

# TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2022/2023



## TOWN COUNCIL

Lynn Barbee, Mayor

Jay Healy, Mayor Pro-Tem

Joe Benson, Councilmember

Deb LeCompte, Councilmember

Mike Hoffer, 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 AND ORDINANCE**

- Budget Message
- Budget Ordinance



May 24, 2022

To: Mayor Barbee and Town Council Members

From: Bruce Oakley, Town Manager

Re: Recommended Budget for Fiscal Year 22-23

Attached is the recommended 2022-23 fiscal year budget for your review and consideration. Large inflationary increases are offset in this budget with strong revenues which allows for a balanced budget that will maintain a high level of service with no increase in property taxes. There will also be numerous projects completed with money allocated in the North Carolina State budget and with grants.

Of significant note in this budget is an increase in our debt service fund. In February 2022, the Town Council approved the purchase of Freeman Park which will preserve over 300 acres of open space on the north end of the Town in perpetuity. This purchase required obtaining financing and using money from the Town reserves. A conservation grant has been submitted that will, hopefully, pay off the debt and restore some of the reserve money used in the purchase.

Since 2020, the Town has been fortunate to receive over \$7 million dollars in grants as well as federal and state aid. Staff is working on obtaining over \$10 million more dollars that would not come out of Town coffers. These opportunities make it possible to complete needed projects while keeping a low tax rate.

The Town operates with a General Fund 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 FY 22-23 balanced budget for the General Fund is \$19.78 million compared to \$16.54 million that was proposed in the current fiscal year. Total projected revenues are higher than last year because of a continued strong economy that has resulted in higher sales tax, occupancy taxes, and to a lesser extent, property taxes. The Town also implemented a new parking program that has shown increased revenues. Unfortunately, the gain in revenues was offset by inflation. Outside of proposed new positions and COLA increases, most of the increase in expenses are related to the high rate of inflation. There is no proposed change in the property tax rate in this budget and it will remain at 21.5 cents per \$100 of value. Each penny of tax rate will generate approximately \$310,000 in revenue at the proposed rate.

**Personnel:** The General Fund supports funding for 88 employees. This includes a new Communications Coordinator, a Financial Analyst, and a Human Resource and Executive Support position to help meet the growing demands put on the existing staff. It also includes the addition of three new Firefighter positions to help respond to the rapidly growing number of calls the Fire Department must respond to daily.

This budget also provides funding for additional policing at the Boardwalk during peak times. Thanks to the acquisition of several grants, there are also budget provisions that increase the Police Department's ability to provide service and protection.

The Town's provision for a 401 (k) would remain as it is currently allocated: 1% for all employees, and up to a 2% match based on employee contributions. A tiered 8-10% Cost of Living Allowance (COLA), which was approved by the Town Council in April, is also included in this budget.

**Capital Projects:** The General Fund includes several significant capital projects this year, including the paving of 4.5 miles of roadway. It also includes the Brandy Myers Memorial Accessible Playground at Carolina Beach Lake Park, a new bathroom facility, and picnic shelter. These will be funded through a combination of state funds and a Land & Water Conservation grant.

**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:

FY22	\$	993,734
FY23	\$	1,384,428
FY24	\$	1,356,475
FY25	\$	1,147,976
FY26	\$	949,504

**Fund Balance:** The Town of Carolina Beach had a General Fund balance of \$9.6 million as of 6/30/21, or the beginning of this current fiscal year. The unassigned portion is 35% of the General Fund budget. The previous Council had a long-term goal of unassigned fund balance of 50%. Additionally, receivables expected to be received in FY22 are conservatively estimated at \$645,189. Current projections of change in fund balance for FY22 show an expected growth of \$1.1 million. However, this is subject to change if sales tax and other revenues are lower than expected.

**Utility Fund:** The FY 22-23 balanced budget for the Utility Fund is \$10.16 million compared to \$9.33 million last year. Revenues are supported by a fund balance appropriation of \$238,506. The revenue sources are primarily rates charged for water, sewer, and stormwater. This budget includes a transfer to the General Fund of \$750,000 for indirect services provided by the General Fund. There is a proposed 4% increase in rates to lessen the impact future revenue bond issuances will have on rates and to help keep up with inflationary impacts on the operation of the Town's water, sewer, and stormwater systems.

**Personnel:** The Utility Fund employs 32.5 employees. Staff continues to implement more automation and other measures to improve customer satisfaction and service quality. 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 are no new positions planned in the budget and COLA increases approved by the Town Council in April increases salaries by 8-10%. The 401 (k) does not change from the current budget.

**Capital Projects:** The first phase of the wastewater treatment plant's new headworks and the required engineering study for the water system upgrades and storage project are included in the FY 22-23. Both projects are crucial to the long-term health of the Town's water and sewer infrastructure and staff is seeking outside funding to complete them. However, the Town may have to seek bonds in the future to complete the full water system upgrade project. Also included are the stormwater retention and stabilization project for Lake Park, which is funded by money approved in the state budget as well as leftover money from a bond issued in 2016. There are also several stormwater improvement projects scheduled for FY 22-23.

**Debt Service:**

The TCB debt service amortization for the Utility Fund is as follows:

FY22	\$2,525,598
FY23	\$2,515,328
FY24	\$2,358,859
FY25	\$2,273,946
FY26	\$2,149,634

**Fund Balance:** The change in net position as of 6/30/21 was \$1.4 million with a positive fund balance of \$1,089,283. The projection for 06/30/22 is an increase of \$900,000; \$238,506 of this will be used to balance the budget leaving \$1,700,000 in the Utility Fund balance.

The Town of Carolina Beach budget for fiscal year 2022-23 reflects the goals the Carolina Beach Town Council set forth in their January strategic planning retreat. The budget includes increased revenues and inflationary increases in expenses. Staff will closely monitor economic trends and stagger major projects and hires in case the economy slows or moves toward a recession. However, we are confident that the budget as proposed is strong enough to handle any challenges.

Town Department Directors and their staffs worked diligently to put this budget together. The work started in January and included ten public meetings, three public hearings, and one public open house. This is a true public budget. Thank you to the Town staff, to Mayor Barbee and the Town Council, and to the citizens who participated in the process. Through the team effort, the Town of Carolina Beach continues to move forward toward a bright future.



## **Town of Carolina Beach, North Carolina Fiscal Year 2022/2023 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 14th day of June, 2022, a quorum being present, that the following Budget, for Fiscal Year 2022/2023, 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 22/23. 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 \$22.14 for the first 3,000 gallons as identified in the attached schedule of fees then \$6.24 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 \$40.00 for the first 3,000 gallons as identified in the attached schedule of fees then \$10.59 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 - **\$17.00 per Equivalent Residential Unit (ERU).**

**Other Rates and Fees**

Other Rates and Fees will be charged for services as listed and periodically amended in this Budget Document and as included in the Town's 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, 2022 and ending June 30, 2023.

**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, 2022 and ending June 30, 2023:

**SECTION I -- General Fund**

**Revenues:**

Property Taxes	\$6,492,270
Sales Taxes	2,508,705
Freeman Park	911,335
Parking	2,991,157
Solid Waste Fees	1,985,463
ABC Revenue	604,256
Reimbursement from Utility Fund	750,000
Powell Bill	213,400
Grants	74,500
Franchise Fees	682,683
Room Occupancy Tax	906,447
Building Permits	445,887
App Fund Bal Powell Bill	650,020
Other Revenue	562,719
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$19,778,842</b>

**Expenditures:**

Non-Departmental	\$266,223
Debt Service	1,425,899
Legislative	416,285
Executive	1,389,010
Clerk	181,354
Finance	510,160
Human Resources	644,659
Planning & Development	804,983
Police Department	3,357,908
Ocean Rescue	633,745
Fire Department	2,080,243
Marina	113,476
Powell Bill	863,420
Fleet Maintenance	335,250
Parking	873,686
Environmental	3,843,749
Parks and Recreation	1,202,134
Beach Maintenance	787,158
Municipal Service District	49,500
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$19,778,842</b>

**SECTION 2 -- Utilities Fund**

**Revenues:**

Water Monthly Service Fees	\$2,413,531
Sewer Monthly Service Fees	4,084,565
Stormwater Monthly Service Fees	1,596,891
Wholesale Sewer Services	223,146
Other Revenue	1,602,516
Appropriated Fund Balance	238,506
<b>TOTAL ESTIMATED UTILITIES FUND REVENUES</b>	<b>\$10,159,155</b>

**Expenditures:**

Debt Service	\$2,539,647
Administration	1,403,344
Waste Water Treatment	1,009,109
Waste Water Collection	1,776,760
Water Distribution	1,681,146
Water & Sewer Fleet Maintenance	303,000
Stormwater	1,446,149
<b>TOTAL ESTIMATED UTILITIES FUND EXPENDITURES</b>	<b>\$10,159,155</b>

**Total For All Funds** **\$29,937,997**

**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 2022 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2022-2023. The rate is based upon a total projected valuation of \$3,029,490,000 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 2022/2023 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. 22-1181 for Operating Budget FY 2022/2023**

*Adopted this the 14th day of June, 2022*



Lynn Barbee, Mayor



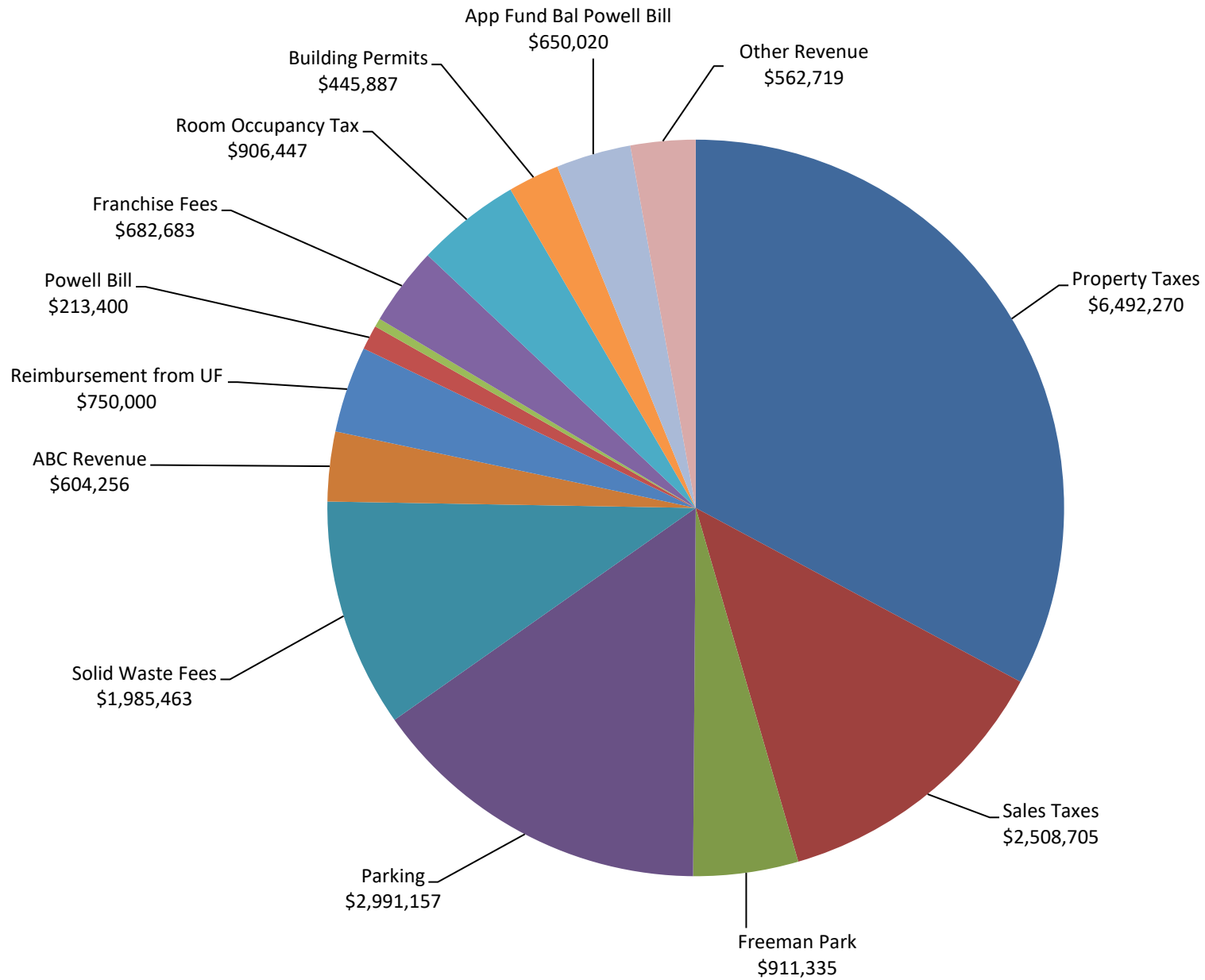
Attest: Kimberlee Ward, Town Clerk



# **GRAPHIC INFORMATION**

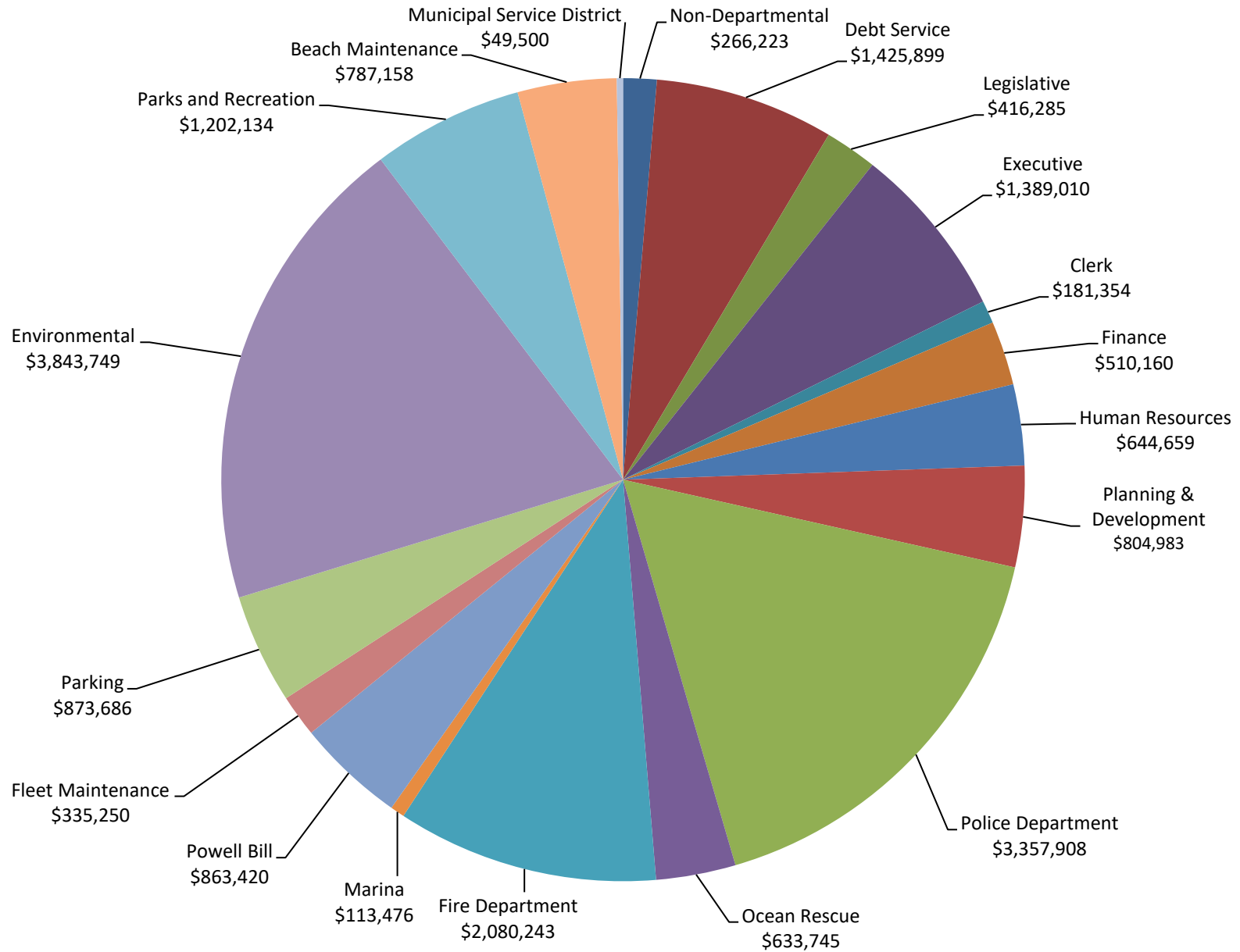
# General Fund Revenues-Fiscal Year 22/23

## \$19,778,842



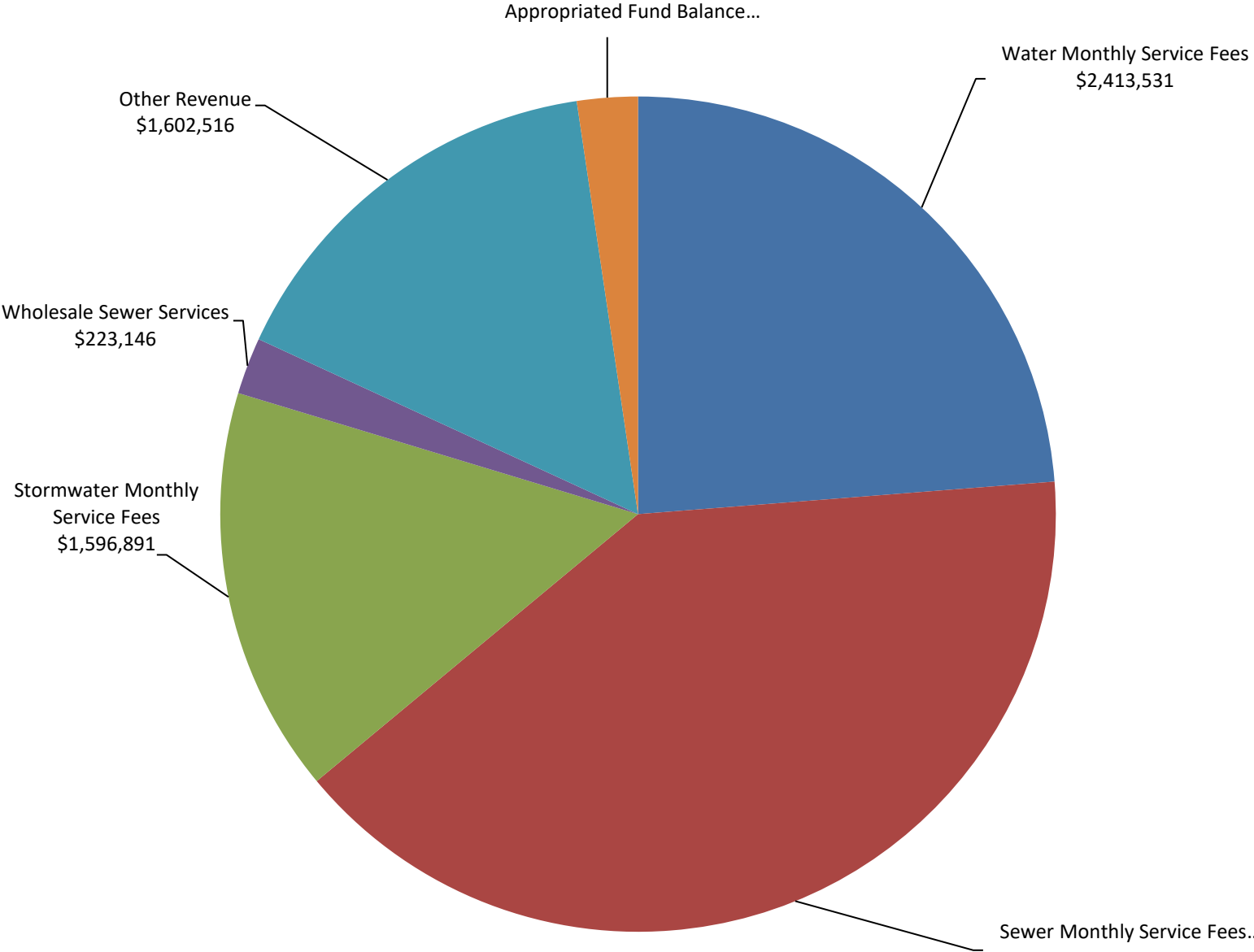
# General Fund Expenditures-Fiscal Year 22/23

