

# TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2015/2016



## TOWN COUNCIL

**Dan Wilcox, Mayor**

**LeAnn Pierce, Mayor Pro-Tem**

**Steve Shuttleworth, Councilmember**

**Sarah Friede, Councilmember**

**Gary Doetsch, Councilmember**



## **TOWN STAFF**

Michael B. Cramer, Town Manager

Ed Parvin, Assistant Manager

Kimberlee Ward, Town Clerk

Debbie Hall, Finance Director

Brian Stanberry, Public Works Director

Gil Dubois, Public Utilities Director

Alan Griffin, Fire Chief

Harry Humphries, Interim Police Chief

Eric Jelinski, Parks Director

Holly Brooks, Director of Human Resources

Sheila Nicholson, Administrative Assistant

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June 10, 2015

To: Mayor Dan Wilcox and Town Council Members

From: Michael Cramer, Town Manager *MBC*

Re: The Adopted Budget for Fiscal Year 15-16

The adopted property tax rate for Carolina Beach remains at 23.5 cents. The Adopted Budget for Fiscal Year 15-16 for the General Fund is \$12,873,046 million, which represents an approximate \$600,000 dollar increase over the previous fiscal year. This is due to a number of factors, primarily; a 2% employee COLA and up to a 3% merit compensation increase, increased capital equipment and project purchases, the upgrade of two existing part-time position to full-time, the addition of two new part-time employees and the implementation of a revised pay classification and grade program.

During the Council Retreat in January 2015, council remained focused on four budget goals for Fiscal Year 2015-2016;

- 1.) Retain General Fund Balance at 50% or more,
- 2.) Continue to fund On-going Capital Improvement Projects,
- 3.) Continue to focus on Dredging and Storm Damage Reduction Funding,
- 4.) Continue to focus on Staff Compensation.

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

The following are notable results for the Fiscal Year 15-16:

#### **General Fund**

- Property tax rate remains the same at 23.5 cents
- Residential and Commercial Trash rates increased by approximately 2.5%
- Continued Replacement of Equipment and Vehicles
- Recreation Center Improvements of \$78,200
- \$350,000 dedicated to Storm Damage Reduction and \$35,000 dedicated to Inlet Dredging
- Continued Powell Bill (streets) improvements of \$178,000 and Signs and Signal Replacements \$50,000
- Investment in Staff Efficiency Improvements of \$94,710
- Improved Management of Freeman Park through Camping and Operational Changes

**Enterprise Fund** – The Utility fund provides services for water, sewer, storm water, wastewater treatment, and the billing thereof. This enterprise fund, is supported by fees (not taxes), and has a balanced budget of \$7,933,904 million. Last fiscal year the Enterprise Fund supported a

balanced budget of \$6.5 million. The additional \$1.3 million budget increase is due to three main activities; debt service, capital improvements and maintenance of infrastructure. The Town Council initiated a water and sewer study two years ago which serves as a plan for future infrastructure improvements. In order to fund the upcoming infrastructure improvements Debt issuance is expected during the upcoming fiscal year and is included in this budget. No rate increase is budgeted this year; however, continued improvement of our infrastructure will require rate increases in future fiscal years. The Enterprise Fund relies upon indirect services from the General fund. A transfer for these services of \$600,000 is included as an expense to this budget and corresponding revenue to the General Fund.

**The Economy** – The economy in New Hanover County and the Town of Carolina Beach is improving. Unemployment has improved over the prior year from 6.2% to 5.1% for the County. Building Permit revenues have continued to increase at a rate of 26% over the prior twelve months with 82 new housing units through June. Room Occupancy tax (second 3%) provides a measure of activity in Carolina Beach of hotel room sales. This measure of tourism activity indicates an increase of 7.88% for Fiscal Year 2013-2014 and we anticipate up to a 12% increase for Fiscal Year 2014-2015. Sales tax to the county (not available for the Town alone) indicates retail sales continue to increase over the prior year. This analysis, while limited, supports a continued optimistic outlook to the local economy.

**Personnel** - At the approval of Council, we will upgrade two part-time positions to full-time status. Thus positions will help the town meet the growing needs in Police and Fire Services and will help administer Fire Inspections and Police Records services. We will also add two new part-time

firefighters to the force in order to continue to maintain adequate fire protection for the community. The Town has a total of 106 full-time equivalent positions.

**Fund Balance** – Reserves for the general fund are strong. Fund balance for the prior audited year (FY13-14) indicated total reserves of \$8.8 million; \$8.3 million unrestricted, which represents an unrestricted position of 78% of annual expenditures. Projections for the current FY14-15 year support a continuation of this strong position of the General Fund reserves with an estimated reserve fund of \$9 million. The Enterprise Fund enjoys a strong fund balance as well. Total reserves are \$5.7 million or approximately 86% of estimated annual expenditures. With the strong fund balance in the Enterprise Fund the town will be able to help contribute to the increased debt service and capital project improvements and postpone any additional water and sewer fee increases for future fiscal years. Fund balance is a measure of the government's ability to respond to an emergency. Carolina Beach enjoys a strong financial position.

**Debt** – The Town has a modest amount of debt. The total general fund debt is \$2.9 million; \$16.3 million for Enterprise fund debt. This \$19.3 million total debt is compared to its debt limit of \$130.4 million, or approximately 15% of its legal debt limit. The Town cannot issue more than 8% of its taxable appraised property. Additional debt is anticipated in the Enterprise Fund in future years to coincide with additional infrastructure improvements.

## **Areas of Interest:**

**Parks and Recreation** – The general fund budget includes \$78,200 for continued renovations to the Recreation Center, located adjacent to Town Hall. This natural meeting place for the island will be rejuvenated with a new Basketball Court Floor and improvements to the youth lounge. The citizens can work out in a friendly, informative atmosphere dedicated to their health and physical improvement. This project is an opportunity to continue the excitement started over the past two years and will elevate our services to our customers.

**Storm Damage Prevention** – Beach re-nourishment and prevention of damage to property is a priority of the Town. Freeman Park fees were changed in 2014 and 2015 to provide reserves for future support of sand on the beaches. This Park, located in the northern part of the island, is supported by Town police, public works, and ocean rescue. The changed fees provide funding for Town matching funds for Storm Damage Prevention. The current funding is typically 65% federal with the remaining funds coming from State and local governments. New Hanover County government serves as the fiduciary for a room occupancy tax fund, which provides the local match for Carolina, Kure, and Wrightsville Beaches. Beginning with the FY 2013-2014 budget the Town of Carolina Beach has taken steps to budget up to \$350,000 per year to provide funding in the event that federal and state funding is non-existent. We have once again factored this contribution into the general fund budget for FY 2015-2016.

**Phase I A Infrastructure Project** – The Town continues to move forward with the Phase 1 A Infrastructure Improvement Project. The project consists of replacement of water, sewer, force main, raw water, stormwater and street

infrastructure on Cape Fear Blvd, Clarendon Ave. and 5<sup>th</sup> Street between Cape Fear and Clarendon. The project was intended to be completed by April 2015, however, poor construction weather and the identification previously unknown underground infrastructure has pushed the completion of the project out to August 2015.

**Phase B Infrastructure Project** – The next phase of construction for water, sewer, stormwater and road improvements is in the area bordered by Raleigh to the north, Woody Hewitt / Canal in the east, Atlanta and Clarendon to the south and 5<sup>th</sup> Street to the west. At the present time the engineering plans are approximately 50% complete and we anticipate 100% plans, bidding and financing to take place over the first 6 months of the fiscal year. Construction is scheduled for January through June 2016.

In closing, it has been a pleasure to work with the Carolina Beach Town Council and the town staff to develop a forward thinking budget for Fiscal Year 2015-2016. I am excited about the more than 70 special events and activities that help to make this community a great place to live, work and play and I look forward to continuing to strive to provide great customer service to our citizens. I am grateful to have the opportunity to call Carolina Beach my home and to work with officials who possess vision and work toward the benefit of its citizens, supported by a professional staff.



## **Town of Carolina Beach, North Carolina Fiscal Year 2015/2016 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 9th day of June, 2015, a quorum being present, that the following Budget, for Fiscal Year 2015/2016, 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 15/16. The policies of the Town of Carolina Beach, the actions of this Board, and Staff will carry out the plans and fiscal transactions contained within this Budget in order to meet the goals and objectives of the Town with respect to daily operations, development, and provision of services to the residents of this municipality.

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

### Rate Summary (Taxes)

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

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

### Rate Summary (Water, Sewer & Stormwater Charges)

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

**Water** – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt. - **\$3.89 per 1,000 gallons. A water flat rate charge for the first 3000 gallons as identified in the attached schedule of fees.**

**Sewer** – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts. - **\$6.62 per 1,000 gallons. A sewer flat rate charge for the first 3000 gallons as identified in the attached schedule of fees.**

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

### Other Rates and Fees

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

### Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

### 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, 2015 and ending June 30, 2016:

**SECTION I -- General Fund**

**Revenues:**

|                                    |                            |
|------------------------------------|----------------------------|
| Property Taxes                     | \$3,945,060                |
| Sales Taxes                        | 1,412,320                  |
| Freeman Park                       | 1,137,000                  |
| Parking                            | 495,450                    |
| Solid Waste Fees                   | 1,473,535                  |
| Wilmington Beach                   | 105,525                    |
| ABC Revenue                        | 316,500                    |
| Transfer from Utility Fund         | 600,000                    |
| Powell Bill                        | 186,660                    |
| Grants                             | 0                          |
| Franchise Fees                     | 628,720                    |
| Room Occupancy Tax                 | 450,000                    |
| CBP3                               | 0                          |
| Building Permits                   | 202,970                    |
| Appropriated Fund Balance          | 1,509,766                  |
| Other Revenue                      | 409,540                    |
| <b>TOTAL GENERAL FUND REVENUES</b> | <b><u>\$12,873,046</u></b> |

**Expenditures:**

|                                        |                            |
|----------------------------------------|----------------------------|
| Non-Departmental                       | \$405,345                  |
| Debt Service                           | 1,149,359                  |
| Legislative                            | 285,690                    |
| Executive                              | 667,745                    |
| Clerk                                  | 194,316                    |
| Finance                                | 264,760                    |
| Human Resources                        | 418,035                    |
| Planning & Development                 | 606,600                    |
| Public Works Administration            | 105,150                    |
| Police Department                      | 1,995,545                  |
| Fire Department                        | 1,091,215                  |
| Powell Bill                            | 228,000                    |
| Fleet Maintenance                      | 288,915                    |
| Environmental                          | 2,698,740                  |
| Parks & Recreation                     | 607,994                    |
| Lifeguard                              | 434,960                    |
| Marina                                 | 188,321                    |
| Parking                                | 312,495                    |
| Beach Maintenance                      | 929,861                    |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b><u>\$12,873,046</u></b> |

**SECTION 2 -- Utilities Fund**

**Revenues:**

|                                                |                    |
|------------------------------------------------|--------------------|
| Customer Charges - Water & Sewer               | \$4,443,910        |
| Stormwater Fees                                | 590,944            |
| Grants                                         | 0                  |
| Other Revenue                                  | 346,900            |
| Appropriated Fund Balance                      | 2,552,150          |
| <b>TOTAL ESTIMATED UTILITIES FUND REVENUES</b> | <b>\$7,933,904</b> |

**Expenditures:**

|                                                    |                    |
|----------------------------------------------------|--------------------|
| Debt Service                                       | \$2,523,555        |
| Administration                                     | 1,113,930          |
| Waste Water Treatment                              | 1,001,695          |
| Waste Water Collection                             | 1,462,734          |
| Water Distribution                                 | 962,960            |
| Water & Sewer Fleet Maintenance                    | 173,000            |
| Stormwater                                         | 696,030            |
| <b>TOTAL ESTIMATED UTILITIES FUND EXPENDITURES</b> | <b>\$7,933,904</b> |

**Total For All Funds**

**\$20,806,950**

**SECTION 3 - Ad Valorem Taxes**

An Ad Valorem tax rate of \$.235 (twenty three and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2015 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2015-2016. The rate is based upon a total projected valuation of \$1,681,173,000 with an estimated tax collection rate of 98.45%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Carolina Beach.

**SECTION 4 -- Documentation**

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

**SECTION 5 - Special Authorization**

- A. The Town Manager shall serve as Budget Officer.
- B. The Budget Officer shall be authorized to make Interdepartmental Transfers, within the same fund, not to exceed 10% of the Departmental allocation being reduced. Notification of all transfers shall be made to the Town Council at the next regular meeting following the transfer.

C. The Budget Officer may make Interfund Loans not to exceed 10% of the appropriated revenues for a period of no more than sixty (60) days and shall inform the Town Council of the loan at the next regular meeting following the loan of the funds.

**SECTION 6 - Restrictions of the Budget Officer**

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

**SECTION 7 - Budget Amendments**

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

**SECTION 8 - Utilization of Budget and Budget Ordinance**


This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2015/2016 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. 15-979 for Operating Budget FY 2015/2016**

*Adopted this the 9th day of June 2015*

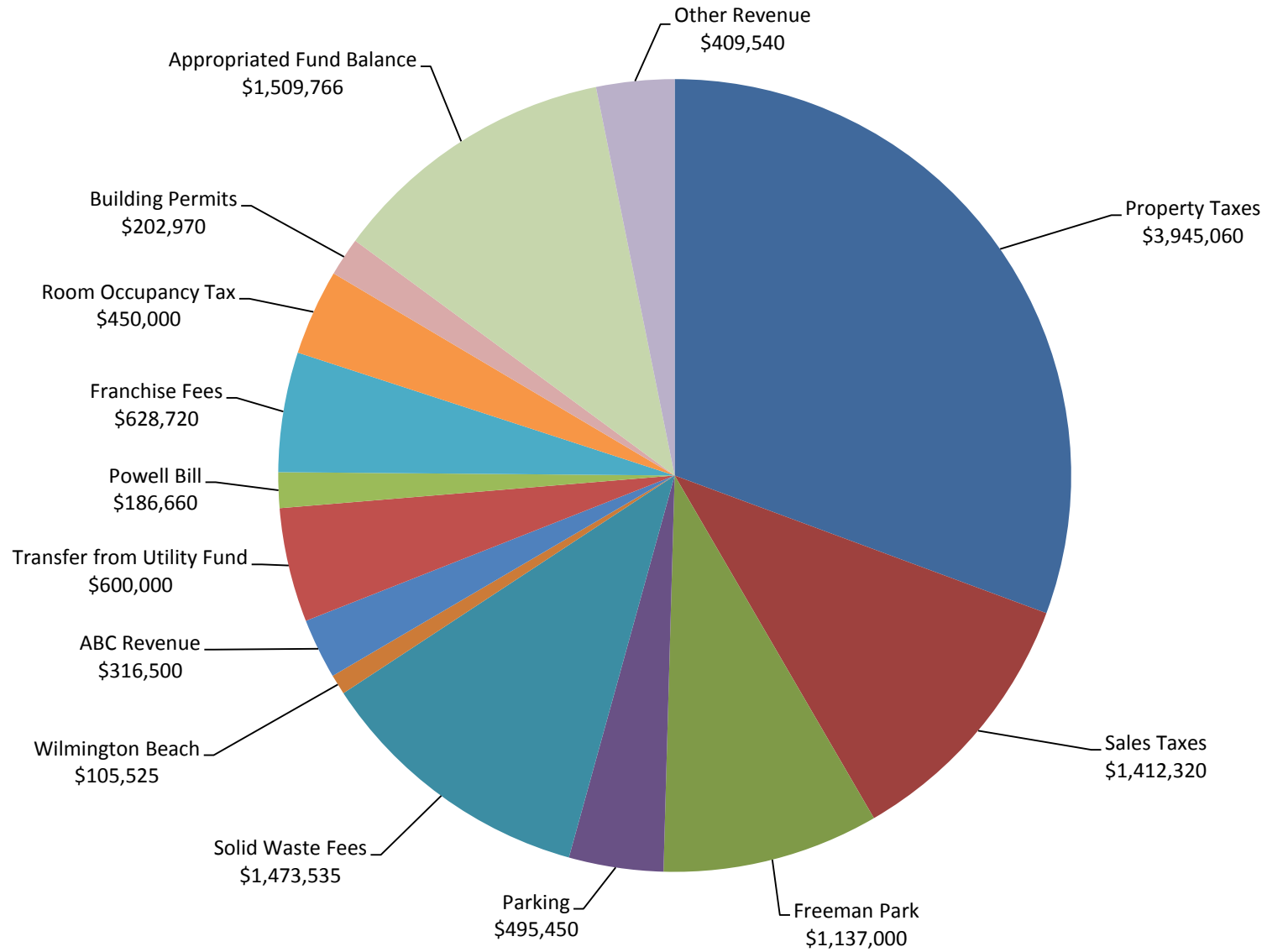
Kimberlee Ward  
Attest: Kimberlee Ward, Town Clerk



  
Dan Wilcox, Mayor

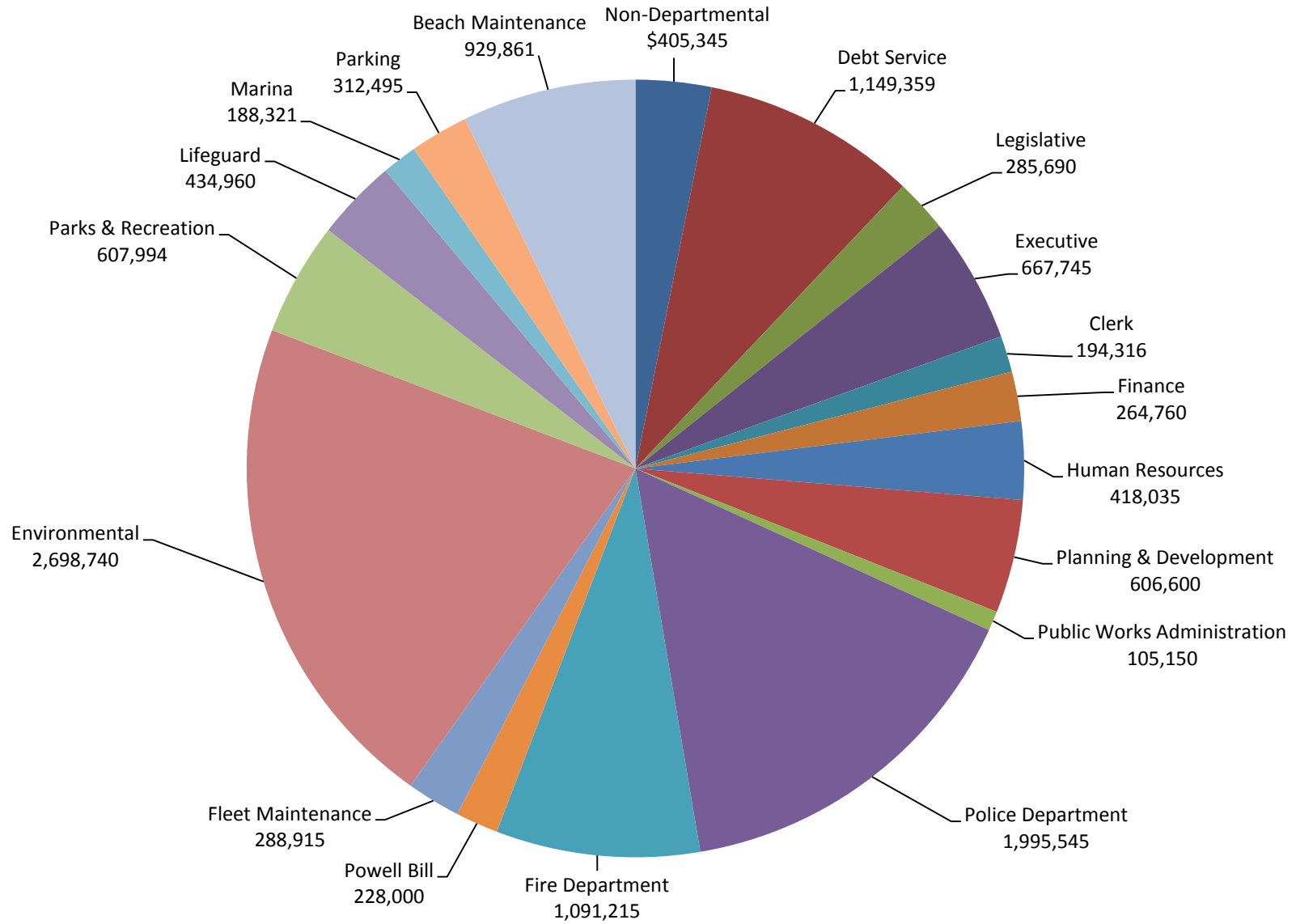
# General Fund Revenue-Fiscal Year 15/16

## \$12,873,046



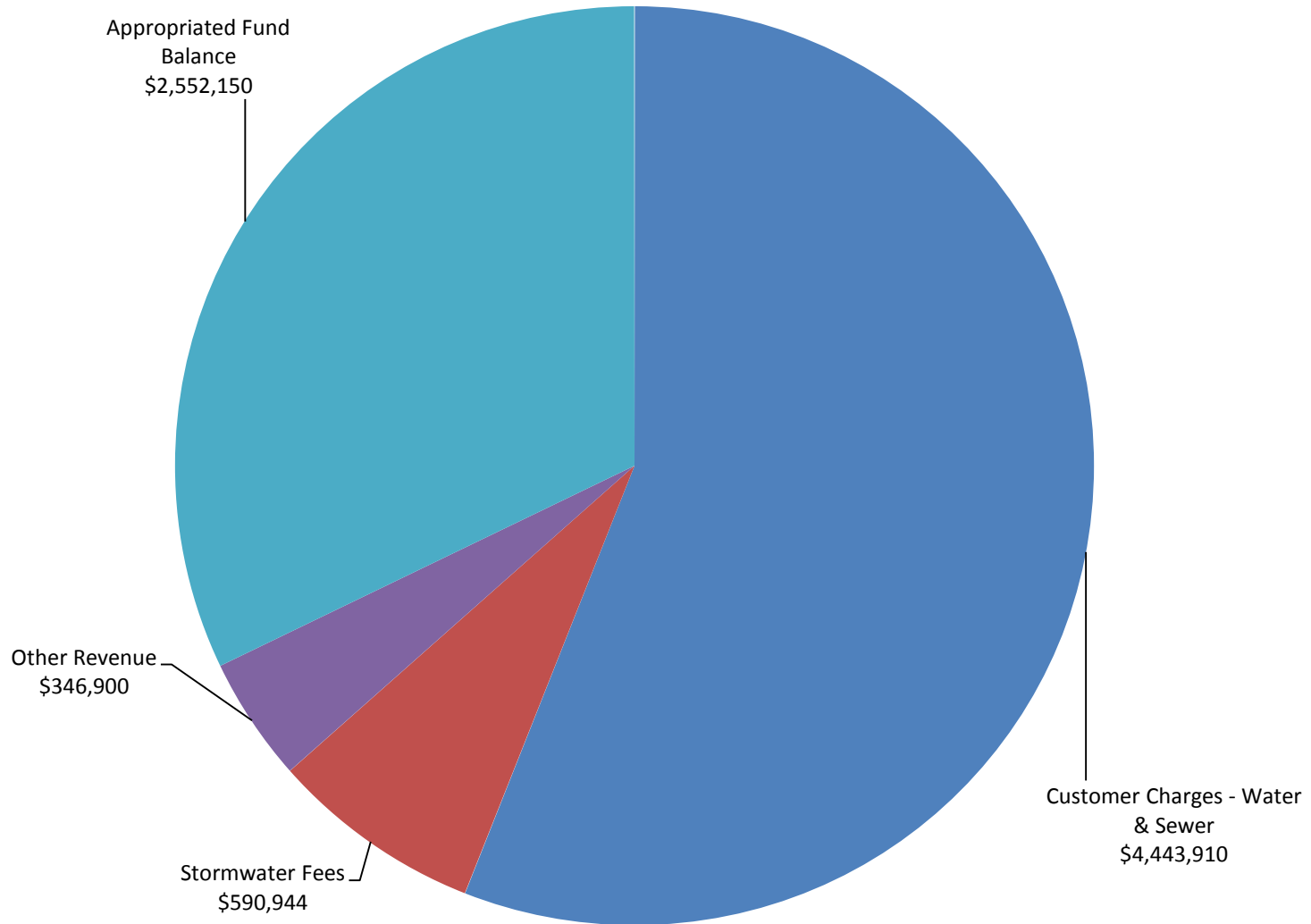
# General Fund Expenditures-Fiscal Year 15/16

## \$12,873,046



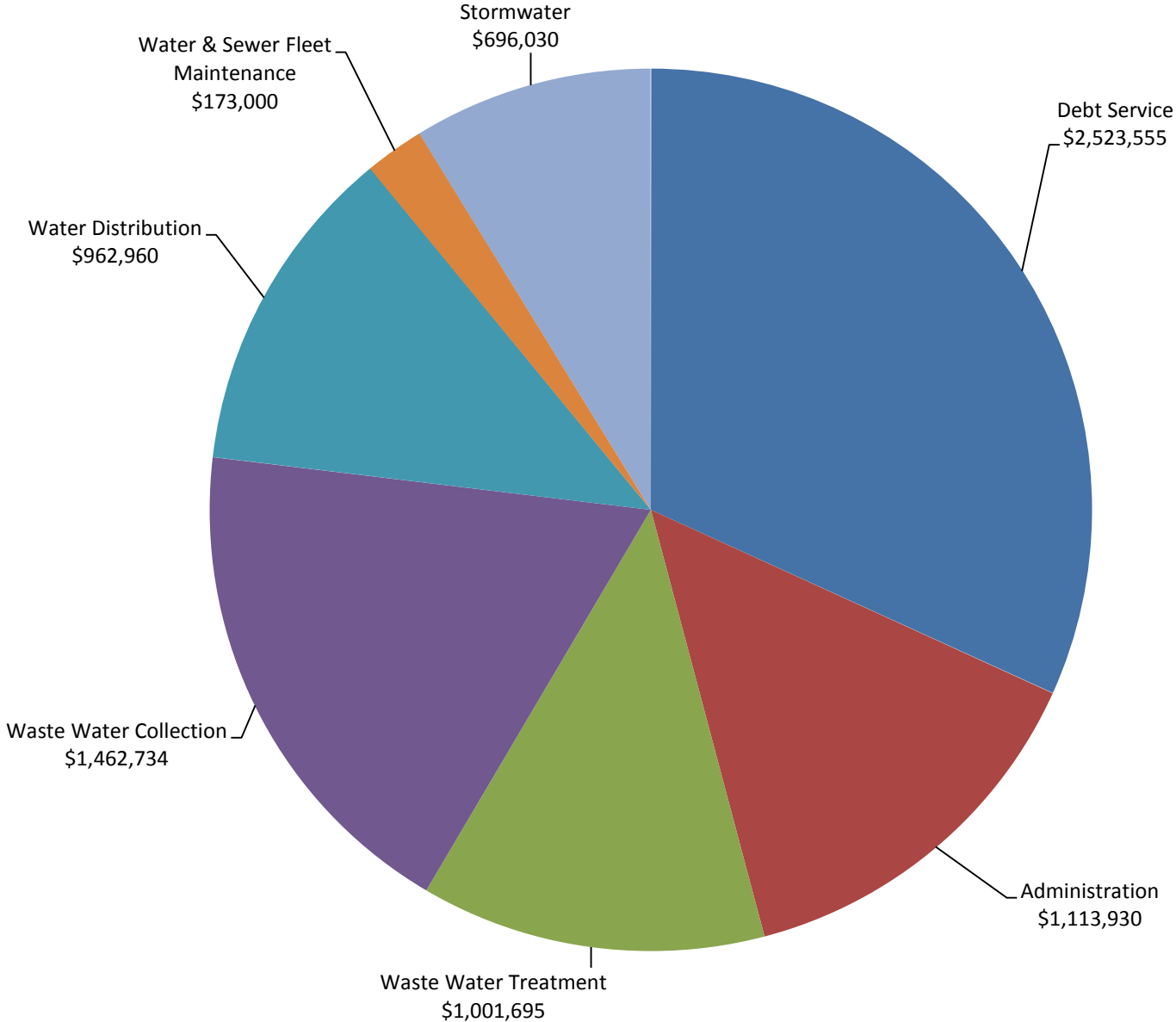
# Utility Fund Revenue-Fiscal Year 15/16

## \$7,933,904



# Utility Fund Expenditures-Fiscal Year 15/16

**\$7,933,904**







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**REVENUE SUMMARIES**

| <b><u>General Fund</u></b>               | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Property Taxes                           | \$3,851,000               | \$3,860,000               | \$3,892,435               | \$3,945,060               |
| Locally Generated Income                 | 945,412                   |                           |                           | 0                         |
| Sales Taxes                              | 1,066,344                 | 1,322,000                 | 1,370,000                 | 1,412,320                 |
| Inter Governmental Transfers             | 757,783                   | 459,692                   | 600,000                   | 600,000                   |
| State Collected Revenues/Taxes           | 444,000                   |                           |                           | 0                         |
| Solid Waste Fees                         | 1,380,000                 | 1,453,500                 | 1,433,200                 | 1,473,535                 |
| Powell Bill                              | 178,000                   | 183,000                   | 186,525                   | 186,660                   |
| Grants                                   | 35,000                    | 83,400                    | 29,800                    | 0                         |
| Wilmington Beach                         |                           | 348,888                   | 345,000                   | 105,525                   |
| Franchise Fees                           |                           | 494,000                   | 520,000                   | 628,720                   |
| CBP3                                     |                           | 250,000                   | 200,000                   | 0                         |
| Building Permits                         |                           | 132,300                   | 196,000                   | 202,970                   |
| Other Revenues                           |                           | 328,700                   | 445,070                   | 409,540                   |
| <u>Appropriated General Fund Balance</u> | <u>258,444</u>            | <u>40,462</u>             | <u>803,877</u>            | <u>1,509,766</u>          |
| <b>TOTAL GENERAL FUND</b>                | <b>\$8,915,983</b>        |                           |                           |                           |
| <b><u>Tourism Fund</u></b>               | <b>2012/13<br/>Budget</b> |                           |                           |                           |
| Parking Revenues                         | \$341,000                 | 402,900                   | 425,000                   | 495,450                   |
| Freeman Park                             | 866,715                   | 1,206,000                 | 1,155,000                 | 1,137,000                 |
| Marina Rent                              | 145,000                   |                           |                           |                           |
| ABC Revenue                              | 226,000                   | 275,000                   | 275,000                   | 316,500                   |
| Room Occupancy Tax                       | 300,000                   | 359,322                   | 360,000                   | 450,000                   |
| Appropriated Fund Balance                |                           |                           |                           |                           |
| <u>Other Revenue</u>                     | <u>47,050</u>             |                           |                           |                           |
| <b>TOTAL TOURISM FUND</b>                | <b>\$1,925,765</b>        |                           |                           |                           |
| <b>TOTAL</b>                             | <b>\$10,841,748</b>       | <b>\$11,199,164</b>       | <b>\$12,236,907</b>       | <b>\$12,873,046</b>       |

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

**REVENUE SUMMARIES**

**Utilities Fund**

|                                  | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Customer Charges - Water & Sewer | \$3,702,000               | \$3,791,000               | \$4,158,500               | \$4,443,910               |
| Stormwater Fees                  |                           | 803,000                   | \$593,070                 | \$590,944                 |
| Grants                           |                           | 285,000                   | \$0                       | \$0                       |
| Other Revenue                    | 1,173,100                 | 285,600                   | 222,700                   | 346,900                   |
| <u>Appropriated Fund Balance</u> | <u>384,639</u>            | <u>77,345</u>             | <u>1,569,455</u>          | <u>2,552,150</u>          |
| <b>TOTAL UTILITIES FUND</b>      | <b>\$5,259,739</b>        | <b>\$5,241,945</b>        | <b>\$6,543,725</b>        | <b>\$7,933,904</b>        |

|                        |                     |                     |                     |                     |
|------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL ALL FUNDS</b> | <b>\$16,101,487</b> | <b>\$16,441,109</b> | <b>\$18,780,632</b> | <b>\$20,806,950</b> |
|------------------------|---------------------|---------------------|---------------------|---------------------|

**EXPENDITURE SUMMARIES**

| <b><u>General Fund</u></b>  | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Non-Departmental            |                           | \$478,350                 | \$472,550                 | \$405,345                 |
| Debt Service                |                           | 1,101,892                 | 1,133,000                 | 1,149,359                 |
| Legislative                 | \$1,490,201               | 262,067                   | 245,640                   | 285,690                   |
| Executive                   | 241,659                   | 229,682                   | 718,855                   | 667,745                   |
| Clerk                       | 193,366                   | 210,077                   | 211,317                   | 194,316                   |
| Finance                     | 314,367                   | 293,503                   | 275,285                   | 264,760                   |
| Human Resources             | 267,091                   | 285,846                   | 398,515                   | 418,035                   |
| Planning & Development      | 376,359                   | 514,963                   | 565,670                   | 606,600                   |
| Public Works Administration | 71,904                    | 98,035                    | 97,775                    | 105,150                   |
| Police Department           | 1,676,288                 | 2,021,304                 | 1,871,618                 | 1,995,545                 |
| Fire Department             | 1,013,400                 | 1,255,444                 | 908,025                   | 1,091,215                 |
| Powell Bill                 | 178,000                   | 183,000                   | 211,000                   | 228,000                   |
| Fleet Maintenance           | 217,294                   | 253,529                   | 264,000                   | 288,915                   |
| Environmental               | 2,414,536                 | 2,602,200                 | 2,593,575                 | 2,698,740                 |
| Parks & Recreation          | 461,518                   | 504,988                   | 543,425                   | 607,994                   |
| <b>TOTAL GENERAL FUND</b>   | <b>\$8,915,983</b>        |                           |                           |                           |
| <b><u>Tourism Fund</u></b>  | <b>2012/13<br/>Budget</b> |                           |                           |                           |
| Lifeguard                   | \$399,623                 | 52,600                    | 426,812                   | 434,960                   |
| Marina                      | 194,738                   | 32,600                    | 113,935                   | 188,321                   |
| Parking                     | 303,451                   | 281,600                   | 261,990                   | 312,495                   |
| Beach Maintenance           | 1,027,953                 | 536,258                   | 923,920                   | 929,861                   |
| <b>TOTAL TOURISM FUND</b>   | <b>\$1,925,765</b>        |                           |                           |                           |
| <b>TOTAL</b>                | <b>\$10,841,748</b>       | <b>\$11,197,938</b>       | <b>\$12,236,907</b>       | <b>\$12,873,046</b>       |

NOTE: General and Tourism Funds were combined beginning FY 2014/15.

**EXPENDITURE SUMMARIES**

**Utilities Fund**

|                                 | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Debt Service                    | \$0                       | \$807,401                 | \$1,558,240               | \$2,523,555               |
| Administration                  | 1,523,285                 | \$897,265                 | \$1,099,990               | 1,113,930                 |
| Waste Water Treatment           | 830,739                   | 615,465                   | 1,033,090                 | 1,001,695                 |
| Waste Water Collection          | 928,883                   | 878,776                   | 1,374,790                 | 1,462,734                 |
| Water Distribution              | 592,625                   | 671,978                   | 759,545                   | 962,960                   |
| Water & Sewer Fleet Maintenance | 218,391                   | 162,159                   | 125,000                   | 173,000                   |
| Stormwater                      | 1,165,816                 | 1,208,901                 | 593,070                   | 696,030                   |
| <b>TOTAL UTILITIES FUND</b>     | <b>\$5,259,739</b>        | <b>\$5,241,945</b>        | <b>\$6,543,725</b>        | <b>\$7,933,904</b>        |

|                        |                     |                     |                     |                     |
|------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL ALL FUNDS</b> | <b>\$16,101,487</b> | <b>\$16,439,883</b> | <b>\$18,780,632</b> | <b>\$20,806,950</b> |
|------------------------|---------------------|---------------------|---------------------|---------------------|

**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 2015/16.

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Ad Valorem Taxes</b>          | Ad Valorem or property tax income is based on a \$0.235 tax rate per \$100 of assessed valuation estimated at \$1,681,173,000 with a 98.45% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.                                                                                                                      |
| <b>Interest of Investments</b>   | The Town generates this income by investing its idle cash primarily in the North Carolina Capital Management Trust accounts and CDs. An average monthly balance of idle cash from each fund was determined using historical trend analysis and by performing cash flow projections for FY 15/16.                                                                                                                                     |
| <b>State Collected Revenues</b>  | The State collects and distributes utility franchise tax to municipalities.                                                                                                                                                                                                                                                                                                                                                          |
| <b>Local Option Sales Tax</b>    | The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a relatively new 1/2 cent local sales tax levied by the County commissioners that was effective July 1, 2003.                                        |
| <b>Powell Bill Funds</b>         | Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.                                                                          |
| <b>Water &amp; Sewer Charges</b> | The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.                                                                                                                                                                                                                                                                                                                   |
| <b>Garbage Fees</b>              | There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to Waste Industries, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of second pick-ups of refuse during a week if they live in the approved areas. |
| <b>Transfers</b>                 | Transfers are an appropriation from one fund to another fund                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Fund Balance</b>              | This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.                                                                                                              |
| <b>Utilities Transfer Tax</b>    | Monies collected by State for distribution to municipalities.                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Other</b>                     | All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.                                                                                                                                                                                                   |

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

### **Public Service Enterprises**

Electric Distribution service is provided by Duke-Progress Energy. Telephone services are offered by various telecommunication companies, and a cable television franchise is operated by Charter Communications.

