

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2021/2022



TOWN COUNCIL

LeAnn Pierce, Mayor

Jay Healy, Mayor Pro-Tem

JoDan Garza, Councilmember

Lynn Barbee, Councilmember

Steve Shuttleworth, Councilmember

TOWN STAFF

Bruce Oakley-Town Manager

Ed Parvin-Assistant Town Manager

Kimberlee Ward-Town Clerk

Debbie Hall-Finance Director

Holly Brooks-Human Resources Director

Alan Griffin-Fire Chief

Vic Ward-Police Chief

Brian Stanberry-Public Works Director

Mark Meyer-Public Utilities Director

Jeremy Hardison-Planning Director

Eric Jelinski-Parks and Recreation Director

Paula Kempton-Project Manager

Sheila Nicholson-Executive Assistant

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BUDGET MESSAGE/ORDINANCE

- Budget Message
- Budget Ordinance



May 25, 2021

To: Mayor Pierce and Town Council Members

From: Bruce Oakley, Town Manager

Re: Recommended Budget for Fiscal Year 21-22

Attached is the recommended 2021-22 fiscal year budget for your review and consideration. After a year of economic uncertainty and challenges, I am pleased to propose a budget that not only includes infrastructure projects put off because of the COVID-19 pandemic, but also includes items to improve the health, safety, and recreation for the citizens of Carolina Beach. This budget also implements items that were recommended from the recent efficiency study that were not implemented earlier including performance-based evaluations and pay, electronic timekeeping, improved codification, customer service training, and others.

An important factor in creating this budget was the recent real property reappraisal by New Hanover County which resulted in a significant increase in the total valuation of property in Carolina Beach. The increase in valuation means more potential tax revenue for the town and an opportunity to consider changes in the tax rate. This budget includes a proposed tax reduction that, while not a revenue neutral rate, does lower the rate by over three cents.

The Town also expects to receive \$1.87 million dollars, split over the next two years, from the American Rescue Plan that was recently passed in Washington. This money can be used for

COVID-19 related expenses, for lost revenue due to the pandemic, or for water, sewer, and broadband investments. Since we have not received this money and are not sure of the timing of its release or the associated stipulations, it is not shown as a revenue source in this budget. We believe that we will be able to use the money to complete additional storm water and other infrastructure projects with it.

The Town operates with a general as well as utility fund. The general fund revenues include taxes from property, sales, alcohol sales (ABC), franchise, Powell Bill, parking, and occupancy taxes. To a lesser extent, fees and charges also support the revenues of the general fund. The utility fund revenues are primarily fees collected for water, sewer, and storm water services with rate requirements associated with planned capital improvements.

General Fund: The balanced budget for the general fund is \$16.554 million compared to \$15.44 million that was proposed in the current fiscal year. Total projected revenues are higher than last year mainly because of the property reappraisals, but also because of increased occupancy and sale taxes that result from a strong economy. The proposed tax rate is 21.5 cents per \$100 of value. Each penny of tax rate will generate approximately \$295,230 in revenue at the proposed rate.

As mentioned earlier, this was a property reappraisal year that resulted in the total valuation of property in the Town of Carolina Beach increasing an average of 34% in value. Based on the North Carolina General Statute 159-11 (e), the Town must publish the revenue neutral tax rate as calculated by the method provided by the statute. The revenue neutral tax rate for Carolina Beach according to the calculation provided by the state law is 17.03 cents per \$100 of value.

A home valued at \$400,000 that saw the same overall increase of 34% would now be valued at \$536,000 and would owe an additional \$239.59 in property taxes at the proposed rate this year.

Personnel: The general fund supports funding for 82 employees. This includes one new position in operations to provide a quicker response to needed repairs to town facilities and to hopefully reduce the long-term amount paid for contracted services. It also includes an increase in seasonal positions for Ocean Rescue for the purpose of establishing a beach patrol to enforce town ordinances on the beach.

The Town's provision for a 401 (k) would remain as it is currently allocated which is 1% for all employees, and up to a 2% match based on employee contributions. There is a proposed 2% Cost of Living Allowance (COLA) to be implemented during the first full pay period in January for all employees. There is also a proposed 2% merit increase tied to performance evaluations as recommended by the recent efficiency study. The maximum increase in total salaries would be \$99,441.

Capital Projects: The general fund includes several capital projects that were delayed last year. The projects within the purview of the general fund include a new restroom facility at Mike Chappell Park, a new playground at Lake Park, the Hamlet Ocean Rescue/Restroom facility, a fire engine, a fire brush/high water vehicle, and three other vehicles. Staff will continue to pursue grants for improvements consistent with the CB Lake Master Plan.

In addition, the town has requested funding through the Community Project Funding that was established in Congress earlier this year. If received, this money would be used to pay for the construction of a new bathroom and picnic shelter at Lake Park as well as the matching funds for the Lake Park playground.

Debt Service: The TCB debt service amortization for the general fund is listed below. Note the totals include CBP3 debt which is funded in the Non-Departmental budget.

FY21	\$1,042,583
FY22	\$ 921,258
FY23	\$ 900,641
FY24	\$ 879,627
FY25	\$ 883,627

Fund Balance: The Town of Carolina Beach had a general fund balance of \$7.3 million as of 6/30/20, or the beginning of this current fiscal year. The unassigned portion is 21% of the general fund budget. The Board has a short-term goal of 30% unassigned and 50% long-term unassigned fund balance. Additionally, receivables expected to be received in FY22 are conservatively estimated at \$542,000. Current projections of change in fund balance for FY21 show an expected growth of \$525,000. However, this is subject to change if sales tax and other revenues are lower than expected.

Utility Fund: The balanced budget for the utility fund is \$9.328 million compared to \$8.963 million last year. Revenues of \$9,045,000 are supported by fund balance appropriation of \$283,143. The revenue sources are primarily rates charged for water, sewer, and storm water. This budget includes a transfer to the general fund of \$400,000 for indirect services provided by the general fund. There is a proposed 2% increase in rates to lessen the impact future revenue bond issuances will have on rates.

Personnel: The utility fund employs 32.5 employees. Staff implemented more automation and other measures to improve customer satisfaction. We continue to see an increase of people requesting paperless billing and automatic bill payment. The Town operates two water treatment plants, 14 wells, 13 lift stations, a wastewater treatment plant, 30 miles of sewer, five miles of force mains, 35 miles of water lines, 4,721 water and sewer accounts, and manages the public stormwater system with four pump stations. There is a proposed 2% Cost of Living Allowance (COLA) to be implemented during the first full pay period in January for all employees as well as a 2% merit increase based on performance evaluations also beginning in January. The maximum amount of total pay increases will amount to \$15,894. The 401 (k) does not change from the current budget.

Capital Projects: The 2016 bond issue included Phase B, Lake Dredge, Birmingham directional drill to Henniker’s ditch, WWT Plant outfall pipe, Equalization Basin relining, Directional Drill for stormwater outfall from CB Lake to the Ocean of Driftwood, and the Lewis Drive Stormwater ditching along the south side of the road. The bond issue items are complete except for the Lake Dredge project. There is an unspent balance of \$1.4 million, including interest earned since the bonds were sold. There are several planned/pending projects including completing the Lake Dredge project, Phase C, and the North End Project. There are also several projects that are in planning stages that will impact future budgets including implementation of the 2020 water treatment study recommendations, WWT Plant headworks, and various stormwater system improvements across town.

As mentioned earlier, we expect money from the American Rescue Plan to help complete additional infrastructure projects and reimburse the utility fund for some projects in the budget. Staff will also closely monitor the proposed infrastructure bill that is being negotiated in Washington at the current time for other potential water, sewer, and storm water projects.

Debt Service:

The TCB debt service amortization for the utility fund is as follows:

FY21	\$2,580,288
FY22	\$2,525,698
FY23	\$2,515,328
FY24	\$2,358,859
FY25	\$2,273,946

We are in early years of the amortization of the Town’s utility fund debt and consequently, small changes in debt service are apparent. The Town has \$1.4 million remaining proceeds from the 2016 bond issuance including related interest earnings. The Town of Carolina Beach has multiple options in the usage of these proceeds including payment of existing debt service interest or funding of other water, sewer, and/or stormwater projects.

Fund Balance: The change in net position as of 6/30/20 was \$565,962 with a negative fund balance of \$256,383. The projection for 06/30/21 is an increase of \$600,000; \$283,000 of this will be used to balance the budget leaving \$317,000 in the Utility Fund balance.

The Town of Carolina Beach budget for fiscal year 2021-2022 includes several delayed projects and an actual increase in services with expanded police presence in the Boardwalk area and a new Beach Patrol. We are also optimistic that some of the proposed federal funding opportunities come through this budget year and allow us to complete more projects. While this budget does reduce the tax rate, property owners will see an increase in what they pay in property taxes because of the recent reappraisal of properties in New Hanover County. Hopefully, some of the federal funding we expect can offset some of the future burdens placed on taxpayers and utility customers for needed projects.

This budget process was a team effort and a sincere thank you is owed to the employees who helped put this one together. Their dedication to their jobs and to the Town of Carolina Beach is greatly appreciated. Gratitude is also owed to Mayor Pierce and all of Town Council for their continued support of town staff, dedication to the community, and their leadership during the budget process and throughout the year. Thanks also to the citizens and committee members who provided input. Their engagement is crucial for the Town’s success.



Town of Carolina Beach, North Carolina Fiscal Year 2021/2022 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 15th day of June, 2021, a quorum being present, that the following Budget, for Fiscal Year 2021/2022, 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 21/22. 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. - **\$.215 per \$100**

Rate Summary-Water, Sewer and Stormwater Charges

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

Water – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt - **A water flat rate charge of \$21.29 for the first 3,000 gallons as identified in the attached schedule of fees then \$6.00 per 1,000 gallons.**

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 - **A sewer flat rate charge of \$38.46 for the first 3,000 gallons as identified in the attached schedule of fees then \$10.18 per 1,000 gallons.**

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 - **\$16.50 per Equivalent Residential Unit (ERU).**

Other Rates and Fees

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

Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022:

SECTION I -- General Fund

Revenues:

Property Taxes	\$6,352,971
Sales Taxes	1,921,782
Freeman Park	999,103
Parking	1,929,170
Solid Waste Fees	1,804,229
ABC Revenue	550,000
Reimbursement from Utility Fund	400,000
Powell Bill	167,346
Grants	24,500
Franchise Fees	575,611
Room Occupancy Tax	739,263
Building Permits	329,900
App Fund Bal Powell Bill	17,654
Other Revenue	742,655
TOTAL GENERAL FUND REVENUES	\$16,554,184

Expenditures:

Non-Departmental	\$247,862
Debt Service	864,572
Legislative	442,878
Executive	1,211,089
Clerk	162,117
Finance	409,468
Human Resources	555,720
Planning & Development	685,503
Police Department	2,941,301
Ocean Rescue	514,229
Fire Department	1,659,253
Marina	114,494
Powell Bill	185,000
Fleet Maintenance	271,250
Parking	356,980
Environmental	3,699,394
Parks and Recreation	1,217,649
Beach Maintenance	954,425
Municipal Service District	61,000
TOTAL GENERAL FUND EXPENDITURES	\$16,554,184

SECTION 2 -- Utilities Fund

Revenues:

Water Monthly Service Fees	\$2,288,570
Sewer Monthly Service Fees	3,903,278
Stormwater Monthly Service Fees	1,522,107
Wholesale Sewer Services	271,807
Other Revenue	1,059,470
Appropriated Fund Balance	283,143
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$9,328,375

Expenditures:

Debt Service	\$2,525,699
Administration	1,265,827
Waste Water Treatment	1,075,594
Waste Water Collection	1,698,413
Water Distribution	1,321,928
Water & Sewer Fleet Maintenance	222,700
Stormwater	1,218,214
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$9,328,375

Total For All Funds

\$25,882,559

SECTION 3 - Ad Valorem Taxes

An Ad Valorem tax rate of \$.215 (twenty-one and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2021 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2021-2022. The rate is based upon a total projected valuation of \$2,952,300,000 with an estimated tax collection rate of 99.00%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Carolina Beach.

SECTION 4 -- Documentation

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

SECTION 5 - Special Authorization

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

SECTION 6 - Restrictions of the Budget Officer

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

SECTION 7 - Budget Amendments

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

SECTION 8 - Utilization of Budget and Budget Ordinance

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2021/2022 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. 21-1154 for Operating Budget FY 2021/2022

Adopted this the 15th day of June, 2021



LeAnn Pierce, Mayor



Attest: Kimberlee Ward, Town Clerk

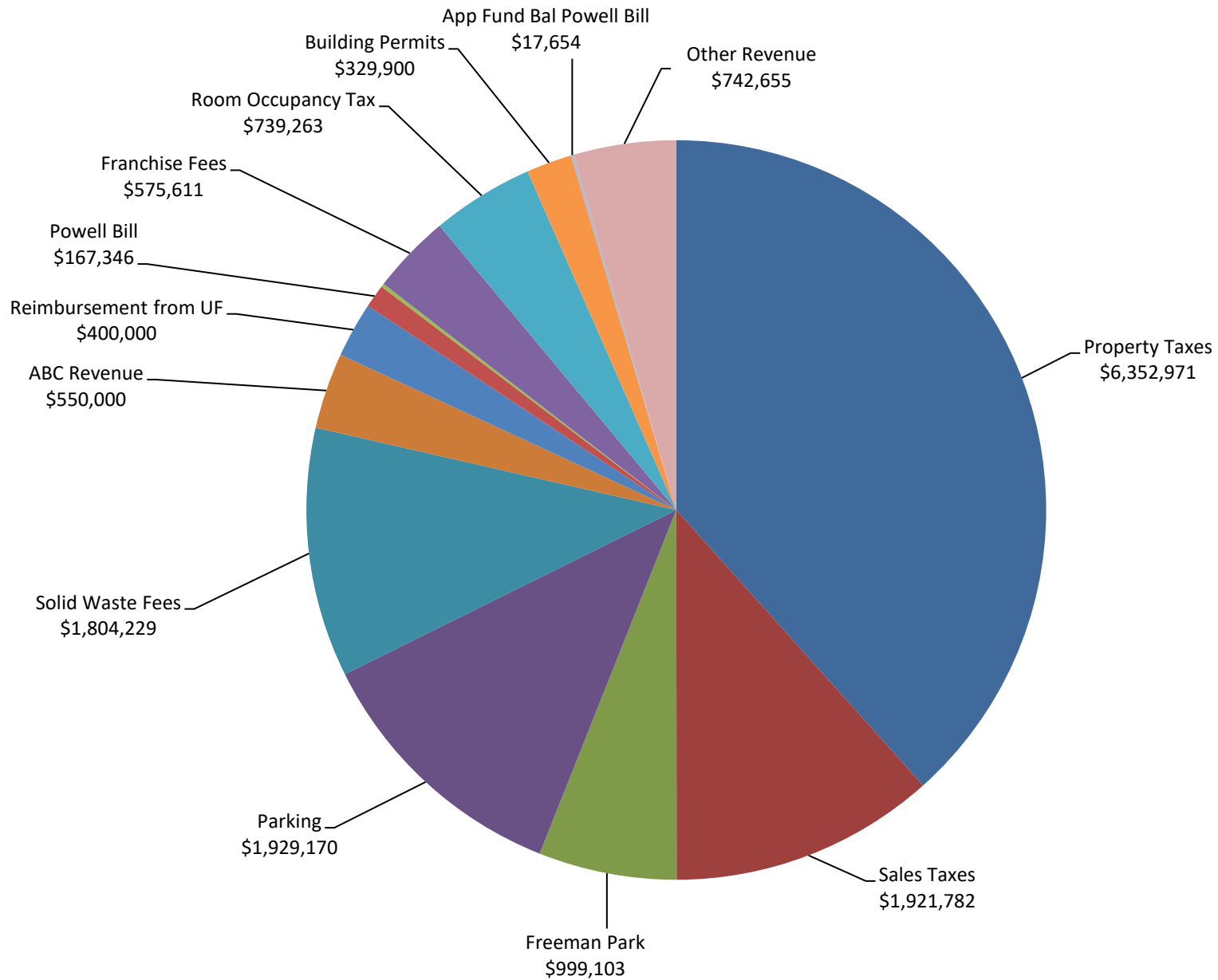


BUDGET GRAPHIC INFORMATION

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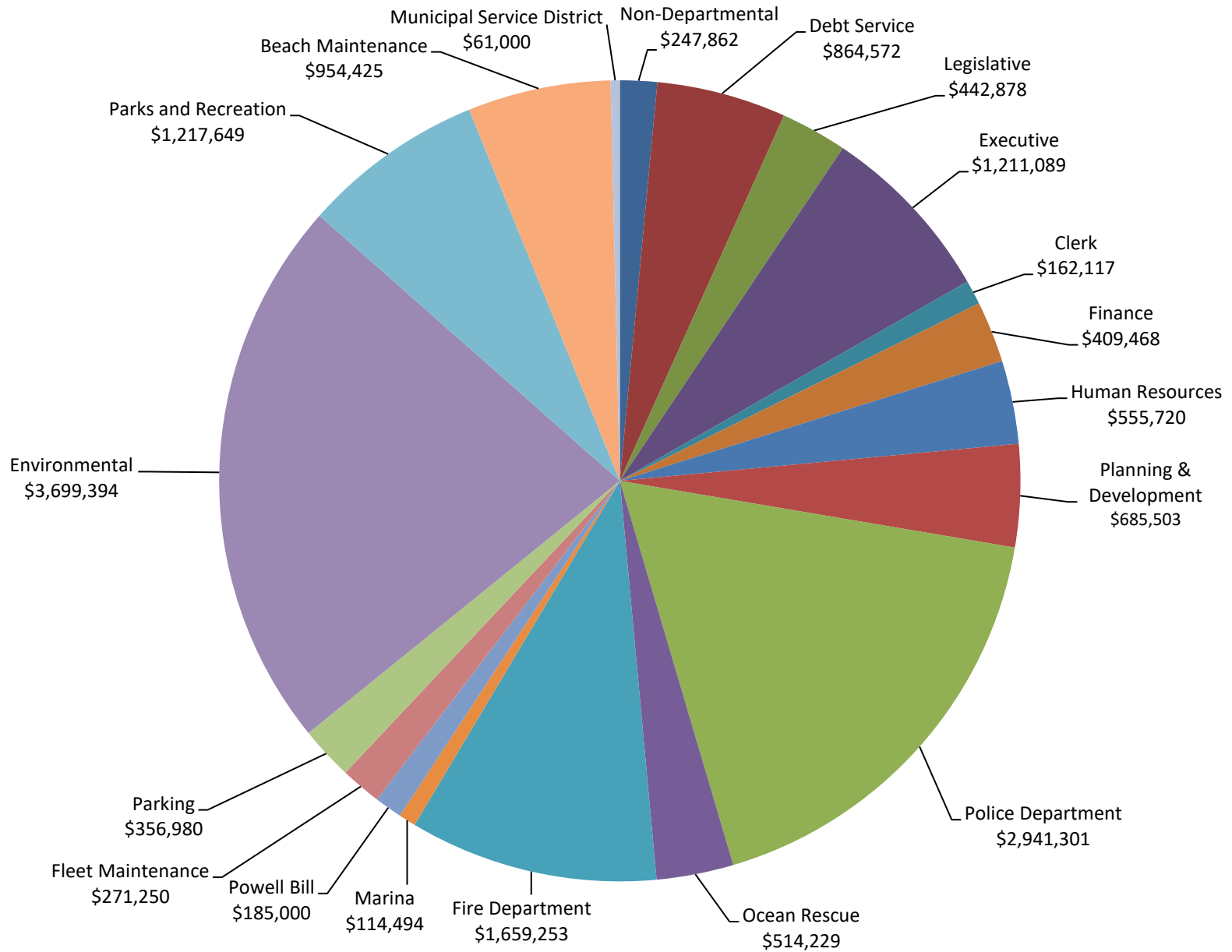
General Fund Revenues-Fiscal Year 21/22

\$16,554,184



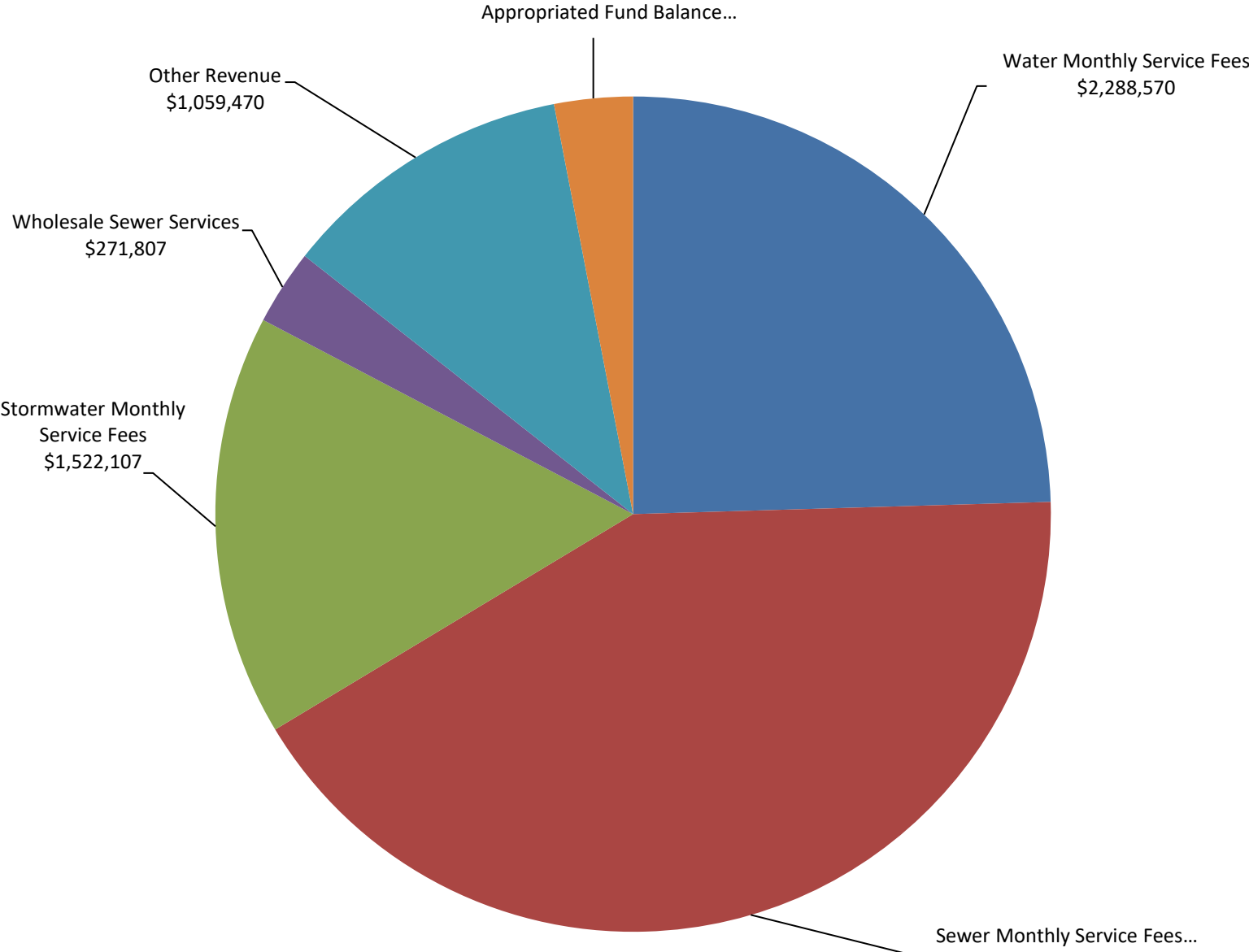
General Fund Expenditures-Fiscal Year 21/22