## \$19,778,842



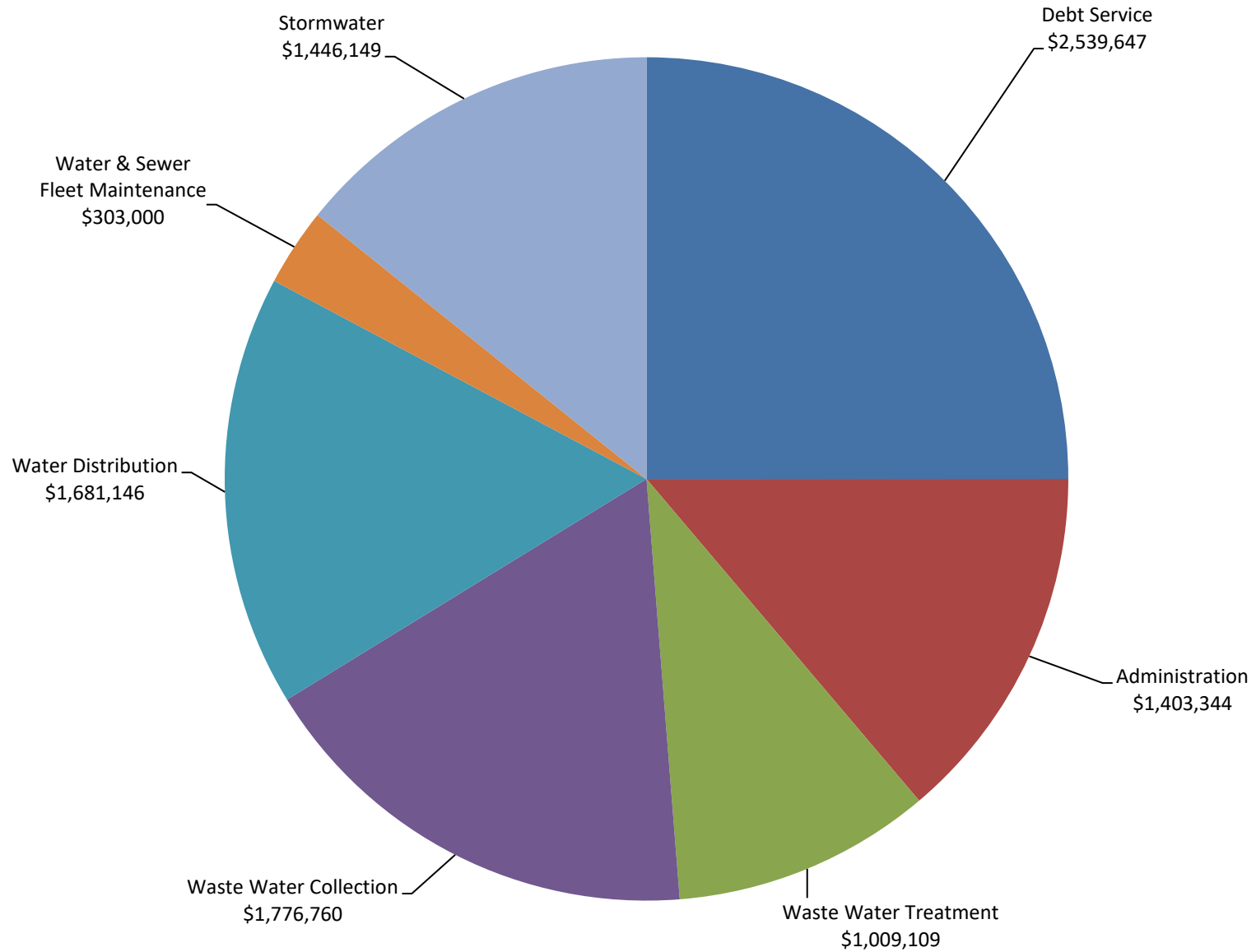
# Utility Fund Revenues-Fiscal Year 22/23

## \$10,159,155



# Utility Fund Expenditures-Fiscal Year 22/23

## \$10,159,155





# **SUMMARY INFORMATION**

## REVENUE SUMMARIES

### General Fund

	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget
Property Taxes	\$4,836,865	\$4,871,883	\$6,352,971	\$6,492,270
Sales Taxes	1,731,651	1,698,046	1,921,782	2,508,705
Freeman Park	1,872,840	1,570,833	999,103	911,335
Parking	1,690,966	1,604,517	1,929,170	2,991,157
Solid Waste Fees	1,694,100	1,741,534	1,804,229	1,985,463
ABC Revenue	415,000	456,500	550,000	604,256
Transfers	725,000	1,176,333	400,000	750,000
Powell Bill	183,867	183,667	167,346	213,400
Grants	0	0	24,500	74,500
Franchise Fees	640,766	630,612	575,611	682,683
Room Occupancy Tax	700,000	450,000	739,263	906,447
Building Permits	285,778	258,388	329,900	445,887
Appropriated Fund Balance	0	0	17,654	650,020
Other Revenues	756,378	780,298	742,655	562,719
<b>TOTAL GENERAL FUND</b>	<b>\$15,533,211</b>	<b>\$15,422,611</b>	<b>\$16,554,184</b>	<b>\$19,778,842</b>

### Utilities Fund

	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget
Customer Charges - Water & Sewer	\$5,895,363	\$6,385,568	\$6,463,655	\$6,721,242
Stormwater Fees	1,349,622	1,402,412	1,522,107	1,596,891
Other Revenue	1,573,577	860,980	1,059,470	1,602,516
Appropriated Fund Balance	730,708	314,943	283,143	238,506
<b>TOTAL UTILITIES FUND</b>	<b>\$9,549,270</b>	<b>\$8,963,903</b>	<b>\$9,328,375</b>	<b>\$10,159,155</b>

<b>TOTAL ALL FUNDS</b>	<b>\$25,082,481</b>	<b>\$24,386,514</b>	<b>\$25,882,559</b>	<b>\$29,937,997</b>
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**EXPENDITURE SUMMARIES**

<b>General Fund</b>	<b>2019/2020 Budget</b>	<b>2020/2021 Budget</b>	<b>2021/2022 Budget</b>	<b>2022/2023 Budget</b>
Non-Departmental	\$414,969	\$353,435	\$247,862	\$266,223
Debt Service	\$884,895	861,961	864,572	1,425,899
Legislative	\$655,759	262,199	442,878	416,285
Executive	\$1,158,655	1,213,250	1,211,089	1,389,010
Clerk	\$171,808	159,252	162,117	181,354
Finance	\$381,329	400,697	409,468	510,160
Human Resources	\$442,921	517,976	555,720	644,659
Planning & Development	\$656,700	619,725	685,503	804,983
Public Works Administration	\$115,581	120,205	0	0
Police Department	\$2,797,448	2,735,054	2,941,301	3,357,908
Ocean Rescue	\$349,650	430,604	514,229	633,745
Fire Department	\$477,734	1,441,722	1,659,253	2,080,243
Marina	\$3,317,153	77,425	114,494	113,476
Powell Bill	\$1,281,899	635,000	185,000	863,420
Fleet Maintenance	\$34,137	226,250	271,250	335,250
Parking	\$879,836	379,024	356,980	873,686
Environmental	\$183,867	3,225,146	3,699,394	3,843,749
Parks & Recreation	\$285,400	836,151	1,217,649	1,202,134
Beach Maintenance	\$1,043,470	927,535	954,425	787,158
Municipal Service District	0	0	61,000	49,500
<b>TOTAL GENERAL FUND</b>	<b>\$15,533,211</b>	<b>\$15,422,611</b>	<b>\$16,554,184</b>	<b>\$19,778,842</b>

<b>Utilities Fund</b>	<b>2019/2020 Budget</b>	<b>2021/2022 Budget</b>	<b>2021/2022 Budget</b>	<b>2022/2023 Budget</b>
Debt Service	\$2,692,396	\$2,580,229	\$2,525,699	\$2,539,647
Administration	\$1,243,766	1,350,842	1,265,827	1,403,344
Waste Water Treatment	872,614	1,052,003	1,075,594	1,009,109
Waste Water Collection	1,640,766	1,568,873	1,698,413	1,776,760
Water Distribution	1,344,291	1,136,067	1,321,928	1,681,146
Water & Sewer Fleet Maintenance	264,000	219,000	222,700	303,000
Stormwater	1,491,437	1,056,889	1,218,214	1,446,149
<b>TOTAL UTILITIES FUND</b>	<b>\$9,549,270</b>	<b>\$8,963,903</b>	<b>\$9,328,375</b>	<b>\$10,159,155</b>

<b>TOTAL ALL FUNDS</b>	<b>\$25,082,481</b>	<b>\$24,386,514</b>	<b>\$25,882,559</b>	<b>\$29,937,997</b>
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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 2022/2023:

<b>Ad Valorem Taxes</b>	Ad Valorem or property tax income is based on a \$0.215 tax rate per \$100 of assessed valuation estimated at \$3,029,490,000 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.
<b>Interest of Investments</b>	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 22/23.
<b>State Collected Revenues</b>	The State collects and distributes utility franchise tax to municipalities.
<b>Local Option Sales Tax</b>	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.
<b>Powell Bill Funds</b>	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.
<b>Water &amp; Sewer Charges</b>	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
<b>Garbage Fees</b>	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.
<b>Transfers</b>	Transfers are an appropriation from one fund to another fund.
<b>Fund Balance</b>	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.
<b>Utilities Transfer Tax</b>	Monies collected by State for distribution to municipalities.
<b>Other</b>	All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.

# **CAROLINA BEACH DESCRIPTION AND BUDGET PROCESS**

- Description of Carolina Beach
- Budget Process

## **DESCRIPTION OF CAROLINA BEACH**

### **Location**

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

### **History**

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

### **Area Attractions**

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

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

### **Special Events**

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

### **Government**

The Town of Carolina Beach has a Council-Manager form of government. Legislative and policy making authority rests with a Mayor and a four member Town Council. The Mayor is re-elected every two (2) years, and Council is re-elected every four (4) years with overlapping terms. The Council hires a Town Manager to carry out its policies, as well as manager and direct daily operations of the town. The Town provides police protection, maintains streets, and operates a water and sanitary sewer system. Residential and commercial sanitation service is contracted to a private waste disposal system, 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:

<b>January</b>	Council holds budget workshop to discuss preliminary budget.
<b>February</b>	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.
<b>March</b>	Manager meets with department heads to review and select Capital Outlay projects.
<b>April</b>	Council holds several budget workshops to review the status of the upcoming fiscal year budget.
<b>May</b>	Manager presents recommended budget at a public hearing.
<b>June</b>	Council adopts the upcoming fiscal year budget.

# **DETAILED LINE ITEMS**

- General Fund
- Utilities Fund



# **GENERAL FUND**

**GENERAL FUND REVENUES**

	<b>2020/2021 APPROVED BUDGET</b>	<b>2020/2021 ACTUAL BUDGET</b>	<b>2021/2022 APPROVED BUDGET</b>	<b>2021/2022 ESTIMATED BUDGET</b>	<b>2022/2023 INITIAL BUDGET</b>	<b>2022/2023 RECOMMENDED BUDGET</b>	<b>2022/2023 APPROVED BUDGET</b>
10-301-000. Ad Valorem-Current Year	\$4,848,579	\$4,848,579	\$6,283,970	\$6,283,970	\$6,448,270	\$6,448,270	\$6,448,270
10-301-001. Ad Valorem-1st Prior Year	\$10,104	\$10,104	\$50,000	\$50,000	\$25,000	\$25,000	\$25,000
10-301-002. Ad Valorem-Prior Years	\$5,200	\$5,200	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
10-317-000. Tax Penalties	\$8,000	\$8,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
10-319-000. Town Re-entry Decals	\$500	\$500	\$500	\$500	\$2,500	\$2,500	\$2,500
10-319-010. Golf Cart Permits	\$21,920	\$21,920	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
10-319-015. Taxi Cab Permits	\$300	\$300	\$60	\$60	\$75	\$75	\$75
10-319-020. Tow Company App. Fees	\$400	\$400	\$800	\$800	\$400	\$400	\$400
10-322-000. Parking Lot Collections	\$1,092,506	\$1,092,506	\$1,244,588	\$1,244,588	\$1,646,277	\$1,646,277	\$1,646,277
10-323-000. Parking Citations	\$85,697	\$85,697	\$80,876	\$80,876	\$222,908	\$222,908	\$222,908
10-324-000. Parking Meters	\$426,313	\$426,313	\$603,706	\$603,706	\$782,624	\$782,624	\$782,624
10-325-000. Privilege License	\$1,500	\$1,500	\$1,000	\$1,000	\$1,010	\$1,010	\$1,010
10-325-025. Privilege License Penalty	\$50	\$50	\$50	\$50	\$500	\$500	\$500
10-325-030. Business Registration	\$2,350	\$2,350	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
10-325-035. Short-Term Rental Reg.	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0
10-328-000. Parking Permits	\$156,480	\$156,480	\$220,000	\$220,000	\$339,348	\$339,348	\$339,348
10-329-000. Interest on Investments	\$40,000	\$40,000	\$1,200	\$1,200	\$80,000	\$80,000	\$80,000
10-330-000. NC Remit	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-330-003. Digital Forensic Investigation	\$0	\$0	\$800	\$800	\$800	\$800	\$800
10-331-000. Civil Citations-LOCAL	\$19,700	\$19,700	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
10-332-000. Mooring Field	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000
10-333-000. Dock Rent	\$77,400	\$77,400	\$77,400	\$77,400	\$92,534	\$92,534	\$92,534
10-335-000. Miscellaneous Revenue	\$25,000	\$25,000	\$25,000	\$25,000	\$40,000	\$40,000	\$40,000
10-335-002. Cell Tower Rental Fee	\$111,648	\$111,648	\$119,133	\$119,133	\$114,876	\$114,876	\$114,876
10-335-003. Credit Card Surcharge Fees	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000	\$8,000	\$8,000
10-335-025. Revenue from Signage	\$0	\$0	\$3,000	\$3,000	\$0	\$0	\$0
10-337-000. Utility Sales Tax	\$506,163	\$506,163	\$460,000	\$460,000	\$480,102	\$480,102	\$480,102
10-337-001. Cable TV Sales Tax	\$93,850	\$93,850	\$84,332	\$84,332	\$87,705	\$87,705	\$87,705
10-340-000. Chamber of Commerce-Rent	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-340-100. Town Property Rental	\$0	\$0	\$0	\$0	\$2,700	\$2,700	\$2,700
10-341-000. Beer & Wine Tax	\$26,000	\$26,000	\$26,806	\$26,806	\$26,806	\$26,806	\$26,806
10-343-000. Powell Bill	\$183,667	\$183,667	\$167,346	\$167,346	\$213,400	\$213,400	\$213,400
10-345-000. Sales Tax County	\$793,065	\$793,065	\$910,657	\$910,657	\$1,172,758	\$1,172,758	\$1,172,758
10-346-000. Occupancy Tax	\$450,000	\$450,000	\$739,263	\$1,839,263	\$906,447	\$906,447	\$906,447
10-347-000. ABC Revenues	\$456,500	\$456,500	\$550,000	\$550,000	\$577,450	\$577,450	\$577,450
10-348-000. Sales Tax Statewide	\$702,069	\$702,069	\$774,385	\$774,385	\$1,021,524	\$1,021,524	\$1,021,524

**GENERAL FUND REVENUES**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
10-348-002. Sales Tax NHC .25%	\$202,913	\$202,913	\$236,740	\$236,740	\$314,423	\$314,423	\$314,423
10-350-010. Loan Proceeds	\$0	\$340,000	\$0	\$0	\$0	\$0	\$0
10-351-000. Court Fees	\$1,500	\$1,500	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
10-355-000. Building Permits	\$74,075	\$74,075	\$42,000	\$42,000	\$55,977	\$55,977	\$55,977
10-355-005. Building Inspections	\$184,313	\$184,313	\$230,000	\$230,000	\$312,555	\$312,555	\$312,555
10-355-010. Fill/Driveway Permits	\$1,000	\$1,000	\$1,000	\$1,000	\$3,000	\$3,000	\$3,000
10-355-020. Planning Permits & Fees	\$45,000	\$45,000	\$45,000	\$45,000	\$61,255	\$61,255	\$61,255
10-355-025. Planning Violations	\$0	\$0	\$0	\$0	\$200	\$200	\$200
10-355-030. Fire Marshall Inspections	\$14,000	\$14,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
10-355-035. Pyrotechnics Permits	\$2,250	\$2,250	\$0	\$0	\$0	\$0	\$0
10-355-055. Recovery Fund Permits	\$100	\$100	\$100	\$100	\$100	\$100	\$100
10-356-000. CAMA Permits	\$500	\$500	\$800	\$800	\$1,800	\$1,800	\$1,800
10-358-005. Finger Printing/Background	\$1,200	\$1,200	\$0	\$0	\$500	\$500	\$500
10-358-010. Solid Waste Disposal Tax	\$4,599	\$4,599	\$4,473	\$4,473	\$5,065	\$5,065	\$5,065
10-359-000. Refuse Collection Fees	\$1,741,534	\$1,741,534	\$1,804,229	\$1,804,229	\$1,980,398	\$1,980,398	\$1,980,398
10-370-000. Freeman Park Citations	\$200	\$200	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-371-000. Freeman Park Annual Permits	\$748,049	\$748,049	\$439,981	\$439,981	\$346,085	\$346,085	\$346,085
10-371-100. Freeman Park Click & Park Fees	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0
10-372-000. Freeman Park Daily Fees	\$659,868	\$659,868	\$505,305	\$505,305	\$476,650	\$476,650	\$476,650
10-373-000. Freeman Park Camping Fees	\$147,715	\$147,715	\$48,817	\$48,818	\$83,600	\$83,600	\$83,600
10-380-001. Carolina Beach Market	\$10,000	\$10,000	\$12,512	\$12,512	\$21,000	\$21,000	\$21,000
10-380-002. Events	\$1,000	\$1,000	\$3,000	\$3,000	\$5,000	\$5,000	\$5,000
10-383-000. Sale of Fixed Assets	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-387-000. Grant- Police Body Cameras	\$0	\$24,421	\$24,500	\$24,500	\$24,500	\$24,500	\$24,500
10-387-020. ABC Law Enforcement	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
10-395-000. Interest on Assessments	\$5,000	\$5,000	\$3,000	\$3,000	\$0	\$0	\$0
10-396-003. Donations - Boardwalk Fish	\$5,500	\$5,500	\$5,500	\$5,500	\$10,000	\$10,000	\$10,000
10-397-002. Parks & Recreation Fees	\$195,000	\$195,000	\$200,000	\$200,000	\$225,000	\$225,000	\$225,000
10-397-003. Reimbursement from W&S Fund	\$725,000	\$725,000	\$400,000	\$400,000	\$750,000	\$750,000	\$750,000
10-399-000. Appropriated Fund Balance	\$0	\$1,457,643	\$0	\$3,333,375	\$0	\$0	\$0
10-399-002. App Fund Balance-Powell Bill	\$451,333	\$451,333	\$17,654	\$17,654	\$650,020	\$650,020	\$650,020
<b>GENERAL FUND REVENUE TOTALS</b>	<b>\$15,422,610</b>	<b>\$17,244,674</b>	<b>\$16,554,183</b>	<b>\$20,987,559</b>	<b>\$19,778,842</b>	<b>\$19,778,842</b>	<b>\$19,778,842</b>

