.	

RATES & FEES

**Rates & Fees
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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 owing 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 carts (without recycling)	\$26.39/mo.
Residential carts (with recycling)	\$18.39/mo.

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 15 and October 15 the following additional services are offered:

Twice a Week pickup with Rollback Service	\$30/mo. ** Mandated for all customers with four or more rollout carts.
Second pick-up in a week	\$ 7/Cart
Additional pick-up	\$20

Replacement of Containers

The town shall provide the initial containers for solid waste collection and recycling without charge. Replacement containers due to loss or damage shall be charged to the owner or occupant of the premises at the following rates:

Residential carts	\$80
Recycling containers (household)	\$80

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 quarter at no charge.

Per pickup truck load	\$60
Less than full pickup load	\$40
Appliances (with Freon)	\$35
Appliances (without Freon)	\$25

Commercial Container Collection Rates

Weekly Service

2 yd. container	\$84/mo.
4 yd. container	\$116/mo.
6 yd. container	\$150/mo.
8 yd. container	\$180/mo.
2 yd. container VIP	\$250/mo.
8 yd. container VIP	\$706/mo.
Roll Out	\$20/mo.

Twice Weekly Service:

2 yd. container	\$155/mo.
4 yd. container	\$215/mo.
6 yd. container	\$275/mo.
8 yd. container	\$345/mo.
2 yd. container VIP	\$440/mo.
8 yd. container VIP	\$1,296/mo.
Roll Out	\$35/mo.

Thrice Weekly Service:

2 yd. container	\$240/mo.
4 yd. container	\$320/mo.
6 yd. container	\$403/mo.
8 yd. container	\$495/mo.
2 yd. container VIP	\$620/mo.
8 yd. container VIP	\$1,885/mo.
Roll Out	\$50/mo.

Compactor Service/Per Pickup:

8 yd. compactor	\$200
2 yd. compactor	\$100

Roll Off Service:

Compactor Hauls	\$200
Open Top Hauls	\$200

Additional Pick-up:

2 yd. container	\$45
4 yd. container	\$61
6 yd. container	\$80
8 yd. container	\$99

Boardwalk Service

Annual Rate 40 yd.	\$620
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Recycling On Call:

8 yd. 1x wk	\$63
8 yd. 2x wk	\$100
8 yd. 3x wk	\$135
6 yd. 1x wk	\$140
6 yd. 2x wk	\$275
6 yd. 3x wk	\$415
2 yd. 1x wk	\$220

Commercial Recycling

1x wk	\$75
2x wk	\$150
3x wk	\$225
8yd 3x	\$65

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 on July, coincidental 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: \$620

Arrears

Solid waste accounts in arrears more than thirty (30) days shall be charged a late fee of \$25.00 and a service charge of 1.5% per month on the unpaid balance.

New Account Deposit Required

A deposit equal to two (2) months service is required on all residential and commercial solid waste accounts. The deposit may be refunded upon request after twelve (12) months continuous service in good standing. A homeowner with an excellent credit rating (0-199) may have the deposit waived.

Vehicle Identification and Parking Decals

Vehicle identification (VID) and parking decals go on sale January 1st each year. Costs are listed below:

VID:	
Residents, property owners, and business owners	\$ 5.00 when purchased January 1 st – March 31 st
That lease property in the town of Carolina Beach	\$15.00 when purchased April 1 st -October 31 st
*additional decals for owners of more than 1 property	\$ 1.00 per decal
Replacement decals	\$ 5.00

Parking Pass:	
Non-residents	\$50.00
Residents with vehicles registered in the Town of CB	Free with purchase of VID
Property owners	Free with purchase of VID

NOTE: all decal purchases require presentation of a current vehicle registration

Paid Parking Lots and Parking Meters

Paid Parking Lots and Parking Meters:	
Vehicles/Small Trucks	\$ 1.50/hour or \$ 8.00/day
Limos & Oversized Vehicles	\$10.00

Freeman Park Fees

Daily pass (per vehicle)	\$ 20.00
7-Day Pass (per vehicle)	\$ 50.00
Annual Permit	\$100.00

***Annual Freeman Park Passes are sold at a discount from December 1 – December 31 each year. The discounted cost is \$60.00. No online transactions are allowed. Must be present to purchase.

FIRE DEPARTMENT FEES AND PERMITS

OPERATIONAL PERMITS

\$65.00

Ammunition
Blasting Agents
Carnivals and Fairs
Cellulose Nitrate Plastics
Combustible Fibers <1,000 Cubic Feet
Combustible Fibers > 1,000 Cubic Feet
Combustible Dust Producing Operations
Compressed Gases
Covered Mall Buildings
Cryogenic Fluids
Dipping Operations- Flammable Finishes
Dust Producing Materials, Plants Handling
Exhibits and Trade Shows
Explosives, Division 1.1 through 1.6
Flammable Finishes (Storage) < 260 Gallons
Flammable/Combustible Storage
Fruit Ripening
Fumigation and Thermal Insecticidal Fogging
Hazardous Chemical Storage
High Piled Combustible Storage
Hot Work Operations
Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings
Magnesium
Open Flames in Assemblies
Tents and Air Supported Structures

CONSTRUCTION PERMITS

\$85.00

Underground/Aboveground Tank Removal/Abandonment
Underground/Aboveground Tank Installation
Underground Tank Testing
Sprinkler Systems
Fire Alarm Systems
Suppression Systems
Fire Pump and Related Equipment
Private Fire Hydrants
Sprinkler System—up fit only
Fire Alarm System – up fit only
Sprinkler System Inspection (Alteration- No Permit Fee)
Fire Alarm Inspection (Alteration-No Permit Fee)
Standpipe Installation per Riser

**CAROLINA BEACH FIRE DEPARTMENT PLAN REVIEW FEE SCHEDULE
COMMERCIAL—NEW CONSTRUCTION**

Total Cost for Project= Permit Fee + Inspection Fee(s)

A. Permit fee for Commercial- New Construction shall be based on the following formula computation.

A= Total gross building floor area of construction
B= Fee per Square Foot (From Table Below)

0-5000 sq. ft	A x B = Permit Fee
5,001-15,000 sq. ft.	$(A \times B \times .75) + (1,250 \times B) = \text{Permit Fee}$
Over 15,000 sq. ft.	$(A \times B \times .50) + (5,000 \times B) = \text{Permit Fee}$

<u>Occupancy Type:</u>	<u>Fee per sq. Ft.</u>
Residential	.05
Storage	.035
Assembly	.06
Institutional	.06
Business	.06
Mercantile	.06
Hazardous	.05
Factory/Industrial	.04
Education	.065

- B. Additions: Use Schedule A above (Minimum \$45.00)
Whichever is greater + inspection Fee(s).
- C. Up fits: Use Schedule A above x .75 = permit fee + inspection fee(s)
- D. Shell: Use Schedule A above x .90 = permit fee + Inspection fee(s).
- E. Mobile Buildings: \$45.00 + Inspection Fee(s)
- F. Accessory Structures: \$45.00 + Inspection Fee(s)
- G. Minimum Permit Fee: \$45.00 + Inspection Fee(s)
- H. Commercial Insp Fee: \$45.00 per inspection (Maximum 1 hour per inspection)

**CAROLINA BEACH FIRE DEPARTMENT PERMIT FEE SCHEDULE
COMMERCIAL – EXTISTING CONSTRUCTION**

Total Fee Cost for Project = Permit Fees + Inspection Fee(s)

A. Permit fees for Alterations, renovations, and of General Repairs shall be based on the following computations.

0-5000 sq. ft	A x B = Permit Fee
5,001-15,000 sq. ft.	(A x B x .75) + (1,250 x B) = Permit Fee
Over 15,000 sq. ft.	(A x B x .50) + (5,000 x B) = Permit Fee

<u>Occupancy Type:</u>	<u>Fee per sq. Ft.</u>
Residential	.05
Storage	.035
Assembly	.055
Institutional	.06
Business	.06
Mercantile	.05
Hazardous	.05
Factory/Industrial	.04
Education	.065

B. Demolition	\$20.00
C. Occupancy Certification	\$25.00 + Inspection Fee(s)
D. Minimum Permit Fee	\$45.00 unless otherwise noted + Inspection Fee(s)
E. Commercial Insp Fee	\$45.00 per inspection (Maximum 1 hour per Inspection)

ADMINISTRATIVE FEES

Occupying building without a C/O or CIC:	\$250.00
Working without a permit:	A minimum of \$150.00.
Failure to obtain final inspection:	\$100.00
After-hour, Weekend and Holiday Inspections	\$120.00 (first two hours/minimum two hours Plus \$60.00 for each additional hour.
Fast Track Application:	Regular fee x 1.25 - Minimum of \$100 over Permit fee.
Commercial Shell Application:	Regular permit fee x .90
Cancellations, Refunds, Revocations, Expired Permits, Permit Extensions:	

1. Permits may canceled but are non-refundable "if work has commenced."
2. Refunds: 25% or the minimum permit fee (whichever is Greater) will be retained when requested to Cancel a permit "if work has not commenced."
3. Permits are subject to revocation without any refund if any part of the application is fraudulent.
4. All permits which have expired are non-refundable.
5. An active permit which may soon expire and construction has not commenced may be extended.
For Residential projects the extension fee is 50% of the cost of a new permit (min. \$35.00) Not to exceed \$250.00.
For Commercial projects the extension fee will be at the rate of 50% of the cost of a new permit.
6. An inspection fee will be assessed if an inspection is not cancelled by 7:00 am on the day it is scheduled.