\$16,554,184



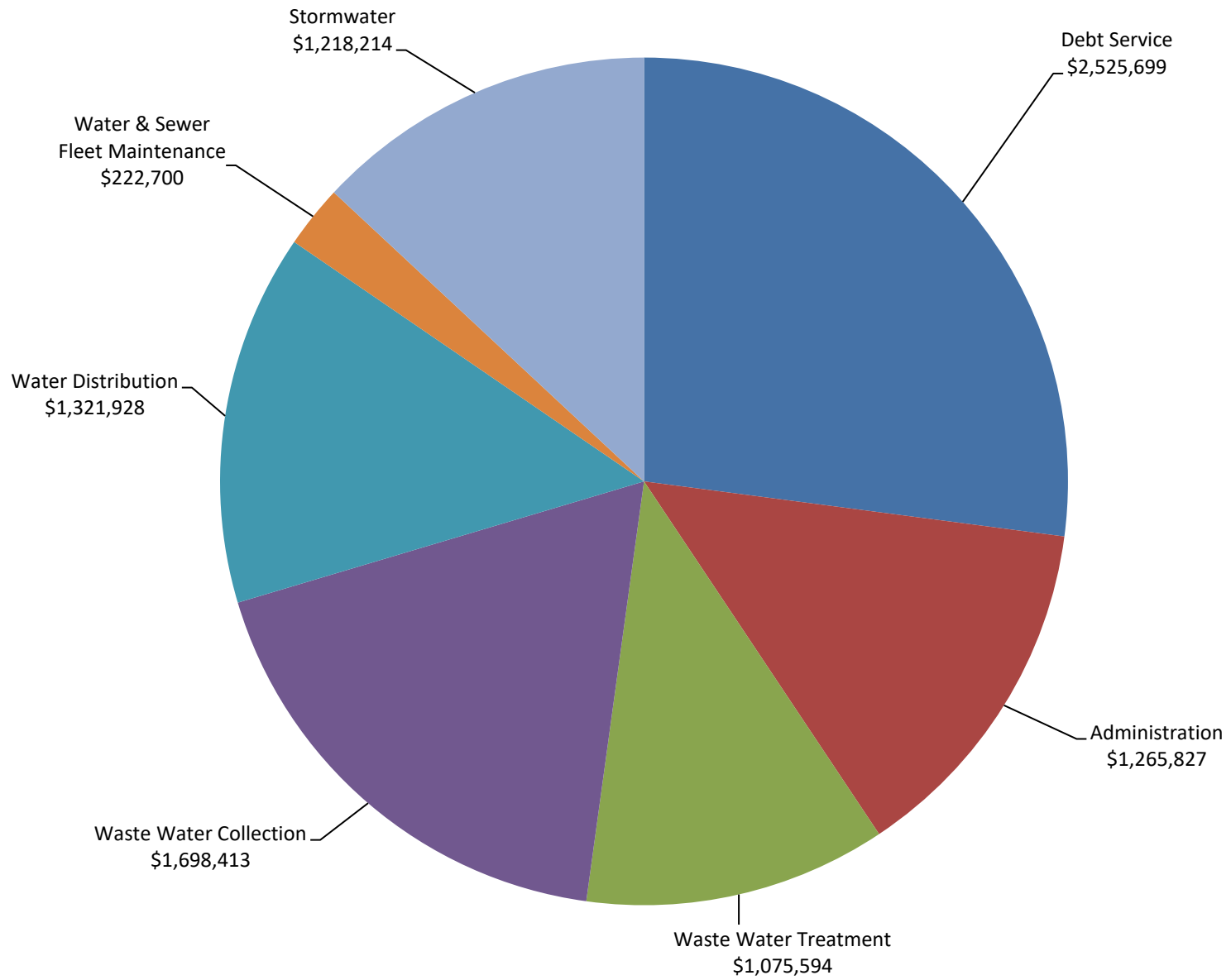
Utility Fund Revenues-Fiscal Year 21/22

\$9,328,375



Utility Fund Expenditures-Fiscal Year 21/22

\$9,328,375



BUDGET SUMMARY INFORMATION

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REVENUE SUMMARIES

General Fund

	2018/2019 Budget	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget
Property Taxes	\$4,333,367	\$4,836,865	\$4,871,883	\$6,352,971
Sales Taxes	1,715,216	1,731,651	1,698,046	1,921,782
Freeman Park	1,902,290	1,872,840	1,570,833	999,103
Parking	1,512,446	1,690,966	1,604,517	1,929,170
Solid Waste Fees	1,692,900	1,694,100	1,741,534	1,804,229
ABC Revenue	439,500	415,000	456,500	550,000
Transfers	725,000	725,000	1,176,333	400,000
Powell Bill	186,888	183,867	183,667	167,346
Grants	0	0	0	24,500
Franchise Fees	700,629	640,766	630,612	575,611
Room Occupancy Tax	610,000	700,000	450,000	739,263
Building Permits	406,090	285,778	258,388	329,900
Appropriated Fund Balance	368,301	0	0	17,654
Other Revenues	474,440	756,378	780,298	742,655
TOTAL GENERAL FUND	\$15,067,067	\$15,533,211	\$15,422,611	\$16,554,184

Utilities Fund

	2018/2019 Budget	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget
Customer Charges - Water & Sewer	\$5,925,251	\$5,895,363	\$6,385,568	\$6,463,655
Stormwater Fees	1,202,883	1,349,622	1,402,412	1,522,107
Other Revenue	1,551,819	1,573,577	860,980	1,059,470
Appropriated Fund Balance	776,154	730,708	314,943	283,143
TOTAL UTILITIES FUND	\$9,456,107	\$9,549,270	\$8,963,903	\$9,328,375

TOTAL ALL FUNDS	\$24,523,174	\$25,082,481	\$24,386,514	\$25,882,559
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EXPENDITURE SUMMARIES

General Fund	2018/2019 Budget	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget
Non-Departmental	\$414,476	\$414,969	\$353,435	\$247,862
Debt Service	\$982,938	884,895	861,961	864,572
Legislative	\$261,475	655,759	262,199	442,878
Executive	\$908,901	1,158,655	1,213,250	1,211,089
Clerk	\$213,090	171,808	159,252	162,117
Finance	\$384,001	381,329	400,697	409,468
Human Resources	\$363,611	442,921	517,976	555,720
Planning & Development	\$882,346	656,700	619,725	685,503
Public Works Administration	\$118,412	115,581	120,205	0
Police Department	\$2,812,207	2,797,448	2,735,054	2,941,301
Ocean Rescue	\$505,346	349,650	430,604	514,229
Fire Department	\$1,243,724	477,734	1,441,722	1,659,253
Marina	\$25,775	3,317,153	77,425	114,494
Powell Bill	\$186,000	1,281,899	635,000	185,000
Fleet Maintenance	\$286,000	34,137	226,250	271,250
Parking	\$426,000	879,836	379,024	356,980
Environmental	\$3,243,655	183,867	3,225,146	3,699,394
Parks & Recreation	\$825,242	285,400	836,151	1,217,649
Beach Maintenance	\$983,868	1,043,470	927,535	954,425
Municipal Service District	0	0	0	61,000
TOTAL GENERAL FUND	\$15,067,067	\$15,533,211	\$15,422,611	\$16,554,184

Utilities Fund	2018/2019 Budget	2019/2020 Budget	2021/2022 Budget	2021/2022 Budget
Debt Service	\$2,499,377	\$2,692,396	\$2,580,229	\$2,525,699
Administration	\$1,263,645	1,243,766	1,350,842	1,265,827
Waste Water Treatment	1,199,906	872,614	1,052,003	1,075,594
Waste Water Collection	1,681,489	1,640,766	1,568,873	1,698,413
Water Distribution	1,327,847	1,344,291	1,136,067	1,321,928
Water & Sewer Fleet Maintenance	221,590	264,000	219,000	222,700
Stormwater	1,262,253	1,491,437	1,056,889	1,218,214
TOTAL UTILITIES FUND	\$9,456,107	\$9,549,270	\$8,963,903	\$9,328,375

TOTAL ALL FUNDS	\$24,523,174	\$25,082,481	\$24,386,514	\$25,882,559
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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 2021/2022:

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$0.215 tax rate per \$100 of assessed valuation estimated at \$2,952,300,000 with a 99.00% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.
Interest of Investments	The Town generates this income by investing its idle cash primarily in the North Carolina Capital Management Trust accounts and CDs. An average monthly balance of idle cash from each fund was determined using historical trend analysis and by performing cash flow projections for FY 21/22.
State Collected Revenues	The State collects and distributes utility franchise tax to municipalities.
Local Option Sales Tax	The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a 1/4 cent local sales tax levied by the County commissioners that was effective July 1, 2010.
Powell Bill Funds	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Water & Sewer Charges	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to GFL, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of second pick-ups of refuse during a week if they live in the approved areas.
Transfers	Transfers are an appropriation from one fund to another fund.
Fund Balance	This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.
Utilities Transfer Tax	Monies collected by State for distribution to municipalities.
Other	All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.

CAROLINA BEACH INFORMATION AND STANDARD BUDGET PROCESS

- Description of Carolina Beach
- Budget Process

DESCRIPTION OF CAROLINA BEACH

Location

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

History

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

Area Attractions

Fishing grounds off Carolina Beach are listed as the best anywhere on the coast. There is surf fishing, fresh water fishing in the Cape Fear River, fishing from the pier, and trolling in the Gulf Stream. Carolina Beach has one of the largest Charter Boat Fleets on the East Coast.

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

Special Events

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

Government

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

Public Service Enterprises

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

BUDGET PROCESS

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

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

BUDGET DETAILED LINE ITEMS

- General Fund
- Utilities Fund

GENERAL FUND BUDGET

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GENERAL FUND REVENUES

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
10-301-000. Ad Valorem-Current Year	\$4,813,365	\$4,813,365	\$4,848,579	\$4,848,579	\$6,283,970	\$6,283,970	\$6,283,970
10-301-001. Ad Valorem-1st Prior Year	\$8,000	\$8,000	\$10,104	\$10,104	\$50,000	\$50,000	\$50,000
10-301-002. Ad Valorem-Prior Years	\$8,000	\$8,000	\$5,200	\$5,200	\$4,000	\$4,000	\$4,000
10-317-000. Tax Penalties	\$7,500	\$7,500	\$8,000	\$8,000	\$15,000	\$15,000	\$15,000
10-319-000. Town Identification Card	\$500	\$500	\$500	\$500	\$500	\$500	\$500
10-319-010. Golf Cart Permits	\$21,940	\$21,940	\$21,920	\$21,920	\$35,000	\$35,000	\$35,000
10-319-015. Taxi cab permit/driver	\$300	\$300	\$300	\$300	\$60	\$60	\$60
10-319-020. Tow Company App. Fee	\$1,000	\$1,000	\$400	\$400	\$800	\$800	\$800
10-322-000. Parking Lot Collect	\$942,466	\$942,466	\$1,092,506	\$1,092,506	\$1,244,588	\$1,244,588	\$1,244,588
10-323-000. Parking Citations	\$42,000	\$42,000	\$85,697	\$85,697	\$80,876	\$80,876	\$80,876
10-324-000. Parking Meters	\$525,000	\$525,000	\$426,313	\$426,313	\$603,706	\$603,706	\$603,706
10-325-000. Privilege License	\$1,425	\$1,425	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000
10-325-025. Privilege License Penalty	\$70	\$70	\$50	\$50	\$50	\$50	\$50
10-325-030. Business Registration	\$2,400	\$2,400	\$2,350	\$2,350	\$1,500	\$1,500	\$1,500
10-325-035. Short-Term Rental Reg.	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
10-328-000. Parking Permits	\$181,500	\$181,500	\$156,480	\$156,480	\$220,000	\$220,000	\$220,000
10-329-000. Interest on Investments	\$95,000	\$95,000	\$40,000	\$40,000	\$1,200	\$1,200	\$1,200
10-330-000. NC Remit	\$500	\$500	\$0	\$0	\$1,000	\$1,000	\$1,000
10-330-003. Digital Forensic Investigation	\$0	\$0	\$0	\$0	\$800	\$800	\$800
10-331-000. Civil Citations-LOCAL	\$40,000	\$40,000	\$19,700	\$19,700	\$15,000	\$15,000	\$15,000
10-332-000. Mooring Field	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
10-333-000. Dock Rent	\$113,100	\$113,100	\$77,400	\$77,400	\$77,400	\$77,400	\$77,400
10-334-000. Paddle Boat Royalties	\$2,775	\$2,775	\$0	\$0	\$0	\$0	\$0
10-335-000. Miscellaneous Revenue	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
10-335-002. Cell Tower Rental Fee	\$106,738	\$106,738	\$111,648	\$111,648	\$119,133	\$119,133	\$119,133
10-335-003. Credit Card Surcharge Fees	\$4,000	\$4,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
10-335-004. Credit Card Surcharge Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0
10-335-025. Revenue from Signage	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-337-000. Utility SalesTax	\$503,507	\$503,507	\$506,163	\$506,163	\$460,000	\$460,000	\$460,000
10-337-001. Cable TV Sales Tax	\$107,111	\$107,111	\$93,850	\$93,850	\$84,332	\$84,332	\$84,332
10-340-000. Chamb. Of Comm. Rent	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-341-000. Beer & Wine Tax	\$26,000	\$26,000	\$26,000	\$26,000	\$26,806	\$26,806	\$26,806
10-343-000. Powell Bill	\$183,867	\$183,867	\$183,667	\$183,667	\$167,346	\$167,346	\$167,346
10-345-000. Sales Tax County	\$798,744	\$798,744	\$793,065	\$793,065	\$910,657	\$910,657	\$910,657

GENERAL FUND REVENUES

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
10-346-000. Occupancy Tax	\$700,000	\$700,000	\$450,000	\$450,000	\$739,263	\$739,263	\$739,263
10-347-000. ABC Revenues	\$415,000	\$415,000	\$456,500	\$456,500	\$550,000	\$550,000	\$550,000
10-348-000. Sales Tax Statewide	\$707,599	\$707,599	\$702,069	\$702,069	\$774,385	\$774,385	\$774,385
10-348-002. Sales Tax New .25%	\$225,308	\$225,308	\$202,913	\$202,913	\$236,740	\$236,740	\$236,740
10-350-010. Loan Proceeds	\$0	\$0	\$0	\$340,000	\$0	\$0	\$0
10-351-000. Court Fees	\$2,500	\$2,500	\$1,500	\$1,500	\$1,200	\$1,200	\$1,200
10-355-000. Building Permits	\$285,778	\$285,778	\$74,075	\$74,075	\$42,000	\$42,000	\$42,000
10-355-005. Building Inspections	\$0	\$0	\$184,313	\$184,313	\$230,000	\$230,000	\$230,000
10-355-010. Fill/Driveway Permit	\$1,000	\$1,000	\$1,000	\$100	\$1,000	\$1,000	\$1,000
10-355-020. Planning Permits & Fees	\$60,000	\$60,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
10-355-025. Planning Violations	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0
10-355-030. Fire Marshall Inspections	\$32,000	\$32,000	\$14,000	\$14,000	\$11,000	\$11,000	\$11,000
10-355-035. Pyrotechnics Permit	\$0	\$0	\$2,250	\$2,250	\$0	\$0	\$0
10-355-055. Recovery Fund Permit	\$130	\$130	\$100	\$100	\$100	\$100	\$100
10-356-000. CAMA Permits	\$1,000	\$1,000	\$500	\$500	\$800	\$800	\$800
10-358-005. Finger Printing/Background	\$1,500	\$1,500	\$1,200	\$1,200	\$0	\$0	\$0
10-358-010. Solid Waste Disposal Tax	\$4,148	\$4,148	\$4,599	\$4,599	\$4,473	\$4,473	\$4,473
10-359-000. Refuse Collection Fees	\$1,694,100	\$1,694,100	\$1,741,534	\$1,741,534	\$1,804,229	\$1,804,229	\$1,804,229
10-370-000. FP Citations	\$4,500	\$4,500	\$200	\$200	\$5,000	\$5,000	\$5,000
10-371-000. FP Annual Fee	\$1,064,100	\$1,064,100	\$748,049	\$748,049	\$439,981	\$439,981	\$439,981
10-371-100. FP Click & Park Fees	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$0
10-372-000. FP Daily Fee	\$644,240	\$644,240	\$659,868	\$659,868	\$505,305	\$505,305	\$505,305
10-373-000. FP Camping Fees	\$160,000	\$160,000	\$147,715	\$147,715	\$48,817	\$48,817	\$48,817
10-380-001. Carolina Beach Market	\$11,500	\$11,500	\$10,000	\$10,000	\$12,512	\$12,512	\$12,512
10-380-002. Events	\$10,000	\$10,000	\$1,000	\$1,000	\$3,000	\$3,000	\$3,000
10-383-000. Sale of Fixed Assets	\$2,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-387-000. Grant-Police Body Cameras	\$0	\$0	\$0	\$0	\$24,500	\$24,500	\$24,500
10-395-000. Interest on Assessments	\$8,500	\$8,500	\$5,000	\$5,000	\$3,000	\$3,000	\$3,000
10-395-600. CAMA Public Access Grant	\$0	\$195,500	\$0	\$0	\$0	\$0	\$0
10-396-003. Donations-Boardwalk Fish	\$7,000	\$7,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
10-397-002. Parks & Rec. Fees	\$195,000	\$195,000	\$195,000	\$195,000	\$200,000	\$200,000	\$200,000
10-397-003. Reimburse from W&S Fund	\$725,000	\$725,000	\$725,000	\$725,000	\$400,000	\$400,000	\$400,000
10-399-000. Appropriated Fund Balance	\$0	\$709,691	\$0	\$1,448,725	\$0	\$0	\$0
10-399-002. APP FUND BAL-POWELL BILL	\$0	\$0	\$451,333	\$451,333	\$17,654	\$17,654	\$17,654
GENERAL FUND REVENUE TOTALS	\$15,533,211	\$16,438,402	\$15,422,610	\$17,210,435	\$16,554,184	\$16,554,184	\$16,554,184

GF NON-DEPARTMENTAL BUDGET (408)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
10-408-068. Election Expenses	\$5,465	\$5,465	\$0	\$0	\$7,013	\$7,013	\$7,013
10-408-069. CBP3-Non Profit	\$219,635	\$219,635	\$207,756	\$207,756	\$200,798	\$200,798	\$200,798
10-408-070. Donation-Non-Profits	\$50,200	\$50,200	\$29,950	\$32,950	\$48,500	\$19,500	\$19,500
10-408-071. Donation-Chamber of	\$96,550	\$96,550	\$72,429	\$72,429	\$82,500	\$10,000	\$10,000
10-408-072. Donation-CBDI	\$32,875	\$32,875	\$33,000	\$33,000	\$0	\$0	\$0
10-408-073. Donation - WAVE	\$10,244	\$12,044	\$10,300	\$10,300	\$10,551	\$10,551	\$10,551
M&O Totals	\$414,969	\$416,769	\$353,435	\$356,435	\$349,362	\$247,862	\$247,862
Non Departmental Expense Totals	\$414,969	\$416,769	\$353,435	\$356,435	\$349,362	\$247,862	\$247,862

GF DEBT SERVICE (409)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
10-409-015. Debt Service	\$884,895	\$884,895	\$861,961	\$861,961	\$864,572	\$864,572	\$864,572
M&O Totals	\$884,895	\$884,895	\$861,961	\$861,961	\$864,572	\$864,572	\$864,572
Debt Service Expense Totals	\$884,895	\$884,895	\$861,961	\$861,961	\$864,572	\$864,572	\$864,572