## **BUDGET PROCESS**

The Town of Carolina Beach starts its budget process in January each year, and works methodically until its adoption in June. In addition to

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



**GENERAL FUND EXPENDITURES**

|                                | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b><u>Non-Departmental</u></b> |                           |                           |                           |                           |
| CBP3                           |                           | \$325,000                 | \$314,000                 | \$220,000                 |
| Election Expenses              |                           | 8,000                     | 0                         | 7,500                     |
| Donation-Chamber of Commerce   |                           | 78,250                    | 78,000                    | 87,040                    |
| Donation-CBDI                  |                           | 42,500                    | 39,950                    | 42,330                    |
| Donation-Non Profits           |                           | 24,600                    | 40,600                    | 39,100                    |
| Donation-WAVE                  |                           |                           |                           | 9,375                     |
| <b>TOTAL NON-DEPARTMENTAL</b>  |                           | <b>\$478,350</b>          | <b>\$472,550</b>          | <b>\$405,345</b>          |

**NOTES:**

1) Non-Profits: Katie B. Hines Senior Center (\$10,000), Island of Lights (\$8,000), Friends of Ft. Fisher (\$5,000), Federal Point Historical Preservation Society (5,000), Saving Animals Program (\$2,500), Pleasure Island Sea Turtle (\$6,600), Carolina Beach Inlet Association (\$2,000)

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

**GENERAL FUND EXPENDITURES**

**Debt Service**

|                                     | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Wilmington Beach Pond Debt          |                           | \$40,933                  | \$40,934                  | \$40,934                  |
| Wilmington Beach Streets Debt       |                           | 348,888                   | 340,512                   | 304,316                   |
| Municipal Complex Loan Payment      |                           | 199,005                   | 194,931                   | 190,857                   |
| Carolina Sands                      |                           | 269,631                   | 260,906                   | 127,182                   |
| Property Purchase/Operations Center |                           |                           |                           | 105,270                   |
| Marina Bulkhead                     |                           |                           |                           | 42,525                    |
| Fire Station Expansion & Renovation |                           | 112,000                   | 110,074                   | 108,334                   |
| Fire Rescue Boat                    |                           |                           |                           | 38,675                    |
| Fire Engine 22                      |                           |                           |                           | 57,710                    |
| 1 Crown Victoria - Police           |                           | 7,771                     |                           |                           |
| Ford F-150 Environmental Dept.      |                           |                           | 13,256                    |                           |
| Ford F-150 Environmental Dept.      |                           |                           | 6,628                     |                           |
| 2005 Stuphen Fire Pumper            |                           | 27,754                    | 27,755                    |                           |
| 2008 Platform Fire Truck            |                           | 77,778                    | 77,778                    | 77,779                    |
| Broyhill Loan & Pack Can Machine    |                           |                           | 60,000                    | 55,777                    |
| Ford Explorer - Lifeguard           |                           | 9,066                     |                           |                           |
| 1 Ford Explorer-Beach Maintenance   |                           | 9,066                     |                           |                           |
| <b>TOTAL DEBT SERVICE</b>           | <b>\$0</b>                | <b>\$1,101,892</b>        | <b>\$1,133,000</b>        | <b>\$1,149,359</b>        |

**NOTE: Debt service (principal and interest) payments are combined in this account beginning with FY 2014/15. Prior years were included in various departments.**

**Legislative**

**Goals:**

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

**Objectives:**

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

|                                | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses    | \$155,053                 | \$72,368                  | \$69,690                  | \$70,190                  |
| Operating Expenses             | 99,500                    | 189,699                   | 175,950                   | 185,500                   |
| Capital Improvements           |                           |                           |                           | 30,000                    |
| Non Profit/Promotional         | 25,100                    |                           |                           |                           |
| CBP3                           | 320,000                   |                           |                           |                           |
| Wilmington Beach Pond Debt     | 0                         |                           |                           |                           |
| Wilmington Beach Streets Debt  | 380,112                   |                           |                           |                           |
| Municipal Complex Loan Payment | 232,080                   |                           |                           |                           |
| Carolina Sands Debt            | 278,356                   |                           |                           |                           |
| <b>Departmental Total</b>      | <b>\$1,490,201</b>        | <b>\$262,067</b>          | <b>\$245,640</b>          | <b>\$285,690</b>          |

**Personnel**

Mayor  
Council

|         | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> | <b><u>Elected</u></b> |
|---------|-------------------------|-------------------------|-----------------------|
| Mayor   | 0                       | 0                       | 1                     |
| Council | 0                       | 0                       | 4                     |
|         | 0                       | 0                       | 5                     |

**NOTE: Expenditures for debt service are combined into one account beginning in FY 2014/15.**

**Executive**

**Goals:**

The goal of the Town Manager and the Executive Staff shall be to 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.

|                           | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Personnel & Benefits      | \$204,005                 | \$201,582                 | \$221,785                 | \$238,995                 |
| Maintenance & Operations  | 32,654                    | 24,100                    | 438,765                   | 428,750                   |
| Capital Improvements      | 5,000                     | 4,000                     | 58,305                    | 0                         |
| <b>Departmental Total</b> | <b>\$241,659</b>          | <b>\$229,682</b>          | <b>\$718,855</b>          | <b>\$667,745</b>          |

**Personnel**

Town Manager  
 Administrative Assistant  
 Receptionist

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

**Clerk**

**Goals:**

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

**Objectives:**

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

|                           | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Personnel & Benefits      | \$133,716                 | \$148,347                 | \$127,262                 | \$136,501                 |
| Maintenance & Operations  | 52,150                    | 61,730                    | 84,055                    | 49,815                    |
| Capital Improvements      | 7,500                     |                           |                           | 8,000                     |
| <b>Departmental Total</b> | <b>\$193,366</b>          | <b>\$210,077</b>          | <b>\$211,317</b>          | <b>\$194,316</b>          |

**Personnel**

Town Clerk  
Administrative Support

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

**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

|                           | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>0215/16<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Personnel & Benefits      | \$140,717                 | \$153,143                 | \$146,660                 | \$145,435                 |
| Maintenance & Operations  | 172,450                   | 139,160                   | 128,625                   | 119,325                   |
| Capital Improvements      | 1,200                     | 1,200                     |                           | 0                         |
| <b>Departmental Total</b> | <b>\$314,367</b>          | <b>\$293,503</b>          | <b>\$275,285</b>          | <b>\$264,760</b>          |

**Personnel**

Finance Director  
Finance and Accounting Technician

| <b>Full Time</b> | <b>Part Time</b> |
|------------------|------------------|
| 1                | 0                |
| 1                | 0                |
| <b>2</b>         | <b>0</b>         |

**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.

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$232,591                 | \$206,846                 | \$273,335                 | \$303,755                 |
| Operating Expenses          | 32,500                    | 79,000                    | 125,180                   | 114,280                   |
| Capital Projects            | 2,000                     |                           |                           | 0                         |
| <b>Departmental Total</b>   | <b>\$267,091</b>          | <b>\$285,846</b>          | <b>\$398,515</b>          | <b>\$418,035</b>          |

**NOTE-BUDGET INCLUDES:**

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

**Personnel**

Director of Human Resources  
Payroll and Benefits Coordinator

|                                  | <b>Full Time</b> | <b>Part Time</b> |
|----------------------------------|------------------|------------------|
| Director of Human Resources      | 1                | 0                |
| Payroll and Benefits Coordinator | 1                | 0                |
|                                  | <b>2</b>         | <b>0</b>         |

**Planning & Development**

**Goals:**

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

**Objectives:**

- 1) Long Range Planning Focus for the Town to implement and make any needed changes in the town code and adopted plans and 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 an enhanced planning website so that citizens will have many opportunities to understand and to participate in local processes and activities relating to development.
- 5) Continue 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.

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$328,659                 | \$459,887                 | \$520,060                 | \$569,530                 |
| Operating Expenses          | 45,700                    | 55,076                    | 40,610                    | 37,070                    |
| Capital Projects            | 2,000                     | 0                         | 5,000                     |                           |
| <b>Departmental Total</b>   | <b>\$376,359</b>          | <b>\$514,963</b>          | <b>\$565,670</b>          | <b>\$606,600</b>          |

**Personnel**

Assistant Town Manager/Planning Director  
 Senior Planner  
 Chief Building Inspector  
 Project Manager  
 Planning Technician  
 Community Organization Officer  
 Code Enforcement Officer

|                                          | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|------------------------------------------|-------------------------|-------------------------|
| Assistant Town Manager/Planning Director | 1                       | 0                       |
| Senior Planner                           | 1                       | 0                       |
| Chief Building Inspector                 | 1                       | 0                       |
| Project Manager                          | 1                       | 0                       |
| Planning Technician                      | 1                       | 0                       |
| Community Organization Officer           | 1                       | 0                       |
| Code Enforcement Officer                 | 1                       | 0                       |
|                                          | <b>7</b>                | <b>0</b>                |



**Public Works Administration**

**Goals:**

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

**Objectives:**

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

|                             | <b><u>2012/13</u></b><br><b><u>Budget</u></b> | <b><u>2013/14</u></b><br><b><u>Budget</u></b> | <b><u>2014/15</u></b><br><b><u>Budget</u></b> | <b><u>2015/16</u></b><br><b><u>Budget</u></b> |
|-----------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Salary and Related Expenses | \$33,604                                      | \$38,435                                      | \$38,925                                      | \$41,750                                      |
| Operating Expenses          | 38,300                                        | 59,600                                        | 58,850                                        | 51,900                                        |
| Capital Projects            | 0                                             | 0                                             | 0                                             | 11,500                                        |
| <b>Departmental Total</b>   | <b>\$71,904</b>                               | <b>\$98,035</b>                               | <b>\$97,775</b>                               | <b>\$105,150</b>                              |

**Personnel**

Public Works Director

| <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|-------------------------|-------------------------|
| 0.5                     | 0                       |
| 0.5                     | 0                       |

**Police Department**

**Goals:**

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

**Objectives:**

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$1,422,675               | \$1,839,729               | \$1,543,083               | \$1,604,255               |
| Operating Expenses          | 184,500                   | 113,450                   | 143,300                   | 165,050                   |
| Capital Projects            | 69,113                    | 68,125                    | 185,235                   | 226,240                   |
| <b>Departmental Total</b>   | <b>\$1,676,288</b>        | <b>\$2,021,304</b>        | <b>\$1,871,618</b>        | <b>\$1,995,545</b>        |

**Personnel**

Police Chief  
 Police Captain  
 Police Lieutenant  
 Police Sergeant  
 Police Officers  
 Detectives  
 Administrative Support  
 Police Records Specialist

|                           | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|---------------------------|-------------------------|-------------------------|
| Police Chief              | 1                       | 0                       |
| Police Captain            | 1                       | 0                       |
| Police Lieutenant         | 2                       | 0                       |
| Police Sergeant           | 4                       | 0                       |
| Police Officers           | 16                      | 1                       |
| Detectives                | 4                       | 0                       |
| Administrative Support    | 1                       | 0                       |
| Police Records Specialist | 1                       | 0                       |
|                           | <b>31</b>               | <b>1</b>                |

**NOTE: FY 2015/16 includes salary expenses for Beach Maintenance personnel.**

## Lifeguards

### Goals:

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

### Objectives:

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$300,923                 | \$0                       | \$377,812                 | \$386,210                 |
| Operating Expenses          | 69,100                    | 49,600                    | 30,000                    | 31,750                    |
| Capital Projects            | 29,600                    | 3,000                     | 19,000                    | 17,000                    |
| <b>Departmental Total</b>   | <b>\$399,623</b>          | <b>\$52,600</b>           | <b>\$426,812</b>          | <b>\$434,960</b>          |

### Personnel

Ocean Rescue Captain  
Seasonal Positions

|                      | <b>Full Time</b> | <b>Part Time</b> |
|----------------------|------------------|------------------|
| Ocean Rescue Captain | 1                | 0                |
| Seasonal Positions   | 0                | 41               |
|                      | 1                | 41               |

**Fire Department**

**Goals:**

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

**Objectives:**

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

|                            | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Relate Expenses | \$600,300                 | \$1,051,544               | \$705,625                 | \$814,080                 |
| Operating Expenses         | 209,000                   | 128,900                   | 142,400                   | 148,135                   |
| Capital Projects           | 204,100                   | 75,000                    | 60,000                    | 129,000                   |
| <b>Departmental Total</b>  | <b>\$1,013,400</b>        | <b>\$1,255,444</b>        | <b>\$908,025</b>          | <b>\$1,091,215</b>        |

**Personnel**

Fire Chief  
 Fire Shift Supervisor Captain  
 Assistant Fire Shift Supervisor Lieutenant  
 Fire Inspector  
 Fire Fighter-Part Time  
 Administrative Support

|                                            | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|--------------------------------------------|-------------------------|-------------------------|
| Fire Chief                                 | 1                       | 0                       |
| Fire Shift Supervisor Captain              | 3                       | 0                       |
| Assistant Fire Shift Supervisor Lieutenant | 3                       | 0                       |
| Fire Inspector                             | 1                       | 0                       |
| Fire Fighter-Part Time                     | 0                       | 4                       |
| Administrative Support                     | 1                       | 0                       |
|                                            | <b>9</b>                | <b>4</b>                |

**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 marina facility customers while also ensuring compliance with all federal, state and local laws.

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$79,214                  | \$0                       | \$78,985                  | \$82,946                  |
| Operating Expenses          | 33,850                    | 28,850                    | 34,950                    | 30,375                    |
| Capital Projects            | 81,674                    | 3,750                     | 0                         | 75,000                    |
| <b>Departmental Total</b>   | <b>\$194,738</b>          | <b>\$32,600</b>           | <b>\$113,935</b>          | <b>\$188,321</b>          |

## **Powell Bill**

### **Goals:**

To ensure the proper expenditure of state allocated 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

|                           | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Operating Expenses        | \$10,000                  | \$10,000                  | \$0                       | \$0                       |
| Maintenance               | 162,000                   | 167,000                   | 178,000                   | 178,000                   |
| Capital Projects          | 6,000                     | 6,000                     | 33,000                    | 50,000                    |
| <b>Departmental Total</b> | <b>\$178,000</b>          | <b>\$183,000</b>          | <b>\$211,000</b>          | <b>\$228,000</b>          |

## **Fleet Maintenance**

### **Goals:**

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

### **Objectives:**

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$51,144                  | \$58,429                  | \$0                       | \$0                       |
| Operating Expenses          | 166,150                   | 195,100                   | 264,000                   | 288,915                   |
| Capital Projects            | 0                         | 0                         | 0                         | 0                         |
| <b>Departmental Total</b>   | <b>\$217,294</b>          | <b>\$253,529</b>          | <b>\$264,000</b>          | <b>\$288,915</b>          |

**NOTE:** Fleet Maintenance is being contracted with local automotive service providers.

## Parking Lots

### Goals:

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

### Objectives:

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$0                       | \$0                       | \$0                       | \$0                       |
| Operating Expenses          | 259,000                   | 259,500                   | 261,990                   | 312,495                   |
| Capital Projects            | 44,451                    | 22,100                    | 0                         | 0                         |
| <b>Departmental Total</b>   | <b>\$303,451</b>          | <b>\$281,600</b>          | <b>\$261,990</b>          | <b>\$312,495</b>          |

**NOTE:** SP Plus contract for parking management services=\$306,495



**Environmental**

**Goals:**

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

**Objectives:**

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$372,236                 | \$425,250                 | \$472,360                 | \$502,510                 |
| Operating Expenses          | 2,011,300                 | 2,156,450                 | 2,063,215                 | 2,046,730                 |
| Capital Projects            | 31,000                    | 20,500                    | 58,000                    | 149,500                   |
| <b>Departmental Total</b>   | <b>\$2,414,536</b>        | <b>\$2,602,200</b>        | <b>\$2,593,575</b>        | <b>\$2,698,740</b>        |

**Personnel**

Public Works Director  
 Public Works Supervisor  
 Public Works Crew Leader  
 Building Maintenance Specialist  
 General Maintenance Worker

|  | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|--|-------------------------|-------------------------|
|  | 0                       | 0.5                     |
|  | 1                       | 0                       |
|  | 1                       | 0                       |
|  | 1                       | 0                       |
|  | 6                       | 0                       |
|  | <b>9</b>                | <b>0.5</b>              |

**Parks & Recreation**

**Goals:**

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

**Objectives:**

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16]<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Salary and Related Expenses | \$305,220                 | \$316,964                 | \$353,200                 | \$383,519                  |
| Operating Expenses          | 108,798                   | 111,024                   | 105,425                   | 128,275                    |
| Capital Projects            | 47,500                    | 77,000                    | 84,800                    | 96,200                     |
| <b>Departmental Total</b>   | <b>\$461,518</b>          | <b>\$504,988</b>          | <b>\$543,425</b>          | <b>\$607,994</b>           |

**Personnel**

Parks & Recreation Director  
 Recreation Program Superintendent  
 Parks Maintenance Supervisor  
 Recreation Leader

|                                   | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|-----------------------------------|-------------------------|-------------------------|
| Parks & Recreation Director       | 1                       | 0                       |
| Recreation Program Superintendent | 1                       | 0                       |
| Parks Maintenance Supervisor      | 1                       | 0                       |
| Recreation Leader                 | 3                       | 1                       |
|                                   | <b>6</b>                | <b>1</b>                |

**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.

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$277,141                 | \$0                       | \$344,515                 | \$437,986                 |
| Operating Expenses          | 690,083                   | 480,000                   | 539,405                   | 451,875                   |
| Capital Projects            | 60,729                    | 56,258                    | 40,000                    | 40,000                    |
| <b>Departmental Total</b>   | <b>\$1,027,953</b>        | <b>\$536,258</b>          | <b>\$923,920</b>          | <b>\$929,861</b>          |

**Personnel**

Police Sergeant  
Police Officer I  
Police Officer II

|                   | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|-------------------|-------------------------|-------------------------|
| Police Sergeant   | 1                       | 0                       |
| Police Officer I  | 5                       | 0                       |
| Police Officer II | 1                       | 0                       |
|                   | <u>7</u>                | <u>0</u>                |

|                           | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>General Fund Total</b> | <b>\$10,841,748</b>       | <b>\$11,197,938</b>       | <b>\$12,236,907</b>       | <b>\$12,873,046</b>       |

**UTILITIES FUND**

**Debt Service**

|                                            | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|--------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Lake Park Blvd. Sewer Rehab                |                           | \$20,563                  | \$20,563                  | \$20,563                  |
| Water/Sewer Bond                           |                           | 52,700                    | 52,700                    | 48,300                    |
| Lift Station #1 Rehab                      |                           | 122,736                   | 122,736                   | 122,736                   |
| I&I Low Interest Loan                      |                           | 116,563                   | 114,180                   | 111,797                   |
| Additional I&I Work                        |                           | 30,826                    | 30,827                    | 30,827                    |
| Water Tank-Wilmington Beach                |                           | 59,133                    | 59,134                    | 59,134                    |
| Wilmington Beach Stormwater Treatment Pond |                           |                           |                           | 40,934                    |
| Filtration System Wilmington Beach         |                           | 122,562                   | 122,562                   | 122,562                   |
| WWTP Renovation & SCADA System             |                           | 204,096                   | 204,096                   | 204,096                   |
| Valve Machine                              |                           | 19,587                    | 19,587                    |                           |
| Street Sweeper                             |                           | 41,891                    | 41,891                    | 41,891                    |
| 12" Pump                                   |                           | 16,744                    | 16,744                    | 16,744                    |
| AMI Project                                |                           |                           | 83,731                    | 83,731                    |
| Phase 1A Water/Sewer/Streetscape           |                           |                           | 669,490                   | 669,490                   |
| Vector Truck Replacement                   |                           |                           |                           | 48,600                    |
| Backhoe 1 Replacement                      |                           |                           |                           | 35,430                    |
| Backhoe 2 Replacement                      |                           |                           |                           | 46,060                    |
| Year 1 Revenue Bond (25 year)              |                           |                           |                           | 820,660                   |
| <b>Total Debt Service</b>                  |                           | <b>\$807,401</b>          | <b>\$1,558,240</b>        | <b>\$2,523,555</b>        |

**NOTE: Debt service (principal and interest) payments are combined in this account beginning FY 2014/15. Prior years were included in various departments.**

**Public 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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$243,407                 | \$354,318                 | \$391,300                 | \$392,985                 |
| Operating Expenses          | 406,069                   | 542,947                   | 683,260                   | 711,945                   |
| Capital Projects            | 873,809                   | 0                         | 25,430                    | 9,000                     |
| <b>Departmental Total</b>   | <b>\$1,523,285</b>        | <b>\$897,265</b>          | <b>\$1,099,990</b>        | <b>\$1,113,930</b>        |

**Personnel**

Public Utilities Director  
 Asst. Public Utilities Director  
 Utilities Administrative Supervisor  
 Accounts Payable Technician  
 Senior Billing/Customer Svc Representative  
 Billing/Customer Service Representative

|                                            | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|--------------------------------------------|-------------------------|-------------------------|
| Public Utilities Director                  | 1                       | 0                       |
| Asst. Public Utilities Director            | 1                       | 0                       |
| Utilities Administrative Supervisor        | 1                       | 0                       |
| Accounts Payable Technician                | 1                       | 0                       |
| Senior Billing/Customer Svc Representative | 1                       | 0                       |
| Billing/Customer Service Representative    | 1                       | 0                       |
|                                            | <b>6</b>                | <b>0</b>                |

**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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$260,797                 | \$266,755                 | \$280,630                 | \$296,685                 |
| Operating Expenses          | 365,846                   | 306,710                   | 447,820                   | 536,510                   |
| Capital Projects            | 204,096                   | 43,000                    | 304,640                   | 168,500                   |
| <b>Departmental Total</b>   | <b>\$830,739</b>          | <b>\$616,465</b>          | <b>\$1,033,090</b>        | <b>\$1,001,695</b>        |

**Personnel**

Waste Water Plant Superintendent  
 Senior Plant Operator  
 Laboratory Manager  
 Plant Operator

|                                  | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|----------------------------------|-------------------------|-------------------------|
| Waste Water Plant Superintendent | 1                       | 0                       |
| Senior Plant Operator            | 1                       | 0                       |
| Laboratory Manager               | 1                       | 0                       |
| Plant Operator                   | 2                       | 0                       |
|                                  | <b>5</b>                | <b>0</b>                |

**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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$469,430                 | \$513,466                 | \$586,410                 | \$608,069                 |
| Operating Expenses          | 368,766                   | 334,560                   | 525,490                   | 716,165                   |
| Capital Projects            | 90,687                    | 30,750                    | 262,890                   | 138,500                   |
| <b>Departmental Total</b>   | <b>\$928,883</b>          | <b>\$878,776</b>          | <b>\$1,374,790</b>        | <b>\$1,462,734</b>        |

**Personnel**

- Utility Systems Superintendent
- Utility System Supervisor
- Plant Operator Supervisor
- System Operator-Pump Station
- Senior Utility Worker
- Utility Maintenance Worker
- Equipment Operator II

|                                | <b>Full Time</b> | <b>Part Time</b> |
|--------------------------------|------------------|------------------|
| Utility Systems Superintendent | 1                | 0                |
| Utility System Supervisor      | 1                | 0                |
| Plant Operator Supervisor      | 1                | 0                |
| System Operator-Pump Station   | 1                | 0                |
| Senior Utility Worker          | 1                | 0                |
| Utility Maintenance Worker     | 4                | 0                |
| Equipment Operator II          | 2                | 0                |
|                                | <b>11</b>        | <b>0</b>         |

**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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$93,670                  | \$102,588                 | \$125,960                 | \$133,940                 |
| Operating Expenses          | 458,955                   | 478,257                   | 543,020                   | 684,220                   |
| Capital Projects            | 40,000                    | 91,133                    | 90,565                    | 144,800                   |
| <b>Departmental Total</b>   | <b>\$592,625</b>          | <b>\$671,978</b>          | <b>\$759,545</b>          | <b>\$962,960</b>          |

**Personnel**

Plant Operator Supervisor  
System Operator-Water

|                           | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|---------------------------|-------------------------|-------------------------|
| Plant Operator Supervisor | 1                       | 0                       |
| System Operator-Water     | 1                       | 0                       |
|                           | <b>2</b>                | <b>0</b>                |



## Utilities Fleet Maintenance

### Goals:

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

### Objectives:

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

|                             | <b>2012/13<br/>Budget</b> | <b>2012/13<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$52,041                  | \$57,059                  | \$0                       | \$0                       |
| Operating Expenses          | 164,150                   | 105,100                   | 125,000                   | 173,000                   |
| Capital Projects            | 2,200                     | 0                         | 0                         | 0                         |
| <b>Departmental Total</b>   | <b>\$218,391</b>          | <b>\$162,159</b>          | <b>\$125,000</b>          | <b>\$173,000</b>          |

**NOTE:** Fleet Maintenance is being contracted with local automotive service providers.

**Utilities Stormwater**

**Goals:**

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

**Objectives:**

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

|                             | <b>2012/13<br/>Budget</b> | <b>2013/14<br/>Budget</b> | <b>2014/15<br/>Budget</b> | <b>2015/16<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salary and Related Expenses | \$297,950                 | \$331,501                 | \$373,170                 | \$393,800                 |
| Operating Expenses          | 194,400                   | 743,400                   | 173,900                   | 192,730                   |
| Capital Projects            | 673,466                   | 134,000                   | 46,000                    | 109,500                   |
| <b>Departmental Total</b>   | <b>\$1,165,816</b>        | <b>\$1,208,901</b>        | <b>\$593,070</b>          | <b>\$696,030</b>          |

NOTE: Public Works Director (1/2 salary in GF)

**Personnel**

Public Works Director  
 Stormwater Construction Supervisor  
 Stormwater Construction Specialist  
 Equipment Operator II

|                                    | <b><u>Full Time</u></b> | <b><u>Part Time</u></b> |
|------------------------------------|-------------------------|-------------------------|
| Public Works Director              | 0.5                     | 0                       |
| Stormwater Construction Supervisor | 1                       | 0                       |
| Stormwater Construction Specialist | 4                       | 0                       |
| Equipment Operator II              | 1                       | 0                       |
|                                    | <b>6.5</b>              | <b>0</b>                |

|                                    |                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b><u>Utilities Fund Total</u></b> | <b>\$5,259,739</b> | <b>\$4,435,544</b> | <b>\$6,543,725</b> | <b>\$7,933,904</b> |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|

**General Fund Revenue**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| 10-301-000 Ad Valorem-Current Year          | (\$3,800,000.00)                   | (\$3,741,415.74)                   | (\$3,838,435.00)                    | (\$3,709,277.84)                    | (\$3,709,277.84)                  | (\$3,883,917.00)                  | (\$3,883,920.00)                    | (\$3,883,920.00)                 |
| 10-301-001 Ad Valorem-1st Prior Year        | (\$40,000.00)                      | (\$40,399.57)                      | (\$40,000.00)                       | (\$135,085.59)                      | (\$135,085.59)                    | (\$51,139.00)                     | (\$51,140.00)                       | (\$51,140.00)                    |
| 10-301-002 Ad Valorem-Prior Years           | (\$8,000.00)                       | (\$8,091.09)                       | (\$8,000.00)                        | (\$3,890.55)                        | (\$3,890.55)                      | (\$3,000.00)                      | (\$3,000.00)                        | (\$3,000.00)                     |
| 10-317-000 Tax Penalties                    | (\$6,000.00)                       | (\$11,947.33)                      | (\$6,000.00)                        | (\$11,983.99)                       | (\$11,983.99)                     | (\$7,000.00)                      | (\$7,000.00)                        | (\$7,000.00)                     |
| 10-319-000 Auto License                     | (\$30,000.00)                      | (\$31,588.36)                      | (\$35,000.00)                       | (\$36,674.00)                       | (\$36,674.00)                     | (\$35,000.00)                     | (\$35,000.00)                       | (\$35,000.00)                    |
| 10-319-010 Golf Cart Permits                | (\$1,200.00)                       | (\$3,350.00)                       | (\$1,500.00)                        | (\$3,740.00)                        | (\$3,740.00)                      | (\$3,000.00)                      | (\$3,000.00)                        | (\$3,000.00)                     |
| 10-319-015 Taxi cab permit/driver           | (\$200.00)                         | (\$360.00)                         | (\$200.00)                          | (\$320.00)                          | (\$210.00)                        | (\$220.00)                        | (\$220.00)                          | (\$220.00)                       |
| 10-322-000 Parking Lot Collect              | (\$250,000.00)                     | (\$249,596.30)                     | (\$290,000.00)                      | (\$220,711.32)                      | (\$220,711.32)                    | (\$304,500.00)                    | (\$304,500.00)                      | (\$304,500.00)                   |
| 10-323-000 Parking Citations                | (\$31,000.00)                      | (\$24,735.05)                      | (\$28,000.00)                       | (\$44,092.50)                       | (\$44,092.50)                     | (\$33,000.00)                     | (\$33,000.00)                       | (\$33,000.00)                    |
| 10-324-000 Parking Meters                   | (\$119,900.00)                     | (\$85,742.10)                      | (\$105,000.00)                      | (\$108,273.38)                      | (\$108,273.38)                    | (\$150,150.00)                    | (\$150,150.00)                      | (\$150,150.00)                   |
| 10-325-000 Privilege License                | (\$38,000.00)                      | (\$28,256.01)                      | (\$40,000.00)                       | (\$8,368.50)                        | (\$8,368.50)                      | (\$580.00)                        | (\$580.00)                          | (\$580.00)                       |
| 10-325-025 Privilege License Penalty        | (\$400.00)                         | (\$349.66)                         | (\$400.00)                          | (\$239.16)                          | (\$239.16)                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-325-030 Business Registration            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-328-000 Parking Permits                  | (\$2,000.00)                       | (\$12,400.00)                      | (\$2,000.00)                        | (\$19,800.00)                       | (\$19,800.00)                     | (\$7,800.00)                      | (\$7,800.00)                        | (\$7,800.00)                     |
| 10-329-000 Interest on Investments          | (\$3,900.00)                       | (\$3,585.67)                       | (\$4,300.00)                        | (\$3,874.81)                        | (\$3,874.81)                      | (\$3,700.00)                      | (\$3,700.00)                        | (\$3,700.00)                     |
| 10-331-000 Civil Citations                  | (\$1,000.00)                       | (\$1,630.00)                       | (\$1,500.00)                        | (\$500.00)                          | (\$500.00)                        | (\$450.00)                        | (\$450.00)                          | (\$450.00)                       |
| 10-332-000 Dinghy Dock Rentals              | (\$5,000.00)                       | (\$6,060.00)                       | (\$6,000.00)                        | (\$6,680.00)                        | (\$6,680.00)                      | (\$6,000.00)                      | (\$6,000.00)                        | (\$6,000.00)                     |
| 10-333-000 Dock Rent                        | (\$145,000.00)                     | (\$141,114.20)                     | (\$145,000.00)                      | (\$140,030.39)                      | (\$145,000.00)                    | (\$145,000.00)                    | (\$145,000.00)                      | (\$145,000.00)                   |
| 10-334-000 Paddle Boat Royalties            | (\$4,000.00)                       | (\$3,370.99)                       | (\$4,000.00)                        | (\$2,656.27)                        | (\$2,656.27)                      | (\$4,200.00)                      | (\$4,200.00)                        | (\$4,200.00)                     |
| 10-335-000 Miscellaneous Revenue            | (\$9,000.00)                       | (\$19,721.11)                      | (\$15,000.00)                       | (\$48,425.41)                       | (\$48,425.41)                     | (\$5,000.00)                      | (\$5,000.00)                        | (\$5,000.00)                     |
| 10-335-001 Recreation Facility Fees         | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-335-002 Cell Tower Rental Fee            | (\$74,000.00)                      | (\$73,747.57)                      | (\$90,000.00)                       | (\$87,537.93)                       | (\$94,835.00)                     | (\$94,835.00)                     | (\$94,835.00)                       | (\$94,835.00)                    |
| 10-336-000 Sale of Town T-Shirts            | \$0.00                             | \$0.00                             | \$0.00                              | (\$199.44)                          | (\$199.44)                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-337-000 Utility Franchise Tax            | (\$320,000.00)                     | (\$262,702.88)                     | (\$330,000.00)                      | (\$309,419.05)                      | (\$309,419.05)                    | (\$380,882.00)                    | (\$380,885.00)                      | (\$380,885.00)                   |
| 10-337-001 Cable TV Franchise Tax           | (\$100,000.00)                     | (\$75,565.43)                      | (\$100,000.00)                      | (\$92,119.79)                       | (\$92,119.79)                     | (\$153,000.00)                    | (\$153,000.00)                      | (\$153,000.00)                   |
| 10-340-000 Chamber of Commerce Rent         | (\$3,000.00)                       | (\$2,500.00)                       | (\$3,000.00)                        | (\$3,000.00)                        | (\$3,000.00)                      | (\$3,000.00)                      | (\$3,000.00)                        | (\$3,000.00)                     |
| 10-341-000 Beer & Wine Tax                  | (\$25,000.00)                      | \$0.00                             | (\$25,000.00)                       | (\$28,034.36)                       | (\$28,034.36)                     | (\$27,500.00)                     | (\$27,500.00)                       | (\$27,500.00)                    |
| 10-343-000 Powell Bill                      | (\$183,000.00)                     | (\$186,527.19)                     | (\$186,525.00)                      | (\$187,754.27)                      | (\$187,754.27)                    | (\$186,659.00)                    | (\$186,660.00)                      | (\$186,660.00)                   |
| 10-345-000 Sales Tax - Statewide            | (\$620,000.00)                     | (\$467,559.99)                     | (\$650,000.00)                      | (\$620,465.09)                      | (\$620,465.09)                    | (\$671,295.00)                    | (\$671,295.00)                      | (\$671,295.00)                   |
| 10-345-004 WBch St. Project Assessment Loan | (\$348,888.00)                     | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-345-005 WBch Assessment Collections      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-346-000 Occupancy Tax                    | (\$359,322.00)                     | (\$550,598.61)                     | (\$360,000.00)                      | (\$411,773.83)                      | (\$411,773.83)                    | (\$450,000.00)                    | (\$450,000.00)                      | (\$450,000.00)                   |
| 10-347-000 ABC Revenues                     | (\$250,000.00)                     | (\$247,739.48)                     | (\$250,000.00)                      | (\$284,203.83)                      | (\$284,203.83)                    | (\$289,000.00)                    | (\$289,000.00)                      | (\$289,000.00)                   |
| 10-348-000 1/2 Cent Local Sales Tax         | (\$540,000.00)                     | (\$395,882.10)                     | (\$560,000.00)                      | (\$521,979.44)                      | (\$521,979.44)                    | (\$571,209.00)                    | (\$571,210.00)                      | (\$571,210.00)                   |
| 10-348-002 New 1/2 Cnt Loc Sales Tax        | (\$162,000.00)                     | (\$115,641.59)                     | (\$160,000.00)                      | (\$148,610.85)                      | (\$148,610.85)                    | (\$169,811.00)                    | (\$169,815.00)                      | (\$169,815.00)                   |
| 10-351-000 Court Fees                       | (\$4,000.00)                       | (\$2,076.11)                       | (\$2,000.00)                        | (\$1,527.81)                        | (\$1,527.81)                      | (\$2,000.00)                      | (\$2,000.00)                        | (\$2,000.00)                     |
| 10-355-000 Building Permits                 | (\$100,000.00)                     | (\$148,150.00)                     | (\$165,000.00)                      | (\$224,416.00)                      | (\$224,416.00)                    | (\$171,000.00)                    | (\$171,000.00)                      | (\$171,000.00)                   |
| 10-355-010 Fill/Driveway Permit             | (\$100.00)                         | (\$220.00)                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-355-020 Planning Permits&Fees            | (\$20,000.00)                      | (\$18,520.00)                      | (\$20,000.00)                       | (\$23,705.00)                       | (\$23,705.00)                     | (\$20,792.00)                     | (\$20,795.00)                       | (\$20,795.00)                    |
| 10-355-030 Fire Marshall Inspections        | (\$9,000.00)                       | (\$5,730.00)                       | (\$7,300.00)                        | (\$13,670.00)                       | (\$13,670.00)                     | (\$8,000.00)                      | (\$8,000.00)                        | (\$8,000.00)                     |
| 10-355-055 Recovery Fund Permit             | (\$200.00)                         | (\$273.00)                         | (\$200.00)                          | (\$333.00)                          | (\$333.00)                        | (\$275.00)                        | (\$275.00)                          | (\$275.00)                       |
| 10-356-000 CAMA Permits                     | (\$3,000.00)                       | (\$1,025.00)                       | (\$1,000.00)                        | (\$2,125.00)                        | (\$2,125.00)                      | (\$1,400.00)                      | (\$1,400.00)                        | (\$1,400.00)                     |
| 10-357-010 Zoning Ordinance Rev.II          | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-358-005 Finger Print Fee                 | \$0.00                             | (\$1,250.00)                       | (\$2,500.00)                        | (\$1,370.00)                        | (\$1,370.00)                      | (\$1,500.00)                      | (\$1,500.00)                        | (\$1,500.00)                     |
| 10-358-010 Solid Waste Disposal Tax         | (\$3,500.00)                       | (\$2,399.89)                       | (\$3,200.00)                        | (\$3,738.85)                        | (\$3,738.85)                      | (\$3,533.00)                      | (\$3,535.00)                        | (\$3,535.00)                     |
| 10-359-000 Refuse Collection Fees           | (\$1,450,000.00)                   | (\$1,180,141.84)                   | (\$1,430,000.00)                    | (\$1,376,084.99)                    | (\$1,376,084.99)                  | (\$1,470,000.00)                  | (\$1,470,000.00)                    | (\$1,470,000.00)                 |
| 10-367-000 CBP3 Non Profit Proceeds         | (\$250,000.00)                     | (\$200,000.00)                     | (\$200,000.00)                      | (\$109,995.76)                      | (\$109,995.76)                    | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-370-000 Freeman Park Citations           | (\$6,000.00)                       | (\$9,285.00)                       | (\$10,000.00)                       | (\$11,225.00)                       | (\$11,225.00)                     | (\$12,000.00)                     | (\$12,000.00)                       | (\$12,000.00)                    |
| 10-371-000 Freeman Prk Annual Fee           | (\$750,000.00)                     | (\$460,514.99)                     | (\$695,000.00)                      | (\$511,707.99)                      | (\$511,707.99)                    | (\$600,000.00)                    | (\$600,000.00)                      | (\$600,000.00)                   |
| 10-372-000 Freeman Prk Daily Fee            | (\$450,000.00)                     | (\$352,547.20)                     | (\$450,000.00)                      | (\$344,485.50)                      | (\$344,485.50)                    | (\$450,000.00)                    | (\$450,000.00)                      | (\$450,000.00)                   |
| 10-373-000 Freeman Park Camping Fee         | \$0.00                             | \$0.00                             | \$0.00                              | (\$25,296.80)                       | (\$25,296.80)                     | \$0.00                            | (\$75,000.00)                       | (\$75,000.00)                    |
| 10-380-000 Art & Activities Fee             | (\$6,000.00)                       | (\$200.00)                         | (\$300.00)                          | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |

