

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2012/2013



TOWN COUNCIL

Ray P. Rothrock, Mayor

Steve Shuttleworth, Mayor Pro-Tem

Sarah Friede, Councilwoman

Lonnie Lashley, Councilman

Bob Lewis, Councilman

TOWN STAFF

Timothy W. Owens, Town Manager

Lynn Prusa, Town Clerk

Alan Griffin, Fire Chief

Dawn Johnson, Finance Director

Ed Parvin, Planning Director

Ted Lashley, Parks and Rec. Director

Lawrence S. Craige, Attorney

Sheila Mallard, Human Resources Officer

Kurt Bartley, Interim Police Chief

Brian Stanberry, Public Works Director

Gene Gurganious, Utilities Director

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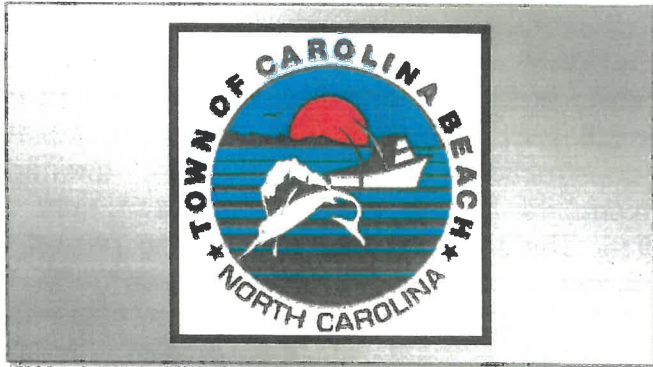
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BUDGET MESSAGE, ORDINANCE AND SUMMARIES

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May 31, 2012

Honorable Mayor Rothrock and Town Council Members:

I am pleased to submit to you the Town of Carolina Beach, North Carolina Fiscal Year 2012/2013 (FY12/13) Annual Budget. The Budget was prepared in accordance with the North Carolina Local Government and Fiscal Control Act. The budget is balanced and identifies all revenue and expenditure estimates for FY12/13.

At the direction of the Town Council, I have proposed a budget with an Ad Valorem Tax Rate of \$.235 which is \$.0271 lower than the revenue neutral tax rate of \$.2621. The original budget proposal submitted to the Town Council proposed a tax rate of \$.26. A revenue neutral tax rate is a tax rate that will bring in the same amount of revenue following a re-evaluation year as the prior year. The revenue neutral tax collection amount for FY12/13 is \$4,200,000.

By lowering the tax rate to \$.235, the Town will collect an estimated \$409,000 less in Ad Valorem Tax revenue than the prior fiscal year. In addition, setting a tax rate lower than revenue neutral will impact the amount of sales tax that the Town will collect. The tax rate collection estimate will also be dramatically impacted if the City of Wilmington (\$.03 increase) and the Town of Kure Beach (\$.02) increase their Ad Valorem Tax rate. Due to both of these actions, it is estimated that the Town will see a reduction in sales tax revenue of \$225,000.

In all, the Town will collect \$634,000 less in both sales tax and Ad Valorem tax revenue which equates to \$.04 on the Ad Valorem Tax rate. Given the reduction in revenue, the budget was balanced by: 1) eliminating some employee positions and capital items, 2) projecting other revenue sources more aggressively, 3) increasing the transfer amount from the Tourism Fund to the General Fund, and 4) increasing the fund balance designation.

Given limited growth and the reduction of revenue as discussed, future budget years will remain challenging as the Town begins to implement a variety of very large capital projects in all funds. This will be particularly true given that grant funding for these types of projects have been greatly reduced or eliminated due to fiscal problems at the State level. Future projects that are likely on the horizon within the next 5 years or that are currently funded in the FY12/13 Budget include:

List of Projects that will Likely Impact the Budget (All Funds) in FY12/13 or within 5 Years

General Fund

1. **Carolina Beach Ocean-to-Sound Access Park and Future Site of the NC Aquarium Pier (Currently budgeted with the Town's net expenditure at \$63,000 in FY12/13)** – While it does not appear that the State will build an Aquarium Pier in Carolina Beach in the foreseeable future, the Town still continues to service the debt, insurance costs and taxes for land owned by CBP3, Inc for the project. The total loan amount is \$4.3M which will soon be modified to a loan at 1.75%, 20 year amortization with a 4 year balloon payment. The total amount of the loan, taxes, and insurance was budgeted at \$320,000. This amount is offset by projected revenue of \$257,000 that will be forwarded to the Town. Additional construction funding for future improvements could be approximately \$2M. The Town has received grants in the amount of \$610,000 for the acquisition of portions of the property and is pursuing an additional \$1.17M that was promised to the Town by the State of North Carolina. If all of the grant amounts above are recognized and the Town continues to pursue the entire project, the Town could potentially be left with debt service in the amount of \$4,520,000 with declining debt payments beginning at approximately \$450,000 for 15 years.

2. **Wilmington Beach Streets and Drainage Project (Currently budgeted with assessments covering the entire debt payment)**– The Town will complete the construction of all road and drainage improvements in the Wilmington Beach area in FY12/13. The total debt service on the project is \$3,600,000 with a yearly debt payment of \$380,000. The Town will collect approximately 2/3 of the total amount of the project through assessments within 7 years but will be obligated for the additional amount for a total of 15 years at an approximately cost of \$150,000 per year.
3. **Renovation and Expansion of the Carolina Beach Fire Department (Currently one half of the debt payment is budgeted)**– The Town is in the final planning phase of making interior and exterior improvements to the Carolina Beach Fire Department which will include a sizeable expansion in bay space. The estimated cost of the project is \$900,000 with debt service estimated at \$84,000 per year for 15 years.
4. **Boardwalk Replacement** – The old wooden boardwalk along the oceanfront in the Central Business District will soon be in need of replacement. It would be my hope that this facility be designed by an architect and expanded in length and width to accommodate more use. It is estimated that the project could cost up to \$1M depending on the design and to what extent the boardwalk is expanded. Debt service payments on the facility could be approximately \$90,000.

5. **Renovations to Mike Chappell Park and continued Maintenance** – Some significant improvements have been made to Mike Chappell Park since FY10/11. It is anticipated that the Park may need an additional \$50,000 or more to meet all of the goals of the Recreation Committee.
6. **General Street Maintenance and Repairs** – The Town receives approximately \$175,000 in Powell Bill funds each year. Major improvements have been made over the past couple of years by using Powell Bill reserves. However, many improvements are needed to improve the quality of our roads due to the impact of utility cuts over the years and substandard construction. It is estimated that the Town would need a minimum of \$1M to greatly improve a good portion of the Town's streets and drainage features. Debt service to complete \$1M in street improvements over 10 years would be approximately \$125,000 per year.
7. **Dredging of the Carolina Beach Lake** – The Town is exploring the feasibility, permitting and cost of a project to remove sediment from the Lake, stabilize the shoreline, and add additional pumping capacity. The estimated cost of this project is \$1,750,000 to \$2M. This project could be funded in the Enterprise Fund or the General Fund. The future direction of this project and funding sources will have to be developed as we learn more about the permitting process and permitting requirements. Debt service for the project over 10 years is estimated at \$225,000 per year.

8. **Stormwater Improvements to Myrtle Grove Sound** - It is estimated that the total project costs to complete all improvements could be \$1,500,000. Once again, this project can be funded in the Enterprise Fund or the General Fund. The project will most likely have to be completed in stages given limited financial resources and possibly split between the two funds.
9. **Beach Nourishment** – The Town will complete its 50 year Beach Nourishment Federal funding authorization in 2014. Efforts are underway to attempt to extend the Federal authorization and to obtain local permits. Depending on future discussion regarding the use of New Hanover County Room Occupancy Tax, the Town may have to fund an estimated \$350,000 per year following 2014 for a typical beach project if the Town wishes to continue placing sand on the beach. The Town Council will have to determine what method will be implemented to raise the additional revenue needed to continue beach nourishment.

Short-term Project Impact on the Budget – With a lot of uncertainty regarding the projects mentioned above, I believe that the new projects that may have an impact on upcoming budgets (not currently funded) within the next 5 years are:

- Pier/Park (additional \$400,000 per year above what is already budgeted),
- Future funding for the Lake Dredging Project (\$225,000 per year)

- Future funding for beach nourishment (estimated at \$350,000 per year).
- Boardwalk Replacement (\$90,000 per year)

If Ad Valorem Tax revenue is needed to cover these projects (\$1,065,000), it would result in a \$.07 Ad Valorem Tax Increase using the current Ad Valorem valuation. The large projects and capital items that will see debt payments completed within the next 5 to 6 years are the Carolina Sands Project (\$130,000), Municipal complex loan (\$230,000), Sutphen Fire Pumper (\$35,000), and the 2005 Sutphen Fire Pumper (\$27,000) for a total of \$422,000.

Tourism Fund

1. **Parking within existing rights-of-way and High Visibility Crosswalk Improvements** – Given the need to continue to expand the Town's parking program and make beach accessibility friendlier, certain projects could be undertaken at an estimated \$250,000 to accomplish these goals.

Short-term Project Impact on the Budget – This funding would have to come from the Tourism Fund Reserve Fund.

Water and Sewer Fund Projects

1. **Reconstruction of Lift Station #1 (Project currently budgeted in the FY12/13 Budget)** – The rehab and construction of Lift Station #1 has been completed. The total debt service in the amount of \$1,500,000 was secured. The total debt service

payment for the project is \$124,676 for a total of 15 years.

2. **3MG Ground Storage Tank, interconnection of raw water wells 1, 5, 6, 7, 8, 12, 13 and 15H and pumps (Project partially funded in FY11/12 Budgeted in the amount of \$120,000)** – The size of the tank, scope of the project and cost of this improvement is contingent upon what direction the Town takes to expand its ability to deliver an adequate water supply for the future. In the event that the Town determines that Cape Fear Public Utilities provides a better option to expanding the Town's water source, the tank size can be reduced and all of the associated interconnections would not have to be completed. The estimated cost of the project is \$3,500,000 with debt service estimates at \$312,000 for 15 years.
3. **Implementation of ASR and the construction of 3 well sites to increase water production capabilities to 3mgd (Partially funded in FY12/13 Budget at \$72,000)** – This project is also contingent upon the future direction that the Town will take to provide an adequate water source for build-out conditions. It is estimated that the cost of this project will be \$3,500,000 with debt payments of \$312,000 for 15 years.
4. **Cost to run water to Cape Fear Public Utilities to increase water production capabilities to 3mgd** – This project is contingent upon the future direction that the Town will take to provide an adequate water source for build-out conditions. It is estimated the

cost of this project will be \$3,500,000 with debt payments of \$312,000 per year for 15 years.

5. **Replace 6 inch cast iron line on Carolina Beach Avenue North from Clam Shell to Scotch Bonnet to 10 inch PVC** – This would be a onetime expenditure estimated at \$300,000. The project is needed to improve water quality and fire protection on the northend of Carolina Beach.
6. **Replace 6 inch cast iron line on Carolina Beach Avenue North from Sea Gull Avenue to the Boardwalk area** - This would be a onetime expenditure estimated at \$450,000. The project is needed to improve water quality and fire protection on the northend of Carolina Beach.
7. **Inflow and Infiltration Study of the core residential area** – This would be a onetime expenditure to determine the extent of repairs that are needed to significantly reduce I/I in core residential area of the Town. It is estimated that this comprehensive review will cost \$125,000
8. **Replacement of 2 inch lines, rehab of sewer and repaving of streets in the core residential area** – The core residential area of Town has some of the oldest infrastructure in the Town. A large majority of the area is being served by 2 inch iron water lines which negatively impact both water quality and fire protection. It is estimated that it will cost approximately \$1.1M to replace these lines with 6 inch PVC. Other projects that need to coincide with the waterline replacement is the replacement and
9. **12 inch waterline interconnection at the Carolina Beach Lake** – This project has been identified as one that will make improvements to water pressure in the central portion of Town. It will require a onetime expenditure of \$60,000.
10. **Dow Road Interconnections** – The Town is in the process of designing and permitting an interconnection between a 12 inch waterline on Dow Road and dead end water lines that end at the intersections of Dow Road and residential streets throughout the Town. These interconnections will be completed soon with the initial expense to get out of the Dow Road right-of-way to cost around \$100,000. The total cost to replace the waterlines on all of the residential streets with an interconnection from Dow Road to 8th Street would cost an additional \$425,000 or a total of \$525,000.
11. **Construction of Well 15h behind Carolina Sands** – Depending on what direction the Town takes regarding the future source of drinking water, this project may not need to be completed. However, the well has been tested and is permitted. The Total cost for the construction of this well is a onetime cost of \$160,000.
12. **Harper to Goldsboro water replacement, sewer rehab, stormwater improvements and road**

paving – Again, this area has some of the oldest infrastructure in the Town. It is estimated that this project will cost \$1.3M. The total debt service on a project of this nature would be \$132,000 a year for 15 years.

13. Clarendon, Sumter, and Raleigh 4th to 6th replacement of 2 inch waterlines – This project has been identified as one that may make immediate improvements to water quality and pressure in the residential core area. The total cost of the project is a onetime expenditure of \$250,000.

14. Review of existing conditions at pump stations 2, 3, 5, and 6 – Given the completion of pump station #1, the Town needs to review the impact of the new station on the 4 pump stations mentioned. Improvements or adjustments will likely need to take place following the review and the cost is not known. The total onetime cost for this review is \$4,500.

15. Planning and Permitting for a WWTP expansion from 3mgd to 3.25mgd – The Town may be able to increase the capabilities of the WWTP by modifying some of the existing equipment at the plant. This modification will require some engineering and permitting estimated at \$15,000. The total cost of the modifications is not known at this time.

16. Planning, Permitting and expansion of the WWTP from 3mgd to 4.5mgd – The Town will need to expand the current capacity of the plant to accommodate the build-out of Carolina and Kure Beach. This expansion will likely not happen within

the next 5 years. However, the total cost of the engineering and permitting will be approximately \$360,000 with the total cost for the expansion estimated at \$3M. The total cost for the project is \$3,360,000 or \$300,000 per year for 15 years.

17. Secondary Force Main Rehab – While working to improve pump station #1, it was discovered that the Town's secondary force main is in poor condition. It is estimated that the cost to replace this force main is \$650,000 or \$60,000 per year for 15 years.

Short-term Project Impact on the Budget – While there is still uncertainty what direction the Town will take regarding its future water supply issue, the Town's water, sewer and stormwater facilities are aging and need some attention. It is likely that the Town will move forward on the following projects within the next 5 years:

Onetime Expenditures

- Replace 6 inch cast iron line on Carolina Beach Avenue North from Clam Shell to Scotch Bonnet to 10 inch PVC (\$300,000)
- Replace 6 inch cast iron line on Carolina Beach Avenue North from Sea Gull Avenue to the Boardwalk area (\$450,000)
- Inflow and Infiltration Study of the core residential area (\$125,000)
- 12 inch waterline interconnection at the Carolina Beach Lake (\$60,000)
- Dow Road Interconnections (\$525,000)
- Construction of Well 15h behind Carolina Sands (\$160,000)

- Clarendon, Sumter, and Raleigh 4th to 6th replacement of 2 inch waterlines (\$250,000)
- Review of existing conditions at pump stations 2, 3, 5, and 6 (\$4,500)
- Planning and Permitting for a WWTP expansion from 3mgd to 3.25mgd (\$15,000)

Long-term Debt

- 3MG Ground Storage Tank, interconnection of raw water wells 1, 5, 6, 7, 8, 12, 13 and 15H and pumps (\$312,000)
- ASR or connection to Cape Fear Public Utilities – (\$312,000)
- Replacement of 2 inch lines, rehab of sewer and repaving of streets in the core residential area (\$468,000)
- Harper to Goldsboro water replacement, sewer rehab, stormwater improvements and road paving (\$132,000)
- Secondary Force Main Rehab (\$60,000)

The Total expenditure of the onetime projects above is \$1,889,500. The total cost of the long-term debt projects that will require acquiring a loan represents additional debt service in the amount of \$1,284,000 and does not include an estimated \$300,000 debt service for WWTP expansion needs.

It is likely that a good number of the onetime expenditure projects can be completed over the next 5 years using reserve funds. However, if you complete all of the water

and sewer projects and include the WWTP expansion, the impact to water and sewer rates would be a total increase of \$9 to the variable rate and a \$10 increase to the flat rate. The average family of four using 6,000 gallons would pay an additional \$37 per month above the current cost to fund all of the projects as listed. This burden will be lessened somewhat with the final payments for some loans coming within the next 5 years. Those loans are: 1)WS Bond at \$55,100, 2)BB&T I/I loan at \$30,826, 3)Filtration System for WB at \$122,561, 4)WWTP Renovation at \$204,095, 5) Vactor at \$46,486, and 6)Lake Pump and Housing at \$16,276.

Ad Valorem Tax Estimate

In Fiscal Year 2007/08, New Hanover County went through a revaluation process for the first time in eight years. The outcome of the revaluation was not surprising. The total Ad Valorem levy for the Town went from approximately \$895 Million to \$2.443 Billion. The tax rate went from \$.38 to \$.175 or approximately \$.03 above revenue neutral.

At the end of FY11/12, the estimated Ad Valorem tax assessment for the Town of Carolina Beach is \$2,488,349,000. Following the recent re-evaluation, the Town's tax base dropped 34% to \$1,645,700,000. While commercial construction has been stymied by the current economic times, the Town continues to witness a fair number of single family homes being built in FY2011/12.

Budget Summary

General Fund – The Ad Valorem Tax rate has been set at \$.235 per \$100 of valuation. Projected revenues for the upcoming year are \$8,915,983 with anticipated expenditures being \$8,915,983. This represents a \$246,285 decrease over the adopted FY11/12 Budget.

Tourism Fund - Projected revenues for the upcoming year are \$1,925,765 with anticipated expenditures being \$1,925,765. This represents a \$172,495 decrease over the adopted FY11/12 Budget.

Water/Sewer/Stormwater Fund – The water rate has been set at \$3.70 per 1,000 gallons of use. The sewer rate has been set at \$6.30 per 1,000 gallons treated. Projected revenues for the upcoming year are \$5,259,739 with anticipated expenditures being \$5,259,739. This represents a \$66,743 decrease over the adopted FY11/12 Budget.

Capital Improvement Plan – In prior years, the Board has recommended that \$.04 per \$100 of the Ad Valorem Tax levy be set aside for large capital projects. The total expenditure for capital items and debt service associated with capital projects is; General Fund - \$1,523,801, Tourism Fund - \$215,022, Water/Sewer Fund – \$1,881,539. The general fund debt amount represents approximately \$.07 of the tax levy if you exclude Wilmington Beach which will be funded primarily through assessments. The total debt service of all funds is \$3,620,362.

Budget Format

The budget is organized into several Funds. These Funds include: General Fund, Tourism Fund and the Enterprise Fund (Water, Sewer, Stormwater) with each Fund having a separate stream of revenue. The separation of revenues and expenditures into Funds allows the Town to be more accountable to citizens as to how revenue is expended.

Departments or organizations funded by the General Fund include: Legislative, Executive, Town Clerk, Finance, Human Resources, Planning and Development, Public Works Administration, Police, Fire Department, Powell Bill Program, Fleet Maintenance, Environmental, and Parks and Recreation.

Expenditures in the Tourism Fund are directed toward services, general operating expenses and capital purchases that are related to the Town's growing tourism industry. Departments or organizations funded by the Tourism Fund include: Lifeguards, Marina, Parking, and Beach Maintenance.

Expenditures in the Enterprise Fund are directed toward the operation, repair, maintenance, and extension of the Town's water system, sewer system and stormwater system and the payment of principal and interest on debt service obligations. Departments or organizations funded by the Enterprise Fund include: Water/Sewer Administrative, Wastewater Treatment, Wastewater Collection, Water, Fleet Maintenance, and Stormwater Drainage.

GENERAL FUND SUMMARY

Summary of General Fund Budget

The preparation of the FY12/13 General Fund Budget was very difficult given the expectation to propose a budget less than revenue neutral. In order to balance the budget, I, along with the Town Council and staff, took the following actions:

- ❖ Appropriated \$258,444 from the General Fund Undesignated Fund Balance. In addition, a transfer of \$300,000 from the Water/Sewer Fund and \$457,783 from the Tourism Fund was proposed to reimburse the General Fund for expenditures incurred as a result of operating both funds. The proposed tax rate of \$.235 would have had to be increased by \$.064 if these revenue sources were not used,
- ❖ Eliminated one officer position and the Summer Recreation Leader Program,
- ❖ Financed projects and capital items when possible,
- ❖ Chose not to fund many projects, certain capital items and limited expenditures where feasible, and
- ❖ Increased revenue projections for several revenue items.

FY12/13 Ad Valorem Tax Rate

As previously stated, the tax rate has been set at \$0.235 per \$100.00 of assessed valuation for FY12/13. The total tax valuation for the Town for FY12/13 is \$1,645,700,000 with an anticipated collection percentage of 98%. As is typical, standard inflationary expenditures outpaced any increase in Ad Valorem revenue or increases in other large revenue sources.

The Town should continue to limit the growth of General Fund Budget expenditures. With conservative spending and no unforeseen expenditures, it is anticipated that there may be some unexpended funds remaining in the General Fund at the end of FY12/13. This is important to acknowledge since it allows the Town to use the unexpended revenue surplus to accomplish two things: 1) Maintain a steady tax rate, and 2) Strengthen the Town's General Fund Balance.

Summary of the Major General Fund Revenue Sources Proposed for FY12/13

As is typical, a thorough review of all revenue sources and expenditures was completed this budget year. Most revenue projections that make up the FY12/13 Budget were estimated with little or no projected growth.

A summary of some of the more important revenue sources are as follows;

- ❖ Ad Valorem Tax – Budget projections for FY12/13 are \$3,851,000 which includes current taxes, back taxes and penalties. This figure is based on an

estimated tax valuation of \$1,645,700,000 and a tax collection rate of 98%.

- ❖ Interest on Investments - Interest on Investments remain low at an estimate of \$3,500. This is based on current budget trends and in anticipation of low interest rates.
- ❖ Sales Tax – It is anticipated that the Town will collect \$1,066,344 in sales tax revenue in FY12/13.
- ❖ Utility and Cable Franchise Tax - It is estimated that the Town will collect \$440,000 in the coming budget year from Utility Franchise Tax receipts.
- ❖ Transfer from Water and Sewer Fund – This budget proposal recommends a \$300,000 transfer from the Water/Sewer Fund to the General Fund to assist in paying for services and facilities provided by the General Fund.
- ❖ Transfer from Tourism Fund - A transfer from the Tourism Fund is being proposed in the amount of \$457,783. This amount is \$116,383 more than in FY11/12.
- ❖ Refuse Collection – The Town is estimating that it will collect \$1,380,000 in FY12/13 to offset the cost of waste disposal within the Town.
- ❖ Fund Balance – The FY12/13 budget contains a \$258,443 Fund Balance appropriation.

General Fund Expenditures at a Glance

Employee Compensation – The proposed budget has a recommendation that all full-time employees be eligible for a \$500 Cost-of-Living Adjustment and a maximum 1% merit increase for exceptional service.

Medical Insurance, Dental Insurance, Short-Term Disability, and Other Insurances – The Town received quotes from several carriers for the benefits that Town employees receive as part of their compensation package. The rate quotes received from all carriers were fairly competitive. Blue Cross and Blue Shield of North Carolina (current carrier) quoted the Town's health insurance and it resulted in a 2% increase over FY11/13. Each year, the Town typically anticipates a rate increase of 10%. The fact that the insurance premiums increased slightly was a welcome surprise. We can only hope that this trend continues and that it is as a result of our employees remaining healthy. Employees continue to receive Dental insurance and Short Term Disability at no charge to the employee.

Employees choosing to cover family members will experience a small increase in their premiums for this coverage in FY12/13. The amount that the Town pays towards dependent coverage was frozen at a certain level during the FY07/08 budget process. It is possible that in future budget years that all employees may expect a change in providers, a decrease in coverage over prior years and the possibility of having to fund a portion of the coverage that they do receive.

The Town will remain with the North Carolina League of Municipalities for Property and Liability Coverage, Workers Compensation Insurance and a variety of bonds required for employees. Likewise, the Town will continue to use VFIS for coverage of building/equipment and liability insurance associated with the Fire Department. The North Carolina League of Municipalities continues to be competitive in their rates and have provided good service over the prior years.

Large Capital Projects – As previously discussed, the Town has made it a policy to allocate \$.04 of the tax levy to provide for needed capital projects and debt service on those projects. Anticipated costs for large and small capital purchases and existing debt service in the General Fund amount to \$1,523,801 or approximately \$.07 of the \$.235 Ad Valorem Tax Rate. In summary, the large capital projects that were funded in the General Fund include: (Detailed expenditures are provided within this budget document)

- ❖ **Legislative Department (\$1,182,704)** – Projects that are included as part of this debt service in the Legislative Department are: 1. The Wilmington Beach Streets and Drainage Project (\$380,112), 2. Wilmington Beach Stormwater ARRA Project (\$42,156), 3. Municipal Complex Loan (\$232,080) 4. The Carolina Sands Paving and Drainage Project (\$278,356), and 5) Debt Payment for Park/Pier Project to CBP3, Inc. (\$250,000).
- ❖ **Police Department (\$57,688)** – New Vehicle 2/3 (\$7,772), 2 new Explorers 3/3 (\$14,916), and Vehicle Camera System for the Department at (\$35,000).

- ❖ **Fire Department (\$173,309)** – 3 debt payments on existing fire apparatus to include the Town's new 100' aerial (\$133,309), and one half of the Fire Department Expansion Debt Service (\$40,000).
- ❖ **Environmental Department (\$16,000)** – 2 trucks at (\$16,000).
- ❖ **Recreation Department (\$30,000)** – Playground Equipment (\$20,000) and Fencing at Mike Chappel Park (\$10,000).

New Employees, Existing Employees or Employee Reductions – Employee requests that were budgeted and had an impact on this year's budget include:

- ❖ A significant number of employees since FY06/07 have not been refilled. It is conservatively estimated that these reductions have saved at least \$800,000 per year. Further reductions in staffing are proposed in the FY12/13 budget with the elimination of a Police Lieutenant position, part-time summer recreation leaders and eliminating the full-time receptionist position and making it part-time. The Town currently employs a total of 92 FTEs.
- ❖ The budget does include one half of the funding for a full-time administration employee. The new position will allow for 2 positions in the Town Clerk's Office and 2 positions in the Human Resources Department.

Other Notable Expenditures – Other notable expenditures or programs proposed in the FY12/13 Budget for the General Fund include:

- ❖ The Town continues to fund a variety of small capital items (less than \$10,000) throughout departments for a total of \$64,500.

List of Possible New Future Projects (Longer than 5 Years Out) That May Impact Future Budgets

Just as I have identified the short-term projects that will eventually impact the Town's Budget, I believe that it is important to identify and project future capital expenditures, expanded levels of services, or other significant events that could have a significant impact on future budgets. These projects include only those projects that have been discussed and are likely more than 5 years out with shorter-term projects discussed above;

- ❖ **Stormwater improvements for Myrtle Grove Sound (Also Included in the 3 to 5 Year Projections)** – Currently, Myrtle Grove Sound has approximately 35 outfalls leading to the basin. Each outfall enters the Sound with no treatment of the stormwater. With the creation of a Harbor Management Plan, the public has expressed concern that these outfalls are degrading water quality. To date, no water testing or monitoring has been done to either discount or confirm these concerns. If the Town moves toward installing treatment at each outfall, the cost could exceed an estimated \$3 million. **The Town could install treatment devices at outfalls with the largest drainage areas on a yearly basis at an estimated cost of \$150,000 per year until the project is complete. Grant proceeds could help offset the cost of**

implementing this project. The Ad Valorem Tax increase to offset this project will be approximately \$.007 or the Town may chose to increase the monthly stormwater charge currently programmed in the Utilities Budget. The Town recently received a grant to install 3 BMPs to treat stormwater in the upcoming budget year. The Town will use reserves and additional monthly stormwater revenue to offset one half of this \$570,000 grant project and is currently budgeted in the Utilities Fund Budget.

- ❖ **Parking Deck** - The Town should consider increasing the amount of parking that it offers to the public. Additional parking could encourage more visitors to come to Carolina Beach which should have a positive effect on the Town's economy. Generally, increased parking will likely have to occur in existing rights-of-way and on property already owned by the Town due to increased property values. The Town should consider hiring a firm to create a parking plan and begin the implementation of expanding parking areas in existing ROWs and on land already owned by the Town. If no grants are received for the expansion of parking, the Town could easily expend in excess of \$1 million dollars for additional parking. Parking revenue would help offset any debt service that the Town had to undertake. This estimate does not include the construction of a parking deck which could cost \$9,000,000. Given the current debt service in the General Fund, it may be difficult to significantly expand our availability of parking in the Town and even more difficult to build a large parking

deck. The estimated debt service on parking improvements in existing ROWs and the construction of a parking deck (20 years at 5% interest) is estimated at \$800,000 per year. While there will likely be some revenue generated by the projects, it is estimated that the cost to fund such a project would require an Ad Valorem rate increase of \$.035 without considered additional revenue.

- ❖ **Master Development Plan** – The Town recently completed a Master Development Plan. The outcome of this plan was a long-range vision with improved public spaces, streetscapes, marina upgrades, sidewalks, public beach access, way-finding signage and the eventual redevelopment of the Town's central business district. The plan contemplated the Town undertaking a major public works project that would update and enhance the streetscapes and Town infrastructure. The likely cost to implement streetscape improvement in the CBD could be in the \$12+ million dollar range. The ideal situation would be for the Town to negotiate with a Master Developer to revitalize the entire CBD area with the new tax value recognized from the development being utilized to undergo the identified public works projects. Given current economic conditions, this project is unlikely to happen in the near future. **If the Town undergoes the process prior to recognizing the added tax benefits of new development in the CBD, the estimated debt service on this project (20 years at 5%) will be \$960,000. This equates to a potential rise in Ad Valorem taxes by \$.042.**
- ❖ **Recruitment of a Master Developer to Implement the Town's Master Development Plan** - The Town Council has discussed the potential for moving forward with pursuing a master developer to assist in implementing the Master Development Plan. The recruitment process to find a master developer would likely require the assistance of a professional firm that has had experience in this type of project. **It is estimated that the potential cost of this project could be as high as \$75,000. This would likely be a one time impact in a given budget year.**
- ❖ **Park Improvements, Paths, and Sidewalks** - The Town of Carolina Beach has worked hard to construct parks and recreation projects that encourage being outdoors and a healthy way of life. The Town completed a Parks and Recreation Master Plan that helped identify the future recreation needs and wants of the community. Funding for recreation needs could exceed \$1.5 million or greater. **It is estimated that the annual cost of a \$1.5 million recreation project would be approximately \$120,000 per year. Grant funding could be sought to offset the cost of providing these improvements. Without grant funding, the cost could equate to an estimated \$.005 increase on the Ad Valorem tax rate.**
- ❖ **Library and Senior Center** – Each budget year, there is discussion regarding the construction of a new Senior Center and Library annex. It is likely that such a project would cost at least \$1.5 million. **If this**

project was financed over 30 years at 5% interest, the cost would be approximately \$100,000 per year or an estimated \$.004 on the Ad Valorem Tax Rate.

❖ **Other Projects that the Town Could Consider But Not Specifically Funded in This Budget –**

- Master/Pre-planning of the Town's Marina to expand the facility and provide upgrades.
- Master/Pre-planning of improvements to the Lake Park.
- Creation of a wayfinding signage program for the Town..
- Improvements to the Town Zoning Ordinance
- Funding a Parking Plan to assist the Town with expanding its on-street and off-street parking program.
- Replacement and Major Maintenance to dune walkovers in the Town.

General Fund - Fund Balance

Local Governments in the State of North Carolina are encouraged to maintain a Designated Fund Balance (savings account) equal to 8% of the prior year's expenditures. This recommendation comes from the Local Government Commission which is a commission that is tasked with the oversight of the financial well-being of North Carolina local governments. A Fund Balance is a reserve to be used in times of crisis or when an unanticipated expenditure arises. A healthy Fund Balance becomes even more important in a coastal community that could lose a

significant amount of revenue and face a heavy financial burden following a major hurricane.