**NON-DEPARTMENTAL BUDGET (408)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-408-068. Election Expenses	\$0	\$0	\$7,013	\$7,013	\$0	\$0	\$0
10-408-069. CBP3-Non Profit	\$207,756	\$207,756	\$200,798	\$200,798	\$196,849	\$196,849	\$196,849
10-408-070. Donation-Non Profits	\$29,950	\$32,950	\$19,500	\$28,750	\$44,500	\$40,500	\$40,500
10-408-071. Donation Chamber of Commerce	\$72,429	\$72,429	\$10,000	\$10,000	\$17,500	\$17,500	\$17,500
10-408-072. Donation-CBDI	\$33,000	\$33,000	\$0	\$0	\$0	\$0	\$0
10-408-073. Donation - WAVE	\$10,300	\$10,300	\$10,551	\$10,551	\$31,374	\$11,374	\$11,374
<b>M&amp;O Totals</b>	<b>\$353,435</b>	<b>\$356,435</b>	<b>\$247,862</b>	<b>\$257,112</b>	<b>\$290,223</b>	<b>\$266,223</b>	<b>\$266,223</b>
<b>Non-Departmental Expense Totals</b>	<b>\$353,435</b>	<b>\$356,435</b>	<b>\$247,862</b>	<b>\$257,112</b>	<b>\$290,223</b>	<b>\$266,223</b>	<b>\$266,223</b>

**DEBT SERVICE (409)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-409-015. Debt Service	\$861,961	\$861,961	\$864,572	\$864,572	\$1,329,080	\$1,329,080	\$1,329,080
10-409-030. Vehicle Lease	\$0	\$0	\$0	\$0	\$96,819	\$96,819	\$96,819
<b>M&amp;O Totals</b>	<b>\$861,961</b>	<b>\$861,961</b>	<b>\$864,572</b>	<b>\$864,572</b>	<b>\$1,425,899</b>	<b>\$1,425,899</b>	<b>\$1,425,899</b>
<b>Debt Service Expense Totals</b>	<b>\$861,961</b>	<b>\$861,961</b>	<b>\$864,572</b>	<b>\$864,572</b>	<b>\$1,425,899</b>	<b>\$1,425,899</b>	<b>\$1,425,899</b>

**Legislative Budget (410)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
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	\$4,038	\$4,038	\$4,038	\$4,038	\$4,038
10-410-006. Medical Insurance	\$38,900	\$38,900	\$38,910	\$38,910	\$40,080	\$40,080	\$40,080
10-410-009. Workmans Compensation	\$53	\$53	\$53	\$53	\$53	\$53	\$53
10-410-031. Auto Allowance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
<b>P&amp;B Totals</b>	<b>\$95,794</b>	<b>\$95,794</b>	<b>\$95,801</b>	<b>\$95,801</b>	<b>\$96,971</b>	<b>\$96,971</b>	<b>\$96,971</b>
<b>Maintenance &amp; Operations</b>							
10-410-012. Printing & Publishing	\$300	\$300	\$300	\$300	\$300	\$300	\$300
10-410-014. Travel & Training	\$8,000	\$1,700	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
10-410-016. Maintenance & Repair-Equipment	\$2,000	\$4,500	\$3,000	\$0	\$3,000	\$3,000	\$3,000
10-410-033. Supplies	\$1,000	\$1,800	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
10-410-039. Miscellaneous	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-410-046. Professional Services	\$130,000	\$216,125	\$190,000	\$232,268	\$190,000	\$120,000	\$120,000
10-410-053. Dues & Subscriptions	\$19,105	\$19,105	\$19,277	\$19,277	\$19,514	\$19,514	\$19,514
10-410-064. Hurricane Florence	\$0	\$12,977	\$0	\$1,598	\$0	\$0	\$0
10-410-066. Hurricane Isaias	\$0	\$516,726	\$0	\$0	\$0	\$0	\$0
10-410-070. COVID-19	\$0	\$94,584	\$0	\$0	\$0	\$0	\$0
10-410-084. Recognitions & Work	\$5,000	\$5,000	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
10-410-090. Contingency	\$0	\$0	\$115,000	\$115,000	\$150,000	\$150,000	\$150,000
<b>M&amp;O Totals</b>	<b>\$166,405</b>	<b>\$873,817</b>	<b>\$347,077</b>	<b>\$387,943</b>	<b>\$382,314</b>	<b>\$312,314</b>	<b>\$312,314</b>
<b>Capital Improvements</b>							
10-410-075. Capital Projects < \$10,000	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000
10-410-085. T/F to Capital	\$0	\$550,000	\$0	\$85,245	\$0	\$0	\$0
<b>Capital Totals</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$85,245</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>Legislative Totals</b>	<b>\$262,199</b>	<b>\$1,519,611</b>	<b>\$442,878</b>	<b>\$568,989</b>	<b>\$486,285</b>	<b>\$416,285</b>	<b>\$416,285</b>

**EXECUTIVE BUDGET (420)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-420-002. Wages	\$419,674	\$423,451	\$437,538	\$446,332	\$534,634	\$534,634	\$534,634
10-420-003. Overtime Pay	\$2,272	\$2,272	\$1,995	\$1,995	\$970	\$970	\$970
10-420-004. C.O.L.A./Merit Pay	\$3,777	\$0	\$8,794	\$0	\$0	\$0	\$0
10-420-005. FICA Taxes	\$32,705	\$32,705	\$34,442	\$34,442	\$41,108	\$41,108	\$41,108
10-420-006. Medical Insurance	\$38,900	\$38,900	\$38,910	\$38,910	\$46,760	\$46,760	\$46,760
10-420-007. Retirement	\$43,394	\$43,394	\$51,101	\$51,101	\$64,537	\$64,537	\$64,537
10-420-009. Workmans Compensation	\$959	\$909	\$810	\$810	\$3,982	\$3,982	\$3,982
10-420-025. 401K Match Program	\$12,825	\$12,825	\$13,507	\$13,507	\$16,121	\$16,121	\$16,121
10-420-059. Longevity Pay Plan	\$1,800	\$1,850	\$1,900	\$1,900	\$1,750	\$1,750	\$1,750
<b>P&amp;B Totals</b>	<b>\$556,306</b>	<b>\$556,306</b>	<b>\$588,997</b>	<b>\$588,997</b>	<b>\$709,862</b>	<b>\$709,862</b>	<b>\$709,862</b>
<b>Maintenance &amp; Operations</b>							
10-420-011. Communications-Cell/Data	\$76,000	\$77,028	\$61,000	\$65,705	\$63,500	\$63,500	\$63,500
10-420-014. Travel & Training	\$2,500	\$199	\$8,500	\$8,198	\$6,500	\$3,500	\$3,500
10-420-022. Maintenance & Repair-Computer Equipment	\$177,500	\$177,500	\$190,913	\$195,688	\$215,284	\$215,284	\$215,284
10-420-023. Maintenance & Repair-Software	\$80,432	\$81,806	\$47,982	\$52,982	\$47,014	\$47,014	\$47,014
10-420-033. Supplies	\$8,700	\$8,402	\$8,500	\$8,101	\$12,130	\$12,130	\$12,130
10-420-045. Contract Services	\$20,600	\$50,200	\$20,520	\$19,815	\$20,820	\$20,820	\$20,820
10-420-051. Liability Insurance	\$258,212	\$258,212	\$259,694	\$262,694	\$285,000	\$285,000	\$285,000
10-420-053. Dues & Subscriptions	\$2,000	\$2,000	\$1,700	\$1,700	\$1,900	\$1,900	\$1,900
10-420-061. Tuition Reimbursement	\$6,000	\$6,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-420-090. Contingency	\$25,000	\$0	\$18,283	\$4,033	\$25,000	\$25,000	\$25,000
<b>M&amp;O Totals</b>	<b>\$656,944</b>	<b>\$661,347</b>	<b>\$622,092</b>	<b>\$623,916</b>	<b>\$682,148</b>	<b>\$679,148</b>	<b>\$679,148</b>
<b>Capital Improvements</b>							
10-420-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$28,934	\$0	\$0	\$0
<b>Capital Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,934</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Executive Totals</b>	<b>\$1,213,250</b>	<b>\$1,217,653</b>	<b>\$1,211,089</b>	<b>\$1,241,847</b>	<b>\$1,392,010</b>	<b>\$1,389,010</b>	<b>\$1,389,010</b>

**CLERK BUDGET (430)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-430-002. Wages	\$80,519	\$84,467	\$81,968	\$83,616	\$98,568	\$98,568	\$98,568
10-430-004. C.O.L.A./Merit Pay	\$725	\$0	\$1,648	\$0	\$0	\$0	\$0
10-430-005. FICA Taxes	\$6,253	\$6,461	\$6,435	\$6,435	\$7,579	\$7,579	\$7,579
10-430-006. Medical Insurance	\$7,780	\$7,845	\$7,782	\$7,782	\$8,016	\$8,016	\$8,016
10-430-007. Retirement	\$8,297	\$8,619	\$9,547	\$9,547	\$11,987	\$11,987	\$11,987
10-430-009. Workmans Compensation	\$181	\$181	\$159	\$159	\$177	\$177	\$177
10-430-025. 401K Match Program	\$2,452	\$2,598	\$2,523	\$2,523	\$2,972	\$2,972	\$2,972
10-430-059. Longevity Pay Plan	\$500	\$500	\$500	\$500	\$500	\$500	\$500
<b>P&amp;B Totals</b>	<b>\$106,707</b>	<b>\$110,671</b>	<b>\$110,562</b>	<b>\$110,562</b>	<b>\$129,799</b>	<b>\$129,799</b>	<b>\$129,799</b>
<b>Maintenance &amp; Operations</b>							
10-430-012. Printing & Publishing	\$21,000	\$17,036	\$21,000	\$16,000	\$21,000	\$21,000	\$21,000
10-430-014. Travel & Training	\$2,000	\$2,000	\$3,000	\$1,000	\$3,000	\$3,000	\$3,000
10-430-016. Maintenance & Repair-Equipment	\$500	\$500	\$500	\$500	\$500	\$500	\$500
10-430-023. Maintenance & Repair-Software	\$12,000	\$12,000	\$8,000	\$6,000	\$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	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-430-053. Dues & Subscriptions	\$245	\$245	\$255	\$255	\$255	\$255	\$255
10-430-054. Maintenance of Town Code	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
<b>M&amp;O Totals</b>	<b>\$52,545</b>	<b>\$48,581</b>	<b>\$51,555</b>	<b>\$42,555</b>	<b>\$51,555</b>	<b>\$51,555</b>	<b>\$51,555</b>
<b>Clerk Totals</b>	<b>\$159,252</b>	<b>\$159,252</b>	<b>\$162,117</b>	<b>\$153,117</b>	<b>\$181,354</b>	<b>\$181,354</b>	<b>\$181,354</b>



**FINANCE BUDGET (440)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-440-002. Wages	\$203,108	\$207,543	\$213,829	\$218,126	\$279,965	\$279,965	\$279,965
10-440-003. Overtime Pay	\$1,177	\$1,177	\$1,985	\$1,985	\$2,257	\$2,257	\$2,257
10-440-004. C.O.L.A./Merit Pay	\$1,828	\$0	\$4,297	\$0	\$0	\$0	\$0
10-440-005. FICA Taxes	\$15,837	\$15,837	\$16,908	\$16,908	\$21,662	\$21,662	\$21,662
10-440-006. Medical Insurance	\$23,340	\$23,450	\$23,346	\$23,346	\$28,056	\$28,056	\$28,056
10-440-007. Retirement	\$21,011	\$21,148	\$25,084	\$25,084	\$34,009	\$34,009	\$34,009
10-440-009. Workmans Compensation	\$470	\$470	\$414	\$414	\$440	\$440	\$440
10-440-025. 401K Match Program	\$6,211	\$6,211	\$6,630	\$6,630	\$8,495	\$8,495	\$8,495
10-440-059. Longevity Pay Plan	\$900	\$900	\$900	\$900	\$950	\$950	\$950
<b>P&amp;B Totals</b>	<b>\$273,882</b>	<b>\$276,736</b>	<b>\$293,393</b>	<b>\$293,393</b>	<b>\$375,834</b>	<b>\$375,834</b>	<b>\$375,834</b>
<b>Maintenance &amp; Operations</b>							
10-440-012. Printing & Publishing	\$8,020	\$8,020	\$1,025	\$1,025	\$790	\$790	\$790
10-440-014. Travel & Training	\$2,955	\$2,955	\$2,355	\$2,355	\$3,855	\$3,855	\$3,855
10-440-016. Maintenance & Repair-Equipment	\$500	\$0	\$0	\$0	\$0	\$0	\$0
10-440-023. Maintenance & Repair-Software	\$20	\$20	\$20	\$20	\$20	\$20	\$20
10-440-033. Supplies	\$1,845	\$2,345	\$1,875	\$2,575	\$7,061	\$7,061	\$7,061
10-440-036. Bank Charges	\$48,000	\$43,546	\$35,000	\$32,250	\$35,000	\$35,000	\$35,000
10-440-045. Contracted Services	\$47,000	\$48,600	\$57,000	\$59,750	\$67,200	\$67,200	\$67,200
10-440-046. Professional Services	\$18,175	\$18,175	\$18,500	\$14,500	\$20,000	\$20,000	\$20,000
10-440-053. Dues & Subscriptions	\$300	\$300	\$300	\$300	\$400	\$400	\$400
<b>M&amp;O Totals</b>	<b>\$126,815</b>	<b>\$123,961</b>	<b>\$116,075</b>	<b>\$112,775</b>	<b>\$134,326</b>	<b>\$134,326</b>	<b>\$134,326</b>
<b>Finance Totals</b>	<b>\$400,697</b>	<b>\$400,697</b>	<b>\$409,468</b>	<b>\$406,168</b>	<b>\$510,160</b>	<b>\$510,160</b>	<b>\$510,160</b>

**HUMAN RESOURCES (450)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-450-002. Wages	\$161,605	\$162,925	\$169,251	\$172,188	\$219,402	\$219,402	\$219,402
10-450-003. Overtime Pay	\$3,143	\$3,143	\$3,139	\$3,139	\$3,559	\$3,559	\$3,559
10-450-004. C.O.L.A./Merit	\$1,320	\$0	\$3,061	\$124	\$0	\$0	\$0
10-450-005. FICA Taxes	\$12,761	\$12,761	\$13,480	\$14,068	\$17,118	\$17,118	\$17,118
10-450-006. Medical Insurance	\$181,760	\$176,894	\$181,760	\$181,760	\$195,230	\$195,230	\$195,230
10-450-007. Retirement	\$16,928	\$16,879	\$18,073	\$18,746	\$27,075	\$27,075	\$27,075
10-450-008. Premium Pay	\$0	\$0	\$0	\$13,185	\$0	\$0	\$0
10-450-009. Workmans Compensation	\$1,804	\$1,844	\$1,759	\$1,759	\$1,964	\$1,964	\$1,964
10-450-010. 401K LEO	\$0	\$0	\$0	\$54	\$0	\$0	\$0
10-450-025. 401K Match Program	\$4,555	\$4,604	\$4,777	\$4,777	\$5,283	\$5,283	\$5,283
10-450-059. Longevity Pay	\$750	\$750	\$750	\$750	\$800	\$800	\$800
<b>P&amp;B Totals</b>	<b>\$384,626</b>	<b>\$379,800</b>	<b>\$396,050</b>	<b>\$410,549</b>	<b>\$470,431</b>	<b>\$470,431</b>	<b>\$470,431</b>
<b>Maintenance &amp; Operations</b>							
10-450-014. Travel & Training	\$3,130	\$1,830	\$8,150	\$8,150	\$3,250	\$3,250	\$3,250
10-450-023. Maintenance & Repair-Software	\$0	\$0	\$5,000	\$5,000	\$14,990	\$14,990	\$14,990
10-450-033. Supplies	\$3,000	\$3,000	\$3,000	\$3,000	\$6,500	\$6,500	\$6,500
10-450-034. Pre-Employment Costs	\$24,000	\$19,000	\$26,000	\$26,000	\$30,000	\$30,000	\$30,000
10-450-045. Contract Services	\$58,500	\$71,800	\$50,400	\$50,400	\$52,400	\$52,400	\$52,400
10-450-051. Liability Insurance	\$16,800	\$18,500	\$44,300	\$44,300	\$41,000	\$41,000	\$41,000
10-450-052. Unemployment	\$10,000	\$3,000	\$7,000	\$7,000	\$5,000	\$5,000	\$5,000
10-450-053. Dues & Subscriptions	\$1,270	\$1,270	\$1,270	\$1,270	\$1,088	\$1,088	\$1,088
10-450-055. Wellness Program	\$16,650	\$16,650	\$14,550	\$14,550	\$20,000	\$20,000	\$20,000
<b>M&amp;O Totals</b>	<b>\$133,350</b>	<b>\$135,050</b>	<b>\$159,670</b>	<b>\$159,670</b>	<b>\$174,228</b>	<b>\$174,228</b>	<b>\$174,228</b>
<b>Human Resources Totals</b>	<b>\$517,976</b>	<b>\$514,850</b>	<b>\$555,720</b>	<b>\$570,219</b>	<b>\$644,659</b>	<b>\$644,659</b>	<b>\$644,659</b>

**PLANNING AND DEVELOPMENT BUDGET (491)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-491-002. Wages	\$422,443	\$426,245	\$443,421	\$451,129	\$503,017	\$503,017	\$503,017
10-491-003. Overtime Pay	\$2,000	\$2,000	\$912	\$912	\$1,037	\$1,037	\$1,037
10-491-004. C.O.L.A./Merit Pay	\$3,802	\$0	\$8,599	\$891	\$0	\$0	\$0
10-491-005. FICA Taxes	\$32,847	\$32,847	\$34,764	\$34,764	\$38,655	\$38,655	\$38,655
10-491-006. Medical Insurance	\$54,460	\$61,205	\$54,474	\$54,474	\$56,112	\$56,112	\$56,112
10-491-007. Retirement	\$43,582	\$43,582	\$49,807	\$49,807	\$59,002	\$59,002	\$59,002
10-491-009. Workmans Compensation	\$3,134	\$3,134	\$2,262	\$2,262	\$6,432	\$6,432	\$6,432
10-491-025. 401K Match Program	\$12,882	\$12,882	\$13,164	\$13,164	\$14,628	\$14,628	\$14,628
10-491-059. Longevity Pay Plan	\$1,150	\$1,150	\$1,500	\$1,500	\$1,250	\$1,250	\$1,250
<b>P&amp;B Totals</b>	<b>\$576,300</b>	<b>\$583,045</b>	<b>\$608,903</b>	<b>\$608,903</b>	<b>\$680,133</b>	<b>\$680,133</b>	<b>\$680,133</b>
<b>Maintenance &amp; Operations</b>							
10-491-011. Communications-Cell/Data	\$0	\$0	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000
10-491-012. Printing & Publishing	\$6,000	\$6,000	\$6,250	\$6,250	\$6,650	\$6,650	\$6,650
10-491-014. Travel & Training	\$16,600	\$4,855	\$18,600	\$18,005	\$12,000	\$12,000	\$12,000
10-491-023. Maintenance & Repair-Software	\$0	\$0	\$10,700	\$10,700	\$10,700	\$10,700	\$10,700
10-491-024. Uniforms	\$3,125	\$3,125	\$3,250	\$3,250	\$3,050	\$3,050	\$3,050
10-491-033. Supplies	\$4,000	\$9,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-491-045. Contract Services	\$9,000	\$9,000	\$17,000	\$17,000	\$104,000	\$94,000	\$94,000
10-491-053. Dues & Subscriptions	\$2,400	\$2,400	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
10-491-064. Board of Adjustment	\$2,300	\$2,300	\$3,500	\$3,500	\$4,150	\$4,150	\$4,150
<b>M&amp;O Totals</b>	<b>\$43,425</b>	<b>\$36,680</b>	<b>\$67,800</b>	<b>\$67,205</b>	<b>\$149,550</b>	<b>\$139,550</b>	<b>\$139,550</b>
<b>Capital Improvements</b>							
10-491-074. Capital Projects > \$10,000	\$0	\$0	\$8,800	\$8,800	\$0	\$0	\$0
<b>Capital Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,800</b>	<b>\$8,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Planning &amp; Development Totals</b>	<b>\$619,725</b>	<b>\$619,725</b>	<b>\$685,503</b>	<b>\$684,908</b>	<b>\$829,683</b>	<b>\$819,683</b>	<b>\$819,683</b>