**General Fund Revenue**

| <b>GL Account/Description</b>                     | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| 10-380-001 Farmer's Market                        | (\$15,000.00)                      | (\$14,935.00)                      | (\$18,000.00)                       | (\$21,290.00)                       | (\$21,290.00)                     | (\$18,000.00)                     | (\$18,000.00)                       | (\$18,000.00)                    |
| 10-380-002 Events                                 | (\$7,949.00)                       | (\$11,272.00)                      | (\$12,000.00)                       | (\$11,462.00)                       | (\$11,462.00)                     | (\$14,000.00)                     | (\$14,000.00)                       | (\$14,000.00)                    |
| 10-380-005 Event Advertising Monies-TDA           | (\$24,795.00)                      | (\$24,975.00)                      | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-383-000 Sale of Fixed Assets                   | (\$2,000.00)                       | (\$119,760.00)                     | (\$3,000.00)                        | (\$14,987.60)                       | (\$14,987.60)                     | (\$3,000.00)                      | (\$3,000.00)                        | (\$3,000.00)                     |
| 10-386-000 Insurance Claims                       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-393-000 Assessments                            | \$0.00                             | \$0.00                             | (\$345,000.00)                      | (\$585,504.56)                      | (\$585,504.56)                    | (\$105,522.00)                    | (\$105,525.00)                      | (\$105,525.00)                   |
| 10-395-000 Interest on Assessments                | \$0.00                             | \$0.00                             | \$0.00                              | (\$39,512.86)                       | (\$39,512.86)                     | (\$7,386.00)                      | (\$7,390.00)                        | (\$7,390.00)                     |
| 10-396-000 NHC Grant-Boardwalk Project            | (\$500,000.00)                     | (\$500,000.00)                     | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-396-001 Water Resource Grant-Boardwalk Project | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-396-002 CAMA Grant-Boardwalk Project           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-397-000 T/F from Project Fund                  |                                    | \$0.00                             | \$0.00                              | (\$1,095,618.91)                    | (\$1,095,618.90)                  | \$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                      | (\$60,000.00)                      | (\$76,768.20)                      | (\$153,870.00)                      | (\$127,773.35)                      | (\$127,773.35)                    | (\$139,000.00)                    | (\$139,000.00)                      | (\$139,000.00)                   |
| 10-397-003 Transfer from W&S Fund                 | (\$471,292.00)                     | \$0.00                             | (\$600,000.00)                      | (\$600,000.00)                      | (\$600,000.00)                    | (\$600,000.00)                    | (\$600,000.00)                      | (\$600,000.00)                   |
| 10-397-004 Transfer From Tourism Fund             | \$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                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-397-009 Solid Waste Grant                      | (\$45,500.00)                      | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-397-010 NCDOT- Carl Winner Grant               | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-398-001 GRANT-FEMA/SAFER FIRE DEPT.            | (\$37,900.00)                      | \$0.00                             | (\$29,800.00)                       | (\$60,127.00)                       | (\$29,800.00)                     | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-399-000 Appropriated Fund Balance              | (\$334,253.01)                     | \$0.00                             | (\$779,877.00)                      | \$0.00                              | (\$3,804,353.00)                  | (\$1,951,499.35)                  | (\$1,509,766.00)                    | (\$1,509,766.00)                 |
| 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                             | (\$24,000.00)                       | \$0.00                              | (\$24,000.00)                     | (\$20,000.00)                     | (\$20,000.00)                       | (\$20,000.00)                    |
| 10-399-003 App.Capital Project Fund               | (\$40,462.00)                      | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Total Revenues</b>                             | <b>(\$12,070,761.01)</b>           | <b>(\$9,922,221.25)</b>            | <b>(\$12,236,907.00)</b>            | <b>(\$12,405,679.57)</b>            | <b>(\$16,215,862.24)</b>          | <b>(\$13,239,754.35)</b>          | <b>(\$12,873,046.00)</b>            | <b>(\$12,873,046.00)</b>         |

**Non-Department Budget (408)**

|                                            | <b>FY 2013-2014</b> | <b>FY 2013-2014</b> | <b>FY 2014-2015</b> | <b>FY 2014-2015</b> | <b>FY 2014-2015</b> | <b>FY 2015-2016</b> | <b>FY 2015-2016</b> | <b>FY 2015-2016</b> |
|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GL Account/Description</b>              | <b>P/Y Budget</b>   | <b>P/Y Actual</b>   | <b>Current Bgt</b>  | <b>Current Act</b>  | <b>Estimated</b>    | <b>Requested</b>    | <b>Recommended</b>  | <b>Approved</b>     |
| <b>Maintenance &amp; Operations</b>        |                     |                     |                     |                     |                     |                     |                     |                     |
| 10-408-068 Election Expenses               | \$8,000.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$7,500.00          | \$7,500.00          | \$7,500.00          |
| 10-408-069 CBP3-Non Profit Loan/Taxes/Inc. | \$325,000.00        | \$314,008.74        | \$314,000.00        | \$214,486.76        | \$214,486.76        | \$219,757.55        | \$220,000.00        | \$220,000.00        |
| 10-408-070 Donation-Non-Profits            | \$26,300.00         | \$22,500.00         | \$40,600.00         | \$38,900.00         | \$43,500.00         | \$37,100.00         | \$39,100.00         | \$39,100.00         |
| 10-408-071 Donation-Chamber of Commerce    | \$78,250.00         | \$78,000.00         | \$78,000.00         | \$78,000.00         | \$78,000.00         | \$87,040.00         | \$87,040.00         | \$87,040.00         |
| 10-408-072 Donation-CBDI                   | \$42,500.00         | \$16,990.00         | \$39,950.00         | \$30,817.50         | \$39,950.00         | \$42,330.00         | \$42,330.00         | \$42,330.00         |
| 10-408-073 Donation - WAVE                 | \$0.00              | \$0.00              | \$0.00              | \$8,500.00          | \$8,500.00          | \$9,375.00          | \$9,375.00          | \$9,375.00          |
| <b>M&amp;O Totals</b>                      | <b>\$480,050.00</b> | <b>\$431,498.74</b> | <b>\$472,550.00</b> | <b>\$370,704.26</b> | <b>\$375,936.76</b> | <b>\$393,727.55</b> | <b>\$405,345.00</b> | <b>\$405,345.00</b> |
| <b>Non-Departmental Expense Totals</b>     | <b>\$480,050.00</b> | <b>\$431,498.74</b> | <b>\$472,550.00</b> | <b>\$370,704.26</b> | <b>\$375,936.76</b> | <b>\$393,727.55</b> | <b>\$405,345.00</b> | <b>\$405,345.00</b> |

**General Fund Debt Service (409)**

| <b>GL Account/Description</b>                    | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|--------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Debt Service</b>                              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-409-015 Debt Service                          | \$1,103,118.00                     | \$613,329.76                       | \$1,133,000.00                      | \$984,526.86                        | \$1,133,000.00                    | \$1,044,085.80                    | \$1,149,359.00                      | \$1,149,359.00                   |
| <b>Debt Totals</b>                               | <b>\$1,103,118.00</b>              | <b>\$613,329.76</b>                | <b>\$1,133,000.00</b>               | <b>\$984,526.86</b>                 | <b>\$1,133,000.00</b>             | <b>\$1,044,085.80</b>             | <b>\$1,149,359.00</b>               | <b>\$1,149,359.00</b>            |
| <b>General Fund Debt Service Expenses Totals</b> | <b>\$1,103,118.00</b>              | <b>\$613,329.76</b>                | <b>\$1,133,000.00</b>               | <b>\$984,526.86</b>                 | <b>\$1,133,000.00</b>             | <b>\$1,044,085.80</b>             | <b>\$1,149,359.00</b>               | <b>\$1,149,359.00</b>            |

**Legislative Budget (410)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-410-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-002 Wages                            | \$39,312.00                        | \$37,299.68                        | \$37,800.00                         | \$39,915.15                         | \$37,800.00                       | \$37,800.00                       | \$37,800.00                         | \$37,800.00                      |
| 10-410-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-004 C.O.L.A./Merit Pay               | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-005 FICA Taxes                       | \$4,156.00                         | \$3,070.78                         | \$4,040.00                          | \$3,638.90                          | \$4,040.00                        | \$4,039.00                        | \$4,040.00                          | \$4,040.00                       |
| 10-410-006 Medical Insurance                | \$27,300.00                        | \$18,274.52                        | \$27,660.00                         | \$23,433.16                         | \$27,660.00                       | \$19,275.00                       | \$28,160.00                         | \$28,160.00                      |
| 10-410-007 Retirement                       | \$0.00                             | \$9.42                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-009 Workmans Comp                    | \$0.00                             | \$0.00                             | \$190.00                            | \$190.00                            | \$190.00                          | \$190.00                          | \$190.00                            | \$190.00                         |
| 10-410-010 401 K                            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$70,768.00</b>                 | <b>\$58,654.40</b>                 | <b>\$69,690.00</b>                  | <b>\$67,177.21</b>                  | <b>\$69,690.00</b>                | <b>\$61,304.00</b>                | <b>\$70,190.00</b>                  | <b>\$70,190.00</b>               |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-410-012 Printing & Publishing            | \$500.00                           | \$0.00                             | \$500.00                            | \$385.00                            | \$385.00                          | \$500.00                          | \$500.00                            | \$500.00                         |
| 10-410-014 Travel & Training                | \$10,000.00                        | \$2,717.80                         | \$15,000.00                         | \$6,986.51                          | \$15,000.00                       | \$15,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 10-410-016 Maintenance & Repair - Equipment | \$2,199.00                         | \$1,730.04                         | \$1,450.00                          | \$0.00                              | \$0.00                            | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 10-410-031 Auto Allowance                   | \$15,000.00                        | \$11,445.70                        | \$15,000.00                         | \$13,845.60                         | \$15,000.00                       | \$15,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 10-410-033 Supplies                         | \$1,000.00                         | \$1,056.35                         | \$1,000.00                          | \$1,149.51                          | \$1,149.51                        | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 10-410-039 Miscellaneous                    | \$1,000.00                         | \$0.00                             | \$1,000.00                          | \$2,859.65                          | \$3,735.79                        | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 10-410-046 Professional Services            | \$90,000.00                        | \$83,457.29                        | \$120,000.00                        | \$141,712.18                        | \$120,000.00                      | \$130,000.00                      | \$130,000.00                        | \$130,000.00                     |
| 10-410-050 Project Preplanning Costs/Grants | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-051 Liability&Workmans Comp I        | \$1,600.00                         | \$1,600.00                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-052 Special Events                   |                                    | \$0.00                             | \$0.00                              | \$50.00                             | \$50.00                           | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-053 Dues & Subscriptions             | \$14,000.00                        | \$13,881.70                        | \$15,000.00                         | \$15,316.71                         | \$15,000.00                       | \$15,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 10-410-073 WilmingtonBeh Street Project     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-080 Carolina Sands Loan Payment      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-084 Recognitions & Work Sessions     | \$7,000.00                         | \$6,141.50                         | \$7,000.00                          | \$4,058.83                          | \$7,000.00                        | \$7,000.00                        | \$7,000.00                          | \$7,000.00                       |
| 10-410-086 Municipal Complex Loan           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-088 Town Marketing                   | \$16,000.00                        | \$8,400.00                         | \$0.00                              | \$3,300.00                          | \$4,300.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-410-090 Contingency                      | \$33,695.00                        | \$25,072.18                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$191,994.00</b>                | <b>\$155,502.56</b>                | <b>\$175,950.00</b>                 | <b>\$189,663.99</b>                 | <b>\$181,620.30</b>               | <b>\$185,500.00</b>               | <b>\$185,500.00</b>                 | <b>\$185,500.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-410-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$30,000.00                       | \$30,000.00                         | \$30,000.00                      |
| 10-410-075 Capital Project Under \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                       | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$30,000.00</b>                | <b>\$30,000.00</b>                  | <b>\$30,000.00</b>               |
| <b>Legislative Expenses Totals</b>          | <b>\$262,762.00</b>                | <b>\$214,156.96</b>                | <b>\$245,640.00</b>                 | <b>\$256,841.20</b>                 | <b>\$251,310.30</b>               | <b>\$276,804.00</b>               | <b>\$285,690.00</b>                 | <b>\$285,690.00</b>              |

**Executive Budget (420)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-420-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-002 Wages                            | \$138,916.28                       | \$111,245.26                       | \$166,890.00                        | \$175,997.38                        | \$175,235.00                      | \$180,492.00                      | \$180,495.00                        | \$180,495.00                     |
| 10-420-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$33.89                             | \$33.89                           | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-004 C.O.L.A./Merit Pay               | \$5,921.00                         | \$0.00                             | \$8,345.00                          | \$0.00                              | \$0.00                            | \$9,025.00                        | \$9,025.00                          | \$9,025.00                       |
| 10-420-005 FICA Taxes                       | \$12,052.00                        | \$8,429.96                         | \$13,685.00                         | \$13,613.84                         | \$13,613.84                       | \$14,773.00                       | \$14,775.00                         | \$14,775.00                      |
| 10-420-006 Medical Insurance                | \$13,650.00                        | \$11,332.15                        | \$19,570.00                         | \$19,078.37                         | \$19,078.37                       | \$43,005.00                       | \$21,120.00                         | \$21,120.00                      |
| 10-420-007 Retirement                       | \$10,182.00                        | \$7,592.32                         | \$12,645.00                         | \$12,306.37                         | \$12,306.37                       | \$13,846.00                       | \$12,885.00                         | \$12,885.00                      |
| 10-420-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$650.00                            | \$1,650.00                          | \$1,650.00                        | \$695.00                          | \$695.00                            | \$695.00                         |
| 10-420-010 401K                             | \$2,760.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$183,481.28</b>                | <b>\$138,599.69</b>                | <b>\$221,785.00</b>                 | <b>\$222,679.85</b>                 | <b>\$221,917.47</b>               | <b>\$261,836.00</b>               | <b>\$238,995.00</b>                 | <b>\$238,995.00</b>              |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-420-011 Communications-Phone/Cell/Data   | \$71,000.00                        | \$38,517.26                        | \$78,150.00                         | \$58,519.15                         | \$61,708.96                       | \$48,220.00                       | \$48,500.00                         | \$48,500.00                      |
| 10-420-014 Travel & Training                | \$12,600.72                        | \$11,519.83                        | \$5,000.00                          | \$3,665.85                          | \$5,000.00                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-420-022 Maintenance & Repair - Computers | \$8,500.00                         | \$884.40                           | \$65,100.00                         | \$63,095.87                         | \$65,100.00                       | \$84,150.00                       | \$85,000.00                         | \$85,000.00                      |
| 10-420-023 Maintenance & Repair - Software  | \$0.00                             | \$0.00                             | \$126,745.00                        | \$51,492.39                         | \$126,745.00                      | \$80,700.00                       | \$80,700.00                         | \$80,700.00                      |
| 10-420-031 Auto Allowance                   | \$3,000.00                         | \$1,533.60                         | \$3,600.00                          | \$3,323.04                          | \$3,600.00                        | \$3,600.00                        | \$3,600.00                          | \$3,600.00                       |
| 10-420-033 Supplies                         | \$2,500.00                         | \$1,913.05                         | \$2,500.00                          | \$4,772.87                          | \$2,500.00                        | \$7,550.00                        | \$7,550.00                          | \$7,550.00                       |
| 10-420-045 Contract Service                 | \$29,489.66                        | \$37,474.74                        | \$0.00                              | \$19,494.69                         | \$18,000.00                       | \$17,896.00                       | \$42,900.00                         | \$42,900.00                      |
| 10-420-049 Postage                          | \$0.00                             | \$0.00                             | \$4,000.00                          | \$346.99                            | \$346.99                          | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-051 General Liability                | \$9,000.00                         | \$8,223.22                         | \$150,170.00                        | \$173,905.99                        | \$170,170.00                      | \$152,000.00                      | \$152,000.00                        | \$152,000.00                     |
| 10-420-053 Dues & Subscriptions             | \$1,000.00                         | \$0.00                             | \$1,000.00                          | \$0.00                              | \$0.00                            | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 10-420-061 Tuition Reimbursement            | \$2,500.00                         | \$2,000.00                         | \$2,500.00                          | \$2,387.64                          | \$2,500.00                        | \$2,500.00                        | \$2,500.00                          | \$2,500.00                       |
| <b>M&amp;O Totals</b>                       | <b>\$139,590.38</b>                | <b>\$102,066.10</b>                | <b>\$438,765.00</b>                 | <b>\$381,004.48</b>                 | <b>\$455,670.95</b>               | <b>\$402,616.00</b>               | <b>\$428,750.00</b>                 | <b>\$428,750.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-420-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$56,986.27                         | \$56,986.27                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-420-075 Capital Project Under \$10,000   | \$11,705.00                        | \$10,154.83                        | \$58,305.00                         | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                       | <b>\$11,705.00</b>                 | <b>\$10,154.83</b>                 | <b>\$58,305.00</b>                  | <b>\$56,986.27</b>                  | <b>\$56,986.27</b>                | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Executive Expenses Totals</b>            | <b>\$334,776.66</b>                | <b>\$250,820.62</b>                | <b>\$718,855.00</b>                 | <b>\$660,670.60</b>                 | <b>\$734,574.69</b>               | <b>\$664,452.00</b>               | <b>\$667,745.00</b>                 | <b>\$667,745.00</b>              |



**Clerk Budget (430)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-430-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-002 Wages                            | \$107,534.00                       | \$83,781.68                        | \$94,512.00                         | \$81,200.72                         | \$99,242.00                       | \$100,580.00                      | \$101,661.00                        | \$101,661.00                     |
| 10-430-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-004 C.O.L.A./Merit Pay               | \$4,301.00                         | \$0.00                             | \$4,730.00                          | \$0.00                              | \$0.00                            | \$5,029.00                        | \$5,085.00                          | \$5,085.00                       |
| 10-430-005 FICA Taxes                       | \$8,555.00                         | \$6,077.21                         | \$7,595.00                          | \$6,019.11                          | \$6,019.11                        | \$8,079.00                        | \$8,170.00                          | \$8,170.00                       |
| 10-430-006 Medical Insurance                | \$13,650.00                        | \$10,056.82                        | \$13,045.00                         | \$10,074.46                         | \$10,074.46                       | \$15,820.00                       | \$14,080.00                         | \$14,080.00                      |
| 10-430-007 Retirement                       | \$7,907.00                         | \$5,923.38                         | \$7,020.00                          | \$5,740.93                          | \$5,740.93                        | \$7,572.00                        | \$7,120.00                          | \$7,120.00                       |
| 10-430-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$360.00                            | \$360.00                            | \$360.00                          | \$380.00                          | \$385.00                            | \$385.00                         |
| 10-430-010 401K                             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$141,947.00</b>                | <b>\$105,839.09</b>                | <b>\$127,262.00</b>                 | <b>\$103,395.22</b>                 | <b>\$121,436.50</b>               | <b>\$137,460.00</b>               | <b>\$136,501.00</b>                 | <b>\$136,501.00</b>              |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-430-012 Printing & Publishing            | \$16,000.00                        | \$12,599.18                        | \$16,000.00                         | \$14,533.20                         | \$16,429.22                       | \$16,000.00                       | \$16,000.00                         | \$16,000.00                      |
| 10-430-014 Travel & Training                | \$3,400.00                         | \$730.50                           | \$3,400.00                          | \$2,491.79                          | \$3,091.79                        | \$3,000.00                        | \$3,000.00                          | \$3,000.00                       |
| 10-430-016 Maintenance & Repair - Equipment | \$4,667.90                         | \$3,118.39                         | \$1,000.00                          | \$29.61                             | \$29.61                           | \$500.00                          | \$500.00                            | \$500.00                         |
| 10-430-023 Maintenance & Repair - Software  | \$0.00                             | \$0.00                             | \$13,380.00                         | \$8,984.00                          | \$10,664.00                       | \$16,600.00                       | \$16,600.00                         | \$16,600.00                      |
| 10-430-033 Supplies                         | \$800.00                           | \$752.28                           | \$1,800.00                          | \$1,817.03                          | \$1,817.03                        | \$1,500.00                        | \$1,500.00                          | \$1,500.00                       |
| 10-430-045 Contract Services                | \$28,000.00                        | \$10,549.95                        | \$23,260.00                         | \$3,950.25                          | \$5,708.25                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 10-430-051 Liability&Workmans Comp I        | \$6,400.00                         | \$4,282.04                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-053 Dues & Subscriptions             | \$530.00                           | \$265.00                           | \$215.00                            | \$221.00                            | \$221.00                          | \$215.00                          | \$215.00                            | \$215.00                         |
| 10-430-054 Maintenance of Town Code         | \$6,500.00                         | \$4,693.81                         | \$25,000.00                         | \$14,251.11                         | \$25,000.00                       | \$8,000.00                        | \$8,000.00                          | \$8,000.00                       |
| <b>M&amp;O Totals</b>                       | <b>\$66,297.90</b>                 | <b>\$36,991.15</b>                 | <b>\$84,055.00</b>                  | <b>\$46,277.99</b>                  | <b>\$62,960.90</b>                | <b>\$49,815.00</b>                | <b>\$49,815.00</b>                  | <b>\$49,815.00</b>               |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-430-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-430-075 Capital Project Under \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$8,000.00                        | \$8,000.00                          | \$8,000.00                       |
| <b>Capital Totals</b>                       | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$8,000.00</b>                 | <b>\$8,000.00</b>                   | <b>\$8,000.00</b>                |
| <b>Clerk Expenses Totals</b>                | <b>\$208,244.90</b>                | <b>\$142,830.24</b>                | <b>\$211,317.00</b>                 | <b>\$149,673.21</b>                 | <b>\$184,397.40</b>               | <b>\$195,275.00</b>               | <b>\$194,316.00</b>                 | <b>\$194,316.00</b>              |

**Finance Budget (440)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-440-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-002 Wages                            | \$111,554.00                       | \$85,061.04                        | \$105,170.00                        | \$110,633.18                        | \$110,430.00                      | \$109,076.00                      | \$109,080.00                        | \$109,080.00                     |
| 10-440-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$166.65                            | \$166.65                          | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-004 C.O.L.A./Merit Pay               | \$4,462.00                         | \$0.00                             | \$5,260.00                          | \$0.00                              | \$0.00                            | \$5,454.00                        | \$5,455.00                          | \$5,455.00                       |
| 10-440-005 FICA Taxes                       | \$8,875.00                         | \$6,137.71                         | \$8,450.00                          | \$8,327.52                          | \$8,327.52                        | \$8,762.00                        | \$8,765.00                          | \$8,765.00                       |
| 10-440-006 Medical Insurance                | \$13,650.00                        | \$10,427.97                        | \$19,570.00                         | \$13,542.98                         | \$13,542.98                       | \$15,820.00                       | \$14,080.00                         | \$14,080.00                      |
| 10-440-007 Retirement                       | \$8,202.00                         | \$6,013.75                         | \$7,810.00                          | \$7,833.58                          | \$7,833.58                        | \$8,212.00                        | \$7,640.00                          | \$7,640.00                       |
| 10-440-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$400.00                            | \$400.00                            | \$400.00                          | \$412.00                          | \$415.00                            | \$415.00                         |
| 10-440-010 401K                             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$146,743.00</b>                | <b>\$107,640.47</b>                | <b>\$146,660.00</b>                 | <b>\$140,903.91</b>                 | <b>\$140,700.73</b>               | <b>\$147,736.00</b>               | <b>\$145,435.00</b>                 | <b>\$145,435.00</b>              |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-440-012 Printing & Publishing            | \$6,530.00                         | \$1,388.53                         | \$6,685.00                          | \$2,090.68                          | \$2,090.68                        | \$4,758.00                        | \$4,760.00                          | \$4,760.00                       |
| 10-440-014 Travel & Training                | \$3,530.00                         | \$2,276.42                         | \$4,190.00                          | \$2,378.04                          | \$2,378.04                        | \$3,764.00                        | \$3,765.00                          | \$3,765.00                       |
| 10-440-016 Maintenance & Repair - Equipment | \$7,334.00                         | \$1,393.39                         | \$500.00                            | (\$19.57)                           | (\$19.57)                         | \$500.00                          | \$500.00                            | \$500.00                         |
| 10-440-023 Maintenance & Repair - Software  | \$0.00                             | \$0.00                             | \$6,950.00                          | \$6,565.00                          | \$6,565.00                        | \$3,400.00                        | \$0.00                              | \$0.00                           |
| 10-440-033 Supplies                         | \$3,000.00                         | \$1,416.90                         | \$3,000.00                          | \$1,879.14                          | \$1,879.14                        | \$3,000.00                        | \$3,000.00                          | \$3,000.00                       |
| 10-440-036 Bank Charges                     | \$55,000.00                        | \$30,183.05                        | \$55,000.00                         | \$37,428.31                         | \$37,428.31                       | \$55,000.00                       | \$55,000.00                         | \$55,000.00                      |
| 10-440-039 Miscellaneous                    | \$10,000.00                        | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-045 Contracted Services              | \$40,000.00                        | \$8,242.66                         | \$40,000.00                         | \$35,025.86                         | \$38,025.86                       | \$40,000.00                       | \$40,000.00                         | \$40,000.00                      |
| 10-440-046 Professional Services            | \$12,000.00                        | \$4,990.00                         | \$12,000.00                         | \$5,817.50                          | \$5,817.50                        | \$12,000.00                       | \$12,000.00                         | \$12,000.00                      |
| 10-440-051 Liability&Workmans Comp I        | \$6,400.00                         | \$6,209.94                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-053 Dues & Subscriptions             | \$300.00                           | \$220.00                           | \$300.00                            | \$220.00                            | \$220.00                          | \$300.00                          | \$300.00                            | \$300.00                         |
| <b>M&amp;O Totals</b>                       | <b>\$144,094.00</b>                | <b>\$56,320.89</b>                 | <b>\$128,625.00</b>                 | <b>\$91,384.96</b>                  | <b>\$94,384.96</b>                | <b>\$122,722.00</b>               | <b>\$119,325.00</b>                 | <b>\$119,325.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-440-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-440-075 Capital Project Under \$10,000   | \$1,200.00                         | \$349.99                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                       | <b>\$1,200.00</b>                  | <b>\$349.99</b>                    | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Finance Expenses Totals</b>              | <b>\$292,037.00</b>                | <b>\$164,311.35</b>                | <b>\$275,285.00</b>                 | <b>\$232,288.87</b>                 | <b>\$235,085.69</b>               | <b>\$270,458.00</b>               | <b>\$264,760.00</b>                 | <b>\$264,760.00</b>              |

### Human Resources Budget (450)

| <u>GL Account/Description</u>             | <u>FY 2013-2014</u><br><u>P/Y Budget</u> | <u>FY 2013-2014</u><br><u>P/Y Actual</u> | <u>FY 2014-2015</u><br><u>Current Bgt</u> | <u>FY 2014-2015</u><br><u>Current Act</u> | <u>FY 2014-2015</u><br><u>Estimated</u> | <u>FY 2015-2016</u><br><u>Requested</u> | <u>FY 2015-2016</u><br><u>Recommended</u> | <u>FY 2015-2016</u><br><u>Approved</u> |
|-------------------------------------------|------------------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------|
| <b>Personnel &amp; Benefits</b>           |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-450-000 Seperation Allowance           | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-450-001 Holiday Pay                    | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-450-002 Wages                          | \$88,381.00                              | \$61,245.65                              | \$98,950.00                               | \$96,527.52                               | \$103,900.00                            | \$106,698.00                            | \$105,530.00                              | \$105,530.00                           |
| 10-450-003 Overtime Pay                   | \$5,134.00                               | \$6,269.80                               | \$2,850.00                                | \$2,535.96                                | \$2,535.96                              | \$2,850.00                              | \$2,850.00                                | \$2,850.00                             |
| 10-450-004 C.O.L.A./Merit Pay             | \$3,535.00                               | \$0.00                                   | \$4,950.00                                | \$0.00                                    | \$0.00                                  | \$5,335.00                              | \$5,280.00                                | \$5,280.00                             |
| 10-450-005 FICA Taxes                     | \$7,521.00                               | \$6,638.08                               | \$8,170.00                                | \$9,094.63                                | \$9,094.63                              | \$8,789.00                              | \$10,500.00                               | \$10,500.00                            |
| 10-450-006 Medical Insurance              | \$65,000.00                              | \$83,742.21                              | \$148,450.00                              | \$116,047.27                              | \$116,047.27                            | \$170,717.00                            | \$170,720.00                              | \$170,720.00                           |
| 10-450-007 Retirement                     | \$6,498.00                               | \$5,318.96                               | \$7,550.00                                | \$8,334.56                                | \$8,334.56                              | \$8,237.00                              | \$7,585.00                                | \$7,585.00                             |
| 10-450-008 Premium Pay                    | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-450-009 Workmans Compensation          | \$30,000.00                              | \$31,277.11                              | \$2,415.00                                | \$8,229.19                                | \$8,229.19                              | \$1,287.00                              | \$1,290.00                                | \$1,290.00                             |
| 10-450-010 401K                           | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| <b>P&amp;B Total</b>                      | <b>\$206,069.00</b>                      | <b>\$194,491.81</b>                      | <b>\$273,335.00</b>                       | <b>\$240,769.13</b>                       | <b>\$248,141.61</b>                     | <b>\$303,913.00</b>                     | <b>\$303,755.00</b>                       | <b>\$303,755.00</b>                    |
| <b>Maintenance &amp; Operations</b>       |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-450-014 Travel & Training              | \$1,560.48                               | \$652.29                                 | \$4,000.00                                | \$2,538.86                                | \$4,000.00                              | \$4,000.00                              | \$4,000.00                                | \$4,000.00                             |
| 10-450-016 Computer Maint. & Repair       | \$341.00                                 | \$372.68                                 | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-450-033 Supplies                       | \$2,400.00                               | \$1,507.97                               | \$2,500.00                                | \$1,932.91                                | \$2,203.91                              | \$3,000.00                              | \$3,000.00                                | \$3,000.00                             |
| 10-450-034 Pre-Employment Costs           | \$6,000.00                               | \$4,684.71                               | \$10,000.00                               | \$8,694.51                                | \$10,164.51                             | \$18,900.00                             | \$24,000.00                               | \$24,000.00                            |
| 10-450-045 Contract Services              | \$18,348.00                              | \$13,342.69                              | \$26,000.00                               | \$31,606.25                               | \$31,606.25                             | \$3,500.00                              | \$3,500.00                                | \$3,500.00                             |
| 10-450-051 Liability & Workmans Comp      | \$6,400.00                               | \$1,278.74                               | \$0.00                                    | \$35.57                                   | \$35.57                                 | \$10,000.00                             | \$10,000.00                               | \$10,000.00                            |
| 10-450-052 Unemployment                   | \$0.00                                   | \$0.00                                   | \$18,000.00                               | \$14,715.00                               | \$14,715.00                             | \$9,000.00                              | \$9,000.00                                | \$9,000.00                             |
| 10-450-053 Dues & Subscriptions           | \$1,000.00                               | \$1,151.50                               | \$1,000.00                                | \$698.00                                  | \$1,000.00                              | \$1,000.00                              | \$1,000.00                                | \$1,000.00                             |
| 10-450-055 Wellness Program               | \$6,000.00                               | \$4,066.99                               | \$9,000.00                                | \$10,211.04                               | \$16,735.79                             | \$12,000.00                             | \$12,000.00                               | \$12,000.00                            |
| 10-450-057 Incentive Program              | \$28,500.00                              | \$15,319.50                              | \$30,160.00                               | \$23,340.51                               | \$23,340.51                             | \$25,480.00                             | \$25,480.00                               | \$25,480.00                            |
| 10-450-059 Longevity Pay Plan             | \$27,000.00                              | \$20,600.00                              | \$24,520.00                               | \$20,036.15                               | \$20,036.15                             | \$22,300.00                             | \$22,300.00                               | \$22,300.00                            |
| <b>M&amp;O Totals</b>                     | <b>\$97,549.48</b>                       | <b>\$62,977.07</b>                       | <b>\$125,180.00</b>                       | <b>\$113,808.80</b>                       | <b>\$123,837.69</b>                     | <b>\$109,180.00</b>                     | <b>\$114,280.00</b>                       | <b>\$114,280.00</b>                    |
| <b>Capital Improvements</b>               |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-450-074 Capital Projects Over \$10,000 | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-450-075 Capital Project Under \$10,000 | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| <b>Capital Totals</b>                     | <b>\$0.00</b>                            | <b>\$0.00</b>                            | <b>\$0.00</b>                             | <b>\$0.00</b>                             | <b>\$0.00</b>                           | <b>\$0.00</b>                           | <b>\$0.00</b>                             | <b>\$0.00</b>                          |
| <b>Human Resources Expenses Totals</b>    | <b>\$303,618.48</b>                      | <b>\$257,468.88</b>                      | <b>\$398,515.00</b>                       | <b>\$354,577.93</b>                       | <b>\$371,979.30</b>                     | <b>\$413,093.00</b>                     | <b>\$418,035.00</b>                       | <b>\$418,035.00</b>                    |