This year's Budget includes a Fund Balance appropriation of \$258,444 to help balance the budget. It is estimated that on June 30, 2012 that the Town will have an estimated Undesignated Fund Balance of approximately \$4,300,000 or 48%.

The Town Council has adopted a policy that recommends a minimum Fund Balance percentage of 50%. The Town Council should continue to bolster the General Fund Balance and reach the goal of 50%.

TOURISM FUND SUMMARY

Summary of the Tourism Fund

The Tourism Fund was created to help offset operational costs that are attributed to the Town's growing tourism driven economy and to limit its impact on the General Fund. The Fund is broken down into 4 Departments that include; Lifeguard Department, Marina Department, Parking, and Beach Maintenance. Revenue projections for the FY12/13 Tourism Fund Budget are projected to be \$1,925,765 with expenditures estimated at \$1,925,765. The primary sources of revenue for this Fund are Parking Fees, Freeman Park Passes, Room Occupancy Taxes and the Town's share of ABC revenue. There are a no new fee changes proposed

for the Town's Tourism Fund that will impact the FY12/13 budget.

Summary of the Major Tourism Fund Revenue Sources for FY12/13

All revenue sources collected in the Tourism Fund were projected based on actual collections in FY12/13. The following is a summary of some of the more significant Tourism Fund revenue sources.

- ❖ **Room Occupancy Tax** – This revenue item is being projected at \$300,000 which is \$50,000 more than funding levels in the FY11/12 Budget.
- ❖ **Parking Lot Collections, Meters, Parking Citations** – We have estimated this year's collection to be \$341,000 which is similar to revenue projections for FY11/12.
- ❖ **Freeman Park Revenue** – We have projected revenues in the amount of \$879,715. This was conservatively estimated given the history of prior collections. The increase in revenue is a direct result of the Town implementing several rate changes over the past couple of years and the increasing popularity of the area.
- ❖ **ABC Revenues** – It is estimated that the Town will receive \$200,000 in proceeds from this revenue source.

- ❖ **Appropriated Fund Balance** – In order to balance the FY12/13 budget, a reserve fund balance appropriation was not needed.

Tourism Fund Expenditures at a Glance

Employee Compensation – As with those employees that are compensated from the General Fund, the proposed budget has a recommendation that all full-time employees be eligible for a \$500 Cost-of-Living Adjustment and a maximum 1% merit increase for exceptional service.

Medical Insurance, Dental Insurance, Short-Term Disability, and other Insurances – Employees in the Tourism Fund will retain the same benefits as those employees that are part of the General Fund.

The Town will remain with the North Carolina League of Municipalities for Property and Liability Coverage, Workers Compensation Insurance and a variety of bonds required for employees.

Large Capital Projects – As previously discussed, the Town has made it a policy to continue to fund capital projects in order to improve the operation and effectiveness of the Tourism Fund. In summary, this year's capital projects that were funded in the Tourism Fund include:

- ❖ **Lifeguards (\$25,567)** – Purchase of 3 ATVs (\$16,500), 2/3 payment on New Lifeguard Vehicle (\$9,067)
- ❖ **Marina (\$71,474)** – Sandpiper Dock (\$30,000), and repair of Dune crossovers (\$41,474).
- ❖ **Parking (\$28,451)** – pay stations (\$28,451).

- ❖ **Beach Maintenance (\$48,530)** – can truck 4/5 (\$31,321), New Freeman Park Police Vehicle 1/3 (\$10,000), F150 Extended Cab 3/3 (\$8,142), and new Freeman Park Police Truck (\$9,067).

New Employees, Existing Employees or Employee Reductions – No new employees were requested for this year.

- ❖ There are currently 8 FTEs, all lifeguards, and \$35,000 in PT salaries for officers in the Tourism Fund.
- ❖ There were no new employee requests for FY12/13.

Future Needs That May Impact Future Budgets – I believe that it is important to identify and project future projects that could have a significant impact on future budgets. These projects include;

- ❖ **Parking Expansion** – Carolina Beach is a tourist oriented community. Parking within close proximity to the CBD, Ocean, Sound or ICW is at a premium. The Town needs to continue to explore every opportunity to expand parking. With relatively little effort, the Town can expand parking in several rights-of-way and around the Lake. It is estimated that most of these efforts can be completed for around \$150,000. If the Town wishes to pursue off-street parking lots, the price per parking space rises quite significantly. Land prices have declined over the past several years, however, it would likely take between \$300,000 to \$1M (depending on the area) to preserve a sufficient amount of land to make strides to increase the amount of parking provided to the public. This does not take

into account estimated costs for parking improvements which would likely be around \$300,000.

Budgetary Concerns That Make Capital Projects in the Tourism Fund Difficult to Sustain

- ❖ This fund has limited revenue generating capability with unstable revenue sources that could be impacted drastically by either economic or natural forces. The majority of revenue (over 3/4) is produced from Freeman Park, parking receipts, marina rents, and the Room Occupancy Tax.
- ❖ Approximately 46% of the revenue generated for the Tourism Fund comes from Freeman Park. In the event that a hurricane occurs or some other occurrence that would limit beachgoers, the Town would have to take drastic measures to offset the loss of revenue.

Tourism Fund Retained Earnings (Fund Balance)

While not required by the Local Government Commission, a healthy Fund Balance is essential to the financial stability of the Tourism Fund. Like the General Fund Balance, the Tourism Fund Balance can be used to maintain operations and to make needed repairs to infrastructure following a major weather event. The anticipated Tourism Fund Reserve Balance that will be available following FY12/13 is estimated to be \$1,750,000 or approximately 91%.

The Town Council has adopted a policy that recommends a minimum Fund Balance percentage of 50%. While the Town is currently meeting its goal, the Tourism Fund is consistently looked at to assist in offsetting expenditures in the General Fund. Likewise, any future impacts to revenue sources generated during the summer months could drastically impact the fiscal well being of this Fund.

ENTERPRISE FUND SUMMARY WATER/SEWER/STORMWATER

Summary of Enterprise Fund

Projected expenditures for the Enterprise Fund are \$5,259,739 with revenue projections set at \$5,259,739. The Enterprise fund has and will continue to undergo a lot of changes in the future. With the current slow down of the economy, the Town should continue to plan, engineer, and work towards upgrading its ability to provide quality drinking water, its sewer collection infrastructure and its wastewater treatment capabilities. It is estimated that the Town will need to complete approximately \$15M to \$18M in improvements to its water and sewer system within the next 5 to 10 years.

The unprecedented growth that the Town has experienced and that will hopefully return following the current slow economic times will tax the current capabilities of the

Town's infrastructure with water appearing to be of the utmost concern at this time. This growth will require the Town to quickly permit and construct additional infrastructure to; 1) Provide adequate water for consumption and fire fighting, 2) To plan, permit and construct additional wastewater treatment improvements and lift station upgrades, and 3) To provide for infrastructure upgrades to our stormwater collection system. In addition, the Town will need to repair, replace or rehab a good percentage of its water and sewer lines as they deteriorate or become inadequate.

The single most pressing need at this time is the expansion of the Town's capability to produce and sell water up to approximately 3.5 Million gallons per day. This need is further exacerbated by the age of the Town's existing wells, the fact that a good majority of Town wells do not meet the 100 foot radius criteria mandated by the State, and the increasing levels of salt intrusion being experienced in 2 of our highest producing wells. The Town recently completed a study of the Town's water system and can likely handle our need within the Town using Reverse Osmosis, ASR wells, the construction of 2 to 3 new wells and upgrading our storage capacity by constructing a new 3 MG storage tank. The Town is working towards determining if it is feasibility to connect to the Cape Fear Public Utilities Authority to accomplish the same objective. It is estimated that either of these alternatives could reach costs of approximately \$5 million. Each of these water alternatives will come at a costly price and will be difficult to construct and not impact rates given the small size of the Town's system.

Water and Sewer Rates

Over the 10 years prior to FY06/07, water and sewer rates remained relatively stagnant. The primary need for raising water and sewer rates beginning in FY06/07 was to put the Fund in a better position to upgrade aging infrastructure that includes 5 wells being 50 years or older, cast iron water lines that are undersized and causing water quality issues, lift station #1 that is approximately 40 years old, I/I issues with sewer and a variety of other needs. Raising water and sewer rates was also needed in order to put the Town in a better position to address the growth that occurred in 2005 and work towards addressing a build-out scenario.

As stated, the Town of Carolina Beach is at a disadvantage when it comes to being able to provide low water and sewer rates to its customers. In short, the Town has a relatively small system (roughly 4000 customers) with a limited number of customers that use the system throughout the year. Larger systems have the ability to spread the cost of large capital projects across a larger service area.

Currently, the Town must build and maintain a system that, at its peak, must provide and treat approximately 2+ million gallons of water per day with a future expansion need of 3.5 million gallons of water per day. The Town's water/sewer needs are unique, although similar to other North Carolina coastal communities, in that the standard water use in the winter months are often below 1 million gallons per day. This situation will be further challenged with the Town's attempt to stay ahead of the Town's growth with the ultimate goal of being able to provide wastewater treatment capacity of around 5 million gallons per day.

Rates were derived based on the amount of revenue needed to fund all operational expenses and capital expenditures of the Fund. Revenue derived from water and sewer sales were based on the Town selling approximately 270,000,000 Million gallons of water with revenue being generated (includes penalties and interest) in the amount of \$3,300,000 with sewer charges collected as a result of the Sewer Authority in the amount of \$313,100. The water rate has been set at \$3.70 per 1,000 gallons of use. The sewer rate has been set at \$6.30 per 1,000 gallons treated. This represents no increase above the FY11/12 rates. Monthly stormwater fee rates will remain at \$9 per month for a single family residence. Monthly stormwater fees will generate \$700,000 annually. Additional revenue generated above what is needed for the Stormwater Department will be set aside for capital projects such as the Lake dredging and improvements to stormwater outfalls leading to the Myrtle Grove Sound.

In closing, the revenue generated from the FY12/13 rate increases do cover some of the more substantial projects that the Town will have to undertake. However, it does not cover the full amount of debt service that the Town will need to incur to complete a wide variety of other projects with the larger projects being the planning, permitting and expansion of the Wastewater Treatment Plant and the need to expand our ability to produce and sell water. Current water and sewer rates, even with recent increases, are still too low and resulted in the Town having to allocate a portion of the undesignated fund balance in the amount of \$99,639 to balance the Water/Sewer Fund Budget.

Summary of the Major Enterprise Fund Revenue Sources for FY12/13

The following is a summary of some of the more significant Enterprise Fund revenue sources.

- ❖ Fees for Service – It is estimated that the Town will generate \$3,300,000 of revenue from water and sewer customers in the Town. It is estimated that the Town will receive an additional \$313,100 in revenue from treating sewer from Kure Beach, Fort Fisher and the NC Aquarium.
- ❖ Appropriated Fund Balance – An appropriated Reserve Fund Balance amount of \$99,639 was needed to balance the current budget. It should be recognized that using fund balance to balance the budget is indicative of current rates for service not being sufficient.
- ❖ CWTF Grant – The Town recently received a grant in the amount of \$285,000 to begin implementing 3 stormwater outfall projects that should help improve water quality in Myrtle Grove Sound. The Town used reserve Stormwater fees and additional revenue anticipated this fiscal year to match the grant with another \$285,000.
- ❖ Impact Fees – The revenue generated from all impact fees (water/sewer/stormwater) is estimated at \$158,000. This revenue source is volatile given the uncertain economic times and the need for new construction to pay the fees.

Enterprise Fund Expenditures at a Glance

Employee Compensation - Employees in the Enterprise Fund will retain the same benefits as those employees that are part of the General Fund.

The Town will remain with the North Carolina League of Municipalities for Property and Liability Coverage, Workers Compensation Insurance and a variety of bonds required for employees.

Large Capital Projects – As previously discussed, the Town has made it a policy to continue to fund capital projects in order to improve the capacity, operation and infrastructure of the Enterprise Fund. In summary, this year's capital projects that were funded in the Enterprise Fund amount to \$1,999,808 and include (additional detail on debt service can be found within this document):

- ❖ **Water and Sewer Administration (\$873,809)** – Debt service on a variety of older water and sewer projects at (\$386,570), New debt service on new or future projects: 1)Lift Station #1 (\$124,676), 3MGD Ground Storage (\$120,000), Well Upgrades/New Wells (\$72,000), Water and Sewer Line Upgrades (\$150,000), and debt service on the Lake Park I/I work (\$20,563).
- ❖ **Wastewater Treatment Department (\$204,096)** – WWTP Renovation (\$204,096).
- ❖ **Wastewater Collection Department (\$90,487)** – Vactor Truck debt service 5/5 (\$46,487), LS 11 pumps (\$22,000), and new F150 (\$20,000)

- ❖ **Water Department (\$37,170)** – Fire Hydrants (\$10,000), 3/3 F150 Truck (\$6,357), and an EZ Valve Machine 2/3 (\$20,813).
- ❖ **Stormwater Department (\$667,277)** – CWMTF Grant for Outfalls (\$570,000), New Lake pump 5/5 - \$16,277, Lake Pump 1/5 - \$22,000, New street sweeper 1/5 (\$44,000), and Chemicals (\$15,000).

New Employees, Existing Employees or Employee Reductions – Employee requests that were budgeted and had an impact on this year’s budget include:

- ❖ A number of employees since FY06/07 have not been refilled.
- ❖ There are no new employee requests or changes in position status.

Large Project That Have/May Impact Future Budgets –

As previously discussed, the Town is facing the need to complete at least \$15M to \$18M in upgrades, rehab, and repair of the Town’s water and sewer infrastructure. The 2 most important future projects include;

- ❖ **3 Million Gallon Ground Storage, 2 to 3 Wells and line upgrades, ASR technology or Connection to Cape Fear Public Utility Authority (A portion of the Debt Service is currently budgeted at \$192,000)** – During peak demand, the Town is hovering around its maximum ability to treat and

distribute water to our community (2 MGD). This concern over production is also increased due to the age of our current wells and the potential for maintenance issues that could further hamper production. In order to address the long-term water production needs of the Town (a need of up to 3.5 MGD), the Town hired a firm to study the long-term viability of our aquifer and the methods that we currently use, along with new infrastructure needs, to produce and distribute water for a build out scenario. It appears that the Town currently has two options to meet our long term demand. The options are: 1. R/O water production, ASR wells, completion of a 3 MGD storage tank, and 2 to 3 additional production wells, or 2. Connect to the Cape Fear Water and Sewer Authority for all of a portion of the Town’s water supply. The original study did not result in enough information to make an informed decision. At the time of the Study, a connection to the Cape Fear Utility Authority was not an option. The Town is currently working on a proposal that would result in a final study of all options along with a recommended course of action. As it now stands, it would appear that either solution could result in an expenditure of \$5M to \$6M. **The estimated debt service on this project (15 years at 4%) is \$624,000 per year. A portion of the project cost is currently budgeted in the FY12/13 Budget in the amount of \$192,000.**

- ❖ **Sewer Plant Expansion** - While not currently an issue, the growth of both Carolina Beach and Kure Beach will require that our wastewater plant be expanded at some point in the future. The potential

cost of expansion could be in the \$3 million plus range. **The estimated debt service on this project (15 years at 4%) is \$300,000 per year.**

Enterprise Retained Earnings (Fund Balance)

While not required by the Local Government Commission, a healthy Fund Balance is essential to the financial stability of the Enterprise Fund. Like the General Fund Balance, the Enterprise Fund Balance can be used to maintain operations and to make needed repairs to infrastructure following a major weather event. The anticipated Enterprise Fund Balance available at the end of June 2012 is \$4,860,000 or 92%.

The Town Council has adopted a policy that recommends a minimum Fund Balance percentage of 60%. Currently, the Fund Balance amount in the Water/Sewer fund is exceeding expectations. However, reserves may be taxed in upcoming years due to the amount of capital projects that will be needed.

CLOSING STATEMENTS

The FY12/13 Budget that has been provided to you represents many countless hours of review and work by the Town Council, Department Heads, and Staff. Overall, I believe that this Budget will allow us to effectively provide the necessary services and to operate Town government in a way that is acceptable to the Town Council and the citizens of Carolina Beach.

The Town has taken many steps to decrease the budget in some areas and has had the foresight to place the debt service of a multitude of capital projects in the budget prior to beginning the projects. This has put the Town in a good position and has allowed the Town to move forward on these needs when other Towns and Counties have had to forego larger capital projects as a result of poor economic times.

Some extremely tough budgetary decisions will have to be made in the very near future. The Town needs to begin to move forward on approximately \$15M to \$18M worth of water and sewer projects, budget \$350,000 per year above the current budget for beach nourishment, and determine the future of the park/pier project. To accomplish this, the Town will need to consider raising additional revenue.

Finally, the Town Council should be congratulated for their hard work and dedication to the citizens of Carolina Beach. I hope that everyone realizes the amount of time, effort, and personal sacrifice that is associated with overseeing the affairs of the Town. All that have a stake in the welfare of

the Town should appreciate the accomplishments of this Board. You are truly good stewards of the Town's resources.

In closing, I would like to personally thank all Town employees for their hard work that they perform on a daily basis. The employees of this Town are loyal, hardworking and second to none. I look forward to working with the Board, Citizens and Staff in striving to keep this Town a wonderful place to live, work, shop, visit and recreate. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Timothy W. Owens".

Timothy W. Owens
Town Manager



Town of Carolina Beach, North Carolina Fiscal Year 2012/2013 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 12th day of June, 2012, a quorum being present, that the following Budget, for Fiscal Year 2012/2013, 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 12/13. The policies of the Town of Carolina Beach, the actions of this Board, and Staff will carry out the plans and fiscal transactions contained within this Budget in order to meet the goals and objectives of the Town with respect to daily operations, development, and provision of services to the residents of this municipality.

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

Rate Summary (Taxes)

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

General Fund – For general expenses incident to the operation of all General Fund departments, capital projects and for the payment of interest and principal on outstanding debts. - **\$.235 per \$100**

Rate Summary (Water, Sewer & Stormwater Charges)

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

Water – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt. - **\$3.70 per 1,000 gallons. A water flat rate charge for the first 3000 gallons as identified in the attached schedule of fees.**

Sewer – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts. - **\$6.30 per 1,000 gallons. A sewer flat rate charge for the first 3000 gallons as identified in the attached schedule of fees.**

Stormwater – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts. - **\$9.00 per ERU.**

Equivalent Residential Unit (ERU)

Other Rates and Fees

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

Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

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, 2012 ending June 30, 2013

SECTION I -- General Fund

Revenues:

Property Taxes	\$3,851,000
Locally Generated Income	945,412
Sales Taxes	1,066,344
State Collected Revenue/Taxes	444,000
Solid Waste Fees	1,380,000
Powell Bill	178,000
Transfers from Other Funds	757,783
Grants	35,000
Appropriated Fund Balance	258,444
TOTAL ESTIMATED GENERAL FUND REVENUES	\$8,915,983

Expenditures:

Legislative	\$1,490,201
Executive	241,659
Clerk	193,366
Finance	314,367
Human Resources	267,091
Planning & Development	376,359
Public Works Administration	71,904
Police Department	1,676,288
Fire Department	1,013,400
Powell Bill	178,000
Fleet Maintenance	217,294
Environmental	2,414,536
Parks & Recreation	461,518
TOTAL ESTIMATED GENERAL FUND EXPENDITURES	\$8,915,983

SECTION 2 -- Tourism Fund**Revenues:**

Parking Revenues	\$341,000
Freeman Park	866,715
Marina Rent	145,000
ABC Revenue	226,000
Room Occupancy Tax	300,000
Appropriated Fund Balance	0
Other Revenue	47,050
TOTAL ESTIMATED TOURISM FUND REVENUES	\$1,925,765

Expenditures:

Lifeguard	\$399,623
Marina	194,738
Parking	303,451
Beach Maintenance	1,027,953
TOTAL ESTIMATED TOURISM FUND EXPENDITURES	\$1,925,765

SECTION 3 -- Utilities Fund**Revenues:**

Charges to Customers	\$3,702,000
Stormwater Drainage Fees	\$700,000
Facility(impact) Fees	\$158,000
Other Revenue	315,100
Appropriated Fund Balance	384,639
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$5,259,739

Expenditures:

Utilities Administration	\$1,523,285
Waste Water Treatment	830,739
Waste Water Collection	928,883
Water Distribution	592,625
Water & Sewer Fleet Maintenance	218,391
Stormwater	1,165,816
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$5,259,739

Total Revenue For All Funds**\$16,101,487****Total Expenditures For All Funds****\$16,101,487**

SECTION 4 - Ad Valorem Taxes

An Ad Valorem tax rate of \$.235 (twenty three and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2012 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2012-2013. The rate is based upon a total projected valuation of \$1,645,700,000 with an estimated tax collection rate of 98%. 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 5 -- 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 6 - 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 7 - 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. An eight percent (8%) fund balance shall remain in the General Fund.

SECTION 8 - Budget Amendments

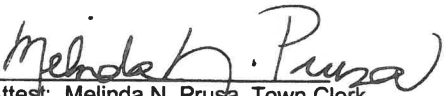
The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Council must approve all budget amendments.

SECTION 9 - 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 2012/2013 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. 12-893 for Operating Budget FY 2012/13

Adopted this the 12th day of June 2012


Attest: Melinda N. Prusa, Town Clerk




Ray P. Rothrock, Mayor



**TOWN OF CAROLINA BEACH, NC
PROPOSED FY12/13 BUDGET - PUBLIC HEARING NOTICE**

A copy of the proposed Town of Carolina Beach Fiscal Year 2012/2013 Budget will be submitted to the Carolina Beach Town Council on May 31, 2012. A public hearing will be held on the budget proposal at the regularly scheduled Town Council meeting on June 12, 2012 at 7:30 pm (or soon thereafter) at the Carolina Beach Town Hall. The Budget was prepared in accordance with the North Carolina Local Government and Fiscal Control Act. A summary of projected revenue and expenditures by Fund are as follows:

Summary of Revenue and Expenditures for Fiscal Year 2012/2013

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>
General	\$8,915,983	\$8,915,983
Tourism	\$1,925,765	\$1,925,765
<u>Enterprise</u>	<u>\$5,259,739</u>	<u>\$5,259,739</u>
Total	\$16,101,487	\$16,101,487

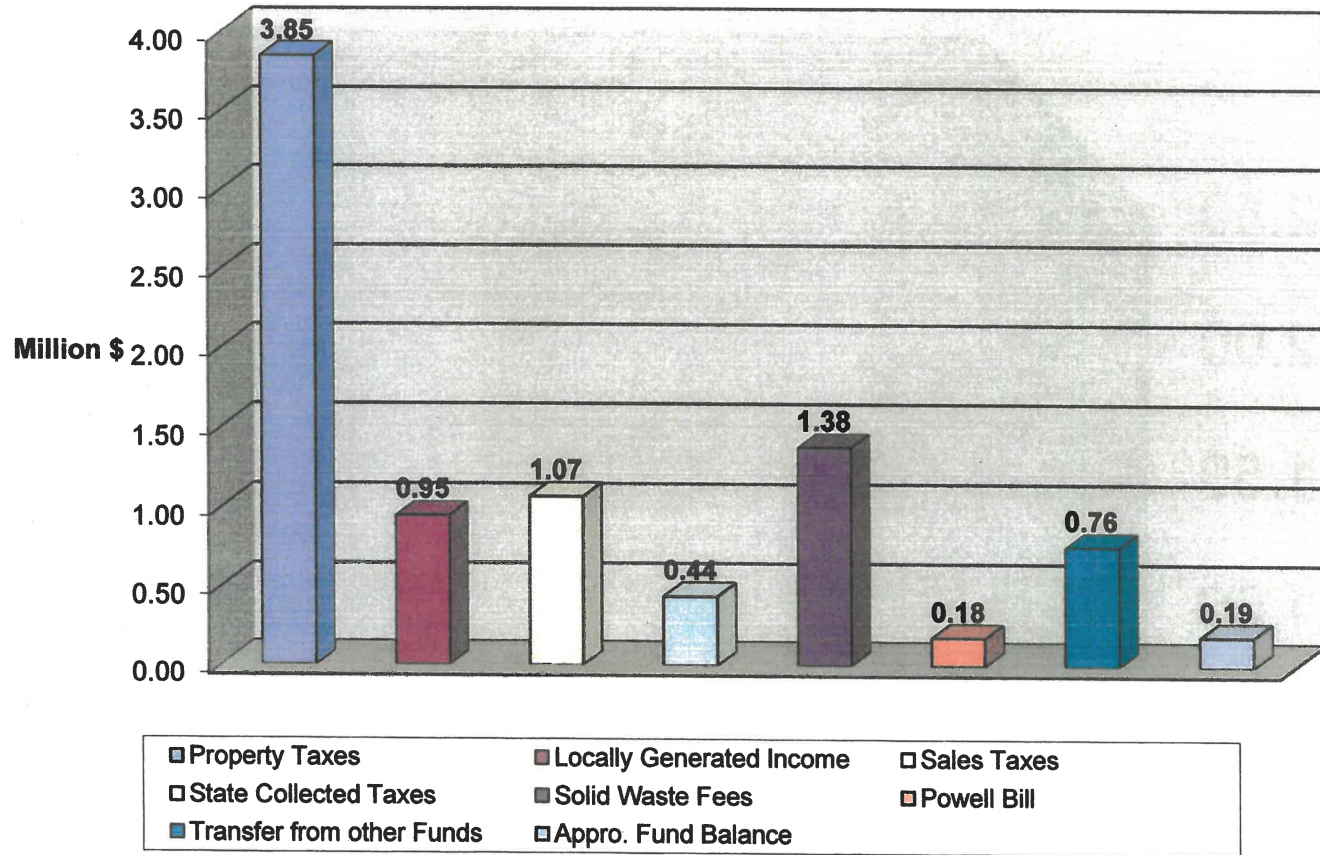
The proposed Ad Valorem Tax Rate for the upcoming Fiscal Year is \$.235 per \$100 of value. The proposed Ad Valorem Tax rate is \$.0271 lower than the revenue neutral tax rate of \$.2621 following the most recent property re-evaluation. The combined water/sewer rate is proposed at \$10 per 1000 gallons following the first 3000 gallons of use and represents no change from the FY11/12 Budget. A copy of the proposed budget will be filed in the office of the Town Clerk and will be available on May 31, 2012 for review at the Carolina Beach Town Hall located at 1121 N. Lake Park Blvd., Carolina Beach, NC during normal business hours.