Hazardous Materials and Substances Abatement

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

Charges for Special Tests, Inspections and other service provided by the Fire Department.

<u>Activity:</u>	<u>Fee:</u>
ABC Permit	\$45.00
Fire Flow Test	\$ 45.00
Day Care State Inspection	\$45.00
Filling Swimming Pools	\$200.00 + Water Charges
Witness Fire Flow/Pump Test	\$45.00
Commercial Construction Inspection	\$45.00
Reinspection fee for State mandated inspections	\$45.00
Standby Assistance (Squad)	\$150.00 per Hour
Standby Assistance (Tower)	\$225.00 per Hour
Standby Assistance (Engine Company)	\$200.00 per Hour
Standby Assistance (Fire Inspector)	\$40.00 per Hour
Standby Assistance (Fire Suppression Personnel)	\$40.00 per Hour
Re-Review of submitted plans	\$35.00
Transporting Division 1.1, 1.2, and 1.3 Explosives	\$200.00
Standpipe Test per Riser	\$75.00

Building Permits

(a) Permits are required on all construction unless exempted by State Statute 160A-417 or 153A-357.

Fee Schedule #A - Residential
(Including Multi-Family if Units are to be sold)
(Based upon cost for 1 and 2 family detached residential construction)

Residential Building Permit Fees shall be calculated as the cost of construction for heated and unheated space as estimated by the contractor. In no instance shall the cost be less than \$70.00 per square foot of heated space and \$20.00 per square foot for all unheated space including decks, porches, accessory buildings, garages, detached garages and carports.

Fee Schedule #B - Commercial
[Based upon cost for all commercial, multi-family (if being built for the purpose of renting/leasing),
New construction, additions and remodeling governed by Vol. I General Construction]

Commercial Building Permit Fees shall be calculated as the cost of construction for heated and unheated space as estimated by the contractor. In no instance shall the cost be less than \$125.00 per square foot of heated space and \$70.00 per square foot for all unheated spaces. Combination of heated and unheated \$100.00 per sq. ft.

From	0.00	to	\$ 199.....	\$ 25.00
From	\$ 200.00	to	\$ 2,000.....	\$ 50.00
From	\$ 2,000.01	to	\$ 4,000.....	\$ 75.00
From	\$ 4,000.01	to	\$ 6,000.....	\$100.00
From	\$ 6,000.01	to	\$ 8,000.....	\$125.00
From	\$ 8,000.01	to	\$10,000.....	\$150.00
From	\$ 10,00.01	to	\$15,000.....	\$175.00
From	\$15,000.01	to	\$20,000.....	\$200.00
From	\$20,000.01	to	\$25,000.....	\$225.00
From	\$25,000.01	to	\$30,000.....	\$250.00
From	\$30,000.01	to	UNLIMITED.....	\$250.00 plus \$6 per \$1000 (or any portion thereof)
				In excess of \$30,000
Demolition permit - residential				\$50.00
Demolition permit – commercial				\$200.00
Relocating a house				\$200.00 plus building fees
NC Homeowners recovery fee (GS 87-15.6, Vol 1A).....				\$10.00
Manufactured Housing	Single Wide		\$100.00
	Double Wide		\$200.00
	Triple Wide		\$300.00

- (b) **Expiration of Permits:** If substantial work is not commenced within six (6) months of issuance or, if the work is suspended or abandoned for a period of twelve (12) months or more after work has commenced (NCGS 153A-358/ 160A-417).
- (c) **Work Requiring a Permit:** Residential permits are not required for work costing less than \$5000.00 unless that work involves the addition, repair, or replacement of load bearing structures and does not require a change in the electrical, mechanical, and plumbing systems (NCGS 160A-417). All commercial work shall be reviewed to determine permit applicability.
- (d) **Privilege License Required:** Contractor MUST have an up to date privilege license on file with the Town of Carolina Beach before any permits will be issued.

**Sprinkler Systems
(See Fire Code Permit Fee Schedule)**

- (e) **Signs (other than Billboards - see h):** \$25.00 – 30 minutes of staff analysis and occasional site visit; 30 minutes clerical and filing.
(In addition to the above fee, illuminated signs require an electrical permit in accordance with the Electrical Permit Fee Schedule as adopted by New Hanover County).
- (f) **Billboard:** \$500.00
- (g) **Extra Inspections:** The above fees, a-g, entitle the contractor or applicant to the necessary footing, foundation, rough-in inspections and one final inspection. Extra inspections or inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected or failure to install work according to Code regulations, are hereby designated “EXTRA BUILDING INSPECTIONS.” This Extra Building Inspection Fee shall be - \$25.00.
- (h) **Refunds and Extensions:**
 - (1) No refunds shall be issued for permits that have expired.
 - (2) Unexpired building permits may be renewed upon request of the owner. If start of construction has not begun then current codes shall apply. The fee for permit extensions shall be 20% of the initial fee not to exceed \$200.00. New zoning requirements will apply.
- (i) **Working without a Permit:**
 - (1) Fee for starting work without a permit is equal to twice the basic permit fee - minimum of \$100.00
 - (2) Fee for starting and substantially completing the work without a permit - basic permit fee plus \$500.00
- (j) **Habitual Working without a Permit:** \$50 per day find shall be imposed for second and subsequent offenses of working without a permit for as long as the work continues.
- (k) **Failure to Obtain a Final Inspection:** immediately upon completion of work - \$100.00.
- (l) **Prior to Final Cut-On:** \$1,000 certified check or letter of credit. If the house is occupied prior to the final Certificate of Occupancy then only \$750.00 will be refunded.
- (m) **Garages and Other Outbuildings:** See section Building Permit Fees, Item (a).
- (n) **Fencing:** \$25 permit fee and all pertinent inspections.

- (o) **Privilege License Inspection:** \$25 onsite inspection fee.
- (p) **Occupying a building without a CO/CC:** \$250.

PERMIT PROCESSING FEE SCHEDULE
Planning & Zoning

(a) **Major Conditional Use Permits:** Fee \$800

Issued for Planned Residential and Business Developments, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation and analysis, 1 hour TRC, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, typing legal advertisements), 2 hours for case close out, 1 hour site check, 6 hours zoning sign off after construction, and issuance of Certificates of Occupancy.

(b) **Minor Conditional Use Permits:** Fee \$350

Issuance for mixed uses, bed and breakfast projects, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, and typing legal advertisements), and 1 hour case close out, 1 hour zoning sign off after construction/implementation, and issuance of a Certificate of Occupancy .5 hours.

(c) **Minor Subdivisions:** Fee \$25.00

4 hours staff analysis and report preparation, 1 hour site check, 3 hours hearing time, 4 hours clerical time (agenda preparation, 3 hours hearing time, 4 hours clerical time (agenda preparation, hearing minutes, legal advertisements, typing), 1 hour TRC meeting, 2 hour case close-out and follow-up, 6 hours zoning sign-off, and issuance of a Certificate of Occupancy 6 hours.

(d) **Major Subdivisions:** Fee \$800.00

4 to 8 hours staff analysis and report preparation, 1 hour site check, 3 hours hearing time, 4 hours clerical time (agenda preparation, hearing minutes, and legal advertisements, typing), 1 hour TRC meeting, 2 hours case close-out and follow-up, 6 hours zoning sign-off, and issuance of a Certificate of Occupancy 6 hours.