**Planning Development Budget (491)**

| <b>GL Account/Description</b>                     | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>                   |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-491-000 Separation Allowance                   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-001 Holiday Pay                            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-002 Wages                                  | \$335,044.00                       | \$249,877.24                       | \$387,165.00                        | \$364,132.76                        | \$420,653.00                      | \$428,600.00                      | \$428,310.00                        | \$428,310.00                     |
| 10-491-003 Overtime Pay                           | \$0.00                             | \$0.00                             | \$6,000.00                          | \$163.04                            | \$163.04                          | \$6,000.00                        | \$6,000.00                          | \$6,000.00                       |
| 10-491-004 C.O.L.A./Merit Pay                     | \$13,402.00                        | \$0.00                             | \$17,830.00                         | \$0.00                              | \$0.00                            | \$18,898.00                       | \$18,935.00                         | \$18,935.00                      |
| 10-491-005 FICA Taxes                             | \$26,656.00                        | \$18,569.86                        | \$31,445.00                         | \$26,905.31                         | \$26,905.31                       | \$34,693.00                       | \$34,675.00                         | \$34,675.00                      |
| 10-491-006 Medical Insurance                      | \$40,950.00                        | \$26,039.45                        | \$45,655.00                         | \$36,618.83                         | \$45,655.00                       | \$55,370.00                       | \$49,275.00                         | \$49,275.00                      |
| 10-491-007 Retirement                             | \$24,635.00                        | \$17,714.81                        | \$29,060.00                         | \$25,722.93                         | \$25,722.93                       | \$31,369.00                       | \$29,235.00                         | \$29,235.00                      |
| 10-491-008 Premium Pay                            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-009 Workmans Compensation                  | \$0.00                             | \$0.00                             | \$2,905.00                          | \$2,905.00                          | \$2,905.00                        | \$3,153.00                        | \$3,100.00                          | \$3,100.00                       |
| 10-491-010 401K                                   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                              | <b>\$440,687.00</b>                | <b>\$312,201.36</b>                | <b>\$520,060.00</b>                 | <b>\$456,447.87</b>                 | <b>\$522,004.28</b>               | <b>\$578,083.00</b>               | <b>\$569,530.00</b>                 | <b>\$569,530.00</b>              |
| <b>Maintenance &amp; Operations</b>               |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-491-012 Printing & Publishing                  | \$5,700.00                         | \$41.78                            | \$6,200.00                          | \$5,443.64                          | \$4,000.00                        | \$7,700.00                        | \$7,700.00                          | \$7,700.00                       |
| 10-491-014 Travel & Training                      | \$4,571.16                         | \$974.54                           | \$7,700.00                          | \$5,487.27                          | \$6,649.43                        | \$9,400.00                        | \$9,400.00                          | \$9,400.00                       |
| 10-491-016 Maintenance & Repair - Equipment       | \$1,128.84                         | \$1,160.67                         | \$2,550.00                          | \$0.00                              | \$1,875.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-023 Maintenance & Repair - Software        | \$0.00                             | \$0.00                             | \$4,900.00                          | \$0.00                              | \$0.00                            | \$2,000.00                        | \$0.00                              | \$0.00                           |
| 10-491-024 Uniforms                               | \$0.00                             | \$0.00                             | \$1,010.00                          | \$503.71                            | \$503.71                          | \$720.00                          | \$720.00                            | \$720.00                         |
| 10-491-027 Town Sponsored Events                  | \$0.00                             | \$0.00                             | \$950.00                            | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-028 Special Events                         | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-029 Event Advertising - TDA                | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-033 Supplies                               | \$3,500.00                         | \$2,181.34                         | \$4,500.00                          | \$4,349.84                          | \$4,500.00                        | \$6,040.00                        | \$3,000.00                          | \$3,000.00                       |
| 10-491-041 Arts & Activities                      | \$6,000.00                         | \$0.00                             | \$5,000.00                          | \$1,803.94                          | \$1,803.94                        | \$2,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-491-042 Farmers Market                         | \$15,000.00                        | \$277.50                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-043 Events                                 | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-045 Contract Services                      | \$6,980.00                         | \$4,452.72                         | \$1,600.00                          | \$1,599.66                          | \$1,524.66                        | \$4,600.00                        | \$4,600.00                          | \$4,600.00                       |
| 10-491-050 Demolition- 1105 CBA North             | \$20,000.00                        | \$630.00                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-051 Liability&Workmans Comp I              | \$19,200.00                        | \$14,695.04                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-053 Dues & Subscriptions                   | \$2,400.00                         | \$638.85                           | \$4,200.00                          | \$2,611.07                          | \$2,611.07                        | \$4,650.00                        | \$4,650.00                          | \$4,650.00                       |
| 10-491-054 Boards Expenses                        | \$1,500.00                         | \$739.59                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-064 Board of Adjustment                    | \$2,000.00                         | \$326.25                           | \$2,000.00                          | \$371.77                            | \$371.77                          | \$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                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                             | <b>\$87,980.00</b>                 | <b>\$26,118.28</b>                 | <b>\$40,610.00</b>                  | <b>\$22,170.90</b>                  | <b>\$23,839.58</b>                | <b>\$39,110.00</b>                | <b>\$37,070.00</b>                  | <b>\$37,070.00</b>               |
| <b>Capital Improvements</b>                       |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-491-074 Capital Projects Over \$10,000         | \$0.00                             | \$0.00                             | \$0.00                              | \$70,000.00                         | \$70,000.00                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-491-075 Capital Project Under \$10,000         | \$0.00                             | \$0.00                             | \$5,000.00                          | \$4,958.46                          | \$4,958.46                        | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                             | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$5,000.00</b>                   | <b>\$74,958.46</b>                  | <b>\$74,958.46</b>                | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Planning &amp; Development Expenses Totals</b> | <b>\$528,667.00</b>                | <b>\$338,319.64</b>                | <b>\$565,670.00</b>                 | <b>\$553,577.23</b>                 | <b>\$620,802.32</b>               | <b>\$617,193.00</b>               | <b>\$606,600.00</b>                 | <b>\$606,600.00</b>              |

**Public Works Budget (493)**

| <u>GL Account/Description</u>               | <u>FY 2013-2014</u><br><u>P/Y Budget</u> | <u>FY 2013-2014</u><br><u>P/Y Actual</u> | <u>FY 2014-2015</u><br><u>Current Bgt</u> | <u>FY 2014-2015</u><br><u>Current Act</u> | <u>FY 2014-2015</u><br><u>Estimated</u> | <u>FY 2015-2016</u><br><u>Requested</u> | <u>FY 2015-2016</u><br><u>Recommended</u> | <u>FY 2015-2016</u><br><u>Approved</u> |
|---------------------------------------------|------------------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-493-000 Separation Allowance             | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-493-001 Holiday Pay                      | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-493-002 Wages                            | \$28,006.00                              | \$20,780.85                              | \$29,140.00                               | \$27,400.83                               | \$30,600.00                             | \$31,224.00                             | \$31,380.00                               | \$31,380.00                            |
| 10-493-003 Overtime Pay                     | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-493-004 C.O.L.A./Merit Pay               | \$1,120.00                               | \$0.00                                   | \$1,460.00                                | \$0.00                                    | \$0.00                                  | \$1,561.00                              | \$1,570.00                                | \$1,570.00                             |
| 10-493-005 FICA Taxes                       | \$2,228.00                               | \$1,363.86                               | \$2,345.00                                | \$1,809.71                                | \$1,809.71                              | \$2,508.00                              | \$2,520.00                                | \$2,520.00                             |
| 10-493-006 Medical Insurance                | \$3,412.00                               | \$3,410.58                               | \$3,265.00                                | \$4,291.89                                | \$3,265.00                              | \$3,955.00                              | \$3,520.00                                | \$3,520.00                             |
| 10-493-007 Retirement                       | \$2,069.00                               | \$1,469.27                               | \$2,195.00                                | \$1,937.32                                | \$1,937.32                              | \$2,351.00                              | \$2,200.00                                | \$2,200.00                             |
| 10-493-008 Premium Pay                      | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-493-009 Workmans Compensation            | \$0.00                                   | \$0.00                                   | \$520.00                                  | \$520.00                                  | \$520.00                                | \$557.00                                | \$560.00                                  | \$560.00                               |
| 10-493-010 401K                             | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| <b>P&amp;B Total</b>                        | <b>\$36,835.00</b>                       | <b>\$27,024.56</b>                       | <b>\$38,925.00</b>                        | <b>\$35,959.75</b>                        | <b>\$38,132.03</b>                      | <b>\$42,156.00</b>                      | <b>\$41,750.00</b>                        | <b>\$41,750.00</b>                     |
| <b>Maintenance &amp; Operations</b>         |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-490-011 Communications-Phone/Cell/Data   | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$900.00                                | \$0.00                                    | \$0.00                                 |
| 10-493-014 Travel & Training                | \$500.00                                 | \$0.00                                   | \$500.00                                  | \$0.00                                    | \$500.00                                | \$500.00                                | \$500.00                                  | \$500.00                               |
| 10-493-016 Maintenance & Repair - Equipment | \$4,000.00                               | (\$1,114.03)                             | \$3,250.00                                | \$120.00                                  | \$3,120.00                              | \$3,000.00                              | \$0.00                                    | \$0.00                                 |
| 10-493-018 Maintenance & Repair - Grounds   | \$20,000.00                              | \$11,149.45                              | \$20,000.00                               | \$13,239.15                               | \$18,568.04                             | \$10,000.00                             | \$10,000.00                               | \$10,000.00                            |
| 10-493-024 Uniforms                         | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$300.00                                | \$300.00                                  | \$300.00                               |
| 10-493-045 Contract Services                | \$30,000.00                              | \$24,011.50                              | \$30,000.00                               | \$19,941.81                               | \$27,886.16                             | \$30,000.00                             | \$36,000.00                               | \$36,000.00                            |
| 10-493-046 Professional Services            | \$3,534.32                               | \$250.00                                 | \$5,000.00                                | \$1,800.00                                | \$25,030.00                             | \$5,000.00                              | \$5,000.00                                | \$5,000.00                             |
| 10-493-051 Liability/Workmams Comp          | \$1,600.00                               | \$1,599.74                               | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | \$0.00                                 |
| 10-493-053 Dues & Subscriptions             | \$100.00                                 | \$0.00                                   | \$100.00                                  | \$0.00                                    | \$0.00                                  | \$100.00                                | \$100.00                                  | \$100.00                               |
| <b>M&amp;O Totals</b>                       | <b>\$59,734.32</b>                       | <b>\$35,896.66</b>                       | <b>\$58,850.00</b>                        | <b>\$35,100.96</b>                        | <b>\$75,104.20</b>                      | <b>\$49,800.00</b>                      | <b>\$51,900.00</b>                        | <b>\$51,900.00</b>                     |
| <b>Capital Improvements</b>                 |                                          |                                          |                                           |                                           |                                         |                                         |                                           |                                        |
| 10-493-074 Capital Projects Over \$10,000   | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$74,000.00                             | \$11,500.00                               | \$11,500.00                            |
| 10-493-075 Capital Project Under \$10,000   | \$0.00                                   | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00                                  | \$24,000.00                             | \$0.00                                    | \$0.00                                 |
| <b>Capital Totals</b>                       | <b>\$0.00</b>                            | <b>\$0.00</b>                            | <b>\$0.00</b>                             | <b>\$0.00</b>                             | <b>\$0.00</b>                           | <b>\$98,000.00</b>                      | <b>\$11,500.00</b>                        | <b>\$11,500.00</b>                     |
| <b>Public Works Expenses Totals</b>         | <b>\$96,569.32</b>                       | <b>\$62,921.22</b>                       | <b>\$97,775.00</b>                        | <b>\$71,060.71</b>                        | <b>\$113,236.23</b>                     | <b>\$189,956.00</b>                     | <b>\$105,150.00</b>                       | <b>\$105,150.00</b>                    |

**Police Budget (510)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-510-000 Seperation Allowance             | \$33,500.00                        | \$23,901.36                        | \$33,500.00                         | \$30,723.10                         | \$33,500.00                       | \$33,500.00                       | \$33,500.00                         | \$33,500.00                      |
| 10-510-001 Holiday Pay                      | \$36,388.00                        | \$23,188.34                        | \$42,670.00                         | \$46,060.28                         | \$46,060.28                       | \$44,991.00                       | \$42,320.00                         | \$42,320.00                      |
| 10-510-002 Wages                            | \$920,653.00                       | \$727,368.71                       | \$992,833.00                        | \$971,041.27                        | \$1,042,478.00                    | \$1,060,906.00                    | \$1,041,610.00                      | \$1,041,610.00                   |
| 10-510-003 Overtime Pay                     | \$20,000.00                        | \$23,225.53                        | \$27,000.00                         | \$40,765.96                         | \$40,765.96                       | \$25,500.00                       | \$27,500.00                         | \$27,500.00                      |
| 10-510-004 C.O.L.A./Merit Pay               | \$43,493.00                        | \$0.00                             | \$49,645.00                         | \$0.00                              | \$0.00                            | \$51,127.00                       | \$51,300.00                         | \$51,300.00                      |
| 10-510-005 FICA Taxes                       | \$75,629.00                        | \$59,999.04                        | \$85,080.00                         | \$81,070.04                         | \$81,070.04                       | \$89,261.00                       | \$87,800.00                         | \$87,800.00                      |
| 10-510-006 Medical Insurance                | \$146,350.00                       | \$108,749.57                       | \$143,485.00                        | \$141,411.54                        | \$143,485.00                      | \$166,110.00                      | \$154,860.00                        | \$154,860.00                     |
| 10-510-007 Retirement                       | \$75,659.00                        | \$55,100.41                        | \$80,855.00                         | \$75,985.17                         | \$75,985.17                       | \$84,787.00                       | \$78,730.00                         | \$78,730.00                      |
| 10-510-008 Premium Pay                      | \$0.00                             | \$6,463.66                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$39,290.00                         | \$40,174.84                         | \$39,290.00                       | \$40,509.00                       | \$40,440.00                         | \$40,440.00                      |
| 10-510-010 LEO 401K                         | \$50,475.00                        | \$36,560.05                        | \$48,725.00                         | \$49,453.12                         | \$49,453.12                       | \$46,192.00                       | \$46,195.00                         | \$46,195.00                      |
| <b>P&amp;B Total</b>                        | <b>\$1,402,147.00</b>              | <b>\$1,064,556.67</b>              | <b>\$1,543,083.00</b>               | <b>\$1,476,685.32</b>               | <b>\$1,552,087.57</b>             | <b>\$1,642,883.00</b>             | <b>\$1,604,255.00</b>               | <b>\$1,604,255.00</b>            |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-510-011 Communications-Phone/Cell/Data   | \$4,700.00                         | \$4,603.00                         | \$15,765.00                         | \$19,161.87                         | \$24,961.87                       | \$23,000.00                       | \$23,000.00                         | \$23,000.00                      |
| 10-510-014 Travel & Training                | \$10,000.00                        | \$7,309.30                         | \$17,710.00                         | \$17,632.01                         | \$18,407.01                       | \$24,000.00                       | \$24,000.00                         | \$24,000.00                      |
| 10-510-015 Maintenance & Repair - Building  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$7,500.00                        | \$0.00                              | \$0.00                           |
| 10-510-016 Maintenance & Repair - Equipment | \$26,000.00                        | \$15,502.79                        | \$5,000.00                          | \$3,256.52                          | \$3,256.52                        | \$0.00                            | \$5,000.00                          | \$5,000.00                       |
| 10-510-017 Maintenance & Repair - Vehicles  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-023 Outside Employ Time              | \$0.00                             | (\$140.00)                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-024 Uniforms                         | \$15,000.00                        | \$6,075.92                         | \$32,625.00                         | \$32,035.31                         | \$32,625.00                       | \$34,000.00                       | \$34,000.00                         | \$34,000.00                      |
| 10-510-033 Supplies                         | \$20,500.00                        | \$12,494.46                        | \$18,450.00                         | \$16,842.51                         | \$18,450.00                       | \$18,450.00                       | \$18,450.00                         | \$18,450.00                      |
| 10-510-034 Pre-Employment Costs             | \$1,250.00                         | \$510.00                           | \$5,000.00                          | \$560.00                            | \$560.00                          | \$0.00                            | \$5,000.00                          | \$5,000.00                       |
| 10-510-038 Outside Employment Time          | \$0.00                             | \$676.00                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-040 Crime Prevention/DARE            | \$2,500.00                         | \$252.20                           | \$3,000.00                          | \$2,993.90                          | \$3,000.00                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-510-045 Contract Services                | \$23,500.00                        | \$12,891.33                        | \$24,000.00                         | \$28,213.66                         | \$24,000.00                       | \$36,040.00                       | \$28,000.00                         | \$28,000.00                      |
| 10-510-048 K-9 Maintenance                  | \$4,000.00                         | \$2,867.26                         | \$5,500.00                          | \$5,391.08                          | \$5,391.08                        | \$6,000.00                        | \$6,000.00                          | \$6,000.00                       |
| 10-510-050 Rental of Property               | \$0.00                             | \$52.85                            | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-051 Liability&Workmans Comp I        | \$92,800.00                        | \$85,322.25                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-053 Dues & Subscriptions             | \$0.00                             | \$0.00                             | \$750.00                            | \$725.00                            | \$750.00                          | \$1,500.00                        | \$1,500.00                          | \$1,500.00                       |
| 10-510-058 Informant Monies                 | \$4,000.00                         | \$3,500.00                         | \$4,000.00                          | \$4,000.00                          | \$4,000.00                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 10-510-060 Drug Seizure Monies              | \$3,461.05                         | (\$1,968.21)                       | \$0.00                              | \$3,995.40                          | \$3,995.40                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-062 CALEA Accreditation              | \$0.00                             | \$0.00                             | \$5,500.00                          | \$5,500.00                          | \$5,500.00                        | \$5,500.00                        | \$5,500.00                          | \$5,500.00                       |
| 10-510-073 NC Remit Fund                    | \$0.00                             | \$0.00                             | \$0.00                              | (\$4,950.22)                        | (\$4,460.22)                      | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-078 Licenses/Renewals                | \$2,000.00                         | \$0.00                             | \$2,000.00                          | \$1,947.25                          | \$2,000.00                        | \$1,600.00                        | \$1,600.00                          | \$1,600.00                       |
| 10-510-079 Law Enforcement Trust Fund       | \$0.00                             | \$0.00                             | \$0.00                              | (\$7,097.00)                        | (\$7,097.00)                      | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-510-083 Ammunition                       | \$0.00                             | \$0.00                             | \$4,000.00                          | \$3,900.74                          | \$4,000.00                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| <b>M&amp;O Totals</b>                       | <b>\$209,711.05</b>                | <b>\$149,949.15</b>                | <b>\$143,300.00</b>                 | <b>\$134,108.03</b>                 | <b>\$139,339.66</b>               | <b>\$170,590.00</b>               | <b>\$165,050.00</b>                 | <b>\$165,050.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-510-074 Capital Projects Over \$10,000   | \$61,500.00                        | \$59,624.43                        | \$158,235.00                        | \$152,953.65                        | \$158,235.00                      | \$194,235.00                      | \$194,235.00                        | \$194,235.00                     |
| 10-510-075 Capital Project Under \$10,000   | \$6,625.00                         | \$6,343.50                         | \$27,000.00                         | \$28,742.55                         | \$27,865.00                       | \$32,001.00                       | \$32,005.00                         | \$32,005.00                      |
| <b>Capital Totals</b>                       | <b>\$68,125.00</b>                 | <b>\$65,967.93</b>                 | <b>\$185,235.00</b>                 | <b>\$181,696.20</b>                 | <b>\$186,100.00</b>               | <b>\$226,236.00</b>               | <b>\$226,240.00</b>                 | <b>\$226,240.00</b>              |
| <b>Police Expenses Totals</b>               | <b>\$1,679,983.05</b>              | <b>\$1,280,473.75</b>              | <b>\$1,871,618.00</b>               | <b>\$1,792,489.55</b>               | <b>\$1,877,527.23</b>             | <b>\$2,039,709.00</b>             | <b>\$1,995,545.00</b>               | <b>\$1,995,545.00</b>            |

**Lifeguard Budget (520)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-520-000 Separation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-520-001 Holiday Pay                      | \$2,500.00                         | \$767.68                           | \$2,500.00                          | \$2,076.75                          | \$2,076.75                        | \$2,500.00                        | \$2,500.00                          | \$2,500.00                       |
| 10-520-002 Wages                            | \$260,000.00                       | \$171,797.43                       | \$315,510.00                        | \$191,667.93                        | \$318,010.00                      | \$318,044.00                      | \$320,545.00                        | \$320,545.00                     |
| 10-520-003 Overtime Pay                     | \$5,000.00                         | \$2,250.31                         | \$7,500.00                          | \$6,346.75                          | \$6,346.75                        | \$7,500.00                        | \$7,500.00                          | \$7,500.00                       |
| 10-520-004 C.O.L.A./Merit Pay               | \$1,000.00                         | \$0.00                             | \$2,500.00                          | \$0.00                              | \$0.00                            | \$2,622.00                        | \$2,625.00                          | \$2,625.00                       |
| 10-520-005 FICA Taxes                       | \$20,500.00                        | \$13,140.03                        | \$25,095.00                         | \$14,950.79                         | \$14,950.79                       | \$25,296.00                       | \$25,490.00                         | \$25,490.00                      |
| 10-520-006 Medical Insurance                | \$6,100.00                         | \$5,606.35                         | \$6,522.00                          | \$7,248.52                          | \$6,522.00                        | \$7,910.00                        | \$7,040.00                          | \$7,040.00                       |
| 10-520-007 Retirement                       | \$3,323.00                         | \$2,619.44                         | \$4,060.00                          | \$3,936.37                          | \$3,936.37                        | \$4,306.00                        | \$4,010.00                          | \$4,010.00                       |
| 10-520-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-520-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$11,255.00                         | \$11,610.00                         | \$11,255.00                       | \$11,362.00                       | \$13,495.00                         | \$13,495.00                      |
| 10-520-010 LEO 401K                         | \$0.00                             | \$0.00                             | \$2,870.00                          | \$0.00                              | \$0.00                            | \$3,003.00                        | \$3,005.00                          | \$3,005.00                       |
| <b>P&amp;B Total</b>                        | <b>\$298,423.00</b>                | <b>\$196,181.24</b>                | <b>\$377,812.00</b>                 | <b>\$237,837.11</b>                 | <b>\$363,097.66</b>               | <b>\$382,543.00</b>               | <b>\$386,210.00</b>                 | <b>\$386,210.00</b>              |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-520-014 Travel & Training                | \$15,000.00                        | \$7,555.31                         | \$7,000.00                          | \$6,689.92                          | \$8,989.92                        | \$7,000.00                        | \$7,000.00                          | \$7,000.00                       |
| 10-520-016 Maintenance & Repair - Equipment | \$8,000.00                         | \$31.96                            | \$5,000.00                          | \$7,253.24                          | \$7,257.44                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-520-024 Uniforms                         | \$10,000.00                        | \$0.00                             | \$5,000.00                          | \$4,884.50                          | \$5,000.00                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-520-033 Supplies                         | \$7,500.00                         | (\$1,037.07)                       | \$7,500.00                          | \$7,813.30                          | \$13,087.75                       | \$7,500.00                        | \$7,500.00                          | \$7,500.00                       |
| 10-520-050 Rental of Property               | \$7,600.00                         | \$4,426.37                         | \$5,500.00                          | \$6,863.26                          | \$7,500.00                        | \$7,248.00                        | \$7,250.00                          | \$7,250.00                       |
| 10-520-051 Liability & Workmans Comp        | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$48,100.00</b>                 | <b>\$10,976.57</b>                 | <b>\$30,000.00</b>                  | <b>\$33,504.22</b>                  | <b>\$41,835.11</b>                | <b>\$31,748.00</b>                | <b>\$31,750.00</b>                  | <b>\$31,750.00</b>               |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-520-074 Capital Projects Over \$10,000   | \$16,500.00                        | \$0.00                             | \$12,000.00                         | \$10,650.00                         | \$11,250.00                       | \$39,000.00                       | \$12,000.00                         | \$12,000.00                      |
| 10-520-075 Capital Projects Under \$10,000  | \$3,000.00                         | \$0.00                             | \$7,000.00                          | \$1,200.00                          | \$7,000.00                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| <b>Capital Totals</b>                       | <b>\$19,500.00</b>                 | <b>\$0.00</b>                      | <b>\$19,000.00</b>                  | <b>\$11,850.00</b>                  | <b>\$18,250.00</b>                | <b>\$44,000.00</b>                | <b>\$17,000.00</b>                  | <b>\$17,000.00</b>               |
| <b>Lifeguard Expenses Totals</b>            | <b>\$366,023.00</b>                | <b>\$207,157.81</b>                | <b>\$426,812.00</b>                 | <b>\$283,191.33</b>                 | <b>\$423,182.77</b>               | <b>\$458,291.00</b>               | <b>\$434,960.00</b>                 | <b>\$434,960.00</b>              |

**Fire Budget (540)**

| <b>GL Account/Description</b>                | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|----------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-530-000 Separation Allowance              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-530-001 Holiday Pay                       | \$4,537.00                         | \$5,196.72                         | \$10,665.00                         | \$12,495.79                         | \$12,495.79                       | \$13,300.00                       | \$13,470.00                         | \$13,470.00                      |
| 10-530-002 Wages                             | \$526,294.00                       | \$292,034.58                       | \$475,240.00                        | \$430,299.62                        | \$494,450.00                      | \$572,565.00                      | \$562,170.00                        | \$562,170.00                     |
| 10-530-003 Overtime Pay                      | \$500.00                           | \$115.58                           | \$15,000.00                         | \$14,558.17                         | \$14,558.17                       | \$17,500.00                       | \$17,500.00                         | \$17,500.00                      |
| 10-530-004 C.O.L.A./Merit Pay                | \$14,772.00                        | \$0.00                             | \$19,215.00                         | \$0.00                              | \$0.00                            | \$28,894.00                       | \$23,560.00                         | \$23,560.00                      |
| 10-530-005 FICA Taxes                        | \$40,758.00                        | \$23,549.67                        | \$39,790.00                         | \$35,564.56                         | \$35,564.56                       | \$47,999.00                       | \$47,180.00                         | \$47,180.00                      |
| 10-530-006 Medical Insurance                 | \$48,500.00                        | \$74,951.45                        | \$93,000.00                         | \$56,897.65                         | \$56,897.65                       | \$102,830.00                      | \$91,510.00                         | \$91,510.00                      |
| 10-530-007 Retirement                        | \$26,760.00                        | \$15,780.95                        | \$30,340.00                         | \$28,006.70                         | \$28,006.70                       | \$38,463.00                       | \$35,065.00                         | \$35,065.00                      |
| 10-530-008 Premium Pay                       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-530-009 Workmans Compensation             | \$0.00                             | \$0.00                             | \$22,375.00                         | \$23,375.00                         | \$22,375.00                       | \$26,653.00                       | \$23,625.00                         | \$23,625.00                      |
| 10-530-010 401 K                             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                         | <b>\$662,121.00</b>                | <b>\$411,628.95</b>                | <b>\$705,625.00</b>                 | <b>\$601,197.49</b>                 | <b>\$664,347.87</b>               | <b>\$848,204.00</b>               | <b>\$814,080.00</b>                 | <b>\$814,080.00</b>              |
| <b>Maintenance &amp; Operations</b>          |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-530-011 Communications-Phone/Cell/Data    | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$1,800.00                        | \$1,800.00                          | \$1,800.00                       |
| 10-530-014 Travel & Training                 | \$7,000.00                         | \$4,079.25                         | \$7,000.00                          | \$7,242.33                          | \$7,000.00                        | \$7,500.00                        | \$7,500.00                          | \$7,500.00                       |
| 10-530-015 Maintenance & Repair - Building   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$5,000.00                          | \$5,000.00                       |
| 10-530-016 Maintenance & Repair - Equipment  | \$20,000.00                        | \$14,385.84                        | \$20,000.00                         | \$11,699.18                         | \$19,842.38                       | \$20,000.00                       | \$25,000.00                         | \$25,000.00                      |
| 10-530-017 Maintenance & Repair - Vehicles   | \$12,000.00                        | \$5,784.65                         | \$10,000.00                         | \$7,495.66                          | \$9,247.66                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| 10-530-023 Maintenance & Repair - Software   | \$0.00                             | \$0.00                             | \$900.00                            | \$0.00                              | \$900.00                          | \$2,100.00                        | \$2,100.00                          | \$2,100.00                       |
| 10-530-024 Uniforms                          | \$10,500.00                        | \$4,116.55                         | \$15,500.00                         | \$10,061.00                         | \$13,330.75                       | \$15,500.00                       | \$15,500.00                         | \$15,500.00                      |
| 10-530-033 Supplies                          | \$19,000.00                        | \$11,281.55                        | \$16,000.00                         | \$17,347.44                         | \$20,261.52                       | \$16,000.00                       | \$16,000.00                         | \$16,000.00                      |
| 10-530-40 SAFR Grant - Tuition Reimbursement | \$0.00                             | \$0.00                             | \$0.00                              | \$5,100.00                          | \$5,100.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-530-043 SAFR Grant-Tuition                | \$37,900.00                        | \$4,678.54                         | \$29,800.00                         | \$9,999.00                          | \$29,800.00                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-530-045 Contract Services                 | \$15,000.00                        | \$13,949.94                        | \$16,500.00                         | \$17,481.07                         | \$16,640.00                       | \$18,000.00                       | \$18,000.00                         | \$18,000.00                      |
| 10-530-051 Liability&Workmans Comp I         | \$91,000.00                        | \$86,946.60                        | \$24,000.00                         | \$26,904.00                         | \$24,000.00                       | \$44,085.00                       | \$44,085.00                         | \$44,085.00                      |
| 10-530-053 Dues & Subscriptions              | \$2,500.00                         | \$1,344.00                         | \$2,700.00                          | \$2,133.98                          | \$2,700.00                        | \$3,150.00                        | \$3,150.00                          | \$3,150.00                       |
| <b>M&amp;O Totals</b>                        | <b>\$214,900.00</b>                | <b>\$146,566.92</b>                | <b>\$142,400.00</b>                 | <b>\$115,463.66</b>                 | <b>\$148,822.31</b>               | <b>\$138,135.00</b>               | <b>\$148,135.00</b>                 | <b>\$148,135.00</b>              |
| <b>Capital Improvements</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-530-074 Capital Projects Over \$10,000    | \$40,000.00                        | \$8,987.84                         | \$45,000.00                         | \$39,698.07                         | \$45,000.00                       | \$192,500.00                      | \$110,000.00                        | \$110,000.00                     |
| 10-530-075 Capital Projects Under \$10,000   | \$35,000.00                        | \$21,633.18                        | \$15,000.00                         | \$29,192.48                         | \$59,459.00                       | \$29,000.00                       | \$19,000.00                         | \$19,000.00                      |
| 10-530-085 T/F to Capital Project Fund       |                                    | \$0.00                             | \$0.00                              | \$100,000.00                        | \$100,000.00                      | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                        | <b>\$75,000.00</b>                 | <b>\$30,621.02</b>                 | <b>\$60,000.00</b>                  | <b>\$168,890.55</b>                 | <b>\$204,459.00</b>               | <b>\$221,500.00</b>               | <b>\$129,000.00</b>                 | <b>\$129,000.00</b>              |
| <b>Fire Expenses Totals</b>                  | <b>\$952,021.00</b>                | <b>\$588,816.89</b>                | <b>\$908,025.00</b>                 | <b>\$885,551.70</b>                 | <b>\$1,017,629.18</b>             | <b>\$1,207,839.00</b>             | <b>\$1,091,215.00</b>               | <b>\$1,091,215.00</b>            |



**Marina Budget (550)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-550-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-002 Wages                            | \$56,000.00                        | \$41,242.19                        | \$55,805.00                         | \$53,546.84                         | \$58,595.00                       | \$58,628.00                       | \$58,630.00                         | \$58,630.00                      |
| 10-550-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-004 C.O.L.A./Merit Pay               | \$550.00                           | \$0.00                             | \$2,790.00                          | \$0.00                              | \$0.00                            | \$2,932.00                        | \$2,935.00                          | \$2,935.00                       |
| 10-550-005 FICA Taxes                       | \$5,000.00                         | \$3,152.61                         | \$4,485.00                          | \$4,096.30                          | \$4,096.30                        | \$4,709.00                        | \$4,710.00                          | \$4,710.00                       |
| 10-550-006 Medical Insurance                | \$6,500.00                         | \$4,780.00                         | \$6,525.00                          | \$6,131.41                          | \$6,525.00                        | \$7,910.00                        | \$7,040.00                          | \$7,040.00                       |
| 10-550-007 Retirement                       | \$4,000.00                         | \$3,002.39                         | \$4,260.00                          | \$3,967.78                          | \$3,967.78                        | \$4,648.00                        | \$4,401.00                          | \$4,401.00                       |
| 10-550-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$2,170.00                          | \$2,170.00                          | \$2,170.00                        | \$2,278.00                        | \$2,280.00                          | \$2,280.00                       |
| 10-550-010 LEO 401K                         | \$3,000.00                         | \$2,062.10                         | \$2,950.00                          | \$2,677.37                          | \$2,677.37                        | \$2,947.00                        | \$2,950.00                          | \$2,950.00                       |
| <b>P&amp;B Total</b>                        | <b>\$75,050.00</b>                 | <b>\$54,239.29</b>                 | <b>\$78,985.00</b>                  | <b>\$72,589.70</b>                  | <b>\$78,031.45</b>                | <b>\$84,052.00</b>                | <b>\$82,946.00</b>                  | <b>\$82,946.00</b>               |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-550-011 Communications-Phone/Cell/Data   | \$350.00                           | \$0.00                             | \$350.00                            | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-013 Electric                         | \$11,000.00                        | \$5,664.93                         | \$11,000.00                         | \$6,977.01                          | \$6,977.01                        | \$9,000.00                        | \$9,000.00                          | \$9,000.00                       |
| 10-550-015 Maintenance & Repair- Buildings  | \$11,500.00                        | \$3,219.61                         | \$11,500.00                         | \$12,566.26                         | \$13,286.26                       | \$9,000.00                        | \$9,000.00                          | \$9,000.00                       |
| 10-550-016 Maintenance & Repair - Equipment | \$3,500.00                         | \$303.00                           | \$4,800.00                          | \$4,723.45                          | \$4,723.45                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-550-033 Supplies                         | \$1,500.00                         | \$0.00                             | \$1,500.00                          | \$778.53                            | \$1,055.76                        | \$1,575.00                        | \$1,575.00                          | \$1,575.00                       |
| 10-550-039 Miscellaneous                    | \$900.00                           | \$0.00                             | \$5,800.00                          | \$1,208.75                          | \$5,800.00                        | \$6,090.00                        | \$5,800.00                          | \$5,800.00                       |
| 10-550-046 Professional Services            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-550-051 Liability & Workmans Comp        | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$28,750.00</b>                 | <b>\$9,187.54</b>                  | <b>\$34,950.00</b>                  | <b>\$26,254.00</b>                  | <b>\$31,842.48</b>                | <b>\$30,665.00</b>                | <b>\$30,375.00</b>                  | <b>\$30,375.00</b>               |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-550-074 Capital Projects Over \$10,000   | \$18,491.20                        | \$17,736.94                        | \$0.00                              | \$0.00                              | \$0.00                            | \$140,000.00                      | \$70,000.00                         | \$70,000.00                      |
| 10-550-075 Capital Projects Over \$10,000   | \$3,750.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| <b>Capital Totals</b>                       | <b>\$22,241.20</b>                 | <b>\$17,736.94</b>                 | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$145,000.00</b>               | <b>\$75,000.00</b>                  | <b>\$75,000.00</b>               |
| <b>Marina Expenses Totals</b>               | <b>\$126,041.20</b>                | <b>\$81,163.77</b>                 | <b>\$113,935.00</b>                 | <b>\$98,843.70</b>                  | <b>\$109,873.93</b>               | <b>\$259,717.00</b>               | <b>\$188,321.00</b>                 | <b>\$188,321.00</b>              |