Timothy W. Owens, Town Manager
Town of Carolina Beach, NC

GRAPHIC INFORMATION

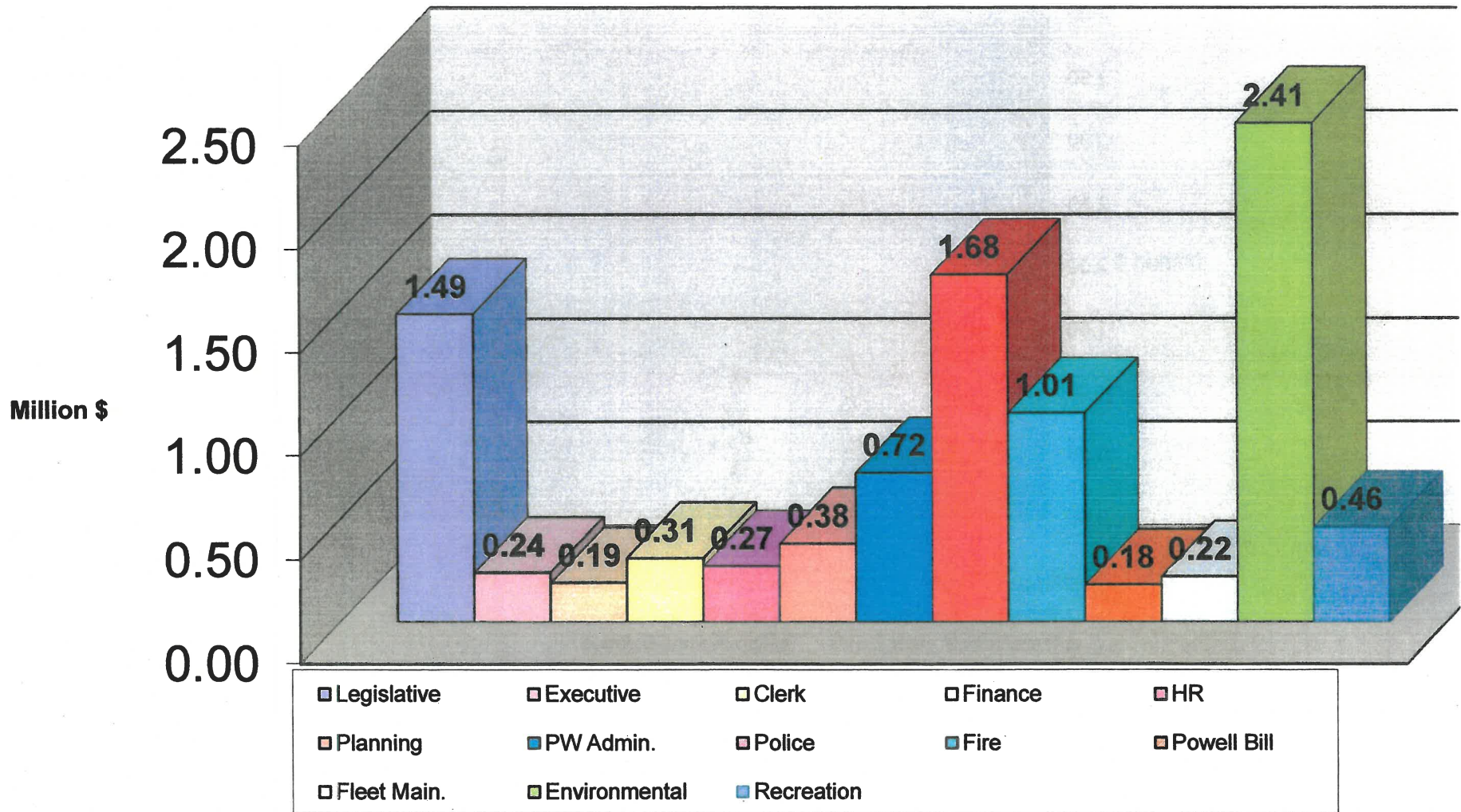
General Fund Revenues - FY 12/13

\$8,915,983



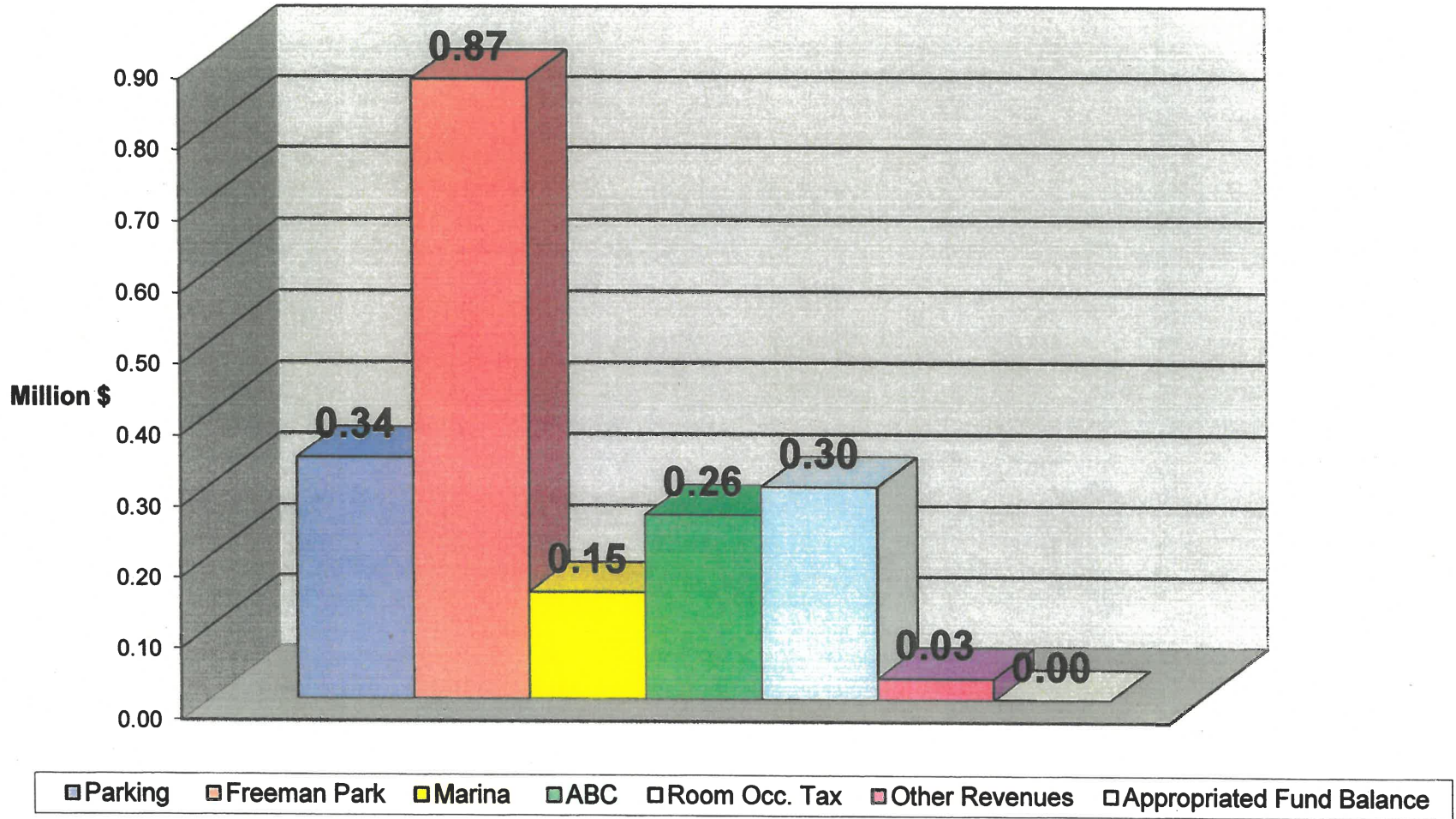
General Fund Expenditures - FY 12/13

\$8,915,983

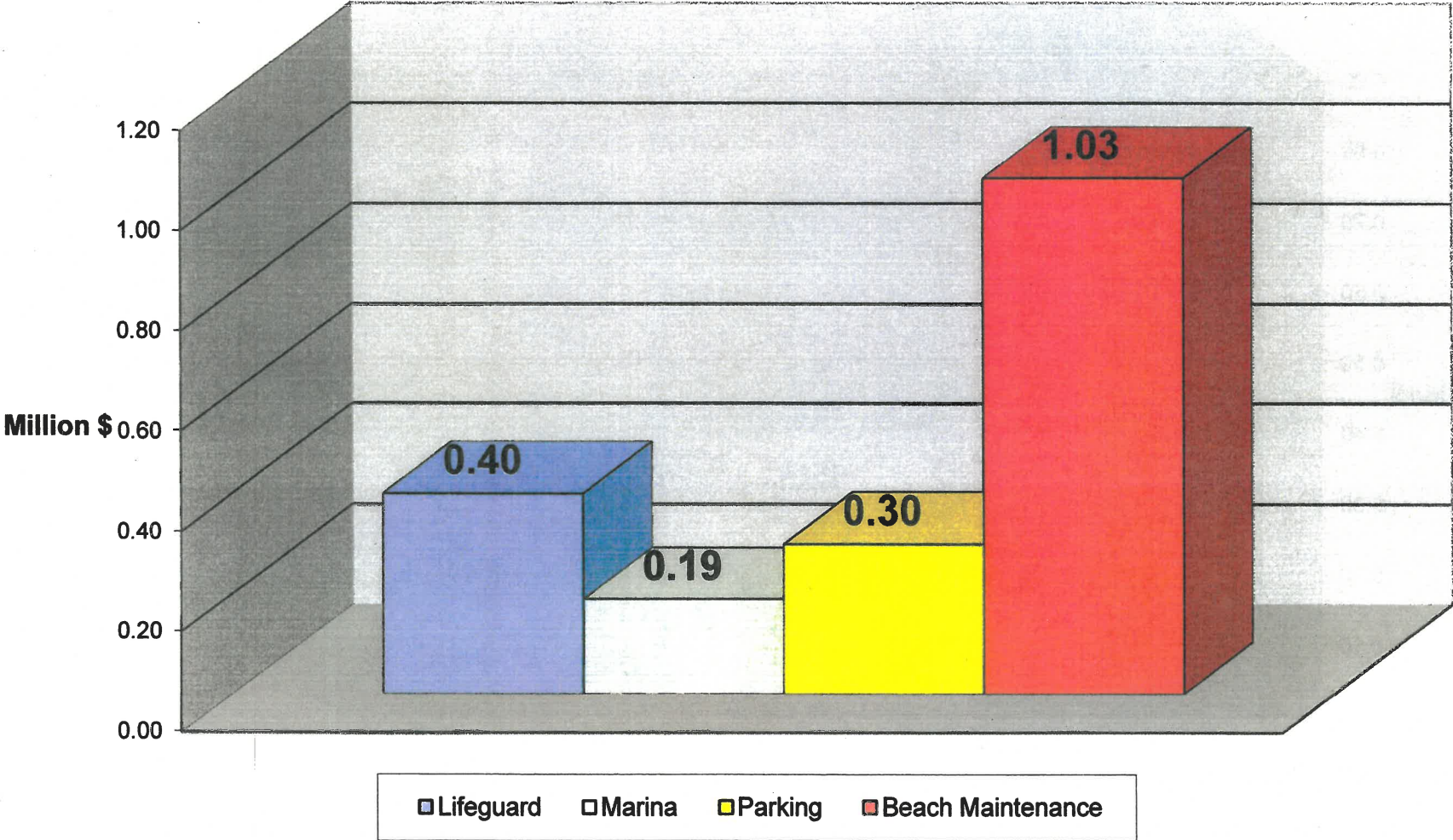


Tourism Fund Revenues- FY 012/13

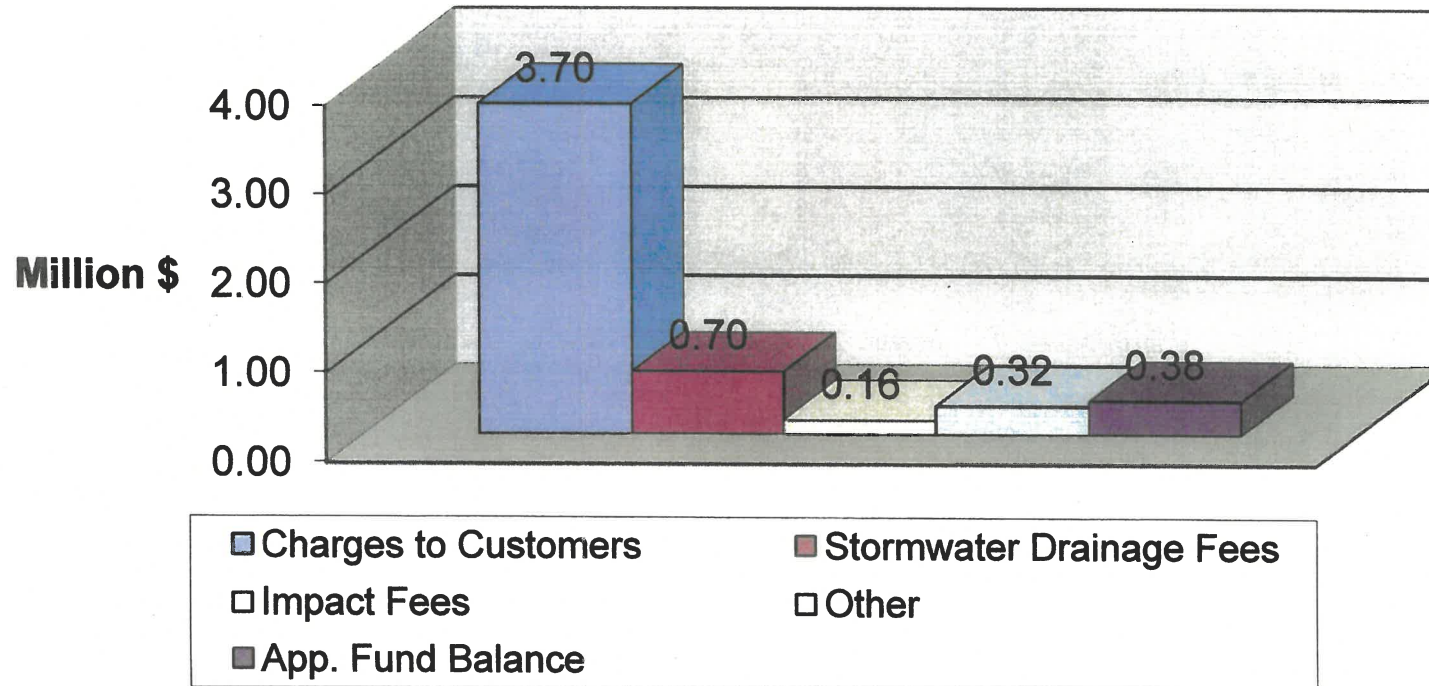
\$1,925,765



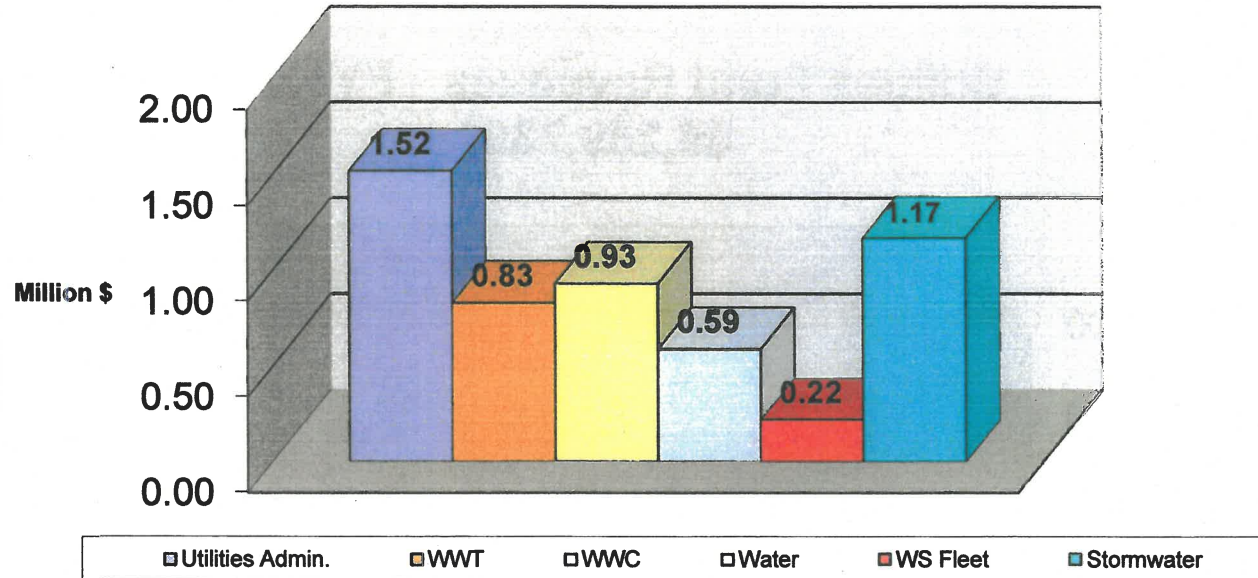
Tourism Fund Expenditures - FY 12/13
\$1,925,765



Utilities Fund Revenues - FY12/13 \$5,259,739



Utilities Fund Expenditures - FY 12/13
\$5,259,739



SUMMARY INFORMATION

REVENUE SUMMARIES

<u>General Fund</u>	<u>2009/10 Budget</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>
Property Taxes	\$4,125,000	\$4,261,500	\$4,261,000	\$3,851,000
Locally Generated Income	287,500	320,000	362,400	945,412
Sales Taxes	1,349,150	1,273,000	1,270,000	1,066,344
Inter Governmental Transfers	336,400	641,400	641,400	757,783
State Collected Revenues/Taxes	393,500	460,000	499,000	444,000
Solid Waste Fees	1,260,000	1,260,000	1,260,000	1,380,000
Powell Bill	165,000	178,000	173,000	178,000
Grants	0	272,500	100,000	35,000
Appropriated General Fund Balance	286,700	244,663	595,468	258,444
TOTAL GENERAL FUND	\$8,203,250	\$8,911,063	\$9,162,268	\$8,915,983

<u>Tourism Fund</u>	<u>2009/10 Budget</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>
Parking Revenues	\$265,000	\$350,000	\$347,800	\$341,000
Freeman Park	520,000	765,500	763,000	866,715
Marina Rent	139,000	140,000	140,000	145,000
ABC Revenue	180,000	170,000	200,000	226,000
Room Occupancy Tax	293,600	250,000	250,000	300,000
Appropriated Fund Balance	74,950	165,700	336,260	0
Other Revenue	98,500	88,500	60,000	47,050
TOTAL TOURISM FUND	\$1,571,050	\$1,929,700	\$2,097,060	\$1,925,765

<u>Utilities Fund</u>	<u>2009/10 Budget</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>
Charges to Customers	\$3,626,000	\$3,668,800	\$3,673,900	\$3,702,000
Other Revenue	737,400	718,000	1,389,000	1,173,100
Appropriated Fund Balance	264,000	280,331	263,582	384,639
TOTAL UTILITIES FUND	\$4,627,400	\$4,667,131	\$5,326,482	\$5,259,739
<u>Stormwater Fund</u>	<u>2009/10 Budget</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>
Stormwater Fund	\$0	\$0	\$0	\$0
TOTAL STORMWATER FUND	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$14,401,700	\$15,109,513	\$15,759,099	\$16,101,487

EXPENDITURE SUMMARIES

General Fund

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Legislative	\$949,100	\$1,288,409	\$1,590,024	\$1,490,201
Executive	272,050	274,850	294,450	241,659
Clerk	164,900	155,050	161,550	193,366
Finance	289,450	299,532	306,662	314,367
Human Resources	224,000	245,150	252,000	267,091
Planning & Development	481,600	619,100	470,040	376,359
Public Works Administration	158,400	144,465	100,100	71,904
Police Department	1,735,900	1,760,961	1,801,000	1,676,288
Fire Department	857,100	886,400	956,710	1,013,400
Powell Bill	165,000	278,000	273,000	178,000
Fleet Maintenance	192,250	183,689	195,484	217,294
Environmental	2,278,300	2,279,100	2,302,200	2,414,536
Parks & Recreation	435,200	496,357	459,048	461,518
TOTAL GENERAL FUND	\$8,203,250	\$8,911,063	\$9,162,268	\$8,915,983

Tourism Fund

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Lifeguard	\$347,550	\$365,850	\$414,615	\$399,623
Marina	170,450	183,100	178,800	194,738
Parking	402,250	367,400	350,500	303,451
Beach Maintenance	665,800	1,015,350	1,154,345	1,027,953
TOTAL TOURISM FUND	\$1,586,050	\$1,931,700	\$2,098,260	\$1,925,765

Utilities Fund

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Utilities Administration	\$1,466,850	\$1,579,833	\$1,591,445	\$1,523,285
Waste Water Treatment	783,400	849,292	899,776	830,739
Waste Water Collection	989,400	943,366	952,371	928,883
Water Distribution	714,750	591,840	613,327	592,625
Water & Sewer Fleet Maintenance	189,800	191,500	193,274	218,391
Stormwater	483,200	511,300	1,076,289	1,165,816
TOTAL UTILITIES FUND	\$4,627,400	\$4,667,131	\$5,326,482	\$5,259,739

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Stormwater Fund	\$0	\$0	\$0	\$0
TOTAL STORMWATER FUND	\$0	\$0	\$0	\$0

TOTAL ALL FUNDS

\$14,416,700 **\$15,509,894** **\$16,587,010** **\$16,101,487**

REVENUE ASSUMPTIONS

The following information briefly explains major sources of revenues and describes the means used to project anticipated income for the Town of Carolina Beach in FY 2012/13

Ad Valorem Taxes

Ad Valorem or property tax income is based on a \$0.235 tax rate per \$100 of assessed valuation estimated at \$1,645,700,000 with a 98% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.

Interest of Investments

The Town generates this income by investing its idle cash primarily in the North Carolina Capital Management Trust accounts and CDs. An average monthly balance of idle cash from each fund was determined using historical trend analysis and by performing cash flow projections for FY 12/13.

State Collected Revenues

The State collects and distributes utility franchise tax to municipalities.

Local Option Sales Tax

The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of a one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a realitively new 1/2 cent local sales tax levied by the County Commissioners that was effective July 1, 2003.

Powell Bill Funds

Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutter, sidewalks, drainage, and other related needs.

Water & Sewer Charges

The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.

Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to Waste Industries, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of rollback and second pick-ups, or back yard pick-up of their refuse if they live in the approved areas.
Transfers	Transfers are an appropriation from one fund to another fund
Fund Balance	This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.
Tourism Fund	The revenue in this fund is generated primarily from parking fees and fines, Freeman Park passes, Occupancy Tax Revenue, Dock Rent at the Town Marina, and ABC Revenue.
Utilities Transfer Tax	Monies collected by State for distribution to municipalities.
Other	All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.

BUDGETARY AND ORGANIZATIONAL INFORMATION

- ◆ **Description of Carolina Beach**
- ◆ **Budget Process**

DESCRIPTION OF CAROLINA BEACH

Location

Carolina Beach is located on the Atlantic Coast of Southeastern North Carolina and is 15 miles from the historical city of Wilmington. It contains approximately 3.5 square miles with a permanent population of 5,900, which swells to over 20,000 during the tourist season (Memorial Day through Labor Day).

History

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

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

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

Special Events

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

Government

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

Public Service Enterprises

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

BUDGET PROCESS

The Town of Carolina Beach starts its budget process in December and works methodically until its adoption in June. In addition to the routine work involved in preparing a budget, the process at Carolina Beach makes a point of soliciting input/suggestions from Employees, Department Heads, Town Manager, Mayor, Town Council, and Citizens. The Council and Staff believe that a high level of involvement aids in establishing practical goals, addressing current community needs, and helps to foster a better understanding of the "big picture" in Carolina Beach -- so needs can be identified, understood, and addressed in the most efficient and effective manner. The following is a general outline of the budget/preparation schedule for the FY 12/13 budget:

February	Town Manager and Department Heads prepare Budget Calendar and CIP documents.
February	Council and Department Heads hold meeting to discuss priorities for the new year. Finance Officer presents revenue estimates for the 2012/2013 year and five year financial projections, and recommends "bottom line" financial goals. The department heads participate in this meeting. The department heads are directed to incorporate the projections and goals into their budget requests as well as to solicit input from their staff when developing budget requests.
March	Council holds long-range goal setting retreat. Sets priorities for projects and initiatives.
March	Council holds a public hearing in order to give the community the opportunity to voice their needs and concerns for the coming budget year.
February/March	Meetings are held with the Manager and Department Heads to prioritize Capital Improvement Projects and complete the five-year Capital Improvement Plan.
March/April	Expenditure estimates are prepared by the Town Manager. Revenue estimates are prepared by the Finance Officer. All final budget requests are submitted to the Town Manager. After review, the Town Manager meets with each department head individually to discuss budget requests. The Town Manager checks to ensure Council directives were addressed in each departmental budget.
April/May	Council holds several budget workshop to review the status of FY12/13 budget. The Manager presents final budget update to the Town Council in early May. The Public Hearing for the FY 12/13 budget is advertised and the recommended budget is made available for public inspection at the Municipal Building. Draft CIP presented to Council.
June	A Public Hearing is held to receive comments and suggestions from Carolina Beach citizens about the proposed budget. Following the Public Hearing, necessary changes are made. The FY 12/13 budget is reviewed and adopted in open session.

GENERAL FUND

- ◆ *Legislative*
- ◆ *Executive*
- ◆ *Clerk*
- ◆ *Finance*
- ◆ *Human Resources*
- ◆ *Planning & Development*
- ◆ *Operations Administration*
- ◆ *Police Department*
- ◆ *Fire Department*
- ◆ *Powell Bill*
- ◆ *Fleet Maintenance*
- ◆ *Environmental*
- ◆ *Parks & Recreation*

GENERAL FUND EXPENDITURES

Legislative

Goals:

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

Objectives:

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

	2009/10	2010/11	2011/12	2012/13
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Salary	\$83,000	\$83,809	\$220,192	\$155,053
Operating Expenses	231,500	164,500	89,232	99,500
Hurricanes	0	0	0	0
Non Profit/Promotional	17,100	25,100	25,100	25,100
Capital Projects	0	0	0	0
CBP3	0	255,000	290,000	320,000
Wilmington Beach Pond Debt	57,500	50,000	43,000	0
Wilmington Beach Streets Debt	0	150,000	390,500	380,112
Municipal Complex Loan Payment	255,000	255,000	240,000	232,080
Carolina Sands Debt	305,000	305,000	292,000	278,356
Departmental Total	<u>\$949,100</u>	<u>\$1,288,409</u>	<u>\$1,590,024</u>	<u>\$1,490,201</u>

NOTES:

- 1) Mayor at \$700/month, Mayor Pro-Tem at \$650/month and Council at \$600/month
- 2) Payments to non-profits as approved by the Town Council(\$25,100)
- 3) Non-Profits: Help Center (\$1,500), Katie B. Hines Senior Center (\$7,000), Island of Lights (\$7,000), United Way (\$600), Federal Point Historic Preservation Society (\$4,000), Feral Cat Program (\$2,500), Christmas By The Sea (\$2,500)
- 4) Tenth year payment on a 20-year, \$2.3 Million note for Municipal Complex (\$232,080)
- 5) Project Pre-planning expenditure in budget at \$22,000
- 6) Attorney fees at \$80,000
- 7) Town Council to continue taping meeting with funds located in professional services

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

Executive

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$234,150	\$236,200	\$238,200	\$204,005
Operating Expenses	29,900	33,650	43,250	32,654
Capital Projects	8,000	5,000	13,000	5,000
Departmental Total	\$272,050	\$274,850	\$294,450	\$241,659

NOTES:

- 1) Large Capital Improvement Projects include \$5,000 for computers

Personnel

	<u>Full Time</u>	<u>Part Time</u>
Town Manager	1	0
Administrative Assistant	1	0
Receptionist	0	1
	<hr/> 2	<hr/> 1

Clerk

Goals:

To encourage citizen participation in town government by providing services such as publishing of materials on a town web site and providing information during public hearings to help citizens understand the governmental process and by serving the department in a professional and courteous and friendly manner to all citizens and tourists alike.

Objectives:

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

	<u>2009/10 Budget</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>
Salary and Related Expenses	\$108,500	\$111,750	\$109,400	\$133,716
Operating Expenses	54,900	43,300	52,150	52,150
Capital Projects	1,500	0	0	7,500
Departmental Total	\$164,900	\$155,050	\$161,550	\$193,366

NOTES:

- 1) .5 FTE of Assistant dedicated to Clerk
- 2) Requesting a full time employee (additional .5FTE)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Town Clerk	1	0
Deputy Clerk	1	0
	<u>2</u>	<u>0</u>

Finance

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$153,650	\$155,332	\$140,842	\$140,717
Operating Expenses	133,300	144,200	159,820	172,450
Capital Projects	2,500	0	6,000	1,200
Departmental Total	\$289,450	\$299,532	\$306,662	\$314,367

Personnel

	<u>Full Time</u>	<u>Part Time</u>
Finance Director	1	0
Asst. Finance Director	1	0
	<u>2</u>	<u>0</u>

Human Resources

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$140,500	\$205,150	\$215,500	\$232,591
Operating Expenses	82,000	40,000	36,500	32,500
Capital Projects	1,500	0	0	2,000
Departmental Total	\$224,000	\$245,150	\$252,000	\$267,091

NOTES:

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

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Human Resources Officer	1	0
Assistant	1	0
	<u>2</u>	<u>0</u>

Planning & Development

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$438,100	\$429,100	\$406,040	\$328,659
Operating Expenses	41,500	186,500	60,500	45,700
Capital Projects	2,000	3,500	3,500	2,000
Departmental Total	\$481,600	\$619,100	\$470,040	\$376,359

NOTES:

- 1) Small Capital - New Computers at \$2,000

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Director of Planning & Dev.	1	0
Senior Planner/Zoning Admin.	1	0
Building Inspector	1	0
Intern	0	0
Permits Technician	1	0
Admin. Secretary	0	0
GIS Operator	1	0
	<u>5</u>	<u>0</u>

Operations Administration

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$145,000	\$91,165	\$59,800	\$33,604
Operating Expenses	11,900	51,800	40,300	38,300
Capital Projects	1,500	1,500	0	0
Departmental Total	\$158,400	\$144,465	\$100,100	\$71,904

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>	
Public Works Director	0.5	0	
Accounting Technician I	0	0	moved to WS fund
	<u>0.5</u>	<u>0</u>	

Police Department

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$1,483,400	\$1,549,461	\$1,537,800	\$1,422,675
Operating Expenses	172,500	153,500	214,000	184,500
Capital Projects	80,000	58,000	49,200	69,113
Departmental Total	\$1,735,900	\$1,760,961	\$1,801,000	\$1,676,288

NOTES:

- 1) CIP (\$57,513) - 3/3 payments for 2 Explorers (\$14,608), 2/3 Payment for Crown Vic (\$7,705), camera systems (\$35,000)
- 2) Small capital items (\$11,800) - Polygraph (\$5000), Gun replacement (\$6,800)

Police Department (Cont'd.)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Police Chief	1	0
Police Captain	1	0
Police Lieutenant	1	0
Police Sergeant	4	0
Police Officers	16	0.5
Auxiliary Officers	0	8
Detectives	4	0
Police Records Specialist	1	0
Admin. Support Specialist	1	0
	<hr/>	<hr/>
	29	8.5 *

*Auxilliary Reserve Officers are charged to Tourism Fund as Seasonal PT employees (May - September)

Note - 6 of the above total are charged to the Tourism Fund. The employees charged to the Tourism Fund include:
1 Officer in charge of lifeguards during a portion of the year, 1 officer dedicated to overseeing the Tourism Fund and Marina, and 4 Officers dedicated to Freeman Park a portion of the year.

Fire Department

Goals:

To provide fire protection to all incorporated areas of the Town of Carolina Beach while complying with all Federal, State, and Local regulations. The department also provides confined space and high angle rescue, trench, first responder services as requested, hazardous material response at the operational level, and some water rescue.

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Relate Expenses	\$537,100	\$610,900	\$575,310	\$600,300
Operating Expenses	146,500	78,000	160,400	209,000
Capital Projects	173,500	197,500	221,000	204,100
Departmental Total	\$857,100	\$886,400	\$956,710	\$1,013,400

NOTES:

- 1) Have begun a sleeper program and will expand the program
- 2) Will work toward having a minimum of 4 man the station 24 hours a day
- 3) Large Capital (\$181,000) - Debt service on 3 trucks (\$141,000), Renovation of fire house (\$40,000)
- 4) Small capital items (\$23,100) - Portable Radios (\$7,100), Equipment (\$6,500), New Server (\$9,500), Furniture for Expansion (\$0)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Volunteers</u>
Fire Chief	1	0	
Fire Engineer	1	0	
Fire Shift Leader	2	0	
Fire Asst. Shift Leader	1	0	
Part-Time Reserve Specialist	4	4	
	5	4	29+

Powell Bill

Goals:

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

Objectives:

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

	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating Expenses	\$149,000	\$10,000	\$10,000	\$10,000
Maintenance	10,000	162,000	157,000	162,000
Capital Projects	6,000	106,000	106,000	6,000
Departmental Total	\$165,000	\$278,000	\$273,000	\$178,000

NOTES:

- 1) Increase maintenance of existing streets.
- 2) Sidewalks
- 3) Continue to upgrade streets based on ITRE study

Fleet Maintenance

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$60,800	\$62,089	\$59,334	\$51,144
Operating Expenses	131,450	121,600	136,150	166,150
Capital Projects	0	0	0	0
Departmental Total	\$192,250	\$183,689	\$195,484	\$217,294

NOTES:

- 1) Personnel cost split with Fleet Maintenance in Water & Sewer Fund.
- 2) Gas and Diesel - \$130,000 for General Fund

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Fleet Maintenance Supervisor	0.5	0
Fleet Service Mechanic	0.5	0
	<u>1</u>	<u>0</u>

*Positions split between WS Fund

Environmental

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$431,500	\$409,100	\$357,100	\$372,236
Operating Expenses	1,829,800	1,844,800	1,911,800	2,011,300
Capital Projects	17,000	25,200	33,300	31,000
Departmental Total	\$2,278,300	\$2,279,100	\$2,302,200	\$2,414,536

NOTES:

- 1) CIP (\$18,300) - 1 4X4 (2/3) - \$8000, 1 Ford Ranger (2/3) - \$3600 CIP (\$16,000) 2 new vehicles 1/3 (\$16,000)
- 2) Small capital items (\$15,000)- Tools and Equipment (\$4,000), Event Fence (\$1,000), Permanent Event Fence (\$5,000), M&R Town Hall (\$5,000)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Public Works Superintendent	1	0
Public Works Crew Leader	1	0
Building Maint. Specialist	1	0
Gen. Maintenance Worker	4	0.5
	<u>7</u>	<u>0.5</u>

NOTE - 2.5 funded in the Tourism Fund

Parks & Recreation

Goals:

To provide a wide variety of events and programs for all age groups with emphasis on sportsmanship, fair play and customer service.

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$315,400	\$333,157	\$327,000	\$305,220
Operating Expenses	95,200	127,200	126,048	108,798
Capital Projects	24,600	36,000	6,000	47,500
Departmental Total	\$435,200	\$496,357	\$459,048	\$461,518

NOTES:

- 1) Small capital item (\$17,500) - Weight Room Floor (\$5,000), Security Cameras (\$3,500), 2 Tread Mills (\$9,000)
- 2) 2 summer interns
- 3) Large Capital Items (\$30,000) - Fence Relocation (\$10,000), Playground Equipment Replacement (\$20,000)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Parks & Recreation Director	1	0
Rec. Programs Superintendent	1	0
Parks Maintenance Supervisor	1	0
Recreation Leaders	3	0
Part-time Summer	0	0
	<u>6</u>	<u>0</u>

<u>General Fund Total</u>	<u>\$8,203,250</u>	<u>\$8,911,063</u>	<u>\$9,162,268</u>	<u>\$8,915,983</u>
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TOURISM FUND

- ◆ Lifeguards
- ◆ Marina
- ◆ Parking Lots
- ◆ Beach Maintenance

TOURISM FUND

Lifeguards

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$314,550	\$326,650	\$306,315	\$300,923
Operating Expenses	23,000	23,500	68,000	69,100
Capital Projects	10,000	15,700	40,300	29,600
Departmental Total	\$347,550	\$365,850	\$414,615	\$399,623

NOTES:

- 1) Large capital items (\$25,600) - 3 ATVs (\$16,500), 2/3 New Lifeguard Vehicle (\$9,100)
- 2) 1 FTE charged to this department - Police Officer
- 3) Small capital items (\$4,000) - New Lifeguard Stands (\$3,000), Jet Ski Trailer (\$1,000)

Personnel	Full Time	Part Time
Police Officer	1	
Head Lifeguard	0	1
Asst. Head Lifeguard	0	1
Lifeguards	0	31
	<hr/> 1	<hr/> 33

Marina

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$83,600	\$88,350	\$78,950	\$79,214
Operating Expenses	19,850	24,750	31,850	33,850
Capital Projects	67,000	70,000	68,000	81,674
Departmental Total	\$170,450	\$183,100	\$178,800	\$194,738

NOTES:

- 1) Small capital items (\$10,000)- Camera for Mooring Field (\$10,000)
- 2) Large Capital (\$71,674) - Sandpiper dock (\$30,000), M&R Beach Walkovers (\$41,674)

Personnel

	Full Time	Part Time
Police Captain	1	0
	1	0

Parking Lots

Goals:

To provide accessible and effective parking areas in the Town of Carolina Beach by having properly marked and metered parking spaces.
 To have an efficient enforcement plan for the parking violations in all the Town lots and streets managed by Lanier Parking Solutions.