(e) **Road Closure Applications:** Fee \$425.00 – Planning to bill for both TC and PZ advertisements

Applicant pays for advertisement in a newspaper of general circulation for four consecutive weeks, 8 to 10 hours staff analysis, 2 hours in hearings, 4 hours of clerical time (agenda preparation, hearing minutes, legal advertisements, typing) 1 hour case close-out.

(f) **Application for Naming/Renaming of Public Streets or Alleys:** Fee \$425.00 - Planning to bill for both TC and PZ advertisements

Applicant pays for four consecutive weeks of advertisement, 2 hours staff analysis; 2 hours in hearings; 4 hours of clerical time: agenda preparation, hearing minutes, legal advertisements, typing .5 hours case close-out.

(g) **Major Rezone Application: Fee \$625.00** – (directly affects 50 or more owners or greater than one acre of land). Planning to bill for both TC and PZ advertisements

Applicant pays for four 1/2 page ads for four consecutive weeks in a newspaper of general circulation; mailed legal notice to all affected property owners; 1 hour site check; 3 hours staff analysis/staff report; 4 hours in public hearing; 6 hours clerical preparation for hearing minutes, legal ads, typing, filing; 1 hour case closeout; and zoning map revision and republication.

(h) **Minor Rezone Applications: Fee \$350.00**

Site check 1 hour; analysis and staff report preparation 3 hours; 2 hours in hearings; 3 hours of clerical time (minutes of meeting, legal advertisements, typing, ordinance amendment); 1-hour case close out.

(i) **Zoning and Plot Plan Approvals:**

Single Family/Duplex:	\$25.00
Multi-family / Multi-use:	\$5.00 per unit or \$25 whichever is greater
Commercial:	\$75.00

Issued for all uses permitted “by right” as listed in various zoning districts in the Zoning Ordinance. 5 hours of staff analysis.

(j) **Flood Zone Verification: Fee \$25.00**

30 minutes of staff analysis and occasional site visit; 30 minutes clerical and filing.

(k) **Zoning Site Inspections: Fee \$25.00**

1 hour of staff time for site inspection prior to issuance of Certificate of Occupancy.

(l) **Certificates of Occupancy: Fee \$10.00**

.5 hours of clerical time to verify that all inspections have been approved and to process Certificate of Occupancy.

(m) **Home Occupation Fee: \$20**

.5 hours staff analysis and processing.

(n) **Land Use Plan Amendment Fee: \$800**

Estimate 15 hours of staff time; 4 public notice ads; TRC meeting; examine site conditions; travel expenditures to CRC Meeting; copy costs; minutes; typing and filing;

(o) **Variance: Fee \$450.00**

To authorize variances. To authorize upon appeal in specific cases such variances from the terms of the ordinance as will preserve the spirit and intent of the ordinance, secure public safety and welfare, and provide substantial justice, when owing to special conditions, literal enforcement of the strict letter of this ordinance would result in practical difficulties or unnecessary hardships.

(p) **Appeal: Fee \$450.00**

An appeal from the decision of the zoning administrator or flood plain manager may be taken to the Board of Adjustment by any person aggrieved or by any officer, department, and board or bureau of the town affected by such decision. Such appeal shall be taken at least thirty (30) days before the board's next regularly scheduled meeting by filling a notice of appeal specifying the grounds thereof. The zoning inspector shall forthwith transmit to the board all the papers constituting the record upon which the action appeals were taken from.

- (q) **Conditional Use Permit Extension Fee:** **\$100**
- (r) **Conditional Use Permit Minor Modification Fee:** **\$100**
- (s) **Privilege License Inspection Fee:** **\$25**

<u>GIS Maps</u>	<u>Paper Type</u>	<u>Roll Size</u>	<u>Cost Per Color Copy</u>	<u>Cost Per Black & White Copy</u>
	Economy 20lb Bond 24 Inch	Up to 24x35	\$20.00	\$4.00
	Economy 20lb Bond 36 Inch	Up to 36x46	\$25.00	\$6.00
		36x58	\$30.00	\$8.00
		36x63	\$40.00	\$10.00
	Bond	8.5x11	\$1.00	\$0.15
	Laser Ink Jet Bond	11x17	\$2.00	\$0.15

Zoning Enforcement

- (a) **Violations of Situation or Conditions:** \$50/day of noncompliance with the terms of the Order, which amount is determined by Council to be reasonably related to the added costs to the Town attendant to such Situations and Conditions.
- (c) **CIVIL CHARGE:** \$50/day of noncompliance

Privilege License Fees

<u>Beach Services:</u>	\$100/year
<u>Vending:</u>	\$100/year Freeman Park or Municipal Beach Strand \$500/year and \$250/month with a minimum of 4 months for street end vending \$100/year Ice cream trucks
<u>Itinerant Merchant:</u>	\$100/year
<u>Business Right of Way Encroachment:</u>	\$100/year

Peddling and Soliciting:

Any and all violations of the provision shall be subject to a fine not to exceed fifty dollars (\$50). Each day of violation shall constitute a separate violation.

Privilege License Fees:

It shall be unlawful for any person to engage in a business within the Town without first obtaining a privilege license and paying for such license. Fees are established by General Statute 160A-211. Violators shall be guilty of a misdemeanor and upon conviction shall be fined not more than fifty dollars (\$50.00) or imprisoned for not more than thirty (30) days. Each day a person engages in business in violation constitutes a separate offense.

Privilege License Inspection Fee: \$25.00 / inspection

Private Bus Service-Application Fee:

Each application for a bus service permit shall pay a fee of \$150 dollars by certified check payable to the Town of Carolina Beach.

Amusements-Adult Entertainment or Activity:

The privilege license tax for each adult entertainment facility is (\$500) five hundred dollars per year as well as a (\$100) per individual. The penalty for not obtaining a license is classified as a civil penalty in the amount of (\$200) two hundred dollars per violation.

Levying a Tax on Gross Receipts Derived from Retail Short-Term Lease or Rental of Vehicles:

A tax is imposed and levied in an amount equal to one and one-half (1 ½) of the gross receipts derived from the short-term lease or rental of vehicles at retail to the general public. Any taxpayer who fails to file a return on the date it is due determined with regard to any extension of time for filing, shall pay a penalty equal to five (5) percent of the amount of the tax if the failure to file is for not more than one month, with an additional (5) percent for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five (25) percent in the aggregate, or five dollars (\$5) whichever is greater.

Events

Department Event Fees:

Utilities:	\$25.00/hr./employee
Public Works:	\$25.00/hr./employee
Police:	\$35.00/hr./employee
Fire:	\$65.00 Tent Permit
Parks & Recreation:	\$40.00/hr./employee

Port-A-Johns:

Clean:	\$25.00 set/1 employee/1 hr.
Deliver:	\$50.00 set/2 employees/1 hr.
Pick Up:	\$50.00 set/2 employees/1 hr.

Cones & Barrels/Trash Cans:

Delver:	\$50.00/2 employees/1 hr.
Pick-Up:	\$50.00/2 employees/1 hr.

Non-Refundable Application Fee: \$25.00 per application

Refundable Deposit: \$500.00

Trash:

- If the *applicant* chooses not to hire town employees, the *applicant* will be entirely responsible for removal of trash and required to provide trash bags for all trash cans.
- Refundable Deposit will be applied if the *special event* sight(s) is not returned to original condition.

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 and if security can be provided with on duty staff.
- If a special event serves alcohol, the *special event will be* required to have at a minimum of one police supervisor and one officer at the event.

Life Guards: \$50 a Day

Town Parking Lots:

- Memorial Day through Labor Day (1 May through 31 August): When having an event on any of the Town parking lots there will be a fee of \$8.00 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.
- After Labor Day until Memorial Day (1 September through 30 April): No fee will be charged when having an event on Town parking lots.