GF LEGISLATIVE BUDGET (410)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-410-002. Wages	\$37,800	\$37,800	\$37,800	\$37,800	\$37,800	\$37,800	\$37,800
10-410-005. FICA Taxes	\$4,041	\$4,041	\$4,041	\$4,041	\$4,038	\$4,038	\$4,038
10-410-006. Medical Insurance	\$38,445	\$38,445	\$38,900	\$38,900	\$38,910	\$38,910	\$38,910
10-410-009. Workmans Comp	\$55	\$55	\$53	\$53	\$53	\$53	\$53
10-410-031. Auto Allowance	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
P&B Totals	\$80,341	\$95,341	\$95,794	\$95,794	\$95,801	\$95,801	\$95,801
Maintenance & Operations							
10-410-012. Printing & Publishing	\$300	\$300	\$300	\$300	\$300	\$300	\$300
10-410-014. Travel & Training	\$10,000	\$8,500	\$8,000	\$7,200	\$10,000	\$10,000	\$10,000
10-410-016. Maint. & Repair - Equip.	\$1,000	\$1,000	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000
10-410-033. Supplies	\$1,000	\$1,500	\$1,000	\$1,800	\$2,000	\$2,000	\$2,000
10-410-039. Miscellaneous	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-410-046. Professional Services	\$130,000	\$154,019	\$130,000	\$189,500	\$190,000	\$190,000	\$190,000
10-410-053. Dues & Subscriptions	\$18,315	\$18,315	\$19,105	\$19,105	\$19,277	\$19,277	\$19,277
10-410-064. Hurricane Florence	\$0	\$15,000	\$0	\$12,977	\$0	\$0	\$0
10-410-066. Hurricane Isaias				\$516,726	\$0	\$0	\$0
10-410-067. Hurricane Dorian	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
10-410-070. COVID-19	\$0	\$25,000	\$0	\$94,584	\$0	\$0	\$0
10-410-084. Recognitions & Work	\$5,000	\$5,000	\$5,000	\$5,000	\$6,500	\$6,500	\$6,500
10-410-090. Contingency	\$408,803	\$408,803	\$0	\$550,000	\$0	\$115,000	\$115,000
M&O Totals	\$575,418	\$739,437	\$166,405	\$1,400,192	\$232,077	\$347,077	\$347,077
Capital Improvements							
10-410-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-410-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legislative Expense Totals	\$655,759	\$834,778	\$262,199	\$1,495,986	\$327,878	\$442,878	\$442,878

GF EXECUTIVE BUDGET (420)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-420-002. Wages	\$386,306	\$389,856	\$419,674	\$423,451	\$437,538	\$437,538	\$437,538
10-420-003. Overtime Pay	\$1,990	\$1,990	\$2,272	\$2,272	\$1,995	\$1,995	\$1,995
10-420-004. C.O.L.A./Merit Pay	\$11,589	\$8,039	\$3,777	\$0	\$8,794	\$8,794	\$8,794
10-420-005. FICA Taxes	\$30,736	\$30,736	\$32,705	\$32,705	\$34,442	\$34,442	\$34,442
10-420-006. Medical Insurance	\$38,445	\$38,445	\$38,900	\$38,900	\$38,910	\$38,910	\$38,910
10-420-007. Retirement	\$35,960	\$35,960	\$43,394	\$43,394	\$51,101	\$51,101	\$51,101
10-420-009. Workmans Compensation	\$2,680	\$2,680	\$959	\$909	\$810	\$810	\$810
10-420-025. 401K Match Program	\$12,053	\$12,053	\$12,825	\$12,825	\$13,507	\$13,507	\$13,507
10-420-059. Longevity Pay Plan	\$1,900	\$1,900	\$1,800	\$1,850	\$1,900	\$1,900	\$1,900
P&B Totals	\$521,659	\$521,659	\$556,306	\$556,306	\$588,997	\$588,997	\$588,997
Maintenance & Operations							
10-420-011. Communications-Cell/Data	\$74,600	\$75,200	\$76,000	\$77,028	\$61,000	\$61,000	\$61,000
10-420-014. Travel & Training	\$9,700	\$9,700	\$2,500	\$2,500	\$8,500	\$8,500	\$8,500
10-420-022. Maint. & Repair - Comp. Equip.	\$170,000	\$170,000	\$177,500	\$177,500	\$190,913	\$190,913	\$190,913
10-420-023. Maint. & Repair - Software	\$57,764	\$57,764	\$80,432	\$80,432	\$47,982	\$47,982	\$47,982
10-420-033. Supplies	\$8,300	\$8,300	\$8,700	\$8,700	\$8,500	\$8,500	\$8,500
10-420-045. Contract Svc.	\$21,920	\$21,920	\$20,600	\$50,600	\$20,520	\$20,520	\$20,520
10-420-051. Liability Insurance	\$258,212	\$258,212	\$258,212	\$258,212	\$259,694	\$259,694	\$259,694
10-420-053. Dues & Subscriptions	\$1,500	\$1,500	\$2,000	\$2,000	\$1,700	\$1,700	\$1,700
10-420-061. Tuition Reimbursement	\$10,000	\$10,000	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000
10-420-090. Contingency	\$25,000	\$25,000	\$25,000	\$22,000	\$25,000	\$18,283	\$18,283
M&O Totals	\$636,996	\$637,596	\$656,944	\$684,972	\$628,809	\$622,092	\$622,092
Capital Improvements							
10-420-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-420-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Executive Expense Totals	\$1,158,655	\$1,159,255	\$1,213,250	\$1,241,278	\$1,217,806	\$1,211,089	\$1,211,089

GF CLERK BUDGET (430)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-430-002. Wages	\$74,451	\$76,685	\$80,519	\$81,244	\$81,968	\$81,968	\$81,968
10-430-004. C.O.L.A./Merit Pay	\$2,234	\$0	\$725	\$0	\$1,648	\$1,648	\$1,648
10-430-005. FICA Taxes	\$5,905	\$5,905	\$6,253	\$6,253	\$6,435	\$6,435	\$6,435
10-430-006. Medical Insurance	\$7,689	\$7,689	\$7,780	\$7,780	\$7,782	\$7,782	\$7,782
10-430-007. Retirement	\$6,908	\$6,908	\$8,297	\$8,297	\$9,547	\$9,547	\$9,547
10-430-009. Workmans Compensation	\$180	\$180	\$181	\$181	\$159	\$159	\$159
10-430-025. 401K Match Program	\$2,316	\$2,316	\$2,452	\$2,452	\$2,523	\$2,523	\$2,523
10-430-059. Longevity Pay Plan	\$500	\$500	\$500	\$500	\$500	\$500	\$500
P&B Totals	\$100,183	\$100,183	\$106,707	\$106,707	\$110,562	\$110,562	\$110,562
Maintenance & Operations							
10-430-012. Printing & Publishing	\$21,000	\$20,985	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
10-430-014. Travel & Training	\$3,000	\$3,000	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000
10-430-016. Maint. & Repair - Equipment	\$500	\$500	\$500	\$500	\$500	\$500	\$500
10-430-023. Maint. & Repair - Software	\$31,100	\$31,100	\$12,000	\$12,000	\$8,000	\$8,000	\$8,000
10-430-033. Supplies	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
10-430-045. Contract Services	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-430-053. Dues & Subscriptions	\$225	\$240	\$245	\$245	\$255	\$255	\$255
10-430-054. Maintenance of Town Code	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
M&O Totals	\$71,625	\$71,625	\$52,545	\$52,545	\$51,555	\$51,555	\$51,555
Capital Improvements							
10-430-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-430-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clerk Expense Totals	\$171,808	\$171,808	\$159,252	\$159,252	\$162,117	\$162,117	\$162,117

GF FINANCE BUDGET (440)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-440-002. Wages	\$187,603	\$191,614	\$203,108	\$204,936	\$213,829	\$213,829	\$213,829
10-440-003. Overtime Pay	\$1,401	\$1,655	\$1,177	\$1,177	\$1,985	\$1,985	\$1,985
10-440-004. C.O.L.A./Merit Pay	\$5,628	\$1,363	\$1,828	\$0	\$4,297	\$4,297	\$4,297
10-440-005. FICA Taxes	\$14,958	\$14,958	\$15,837	\$15,837	\$16,908	\$16,908	\$16,908
10-440-006. Medical Insurance	\$23,067	\$23,067	\$23,340	\$23,340	\$23,346	\$23,346	\$23,346
10-440-007. Retirement	\$17,283	\$17,283	\$21,011	\$21,011	\$25,084	\$25,084	\$25,084
10-440-009. Workmans Compensation	\$425	\$425	\$470	\$470	\$414	\$414	\$414
10-440-025. 401K Match Program	\$5,866	\$5,866	\$6,211	\$6,211	\$6,630	\$6,630	\$6,630
10-440-059. Longevity Pay Plan	\$900	\$900	\$900	\$900	\$900	\$900	\$900
P&B Totals	\$257,131	\$257,131	\$273,882	\$273,882	\$293,393	\$293,393	\$293,393
Maintenance & Operations							
10-440-012. Printing & Publishing	\$7,870	\$7,870	\$8,020	\$8,020	\$1,025	\$1,025	\$1,025
10-440-014. Travel & Training	\$2,455	\$2,455	\$2,955	\$2,955	\$2,355	\$2,355	\$2,355
10-440-016. Maint. & Repair-Equipment	\$500	\$500	\$500	\$500	\$0	\$0	\$0
10-440-023. Maint. & Repair - Software	\$20	\$20	\$20	\$20	\$20	\$20	\$20
10-440-033. Supplies	\$1,785	\$1,785	\$1,845	\$1,845	\$2,375	\$1,875	\$1,875
10-440-036. Bank Charges	\$47,661	\$47,661	\$48,000	\$48,000	\$35,000	\$35,000	\$35,000
10-440-045. Contracted Services	\$46,607	\$46,607	\$47,000	\$47,000	\$57,000	\$57,000	\$57,000
10-440-046. Professional Services	\$17,000	\$17,000	\$18,175	\$18,175	\$18,500	\$18,500	\$18,500
10-440-053. Dues & Subscriptions	\$300	\$300	\$300	\$300	\$300	\$300	\$300
M&O Totals	\$124,198	\$124,198	\$126,815	\$126,815	\$116,575	\$116,075	\$116,075
Capital Improvements							
10-440-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-440-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Finance Expense Totals	\$381,329	\$381,329	\$400,697	\$400,697	\$409,968	\$409,468	\$409,468

GF HUMAN RESOURCES BUDGET (450)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-450-002. Wages	\$125,474	\$129,457	\$161,605	\$162,925	\$169,251	\$169,251	\$169,251
10-450-003. Overtime Pay	\$2,852	\$2,852	\$3,143	\$3,143	\$3,139	\$3,139	\$3,139
10-450-004. C.O.L.A./Merit Pay	\$5,056	\$1,073	\$1,320	\$0	\$3,061	\$3,061	\$3,061
10-450-005. FICA Taxes	\$10,261	\$10,261	\$12,761	\$12,761	\$13,480	\$13,480	\$13,480
10-450-006. Medical Insurance	\$148,936	\$148,936	\$181,760	\$178,634	\$181,760	\$181,760	\$181,760
10-450-007. Retirement	\$10,248	\$10,248	\$16,928	\$16,928	\$18,073	\$18,073	\$18,073
10-450-009. Workmans Compensation	\$1,550	\$1,550	\$1,804	\$1,804	\$1,759	\$1,759	\$1,759
10-450-025. 401K Match Program	\$4,024	\$4,024	\$4,555	\$4,555	\$4,777	\$4,777	\$4,777
10-450-059. Longevity Pay Plan	\$750	\$750	\$750	\$750	\$750	\$750	\$750
P&B Totals	\$309,151	\$309,151	\$384,626	\$381,500	\$396,050	\$396,050	\$396,050
Maintenance & Operations							
10-450-014. Travel & Training	\$6,700	\$6,700	\$3,130	\$1,830	\$8,150	\$8,150	\$8,150
10-450-023. Maintenance & Repair - Software	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
10-450-033. Supplies	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-450-034. Pre-Employment Costs	\$24,000	\$24,000	\$24,000	\$19,000	\$26,000	\$26,000	\$26,000
10-450-045. Contract Services	\$58,850	\$58,850	\$58,500	\$71,800	\$50,400	\$50,400	\$50,400
10-450-051. Liability Insurance	\$16,800	\$16,800	\$16,800	\$16,800	\$44,300	\$44,300	\$44,300
10-450-052. Unemployment	\$8,000	\$8,000	\$10,000	\$3,000	\$7,000	\$7,000	\$7,000
10-450-053. Dues & Subscriptions	\$1,070	\$1,070	\$1,270	\$1,270	\$1,270	\$1,270	\$1,270
10-450-055. Wellness Program	\$15,350	\$15,350	\$16,650	\$16,650	\$14,550	\$14,550	\$14,550
M&O Totals	\$133,770	\$133,770	\$133,350	\$133,350	\$159,670	\$159,670	\$159,670
Capital Improvements							
10-450-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-450-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources Expense Totals	\$442,921	\$442,921	\$517,976	\$514,850	\$555,720	\$555,720	\$555,720

GF PLANNING AND DEVELOPMENT BUDGET (491)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-491-002. Wages	\$407,816	\$419,129	\$422,443	\$426,245	\$443,421	\$443,421	\$443,421
10-491-003. Overtime Pay	\$6,004	\$6,004	\$2,000	\$2,000	\$912	\$912	\$912
10-491-004. C.O.L.A./Merit Pay	\$12,234	\$921	\$3,802	\$0	\$8,599	\$8,599	\$8,599
10-491-005. FICA Taxes	\$32,732	\$32,732	\$32,847	\$32,847	\$34,764	\$34,764	\$34,764
10-491-006. Medical Insurance	\$60,773	\$60,773	\$54,460	\$54,460	\$54,474	\$54,474	\$54,474
10-491-007. Retirement	\$38,293	\$38,293	\$43,582	\$43,582	\$49,807	\$49,807	\$49,807
10-491-009. Workmans Compensation	\$4,278	\$4,278	\$3,134	\$3,134	\$2,262	\$2,262	\$2,262
10-491-025. 401K Match Program	\$12,835	\$12,835	\$12,882	\$12,882	\$13,164	\$13,164	\$13,164
10-491-059. Longevity Pay Plan	\$1,800	\$1,800	\$1,150	\$1,150	\$1,500	\$1,500	\$1,500
P&B Totals	\$576,765	\$576,765	\$576,300	\$576,300	\$608,903	\$608,903	\$608,903
Maintenance & Operations							
10-491-011. Communications-Cell/Data	\$0	\$0	\$0	\$0	\$3,500	\$3,500	\$3,500
10-491-012. Printing & Publishing	\$5,800	\$5,800	\$6,000	\$6,000	\$6,250	\$6,250	\$6,250
10-491-014. Travel & Training	\$20,700	\$19,611	\$16,600	\$11,600	\$18,600	\$18,600	\$18,600
10-491-023. Maintenance & Repair - Software	\$0	\$0	\$0	\$0	\$10,700	\$10,700	\$10,700
10-491-024. Uniforms	\$2,825	\$2,825	\$3,125	\$3,125	\$3,250	\$3,250	\$3,250
10-491-033. Supplies	\$3,700	\$3,979	\$4,000	\$9,000	\$3,000	\$3,000	\$3,000
10-491-045. Contract Services	\$6,490	\$6,490	\$9,000	\$9,000	\$17,000	\$17,000	\$17,000
10-491-046. Professional Services	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
10-491-053. Dues & Subscriptions	\$1,880	\$1,880	\$2,400	\$2,400	\$2,000	\$2,000	\$2,000
10-491-064. Board of Adjustment	\$1,540	\$1,540	\$2,300	\$2,300	\$3,500	\$3,500	\$3,500
M&O Totals	\$52,935	\$52,125	\$43,425	\$43,425	\$67,800	\$67,800	\$67,800
Capital Improvements							
10-491-074. Capital Projects > \$10,000	\$27,000	\$27,210	\$0	\$0	\$8,800	\$8,800	\$8,800
10-491-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$27,000	\$27,210	\$0	\$0	\$8,800	\$8,800	\$8,800
Planning and Dev. Expense Totals	\$656,700	\$656,100	\$619,725	\$619,725	\$685,503	\$685,503	\$685,503

GF PUBLIC WORKS ADMINISTRATION BUDGET (493)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-493-002. Wages	\$39,135	\$40,309	\$43,809	\$44,203	\$0	\$0	\$0
10-493-004. C.O.L.A./Merit Pay	\$1,174	\$0	\$394	\$0	\$0	\$0	\$0
10-493-005. FICA Taxes	\$3,103	\$3,103	\$3,412	\$3,412	\$0	\$0	\$0
10-493-006. Medical Insurance	\$5,432	\$5,432	\$7,780	\$7,780	\$0	\$0	\$0
10-493-007. Retirement	\$3,630	\$3,630	\$4,527	\$4,527	\$0	\$0	\$0
10-493-009. Workmans Compensation	\$740	\$740	\$869	\$869	\$0	\$0	\$0
10-493-025. 401K Match Program	\$1,217	\$1,217	\$1,339	\$1,339	\$0	\$0	\$0
10-493-053. Dues & Subscriptions	\$0	\$0	\$0	\$100	\$0	\$0	\$0
10-493-059. Longevity Pay Plan	\$250	\$250	\$400	\$400	\$0	\$0	\$0
P&B Totals	\$54,681	\$54,681	\$62,530	\$62,630	\$0	\$0	\$0
Maintenance & Operations							
10-493-014. Travel & Training	\$1,500	\$1,500	\$1,275	\$1,275	\$0	\$0	\$0
10-493-024. Uniforms	\$300	\$300	\$300	\$300	\$0	\$0	\$0
10-493-045. Contract Services	\$53,000	\$53,000	\$50,000	\$50,000	\$0	\$0	\$0
10-493-046. Professional Services	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$0	\$0
10-493-053. Dues & Subscriptions	\$100	\$100	\$100	\$100	\$0	\$0	\$0
M&O Totals	\$60,900	\$60,900	\$57,675	\$57,675	\$0	\$0	\$0
Capital Improvements							
10-493-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-493-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works Administration Expense Totals	\$115,581	\$115,581	\$120,205	\$120,305	\$0	\$0	\$0

GF POLICE DEPARTMENT BUDGET (510)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-510-000. Separation Allowance	\$29,229	\$29,229	\$29,228	\$29,228	\$21,395	\$21,395	\$21,395
10-510-001. Holiday Pay	\$57,583	\$57,583	\$64,415	\$64,415	\$65,318	\$65,318	\$65,318
10-510-002. Wages	\$1,543,279	\$1,556,488	\$1,519,492	\$1,534,512	\$1,628,067	\$1,628,067	\$1,628,067
10-510-003. Overtime Pay	\$45,915	\$45,915	\$43,914	\$43,914	\$45,919	\$45,919	\$45,919
10-510-004. C.O.L.A./Merit Pay	\$41,821	\$28,612	\$15,020	\$0	\$32,359	\$32,359	\$32,359
10-510-005. FICA Taxes	\$131,963	\$131,963	\$128,371	\$128,371	\$137,641	\$137,641	\$137,641
10-510-006. Medical Insurance	\$231,691	\$231,691	\$216,635	\$216,635	\$217,896	\$217,896	\$217,896
10-510-007. Retirement	\$162,020	\$162,020	\$177,117	\$177,117	\$212,190	\$212,190	\$212,190
10-510-009. Workmans Compensation	\$38,265	\$38,265	\$42,175	\$42,175	\$40,029	\$40,029	\$40,029
10-510-010. LEO 401K	\$81,113	\$81,113	\$77,134	\$77,134	\$83,117	\$83,117	\$83,117
10-510-025. 401K Match Program	\$50,340	\$50,340	\$48,932	\$48,932	\$52,793	\$52,793	\$52,793
10-510-059. Longevity Pay Plan	\$7,150	\$7,150	\$6,000	\$6,000	\$6,150	\$6,150	\$6,150
P&B Totals	\$2,420,369	\$2,420,369	\$2,368,433	\$2,368,433	\$2,542,874	\$2,542,874	\$2,542,874
Maintenance & Operations							
10-510-011. Communications-Cell/Data	\$82,020	\$82,020	\$64,260	\$64,260	\$44,500	\$44,500	\$44,500
10-510-014. Travel & Training	\$33,600	\$33,600	\$33,600	\$26,100	\$39,100	\$39,100	\$39,100
10-510-016. Maint. & Repair - Equipment	\$13,000	\$13,000	\$5,000	\$12,000	\$20,000	\$20,000	\$20,000
10-510-017. Maint. & Repair - Vehicles	\$0	\$0	\$22,000	\$34,500	\$40,000	\$40,000	\$40,000
10-510-021. Maint. & Repair - Tires	\$0	\$0	\$10,000	\$5,000	\$10,000	\$10,000	\$10,000
10-510-023. Maint. & Repair - Software	\$13,825	\$13,825	\$13,825	\$13,825	\$18,520	\$18,520	\$18,520
10-510-024. Uniforms	\$42,000	\$42,000	\$42,000	\$42,000	\$41,750	\$41,750	\$41,750
10-510-033. Supplies	\$18,000	\$30,545	\$22,001	\$22,001	\$34,000	\$34,000	\$34,000
10-510-040. Crime Prevention/DARE	\$6,500	\$6,500	\$5,000	\$5,000	\$4,500	\$4,500	\$4,500
10-510-045. Contract Services	\$61,700	\$61,700	\$83,050	\$83,050	\$97,402	\$97,402	\$97,402
10-510-048. K-9 Maintenance	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
10-510-053. Dues & Subscriptions	\$1,405	\$1,405	\$1,090	\$1,090	\$905	\$905	\$905
10-510-058. Informant Monies	\$4,000	\$4,000	\$4,000	\$4,000	\$4,500	\$4,500	\$4,500
10-510-070. Digital Forensic Investigation	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000
10-510-071. Federal 1033 Program (LESO)	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
10-510-078. Licenses/Renewals	\$1,600	\$1,600	\$1,600	\$1,600	\$250	\$250	\$250
10-510-083. Ammunition	\$5,000	\$5,000	\$5,000	\$5,000	\$8,000	\$8,000	\$8,000
M&O Totals	\$282,650	\$295,195	\$312,426	\$329,426	\$388,427	\$388,427	\$388,427
Capital Improvements							
10-510-074. Capital Projects >	\$94,429	\$94,429	\$54,195	\$54,195	\$10,000	\$10,000	\$10,000
10-510-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$94,429	\$94,429	\$54,195	\$54,195	\$10,000	\$10,000	\$10,000
Police Expense Totals	\$2,797,448	\$2,809,993	\$2,735,054	\$2,752,054	\$2,941,301	\$2,941,301	\$2,941,301