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	241,500	321,000	319,000	259,000
Capital Projects	160,750	46,400	31,500	44,451
Departmental Total	\$402,250	\$367,400	\$350,500	\$303,451

NOTES:

- 1) Lanier Parking contract for parking (\$245,000)
- 2) CIP (\$28,451) - Debt Service on Pay Stations (\$28,451)
- 3) Small capital items (\$16,000) - Purchase of Street Meters (\$6,500), Spare Parts for Pay Stations (\$9,500)

Beach Maintenance

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>
Salary and Related Expenses	\$309,300	\$341,300	\$322,950	\$277,141
Operating Expenses	278,500	583,950	597,695	690,083
Capital Projects	78,000	90,100	233,700	60,729
Departmental Total	\$665,800	\$1,015,350	\$1,154,345	\$1,027,953

NOTES:

- 1) Turtle monitoring program
- 2) CIP (\$49,229) - Can truck 5/5 (\$31,321), F150 Extended Cab 3/3 (\$8,841), 2/3 F150 Vehicle (\$9,067)
- 3) Small capital items (\$11,500) - Sandfencing (\$5,000), Port-a-Johns (\$6,500).
- 4) Chamber donation of (\$77,800)
- 5) Boardwalk Makeover Donation (\$49,229)
- 6) Transfer to GF (\$457,783)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Police Officer I	4	0
Maintenance Employee	1	0
Horticulturist	0	0.0
Equipment Operator	1	0
	<u>6</u>	<u>0</u>

<u>Tourism Fund Total</u>	<u>\$1,586,050</u>	<u>\$1,931,700</u>	<u>\$2,098,260</u>	<u>\$1,925,765</u>
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UTILITIES FUND

Debt Svc

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

UTILITIES FUND

Utilities Administration:

Goals:

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

Objectives:

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

	2009/10	2010/11	2011/12	2012/13
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Salary and Related Expenses	\$258,100	\$236,350	\$225,910	\$243,407
Operating Expenses	243,250	389,150	444,584	406,069
Capital Projects	965,500	954,333	920,951	873,809
Departmental Total	<u>\$1,466,850</u>	<u>\$1,579,833</u>	<u>\$1,591,445</u>	<u>\$1,523,285</u>

NOTES:

- 1) New projects - LS#1 (\$124,676), New wells and upgrades (\$72,000), 3mg Ground Storage (\$120,000)
New waterlines and sewer rehab (\$150,000)
- 2) Existing debt on older existing projects
- 3) \$300,000 transfer to GF

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Utilities Director	1	0
Admin. Support Specialist	1	0
Billing/Customer Service	2	0
Accounting Tech		0.5
	<u>4</u>	<u>0.5</u>

Wastewater Treatment (WWT)

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$255,900	\$264,636	\$253,099	\$260,797
Operating Expenses	527,500	517,356	351,096	365,846
Capital Projects	0	67,300	295,581	204,096
Departmental Total	\$783,400	\$849,292	\$899,776	\$830,739

NOTES:

- 1) CIP (\$204,096) - WWT Plant Renovation (\$204,096)

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

Wastewater Collection (WWC)

Goals:

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

Objectives:

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

	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>2012/13</u> <u>Budget</u>
Salary and Related Expenses	\$515,500	\$522,266	\$478,000	\$469,430
Operating Expenses	338,900	286,900	364,766	368,766
Capital Projects	135,000	134,200	109,605	90,687
Departmental Total	\$989,400	\$943,366	\$952,371	\$928,883

NOTES:

- 1) Large Capital (\$88,487) - Vactor 5/5 - (\$46,487), F150 (\$20,000), Replace pumps at LS11 (\$22,000)
- 2) Small Capital items (\$2,200) - Pipe Saw (\$1200), Tool Boxes (\$1,000)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>
Utility Systems Crew Leader	1	0
Senior Utility Maint. Mechanic	1	0
Plant Maintenance Mechanic	1	0
Utility Maintenance Mechanic	5	0
Utility Maintenance Worker	2	0
	<u>10</u>	<u>0</u>

Water Distribution

Goals:

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

Objectives:

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

	2009/10	2010/11	2011/12	2012/13
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Salary and Related Expenses	\$136,700	\$96,606	\$96,200	\$93,670
Operating Expenses	533,050	435,900	435,551	458,955
Capital Projects	45,000	59,334	81,576	40,000
Departmental Total	\$714,750	\$591,840	\$613,327	\$592,625

NOTES:

1) Large Capital (\$40,000) - Fire Hydrants (\$10,000), 3/3 F150 Truck (\$6,357), EZ Valve Machine 2/3 (\$20,813)

Personnel

	<u>Full Time</u>	<u>Part Time</u>
Chief Water Plant Operator	1	0
Utility Maintenance Worker	1	0
	<u>2</u>	<u>0</u>

Utilities Fleet Maintenance

Goals:

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

Objectives:

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

	2009/10 Budget	2010/11 Budget	2011/12 Budget	2012/13 Budget
Salary and Related Expenses	\$60,300	\$59,200	\$59,274	\$52,041
Operating Expenses	129,500.00	132,300.00	134,000.00	164,150.00
Capital Projects	0	0	0	2,200
Departmental Total	\$189,800	\$191,500	\$193,274	\$218,391

NOTES:

- 1) Gas and Diesel - \$130,000

Personnel

	Full Time	Part Time
Fleet Maintenance Supervisor	0.5	0
Fleet Service Mechanic	0.5	0
	<u>1</u>	<u>0</u>

*Positions shared with GF

Utilities Stormwater

Goals:

To insure the compliance with the Cape Fear Stormwater regulations for Nitrogen control and NPDES Phase II regulations. To manage and oversee drainage ditch cleaning initiatives, pipe cleaning, street sweeping, pond maintenance, CAMA regulations, pipe replacement and pipe extensions. To manage and oversee drainage studies and set direction for future stormwater management projects.

To promote the principles of maintaining a viable, clean, and safe stormwater system. To increase public awareness of stormwater requirements and management principles.

Objectives:

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

	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Salary and Related Expenses	\$298,800	\$307,700	\$292,400	\$297,950
Operating Expenses	123,800	113,400	149,400	194,400
Capital Projects	60,600	90,200	634,489	673,466
Departmental Total	\$483,200	\$511,300	\$1,076,289	\$1,165,816

NOTES:

- 1) Large Capital (\$97,277) - Lake Pump 5/5 (\$16,277), Chemicals for Lake (\$15,000), New Street Sweeper 1/5 (\$44,000), CWMTF Grant (\$570,189), New Godwin 12" Lake Pump 1/5 (\$22,000)
- 2) Small Capital (\$6,000) - Replace Equipment (\$4,000), Rain Barrell Program (\$2,000)
- 3) Wilmington Beach Pond Debt Transferred from GF (\$43,000)

<u>Personnel</u>	<u>Full Time</u>	<u>Part Time</u>	
Director of Public Works	0.5	0	Public Works Director (1/2 salary in GF)
Senior Construction Specialist	2	0	
Construction Specialist	2	0	
Construction Supervisor	1	0	
Construction Crew Leader	0	0	
	<u>5.5</u>	<u>0</u>	

<u>Utilities Fund Total</u>	<u>\$4,627,400</u>	<u>\$4,667,131</u>	<u>\$5,326,482</u>	<u>\$5,259,739</u>
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DETAILED LINE ITEMS

- ◆ **General Fund**
- ◆ **Tourism Fund**
- ◆ **Utilities Fund**

GENERAL FUND

BUDGET WORKSHEET

Town of Carolina Beach
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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-300-091 Tax Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-301-000 Ad Valorem-Current Year	\$3,937,184.30	\$4,292,291.43	\$4,200,000.00	\$4,200,000.00	\$0.00	\$4,200,000.00	\$3,791,000.00	\$3,791,000.00
10-301-001 Ad Valorem-1st Prior Year	\$28,668.83	\$50,999.09	\$45,000.00	\$29,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
10-301-002 Ad Valorem-Prior Years	\$10,199.50	\$6,393.48	\$8,000.00	\$16,500.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-317-000 Tax Penalties	\$6,713.21	\$22,667.15	\$8,000.00	\$16,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
10-317-001 NHC-50% Rev.Loss Sen.Cit	\$52.80	\$37.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-319-000 Auto License	\$24,179.00	\$40,902.27	\$24,000.00	\$20,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
10-319-005 Noise Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-319-010 Golf Cart Permits	\$915.00	\$1,455.00	\$600.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-319-015 Taxi cab permit/driver	\$110.00	\$560.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-322-000 Parking Lot Collect	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-322-010 Alarm Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-325-000 Privilege License	\$49,290.20	\$80,262.41	\$45,000.00	\$65,000.00	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00
10-325-025 Privilege License Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
10-329-000 Interest on Investments	\$1,738.53	\$8,309.86	\$9,500.00	\$11,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
10-331-000 Civil Citations	\$970.00	\$1,775.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-331-010 Police Lab Fees	\$0.00	\$8.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-335-000 Miscellaneous Revenue	\$7,606.84	\$111,823.00	\$4,000.00	\$3,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00
10-335-001 Recreation Facility Fees	\$10.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-335-002 Cell Tower Rental Fee	\$42,164.64	\$83,629.51	\$68,000.00	\$60,000.00	\$0.00	\$72,000.00	\$72,000.00	\$72,000.00
10-335-020 FILING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-337-000 Utility Franchise Tax	\$183,822.72	\$334,575.08	\$340,000.00	\$290,000.00	\$0.00	\$340,000.00	\$340,000.00	\$340,000.00
10-337-001 Cable TV Franchise Tax	\$76,747.20	\$130,765.03	\$135,000.00	\$150,000.00	\$0.00	\$120,000.00	\$100,000.00	\$100,000.00
10-339-000 Intangible Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-341-000 Alcoholic Beverage Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-343-000 Powell Bill	\$178,400.06	\$179,573.61	\$173,000.00	\$178,000.00	\$0.00	\$178,000.00	\$178,000.00	\$178,000.00
10-343-001 DOT Bikeway Planning Grant	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-000 Sales Tax - Statewide	\$322,881.39	\$630,171.26	\$610,000.00	\$620,000.00	\$0.00	\$610,000.00	\$485,000.00	\$485,000.00
10-345-001 FEMA Grant-House Elevation	\$0.00	\$133,524.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-002 Federal Grant-Police Technology	\$0.00	\$0.00	\$0.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-004 WBch St. Proj.Assess Loan from GF	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00

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10-345-005 WBch Assessment Collections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$380,112.00	\$380,112.00	6
10-346-000 Occupancy Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-347-000 ABC Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-348-000 1/2 Cent Local Sales Tax	\$271,977.80	\$526,216.24	\$510,000.00	\$443,000.00	\$0.00	\$520,000.00	\$471,344.00	\$471,344.00	2
10-348-001 Inventory Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-348-002 New 1/2 Cnt Loc Sales Tax	\$79,796.13	\$145,318.14	\$150,000.00	\$210,000.00	\$0.00	\$150,000.00	\$110,000.00	\$110,000.00	2
10-349-000 PARTF Grant(P&R)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-350-000 Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-351-000 Court Fees	\$2,300.76	\$2,828.76	\$2,000.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	14
10-352-000 FEMA Monies-Fran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-010 FEMA Monies-Bonnie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-015 FEMA Monies-Bertha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-017 FEMA Monies-Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-025 FEMA Monies-Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-030 Fema-Irene	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-035 State-tS Hannah	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-040 Fema-Charlie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-352-050 Fema-Ophelia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-355-000 Building Permits	\$44,333.00	\$81,695.00	\$50,000.00	\$50,000.00	\$0.00	\$70,000.00	\$60,000.00	\$60,000.00	14
10-355-005 Wellness Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-355-007 Employee Assistance Grant	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-355-010 Fill/Driveway Permit	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-355-020 PLanning Permits&Fees	\$9,284.00	\$17,758.00	\$13,000.00	\$10,500.00	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00	14
10-355-030 Fire Marshall Inspections	\$7,580.00	\$7,430.00	\$8,000.00	\$7,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	14
10-355-055 Recovery Fund Permit	\$150.00	\$73.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	14
10-356-000 CAMA Permits	\$1,760.00	\$3,985.00	\$3,000.00	\$1,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	14
10-357-000 Land Use Plan Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-357-010 Zoning Ordinance Rev.II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-358-000 Drug Seizure Monies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-358-010 Solid Waste Disposal Tax	\$1,966.66	\$4,012.29	\$5,100.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	5
10-359-000 Refuse Collection Fees	\$782,191.42	\$1,386,202.99	\$1,260,000.00	\$1,260,000.00	\$0.00	\$1,380,000.00	\$1,380,000.00	\$1,380,000.00	5

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10-359-001 Hazard Mitigation Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-359-010 Recycling Fees	\$0.00	\$114.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-367-000 CBP3 Non Profit Proceeds	\$32,354.92	\$46,000.00	\$57,000.00	\$57,000.00	\$0.00	\$0.00	\$257,000.00	\$257,000.00
10-367-001 Gov.Highway Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-367-002 Refund on Gasoline Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-367-003 Federal Excise Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-383-000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-386-000 Insurance Claims	\$0.00	\$14,258.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-393-000 Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-395-000 Interest on Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-395-600 CAMA Grant-Bathroom	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-001 Contri.New Hanover County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-002 Parks & Rec. Fees	\$35,081.51	\$54,544.00	\$50,000.00	\$50,000.00	\$0.00	\$55,000.00	\$50,000.00	\$50,000.00
10-397-003 Transfer from W&S Fund	\$0.00	\$0.00	\$306,106.10	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
10-397-004 Transfer From Tourism Fund	\$0.00	\$17,000.00	\$541,400.00	\$341,400.00	\$0.00	\$0.00	\$457,783.00	\$457,783.00
10-397-005 NHC Cont.Beach Renoursh	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-006 Donation- AFIS Kure Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-007 Impact Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-008 Parks and Rec. Bond Monies	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-010 NCDOT- Carl Winner Grant	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-011 NCDOT-ISLANDWOMEN GRAN	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-012 NCIRM Body Armor Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-001 GRANT-FEMA/SAFER FIRE DEP	\$31,787.00	\$0.00	\$36,891.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
10-398-002 Stormwater Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-003 Wilmington Beach Stormwater Fee	\$0.00	\$0.00	\$43,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-000 Appropriated Fund Balance	\$0.00	\$0.00	\$482,747.17	\$555,321.35	\$0.00	\$0.00	\$258,444.00	\$258,444.00
10-399-001 App.Fund Bal.Bch Renours	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-002 APP FUND BAL-POWELL BILL	\$0.00	\$0.00	\$0.00	\$209,273.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-003 App.Capital Project Fund	\$0.00	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues	\$6,172,217.42	\$8,487,658.39	\$9,787,544.27	\$9,565,994.35	\$0.00	\$8,135,300.00	\$8,915,983.00	\$8,915,983.00

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10-410-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-078 Hurricane Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-079 Wil.Beach Debt Service (Ponds)	\$0.00	\$42,155.85	\$43,000.00	\$42,155.85	\$0.00	\$42,156.00	\$0.00	\$0.00
10-410-080 Carolina Sands Loan Payment	\$144,631.25	\$295,806.25	\$292,000.00	\$295,806.25	\$0.00	\$278,356.00	\$278,356.00	\$278,356.00
10-410-081 T/F To Tourism Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-083 T/F To Wilmington Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-085 T/F to Haz.Mit.Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-086 Municipal Complex Loan	\$239,057.03	\$246,034.10	\$240,000.00	\$249,850.00	\$0.00	\$232,080.00	\$232,080.00	\$232,080.00
10-410-087 Debt Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-088 Town Marketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
10-410-089 Cost Reduction Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
10-410-090 Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-095 T/F to Water & Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410 Legislative	\$1,151,310.55	\$1,158,133.01	\$1,854,554.20	\$1,353,900.39	\$0.00	\$1,553,037.00	\$1,490,201.00	\$1,490,201.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
420 Executive								
10-420-001 MPA Fellowship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-002 Executive Salaries	\$97,742.00	\$185,465.43	\$181,000.00	\$185,500.00	\$0.00	\$159,032.00	\$158,902.00	\$158,902.00
10-420-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-004 C.O.L.A.	\$0.00	\$0.00	\$3,700.00	\$0.00	\$0.00	\$3,181.00	\$3,181.00	\$3,181.00
10-420-005 FICA Taxes	\$7,640.19	\$14,269.48	\$14,200.00	\$14,300.00	\$0.00	\$12,685.00	\$12,685.00	\$12,685.00
10-420-006 Group Insurance	\$10,141.35	\$17,255.52	\$19,700.00	\$18,000.00	\$0.00	\$13,000.00	\$12,200.00	\$12,200.00
10-420-007 Retirement	\$6,424.48	\$11,670.40	\$13,000.00	\$11,800.00	\$0.00	\$12,265.00	\$10,344.00	\$10,344.00
10-420-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-010 401K	\$1,705.14	\$2,995.88	\$3,000.00	\$3,000.00	\$0.00	\$3,093.00	\$3,093.00	\$3,093.00
10-420-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-014 Travel and Training	\$979.75	\$3,578.38	\$4,000.00	\$4,000.00	\$0.00	\$3,500.00	\$4,000.00	\$4,000.00
10-420-016 Computer Maint. & Repair	\$7,418.65	\$942.45	\$8,500.00	\$5,100.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00
10-420-031 Auto Allowance	\$2,076.90	\$3,738.42	\$3,600.00	\$3,900.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00
10-420-033 Supplies	\$1,759.43	\$2,439.97	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-040 NCDOT Grant Island Women	\$0.00	\$0.00	\$0.00	\$5,135.93	\$0.00	\$0.00	\$0.00	\$0.00
10-420-045 Contract Service	\$25,227.18	\$1,732.68	\$55,826.00	\$13,250.00	\$0.00	\$2,654.00	\$2,654.00	\$2,654.00
10-420-051 Liability&Workmans Comp I	\$5,479.03	\$6,071.81	\$11,000.00	\$7,000.00	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00
10-420-053 Dues and Subscriptions	\$525.00	\$896.46	\$1,500.00	\$1,500.00	\$0.00	\$1,000.00	\$1,500.00	\$1,500.00
10-420-061 Tuition Reimbursement	\$2,000.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-074 Capital Projects & Equipm	\$0.00	\$22,279.42	\$0.00	\$27,037.90	\$0.00	\$0.00	\$0.00	\$0.00
10-420-075 Cap.Project Under \$10,000	\$16,509.60	\$3,252.63	\$16,509.60	\$5,000.00	\$0.00	\$13,000.00	\$5,000.00	\$5,000.00
420 Executive	\$185,628.70	\$276,588.93	\$340,535.60	\$307,023.83	\$0.00	\$251,510.00	\$241,659.00	\$241,659.00

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430 Clerk/Personnel								
10-430-002 Clerk Salaries	\$50,132.10	\$85,927.56	\$85,000.00	\$85,950.00	\$0.00	\$104,146.00	\$104,146.00	\$104,146.00
10-430-004 C.O.L.A.	\$0.00	\$0.00	\$1,700.00	\$0.00	\$0.00	\$2,083.00	\$2,083.00	\$2,083.00
10-430-005 FICA Taxes	\$3,686.80	\$6,556.27	\$6,700.00	\$6,700.00	\$0.00	\$8,127.00	\$8,127.00	\$8,127.00
10-430-006 Group Insurance	\$5,108.50	\$8,627.84	\$9,900.00	\$9,000.00	\$0.00	\$13,000.00	\$12,200.00	\$12,200.00
10-430-007 Retirement	\$3,449.16	\$5,412.92	\$6,100.00	\$5,500.00	\$0.00	\$8,498.00	\$7,160.00	\$7,160.00
10-430-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-012 Printing and Publishing	\$6,962.80	\$21,287.41	\$16,000.00	\$26,000.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
10-430-014 Travel and Training	\$55.01	\$379.60	\$1,000.00	\$420.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-430-016 Maintenance and Repair Eq	\$2,704.21	\$3,016.95	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-430-033 Supplies	\$266.04	\$577.10	\$800.00	\$580.00	\$0.00	\$800.00	\$800.00	\$800.00
10-430-045 Contract Services	\$6,572.15	\$14,417.12	\$15,795.30	\$15,000.00	\$0.00	\$16,500.00	\$16,500.00	\$16,500.00
10-430-051 Liability&Workmans Comp I	\$4,071.82	\$4,413.85	\$6,500.00	\$4,600.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
10-430-053 Dues & Subscriptions	\$185.00	\$209.00	\$350.00	\$300.00	\$0.00	\$350.00	\$350.00	\$350.00
10-430-054 Maint. of Town Code	\$1,782.37	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
10-430-055 Wellness Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-056 Preventive Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-057 Incentive Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-058 Ebon Concepts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-059 Longevity Pay Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$7,500.00	\$7,500.00
430 Clerk/Personnel	\$84,975.96	\$156,825.62	\$160,845.30	\$165,050.00	\$0.00	\$193,004.00	\$193,366.00	\$193,366.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
440 Finance								
10-440-002 Finance Salaries	\$64,592.76	\$121,223.75	\$109,455.00	\$121,325.00	\$0.00	\$110,147.00	\$110,147.00	\$110,147.00
10-440-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-004 C.O.L.A.	\$0.00	\$0.00	\$2,167.00	\$0.00	\$0.00	\$2,203.00	\$2,203.00	\$2,203.00
10-440-005 FICA Taxes	\$4,656.35	\$8,780.50	\$8,540.00	\$8,907.00	\$0.00	\$8,595.00	\$8,595.00	\$8,595.00
10-440-006 Group Insurance	\$7,173.79	\$11,971.00	\$13,000.00	\$12,500.00	\$0.00	\$13,000.00	\$12,200.00	\$12,200.00
10-440-007 Retirement	\$4,444.05	\$7,627.25	\$7,680.00	\$7,650.00	\$0.00	\$9,000.00	\$7,572.00	\$7,572.00
10-440-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-012 Printing & Publishing	\$2,649.69	\$2,381.02	\$6,230.00	\$3,000.00	\$0.00	\$6,530.00	\$6,530.00	\$6,530.00
10-440-014 Travel & Training	\$1,454.66	\$687.47	\$2,350.00	\$900.00	\$0.00	\$2,150.00	\$2,150.00	\$2,150.00
10-440-016 Maintenance and Repair Eq	\$427.25	\$5,602.57	\$7,600.40	\$7,000.00	\$0.00	\$9,070.00	\$9,070.00	\$9,070.00
10-440-033 Supplies	\$1,780.01	\$1,979.22	\$2,000.00	\$2,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-440-037 Bank Charges	\$25,896.00	\$44,921.00	\$44,500.00	\$45,000.00	\$0.00	\$55,200.00	\$55,200.00	\$55,200.00
10-440-040 Tax Collection Expense	\$9,899.71	\$77,042.58	\$80,000.00	\$79,000.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00
10-440-046 Professional Services	\$3,687.50	\$8,975.00	\$9,500.00	\$9,000.00	\$0.00	\$9,800.00	\$9,800.00	\$9,800.00
10-440-048 Auto Tags	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-051 Liability&Workmans Comp I	\$5,873.20	\$6,344.44	\$6,400.00	\$6,600.00	\$0.00	\$6,400.00	\$6,400.00	\$6,400.00
10-440-053 Dues and Subscriptions	\$0.00	\$195.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
10-440-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-075 Cap.Project Under \$10,000	\$5,816.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
440 Finance	\$138,350.97	\$297,730.80	\$305,722.40	\$303,182.00	\$0.00	\$316,595.00	\$314,367.00	\$314,367.00

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450 HUMAN RESOURCES								
10-450-002 HR Salaries	\$38,850.45	\$66,423.48	\$66,000.00	\$67,000.00	\$0.00	\$78,000.00	\$62,000.00	\$62,000.00
10-450-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-004 COLA	\$0.00	\$0.00	\$1,400.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-450-005 FICA Taxes	\$4,528.66	\$6,841.23	\$7,100.00	\$7,150.00	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00
10-450-006 Group Insurance	\$13,431.07	\$27,988.60	\$68,000.00	\$37,000.00	\$0.00	\$79,500.00	\$76,430.00	\$76,430.00
10-450-007 Retirement	\$4,087.16	\$5,589.47	\$6,500.00	\$6,000.00	\$0.00	\$7,000.00	\$5,961.00	\$5,961.00
10-450-009 Unemployment Expense	\$9,304.39	\$9,837.90	\$10,000.00	\$10,000.00	\$0.00	\$35,000.00	\$25,000.00	\$25,000.00
10-450-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-014 Travel & Training	\$661.99	\$859.99	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-450-016 Computer Maint. & Repair	\$210.74	\$720.56	\$1,325.50	\$4,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-450-033 Supplies	\$1,505.04	\$2,697.99	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-450-045 Contract Service	(\$2.00)	\$4,923.25	\$6,000.00	\$6,000.00	\$0.00	\$5,000.00	\$6,000.00	\$6,000.00
10-450-051 Liability & Workmans Comp	\$1,407.21	\$1,657.97	\$5,000.00	\$2,150.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-450-053 Dues & Subscriptions	\$828.00	\$781.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-450-055 Wellness Program	\$4,621.42	\$7,473.38	\$10,000.00	\$10,200.00	\$0.00	\$10,000.00	\$6,000.00	\$6,000.00
10-450-056 Preventive Maintenance	\$1,792.38	\$4,797.45	\$6,000.00	\$5,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
10-450-057 Incentive Program	\$13,245.02	\$27,100.00	\$31,000.00	\$30,000.00	\$0.00	\$29,000.00	\$29,000.00	\$29,000.00
10-450-059 Longevity Pay Plan	\$21,925.00	\$23,425.00	\$25,500.00	\$24,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
10-450-074 Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-075 Capital Projects & Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
450 HUMAN RESOURCES	\$116,396.53	\$191,117.27	\$250,825.50	\$215,500.00	\$0.00	\$298,200.00	\$267,091.00	\$267,091.00

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491 Planning & Development								
10-491-002 Planning & Develop Salary	\$181,568.60	\$323,966.94	\$317,000.00	\$324,000.00	\$0.00	\$259,355.00	\$259,355.00	\$259,355.00
10-491-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-004 C.O.L.A.	\$0.00	\$0.00	\$6,340.00	\$0.00	\$0.00	\$5,187.00	\$5,187.00	\$5,187.00
10-491-005 FICA Taxes	\$13,300.12	\$23,885.06	\$25,000.00	\$25,000.00	\$0.00	\$20,237.00	\$20,237.00	\$20,237.00
10-491-006 Group Insurance	\$18,736.00	\$30,989.62	\$35,000.00	\$34,000.00	\$0.00	\$26,650.00	\$26,050.00	\$26,050.00
10-491-007 Retirement	\$12,509.04	\$19,979.07	\$22,700.00	\$20,100.00	\$0.00	\$21,163.00	\$17,830.00	\$17,830.00
10-491-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-012 Printing & Publishing	\$100.10	\$3,723.28	\$5,000.00	\$6,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-491-014 Travel & Training	\$222.00	\$2,923.08	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
10-491-016 Maintenance & Repair Equi	\$282.52	\$3,340.89	\$7,000.00	\$6,843.50	\$0.00	\$5,307.00	\$6,000.00	\$6,000.00
10-491-031 Auto Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-033 Supplies	\$2,028.57	\$3,419.07	\$4,000.00	\$4,000.00	\$0.00	\$4,200.00	\$4,200.00	\$4,200.00
10-491-045 Contract Services	\$2,327.80	\$8,745.46	\$5,302.00	\$10,156.50	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-491-047 FEMA Grant-House Elevation	\$0.00	\$131,034.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-050 Demolition-416 Lewis Drive	\$2,250.00	\$0.00	\$10,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-051 Liability&Workmans Comp I	\$9,625.76	\$11,318.34	\$25,000.00	\$15,000.00	\$0.00	\$25,000.00	\$13,000.00	\$13,000.00
10-491-053 Dues & Subscriptions	\$400.00	\$1,417.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-491-054 Boards Expenses	\$191.20	\$421.40	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-491-055 Board of Adjustment	\$797.25	\$485.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-491-073 Zoning Ordinance Rev.II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-491-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
10-491-075 Cap.Project Under \$10,000	\$0.00	\$959.01	\$3,500.00	\$3,500.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
491 Planning & Development	\$244,338.96	\$566,607.22	\$476,092.00	\$608,100.00	\$0.00	\$421,599.00	\$376,359.00	\$376,359.00

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493 Public Works Administr.								
10-493-002 Salaries	\$27,689.83	\$69,672.69	\$47,500.00	\$69,800.00	\$0.00	\$43,400.00	\$24,500.00	\$24,500.00
10-493-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-004 C.O.L.A.	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$850.00	\$850.00	\$850.00
10-493-005 FICA Tax	\$2,119.28	\$5,106.30	\$3,800.00	\$5,281.00	\$0.00	\$3,315.00	\$3,315.00	\$3,315.00
10-493-006 Group Insurance	\$3,605.66	\$8,627.84	\$5,000.00	\$10,500.00	\$0.00	\$3,250.00	\$3,050.00	\$3,050.00
10-493-007 Retirement	\$1,749.77	\$4,384.22	\$2,500.00	\$4,484.00	\$0.00	\$2,500.00	\$1,889.00	\$1,889.00
10-493-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-011 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-012 Printing&Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-014 Travel&Training	\$150.00	\$420.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-493-015 Maintenance/Repair Equip.	\$0.00	\$2,488.87	\$6,000.00	\$3,000.00	\$0.00	\$6,000.00	\$4,000.00	\$4,000.00
10-493-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-045 Contract Services	\$20,875.40	\$35,018.47	\$25,000.00	\$37,378.00	\$0.00	\$30,000.00	\$25,000.00	\$25,000.00
10-493-046 Professional Services	\$1,690.00	\$4,977.54	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-493-051 Liability/Workmams Comp	\$2,739.52	\$3,295.91	\$3,500.00	\$4,100.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
10-493-053 Dues&Subscriptions	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
10-493-074 Capital Projects&Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-075 Cap.Project Under \$10,000	\$0.00	\$1,023.63	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
493 Public Works Administr.	\$60,619.46	\$135,015.47	\$100,100.00	\$141,843.00	\$0.00	\$98,615.00	\$71,904.00	\$71,904.00