Police Department

Taxicab Permits and Operator License:

Annual Taxicab inspection: \$20.00 per vehicle
 Annual Taxicab operator permit: \$10.00 per operator
 Finger Printing or Background Check: \$10.00

Town Ordinance

Section	Violation	Amount
Sec. 3 – 5	Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches	\$50.00
Sec. 6 -9	Harbor and Marine Regulations	\$50.00
Sec. 7 -21	Surfing	\$10.00
Sec. 9 – 29	Motor Vehicle/ Passenger Vehicle	\$50.00
Sec. 9 - 51	Driving motor vehicle on sidewalk	\$50.00
Sec. 9 - 52	Driving motor vehicle on Boardwalk without permit or prior approval	\$50.00
Sec. 9 - 53	Skating, roller blading, skate boarding within unauthorized areas	\$50.00
Sec. 9 - 55	Operating of unauthorized vehicle on beach	\$50.00
Sec. 9 -80 to Sec. 9 - 90	Operating bicycle in violation of regulations	\$10.00
Sec. 9 -92	Operating bicycle without proper headgear (below the age of 16)	\$10.00
Sec. 9 -93	Bicycle passenger (40 pounds, or is less than 40 inches in height) without proper safety seat	\$10.00
Article IV	Violations to pedestrian regulations	\$5.00
Article V	Violations to stopping, standing, parking of vehicles	\$10.00
	Violations to parking of vehicles:	
	If paid w/in 72 hours	15.00
If paid after 3 days	25.00	
	Parking of unauthorized vehicle in area marked for emergency vehicles only ...	\$50.00
Sec. 9 - 130	Parking of unauthorized vehicle in handicapped space ...	\$250.00
Schedule C	Damaging or destruction of ocean dunes or vegetation ...	\$1,000.00

(Also Sec. 10 - 13		
Schedule C	Overnight camping, sleeping on the beach ...	\$100.00
Sec. 5 - 25	Open fires on the beach ...	\$100.00
Sec. 9 - 153	Violation of pre-towing notice on private lots or a failure to comply with any of its requirements shall subject the offender to a civil penalty as follows: ...	
	First offense ...	\$50.00
	Second offense within a twelve (12) month period ...	\$100.00
	For each offense when the offense is the third or subsequent offense within a twelve (12) month period ...	\$250.00
Sec. 9-154	Wrecker/Towing Services and Impoundment	\$200.00
Sec. 10-Reserved	Leaping from commercial fishing piers prohibited	\$250.00
Sec. 10-Reserved	Filling Holes and Trenches Created on Beach Strand	\$100.00
Sec. 11-73	Freeman Park Fines	
Sec. 11 – 46	Careless and reckless driving	\$100.00
Sec. 11 – 47	Only operational vehicle(s)	\$50.00
Sec. 11 - 48	Repairs within Freeman Park (vehicle)	\$50.00
Sec. 11 - 49	Abandonment (vehicle)	\$50.00
Sec. 11 - 50	Public vehicular area (a) Restricted area to include below daily high-tide mark	\$100.00
Sec. 11 – 51	Speed limit	\$50.00
Sec. 11 – 52	Clinging to motor vehicle	\$100.00
Sec. 11 – 53	Camping violation(s) (a) Location violation or camping more than allowed time (14 days)	\$50.00
Sec. 11 – 54	Campfires	\$50.00
	(a) Location violation	\$50.00
	(b) Burning of construction debris	\$100.00
Sec. 11 – 55	Sand Dunes	
	(a) Walking within sand dunes	\$100.00
	(b) Operating a motor vehicle within sand dunes (minimum/maximum)	\$250-\$1,000.00
Sec. 11 – 56	Litter including glass containers	\$150.00
Sec. 11 -54 A	House hold Furniture	\$100.00
Sec. 11 - 57	Human waste and animal and vegetable waste	\$150.00
Sec. 11 - 58	Wildlife to include feeding of wildlife and the presence of horses and/or livestock	\$25.00
Sec. 11 - 59	Dogs and other commonly accepted animals and fowl on public rights-of-ways, etc.	\$150.00

Sec. 11 - 60	Surfing and other water related activities	
	(a1) Personal watercraft within 1,500 feet of beach strand	\$50.00
	(a2) Surfing leash law	\$50.00
	(a3) surfing within 500 feet of fishing pier	\$50.00
Sec. 11 - 61	Annual Freeman Park Permits	\$100.00
Sec. 11 – 62	Fees	\$50.00
Sec. 11 – 63	Trespassing when park is officially closed	\$100.00
Sec. 11 – 64	Conduct of visitors	\$50.00
Sec. 11 – 65	Vending, unauthorized	\$50.00
Sec. 11 – 66	Advertising and promotions	\$50.00
Sec. 11 – 67	Organized events, unauthorized	\$50.00
Sec. 11 – 68	Pedal, solicit or beg without a license	\$50.00
Sec. 11 – 69	Curfews for minors	\$50.00
Sec. 11 – 70	Firearms and fireworks	\$50.00
Sec. 11 – 71	Noises prohibited, nuisances	\$250.00
Sec. 11 – 72	Public nudity	\$50.00

Public Works

Vegetation Removal, Increased Impervious Area, Filling & Grading Permits

Residential single and two-family lots up to 12,000 sq. ft.	\$ 70.00
Residential multiple structure lots and commercial structure lots up to 12,000 sq. ft.	\$100.00
Residential multiple structure lots and commercial structure lots exceeding 12,000 sq. ft.	\$150.00
Each additional 12,000 sq. ft.	\$ 25.00

Town Clerk

Annexations: Fee \$370.00

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.

Water and Sewer

Authority to Require Water or Sewer Connection

- (a) When improved property is located within the town limits and upon or within a reasonable distance of any water line or sewer collection line deemed adequate and appropriate by the town to provide such service, the town shall require the owner or owners of improved property to connect the premises with the town's water or sewer line, or both.
- (b) No owner of improved property located within the town shall be allowed to disconnect his water or sewer service or both without permission of the town first being obtained in writing, and the reasons thereof for such disconnection justifying the disconnection.
- (c) If any provision of this section conflicts with previous ordinances included in this chapter, this section shall be paramount.
- (d) Any residential dwelling or business abandoning use of a septic tank within the Town of Carolina Beach and requesting connection to the town's sewer system will not be required to pay a user fee before said connection is made.
- (e) Any residential dwelling or business abandoning use of a well within the Town of Carolina Beach and requesting connection to the town's water system will not be required to pay a user fee before said connection is made.

Connection Required

Where the town sewer system is available, every property owner shall be required to tap onto the system. Or have 90 days to connect upon discovery and formal notice from the town. If not tied in upon said time owner or owners will be fined \$50.00 a day until tie-in is made.

Connection Permit

No person shall connect with the water system of the town until they shall have made application for permission to so connect in writing to the Town's Operations Department thru Planning and Zoning. This application shall be made before any part of the drainage system of the house or other connection shall have been laid or constructed, and such application shall state the number of the place, name of the street, and the name of the person making application. The town will retain the original and a copy furnished to the owner or his agent.

Inspection of Connections Not Made by the Town

All connections to the water system shall be made by the town or by persons authorized by the town, and a town employee shall inspect any connection not made by the town before the connection is covered.

Separate Connections

Each individual residence and business building shall have separate water and sewer connection with the town system; condominiums and townhouses shall be allowed to have a common water and sewer connection with the town's system upon approval of the Operations Department, but will still be required to pay for individual connections.

Water Service Connection Fees

Where the town installs the water service connection for residential structures, the following charges shall apply:

<u>Size</u>	<u>Tap & Connection Fees</u>
1"	\$2,000.00
1 1/2"	\$4,500.00
2"	\$5,700.00

*These fees are applicable to residential installations only.

Where the town installs the water service connection for irrigation services, the following charges shall apply:

*Split off from existing residential water connection **\$ 600.00**

Customers requesting two day turn around on water and sewer taps will incur an additional \$2,500 fee, in addition to all other applicable fees.

When a utility contractor approved by the town installs the water service connection and the town is required to provide only a water meter and inspect the installation, the following charges shall apply:

<u>Size</u>	<u>Inspection Fees</u>
3/4"	\$330.00
1"	\$470.00
1 1/2"	\$775.00
2"	\$940.00

If a customer requests a meter set only on the same or following day for service, an additional \$150.00 charge will be added, in addition to all other applicable fees. Water and sewer tap applications for service installation may take up to four weeks.

Sanitary Sewer Service Connection Fees

Where the town installs the sanitary sewer service connection, the following charges shall apply:

<u>Size of Sewer Service</u>	<u>Connection Fees</u>
4"	\$2,100.00 up to 20 ft. from main to cleanout (addl. footage \$62.50 per linear foot)
6"	\$2,500.00 up to 20 ft. from main to cleanout (addl. footage \$77.50 per linear foot)

When the town installs residential sanitary sewer service connections, the actual costs for boring, well pointing, and sheeting shall be added to the connection charges.