**POLICE DEPARTMENT BUDGET (510)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-510-000. Separation Allowance	\$29,228	\$29,228	\$21,395	\$28,890	\$27,327	\$27,327	\$27,327
10-510-001. Holiday Pay	\$64,415	\$21,040	\$65,318	\$52,610	\$72,501	\$72,501	\$72,501
10-510-002. Wages	\$1,519,492	\$1,534,512	\$1,628,067	\$1,649,460	\$1,843,258	\$1,843,258	\$1,843,258
10-510-003. Overtime Pay	\$43,914	\$56,205	\$45,919	\$45,919	\$53,162	\$80,346	\$80,346
10-510-004. C.O.L.A./Merit	\$15,020	\$0	\$32,359	\$10,966	\$0	\$0	\$0
10-510-005. FICA Taxes	\$128,371	\$128,371	\$137,641	\$137,641	\$153,150	\$155,230	\$155,230
10-510-006. Medical Insurance	\$216,635	\$216,635	\$217,896	\$217,896	\$224,448	\$224,448	\$224,448
10-510-007. Retirement	\$177,117	\$177,117	\$212,190	\$212,190	\$250,897	\$254,458	\$254,458
10-510-009. Workmans Compensation	\$42,175	\$42,175	\$40,029	\$40,029	\$38,244	\$38,244	\$38,244
10-510-010. LEO 401K	\$77,134	\$77,134	\$83,117	\$83,117	\$90,739	\$92,098	\$92,098
10-510-025. 401K Match Program	\$48,932	\$48,932	\$52,793	\$52,793	\$57,708	\$58,524	\$58,524
10-510-059. Longevity Pay	\$6,000	\$6,000	\$6,150	\$6,150	\$5,650	\$5,650	\$5,650
<b>P&amp;B Totals</b>	<b>\$2,368,433</b>	<b>\$2,337,349</b>	<b>\$2,542,874</b>	<b>\$2,537,661</b>	<b>\$2,817,084</b>	<b>\$2,852,084</b>	<b>\$2,852,084</b>
<b>Maintenance &amp; Operations</b>							
10-510-011. Communications-Cell/Data	\$64,260	\$64,260	\$44,500	\$84,220	\$47,000	\$47,000	\$47,000
10-510-014. Travel & Training	\$33,600	\$26,100	\$39,100	\$39,706	\$39,100	\$39,100	\$39,100
10-510-016. Maintenance & Repair-Equipment	\$5,000	\$12,000	\$20,000	\$29,000	\$25,000	\$25,000	\$25,000
10-510-017. Maintenance & Repair-Vehicles	\$22,000	\$34,500	\$40,000	\$47,287	\$40,000	\$40,000	\$40,000
10-510-021. Maintenance & Repair-Tires	\$10,000	\$5,000	\$10,000	\$10,600	\$10,000	\$10,000	\$10,000
10-510-023. Maintenance & Repair-Software	\$13,825	\$14,825	\$18,520	\$18,846	\$18,820	\$18,820	\$18,820
10-510-024. Uniforms	\$42,000	\$42,000	\$41,750	\$44,180	\$61,750	\$61,750	\$61,750
10-510-033. Supplies	\$22,001	\$22,001	\$34,000	\$34,000	\$42,000	\$42,000	\$42,000
10-510-040. Crime Prevention/DARE	\$5,000	\$5,000	\$4,500	\$54,500	\$55,000	\$55,000	\$55,000
10-510-045. Contract Services	\$83,050	\$107,471	\$97,402	\$132,262	\$108,544	\$108,544	\$108,544
10-510-048. K-9 Maintenance	\$0	\$0	\$5,000	\$17,000	\$5,000	\$5,000	\$5,000
10-510-053. Dues & Subscriptions	\$1,090	\$1,090	\$905	\$905	\$860	\$860	\$860
10-510-058. Informant Monies	\$4,000	\$4,000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
10-510-070. Digital Forensic Investigation	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
10-510-071. Federal 1033 Program (LESO)	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
10-510-078. Licenses/Renewals	\$1,600	\$1,600	\$250	\$250	\$250	\$250	\$250
10-510-083. Ammunition	\$5,000	\$5,000	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000
<b>M&amp;O Totals</b>	<b>\$312,426</b>	<b>\$354,847</b>	<b>\$388,427</b>	<b>\$545,256</b>	<b>\$487,824</b>	<b>\$487,824</b>	<b>\$487,824</b>
<b>Capital Improvements</b>							
10-510-074. Capital Projects > \$10,000	\$54,195	\$54,195	\$10,000	\$39,067	\$18,000	\$18,000	\$18,000
<b>Capital Totals</b>	<b>\$54,195</b>	<b>\$54,195</b>	<b>\$10,000</b>	<b>\$39,067</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,000</b>
<b>Police Department Totals</b>	<b>\$2,735,054</b>	<b>\$2,746,391</b>	<b>\$2,941,301</b>	<b>\$3,121,983</b>	<b>\$3,322,908</b>	<b>\$3,357,908</b>	<b>\$3,357,908</b>

LIFEGUARDS BUDGET (520)

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-520-001. Holiday Pay	\$750	\$0	\$800	\$800	\$1,544	\$1,544	\$1,544
10-520-002. Wages	\$336,052	\$361,525	\$368,069	\$375,921	\$462,911	\$462,911	\$462,911
10-520-003. Overtime Pay	\$7,500	\$7,500	\$7,549	\$7,549	\$6,412	\$6,412	\$6,412
10-520-004. C.O.L.A./Merit	\$473	\$0	\$987	\$135	\$0	\$0	\$0
10-520-005. FICA Taxes	\$26,383	\$27,646	\$28,879	\$28,879	\$36,041	\$36,041	\$36,041
10-520-006. Medical Insurance	\$7,780	\$7,780	\$7,782	\$7,782	\$8,016	\$8,016	\$8,016
10-520-007. Retirement	\$5,189	\$5,453	\$6,069	\$6,069	\$8,551	\$8,551	\$8,551
10-520-009. Workmans Compensation	\$9,193	\$9,193	\$10,290	\$10,290	\$13,284	\$13,284	\$13,284
10-520-025. 401K Match Program	\$1,534	\$1,607	\$1,604	\$1,604	\$2,136	\$2,136	\$2,136
10-520-059. Longevity Pay	\$100	\$100	\$100	\$100	\$250	\$250	\$250
<b>P&amp;B Totals</b>	<b>\$394,954</b>	<b>\$420,804</b>	<b>\$432,129</b>	<b>\$439,129</b>	<b>\$539,145</b>	<b>\$539,145</b>	<b>\$539,145</b>
<b>Maintenance &amp; Operations</b>							
10-520-011. Communications-Cell/Data	\$0	\$0	\$4,000	\$4,000	\$3,800	\$3,800	\$3,800
10-520-014. Travel & Training	\$3,800	\$3,800	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200
10-520-016. Maintenance & Repair-Equipment	\$6,500	\$6,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
10-520-017. Maintenance & Repair-Vehicles	\$0	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
10-520-021. Maintenance & Repair-Tires	\$0	\$0	\$500	\$500	\$500	\$500	\$500
10-520-024. Uniforms	\$7,200	\$7,200	\$7,800	\$7,800	\$8,500	\$8,500	\$8,500
10-520-033. Supplies	\$10,900	\$10,900	\$14,000	\$14,000	\$19,500	\$19,500	\$19,500
10-520-050. Rental of Property	\$1,000	\$9,500	\$11,600	\$20,100	\$13,100	\$13,100	\$13,100
<b>M&amp;O Totals</b>	<b>\$29,400</b>	<b>\$37,900</b>	<b>\$54,600</b>	<b>\$63,100</b>	<b>\$62,100</b>	<b>\$62,100</b>	<b>\$62,100</b>
<b>Capital Improvements</b>							
10-520-074. Capital Projects > \$10,000	\$6,250	\$12,250	\$27,500	\$27,500	\$32,500	\$32,500	\$32,500
<b>Capital Totals</b>	<b>\$6,250</b>	<b>\$12,250</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$32,500</b>	<b>\$32,500</b>	<b>\$32,500</b>
<b>Lifeguard Totals</b>	<b>\$430,604</b>	<b>\$470,954</b>	<b>\$514,229</b>	<b>\$529,729</b>	<b>\$633,745</b>	<b>\$633,745</b>	<b>\$633,745</b>

**FIRE DEPARTMENT BUDGET (530)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-530-001. Holiday Pay	\$31,480	\$0	\$30,364	\$27,475	\$41,261	\$41,261	\$41,261
10-530-002. Wages	\$812,277	\$879,909	\$894,662	\$908,558	\$1,154,779	\$1,154,779	\$1,154,779
10-530-003. Overtime Pay	\$31,209	\$32,462	\$33,275	\$33,275	\$41,522	\$41,522	\$41,522
10-530-004. C.O.L.A./Merit Pay	\$7,243	\$0	\$16,853	\$2,957	\$7,940	\$7,940	\$7,940
10-530-005. FICA Taxes	\$68,217	\$68,705	\$75,298	\$75,298	\$96,024	\$96,024	\$96,024
10-530-006. Medical Insurance	\$116,700	\$117,884	\$116,730	\$116,730	\$144,288	\$144,288	\$144,288
10-530-007. Retirement	\$88,772	\$88,772	\$104,449	\$104,449	\$141,405	\$141,405	\$141,405
10-530-009. Workmans Compensation	\$29,948	\$29,948	\$31,164	\$31,164	\$34,754	\$34,754	\$34,754
10-530-025. 401K Match Program	\$25,776	\$25,776	\$27,658	\$27,658	\$35,320	\$35,320	\$35,320
10-530-059. Longevity Pay Plan	\$9,500	\$9,500	\$9,150	\$9,150	\$10,250	\$10,250	\$10,250
<b>P&amp;B Totals</b>	<b>\$1,221,122</b>	<b>\$1,252,956</b>	<b>\$1,339,603</b>	<b>\$1,336,714</b>	<b>\$1,707,543</b>	<b>\$1,707,543</b>	<b>\$1,707,543</b>
<b>Maintenance &amp; Operations</b>							
10-530-011. Communications-Cell/Data	\$31,900	\$31,900	\$38,200	\$59,800	\$31,000	\$31,000	\$31,000
10-530-014. Travel & Training	\$16,500	\$16,500	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
10-530-015. Maintenance & Repair-Buildings	\$6,000	\$6,000	\$14,000	\$20,000	\$14,000	\$14,000	\$14,000
10-530-016. Maintenance & Repair-Equipment	\$19,400	\$19,400	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700
10-530-017. Maintenance & Repair-Vehicles	\$21,000	\$21,450	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200
10-530-021. Maintenance & Repair-tires	\$4,000	\$3,550	\$4,000	\$4,000	\$0	\$0	\$0
10-530-023. Maintenance & Repair-Software	\$6,300	\$6,300	\$7,450	\$7,450	\$12,000	\$12,000	\$12,000
10-530-024. Uniforms	\$29,000	\$29,000	\$35,500	\$37,800	\$43,000	\$43,000	\$43,000
10-530-033. Supplies	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800
10-530-045. Contract Services	\$7,000	\$7,000	\$7,000	\$7,000	\$14,000	\$14,000	\$14,000
10-530-050. Rental of Property	\$2,900	\$2,900	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-530-051. Liability Insurance	\$41,800	\$41,800	\$56,300	\$56,300	\$58,500	\$58,500	\$58,500
10-530-053. Dues & Subscriptions	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>M&amp;O Totals</b>	<b>\$215,600</b>	<b>\$215,600</b>	<b>\$286,650</b>	<b>\$316,550</b>	<b>\$296,700</b>	<b>\$296,700</b>	<b>\$296,700</b>
<b>Capital Improvements</b>							
10-530-074. Capital Projects > \$10,000	\$0	\$0	\$5,000	\$5,000	\$35,000	\$35,000	\$35,000
10-530-075. Capital Projects < \$10,000	\$5,000	\$5,000	\$28,000	\$28,000	\$41,000	\$41,000	\$41,000
<b>Capital Totals</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>\$76,000</b>	<b>\$76,000</b>	<b>\$76,000</b>
<b>Fire Department Totals</b>	<b>\$1,441,722</b>	<b>\$1,473,556</b>	<b>\$1,659,253</b>	<b>\$1,686,264</b>	<b>\$2,080,243</b>	<b>\$2,080,243</b>	<b>\$2,080,243</b>

**MARINA BUDGET (550)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-550-002. Wages	\$32,000	\$44,286	\$45,365	\$46,180	\$51,917	\$51,917	\$51,917
10-550-003. Overtime Pay	\$0	\$0	\$654	\$654	\$3,182	\$3,182	\$3,182
10-550-004. C.O.L.A./Merit	\$0	\$0	\$912	\$97	\$0	\$0	\$0
10-550-005. FICA Taxes	\$2,448	\$3,229	\$3,594	\$3,594	\$4,219	\$4,219	\$4,219
10-550-006. Medical Insurance	\$0	\$4,057	\$7,782	\$7,782	\$8,016	\$8,016	\$8,016
10-550-007. Retirement	\$3,248	\$4,475	\$5,332	\$5,332	\$6,623	\$6,623	\$6,623
10-550-009. Workmans Compensation	\$829	\$767	\$896	\$896	\$1,500	\$1,500	\$1,500
10-550-025. 401K Match Program	\$0	\$0	\$1,409	\$1,409	\$1,654	\$1,654	\$1,654
10-550-059. Longevity Pay	\$50	\$50	\$50	\$50	\$50	\$50	\$50
<b>P&amp;B Totals</b>	<b>\$38,575</b>	<b>\$56,864</b>	<b>\$65,994</b>	<b>\$65,994</b>	<b>\$77,161</b>	<b>\$77,161</b>	<b>\$77,161</b>
<b>Maintenance &amp; Operations</b>							
10-550-011. Communications-Cell/Data	\$0	\$0	\$600	\$600	\$650	\$650	\$650
10-550-013. Electric	\$13,000	\$14,020	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
10-550-016. Maintenance & Repair-Equipment	\$5,000	\$5,000	\$4,900	\$5,700	\$5,400	\$5,400	\$5,400
10-550-023. Maintenance & Repair-Software	\$0	\$0	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
10-550-033. Supplies	\$1,350	\$1,350	\$1,200	\$1,200	\$1,915	\$1,915	\$1,915
10-550-039. Miscellaneous	\$3,500	\$3,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
10-550-046. Professional Services	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
<b>M&amp;O Totals</b>	<b>\$28,850</b>	<b>\$29,870</b>	<b>\$34,500</b>	<b>\$35,300</b>	<b>\$35,765</b>	<b>\$35,765</b>	<b>\$35,765</b>
<b>Capital Improvements</b>							
10-550-075. Capital Projects < \$10,000	\$10,000	\$10,000	\$14,000	\$14,000	\$14,000	\$4,000	\$4,000
<b>Capital Totals</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>Marina Totals</b>	<b>\$77,425</b>	<b>\$96,734</b>	<b>\$114,494</b>	<b>\$115,294</b>	<b>\$126,926</b>	<b>\$116,926</b>	<b>\$116,926</b>

**POWEL BILL BUDGET (561)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-561-019. Maintenance & Repair-Streets	\$550,000	\$550,000	\$100,000	\$100,000	\$783,420	\$783,420	\$783,420
10-561-033. Supplies	\$25,000	\$25,000	\$35,000	\$35,000	\$30,000	\$30,000	\$30,000
10-561-038. Street Maintenance	\$60,000	\$109,179	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>M&amp;O Totals</b>	<b>\$635,000</b>	<b>\$684,179</b>	<b>\$185,000</b>	<b>\$185,000</b>	<b>\$863,420</b>	<b>\$863,420</b>	<b>\$863,420</b>
<b>Powell Bill Totals</b>	<b>\$635,000</b>	<b>\$684,179</b>	<b>\$185,000</b>	<b>\$185,000</b>	<b>\$863,420</b>	<b>\$863,420</b>	<b>\$863,420</b>



**FLEET MAINTENANCE BUDGET (565)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-565-016. Maintenance & Repair-Equipment	\$36,500	\$36,500	\$42,000	\$42,000	\$46,000	\$46,000	\$46,000
10-565-017. Maintenance & Repair-Vehicles	\$70,250	\$70,250	\$69,750	\$64,750	\$69,750	\$69,750	\$69,750
10-565-021. Maintenance & Repair-Tires	\$19,500	\$19,500	\$19,500	\$24,500	\$19,500	\$19,500	\$19,500
10-565-030. Gas & Diesel Fuel	\$100,000	\$100,000	\$140,000	\$140,000	\$200,000	\$200,000	\$200,000
<b>M&amp;O Totals</b>	<b>\$226,250</b>	<b>\$226,250</b>	<b>\$271,250</b>	<b>\$271,250</b>	<b>\$335,250</b>	<b>\$335,250</b>	<b>\$335,250</b>
<b>G/F Fleet Maintenance Expense Totals</b>	<b>\$226,250</b>	<b>\$226,250</b>	<b>\$271,250</b>	<b>\$271,250</b>	<b>\$335,250</b>	<b>\$335,250</b>	<b>\$335,250</b>

**PARKING BUDGET (570)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-570-012. Printing & Publishing	\$0	\$0	\$7,650	\$23,381	\$3,800	\$3,800	\$3,800
10-570-013. Electric	\$0	\$0	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
10-570-018. Maintenance & Grounds	\$5,000	\$2,921	\$0	\$0	\$0	\$0	\$0
10-570-045. Contract Services	\$0	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000
10-570-046. Professional Services	\$374,024	\$357,184	\$335,330	\$671,176	\$634,886	\$651,736	\$651,736
<b>M&amp;O Totals</b>	<b>\$379,024</b>	<b>\$377,639</b>	<b>\$356,980</b>	<b>\$708,557</b>	<b>\$658,686</b>	<b>\$675,536</b>	<b>\$675,536</b>
<b>Capital Improvements</b>							
10-570-074. Capital Projects > \$10,000	\$0	\$49,951	\$0	\$0	\$180,000	\$180,000	\$180,000
<b>Capital Totals</b>	<b>\$0</b>	<b>\$49,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$180,000</b>
<b>Parking Totals</b>	<b>\$379,024</b>	<b>\$427,590</b>	<b>\$356,980</b>	<b>\$708,557</b>	<b>\$838,686</b>	<b>\$855,536</b>	<b>\$855,536</b>

**ENVIRONMENTAL BUDGET (580)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-580-002. Wages	\$472,305	\$476,557	\$558,046	\$567,121	\$638,271	\$638,271	\$638,271
10-580-003. Overtime Pay	\$17,526	\$17,526	\$21,144	\$21,144	\$23,970	\$23,970	\$23,970
10-580-004. C.O.L.A./Merit	\$4,252	\$0	\$11,216	\$2,141	\$0	\$0	\$0
10-580-005. FICA Taxes	\$37,965	\$37,965	\$45,397	\$45,397	\$50,913	\$50,913	\$50,913
10-580-006. Medical Insurance	\$93,360	\$93,360	\$108,948	\$108,948	\$108,216	\$108,216	\$108,216
10-580-007. Retirement	\$50,374	\$50,374	\$67,352	\$67,352	\$79,930	\$79,930	\$79,930
10-580-009. Workmans Compensation	\$23,367	\$23,367	\$24,814	\$24,814	\$23,411	\$23,411	\$23,411
10-580-025. 401K Match Program	\$14,888	\$14,888	\$17,801	\$17,801	\$19,967	\$19,967	\$19,967
10-580-059. Longevity Pay	\$2,200	\$2,200	\$3,000	\$3,000	\$3,300	\$3,300	\$3,300
<b>P&amp;B Totals</b>	<b>\$716,237</b>	<b>\$716,237</b>	<b>\$857,718</b>	<b>\$857,718</b>	<b>\$947,978</b>	<b>\$947,978</b>	<b>\$947,978</b>
<b>Maintenance &amp; Operations</b>							
10-580-011. Communications-Cell/Data	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
10-580-012. Printing & Publishing	\$500	\$500	\$500	\$500	\$400	\$400	\$400
10-580-013. Electric	\$263,590	\$262,570	\$247,600	\$247,600	\$256,600	\$256,600	\$256,600
10-580-014. Travel & Training	\$3,825	\$3,225	\$5,500	\$5,500	\$6,500	\$6,500	\$6,500
10-580-015. Maintenance & Repair-Buildings	\$46,000	\$48,600	\$58,000	\$58,000	\$63,600	\$63,600	\$63,600
10-580-016. Maintenance & Repair-Equipment	\$21,000	\$20,572	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
10-580-018. Maintenance & Repair-Grounds	\$74,500	\$74,500	\$69,000	\$81,150	\$41,000	\$41,000	\$41,000
10-580-020. Maintenance & Repair-Street Lights	\$7,000	\$7,000	\$7,000	\$7,000	\$15,000	\$15,000	\$15,000
10-580-024. Uniforms	\$8,000	\$8,000	\$8,300	\$8,300	\$8,150	\$8,150	\$8,150
10-580-032. Chemical & Lab Fees	\$4,500	\$4,500	\$2,500	\$2,500	\$2,000	\$2,000	\$2,000
10-580-033. Supplies	\$45,000	\$45,000	\$44,000	\$44,000	\$47,000	\$47,000	\$47,000
10-580-035. Small Tools & Equipment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500
10-580-044. Temps	\$80,000	\$80,000	\$60,000	\$60,000	\$0	\$0	\$0
10-580-045. Contract Services	\$1,900,644	\$1,841,644	\$2,230,926	\$1,996,925	\$2,334,421	\$2,334,421	\$2,334,421
10-580-046. Professional Services	\$4,000	\$4,000	\$8,000	\$8,000	\$6,000	\$6,000	\$6,000
10-580-053. Dues & Subscriptions	\$0	\$0	\$100	\$100	\$100	\$100	\$100
10-580-080. PPE & Safety Equipment	\$4,000	\$4,000	\$4,000	\$4,000	\$3,500	\$3,500	\$3,500
<b>M&amp;O Totals</b>	<b>\$2,468,559</b>	<b>\$2,410,111</b>	<b>\$2,778,426</b>	<b>\$2,556,575</b>	<b>\$2,817,771</b>	<b>\$2,817,771</b>	<b>\$2,817,771</b>
<b>Capital Improvements</b>							
10-580-074. Capital Projects > \$10,000	\$40,350	\$175,350	\$63,250	\$63,250	\$78,000	\$78,000	\$78,000
<b>Capital Totals</b>	<b>\$40,350</b>	<b>\$175,350</b>	<b>\$63,250</b>	<b>\$63,250</b>	<b>\$78,000</b>	<b>\$78,000</b>	<b>\$78,000</b>
<b>Environmental Totals</b>	<b>\$3,225,146</b>	<b>\$3,301,698</b>	<b>\$3,699,394</b>	<b>\$3,477,543</b>	<b>\$3,843,749</b>	<b>\$3,843,749</b>	<b>\$3,843,749</b>