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510 Police								
10-510-000 Seperation Allowance	\$12,597.45	\$27,006.18	\$24,500.00	\$31,500.00	\$0.00	\$24,500.00	\$24,500.00	\$24,500.00
10-510-001 Holiday Pay	\$26,586.05	\$31,031.00	\$36,500.00	\$35,500.00	\$0.00	\$38,000.00	\$37,429.00	\$37,429.00
10-510-002 Police Salaries	\$594,491.81	\$1,021,141.64	\$1,040,000.00	\$1,035,000.00	\$0.00	\$1,078,000.00	\$960,284.00	\$960,284.00
10-510-003 Overtime	\$19,722.85	\$25,810.95	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$30,000.00	\$30,000.00
10-510-004 C.O.L.A.	\$0.00	\$0.00	\$20,800.00	\$0.00	\$0.00	\$0.00	\$19,201.00	\$19,201.00
10-510-005 FICA Taxes	\$50,493.97	\$83,754.77	\$87,000.00	\$86,000.00	\$0.00	\$87,000.00	\$80,956.00	\$80,956.00
10-510-006 Group Insurance	\$82,610.54	\$135,613.50	\$153,000.00	\$143,000.00	\$0.00	\$168,500.00	\$146,400.00	\$146,400.00
10-510-007 Retirement	\$44,866.01	\$68,024.03	\$79,000.00	\$77,000.00	\$0.00	\$85,200.00	\$73,675.00	\$73,675.00
10-510-008 Uniforms	\$8,347.32	\$15,150.39	\$15,000.00	\$15,500.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
10-510-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-010 LEO 401K	\$29,432.41	\$51,701.33	\$57,000.00	\$60,000.00	\$0.00	\$57,000.00	\$53,030.00	\$53,030.00
10-510-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-014 Travel & Training	\$3,662.05	\$9,623.72	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-510-016 Maintenance & Repair Equi	\$15,801.96	\$28,498.89	\$26,731.52	\$30,000.00	\$0.00	\$35,000.00	\$30,000.00	\$30,000.00
10-510-020 Licenses/Renewals	\$1,664.66	\$645.56	\$2,000.00	\$1,500.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-510-021 PIN Rental	\$2,580.00	\$4,368.00	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
10-510-022 Auxillary Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-023 Outside Employ Time	(\$1,797.00)	(\$3,156.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-024 Gov.High.Safe.Grant 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-025 Gov.High.Safe.Grant Yr.2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-026 Gov.High.Safe.Grant 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-027 1998 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-028 2000 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-029 1999 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-030 1997 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-031 2001 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-032 2002 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-033 Supplies	\$10,862.05	\$21,000.00	\$22,500.00	\$21,000.00	\$0.00	\$22,500.00	\$20,000.00	\$20,000.00
10-510-035 Pre-Employment Costs	\$310.00	\$660.00	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-510-040 Crime Prevention/DARE	\$2,482.95	\$199.99	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-510-045 Contract Services	\$8,649.07	\$38,262.94	\$20,000.00	\$38,500.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
10-510-050 CB Substation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-051 Liability&Workmans Comp I	\$47,668.10	\$51,517.68	\$90,000.00	\$62,451.00	\$0.00	\$90,000.00	\$67,200.00	\$67,200.00
10-510-052 Federal Grant-Police Technology	\$0.00	\$30,200.93	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-055 K-9 Maintenance	\$1,218.25	\$5,500.76	\$5,500.00	\$5,510.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00
10-510-058 Informant Monies	\$2,000.00	\$2,500.00	\$6,000.00	\$2,500.00	\$0.00	\$6,000.00	\$4,000.00	\$4,000.00
10-510-060 Drug Seizure Monies	\$1,559.11	(\$5,781.52)	\$12,132.65	\$6,351.13	\$0.00	\$0.00	\$0.00	\$0.00
10-510-065 Drug Lab Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-074 Capital Projects & Equipm	\$40,748.46	\$39,559.59	\$42,200.00	\$42,000.00	\$0.00	\$57,313.00	\$57,313.00	\$57,313.00
10-510-075 Cap.Project Under \$10,000	\$6,099.93	\$15,130.43	\$7,000.00	\$16,000.00	\$0.00	\$11,800.00	\$11,800.00	\$11,800.00
510 Police	\$1,012,658.00	\$1,697,964.76	\$1,804,864.17	\$1,932,312.13	\$0.00	\$1,862,313.00	\$1,676,288.00	\$1,676,288.00

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530 Fire								
10-530-001 FIRE HOLIDAY PAY	\$5,501.56	\$6,300.46	\$8,300.00	\$7,500.00	\$0.00	\$8,300.00	\$8,300.00	\$8,300.00
10-530-002 Fire Salaries	\$137,196.02	\$218,273.65	\$227,850.00	\$224,000.00	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00
10-530-003 FIRE OVT PAY	\$28.77	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-530-004 C.O.L.A.	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-530-005 FICA Tax	\$18,743.08	\$30,845.66	\$32,000.00	\$31,000.00	\$0.00	\$34,000.00	\$34,000.00	\$34,000.00
10-530-006 Group Insurance	\$42,762.95	\$73,214.72	\$89,000.00	\$76,000.00	\$0.00	\$98,000.00	\$96,000.00	\$96,000.00
10-530-007 Retirement	\$11,127.65	\$21,222.38	\$36,080.00	\$22,600.00	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00
10-530-008 Uniforms	\$19,599.23	\$31,656.36	\$29,869.00	\$33,150.00	\$0.00	\$15,400.00	\$15,400.00	\$15,400.00
10-530-009 Part-Time Salaries	\$23,820.86	\$43,319.57	\$69,860.00	\$45,900.00	\$0.00	\$75,500.00	\$75,500.00	\$75,500.00
10-530-010 Volunteer Call Pay	\$55,206.75	\$103,992.89	\$110,700.00	\$106,000.00	\$0.00	\$115,000.00	\$115,000.00	\$115,000.00
10-530-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-014 Travel & Training	\$4,438.95	\$4,996.64	\$6,000.00	\$5,000.00	\$0.00	\$7,000.00	\$6,000.00	\$6,000.00
10-530-016 Maintenance & Repair Equi	\$1,994.48	\$15,191.24	\$15,000.00	\$17,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
10-530-017 Vehicle Maintenance	\$3,364.20	\$8,637.01	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-530-018 Fire Prevention Material	\$886.94	\$939.36	\$2,000.00	\$1,000.00	\$0.00	\$2,500.00	\$2,000.00	\$2,000.00
10-530-020 Facility Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-031 Auto Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-033 Supplies	\$11,976.06	\$52,439.35	\$17,594.00	\$54,650.00	\$0.00	\$21,200.00	\$20,000.00	\$20,000.00
10-530-040 SAFR Grant-Tuition Reimbursement	\$5,168.00	\$0.00	\$10,200.00	\$0.00	\$0.00	\$37,900.00	\$37,900.00	\$37,900.00
10-530-045 Contract Services	\$14,485.22	\$45,187.94	\$39,910.80	\$46,465.00	\$0.00	\$19,900.00	\$19,900.00	\$19,900.00
10-530-051 Liability&Workmans Comp I	\$63,039.04	\$63,061.57	\$79,800.00	\$64,100.00	\$0.00	\$79,800.00	\$79,800.00	\$79,800.00
10-530-053 Dues & Subscriptions	\$1,953.00	\$1,646.20	\$3,248.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-530-074 Capital Projects & Equipm	\$62,965.75	\$140,744.10	\$185,710.00	\$141,000.00	\$0.00	\$271,000.00	\$181,000.00	\$181,000.00
10-530-075 Cap.Project Under \$10,000	\$2,706.70	\$5,764.00	\$8,000.00	\$6,500.00	\$0.00	\$34,600.00	\$23,100.00	\$23,100.00
530 Fire	\$486,965.21	\$867,433.10	\$986,621.80	\$894,365.00	\$0.00	\$1,119,600.00	\$1,013,400.00	\$1,013,400.00

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561 Powell Bill								
10-561-015 Maint.&Repair Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-033 Powell Bill Supplies	\$5,534.45	\$8,602.64	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-561-038 Street Maintenance	\$61,833.68	\$138,035.74	\$157,000.00	\$162,000.00	\$0.00	\$157,000.00	\$162,000.00	\$162,000.00
10-561-040 Grant Carl Winner Lane Improve	\$200,000.00	\$650.00	\$300,000.00	\$186,527.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-045 Contract Services	\$0.00	\$105,240.00	\$0.00	\$105,240.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-074 Capital Projects & Equipm	(\$5,011.10)	\$106,243.61	\$0.00	\$127,033.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
561 Powell Bill	\$262,357.03	\$358,771.99	\$473,000.00	\$590,800.00	\$0.00	\$173,000.00	\$178,000.00	\$178,000.00

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565 G/F Fleet Maintenance								
10-565-001 Fleet Maint.Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-002 Fleet Maintenance Salaries	\$20,944.80	\$44,984.43	\$42,585.00	\$45,100.00	\$0.00	\$37,134.00	\$37,134.00	\$37,134.00
10-565-003 G/F Fleet Overtime	\$369.43	\$1,159.69	\$1,500.00	\$1,200.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-565-004 C.O.L.A.	\$0.00	\$0.00	\$843.00	\$0.00	\$0.00	\$743.00	\$743.00	\$743.00
10-565-005 FICA Tax	\$1,475.56	\$3,270.06	\$3,497.00	\$3,300.00	\$0.00	\$3,013.00	\$3,013.00	\$3,013.00
10-565-006 Group Insurance	\$3,211.01	\$5,872.00	\$7,315.00	\$5,950.00	\$0.00	\$6,500.00	\$6,100.00	\$6,100.00
10-565-007 Retirement	\$1,419.84	\$2,825.90	\$3,594.00	\$2,889.00	\$0.00	\$3,151.00	\$2,654.00	\$2,654.00
10-565-008 Uniforms	\$517.45	\$489.82	\$550.00	\$550.00	\$0.00	\$550.00	\$550.00	\$550.00
10-565-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-011 Telephone & Postage	\$41.98	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
10-565-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-014 Travel & Training	\$136.00	\$17.56	\$200.00	\$20.00	\$0.00	\$200.00	\$200.00	\$200.00
10-565-015 Maint.&Repair Bldg.	\$725.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-565-016 Maintenance & Repair Equi	\$839.28	\$800.00	\$1,000.00	\$885.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-565-017 Maint.&Repair Vehicles	\$14,880.38	\$22,888.06	\$22,000.00	\$23,800.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
10-565-018 Tires	\$2,794.00	\$4,754.16	\$6,500.00	\$6,700.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
10-565-031 Gas/Diesel Expense	\$101,124.05	\$89,003.60	\$100,000.00	\$91,500.00	\$0.00	\$100,000.00	\$130,000.00	\$130,000.00
10-565-033 Supplies	\$245.24	\$614.06	\$500.00	\$615.00	\$0.00	\$500.00	\$500.00	\$500.00
10-565-035 Small Tools	\$0.00	\$223.64	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
10-565-051 Liability&Workmans Comp I	\$3,602.75	\$3,861.19	\$4,550.00	\$3,930.00	\$0.00	\$4,550.00	\$4,550.00	\$4,550.00
10-565-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
565 G/F Fleet Maintenance	\$152,326.77	\$181,264.17	\$195,484.00	\$187,189.00	\$0.00	\$188,191.00	\$217,294.00	\$217,294.00

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580 ENVIRONMENTAL								
10-580-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-002 Environmental Salaries	\$129,390.61	\$240,282.23	\$242,000.00	\$243,219.85	\$0.00	\$235,328.00	\$232,000.00	\$232,000.00
10-580-003 Overtime	\$12,262.75	\$16,965.10	\$20,000.00	\$17,728.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
10-580-004 C.O.L.A.	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00	\$4,614.00	\$4,640.00	\$4,640.00
10-580-005 FICA Taxes	\$10,511.75	\$19,511.01	\$12,156.00	\$19,900.00	\$0.00	\$18,003.00	\$19,500.00	\$19,500.00
10-580-006 Group Insurance	\$27,292.03	\$43,610.52	\$52,500.00	\$43,700.00	\$0.00	\$52,000.00	\$48,800.00	\$48,800.00
10-580-007 Retirement	\$9,641.93	\$16,099.79	\$20,000.00	\$18,100.00	\$0.00	\$18,826.00	\$17,296.00	\$17,296.00
10-580-008 Uniforms	\$2,398.81	\$3,921.91	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$5,000.00	\$5,000.00
10-580-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-011 Telephone & Postage	\$28,275.86	\$67,231.21	\$54,944.00	\$69,000.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00
10-580-012 Printing & Publishing	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-580-013 Electric	\$150,221.89	\$278,815.10	\$265,000.00	\$313,000.00	\$0.00	\$291,500.00	\$291,500.00	\$291,500.00
10-580-014 Travel & Training	\$0.00	\$81.51	\$500.00	\$100.00	\$0.00	\$500.00	\$500.00	\$500.00
10-580-015 Maint. To Buildings	\$10,078.81	\$24,579.91	\$33,000.00	\$25,000.00	\$0.00	\$33,000.00	\$33,000.00	\$33,000.00
10-580-016 Maintenance & Repair Equi	\$3,202.50	\$4,099.24	\$3,210.40	\$4,200.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-018 Landscaping & Street Signs	\$6,732.30	\$10,709.02	\$11,850.00	\$10,750.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-580-025 Street Lights	\$1,925.62	\$3,862.85	\$5,000.00	\$3,900.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-580-033 Supplies	\$14,060.09	\$24,809.58	\$30,000.00	\$25,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
10-580-035 Small Tools	(\$242.40)	\$242.40	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
10-580-045 Contract Services	\$752,425.37	\$1,488,670.03	\$1,440,000.00	\$1,489,500.00	\$0.00	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00
10-580-046 Professional Services	\$0.00	\$4,821.16	\$4,000.00	\$4,822.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-051 Liability & Workmans Comp I	\$36,598.59	\$39,990.43	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
10-580-057 Temps	\$11,347.42	\$25,166.55	\$23,000.00	\$22,052.15	\$0.00	\$34,000.00	\$30,000.00	\$30,000.00
10-580-074 Capital Projects & Equipm	\$11,532.04	\$11,532.04	\$18,300.00	\$12,000.00	\$0.00	\$13,400.00	\$16,000.00	\$16,000.00
10-580-075 Cap. Project Under \$10,000	\$912.99	\$9,467.64	\$15,000.00	\$13,200.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
10-580-076 Lanfill Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 ENVIRONMENTAL	\$1,218,568.96	\$2,334,469.23	\$2,301,260.40	\$2,379,472.00	\$0.00	\$2,421,471.00	\$2,414,536.00	\$2,414,536.00

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620 Parks & Recreation								
10-620-002 Salaries	\$137,806.66	\$239,017.95	\$240,500.00	\$239,100.00	\$0.00	\$233,958.00	\$204,000.00	\$204,000.00
10-620-003 Overtime	\$3,313.37	\$3,684.76	\$4,000.00	\$3,700.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-620-004 C.O.L.A.	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$4,588.00	\$4,580.00	\$4,580.00
10-620-005 FICA Taxes	\$10,569.78	\$18,269.33	\$20,000.00	\$18,400.00	\$0.00	\$17,898.00	\$17,600.00	\$17,600.00
10-620-006 Group Insurance	\$19,931.40	\$34,511.04	\$40,000.00	\$35,000.00	\$0.00	\$39,000.00	\$36,600.00	\$36,600.00
10-620-007 Retirement	\$9,619.19	\$15,072.27	\$17,500.00	\$15,200.00	\$0.00	\$18,227.00	\$15,690.00	\$15,690.00
10-620-008 Uniforms	\$79.63	\$669.30	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$700.00
10-620-009 Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-013 Electric	\$17,007.66	\$27,000.00	\$30,474.00	\$27,000.00	\$0.00	\$30,474.00	\$30,474.00	\$30,474.00
10-620-014 Travel & Training	\$203.70	\$610.89	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-620-015 Maint.& Repair Facility	\$635.38	\$4,767.65	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-620-016 Maint.& Repair Equipment	\$1,579.16	\$6,663.91	\$5,590.90	\$7,000.00	\$0.00	\$8,700.00	\$7,000.00	\$7,000.00
10-620-020 Maintenance of Parks	\$10,588.13	\$14,914.36	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$20,000.00	\$20,000.00
10-620-033 Supplies	\$2,526.25	\$4,492.29	\$4,500.00	\$4,500.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-620-040 Lake Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-045 Contract Serv.Referees	\$7,208.25	\$17,591.11	\$22,750.00	\$23,500.00	\$0.00	\$22,750.00	\$22,750.00	\$22,750.00
10-620-051 Liability&Workmans Comp.	\$11,896.21	\$12,143.62	\$24,074.00	\$12,657.00	\$0.00	\$24,074.00	\$24,074.00	\$24,074.00
10-620-052 Festivals & Special Event	\$1,845.58	\$4,352.79	\$4,500.00	\$4,500.00	\$0.00	\$5,000.00	\$4,500.00	\$4,500.00
10-620-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-055 Athletic Programs	\$3,479.69	\$12,826.69	\$11,050.00	\$14,000.00	\$0.00	\$11,050.00	\$11,050.00	\$11,050.00
10-620-074 Capital Projects	\$25,174.00	\$28,606.74	\$80,000.00	\$30,000.00	\$0.00	\$100,000.00	\$30,000.00	\$30,000.00
10-620-075 Cap.Project Under \$10,000	\$2,892.00	\$5,944.90	\$6,000.00	\$6,000.00	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00
10-620-076 NCDOT- BIKE GRANT	\$0.00	\$17,500.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
620 Parks & Recreation	\$266,356.04	\$468,639.60	\$537,638.90	\$487,257.00	\$0.00	\$563,919.00	\$461,518.00	\$461,518.00

TOURISM FUND

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
Revenues	\$893,325.96	\$2,170,557.96	\$2,386,892.50	\$2,195,635.80	\$0.00	\$1,799,050.00	\$1,925,765.00	\$1,925,765.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
520 Lifeguards								
25-520-001 Holiday Pay	\$557.33	\$1,286.03	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
25-520-002 Lifeguard Salary	\$136,680.28	\$234,191.99	\$260,000.00	\$238,600.00	\$0.00	\$260,000.00	\$260,000.00	\$260,000.00
25-520-003 Overtime	\$606.65	\$3,756.91	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
25-520-004 COLA	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
25-520-005 FICA	\$10,532.97	\$18,264.70	\$25,000.00	\$19,000.00	\$0.00	\$25,000.00	\$20,500.00	\$20,500.00
25-520-006 Group Insurance	\$3,451.61	\$13,825.84	\$7,315.00	\$6,650.00	\$0.00	\$7,315.00	\$6,100.00	\$6,100.00
25-520-007 Retirement	\$1,284.80	\$2,234.15	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$3,323.00	\$3,323.00
25-520-008 Uniforms	\$0.00	\$4,669.32	\$4,500.00	\$5,000.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
25-520-009 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-520-010 LEO 401K	\$911.79	\$1,399.59	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
25-520-014 Travel & Training	\$1,020.00	\$4,071.22	\$5,000.00	\$4,500.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
25-520-016 Maint & Repair Equip	(\$158.60)	\$3,367.17	\$5,000.00	\$4,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
25-520-033 Supplies	\$2,745.86	\$4,878.22	\$7,000.00	\$4,900.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
25-520-050 CB Substation	\$2,625.68	\$4,985.27	\$6,500.00	\$6,500.00	\$0.00	\$6,500.00	\$7,600.00	\$7,600.00
25-520-051 Liability & Workmans Comp	\$33,229.07	\$38,958.42	\$40,000.00	\$48,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
25-520-074 Capital Proj. & Equip	\$8,300.00	\$13,500.00	\$23,300.00	\$13,500.00	\$0.00	\$25,600.00	\$25,600.00	\$25,600.00
25-520-075 Cap Proj. under \$10,000	\$688.00	\$1,657.19	\$17,000.00	\$2,200.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
25-520-090 Cap Reserve/Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520 Lifeguards	\$202,475.44	\$351,046.02	\$414,615.00	\$365,350.00	\$0.00	\$402,915.00	\$399,623.00	\$399,623.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
550 Marina								
25-550-002 Marina Salaries	\$35,518.85	\$60,740.28	\$59,100.00	\$62,400.00	\$0.00	\$61,000.00	\$60,000.00	\$60,000.00
25-550-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-004 COLA	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
25-550-005 FICA	\$2,677.28	\$4,576.08	\$4,700.00	\$4,800.00	\$0.00	\$4,700.00	\$4,600.00	\$4,600.00
25-550-006 Group Insurance	\$0.00	\$9,080.64	\$6,550.00	\$6,650.00	\$0.00	\$7,150.00	\$6,100.00	\$6,100.00
25-550-007 Retirement	\$2,502.67	\$3,858.53	\$4,300.00	\$4,300.00	\$0.00	\$4,900.00	\$4,114.00	\$4,114.00
25-550-009 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-010 LEO 401K	\$1,775.95	\$2,587.04	\$3,100.00	\$3,500.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00
25-550-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-013 Electric	\$4,495.60	\$9,724.07	\$9,000.00	\$11,000.00	\$0.00	\$9,000.00	\$11,000.00	\$11,000.00
25-550-015 Maint&Repair Facilities	\$2,196.00	\$4,391.90	\$10,000.00	\$7,078.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
25-550-016 Maint & Repair Equip.	\$471.25	\$1,765.13	\$2,500.00	\$2,000.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
25-550-017 Maint. Mooring Fields	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
25-550-033 Supplies	\$578.66	\$1,543.54	\$1,250.00	\$1,550.00	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00
25-550-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-051 Liability & Workmans Comp	\$4,935.06	\$5,239.13	\$7,100.00	\$5,700.00	\$0.00	\$7,100.00	\$7,100.00	\$7,100.00
25-550-055 Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-057 Miscellaneous	\$0.00	\$1,384.00	\$1,000.00	\$1,200.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
25-550-060 Solid Waste Collection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-550-074 Capital Proj.& Equip.	\$30,009.90	\$36,943.50	\$73,632.50	\$105,688.00	\$0.00	\$65,000.00	\$71,674.00	\$71,674.00
25-550-075 Cap Proj. Under \$10,000	\$4,000.00	\$0.00	\$13,000.00	\$5,000.00	\$0.00	\$16,300.00	\$10,000.00	\$10,000.00
25-550-090 Cap Reserve/Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550 Marina	\$89,161.22	\$141,833.84	\$197,432.50	\$220,866.00	\$0.00	\$194,100.00	\$194,738.00	\$194,738.00

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570 Parking								
25-570-002 Parking Enf Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-004 COLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-005 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-006 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-007 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-009 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-011 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-012 Meter Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
25-570-013 Electric	\$1,587.22	\$3,990.43	\$3,500.00	\$4,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
25-570-014 Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-015 Professional Services	\$97,066.66	\$287,054.61	\$269,000.00	\$300,000.00	\$0.00	\$245,000.00	\$245,000.00	\$245,000.00
25-570-016 Maint & Repair Equip.	\$80.08	\$1,686.86	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-017 Maint.&Repair Vehicles	\$0.00	\$740.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
25-570-018 Maint.Repair Of Parking Lots	\$572.40	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$5,000.00	\$5,000.00
25-570-019 Parking Attendant@Freeman Park	\$0.00	\$2,371.00	\$40,000.00	\$3,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00
25-570-033 Supplies	\$2,799.75	\$2,884.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
25-570-035 Small Tools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-045 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-051 Liability & Workmans Comp	\$2,664.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-074 Capital Proj. & Equip.	\$0.00	\$21,171.06	\$29,000.00	\$78,033.00	\$0.00	\$28,451.00	\$28,451.00	\$28,451.00
25-570-075 Cap Proj Under \$10,000	\$0.00	\$11,892.00	\$2,500.00	\$14,400.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
25-570-077 Grant Match-Bike Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-570-090 Cap Reserve/Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570 Parking	\$104,770.72	\$331,789.96	\$350,500.00	\$408,433.00	\$0.00	\$339,451.00	\$303,451.00	\$303,451.00

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630 Beach Maintenance								
25-630-001 BCHMAINT HOLIDAY	\$4,758.01	\$7,642.67	\$8,500.00	\$8,000.00	\$0.00	\$8,500.00	\$4,735.00	\$4,735.00
25-630-002 Salaries	\$116,824.56	\$247,804.08	\$218,000.00	\$223,000.00	\$0.00	\$233,578.00	\$161,973.00	\$161,973.00
25-630-003 Overtime	\$5,325.90	\$7,043.77	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
25-630-004 C.O.L.A.	\$0.00	\$0.00	\$4,700.00	\$0.00	\$0.00	\$0.00	\$3,239.00	\$3,239.00
25-630-005 FICA	\$10,525.95	\$20,351.34	\$19,000.00	\$20,360.00	\$0.00	\$18,250.00	\$13,766.00	\$13,766.00
25-630-006 Group Insurance	\$20,671.22	\$41,591.56	\$39,500.00	\$33,500.00	\$0.00	\$39,500.00	\$30,500.00	\$30,500.00
25-630-007 Retirement	\$8,665.76	\$14,167.31	\$17,250.00	\$14,600.00	\$0.00	\$16,500.00	\$12,161.00	\$12,161.00
25-630-008 Uniforms	\$784.99	\$2,454.41	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
25-630-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-010 LEO 401K	\$4,273.28	\$6,831.14	\$6,000.00	\$7,750.00	\$0.00	\$7,000.00	\$5,767.00	\$5,767.00
25-630-016 Maintenance & Repair Equipment	\$4,799.91	\$5,472.20	\$6,500.00	\$5,840.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
25-630-017 Permit Fees	\$0.00	\$0.00	\$500.00	\$1,000.00	\$0.00	\$500.00	\$500.00	\$500.00
25-630-022 Part Time Officers	\$12,758.88	\$31,681.36	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
25-630-033 Supplies	\$7,273.41	\$12,204.67	\$20,000.00	\$15,350.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
25-630-035 Road Meeting Professional Services	\$0.00	\$15,125.00	\$0.00	\$15,150.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-040 Art&Activity Expense	\$1,517.57	\$4,907.56	\$5,000.00	\$6,214.75	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
25-630-045 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-046 Professional Services	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-050 CBP3 Ad Valorem Taxes	\$0.00	\$46,442.28	\$0.00	\$47,000.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-051 Liability & Workmans Comp	\$7,036.05	\$9,940.36	\$10,000.00	\$24,750.00	\$0.00	\$10,000.00	\$15,000.00	\$15,000.00
25-630-053 Dues And Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-056 Beach Maintenance	\$22,566.02	\$60,772.00	\$55,000.00	\$60,900.00	\$0.00	\$55,000.00	\$60,000.00	\$60,000.00
25-630-060 Boardwalk Makeover Donation	\$28,994.91	\$45,477.80	\$43,995.00	\$45,750.00	\$0.00	\$42,500.00	\$45,000.00	\$45,000.00
25-630-070 Donation-Chamber Commerce	\$77,800.00	\$77,800.00	\$77,800.00	\$77,800.00	\$0.00	\$77,800.00	\$77,800.00	\$77,800.00
25-630-074 Capital Proj. & Equip.	\$54,000.46	\$27,412.46	\$221,700.00	\$142,500.00	\$0.00	\$49,229.00	\$49,229.00	\$49,229.00
25-630-075 Cap Proj. under \$10,000	\$4,172.00	\$11,935.59	\$12,000.00	\$12,200.00	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00
25-630-076 PARTF Grant for Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-077 GRANT-NCDOT ENTRYWAY EN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25-630-078 NCDOT Grant-Crosswalks	\$0.00	\$0.00	\$0.00	\$50,422.05	\$0.00	\$0.00	\$0.00	\$0.00
25-630-080 T/F To General Fund	\$40,000.00	\$17,000.00	\$581,400.00	\$341,400.00	\$0.00	\$0.00	\$457,783.00	\$457,783.00

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25-630-090 Depreciation	\$0.00	\$162,438.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
630 Beach Maintenance	\$432,748.88	\$876,495.56	\$1,424,345.00	\$1,200,986.80	\$0.00	\$648,857.00	\$1,027,953.00	\$1,027,953.00

UTILITIES FUND

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30-322-000 Stormwater Drainage Fees	\$416,682.68	\$703,722.32	\$700,000.00	\$530,000.00	\$0.00	\$700,000.00	\$700,000.00	\$700,000.00
30-325-000 Wil.Bch Stormwater User Fee	\$6,000.00	\$24,000.00	\$43,000.00	\$18,000.00	\$0.00	\$10,000.00	\$43,000.00	\$43,000.00
30-329-000 Interest	\$564.76	\$3,366.94	\$4,000.00	\$7,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-329-001 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-330-000 Stormwater User Fees	\$27,345.00	\$66,905.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00
30-340-000 Lift Station #1 Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-340-001 Water Tower Antenna Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-350-010 State I&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-370-000 FEMA-Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-370-010 FEMA Monies Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-371-000 Water & Sewer Service Fee	\$1,933,315.79	\$2,805,501.93	\$3,300,000.00	\$3,300,000.00	\$0.00	\$3,300,000.00	\$3,300,000.00	\$3,300,000.00
30-371-015 Penalties	(\$470,549.72)	\$40,000.27	\$60,000.00	\$65,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
30-372-000 Water Connection Fees	\$14,845.00	\$35,575.00	\$25,000.00	\$15,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
30-373-000 Sewer Connection Fees	\$9,650.00	\$26,600.00	\$18,000.00	\$11,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-374-000 Facility Fees	\$96,674.00	\$206,418.00	\$70,000.00	\$55,000.00	\$0.00	\$100,000.00	\$70,000.00	\$70,000.00
30-375-000 Reconnection Fees	\$4,500.00	\$6,850.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
30-381-000 Sale Of Sea Oats	\$800.00	\$7,613.20	\$2,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-383-000 Sales of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-385-000 Miscellaneous Revenues	\$11,201.58	\$27,832.73	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-386-000 Insurance Claims	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-000 DENR Grant-Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-001 Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-002 Grant-CWMTF Outfalls	\$0.00	\$0.00	\$285,000.00	\$285,000.00	\$0.00	\$0.00	\$285,000.00	\$285,000.00
30-393-000 Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-395-000 Interest on Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-398-001 Kure Bch-Fixed&Variable	\$89,343.74	\$136,980.69	\$145,000.00	\$145,000.00	\$0.00	\$150,000.00	\$145,000.00	\$145,000.00
30-398-002 Kure Bch-Capital Recovery	\$94,225.53	\$161,529.48	\$160,000.00	\$160,000.00	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00
30-398-003 Fort Fisher WWT	\$4,084.10	\$8,622.82	\$8,900.00	\$8,800.00	\$0.00	\$8,100.00	\$8,100.00	\$8,100.00
30-398-004 Grease Trap Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-399-000 Appropriated Fund Balance	\$0.00	\$0.00	\$376,217.96	\$1,297,698.00	\$0.00	\$0.00	\$99,639.00	\$99,639.00
30-399-010 Stormwater Reserve	\$0.00	\$0.00	\$190,000.00	\$177,793.00	\$0.00	\$0.00	\$285,000.00	\$285,000.00

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Revenues	\$2,238,682.46	\$4,261,518.38	\$5,459,117.96	\$6,147,291.00	\$0.00	\$4,592,100.00	\$5,259,739.00	\$5,259,739.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
800 W&S Administrative								
30-800-002 W&S Adm.Salaries	\$104,075.77	\$175,544.01	\$169,803.00	\$175,700.00	\$0.00	\$168,920.00	\$186,920.00	\$186,920.00
30-800-003 Overtime	\$623.15	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-004 C.O.L.A.	\$0.00	\$0.00	\$3,382.00	\$0.00	\$0.00	\$3,378.00	\$3,378.00	\$3,378.00
30-800-005 FICA TAX	\$7,810.94	\$13,227.69	\$13,325.00	\$13,250.00	\$0.00	\$13,325.00	\$13,325.00	\$13,325.00
30-800-006 Group Insurance	\$12,593.19	\$22,887.36	\$26,200.00	\$23,900.00	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00
30-800-007 Retirement	\$7,199.16	\$11,046.43	\$12,200.00	\$11,150.00	\$0.00	\$13,784.00	\$13,784.00	\$13,784.00
30-800-008 Uniforms	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-011 Telephone & Postage	\$14,590.68	\$26,476.04	\$30,000.00	\$38,000.00	\$0.00	\$31,600.00	\$31,600.00	\$31,600.00
30-800-012 Printing & Publishing	\$2,325.57	\$1,814.03	\$5,000.00	\$2,500.00	\$0.00	\$7,425.00	\$7,425.00	\$7,425.00
30-800-014 Travel & Training	\$75.00	\$414.65	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-800-016 Maintenance & Repair Equi	\$1,744.21	\$5,012.51	\$1,712.10	\$5,100.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-800-033 Supplies	\$2,371.02	\$5,616.32	\$6,000.00	\$6,500.00	\$0.00	\$7,400.00	\$7,400.00	\$7,400.00
30-800-037 On-Line Credit Check	\$0.00	\$0.00	\$1,900.00	\$400.00	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00
30-800-045 Contract Services	\$8,976.92	\$22,016.25	\$19,934.00	\$22,500.00	\$0.00	\$20,494.00	\$20,494.00	\$20,494.00
30-800-046 Professional Services	\$4,581.80	\$5,451.92	\$10,000.00	\$6,500.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
30-800-050 Salary Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-051 Liability&Workmans Comp I	\$18,407.94	\$19,578.54	\$22,000.00	\$19,578.54	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
30-800-053 Dues & Subscriptions	\$0.00	\$237.50	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
30-800-055 Hurricane Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-057 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-060 Water Conservation Educat	\$0.00	\$709.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-800-074 Capital Projects	\$0.00	\$114,562.74	\$17,767.00	\$331,471.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$7,979.00	\$7,050.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-078 I&I Project Debt Serv.	\$0.00	\$21,422.90	\$25,100.00	\$25,000.00	\$0.00	\$20,563.00	\$20,563.00	\$20,563.00
30-800-079 T/F Capital Project Fund	\$0.00	\$0.00	\$72,000.00	\$178,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-080 T/F to General Fund	\$0.00	\$0.00	\$306,106.10	\$300,000.00	\$0.00	\$200,000.00	\$300,000.00	\$300,000.00
30-800-081 Bond Principal Payments	\$0.00	\$0.00	\$48,000.00	\$48,000.00	\$0.00	\$48,000.00	\$48,000.00	\$48,000.00
30-800-082 Bond Interest Payments	\$0.00	\$11,900.00	\$9,500.00	\$11,900.00	\$0.00	\$7,100.00	\$7,100.00	\$7,100.00