GF LIFEGUARDS BUDGET (520)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-520-001. Holiday Pay	\$517	\$517	\$750	\$750	\$800	\$800	\$800
10-520-002. Wages	\$360,411	\$362,025	\$336,052	\$361,525	\$368,069	\$368,069	\$368,069
10-520-003. Overtime Pay	\$5,005	\$5,005	\$7,500	\$7,500	\$7,549	\$7,549	\$7,549
10-520-004. C.O.L.A./Merit Pay	\$1,614	\$0	\$473	\$0	\$987	\$987	\$987
10-520-005. FICA Taxes	\$28,155	\$28,155	\$26,383	\$27,983	\$28,879	\$28,879	\$28,879
10-520-006. Medical Insurance	\$7,689	\$7,689	\$7,780	\$7,780	\$7,782	\$7,782	\$7,782
10-520-007. Retirement	\$5,050	\$5,050	\$5,189	\$5,189	\$6,069	\$6,069	\$6,069
10-520-009. Workmans Compensation	\$9,600	\$9,600	\$9,193	\$9,193	\$10,290	\$10,290	\$10,290
10-520-025. 401K Match Program	\$1,693	\$1,693	\$1,534	\$1,534	\$1,604	\$1,604	\$1,604
10-520-059. Longevity Pay Plan	\$500	\$500	\$100	\$100	\$100	\$100	\$100
P&B Totals	\$420,234	\$420,234	\$394,954	\$421,554	\$432,129	\$432,129	\$432,129
Maintenance & Operations							
10-520-011. CommunicationsCell/Data	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
10-520-014. Travel & Training	\$6,000	\$6,000	\$3,800	\$3,800	\$6,200	\$6,200	\$6,200
10-520-016. Maint. & Repair-Equipment	\$6,500	\$6,500	\$6,500	\$6,500	\$4,500	\$4,500	\$4,500
10-520-017. Maint. & Repair - Vehicles	\$0	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000
10-520-021. Maint. & Repair - Tires	\$0	\$0	\$0	\$0	\$500	\$500	\$500
10-520-024. Uniforms	\$6,900	\$6,900	\$7,200	\$7,200	\$7,800	\$7,800	\$7,800
10-520-033. Supplies	\$11,600	\$11,600	\$10,900	\$10,900	\$14,000	\$14,000	\$14,000
10-520-050. Rental of Property	\$14,500	\$14,500	\$1,000	\$9,500	\$11,600	\$11,600	\$11,600
M&O Totals	\$45,500	\$45,500	\$29,400	\$37,900	\$54,600	\$54,600	\$54,600
Capital Improvements							
10-520-074. Capital Projects > \$10,000	\$12,000	\$48,200	\$6,250	\$12,250	\$27,500	\$27,500	\$27,500
10-520-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$12,000	\$48,200	\$6,250	\$12,250	\$27,500	\$27,500	\$27,500
Lifeguard Expense Totals	\$477,734	\$513,934	\$430,604	\$471,704	\$514,229	\$514,229	\$514,229

GF FIRE DEPARTMENT BUDGET (530)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-530-001. Holiday Pay	\$21,329	\$20,294	\$31,480	\$31,480	\$30,364	\$30,364	\$30,364
10-530-002. Wages	\$667,037	\$685,171	\$812,277	\$819,520	\$894,662	\$894,662	\$894,662
10-530-003. Overtime Pay	\$26,309	\$26,309	\$31,209	\$31,209	\$33,275	\$33,275	\$33,275
10-530-004. C.O.L.A./Merit Pay	\$18,134	\$0	\$7,243	\$0	\$16,853	\$16,853	\$16,853
10-530-005. FICA Taxes	\$56,316	\$56,316	\$68,217	\$68,217	\$75,298	\$75,298	\$75,298
10-530-006. Medical Insurance	\$102,653	\$102,653	\$116,700	\$116,700	\$116,730	\$116,730	\$116,730
10-530-007. Retirement	\$60,092	\$60,092	\$88,772	\$88,772	\$104,449	\$104,449	\$104,449
10-530-009. Workmans Comp	\$28,000	\$28,000	\$29,948	\$29,948	\$31,164	\$31,164	\$31,164
10-530-025. 401K Match Program	\$19,979	\$19,979	\$25,776	\$25,776	\$27,658	\$27,658	\$27,658
10-530-059. Longevity Pay Plan	\$3,350	\$4,385	\$9,500	\$9,500	\$9,150	\$9,150	\$9,150
P&B Totals	\$1,003,199	\$1,003,199	\$1,221,122	\$1,221,122	\$1,339,603	\$1,339,603	\$1,339,603
Maintenance & Operations							
10-530-011. Communications-Phone/Cell/Data	\$30,100	\$30,100	\$31,900	\$31,900	\$38,200	\$38,200	\$38,200
10-530-014. Travel & Training	\$13,500	\$13,500	\$16,500	\$16,500	\$21,500	\$21,500	\$21,500
10-530-015. Maintenance &	\$5,000	\$5,000	\$6,000	\$6,000	\$14,000	\$14,000	\$14,000
10-530-016. Maint. & Repair - Equipment	\$15,900	\$15,900	\$19,400	\$19,400	\$30,700	\$30,700	\$30,700
10-530-017. Maint. & Repair - Vehicles	\$19,300	\$19,300	\$21,000	\$21,000	\$39,200	\$39,200	\$39,200
10-530-021. Maint. & Repair - Tires	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
10-530-023. Maint. & Repair - Software	\$4,300	\$4,300	\$6,300	\$6,300	\$7,450	\$7,450	\$7,450
10-530-024. Uniforms	\$27,500	\$31,000	\$29,000	\$29,000	\$35,500	\$35,500	\$35,500
10-530-033. Supplies	\$24,000	\$25,000	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800
10-530-043. SAFR Grant-Tuition	\$52,500	\$105,000	\$0	\$0	\$0	\$0	\$0
10-530-045. Contract Services	\$7,500	\$7,500	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
10-530-050. Rental of Property	\$9,500	\$9,500	\$2,900	\$2,900	\$3,000	\$3,000	\$3,000
10-530-051. Liability Insurance	\$40,800	\$40,800	\$41,800	\$41,800	\$56,300	\$56,300	\$56,300
10-530-053. Dues & Subscriptions	\$3,800	\$3,800	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
M&O Totals	\$253,700	\$310,700	\$215,600	\$215,600	\$286,650	\$286,650	\$286,650
Capital Improvements							
10-530-074. Capital Projects > \$10,000	\$20,000	\$20,000	\$0	\$0	\$5,000	\$5,000	\$5,000
10-530-075. Capital Projects < \$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$28,000	\$28,000	\$28,000
Capital Totals	\$25,000	\$25,000	\$5,000	\$5,000	\$33,000	\$33,000	\$33,000
Fire Expense Totals	\$1,281,899	\$1,338,899	\$1,441,722	\$1,441,722	\$1,659,253	\$1,659,253	\$1,659,253

GF MARINA BUDGET (550)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-550-002. Wages	\$0	\$0	\$32,000	\$44,096	\$45,365	\$45,365	\$45,365
10-550-003. Overtime Pay	\$0	\$0	\$0	\$0	\$654	\$654	\$654
10-550-004. C.O.L.A./Merit Pay	\$0	\$0	\$0	\$0	\$912	\$912	\$912
10-550-006. Medical Insurance	\$0	\$0	\$0	\$3,374	\$3,594	\$3,594	\$3,594
10-550-005. FICA Taxes	\$0	\$0	\$2,448	\$3,270	\$7,782	\$7,782	\$7,782
10-550-007. Retirement	\$0	\$0	\$3,248	\$4,476	\$5,332	\$5,332	\$5,332
10-550-009. Workmans Compensation	\$0	\$0	\$829	\$829	\$896	\$896	\$896
10-550-025. 401K Match Program	\$0	\$0	\$0	\$769	\$1,409	\$1,409	\$1,409
10-550-059. Longevity Pay Plan	\$0	\$0	\$50	\$50	\$50	\$50	\$50
P&B Totals	\$0	\$0	\$38,575	\$56,864	\$65,994	\$65,994	\$65,994
Maintenance & Operations							
10-550-011. Communications-Cell/Data	\$0	\$0	\$0	\$0	\$600	\$600	\$600
10-550-013. Electric	\$11,937	\$11,937	\$13,000	\$13,000	\$15,000	\$15,000	\$15,000
10-550-016. Maint. & Repair - Equipment	\$3,000	\$4,500	\$5,000	\$5,000	\$4,900	\$4,900	\$4,900
10-550-023. Maintenance & Repair - Software	\$0	\$0	\$0	\$0	\$2,800	\$2,800	\$2,800
10-550-033. Supplies	\$1,500	\$1,500	\$1,350	\$1,350	\$1,200	\$1,200	\$1,200
10-550-039. Miscellaneous	\$2,700	\$1,200	\$3,500	\$3,500	\$2,000	\$2,000	\$2,000
10-550-046. Professional Services	\$10,000	\$22,000	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000
M&O Totals	\$29,137	\$41,137	\$28,850	\$28,850	\$34,500	\$34,500	\$34,500
Capital Improvements							
10-550-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-550-075. Capital Projects < \$10,000	\$5,000	\$5,000	\$10,000	\$10,000	\$14,000	\$14,000	\$14,000
Capital Totals	\$5,000	\$5,000	\$10,000	\$10,000	\$14,000	\$14,000	\$14,000
Marina Expense Totals	\$34,137	\$46,137	\$77,425	\$95,714	\$114,494	\$114,494	\$114,494

GF POWELL BILL BUDGET (561)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
10-561-019. Maint. & Repair - Streets	\$0	\$0	\$550,000	\$550,000	\$100,000	\$100,000	\$100,000
10-561-033. Supplies	\$58,867	\$58,867	\$25,000	\$25,000	\$35,000	\$35,000	\$35,000
10-561-038. Street Maintenance	\$125,000	\$125,000	\$60,000	\$109,179	\$50,000	\$50,000	\$50,000
M&O Totals	\$183,867	\$183,867	\$635,000	\$684,179	\$185,000	\$185,000	\$185,000
Powell Bill Expense Totals	\$183,867	\$183,867	\$635,000	\$684,179	\$185,000	\$185,000	\$185,000

GF FLEET MAINTENANCE BUDGET (565)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
10-565-016. Maint. & Repair - Equipment	\$40,000	\$65,700	\$36,500	\$36,500	\$42,000	\$42,000	\$42,000
10-565-017. Maint. & Repair - Vehicles	\$89,400	\$69,400	\$70,250	\$70,250	\$69,750	\$69,750	\$69,750
10-565-021. Maint. & Repair - Tires	\$30,000	\$25,000	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500
10-565-030. Gas & Diesel Fuel	\$126,000	\$126,000	\$100,000	\$100,000	\$140,000	\$140,000	\$140,000
M&O Totals	\$285,400	\$286,100	\$226,250	\$226,250	\$271,250	\$271,250	\$271,250
G/F Fleet Maintenance Expense Totals	\$285,400	\$286,100	\$226,250	\$226,250	\$271,250	\$271,250	\$271,250

GF PARKING BUDGET (570)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
10-570-012. Printing & Publishing	\$0	\$0	\$0	\$0	\$7,650	\$7,650	\$7,650
10-570-013. Electric	\$0	\$0	\$0	\$0	\$14,000	\$14,000	\$14,000
10-570-018. Maint. & Repair - Grounds	\$5,000	\$60,000	\$5,000	\$5,000	\$0	\$0	\$0
10-570-046. Professional Services	\$344,650	\$448,115	\$374,024	\$374,024	\$335,330	\$335,330	\$335,330
M&O Totals	\$349,650	\$508,115	\$379,024	\$379,024	\$356,980	\$356,980	\$356,980
Capital Improvements							
10-570-074. Capital Projects > \$10,000	\$0	\$231,700	\$0	\$61,906	\$0	\$0	\$0
10-570-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$231,700	\$0	\$61,906	\$0	\$0	\$0
Parking Expense Totals	\$349,650	\$739,815	\$379,024	\$440,930	\$356,980	\$356,980	\$356,980

GF ENVIRONMENTAL BUDGET (580)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-580-002. Wages	\$448,611	\$460,869	\$472,305	\$476,557	\$558,046	\$558,046	\$558,046
10-580-003. Overtime Pay	\$14,770	\$14,770	\$17,526	\$17,526	\$21,144	\$21,144	\$21,144
10-580-004. C.O.L.A./Merit Pay	\$12,258	\$0	\$4,252	\$0	\$11,216	\$11,216	\$11,216
10-580-005. FICA Taxes	\$36,547	\$36,547	\$37,965	\$37,965	\$45,397	\$45,397	\$45,397
10-580-006. Medical Insurance	\$92,268	\$92,268	\$93,360	\$93,360	\$108,948	\$108,948	\$108,948
10-580-007. Retirement	\$42,759	\$42,759	\$50,374	\$50,374	\$67,352	\$67,352	\$67,352
10-580-009. Workmans Compensation	\$18,168	\$18,168	\$23,367	\$23,367	\$24,814	\$24,814	\$24,814
10-580-025. 401K Match Program	\$13,107	\$13,107	\$14,888	\$14,888	\$17,801	\$17,801	\$17,801
10-580-059. Longevity Pay Plan	\$2,100	\$2,100	\$2,200	\$2,200	\$3,000	\$3,000	\$3,000
P&B Totals	\$680,588	\$680,588	\$716,237	\$716,237	\$857,718	\$857,718	\$857,718
Maintenance & Operations							
10-580-011. Communications-Cell/Data	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000
10-580-012. Printing & Publishing	\$500	\$500	\$500	\$500	\$500	\$500	\$500
10-580-013. Electric	\$263,590	\$263,590	\$263,590	\$263,590	\$252,600	\$247,600	\$247,600
10-580-014. Travel & Training	\$4,500	\$4,500	\$3,825	\$3,225	\$5,500	\$5,500	\$5,500
10-580-015. Maint. & Repair- Buildings	\$85,100	\$88,402	\$46,000	\$46,000	\$58,000	\$58,000	\$58,000
10-580-016. Maint. & Repair - Equipment	\$21,000	\$21,000	\$21,000	\$20,572	\$20,000	\$20,000	\$20,000
10-580-018. Maint. & Repair - Grounds	\$83,500	\$93,181	\$74,500	\$74,500	\$69,000	\$69,000	\$69,000
10-580-020. Maint. & Repair - Street Lights	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
10-580-024. Uniforms	\$7,500	\$7,500	\$8,000	\$8,000	\$8,300	\$8,300	\$8,300
10-580-032. Chemical & Lab Fees	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$2,500	\$2,500
10-580-033. Supplies	\$45,000	\$45,000	\$45,000	\$45,000	\$44,000	\$44,000	\$44,000
10-580-035. Small Tools & Equipment	\$5,200	\$5,200	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
10-580-044. Temps	\$70,000	\$70,000	\$80,000	\$80,000	\$60,000	\$60,000	\$60,000
10-580-045. Contract Services	\$1,981,175	\$1,981,175	\$1,900,644	\$1,886,644	\$2,230,926	\$2,230,926	\$2,230,926
10-580-046. Professional Services	\$4,000	\$4,000	\$4,000	\$4,000	\$10,000	\$8,000	\$8,000
10-580-053. Dues & Subscriptions	\$0	\$0	\$0	\$0	\$100	\$100	\$100
10-580-080. PPE & Safety Equipment	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
M&O Totals	\$2,586,565	\$2,599,548	\$2,468,559	\$2,453,531	\$2,787,426	\$2,778,426	\$2,778,426
Capital Improvements							
10-580-074. Capital Projects > \$10,000	\$50,000	\$95,000	\$40,350	\$175,350	\$533,250	\$63,250	\$63,250
10-580-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$50,000	\$95,000	\$40,350	\$175,350	\$533,250	\$63,250	\$63,250
Environmental Expense Totals	\$3,317,153	\$3,375,136	\$3,225,146	\$3,345,118	\$4,178,394	\$3,699,394	\$3,699,394

GF PARKS AND RECREATION BUDGET (620)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-620-002. Wages	\$313,559	\$321,892	\$354,687	\$357,947	\$403,219	\$403,219	\$403,219
10-620-003. Overtime Pay	\$5,069	\$5,069	\$3,981	\$3,981	\$5,192	\$5,192	\$5,192
10-620-004. C.O.L.A./Merit Pay	\$8,333	\$0	\$3,260	\$0	\$6,922	\$6,922	\$6,922
10-620-005. FICA Taxes	\$25,180	\$25,180	\$27,852	\$27,852	\$31,943	\$31,943	\$31,943
10-620-006. Medical Insurance	\$48,964	\$48,964	\$46,680	\$46,680	\$46,692	\$46,692	\$46,692
10-620-007. Retirement	\$26,256	\$26,256	\$34,420	\$34,420	\$40,694	\$40,694	\$40,694
10-620-009. Workmans Compensation	\$9,500	\$9,500	\$9,182	\$9,182	\$11,310	\$11,310	\$11,310
10-620-025. 401K Match Program	\$8,800	\$8,800	\$10,064	\$10,064	\$10,757	\$10,757	\$10,757
10-620-059. Longevity Pay Plan	\$2,200	\$2,200	\$2,150	\$2,150	\$2,250	\$2,250	\$2,250
P&B Totals	\$447,861	\$447,861	\$492,276	\$492,276	\$558,979	\$558,979	\$558,979
Maintenance & Operations							
10-620-011. Communications-Cell/Data	\$2,800	\$2,800	\$2,800	\$2,800	\$4,520	\$4,520	\$4,520
10-620-013. Electric	\$34,975	\$34,975	\$34,975	\$34,975	\$34,975	\$34,975	\$34,975
10-620-014. Travel & Training	\$5,500	\$5,500	\$5,500	\$5,500	\$6,500	\$6,500	\$6,500
10-620-015. Maint. & Repair- Buildings	\$14,000	\$14,000	\$27,500	\$27,500	\$27,500	\$15,500	\$15,500
10-620-016. Maint. & Repair - Equipment	\$24,500	\$37,084	\$21,000	\$21,590	\$21,000	\$21,000	\$21,000
10-620-018. Maint. & Repair - Grounds	\$85,500	\$85,500	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000
10-620-023. Maint. & Repair - Software	\$4,700	\$4,700	\$4,800	\$4,800	\$2,750	\$2,750	\$2,750
10-620-024. Uniforms	\$1,500	\$1,500	\$1,500	\$1,500	\$1,750	\$1,750	\$1,750
10-620-033. Supplies	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
10-620-041. Arts & Activities	\$18,750	\$18,750	\$23,000	\$23,000	\$161,575	\$161,575	\$161,575
10-620-042. Carolina Beach Market	\$8,500	\$8,500	\$9,500	\$9,500	\$10,000	\$10,000	\$10,000
10-620-045. Contract Services	\$58,000	\$58,000	\$69,800	\$98,800	\$74,800	\$74,800	\$74,800
10-620-046. Professional Services	\$12,000	\$42,000	\$0	\$0	\$15,000	\$15,000	\$15,000
10-620-066. Athletic Programs	\$23,500	\$23,500	\$26,000	\$15,150	\$27,000	\$27,000	\$27,000
10-620-082. Festivals & Special Event	\$27,000	\$27,000	\$34,000	\$19,000	\$36,000	\$36,000	\$36,000
M&O Totals	\$331,725	\$374,309	\$323,875	\$327,615	\$486,870	\$474,870	\$474,870
Capital Improvements							
10-620-074. Capital Projects > \$10,000	\$82,250	\$157,250	\$20,000	\$45,850	\$465,000	\$183,800	\$183,800
10-620-075. Capital Projects < \$10,000	\$18,000	\$18,000	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$100,250	\$175,250	\$20,000	\$45,850	\$465,000	\$183,800	\$183,800
Parks & Recreation Expense Totals	\$879,836	\$997,420	\$836,151	\$865,741	\$1,510,849	\$1,217,649	\$1,217,649

GF BEACH MAINTENANCE BUDGET (630)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
10-630-001. Holiday Pay	\$7,617	\$7,617	\$10,691	\$10,691	\$9,329	\$9,329	\$9,329
10-630-002. Wages	\$162,505	\$162,505	\$185,312	\$186,979	\$188,654	\$188,654	\$188,654
10-630-003. Overtime Pay	\$6,068	\$6,068	\$7,000	\$7,000	\$7,774	\$7,774	\$7,774
10-630-004. C.O.L.A./Merit Pay	\$4,417	\$4,417	\$1,667	\$0	\$3,793	\$3,793	\$3,793
10-630-005. FICA Taxes	\$13,856	\$13,856	\$15,672	\$15,672	\$16,058	\$16,058	\$16,058
10-630-006. Medical Insurance	\$30,756	\$30,756	\$31,120	\$31,120	\$31,128	\$31,128	\$31,128
10-630-007. Retirement	\$17,567	\$17,567	\$22,331	\$22,331	\$25,398	\$25,398	\$25,398
10-630-009. Workmans Comp	\$5,500	\$5,500	\$5,353	\$5,353	\$4,904	\$4,904	\$4,904
10-630-010. LEO 401K	\$9,056	\$9,056	\$10,243	\$10,243	\$10,495	\$10,495	\$10,495
10-630-025. 401K Match Program	\$5,433	\$5,433	\$6,146	\$6,146	\$6,297	\$6,297	\$6,297
10-630-059. Longevity Pay Plan	\$500	\$500	\$200	\$200	\$350	\$350	\$350
P&B Totals	\$263,275	\$263,275	\$295,735	\$295,735	\$304,180	\$304,180	\$304,180
Maintenance & Operations							
10-630-016. Maint. & Repair-Fish	\$6,092	\$6,092	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-630-018. T/F to Storm Damage	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
10-630-033. Supplies	\$7,500	\$7,500	\$7,500	\$3,013	\$7,500	\$7,500	\$7,500
10-630-046. Professional Services	\$162,775	\$162,775	\$170,000	\$170,000	\$163,745	\$163,745	\$163,745
10-630-056. Beach Maintenance	\$60,000	\$60,000	\$58,000	\$43,000	\$72,000	\$64,000	\$64,000
10-630-081. Inlet Dredging	\$10,000	\$10,000	\$35,000	\$39,487	\$35,000	\$35,000	\$35,000
M&O Totals	\$596,367	\$596,367	\$625,500	\$610,500	\$633,245	\$625,245	\$625,245
Capital Improvements							
10-630-074. Capital Projects > \$10,000	\$47,215	\$87,411	\$6,300	\$211,300	\$62,215	\$25,000	\$25,000
10-630-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-630-085. T/F to Capital Project Fund	\$136,613	\$136,613	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$183,828	\$224,024	\$6,300	\$211,300	\$62,215	\$25,000	\$25,000
Beach Maintenance Expense Totals	\$1,043,470	\$1,083,666	\$927,535	\$1,117,535	\$999,640	\$954,425	\$954,425