**PARKS AND RECREATION BUDGET (620)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-620-002. Wages	\$354,687	\$353,586	\$403,219	\$408,919	\$455,770	\$455,770	\$455,770
10-620-003. Overtime Pay	\$3,981	\$3,981	\$5,192	\$5,192	\$4,680	\$4,680	\$4,680
10-620-004. C.O.L.A./Merit	\$3,260	\$0	\$6,922	\$1,222	\$0	\$0	\$0
10-620-005. FICA Taxes	\$27,852	\$27,852	\$31,943	\$31,943	\$35,394	\$35,394	\$35,394
10-620-006. Medical Insurance	\$46,680	\$51,041	\$46,692	\$46,692	\$48,096	\$48,096	\$48,096
10-620-007. Retirement	\$34,420	\$34,420	\$40,694	\$40,694	\$48,154	\$48,154	\$48,154
10-620-009. Workmans Compensation	\$9,182	\$9,182	\$11,310	\$11,310	\$13,147	\$13,147	\$13,147
10-620-025. 401K Match Program	\$10,064	\$10,064	\$10,757	\$10,757	\$12,028	\$12,028	\$12,028
10-620-059. Longevity Pay	\$2,150	\$2,150	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
<b>P&amp;B Totals</b>	<b>\$492,276</b>	<b>\$492,276</b>	<b>\$558,979</b>	<b>\$558,979</b>	<b>\$619,519</b>	<b>\$619,519</b>	<b>\$619,519</b>
<b>Maintenance &amp; Operations</b>							
10-620-011. Communications-Cell/Data	\$2,800	\$2,800	\$4,520	\$4,520	\$4,040	\$4,040	\$4,040
10-620-013. Electric	\$34,975	\$26,227	\$34,975	\$34,975	\$34,975	\$34,975	\$34,975
10-620-014. Travel & Training	\$5,500	\$5,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
10-620-015. Maintenance & Repair-Buildings	\$27,500	\$19,773	\$15,500	\$15,500	\$18,000	\$18,000	\$18,000
10-620-016. Maintenance & Repair-Equipment	\$21,000	\$40,627	\$21,000	\$23,850	\$18,500	\$18,500	\$18,500
10-620-018. Maintenance & Repair-Grounds	\$53,000	\$63,855	\$53,000	\$66,750	\$57,500	\$57,500	\$57,500
10-620-023. Maintenance & Repair-Software	\$4,800	\$4,800	\$2,750	\$2,750	\$2,800	\$2,800	\$2,800
10-620-024. Uniforms	\$1,500	\$1,500	\$1,750	\$1,750	\$2,000	\$2,000	\$2,000
10-620-033. Supplies	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
10-620-041. Arts & Activities	\$23,000	\$9,308	\$161,575	\$161,575	\$181,000	\$181,000	\$181,000
10-620-042. Carolina Beach Market	\$9,500	\$9,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
10-620-045. Contract Services	\$69,800	\$149,787	\$74,800	\$74,800	\$93,600	\$93,600	\$93,600
10-620-046. Professional Services	\$0	\$0	\$15,000	\$15,000	\$25,000	\$25,000	\$25,000
10-620-066. Athletic Programs	\$26,000	\$15,150	\$27,000	\$27,000	\$29,200	\$29,200	\$29,200
10-620-082. Festivals & Special Events	\$34,000	\$19,000	\$36,000	\$36,000	\$40,000	\$40,000	\$40,000
<b>M&amp;O Totals</b>	<b>\$323,875</b>	<b>\$378,327</b>	<b>\$474,870</b>	<b>\$491,470</b>	<b>\$533,615</b>	<b>\$533,615</b>	<b>\$533,615</b>
<b>Capital Improvements</b>							
10-620-074. Capital Projects > \$10,000	\$20,000	\$46,585	\$183,800	\$202,961	\$49,000	\$49,000	\$49,000
<b>Capital Totals</b>	<b>\$20,000</b>	<b>\$46,585</b>	<b>\$183,800</b>	<b>\$202,961</b>	<b>\$49,000</b>	<b>\$49,000</b>	<b>\$49,000</b>
<b>Parks and Recreation Totals</b>	<b>\$836,151</b>	<b>\$917,188</b>	<b>\$1,217,649</b>	<b>\$1,253,410</b>	<b>\$1,202,134</b>	<b>\$1,202,134</b>	<b>\$1,202,134</b>

**BEACH MAINTENANCE BUDGET (630)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
10-630-001. Holiday Pay	\$10,691	\$10,691	\$9,329	\$9,329	\$10,363	\$10,363	\$10,363
10-630-002. Wages	\$185,312	\$186,979	\$188,654	\$191,112	\$209,577	\$209,577	\$209,577
10-630-003. Overtime Pay	\$7,000	\$7,000	\$7,774	\$7,774	\$8,637	\$8,637	\$8,637
10-630-004. C.O.L.A./Merit	\$1,667	\$0	\$3,793	\$1,335	\$0	\$0	\$0
10-630-005. FICA Taxes	\$15,672	\$15,672	\$16,058	\$16,058	\$17,513	\$17,513	\$17,513
10-630-006. Medical Insurance	\$31,120	\$31,120	\$31,128	\$31,128	\$32,064	\$32,064	\$32,064
10-630-007. Retirement	\$22,331	\$22,331	\$25,398	\$25,398	\$29,990	\$29,990	\$29,990
10-630-009. Workmans Compensation	\$5,353	\$5,353	\$4,904	\$4,904	\$5,109	\$5,109	\$5,109
10-630-010. LEO 401K	\$10,243	\$10,243	\$10,495	\$10,495	\$11,446	\$11,446	\$11,446
10-630-025. 401K Match Program	\$6,146	\$6,146	\$6,297	\$6,297	\$6,868	\$6,868	\$6,868
10-630-059. Longevity Pay	\$200	\$200	\$350	\$350	\$350	\$350	\$350
<b>P&amp;B Totals</b>	<b>\$295,735</b>	<b>\$295,735</b>	<b>\$304,180</b>	<b>\$304,180</b>	<b>\$331,917</b>	<b>\$331,917</b>	<b>\$331,917</b>
<b>Maintenance &amp; Operations</b>							
10-630-016. Maintenance & Repair-Fish Tiles	\$5,000	\$6,471	\$5,000	\$5,000	\$9,500	\$9,500	\$9,500
10-630-018. T/F to Storm Damage Fund	\$350,000	\$350,000	\$350,000	\$0	\$0	\$0	\$0
10-630-033. Supplies	\$7,500	\$3,013	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
10-630-046. Professional Services	\$170,000	\$183,340	\$163,745	\$266,857	\$165,154	\$165,154	\$165,154
10-630-056. Beach Maintenance	\$58,000	\$43,000	\$64,000	\$41,518	\$242,000	\$242,000	\$242,000
10-630-081. Inlet Dredging	\$35,000	\$39,487	\$35,000	\$35,000	\$23,587	\$23,587	\$23,587
<b>M&amp;O Totals</b>	<b>\$625,500</b>	<b>\$625,311</b>	<b>\$625,245</b>	<b>\$355,875</b>	<b>\$447,741</b>	<b>\$447,741</b>	<b>\$447,741</b>
<b>Capital Improvements</b>							
10-630-074. Capital Projects > \$10,000	\$6,300	\$211,300	\$25,000	\$3,794,561	\$7,500	\$7,500	\$7,500
<b>Capital Totals</b>	<b>\$6,300</b>	<b>\$211,300</b>	<b>\$25,000</b>	<b>\$3,794,561</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Executive Totals</b>	<b>\$927,535</b>	<b>\$1,132,346</b>	<b>\$954,425</b>	<b>\$4,454,616</b>	<b>\$787,158</b>	<b>\$787,158</b>	<b>\$787,158</b>

**MUNICIPAL SERVICE DISTRICT BUDGET (650)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-650-020. Maintenance & Repair-Street Lights	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-650-033. Supplies	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
10-650-044. Temps	\$0	\$0	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000
10-650-045. Contract Services	\$0	\$0	\$24,000	\$24,000	\$7,500	\$7,500	\$7,500
<b>M&amp;O Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$49,500</b>	<b>\$49,500</b>	<b>\$49,500</b>
<b>Municipal Service District Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,000</b>	<b>\$61,000</b>	<b>\$49,500</b>	<b>\$49,500</b>	<b>\$49,500</b>

**GENERAL FUND-TOTAL BUDGET**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
GF EXPENSES	\$15,422,611	\$17,244,674	\$16,554,184	\$20,987,559	\$19,843,992	\$19,778,842	\$19,778,842
GF REVENUES	\$15,422,611	\$17,244,674	\$16,554,184	\$20,987,559	\$19,778,842	\$19,778,842	\$19,778,842
REVENUES/EXPENSES OVER OR UNDER	\$0	\$0	\$0	\$0	(\$65,150)	\$0	\$0
<b>P&amp;B TOTALS</b>							
	\$7,583,477	\$7,637,103	\$8,195,183	\$8,208,580	\$9,503,377	\$9,538,377	\$9,538,377
<b>M&amp;O TOTALS</b>							
	\$6,835,078	\$7,630,980	\$7,129,079	\$7,241,109	\$8,452,716	\$8,362,566	\$8,362,566
<b>CAPITAL TOTALS</b>							
	\$142,095	\$1,114,631	\$365,350	\$4,673,298	\$462,000	\$452,000	\$452,000
<b>DEBT TOTALS</b>							
	\$861,961	\$861,961	\$864,572	\$864,572	\$1,425,899	\$1,425,899	\$1,425,899
<b>GENERAL FUND EXPENSE TOTALS</b>	<b>\$15,422,611</b>	<b>\$17,244,675</b>	<b>\$16,554,184</b>	<b>\$20,987,559</b>	<b>\$19,843,992</b>	<b>\$19,778,842</b>	<b>\$19,778,842</b>

# **UTILITIES FUND**



**UTILITY FUND REVENUES**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
30-322-000. Stormwater Monthly Service	\$1,402,412	\$1,402,412	\$1,522,107	\$1,522,107	\$1,596,891	\$1,596,891	\$1,596,891
30-329-000. Interest on Investments	\$20,000	\$20,000	\$400	\$400	\$20,000	\$20,000	\$20,000
30-329-100. Interest Bond Series 2016	\$5,000	\$5,000	\$700	\$700	\$150	\$150	\$150
30-330-000. Stormwater Development Fees	\$230,000	\$230,000	\$250,000	\$250,000	\$406,250	\$406,250	\$406,250
30-370-000. Water Monthly Service Fees	\$2,243,696	\$2,243,696	\$2,288,570	\$2,288,570	\$2,413,531	\$2,413,531	\$2,413,531
30-371-000. Sewer Monthly Service Fees	\$3,826,743	\$3,826,743	\$3,903,278	\$3,903,278	\$4,084,565	\$4,084,565	\$4,084,565
30-371-015. Penalties	\$4,000	\$4,000	\$3,100	\$3,100	\$5,000	\$5,000	\$5,000
30-372-000. Water Connection Fees	\$106,300	\$106,300	\$155,290	\$155,290	\$342,455	\$342,455	\$342,455
30-373-000. Sewer Connection Fees	\$84,000	\$84,000	\$135,700	\$135,700	\$261,581	\$261,581	\$261,581
30-374-000. System Dev. Fee-Water	\$187,720	\$187,720	\$237,120	\$237,120	\$262,060	\$262,060	\$262,060
30-374-100. System Dev. Fee-Sewer	\$205,960	\$205,960	\$260,160	\$260,160	\$287,020	\$287,020	\$287,020
30-375-000. Reconnection Fees	\$3,000	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
30-385-000. Miscellaneous Revenues	\$15,000	\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000
30-397-000. T/F from Project Fund	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
30-398-001. Kure Beach-Fixed & Variable	\$289,120	\$289,120	\$244,751	\$244,751	\$196,308	\$196,308	\$196,308
30-398-002. Kure Beach-Capital Recovery	\$19,854	\$19,854	\$21,768	\$21,768	\$21,765	\$21,765	\$21,765
30-398-003. Fort Fisher WWT	\$6,156	\$6,156	\$5,288	\$5,288	\$5,073	\$5,073	\$5,073
30-399-000. Appropriated fund Balance	\$314,943	\$540,503	\$283,143	\$621,405	\$0	\$238,506	\$238,506
<b>UTILITY FUND REVENUE TOTALS</b>	<b>\$8,963,903</b>	<b>\$9,739,463</b>	<b>\$9,328,375</b>	<b>\$9,666,637</b>	<b>\$9,920,649</b>	<b>\$10,159,155</b>	<b>\$10,159,155</b>

**UTILITY FUND DEBT SERVICE (409)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
10-409-015. Debt Service	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,515,328	\$2,515,328	\$2,515,328
10-409-030. Vehicle Lease	\$0	\$0	\$0	\$0	\$24,319	\$24,319	\$24,319
<b>M&amp;O Totals</b>	<b>\$2,580,229</b>	<b>\$2,580,229</b>	<b>\$2,525,699</b>	<b>\$2,525,699</b>	<b>\$2,539,647</b>	<b>\$2,539,647</b>	<b>\$2,539,647</b>
<b>Debt Service Expense Totals</b>	<b>\$2,580,229</b>	<b>\$2,580,229</b>	<b>\$2,525,699</b>	<b>\$2,525,699</b>	<b>\$2,539,647</b>	<b>\$2,539,647</b>	<b>\$2,539,647</b>

**WATER/SEWER ADMINISTRATION BUDGET (800)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
30-800-002. Wages	\$302,006	\$306,323	\$306,414	\$311,769	\$345,746	\$345,746	\$345,746
30-800-003. Overtime Pay	\$5,155	\$8,056	\$9,616	\$9,566	\$10,436	\$10,436	\$10,436
30-800-004. C.O.L.A./Merit	\$2,718	\$0	\$6,160	\$805	\$0	\$0	\$0
30-800-005. FICA Taxes	\$23,776	\$23,776	\$24,732	\$24,732	\$27,317	\$27,317	\$27,317
30-800-006. Medical Insurance	\$46,680	\$46,680	\$46,692	\$46,692	\$48,096	\$48,096	\$48,096
30-800-007. Retirement	\$31,544	\$31,544	\$36,694	\$36,694	\$42,885	\$42,885	\$42,885
30-800-009. Workmans Compensation	\$3,114	\$3,114	\$2,950	\$2,950	\$3,151	\$3,151	\$3,151
30-800-025. 401K Match Program	\$9,324	\$9,324	\$9,699	\$9,699	\$10,713	\$10,713	\$10,713
30-800-059. Longevity Pay	\$900	\$950	\$1,100	\$1,150	\$900	\$900	\$900
<b>P&amp;B Totals</b>	<b>\$425,217</b>	<b>\$429,767</b>	<b>\$444,057</b>	<b>\$444,057</b>	<b>\$489,244</b>	<b>\$489,244</b>	<b>\$489,244</b>
<b>Maintenance &amp; Operations</b>							
30-800-011. Communications-Cell/Data	\$2,400	\$2,400	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-800-012. Printing & Publishing	\$3,000	\$3,000	\$2,500	\$2,500	\$3,500	\$3,500	\$3,500
30-800-014. Travel & Training	\$9,000	\$4,450	\$9,000	\$9,000	\$9,000	\$6,500	\$6,500
30-800-016. Maintenance & Repair-Equipment	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-800-023. Maintenance & Repair-Software	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
30-800-024. Uniforms	\$4,250	\$4,250	\$4,250	\$4,250	\$4,250	\$4,250	\$4,250
30-800-033. Supplies	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
30-800-037. On-Line Credit Check	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
30-800-045. Contract Services	\$109,500	\$109,500	\$23,220	\$23,220	\$34,300	\$34,300	\$34,300
30-800-046. Professional Services	\$14,175	\$14,175	\$14,500	\$14,500	\$41,000	\$41,000	\$41,000
30-800-049. Postage	\$43,250	\$43,250	\$43,250	\$43,250	\$49,500	\$49,500	\$49,500
30-800-053. Dues & Subscriptions	\$650	\$650	\$650	\$650	\$650	\$650	\$650
30-800-057. Miscellaneous	\$0	\$550,000	\$300,000	\$300,000	\$0	\$0	\$0
30-800-080. Reimbursement to General Fund	\$725,000	\$725,000	\$400,000	\$400,000	\$750,000	\$750,000	\$750,000
<b>M&amp;O Totals</b>	<b>\$925,625</b>	<b>\$1,471,075</b>	<b>\$821,770</b>	<b>\$821,770</b>	<b>\$916,600</b>	<b>\$914,100</b>	<b>\$914,100</b>
<b>W/S Administration Totals</b>	<b>\$1,350,842</b>	<b>\$1,900,842</b>	<b>\$1,265,827</b>	<b>\$1,265,827</b>	<b>\$1,405,844</b>	<b>\$1,403,344</b>	<b>\$1,403,344</b>