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30-800-083 Lift Station #1-loan	\$124,675.53	\$0.00	\$124,676.00	\$100,000.00	\$0.00	\$124,676.00	\$124,676.00	\$124,676.00
30-800-085 3 MGD Storage-Loan	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00
30-800-086 I&I Sewer Loan- CWTF	\$14,299.12	\$0.42	\$121,259.00	\$123,713.00	\$0.00	\$118,947.00	\$118,947.00	\$118,947.00
30-800-087 I&I Sewer - BB&T(2002)	\$0.00	\$0.35	\$30,827.00	\$30,827.00	\$0.00	\$30,827.00	\$30,827.00	\$30,827.00
30-800-088 WB Water Tank & Lines	\$0.00	(\$0.20)	\$71,281.00	\$71,281.00	\$0.00	\$59,134.00	\$59,134.00	\$59,134.00
30-800-089 WB H2O Filter+ C&D Sewer	\$0.00	\$104,398.79	\$122,562.00	\$122,562.00	\$0.00	\$122,562.00	\$122,562.00	\$122,562.00
30-800-090 Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-091 Well Upgrades/New Wells-Loan	\$0.00	\$0.00	\$72,000.00	\$72,000.00	\$0.00	\$72,000.00	\$72,000.00	\$72,000.00
30-800-092 EQ Basin-Loan	\$0.00	\$0.00	\$0.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-093 H2O & Sewer Upgrades-Loan	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00
30-800-094 W Bch Stormwater Fee Trans. to GF	\$0.00	\$0.00	\$43,000.00	\$0.00	\$0.00	\$43,000.00	\$0.00	\$0.00
800 W&S Administrative	\$324,350.00	\$562,367.25	\$1,666,263.20	\$2,090,682.54	\$0.00	\$1,448,285.00	\$1,523,285.00	\$1,523,285.00

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810 Wastewater Treatment								
30-810-001 Skill Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-002 WWT Salaries	\$109,397.25	\$190,787.67	\$186,000.00	\$191,000.00	\$0.00	\$189,605.00	\$189,605.00	\$189,605.00
30-810-003 Overtime	\$849.62	\$724.90	\$2,500.00	\$2,500.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-810-004 C.O.L.A.	\$0.00	\$0.00	\$3,675.00	\$0.00	\$0.00	\$3,792.00	\$3,792.00	\$3,792.00
30-810-005 FICA TAXES	\$8,092.53	\$14,042.38	\$14,674.00	\$14,300.00	\$0.00	\$14,987.00	\$15,100.00	\$15,100.00
30-810-006 Group Insurance	\$17,562.93	\$44,145.20	\$32,750.00	\$29,500.00	\$0.00	\$32,500.00	\$32,500.00	\$32,500.00
30-810-007 Retirement	\$7,585.01	\$12,051.64	\$13,500.00	\$12,200.00	\$0.00	\$15,672.00	\$15,800.00	\$15,800.00
30-810-008 Uniforms	\$1,554.64	\$2,499.68	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
30-810-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-011 Telephone & Postage	\$180.97	\$285.57	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-810-013 Electric	\$89,030.84	\$140,006.91	\$150,000.00	\$153,400.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00
30-810-014 Travel and Training	\$912.75	\$625.51	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-810-015 Maintenance & Repair Bldg	\$1,628.11	\$1,985.16	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
30-810-016 Maintenance & Repair Equi	\$11,765.93	\$32,095.87	\$20,000.00	\$32,243.55	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-810-018 Landscaping	\$3,650.55	\$13,867.20	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-810-032 Chemical & Lab Fees	\$19,146.70	\$38,131.70	\$48,000.00	\$40,000.00	\$0.00	\$57,800.00	\$57,800.00	\$57,800.00
30-810-033 Supplies	\$2,136.87	\$4,077.18	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
30-810-035 Small Tools	\$34.70	\$405.98	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-810-045 Contract Services	\$53,189.37	\$88,498.43	\$74,060.60	\$90,300.00	\$0.00	\$79,345.00	\$80,000.00	\$80,000.00
30-810-046 Professional Services	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-810-047 WWT Plant Renovation	\$204,095.61	(\$0.39)	\$204,096.00	\$204,096.00	\$0.00	\$204,096.00	\$204,096.00	\$204,096.00
30-810-048 WWTP SCADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-051 Liability&Workmans Comp I	\$12,684.54	\$16,191.02	\$19,836.00	\$16,241.68	\$0.00	\$19,836.00	\$19,836.00	\$19,836.00
30-810-053 Dues and Subscriptions	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
30-810-074 Capital Projects & Equipm	\$18,535.00	\$0.00	\$82,535.00	\$64,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-075 Cap.Project Under \$10,000	\$8,945.00	\$3,223.55	\$8,950.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-078 Permit Fees	\$6,100.00	\$6,910.00	\$7,060.00	\$7,060.00	\$0.00	\$7,010.00	\$7,010.00	\$7,010.00
30-810-090 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Wastewater Treatment	\$577,278.92	\$613,555.16	\$898,836.60	\$891,341.23	\$0.00	\$829,843.00	\$830,739.00	\$830,739.00

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811 Wastewater Collection								
30-811-001 Skill Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-002 WWC Salaries	\$143,604.78	\$312,510.03	\$323,000.00	\$314,156.45	\$0.00	\$308,461.00	\$308,461.00	\$308,461.00
30-811-003 Overtime	\$24,891.57	\$36,048.48	\$30,000.00	\$36,100.00	\$0.00	\$30,000.00	\$35,000.00	\$35,000.00
30-811-004 C.O.L.A.	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$6,169.00	\$6,169.00	\$6,169.00
30-811-005 FICA Taxes	\$12,882.29	\$26,277.48	\$27,500.00	\$27,000.00	\$0.00	\$26,365.00	\$26,800.00	\$26,800.00
30-811-006 Group Insurance	\$30,753.45	\$66,409.80	\$65,500.00	\$53,000.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00
30-811-007 Retirement	\$11,599.82	\$21,915.79	\$25,000.00	\$22,000.00	\$0.00	\$27,571.00	\$28,000.00	\$28,000.00
30-811-008 Uniforms	\$2,974.81	\$5,273.15	\$5,400.00	\$5,350.00	\$0.00	\$4,867.00	\$5,400.00	\$5,400.00
30-811-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-011 Telephone & Postage	\$8,514.99	\$14,047.96	\$25,000.00	\$15,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
30-811-013 Electric	\$27,323.35	\$47,918.92	\$45,000.00	\$53,500.00	\$0.00	\$45,000.00	\$48,000.00	\$48,000.00
30-811-014 Travel & Training	\$1,457.45	\$1,198.44	\$2,000.00	\$2,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-015 Maintenance & Repair Buld	\$370.00	\$545.09	\$3,000.00	\$1,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-016 Maintenance & Repair Equi	\$8,757.49	\$39,051.76	\$44,060.60	\$40,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00
30-811-019 Maint.&Repair Streets	\$10,444.80	\$32,970.19	\$40,000.00	\$34,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
30-811-020 Maintenance to Mains	\$14,399.87	\$164,916.15	\$50,000.00	\$161,986.10	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
30-811-032 Chemical & Lab Fees	\$1,320.00	\$30,575.36	\$21,000.00	\$29,000.00	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00
30-811-033 Supplies	\$1,873.27	\$3,626.89	\$6,000.00	\$4,500.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
30-811-035 Small Tools	\$227.32	\$923.82	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-811-045 Contract Services	\$8,888.05	\$29,696.38	\$35,000.00	\$30,013.90	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
30-811-046 Professional Services	\$0.00	\$20,150.96	\$30,000.00	\$25,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-811-051 Liability&Workmans Comp I	\$22,942.28	\$35,507.49	\$36,866.00	\$35,537.46	\$0.00	\$36,866.00	\$36,866.00	\$36,866.00
30-811-055 Tap Materials	\$0.00	\$7,133.95	\$15,000.00	\$10,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-811-060 I&I Removal Program	\$0.00	\$0.00	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-074 Capital Projects & Equipm	\$105,861.59	(\$0.32)	\$108,405.00	\$133,000.00	\$0.00	\$88,487.00	\$88,487.00	\$88,487.00
30-811-075 Cap.Project Under \$10,000	\$0.00	\$1,029.95	\$1,200.00	\$1,200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00
30-811-078 Permit Fees	\$1,410.00	\$1,310.00	\$1,500.00	\$1,500.00	\$0.00	\$1,600.00	\$1,500.00	\$1,500.00
811 Wastewater Collection	\$440,497.18	\$899,037.72	\$951,431.60	\$1,038,843.91	\$0.00	\$919,586.00	\$928,883.00	\$928,883.00

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812 Water								
30-812-001 Skill Base Pay	\$0.00	\$418.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-002 Water Salaries	\$36,592.80	\$61,624.80	\$61,000.00	\$61,800.00	\$0.00	\$58,500.00	\$58,500.00	\$58,500.00
30-812-003 Overtime	\$8,997.57	\$9,889.03	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
30-812-004 C.O.L.A.	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,170.00	\$1,170.00	\$1,170.00
30-812-005 FICA TAXES	\$3,344.80	\$5,280.39	\$5,500.00	\$5,700.00	\$0.00	\$5,330.00	\$5,400.00	\$5,400.00
30-812-006 Group Insurance	\$6,611.38	\$26,889.68	\$13,100.00	\$12,000.00	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00
30-812-007 Retirement	\$3,136.64	\$4,500.84	\$5,100.00	\$4,700.00	\$0.00	\$5,574.00	\$5,600.00	\$5,600.00
30-812-008 Uniforms	\$801.51	\$913.39	\$1,050.00	\$1,050.00	\$0.00	\$1,050.00	\$1,050.00	\$1,050.00
30-812-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-011 Telephone & Postage	\$10,380.16	\$29,261.18	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-812-012 Printing & Publishing	\$0.00	\$31.96	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-812-013 Electric	\$32,248.44	\$60,700.89	\$62,000.00	\$68,000.00	\$0.00	\$62,000.00	\$62,000.00	\$62,000.00
30-812-014 Travel & Training	\$2,161.06	\$1,144.00	\$3,000.00	\$2,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-812-015 Maintenance & Repair Bldg	\$0.00	\$2,600.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-812-016 Maintenance & Repair Equi	\$1,009.51	\$18,943.44	\$20,000.00	\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
30-812-019 Maintenance & Repair Stre	\$25,280.65	\$34,918.19	\$50,000.00	\$75,800.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
30-812-020 Maintenance to Mains	\$3,834.93	\$46,977.90	\$40,000.00	\$58,549.59	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
30-812-021 Maintenance to Services	\$21.28	\$3,301.43	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-812-022 Maintenance to Tanks/Res	\$25,025.18	\$28,968.90	\$45,000.00	\$29,830.85	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00
30-812-032 Chemical & Lab Fees	\$27,721.14	\$91,629.44	\$91,245.00	\$98,000.00	\$0.00	\$96,000.00	\$96,000.00	\$96,000.00
30-812-033 Supplies	\$786.88	\$1,204.22	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-812-035 Small Tools	\$160.88	\$494.95	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-812-045 Contract Services	\$6,651.10	\$15,701.20	\$21,000.00	\$16,619.56	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00
30-812-046 Professional Services	\$13,085.96	\$22,661.48	\$70,635.96	\$25,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-812-051 Liability&Workmans Comp I	\$8,537.81	\$9,100.32	\$6,406.00	\$9,100.32	\$0.00	\$6,406.00	\$10,000.00	\$10,000.00
30-812-053 Dues & Subscriptions	\$995.00	\$955.00	\$1,000.00	\$1,000.00	\$0.00	\$1,055.00	\$1,055.00	\$1,055.00
30-812-055 Meters & Other Related Ma	\$7,679.00	\$15,247.37	\$20,000.00	\$19,600.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-812-073 Water/Sewer Project-Magnolia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-074 Capital Projects & Equipm	\$41,700.02	(\$0.49)	\$74,500.00	\$253,344.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
30-812-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$7,076.00	\$5,990.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-076 Well Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-078 Permits & Fees	\$2,600.00	\$2,850.00	\$2,850.00	\$2,850.00	\$0.00	\$2,850.00	\$2,850.00	\$2,850.00
812 Water	\$269,363.70	\$496,208.37	\$653,962.96	\$822,934.32	\$0.00	\$588,935.00	\$592,625.00	\$592,625.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
813 W&S FLEET MAINT.								
30-813-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-002 W&S Fleet Maint. Salaries	\$20,940.00	\$44,740.63	\$42,585.00	\$44,800.00	\$0.00	\$37,134.00	\$37,134.00	\$37,134.00
30-813-003 Overtime	\$369.43	\$751.48	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-813-004 C.O.L.A.	\$0.00	\$0.00	\$843.00	\$0.00	\$0.00	\$743.00	\$743.00	\$743.00
30-813-005 FICA TAX	\$1,475.35	\$3,226.25	\$3,437.00	\$3,500.00	\$0.00	\$3,013.00	\$3,013.00	\$3,013.00
30-813-006 Group Insurance	\$3,468.24	\$21,017.68	\$7,315.00	\$6,650.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
30-813-007 Retirement	\$1,419.56	\$2,786.96	\$3,594.00	\$2,850.00	\$0.00	\$3,151.00	\$3,151.00	\$3,151.00
30-813-008 Uniforms	\$258.97	\$352.44	\$550.00	\$550.00	\$0.00	\$550.00	\$550.00	\$550.00
30-813-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-014 Travel & Training	\$136.00	\$17.02	\$150.00	\$150.00	\$0.00	\$300.00	\$300.00	\$300.00
30-813-015 Maint. & Repair Bldg.	\$342.00	\$184.87	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-813-016 Maintenance & Repair Equi	\$46.97	\$154.99	\$530.30	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-813-017 Maintenance & Repair Auto	\$15,478.83	\$13,051.82	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-813-018 Tires	\$1,900.08	\$5,497.81	\$6,500.00	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
30-813-031 Gas&Diesel Expense	\$28,327.25	\$110,300.00	\$100,000.00	\$110,300.00	\$0.00	\$100,000.00	\$130,000.00	\$130,000.00
30-813-033 Supplies	\$122.36	\$362.18	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-813-035 Small Tools	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
30-813-051 Liability&Workmans Comp I	\$2,270.45	\$2,483.25	\$4,550.00	\$2,750.00	\$0.00	\$4,550.00	\$4,550.00	\$4,550.00
30-813-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00
813 W&S FLEET MAINT.	\$76,555.49	\$204,927.38	\$192,804.30	\$201,800.00	\$0.00	\$188,391.00	\$218,391.00	\$218,391.00

BUDGET WORKSHEET

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
900 Stormwater Drainage								
30-900-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-002 Salaries	\$118,409.60	\$201,034.67	\$198,000.00	\$202,500.00	\$0.00	\$207,070.00	\$204,500.00	\$204,500.00
30-900-003 Overtime	\$10,469.80	\$17,047.16	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-900-004 COLA	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,060.00	\$4,500.00	\$4,500.00
30-900-005 FICA	\$9,835.07	\$16,534.42	\$16,000.00	\$17,100.00	\$0.00	\$15,841.00	\$17,200.00	\$17,200.00
30-900-006 Group Insurance	\$18,055.73	\$44,256.74	\$37,400.00	\$32,400.00	\$0.00	\$35,750.00	\$35,750.00	\$35,750.00
30-900-007 Retirement	\$8,866.93	\$13,738.40	\$17,000.00	\$14,100.00	\$0.00	\$16,600.00	\$18,000.00	\$18,000.00
30-900-008 Uniforms	\$1,713.36	\$2,632.14	\$2,600.00	\$2,700.00	\$0.00	\$2,600.00	\$2,600.00	\$2,600.00
30-900-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-012 Printing & Publishing	\$0.00	\$208.74	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
30-900-014 Travel & Training	\$0.00	\$120.00	\$1,500.00	\$1,400.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-900-015 Ditch Maint/Erosion	\$4,694.64	\$16,205.24	\$15,000.00	\$16,300.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-900-016 Maint & Repair Equip	\$1,729.71	\$8,356.96	\$19,000.00	\$9,000.00	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00
30-900-019 Street Repair	\$1,702.30	\$19,973.73	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-900-020 Pipe Maint	\$15,197.66	\$44,730.54	\$30,000.00	\$47,400.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-900-021 Storm Drain Boxes	\$1,000.00	\$1,793.01	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
30-900-033 Supplies	\$2,867.10	\$4,147.30	\$4,000.00	\$4,200.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-900-035 Small Tools	\$0.00	\$250.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
30-900-045 Contract Services	\$488.07	\$8,506.26	\$9,530.30	\$8,700.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
30-900-046 Professional Services	\$22,424.55	\$20,573.35	\$35,000.00	\$23,500.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-900-051 Liability & Workmans Comp	\$8,824.39	\$10,660.09	\$21,000.00	\$10,700.00	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00
30-900-074 Capital Projects>\$10,000	\$31,579.10	\$1,425.01	\$47,300.00	\$78,000.00	\$0.00	\$97,277.00	\$97,277.00	\$97,277.00
30-900-075 Capital Projects<\$10,000	\$1,107.50	\$12,152.78	\$17,000.00	\$12,200.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
30-900-077 Grant-CWMTF Outfall	\$0.00	\$0.00	\$570,189.00	\$570,189.00	\$0.00	\$570,189.00	\$570,189.00	\$570,189.00
30-900-078 Permits	\$3,500.00	\$2,608.61	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-900-079 Wilmington Beach Stormwater Pond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,000.00	\$43,000.00
30-900-090 Capital Reserve/Conting.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
900 Stormwater Drainage	\$262,465.51	\$446,955.15	\$1,095,819.30	\$1,101,689.00	\$0.00	\$1,122,187.00	\$1,165,816.00	\$1,165,816.00

APPENDIX A

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

Financial System
→

MISC

C. Outlook
✓

INFORMATION

FY 2012/2013 CAPITAL IMPROVEMENT EXPENDITURE SUMMARY

Definition of a Capital Improvement: A capital improvement in Carolina Beach is defined as any expenditure for equipment, buildings, any structure/facility related to municipal operations, land acquisition, plan, study, or project in which the cost for the item exceeds \$10,000. In the Line Item detailed report, they are listed as “-074 Capital Projects and Equip”. The information listed below is a summary of the planned FY 2012/2013 capital expenditures for the General, Powell Bill, Utilities, and Tourism Funds.

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Legislative	* Debt Service for Wilmington Beach Streets (2026)	\$380,112
Legislative	* Wilmington Beach Stormwater – ARRA Funds (5/2030)	\$42,156
Legislative	* Municipal Complex Loan (7/2019)	\$232,080
Legislative	* Carolina Sands Project (8/2015)	\$278,356
Legislative	* Park & Pier Property	\$250,000
Police	* New Crown Victoria (2013)	\$7,772
Police	* 2 Explorers (10/2012)	\$14,916
Police	* Vehicle Equipment (In-car Camera)	\$35,000
Fire	* Fire Station Renovation Debt (1/2)	\$40,000
Fire	* 2003 Pumper Truck (7/2012)	\$27,775
Fire	* 2005 Pumper (11/2014)	\$27,755
Fire	* 2009 Aerial (3/2019)	\$77,779

Operations (Env)	*2 4 x 4 Pick-up (8/2014)	\$16,000
Parks and Recreation	* Playground Equipment MCP	\$20,000
Parks and Recreation	*Fencing at MCP	\$10,000
<u>TOTAL GENERAL FUND CAPITAL EXPENDITURES</u>		<u>\$1,434,701</u>

TOURISM FUND:

Lifeguard	* 3 ATV's	\$16,500
Lifeguard	*F150 (2013)	\$9,067
Marina	* Sandpiper Dock	\$30,000
Marina	*Repair of Dune Crossovers	\$41,474
Parking	* New Pay Stations	\$28,451
Beach Maintenance	* F150 Extended Cab (10/2012)	\$8,142
Beach Maintenance	* Can Truck (10/2012)	\$31,321
Beach Maintenance	* New FP Truck for PD (2014)	\$9,067
<u>TOTAL TOURISM FUND CAPITAL EXPENDITURES</u>		<u>\$174,022</u>

UTILITIES FUND:

Water & Sewer Admin.	* Lift Station #1(10/2024)	\$124,676
Water & Sewer Admin.	* 3 MGD Ground Storage Tank	\$120,000
Water & Sewer Admin.	* New Wells and Upgrades	\$72,000
Water & Sewer Admin.	* New Waterlines and Sewer Rehab	\$150,000
Water & Sewer Admin.	* Lake Park I&I – ARRA Funding (5/2030)	\$20,563
Water & Sewer Admin.	* Bond (6/2015)	\$55,100
Water & Sewer Admin.	* I & I Sewer Loan CWTF (5/2023)	\$118,947
Water & Sewer Admin.	* I & I Sewer Loan BB&T (4/2017)	\$30,827
Water & Sewer Admin.	* Wilmington Beach Water Tank & Lines (5/2021)	\$59,134
Water & Sewer Admin.	* Wilmington Beach H ₂ O Filter and C&D Sewer (4/2016)	\$122,562
Wastewater Treatment	*Plant Renovation and SCADA (12/2017)	\$204,096
Wastewater Collection	* LS 11 Pumps	\$22,000
Wastewater Collection	*New F150	\$20,000
Wastewater Collection	* Vactor (10/2012)	\$46,487
Water	* F150 Pick-up (10/2012)	\$6,357
Water	* Fire Hydrants	\$10,000

Water	*EZ Valve Machine 1/3 (2014)	\$20,813
Stormwater	* New Streetsweeper (1/5)	\$44,000
Stormwater	* One Lake Pump (10/2012)	\$16,277
Stormwater	*Chemicals	\$15,000
Stormwater	*CWMTF Outfall Grant	\$570,000
Stormwater	*Lake Pump 1/5	\$22,000
<u>TOTAL UTILITIES FUND CAPITAL EXPENDITURES</u>		<u>\$1,870,839</u>
<u>TOTAL ALL FUND CAPITAL EXPENDITURES</u>		<u>\$3,479,562</u>

FY 2012-2013 CAPITAL PROJECT UNDER \$10,000 EXPENDITURE SUMMARY

Definition of a <10K Capital Improvement: Normally, a Capital Improvement Program Project is part of a long range plan of proposed capital improvement projects, which include estimated project costs and funding sources, that a local government expects to carry out over a five-year period. The program is usually updated annually for the purpose of reassessing local capital needs, as well as, for the preparation of the annual Capital Improvement Budget. Capital Improvement Planning is a process for identifying, analyzing and planning for capital improvement needs. We have identified items in the budget that exceed \$500, but do not meet the \$10,000 threshold, or are purely maintenance in nature. In the Line Item detailed report, they are listed as “-075 Capital Projects Under \$10,000”. The information listed below is a summary of the planned FY 2012/2013 under \$10,000 capital expenditures for the General, Powell Bill, Utilities, and Tourism Funds.

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Executive	Computers	\$5,000
Finance	Printer	\$1,200
Clerk	Laptop, Software, New Computer	\$7,500
Planning	Survey	\$2,000
Police	Polygraph	\$5,000
Police	Guns	\$6,800
Fire	New Server	\$9,500
Fire	Equipment	\$6,500
Fire	Portables and Base	\$7,100
Powell Bill	Misc.	\$6,000

Environmental	M & R Town Hall	\$5,000
Environmental	Permanent Fence at Lake	\$5,000
Environmental	Equipment and Tools	\$4,000
Environmental	Temp Fencing of Special Events	\$1,000
Parks and Recreation	Rubber Floor	\$5,000
Parks and Recreation	Security Camera	\$3,500
Parks and Recreation	Treadmills	\$9,000
<u>TOTAL GENERAL FUND <\$10K EXPENDITURES</u>		<u>\$89,100</u>

TOURISM FUND:

Lifeguards	Jet Ski Trailer	\$1,000
Lifeguards	New Stands	\$3,000
Marina	Cameral for Mooring Field	\$10,000
Parking	New Meters	\$6,500
Parking	Meter Parts	\$9,000
Beach Maintenance	Sandfencing	\$5,000
Beach Maintenance	Port-a-Johns	\$6,500
<u>TOTAL TOURISM FUND <\$10K EXPENDITURES</u>		<u>\$41,000</u>

UTILITIES FUND:

WWC	Pipe Saw	\$1,500
Fleet	Saw	\$2,200
Stormwater	Equipment	\$4,000
Stormwater	Rain Barrel Program	\$2,000

TOTAL UTILITIES FUND <\$10K EXPENDITURES **\$9,700**

TOTAL ALL FUNDS <\$10K EXPENDITURES **\$139,800**

FINANCIAL MANAGEMENT SYSTEMS

Summary of Significant Accounting Policies:

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

A. Reporting Entity

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

B. Basis of Presentation – Fund Accounting

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

GOVERNMENTAL FUNDS

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

PROPRIETARY FUNDS

Enterprise Fund – Enterprise funds are used to account for operations; (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic review of revenues earned, revenues required, and/or net

income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town of Carolina Beach has two enterprise funds: Utilities Fund and Tourism Fund.

CAPITAL PROJECT FUNDS

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

C. Basis of Accounting

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

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

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

D. Budgetary Data

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

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

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

CASH MANAGEMENT

Deposits:

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

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

Investments:

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

LONG TERM DEBT

General Fund Debt:

The Town of Carolina Beach has limited long term debt in its General Fund. The Town acquired a \$1.7 million grant from FEMA and moved the Police Station out of the flood zone. The Town leveraged this money by borrowing an additional \$3 million for Town Hall expansion, upgrade of the Recreation Center to be ADA accessible, and upgrade parking and the surrounding grounds. This loan is with BB&T for 20 years and has level principal payments with interest due on the remaining outstanding balance. In 2002, the Town began to repay this loan. In 2004, the Town purchased a new Fire Dept pumper truck for \$300,000. The term of the loan was 10 years with debt payments of \$35,000 per year (after down payment). In addition, the Town purchased an additional Fire Department pumper truck in 2005 with the term of the loan being 10 years with debt payments of \$28,000 per year and in 2009 purchased a 100 foot aerial ladder at debt payments of \$77,779. In FY06/07, the Town completed a project to repair the streets and drainage in Carolina Sands. The first payment began in 2006 and will extend until 2015. The total debt at the time was \$2,500,000 with current payments of \$314,000 per year. As of late, the Town has entered into several other long term debt obligations and will continue to enter into several more. This debt service includes a new 100 aerial ladder truck with debt payments of approximately \$78,000 for 10 years and will soon enter debt service for the Wilmington Beach Project – Phase 1 Stormwater. The debt service on the Wilmington Beach Project is \$1,150,000 ARRA principal forgiveness and \$1,150,000 interest only for 20 years or \$42,156 per year. Other debt service includes a \$250,000 debt service payment to CBP3inc for property purchased for the NC aquarium Pier and \$380,112 for Street and Drainage work completed in Wilmington Beach.

Utilities Fund Debt:

The Town of Carolina Beach currently has no Water and Sewer Fund long term General Obligation (Bond) debt. In 1998, the Town of Carolina Beach refinanced \$1,100,000 through lease purchase arrangement for expansion of the Town's WWTP. The debt is payable in annual installments of \$66,000 to \$48,000 through June 2015 plus interest @ 5.00%.

In 2002, the Town began three long-term water and sewer capital projects that will impact our debt condition. The Town was awarded a \$3 million grant from NCDENR to repair, replace, and upgrade our Waste Water Collection system. The Town borrowed an additional \$1.9 million from the State Revolving Loan Fund at 2.57% interest for 20 years, and a 20-year loan from BB&T for \$325,000 to complete the project. The Town's 3.0 million gallon per day Waste Water Treatment Plant was rehabilitated to increase the daily flow to 2.35 million. To support the southern portion of the Town's water system, the Town installed an additional drinking water well erected a 500,000-gallon above ground water storage tank and installed a filtration system. These last two projects were financed through a lease purchase agreement whereby the Town borrowed \$2.75 million for 20 years at 5.17%. The Town will likely undertake an additional \$539,000 in new debt service in FY11/12 or beyond for a

variety of projects as outlined in this document. The Town recently entered into long term debt service to complete an I/I project with \$500,000 being principal forgiveness and the other \$500,000 being a no interest loan at \$20,563 per year. A number of other large projects have been programmed in the budget but have not been implemented to date with a debt service total of \$342,000.

Tourism Fund Debt:

The Town of Carolina Beach currently has limited Tourism Fund Debt Service.

Overall Debt Condition:

N.C.G.S 159-55 mandates that the net debt limit for a municipality does not exceed eight percent (8%) of the assessed value of the property subject to taxation by the issuing unit. This limit applies to bonds, specifically, but it is a good benchmark for all debt. Overall, Carolina Beach is in a good debt position and the Town's debt percentage remains low:

<u>Fiscal Year</u>	<u>General Fund Debt</u>	<u>Utilities Fund Debt</u>	<u>Parking Fund</u>	<u>Stormwater Fund</u>	<u>Tourism Fund</u>	<u>Total Debt</u>	<u>Assessed Value</u>	<u>Debt %</u>
1995-96	\$116,932	\$4,213,111	\$240,000	\$0	\$0	\$4,570,046	\$374,829,394	1.22%
1996-97	\$34,780	\$3,916,411	\$180,000	\$0	\$0	\$4,131,191	\$385,884,905	1.07%
1997-98	\$80,000	\$3,542,545	\$120,000	\$0	\$0	\$3,742,545	\$390,932,795	0.96%
1998-99	\$435,000	\$3,182,000	\$0	\$0	\$0	\$3,617,000	\$417,506,618	0.86%
1999-00	\$160,000	\$3,168,415	\$60,000	\$0	\$0	\$3,388,415	\$628,467,396	0.53%
2000-01	\$1,737,000	\$6,667,182	\$175,000	\$0	\$0	\$8,579,182	\$679,660,000	1.26%
2001-02	\$2,828,000	\$6,893,000	\$0	\$0	\$0	\$9,846,800	\$702,000,000	1.40%
2002-03	\$3,677,056	\$6,885,780	\$0	\$0	\$378,421	\$10,941,257	\$712,000,000	1.54%
2003-04	\$3,458,053	\$8,586,782	\$0	\$217,926	\$251,240	\$12,514,001	\$731,000,000	1.64%
2004-05	\$3,349,769	\$8,263,486	\$0	\$0	\$349,472	\$11,962,727	\$749,000,000	1.59%
2005-06	\$3,020,909	\$6,560,183	\$0	\$0	\$721,502	\$10,302,594	\$820,000,000	1.26%
2006-07	\$2,903,850	\$8,726,736	\$0	\$0	\$532,923	\$12,163,509	\$891,000,000	1.36%
2007-08	\$2,787,450	\$8,048,809	\$0	\$0	\$341,922	\$11,178,181	\$2,443,000,000	.457%
2008-09	\$4,500,902	\$5,178,821	\$0	\$0	\$323,469	\$10,003,192	\$2,467,510,000	.405%
2009-10	\$4,608,148	\$5,189,606	\$0	\$0	\$312,849	\$10,110,603	\$2,490,073,000	.406%
2010-11	\$9,295,054	\$6,477,193	\$0	\$0	\$172,584	\$15,944,831	\$2,468,384,000	.645%
2011-12	\$7,809,613	\$5,726,843	\$0	\$0	\$263,705	\$13,800,160	\$2,488,349,000	.554%

Debt Policy

Introduction:

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

Use of Debt Financing:

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

Capital Planning and Debt Determination:

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

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

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

Debt Affordability:

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

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

Debt Structure:

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

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

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

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

Refunding of Outstanding Debt:

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

Continuing Disclosure:

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

Selection of Financial Consultants and Service Providers:

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

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

Administration and Implementation:

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

HISTORICAL SUMMARY OF TAX AND FUND BALANCE INFORMATION

	<u>Jun-06</u>	<u>Jun -07</u>	<u>Jun -08</u>	<u>Jun-09 (Actual)</u>	<u>Jun-10 (Actual)</u>	<u>Jun-11 (Actual)</u>	<u>Jun-12 (Est)</u>
Assessed Valuation	\$829,040,818	\$895,000,000	\$2,443,000,000	\$2,467,510,000	\$2,509,760,571	\$2,488,280,571	\$1,645,700,000
Property Tax Levy	\$3,161,018	\$3,310,635	\$4,252,500	\$4,318,142	\$4,321,096	\$4,293,048	\$3,785,110
Property Tax Rate	\$0.38	\$0.38	\$0.175	\$0.175	\$0.175	\$0.175	\$0.235
Tax Collection Rate	98.62%	98.62%	98.62%	95%	98.38%	98.59%	98%
Fund Balance	\$4,164,299	\$3,966,197	\$3,608,755	\$2,662,860	\$4,447,938	\$4,273,358	\$4,300,000
General Fund	\$8,107,838	\$7,286,202	\$8,096,077	\$8,203,250	\$8,351,445	\$8,662,253	\$8,915,983
FB as % of Gen. Fund	51%	54%	44%	30.2%	53.2%	49.3%	48.2%

use debt schedule

GLOSSARY

- Accrual Accounting:** A basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.
- Ad Valorem Taxes:** Please see Property Taxes
- Appropriation:** An authorization granted by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.
- Assessed Valuation:** A value established by the New Hanover County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.
- Balanced Budget:** When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Town Council, be balanced.
- Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation and revenue bonds. These bonds are most frequently used for construction of large capital projects.
- Budget:** A plan of financial operation for the Town of Carolina Beach and its various municipal services, which includes estimated revenues and expenditures for a specific fiscal year.
- Budget Amendment:** A procedure used by the Town staff and Town Council to revise a budget appropriation.
- Budget Calendar:** A schedule, which outlines the process of budget preparation, adoption, and administration.