When a utility contractor approved by the town installs the sewer service tap and connection and the town inspects the installation, the following charges shall apply:

<u>Size of Sewer Service</u>	<u>Inspection Fees</u>
4"	\$150.00
6"	\$150.00

For a water connection of larger than two-inch size, 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. This fee shall be the total amount to be paid by the customer to the town. The detailed estimate shall quantify all materials needed, including but not limited to pipes, valves, sleeves, meters, meter boxes or vaults, valve boxes, marl, and asphalt, each assigned the same unit prices as the town currently pays at the time of the estimate for the materials. The estimate shall further quantify a reasonable estimate of labor time required at hourly rates and benefits to be paid each employee and equipment time at hourly rate assigned each type of equipment. If the town elects to contract any of the installation work, the contractor's fee shall become part of the estimate. Estimate shall be good for a period of 60 days.

For sanitary sewer connections of larger than a 6-inch size, 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. This fee shall be the total amount to be paid by the customer to the town. The detailed estimate shall quantify all materials needed, including but not limited to pipes, clean-outs, and clean-out boxes, pumping units, marl, and asphalt, each assigned the same unit prices as the town currently pays at the time of the estimate for the materials. The estimate shall further quantify a reasonable estimate of labor time required at hourly rates and benefits to be paid each employee and equipment time at hourly rates assigned each type of equipment. If the town elects to contract any of the installation of the work, the contractor's fee shall become part of the estimate. Estimate shall be good for a period of 60 days.

When a customer who has received a prior connection requests a change in location of water or sewer service provided, the customer shall make application to the town for the new desired location and pay the applicable fee for a new connection. The customer shall then have the new service installed by the town or an approved utility contractor. The town or utility contractor shall remove the existing water or sewer service from the mains, and charge the customer time and material plus a 45% mark up for disconnection of old services.

Water Meters

No water shall be supplied to any consumer except through a water meter of a style, pattern, and quality approved by the utilities director. All meters shall be furnished and installed by the town, or under its direction and control, at an installation and service charge to the consumer.

Separate Meters

- (a) Where sewer service is not utilized or water consumed does not enter the sanitary sewer, it shall be determined on a case-by-case basis by the town manager and/or utilities director if such customers can be exempt from sewer charges.
- (b) Exempt customers determined by town manager and/or utilities director shall have separate meter installed, maintained and read by the town. The cost of such a device shall be borne by the property owner requesting relief.
- (c) These relief meters shall be logged with the finance department and bear a field marking to identify for reading purposes.

Prohibited Uses

- (a) No consumer will be allowed to supply or sell water to other persons, families, or corporations, nor shall any person take or carry away water from any hydrant, watering trough, or public fountain.
- (b) The fire hydrants are for the use of the fire department for fighting fires, and are not to be used by any unauthorized person for any purpose, unless permitted by the Town Manager or Public Utility Director.

Tampering with Meters

- (a) Per North Carolina General Statute 14-151.1, it shall be unlawful for any unauthorized person to alter, tamper with, or bypass a meter which has been installed for the purpose of measuring the use of water or knowingly to use water passing through any such tampered meter or water bypassing a meter provided by the town for the purpose of measuring and registering the quantity of water consumed. Any meter or service entrance facility found to have been altered, tampered with, or bypassed in a manner that would cause such meter to inaccurately measure and register the water consumed, or which would cause the water to be diverted from the recording apparatus of the meter, shall be prima facie evidence of intent to violate and of the violation of this section by the person in whose name such meter is installed, or the person or persons so using or receiving the benefits of such unmeasured, unregistered, or diverted water. Any person(s) not authorized by the town operating any valves on the distribution system, which includes the cut off valve at the meter, hydrants, etc. shall be charged with tampering.
- (b) Any person violating any of the provisions of this section shall be guilty of a misdemeanor.
- (b) Whoever is found in a civil and/or criminal action to have violated any provisions of this section shall be liable to the town; losses shall be fined the amount of \$500.00 and shall also be charged for the cost to repair and or replace any damages sustained, the next occurrence would double the \$500.00 fine and any cost of damages, each reoccurrence would be handled as written.

Water & Sewer Billing

- (a) Water and sewer rates shall be as provided in the budget ordinance.
- (b) Each water account shall be charged at the monthly fixed charge plus a variable charge for all water used. Exceptions: If a house has been condemned or demolished, then no charge shall accrue once the meter is removed. **Every property within the town with a structure shall be charged a minimum fixed charge every month whether the owner applies for service or not.**
- (c) Each account shall be charged for wastewater at the monthly fixed charge plus a variable charge. The gallons of wastewater for a given period shall be taken to be the same as the gallons of water provided to the site, as measured by the service's water meter.

Billing

- (a) All bills and accounts shall be in the name of, and sent for payment to, the owner of the property being served. Where a water user is not tapped onto the wastewater treatment system, no sewer service charge will be levied. See "B" Relating to Sewer.
- (b) Where a sewer user is served by a well, a private water system or another non-town water source, such user shall be levied a sewer service charge based on the rates outlined in subsection (a). Gallons shall be established by installing, at the user's expense, a meter on the user's water supply and taking that consumption figure as the basis for the sewerage amount or if not metered shall be charged at a rate set forth in the budget ordinance.
- (c) 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.
- (d) Renters may make application to put the water and sewer services in their name. A copy of the lease shall be provided, along with payment of a security deposit and a non-refundable service fee of \$55.00 is required.

Deposits

The responsibility for water bills of the consumers shall be a legal obligation the person whose name is on the account. A security deposit is required from all renters applying for water/sewer services (the deposit may be waived for property owners only). All deposits will be returnable to the depositor upon final payment for all outstanding water and sewer bills against that particular property.

Deposit Schedule:

Residential Renters:

Excellent Credit Rating	\$100.00
Some Risk	\$200.00
Greatest Risk	\$250.00

Commercial Renters:

Excellent Credit Rating (0-199)	\$185.00
Some Risk (200-299)	\$350.00
Greatest Risk (300 + up)	\$400.00

Water Service Fees

Leaks and Repairs: If a property owner/resident calls the town when they have a leak inside the residence/business/etc., the town will promptly send out an authorized person to cut the water off at the meter. The authorized town representative will return to this address when called by the customer/owner once the repair is completed and turn the water service on. There will be a \$25.00 nonrefundable fee for this service. A person must be at the specific address and have full access to the interior of the structure when the water is turned on. If the owner/customer fails to meet the serviceman at the designated time, the customer will be charged an additional fee of \$10 for each additional time a serviceman must go back to a residence to cut on water service.

General Service Call: Water service customers shall pay a \$25.00 nonrefundable fee each time a technician's site visit is required during normal business hours. When water service is requested to be cut on by a customer, the customer will be given a span of time to meet a serviceman at the residence so that water service may be cut on. If the customer fails to meet the serviceman at the designated time, the customer will be charged \$10 for each additional time a serviceman must go back to a residence to cut on water service. A \$50.00 nonrefundable fee shall be charged for each requested site visit outside normal business hours. This will include night, weekends and holidays. Normal business hours are 8:00 am until 5:00 pm Monday through Friday, excluding holidays.

Water Service Meter Check Fees

When a customer requests that a meter be read, checked or turned on or off, where a technician visit to the property is required, there will be a \$25.00 fee. If a problem is found with the meter, the fee can be waived at the discretion of the Town Manager or Utility Director.

Charges for Cut-Ons outside Working Hours

Certain deadlines must be met for water service to be cut on during regular working hours. If a customer fails to meet the appropriate deadline, water service will not be cut on outside regular working hours unless a situation exists that jeopardizes the health of the customer. The town reserves the right to determine if water service is cut on outside regular working hours. If a serviceman is available and water service is cut on outside regular working hours, then a \$50.00 charge will be applied to the customer's account in addition to any other charges and penalties which are due.

Charges for Illegal Cut-On of Water

A \$150.00 charge will be charged to customers who illegally cut on their own water. Civil and criminal penalties also apply.

Charges for Resetting of Water Meter

If the water meter is removed or locked due to nonpayment of a utility bill, upon request to have the service restored, the customer shall pay a \$75.00 fee for the cost of removing and resetting the water meter in addition to any other applicable charges.

Meter Test Fees

When meter tests are performed at the request of the customer, he or she shall pay a \$75.00 fee that will be refunded to the customer if the tested meter does not meet the American Water Works Association standards. No refunds shall be made if the meter meets these standards.

Tests on meters larger than 1" can be tested for additional fees.