**WASTEWATER TREATMENT BUDGET (810)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
30-810-002. Wages	\$266,438	\$268,836	\$272,020	\$276,665	\$295,538	\$295,538	\$295,538
30-810-003. Overtime Pay	\$4,258	\$4,258	\$4,566	\$4,566	\$4,902	\$4,902	\$4,902
30-810-004. C.O.L.A./Merit	\$2,398	\$0	\$5,468	\$823	\$0	\$0	\$0
30-810-005. FICA Taxes	\$21,010	\$21,010	\$21,718	\$21,718	\$23,091	\$23,091	\$23,091
30-810-006. Medical Insurance	\$38,900	\$38,900	\$38,910	\$38,910	\$40,080	\$40,080	\$40,080
30-810-007. Retirement	\$27,877	\$27,877	\$32,223	\$32,223	\$36,251	\$36,251	\$36,251
30-810-009. Workmans Compensation	\$7,458	\$7,458	\$6,727	\$6,727	\$6,254	\$6,254	\$6,254
30-810-025. 401K Match Program	\$8,239	\$8,239	\$7,237	\$7,237	\$7,618	\$7,618	\$7,618
30-810-059. Longevity Pay	\$1,550	\$1,550	\$1,850	\$1,850	\$1,400	\$1,400	\$1,400
<b>P&amp;B Totals</b>	<b>\$378,128</b>	<b>\$378,128</b>	<b>\$390,719</b>	<b>\$390,719</b>	<b>\$415,134</b>	<b>\$415,134</b>	<b>\$415,134</b>
<b>Maintenance &amp; Operations</b>							
30-810-011. Communications-Cell/Data	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,300	\$2,300
30-810-013. Electric	\$131,000	\$131,000	\$131,000	\$131,000	\$140,000	\$140,000	\$140,000
30-810-014. Travel & Training	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-810-015. Maintenance & Repair-Buildings	\$7,000	\$11,000	\$8,000	\$8,000	\$9,000	\$9,000	\$9,000
30-810-016. Maintenance & Repair-Equipment	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500
30-810-018. Maintenance & Repair-Grounds	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$8,000	\$8,000
30-810-024. Uniforms	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
30-810-032. Chemical & Lab Fees	\$66,950	\$75,450	\$76,950	\$131,950	\$98,000	\$98,000	\$98,000
30-810-033. Supplies	\$4,000	\$4,000	\$4,000	\$6,000	\$4,000	\$4,000	\$4,000
30-810-035. Small Tools & Equipment	\$1,200	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	\$1,500
30-810-045. Contract Services	\$158,000	\$158,000	\$158,000	\$158,000	\$187,000	\$187,000	\$187,000
30-810-046. Professional Services	\$51,000	\$50,600	\$51,000	\$81,000	\$56,500	\$51,500	\$51,500
30-810-047. WWT Plant Renovation	\$150,000	\$150,000	\$150,000	\$128,377	\$0	\$0	\$0
30-810-050. Rental of Property	\$36,250	\$36,250	\$36,250	\$36,250	\$37,000	\$37,000	\$37,000
30-810-053. Dues & Subscriptions	\$400	\$400	\$400	\$400	\$400	\$400	\$400
30-810-078. Permits & Fees	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250
30-810-080. PPE & Safety Equipment	\$4,525	\$5,525	\$4,525	\$4,525	\$4,525	\$4,525	\$4,525
<b>M&amp;O Totals</b>	<b>\$673,875</b>	<b>\$686,975</b>	<b>\$684,875</b>	<b>\$750,252</b>	<b>\$601,475</b>	<b>\$593,975</b>	<b>\$593,975</b>
<b>Wastewater Treatment Totals</b>	<b>\$1,052,003</b>	<b>\$1,065,103</b>	<b>\$1,075,594</b>	<b>\$1,140,971</b>	<b>\$1,016,609</b>	<b>\$1,009,109</b>	<b>\$1,009,109</b>

**WASTEWATER COLLECTIONS BUDGET (811)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
30-811-002. Wages	\$492,522	\$496,956	\$503,320	\$510,748	\$525,968	\$525,968	\$525,968
30-811-003. Overtime Pay	\$37,452	\$35,397	\$36,300	\$36,300	\$37,930	\$37,930	\$37,930
30-811-004. C.O.L.A./Merit	\$4,434	\$0	\$10,117	\$2,689	\$0	\$0	\$0
30-811-005. FICA Taxes	\$41,143	\$41,143	\$42,355	\$42,355	\$43,436	\$43,436	\$43,436
30-811-006. Medical Insurance	\$85,580	\$85,580	\$85,602	\$85,602	\$80,160	\$80,160	\$80,160
30-811-007. Retirement	\$54,588	\$54,588	\$62,843	\$62,843	\$68,193	\$68,193	\$68,193
30-811-009. Workmans Compensation	\$14,722	\$14,722	\$11,915	\$11,915	\$11,139	\$11,139	\$11,139
30-811-025. 401K Match Program	\$16,132	\$16,132	\$16,611	\$16,611	\$17,034	\$17,034	\$17,034
30-811-059. Longevity Pay	\$3,400	\$3,400	\$3,950	\$3,950	\$3,900	\$3,900	\$3,900
<b>P&amp;B Totals</b>	<b>\$749,973</b>	<b>\$747,918</b>	<b>\$773,013</b>	<b>\$773,013</b>	<b>\$787,760</b>	<b>\$787,760</b>	<b>\$787,760</b>
<b>Maintenance &amp; Operations</b>							
30-811-011. Communications-Cell/Data	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300	\$13,300
30-811-013. Electric	\$75,000	\$71,000	\$99,000	\$46,300	\$104,000	\$104,000	\$104,000
30-811-014. Travel & Training	\$15,000	\$5,900	\$15,000	\$4,500	\$15,000	\$15,000	\$15,000
30-811-015. Maintenance & Repair-Buildings	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
30-811-016. Maintenance & Repair-Equipment	\$81,000	\$87,800	\$81,000	\$112,500	\$86,000	\$86,000	\$86,000
30-811-019. Maintenance & Repair-Streets	\$145,000	\$105,000	\$125,000	\$75,000	\$145,000	\$145,000	\$145,000
30-811-020. Maintenance & Repair-Infrastructure	\$90,000	\$112,600	\$107,500	\$50,500	\$264,000	\$164,000	\$164,000
30-811-024. Uniforms	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
30-811-026. Maintenance & Repair-Material	\$50,500	\$50,500	\$55,500	\$35,500	\$57,000	\$57,000	\$57,000
30-811-033. Supplies	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
30-811-035. Small Tools & Equipment	\$12,100	\$12,100	\$12,100	\$12,100	\$12,200	\$12,200	\$12,200
30-811-045. Contract Services	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-811-046. Professional Services	\$65,000	\$65,000	\$65,000	\$65,000	\$70,000	\$70,000	\$70,000
30-811-060. I&I Removal Program	\$5,000	\$5,000	\$15,000	\$15,000	\$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
<b>M&amp;O Totals</b>	<b>\$805,900</b>	<b>\$792,200</b>	<b>\$857,400</b>	<b>\$768,700</b>	<b>\$1,065,500</b>	<b>\$965,500</b>	<b>\$965,500</b>
<b>Capital Improvements</b>							
30-811-074. Capital Projects > \$10,000	\$10,000	\$10,600	\$65,000	\$65,000	\$20,000	\$20,000	\$20,000
30-811-075. Capital Projects < \$10,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500
<b>Capital Totals</b>	<b>\$13,000</b>	<b>\$13,600</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$23,500</b>
<b>Wastewater Collection Totals</b>	<b>\$1,568,873</b>	<b>\$1,553,718</b>	<b>\$1,698,413</b>	<b>\$1,609,713</b>	<b>\$1,876,760</b>	<b>\$1,776,760</b>	<b>\$1,776,760</b>

**WATER BUDGET (812)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
30-812-002. Wages	\$88,504	\$96,902	\$91,437	\$93,056	\$104,166	\$104,166	\$104,166
30-812-003. Overtime Pay	\$10,514	\$2,463	\$10,550	\$10,550	\$12,019	\$12,019	\$12,019
30-812-004. C.O.L.A./Merit	\$796	\$0	\$1,838	\$219	\$0	\$0	\$0
30-812-005. FICA Taxes	\$7,663	\$7,663	\$7,970	\$7,970	\$8,926	\$8,926	\$8,926
30-812-006. Medical Insurance	\$0	\$15,560	\$15,564	\$15,564	\$16,032	\$16,032	\$16,032
30-812-007. Retirement	\$7,653	\$10,157	\$11,823	\$11,823	\$14,014	\$14,014	\$14,014
30-812-009. Workmans Compensation	\$2,662	\$2,662	\$2,468	\$2,468	\$2,218	\$2,218	\$2,218
30-812-025. 401K Match Program	\$3,005	\$3,005	\$3,125	\$3,125	\$3,501	\$3,501	\$3,501
30-812-059. Longevity Pay	\$350	\$350	\$350	\$350	\$500	\$500	\$500
<b>P&amp;B Totals</b>	<b>\$121,147</b>	<b>\$138,762</b>	<b>\$145,125</b>	<b>\$145,125</b>	<b>\$161,376</b>	<b>\$161,376</b>	<b>\$161,376</b>
<b>Maintenance &amp; Operations</b>							
30-812-011. Communications-Cell/Data	\$5,000	\$5,000	\$4,600	\$4,600	\$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	\$77,000	\$77,000	\$72,000	\$72,000	\$75,000	\$75,000	\$75,000
30-812-014. Travel & Training	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000	\$3,000	\$3,000
30-812-015. Maintenance & Repair-Buildings	\$60,000	\$60,000	\$60,000	\$36,000	\$60,000	\$60,000	\$60,000
30-812-016. Maintenance & Repair-Equipment	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
30-812-019. Maintenance & Repair-Streets	\$90,000	\$60,000	\$90,000	\$90,000	\$90,500	\$78,500	\$78,500
30-812-020. Maintenance & Repair-Infrastructure	\$110,000	\$140,000	\$130,000	\$214,659	\$130,000	\$130,000	\$130,000
30-812-024. Uniforms	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-812-026. Maintenance & Repair-Material	\$64,000	\$64,000	\$64,000	\$171,000	\$81,000	\$81,000	\$81,000
30-812-032. Chemical & Lab Fees	\$153,500	\$131,500	\$163,500	\$148,500	\$180,000	\$180,000	\$180,000
30-812-033. Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-812-035. Small Tools & Equipment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
30-812-044. Temps	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
30-812-045. Contract Services	\$219,500	\$219,500	\$370,783	\$350,458	\$421,500	\$406,500	\$406,500
30-812-046. Professional Services	\$50,000	\$50,000	\$55,000	\$25,000	\$67,500	\$62,500	\$62,500
30-812.049. Postage	\$3,050	\$3,050	\$3,050	\$3,050	\$3,150	\$3,150	\$3,150
30-812.050. Rental of Property	\$30,500	\$30,500	\$30,500	\$30,500	\$35,000	\$35,000	\$35,000
30-812-053. Dues & Subscriptions	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170
30-812.067. Well Upgrades	\$57,000	\$61,000	\$37,000	\$69,598	\$60,000	\$60,000	\$60,000
30-812-078. Permits & Fees	\$4,000	\$4,000	\$4,000	\$4,000	\$4,100	\$4,100	\$4,100
30-812-080. PPE & Safety Equipment	\$5,700	\$5,700	\$5,700	\$5,700	\$5,750	\$5,750	\$5,750
<b>M&amp;O Totals</b>	<b>\$1,014,920</b>	<b>\$996,920</b>	<b>\$1,176,803</b>	<b>\$1,311,735</b>	<b>\$1,304,770</b>	<b>\$1,269,770</b>	<b>\$1,269,770</b>
<b>Capital Improvements</b>							
30-812-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000
<b>Capital Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Wastewater Collection Totals</b>	<b>\$1,136,067</b>	<b>\$1,135,682</b>	<b>\$1,321,928</b>	<b>\$1,456,860</b>	<b>\$1,716,146</b>	<b>\$1,681,146</b>	<b>\$1,681,146</b>

**FLEET MAINTENANCE BUDGET (813)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Maintenance &amp; Operations</b>							
30-813-016. Maintenance & Repair-Equipment	\$72,000	\$90,000	\$72,000	\$85,200	\$76,000	\$76,000	\$76,000
30-813-017. Maintenance & Repair-Vehicles	\$46,000	\$46,000	\$48,700	\$48,700	\$71,000	\$71,000	\$71,000
30-813-021. Maintenance & Repair-Tires	\$21,000	\$21,000	\$22,000	\$22,000	\$26,000	\$26,000	\$26,000
30-813-030. Gas & Diesel Fuel	\$80,000	\$80,000	\$80,000	\$125,000	\$130,000	\$130,000	\$130,000
<b>M&amp;O Totals</b>	<b>\$219,000</b>	<b>\$237,000</b>	<b>\$222,700</b>	<b>\$280,900</b>	<b>\$303,000</b>	<b>\$303,000</b>	<b>\$303,000</b>
<b>G/F Fleet Maintenance Expense Totals</b>	<b>\$219,000</b>	<b>\$237,000</b>	<b>\$222,700</b>	<b>\$280,900</b>	<b>\$303,000</b>	<b>\$303,000</b>	<b>\$303,000</b>

**STORMWATER BUDGET (900)**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
<b>Personnel &amp; Benefits</b>							
30-900-002. Wages	\$354,562	\$357,752	\$408,182	\$413,427	\$460,289	\$460,289	\$460,289
30-900-003. Overtime Pay	\$17,289	\$17,289	\$19,425	\$19,425	\$21,685	\$21,685	\$21,685
30-900-004. C.O.L.A./Merit	\$3,190	\$0	\$8,205	\$2,960	\$0	\$0	\$0
30-900-005. FICA Taxes	\$28,890	\$28,890	\$33,550	\$33,550	\$37,103	\$37,103	\$37,103
30-900-006. Medical Insurance	\$62,240	\$62,240	\$66,147	\$66,147	\$68,136	\$68,136	\$68,136
30-900-007. Retirement	\$38,329	\$38,329	\$49,776	\$49,776	\$58,252	\$58,252	\$58,252
30-900-009. Workmans Compensation	\$9,559	\$9,559	\$12,224	\$12,224	\$10,583	\$10,583	\$10,583
30-900-025. 401K Match Program	\$11,330	\$11,330	\$13,155	\$13,155	\$14,551	\$14,551	\$14,551
30-900-059. Longevity Pay	\$2,600	\$2,600	\$2,750	\$2,750	\$3,050	\$3,050	\$3,050
<b>P&amp;B Totals</b>	<b>\$527,989</b>	<b>\$527,989</b>	<b>\$613,414</b>	<b>\$613,414</b>	<b>\$673,649</b>	<b>\$673,649</b>	<b>\$673,649</b>
<b>Maintenance &amp; Operations</b>							
30-900-011. Communications-Cell/Data	\$7,600	\$7,600	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
30-900-012. Printing & Publishing	\$2,500	\$2,500	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000
30-900-013. Electric	\$13,500	\$13,500	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
30-900-014. Travel & Training	\$6,800	\$6,800	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000
30-900-015. Maintenance & Repair-Buildings	\$8,000	\$26,500	\$8,000	\$8,000	\$4,000	\$4,000	\$4,000
30-900-016. Maintenance & Repair-Equipment	\$37,000	\$37,700	\$40,700	\$50,700	\$47,000	\$47,000	\$47,000
30-900-019. Maintenance & Repair-Streets	\$66,000	\$71,300	\$58,000	\$91,000	\$63,000	\$60,000	\$60,000
30-900-020. Maintenance & Repair-Infrastructure	\$100,000	\$158,500	\$163,000	\$166,500	\$443,000	\$293,000	\$293,000
30-900-024. Uniforms	\$6,500	\$6,500	\$6,500	\$6,500	\$6,000	\$6,000	\$6,000
30-900-026. Maintenance & Repair-Material	\$25,000	\$25,000	\$20,000	\$20,000	\$23,000	\$20,000	\$20,000
30-900-032. Chemical & Lab	\$20,000	\$7,000	\$5,500	\$5,500	\$4,000	\$4,000	\$4,000
30-900-033. Supplies	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
30-900-035. Small Tools & Equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
30-900-044. Temps	\$30,000	\$30,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000
30-900-045. Contract Services	\$90,000	\$170,000	\$117,000	\$129,428	\$116,000	\$116,000	\$116,000
30-900-046. Professional Services	\$93,500	\$53,500	\$83,500	\$92,726	\$89,000	\$84,000	\$84,000
30-900-078. Permits & Fees	\$1,000	\$1,000	\$1,000	\$1,300	\$1,000	\$1,000	\$1,000
30-900-080. PPE & Safety Equipment	\$5,000	\$5,000	\$4,600	\$4,600	\$5,500	\$5,500	\$5,500
<b>M&amp;O Totals</b>	<b>\$518,900</b>	<b>\$628,900</b>	<b>\$582,800</b>	<b>\$651,254</b>	<b>\$881,500</b>	<b>\$720,500</b>	<b>\$720,500</b>
<b>Capital Improvements</b>							
30-900-074. Capital Projects > \$10,000	\$10,000	\$110,000	\$22,000	\$122,000	\$52,000	\$52,000	\$52,000
<b>Capital Totals</b>	<b>\$10,000</b>	<b>\$110,000</b>	<b>\$22,000</b>	<b>\$122,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>
<b>Wastewater Collection Totals</b>	<b>\$1,056,889</b>	<b>\$1,266,889</b>	<b>\$1,218,214</b>	<b>\$1,386,668</b>	<b>\$1,607,149</b>	<b>\$1,446,149</b>	<b>\$1,446,149</b>



**UTILITY FUND-TOTAL BUDGET**

	<b>2020/2021 APPROVED BUDGET</b>	<b>2020/2021 ACTUAL BUDGET</b>	<b>2021/2022 APPROVED BUDGET</b>	<b>2021/2022 ESTIMATED BUDGET</b>	<b>2022/2023 INITIAL BUDGET</b>	<b>2022/2023 RECOMMENDED BUDGET</b>	<b>2022/2023 APPROVED BUDGET</b>
<b>UF EXPENSES</b>	\$8,963,903	\$9,739,463	\$9,328,375	\$9,666,637	\$10,465,155	\$10,159,155	\$10,159,155
<b>UF REVENUES</b>	\$8,963,903	\$9,739,463	\$9,328,375	\$9,666,637	\$9,920,649	\$10,159,155	\$10,159,155
<b>REVENUES/EXPENSES OVER OR UNDER</b>	\$0	\$0	\$0	\$0	(\$544,506)	\$0	\$0
<b>P&amp;B TOTALS</b>							
	\$2,202,454	\$2,222,564	\$2,366,328	\$2,366,328	\$2,527,163	\$2,527,163	\$2,527,163
<b>M&amp;O TOTALS</b>							
	\$4,158,220	\$4,813,070	\$4,346,348	\$4,584,610	\$5,072,845	\$4,766,845	\$4,766,845
<b>CAPITAL TOTALS</b>							
	\$23,000	\$123,600	\$90,000	\$190,000	\$325,500	\$325,500	\$325,500
<b>DEBT TOTALS</b>							
	\$2,580,229	\$2,580,229	\$2,525,699	\$2,525,699	\$2,539,647	\$2,539,647	\$2,539,647
<b>UTILITY FUND EXPENSE TOTALS</b>	<b>\$8,963,903</b>	<b>\$9,739,463</b>	<b>\$9,328,375</b>	<b>\$9,666,637</b>	<b>\$10,465,155</b>	<b>\$10,159,155</b>	<b>\$10,159,155</b>

**TOTAL BUDGET-FY 2022/2023**

	2020/2021 APPROVED BUDGET	2020/2021 ACTUAL BUDGET	2021/2022 APPROVED BUDGET	2021/2022 ESTIMATED BUDGET	2022/2023 INITIAL BUDGET	2022/2023 RECOMMENDED BUDGET	2022/2023 APPROVED BUDGET
TOTAL EXPENSES	\$24,386,514	\$26,984,138	\$25,882,559	\$30,654,197	\$30,309,147	\$29,937,997	\$29,937,997
TOTAL REVENUES	<b>\$24,386,514</b>	<b>\$26,984,138</b>	<b>\$25,882,559</b>	<b>\$30,654,197</b>	<b>\$29,699,419</b>	<b>\$29,937,997</b>	<b>\$29,937,997</b>
REVENUES/EXPENSES OVER OR UNDER	\$0	\$0	\$0	\$0	<b>\$609,728</b>	\$0	\$0
<b>P&amp;B TOTALS</b>							
P&B TOTALS	\$9,785,931	\$9,859,667	\$10,561,511	\$10,574,909	\$12,030,540	\$12,065,540	\$12,065,540
<b>M&amp;O TOTALS</b>							
M&O TOTALS	\$10,993,298	\$12,444,050	\$11,475,427	\$11,825,719	\$13,525,561	\$13,129,411	\$13,129,411
<b>CAPITAL TOTALS</b>							
CAPITAL TOTALS	\$165,095	\$1,238,231	\$455,350	\$4,863,298	\$787,500	\$777,500	\$777,500
<b>DEBT SERVICE TOTALS</b>							
DEBT SERVICE TOTALS	\$3,442,190	\$3,442,190	\$3,390,271	\$3,390,271	\$3,965,546	\$3,965,546	\$3,965,546
TOTAL BUDGET EXPENSES	<b>\$24,386,514</b>	<b>\$26,984,138</b>	<b>\$25,882,559</b>	<b>\$30,654,197</b>	<b>\$30,309,147</b>	<b>\$29,937,997</b>	<b>\$29,937,997</b>