Budget Document:	The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the Town staff and approved the Town Council. The document represents policies and various budgetary information that reflects decisions made by the Town Council.
Budget Message:	A general discussion of the budget that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.
Budget Ordinance:	A document adopted by the Town Council which lists revenue by source, appropriations by department or fund and levies taxes for the coming fiscal year.
Capital Outlay:	Items (such as vehicles, equipment, and furniture) purchased by the Town, which have an expected life, which exceeds one year.
Cash Accounting:	Basis accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.
Cash Management:	The management of cash necessary to pay for government services while temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.
Debt Service:	An obligation by the Town to pay the principal and interest of all bonds and the debt instruments (lease – purchase agreements, etc.) according to a predetermined schedule.
Department:	A unit of the Town government, which is responsible for performing a primary governmental function.
Delinquent Taxes:	Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

Enterprise Fund:	A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee is charged. Fees are charged to the consumers (users) of the service to completely or partially recover the expenses of the operation. The Town's Enterprise Fund consists of all activities dealing with water, sewer and stormwater.
Expenditure:	The cost of goods or services received by the Town.
Fiscal Year:	The time period, which indicates the start and finish for recording financial transaction. The Fiscal Year for the Town of Carolina Beach starts on July 1 st and ends on June 30 th .
Fixed Assets:	Assets of a long term character which are intended to be held or used, such as land, vehicles, machinery, furniture, and equipment.
Fund:	A fund is a separate fiscal and accounting entity with a separate asset of accounting records that governments segregate to carry on a specific activity.
Fund Balance:	The cash and investments which remain at the end of the fiscal year which can legally be appropriated to fund the expenditures in the upcoming fiscal year. The Local Government Budget and Fiscal Control Act limits the amount of fund balance moneys that may be appropriated in the next budget year.
GAAP:	Generally Accepted Accounting Principals (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP – Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.
General Fund:	A fund established to account for the resources used for the general operation of the Town.
General Ledger:	An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.
General Obligation Bonds:	Debt instruments issued by the Town which are backed by the full faith, credit and taxing authority of the issuing government.

Goal:	A broad/general statement of direction based on the needs of the community and government.
Indicator:	A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.
Interfund Transfer:	Money transferred from one fund to another.
Intergovernmental Revenue:	Revenue received from another government for a specified purpose.
Investment Revenue:	Revenue earned on investments with a third party. The Town uses the pooled cash system. All the funds' cash is pooled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.
LGBFCA:	The Local Government budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.
Long Term Debt:	Debt with a maturity of more than one year after date of issuance.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure".
Objective:	A statement of specific direction, which is to be accomplished by the staff or departments.
Operating Transfer:	Routine and/or recurring transfer of assets (money) between funds.
Powell Bill Funds:	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the Town's population and street

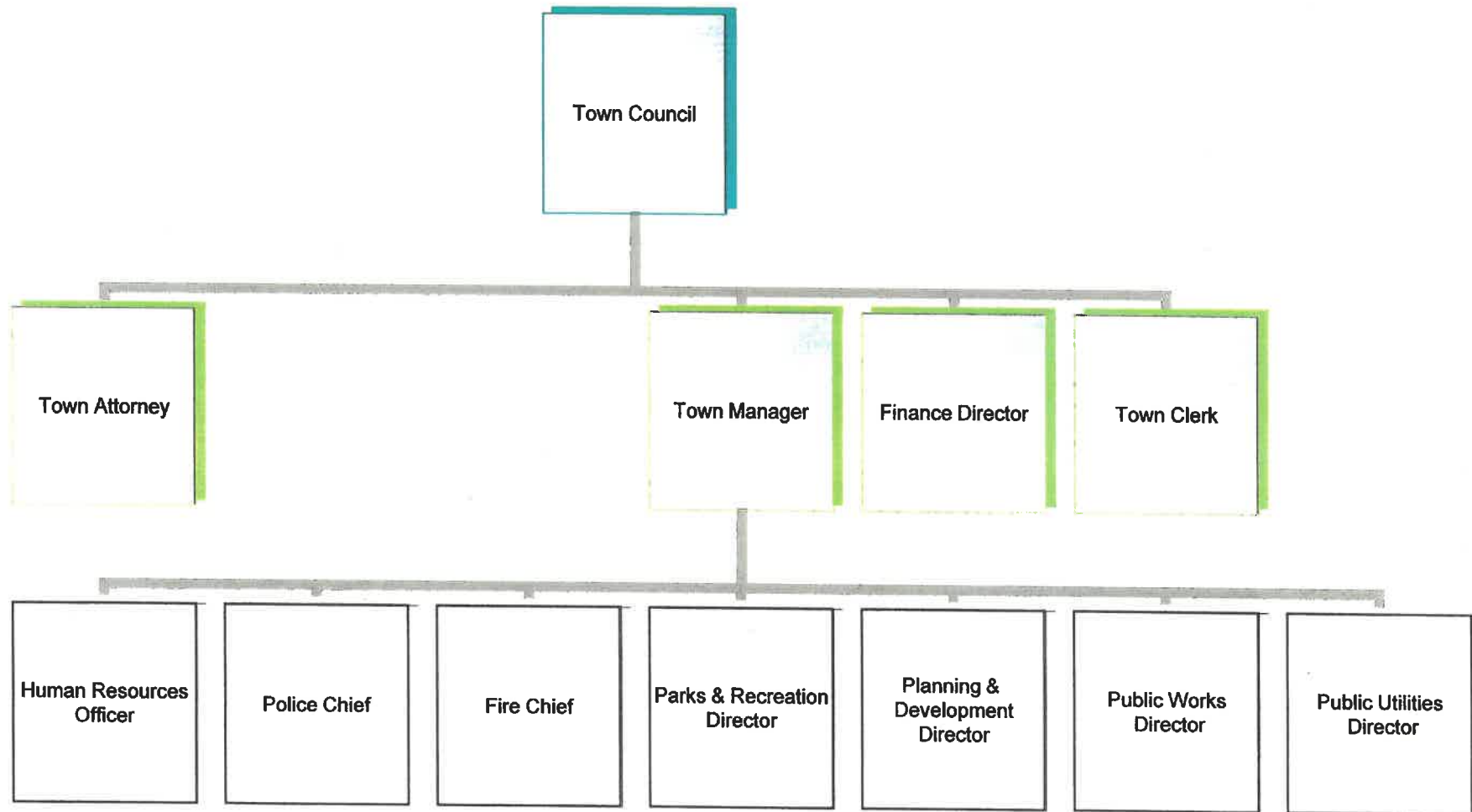
mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.

- Program:** An organized set of related work activities, which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.
- Property Taxes (Ad Valorem):** Taxes paid by property owners in the Town of Carolina Beach. The taxes are levied on both real and personal property according to the property's valuation and tax rate.
- Property Tax Rate:** The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.
- Recommended Budget:** The budget proposal made by the Town Manager and presented to the Town Council.
- Retained Earnings:** An equity account reflected the accumulated earnings of an Enterprise Fund.
- Revenue:** Income received from a variety of sources and used to finance governmental operations.
- Special Assessment:** A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.
- Tax Levy:** The total amount of revenue to be raised by property (ad valorem) taxes.
- Tourism Fund:** Town fund that was created to track Tourism related expenditures separately from typical Town related services. This departments within this fund are Marina, Lifeguards, Parking and Beach maintenance.
- Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
- User Fees:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

APPENDIX B

◆ Personnel

Town of Carolina Beach Organization Chart FY 2012/2013



**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Executive Dept.	Position	Fund
Owens, T.	Town Manager	GF
Roy, K.	Receptionist	GF
Salke, I	Administrative Assistance	GF
Total	2-Full Time Positions Approved for Department 1-Part Time Position	

Clerk	Position	Fund
Hartman, S.	Admin.Support Specialist II	GF
Prusa,L	Town Clerk	GF
Total	1.5-Full Time Position Approved for Department .5 Added for FY 12/13	

Finance	Position	Fund
Hall, D.	Assistant Finance Director	GF
Johnson, D	Finance Director	GF
Total	2-Positions Approved for Department	

Human Resources	Position	Fund
Hartman, S.	Admin.Support Specialist II	GF
Mallard, S.	Payroll Technician	GF
Total	1.5-Full Time Position Approved for Department .5 Added for FY 12/13	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Planning	Position	Fund
Butler, B.	GIS Technician	GF
Grady, M.	Permits Technician	GF
Hardison, J.	Senior Planner	GF
Lang, R.	Building Inspector	GF
Parvin E.	Planning & Development Director	GF
Total	5-Full Time Positions Approved for Department	

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Police	Position	Fund
Baize, St.	Police Officer I	GF
Bartley, K.	Police Chief (Interim)	GF
Bojko, M.	Sergeant	GF
Casals M.	Police Officer 1	GF
Chafin, C.	Police Sergeant	GF
Dillion, S.	Police Officer II	GF
Funderburk, D.	Police Officer II	GF
Gentzler, D.	Police Officer I	GF
Harvey, J.	Police Officer II	GF
Henderson, R.	Police Officer I	GF
Marcucilli, A.	Police Lieutenant	GF
McCullough, D.	Police Sergeant	GF
Mobley, J.	Police Officer I	TF
Morton, G	Police Officer I (PTE)	GF
Sanders, S.	Police Officer II/ORD	GF/TF
Smith, B.	Police Officer I	TF
Smith, P.	Police Officer I	GF
Soward, G.	Police Officer I	GF
Spivey, C.	Police Sergeant	GF
Tello, E.	Police Officer I	TF
Trivette, D.	Police Officer I	GF
Vacant	Captain	TF
Ward, L.	Police Officer I	GF
Investigative		
Hettinger, S.	Police Detective	GF
Humphries, H.	Police Detective	GF
Latham C.	Police Detective	GF
Moore D.	Police Detective	GF
Support Staff		
Earl, A.	Police Records Specialist	GF
Ward, K.	Administrative Support Specialist	GF
Total		29-Full Time Positions Approved
* 8 Auxilliary Reserve Officers are funded in TF as Season Part-Time (May-Sept.)		

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Lifeguards	Position	Fund
1	Head Lifeguard	TF
3	Asst. Head Lifeguard	TF
4	Lifeguard	TF
5	Lifeguard	TF
6	Lifeguard	TF
7	Lifeguard	TF
8	Lifeguard	TF
9	Lifeguard	TF
10	Lifeguard	TF
11	Lifeguard	TF
12	Lifeguard	TF
13	Lifeguard	TF
14	Lifeguard	TF
15	Lifeguard	TF
16	Lifeguard	TF
17	Lifeguard	TF
18	Lifeguard	TF
19	Lifeguard	TF
20	Lifeguard	TF
21	Lifeguard	TF
22	Lifeguard	TF
23	Lifeguard	TF
24	Lifeguard	TF
25	Lifeguard	TF
26	Lifeguard	TF
27	Lifeguard	TF
28	Lifeguard	TF
29	Lifeguard	TF
30	Lifeguard	TF
31	Lifeguard	TF
32	Lifeguard	TF
33	Lifeguard	TF
Total	33- Part-time Positions Approved	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Fire	Position	Fund
Britt L.	Asst. Fire Chief Leader	GF
Edens, J.	Fire Engineer	GF
Griffin, A.	Fire Chief	GF
Sestrich, M.	Fire Shift Leader	GF
Soward, W.	Fire Shift Leader	GF
4 Permanent P/T	Reserve Fire Specialist	GF
Total	5-Full Time Positions Approved for Department 4-Part Time Positions	

Fleet Maintenance	Position	Fund
Toledo, F.	Fleet Service Mechanic	GF/WS
Wrenn, J.	Fleet Maintenance Supervisor	GF / WS
Total	2-Full Time Positions Approved For Department	

Environmental	Position	Fund
Ammons, A.	General Maintenance Worker	GF
Carter, C.	General Maintenance Worker	GF
Cook, P.	Building Maintenance Worker	GF
Finney, A.	General Maintenance Worker	GF
Hewitt, M.	Supervisor	GF
Icenhower, R.	General Maintenance Worker	GF
Lawrie, T	Building Maintenance Specialist	GF
Lewis, K.	General Maintenance Worker	TF
Mattingly, T.	Equipment Operator	TF
Vacant	General Maintenance Worker	GF
Total	10-Full Time Positions Approved For Department 2-Seasonal Temp Positions	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

Parks and Recreation	Position	Fund
Dowling, M.	Parks Maintenance Supervisor	GF
Lashley, T.	Parks and Recreation Director	GF
Murphy, T.	Recreation Leader	GF
Robinson, S.	Recreation Leader	GF
Witman, H.	Recreation Leader	GF
Thompson, L.	Records Program Superintendant	GF
Total	6-Full Time Positions Approved for Department	

Water & Sewer Adm.	Position	Fund
Gurganious, G.	Utilities Director	W/S
Lowe, C.	Accounting Technician I	W/S
Mann, N.	Billings/Customer Service	W/S
Manning, L.	Billings/Customer Service	W/S
Nicholson, S.	Administrative Support Specialist	W/S
Total	4- Full Time Positions Approved for Department .5-Part Time position	

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY12/13**

WWC	Position	Fund
Cook, T.	Utility Maintenance Mechanic	W/S
Fowler, M.	Utility Maintenance Mechanic	W/S
Gardner, R.	Senior Utility Maintenance Mechanic	W/S
Hall, T.	Utility Maintenance Mechanic	W/S
Lewis, K.	Utility Maintenance Worker	W/S
Maurice, J.	Utility Maintenance Crew Leader	W/S
McKeen, W.	Utility Maintenance Worker	W/S
Vacant	Utility Maintenance Worker	W/S
Vacant	Utility Maintenance Worker	W/S
Vacant	Utility Maintenance Mechanic	W/S
Total	10-Full Time Positions Approved for Dept.	

Water	Position	Fund
McHorney, E.	Utility Maintenance Mechanic	W/S
Thompson, A.	Chief Water Plant Operator	W/S
Total	2-Full Time Positions Approved for Dept.	

Stormwater/Drainage	Position	Fund
Foltz, K.	Sen.Stormwater Const.Specialist	W/S
Holt, R.	Construction Crew Leader	W/S
Nichols, C.	Stormwater Const. Specialist	W/S
Perry, P.	Stormwater Const. Specialist	W/S
Stanberry, B. (.5 in GF)	Public Works Director	W/S/GF
Weber, A.	Construction Supervisor	W/S
Total	5.5 Full Time -Positions Approved for Dept.	

APPENDIX C

- ◆ Rates and Fees

**Rates & Fees
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Solid Waste

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

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

Residential Rates

Residential carts (without recycling)	\$26.39 mo.
Residential carts (with recycling)	\$18.39 mo.

In the area bounded by Carolina Beach Ave. North and South, Canal Drive, Lake Park Blvd. and Woody Hewitt Ave. from Atlanta to Carl Winner St. during the period between May 15 and October 15 the following additional services are offered:

Twice a Week pickup with Rollback Service	\$30.00 mo. ** Mandated for all customers with four or more rollout carts.
Rollback (per pick-up)	\$.37/Cart
Second pick-up in a week	\$7.00/Cart
Additional pick-up	\$20.00
Backdoor residential pick-up	\$28.00
Backdoor residential pick-up (2 X week)	\$60.00

Replacement of Containers

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

Residential carts	\$80.00
Recycling containers (household)	\$30.00 80.00

Special Pickups

Residential debris such as building material scraps, appliances, yard waste and other items not commonly accepted as household refuse or solid waste shall be considered as a special pickup and an additional charge shall be levied for the special pickup. **Less than one pick up load of yard debris from each residence will be collected once per quarter at no charge.

Per pickup truck load	\$60
Less than full pickup load	\$40
Appliances (with freon)	\$35.00
Appliances (without freon)	\$25.00

Commercial Dumpster Rental Rates

2 yd. container	\$ *
4 yd. container	\$ *
6 yd. container	\$ *
8 yd. container	\$ *
Recycling container as established by franchisee.	
*Rental Fee eliminated by vendor	

Commercial Container Collection Rates

Weekly Service

2 yd. container	\$84 mo.
4 yd. container	\$116 mo.
6 yd. container	\$150 mo.
8 yd. container	\$180 mo.
2 yd. container VIP	\$250 mo.
8 yd. container VIP	\$675 mo.
Roll Out	\$20 mo

Twice Weekly Service:

2 yd. container	\$155 mo.
4 yd. container	\$215 mo.
6 yd. container	\$270 mo.
8 yd. container	\$345 mo.
2 yd. container VIP	\$440 mo.
8 yd. container VIP	\$1,200 mo.
Roll Out	\$35 mo.

Thrice Weekly Service:

2 yd. container	\$240 mo.
4 yd. container	\$320 mo.
6 yd. container	\$400 mo.
8 yd. container	\$480 mo.
2 yd. container VIP	\$620 mo.
8 yd. container VIP	\$1,720 mo.
Roll Out	\$ 50 mo.

Compactor Service/Per Pickup:

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

Roll Off Service:

Compactor Hauls	\$200
Open Top Hauls	\$200

Additional Pick-up:

2 yd. container	\$45
4 yd. container	\$60
6 yd. container	\$75
8 yd. container	\$95

Boarkwalk Service(see below)

Annual Rate 40 yd	\$600
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Recycling On Call:

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

Commercial Recycling

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

Boardwalk/Amusement District

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

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

The annual rate for using the community forty (40) yard dumpster shall be: **\$620**

Arrears

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

New Account Deposit Required

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

Vehicle Identification Decals / Parking Fees/ Freeman Park

License/Vehicle Identification Decals - Go on sale January 1st through March 31st of each year in the amount of \$5.00 per decal. After March 31st the cost per decal is \$15.00. Additional decals for residents with more than one property, \$1 per decal. Replacement decal, \$5.00.

Parking Lots:

Vehicles/Small Trucks	4.00 \$ 7.00/day or \$1.25/hr.
Limos & Oversize Vehicles	\$10.00

Parking Permits:

Resident	Included with purchase of VID
Out of Town Property Owners	Free with proof of ownership
Non-Resident	\$50.00
Parking Meters	\$1.25 per hr.
Fine for Parking without Permit	\$15.00 within 72 hrs. / \$25 after 72 hrs.
Fine for Limos & O/S Vehicles Parking without Permit	\$30.00 within 72 hrs./ \$50 after 72 hrs.

Leased Parking Spaces:

Per vehicle space	\$500.00/year (not available)
Weeks Lot - Per Vehicle Space	\$300.00/year (not available)
Weeks Lot - Per Oversize Vehicle Space	\$500.00/year (not available)

Freeman Park Entry:

Daily Pass (per VEHICLE)	\$20.00 ✓
Annual Permit (per VEHICLE) prior to March 31st	\$60.00/year ✓
Annual Permit (per VEHICLE) after March 31 st	\$100/year ✓

2 day 40

3 day 50

FIRE DEPARTMENT FEES AND PERMITS

OPERATIONAL PERMITS

\$65.00

- Ammunition
- Blasting Agents
- Carnivals and Fairs
- Cellulose Nitrate Plastics
- Combustible Fibers <1,000 Cubic Feet
- Combustible Fibers > 1,000 Cubic Feet
- Combustible Dust Producing Operations
- Compressed Gases
- Covered Mall Buildings
- Cryogenic Fluids
- Dipping Operations- Flammable Finishes

Dust Producing Materials, Plants Handling
 Exhibits and Trade Shows
 Explosives, Division 1.1 through 1.6
 Flammable Finishes (Storage) < 260 Gallons
 Flammable/Combustible Storage
 Fruit Ripening
 Fumigation and Thermal Insecticidal Fogging
 Hazardous Chemical Storage
 High Piled Combustible Storage
 Hot Work Operations
 Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings
 Magnesium
 Open Flames in Assemblies
 Tents and Air Supported Structures

CONSTRUCTION PERMITS

\$85.00

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

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

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

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

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

0-5000 sq. ft
 5,001-15,000 sq. ft.
 Over 15,000 sq. ft.

A x B = Permit Fee
 (A x B x .75) + (1,250 x B) = Permit Fee
 (A x B x .50) + (5,000 x B) = Permit Fee

Occupancy Type:

Fee per sq. Ft.

Residential	.05
Storage	.035
Assembly	.06
Institutional	.06
Business	.06
Mercantile	.06
Hazardous	.05
Factory/Industrial	.04
Education	.065

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

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

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

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

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

Occupancy Type:

Fee per sq. Ft.

Residential	.05
Storage	.035
Assembly	.055
Institutional	.06

Business	.06
Mercantile	.05
Hazardous	.05
Factory/Industrial	.04
Education	.065
B. Demolition	\$20.00
C. Occupancy Certification	\$25.00 + Inspection Fee(s)
D. Minimum Permit Fee	\$45.00 unless otherwise noted + Inspection Fee(s)
E. Commercial Insp Fee	\$45.00 per inspection (Maximum 1 hour per Inspection)

ADMINISTRATIVE FEES

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

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

Hazardous Materials and Substances Abatement

FEE:

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

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

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

Building Permits

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

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

Residential Building Permit Fees shall be calculated as follows - \$70.00 per square foot of heated space and \$20.00 per square foot for all unheated space including decks, porches, accessory buildings, garages, detached garages and carports.

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

Commercial Building Permit Fees shall be calculated as follows - \$125.00 per square foot of heated space and \$70.00 per square foot for all unheated spaces. Combination of heated and unheated \$100.00 per sq ft.

From	0.00	to	\$ 199.....	\$ 25.00
From	\$ 200.00	to	\$ 2,000.....	\$ 50.00
From	\$ 2,000.01	to	\$ 4,000.....	\$ 75.00
From	\$ 4,000.01	to	\$ 6,000.....	\$100.00
From	\$ 6,000.01	to	\$ 8,000.....	\$125.00

From \$ 8,000.01	to \$10,000.....	\$150.00
From \$ 10,00.01	to \$15,000.....	\$175.00
From \$15,000.01	to \$20,000.....	\$200.00
From \$20,000.01	to \$25,000.....	\$225.00
From \$25,000.01	to \$30,000.....	\$250.00
From \$30,000.01	to UNLIMITED	\$250.00 plus \$6 per \$1000 (or any portion thereof) In excess of \$30,000
Insulation permit (sold with bldg. permit)	.....	\$35.00
Demolition permit - residential	.....	\$50.00
Demolition permit – commercial	.....	\$200.00
Relocating a house	.....	\$200.00 plus building fees
Minimum inspection fee	.....	\$25.00
NC Homeowners recovery fee (GS 87-15.6, Vol 1A)	.....	\$10.00
Manufactured Housing	Single Wide	..... \$100.00
	Double Wide	..... \$200.00
	Triple Wide	..... \$300.00

- (b) **Expiration of Permits:** If substantial work is not commenced within six (6) months of issuance or, if the work is suspended or abandoned for a period of twelve (12) months or more after work has commenced (NCGS 153A-358/ 160A-417).
- (c) **Work NOT Requiring a Permit:** Permits are not required for work costing less than \$500.00 unless that work involves the addition, repair, or replacement of load bearing structures and does not require a change in the electrical, mechanical, and plumbing systems (NCGS 160A-417).
- (d) **Privilege License Required:** Contractor MUST have an up to date privilege license on file with the Town of Carolina Beach before any permits will be issued.

Sprinkler Systems
(See Fire Code Permit Fee Schedule)

- (e) **Mobile Home & Travel Trailer Park Fee:** \$6.00 per space - minimum fee \$70.00
- (f) **Swimming Pools:** Residential or Public - Permit fees are based on the permit fee schedule for general construction costs (see building fees). Pools less than 600 sq. ft. are \$27.00.
- (g) **Signs (other than Billboards - see h):** \$25.00/signs (In addition to the above fee, illuminated signs require an electrical permit in accordance with the Electrical Permit Fee Schedule as adopted by New Hanover County).
- (h) **Billboard:** \$500.00
- (i) **Extra Inspections:** The above fees, a-g, entitle the contractor or applicant to the necessary footing, foundation, rough-in inspections and one final inspection. Extra inspections or inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected or failure to install work according to Code regulations, are hereby designated "EXTRA BUILDING INSPECTIONS." This Extra Building Inspection Fee shall be - \$25.00.

- (j) **Refunds and Extensions:**
 - (1) No refunds shall be issued for permits that have expired.
 - (2) Unexpired building permits may be renewed upon request of the owner. The fee for permit extensions shall be 20% of the initial fee not to exceed \$200.00. New zoning requirements will apply.
- (k) **Working Without a Permit:**
 - (1) Fee for starting work without a permit is equal to twice the basic permit fee - minimum of \$100.00
 - (2) Fee for starting and substantially completing the work without a permit - basic permit fee plus \$500.00
- (l) **Habitual Working Without a Permit:** \$50 per day fine shall be imposed for second and subsequent offenses of working without a permit for as long as the work continues.
- (m) **Failure to Obtain a Final Inspection:** immediately upon completion of work - \$100.00.
- (n) **Prior to Final Cut-On:** Building \$20.00 plus \$20.00 per required Division (electrical, mechanical, plumbing).
- (o) **Commercial Verification:** \$20.00 permit fee. All other applicable fees with New Hanover County.
- (p) **Garages and Other Outbuildings:** See section Building Permit Fees, Item (a).
- (q) **Day Care:** licensing and related inspections - \$25.00
- (r) **Zoning Considerations:**
 - (1) The extra inspection fee shown in paragraph "i" above applies to required zoning inspections.
 - (2) Re-review of incomplete or failed landscape plans - \$50.00. The first review of the landscape plan is free.
- (s) **Fencing:** \$30 permit fee and all pertinent inspections.

PERMIT PROCESSING FEE SCHEDULE
Planning & Zoning

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

Issued for Planned Residential and Business Developments, etc., as specified in the Zoning Ordinance. 2 to 4 hours staff report preparation and analysis, 1 hour TRC, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, typing legal advertisements), 2 hours for case close out, 1 hour site check, 6 hours zoning sign off after construction, and issuance of Certificates of Occupancy.

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

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

(c) **Minor Subdivisions:** Fee \$350.00

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

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

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

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

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

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

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

(g) **Major Rezone Application:** Fee \$625.00 - Planning to bill for both TC and PZ advertisements

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

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

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

(i) **Zoning Verification and Plot Plan Approvals:** Fee \$25.00

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

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

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

(k) **Zoning Site Inspections:** Fee \$50.00

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

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

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

(m) **Sign Permit:** Fee \$25.00

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

(n) **Temporary Sign Permit:** Fee \$25.00

30 minutes of staff analysis; 30 minutes clerical and filing.

(o) **Pre-Application Assessment Fee:** \$50.00/hour

Processing fee for all major businesses and planned residential developments (i.e., hotel/motel, etc.) that requires research and documentation by staff that exceeds 30 minutes duration.

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

.5 hours staff analysis and processing.

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

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

(r) **Permitted Use Site Plan Review Fees:**

Single Family/Duplex: \$50
Multi-Family: \$50 per Unit
Commercial: \$500

(s) **Special Event Fee:**

Minor: \$25
Major: \$50
\$0 – On Public Property

Community Based Organization

Primary purpose of organization of serving the local community with funds from event going back to the community.

Open to Public No Admission

\$250

Event that is open to the public with no admission fee

Open to Public with Admission

\$500

Admission is charged with no or limited proceed going back to the community

***All of the above events may require additional Police and Public Works for large events with the event being charged for the assistance in addition to the permit cost**

(t)	<u>Conditional Use Permit Extension Fee:</u>	\$100
(u)	<u>ABC Permit Review Fee:</u>	\$25
(v)	<u>Zoning Permit or Change of Use</u>	\$50
(w)	<u>Communications tower and antenna co-location application</u>	\$5,000
(x)	<u>Technical Assistance Retainer</u>	\$8,000

<u>GIS Maps</u>	<u>Paper Type</u>	<u>Roll Size</u>	<u>Cost Per Color Copy</u>	<u>Cost Per Black & White Copy</u>
	Economy 20lb Bond 24 Inch	Up to 24x35	\$25.00	\$12.50
	Economy 20lb Bond 36 Inch	Up to 36x46	\$30.00	\$15.00
		36x58	\$50.00	\$25.00
		36x63	\$60.00	\$30.00
	Bond	8 1/2x11	\$8.00	\$4.00
	Lazer Ink Jet Bond	11x17	\$15.00	\$7.50
	Flood Map	11x17	\$15.00	\$7.50
	Zoning Map	24x33	\$25.00	\$12.50

Board of Adjustment

Variance Request/Hearing: Fee \$450.00

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

Variance From Residential Appearance Standards: Fee \$100.00

Police Department

Taxicab Permits and Operator License:

In order to comply with the requirements of Article VII, Section 8 Licenses and Business Regulations, all taxicabs must be inspected annually and all taxicab operators must be licensed. The Chief of Police is authorized to charge for this service. The following rates are in effect:

- Annual Taxicab inspection: \$20.00 per vehicle
- Annual Taxicab operator permit: \$10.00 per operator
- Finger Printing or Background Check: \$10

Public Works

Vegetation Removal, Increased Impervious Area, Filling & Grading Permits

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

Town Clerk

Annexations: Fee \$370.00

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

Water and Sewer

Authority to Require Water or Sewer Connection

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

Connection Required

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

Connection Permit

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

Inspection of Connections Not Made by the Town

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

Separate Connections

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

Water Service Connection Fees

Where the city installs the water service connection, the following charges shall apply:

<u>Size</u>	<u>Tap & Connection Fees</u>
3/4"	\$1,250.00
1"	\$1,375.00
1 1/2"	\$3,000.00
2"	\$3,125.00

*These fees are applicable to residential installations only.