**Powell Bill Budget (561)**

| <b>GL Account/Description</b>              | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|--------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Maintenance &amp; Operations</b>        |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-561-019 Maintenance & Repair - Streets  | \$167,000.00                       | \$9,257.52                         | \$168,000.00                        | \$28,527.59                         | \$135,712.00                      | \$168,000.00                      | \$168,000.00                        | \$168,000.00                     |
| 10-561-033 Supplies                        | \$10,000.00                        | \$8,800.94                         | \$10,000.00                         | \$5,617.02                          | \$6,000.00                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| 10-561-038 Street Maintenance              | \$0.00                             | \$0.00                             | \$0.00                              | \$875.00                            | \$2,000.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                      | <b>\$177,000.00</b>                | <b>\$18,058.46</b>                 | <b>\$178,000.00</b>                 | <b>\$35,019.61</b>                  | <b>\$143,712.00</b>               | <b>\$178,000.00</b>               | <b>\$178,000.00</b>                 | <b>\$178,000.00</b>              |
| <b>Capital Improvements</b>                |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-561-074 Capital Projects Over \$10,000  | \$0.00                             | \$0.00                             | \$24,000.00                         | \$4,672.89                          | \$24,000.00                       | \$50,000.00                       | \$50,000.00                         | \$50,000.00                      |
| 10-561-075 Capital Projects Under \$10,000 | \$6,000.00                         | \$3,171.00                         | \$9,000.00                          | \$0.00                              | \$9,000.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                      | <b>\$6,000.00</b>                  | <b>\$3,171.00</b>                  | <b>\$33,000.00</b>                  | <b>\$4,672.89</b>                   | <b>\$33,000.00</b>                | <b>\$50,000.00</b>                | <b>\$50,000.00</b>                  | <b>\$50,000.00</b>               |
| <b>Powell Bill Expenses Totals</b>         | <b>\$183,000.00</b>                | <b>\$21,229.46</b>                 | <b>\$211,000.00</b>                 | <b>\$39,692.50</b>                  | <b>\$176,712.00</b>               | <b>\$228,000.00</b>               | <b>\$228,000.00</b>                 | <b>\$228,000.00</b>              |

**GF Fleet Maintenance Budget (565)**

| <b>GL Account/Description</b>                | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|----------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-565-000 Seperation Allowance              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-001 Holiday Pay                       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-002 Wages                             | \$18,002.00                        | \$7,507.67                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-003 Overtime Pay                      | \$1,500.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-004 C.O.L.A./Merit Pay                | \$1,520.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-005 FICA Taxes                        | \$3,138.00                         | \$531.94                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-006 Medical Insurance                 | \$6,824.00                         | \$774.00                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-007 Retirement                        | \$2,895.00                         | \$527.66                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-008 Premium Pay                       | \$0.00                             | \$1.02                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-009 Workmans Compensation             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-010 401K                              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                         | <b>\$33,879.00</b>                 | <b>\$9,342.29</b>                  | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Maintenance &amp; Operations</b>          |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-565-011 Communications-Phone/Cell/Data    | \$100.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-008 Uniforms                          | \$550.00                           | \$1.02                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-014 Travel & Training                 | \$200.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-015 Maintenance & Repair- Buildings   | \$500.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-016 Maintenance & Repair - Equipment  | \$1,000.00                         | \$66.79                            | \$10,000.00                         | \$8,929.20                          | \$9,720.36                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| 10-565-017 Maintenance & Repair - Vehicles   | \$45,000.00                        | \$49,824.13                        | \$70,000.00                         | \$68,807.47                         | \$72,114.18                       | \$100,000.00                      | \$100,000.00                        | \$100,000.00                     |
| 10-565-021 Maintenance & Repair - Tires      | \$7,000.00                         | \$7,331.22                         | \$24,000.00                         | \$15,391.29                         | \$19,688.65                       | \$28,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 10-565-030 Gas & Diesel Fuel                 | \$160,000.00                       | \$79,949.39                        | \$160,000.00                        | \$100,460.70                        | \$110,371.27                      | \$160,000.00                      | \$140,000.00                        | \$140,000.00                     |
| 10-565-033 Supplies                          | \$500.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-035 Small Tools & Equipment           | \$250.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-051 Liability&Workmans Comp I         | \$4,550.00                         | \$3,855.79                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-053 Dues & Subscriptions              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$18,913.00                       | \$18,915.00                         | \$18,915.00                      |
| <b>M&amp;O Totals</b>                        | <b>\$219,650.00</b>                | <b>\$141,028.34</b>                | <b>\$264,000.00</b>                 | <b>\$193,588.66</b>                 | <b>\$211,894.46</b>               | <b>\$316,913.00</b>               | <b>\$288,915.00</b>                 | <b>\$288,915.00</b>              |
| <b>Capital Improvements</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-565-074 Capital Projects Over \$10,000    | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-565-075 Capital Projects Under \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                        | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>G/F Fleet Maintenance Expenses Totals</b> | <b>\$253,529.00</b>                | <b>\$150,370.63</b>                | <b>\$264,000.00</b>                 | <b>\$193,588.66</b>                 | <b>\$211,894.46</b>               | <b>\$316,913.00</b>               | <b>\$288,915.00</b>                 | <b>\$288,915.00</b>              |

**Parking Budget (570)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-570-012 Meter Maintenance                | \$1,000.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-013 Electric                         | \$4,000.00                         | \$3,415.75                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-016 Maintenance & Repair - Equipment | \$0.00                             | \$0.00                             | \$640.00                            | \$205.17                            | \$273.56                          | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-017 Maintenance & Repair - Vehicles  | \$1,500.00                         | \$0.00                             | \$350.00                            | \$0.00                              | \$366.67                          | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-018 Maintenance & Repair - Grounds   | \$18,300.00                        | \$11,654.49                        | \$6,000.00                          | \$9,378.90                          | \$12,505.20                       | \$6,000.00                        | \$6,000.00                          | \$6,000.00                       |
| 10-570-033 Supplies                         | \$3,000.00                         | \$835.68                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-046 Professional Services            | \$245,000.00                       | \$99,043.45                        | \$245,000.00                        | \$308,157.31                        | \$353,950.00                      | \$306,495.00                      | \$306,495.00                        | \$306,495.00                     |
| 10-570-050 Rental of Property               | \$0.00                             | \$0.00                             | \$10,000.00                         | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$272,800.00</b>                | <b>\$114,949.37</b>                | <b>\$261,990.00</b>                 | <b>\$317,741.38</b>                 | <b>\$367,095.43</b>               | <b>\$312,495.00</b>               | <b>\$312,495.00</b>                 | <b>\$312,495.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-570-074 Capital Projects Over \$10,000   | \$17,500.00                        | \$0.00                             | \$0.00                              | \$376,289.75                        | \$376,289.75                      | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-570-075 Capital Projects Under \$10,000  | \$4,600.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                       | <b>\$22,100.00</b>                 | <b>\$0.00</b>                      | <b>\$0.00</b>                       | <b>\$376,289.75</b>                 | <b>\$376,289.75</b>               | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Parking Expenses Totals</b>              | <b>\$294,900.00</b>                | <b>\$114,949.37</b>                | <b>\$261,990.00</b>                 | <b>\$694,031.13</b>                 | <b>\$743,385.18</b>               | <b>\$312,495.00</b>               | <b>\$312,495.00</b>                 | <b>\$312,495.00</b>              |

**Environmental Budget (580)**

| <b>GL Account/Description</b>                   | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|-------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-580-000 Seperation Allowance                 | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-001 Holiday Pay                          | \$0.00                             | \$0.00                             | \$0.00                              | \$5,076.16                          | \$5,076.16                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-002 Wages                                | \$320,629.00                       | \$197,266.67                       | \$325,470.00                        | \$282,843.69                        | \$338,795.00                      | \$347,670.00                      | \$341,375.00                        | \$341,375.00                     |
| 10-580-003 Overtime Pay                         | \$20,000.00                        | \$21,369.00                        | \$20,000.00                         | \$30,122.76                         | \$30,122.76                       | \$20,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 10-580-004 C.O.L.A./Merit Pay                   | \$10,466.00                        | \$0.00                             | \$13,325.00                         | \$0.00                              | \$0.00                            | \$14,433.00                       | \$14,270.00                         | \$14,270.00                      |
| 10-580-005 FICA Taxes                           | \$22,345.00                        | \$14,144.69                        | \$22,935.00                         | \$23,267.12                         | \$23,267.12                       | \$24,717.00                       | \$28,740.00                         | \$28,740.00                      |
| 10-580-006 Medical Insurance                    | \$61,425.00                        | \$31,282.06                        | \$58,700.00                         | \$49,638.20                         | \$58,700.00                       | \$71,190.00                       | \$63,355.00                         | \$63,355.00                      |
| 10-580-007 Retirement                           | \$20,585.00                        | \$13,257.32                        | \$21,195.00                         | \$19,313.49                         | \$19,313.49                       | \$23,167.00                       | \$21,320.00                         | \$21,320.00                      |
| 10-580-008 Premium Pay                          | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-009 Workmans Compensation                | \$0.00                             | \$0.00                             | \$10,735.00                         | \$10,951.00                         | \$10,735.00                       | \$11,567.00                       | \$13,450.00                         | \$13,450.00                      |
| 10-580-010 401K                                 | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                            | <b>\$455,450.00</b>                | <b>\$277,319.74</b>                | <b>\$472,360.00</b>                 | <b>\$421,212.42</b>                 | <b>\$486,009.53</b>               | <b>\$512,744.00</b>               | <b>\$502,510.00</b>                 | <b>\$502,510.00</b>              |
| <b>Maintenance &amp; Operations</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-580-011 Communications-Phone/Cell/Data       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.99                              | \$0.99                            | \$1,680.00                        | \$0.00                              | \$0.00                           |
| 10-580-012 Printing & Publishing                | \$5,000.00                         | \$182.50                           | \$4,000.00                          | \$195.00                            | \$445.00                          | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 10-580-013 Electric                             | \$320,650.00                       | \$199,500.19                       | \$352,715.00                        | \$237,008.81                        | \$242,166.96                      | \$305,000.00                      | \$310,000.00                        | \$310,000.00                     |
| 10-580-014 Travel & Training                    | \$500.00                           | \$0.00                             | \$500.00                            | \$500.00                            | \$500.00                          | \$1,500.00                        | \$1,500.00                          | \$1,500.00                       |
| 10-580-015 Maintenance & Repair- Buildings      | \$61,000.00                        | \$61,256.94                        | \$41,000.00                         | \$37,928.36                         | \$41,279.57                       | \$41,000.00                       | \$41,000.00                         | \$41,000.00                      |
| 10-580-016 Maintenance & Repair - Equipment     | \$4,265.00                         | \$4,453.38                         | \$10,000.00                         | \$8,749.15                          | \$11,088.02                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-018 Maintenace & Repair - Grounds        | \$12,000.00                        | \$9,450.58                         | \$12,000.00                         | \$6,679.25                          | \$11,561.06                       | \$12,000.00                       | \$36,000.00                         | \$36,000.00                      |
| 10-580-024 Uniforms                             | \$4,000.00                         | \$3,825.71                         | \$4,000.00                          | \$8,200.86                          | \$8,729.18                        | \$8,230.00                        | \$8,230.00                          | \$8,230.00                       |
| 10-580-025 Maintenance & Repair - Street Lights | \$5,000.00                         | \$1,106.94                         | \$5,000.00                          | \$3,022.03                          | \$5,000.00                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-580-033 Supplies                             | \$30,000.00                        | \$15,651.56                        | \$30,000.00                         | \$25,593.59                         | \$26,414.44                       | \$30,000.00                       | \$30,000.00                         | \$30,000.00                      |
| 10-580-035 Small Tools & Equipment              | \$5,300.00                         | \$751.63                           | \$5,000.00                          | \$3,841.20                          | \$5,023.60                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 10-580-045 Contract Services                    | \$1,603,000.00                     | \$1,063,390.36                     | \$1,595,000.00                      | \$1,405,339.11                      | \$1,666,139.11                    | \$1,605,000.00                    | \$1,605,000.00                      | \$1,605,000.00                   |
| 10-580-046 Professional Services                | \$3,002.16                         | \$1,198.00                         | \$4,000.00                          | \$7,875.58                          | \$15,125.58                       | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 10-580-050 Rental of Property                   | \$0.00                             | \$0.00                             | \$0.00                              | \$39,554.96                         | \$42,055.00                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-051 Liability&Workmans Comp I            | \$28,800.00                        | \$28,800.00                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                           | <b>\$2,082,517.16</b>              | <b>\$1,389,567.79</b>              | <b>\$2,063,215.00</b>               | <b>\$1,784,488.89</b>               | <b>\$2,075,528.51</b>             | <b>\$2,019,410.00</b>             | <b>\$2,046,730.00</b>               | <b>\$2,046,730.00</b>            |
| <b>Capital Improvements</b>                     |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-580-074 Capital Projects Over \$10,000       | \$0.00                             | \$0.00                             | \$53,000.00                         | \$529,856.56                        | \$571,385.00                      | \$361,000.00                      | \$149,500.00                        | \$149,500.00                     |
| 10-580-075 Capital Projects Under \$10,000      | \$25,500.00                        | \$6,533.01                         | \$5,000.00                          | \$4,777.22                          | \$5,000.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-580-085 T/F to Capital Projects              | \$0.00                             | \$0.00                             | \$0.00                              | \$744.465                           | (\$689,465)                       | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                           | <b>\$25,500.00</b>                 | <b>\$6,533.01</b>                  | <b>\$58,000.00</b>                  | <b>\$1,279,098.78</b>               | <b>(\$113,080.00)</b>             | <b>\$361,000.00</b>               | <b>\$149,500.00</b>                 | <b>\$149,500.00</b>              |
| <b>Environmental Department Expenses Totals</b> | <b>\$2,563,467.16</b>              | <b>\$1,673,420.54</b>              | <b>\$2,593,575.00</b>               | <b>\$3,484,800.09</b>               | <b>\$2,448,458.04</b>             | <b>\$2,893,154.00</b>             | <b>\$2,698,740.00</b>               | <b>\$2,698,740.00</b>            |

**Parks and Recreation Budget (620)**

| <b>GL Account/Description</b>                 | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|-----------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>               |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-620-000 Separation Allowance               | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-001 Holiday Pay                        | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-002 Wages                              | \$208,735.00                       | \$159,915.76                       | \$254,925.00                        | \$248,292.49                        | \$266,125.00                      | \$261,423.00                      | \$277,830.00                        | \$277,830.00                     |
| 10-620-003 Overtime Pay                       | \$4,000.00                         | \$2,175.77                         | \$3,335.00                          | \$1,071.55                          | \$1,071.55                        | \$3,333.00                        | \$3,335.00                          | \$3,335.00                       |
| 10-620-004 C.O.L.A./Merit Pay                 | \$8,349.00                         | \$0.00                             | \$11,200.00                         | \$0.00                              | \$0.00                            | \$12,011.00                       | \$13,345.00                         | \$13,345.00                      |
| 10-620-005 FICA Taxes                         | \$16,913.00                        | \$12,417.73                        | \$20,615.00                         | \$18,127.01                         | \$18,127.01                       | \$20,392.00                       | \$22,529.00                         | \$22,529.00                      |
| 10-620-006 Medical Insurance                  | \$40,950.00                        | \$28,262.77                        | \$39,135.00                         | \$38,936.55                         | \$39,135.00                       | \$47,460.00                       | \$42,235.00                         | \$42,235.00                      |
| 10-620-007 Retirement                         | \$15,617.00                        | \$11,625.18                        | \$16,860.00                         | \$15,840.27                         | \$15,840.27                       | \$19,056.00                       | \$17,095.00                         | \$17,095.00                      |
| 10-620-008 Premium Pay                        | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-009 Workmans Compensation              | \$0.00                             | \$0.00                             | \$7,130.00                          | \$7,130.00                          | \$7,130.00                        | \$7,280.00                        | \$7,150.00                          | \$7,150.00                       |
| 10-620-010 401K                               | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                          | <b>\$294,564.00</b>                | <b>\$214,397.21</b>                | <b>\$353,200.00</b>                 | <b>\$329,397.87</b>                 | <b>\$347,428.83</b>               | <b>\$370,955.00</b>               | <b>\$383,519.00</b>                 | <b>\$383,519.00</b>              |
| <b>Maintenance &amp; Operations</b>           |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-620-011 Communications-Phone/Cell/Data     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$800.00                            | \$800.00                         |
| 10-620-012 Printing & Publishing              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-013 Electric                           | \$30,474.00                        | \$23,083.30                        | \$30,475.00                         | \$28,973.94                         | \$28,973.94                       | \$34,975.00                       | \$34,975.00                         | \$34,975.00                      |
| 10-620-014 Travel & Training                  | \$800.00                           | \$0.00                             | \$5,000.00                          | \$3,469.32                          | \$3,469.32                        | \$3,500.00                        | \$3,500.00                          | \$3,500.00                       |
| 10-620-015 Maintenance & Repair- Buildings    | \$4,000.00                         | \$2,910.19                         | \$4,000.00                          | \$3,729.97                          | \$4,000.00                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 10-620-016 Maintenance & Repair - Equipment   | \$6,500.00                         | \$5,672.49                         | \$6,500.00                          | \$6,389.75                          | \$6,389.75                        | \$6,500.00                        | \$6,500.00                          | \$6,500.00                       |
| 10-620-018 Maintenance & Repair - Grounds     | \$20,000.00                        | \$6,268.14                         | \$20,000.00                         | \$18,532.30                         | \$20,813.84                       | \$20,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 10-620-022 Maintenance & Repair - Software    | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$2,000.00                          | \$2,000.00                       |
| 10-620-024 Uniforms                           | \$500.00                           | \$0.00                             | \$750.00                            | \$764.15                            | \$765.00                          | \$750.00                          | \$750.00                            | \$750.00                         |
| 10-620-033 Supplies                           | \$5,250.00                         | \$3,667.71                         | \$5,250.00                          | \$6,988.23                          | \$7,066.02                        | \$5,250.00                        | \$5,250.00                          | \$5,250.00                       |
| 10-620-042 Farmers Market                     | \$5,000.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$7,500.00                        | \$7,500.00                          | \$7,500.00                       |
| 10-620-045 Contract Services                  | \$17,801.48                        | \$7,358.00                         | \$14,950.00                         | \$23,432.30                         | \$18,950.00                       | \$17,800.00                       | \$21,000.00                         | \$21,000.00                      |
| 10-620-051 Liability&Workmans Comp.           | \$22,400.00                        | \$11,974.04                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-053 Dues & Subscriptions               | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-066 Athletic Programs                  | \$12,000.00                        | \$8,432.42                         | \$12,000.00                         | \$6,600.38                          | \$6,600.38                        | \$12,000.00                       | \$12,000.00                         | \$12,000.00                      |
| 10-620-078 Permits and Fees                   |                                    | \$0.00                             | \$0.00                              | \$3,000.00                          | \$3,000.00                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-620-082 Festivals & Special Event          | \$6,500.00                         | \$2,572.77                         | \$6,500.00                          | \$9,854.22                          | \$6,500.00                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| <b>M&amp;O Totals</b>                         | <b>\$131,225.48</b>                | <b>\$71,939.06</b>                 | <b>\$105,425.00</b>                 | <b>\$111,734.56</b>                 | <b>\$106,528.25</b>               | <b>\$122,275.00</b>               | <b>\$128,275.00</b>                 | <b>\$128,275.00</b>              |
| <b>Capital Improvements</b>                   |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 10-620-074 Capital Projects Over \$10,000     | \$70,000.00                        | \$32,355.48                        | \$84,800.00                         | \$50,898.67                         | \$77,800.00                       | \$85,000.00                       | \$85,000.00                         | \$85,000.00                      |
| 10-620-075 Capital Projects Under \$10,000    | \$7,000.00                         | \$1,576.65                         | \$0.00                              | (\$1,664.02)                        | \$7,000.00                        | \$11,200.00                       | \$11,200.00                         | \$11,200.00                      |
| <b>Capital Totals</b>                         | <b>\$77,000.00</b>                 | <b>\$33,932.13</b>                 | <b>\$84,800.00</b>                  | <b>\$49,234.65</b>                  | <b>\$84,800.00</b>                | <b>\$96,200.00</b>                | <b>\$96,200.00</b>                  | <b>\$96,200.00</b>               |
| <b>Parks &amp; Recreation Expenses Totals</b> | <b>\$502,789.48</b>                | <b>\$320,268.40</b>                | <b>\$543,425.00</b>                 | <b>\$490,367.08</b>                 | <b>\$538,757.08</b>               | <b>\$589,430.00</b>               | <b>\$607,994.00</b>                 | <b>\$607,994.00</b>              |

**Beach Maintenance (630)**

|                                             | <b>FY 2013-2014</b>   | <b>FY 2013-2014</b> | <b>FY 2014-2015</b> | <b>FY 2014-2015</b>   | <b>FY 2014-2015</b>   | <b>FY 2015-2016</b> | <b>FY 2015-2016</b> | <b>FY 2015-2016</b> |
|---------------------------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| <b>GL Account/Description</b>               | <b>P/Y Budget</b>     | <b>P/Y Actual</b>   | <b>Current Bgt</b>  | <b>Current Act</b>    | <b>Estimated</b>      | <b>Requested</b>    | <b>Recommended</b>  | <b>Approved</b>     |
| <b>Personnel &amp; Benefits</b>             |                       |                     |                     |                       |                       |                     |                     |                     |
| 10-630-000 Seperation Allowance             | \$0.00                | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-001 Holiday Pay                      | \$4,850.00            | \$5,531.14          | \$10,745.00         | \$6,806.62            | \$6,806.62            | \$14,670.00         | \$15,905.00         | \$15,905.00         |
| 10-630-002 Wages                            | \$210,682.00          | \$162,094.10        | \$232,450.00        | \$272,779.80          | \$241,760.00          | \$239,095.00        | \$275,612.00        | \$275,612.00        |
| 10-630-003 Overtime Pay                     | \$10,000.00           | \$5,251.79          | \$7,500.00          | \$12,578.13           | \$12,578.13           | \$9,000.00          | \$10,500.00         | \$10,500.00         |
| 10-630-004 C.O.L.A./Merit Pay               | \$2,050.00            | (\$4.96)            | \$9,310.00          | \$0.00                | \$0.00                | \$11,955.00         | \$13,780.00         | \$13,780.00         |
| 10-630-005 FICA Taxes                       | \$16,500.00           | \$13,565.91         | \$17,945.00         | \$21,809.06           | \$21,809.06           | \$21,016.00         | \$24,160.00         | \$24,160.00         |
| 10-630-006 Medical Insurance                | \$38,250.00           | \$29,281.36         | \$32,610.00         | \$41,271.52           | \$32,610.00           | \$47,460.00         | \$49,275.00         | \$49,275.00         |
| 10-630-007 Retirement                       | \$14,750.00           | \$12,084.94         | \$15,540.00         | \$20,089.41           | \$20,089.41           | \$20,741.00         | \$22,579.00         | \$22,579.00         |
| 10-630-008 Premium Pay                      | \$0.00                | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-009 Workmans Comp                    | \$0.00                | \$0.00              | \$8,680.00          | \$8,680.00            | \$8,680.00            | \$10,165.00         | \$11,685.00         | \$11,685.00         |
| 10-630-010 LEO 401K                         | \$7,650.00            | \$5,892.15          | \$9,735.00          | \$11,331.35           | \$11,331.35           | \$12,265.00         | \$14,490.00         | \$14,490.00         |
| <b>P&amp;B Total</b>                        | <b>\$304,732.00</b>   | <b>\$233,696.43</b> | <b>\$344,515.00</b> | <b>\$395,345.89</b>   | <b>\$355,664.57</b>   | <b>\$386,367.00</b> | <b>\$437,986.00</b> | <b>\$437,986.00</b> |
| <b>Maintenance &amp; Operations</b>         |                       |                     |                     |                       |                       |                     |                     |                     |
| 10-630-016 Maintenance & Repair - Equipment | \$7,000.00            | \$3,041.34          | \$5,600.00          | \$3,679.60            | \$4,179.60            | \$5,000.00          | \$5,000.00          | \$5,000.00          |
| 10-630-018 T/F to Storm Damage Prevention   | \$350,000.00          | \$0.00              | \$350,000.00        | \$0.00                | \$350,000.00          | \$350,000.00        | \$350,000.00        | \$350,000.00        |
| 10-630-024 Uniforms                         | \$2,500.00            | \$1,097.75          | \$8,375.00          | \$8,369.91            | \$8,375.00            | \$16,375.00         | \$16,375.00         | \$16,375.00         |
| 10-630-033 Supplies                         | \$20,000.00           | \$5,579.50          | \$10,000.00         | \$9,128.24            | \$10,344.91           | \$37,500.00         | \$37,500.00         | \$37,500.00         |
| 10-630-040 Art & Activity                   | \$5,000.00            | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-041 Farmer's Market                  | \$0.00                | \$184.34            | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-042 Town Sponsored Events            | \$949.00              | \$949.00            | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-044 Event Advertising Expense-TDA    | \$24,795.00           | \$5,216.00          | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-046 Professional Services            | \$62,429.76           | \$57,592.01         | \$62,430.00         | \$12,455.25           | \$12,455.25           | \$0.00              | \$0.00              | \$0.00              |
| 10-630-056 Beach Maintenance                | \$60,000.00           | \$18,773.06         | \$67,500.00         | \$84,946.59           | \$67,500.00           | \$7,500.00          | \$7,500.00          | \$7,500.00          |
| 10-630-063 Hatteras Ramp-Freeman Park       | \$120,000.00          | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-076 Boardwalk Improvement Project    | \$500,000.00          | \$5,520.00          | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-078 Permits & Fees                   | \$500.00              | \$0.00              | \$500.00            | \$0.00                | \$0.00                | \$500.00            | \$500.00            | \$500.00            |
| 10-630-081 Inlet Dredging                   | \$0.00                | \$0.00              | \$35,000.00         | \$29,925.00           | \$29,925.00           | \$35,000.00         | \$35,000.00         | \$35,000.00         |
| <b>M&amp;O Totals</b>                       | <b>\$1,153,173.76</b> | <b>\$97,953.00</b>  | <b>\$539,405.00</b> | <b>\$148,504.59</b>   | <b>\$482,779.76</b>   | <b>\$451,875.00</b> | <b>\$451,875.00</b> | <b>\$451,875.00</b> |
| <b>Capital Improvements</b>                 |                       |                     |                     |                       |                       |                     |                     |                     |
| 10-630-074 Capital Projects Over \$10,000   | \$66,008.00           | \$41,130.12         | \$27,500.00         | \$27,575.00           | \$27,575.00           | \$40,000.00         | \$40,000.00         | \$40,000.00         |
| 10-630-075 Capital Projects Under \$10,000  | \$15,250.00           | \$800.00            | \$12,500.00         | \$12,401.46           | \$12,403.40           | \$0.00              | \$0.00              | \$0.00              |
| 10-630-076 Boardwalk Improvement Project    | \$0.00                | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              |
| 10-630-085 T/F to Capital Projects          | \$0.00                | \$0.00              | \$0.00              | \$888,568.00          | \$888,568.00          | \$0.00              | \$0.00              | \$0.00              |
| <b>Capital Totals</b>                       | <b>\$81,258.00</b>    | <b>\$41,930.12</b>  | <b>\$40,000.00</b>  | <b>\$928,544.46</b>   | <b>\$928,546.40</b>   | <b>\$40,000.00</b>  | <b>\$40,000.00</b>  | <b>\$40,000.00</b>  |
| <b>Beach Maintenance Expenses Totals</b>    | <b>\$1,539,163.76</b> | <b>\$373,579.55</b> | <b>\$923,920.00</b> | <b>\$1,472,394.94</b> | <b>\$1,766,990.73</b> | <b>\$878,242.00</b> | <b>\$929,861.00</b> | <b>\$929,861.00</b> |

**General Fund Total Budget**

| <u>GL Account/Description</u>       | <u>FY 2013-2014</u><br><u>P/Y Budget</u> | <u>FY 2013-2014</u><br><u>P/Y Actual</u> | <u>FY 2014-2015</u><br><u>Current Bgt</u> | <u>FY 2014-2015</u><br><u>Estimated</u> | <u>FY 2015-2016</u><br><u>Requested</u> | <u>FY 2015-2016</u><br><u>Recommended</u> | <u>FY 2015-2016</u><br><u>Adopted</u> |
|-------------------------------------|------------------------------------------|------------------------------------------|-------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------------------------------|---------------------------------------|
| <b>General Fund Expenses</b>        | <b>\$12,070,761.01</b>                   | <b>\$7,287,087.58</b>                    | <b>\$12,236,907.00</b>                    | <b>\$13,334,733.29</b>                  | <b>\$13,248,834.35</b>                  | <b>\$12,873,046.00</b>                    | <b>\$12,873,046.00</b>                |
| <b>General Fund Revenue</b>         | <b>(\$12,070,761.01)</b>                 | <b>(\$9,922,221.25)</b>                  | <b>(\$12,236,907.00)</b>                  | <b>(\$16,215,862.24)</b>                | <b>(\$13,239,754.35)</b>                | <b>(\$12,873,046.00)</b>                  | <b>(\$12,873,046.00)</b>              |
| <b>Revenues Over/Under Expenses</b> | <b>\$0.00</b>                            | <b>(\$2,635,133.67)</b>                  | <b>\$0.00</b>                             | <b>(\$2,881,128.95)</b>                 | <b>\$9,080.00</b>                       | <b>\$0.00</b>                             | <b>\$0.00</b>                         |
| <b>Personnel &amp; Benefits</b>     |                                          |                                          |                                           |                                         |                                         |                                           |                                       |
| 10-000-000 Seperation Allowance     | \$33,500.00                              | \$23,901.36                              | \$33,500.00                               | \$33,500.00                             | \$33,500.00                             | \$33,500.00                               | <b>\$33,500.00</b>                    |
| 10-000-001 Holiday Pay              | \$48,275.00                              | \$34,683.88                              | \$66,580.00                               | \$72,515.60                             | \$75,461.00                             | \$74,195.00                               | <b>\$74,195.00</b>                    |
| 10-000-002 Wages                    | \$3,369,742.28                           | \$2,408,518.51                           | \$3,571,860.00                            | \$3,738,073.00                          | \$3,852,801.00                          | \$3,872,028.00                            | <b>\$3,872,028.00</b>                 |
| 10-000-003 Overtime Pay             | \$66,134.00                              | \$60,657.78                              | \$89,185.00                               | \$108,342.86                            | \$91,683.00                             | \$95,185.00                               | <b>\$95,185.00</b>                    |
| 10-000-004 C.O.L.A./Merit           | \$114,941.00                             | (\$4.96)                                 | \$150,560.00                              | \$0.00                                  | \$169,276.00                            | \$167,165.00                              | <b>\$167,165.00</b>                   |
| 10-000-005 FICA Taxes               | \$270,826.00                             | \$190,789.08                             | \$291,675.00                              | \$268,695.00                            | \$315,033.00                            | \$324,054.00                              | <b>\$324,054.00</b>                   |
| 10-000-006 Medical Insurance        | \$532,511.00                             | \$446,971.26                             | \$657,192.00                              | \$579,197.73                            | \$774,832.00                            | \$716,270.00                              | <b>\$716,270.00</b>                   |
| 10-000-007 Retirement               | \$223,082.00                             | \$158,040.20                             | \$239,390.00                              | \$229,014.88                            | \$266,755.00                            | \$249,865.00                              | <b>\$249,865.00</b>                   |
| 10-000-008 Premium Pay              | \$0.00                                   | \$6,464.68                               | \$0.00                                    | \$0.00                                  | \$0.00                                  | \$0.00                                    | <b>\$0.00</b>                         |
| 10-000-009 Workers Comp             | \$30,000.00                              | \$31,277.11                              | \$109,075.00                              | \$115,889.19                            | \$116,488.00                            | \$118,760.00                              | <b>\$118,760.00</b>                   |
| 10-000-010 401K                     | \$63,885.00                              | \$44,514.30                              | \$64,280.00                               | \$63,461.84                             | \$64,407.00                             | \$66,640.00                               | <b>\$66,640.00</b>                    |
| <b>P&amp;B Total</b>                | <b>\$4,752,896.28</b>                    | <b>\$3,405,813.20</b>                    | <b>\$5,273,297.00</b>                     | <b>\$5,208,690.10</b>                   | <b>\$5,760,236.00</b>                   | <b>\$5,717,662.00</b>                     | <b>\$5,717,662.00</b>                 |
| <b>M&amp;O Totals</b>               | <b>\$5,805,117.53</b>                    | <b>\$3,057,547.65</b>                    | <b>\$5,287,270.00</b>                     | <b>\$5,142,733.31</b>                   | <b>\$5,124,576.55</b>                   | <b>\$5,173,585.00</b>                     | <b>\$5,173,585.00</b>                 |
| <b>Capital Totals</b>               | <b>\$409,629.20</b>                      | <b>\$210,396.97</b>                      | <b>\$543,340.00</b>                       | <b>\$1,850,309.88</b>                   | <b>\$1,319,936.00</b>                   | <b>\$832,440.00</b>                       | <b>\$832,440.00</b>                   |
| <b>Debt Totals</b>                  | <b>\$1,103,118.00</b>                    | <b>\$613,329.76</b>                      | <b>\$1,133,000.00</b>                     | <b>\$1,133,000.00</b>                   | <b>\$1,044,085.80</b>                   | <b>\$1,149,359.00</b>                     | <b>\$1,149,359.00</b>                 |
| <b>Total Cost</b>                   | <b>\$12,070,761.01</b>                   | <b>\$7,287,087.58</b>                    | <b>\$12,236,907.00</b>                    | <b>\$13,334,733.29</b>                  | <b>\$13,248,834.35</b>                  | <b>\$12,873,046.00</b>                    | <b>\$12,873,046.00</b>                |