# Miscellaneous

- CIP Summary
- Financial Systems/Financial Policy
- Cash Management
- Debt/Debt Policy
- Historical Tax and Fund Balance Data
- Glossary

**2022/2023 Capital Purchase Summary**

GENERAL FUND		
Department	Item Description	Cost
Police	Fleet vehicle lease	\$8,000
	K9 vehicle	\$10,000
	<b>Grand Total</b>	<b>\$18,000</b>
Ocean Rescue	(2) ATVs	\$12,500
	Radios	\$20,000
	<b>Grand Total</b>	<b>\$32,500</b>
Fire	Airpack upgrades	\$35,000
	AED	\$8,000
	Equipment for beach response truck	\$10,000
	Equipment for replacement engine	\$15,000
	Floor machine	\$8,000
<b>Grand Total</b>	<b>\$76,000</b>	
Marina	Expand No Wake Zone	\$4,000
	Helical Anchor mooring ball	\$10,000
	<b>Grand Total</b>	<b>\$14,000</b>
Parking	Fayetteville/Hamlet parking lots	\$20,000
	Freeman Park gate/LPR system	\$70,000
	Harper Ave. parking improvements	\$90,000
	<b>Grand Total</b>	<b>\$180,000</b>
Environmental	Town Hall remodel	\$75,000
	<b>Grand Total</b>	<b>\$75,000</b>
Parks and Recreation	Lift station for Mike Chappell Park restroom	\$20,000
	Sidewalks/landscaping for bathroom	\$29,000
	<b>Grand Total</b>	<b>\$49,000</b>
Beach Maintenance	Fleet vehicle lease	\$7,500
	<b>Grand Total</b>	<b>\$7,500</b>
<b>TOTAL GENERAL FUND</b>		<b>\$452,000</b>
ENTERPRISE FUND		
Department	Item Description	Cost
Wastewater Collection	Tablets	\$3,500
	Skid steer Equipment CAT	\$20,000
	<b>Grand Total</b>	<b>\$23,500</b>
Water	Engineering/permitting for Phase 1A of water system expansion	\$250,000
	<b>Grand Total</b>	<b>\$250,000</b>
Stormwater	Replacement truck for 432	\$11,000
	GMC 1500 payment	\$11,000
	Henniker's Ditch maintenance	\$30,000
	<b>Grand Total</b>	<b>\$52,000</b>
<b>TOTAL ENTERPRISE FUND</b>		<b>\$325,500</b>
<b>TOTAL 2022/2023 CAPITAL EXPENDITURES</b>		<b>\$777,500</b>

## **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.

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, 2021 the Town had General Fund debt of \$5.3 million dollars. Additionally, the Town owed \$1.1 million for real estate investments held by a 501 c3 non-profit (CBP3), however, debt service payments are paid by the Town. Therefore, the Town informally carried debt of \$6.4 million in its General fund. Debt retirements (principal payments) for the year are \$712,402 leaving a balance of \$4.5 million as of July 1, 2022. The Town issued \$3.9 million in new General Fund debt during the year leaving an outstanding debt of \$8.4 million; \$7.4 million formally and \$1 million carried by CBP3. The legal debt margin (limit) for the Town is \$242.3 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, 2021, the Town had Utility debt of \$24.5 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 \$1.5 million, leaving a balance of \$23 million as of July 1, 2022.

**DEBT PAYMENTS BY BUDGET YEAR**

**General Fund Debt Schedule**

Description of Project/Equipment	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Total
<b>CBP3 Loan (20 yr, 2.67%)</b>	\$ 175,548.68	\$ 171,599.61	\$ 167,650.54	\$ 163,701.48	\$ 159,752.41	\$ 155,803.34	\$ 151,854.27				<b>1,145,910.33</b>
<b>Legislative Budget</b>	<b>\$ 175,548.68</b>	<b>\$ 171,599.61</b>	<b>\$ 167,650.54</b>	<b>\$ 163,701.48</b>	<b>\$ 159,752.41</b>	<b>\$ 155,803.34</b>	<b>\$ 151,854.27</b>	<b>\$ -</b>			<b>1,145,910.33</b>
<b>Wilmington Beach Paving and Drainage (15 yr, 2.53%)</b>	\$ 253,995.40	\$ 247,923.40	\$ 75,029.40								<b>576,948.20</b>
<b>Fire Station Renovation/Rehab (15 yr, 2.03%)</b>	\$ 96,154.29	\$ 94,414.29	\$ 92,674.29	\$ 90,934.29	\$ 89,194.29	\$ 87,454.29					<b>550,825.74</b>
<b>Operations Center/ Land Purchases (15 yr, 2.37%)</b>	\$ 104,358.39	\$ 102,279.29	\$ 100,200.19	\$ 98,121.10	\$ 96,042.00	\$ 93,962.90	\$ 91,883.80	\$ 89,804.67			<b>776,652.34</b>
<b>2016 Pumper Fire Engine (10 yr, 2.28%)</b>	\$ 50,749.00	\$ 49,666.00	\$ 48,583.00								<b>148,998.00</b>
<b>Marina Bulkhead Emergency Repair (15 yr, 2.97%)</b>	\$ 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	\$ 35,696.32	<b>403,294.75</b>
<b>Hamlet Ave Facility &amp; 3 CBAS (15 yr, 2.49%)</b>	\$ 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	\$ 87,968.00	<b>969,320.00</b>
<b>Knuckle Boom &amp; Can Machine (5yr, 1.56%)</b>	\$ 70,968.30	\$ 69,907.50	\$ 55,122.19								<b>195,997.99</b>
<b>HVAC System Municipal Complex (10 yr, 2.14)</b>	\$ 82,045.27	\$ 80,573.06	\$ 79,100.84	\$ 77,628.62	\$ 76,156.40	\$ 74,684.18	\$ 73,211.96	\$ 71,739.74	\$ 70,267.52		<b>685,407.59</b>
<b>Freeman Park (10 yr, 2.30%)</b>	\$ 399,750.00	\$ 392,275.00	\$ 384,800.00	\$ 377,325.00	\$ 369,850.00	\$ 362,375.00	\$ 354,900.00	\$ 347,425.00	\$ 339,950.00	\$ 332,475.00	<b>3,661,125.00</b>
<b>Debt Service Budget</b>	<b>\$ 1,208,879.32</b>	<b>\$ 1,184,875.61</b>	<b>\$ 980,325.38</b>	<b>\$ 785,802.88</b>	<b>\$ 770,014.96</b>	<b>\$ 754,227.04</b>	<b>\$ 652,724.83</b>	<b>\$ 638,676.88</b>	<b>\$ 536,903.39</b>	<b>\$ 456,139.32</b>	<b>7,968,569.61</b>
<b>Total General Fund</b>	<b>\$ 1,384,428.00</b>	<b>\$ 1,356,475.22</b>	<b>\$ 1,147,975.92</b>	<b>\$ 949,504.36</b>	<b>\$ 929,767.37</b>	<b>\$ 910,030.38</b>	<b>\$ 804,579.10</b>	<b>\$ 638,676.88</b>	<b>\$ 536,903.39</b>	<b>\$ 456,139.32</b>	<b>\$ 9,114,479.94</b>

**Enterprise Fund Debt Schedule**

Description of Project/Equipment	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Total
<b>Revenue Bond Debt</b>											
<b>Bond Series 2016 (25 yr, 2.749%)</b>	\$ 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	\$ 1,312,050	\$ 17,951,500
<b>Total New Debt</b>	<b>\$ 2,085,300</b>	<b>\$ 2,089,300</b>	<b>\$ 1,966,300</b>	<b>\$ 1,971,300</b>	<b>\$ 1,968,050</b>	<b>\$ 1,968,050</b>	<b>\$ 1,966,800</b>	<b>\$ 1,312,300</b>	<b>\$ 1,312,050</b>	<b>\$ 1,312,050</b>	<b>\$ 17,951,500</b>
<b>Other Subordinate Debt</b>											
AMI Project (20 yr, 0)	\$ 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 (20 yr, 0%)	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,994			\$ 327,531
Lake Park Sewer (20 yr, 0%)	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563			\$ 164,503
Inflow & Infiltration Low Interest Loan (20 yr, 2.57%)	\$95,114										\$ 95,114
801 Dow Rd (10 yr, 3.28)	\$ 47,872	\$ 46,560	\$ 45,248	\$ 43,936	\$ 42,624	\$ 41,312					\$ 267,552
Street Sweeper (5 yr, 3.05%)	\$ 62,407										\$ 62,407
Vactor Truck (5 yr, 1.995%)	\$ 85,236	\$ 83,601									\$ 168,836
<b>Total Other Subordinate Debt</b>	<b>\$ 430,028</b>	<b>\$ 269,559</b>	<b>\$ 184,647</b>	<b>\$ 183,335</b>	<b>\$ 182,023</b>	<b>\$ 180,711</b>	<b>\$ 139,399</b>	<b>\$ 139,458</b>			<b>\$ 1,864,963</b>
<b>Total for Water/Sewer Fund</b>	<b>\$ 2,515,328</b>	<b>\$ 2,358,859</b>	<b>\$ 2,150,947</b>	<b>\$ 2,154,635</b>	<b>\$ 2,150,073</b>	<b>\$ 2,148,761</b>	<b>\$ 2,106,199</b>	<b>\$ 1,451,758</b>			<b>\$ 19,816,463</b>



## **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 2016	June 2017	June 2018	June 2019	June 2020	June 2021	June 2022 (estimate)
<b>Assessed Valuation</b>	\$1,690,877,769	\$1,718,183,701	\$1,925,173,475	\$1,954,010,558	\$1,969,565,227	\$2,037,329,237	\$2,952,300,000
<b>Property Tax Levy</b>	\$3,978,915	\$4,046,624	\$4,338,995	\$4,372,385	\$4,778,543	\$4,999,031	\$6,347,445
<b>Property Tax Rate</b>	\$0.235	\$0.225	\$0.225	\$0.225	\$0.235	\$0.245	\$0.215
<b>Tax Collection Rate</b>	98.93%	98.97%	99.25%	99.36%	98.98%	98.83%	98.90%
<b>Total Fund Balance</b>	\$8,010,818	\$7,666,018	\$6,061,060	\$6,995,101	\$7,301,759	\$9,625,762	\$8,098,388
<b>Expenses</b>	\$13,538,230	\$13,342,406	\$14,534,747	\$14,713,674	\$13,984,031	\$14,637,387	\$16,937,387
<b>FB as % of Gen. Fund</b>	59%	57%	42%	48%	52%	66%	48%
<b>Available Fund Balance</b>	<b>38%</b>	<b>28%</b>	<b>21%</b>	<b>20%</b>	<b>21%</b>	<b>35%</b>	<b>37%</b>

Audited Property Tax and Fund Balance Data

## GLOSSARY

<b>Accrual Accounting:</b>	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.
<b>Ad Valorem Taxes:</b>	Please see Property Taxes
<b>Appropriation:</b>	An authorization granted by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.
<b>Assessed Valuation:</b>	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.
<b>Balanced Budget:</b>	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.
<b>Bond:</b>	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.
<b>Budget:</b>	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.
<b>Budget Amendment:</b>	A procedure used by the Town staff and Town Council to revise a budget appropriation.
<b>Budget Calendar:</b>	A schedule, which outlines the process of budget preparation, adoption, and administration.
<b>Budget Document:</b>	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.
<b>Budget Message:</b>	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.
<b>Budget Ordinance:</b>	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.

<b>Capital Outlay:</b>	Items (such as vehicles, equipment, and furniture) purchased by the Town, which have an expected life, which exceeds one year.
<b>Cash Accounting:</b>	Basis accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.
<b>Cash Management:</b>	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.
<b>Debt Service:</b>	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.
<b>Department:</b>	A unit of the Town government, which is responsible for performing a primary governmental function.
<b>Delinquent Taxes:</b>	Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.
<b>Encumbrance:</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.
<b>Enterprise Fund:</b>	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 recover the expenses of the operation completely or partially. The Town’s Enterprise Fund consists of all activities dealing with water, sewer and stormwater.
<b>Expenditure:</b>	The cost of goods or services received by the Town.
<b>Fiscal Year:</b>	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 <sup>st</sup> and ends on June 30 <sup>th</sup> .
<b>Fixed Assets:</b>	Assets of a long-term character that are intended to be held or used, such as land, vehicles, machinery, furniture, and equipment.
<b>Fund:</b>	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.
<b>Fund Balance:</b>	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.

<b>GAAP:</b>	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.
<b>General Fund:</b>	A fund established to account for the resources used for the general operation of the Town.
<b>General Ledger:</b>	An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.
<b>General Obligation Bonds:</b>	Debt instruments issued by the Town that are backed by the full faith, credit and taxing authority of the issuing government.
<b>Goal:</b>	A broad/general statement of direction based on the needs of the community and government.
<b>Indicator:</b>	A quantitative measure or index that may represent the degree of presence or magnitude of change in a condition.
<b>Interfund Transfer:</b>	Money transferred from one fund to another.
<b>Intergovernmental Revenue:</b>	Revenue received from another government for a specified purpose.
<b>Investment Revenue:</b>	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.
<b>LGBFCA:</b>	The Local Government Budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.
<b>Long Term Debt:</b>	Debt with a maturity of more than one year after date of issuance.
<b>Maturities:</b>	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
<b>Modified Accrual Accounting:</b>	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”.

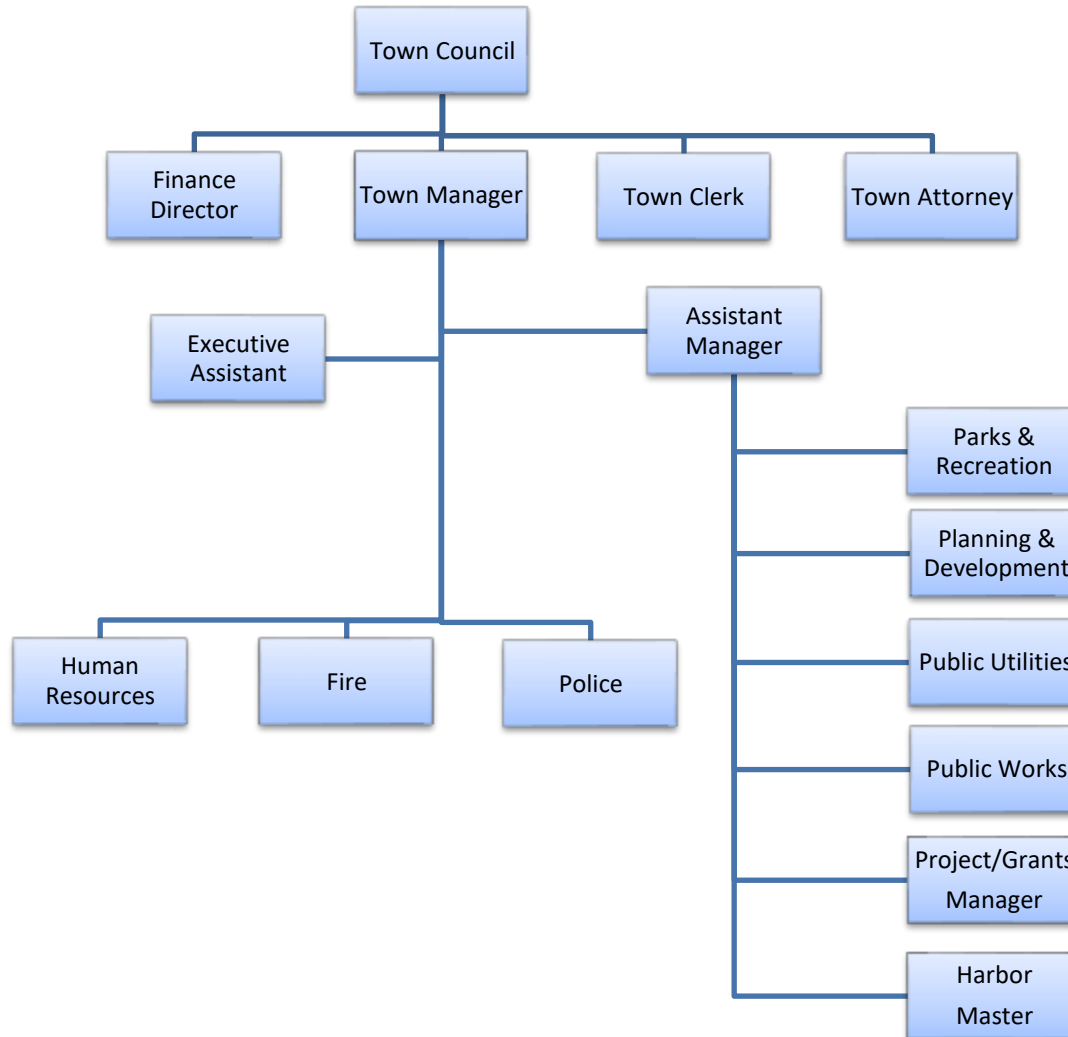
<b>Objective:</b>	A statement of specific direction, which is to be accomplished by the staff or departments.
<b>Operating Transfer:</b>	Routine and/or recurring transfer of assets (money) between funds.
<b>Powell Bill Funds:</b>	Powell Bill Funds are generated from the State's Gasoline Tax. A certain 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.
<b>Program:</b>	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.
<b>Property Taxes (Ad Valorem):</b>	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.
<b>Property Tax Rate:</b>	The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.
<b>Recommended Budget:</b>	The budget proposal made by the Town Manager and presented to the Town Council.
<b>Retained Earnings:</b>	An equity account reflected the accumulated earnings of an Enterprise Fund.
<b>Revenue:</b>	Income received from a variety of sources and used to finance governmental operations.
<b>Special Assessment:</b>	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.
<b>Tax Levy:</b>	The total amount of revenue to be raised by property (ad valorem) taxes.
<b>Tourism Fund:</b>	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.
<b>Unencumbered Balance:</b>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
<b>User Fees:</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

# **PERSONNEL**

- Organizational Chart
- Approved Positions
- Contact Information



# TOWN OF CAROLINA BEACH ORGANIZATIONAL CHART FY 2022/2023



# TOWN OF CAROLINA BEACH-STAFF DIRECTORY FY 2022/2023

## TOWN MANAGER

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

## TOWN CLERK

Kim Ward-Town Clerk	(910) 458-2992	<a href="mailto:kim.ward@carolinabeach.org">kim.ward@carolinabeach.org</a>
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## FINANCE

Debbie Hall-Finance Director	(910) 458-5495	<a href="mailto:debbie.hall@carolinabeach.org">debbie.hall@carolinabeach.org</a>
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## HUMAN RESOURCES

Holly Brooks-Human Resources Director	(910) 458-9530	<a href="mailto:holly.brooks@carolinabeach.org">holly.brooks@carolinabeach.org</a>
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## PLANNING AND DEVELOPMENT

Jeremy Hardison-Director of Planning and Development	(910) 458-2991	<a href="mailto:jeremy.hardison@carolinabeach.org">jeremy.hardison@carolinabeach.org</a>
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## PUBLIC WORKS

Brian Stanberry-Director of Public Works	(910) 458-0786	<a href="mailto:brian.stanberry@carolinabeach.org">brian.stanberry@carolinabeach.org</a>
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## PUBLIC UTILITIES

Mark Meyer-Director of Public Utilities	(910) 458-0786	<a href="mailto:mark.meyer@carolinabeach.org">mark.meyer@carolinabeach.org</a>
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## POLICE DEPARTMENT

Vic Ward-Police Chief	(910) 458-2540	<a href="mailto:vic.ward@carolinabeach.org">vic.ward@carolinabeach.org</a>
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## FIRE DEPARTMENT

Alan Griffin-Fire Chief	(910) 458-2985	<a href="mailto:alan.griffin@carolinabeach.org">alan.griffin@carolinabeach.org</a>
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## PARKS AND RECREATION

Eric Jelinski-Parks & Recreation Director	(910) 458-7416	<a href="mailto:eric.jelinski@carolinabeach.org">eric.jelinski@carolinabeach.org</a>
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## TOWN ATTORNEY