MUNICIPAL SERVICE DISTRICT (650)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
650. Municipal Service District							
10-650-020. Maint. & Repair - Street Lights	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
10-650-033. Supplies	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
10-650-044. Temps	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000
10-650-045. Contract Services	\$0	\$0	\$0	\$0	\$31,000	\$24,000	\$24,000
M&O Totals	\$596,367	\$596,367	\$625,500	\$0	\$68,000	\$61,000	\$61,000
Capital Improvements							
10-650-074. Capital Projects > \$10,000	\$47,215	\$87,411	\$6,300	\$0	\$3,138	\$0	\$0
10-650-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$183,828	\$224,024	\$6,300	\$0	\$3,138	\$0	\$0
Municipal Service District Totals	\$1,043,470	\$1,083,666	\$927,535	\$0	\$71,138	\$61,000	\$61,000

GENERAL FUND-TOTAL BUDGET

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
GF EXPENSES	\$15,533,211	\$16,438,403	\$15,422,611	\$17,211,436	\$17,375,454	\$16,554,184	\$16,554,184
GF REVENUES	\$15,533,211	\$16,438,403	\$15,422,611	\$17,211,436	\$16,554,184	\$16,554,184	\$16,554,184
REVENUES/EXPENSES OVER OR UNDER	\$0	\$0	\$0	\$0	(\$821,270)	\$0	\$0
P&B TOTALS	\$7,135,437	\$7,150,437	\$7,583,477	\$7,625,340	\$8,195,183	\$8,195,183	\$8,195,183
M&O TOTALS	\$7,900,267	\$8,362,152	\$7,697,039	\$8,148,285	\$7,158,796	\$7,129,079	\$7,129,079
CAPITAL TOTALS	\$497,507	\$925,813	\$142,095	\$575,851	\$1,156,903	\$365,350	\$365,350
DEBT SERVICE TOTALS	\$884,895	\$884,895	\$861,961	\$861,961	\$864,572	\$864,572	\$864,572
GENERAL FUND EXPENSE TOTALS	\$15,533,211	\$16,438,402	\$15,422,611	\$17,211,436	\$17,375,454	\$16,554,184	\$16,554,184

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UTILITIES FUND BUDGET

UTILITY FUND REVENUES

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
30-322-000. Stormwater Monthly Svc.	\$1,349,622	\$1,349,622	\$1,402,412	\$1,402,412	\$1,522,107	\$1,522,107	\$1,522,107
30-329-000. Interest on Investments	\$45,495	\$45,495	\$20,000	\$20,000	\$400	\$400	\$400
30-329-100. Interest Bond Series 2016	\$15,000	\$15,000	\$5,000	\$5,000	\$700	\$700	\$700
30-330-000. Stormwater Dev.	\$228,102	\$228,102	\$230,000	\$230,000	\$250,000	\$250,000	\$250,000
30-370-000. Water Monthly Svc. Fees	\$2,175,917	\$2,175,917	\$2,243,696	\$2,243,696	\$2,288,570	\$2,288,570	\$2,288,570
30-371-000. Sewer Monthly Svc. Fees	\$3,719,446	\$3,719,446	\$3,826,743	\$3,826,743	\$3,903,278	\$3,903,278	\$3,903,278
30-371-015. Penalties	\$6,520	\$6,520	\$4,000	\$4,000	\$3,100	\$3,100	\$3,100
30-371-017. Grease Trap Compliance	\$195	\$195	\$0	\$0	\$0	\$0	\$0
30-372-000. Water Connection Fees	\$114,626	\$114,626	\$106,300	\$106,300	\$155,290	\$155,290	\$155,290
30-373-000. Sewer Connection Fees	\$104,650	\$104,650	\$84,000	\$84,000	\$135,700	\$135,700	\$135,700
30-374-000. System Dev. Fee Water	\$306,033	\$306,033	\$187,720	\$187,720	\$237,120	\$237,120	\$237,120
30-374-100. System Dev. Fee Sewer	\$336,893	\$336,893	\$205,960	\$205,960	\$260,160	\$260,160	\$260,160
30-375-000. Reconnection Fees	\$5,000	\$5,000	\$3,000	\$3,000	\$2,000	\$2,000	\$2,000
30-385-000. Miscellaneous Revenues	\$50,000	\$50,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
30-397-000. T/F from Project Fund	\$0	\$0	\$0	\$550,000	\$0	\$0	\$0
30-398-001. Kure Bch-Fixed&Variable	\$292,373	\$292,373	\$289,120	\$289,120	\$244,751	\$244,751	\$244,751
30-398-002. Kure Bch-Capital Recovery	\$61,173	\$61,173	\$19,854	\$19,854	\$21,768	\$21,768	\$21,768
30-398-003. Fort Fisher WWT	\$7,517	\$7,517	\$6,156	\$6,156	\$5,288	\$5,288	\$5,288
30-399-000. Appropriated Fund Balance	\$730,708	\$1,240,190	\$314,943	\$540,503	\$0	\$283,143	\$283,143
UTILITY FUND REVUE TOTALS	\$9,549,270	\$10,468,579	\$8,963,903	\$9,739,464	\$9,045,232	\$9,328,375	\$9,328,375

UF WATER/SEWER DEBT SERVICE (409)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
30-409-015. Debt Service	\$2,692,396	\$2,692,396	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,525,699
M&O Totals	\$2,692,396	\$2,692,396	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,525,699
Debt Service Expense Totals	\$2,692,396	\$2,692,396	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,525,699

UF WATER/SEWER ADMINISTRATION BUDGET (800)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
30-800-002. Wages	\$279,024	\$286,056	\$302,006	\$304,724	\$306,414	\$306,414	\$306,414
30-800-003. Overtime Pay	\$5,341	\$5,341	\$5,155	\$9,655	\$9,616	\$9,616	\$9,616
30-800-004. C.O.L.A./Merit	\$8,370	\$1,338	\$2,718	\$0	\$6,160	\$6,160	\$6,160
30-800-005. FICA Taxes	\$22,479	\$22,479	\$23,776	\$23,776	\$24,732	\$24,732	\$24,732
30-800-006. Medical Insurance	\$46,134	\$46,134	\$46,680	\$46,680	\$46,692	\$46,692	\$46,692
30-800-007. Retirement	\$26,299	\$26,299	\$31,544	\$31,544	\$36,694	\$36,694	\$36,694
30-800-009. Workmans Compensation	\$2,593	\$2,593	\$3,114	\$3,114	\$2,950	\$2,950	\$2,950
30-800-025. 401K Match Program	\$8,816	\$8,816	\$9,324	\$9,324	\$9,699	\$9,699	\$9,699
30-800-059. Longevity Pay Plan	\$1,100	\$1,100	\$900	\$950	\$1,100	\$1,100	\$1,100
P&B Totals	\$400,156	\$400,156	\$425,217	\$429,767	\$444,057	\$444,057	\$444,057
Maintenance & Operations							
30-800-011. Communications	\$2,400	\$2,400	\$2,400	\$2,400	\$3,000	\$3,000	\$3,000
30-800-012. Printing & Publishing	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500
30-800-014. Travel & Training	\$11,000	\$11,000	\$9,000	\$4,450	\$9,000	\$9,000	\$9,000
30-800-016. Maint. & Repair - Equipment	\$10,000	\$10,000	\$0	\$0	\$5,000	\$5,000	\$5,000
30-800-023. Maint. & Repair - Software	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
30-800-024. Uniforms	\$3,000	\$3,000	\$4,250	\$4,250	\$4,250	\$4,250	\$4,250
30-800-033. Supplies	\$9,000	\$9,000	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
30-800-037. On-Line Credit Check	\$2,200	\$2,200	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
30-800-045. Contract Services	\$19,500	\$114,500	\$109,500	\$109,500	\$113,220	\$23,220	\$23,220
30-800-046. Professional Services	\$13,000	\$13,000	\$14,175	\$14,175	\$14,500	\$14,500	\$14,500
30-800-049. Postage	\$43,000	\$43,000	\$43,250	\$43,250	\$43,250	\$43,250	\$43,250
30-800-053. Dues & Subscriptions	\$610	\$610	\$650	\$650	\$650	\$650	\$650
30-800-057. Miscellaneous	\$0	\$0	\$0	\$550,000	\$300,000	\$300,000	\$300,000
30-800-080. Reimbursement to General	\$725,000	\$725,000	\$725,000	\$725,000	\$400,000	\$400,000	\$400,000
M&O Totals	\$843,610	\$938,610	\$925,625	\$1,471,075	\$911,770	\$821,770	\$821,770
Capital Improvements							
30-800-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-800-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
W&S Administrative Expense Totals	\$1,243,766	\$1,338,766	\$1,350,842	\$1,900,842	\$1,355,827	\$1,265,827	\$1,265,827

UF WASTEWATER TREATMENT BUDGET (810)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
30-810-002. Wages	\$261,715	\$263,734	\$266,438	\$268,836	\$272,020	\$272,020	\$272,020
30-810-003. Overtime Pay	\$3,966	\$3,966	\$4,258	\$4,258	\$4,566	\$4,566	\$4,566
30-810-004. C.O.L.A./ Merit	\$7,852	\$5,833	\$2,398	\$0	\$5,468	\$5,468	\$5,468
30-810-005. FICA Taxes	\$21,059	\$21,059	\$21,010	\$21,010	\$21,718	\$21,718	\$21,718
30-810-006. Medical Insurance	\$40,805	\$40,805	\$38,900	\$38,900	\$38,910	\$38,910	\$38,910
30-810-007. Retirement	\$24,638	\$24,638	\$27,877	\$27,877	\$32,223	\$32,223	\$32,223
30-810-009. Workmans Comp	\$8,000	\$8,000	\$7,458	\$7,458	\$6,727	\$6,727	\$6,727
30-810-025. 401K Match Program	\$8,259	\$8,259	\$8,239	\$8,239	\$7,237	\$7,237	\$7,237
30-810-059. Longevity Pay Plan	\$1,750	\$1,750	\$1,550	\$1,550	\$1,850	\$1,850	\$1,850
P&B Totals	\$378,044	\$378,044	\$378,128	\$378,128	\$390,719	\$390,719	\$390,719
Maintenance & Operations							
30-810-011. Communications	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
30-810-013. Electric	\$122,000	\$122,000	\$131,000	\$131,000	\$131,000	\$131,000	\$131,000
30-810-014. Travel & Training	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-810-015. Maint. & Repair - Buildings	\$7,000	\$7,000	\$7,000	\$11,000	\$8,000	\$8,000	\$8,000
30-810-016. Maint. & Repair - Equipment	\$22,000	\$49,428	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500
30-810-018. Maint. & Repair - Grounds	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
30-810-024. Uniforms	\$3,000	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
30-810-032. Chemical & Lab Fees	\$53,120	\$58,120	\$66,950	\$66,950	\$76,950	\$76,950	\$76,950
30-810-033. Supplies	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
30-810-035. Small Tools & Equipment	\$750	\$750	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
30-810-045. Contract Services	\$140,500	\$185,845	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000
30-810-046. Professional Services	\$46,000	\$49,602	\$51,000	\$50,600	\$51,000	\$51,000	\$51,000
30-810-047. WWT Plant Renovation	\$35,000	\$127,605	\$150,000	\$146,000	\$150,000	\$150,000	\$150,000
30-810-050. Rental of Property	\$20,000	\$20,000	\$36,250	\$36,250	\$36,250	\$36,250	\$36,250
30-810-053. Dues & Subscriptions	\$400	\$400	\$400	\$400	\$400	\$400	\$400
30-810-078. Permits & Fees	\$20,000	\$20,000	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250
30-810-080. PPE & Safety Equipment	\$5,000	\$5,000	\$4,525	\$4,925	\$4,525	\$4,525	\$4,525
M&O Totals	\$494,570	\$668,550	\$673,875	\$673,875	\$684,875	\$684,875	\$684,875
Capital Improvements							
30-810-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-810-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater Treatment Expense Totals	\$872,614	\$1,046,594	\$1,052,003	\$1,052,003	\$1,075,594	\$1,075,594	\$1,075,594

UF WASTEWATER COLLECTIONS BUDGET (811)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
30-811-002. Wages	\$441,356	\$454,597	\$492,522	\$496,956	\$503,320	\$503,320	\$503,320
30-811-003. Overtime Pay	\$35,172	\$35,172	\$37,452	\$37,452	\$36,300	\$36,300	\$36,300
30-811-004. C.O.L.A./Merit	\$13,241	\$0	\$4,434	\$0	\$10,117	\$10,117	\$10,117
30-811-005. FICA Taxes	\$37,769	\$37,769	\$41,143	\$41,143	\$42,355	\$42,355	\$42,355
30-811-006. Medical Insurance	\$86,939	\$86,939	\$85,580	\$85,580	\$85,602	\$85,602	\$85,602
30-811-007. Retirement	\$44,337	\$44,337	\$54,588	\$54,588	\$62,843	\$62,843	\$62,843
30-811-009. Workmans Comp	\$15,492	\$15,492	\$14,722	\$14,722	\$11,915	\$11,915	\$11,915
30-811-025. 401K Match Program	\$14,810	\$14,810	\$16,132	\$16,132	\$16,611	\$16,611	\$16,611
30-811-059. Longevity Pay Plan	\$3,950	\$3,950	\$3,400	\$3,400	\$3,950	\$3,950	\$3,950
P&B Totals	\$693,066	\$693,066	\$749,973	\$749,973	\$773,013	\$773,013	\$773,013
Maintenance & Operations							
30-811-011. Communications	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300
30-811-013. Electric	\$94,000	\$94,000	\$75,000	\$75,000	\$99,000	\$99,000	\$99,000
30-811-014. Travel & Training	\$18,000	\$18,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
30-811-015. Maint. & Repair- Buildings	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
30-811-016. Maint. & Repair - Equipment	\$81,000	\$86,409	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
30-811-019. Maint. & Repair - Streets	\$145,000	\$118,272	\$145,000	\$135,000	\$145,000	\$125,000	\$125,000
30-811-020. Maint. & Repair-Infrastructure	\$120,000	\$120,000	\$90,000	\$90,000	\$107,500	\$107,500	\$107,500
30-811-024. Uniforms	\$8,000	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
30-811-026. Maint. & Repair - Material	\$60,000	\$60,000	\$50,500	\$50,500	\$55,500	\$55,500	\$55,500
30-811-033. Supplies	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
30-811-035. Small Tools & Equipment	\$12,000	\$12,000	\$12,100	\$12,100	\$12,100	\$12,100	\$12,100
30-811-044. Temps	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-811-045. Contract Services	\$225,000	\$290,698	\$195,000	\$205,000	\$210,000	\$210,000	\$210,000
30-811-046. Professional Services	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
30-811-060. I&I Removal Program	\$15,000	\$15,000	\$5,000	\$5,000	\$15,000	\$15,000	\$15,000
30-811-078. Permits & Fees	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
30-811-080. PPE & Safety Equipment	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
M&O Totals	\$905,800	\$945,179	\$805,900	\$805,900	\$877,400	\$857,400	\$857,400
Capital Improvements							
30-811-074. Capital Projects > \$10,000	\$35,000	\$36,750	\$10,000	\$10,000	\$85,000	\$65,000	\$65,000
30-811-075. Capital Projects < \$10,000	\$6,900	\$6,900	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Capital Totals	\$41,900	\$43,650	\$13,000	\$13,000	\$88,000	\$68,000	\$68,000
Waste Water Collection Expense Totals	\$1,640,766	\$1,681,895	\$1,568,873	\$1,568,873	\$1,738,413	\$1,698,413	\$1,698,413

UF WATER BUDGET (812)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
30-812-002. Wages	\$76,087	\$78,369	\$88,504	\$89,300	\$91,437	\$91,437	\$91,437
30-812-003. Overtime Pay	\$9,987	\$9,987	\$10,514	\$10,514	\$10,550	\$10,550	\$10,550
30-812-004. C.O.L.A./Merit	\$2,282	\$0	\$796	\$0	\$1,838	\$1,838	\$1,838
30-812-005. FICA Taxes	\$6,786	\$6,786	\$7,663	\$7,663	\$7,970	\$7,970	\$7,970
30-812-006. Medical Insurance	\$15,378	\$15,378	\$0	\$15,560	\$15,564	\$15,564	\$15,564
30-812-007. Retirement	\$7,939	\$7,939	\$7,653	\$7,653	\$11,823	\$11,823	\$11,823
30-812-009. Workmans Comp	\$2,900	\$2,900	\$2,662	\$2,662	\$2,468	\$2,468	\$2,468
30-812-025. 401K Match Program	\$2,662	\$2,662	\$3,005	\$3,005	\$3,125	\$3,125	\$3,125
30-812-059. Longevity Pay Plan	\$350	\$350	\$350	\$350	\$350	\$350	\$350
P&B Totals	\$124,371	\$124,371	\$121,147	\$136,707	\$145,125	\$145,125	\$145,125
Maintenance & Operations							
30-812-011. Communications	\$5,000	\$5,000	\$5,000	\$5,000	\$4,600	\$4,600	\$4,600
30-812-012. Printing & Publishing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
30-812-013. Electric	\$72,000	\$72,000	\$77,000	\$77,000	\$72,000	\$72,000	\$72,000
30-812-014. Travel & Training	\$6,000	\$6,000	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
30-812-015. Maint. & Repair- Buildings	\$62,000	\$62,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
30-812-016. Maint. & Repair - Equipment	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
30-812-019. Maint. & Repair - Streets	\$90,000	\$65,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
30-812-020. Maint. & Repair-Infrastructure	\$155,000	\$155,000	\$110,000	\$110,000	\$130,000	\$130,000	\$130,000
30-812-024. Uniforms	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-812-026. Maint. & Repair - Material	\$55,000	\$55,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
30-812-032. Chemical & Lab Fees	\$173,500	\$173,500	\$153,500	\$153,500	\$163,500	\$163,500	\$163,500
30-812-033. Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-812-035. Small Tools & Equipment	\$5,500	\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
30-812-044. Temps	\$3,000	\$8,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-812-045. Contract Services	\$269,400	\$329,613	\$219,500	\$219,500	\$370,783	\$370,783	\$370,783
30-812-046. Professional Services	\$52,000	\$42,000	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000
30-812-049. Postage	\$3,000	\$3,000	\$3,050	\$3,050	\$3,050	\$3,050	\$3,050
30-812-050. Rental of Property	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
30-812-053. Dues & Subscriptions	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170
30-812-067. Well Upgrades	\$157,500	\$161,200	\$57,000	\$57,000	\$57,000	\$37,000	\$37,000
30-812-078. Permits & Fees	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
30-812-080. PPE & Safety Equipment	\$5,350	\$5,350	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700
M&O Totals	\$1,219,920	\$1,253,832	\$1,014,920	\$1,014,920	\$1,196,803	\$1,176,803	\$1,176,803
Capital Improvements							
30-812-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$129,000	\$0	\$0
30-812-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$0	\$129,000	\$0	\$0
Water Expense Totals	\$1,344,291	\$1,378,203	\$1,136,067	\$1,151,627	\$1,470,928	\$1,321,928	\$1,321,928

UF FLEET MAINTENANCE BUDGET (813)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Maintenance & Operations							
30-813-016. Maint. & Repair - Equipment	\$82,000	\$82,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
30-813-017. Maint. & Repair - Vehicles	\$66,000	\$64,250	\$46,000	\$46,000	\$48,700	\$48,700	\$48,700
30-813-021. Maint. & Repair - Tires	\$26,000	\$26,000	\$21,000	\$21,000	\$22,000	\$22,000	\$22,000
30-813-030. Gas & Diesel Fuel	\$90,000	\$90,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
M&O Totals	\$264,000	\$262,250	\$219,000	\$219,000	\$222,700	\$222,700	\$222,700
W & S Fleet Expense Totals	\$264,000	\$262,250	\$219,000	\$219,000	\$222,700	\$222,700	\$222,700

UF STORMWATER BUDGET (900)