**Enterprise Fund Revenue**

| <b>GL Account/Description</b>          | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|----------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| 30-322-000 Stormwater Drainage Fees    | (\$753,000.00)                     | (\$647,746.65)                     | (\$483,070.00)                      | (\$723,718.38)                      | (\$526,221.52)                    | (\$490,944.00)                    | (\$490,944.00)                      | (\$490,944.00)                   |
| 30-325-000 Wil.Bch Stormwater User Fee | \$0.00                             | (\$36,000.00)                      | (\$40,000.00)                       | (\$102,000.00)                      | (\$102,000.00)                    | (\$50,000.00)                     | (\$50,000.00)                       | (\$50,000.00)                    |
| 30-329-000 Interest                    | (\$1,600.00)                       | (\$137.36)                         | (\$200.00)                          | (\$405.48)                          | (\$405.48)                        | (\$338.00)                        | (\$338.00)                          | (\$338.00)                       |
| 30-330-000 Stormwater User Fees        | (\$50,000.00)                      | (\$67,975.00)                      | (\$70,000.00)                       | (\$34,500.00)                       | (\$34,500.00)                     | (\$50,000.00)                     | (\$50,000.00)                       | (\$50,000.00)                    |
| 30-371-000 Water & Sewer Service Fee   | (\$3,470,000.00)                   | (\$2,876,407.76)                   | (\$3,643,500.00)                    | (\$3,369,201.19)                    | (\$3,643,500.00)                  | (\$3,862,110.00)                  | (\$3,862,110.00)                    | (\$3,862,110.00)                 |
| 30-371-015 Penalties                   | (\$70,000.00)                      | (\$29,104.16)                      | (\$35,000.00)                       | (\$11,782.14)                       | (\$11,782.14)                     | (\$7,000.00)                      | (\$7,000.00)                        | (\$7,000.00)                     |
| 30-372-000 Water Connection Fees       | (\$30,000.00)                      | (\$58,195.00)                      | (\$40,000.00)                       | (\$98,760.00)                       | (\$98,760.00)                     | (\$60,000.00)                     | (\$60,000.00)                       | (\$60,000.00)                    |
| 30-373-000 Sewer Connection Fees       | (\$20,000.00)                      | (\$46,065.00)                      | (\$30,000.00)                       | (\$82,500.00)                       | (\$82,500.00)                     | (\$50,000.00)                     | (\$50,000.00)                       | (\$50,000.00)                    |
| 30-374-000 Facility Fees               | (\$250,000.00)                     | (\$416,439.93)                     | (\$400,000.00)                      | (\$616,202.79)                      | (\$616,202.79)                    | (\$447,800.00)                    | (\$447,800.00)                      | (\$447,800.00)                   |
| 30-375-000 Reconnection Fees           | (\$10,000.00)                      | (\$6,675.00)                       | (\$10,000.00)                       | (\$23,025.00)                       | (\$23,025.00)                     | (\$17,000.00)                     | (\$17,000.00)                       | (\$17,000.00)                    |
| 30-381-000 Sale Of Sea Oats            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-383-000 Sales of Fixed Assets       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-385-000 Miscellaneous Revenues      | (\$24,000.00)                      | (\$32,168.10)                      | (\$20,000.00)                       | (\$25,724.49)                       | (\$25,724.49)                     | (\$30,000.00)                     | (\$30,000.00)                       | (\$30,000.00)                    |
| 30-388-002 Grant-CWMTF Outfalls        | (\$285,000.00)                     | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-393-000 Assessments                 | \$0.00                             | \$0.00                             | \$0.00                              | (\$19,788.79)                       | (\$19,788.79)                     | (\$31,900.00)                     | (\$31,900.00)                       | (\$31,900.00)                    |
| 30-395-000 Interest on Assessments     | \$0.00                             | \$0.00                             | \$0.00                              | (\$1,093.56)                        | (\$1,093.56)                      | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-397-000 T/F from Project Fund       |                                    | \$0.00                             | \$0.00                              | \$690,440.99                        | (\$715,577.49)                    | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-398-001 Kure Bch-Fixed&Variable     | (\$138,000.00)                     | (\$152,448.95)                     | (\$148,050.00)                      | (\$166,067.15)                      | (\$166,067.15)                    | (\$212,958.00)                    | (\$212,958.00)                      | (\$212,958.00)                   |
| 30-398-002 Kure Bch-Capital Recovery   | (\$54,000.00)                      | (\$41,208.75)                      | (\$45,000.00)                       | (\$37,462.50)                       | (\$37,462.50)                     | (\$44,955.00)                     | (\$44,955.00)                       | (\$44,955.00)                    |
| 30-398-003 Fort Fisher WWT             | (\$9,000.00)                       | (\$6,025.92)                       | (\$9,450.00)                        | (\$7,297.02)                        | (\$7,297.02)                      | (\$4,749.00)                      | (\$4,749.00)                        | (\$4,749.00)                     |
| 30-399-000 Appropriated Fund Balance   | (\$689,702.51)                     | \$0.00                             | (\$1,569,455.00)                    | (\$3,493,649.00)                    | (\$2,293,909.00)                  | (\$3,620,775.05)                  | (\$2,552,150.00)                    | (\$2,552,150.00)                 |
| 30-399-010 Stormwater Reserve          | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | (\$22,000.00)                     | (\$22,000.00)                       | (\$22,000.00)                    |
| <b>Total Revenues</b>                  | <b>(\$5,854,302.51)</b>            | <b>(\$4,416,597.58)</b>            | <b>(\$6,543,725.00)</b>             | <b>(\$8,122,736.50)</b>             | <b>(\$8,405,816.93)</b>           | <b>(\$9,002,529.05)</b>           | <b>(\$7,933,904.00)</b>             | <b>(\$7,933,904.00)</b>          |

**Enterprise Fund Debt Service (409)**

|                                      | <b>FY 2013-2014</b>      | <b>FY 2013-2014</b>      | <b>FY 2014-2015</b>       | <b>FY 2014-2015</b>       | <b>FY 2014-2015</b>     | <b>FY 2015-2016</b>     | <b>FY 2015-2016</b>       | <b>FY 2015-2016</b>    |
|--------------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|-------------------------|-------------------------|---------------------------|------------------------|
| <b><u>GL Account/Description</u></b> | <b><u>P/Y Budget</u></b> | <b><u>P/Y Actual</u></b> | <b><u>Current Bgt</u></b> | <b><u>Current Act</u></b> | <b><u>Estimated</u></b> | <b><u>Requested</u></b> | <b><u>Recommended</u></b> | <b><u>Approved</u></b> |
| <b>Debt Service</b>                  |                          |                          |                           |                           |                         |                         |                           |                        |
| 30-409-015 Debt Service              | \$807,401.00             | \$416,970.58             | \$1,558,240.00            | \$1,553,849.18            | \$1,558,240.00          | \$1,531,868.05          | \$2,523,555.00            | \$2,523,555.00         |
| <b>Debt Totals</b>                   | <b>\$807,401.00</b>      | <b>\$416,970.58</b>      | <b>\$1,558,240.00</b>     | <b>\$1,553,849.18</b>     | <b>\$1,558,240.00</b>   | <b>\$1,531,868.05</b>   | <b>\$2,523,555.00</b>     | <b>\$2,523,555.00</b>  |
|                                      |                          |                          |                           |                           |                         |                         |                           |                        |
| <b>Utility Debt Service Totals</b>   | <b>\$807,401.00</b>      | <b>\$416,970.58</b>      | <b>\$1,558,240.00</b>     | <b>\$1,553,849.18</b>     | <b>\$1,558,240.00</b>   | <b>\$1,531,868.05</b>   | <b>\$2,523,555.00</b>     | <b>\$2,523,555.00</b>  |

**Water/Sewer Administration Budget (800)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-800-000 Seperation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-002 Wages                            | \$254,546.00                       | \$204,885.58                       | \$285,140.00                        | \$268,953.54                        | \$299,400.00                      | \$284,603.00                      | \$285,015.00                        | \$285,015.00                     |
| 30-800-003 Overtime Pay                     | \$4,500.00                         | \$7,579.68                         | \$5,000.00                          | \$6,632.99                          | \$6,632.99                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 30-800-004 C.O.L.A./Merit                   | \$10,182.00                        | \$0.00                             | \$14,260.00                         | \$0.00                              | \$0.00                            | \$14,230.00                       | \$14,230.00                         | \$14,230.00                      |
| 30-800-005 FICA Taxes                       | \$20,252.00                        | \$16,259.59                        | \$23,200.00                         | \$20,916.47                         | \$20,916.47                       | \$23,149.00                       | \$23,185.00                         | \$23,185.00                      |
| 30-800-006 Medical Insurance                | \$34,125.00                        | \$26,106.79                        | \$39,140.00                         | \$36,223.77                         | \$39,140.00                       | \$47,460.00                       | \$42,235.00                         | \$42,235.00                      |
| 30-800-007 Retirement                       | \$17,613.00                        | \$14,629.35                        | \$21,440.00                         | \$19,484.77                         | \$19,484.77                       | \$21,697.00                       | \$20,215.00                         | \$20,215.00                      |
| 30-800-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-009 Workmans Compensation            | \$0.00                             | \$0.00                             | \$3,120.00                          | \$3,120.00                          | \$3,120.00                        | \$3,104.00                        | \$3,105.00                          | \$3,105.00                       |
| 30-800-010 401K                             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$341,218.00</b>                | <b>\$269,460.99</b>                | <b>\$391,300.00</b>                 | <b>\$355,331.54</b>                 | <b>\$388,694.23</b>               | <b>\$399,243.00</b>               | <b>\$392,985.00</b>                 | <b>\$392,985.00</b>              |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-800-011 Communications-Phone/Cell/Data   | \$28,000.00                        | \$12,250.76                        | \$0.00                              | \$0.00                              | \$0.00                            | \$1,000.00                        | \$1,000.00                          | \$1,000.00                       |
| 30-800-012 Printing & Publishing            | \$6,800.00                         | \$4,705.84                         | \$8,900.00                          | \$4,681.79                          | \$4,726.09                        | \$6,500.00                        | \$8,000.00                          | \$8,000.00                       |
| 30-800-014 Travel & Training                | \$500.00                           | \$314.19                           | \$2,000.00                          | \$1,958.73                          | \$2,000.00                        | \$4,500.00                        | \$2,000.00                          | \$2,000.00                       |
| 30-800-016 Maintenance & Repair - Equipment | \$4,680.00                         | \$4,511.26                         | \$11,510.00                         | \$5,919.35                          | \$5,919.35                        | \$30,000.00                       | \$0.00                              | \$0.00                           |
| 30-800-023 Maintenance & Repair - Software  | \$0.00                             | \$0.00                             | \$6,155.00                          | \$3,660.42                          | \$3,660.42                        | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-024 Uniforms                         | \$0.00                             | \$0.00                             | \$780.00                            | \$1,412.99                          | \$1,875.08                        | \$1,865.00                        | \$1,865.00                          | \$1,865.00                       |
| 30-800-033 Supplies                         | \$7,500.00                         | \$5,806.08                         | \$8,250.00                          | \$7,329.76                          | \$9,329.76                        | \$8,250.00                        | \$8,250.00                          | \$8,250.00                       |
| 30-800-037 On-Line Credit Check             | \$2,100.00                         | \$670.55                           | \$1,440.00                          | \$1,699.16                          | \$1,762.26                        | \$1,920.00                        | \$1,920.00                          | \$1,920.00                       |
| 30-800-045 Contract Services                | \$287,334.40                       | \$407,084.77                       | \$9,355.00                          | \$9,007.00                          | \$9,637.57                        | \$19,940.00                       | \$18,140.00                         | \$18,140.00                      |
| 30-800-046 Professional Services            | \$10,000.00                        | \$4,025.00                         | \$7,620.00                          | \$3,600.00                          | \$6,100.00                        | \$40,520.00                       | \$40,520.00                         | \$40,520.00                      |
| 30-800-049 Postage                          | \$0.00                             | \$0.00                             | \$27,000.00                         | \$21,061.12                         | \$26,046.12                       | \$30,000.00                       | \$30,000.00                         | \$30,000.00                      |
| 30-800-051 Liability&Workmans Comp I        | \$17,600.00                        | \$17,600.00                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-053 Dues & Subscriptions             | \$250.00                           | \$0.00                             | \$250.00                            | \$255.00                            | \$255.00                          | \$250.00                          | \$250.00                            | \$250.00                         |
| 30-800-060 Water Conservation Educat        | \$1,000.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-078 I&I Project Debt Serv.           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-080 T/F to General Fund              | \$471,292.00                       | \$0.00                             | \$600,000.00                        | \$600,000.00                        | \$600,000.00                      | \$600,000.00                      | \$600,000.00                        | \$600,000.00                     |
| 30-800-081 Bond Principal Payments          | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-082 Bond Interest Payments           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-083 Lift Station #1-loan             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-086 I&I Sewer Loan- CWTF             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-087 I&I Sewer - BB&T(2002)           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-088 WB Water Tank & Lines            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-089 WB H2O Filter+ C&D Sewer         | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-098 W/S Bad Debts                    | \$0.00                             | \$0.00                             | \$0.00                              | \$1,083.92                          | \$1,083.92                        | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$837,056.40</b>                | <b>\$456,968.45</b>                | <b>\$683,260.00</b>                 | <b>\$661,669.24</b>                 | <b>\$672,395.57</b>               | <b>\$744,745.00</b>               | <b>\$711,945.00</b>                 | <b>\$711,945.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-800-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$25,430.00                         | \$28,326.88                         | \$27,496.00                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-800-075 Capital Projects Under \$10,000  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$9,000.00                        | \$9,000.00                          | \$9,000.00                       |
| <b>Capital Totals</b>                       | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$25,430.00</b>                  | <b>\$28,326.88</b>                  | <b>\$27,496.00</b>                | <b>\$9,000.00</b>                 | <b>\$9,000.00</b>                   | <b>\$9,000.00</b>                |
| <b>W&amp;S Administrative Totals</b>        | <b>\$1,178,274.40</b>              | <b>\$726,429.44</b>                | <b>\$1,099,990.00</b>               | <b>\$1,045,327.66</b>               | <b>\$1,088,585.80</b>             | <b>\$1,152,988.00</b>             | <b>\$1,113,930.00</b>               | <b>\$1,113,930.00</b>            |

**Wastewater Treatment Plant Budget (810)**

| <b>GL Account/Description</b>                | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|----------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-810-000 Separation Allowance              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-810-001 Holiday Pay                       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-810-002 Wages                             | \$188,967.00                       | \$135,610.97                       | \$195,855.00                        | \$186,374.61                        | \$205,650.00                      | \$204,635.00                      | \$207,415.00                        | \$207,415.00                     |
| 30-810-003 Overtime Pay                      | \$4,000.00                         | \$1,222.41                         | \$4,000.00                          | \$1,030.62                          | \$1,030.62                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 30-810-004 C.O.L.A./ Merit                   | \$7,559.00                         | \$0.00                             | \$9,795.00                          | \$0.00                              | \$0.00                            | \$10,232.00                       | \$10,370.00                         | \$10,370.00                      |
| 30-810-005 FICA Taxes                        | \$15,340.00                        | \$9,573.49                         | \$16,040.00                         | \$13,129.34                         | \$13,129.34                       | \$16,743.00                       | \$16,970.00                         | \$16,970.00                      |
| 30-810-006 Medical Insurance                 | \$34,125.00                        | \$22,991.96                        | \$32,610.00                         | \$35,048.50                         | \$32,610.00                       | \$39,550.00                       | \$35,195.00                         | \$35,195.00                      |
| 30-810-007 Retirement                        | \$14,164.00                        | \$8,441.87                         | \$14,825.00                         | \$13,249.41                         | \$13,249.41                       | \$15,693.00                       | \$14,795.00                         | \$14,795.00                      |
| 30-810-008 Premium Pay                       | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-810-009 Workmans Comp                     | \$0.00                             | \$0.00                             | \$7,505.00                          | \$7,505.00                          | \$7,505.00                        | \$7,835.00                        | \$7,940.00                          | \$7,940.00                       |
| 30-810-010 401K                              | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                         | <b>\$264,155.00</b>                | <b>\$177,840.70</b>                | <b>\$280,630.00</b>                 | <b>\$256,337.48</b>                 | <b>\$273,174.37</b>               | <b>\$298,688.00</b>               | <b>\$296,685.00</b>                 | <b>\$296,685.00</b>              |
| <b>Maintenance &amp; Operations</b>          |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-810-011 Communications - Phones/Cellphone | \$1,500.00                         | \$387.73                           | \$1,500.00                          | \$955.14                            | \$1,155.14                        | \$2,000.00                        | \$2,000.00                          | \$2,000.00                       |
| 30-810-013 Electric                          | \$140,000.00                       | \$99,857.12                        | \$140,000.00                        | \$107,474.14                        | \$107,475.84                      | \$144,000.00                      | \$135,000.00                        | \$135,000.00                     |
| 30-810-014 Travel & Training                 | \$1,500.00                         | \$304.00                           | \$2,000.00                          | \$2,844.49                          | \$2,844.49                        | \$3,000.00                        | \$3,000.00                          | \$3,000.00                       |
| 30-810-015 Maintenance & Repair- Buildings   | \$2,000.00                         | \$365.90                           | \$28,000.00                         | \$23,271.94                         | \$28,258.49                       | \$11,000.00                       | \$6,000.00                          | \$6,000.00                       |
| 30-810-016 Maintenance & Repair - Equipment  | \$20,000.00                        | \$8,836.88                         | \$20,000.00                         | \$16,879.09                         | \$21,830.63                       | \$20,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 30-810-018 Maintenance & Repair - Grounds    | \$0.00                             | \$0.00                             | \$5,950.00                          | \$686.89                            | \$3,186.89                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| 30-810-024 Uniforms                          | \$2,500.00                         | \$1,894.12                         | \$3,100.00                          | \$3,320.61                          | \$3,100.00                        | \$5,280.00                        | \$5,280.00                          | \$5,280.00                       |
| 30-810-032 Chemical & Lab Fees               | \$43,500.00                        | \$16,784.67                        | \$37,500.00                         | \$34,141.26                         | \$36,697.12                       | \$45,710.00                       | \$45,710.00                         | \$45,710.00                      |
| 30-810-033 Supplies                          | \$5,000.00                         | \$2,414.14                         | \$5,000.00                          | \$3,957.22                          | \$7,583.45                        | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| 30-810-035 Small Tools & Equipment           | \$500.00                           | \$80.82                            | \$500.00                            | \$499.45                            | \$499.45                          | \$500.00                          | \$500.00                            | \$500.00                         |
| 30-810-045 Contract Services                 | \$100,936.08                       | \$31,362.58                        | \$89,020.00                         | \$90,953.40                         | \$103,078.25                      | \$119,500.00                      | \$119,500.00                        | \$119,500.00                     |
| 30-810-046 Professional Services             | \$3,000.00                         | \$0.00                             | \$38,000.00                         | \$14,400.04                         | \$34,743.51                       | \$113,000.00                      | \$113,000.00                        | \$113,000.00                     |
| 30-810-047 WWT Plant Renovation              | \$0.00                             | \$0.00                             | \$49,940.00                         | \$28,277.00                         | \$49,940.00                       | \$35,300.00                       | \$35,300.00                         | \$35,300.00                      |
| 30-810-050 Rental of Property                | \$0.00                             | \$0.00                             | \$0.00                              | \$11,500.00                         | \$11,500.00                       | \$16,000.00                       | \$16,000.00                         | \$16,000.00                      |
| 30-810-051 Liability&Workmans Comp I         | \$1,600.00                         | \$1,600.00                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-810-053 Dues & Subscriptions              | \$200.00                           | \$200.00                           | \$300.00                            | \$155.00                            | \$155.00                          | \$400.00                          | \$400.00                            | \$400.00                         |
| 30-810-078 Permits & Fees                    | \$7,010.00                         | \$6,100.00                         | \$27,010.00                         | \$6,100.00                          | \$6,100.00                        | \$7,010.00                        | \$13,170.00                         | \$13,170.00                      |
| 30-810-080 PPE & Safety Equipment            | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$6,650.00                        | \$6,650.00                          | \$6,650.00                       |
| <b>M&amp;O Totals</b>                        | <b>\$329,246.08</b>                | <b>\$170,187.96</b>                | <b>\$447,820.00</b>                 | <b>\$345,415.67</b>                 | <b>\$418,148.26</b>               | <b>\$544,350.00</b>               | <b>\$536,510.00</b>                 | <b>\$536,510.00</b>              |
| <b>Capital Improvements</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-810-074 Capital Projects Over \$10,000    | \$43,000.00                        | \$43,000.00                        | \$304,640.00                        | \$99,635.97                         | \$102,135.97                      | \$784,000.00                      | \$158,500.00                        | \$158,500.00                     |
| 30-810-075 Capital Projects Under \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$9,995.00                        | \$10,000.00                         | \$10,000.00                      |
| 10-810-085 T/F to Capital Projects           | \$0.00                             | \$0.00                             | \$0.00                              | \$168,560.00                        | \$168,560.00                      | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                        | <b>\$43,000.00</b>                 | <b>\$43,000.00</b>                 | <b>\$304,640.00</b>                 | <b>\$268,195.97</b>                 | <b>\$270,695.97</b>               | <b>\$793,995.00</b>               | <b>\$168,500.00</b>                 | <b>\$168,500.00</b>              |
| <b>Wastewater Treatment Totals</b>           | <b>\$636,401.08</b>                | <b>\$391,028.66</b>                | <b>\$1,033,090.00</b>               | <b>\$869,949.12</b>                 | <b>\$962,018.60</b>               | <b>\$1,637,033.00</b>             | <b>\$1,001,695.00</b>               | <b>\$1,001,695.00</b>            |

**Wastewater Collection Budget (811)**

| <b>GL Account/Description</b>                    | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|--------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-811-000 Separation Allowance                  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-811-001 Holiday Pay                           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$18,200.00                         | \$18,200.00                      |
| 30-811-002 Wages                                 | \$312,785.00                       | \$213,427.20                       | \$360,175.00                        | \$325,715.11                        | \$378,375.00                      | \$366,851.00                      | \$374,594.00                        | \$374,594.00                     |
| 30-811-003 Overtime Pay                          | \$35,000.00                        | \$20,339.24                        | \$38,500.00                         | \$26,614.07                         | \$26,614.07                       | \$38,500.00                       | \$38,500.00                         | \$38,500.00                      |
| 30-811-004 C.O.L.A./Merit                        | \$12,511.00                        | \$0.00                             | \$18,200.00                         | \$0.00                              | \$0.00                            | \$18,343.00                       | \$18,730.00                         | \$18,730.00                      |
| 30-811-005 FICA Taxes                            | \$27,563.00                        | \$17,542.24                        | \$33,270.00                         | \$26,240.43                         | \$26,240.43                       | \$33,805.00                       | \$34,480.00                         | \$34,480.00                      |
| 30-811-006 Medical Insurance                     | \$68,250.00                        | \$44,162.56                        | \$71,745.00                         | \$56,956.94                         | \$71,745.00                       | \$87,010.00                       | \$77,430.00                         | \$77,430.00                      |
| 30-811-007 Retirement                            | \$25,357.00                        | \$16,438.58                        | \$30,750.00                         | \$23,006.84                         | \$23,006.84                       | \$31,684.00                       | \$30,020.00                         | \$30,020.00                      |
| 30-811-008 Premium Pay                           | \$0.00                             | \$0.00                             | \$18,200.00                         | \$0.00                              | \$0.00                            | \$18,200.00                       | \$0.00                              | \$0.00                           |
| 30-811-009 Workmans Comp                         | \$0.00                             | \$0.00                             | \$15,570.00                         | \$16,074.50                         | \$16,074.00                       | \$15,820.00                       | \$16,115.00                         | \$16,115.00                      |
| 30-811-010 401K                                  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                             | <b>\$481,466.00</b>                | <b>\$311,909.82</b>                | <b>\$586,410.00</b>                 | <b>\$474,607.89</b>                 | <b>\$542,055.34</b>               | <b>\$610,213.00</b>               | <b>\$608,069.00</b>                 | <b>\$608,069.00</b>              |
| <b>Maintenance &amp; Operations</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-811-011 Communications - Phones/Cellphones    | \$25,000.00                        | \$0.00                             | \$20,000.00                         | \$11,564.21                         | \$13,327.26                       | \$5,760.00                        | \$5,760.00                          | \$5,760.00                       |
| 30-811-013 Electric                              | \$48,000.00                        | \$35,050.46                        | \$53,280.00                         | \$76,989.75                         | \$76,989.75                       | \$82,000.00                       | \$92,000.00                         | \$92,000.00                      |
| 30-811-014 Travel & Training                     | \$3,000.00                         | \$1,511.98                         | \$4,500.00                          | \$4,871.45                          | \$4,500.00                        | \$14,000.00                       | \$14,000.00                         | \$14,000.00                      |
| 30-811-015 Maintenance & Repair- Buildings       | \$3,000.00                         | \$1,416.12                         | \$20,000.00                         | (\$748.24)                          | \$15,556.76                       | \$15,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 30-811-016 Maintenance & Repair - Equipment      | \$45,000.00                        | \$46,303.49                        | \$98,550.00                         | \$49,141.99                         | \$59,958.62                       | \$88,050.00                       | \$88,050.00                         | \$88,050.00                      |
| 30-811-019 Maintenance & Repair - Streets        | \$40,000.00                        | \$24,064.01                        | \$50,000.00                         | \$29,600.45                         | \$29,600.45                       | \$57,880.00                       | \$57,880.00                         | \$57,880.00                      |
| 30-811-020 Maintenance & Repair - Infrastructure | \$50,000.00                        | \$34,303.09                        | \$60,000.00                         | \$36,933.33                         | \$59,259.57                       | \$75,000.00                       | \$75,000.00                         | \$75,000.00                      |
| 30-811-024 Uniforms                              | \$5,000.00                         | \$4,429.10                         | \$6,160.00                          | \$8,167.39                          | \$8,962.45                        | \$10,625.00                       | \$10,625.00                         | \$10,625.00                      |
| 30-811-026 Maintenance & Repair - Material       | \$20,000.00                        | \$4,314.22                         | \$30,000.00                         | \$32,118.34                         | \$32,118.34                       | \$45,000.00                       | \$45,000.00                         | \$45,000.00                      |
| 30-811-032 Chemical & Lab Fees                   | \$13,000.00                        | \$2,252.94                         | \$13,000.00                         | \$1,748.99                          | \$5,834.38                        | \$13,650.00                       | \$13,650.00                         | \$13,650.00                      |
| 30-811-033 Supplies                              | \$6,000.00                         | \$2,645.63                         | \$6,000.00                          | \$5,969.77                          | \$6,003.77                        | \$8,000.00                        | \$8,000.00                          | \$8,000.00                       |
| 30-811-035 Small Tools & Equipment               | \$1,000.00                         | \$496.50                           | \$1,200.00                          | \$1,173.52                          | \$1,173.52                        | \$5,500.00                        | \$5,500.00                          | \$5,500.00                       |
| 30-811-045 Contract Services                     | \$41,000.00                        | \$39,045.13                        | \$111,590.00                        | \$49,235.63                         | \$102,825.63                      | \$255,600.00                      | \$181,600.00                        | \$181,600.00                     |
| 30-811-046 Professional Services                 | \$30,000.00                        | \$14,620.00                        | \$30,000.00                         | \$49,063.00                         | \$49,063.00                       | \$69,000.00                       | \$69,000.00                         | \$69,000.00                      |
| 30-811-051 Liability&Workmans Comp I             | \$32,000.00                        | \$19,978.30                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-811-055 Tap Materials                         | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$600.00                          | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-811-060 I&I Removal Program                   | \$3,000.00                         | \$0.00                             | \$10,000.00                         | \$6,952.00                          | \$12,990.00                       | \$15,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 30-811-078 Permits & Fees                        | \$1,560.00                         | \$1,310.00                         | \$2,000.00                          | \$1,890.00                          | \$1,890.00                        | \$3,400.00                        | \$4,800.00                          | \$4,800.00                       |
| 30-811-080 PPE & Safety Equipment                | \$0.00                             | \$0.00                             | \$9,210.00                          | \$8,542.13                          | \$14,053.43                       | \$15,300.00                       | \$15,300.00                         | \$15,300.00                      |
| <b>M&amp;O Totals</b>                            | <b>\$366,560.00</b>                | <b>\$231,740.97</b>                | <b>\$525,490.00</b>                 | <b>\$373,213.71</b>                 | <b>\$494,706.93</b>               | <b>\$778,765.00</b>               | <b>\$716,165.00</b>                 | <b>\$716,165.00</b>              |
| <b>Capital Improvements</b>                      |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-811-074 Capital Projects Over \$10,000        | \$0.00                             | \$0.00                             | \$233,065.00                        | \$212,382.17                        | \$232,144.17                      | \$1,021,600.00                    | \$138,500.00                        | \$138,500.00                     |
| 30-811-075 Capital Projects Under \$10,000       | \$30,750.00                        | \$0.00                             | \$29,825.00                         | \$41,500.00                         | \$41,500.00                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 10-811-085 T/F to Capital Projects               | \$0.00                             | \$0.00                             | \$0.00                              | \$1,031,180.00                      | \$1,031,180.00                    | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                            | <b>\$30,750.00</b>                 | <b>\$0.00</b>                      | <b>\$262,890.00</b>                 | <b>\$1,285,062.17</b>               | <b>\$1,304,824.17</b>             | <b>\$1,021,600.00</b>             | <b>\$138,500.00</b>                 | <b>\$138,500.00</b>              |
| <b>Wastewater Collection Totals</b>              | <b>\$878,776.00</b>                | <b>\$543,650.79</b>                | <b>\$1,374,790.00</b>               | <b>\$2,132,883.77</b>               | <b>\$2,341,586.44</b>             | <b>\$2,410,578.00</b>             | <b>\$1,462,734.00</b>               | <b>\$1,462,734.00</b>            |

**Water Budget (812)**

| <b>GL Account/Description</b>                    | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|--------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-812-000 Seperation Allowance                  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-812-001 Holiday Pay                           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$19,000.00                         | \$19,000.00                      |
| 30-812-002 Wages                                 | \$59,592.00                        | \$41,980.82                        | \$63,275.00                         | \$69,295.21                         | \$66,440.00                       | \$68,192.00                       | \$69,205.00                         | \$69,205.00                      |
| 30-812-003 Overtime Pay                          | \$10,000.00                        | \$6,254.02                         | \$10,000.00                         | \$4,692.30                          | \$4,692.30                        | \$10,000.00                       | \$10,000.00                         | \$10,000.00                      |
| 30-812-004 C.O.L.A./Merit                        | \$2,384.00                         | \$0.00                             | \$3,165.00                          | \$0.00                              | \$0.00                            | \$3,410.00                        | \$3,460.00                          | \$3,460.00                       |
| 30-812-005 FICA Taxes                            | \$5,506.00                         | \$3,670.99                         | \$7,305.00                          | \$5,637.16                          | \$5,637.16                        | \$7,696.00                        | \$7,780.00                          | \$7,780.00                       |
| 30-812-006 Medical Insurance                     | \$13,650.00                        | \$7,451.15                         | \$13,045.00                         | \$12,261.78                         | \$13,045.00                       | \$15,820.00                       | \$14,080.00                         | \$14,080.00                      |
| 30-812-007 Retirement                            | \$5,056.00                         | \$3,410.18                         | \$6,750.00                          | \$4,870.44                          | \$4,870.44                        | \$7,213.00                        | \$6,785.00                          | \$6,785.00                       |
| 30-812-008 Premium Pay                           | \$0.00                             | \$0.00                             | \$19,000.00                         | \$0.00                              | \$0.00                            | \$19,000.00                       | \$0.00                              | \$0.00                           |
| 30-812-009 Workmans Comp                         | \$0.00                             | \$0.00                             | \$3,420.00                          | \$3,420.00                          | \$3,420.00                        | \$3,602.00                        | \$3,630.00                          | \$3,630.00                       |
| 30-812-010 401K                                  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                             | <b>\$96,188.00</b>                 | <b>\$62,767.16</b>                 | <b>\$125,960.00</b>                 | <b>\$100,176.89</b>                 | <b>\$98,104.90</b>                | <b>\$134,933.00</b>               | <b>\$133,940.00</b>                 | <b>\$133,940.00</b>              |
| <b>Maintenance &amp; Operations</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-812-011 Communications - Phones/Cellphone     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$4,696.00                        | \$4,700.00                          | \$4,700.00                       |
| 30-812-012 Printing & Publishing                 | \$1,000.00                         | \$0.00                             | \$1,000.00                          | \$995.58                            | \$995.58                          | \$2,064.00                        | \$2,065.00                          | \$2,065.00                       |
| 30-812-013 Electric                              | \$62,000.00                        | \$43,769.96                        | \$65,000.00                         | \$7,972.45                          | \$7,972.45                        | \$65,000.00                       | \$45,000.00                         | \$45,000.00                      |
| 30-812-014 Travel & Training                     | \$3,000.00                         | \$130.00                           | \$4,500.00                          | \$3,567.26                          | \$3,567.26                        | \$6,750.00                        | \$6,750.00                          | \$6,750.00                       |
| 30-812-015 Maintenance & Repair- Buildings       | \$3,000.00                         | \$1,964.82                         | \$22,200.00                         | \$10,711.02                         | \$13,554.55                       | \$200,400.00                      | \$25,400.00                         | \$25,400.00                      |
| 30-812-016 Maintenance & Repair - Equipment      | \$28,690.00                        | \$19,554.69                        | \$35,000.00                         | \$18,633.22                         | \$21,119.08                       | \$11,500.00                       | \$11,500.00                         | \$11,500.00                      |
| 30-812-019 Maintenance & Repair - Streets        | \$50,000.00                        | \$5,728.93                         | \$55,000.00                         | \$13,475.04                         | \$16,351.83                       | \$55,100.00                       | \$55,100.00                         | \$55,100.00                      |
| 30-812-020 Maintenance & Repair - Infrastructure | \$89,000.00                        | \$64,103.53                        | \$93,675.00                         | \$89,580.62                         | \$90,330.62                       | \$49,670.00                       | \$47,580.00                         | \$47,580.00                      |
| 30-812-024 Uniforms                              | \$1,050.00                         | \$1,126.27                         | \$1,160.00                          | \$1,376.76                          | \$1,499.40                        | \$2,010.00                        | \$2,010.00                          | \$2,010.00                       |
| 30-812-026 Maintenance & Repair - Material       | \$0.00                             | \$0.00                             | \$20,000.00                         | \$2,052.93                          | \$23,152.93                       | \$48,000.00                       | \$48,000.00                         | \$48,000.00                      |
| 30-812-032 Chemical & Lab Fees                   | \$125,102.00                       | \$38,580.65                        | \$144,335.00                        | \$38,958.23                         | \$113,479.68                      | \$96,200.00                       | \$96,200.00                         | \$96,200.00                      |
| 30-812-033 Supplies                              | \$3,000.00                         | \$886.78                           | \$3,000.00                          | \$2,604.63                          | \$3,311.35                        | \$3,000.00                        | \$3,000.00                          | \$3,000.00                       |
| 30-812-035 Small Tools & Equipment               | \$1,000.00                         | \$393.77                           | \$1,000.00                          | \$512.73                            | \$1,135.73                        | \$9,957.00                        | \$11,460.00                         | \$11,460.00                      |
| 30-812-045 Contract Services                     | \$21,000.00                        | \$5,000.00                         | \$20,800.00                         | \$21,686.23                         | \$21,686.23                       | \$164,900.00                      | \$169,300.00                        | \$169,300.00                     |
| 30-812-046 Professional Services                 | \$339,522.03                       | \$330,653.63                       | \$30,000.00                         | \$36,973.98                         | \$58,493.98                       | \$30,000.00                       | \$30,000.00                         | \$30,000.00                      |
| 30-812-049 Postage                               | \$30,000.00                        | \$26,597.21                        | \$35,000.00                         | \$3,486.29                          | \$3,486.29                        | \$35,000.00                       | \$35,000.00                         | \$35,000.00                      |
| 30-812-050 Rental of Properties                  | \$0.00                             | \$0.00                             | \$0.00                              | \$39,000.00                         | \$39,000.00                       | \$19,500.00                       | \$19,500.00                         | \$19,500.00                      |
| 30-812-051 Liability&Workmans Comp I             | \$6,400.00                         | \$7,400.00                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-812-053 Dues & Subscriptions                  | \$1,255.00                         | \$1,185.00                         | \$1,500.00                          | \$810.00                            | \$810.00                          | \$2,000.00                        | \$2,000.00                          | \$2,000.00                       |
| 30-812-055 Meters & Other Related Ma             | \$30,000.00                        | \$3,705.60                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-812-067 Well Upgrades                         | \$0.00                             | \$0.00                             | \$7,000.00                          | \$0.00                              | \$7,000.00                        | \$61,903.00                       | \$61,705.00                         | \$61,705.00                      |
| 30-812-078 Permits & Fees                        | \$2,850.00                         | \$2,600.00                         | \$2,850.00                          | \$2,630.00                          | \$2,630.00                        | \$2,950.00                        | \$2,950.00                          | \$2,950.00                       |
| 30-812-080 PPE & Safety Equipment                | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$5,000.00                        | \$5,000.00                          | \$5,000.00                       |
| <b>M&amp;O Totals</b>                            | <b>\$797,869.03</b>                | <b>\$553,380.84</b>                | <b>\$543,020.00</b>                 | <b>\$295,026.97</b>                 | <b>\$429,576.96</b>               | <b>\$875,600.00</b>               | <b>\$684,220.00</b>                 | <b>\$684,220.00</b>              |
| <b>Capital Improvements</b>                      |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-812-074 Capital Projects Over \$10,000        | \$84,733.00                        | \$5,000.00                         | \$90,565.00                         | \$55,239.20                         | \$115,239.20                      | \$245,000.00                      | \$144,800.00                        | \$144,800.00                     |
| 30-812-075 Capital Projects Under \$10,000       | \$6,400.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                            | <b>\$91,133.00</b>                 | <b>\$5,000.00</b>                  | <b>\$90,565.00</b>                  | <b>\$55,239.20</b>                  | <b>\$115,239.20</b>               | <b>\$245,000.00</b>               | <b>\$144,800.00</b>                 | <b>\$144,800.00</b>              |
| <b>Water Totals</b>                              | <b>\$985,190.03</b>                | <b>\$621,148.00</b>                | <b>\$759,545.00</b>                 | <b>\$450,443.06</b>                 | <b>\$642,921.06</b>               | <b>\$1,255,533.00</b>             | <b>\$962,960.00</b>                 | <b>\$962,960.00</b>              |