Noel Fox-Town Attorney	(910) 815-0085	<a href="mailto:cnfox@craigeandfox.com">cnfox@craigeandfox.com</a>
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**TOWN OF CAROLINA BEACH  
APPROVED POSITIONS FY 2022/2023**

<b>EXECUTIVE</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Town Manager	1	GF
	Assistant Town Manager	1	GF
	Executive Assistant	1	GF
	Communications Coordinator	1	GF
	Project Manager	1	GF
	Harbor Master	1	GF
	Receptionist	1	GF
<b>TOTAL: 7-Full Time Positions Approved for Department</b>			

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

<b>FINANCE</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Finance Director	1	GF
	Finance Accounting Technician II	1	GF
	Accounting & Finance Specialist	1	GF
	Financial Analyst	1	GF
<b>TOTAL: 4-Full Time Positions Approved for Department</b>			

<b>HUMAN RESOURCES</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Director of Human Resources	1	GF
	Human Resource Coordinator	1	GF
	Administrative Assistant	1	GF
<b>TOTAL: 3-Full Time Position Approved for Department</b>			

**TOWN OF CAROLINA BEACH  
APPROVED POSITIONS FY 2022/2023**

<b>PLANNING</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Director of Planning	1	GF
	Senior Planner	1	GF
	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
	<b>TOTAL: 7-Full Time Positions Approved for Department</b>		
	<b>1-Part Time Position Approved for Department</b>		

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

<b>FIRE DEPARTMENT</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Fire Chief	1	GF
	Deputy Fire Marshall	1	GF
	Captains	3	GF
	Lieutenants	3	GF
	Master Fire Fighters	3	GF
	Fire Fighters	6	GF
	Administrative Assistant	1	GF
	<b>TOTAL: 18-Full Time Positions Approved for Department</b>		

**TOWN OF CAROLINA BEACH  
APPROVED POSITIONS FY 2022/2023**

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

<b>POLICE</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	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 Room Manager-Part Time	1	GF
	Administrative Assistant	1	GF
	Police Records Specialist	1	GF
<b>TOTAL: 32-Full Time Positions Approved for Department 1-Part Time Position Approved for Department</b>			

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

**TOWN OF CAROLINA BEACH  
APPROVED POSITIONS FY 2022/2023**

<b>ENVIRONMENTAL</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	Public Works Director	1	GF
	Public Works Supervisor	1	GF
	Public Works Crew Leader	2	GF
	Building Services Coordinator	1	GF
	Equipment Operator II	2	GF
	General Maintenance Worker	4	GF
	General Maintenance Worker II	1	GF
	General Maintenance Worker III	2	GF
	<b>TOTAL: 14-Full Time Positions Approved For Department</b>		

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

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

**TOWN OF CAROLINA BEACH  
APPROVED POSITIONS FY 2022/2023**

<b>WWC</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	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	4	W/S
	Equipment Operator II	2	W/S
<b>TOTAL: 10-Full Time Positions Approved for Department</b>			

<b>STORMWATER</b>	<b>Position</b>	<b># Approved</b>	<b>Fund</b>
	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
<b>TOTAL: 8-Full Time Positions Approved for Department</b>			

# **RATES & FEES**



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## SOLID WASTE

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

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

### Residential Rates

Residential Garbage and Recycling Service

Fee  
\$23.52

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  
\$31.92  
\$24.17

\*\* 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.) , knuckle boom and/or back hoe  
Per pickup truck load  
Less than full pickup load  
Bulk Items/Appliances

Fee  
\$25.00 per bag  
\$110.00  
\$65.00  
\$45.00  
\$35.00

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

**Commercial Container Collection Rates**

**Weekly Service**

	<b><u>Fee</u></b>
2 yd. container (Per Month)	\$101.38
4 yd. container (Per Month)	\$139.93
6 yd. container (Per Month)	\$178.58
8 yd. container (Per Month)	\$217.21
2 yd. container VIP (Per Month)	\$295.64
8 yd. container VIP (Per Month)	\$857.88

**Twice Weekly Service:**

	<b><u>Fee</u></b>
2 yd. container (Per Month)	\$187.04
4 yd. container (Per Month)	\$259.43
6 yd. container (Per Month)	\$333.04
8 yd. container (Per Month)	\$406.60
2 yd. container VIP (Per Month)	\$474.21
8 yd. container VIP (Per Month)	\$1,572.17

**Thrice Weekly Service:**

	<b><u>Fee</u></b>
2 yd. container (Per Month)	\$269.06
4 yd. container (Per Month)	\$382.49
6 yd. container (Per Month)	\$487.45
8 yd. container (Per Month)	\$597.28
2 yd. container VIP (Per Month)	\$652.79
8 yd. container VIP (Per Month)	\$2,286.47

**Compactor Service/Per Pickup:**

	<b><u>Fee</u></b>
2 yd. compactor	\$120.66
8 yd. compactor	\$241.32

**Roll Off Service:**

	<b><u>Fee</u></b>
Compactor Hauls	\$226.84
Open Top Hauls	\$226.84

**Additional Pick-up:**

	<b><u>Fee</u></b>
2 yd. container	\$49.51
4 yd. container	\$74.80
6 yd. container	\$98.97
8 yd. container	\$121.89

**Recycling On Call:**

	<b>Fee</b>
8 yd. 1x wk	\$76.02
8 yd. 2x wk	\$120.66
8 yd. 3x wk	\$162.88
6 yd. 1x wk	\$168.93
6 yd. 2x wk	\$331.81
6 yd. 3x wk	\$331.81
2 yd. 1x wk	\$265.48

**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.

	<b>Fee</b>
The annual rate for using the community forty (40) yard dumpster shall be:	\$748.11

**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**

	<b>Fee</b>
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:

<b><u>Re-Entry Decal (annual/sticker)</u></b>	<b>Fee</b>
Resident/Property Owner	Free Jan 1-Mar31; \$20 Apr 1-Dec 31
<b><u>Parking Pass (annual/LPR)</u></b>	<b>Fee</b>
Resident/Property Owner	\$40.00*
*CB Property owner/resident may purchase a pass for every vehicle registered in Carolina Beach. Non-resident property owners may purchase only one pass for one vehicle not registered in Carolina Beach.	
Non-Resident	\$100/week
CBD-Employee	\$100.00
*Employee parking pass may only be purchased by business owner/manger	
<b><u>Golf Cart /Low Speed Vehicle Parking Pass (annual)</u></b>	
<b>Resident:</b>	<b>Fee</b>
State Registered Low Speed Vehicles (LPR)	\$40.00
Non-State Registered Golf Carts (sticker)	\$60.00
<b>Non-Resident:</b>	<b>Fee</b>
State Registered Low Speed Vehicles (LPR)	\$100.00
<b><u>Parking Lots</u></b>	<b>Fee</b>
March 1 - October 31 (8AM-8PM)	
Vehicles/Small Trucks	\$5/hour or \$25/day
Limos & Oversize Vehicles	\$10/hour or \$40/day
November 1 - February 28 (9AM-5PM)	
Vehicles/Small Trucks	\$2/hour or \$10/day
Limos & Oversize Vehicles	\$5/hour or \$20/day
<b><u>Parking Meters (Vehicles/Small Trucks)</u></b>	<b>Fee</b>
March 1 - October 31 (8am-8pm)	\$5/hr
November 1 - November 30 (9am-5pm)	\$2/hr
December 1 - February 28	Free
<b><u>Parking Violations</u></b>	<b>Fee</b>
Expired meter parking.	\$100.00
Parking over the specified time limit.	\$100.00
Protrusion beyond designated parking space.	\$100.00
Double parking.	\$100.00
Parking in a controlled residential parking area without a valid residential parking permit.	\$100.00
Vehicles parked so as to obstruct sidewalk, private driveway, crosswalk, or bike lanes.	\$100.00
Vehicles parked unattended in commercial and passenger loading zones.	\$100.00
Vehicles parked in front of or within five (5) feet in either direction of a private driveway or road.	\$100.00
Vehicles other than buses parked in a bus stop.	\$100.00
Vehicles parked within twenty-five (25) feet of an intersection.	\$100.00
Oversize vehicles parked on town streets.	\$100.00
Vehicles parked on medians.	\$100.00
Vehicles parked in "No Parking Anytime" zone	\$100.00
Non-Payment Penalty - additional fees charged after 5 days (total due \$150)	\$50
Non-Payment Penalty - additional fee charged after 10 days (total due \$200)	\$50

**Freeman Park Entry/Camping**

	<b><u>Fee</u></b>
*Annual Permit - on sale Dec 1 - Mar 1	\$225.00
*Discounted Annual Permit - Dec 1 - Dec 31 (must be picked up in person)	\$110.00
*Daily Pass (per vehicle)	
April 1 - September 30, Monday-Sunday	\$50 per day
October 1 - March 31, Monday-Sunday	\$30 per day
*Camping Reservation (per night Labor Day through Thursday before Memorial Day)	\$50.00

\*NOTE: Annual passes, daily permits, and campsite reservations are non-transferrable

**Payment Processing Fees**

	<b><u>Fee</u></b>
Citation Payment Fee	\$2.00 or 3% of transaction cost (whichever is higher)
Freeman Park Annual Permit Transaction fee	\$3.00 per transaction
Freeman Park Annual Permit Processor Fee	2.9% + .30
Freeman Park Camping Permit Transaction Fee	\$ 2.00 Per Transaction
Freeman Park Camping Permit Processor Fee	2.7% + .25

**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 patrons that display valid handicap documentation and are parked in a designated handicap parking space operated by the Town.
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. Former Town staff, retired after 15 years or more of full time employment with the Town may purchase one (1) parking pass at the approved residential rate.
8. No individuals shall receive additional free passes based on meeting multiple criteria above.
9. Parking passes are non-transferrable.
10. Under special documented circumstances (i.e. overnight charter vessel trip from the Town Marina) and as approved by the Town Manager or their designee, longer than 24-hour parking may be accommodated by contacting the parking office and submitting the dates and vehicle license plates and payment. Failure to make these arrangements prior to the stay will result in a violation.

**FIRE DEPARTMENT FEES AND PERMITS**

**State Mandated Inspections**

	<b><u>Fee</u></b>
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**

	<b><u>Fee</u></b>
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**

	<b><u>Fee</u></b>
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**

	<b><u>Fee</u></b>
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

Building Permit Plan Review fees must be paid with submission of Building Permit Application. Payment will be applied toward the total cost of Building Permit. Permit contact will be notified when permit review process has been completed; payment for the balance due will be required at that time. Applicants may pay via our online Permitting Portal using a credit or debit card (3% surcharge applies) or with check or cash in person at Town Hall.

### Fee Schedule A - Residential (New Construction)

	<b>Fee</b>
Plan Review (all departments)	\$250.00 (due with application)
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 \$2.00 = 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)

	<b>Fee</b>
Plan Review (all departments)	\$700.00 (due with application)
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 \$2.00 = 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)

	<b>Fee</b>
Plan Review	\$100 (due with application)
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)**

	<b><u>Fee</u></b>
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 \$1.50 = Fee
> 1000 Sqft of Impervious Surface	Total Impervious Surface Sqft x 2.00 = 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.

	<b><u>Fee</u></b>
Plan Review (all departments)	\$200.00 deposit due with application
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.

	<b><u>Fee</u></b>
Plan Review (all departments)	\$300.00 deposit due with application
Building Permit	\$150.00
Building Inspections	In accordance with Cost of Construction schedule

**Cost of Construction (for Residential and Commercial):**

	<b><u>Fee</u></b>
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:

	<b><u>Fee</u></b>
Minor (Small Division of Parcels)	\$200.00
Major (Large Division of Parcels and Development)	\$1,000.00
Condo/Townhome Plat	\$50.00
Final plat filing fee	\$175.00

Change of Use:

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

Other:

	<b><u>Fee</u></b>
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:

	<b><u>Fee</u></b>
Without Drainage Plan (vegetation removal or increase of impervious area)	\$25.00
With Drainage Plan (grading, filling or flooding issues)	\$75.00
State Stormwater Permit (10,000sf +)	\$500.00
State Stormwater Permit (10,000sf +) MODIFICATION	\$300.00

Manufactured Housing:

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

Pool:

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

Roof Replacement:

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

Shell Permit:

	<b><u>Fee</u></b>
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)**

	<b><u>Fee</u></b>
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 an SUP or CZ 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**

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

**Conditional Zoning Permits**

	<b><u>Fee</u></b>
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**

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

**Rezoning Application Fees**

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

**Planning Fees**

	<b><u>Fee</u></b>
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**

	<b><u>Fee:</u></b>
Home Occupation Fee	\$50.00
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**

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

**Privilege License Tax**

	<b><u>Fee</u></b>
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**

	<b><u>Fee</u></b>
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**

	<b><u>Fee</u></b>
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
Commercial 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	<b>Fee</b>
Non-Profit	\$10.00 per application
For Profit	\$50.00 per application
Refundable Deposit	\$500.00 per application
Tent Inspection Fee	\$65.00 per application

### Town Employee Fees

Town Employee	<b>Fee</b>
Police	\$45.00 per hour per employee
Parks & Recreation	\$45.00 per hour per employee
Lifeguards	\$45.00 per hour per employee

\*Minimum 4 hours for all employee types

### Service Fees

Maintenance	<b>Fee</b>
	\$45.00 per hour per employee

#### **Electrician:**

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

#### **Utilities:**

Water	<b>Fee</b>
Electricity	\$100.00 per event (if required)
	\$100.00 per event (if required)

#### **Variable Message Board:**

\$100/day/sign

#### **Equipment Fees:**

Town Vehicle Charge:	<b>Fee</b>
Town Vehicle Charge	\$50.00 per vehicle (4hours)
Trash Bags	\$100.00 per vehicle (8 hours)
Town Parking Lot Space	\$20.00 per event
October 1 - April 31	\$25.00/day/space
May 1 - September 30	\$50.00/day/space

### 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 charged per parking space per day of use for the parking lot according to Council approved budget. This fee will be per day counting the day of setup and the day the parking lot is cleared and back to original condition; i.e. if you set up on Friday (any time) and Monday (any time) is the soonest the lot can be cleared the charge will be for Friday, Saturday, Sunday, and Monday.

**Port-A-John Requirements**

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

		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 view film permit information on our website, www.carolinabeach.org, under > I Want To>Apply For>Film Permit.

**POLICE DEPARTMENT**

**Vehicle Permits and Operator License:**

Annual Vehicle inspection: (per vehicle)	<b>Fee</b> \$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**

<b><u>Annexations:</u></b> 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.	<b>Fee</b> \$500.00
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<b><u>Notary Public Services</u></b>	<b>Fee</b> \$5.00 per principle signature
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**WATER AND SEWER**

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

**Water Tap and Inspection Fees**

**Water/Irrigation Tap Connection Fee**

<b><u>Meter Size:</u></b>	<b>Fee</b>
1"	\$2,500.00
1 1/2"	\$5,000.00
2"	\$6,200.00
Greater than 2"	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.
Two Day Express Service Charge (Additional)	\$3,000.00
Split off from existing connection	\$1,100.00

**Existing Tap Inspection Fee\***

<b><u>Meter Size:</u></b>	<b>Inspection Fee</b>
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**  
\$500.00  
\$40.00 per foot

**Sanitary Sewer Service Connection Fees**

**Sewer Tap Connection Fee**

**Connection Size:**

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

**Fee**  
\$2,650.00 (20 ft. or less from tap)  
\$75.00 per linear foot over 20 ft from tap  
\$3,000.00 (20 ft. or less from tap)  
\$85.00 per linear foot over 20 ft from tap

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

**Sewer Connection Fee**

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

**Fee**  
\$300.00

**Relocate Town Sewer Service**

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

**Fee**  
\$500.00  
\$40.00 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:**

Initial Service Call	\$50.00
Additional Service Calls	\$35.00
Afterhours Service Calls	\$75.00

**General Repairs:**

Initial Service Call	\$50.00
Additional Service Calls	\$35.00
Afterhours Service Calls	\$75.00

**Other:**

Water Service Meter Check Fees:	\$40.00
Charges for Cut-Ons Outside Working Hours:	\$75.00
Charges for Resetting of Water Meter:	\$100.00

**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).

<b><u>Meter Size</u></b>	<b><u>Water Rate</u></b>	<b><u>Sewer Rate</u></b>
5/8" x 3/4"	\$22.14	\$40.00
1"	\$52.03	\$109.19
1 1/2"	\$67.81	\$143.79
2"	\$107.22	\$237.05
3"	\$202.65	\$447.95
4"	\$348.54	\$783.72
6"	\$951.49	\$2,138.60

**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 3,000 gals/mo.	\$6.24 per 1000 gallons	\$10.59 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	\$2.86
1001 or more gallons	\$6.24 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> \$116.96
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**Commercial Usage:**

Hotel/Motel - Residence	<u>Rate</u> \$116.96
- w/ Cooking Facilities	\$58.48
- w/o Cooking Facilities	\$29.23
Retail Sales -per water closet/urinals/shower	\$58.48
Barber/Beauty Shops - per chair	\$29.23
Offices - per water closet/urinal/shower	\$116.96
Garages/Service Centers - per water closet/urinal/shower	\$11.70
Restaurant/Clubs/Bars -per seat	\$17.54
Convenience Stores - per water closet/urinal/shower	\$116.96
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:**

Existing business	\$100.00
New business	\$250.00

**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)**

Residential (Per Month)	\$17.00
Commercial (Per ERU Per Month)	\$17.00
Condominiums (Per Unit Per Month)	\$17.00
Hotels/Motels (Per ERU Per Month)	\$17.00

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:**

Annual Inspection	\$150.00
Follow-Up Inspection	\$100.00

**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 bound to abide by the marina rules and regulations. **All dockage fees shall be paid using the Town's preferred method and in accordance with signed license agreements.**

**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
Day boater 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.)
Mooring anchorage	\$30.00 per night

**PARKS AND RECREATION**

**Carolina Beach Recreation Center Memberships:**

	<b><u>Fee: Resident</u></b>	<b><u>Fee: Non-Resident</u></b>
Senior (60+)	\$75.00	\$125.00
Adult (18 to 59)	\$100.00	\$175.00
Youth (9 to 17)	\$75.00	\$125.00
Child (up to age 8)	\$0.00	\$0.00
Family	\$200.00	\$300.00
Active Military (With ID)	\$100.00	\$125.00
Weekly Family Pass	\$40.00	\$40.00
Daily Pass	\$7.00	\$7.00
Town of Carolina Beach Employees	FREE	
TOCB Employee Family (same household)	FREE	

**Program Fees:**

	<b><u>Fee: Resident/Employee</u></b>	<b><u>Fee: Non-Resident</u></b>
Youth Athletic Leagues	\$60.00	\$90.00
Youth Basketball Team Sponsorship	\$100.00-\$250.00 per team	\$100.00-\$250.00 per team
*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	\$200.00	\$250.00
*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:**

	<b><u>Field Fee</u></b>	<b><u>Lights Fee</u></b>
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):**

<b><u>Type</u></b>	<b><u>Fee: Resident</u></b>	<b><u>Fee: Non-Resident</u></b>
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)
<b><u>Park Pavilion and Field Permits</u></b>		
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](http://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	14-28	\$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	
First Notification of violation		\$50.00/day
Second Notification (5 working days)		\$100.00/day
Third Notification (10 working days)		\$200.00/day
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 + remediation cost
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
<p>When a violation is first discovered no fine shall be issued. The owner shall be given no more than 14 days to bring the site back into compliance. After 14 days penalties will accrue daily. Fines shall be issued immediately for 2nd and 3rd violations discovered within one year of the first violation. If after 30 days, the violations have not been corrected, the town will disconnect Utility services to the establishment/business. Upon termination of service, the town will notify New Hanover County Health Department. The establishment must notify town representatives that repairs have been made. Inspections will be completed upon notification.</p>		
Zoning Enforcement	40-463	\$50 per day + administrative overhead
Zoning Habitual violator (2 or more violations per year)	40-464	\$50 per day + admin + remediation costs

\*\*\*Code/Ordinance violations not otherwise identified shall be fined a minimum of \$50.00\*\*\*

\*\*\*All fines are subject to an additional penalty of five (5) percent of the amount of the original fee\*\*\*

**CAPITAL OUTLAY**

**(will be added soon)**