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
Personnel & Benefits							
30-900-002. Wages	\$350,095	\$360,599	\$354,562	\$357,752	\$408,182	\$408,182	\$408,182
30-900-003. Overtime Pay	\$19,649	\$19,649	\$17,289	\$17,289	\$19,425	\$19,425	\$19,425
30-900-004. C.O.L.A./Merit	\$10,504	\$0	\$3,190	\$0	\$8,205	\$8,205	\$8,205
30-900-005. FICA Taxes	\$29,276	\$29,276	\$28,890	\$28,890	\$33,550	\$33,550	\$33,550
30-900-006. Medical Insurance	\$66,944	\$66,944	\$62,240	\$62,240	\$66,147	\$66,147	\$66,147
30-900-007. Retirement	\$34,252	\$34,252	\$38,329	\$38,329	\$49,776	\$49,776	\$49,776
30-900-009. Workers Comp	\$11,250	\$11,250	\$9,559	\$9,559	\$12,224	\$12,224	\$12,224
30-900-025. 401K Match Program	\$11,480	\$11,480	\$11,330	\$11,330	\$13,155	\$13,155	\$13,155
30-900-059. Longevity Pay Plan	\$2,450	\$2,450	\$2,600	\$2,600	\$2,750	\$2,750	\$2,750
P&B Totals	\$535,900	\$535,900	\$527,989	\$527,989	\$613,414	\$613,414	\$613,414
Maintenance & Operations							
30-900-011. Communications	\$7,600	\$7,600	\$7,600	\$7,600	\$7,000	\$7,000	\$7,000
30-900-012. Printing & Publishing	\$2,500	\$2,500	\$2,500	\$2,500	\$2,000	\$1,500	\$1,500
30-900-013. Electric	\$13,500	\$13,500	\$13,500	\$13,500	\$13,000	\$13,000	\$13,000
30-900-014. Travel & Training	\$8,000	\$8,000	\$6,800	\$6,800	\$6,500	\$6,500	\$6,500
30-900-015. Maint. & Repair - Buildings	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
30-900-016. Maint. & Repair - Equipment	\$46,000	\$46,000	\$37,000	\$37,000	\$40,700	\$40,700	\$40,700
30-900-019. Maint. & Repair - Streets	\$65,000	\$65,000	\$66,000	\$66,000	\$65,000	\$58,000	\$58,000
30-900-020. Maint. & Repair - Infrastructure	\$195,000	\$313,486	\$100,000	\$210,000	\$645,000	\$163,000	\$163,000
30-900-024. Uniforms	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
30-900-026. Maint. & Repair - Material	\$30,000	\$30,000	\$25,000	\$25,000	\$25,000	\$20,000	\$20,000
30-900-032. Chemical & Lab Fees	\$20,000	\$20,000	\$20,000	\$20,000	\$5,500	\$5,500	\$5,500
30-900-033. Supplies	\$4,500	\$4,500	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000
30-900-035. Small Tools & Equipment	\$1,200	\$1,200	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
30-900-044. Temps	\$30,000	\$30,000	\$30,000	\$30,000	\$40,000	\$40,000	\$40,000
30-900-045. Contract Services	\$75,000	\$82,354	\$90,000	\$90,000	\$117,000	\$117,000	\$117,000
30-900-046. Professional Services	\$113,000	\$154,370	\$93,500	\$93,500	\$88,500	\$83,500	\$83,500
30-900-078. Permits & Fees	\$2,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
30-900-080. PPE & Safety Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,100	\$4,600	\$4,600
M&O Totals	\$630,800	\$798,011	\$518,900	\$628,900	\$1,082,800	\$582,800	\$582,800
Capital Improvements							
30-900-074. Capital Projects > \$10,000	\$324,737	\$734,564	\$10,000	\$110,000	\$52,000	\$22,000	\$22,000
30-900-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$324,737	\$734,564	\$10,000	\$110,000	\$52,000	\$22,000	\$22,000
Stormwater Expense Totals	\$1,491,437	\$2,068,475	\$1,056,889	\$1,266,889	\$1,748,214	\$1,218,214	\$1,218,214

UTILITY FUND-TOTAL BUDGET

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
UF EXPENSES	\$9,549,270	\$10,468,579	\$8,963,903	\$9,739,463	\$10,137,375	\$9,328,375	\$9,328,375
UF REVENUES	\$9,549,270	\$10,468,579	\$8,963,903	\$9,739,463	\$9,045,232	\$9,328,375	\$9,328,375
REVENUES/EXPENSES OVER OR UNDER	\$0	\$0	\$0	\$0	(\$1,092,143)	\$0	\$0
P&B TOTALS	\$2,131,537	\$2,131,537	\$2,202,454	\$2,222,564	\$2,366,328	\$2,366,328	\$2,366,328
M&O TOTALS	\$7,051,096	\$7,558,828	\$6,738,449	\$4,813,670	\$4,976,348	\$4,346,348	\$4,346,348
CAPITAL TOTALS	\$366,637	\$778,214	\$23,000	\$123,000	\$269,000	\$90,000	\$90,000
DEBT TOTALS	\$2,692,396	\$2,692,396	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,525,699
UTILITY FUND EXPENSE TOTALS	\$9,549,270	\$10,468,579	\$8,963,903	\$9,739,463	\$10,137,375	\$9,328,375	\$9,328,375

TOTAL BUDGET-FY 2020/2021

	FY 2019/2020 APPROVED BUDGET	FY 2019/2020 ACTUAL BUDGET	FY 2020/2021 APPROVED BUDGET	FY 2020/2021 ESTIMATED BUDGET	FY 2021/2022 INITIAL BUDGET	FY 2021/2022 RECOMMENDED BUDGET	FY 2021/2022 APPROVED BUDGET
TOTAL EXPENSES	\$25,082,481	\$26,906,981	\$24,386,514	\$26,950,899	\$27,512,829	\$25,882,559	\$25,882,559
TOTAL REVENUES	\$25,082,481	\$26,906,981	\$24,386,514	\$26,950,899	\$25,599,416	\$25,882,559	\$25,882,559
REVENUES/EXPENSES OVER OR UNDER	\$0	\$0	\$0	\$0	(\$1,913,413)	\$0	\$0
P&B TOTALS	\$9,266,974	\$9,281,974	\$9,785,931	\$9,847,904	\$10,561,511	\$10,561,511	\$10,561,511
M&O TOTALS	\$14,951,362	\$15,920,980	\$14,435,488	\$12,961,955	\$12,135,144	\$11,475,427	\$11,475,427
CAPITAL TOTALS	\$864,144	\$1,704,027	\$165,095	\$698,851	\$1,425,903	\$455,350	\$455,350
DEBT TOTALS	\$3,577,291	\$3,577,291	\$3,442,190	\$3,442,190	\$3,390,271	\$3,390,271	\$3,390,271
TOTAL BUDGET EXPENSES	\$25,082,480	\$26,906,981	\$24,386,514	\$26,950,899	\$27,512,829	\$25,882,559	\$25,882,559

MISCELLANEOUS BUDGET INFORMATION

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

2021/2022 Capital Purchase Summary

GENERAL FUND		
Department	Item Description	Cost
Planning	Fleet vehicle lease	\$8,800
	Grand Total	\$8,800
Police	Fleet vehicle lease	\$10,000
	Grand Total	\$10,000
Ocean Rescue	(2) Replacement ATV	\$12,500
	Radios	\$15,000
	Grand Total	\$27,500
Fire	Engine replacement equipment	\$5,000
	Exercise Equipment	\$5,000
	Equipment for replacement engine	\$15,000
	Knox Box key program upgrade	\$8,000
	Grand Total	\$33,000
Environmental	Can service machine	\$40,000
	Fleet vehicle lease	\$12,250
	Fleet vehicle lease	\$11,000
	Grand Total	\$63,250
Marina	Expand No Wake Zone	\$4,000
	Helical Anchor mooring ball	\$10,000
	Grand Total	\$14,000
Parks and Recreation	Lake Park playground (with LWCF grant match)	\$175,000
	Fleet vehicle lease	\$8,000
	Grand Total	\$183,000
Beach Maintenance	Beach patrol gator/vehicle	\$15,000
	Fleet vehicle lease	\$10,000
	Grand Total	\$25,000
TOTAL GENERAL FUND		\$364,550

ENTERPRISE FUND		
Department	Item Description	Cost
Wastewater Collection	New dump truck	\$65,000
	Tablets	\$3,000
	Grand Total	\$68,000
Stormwater	Fleet vehicle lease	\$9,000
	Fleet vehicle lease	\$11,000
	Grand Total	\$20,000
TOTAL ENTERPRISE FUND		\$88,000

TOTAL 2021/2022 CAPITAL EXPENDITURES	\$452,550
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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.

1) GOVERNMENTAL FUNDS

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

2) PROPRIETARY FUNDS

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

3) CAPITAL PROJECT FUNDS

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

C. Basis of Accounting

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

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

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

D. Budgetary Data

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

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

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

CASH MANAGEMENT

Deposits:

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

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

Investments:

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

LONG TERM DEBT

General Fund Debt:

The Town of Carolina Beach has limited long-term debt in its General Fund. As of June 30, 2020, the Town had General Fund debt of \$4.5 million dollars. Additionally, the Town owed \$1.3 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 \$5.8 million in its General fund. Debt retirements (principal payments) for the year are \$871,644 leaving a balance of \$3.6 million as of July 1, 2021. The Town issued \$340 k in new General Fund debt during the year leaving an outstanding debt of \$ million; \$5.3 million formally and \$1.1 million carried by CBP3. The legal debt margin (limit) for the Town is \$236.4 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, 2020, the Town had Utility debt of \$27 million dollars issued for water, sewer and storm water projects, street construction and maintenance, and equipment. The Town issued no new debt during the year. Debt retirements for the year total \$2.5 million, leaving a balance of \$24.5 million as of July 1, 2021.

DEBT PAYMENTS BY BUDGET YEAR

General Fund Debt Schedule

Description of Project/Equipment	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
CBP3 Loan (20 yr, 2.67%)	\$ 179,497.75	\$ 175,548.68	\$ 171,599.61	\$ 167,650.54	\$ 163,701.48	\$ 159,752.41	\$ 155,803.34	\$ 151,854.27			1,325,408.08
Legislative Budget	\$ 179,497.75	\$ 175,548.68	\$ 171,599.61	\$ 167,650.54	\$ 163,701.48	\$ 159,752.41	\$ 155,803.34	\$ 151,854.27	\$ -		1,325,408.08
Wilmington Beach Paving and Drainage (15 yr, 2.53%)	\$ 260,067.40	\$ 253,995.40	\$ 247,923.40	\$ 75,029.40							837,015.60
Fire Station Renovation/Rehab (15 yr, 2.03%)	\$ 97,894.29	\$ 96,154.29	\$ 94,414.29	\$ 92,674.29	\$ 90,934.29	\$ 89,194.29	\$ 87,454.29				648,720.03
Operations Center/ Land Purchases (15 yr, 2.37%)	\$ 106,437.48	\$ 104,358.39	\$ 102,279.29	\$ 100,200.19	\$ 98,121.10	\$ 96,042.00	\$ 93,962.90	\$ 91,883.80	\$ 89,804.67		883,089.82
2016 Pumper Fire Engine (10 yr, 2.28%)	\$ 51,832.00	\$ 50,749.00	\$ 49,666.00	\$ 48,583.00							200,830.00
Burial of Power Lines Boardwalk (5 yr, 1.71%)											0.00
Fire Rescue Boat (5 yr, 2.24%)											0.00
Marina Bulkhead Emergency Repair (15 yr, 2.97%)	\$ 45,992.27	\$ 44,962.67	\$ 43,933.07	\$ 42,903.47	\$ 41,873.87	\$ 40,844.27	\$ 39,814.67	\$ 38,785.07	\$ 37,755.47	\$ 36,725.87	413,590.70
Hamlet Ave Facility & 3 CBAS	\$ 107,888.00	\$ 105,896.00	\$ 103,904.00	\$ 101,912.00	\$ 99,920.00	\$ 97,928.00	\$ 95,936.00	\$ 93,944.00	\$ 91,952.00	\$ 89,960.00	989,240.00
Debt Service Budget	\$ 670,111.44	\$ 656,115.75	\$ 642,120.05	\$ 461,302.35	\$ 330,849.26	\$ 324,008.56	\$ 317,167.86	\$ 224,612.87	\$ 219,512.14	\$ 126,685.87	3,972,486.15
Total General Fund	\$ 849,609.19	\$ 831,664.43	\$ 813,719.66	\$ 628,952.89	\$ 494,550.74	\$ 483,760.97	\$ 472,971.20	\$ 376,467.14	\$ 219,512.14	\$ 126,685.87	\$ 5,297,894.23

Enterprise Fund Debt Schedule

Description of Project/Equipment	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
New Debt											
Series 2016	\$ 2,090,300	\$ 2,085,300	\$ 2,089,300	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,968,050	\$ 1,966,800	\$ 1,312,300	\$ 1,312,050	\$ 18,729,750
Total New Debt	\$ 2,090,300	\$ 2,085,300	\$ 2,089,300	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,968,050	\$ 1,966,800	\$ 1,312,300	\$ 1,312,050	\$ 18,729,750
Other Subordinate Debt											
AMI Project	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 779,019
Wilmington Beach Pond	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,994		\$ 368,465
Lake Park Sewer	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563		\$ 185,066
Inflow & Infiltration Low Interest Loan	\$ 97,497	\$ 95,114									\$ 192,612
801 Dow Rd	\$ 49,184	\$ 47,872	\$ 46,560	\$ 45,248	\$ 43,936	\$ 42,624	\$ 41,312				\$ 316,736
Street Sweeper	\$ 62,447	\$ 62,407									\$ 124,855
Vactor Truck (5 yr)	\$ 86,871	\$ 85,236	\$ 83,601								\$ 255,707
Total Other Subordinate Debt	\$ 435,399	\$ 430,028	\$ 269,559	\$ 184,647	\$ 183,335	\$ 182,023	\$ 180,711	\$ 139,399	\$ 139,458		\$ 2,222,460
Total for Water/Sewer Fund	\$ 2,525,699	\$ 2,515,328	\$ 2,358,859	\$ 2,150,947	\$ 2,154,635	\$ 2,150,073	\$ 2,148,761	\$ 2,106,199	\$ 1,451,758		\$ 20,952,210

Debt Policy

Introduction:

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

Use of Debt Financing:

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

Capital Planning and Debt Determination:

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

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

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

Debt Affordability:

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

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

Debt Structure:

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

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

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

Refunding of Outstanding Debt:

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

Continuing Disclosure:

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

Selection of Financial Consultants and Service Providers:

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

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

Administration and Implementation:

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

HISTORICAL SUMMARY OF TAX AND FUND BALANCE INFORMATION

	June 2015	June 2016	June 2017	June 2018	June 2019	June 2020	June 2021 (estimate)
Assessed Valuation	\$1,664,558,243	\$1,690,877,769	\$1,718,183,701	\$1,925,173,475	\$1,954,010,558	\$1,969,565,227	\$2,019,400,000
Property Tax Levy	\$3,916,963	\$3,978,915	\$4,046,624	\$4,338,995	\$4,372,385	\$4,778,543	\$4,947,530
Property Tax Rate	\$0.235	\$0.235	\$0.225	\$0.225	\$0.225	\$0.235	\$0.245
Tax Collection Rate	98.61%	98.93%	98.97%	99.25%	99.36%	98.98%	99.00%
Total Fund Balance	\$9,396,315.00	\$8,010,818.00	\$7,666,018.00	\$6,061,060.00	\$6,995,101.00	\$7,301,759.00	\$8,124,153.00
Expenses	\$12,982,903.00	\$13,538,230.00	\$13,342,406.00	\$14,534,747.00	\$14,713,674.00	\$13,984,031.00	\$15,328,592.00
FB as % of Gen. Fund	72%	59%	57%	42%	48%	52%	53%
Available Fund Balance	55%	38%	28%	21%	20%	21%	25%

Audited Property Tax and Fund Balance Data

GLOSSARY

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

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

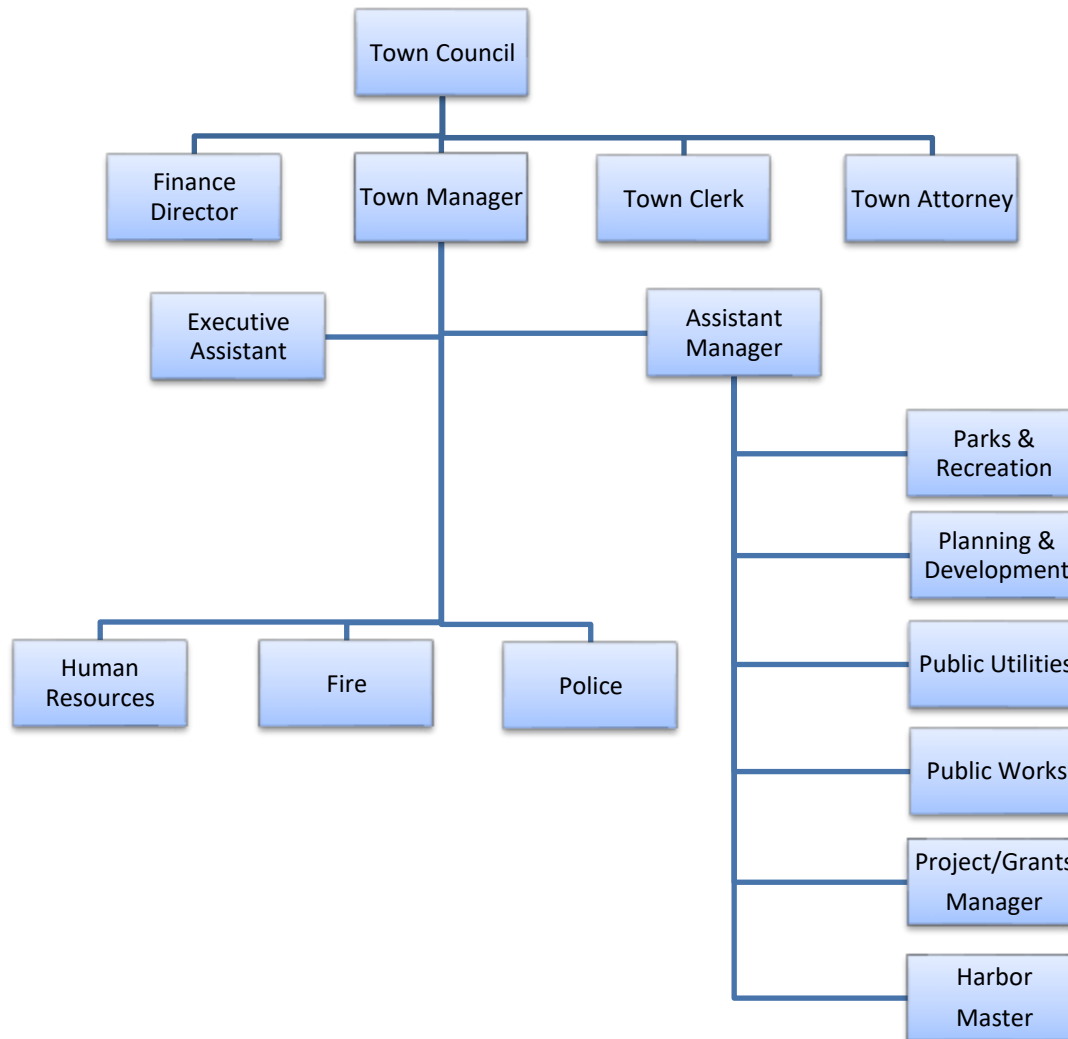
GAAP:	Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and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

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

PERSONNEL

- Organizational Chart
- Contact Information
- Approved Positions

TOWN OF CAROLINA BEACH ORGANIZATIONAL CHART FY 2021/2022



TOWN OF CAROLINA BEACH-STAFF DIRECTORY FY 2021/2022

TOWN MANAGER

Bruce Oakley-Town Manager	(910) 458-2994	bruce.oakley@carolinabeach.org
Ed Parvin-Assistant Town Manager	(910) 458-2766	ed.parvin@carolinabeach.org
Paula Kempton-Project/Grants Manager	(910) 458-8380	paula.kempton@carolinabeach.org
Larry Denning-Harbor Master	(910) 386-1492	larry.denning@carolinabeach.org
Sheila Nicholson-Executive Assistant	(910) 458-2995	sheila.nicholson@carolinabeach.org

TOWN CLERK

Kim Ward-Town Clerk	(910) 458-2992	kim.ward@carolinabeach.org
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FINANCE

Debbie Hall-Finance Director	(910) 458-5495	debbie.hall@carolinabeach.org
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HUMAN RESOURCES

Holly Brooks-Human Resources Director	(910) 458-9530	holly.brooks@carolinabeach.org
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PLANNING AND DEVELOPMENT

Jeremy Hardison-Director of Planning and Development	(910) 458-2991	jeremy.hardison@carolinabeach.org
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PUBLIC WORKS

Brian Stanberry-Director of Public Works	(910) 458-0786	brian.stanberry@carolinabeach.org
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PUBLIC UTILITIES

Mark Meyer-Director of Public Utilities	(910) 458-0786	mark.meyer@carolinabeach.org
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POLICE DEPARTMENT

Vic Ward-Police Chief	(910) 458-2540	vic.ward@carolinabeach.org
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FIRE DEPARTMENT

Alan Griffin-Fire Chief	(910) 458-2985	alan.griffin@carolinabeach.org
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PARKS AND RECREATION

Eric Jelinski-Parks & Recreation Director	(910) 458-7416	eric.jelinski@carolinabeach.org
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TOWN ATTORNEY

Noel Fox-Town Attorney	(910) 815-0085	cnfox@craigeandfox.com
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**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2021/2022**

EXECUTIVE	Position	# Approved	Fund
	Town Manager	1	GF
	Assistant Town Manager	1	GF
	Project Manager	1	GF
	Harbor Master	1	GF
	Executive Assistant	1	GF
	Receptionist	1	GF
TOTAL: 6-Full Time Positions Approved for Department			

CLERK	Position	# Approved	Fund
	Town Clerk	1	GF
TOTAL: 1-Full Time Position Approved for Department			

FINANCE	Position	# Approved	Fund
	Finance Director	1	GF
	Assistant Finance Director	1	GF
	Finance Accounting Technician II	1	GF
TOTAL: 3-Positions Approved for Department			