**Enterprise Fleet Maintenance Budget (813)**

| <b>GL Account/Description</b>               | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|---------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>             |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-813-000 Separation Allowance             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-001 Holiday Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-002 Wages                            | \$35,002.00                        | \$7,506.79                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-003 Overtime Pay                     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-004 C.O.L.A./Merit                   | \$1,500.00                         | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-005 FICA Taxes                       | \$3,138.00                         | \$531.91                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-006 Medical Insurance                | \$6,824.00                         | \$603.33                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-007 Retirement                       | \$2,895.00                         | \$527.58                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-008 Premium Pay                      | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-009 Workmans Comp                    | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-010 401K                             | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                        | <b>\$49,359.00</b>                 | <b>\$9,169.61</b>                  | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Maintenance &amp; Operations</b>         |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-813-014 Travel & Training                | \$300.00                           | \$132.86                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-015 Maintenance & Repair- Buildings  | \$500.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-016 Maintenance & Repair - Equipment | \$1,000.00                         | \$187.00                           | \$20,000.00                         | \$6,296.93                          | \$10,213.31                       | \$20,647.00                       | \$45,000.00                         | \$45,000.00                      |
| 30-813-017 Maintenance & Repair - Vehicles  | \$25,000.00                        | \$16,579.23                        | \$25,000.00                         | \$38,410.21                         | \$39,916.21                       | \$55,000.00                       | \$35,000.00                         | \$35,000.00                      |
| 30-813-021 Maintenance & Repair - Tires     | \$7,000.00                         | \$6,504.70                         | \$10,000.00                         | \$6,620.37                          | \$8,516.01                        | \$14,000.00                       | \$15,000.00                         | \$15,000.00                      |
| 30-813-024 Uniforms                         | \$550.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-030 Gas & Diesel Fuel                | \$70,000.00                        | \$43,194.07                        | \$70,000.00                         | \$55,273.65                         | \$60,088.46                       | \$70,000.00                       | \$78,000.00                         | \$78,000.00                      |
| 30-813-033 Supplies                         | \$500.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-035 Small Tools & Equipment          | \$250.00                           | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-051 Liability&Workmans Comp I        | \$3,200.00                         | \$3,200.00                         | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                       | <b>\$108,300.00</b>                | <b>\$69,797.86</b>                 | <b>\$125,000.00</b>                 | <b>\$106,601.16</b>                 | <b>\$118,733.99</b>               | <b>\$159,647.00</b>               | <b>\$173,000.00</b>                 | <b>\$173,000.00</b>              |
| <b>Capital Improvements</b>                 |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-813-074 Capital Projects Over \$10,000   | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-813-075 Capital Projects Under \$10,000  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                       | <b>\$0.00</b>                      | <b>\$0.00</b>                      | <b>\$0.00</b>                       | <b>\$0.00</b>                       | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>W &amp; S Fleet Maintenance Totals</b>   | <b>\$157,659.00</b>                | <b>\$78,967.47</b>                 | <b>\$125,000.00</b>                 | <b>\$106,601.16</b>                 | <b>\$118,733.99</b>               | <b>\$159,647.00</b>               | <b>\$173,000.00</b>                 | <b>\$173,000.00</b>              |

**Stormwater Budget (900)**

| <b>GL Account/Description</b>                    | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|--------------------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Personnel &amp; Benefits</b>                  |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-900-000 Separation Allowance                  | \$0.00                             | \$180.34                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-001 Holiday Pay                           | \$0.00                             | \$180.34                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-002 Wages                                 | \$211,121.00                       | \$156,081.90                       | \$247,695.00                        | \$206,949.48                        | \$260,080.00                      | \$262,366.00                      | \$262,595.00                        | \$262,595.00                     |
| 30-900-003 Overtime Pay                          | \$20,000.00                        | \$12,227.03                        | \$20,000.00                         | \$17,125.88                         | \$17,125.88                       | \$20,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 30-900-004 C.O.L.A./Merit                        | \$8,445.00                         | \$0.00                             | \$12,385.00                         | \$0.00                              | \$0.00                            | \$13,118.00                       | \$13,130.00                         | \$13,130.00                      |
| 30-900-005 FICA Taxes                            | \$18,327.00                        | \$12,300.08                        | \$21,430.00                         | \$16,645.09                         | \$16,645.09                       | \$22,605.00                       | \$22,625.00                         | \$22,625.00                      |
| 30-900-006 Medical Insurance                     | \$37,537.00                        | \$28,730.70                        | \$42,400.00                         | \$34,934.53                         | \$42,400.00                       | \$51,415.00                       | \$45,755.00                         | \$45,755.00                      |
| 30-900-007 Retirement                            | \$16,871.00                        | \$11,899.38                        | \$19,805.00                         | \$15,841.23                         | \$15,841.23                       | \$21,186.00                       | \$19,725.00                         | \$19,725.00                      |
| 30-900-008 Premium Pay                           | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-009 Workers Comp                          | \$0.00                             | \$0.00                             | \$9,455.00                          | \$9,690.00                          | \$9,455.00                        | \$9,962.00                        | \$9,970.00                          | \$9,970.00                       |
| 30-900-010 401K                                  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                             | <b>\$312,301.00</b>                | <b>\$221,599.77</b>                | <b>\$373,170.00</b>                 | <b>\$301,186.21</b>                 | <b>\$361,547.20</b>               | <b>\$400,652.00</b>               | <b>\$393,800.00</b>                 | <b>\$393,800.00</b>              |
| <b>Maintenance &amp; Operations</b>              |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-900-011 Communications - Phones/Cellphones/D  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$1,380.00                        | \$1,380.00                          | \$1,380.00                       |
| 30-900-012 Printing & Publishing                 | \$2,000.00                         | \$219.18                           | \$2,000.00                          | \$1,466.02                          | \$1,466.02                        | \$2,000.00                        | \$2,000.00                          | \$2,000.00                       |
| 30-900-014 Travel & Training                     | \$1,500.00                         | \$150.00                           | \$1,500.00                          | \$1,335.51                          | \$1,335.51                        | \$1,500.00                        | \$1,500.00                          | \$1,500.00                       |
| 30-900-016 Maintenance & Repair - Equipment      | \$19,000.00                        | \$9,245.32                         | \$19,000.00                         | \$13,157.69                         | \$14,109.04                       | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-019 Maintenance & Repair - Streets        | \$20,000.00                        | \$0.00                             | \$20,000.00                         | \$20,812.09                         | \$38,217.07                       | \$20,000.00                       | \$20,000.00                         | \$20,000.00                      |
| 30-900-020 Maintenance & Repair - Infrastructure | \$64,700.00                        | \$14,199.18                        | \$65,000.00                         | \$44,827.45                         | \$55,987.03                       | \$65,000.00                       | \$65,000.00                         | \$65,000.00                      |
| 30-900-024 Uniforms                              | \$2,600.00                         | \$2,382.83                         | \$3,100.00                          | \$4,570.87                          | \$3,445.85                        | \$5,650.00                        | \$5,650.00                          | \$5,650.00                       |
| 30-900-033 Supplies                              | \$4,000.00                         | \$1,607.87                         | \$4,000.00                          | \$3,521.50                          | \$4,037.49                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 30-900-035 Small Tools & Equipment               | \$300.00                           | \$139.55                           | \$300.00                            | \$290.48                            | \$290.48                          | \$300.00                          | \$300.00                            | \$300.00                         |
| 30-900-045 Contract Services                     | \$40,000.00                        | \$8,764.50                         | \$40,000.00                         | \$27,148.58                         | \$39,806.68                       | \$48,900.00                       | \$48,900.00                         | \$48,900.00                      |
| 30-900-046 Professional Services                 | \$15,000.00                        | \$4,000.00                         | \$15,000.00                         | \$17,911.25                         | \$22,762.87                       | \$40,000.00                       | \$40,000.00                         | \$40,000.00                      |
| 30-900-051 Liability & Workmans Comp             | \$19,200.00                        | \$19,200.00                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-077 Grant-CWMTF Outfall                   | \$570,000.00                       | \$24,979.00                        | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-078 Permits & Fees                        | \$4,000.00                         | \$0.00                             | \$4,000.00                          | \$1,365.00                          | \$1,365.00                        | \$4,000.00                        | \$4,000.00                          | \$4,000.00                       |
| 30-900-079 Wilmington Beach Stormwater Pond Del  | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>M&amp;O Totals</b>                            | <b>\$762,300.00</b>                | <b>\$84,887.43</b>                 | <b>\$173,900.00</b>                 | <b>\$136,406.44</b>                 | <b>\$182,823.04</b>               | <b>\$192,730.00</b>               | <b>\$192,730.00</b>                 | <b>\$192,730.00</b>              |
| <b>Capital Improvements</b>                      |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-900-074 Capital Projects Over \$10,000        | \$130,000.00                       | \$8,305.17                         | \$42,000.00                         | \$66,575.90                         | \$125,910.00                      | \$261,500.00                      | \$109,500.00                        | \$109,500.00                     |
| 30-900-075 Capital Projects Under \$10,000       | \$6,000.00                         | \$149.14                           | \$4,000.00                          | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-085 T/F to Capital Projects               | \$0.00                             | \$0.00                             | \$0.00                              | \$285,189.00                        | \$285,189.00                      | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>Capital Totals</b>                            | <b>\$136,000.00</b>                | <b>\$8,454.31</b>                  | <b>\$46,000.00</b>                  | <b>\$351,764.90</b>                 | <b>\$411,099.00</b>               | <b>\$261,500.00</b>               | <b>\$109,500.00</b>                 | <b>\$109,500.00</b>              |
| <b>Stormwater Totals</b>                         | <b>\$1,210,601.00</b>              | <b>\$314,941.51</b>                | <b>\$593,070.00</b>                 | <b>\$789,357.55</b>                 | <b>\$955,469.24</b>               | <b>\$854,882.00</b>               | <b>\$696,030.00</b>                 | <b>\$696,030.00</b>              |



**Enterprise Fund Total Budget**

| <b>GL Account/Description</b>       | <b>FY 2013-2014<br/>P/Y Budget</b> | <b>FY 2013-2014<br/>P/Y Actual</b> | <b>FY 2014-2015<br/>Current Bgt</b> | <b>FY 2014-2015<br/>Current Act</b> | <b>FY 2014-2015<br/>Estimated</b> | <b>FY 2015-2016<br/>Requested</b> | <b>FY 2015-2016<br/>Recommended</b> | <b>FY 2015-2016<br/>Approved</b> |
|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------------------|
| <b>Utility Fund Expenses</b>        | <b>\$5,854,302.51</b>              | <b>\$3,093,136.45</b>              | <b>\$6,543,725.00</b>               | <b>\$6,948,411.50</b>               | <b>\$7,667,555.13</b>             | <b>\$9,002,529.05</b>             | <b>\$7,933,904.00</b>               | <b>\$7,933,904.00</b>            |
| <b>Utility Fund Revenue</b>         | <b>(\$5,854,302.51)</b>            | <b>(\$4,416,597.58)</b>            | <b>(\$6,543,725.00)</b>             | <b>(\$8,122,736.50)</b>             | <b>(\$8,405,816.93)</b>           | <b>(\$9,002,529.05)</b>           | <b>(\$7,933,904.00)</b>             | <b>(\$7,933,904.00)</b>          |
| <b>Revenues Over/Under Expenses</b> | <b>\$0.00</b>                      | <b>(\$1,323,461.13)</b>            | <b>\$0.00</b>                       | <b>(\$1,174,325.00)</b>             | <b>(\$738,261.80)</b>             | <b>\$0.00</b>                     | <b>\$0.00</b>                       | <b>\$0.00</b>                    |
| <b>Personnel &amp; Benefits</b>     |                                    |                                    |                                     |                                     |                                   |                                   |                                     |                                  |
| 30-000-000 Separation Allowance     | \$0.00                             | \$180.34                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| 30-900-001 Holiday Pay              | \$0.00                             | \$180.34                           | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$37,200.00                         | \$37,200.00                      |
| 30-900-002 Wages                    | \$1,062,013.00                     | \$759,493.26                       | \$1,152,140.00                      | \$1,057,287.95                      | \$1,209,945.00                    | \$1,186,647.00                    | \$1,198,824.00                      | \$1,198,824.00                   |
| 30-900-003 Overtime Pay             | \$73,500.00                        | \$47,622.38                        | \$77,500.00                         | \$56,095.86                         | \$56,095.86                       | \$77,500.00                       | \$77,500.00                         | \$77,500.00                      |
| 30-900-004 C.O.L.A./Merit           | \$42,581.00                        | \$0.00                             | \$57,805.00                         | \$0.00                              | \$0.00                            | \$59,333.00                       | \$59,920.00                         | \$59,920.00                      |
| 30-900-005 FICA Taxes               | \$90,126.00                        | \$59,878.30                        | \$101,245.00                        | \$82,568.49                         | \$82,568.49                       | \$103,998.00                      | \$105,040.00                        | \$105,040.00                     |
| 30-900-006 Medical Insurance        | \$194,511.00                       | \$130,046.49                       | \$198,940.00                        | \$175,425.52                        | \$198,940.00                      | \$241,255.00                      | \$214,695.00                        | \$214,695.00                     |
| 30-900-007 Retirement               | \$81,956.00                        | \$55,346.94                        | \$93,570.00                         | \$76,452.69                         | \$76,452.69                       | \$97,473.00                       | \$91,540.00                         | \$91,540.00                      |
| 30-900-008 Premium Pay              | \$0.00                             | \$0.00                             | \$37,200.00                         | \$0.00                              | \$0.00                            | \$37,200.00                       | \$0.00                              | \$0.00                           |
| 30-900-009 Workers Comp             | \$0.00                             | \$0.00                             | \$39,070.00                         | \$39,809.50                         | \$39,574.00                       | \$40,323.00                       | \$40,760.00                         | \$40,760.00                      |
| 30-900-010 401K                     | \$0.00                             | \$0.00                             | \$0.00                              | \$0.00                              | \$0.00                            | \$0.00                            | \$0.00                              | \$0.00                           |
| <b>P&amp;B Total</b>                | <b>\$1,544,687.00</b>              | <b>\$1,052,748.05</b>              | <b>\$1,757,470.00</b>               | <b>\$1,487,640.01</b>               | <b>\$1,663,576.04</b>             | <b>\$1,843,729.00</b>             | <b>\$1,825,479.00</b>               | <b>\$1,825,479.00</b>            |
| <b>M&amp;O Totals</b>               | <b>\$3,201,331.51</b>              | <b>\$1,566,963.51</b>              | <b>\$2,498,490.00</b>               | <b>\$1,918,333.19</b>               | <b>\$2,316,384.75</b>             | <b>\$3,295,837.00</b>             | <b>\$3,014,570.00</b>               | <b>\$3,014,570.00</b>            |
| <b>Capital Totals</b>               | <b>\$300,883.00</b>                | <b>\$56,454.31</b>                 | <b>\$729,525.00</b>                 | <b>\$1,988,589.12</b>               | <b>\$2,129,354.34</b>             | <b>\$2,331,095.00</b>             | <b>\$570,300.00</b>                 | <b>\$570,300.00</b>              |
| <b>Debt Totals</b>                  | <b>\$807,401.00</b>                | <b>\$416,970.58</b>                | <b>\$1,558,240.00</b>               | <b>\$1,553,849.18</b>               | <b>\$1,558,240.00</b>             | <b>\$1,531,868.05</b>             | <b>\$2,523,555.00</b>               | <b>\$2,523,555.00</b>            |
| <b>Total Cost</b>                   | <b>\$5,854,302.51</b>              | <b>\$3,093,136.45</b>              | <b>\$6,543,725.00</b>               | <b>\$6,948,411.50</b>               | <b>\$7,667,555.13</b>             | <b>\$9,002,529.05</b>             | <b>\$7,933,904.00</b>               | <b>\$7,933,904.00</b>            |

## CAPITAL IMPROVEMENT EXPENDITURE SUMMARY-FY 2015/2016

**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 Detailed Line Item reports, they are listed as "**-074 Capital Projects and Equipment Over \$10,000**".

We have also identified items in the budget that do not meet the \$10,000 threshold, however they do exceed \$500, or are purely maintenance in nature. In the Detailed Line Item reports, they are listed as "**-075 Capital Projects Under \$10,000**".

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.

The information listed below is a summary of the planned FY 2015/2016 capital expenditures for the General and Utilities Funds:

| GENERAL FUND CIP    |                |                                      |           |
|---------------------|----------------|--------------------------------------|-----------|
| Department          | Funding Source | Capital Improvement Items            | Cost      |
| <b>Legislative</b>  | General Fund   | Council Chambers Video               | \$30,000  |
| <b>Clerk</b>        | General Fund   | Conference Room Chairs (1 Time Cost) | \$8,000   |
| <b>Public Works</b> | General Fund   | Water Tower / Glenn Ave              | \$11,500  |
| <b>Police</b>       | General Fund   | 3 Marked Patrol Units                | \$121,530 |
|                     | General Fund   | 1 Unmarked Patrol Unit               | \$26,205  |
|                     | General Fund   | In-Car Camera System                 | \$15,000  |
|                     | General Fund   | Mandated Radio Upgrade               | \$15,000  |
|                     | General Fund   | Body Cameras                         | \$16,500  |
|                     | General Fund   | Interview Room Camera System         | \$9,995   |
|                     | General Fund   | Property Room Upgrade                | \$9,995   |
|                     | General Fund   | Replace Outdated Tasers              | \$7,015   |
|                     | General Fund   | Additional Service Weapons           | \$5,000   |
| <b>Lifeguards</b>   | General Fund   | (2) 4-Wheelers/ATVs                  | \$12,000  |
|                     | General Fund   | Water Rescue Equipment/Upgrades      | \$5,000   |

| Department                  | Funding Source   | Capital Improvement Items                                  | Cost             |
|-----------------------------|------------------|------------------------------------------------------------|------------------|
| <b>Fire</b>                 |                  |                                                            |                  |
|                             | Installment Debt | Engine 22                                                  | \$57,710         |
|                             | General Fund     | Fire Vehicle Sq-22                                         | \$45,000         |
|                             | General Fund     | SCBA Upgrade                                               | \$65,000         |
|                             | Installment Debt | Fire Rescue Boat                                           | \$38,675         |
|                             | General Fund     | Thermal Imager                                             | \$9,500          |
|                             | General Fund     | New Engine Equipment                                       | \$9,500          |
| <b>Marina</b>               |                  |                                                            |                  |
|                             | General Fund     | Replace Harbor Master Truck & Equipment                    | \$40,000         |
|                             | Installment Debt | Bulkhead Replacement                                       | \$42,525         |
|                             | General Fund     | Relocation of Emergency Services Dock                      | \$30,000         |
|                             | General Fund     | Helix Mooring System                                       | \$5,000          |
| <b>Powell Bill</b>          |                  |                                                            |                  |
|                             | Powell Bill Fund | Replacement of Traffic Light @ Carl Winner                 | \$20,000         |
|                             |                  | Replacement of Street Signs and Posts in Residential Areas | \$30,000         |
|                             | General Fund     |                                                            |                  |
| <b>Environmental</b>        |                  |                                                            |                  |
|                             | General Fund     | Replace F250 Pickup Truck #457                             | \$44,500         |
|                             | General Fund     | Replace F250 Pickup Truck #455                             | \$44,500         |
|                             | General Fund     | Utility Trailer with Dump Bed                              | \$10,000         |
|                             | General Fund     | Paint Interior of Police Department                        | \$10,000         |
|                             | General Fund     | Pressure Washer Trailer System                             | \$11,000         |
|                             | General Fund     | JD Gator                                                   | \$11,500         |
|                             | General Fund     | 3 Tommy Lift Gates for Existing Trucks                     | \$18,000         |
| <b>Parks and Recreation</b> |                  |                                                            |                  |
|                             | General Fund     | Recreation Center Youth Lounge                             | \$3,200          |
|                             | General Fund     | Replace Water Fountains at Mike Chappell Park              | \$8,000          |
|                             | General Fund     | Recreation Center Weight Room Equipment                    | \$10,000         |
|                             | General Fund     | Recreation Center Gym Floor                                | \$75,000         |
| <b>Beach Maintenance</b>    |                  |                                                            |                  |
|                             | General Fund     | Freeman Park Replacement Trk & Equipment                   | \$40,000         |
| <b>TOTAL GENERAL FUND</b>   |                  |                                                            | <b>\$971,350</b> |

| <b>ENTERPRISE (UTILITY) FUND CIP</b>        |                       |                                                           |                    |
|---------------------------------------------|-----------------------|-----------------------------------------------------------|--------------------|
| <b>Department</b>                           | <b>Funding Source</b> | <b>Capital Improvement Items</b>                          | <b>Cost</b>        |
| <b>Administration</b>                       |                       |                                                           |                    |
|                                             | W/S                   | Keypads, AED Equipment, Timeclock for New Operations Bldg | \$9,000            |
| <b>Wastewater Treatment Plant</b>           |                       |                                                           |                    |
|                                             | W/S                   | Replacement Truck-2001 Jeep Cherokee                      | \$28,500           |
|                                             | W/S                   | Drying Bed Renovation                                     | \$25,000           |
|                                             | W/S                   | Fuel Tank Removal                                         | \$50,000           |
|                                             | W/S                   | SCADA                                                     | \$25,000           |
|                                             | W/S                   | Forklift-Telescopic                                       | \$30,000           |
|                                             | W/S                   | VFD Drive Cabinets for Plant#1                            | \$10,000           |
| <b>Wastewater Collection</b>                |                       |                                                           |                    |
|                                             | W/S                   | SEWER CAMERA/Trailer                                      | \$81,000           |
|                                             | W/S                   | Replacement Truck-2001 F150 4x2 #419                      | \$32,500           |
|                                             | W/S                   | Controller and SCADA at Lift Station #8                   | \$25,000           |
|                                             | Installment Debt      | Replacement Vac Truck                                     | \$48,600           |
| <b>Water Distribution</b>                   |                       |                                                           |                    |
|                                             | W/S                   | Valve Installation Program                                | \$40,000           |
|                                             | W/S                   | Fire Hydrant Replacement                                  | \$17,500           |
|                                             | W/S                   | New Dumptruck                                             | \$62,500           |
|                                             | W/S                   | Gas Detector for Wells                                    | \$24,800           |
|                                             | Installment Debt      | Replacement Backhoe                                       | \$35,430           |
| <b>Stormwater</b>                           |                       |                                                           |                    |
|                                             | Installment Debt      | Backhoe Replacement                                       | \$46,060           |
|                                             | W/S                   | Replace F250 4x4 with Liftgate #431                       | \$44,500           |
|                                             | W/S                   | 6" Auxillary Pump for Lake                                | \$50,000           |
|                                             | W/S                   | Replace Tideflex Valves on Canal Dr.                      | \$15,000           |
| <b>TOTAL ENTERPRISE FUND</b>                |                       |                                                           | <b>\$700,390</b>   |
| <b>TOTAL FY 2015-2016 CAPITAL PURCHASES</b> |                       |                                                           | <b>\$1,671,740</b> |

## **FINANCIAL MANAGEMENT SYSTEMS**

### **Summary of Significant Accounting Policies:**

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

#### **A. Reporting Entity**

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

#### **B. Basis of Presentation – Fund Accounting**

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

### **GOVERNMENTAL FUNDS**

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

### **PROPRIETARY FUNDS**

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

## **CAPITAL PROJECT FUNDS**

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

### **C. Basis of Accounting**

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

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

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

### **D. Budgetary Data**

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

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

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

## **CASH MANAGEMENT**

### **Deposits:**

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

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

### **Investments:**

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

## **LONG TERM DEBT**

### **General Fund Debt:**

The Town of Carolina Beach has limited long term debt in its General Fund. As of June 30, 2014, the Town had General Fund debt of \$3 million dollars. Additionally, the Town owed \$2.2 million for real estate investments held by a 501 c3 non-profit (CBP3), however, debt service payments are paid by the Town. Therefore, the Town informally carried debt of \$5.2 million in its General fund. Debt retirements (principal payments) for the year are \$.9 million, leaving a balance of \$4.3 million as of July 1, 2015. The Town issued \$1.5 million General Fund debt in the year leaving an outstanding debt of \$5.8 million; \$4.3 million formally and \$2.2 million carried by CBP3. The legal debt margin (limit) for the Town is \$131 million for the General Fund.

### **Utilities Fund Debt:**

The Town of Carolina Beach operates an enterprise fund, supported by user fees. As of June 30, 2014, the Town had Utility debt of \$13.6 million dollars. The debt was for water and sewer, storm water, and street construction and maintenance. Debt retirements for the year total \$1.2 million, leaving a balance of \$12.4million. No new debt was issued during fiscal year 2014/2015.. The Council is expected to issue additional debt during fiscal year 2015/16, however details are not know at this time and therefore not included in this budget.

A detailed list of debt is included on page 10.



**Debt Payments by Budget Year**

| Description of Project/Equipment               | Fund | Bank | Beginning Year | Ending Year | 2015/2016           | 2016/2017           | 2017/2018           | 2018/2019           | 2019/2020           | 2020/2021           | 2021/2022           | 2022/2023           | 2023/2024           | 2024/2025           |
|------------------------------------------------|------|------|----------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Carolina Sands Drainage Project                | GF   | BB&T | 8/16/2005      | 8/16/2015   | 127,182.00          |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Broyhill Can Machine                           | GF   | BB&T | 10/9/2014      | 3/1/2017    | 55,777.00           | 55,101.56           |                     |                     |                     |                     |                     |                     |                     |                     |
| 2008 Platform Fire Truck                       | GF   | BB&T | 3/17/2009      | 3/17/2019   | 77,779.00           | 77,778.35           | 77,778.35           | 77,778.35           |                     |                     |                     |                     |                     |                     |
| Municipal Complex                              | GF   | BB&T | 7/20/2001      | 7/20/2021   | 190,857.00          | 186,781.76          | 182,707.20          | 178,632.64          | 174,558.09          |                     |                     |                     |                     |                     |
| Fire Rescue Boat (5 yr)                        | GF   |      |                |             | 38,675.00           | 38,675.00           | 38,675.00           | 38,675.00           | 38,675.00           |                     |                     |                     |                     |                     |
| Marina Bulkhead (10 yr)                        | GF   |      |                |             | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           | 42,525.00           |
| Fire Engine 22 (10 yr)                         | GF   |      |                |             | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           | 57,710.00           |
| Wilmington Beach-Paving and Drainage           | GF   | BB&T | 5/3/2011       | 5/3/2026    | 304,316.00          | 297,403.53          | 290,491.53          | 283,579.53          | 276,667.53          | 269,755.53          | 262,843.53          | 255,931.53          | 249,019.53          | 75,285.53           |
| Fire Department Expansion                      | GF   | Sun  | 6/5/2013       | 6/5/2028    | 108,334.00          | 106,594.00          | 104,854.00          | 103,114.00          | 101,374.00          | 99,634.29           | 97,894.29           | 96,154.29           | 94,414.29           | 92,674.29           |
| Wilmington Beach Stormwater Treatment Pond     | GF   | ARRA | 5/5/2009       | 5/1/2030    | 40,934.00           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           |
| Property Purchase and Operation Center (15 yr) |      |      |                |             | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          | 105,270.00          |
| <b>Total for General Fund</b>                  |      |      |                |             | <b>1,149,359.00</b> | <b>1,008,773.11</b> | <b>940,944.99</b>   | <b>928,218.43</b>   | <b>837,713.53</b>   | <b>615,828.73</b>   | <b>607,176.73</b>   | <b>598,524.73</b>   | <b>589,872.73</b>   | <b>414,398.73</b>   |
| W&S Bond                                       | WS   | GMAC | 1/31/1977      | 6/1/2015    | 48,300.00           |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Filtration System Wilmington Beach             | WS   | BB&T | 3/29/2002      | 3/29/2017   | 122,562.00          |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Additional I&I Work                            | WS   | BB&T | 3/29/2002      | 3/29/2017   | 30,827.00           | 30,826.35           |                     |                     |                     |                     |                     |                     |                     |                     |
| Street Sweeper                                 | WS   | BB&T | 7/16/2012      | 7/16/2016   | 41,891.00           | 41,891.00           |                     |                     |                     |                     |                     |                     |                     |                     |
| WWTP Renovation & SCADA System                 | WS   | BB&T | 12/11/2002     | 12/11/2017  | 204,096.00          | 204,095.61          | 204,095.61          |                     |                     |                     |                     |                     |                     |                     |
| 12" Pump                                       | WS   | BB&T | 9/14/2012      | 9/14/2016   | 16,744.00           | 16,744.00           | 16,744.00           |                     |                     |                     |                     |                     |                     |                     |
| Water Tank Wilmington Beach                    | WS   | BB&T | 5/24/2001      | 5/24/2021   | 59,134.00           | 59,133.10           | 59,133.10           | 59,133.10           | 59,133.00           | 59,133.00           |                     |                     |                     |                     |
| I&I Low Interest Loan                          | WS   | DENR | 5/1/2001       | 5/1/2021    | 111,797.00          | 109,413.30          | 107,030.12          | 104,646.94          | 102,264.00          | 102,264.00          | 99,880.56           | 97,497.38           | 95,114.18           |                     |
| Lift Station #1 Rehab                          | WS   | BB&T | 10/5/2010      | 10/5/2024   | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          | 122,736.00          |                     |
| Wilmington Beach Stormwater Treatment Pond     | GF   | ARRA | 5/5/2009       | 5/1/2030    | 40,934.00           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           | 40,933.91           |
| Lake Park Blvd. Sewer Rehab                    | WS   | ARRA | 5/5/2009       | 5/1/2030    | 20,563.00           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           | 20,562.90           |
| AMI Project                                    | WS   | DENR | 4/30/2014      | 5/1/2034    | 83,731.00           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           | 83,730.80           |
| Phase IA Water/Sewer/Streetscape               | WS   | BB&T | 2/24/2014      | 2/24/2029   | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          | 669,490.00          |
| Vector Truck Replacement (10 yr)               |      |      |                |             | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           | 48,600.00           |
| Backhoe Replacement ( 3 yr)                    |      |      |                |             | 35,430.00           | 35,430.00           | 35,430.00           |                     |                     |                     |                     |                     |                     |                     |
| Backhoe Replacement ( 3 yr)                    |      |      |                |             | 46,060.00           | 46,060.00           | 46,060.00           |                     |                     |                     |                     |                     |                     |                     |
| Year 1 Revenue Bond (25 yr)                    |      |      |                |             | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          | 820,660.00          |
| Year 2 Revenue Bond (25 yr)                    |      |      |                |             |                     | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          | 822,310.00          |
| Year 3 Revenue Bond (25 yr)                    |      |      |                |             |                     |                     | 648,270.00          | 648,270.00          | 648,270.00          | 648,270.00          | 648,270.00          | 648,270.00          | 648,270.00          | 648,270.00          |
| <b>Total for Water/Sewer Fund</b>              |      |      |                |             | <b>2,523,555.00</b> | <b>3,172,616.97</b> | <b>3,745,786.44</b> | <b>3,441,073.65</b> | <b>3,438,690.61</b> | <b>3,438,690.61</b> | <b>3,377,174.17</b> | <b>3,374,790.99</b> | <b>3,372,407.79</b> | <b>3,154,557.61</b> |
| <b>Total for All Funds</b>                     |      |      |                |             | <b>3,672,914.00</b> | <b>4,181,390.08</b> | <b>4,686,731.43</b> | <b>4,369,292.08</b> | <b>4,276,404.14</b> | <b>4,054,519.34</b> | <b>3,984,350.90</b> | <b>3,973,315.72</b> | <b>3,962,280.52</b> | <b>3,568,956.34</b> |

## **Debt Policy**

### **Introduction:**

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

### **Use of Debt Financing:**

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

### **Capital Planning and Debt Determination:**

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

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

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

### **Debt Affordability:**

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

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

**Debt Structure:**

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

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

The Town will consider utilization of variable rate debt in order to lessen the potential interest costs over the life of the issue.