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

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

<u>Size</u>	<u>Tap & Connection Fee</u>
3/4"	\$330.00
1"	\$470.00
1 1/2"	\$775.00
2"	\$940.00

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

Sanitary Sewer Service Connection Fees

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

<u>Size of Sewer Service</u>	<u>Connection Fee</u>
4"	\$1,250 (20 ft. from tap)
6"	\$1,550 (20 ft. from tap)

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

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

<u>Size of Sewer Service</u>	<u>Connection Fee</u>
4"	\$100
6"	\$100

For a water connection of larger than two-inch size, the customer shall pay a fee for the cost of providing a tap, setting a water meter and inspecting the installation, as determined by the city prior to installation based upon a detailed estimate of such cost. This fee shall be the total amount to be paid by the customer to the city. The detailed estimate shall quantify all materials needed, including but not limited to pipes, valves, sleeves, meters, meter boxes or vaults, valve boxes, marl, and asphalt, each assigned the same unit prices as the city currently pays at the time of the estimate for the materials. The estimate shall further quantify a reasonable estimate of labor time required at hourly rates and benefits to be paid each employee and equipment time at hourly rate assigned each type of equipment. If the city elects to contract any of the installation work, the contractor's fee shall become part of the estimate. Estimate shall be good for a period of 90 days.

For sanitary sewer connections of larger than a 6-inch size, the customer shall pay a connection fee determined by the city prior to installation, which shall be based upon a detailed estimate of the cost of the services and materials provided, by the city for the facilities. This fee shall be the total amount to be paid by the customer to the city. The detailed estimate shall quantify all materials needed, including but not limited to pipes, clean-outs, and clean-out boxes, pumping units, marl, and asphalt, each assigned the same unit prices as the city currently pays at the time of the estimate for the materials. The estimate shall further quantify a reasonable estimate of labor time required at hourly rates and benefits to be paid each employee and equipment time at hourly rates assigned each type of equipment. If the city elects to contract any of the installation of the work, the contractor's fee shall become part of the estimate. Estimate shall be good for a period of 90 days.

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

Water Meters

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

Separate Meters

(a) Where sewer service is not utilized or water consumed does not enter the sanitary sewer, it shall be determined on a case-by-case basis by the town manager and/or utilities director if such customers can be exempt from sewer charges.

(b) Exempt customers determined by town manager and/or utilities director shall have separate meter installed, maintained and read by the town. The cost of such a device shall be borne by the property owner requesting relief.

(c) These relief meters shall be logged with the finance department and bear a field marking to identify for reading purposes.

Prohibited Uses

(a) No consumer will be allowed to supply or sell water to other persons, families, or corporations, nor shall any person take or carry away water from any hydrant, watering trough, or public fountain.

(b) The fire hydrants are for the use of the fire department for fighting fires, and are not to be used by any unauthorized person for any purpose, unless permitted by the town manager.

Tampering with Meters

(a) It shall be unlawful for any unauthorized person to alter, tamper with, or bypass a meter which has been installed for the purpose of measuring the use of water or knowingly to use water passing through any such tampered meter or water bypassing a meter provided by the town for the purpose of measuring and registering the quantity of water consumed. Any meter or service entrance facility found to have been altered, tampered with, or bypassed in a manner that would cause such meter to inaccurately measure and register the water consumed, or which would cause the water to be diverted from the recording apparatus of the meter, shall be prima facie evidence of intent to violate and of the violation of this section by the person in whose name such meter is installed, or the person or persons so using or receiving the benefits of such unmetetered, unregistered, or diverted water.

(b) Any person violating any of the provisions of this section shall be guilty of a misdemeanor.

(c) Whoever is found in a civil action to have violated any provisions of this section shall be liable to the town in triple (300%) of the amount of losses and damages sustained, or one thousand dollars (\$1000.00), whichever is greater.

Water & Sewer Billing

(a) Water and sewer rates shall be as provided in the budget ordinance.

(b) Each water account shall be charged at the monthly fixed charge plus a variable charge for all water used. Exceptions: If a house has been condemned, then no charge shall accrue, and meter shall be removed. Every property within the town with a structure shall be charged a minimum fixed charge every month whether the owner applies for service or not.

(c) Each wastewater account shall be charged at the monthly fixed charge plus a variable charge for all wastewater treated. The gallons of wastewater treated for a given period shall be taken to be the same as the gallons of treated water provided to the site, as measured by the service's water meter.

Billing

(a) All bills and accounts shall be in the name of, and sent for payment to, the owner of the property being served, and or renter. Where a water user is not tapped onto the wastewater treatment system, no sewer service charge will be levied. See "B" Relating to Sewer.

(b) Where a sewer user is served by a well, a private water system or another non-town water source, such user shall be levied a sewer service charge based on the rates outlined in subsection (a). Gallons shall be established by installing, at the user's expense, a meter on the user's water supply and taking that consumption figure as the basis for the sewerage amount or if not metered shall be charged at a rate set forth in the budget ordinance.

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

Deposits

The responsibility for water bills of the consumers shall be a legal obligation the person whose name is on the account. Application for water and sewer service must first make an application to the billing clerk and show proof of residence. All deposits will be returnable to the depositor upon final payment for all outstanding water and sewer bills against that particular property.

Deposit Schedule:

Residential

Excellent Credit Rating (0-199)	\$155.00 - \$100.00 deposit only may be waived for Property Owner - \$ 50.00 service fee - \$ 5.00 credit check
Some Risk (200-299)	\$250.00 (\$150.00 + 1 month bill)
Greatest Risk (300 + up)	\$300.00 (\$150.00 + 2 months bill)

Commercial

Excellent Credit Rating (0-199)	\$185.00
Some Risk (200-299)	\$350.00 (\$185.00 + 1 month bill)
Greatest Risk (300 + up)	\$400.00 (\$185.00 + 2 months bill)

Water Service Fees

Water service customers shall pay a \$35.00 nonrefundable fee each time a technician's site visit is required. When water service is requested to be cut on by a customer, the customer will be given a span of time to meet a serviceman at the residence so that water service may be cut on. If the customer fails to meet the serviceman at the designated time, the customer will be charged \$10 for each additional time a serviceman must go back to a residence to cut on water service.

Water Service Meter Check Fees

When a customer requests that a meter be read, checked or turned on or off, there will be a \$35 fee. If a problem is found with the meter then the \$35 fee can be waived at the discretion of the town manager or utility director.

Charges for Cut-Ons Outside Working Hours

Certain deadlines must be met for water service to be cut on during regular working hours. If a customer fails to meet the appropriate deadline, water service will not be cut on outside regular working hours unless a situation exists that jeopardizes the health of the customer. The city reserves the right to determine if water service is cut on outside regular working hours. If a serviceman is available and water service is cut on outside regular working hours, then a \$25.00 charge will be applied to the customer's account in addition to any other charges and penalties which are due.

Charges for Illegal Cut-On of Water

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

Charges for Resetting of Water Meter

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

Deposits for Special Meter Tests

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

Water and Sewer Charges Outside Town Limits

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

Unpaid Water and Sewer Accounts: Discontinuance of Service

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

Leak and Breakage Adjustments

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

Water and Sewer Variable Metered Rates

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

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3000 gals/mo.	\$3.70 per 1000 gals	\$6.30 per 1000 gals
Irrigation/1000 gallons	\$10	

Monthly Minimum Water and Sewer Fixed Rates

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

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>	<u>Total</u>
5/8" x 3/4" meter	\$13.18	\$23.82	\$37
1"	\$30.99	\$65.01	\$96

1 1/2"	\$40.38	\$85.62	\$126
2"	\$63.85	\$141.15	\$205
4"	\$207.54	\$466.46	\$674

*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.

Sewer Base Rate – Senior Citizen/Disabled Residents:

\$12.00 will be excluded from monthly sewer bills for all Town of Carolina Beach residents that have applied and qualified for State of North Carolina Property Tax Relief (Homestead Exemption) under GS 105-277.1.

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 city without benefit of metering the following minimum monthly rates shall apply:

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

Industrial

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

*The minimum monthly rate for commercial users of the sanitary sewer system not set forth above shall be determined by the anticipated amount of monthly wastewater treatment at a rate of ~~(\$6.30)~~ \$5.72per 1000 gallons.

Water/Sewer/Facility Fees

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

1. **NEW CONSTRUCTION, MODIFICATIONS TO EXISTING STRUCTURE, CHANGE OF USE, EXPANSION AND REDEVELOPMENT** Prior to issuing a building permit and preferably early in the discussion process with an individual wishing to perform new development or rehab of existing, the Operations Director or his appointee shall look at the development plans and determine if facility fee charges are applicable.
2. **NEW CONSTRUCTION TO PAY IN FULL PRIOR TO RECEIVING WATER SERVICE AND A BUILDING PERMIT** - All new commercial and residential construction, modifications, changes of use, expansions and redevelopment shall pay the water and sewer fee, in total, prior to a zoning permit or building permit being issued. In the CBD, a policy was adopted to encourage development in the area and the payment of the facility fee may occur over an extended period per the policy.
3. **INCREASING METER SIZE AT AN EXISTING RESIDENCE OR COMMERCIAL FACILITY WITHOUT ADDING ONTO THE STRUCTURE** - If an existing customer wishes to increase the meter size at their home or commercial facility without adding additional living space or commercial space, the customer will only pay for the cost of the new tap and meter at the time of application, (example – a homeowner wishes to increase the size of their connection from a ¾ inch meter to 1 inch meter in order to increase the pressure at their home. The customer would only pay for the new tap and meter at the appropriate rate at the time of installation. The existing meter and tap would be abandoned).
4. **INCREASING THE IMPACT OF AN EXISTING RESIDENCE OR COMMERCIAL FACILITY** - In the event that an existing business or residence increases the size of the structure, changes to a more intense use, or increases the impact on the system, the owner shall pay additional facility fees to account for the additional impact to the system. (Example – If an existing restaurant adds square footage or a single family residence adds a bedroom, the owner would pay for the additional square footage or for the additional bedroom. If a property goes from retail to a more intense use with an additional impact, the owner shall pay for the difference between the fee structure of the existing facility (at the current fee schedule) and the more intense use (at the current fee schedule).
5. **REDEVELOPMENT** - In the event that a home or a business is demolished, damaged beyond repair, or an existing tap is abandoned never to be used again and a new structure is constructed in its place or somewhere else on the system, the new construction would be exempt from the payment of a Water and Sewer Facility Fee so long as the new development creates no additional impact on the system. When the redevelopment creates an additional impact, the fee shall be the difference between the old development (calculated at current budget rates) and the fee required by the new development. No credit will be given for a lesser impact.
6. **TRANSFERRING OF FEES** - Fees for development shall be non-transferable. As an example, when a restaurant leaves an existing location and moves to a new building or new location, fees shall be paid on the additional impact that is created at the new location. Any fees that were not paid at the original location would remain with that location.
7. **RESPONSIBILITY OF OWNER OR LEASER TO PROVE FEES PAID** - The Town of Carolina Beach, currently maintains a record of facility fees paid for by each business or home. However, in the event that these records can not be located, it is up to the owner of the structure or the person leasing the facility to provide either a record of the fees paid or evidence of the type of development that existed.
8. **AUDIT AND REMEDY OF VIOLATIONS** - The town reserves the right to audit businesses in Town to determine if an additional impact has been created at a business and to rectify the discrepancy between what was paid for and what is owed. Likewise, in the event that it is discovered that a residential unit has created a similar additional impact, additional fees shall apply. (Example – a restaurant has added additional square footage beyond what was originally approved by the Operations Department or it is discovered that a home office has been turned into a bedroom in a single family residence. In this example, the locations will have to pay the additional fee or revert back to the originally approved plan).
9. **OTHER CAPITAL RESERVE DECISIONS NOT COVERED BY THIS POLICY** - From time to time, the Board may amend this policy. If a particular situation is not covered by this policy, the Town Council may review each situation on a case- by-case basis at a regularly scheduled meeting. At the direction of the Mayor, the situations that are not addressed by this policy will be placed on an agenda of a regularly scheduled meeting.
10. **REFUND POLICY** – Impact fees that have been paid for a project will not be reimbursed after 18 months from the time that payment is made

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

<u>Type of Use*</u>	<u>Water</u>	<u>Sewer</u>
Residential		
All residential uses/bedroom	\$750.00	\$750.00
Home Offices/Computer Rooms/ Entertainment Rooms/Dens	\$750.00	\$750.00
Note – This fee may be waived at the discretion of the Town Manager with a signed affidavit by the owner stating that the room(s) will not be used for a bedroom or converted to a bedroom. In the event that the room is converted to a bedroom at a later date, the owner will be required to pay the standard per bedroom impact fee at the time of the conversion		
Commercial/Other		
Barber shop chairs	\$250.00	\$250.00
Beauty shop chairs (any shop that will be doing dying, processing and shampooing)	\$750.00	\$750.00
Self services laundries/machine	\$1,000.00	\$1,000.00
Eating and Drinking Establishments	\$175 per 110 sq. ft. of indoor GFA \$90 per 110 sq. ft of outdoor GFA	
Note:		
Gross Floor Area, Indoor: Measured from the exterior building walls of the use. The area shall include all floors where the business is conducted. Floor area shall include halls, lobbies, arcades, stairways, elevator shafts, enclosed porches and balconies.		
Gross Floor Area, Outdoor: Any unenclosed areas where business is conducted. The area shall be considered enclosed if any type of vertical surface other than typical mesh screening has been installed whether it is on a temporary or permanent basis. Vertical surfaces shall include plastic roll downs or similar devices that prevent the free flow of air and weather into the commercial area. Vertical surfaces shall not include enclosures for garage areas.		
Hotels/Motels/room	\$525.00	\$525.00
Hotels/Motels/room (cooking facilities)	\$750.00	\$750.00
Offices/100 sq. ft occupiable space & to include one (1) unisex bathroom water closets/urinals/sink per 1,000 sq. ft. (not for public use)	\$175.00	\$175.00
Offices that include public restroom Water closets/urinals/sinks per restroom	\$1,125.00	\$1,125.00
Recreational/water closet/urinal/shower	\$1,125.00	\$1,125.00
Service Station, Garage (auto/boat), per water closet/urinal per restroom	\$1,500.00	\$1,500.00
Convenience Store without food service per water closet/urinal per restroom	\$1,125.00	\$1,125.00

Convenience Store with food service per water closet/urinal per restroom	\$1,500.00	\$1,500.00
Retail Sales/100 sq. ft. occupiable space & to include one (1) unisex bathroom-water closets/urinals per 1,000 sq. ft. (not for public use)	\$175.00	\$175.00
Retail Sales that include public restrooms per water closets/urinals per restroom	\$1,125.00	\$1,125.00
Warehouses per water closet/urinal/shower per restroom	\$1,500.00	\$1,500.00
Theaters per car parking space	\$15.00	\$15.00
Marinas per dockage or slip	\$250.00	\$250.00
<i>Institutional</i>		
Churches per required parking space	\$15.00	\$15.00
Churches with food preparing facilities per water closets/urinals per restroom	\$1,125.00	\$1,125.00
Day Care Facility per child	\$75.00	\$75.00
Day Care Facility per child with food preparing facilities	\$125.00	\$125.00
Schools per person capacity per water closets, urinals, showers	\$125.00	\$125.000
Schools per person capacity with food preparing facilities	\$150.00	\$150.00
<i>Hospitals/Medical Facilities</i>		
Beds for overnight stay	\$1,500.00	\$1,500.00
Examination rooms with sinks	\$125.00	\$125.00
Examination rooms without sinks	\$50.00	\$50.00
Interim Medical Facility/100 sq. ft occupiable space & to include one (1)	\$175.00	\$175.00

unisex bathroom per water closets/urinals per 1,000 sq. ft. (not for public use) that include public restrooms per water closets/urinals per restroom	\$1,125.00	\$1,125.00
Nursing/Rest Homes/bed with laundry	\$420.00 \$1,000.00	\$420.00 \$1,000.00
w/o laundry	\$600.00	\$600.00
Residential Care Facilities/bed with laundry	\$420.00 \$1,000.00	\$420.00 \$1,000.00
w/o laundry	\$600.00	\$600.00
Car Wash		
Self Service/bay	\$2,500.00	\$2,500.00
Roll-Over/unit used for under body wash	\$2,500.00	\$2,500.00
Automatic per bay	\$2,500.00	\$2,500.00
Porta Wash per unit	\$1,500.00	\$1,500.00
Swimming Pools/Water Entertainment		
Residential/pool single family	\$250.00	\$250.00
Commercial/Multifamily Pools w/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Pools/public facilities pools w/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Other uses not listed	(\$5 gallon/average day's use)	(\$5 gallon/average day's use)

CHANGE OF USE:

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

In determining the volume of sewage from dwelling units, the flow rate shall be 120 gallons per day per bedroom. The minimum volume of sewage from each dwelling unit shall be 240 gallons per day and each additional bedroom above two bedrooms will increase the volume by 120 gallons per day. Each bedroom or any other room or addition that can reasonably be expected to function as a bedroom shall be considered a bedroom for design purposes. When the occupancy of a dwelling unit exceeds two persons per bedroom, the volume of sewage shall be determined by the maximum occupancy at a rate of 60 gallons per person per day.

Irrigation Well Permit Fees

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

Jetting of Pilings

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

Grease Removal

First violation:

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

Second violation:

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

Third violation:

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

Stormwater Drainage

Stormwater Drainage Fees

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

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

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

Municipal Marina

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

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

Dockage Rates

Effective 1-1-11

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

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

Parks & Recreation

League Fees

Adult Basketball	\$350.00/per team
Adult Softball	\$425.00/per team

Sponsorship Fees

Youth Basketball

\$250.00/per sponsor
\$35.00/ Resident Youth
\$45.00/Non-Resident Youth

Recreation Center Membership

<u>Type</u>	<u>Residence Fee</u>	<u>Non-Resident Fee</u>
Senior (over age 60)	\$ 20.00	\$ 50.00
Adult	\$ 40.00	\$ 80.00
Youth (under age 18)	\$ 20.00	\$ 40.00
Family (adults & youths)	\$ 80.00	\$160.00
Corporate (10 Memberships)	\$250.00	\$500.00
Guest (accompanied by member)	\$ 5.00	\$ 10.00
Family/Tourist Pass		\$ 20.00/per week

Facility Reservation Fees */**

Recreation Center	\$ 50.00 per hr.
Community Building	\$ 25.00 per hr.
Picnic Facilities.....	\$ 25.00 per event
Athletic Facilities	\$ 25.00 per event
Open Areas	\$ 25.00 per event
Boardwalk Gazebo	\$100.00 per event
Beach Stage.....	\$100.00 per event
Instructor Fee.....	\$5.00 per event

* To reserve for exclusive use.

** When town personnel are required for assistance, an additional \$25/hr will be charged

Gym Reservations for profit or nonprofit fee is \$50.00 per hour. An employee is required to be present at \$25.00 per hour. Total fee is \$75.00 per hour.

Travel Allowances

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

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

Registration Fees

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

Subsistence (Meals & Lodging)

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

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

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

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

Travel

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

Other

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

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

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

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

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

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

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

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

Meeting Room Policy

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

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

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

FY 12/13

**Capital Improvement
Projects**

105

CAPITAL IMPROVEMENT PROGRAM

TOWN OF CAROLINA BEACH NORTH CAROLINA





2012/2013

Prepared for:

Carolina Beach Town Council

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Steve Shuttleworth, Mayor Pro Tem
Sarah Friede, Councilwoman
Lonnie Lashley, Councilman
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Prepared by:

Tim Owens, Town Manager

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INTRODUCTION

A Capital Improvement Program (CIP) is a multi-year forecast of infrastructure and major capital improvement or equipment needs, a projection of the expenditures that will be incurred in meeting those needs and an allowance for adequate time for the planning and design of projects. It also allows time to adequately seek and plan financing for the projects. The Town of Carolina Beach has prepared a Capital Improvement Program to cover a five year period to aid its leaders in assessing the most pressing needs of its community and beginning a systematic approach to meet those needs.

The Carolina CIP Program was initiated in 1999. Much progress has been made in the time period when the Town first committed to the process in 1999 and the 2005/2006 CIP. The process has provided a better understanding for all involved about the challenges facing the town and has shown that incremental progress has been made.

A Capital Improvement Program serves many purposes for a community. It is a means of maximizing efficiency and economy through proper scheduling of capital improvements and rational financing. Further a CIP can:

- Avoid crash programs and provide for orderly replacement of facilities;
- Produce well-designed projects, reduce cost overruns, etc.;
- Provide time to secure sources of financing, arrange complicated financing, secure federal and state grants to finance projects;
- Allow a community to schedule purchases to take advantage of favorable market conditions;
- Plan for interrelationships among projects;
- Provide information for developers;
- Inform neighborhood associations, civic groups and others who are interested in the jurisdiction's growth and development; and
- Allow for continuity of programs despite turnover in personnel.

METHODOLOGY

The CIP Process is a multi-step process with involvement and input from many sources. Below is the CIP Process used by Carolina Beach.

1. Select CIP Team. The Team included Department Heads, Town Clerk, Finance Director and Town Manager.
2. CIP Team finalizes definitions, forms, criteria, etc. No changes were made in the original definitions.
3. Request forms distributed to Department Heads.
4. Department Heads return Project Request forms.
5. Compile forms and financial analysis; CIP Team reviews requests.
6. Department heads present requests to CIP Team.
7. CIP Team evaluates and rates requests.
8. Projects prioritized.
9. Present preliminary draft to Town Council.
10. Conduct public information presentation.
11. Prepare final draft CIP document.
12. Present final draft CIP to Town Council.
13. Public hearing.
14. Approval/adoption by Town Council concurrent with budget.

Defining major terms and determining what type of projects were to be included in the CIP were part of the process. The following definitions and criteria were used:

Capital Improvement Program A long range plan of proposed capital improvements projects, which include estimated project costs and funding sources, that a local government expects to carry out over a five-year period. The program is usually updated annually for the purpose of reassessing local capital needs, as well as for the preparation of the annual Capital Improvement Budget. CIP is a process for identifying, analyzing and planning for capital improvement needs.

Capital Improvement Project A major nonrecurring capital expenditure for the:

1. construction, purchase or major renovation of buildings, utility systems, streets or other physical structures;
2. purchase of land;
3. major landscaping projects;
4. purchase of major equipment; and
5. investigations or studies of projects.

Generally, A Capital Improvement Project will have an expected useful life greater than ten (10) years and an estimated total cost of \$10,000 or more. Other capital improvement projects costing less than \$10,000 should be included as capital outlay in budget requests.

Capital Improvement Budget A list of capital improvement projects, together with the cost amounts and sources of funds for the coming fiscal year. This is also the first year of the Capital Improvement Program.

To Be Included In the CIP:

1. **Land:** acquisition or improvement of land;
2. **Physical Structures:** buildings, facilities and all expenditures associated with the structures including construction, architectural and engineering costs along with the initial cost of outfitting the building/facility (i.e. furniture, computers, etc.), also to include repair and remodeling projects that add value to the facility;
3. **Equipment:** major expenditures for single pieces of equipment and all vehicles costing \$10,000 or more (the systematic replacement of police vehicles will not be included); and
4. **Investigations and Studies:** related to proposed projects or is a necessary governmental function.

Not To Be Included In the CIP:

1. Single equipment purchases under \$10,000 unless it is a vehicle
2. Projects which cost less than \$10,000 except for land;
3. Capital expenditures of a recurring nature which, in essence, amount to maintenance of facilities.

CAPITAL IMPROVEMENT PROJECTS

Each department head projected the needs of his/her department over a five year period. Forms were provided for the department head to identify each need with a description of the project, tell what type of project it is, prioritize it within his department, give justification and alternatives considered, list the components of the project and provide a proposed method for financing. The actual forms completed by the department heads are on file in the Town Manager's office.

The first step in the process was for the CIP Team was for the department head to present his requests to the team. The oral presentation allowed for a question and answer discussion on the requests and for a better understanding of the need and purpose for the project. The next step was an evaluation of each project by the team followed by prioritization of projects.

EVALUATION AND PRIORITIZATION

The next level of review for the requested projects was to evaluate them according to pre-established criteria. The evaluation criteria used for Carolina Beach is found on pages 6. These criteria are to be used as a guide for all involved in the CIP process. They are not a means of making a final determination on the selection process.

Following the evaluation, the CIP Team will prioritize the projects into four groups. The priority groups are:

- GROUP A Urgent, high-priority projects that should be done if at all possible; a special effort should be made to find sufficient funding for all of the projects in this group.
- GROUP B High-priority projects that should be done as funding becomes available.
- GROUP C Worthwhile projects to be considered if funding is available; may be deferred to a subsequent year.
- GROUP D Low-priority projects; desirable but not essential.

The CIP Team applied each criteria to each capital request and used the results in prioritizing the projects. The projects prioritization group has been added to the Capital Improvement Program Request Table in a column identified as Priority 01/02.

The evaluation criteria is intended to assist the CIP Team and ultimately the Town Council in prioritizing the requested projects. The criteria is not intended to serve as a system that automatically ranks projects; the final decision will be based upon the judgment of individuals. Judgment is determined by policy orientation, desires of constituents, safety risks, operating efficiency and the weight that each criteria is given.

CRITERIA FOR EVALUATING CAPITAL IMPROVEMENT PROJECT REQUESTS

Mandated – Mandated by law.

Funding Source Available – Specific funding sources are available.

Self-Supporting – They are totally supporting, generate revenue.

Implementation of Programs – Essential to the implementation of programs previously adopted by Council.

Public Safety or Risk – Address a particular risk or public safety.

Efficiency – Result in more economical, efficient or effective delivery of city services; provide fuller use of existing facilities.

Increased or Improved Service – Provides an increased or improved level of services.

New Service – New facility, service or program.

CAPITAL IMPROVEMENT PROGRAM REQUESTS FY 2012/2013

GENERAL FUND FY 2012/2013											
Legislative Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Finance	Wilmington Beach SW Ponds (2030)	2,300,000	42,156	42,156	42,156	42,156	42,156	42,156
			Finance	Municipal Complex Loan (Retire in 2018)	3,083,432	232,080	225,103	218,126	211,149	204,172	197,195
			Finance	Carolina Sands Project (Retire in 2015)	2,500,000	278,356	269,631	260,000	127,181		
			Finance	Wilmington Beach Roads (2026)	3,600,000	380,112	370,104	360,096	350,088	340,080	330,072
			Finance	CBP3/Pier	4,300,000	250,000	250,000	250,000	250,000	250,000	250,000
Total					\$15,783,432	\$1,182,704	\$1,156,994	\$1,130,378	\$980,574	\$836,408	\$819,423
Executive Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Finance	(2) Ford F150 4x4 Pickup Trucks	40,000	16,000	16,000	16,000			
Total					\$40,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$0
Powell Bill											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Recreation Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Fund	Playground Equipment Replacement	20,000	20,000					
			Fund	Tennis Court Construction	50,000	0					
			Fund	Fencing at MCP	10,000	10,000					
			Fund	Recreation Center Expansion/Modification	20,000	0					
Total					\$100,000	\$30,000	\$0	\$0	\$0	\$0	\$0

Financed: Red
New Funded Requests: Green

**CAPITAL IMPROVEMENT PROGRAM REQUESTS
FY 2012/2013**

GENERAL FUND FY 2012/2013 (Cont'd.)											
Police Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Finance	Purchase of one new Crown Vic (2014)	25,000	7,771	7,771				
			Fund	(2) Ford Explorers	14,608	14,916					
			Fund	(1) 2011 Ford Crown Vic	15,408	7,772					
			Fund	Replacement of In-Car Video Sysiesm	70,000	35,000	0				
				Total	\$125,016	\$65,459	\$7,771	\$0	\$0	\$0	\$0
Fire Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Finance	Fire Station Expansion (2027)	900,000	40,000	80,000	80,000	80,000	80,000	80,000
			Finance	2005 Sutphen Fire Pumper (12/2014)	229,549	27,775	27,775	27,775			
			Finance	2003 Pumper Truck (8/2012)	227,660	27,755					
			Finance	100 Ft. Aerial Platform with Equipment (Retire in 2019)	656,411	77,779	77,779	77,779	77,779	77,779	77,779
				Total	\$2,013,620	\$173,309	\$185,554	\$185,554	\$157,779	\$157,779	\$157,779
Planning Dept.											
Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
			Fund	Kayak Launch	30,000	0					
			Fund	Land Use Plan Update	80,000	0					
			Fund	Plotter/Scanner/Copier (5 yr lease) Replace old plotter	15,000	0					
				Total	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Total					\$18,187,068	\$1,467,472	\$1,366,319	\$1,331,932	\$1,138,353	\$994,187	\$977,202

Financed: Red
New Funded Requests: Green

TOURISM FUND FY 2012/2013

Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
				MARINA						
			Fund	Construction of Dock at Canal & Sandpiper	30,000	30,000				
			Fund	Repair of Dune Crossover	41,474	41,474				
				Total	\$71,474	\$71,474	\$0	\$0	\$0	\$0
				PARKING						
			Fund	New Pay Stations	28,451	28,451				
				Total	\$28,451	\$28,451	\$0	\$0	\$0	\$0
				BEACH MAINTENANCE						
			Finance	New Can Truck for trash pick up (10/2012)	150,000	31,321				
			Finance	New F-150 (10/2012)	25,000	8,142				
			Finance	Freeman Park Vehicle	26,481	9,067	9,067			
				Total	\$201,481	\$48,530	\$9,067	\$0	\$0	\$0
				LIFEGUARDS/OCEAN RESCUE						
			Finance	New Lifeguard Vehicle	20,000	9,067	9,067			
			Fund	Replace 3 Wheelers	16,500	16,500				
				Total	\$36,500	\$25,567	\$9,067	\$0	\$0	\$0
				Tourism Fund Total	\$337,906	\$174,022	\$18,134	\$0	\$0	\$0

Financed: Red
 New Funded Requests: Green

UTILITIES FUND FY 2012/2013

Dept. Score	Priority A-D	Overall Score	Funding Strategy	Project Title	Total Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
				ADMINISTRATION DIVISION							
			Grant/Fin.	Lake Park I/I Project (ARRA) (5/2030)	1,000,000	20,562	20,562	20,562	20,562	20,562	20,562
			Finance	Bond Project (6/2015)	1,100,000	55,100	52,700	48,300			
			Finance	Wilmington Beach Water Tank & Lines (Retire in 2021)	841,622	59,133	59,133	59,133	59,133	59,133	59,133
			Finance	I&I Sewer Loan CWMTF 20 yrs. @2.5% (5/2023)	1,854,620	116,562	114,179	111,496	109,413	107,030	104,646
			Finance	Additional I&I Loan BB&T (4/2017)	325,000	30,827	30,827	30,827	30,827	30,827	30,827
			Finance	Division C&D+ 12 Yrs. @4.77% (4/2016)	1,325,000	122,562	122,562	122,562	122,562	122,562	
			Finance	Sewer Lift Station #1 (10/2024)	1,500,000	124,676	124,676	124,676	124,676	124,676	124,676
			Finance	3 Mil. Gallon Ground Storage (Yr 1/15)	2,250,000	120,000	120,000	120,000	120,000	120,000	120,000
			Finance	Miscellaneous Water & Sewer Upgrades (Yr 1/15)	1,500,000	150,000	150,000	150,000	150,000	150,000	150,000
			Finance	Well Upgrades & New Wells	750,000	72,000	72,000	72,000	72,000	72,000	72,000
				Total	\$12,446,242	\$871,422	\$866,639	\$859,556	\$809,173	\$806,790	\$681,844
				WASTEWATER COLLECTION							
			Finance	Vactor (10/2012)	216,629	46,487					
			Fund	F150	20,000	20,000					
			Fund	LS 11 Pumps	22,000	22,000					
				Total	\$268,629	\$88,487	\$0	\$0	\$0	\$0	\$0
				WASTEWATER TREATMENT							
			Finance	WWT Plant Renovation & SCADA System (12/2017)	2,355,000	204,096	204,096	204,096	204,096	204,096	204,096
				Total	\$2,355,000	\$204,096	\$204,096	\$204,096	\$204,096	\$204,096	\$204,096

Financed: Red
New Funded Requests: Green

Requests Not Funded FY 2012/2013 (Cont'd.)

Project Title	Total Cost	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
WATER/SEWER							
ASR Upgrade - Part Grant - 15 Yrs. @ 5%	\$6,000,000	\$585,000	\$585,000	\$585,000	\$585,000	\$585,000	\$585,000
Sewer Plant Upgrade Study	\$150,000	\$150,000					
Sewer Plant Upgrade - 20 Yrs @5%	\$5,000,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Total	\$11,150,000	\$1,135,000	\$985,000	\$985,000	\$985,000	\$985,000	\$985,000