HUMAN RESOURCES	Position	# Approved	Fund
	Director of Human Resources	1	GF
	Human Resource Coordinator	1	GF
TOTAL: 2-Full Time Position Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2021/2022**

PLANNING	Position	# Approved	Fund
	Director of Planning	1	GF
	Senior Planner	1	GF
	Town Planner	1	GF
	Planning Technician	1	GF
	GIS Database Administrator	1	GF
	Chief Building Inspector	1	GF
	Code Enforcement Officer	1	GF
	Part Time Intern	1	GF
	TOTAL: 7-Full Time Positions Approved for Department		
	1-Part Time Position Approved for Department		

PARKS AND REC	Position	# Approved	Fund
	Parks and Recreation Director	1	GF
	Recreation Program Superintendent	1	GF
	Athletic Coordinator	1	GF
	Parks Maintenance Supervisor	1	GF
	Recreation Coordinator	1	GF
	Recreation Leader	1	GF
	Part Time Recreation Leader	3	GF
	TOTAL: 6-Full Time Positions Approved for Department		
	3-Part Time Positions Approved for Department		
	3-Seasonal Positions Approved for Department		

FIRE DEPARTMENT	Position	# Approved	Fund
	Fire Chief	1	GF
	Deputy Fire Marshall	1	GF
	Captains	3	GF
	Lieutenants	3	GF
	Master Fire Fighters	3	GF
	Fire Fighters	3	GF
	Administrative Assistant	1	GF
	TOTAL: 15-Full Time Positions Approved for Department		

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2021/2022**

LIFEGUARDS	Position	# Approved	Fund
	Ocean Rescue Captain	1	GF
TOTAL: 1-Full Time Position Approved for Department Multiple Seasonal Part Time Positions Approved for Department			

POLICE	Position	# Approved	Fund
	Police Chief	1	GF
	Police Captain	1	GF
	Police Lieutenant	2	GF
	Police Detective	5	GF
	Police Sergeant	5	GF
	Police Officer II	4	GF
	Police Officer	12	GF
	Evidence Custodian-Part Time	1	GF
	Administrative Assistant	1	GF
	Police Records Specialist	1	GF
TOTAL: 32-Full Time Positions Approved for Department 1-Part Time Position Approved for Department			

PUBLIC UTILITIES ADMIN	Position	# Approved	Fund
	Public Utilities Director	1	W/S
	Project Manager	1	W/S
	Billing Supervisor	1	W/S
	Billing/Customer Service Representative	2	W/S
	Administrative Assistant	1	W/S
TOTAL: 6- Full Time Positions Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2021/2022**

PUBLIC WORKS ADMIN	Position	# Approved	Fund
	Public Works Director	0.5	GF
	Public Works Director	0.5	W/S
TOTAL: 1-Full Time Position Approved			

ENVIRONMENTAL	Position	# Approved	Fund
	Public Works Supervisor	1	GF
	Public Works Crew Leader	2	GF
	Building Maintenance Specialist	1	GF
	Equipment Operator II	2	GF
	General Maintenance Worker	4	GF
	General Maintenance Worker II	1	GF
	General Maintenance Worker III	2	GF
TOTAL: 12-Full Time Positions Approved For Department			

WWT	Position	# Approved	Fund
	WWT Plant Superintendent	1	W/S
	Senior Treatment Plant Operator	1	W/S
	WWT Plant Operator	2	W/S
	Laboratory Manager	1	W/S
TOTAL: 5-Full Time Positions Approved for Department			

WATER	Position	# Approved	Fund
	Plant Operator Supervisor-Water	1	W/S
	Water Systems Operator	1	W/S
TOTAL: 2-Full Time Positions Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2021/2022**

WWC	Position	# Approved	Fund
	Utility System Supervisor	1	W/S
	Well & Sanitary Sewer Pump Station Supervisor	1	W/S
	Wastewater Crew Leader	1	W/S
	System Operator/Pump Station	1	W/S
	Utility Maintenance Worker	5	W/S
	Equipment Operator II	2	W/S
TOTAL: 11-Full Time Positions Approved for Department			

STORMWATER	Position	# Approved	Fund
	Stormwater System Manager	1	W/S
	Stormwater Construction Supervisor	1	W/S
	Senior Stormwater Construction Specialist	1	W/S
	Stormwater Construction Specialist	2	W/S
	Equipment Operator II	2	W/S
	Utility Construction Review Technician	1	W/S
TOTAL: 8-Full Time Positions Approved for Department			

RATES & FEES

RATES AND FEES-TABLE OF CONTENTS

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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 Garbage and Recycling Service

Fee
\$22.27

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 April 1 and November 1 the following additional services are offered:

Service

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

Fee
\$30.23
\$22.89

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

Special Pickups

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

Yard Debris and Bulk Items

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

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

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

Commercial Container Collection Rates

Weekly Service

	<u>Fee</u>
2 yd. container (Per Month)	\$96.00
4 yd. container (Per Month)	\$132.51
6 yd. container (Per Month)	\$169.11
8 yd. container (Per Month)	\$205.69
2 yd. container VIP (Per Month)	\$279.96
8 yd. container VIP (Per Month)	\$812.39

Twice Weekly Service:

	<u>Fee</u>
2 yd. container (Per Month)	\$177.12
4 yd. container (Per Month)	\$245.67
6 yd. container (Per Month)	\$315.38
8 yd. container (Per Month)	\$385.04
2 yd. container VIP (Per Month)	\$449.06
8 yd. container VIP (Per Month)	\$1,488.80

Thrice Weekly Service:

	<u>Fee</u>
2 yd. container (Per Month)	\$254.79
4 yd. container (Per Month)	\$362.21
6 yd. container (Per Month)	\$461.60
8 yd. container (Per Month)	\$565.61
2 yd. container VIP (Per Month)	\$618.17
8 yd. container VIP (Per Month)	\$2,165.22

Compactor Service/Per Pickup:

	<u>Fee</u>
2 yd. compactor	\$114.26
8 yd. compactor	\$228.52

Roll Off Service:

	<u>Fee</u>
Compactor Hauls	\$214.81
Open Top Hauls	\$214.81

Additional Pick-up:

	<u>Fee</u>
2 yd. container	\$46.88
4 yd. container	\$70.83
6 yd. container	\$93.72
8 yd. container	\$115.43

Recycling On Call:

	Fee
8 yd. 1x wk	\$71.99
8 yd. 2x wk	\$114.26
8 yd. 3x wk	\$154.24
6 yd. 1x wk	\$159.97
6 yd. 2x wk	\$314.21
6 yd. 3x wk	\$474.18
2 yd. 1x wk	\$251.40

Boardwalk/Amusement District

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

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

	Fee
The annual rate for using the community forty (40) yard dumpster shall be:	\$708.44

Arrears

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

Solid Waste Security Deposit

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

Commercial

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

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

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

Re-Entry Only Decal (annual)

Resident/Property Owner

Fee
\$2.00 (+ \$10 penalty after June 1st)

Parking Permit Decal (annual)

Resident/Property Owner (also serves as re-entry permit)
Non-Resident
CBD-Employee (valid in most Town operated lots)

Fee
\$40.00 (+ \$10 penalty after June 1st)
\$175.00
\$100.00

Golf Cart Registration and Parking

Resident:

State Registered Slow Moving Vehicles
Non-State Registered Golf Carts

Fee
\$40.00
\$40.00

Non-Resident:

State Registered Slow Moving Vehicles
Non-State Registered Golf Carts

Fee
\$100.00
\$100.00

Parking Lots

Vehicles/Small Trucks
Limos & Oversize Vehicles

Fee
\$20/day or \$5/hour
\$20/day or \$5/hour

Parking Meters

Vehicles/Small Trucks

without time restriction
with time restrictions

Fee
\$5/hr
\$3/hr

Parking Violations

Expired meter parking.
Parking over the specified time limit.
Protrusion beyond designated parking space.
Double parking.
Parking in a controlled residential parking area without a valid residential parking permit.
Vehicles parked so as to obstruct sidewalk, private driveway, crosswalk, or bike lanes.
Vehicles parked unattended in commercial and passenger loading zones.
Vehicles parked in front of or within five (5) feet in either direction of a private driveway or road.
Vehicles other than buses parked in a bus stop.
Vehicles parked within twenty-five (25) feet of an intersection.
Oversize vehicles parked on town streets.
Vehicles parked on medians.
Vehicles parked in "No Parking Anytime" zone
Non-Payment Penalty - additional fees charged after 7 days (\$50 original fee + \$50 penalty = \$100)
Non-Payment Penalty - additional fee charged after 14 days (\$50 + \$75 = \$125 total)

Fee
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$50.00
\$75.00

Freeman Park Entry/Camping

	<u>Fee</u>
Annual Permit (2021)	\$225.00
Discounted Annual Permit (must be purchased in person) November 23rd - December 31, 2020	\$110.00
Daily Pass (per vehicle)	
April 1 - September 30, Monday-Friday	\$30.00
April 1 - September 30, Saturday-Sunday	\$40.00
October 1 - March 31, Monday-Sunday	\$20.00
Camping Reservation (per night starting Labor Day through Thursday before Memorial Day)	\$50.00

Online Payment Processing Fees

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

Credit Card Convenience Fees

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

1. Handicap Parking: No charges shall be administered to parking lot patrons that are displaying valid handicap documentation and are in a designated handicap parking place.
2. Allocation of Freeman Park Permits and Parking Decals: All passes must be paid for in accordance with this fee schedule unless otherwise approved by Town Council.
3. Any Request for donated passes must be received by the Town Clerk a minimum of 45 days prior to the Town Council meeting.
4. Temporary parking passes may be allocated for government entities and/or associated activities as approved by the Town Manager.
5. Full-time employees and standing committee members will receive one free parking pass. A second pass may be purchased at the Town resident rate.
6. Full-time employees and Freeman Park Committee members will receive one free Freeman Park pass annually.
7. Town Marina Boat Captains will receive two free parking passes annually
8. No individuals shall receive additional free passes based on meeting multiple criteria above.

FIRE DEPARTMENT FEES AND PERMITS

State Mandated Inspections

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

Special Services

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

Standby Assistance

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

Hazardous Materials and Substances Abatement

	<u>Fee</u>
Engine Company Response (per hour or part of hour)	\$200.00
Fire Chief (per hour or part of hour)	\$45.00
Materials/Supplies Consumed	Actual Replacement Cost
Off Duty Hire Back (personnel Off-Duty)(per hour or part of hour)	\$40.00
Squad Company (per hour or part of hour)	\$150.00
Ladder Truck Company Response (per hour or part of hour)	\$225.00

BUILDING PERMITS

Fee Schedule A - Residential (New Construction)

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

Fee Schedule B - Commercial (New Construction)

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

Fee Schedule C - Additions (for Residential and Commercial)

	Fee
Site Review	
Building - required	\$50.00
Fire - if needed	\$50.00
Stormwater - if needed	\$50.00
Utilities - if needed	\$50.00

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

	<u>Fee</u>
Inspections:	
Fire - if needed	\$50.00
Stormwater - if needed	\$50.00
Utilities - if needed	\$50.00
SW BMP Inspection Fee	\$100.00
Building Inspections	Total Building Sqft x .60 = Fee (minimum \$45.00)
Water Fee (as needed)	See System Development Fee
Sewer Fee (as needed)	See System Development Fee
Stormwater Fee (additions to main structure only)	
0-1000 Sqft of Impervious Surface	Total Added Impervious Surface Sqft x \$1.10 = Fee
> 1000 Sqft of Impervious Surface	Total Added Impervious Surface Sqft x \$1.60 = Fee
Fire Fee (as needed)	Total Building Sqft x \$0.30 = Fee

Fee Schedule D - Remodel/Renovation/Repair

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

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

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

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

Cost of Construction (for Residential and Commercial):

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

Fee Schedule E - Special

Subdivision:

	<u>Fee</u>
Minor (Small Division of Parcels)	\$100.00
Major (Large Division of Parcels and Development)	\$800.00
Condo Plat	\$25.00
Final plat filing fee	\$175.00

Change of Use:

	<u>Fee</u>
No Building Permit Required	\$50.00
Building Permit Required	Fee Schedule C

Other:

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

Stormwater Drainage Permits:

	<u>Fee</u>
Without Drainage Plan (vegetation removal or increase of impervious area)	\$25.00
With Drainage Plan (grading, filling or flooding issues)	\$50.00
State Stormwater Permit (10,000sf +)	\$300.00

Manufactured Housing:

	<u>Fee</u>
Single Wide	\$300.00
Double Wide	\$400.00
Triple Wide	\$500.00
Amenities (i.e. decks, etc.)	\$.60/sq ft (min \$45.00)

Pool:

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

Roof Replacement:

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

Shell Permit:

	<u>Fee</u>
Warm Vanilla Shell - a minimally finished interior, a heating and cooling (HVAC) system, drop ceilings, plumbing and restrooms, and interior lighting.	Total Building Sqft x \$0.40 = Fee
Cold Vanilla Shell - a minimally finished interior, usually with ceilings, lighting, plumbing, interior walls (painted or unpainted), electrical outlets, elevators, rest rooms, and a concrete floor. It is essentially the same as a vanilla shell building, but without a heating and cooling (HVAC) system.	Total Building Sqft x \$0.35 = Fee
Cold Dark Shell / Base Shell - an unfinished interior and lacking heating, ventilating, and air conditioning (HVAC), and usually without lighting, plumbing, ceilings, elevators, or interior walls.	Total Building Sqft x \$0.30 = Fee
Foundation Shell - the foundation of a building with no vertical construction.	Total Building Sqft x \$0.25 = Fee
Upfit - is the tenant improvement work within an empty commercial shell space	Total Building Sqft x \$0.60 - cost of shell permit

Fee Schedule E - Special (continued)

	<u>Fee</u>
Demolition Permit:	
Residential	\$100.00
Commercial	\$300.00
House Relocation Permit	\$200.00 plus building permit fees
NC Homeowners Recovery Fee: (GS 87-15.6, Vol 1A)	\$10.00
Sign Permit	\$50.00
Billboard Permit	\$1,000.00
Extra Inspections, Reinspections, and Not Ready inspections	\$50.00
Pre-fab/Delivered Outbuildings	\$35.00
Retaining Wall or Bulkhead	\$0.60/linear foot (min \$45.00)
Docks, Piers, Gazebo, Beach cross-overs	\$0.60/sq ft (min \$45.00)
Fence Permit	\$25.00
Water Well Permit Application	\$10.00
Temporary Road Closure	\$50.00
Temporary Office trailer	\$65.00

Policies:

1. All Permits issued for Town Property are exempt from fees. Permits over 6 months old will not be provided with a refund if work has not been started.
2. For new commercial projects that do not require a CUP will be charged the plan review fee prior to the TRC meeting to be credited back with the building permit.
3. All applications over 90 days (prior to issuance) will be required to meet current fee schedule.

PLANNING AND ZONING PERMIT PROCESSING FEE SCHEDULE

Zoning Review

	<u>Fee</u>
Zoning Review	\$50.00
Zoning/flood Determination	\$25.00

Conditional Zoning Permits

	<u>Fee</u>
Major Permit	\$800.00
Major Modification to Major Permit	\$800.00
Minor Permit	\$350.00
Major Modification to Minor Permit	\$350.00
Extension Fee	\$100.00
Staff Permittable Modifications	\$100.00

Street Permits

	<u>Fee</u>
Permanent Road Closure Applications	\$450.00
Application for Naming/Renaming of Public Streets or Alleys	\$450.00
Street Dedication	\$450.00

Rezoning Application Fees

	<u>Fee</u>
Minor	\$350.00
Major	\$650.00

Planning Fees

	<u>Fee</u>
Land Use Plan Amendment Fee	\$800.00
BOA Variance Fee	\$450.00
Zoning/Planning Appeal Fee	\$450.00
Minor Planned Unit Development	\$200.00

Special Permits

	<u>Fee:</u>
Home Occupation Fee	\$25.00
Right of Way Encroachment: (Year)	\$100.00
Massage Parlor License	\$500.00
Public Performance (Busking)	\$50.00
Permit to exceed noise limits	\$100.00

Business Registration

	<u>Fee</u>
Existing Business in the existing location (annual fee)	\$10.00
New Business or existing business in a new location	\$20.00

Privilege License Tax

	<u>Fee</u>
ABC Permit	Tax for Corresponding license § 105-113.77
On-premise malt beverage	\$15.00
Off-premise malt beverage	\$5.00
On-premise unfortified and/or fortified wine	\$15.00
Off-premise unfortified and/or fortified wine	\$10.00

Transportation Service Permits

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

Vending Permits

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

Wireless Telecommunications Towers and Facilities

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

(2) in the case of an application for a new wireless support structure subject to administrative review and approval, the lesser of Town of Carolina Beach's actual, direct costs incurred for the review (including third-party costs such as consultants fees), or \$1,500.00.

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

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

GIS Services

Staff Time (min 1 hr)

Fee
\$30.00

Printing Services:

Paper Size:

Economy 20lb Bond (24 inch) (Up to 24 x 36)
(8 1/2 x 11)
(11 x 17)

Color*
\$6.00
\$1.00
\$2.00

Black and White*
\$5.00
\$0.15
\$0.25

*Cost is per page

EVENTS

Permits

Non-Refundable Application Fee
 Non-Profit
 For Profit
Refundable Deposit
Tent Inspection Fee

Fee
\$10.00 per application
\$50.00 per application
\$500.00 per application
\$65.00 per application

Town Employee Fees

Town Employee
Police
Parks & Recreation
Lifeguards

Fee
\$45.00 per hour per employee
\$45.00 per hour per employee
\$45.00 per hour per employee
\$45.00 per hour per employee

*Minimum 4 hours for all employee types

Service Fees

Maintenance

Fee
\$45.00 per hour per employee

Electrician:

Diagnostic/Trip Charge
1-4 Hours

Fee
\$100.00 per event (if required)
\$100.00 per hour

Utilities:

Water
Electricity

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

Variable Message Board:

\$100/day/sign

Equipment Fees:

Town Vehicle Charge:
Town Vehicle Charge
Trash Bags
Town Parking Lot Space

Fee
\$50.00 per vehicle (4hours)
\$100.00 per vehicle (8 hours)
\$20.00 per event
\$20.00 per day

Event Rules

Trash

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

Police Officer(s)/Sworn Officers

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

Town Parking Lots

When having an event on any of the Town parking lots, there will be a fee of \$20.00 per parking space per day of use for the parking lot. This fee will be per day counting the day

Port-A-John Requirements

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

		LENGTH OF EVENT (HOURS)									
		1	2	3	4	5	6	7	8	9	10
ESTIMATED NUMBER OF ATTENDEES	50	1	1	1	1	2	2	2	2	2	2
	100	2	2	2	2	2	3	3	3	3	3
	250	2	2	2	2	3	3	3	3	3	3
	500	2	4	4	5	6	7	9	9	10	12
	1000	4	6	8	8	9	9	11	12	13	13
	2000	5	6	9	12	14	16	18	20	23	25
	3000	6	9	12	16	20	24	26	30	34	38
	4000	8	13	16	22	25	30	35	40	45	50
	5000	12	15	20	25	31	38	44	50	56	63
	6000	12	15	23	30	38	45	53	60	68	75
7000	12	18	26	35	44	53	61	70	79	88	
8000	12	20	30	40	50	60	70	80	90	100	
10000	15	25	38	50	63	75	88	100	113	125	



*Port-a-johns shall be provided by the applicant. Existing public restrooms may be considered in the calculation above.

Electrician

The town will check all electrical services before an event per the above rate schedule. If service is interrupted due to overloaded circuits, the special event will be charged for the electrician services directly per the above rate schedule.

Refundable Deposit

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

Fee

\$500.00

FILM PERMITS

If filming within the town limits of Carolina Beach, on public or private property, a permit is required. Processing and approval of all film permits is managed through the Town Event Coordinator, Event Committee, and Town Manager.

All permit requests require a 45-day advance notice of filming, and a meeting with the Town’s Event Committee may be necessary to discuss any concerns town staff may have or additional fees that may be applicable. Pending levels of impact on the community (i.e. public health, safety, traffic, etc) Town Council approval may be required.

An initial permit fee shall be paid before an application will be processed. A schedule of fees are listed below:

Fee

- Motion/Still Professional commercial film, video production; including entertainment news and 501(c)6
- Student course work with instructor verification on college letterhead or local PSA films
- Same day “breaking” news or local news network

\$400.00

No charge

No permit required

Additional permits for special and/or fire effects shall be obtained through the Carolina Beach Fire Department.

If you have any questions about filming in Carolina Beach, please contact the Town Event Coordinator, Tim Murphy, at (910) 707-2064, or tim.murphy@carolinabeach.org. You can also

POLICE DEPARTMENT

Vehicle Permits and Operator License:

	<u>Fee</u>
Annual Vehicle inspection: (per vehicle)	\$15.00
Annual Vehicle operator permit: (per operator)	\$15.00
Finger Printing or Background Check:	\$20.00
Permit to Exceed noise limits (Sec. 18-138)	\$25.00

TOWN CLERK

	<u>Fee</u>
<u>Annexations:</u> 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.	\$500.00

<u>Notary Public Services</u>	<u>Fee</u>
	\$5.00 per principle signature

WATER AND SEWER

Paper bill (no online billing account): administration costs (paper, stamps, hardware/software)	\$1.50/bill
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NOTE: Tap verifications will only be performed after a permit has been submitted to develop a property.