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

Upon failure to pay the previous bill amount as listed on the bill with a disconnection date (typically around 54 days) for either water or sewage services within the time set forth on the billing statement, water or sewer service(or both) may be discontinued. Services will not be restored until the account is paid in full (both the previous and current amount). Reconnection of water service, in all cases, shall be made after payment of the entire bill to include a reconnection fee of \$50 during normal business hours (additional charges will apply for after hour's reconnections). A 5% monthly late fee will be charged on all accounts that are 30 days past due. Payment arrangements may be requested once every 36 months.

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, faulty plumbing, and the like; but, 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.

Water and Sewer Variable Metered Rates

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

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3000 gals/mo.	\$3.89 per 1000 gals	\$6.62 per 1000 gals
Irrigation/1000 gallons	\$10.50 per 1000 gals	

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>	<u>Total</u>
5/8" x 3/4"	\$13.84	\$25.01	\$38.85
1"	\$32.54	\$68.26	\$100.80
1.5"	\$42.40	\$89.90	\$132.30
2"	\$67.04	\$148.21	\$215.25
3"	\$126.71	\$280.07	\$406.78
4"	\$217.92	\$489.78	\$707.70
6"	\$594.91	\$1,337.11	\$1,932.02

*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.

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:

<u>Usage</u>	<u>Rate</u>
<i>Residential</i>	
Single/Multifamily	\$100.00/per dwelling unit
<i>Commercial*</i>	
Hotel/Motel	\$100.00/residence
	\$ 50.00/room w/cooking facilities
	\$ 25.00/room w/o cooking facilities
Retail Sales	\$ 50.00/water closet/urinals/shower
Barber/Beauty Shops	\$ 25.00/chair
Offices	\$100.00/water closet/urinal/shower
Garages/Service Centers	\$ 10.00/water closet/urinal/shower
Restaurant/Clubs/Bars	\$ 15.00/seat
Convenience Stores	\$100.00/water closet/urinal/shower

Industrial

As set forth under Chapter 16, *Utilities*, Code of Ordinances for the Town of Carolina Beach.

*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 \$6.62 per 1000 gallons.

Water/Sewer/Facility Fees

Policy: This policy is to help clarify when a customer is to be charged Facility Fees.

- 1. NEW CONSTRUCTION, MODIFICATIONS TO EXISTING STRUCTURE, CHANGE OF USE, EXPANSION AND REDEVELOPMENT**
Prior to issuing a building permit and preferably early in the discussion process with an individual wishing to perform new development or rehab of existing, the Operations Director or his appointee shall look at the development plans and determine if facility fee charges are applicable.
- 2. NEW CONSTRUCTION TO PAY IN FULL PRIOR TO RECEIVING WATER SERVICE AND A BUILDING PERMIT -** All new commercial and residential construction, modifications, changes of use, expansions and redevelopment shall pay the water and sewer fee, in total, prior to a zoning permit or building permit being issued. In the CBD, a policy was adopted to encourage development in the area and the payment of the facility fee may occur over an extended period per the policy.
- 3. INCREASING METER SIZE AT AN EXISTING RESIDENCE OR COMMERCIAL FACILITY WITHOUT ADDING ONTO THE STRUCTURE -** If an existing customer wishes to increase the meter size at their home or commercial facility without adding additional living space or commercial space, the customer will only pay for the cost of the new tap and meter at the time of application, (example – a homeowner wishes to increase the size of their connection from a ¾ inch meter to 1 inch meter in order to increase the pressure at their home. The customer would only pay for the new tap and meter at the appropriate rate at the time of installation. The existing meter and tap would be abandoned).

4. **INCREASING THE IMPACT OF AN EXISTING RESIDENCE OR COMMERCIAL FACILITY** - In the event that an existing business or residence increases the size of the structure, changes to a more intense use, or increases the impact on the system, the owner shall pay additional facility fees to account for the additional impact to the system. (Example – If an existing restaurant or residence adds square footage, the owner would pay for the additional square footage. If a property goes from retail to a more intense use with an additional impact, the owner shall pay for the difference between the fee structure of the existing facility (at the current fee schedule) and the more intense use (at the current fee schedule).
5. **REDEVELOPMENT** - In the event that a home or a business is demolished, damaged beyond repair, or an existing tap is abandoned never to be used again and a new structure is constructed in its place or somewhere else on the system, the new construction would be exempt from the payment of a Water and Sewer Facility Fee so long as the new development creates no additional impact on the system. When the redevelopment creates an additional impact, the fee shall be the difference between the old development (calculated at current budget rates) and the fee required by the new development. No credit will be given for a lesser impact.
6. **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.
7. **RESPONSIBILITY OF OWNER OR LEASER TO PROVE FEES PAID** - The Town of Carolina Beach, currently maintains a record of facility fees paid for by each business or home. However, in the event that these records cannot be located, it is up to the owner of the structure or the person leasing the facility to provide either a record of the fees paid or evidence of the type of development that existed.
8. **AUDIT AND REMEDY OF VIOLATIONS** - The town reserves the right to audit businesses in Town to determine if an additional impact has been created at a business and to rectify the discrepancy between what was paid for and what is owed. Likewise, in the event that it is discovered that a residential unit has created a similar additional impact, additional fees shall apply. (Example – a restaurant has added additional square footage beyond what was originally approved by the Operations Department. In this example, the locations will have to pay the additional fee or revert back to the originally approved plan).
9. **OTHER CAPITAL RESERVE DECISIONS NOT COVERED BY THIS POLICY** - From time to time, the Board may amend this policy. If a particular situation is not covered by this policy, the Town Council may review each situation on a case- by-case basis at a regularly scheduled meeting. At the direction of the Mayor, the situations that are not addressed by this policy will be placed on an agenda of a regularly scheduled meeting.
10. **REFUND POLICY** – Impact fees that have been paid for a project will not be reimbursed after 18 months from the time that payment is made

Any person undertaking new development or converting an existing use to a new use that is to be connected to the town’s water and/or sewer systems shall pay a fee for individual or combined uses in accordance with the following user fee schedule:

<u>Type of Use*</u>	<u>Water</u>	<u>Sewer</u>
<i>Residential</i>		
All Per Heated Square Foot	\$1.285	\$1.285
<i>Commercial/Other</i>		
Barber shop chairs	\$250.00	\$250.00
Beauty shop chairs (any shop that will Be doing dying, processing and shampooing)	\$750.00	\$750.00
Self-services laundries/machine	\$1,000.00	\$1,000.00
Eating and Drinking Establishments	\$175 per 110 sq. ft. of indoor GFA \$90 per 110 sq. ft of outdoor GFA	

Note:

Gross Floor Area, Indoor: Measured from the exterior building walls of the use. The area shall include all floors where the business is conducted. Floor area shall include halls, lobbies, arcades, stairways, elevator shafts, enclosed porches and balconies.

Gross Floor Area, Outdoor: Any unenclosed areas where business is conducted. The area shall be considered enclosed if any type of vertical surface other than typical mesh screening has been installed whether it is on a temporary or permanent basis. Vertical surfaces shall include plastic roll downs or similar devices that prevent the free flow of air and weather into the commercial area. Vertical surfaces shall not include enclosures for garage areas.

Hotels/Motels/room	\$525.00	\$525.00
Hotels/Motels/room (cooking facilities)	\$750.00	\$750.00
Offices/100 sq. ft occupyable space & to include one (1) unisex bathroom Water closets/urinals/sink per 1,000 sq. ft. (not for public use)	\$175.00	\$175.00
Offices that include public restroom Water closets/urinals/sinks per restroom	\$1,125.00	\$1,125.00
Recreational/water closet/urinal/shower	\$1,125.00	\$1,125.00
Service Station, Garage (auto/boat), Per water closet/urinal per restroom	\$1,500.00	\$1,500.00
Convenience Store without food service Per water closet/urinal per restroom	\$1,125.00	\$1,125.00
Convenience Store with food service Per water closet/urinal per restroom	\$1,500.00	\$1,500.00
Retail Sales/100 sq. ft. occupyable space & to include one (1) unisex bathroom-water Closets/urinals per 1,000 sq. ft. (not For public use)	\$175.00	\$175.00
Retail Sales that include public restrooms Per water closets/urinals per restroom	\$1,125.00	\$1,125.00
Warehouses per water closet/urinal/shower Per restroom	\$1,500.00	\$1,500.00
Theaters per car parking space	\$15.00	\$15.00
Marinas per dockage or slip	\$250.00	\$250.00

<i>Institutional</i>		
Churches per required parking space	\$15.00	\$15.00
Churches with food preparing facilities Per water closets/urinals per restroom	\$1,125.00	\$1,125.00
Day Care Facility per child	\$75.00	\$75.00
Day Care Facility per child with food Preparing facilities	\$125.00	\$125.00
Schools per person capacity per Water closets, urinals, showers	\$125.00	\$125.000
Schools per person capacity with food Preparing facilities	\$150.00	\$150.00
<i>Hospitals/Medical Facilities</i>		
Beds for overnight stay	\$1,500.00	\$1,500.00
Examination rooms with sinks	\$125.00	\$125.00
Examination rooms without sinks	\$50.00	\$50.00
Interim Medical Facility/100 sq. ft Occupyable space & to include one (1) Unisex bathroom per water closets/urinals Per 1,000 sq. ft. (not for public use) That include public restrooms per water Closets/urinals per restroom	\$175.00 \$1,125.00	\$175.00 \$1,125.00
Nursing/Rest Homes/bed With laundry W/o laundry	\$420.00 \$1,000.00 \$600.00	\$420.00 \$1,000.00 \$600.00
Residential Care Facilities/bed With laundry W/o laundry	\$420.00 \$1,000.00 \$600.00	\$420.00 \$1,000.00 \$600.00
<i>Car Wash</i>		
Self Service/bay	\$2,500.00	\$2,500.00
Roll-Over/unit used for under body wash	\$2,500.00	\$2,500.00
Automatic per bay	\$2,500.00	\$2,500.00
Porta Wash per unit	\$1,500.00	\$1,500.00

Swimming Pools/Water Entertainment

Residential/pool single family	\$250.00	\$250.00
Commercial/Multifamily Pools W/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Pools/public facilities pools W/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Other uses not listed	(\$5 gallon/average day's use)	(\$5 gallon/average day's use)

CHANGE OF USE:

*Fees will also apply to any and all construction, new or additions to any site commercial or residential, that create a new or additional Demand upon the public water and/or sewer facilities. Also applies to any site, building, whether commercial or residential that has any change of use.

Irrigation Well Permit Fees

Any person drilling irrigation well must first acquire a permit from Operations at a cost of \$50.00. Upon completion, must certify depth. If well is found to penetrate into the Carolina Beach Aquifer Systems (Castle Hayne or Pee Dee) we will be required to be removed and abandoned within 14 days. If not the Operations Department will seek legal alternatives.

Jetting of Pilings

Any person using town water to jet a piling must first pay a fee of \$31.25 per piling.

Grease Permit Fees

Food Service Establishment Application/Annual Inspection	\$100.00
Variance Study (each occurrence)	\$200.00

Grease Removal

First violation:

Written warning, with corrections to take place within 5 business days, if not corrected within specified time, \$50.00 per day until corrected.

Second violation:

\$100.00, with corrections to take place within 5 business days, if not corrected within specified time, \$50.00 per day until corrected.

Third violation:

Each additional violation add \$100.00 each time (third violation \$200.00), with \$50.00 per day until corrected.

Stormwater Drainage

Stormwater Drainage Fees

Residential:	\$9 per Month
Commercial:	\$9 per ERU per Month (1 EERU = 2,000 Sq. Ft. Impervious Surface)
Condominiums:	\$9 per Unit, per Month
Hotels/Motels:	\$9 per ERU per Month (1 ERU = 2,000 Sq. Ft. Impervious Surface)
Development Plan Review Fees:	\$25 for a single family or two-family residence
(New or additions)	\$25 per lot for a major subdivision
	\$25 per multi-family unit
	\$100 for commercial site from 0 to 5000 sq. ft. BUA
	\$250 for commercial site from 5001 sq. ft. to 10,000 sq. ft. BUA
	\$500 for commercial greater than 10,000 sq. ft. BUA

Development Fee Formula: \$275.00 per percent of developed lot coverage, credit given to percentage retained on lot.

(If builder covers lot with 40% impervious surface development fee would be $\$275.00 \times 40 = \$11,000.00$. If builder can retain 20% of the storm water on lot then he would receive 20% credit off the $\$11,000.00$; $\$11,000.00 \times 20\% = \$2,200.00$. Development fee would then be $\$8,800.00$.)

Municipal Marina

The owners of captains of all vessels desiring space at the town marina hall be required to execute a lease agreement, as appropriate, prior to provision of such accommodation, and shall be bound to abide by the marina rules and regulations. Charter vessels are also required to acquire a lease agreement prior to commencement of operations from the town marina.

Quarterly dockage fees are due and payable in advance of the first day of each quarter and shall be considered delinquent if not paid on or before the tenth (10) of the month. A tenant who is delinquent in payment of dockage fees shall be notified by mail or by hand delivery of such notice by the Harbor Master. If payment is not made within seven (7) calendar days of receipt of hand delivery or by mail, the Harbor Master may remove such vessel from the Town Marina pursuant to Section 6-20 and terminate the lease agreement. Notice shall be deemed to have been received on the date the tenant receives hand-delivery of the notice or, if by mail, notice shall be deemed to have been received three days after the date of the postmark appearing on the notice. Any notice by mail shall be addressed to the tenant at the address that appears in the tenant's lease agreement. The Harbor Master may assess a late fee for any dockage fee not paid when due. Such dockage fee shall be equal to 5% of the quarterly dockage fee.

Dockage Rates

Effective 1-1-11

Pleasure Boat	\$614 per quarter
Charter Boat	\$976 per quarter
Head Boat (Minimum Rate).....	\$2,900 per quarter
Transient Craft.....	\$45.00 per 24 hr. period

If Lessee fails to pay any of the rental due within (10) days after same is due or if the Lessee fails to pay any of the utilities as required within ten days after same become due, or if Lessee shall fail to perform any other obligations as contained herein or shall violate any town ordinance, including Ordinance Number 99-438 or shall fail to perform any other obligation, duty or responsibility imposed by this Agreement or by law, or shall become bankrupt, insolvent, placed in receivership or an assignment of the vessel for the benefit of creditors, then if any of said events, Lessor may terminate this Lease and/or without resort to judicial process and may immediately reenter and resume possession of the demised slip and remove any docket vessel therefrom to the closest available marina and may take any other legal action or pursue any other remedy against Lessee and may terminate this Lease and proceed with any other remedies concurrently, including but not limited to, legal action against Lessee for damages for breach of the Lease. Lessee shall pay to Lessors all costs and expenses, including a reasonable attorney's fee incurred by Lessor in exercising any of Lessor's rights or remedies hereunder and Lessee shall within thirty (30) days after notice in writing repay and reimburse Lessor for any costs incurred by Lessor together with interest at eight (8%) percent per annum and attorney fees as may be required, and the failure on Lessees part to make such repayment shall constitute a default hereunder. Reentry, resumption of possession or the re-letting of the demised slip shall in no event be deemed a surrender of this.

Parks & Recreation

Carolina Beach Recreation Center Memberships

	Resident	Non-Resident
Senior (60+)	\$50.00	\$80.00
Adult (18 to 59)	\$80.00	\$120.00
Youth (9 to 17)	\$50.00	\$80.00
Child (up to age 8)	\$0.00	\$0.00
Family	\$160.00	\$240.00
Weekly Family Pass	\$25.00	\$35.00
Daily Pass	\$5.00	\$5.00
Lost Membership Card	\$5.00	\$5.00

Program Fees

	Resident	Non-Resident
Youth Basketball League	\$35.00	\$45.00
Youth Basketball Team Sponsorship	\$100.00 - \$250.00 per team	
*Adult Athletic Leagues	\$300.00 - \$750.00 per team	
*Exercise Classes	\$1.00 - \$15.00	\$1.00 - \$15.00
Summer Camp	\$125.00/week \$30.00/daily	\$150.00/week \$35.00/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
 (Any individual that would like to offer a recreation program through Carolina Beach Parks and Recreation will have to fill out an Independent Contract Proposal. The Independent Contract Instructor proposal is attached for review).

*(Includes a variety of programs such as, cooking, tennis, workshops, music, art, etc. The fee range is to allow for the freedom to implement additional programs throughout the year and assign a fee.)

Athletic Fields Fee Schedule

<i>Athletic Fields- Per hour</i>		
	Field Fee	Lights (additional)
Youth- Non-profit*	\$0	\$0
Youth- Private/ for profit	\$15 hr.	included
Adult	\$15 hr.	included
Turn infield	\$20/per time	-
Line/Chalk Field	\$20/per time	-
<i>Athletic fields- Tournament fees</i>		
Day rate*	\$100 per field	\$10/hr.
Turn infield	\$20/per time	\$10/hr.
Line/Chalk Field	\$20/per time	-
<i>*Includes two days (weekend)</i>		

Park and Facility Rental Fees

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

	Resident	Non-Resident
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.