Water Tap and Inspection Fees

Water/Irrigation Tap Connection Fee

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

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

Existing Tap Inspection Fee*

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

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

Relocate Town Water Service

Within 10 ft of existing service
Outside 10 ft of existing service

Fee
\$350.00
\$25.00 per foot

Sanitary Sewer Service Connection Fees

SewerTap Connection Fee

Connection Size:

4"
Additional 4" Per Ft
6"
Additional 6" Per Ft
Greater than 6"

Fee
\$2,150.00 (20 ft. or less from tap)
\$62.50 per linear foot over 20 ft from tap
\$2,500.00 (20 ft. or less from tap)
\$77.50 per linear foot over 20 ft from tap

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

Sewer Connection Fee

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

Fee
\$300.00

Relocate Town Sewer Service

Within 10 ft of existing service
Outside 10 ft of existing service

Fee
\$350.00
\$25.00 per foot

Utility Contractor Provided Service Connection

Connection Size:

4"
6"

Inspection Fee:
\$150
\$150

Deposits

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

Residential:

Excellent Credit Rating (0-199)
Some Risk (200-299)
Greatest Risk (300 + up)

Deposit Amount:
\$150.00
\$250.00
\$300.00

Commercial:

Excellent Credit Rating (0-199)
Some Risk (200-299)
Greatest Risk (300 + up)

Deposit Amount:
\$185.00
\$350.00
\$400.00

Water Service Fees:

Leak Repairs:

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

General Repairs:

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

Other:

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

Tap Verification (where no building permit has been applied)

Vacant lot with service history	\$50.00
Vacant lot with NO service history	\$100.00

Water and Sewer Charges Outside Town Limits:

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

Unpaid Water and Sewer Accounts: Discontinuance of Service:

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

Unpaid Water and Sewer Accounts: Late Penalty Fees Applied:

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

Leak and Breakage Adjustments:

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

Monthly Minimum Water and Sewer Fixed Rates:

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

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
5/8" x 3/4"	\$21.29	\$38.46
1"	\$50.03	\$104.99
1 1/2"	\$65.20	\$138.26
2"	\$103.10	\$227.93
3"	\$194.86	\$430.72
4"	\$335.13	\$753.58
6"	\$914.89	\$2,056.35

Water and Sewer Variable Metered Rates:

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

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3000 gals/mo.	\$6.00 per 1000 gallons	\$10.18 per 1000 gallons

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

Irrigation Meter Requirement:

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

<u>Irrigation Usage</u>	<u>Irrigation Water Rate</u>
0-1000 gallons	\$2.75
1001 or more gallons	\$6.00 per 1000 gallons

Non-Metered Sewer Rates:

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

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

Residential Usage:

Single/Multifamily - per dwelling unit	<u>Rate</u> \$112.46
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Commercial Usage:

Hotel/Motel - Residence	<u>Rate</u> \$112.46
- w/ Cooking Facilities	\$56.23
- w/o Cooking Facilities	\$28.11
Retail Sales -per water closet/urinals/shower	\$56.23
Barber/Beauty Shops - per chair	\$28.11
Offices - per water closet/urinal/shower	\$112.46
Garages/Service Centers - per water closet/urinal/shower	\$11.25
Restaurant/Clubs/Bars -per seat	\$16.87
Convenience Stores - per water closet/urinal/shower	\$112.46
Swimming Pool fill via fire hydrant	Metered water rate

Industrial:

The minimum monthly rate for commercial users of the sanitary sewer system not set forth above shall be determined by the anticipated amount of monthly wastewater treatment at a rate of **\$9.25 per 1000 gallons.**

Grease Trap Inspection:

	Fee
Existing business	\$50.00
New business	\$200.00

System Development Fee Rules:

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

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

STORMWATER DRAINAGE

Stormwater Drainage Fees (1 ERU = 2000 square feet of impervious surface)

	Fee
Residential (Per Month)	\$16.50
Commercial (Per ERU Per Month)	\$16.50
Condominiums (Per Unit Per Month)	\$16.50
Hotels/Motels (Per ERU Per Month)	\$16.50

FEE CALCULATIONS: \$16.50/One ERU per 2000 sq. ft. of impervious area. For residential homes, this is typically one ERU per month as most homes are on 5,000 square foot lots with 40% lot coverage = 2000 square feet. All properties pay the same rate but a large site has the potential of paying more pending the level of impervious area.

BMP Inspection Fee:

	Fee
Annual Inspection	\$100.00
Follow-Up Inspection	\$50.00

Stormwater Regulations:

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

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

Stormwater Improvements: The Town may require Stormwater improvements within the right of way, in the event that a development creates a stormwater impact in an area with non-existent or inadequate drainage infrastructure. The developer is responsible for making this improvement. The extent of this area shall include the properties road frontage and in certain circumstances may encompass areas extending beyond the property lines, but not to exceed a distance equal to the linear footage of the properties road frontage. As an example: A property with 50' of road frontage may be required to install or replace stormwater infrastructure within the 50' of right of way, as well as 50' downstream of the property.

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

Stormwater Improvement in Lieu: In the circumstance where stormwater infrastructure construction is required of the developer, the Stormwater Fee shall be waived in lieu of these improvements. This does not apply to properties with conveyances outside of the right of way that are relocated to facilitate new construction.

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

MUNICIPAL MARINA

The owners of all vessels desiring space at the Town Marina shall be required to execute a license agreement, as appropriate, prior to provision of such accommodation, and shall be

Dockage Rates

Monthly Fee

Charter Boat (39' and under)	\$432.00
Charter Boat (40' and longer)	\$11/foot per month
Transient Slips (up to 54 feet)	\$60.00 per day or \$1.25/ft whichever is greater
Dayboater dockage (up to 25 feet)	3 hours max stay (no charge)
Ticket Booth (Electrical and usage)	\$50/month
Late Fee	\$50/day after 10 business days of being overdue (day 11 =\$50, day 12 =\$100, etc)

PARKS AND RECREATION

Carolina Beach Recreation Center Memberships:

	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Senior (60+)	\$50.00	\$110.00
Adult (18 to 59)	\$80.00	\$150.00
Youth (9 to 17)	\$50.00	\$110.00
Child (up to age 8)	\$0.00	\$30.00
Family	\$160.00	\$270.00
Active Military (With ID)	\$50.00	\$60.00
Weekly Family Pass	\$25.00	\$40.00
Daily Pass	\$5.00	\$5.00
Lost Membership Card	\$5.00	\$5.00
Town of Carolina Beach Employees	FREE	
TOCB Employee Family (same household)	\$5.00 per person/per year	

Program Fees:

	<u>Fee: Resident/Employee</u>	<u>Fee: Non-Resident</u>
Youth Basketball League	\$60.00	\$90.00
Youth Basketball Team Sponsorship	\$100.00-\$250.00 per team	\$100.00-\$250.00 per team
Youth Volleyball League	\$45.00	\$65.00
*Adult Athletic Leagues	\$300.00-\$750.00 per team	\$300.00-\$750.00 per team
*Exercise Classes	\$ 1.00-\$15.00	\$ 1.00-\$15.00
Summer Camp		
Weekly	\$150.00/week	\$175.00/week
Daily	\$35.00/daily	\$45.00/daily
*Special Events	\$0.00-\$25.00	\$0.00-\$25.00
*Recreational Programs	\$0.00-\$150.00	\$0.00-\$150.00
Independent Contract Instructors	25% of fees collected for program	25% of fees collected for program

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

Athletic Fields Service Fees:

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

*Includes two days (weekend)

Parks and Facility Rental Fees:

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

<u>Type</u>	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Arts and Activities Room	\$20.00/hr.	\$40/hr
Gymnasium	\$75.00/hr.	\$110/hr
Multipurpose Room	\$25.00/hr.	\$45/hr
Party Rentals outside normal hours of operation	\$225.00 (2 hours)	\$275.00 (2 hours)
<u>Park Pavilion and Field Permits</u>		
Mike Chappell Pavilion	\$20.00/3hr	\$40 per 3 hrs
McDonald Park Pavilion	\$20.00/3hr	\$40 per 3 hrs
Lake Park Pavilion	\$20.00/3hr	\$40 per 3 hrs
Oceanfront Boardwalk	\$20.00/2hr	\$40 per 2 hrs
Additional Hour	\$7.00	\$15.00

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

Payment Policies

Travel:

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

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

Credit Card Payment Processing Fees:

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

The non-refundable convenience fee will be assessed and included with your total payment amount on your credit card statement.

Ordinance Violations

Violation	Ordinance-Code Ref.	Fine
Emergency Management Penalty Provision	2-354	\$50.00
Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches violations	4-4	\$50.00
Dog violations (including beach strand and boardwalk)	4-9	\$100.00
Response: False Alarms (3 or more in a 12 month period)	Chapter 6, Article VIII	\$50.00
Working Without required Permit:	6-108, 32-68, 40-Article 15	
Starting work without a permit		Double the permit fee + \$50.00/day until a permit is pulled
Substantially completing work without a permit		Double the permit fee + \$50.00/day until a permit is pulled
Working without a permit:	6-108, 32-68, 40-Article 15	Double the permit fee + \$50.00/day until a permit is pulled
Failure to Obtain a Final Inspection		\$500.00
Occupying structure prior to the final Certificate of Occupancy		\$1,000.00
Permit not posted on-site		\$50.00
Fire Enforcement Penalties	8-23	\$100.00
Harbor and Marine Regulation Violations	10-8	\$100.00 per day
Selling cigarettes to minors	12-39	\$500.00
Failure to pay fine for smoking violations	12-41	\$50 .00
Privilege License Fine (General Statute 105-236)	14	\$50 per day
Failure to complete a Business Registration	14	\$50 per day
Failure to renew Business Registration by July 1	14	\$50 per day
Peddling and Soliciting	14	\$100 per day
Failure to illuminate business	14-1	\$50 .00
Solicit, beg, ask for money	14-27	\$50.00
Failure to follow pedestrian regulations	16 Article IV	\$50.00
Operating bicycle without proper headgear	16-07	\$10.00
Driving on sidewalk	16-55	\$100.00
Driving on Boardwalk without permit or prior approval	16-56	\$100.00
Skating, roller blading, skate boarding within unauthorized areas	16-57	\$100.00
Operation of vehicles on flooded streets	16-59	\$150.00
Golf Cart Penalties	16-76	\$50 .00
Failure to follow bicycle operation regulations	16-96	\$50.00
Operating a bicycle without proper child safety seat	16-108	\$50.00
Parking of unauthorized vehicle in area marked for emergency vehicles only	16-155	\$250.00
Parking of unauthorized vehicle in handicapped space	16-171	\$250.00
Violations to parking of vehicles:	16-172	\$50.00
Non-Payment Penalty (after 7 days)		\$50.00
Non-Payment Penalty (after 15 days)		\$75.00

Ordinance Violations-continued

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

Ordinance Violations-continued

Violation	Ordinance-Code Ref.	Fine
Removing recyclables from recycling bin	26-18	\$50 .00
Penalty solid waste violation	26-52	\$50.00 fine + removal cost
Unauthorized vending	28-1	\$100.00
Leaping from Pier	28-2	\$250.00
Personal Watercraft Violations	28-26	\$250.00
Cooking devices on municipal beach strand	28-58	\$150.00
Littering from fishing pier	28-59	\$500.00
Surfing Violation	28-60	\$50.00
Holes and Trenches on the beach	28-61	\$100.00
Beach Service Violations	28-62	\$100.00
Operation of Unauthorized Vehicle on beach	28-63	\$150.00
Walking on, Damaging or destruction of ocean dunes or vegetation	28-64 or 151	\$250.00
Planting beach vitex	28-87	\$100.00
Obstructions on the beach	28-120	\$100.00
Careless and reckless driving	28-142	\$200.00
Only operational vehicle(s)	28-143	\$100.00
Repairs within Freeman Park (vehicle)	28-144	\$100.00
Public vehicular area restrictions	28-146	\$100.00
Speed limit	28-147	\$100.00
Clinging to motor vehicle	28-148	\$100.00
No overnight sleeping on beach outside of designated camping locations	28-149	\$100.00
Overnight camping, sleeping on the beach	28-149	\$100.00
Camping without a permit	28-149	\$100.00
Camping Violations	28-149	\$100.00
Open fires on the beach	28-150	\$100.00
Walking on sand dunes	28-151	\$200.00
Litter on the beach	28-152	\$500.00
Human or animal waste	28-153	\$250.00
Wildlife-to include feeding of wildlife and the presence of horses and/or livestock.	28-154	\$50.00
Dogs/other commonly accepted animals and fowl on public rights-of-ways, etc.	28-155	\$50.00
Surfing and other water related activities	28-156	\$50.00
Freeman Park Permits	28-157	\$100.00
Freeman Park Permit not correctly affixed to vehicle	28-157	\$100.00
Vehicle on Freeman Park without decal	28-158	\$100.00

Ordinance Violations-continued

Violation	Ordinance-Code Ref.	Fine
Trespassing when park is closed	28-159	\$100.00
Conduct of visitors	28-160	\$100.00
Advertising and promotions	28-161	\$100.00
Unauthorized events	28-162	\$250.00
Pedal, solicit or beg without a license	28-163	\$100.00
Firearms and fireworks	28-164	\$250.00
Prohibited noise and nuisances	28-165	\$250.00
Public nudity	28-166	\$100.00
General Provisions - Flood - Penalties	30-61	\$100.00
Stormwater Management During Construction	32-100	\$100.00
Failure to maintain private property conveyance	32-199	\$100 + remediation cost
Blowing vegetation in town streets	32-220	\$50 + remediation cost
Initial violation of Illicit discharges	32-261	\$100.00
Each subsequent violation	32-261	\$200.00
Violation of encroachments	34-1	\$50 .00/day
Violation of property numbering	34-110	\$50 .00/day
Zoning Violation	36-22	\$50 .00/day
Tampering with a water meter	38-47	Triple the amount of losses and damages sustained
Civil penalty for utility violations	38-369	\$10,000.00
Grease Removal Fines:	38-110	
First violation:		\$50/day
Second violation:		\$100/day
Third violation:		\$250/day
When a violation is first discovered no fine shall be issued. The owner shall be given no more than 14 days to bring the site back into compliance. After 14 days penalties will accrue daily. Fines shall be issued immediately for 2nd and 3rd violations discovered within one year of the first violation. If after 30 days, the violations have not been corrected, the town will disconnect Utility services to the establishment/business. Upon termination of service, the town will notify New Hanover County Health Department. The establishment must notify town representatives that repairs have been made. Inspections will be completed upon notification.		
Zoning Enforcement	40-463	\$50 per day + administrative overhead
Zoning Habitual violator (2 or more violations per year)	40-464	\$50 per day + admin + remediation costs

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

CAPITAL OUTLAY

5 Year Capital Improvements Program-General Fund

Description	Funding Reference					Total
		2022	2023	2024	2025	
Marina Department						
Southside Improvement Project (\$1,500,000 @ 4% for 20yrs)(Debt Service)	Hurricane Florence or GF Installment Debt	\$1,700,000	\$0	\$0	\$0	\$1,700,000
Eastside Improvement Project (Golden Leaf Grant)	Hurricane Florence or GF Installment Debt	\$1,700,000	\$0	\$0	\$0	\$1,700,000
Starfish dock rebuild	Operating Budget	\$50,000	\$0	\$0	\$0	\$50,000
Total Marina Improvement Project Costs		\$3,450,000	\$0	\$0	\$0	\$3,450,000
Parking Department						
Replacement Golf Carts	Operating Budget	\$14,000	\$0	\$0	\$0	\$14,000
Replacement Vehcile		\$26,000	\$0	\$0	\$0	\$26,000
Total Parking Project Costs		\$40,000	\$0	\$0	\$0	\$40,000
Environmental Department						
Replace 2016 Broyhill Can Machine (\$150,000 @ 4% for 3 yrs)(Debt Service)	GF Installment Debt	\$0	\$150,000	\$0	\$0	\$150,000
Total Environmental Department		\$0	\$150,000	\$0	\$0	\$150,000
Parks & Recreation Department						
CB Lake Park Master Plan Improvements	Operating Budget	\$100,000	\$250,000	\$200,000	\$200,000	\$750,000
Mike Chappel Park Sumter Bathroom	Operating Budget	\$100,000	\$0	\$0	\$0	\$100,000
Recreation Center Bleacher Replacment	Operating Budget	\$0	\$0	\$20,000		\$20,000
Mike Chappel Park Restroom Replacement	Operating Budget	\$0	\$150,000	\$0	\$0	\$150,000
1710 CBAN Accesible Oceanfront Park	Operating Budget	\$0	\$0	\$30,000	\$0	\$30,000
Recreation Center Weight Room Equipment and Floor	Operating Budget	\$0	\$0	\$0	\$35,000	\$35,000
Mike Chappell Park Southern Expansion	Operating Budget	\$0	\$0	\$0	\$500,000	\$500,000
Total Park & Recreation Department		\$200,000	\$400,000	\$250,000	\$735,000	\$1,585,000
Fire Department Department						
Squad 21 - Replacement 1999 AMC Hummer (Consolidate with Squad 23) (\$250,000 @ 4% for 5Yrs) (Debt Service)	GF Installment Debt	\$0	\$55,250	\$55,250	\$55,250	\$55,250
Engine 23 2005 Stuphen	GF Installment Debt	\$0	\$0	\$0	\$500,000	\$0
CAR201 - 2016 Chevy Tahoe	Operating Budget	\$0	\$0	\$0	\$0	\$45,000
CAR202 - 2017 Dodge 2500	Operating Budget	\$0	\$0	\$0	\$0	\$0
Truck 21 - 2008 Rosenbuer	GF Installment Debt	\$0	\$0	\$0	\$0	\$0
Squad 22 - 2019 Ford F 250	Operating Budget	\$0	\$0	\$0	\$0	\$0
Total Fire Project Costs		\$0	\$55,250	\$55,250	\$555,250	\$100,250
Ocean Rescue Department						
Annual 4 Wheeler Replacement	Operating Budget	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Jet Ski Replacement	Operating Budget	\$18,000	\$0	\$0	\$0	\$0
UTV Replacement		\$0	\$18,000	\$0	\$0	\$0
Lifeguard Vehicle Replacement - OR1 (2016 UTV)	Operating Budget	\$0	\$0	\$0	\$0	\$0
Total Ocean Rescue Project Costs		\$30,000	\$30,000	\$12,000	\$12,000	\$12,000
Police Department						
Annual Vehicle Replacements	Operating Budget	\$40,000	\$80,000	\$280,000	\$120,000	\$280,000
Total Police Project Costs		\$40,000	\$80,000	\$280,000	\$120,000	\$280,000
Other Identified Projects						
Clarendon MUP	Operating Budget	\$0	\$0	\$136,250	\$0	\$136,250
St Joseph/ Lewis Bike Path	Operating Budget	\$0	\$0	\$0	\$142,633	\$142,633
New Lifeguard Station & Hamlet Bathroom	GF Installment Debt	\$750,000	\$0	\$0	\$0	\$750,000
Town Hall HVAC	GFInstallment Debt	\$450,000	\$0	\$0	\$0	\$450,000
Total Other Identified Projects		\$1,200,000	\$0	\$136,250	\$142,633	\$1,478,883
General Fund CIP Total		\$4,960,000	\$715,250	\$733,500	\$1,564,883	\$7,096,133

10 Year Capital Improvements Program-Utilities (Enterprise) Fund

Description	Funding Reference	Projected for Fiscal Year Ending June 30:									Total
		2022	2023	2024	2025	2026	2027	2028	2029	2030	
Water System											
Decomission Tank # 1 (Cape Fear)	W/S Revenue Debt	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
Water Treatment Plant # 2 Upgrades Filtration Vessel and Well 15H	W/S Revenue Debt	\$0	\$2,944,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,944,000
Two New 1 million Gallon Storage Tank	W/S Revenue Debt	\$0	\$0	\$3,270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,270,000
Water Line Replacement Phase C	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$3,026,021	\$0	\$0	\$0	\$3,026,021
Water Treatment Plant # 1 Upgrades	W/S Revenue Debt	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Rehabilitate Tank # 2	W/S Revenue Debt	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
North End Water Repairs	W/S Revenue Debt	\$0	\$0	\$1,273,216	\$0	\$0	\$0	\$0	\$0	\$0	\$1,273,216
Water Treatment Facility	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,844,000	\$9,844,000
Water Line Replacement Phase D	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,592,737	\$2,592,737
Water Line Replacement Phase E	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,650,384	\$2,650,384
New Well 15A and Raw Water Lines	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,399,500	\$2,399,500
New Well 15B and Raw Water Lines	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,399,500	\$2,399,500
Water Plant Property Purchase	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water Project Costs		\$0	\$2,944,000	\$4,543,216	\$1,700,000	\$0	\$3,026,021	\$0	\$0	\$19,886,121	\$32,099,358
Wastewater System											
Sewer Line Replacement Phase C	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$1,342,000	\$0	\$0	\$0	\$1,342,000
Headworks Wastewater Treatment Plant	W/S Revenue Debt	\$0	\$3,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400,000
North End Sewer Repairs	W/S Revenue Debt	\$0	\$0	\$1,657,654	\$0	\$0	\$0	\$0	\$0	\$0	\$1,657,654
Sewer Line Replacement Phase D	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,592,737	\$2,592,737
Sewer Line Replacement Phase E	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,650,384	\$2,650,384
Total Wastewater Project Costs		\$0	\$3,400,000	\$1,657,654	\$0	\$0	\$1,342,000	\$0	\$0	\$5,243,121	\$11,642,775
Stormwater System											
CB Lake Dredge (\$1.4 left in Bond Series 2016)	W/S Revenue Debt	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
12" Lake Pump Replacement (2 pumps @ \$150K each)	W/S Revenue Debt	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Canal Drive and Florida Bulkhead Improvements	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000
Stormwater Line Replacement Phase C	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$870,210	\$0	\$0	\$0	\$870,210
Stormwater Line Replacement Phase D	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
Stormwater Line Replacement Phase E	W/S Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
North End Stormwater Repairs	W/S Revenue Debt	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Total Stormwater Project Costs		\$600,000	\$150,000	\$1,000,000	\$150,000	\$0	\$870,210	\$2,500,000	\$0	\$0	\$9,770,210
Enterprise Fund CIP Total		\$600,000	\$6,494,000	\$7,200,870	\$1,850,000	\$0	\$5,238,231	\$2,500,000	\$0	\$25,129,241	\$53,512,342