Park Pavilion and Field Permits

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
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.

Travel Allowances

The explicit guidelines for authorizing official travel and subsistence are established in the Travel Policy. All employees of the town are subject to this policy. Travel requests and expenditures will be authorized based upon need and cost/benefit of travel as determined by authorizing party.

The following rates are established for FY 09/10 for the purposes as outlined.

Registration Fees

Registration Fees - rate must be approved by the Town Manager, in advance.

Subsistence (Meals & Lodging)

Subsistence is an allowance related to lodging, meal costs, and gratuities thereon. Subsistence will be calculated at the State approved reimbursement rate. Rates at the time of this printing are outlined below. This is subject to change based on the budget and rules adopted by the State of North Carolina.

\$ 7.75	Breakfast
\$10.10	Lunch
\$17.30	Dinner

In State and Out-of-State Lodging - rate must be approved by the Town Manager, in advance. When travel is required to an out-of-state conference or event, expenses incurred may be reimbursed at the State rate in which the event was being held.

Reimbursement for Meals when Required Employee Attendance - A town employee may be reimbursed for meals, including lunches, when the job requires his/her attendance at the meeting of a Town Council, commission, committee or council in his/her official capacity and the meal is preplanned as part of the meeting for the entire Town Council, commission, committee or council. A town employee may be reimbursed for meals, including lunches, when the meal is included as an integral part of a congress, conference, assembly, convocation, etc. Such congress must involve the active participation of persons other than the employees of the town; the employee's attendance is required for the performance of his/her duties, but must not be part of the employee's normal day-to-day business activities; the congress must be planned in advance with a formal agenda; and the congress must provide written notice or an invitation to participants. Employees claiming reimbursement under this provision are limited to the meal subsistence rates for town employees.

Travel

Mileage will be calculated at the Board approved reimbursement rate of \$.50 per mile. If a town vehicle is available but you choose to use your personal vehicle, the reimbursement rate is \$.33 per mile. This is subject to change based on the budget and rules adopted by the State of North Carolina. Travel is defined as going to and from the normal job location to a site located more than 20 miles from the normal job location to conduct town business. Prior authorization is required for in-state overnight travel or out-of-state travel. All other means of travel other than by personal vehicle (i.e., airline, railway, etc.) must be approved by the Town Manager.

Other

Parking fees, tolls, and storage fees are reimbursable. Receipts are required for fees in excess of \$3.00 per day. Reimbursement of expense for airport parking is limited to ninety-six hours, with a receipt required. Airport expenses in excess of 96 hours may be reimbursed in extraordinary circumstances if advance approval is obtained from the department head.

Rental Vehicle - A receipt is necessary for reimbursement. Rental vehicles are to be used as a last resort. Use of rental vehicle must be approved in advance.

Travel to/from Airport at Employee's Duty Station- Reimbursement for travel to and from the airline terminal at the employee's destination may be made where available as listed below:

- Airport limousine - one round trip limousine fare;
- Taxi - limited to reimbursement rate for use of private vehicle;
- Private Vehicle - \$.50 per mile for maximum of two round trips with parking charges for a maximum of ninety-six hours.
- Receipts are required for airport parking claims.
- Bus – one round-trip bus fare
- Limo – one round-trip fare

Taxis and Limousines other than Trips to and From the Airport - The actual cost of taxi and limousine fares is reimbursable when required for travel on official town business. Taxi fares are not reimbursable except in emergencies or when a less expensive mode of transportation is not available within a reasonable period.

Tips - The subsistence rate is inclusive of personal gratuities, except baggage handling tips that may be claimed for porters at terminals and hotels as "other expense".

Telephone Calls - Official phone calls are reimbursable under "other expenses". Individual calls over \$3.00 must be identified as to point of origin and destination.

Emergency Telephone Calls - Employees may be reimbursed for a personal long distance call if such call is of an emergency nature as determined by the department. An example may be a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.

Meeting Room Policy

The Council Room is available to outside governmental agencies for meetings or functions deemed appropriate by the town clerk. The room is available Monday through Friday from 8:00 am to 5:00 pm only. Reservations for the room shall be arranged on a "first come-first serve" basis. All requests for reservations of the room shall be made in writing at least seven (7) working days in advance of the function and submitted for approval by the town clerk.

The rental rate is \$50 per day with an additional \$50 deposit which may be returned following the event if the room is found to be in order. All fees are due at the time of application and must be payable by check to the Town of Carolina Beach.

In unique and special situations the town manager may approve the use of the Training Room for governmental agencies, non-profit or for-profit groups as may be needed. Special fees may apply as deemed appropriate by the town manager for special set-up of the Training Room.

CAPITAL OUTLAY

10 YEAR CAPITAL IMPROVEMENT PROGRAM REQUESTS

ENVIRONMENTAL DEPARTMENT												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Broyhill Load & Pack Can Machine	GF Debt Service	60,000	60,000	60,000								\$180,000
Boardwalk Cleaning Equipment	General Fund	10,000										\$10,000
Town Hall Interior Painting	General Fund	18,000										\$18,000
Engineering for Replacement of 4 Beach Accesses: Atlanta, Alabama, Sandpiper and Tennessee	General Fund	25,000										\$25,000
Entry Banners	General Fund	5,000										\$5,000
TOTAL		\$118,000	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238,000
POWELL BILL												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Replacement of Signal System @Carl Winner & Canal	Powell Bill Fund Balance	24,000										\$24,000
Sign Replacement on Lake Park Dr.	General Fund	9,000										\$9,000
TOTAL		\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,000
FIRE DEPARTMENT												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Engine 22	GF Debt Service		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	\$450,000
Fire Vehicle Sq-22	General Fund		30,000									\$30,000
SCBA Upgrade	General Fund	45,000	45,000	45,000								\$135,000
Fire Hose Replacement	General Fund	5,000										\$5,000
Turn Out Gear	General Fund	5,000										\$5,000
Ventilation Equip	General Fund	5,000										\$5,000
TOTAL		\$60,000	\$125,000	\$95,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$630,000
LIFEGUARDS/OCEAN RESCUE												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Ocean Rescue Four Wheelers	General Fund	12,000	12,000									\$24,000
Lifeguard Stands	General Fund	2,000										\$2,000
Water Rescue Equipment	General Fund	5,000										\$5,000
TOTAL		\$19,000	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,000
TOTAL GENERAL FUND		\$603,340	\$453,735	\$454,735	\$241,735	\$225,735	\$217,530	\$207,530	\$73,500	\$57,500	\$57,000	\$2,592,340

10 YEAR CAPITAL IMPROVEMENT PROGRAM REQUESTS

WATER												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Valve Installation Program	W/S	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$400,000
3MGD Water Tank-Construction/Engineering	W/S Debt Service		\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$3,240,000
Fire Hydrant Replacement	W/S	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000					\$90,000
Well 15H Buffer Zone off Croaker Lane	W/S		\$32,000	\$32,000	\$32,000	\$32,000						\$128,000
0.5 MGD ASR Well with RO Treatment	W/S Debt Service		\$340,000	\$340,000	\$340,000	\$340,000						\$1,360,000
Replacement Backhoe	W/S		\$92,600									\$92,600
New Dumptruck	W/S		\$48,000									\$48,000
Replacement Trk F250 4x4 UtyBody #414	W/S	\$34,565										\$34,565
TOTAL		\$89,565	\$927,600	\$787,000	\$787,000	\$787,000	\$415,000	\$400,000	\$400,000	\$400,000	\$400,000	\$5,393,165
STORMWATER												
Project Title	Funding Source	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Cost
Ford F150 4x4, Extended Cab	W/S	\$31,000										\$31,000
Tide Flex Valves - Canal Drive	W/S	\$15,000										\$15,000
TOTAL		\$46,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,000
TOTAL W/S FUND		\$1,398,015	\$2,380,931	\$2,532,076	\$2,868,821	\$3,184,566	\$2,503,470	\$2,408,470	\$2,408,470	\$2,408,470	\$2,408,470	\$24,501,759
Total 10 Year CIP		\$2,001,355	\$2,834,666	\$2,986,811	\$3,110,556	\$3,410,301	\$2,721,000	\$2,616,000	\$2,481,970	\$2,465,970	\$2,465,470	\$27,094,099