The size of any bond sale will be determined by the Town, based on expected cash needs for construction or acquisition of projects for approximately an 18 to 24 month 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-09</u>   | <u>Jun-10</u>   | <u>Jun-11</u>   | <u>Jun-12</u>   | <u>Jun-13</u>   | <u>Jun-14</u>   | <u>Jun-15 (estimate)</u> |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------|
| Assessed Valuation   | \$2,467,510,000 | \$2,509,760,571 | \$2,488,280,570 | \$1,645,700,000 | \$1,650,049,500 | \$1,665,949,000 | \$1,681,173,000          |
| Property Tax Levy    | \$4,318,142     | \$4,321,096     | \$4,293,048     | \$3,785,110     | \$3,773,454     | \$3,838,435,000 | \$395,076                |
| Property Tax Rate    | \$0.18          | \$0.18          | \$0.18          | \$0.24          | \$0.24          | \$0.24          | 0.24                     |
| Tax Collection Rate  | 95%             | 98.38%          | 98.59%          | 98%             | 98.34%          | 98.34%          | 98.64%                   |
| Fund Balance         | \$2,662,860     | \$4,447,938     | \$4,273,358     | \$4,300,000     | \$4,252,896     | \$6,400,000     | \$7,154,329              |
| General Fund         | \$8,203,250     | \$8,351,445     | \$8,662,253     | \$8,915,983     | \$8,447,003     | \$12,237,494    | \$11,396,606             |
| FB as % of Gen. Fund | 30.20%          | 53.20%          | 49.30%          | 48.20%          | 50%             | 52%             | 78%                      |

## **GLOSSARY**

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

|                          |                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Budget Message:</b>   | A general discussion of the budget that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.                                                                                                                             |
| <b>Budget Ordinance:</b> | A document adopted by the Town Council which lists revenue by source, appropriations by department or fund and levies taxes for the coming fiscal year.                                                                                                                                                                                                                     |
| <b>Capital Outlay:</b>   | Items (such as vehicles, equipment, and furniture) purchased by the Town, which have an expected life, which exceeds one year.                                                                                                                                                                                                                                              |
| <b>Cash Accounting:</b>  | Basis accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.                                                                                                                                                                                                                                                               |
| <b>Cash Management:</b>  | The management of cash necessary to pay for government services while temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.                                  |
| <b>Debt Service:</b>     | An obligation by the Town to pay the principal and interest of all bonds and the debt instruments (lease – purchase agreements, etc.) according to a predetermined schedule.                                                                                                                                                                                                |
| <b>Department:</b>       | A unit of the Town government, which is responsible for performing a primary governmental function.                                                                                                                                                                                                                                                                         |
| <b>Delinquent Taxes:</b> | Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.                                                                                                                                                                                                                                                                               |
| <b>Encumbrance:</b>      | The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.                                                                                                                                                                                                                             |
| <b>Enterprise Fund:</b>  | A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee is charged. Fees are charged to the consumers (users) of the service to completely or partially recover the expenses of the operation. The Town's Enterprise Fund consists of all activities dealing with water, sewer and stormwater. |
| <b>Expenditure:</b>      | The cost of goods or services received by the Town.                                                                                                                                                                                                                                                                                                                         |

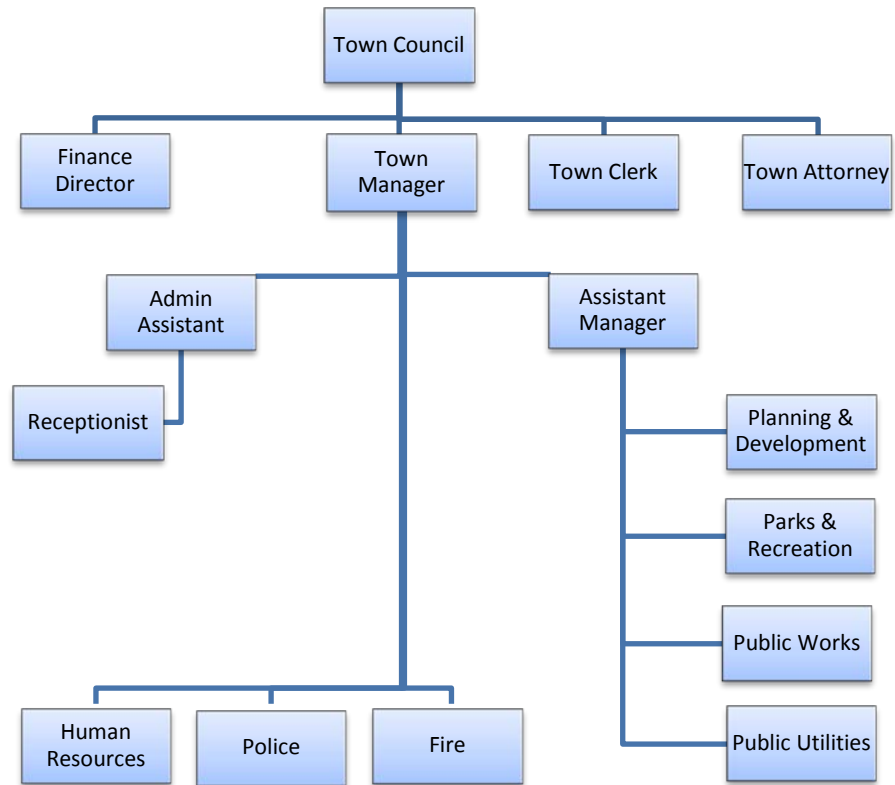
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fiscal Year:</b>               | The 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 <sup>st</sup> and ends on June 30 <sup>th</sup> .                                                                                                                                                                                                                                                                 |
| <b>Fixed Assets:</b>              | Assets of a long term character which are intended to be held or used, such as land, vehicles, machinery, furniture, and equipment.                                                                                                                                                                                                                                                                                                                                          |
| <b>Fund:</b>                      | A fund is a separate fiscal and accounting entity with a separate asset of accounting records that governments segregate to carry on a specific activity.                                                                                                                                                                                                                                                                                                                    |
| <b>Fund Balance:</b>              | The cash and investments 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.                                                                                                                                                                    |
| <b>GAAP:</b>                      | Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP – Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government. |
| <b>General Fund:</b>              | A fund established to account for the resources used for the general operation of the Town.                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>General Ledger:</b>            | An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.                                                                                                                                                                                                                                                                                                                                                             |
| <b>General Obligation Bonds:</b>  | Debt instruments issued by the Town which are backed by the full faith, credit and taxing authority of the issuing government.                                                                                                                                                                                                                                                                                                                                               |
| <b>Goal:</b>                      | A broad/general statement of direction based on the needs of the community and government.                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Indicator:</b>                 | A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.                                                                                                                                                                                                                                                                                                                                                            |
| <b>Interfund Transfer:</b>        | Money transferred from one fund to another.                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Intergovernmental Revenue:</b> | Revenue received from another government for a specified purpose.                                                                                                                                                                                                                                                                                                                                                                                                            |



|                                     |                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Investment Revenue:</b>          | Revenue earned on investments with a third party. The Town uses the pooled cash system. All the funds' cash is pooled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.                                                                                                          |
| <b>LGBFCA:</b>                      | The Local Government budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.                                                                                                                                                                                                                           |
| <b>Long Term Debt:</b>              | Debt with a maturity of more than one year after date of issuance.                                                                                                                                                                                                                                                                                                 |
| <b>Maturities:</b>                  | The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.                                                                                                                                                                                                                                                  |
| <b>Modified Accrual Accounting:</b> | A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". |
| <b>Objective:</b>                   | A statement of specific direction, which is to be accomplished by the staff or departments.                                                                                                                                                                                                                                                                        |
| <b>Operating Transfer:</b>          | Routine and/or recurring transfer of assets (money) between funds.                                                                                                                                                                                                                                                                                                 |
| <b>Powell Bill Funds:</b>           | Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the Town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.        |
| <b>Program:</b>                     | An organized set of related work activities, which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.                                                                                                                                                                          |
| <b>Property Taxes (Ad Valorem):</b> | Taxes paid by property owners in the Town of Carolina Beach. The taxes are levied on both real and personal property according to the property's valuation and tax rate.                                                                                                                                                                                           |
| <b>Property Tax Rate:</b>           | The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.                                                                                                                                                                                                                               |
| <b>Recommended Budget:</b>          | The budget proposal made by the Town Manager and presented to the Town Council.                                                                                                                                                                                                                                                                                    |

|                              |                                                                                                                                                                                                          |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retained Earnings:</b>    | An equity account reflected the accumulated earnings of an Enterprise Fund.                                                                                                                              |
| <b>Revenue:</b>              | Income received from a variety of sources and used to finance governmental operations.                                                                                                                   |
| <b>Special Assessment:</b>   | A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.                           |
| <b>Tax Levy:</b>             | The total amount of revenue to be raised by property (ad valorem) taxes.                                                                                                                                 |
| <b>Tourism Fund:</b>         | Town fund that was created to track Tourism related expenditures separately from typical Town related services. This departments within this fund are Marina, Lifeguards, Parking and Beach maintenance. |
| <b>Unencumbered Balance:</b> | The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.                                                      |
| <b>User Fees:</b>            | The payment of a fee for direct receipt of a public service by the party benefiting from the service.                                                                                                    |

TOWN OF CAROLINA BEACH  
ORGANIZATIONAL CHART  
FY 15-16



**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY 15/16**

| <b>EXECUTIVE</b> | <b>Position</b>                                      | <b>Fund</b> |
|------------------|------------------------------------------------------|-------------|
| Cramer, M.       | Town Manager                                         | GF          |
| Mann, N.         | Receptionist                                         | GF          |
| Nicholson, S.    | Administrative Assistant                             | GF          |
| <b>Total</b>     | <b>3-Full Time Positions Approved for Department</b> |             |

| <b>CLERK</b> | <b>Position</b>                                     | <b>Fund</b> |
|--------------|-----------------------------------------------------|-------------|
| Ward, K.     | Town Clerk                                          | GF          |
| Dotson, H.   | Administrative Support Specialist II                | GF          |
| <b>Total</b> | <b>2-Full Time Position Approved for Department</b> |             |

| <b>FINANCE</b> | <b>Position</b>                            | <b>Fund</b> |
|----------------|--------------------------------------------|-------------|
| Hall, D.       | Finance Director                           | GF          |
| Manning, L.    | Finance and Accounting Technician          | GF          |
| <b>Total</b>   | <b>2-Positions Approved for Department</b> |             |

| <b>HUMAN RESOURCES</b> | <b>Position</b>                                     | <b>Fund</b> |
|------------------------|-----------------------------------------------------|-------------|
| Brooks, H.             | Director of Human Resources                         | GF          |
| Hartman, S.            | Payroll and Benefits Coordinator                    | GF          |
| <b>Total</b>           | <b>2-Full Time Position Approved for Department</b> |             |

**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY 15/16**

| <b>PLANNING</b> | <b>Position</b>                                      | <b>Fund</b> |
|-----------------|------------------------------------------------------|-------------|
| Butler, B.      | Community Organization Officer                       | GF          |
| Haire, J.       | Project Manager                                      | GF          |
| Hardison, J.    | Senior Planner                                       | GF          |
| Hewitt, M.      | Code Enforcement Officer                             | GF          |
| Lang, R.        | Chief Building Inspector                             | GF          |
| Lorenzo, A.     | Planning Technician                                  | GF          |
| Parvin E.       | Asst. Town Manager/Planning Director                 | GF          |
| <b>Total</b>    | <b>7-Full Time Positions Approved for Department</b> |             |

| <b>PARKS AND REC</b> | <b>Position</b>                                                                                        | <b>Fund</b> |
|----------------------|--------------------------------------------------------------------------------------------------------|-------------|
| Dowling, M.          | Parks Maintenance Supervisor                                                                           | GF          |
| Jelinski, E.         | Parks and Recreation Director                                                                          | GF          |
| Murphy, T.           | Recreation Program Superintendent                                                                      | GF          |
| Robinson, S.         | Recreation Leader                                                                                      | GF          |
| Smithson, B.         | Recreation Leader                                                                                      | GF          |
| Whitman, H.          | Recreation Leader                                                                                      | GF          |
| Pratt, John          | Part-time Recreation Leader                                                                            | GF          |
| Roy, Karen           | Part-time Receptionist                                                                                 | GF          |
| <b>Total</b>         | <b>6-Full Time Positions Approved for Department<br/>2-Part-time Positions Approved for Department</b> |             |

**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY15/16**

| <b>POLICE</b>               | <b>Position</b>                                                           | <b>Fund</b> |
|-----------------------------|---------------------------------------------------------------------------|-------------|
| Baize, S.                   | Police Officer /K-9                                                       | GF          |
| Brothers, T.                | Police Officer                                                            | GF          |
| Casals M.                   | Police Officer II                                                         | GF          |
| Dillon, S.                  | Police Sergeant                                                           | GF          |
| Edens, C.                   | Police Officer                                                            | GF          |
| Gentzler, D.                | Police Officer II                                                         | GF          |
| Harvey, J.                  | Police Officer II                                                         | GF          |
| Henderson, S.               | Police Officer /SRO                                                       | GF          |
| Humphries, H.               | Police Captain                                                            | GF          |
| Marcucilli, A.              | Police Sergeant                                                           | GF          |
| McNeil, D.                  | Police Officer                                                            | GF          |
| Morton, G.                  | Police Officer - Part Time                                                | GF          |
| Morton C.                   | Police Officer                                                            | GF          |
| Naughton, A.                | Police Officer                                                            | GF          |
| Russell, S.                 | Police Officer II                                                         | GF          |
| Sacewicz, D.                | Police Officer                                                            | GF          |
| Schwenk,                    | Police Officer                                                            | GF          |
| Smith, B.                   | Police Officer                                                            | GF          |
| Smith,S.                    | Police Officer                                                            | GF          |
| Soward, G.                  | Police Sergeant/K-9                                                       | GF          |
| Spivey, C.                  | Police Lieutenant                                                         | GF          |
| Tello, E.                   | Police Officer                                                            | GF          |
| Tice, J.                    | Police Officer                                                            | GF          |
| Ward, L.                    | Police Sergeant                                                           | GF          |
| Vacant                      | Police Chief                                                              | GF          |
| <b><i>Investigative</i></b> |                                                                           |             |
| Hettinger, S.               | Police Detective                                                          | GF          |
| Latham C.                   | Police Detective                                                          | GF          |
| McCullough, D.              | Police Lieutenant                                                         | GF          |
| Vacant                      | Police Detective                                                          | GF          |
| <b><i>Support Staff</i></b> |                                                                           |             |
| Wiggins, A                  | Administrative Support Specialist II                                      | GF          |
| Vacant                      | Police Records Specialist                                                 | GF          |
| <b>Total</b>                | <b>30-Full Time Positions Approved<br/>1-Part-time Positions Approved</b> |             |

**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY 15/16**

| <b>FIRE</b>                 | <b>Position</b>                                                                 | <b>Fund</b> |
|-----------------------------|---------------------------------------------------------------------------------|-------------|
| Britt L.                    | Asst Fire Shift Supervisor (Lieutenant)                                         | GF          |
| Athing, K.                  | Fire Shift Supervisor (Captain)                                                 | GF          |
| Canfield, J.                | Part-time Fire                                                                  | GF          |
| Griffin, A.                 | Fire Chief                                                                      | GF          |
| McDade, J.                  | Asst Fire Shift Supervisor (Lieutenant)                                         | GF          |
| Remahl, A.                  | Asst Fire Shift Supervisor (Lieutenant)                                         | GF          |
| Sestrich, M.                | Fire Shift Supervisor (Captain)                                                 | GF          |
| Soward, W.                  | Fire Shift Supervisor (Captain)                                                 | GF          |
| Whivell                     | Part-time Fire                                                                  | GF          |
| Vacant                      | Fire Inspector                                                                  | GF          |
| Vacant                      | Part-time Fire                                                                  | GF          |
| Vacant                      | Part-time Fire                                                                  | GF          |
| <b><i>Support Staff</i></b> |                                                                                 |             |
| Strickland, M.              | Administrative Support Specialist II                                            | GF          |
| <b>Total</b>                | <b>10-Full Time Positions Approved for Department<br/>4-Part Time Positions</b> |             |

| <b>LIFEGUARDS</b> | <b>Position</b>                                  | <b>Fund</b> |
|-------------------|--------------------------------------------------|-------------|
| Sanders, S.       | Ocean Rescue Captain                             | GF          |
| <b>Total</b>      | <b>1-Full Time Position Approved</b>             |             |
| <b>Total</b>      | <b>41- Seasonal Part-time Positions Approved</b> |             |

**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY15/16**

| <b>ENVIRONMENTAL</b> | <b>Position</b>                                      | <b>Fund</b> |
|----------------------|------------------------------------------------------|-------------|
| Alston, T.           | General Maintenance Worker                           | GF          |
| Dudenhaven, M.       | Building Maintenance Specialist                      | GF          |
| Hewlett, E.          | General Maintenance Worker                           | GF          |
| Icenhower, R.        | General Maintenance Worker                           | GF          |
| Keating, D.          | Public Works Supervisor                              | GF          |
| Lawrie, T            | Public Works Crew Leader                             | GF          |
| Millage, T.          | General Maintenance Worker                           | GF          |
| South, J.            | General Maintenance Worker II                        | GF          |
| Williams, G.         | General Maintenance Worker                           | GF          |
| <b>Total</b>         | <b>9-Full Time Positions Approved For Department</b> |             |

| <b>PUBLIC WORKS</b> | <b>Position</b>              | <b>Fund</b> |
|---------------------|------------------------------|-------------|
| Stanberry, B.       | Public Works Director        | GF          |
| <b>Total</b>        | <b>.5-Full Time Position</b> |             |

| <b>W/S ADMINISTRATION</b> | <b>Position</b>                                       | <b>Fund</b> |
|---------------------------|-------------------------------------------------------|-------------|
| DuBois, G.                | Public Utilities Director                             | W/S         |
| Gurganious, R.            | Assistant Public Utilities Director                   | W/S         |
| Musselwhite, J.           | Utilities Administrative Supervisor                   | W/S         |
| Shelton, Rachel           | Billing/Customer Service Rep                          | W/S         |
| Shorter, S.               | Accounts Payable Technician                           | W/S         |
| Whitley, E.               | Sr. Billing/Customer Service Rep                      | W/S         |
| <b>Total</b>              | <b>6- Full Time Positions Approved for Department</b> |             |



**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY15/16**

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

| <b>WWC</b>     | <b>Position</b>                                  | <b>Fund</b> |
|----------------|--------------------------------------------------|-------------|
| Fowler, M.     | Utility Maintenance Worker                       | W/S         |
| Gardner, R.    | Equipment Operator II                            | W/S         |
| Hare, C.       | Utility Maintenance Worker                       | W/S         |
| Hutchenson, J. | Equipment Operator II                            | W/S         |
| Lewis, K.      | Utility Maintenance Worker                       | W/S         |
| Meyer, M.      | Utility Systems Superintendent                   | W/S         |
| Mote, M.       | Sr. Utility Mechanic                             | W/S         |
| Nichols, C.    | Plant Operator Supervisor                        | W/S         |
| Robinson, J.   | Utility Maintenance Mechanic                     | W/S         |
| Sing, M.       | Water System Operator                            | W/S         |
| Vacant         | Utility Systems Supervisor                       | W/S         |
| <b>Total</b>   | <b>11-Full Time Positions Approved for Dept.</b> |             |

| <b>WATER</b> | <b>Position</b>                                 | <b>Fund</b> |
|--------------|-------------------------------------------------|-------------|
| Reuben, D.   | Water Systems Operator                          | W/S         |
| Thompson, A. | Plant Operator Supervisor                       | W/S         |
| <b>Total</b> | <b>2-Full Time Positions Approved for Dept.</b> |             |

**TOWN OF CAROLINA BEACH  
EMPLOYEE ROSTER FY15/16**

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

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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 *owning* to the town from the owner or occupant of the premises. No owner or occupant of premises within the town shall be exempt from the collection and disposal service provided by the town.

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

### Residential Rates

Residential Garbage and Recycling Service

### Fee

\$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 1 and November 1 the following additional services are offered:

### Service

Twice a Week pickup \*\* (Per Month)

### Fee

\$25.39

Additional pick-up (Per Pickup)

\$20.00

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

### 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 \$80.00 per cart.

### 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. When debris is placed on the resident/renters shoulder of the road (right-a-way), resident/renters agree to be charged for disposal of these items. These charges will be billed to your utility account.

### Service

Per pickup truck load

### Fee

\$60.00

Less than full pickup load

\$40.00

Appliances (with freon: Refrigerator)

\$35.00

Appliances (without freon: TV, Mattress, Couch, Tables)

\$25.00

\*There is a minimum charge of \$25.00 per pick-up.

**Commercial Container Collection Rates**

**Weekly Service**

|                                 |          |
|---------------------------------|----------|
| 2 yd. container (Per Month)     | \$84.00  |
| 4 yd. container (Per Month)     | \$116.00 |
| 6 yd. container (Per Month)     | \$148.00 |
| 8 yd. container (Per Month)     | \$180.00 |
| 2 yd. container VIP (Per Month) | \$245.00 |
| 8 yd. container VIP (Per Month) | \$711.00 |

**Twice Weekly Service:**

|                                 |            |
|---------------------------------|------------|
| 2 yd. container (Per Month)     | \$155.00   |
| 4 yd. container (Per Month)     | \$215.00   |
| 6 yd. container (Per Month)     | \$276.00   |
| 8 yd. container (Per Month)     | \$337.00   |
| 2 yd. container VIP (Per Month) | \$393.00   |
| 8 yd. container VIP (Per Month) | \$1,303.00 |

**Thrice Weekly Service:**

|                                 |            |
|---------------------------------|------------|
| 2 yd. container (Per Month)     | \$223.00   |
| 4 yd. container (Per Month)     | \$317.00   |
| 6 yd. container (Per Month)     | \$404.00   |
| 8 yd. container (Per Month)     | \$495.00   |
| 2 yd. container VIP (Per Month) | \$541.00   |
| 8 yd. container VIP (Per Month) | \$1,895.00 |

**Compactor Service/Per Pickup:**

|                 |          |
|-----------------|----------|
| 2 yd. compactor | \$100.00 |
| 8 yd. compactor | \$200.00 |

**Roll Off Service:**

|                 |          |
|-----------------|----------|
| Compactor Hauls | \$188.00 |
| Open Top Hauls  | \$188.00 |

**Additional Pick-up:**

|                 |          |
|-----------------|----------|
| 2 yd. container | \$41.00  |
| 4 yd. container | \$62.00  |
| 6 yd. container | \$82.00  |
| 8 yd. container | \$101.00 |

**Boarkwalk Service**

|                   |          |
|-------------------|----------|
| Annual Rate 40 yd | \$620.00 |
|-------------------|----------|

**Recycling On Call:**

|             |          |
|-------------|----------|
| 8 yd. 1x wk | \$63.00  |
| 8 yd. 2x wk | \$100.00 |
| 8 yd. 3x wk | \$135.00 |
| 6 yd. 1x wk | \$140.00 |
| 6 yd. 2x wk | \$275.00 |
| 6 yd. 3x wk | \$415.00 |
| 2 yd. 1x wk | \$220.00 |

**Commercial Recycling**

|        |          |
|--------|----------|
| 1x wk  | \$78.00  |
| 2x wk  | \$150.00 |
| 3x wk  | \$225.00 |
| 8yd 3x | \$65.00  |

**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 service charge of 5% per month on the unpaid balance.

**Solid Waste Security Deposit**

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

**Commercial**

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

**VEHICLE IDENTIFICATION DECALS, PARKING, AND FREEMAN PARK FEES**

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

**Vehicle Identification Decals**

|                                                        | <b><u>Fee</u></b> |
|--------------------------------------------------------|-------------------|
| Purchased January 1st - March 31st                     | \$5.00            |
| Purchased April 1st - December 31st                    | \$15.00           |
| Additional Decals for owners of more than one property | \$1.00            |
| Replacement Decals                                     | \$5.00            |

**Parking Permit Decals**

|                             |                                                  |
|-----------------------------|--------------------------------------------------|
| Resident                    | Included with purchase of VID (one per vehicle)  |
| Out of Town Property Owners | Free with proof of ownership and purchase of VID |
| Non-Resident                | \$50.00                                          |

**Parking Lots:**

|                           |                           |
|---------------------------|---------------------------|
| Vehicles/Small Trucks     | \$ 8.00/day or \$1.25/hr. |
| Limos & Oversize Vehicles | \$10.00                   |

**Parking Meters:**

\$1.50 per hr. or \$8.00 per day

**Meter Violations:**

|                                                      |                                             |
|------------------------------------------------------|---------------------------------------------|
| 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.  |

**Online Payment Processing Fees:**

|                                     |                        |
|-------------------------------------|------------------------|
| On-line Citation Payment Fee        | \$3.50 Per Transaction |
| Freeman Park On-line Processing Fee | \$2.00 per transaction |

**Freeman Park Entry:**

|                                    |          |
|------------------------------------|----------|
| Daily Pass (per vehicle)           | \$30.00  |
| Holiday Daily Pass (per vehicle)   | \$50.00  |
| Annual Permit (per year)           | \$150.00 |
| Next Year Special (Dec 1st - 15th) | \$75.00  |
| Camping Reservation (per night)    | \$10.00  |

## FIRE DEPARTMENT FEES AND PERMITS

### Operational Permits:

|                                                                  | <b>Fee</b> |
|------------------------------------------------------------------|------------|
| Ammunition                                                       | \$65.00    |
| Blasting Agents                                                  | \$65.00    |
| Carnivals and Fairs                                              | \$65.00    |
| Cellulose Nitrate Plastics                                       | \$65.00    |
| Combustible Fibers <1,000 Cubic Feet                             | \$65.00    |
| Combustible Fibers > 1,000 Cubic Feet                            | \$65.00    |
| Combustible Dust Producing Operations                            | \$65.00    |
| Compressed Gases                                                 | \$65.00    |
| Covered Mall Buildings                                           | \$65.00    |
| Cryogenic Fluids                                                 | \$65.00    |
| Dipping Operations- Flammable Finishes                           | \$65.00    |
| Dust Producing Materials, Plants Handling                        | \$65.00    |
| Exhibits and Trade Shows                                         | \$65.00    |
| Explosives, Division 1.1 through 1.6                             | \$65.00    |
| Flammable Finishes (Storage) < 260 Gallons                       | \$65.00    |
| Flammable/Combustible Storage                                    | \$65.00    |
| Fruit Ripening                                                   | \$65.00    |
| Fumigation and Thermal Insecticidal Fogging                      | \$65.00    |
| Hazardous Chemical Storage                                       | \$65.00    |
| High Piled Combustible Storage                                   | \$65.00    |
| Hot Work Operations                                              | \$65.00    |
| Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings | \$65.00    |
| Magnesium                                                        | \$65.00    |
| Open Flames in Assemblies                                        | \$65.00    |
| Tents and Air Supported Structures                               | \$65.00    |

### Construction Permits:

|                                                         |         |
|---------------------------------------------------------|---------|
| Fire Alarm Inspection (Alteration-No Permit Fee)        | \$85.00 |
| Fire Alarm System – up fit only                         | \$85.00 |
| Fire Alarm Systems                                      | \$85.00 |
| Fire Pump and Related Equipment                         | \$85.00 |
| Private Fire Hydrants                                   | \$85.00 |
| Sprinkler System Inspection (Alteration- No Permit Fee) | \$85.00 |
| Sprinkler Systems                                       | \$85.00 |
| Sprinkler System—up fit only                            | \$85.00 |
| Standpipe Installation per Riser                        | \$85.00 |
| Suppression Systems                                     | \$85.00 |
| Underground Tank Testing                                | \$85.00 |
| Underground/Aboveground Tank Installation               | \$85.00 |
| Underground/Aboveground Tank Removal/Abandonment        | \$85.00 |



**Fire Plan-Review Fees:**

**Commercial-New Construction:**

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

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

A= Total gross building floor area of construction

B= Fee per Square Foot (From Table Below)

0-5000 sq. ft

$A \times B = \text{Permit Fee}$

5,001-15,000 sq. ft.

$(A \times B \times .75) + (1,250 \times B) = \text{Permit Fee}$

Over 15,000 sq. ft.

$(A \times B \times .50) + (5,000 \times B) = \text{Permit Fee}$

**Occupancy Type:**

**Fee per sq. Ft.**

|                    |       |
|--------------------|-------|
| Assembly           | 0.060 |
| Business           | 0.060 |
| Education          | 0.065 |
| Factory/Industrial | 0.040 |
| Hazardous          | 0.050 |
| Institutional      | 0.060 |
| Mercantile         | 0.060 |
| Residential        | 0.050 |
| Storage            | 0.035 |

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: \$65.00

f.) Accessory Structures: \$65.00

g.) Minimum Permit Fee: \$65.00

h.) Commercial Insp Fee: (Maximum 1 hour per inspection) \$65.00

**Commercial - Existing 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:

A= Total gross building floor area of construction

B= Fee per Square Foot (From Table Below)

0-5000 sq. ft

A x B = Permit Fee

5,001-15,000 sq. ft.

(A 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.**

|                    |       |
|--------------------|-------|
| Assembly           | 0.055 |
| Business           | 0.060 |
| Education          | 0.065 |
| Factory/Industrial | 0.040 |
| Hazardous          | 0.050 |
| Institutional      | 0.060 |
| Mercantile         | 0.050 |
| Residential        | 0.050 |
| Storage            | 0.035 |

b.) Demolition

\$20.00

c.) Occupancy Certification

\$25.00 + Inspection Fee(s)

d.) Minimum Permit Fee: unless otherwise noted + Inspection Fee(s)

\$65.00

e.) Commercial Insp Fee: (Maximum 1 hour per inspection)

\$65.00

**Administrative Fees:**

**Fee**

After-hour, Weekend and Holiday Inspections (Minimum 2 hours)

\$120.00 (Plus \$60.00 additional hour.)

Commercial Shell Application:

Regular permit fee x .90

Failure to obtain final inspection:

\$100.00

Fast Track Application:

Regular fee x 1.25 or \$100 over Permit fee

Occupying building without a C/O or CIC:

\$250.00

Working without a permit:

A minimum of \$150.00

**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:**

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

**Special Services From Fire Department.**

| <b><u>Service:</u></b>                                   | <b><u>Fee:</u></b>       |
|----------------------------------------------------------|--------------------------|
| ABC Permit                                               | \$65.00                  |
| Commercial Construction Inspection                       | \$65.00                  |
| Day Care State Inspection                                | \$65.00                  |
| Filling Swimming Pools                                   | \$200.00 + Water Charges |
| Fire Flow Test                                           | \$65.00                  |
| Reinspection fee for State mandated inspections          | \$65.00                  |
| Re-Review of submitted plans                             | \$35.00                  |
| Standby Assistance (Engine Company) (Per Hr)             | \$200.00                 |
| Standby Assistance (Fire Inspector) (Per Hr)             | \$40.00                  |
| Standby Assistance (Fire Suppression Personnel) (Per Hr) | \$40.00                  |
| Standby Assistance (Squad) (Per Hr)                      | \$150.00                 |
| Standby Assistance (Tower) (Per Hr)                      | \$225.00                 |
| Standpipe Test Per Riser                                 | \$65.00                  |
| Tent Inspection                                          | \$65.00                  |
| Transporting Division 1.1, 1.2, and 1.3 Explosives       | \$200.00                 |
| Witness Fire Flow/Pump Test                              | \$65.00                  |

**BUILDING PERMITS**

**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 based on the cost of construction for heated and unheated space as estimated by the contractor. In no instance shall the estimated cost be less than \$ 70.00 per square foot of heated space and \$ 20.00 per square foot for all unheated spaces 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 based on the cost of construction for heated and unheated space as estimated by the contractor. In no instance shall the estimated cost be less than \$125.00 per square foot of heated space and \$ 70.00 per square foot for all unheated spaces, or a combination of heated and unheated spaces at \$100.00 per square foot.

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

|                                                 |                                    |
|-------------------------------------------------|------------------------------------|
| Demolition permit - residential                 | \$50.00                            |
| Demolition permit – commercial                  | \$200.00                           |
| Relocating a house                              | \$200.00 plus building permit fees |
| NC Homeowners recovery fee (GS 87-15.6, Vol 1A) | \$10.00                            |

|                      |          |
|----------------------|----------|
| Manufactured Housing |          |
| Single Wide          | \$100.00 |
| Double Wide          | \$200.00 |
| Triple Wide          | \$300.00 |

Sprinkler System Fees (See Fire Permits)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| (a) Permits are required on all construction unless exempted by State Statute 160A-417.                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                              |
| (b) Expiration of Permits: If substantial work is not commenced within six (6) months of issuance or, if the work is suspended or abandoned for a period of twelve (12) months or more after work has commenced (NCGS 153A-358/160A-417).                                                                                                                                                                                                                                                                                   |                                              |
| (c) Work Requiring a Permit: Residential permits are not required for work costing less than \$5,000.00 unless that work involves the addition, repair, or replacement of load bearing structures and does not require a change in the electrical, mechanical, and plumbing systems (NCGS 160A-417). All commercial work shall be reviewed to determine permit applicability.                                                                                                                                               |                                              |
| (d) Signs (other than Billboards - see h): \$25.00 – 30 minutes of staff analysis and occasional site visit; 30 minutes clerical and filing (In addition to the above fee, illuminated signs require an electrical permit in accordance with the Electrical Permit Fee Schedule as adopted by New Hanover County).                                                                                                                                                                                                          | \$25.00                                      |
| (e) Billboard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$500.00                                     |
| (f) 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. | \$25.00                                      |
| (g) 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.                                                                                                                                                                                                                                                                                                                         |                                              |
| (h) Working Without a Permit:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                              |
| (1) Fee for starting work without a permit is equal to twice the basic permit fee.                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$100.00                                     |
| (2) Fee for starting and substantially completing the work without a permit                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$500.00                                     |
| (i) Habitual Working Without a Permit: \$50 per day find shall be imposed for second and subsequent offenses of working without a permit for as long as the work continues.                                                                                                                                                                                                                                                                                                                                                 | \$ 50.00 per day                             |
| (j) Failure to Obtain a Final Inspection: immediately upon completion of work.                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$100.00                                     |
| (k) Prior to Final Cut-On: If the house is occupied prior to the final Certificate of Occupancy, then only \$750 of the \$1,000 will be refunded, and a fee of \$50 per day shall be fined until a Certificate of Occupancy is obtained.                                                                                                                                                                                                                                                                                    | \$1,000 certified check or letter of credit. |
| (l) Garages and Other Outbuildings: See section Building Permit Fees, Item (a). If an outbuilding does not require a building permit then a \$25 Zoning Permit and any additional inspections will be required.                                                                                                                                                                                                                                                                                                             | \$25.00                                      |
| (m) Fencing: \$25 permit fee and all pertinent inspections.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$25.00                                      |
| (o) Occupying a building without a CO/CC: \$50 per day of occupying without a CO and loss of prior cut on bond (if applicable)                                                                                                                                                                                                                                                                                                                                                                                              | \$50.00                                      |

**PERMIT PROCESSING FEE SCHEDULE  
PLANNING AND ZONING**

| <u>Services/Permits:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>Fee:</u>                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <u>Major Conditional Use Permits:</u> Issued for Planned Residential and Business Developments, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation and analysis, 1 hour TRC, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, typing legal advertisements), 2 hours for case close out, 1 hour site check, 6 hours zoning sign off after construction, and issuance of Certificates of Occupancy.                                                                                    | \$800                                           |
| <u>Minor Conditional Use Permits:</u> Issuance for mixed uses, bed and breakfast projects, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, and typing legal advertisements), and 1 hour case close out, 1 hour zoning sign off after construction/implementation, and issuance of a Certificate of Occupancy .5 hours.                                                                                                          | \$350                                           |
| <u>Minor Subdivisions:</u> 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.                                                                                                                                     | \$25                                            |
| <u>Major Subdivisions:</u> 4 to 8 hours staff analysis and report preparation, 1 hour site check, 3 hours hearing time, 4 hours clerical time (agenda preparation, hearing minutes, and legal advertisements, typing), 1 hour TRC meeting, 2 hours case close-out and follow-up, 6 hours zoning sign-off, and issuance of a Certificate of Occupancy 6 hours.                                                                                                                                                                                            | \$800                                           |
| <u>Road Closure Applications:</u> Applicant pays for advertisement in a newspaper of general circulation for four consecutive weeks, 8 to 10 hours staff analysis, 2 hours in hearings, 4 hours of clerical time (agenda preparation, hearing minutes, legal advertisements, typing) 1 hour case close-out.                                                                                                                                                                                                                                              | \$425                                           |
| <u>Application for Naming/Renaming of Public Streets or Alleys:</u> 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.                                                                                                                                                                                                                                                        | \$425                                           |
| <u>Major Rezone Application:</u> (directly affects 50 or more owners or greater than one acre of land). Planning to bill for both TC and PZ advertisements) Applicant pays for four 1/2 page ads for four consecutive weeks in a newspaper of general circulation; mailed legal notice to all affected property owners; 1 hour site check; 3 hours staff analysis/staff report; 4 hours in public hearing; 6 hours clerical preparation for hearing minutes, legal ads, typing, filing; 1 hour case closeout; and zoning map revision and republication. | \$625                                           |
| <u>Minor Rezone Applications:</u> 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.                                                                                                                                                                                                                                                                                                        | \$350                                           |
| <u>Zoning and Plot Plan Approvals:</u> Issued for all uses permitted "by right" as listed in various zoning districts in the Zoning Ordinance; 5 hours of staff analysis.                                                                                                                                                                                                                                                                                                                                                                                |                                                 |
| Single Family/Duplex:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$25.00                                         |
| Multi-family / Multi-use:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$5.00 per unit or \$25.00 whichever is greater |
| Commercial:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$75.00                                         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <u>Flood Zone Verification:</u> 30 minutes of staff analysis and occasional site visit; 30 minutes clerical and filing.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$25.00  |
| <u>Zoning Site Inspections:</u> 1 hour of staff time for site inspection prior to issuance of Certificate of Occupancy.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$25.00  |
| <u>Certificates of Occupancy:</u> .5 hours of clerical time to verify that all inspections have been approved and to process Certificate of Occupancy.                                                                                                                                                                                                                                                                                                                                                                                                                              | \$10.00  |
| <u>Home Occupation Fee:</u> .5 hours staff analysis and processing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$25.00  |
| <u>Land Use Plan Amendment Fee:</u> 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.                                                                                                                                                                                                                                                                                                                                                                         | \$800.00 |
| <u>Variance Fee:</u> To authorize variances. To authorize upon appeal in specific cases such variances from the terms of the ordinance as will preserve the spirit and intent of the ordinance, secure public safety and welfare, and provide substantial justice, when owing to special conditions, literal enforcement of the strict letter of this ordinance would result in practical difficulties or unnecessary hardships.                                                                                                                                                    | \$450.00 |
| <u>Appeal Fee:</u> An appeal from the decision of the zoning administrator or flood plain manager may be taken to the Board of Adjustment by any person aggrieved or by any officer, department, and board or bureau of the town affected by such decision. Such appeal shall be taken at least thirty (30) days before the board's next regularly scheduled meeting by filling a notice of appeal specifying the grounds thereof. The zoning inspector shall forthwith transmit to the board all the papers constituting the record upon which the action appeals were taken from. | \$450.00 |
| <u>Conditional Use Permit Extension Fee:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$100.00 |
| <u>Conditional Use Permit Minor Modification Fee:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$100.00 |
| <u>Right of Way Encroachment:</u> (Year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$100.00 |
| <u>Beach Services:</u> (Year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$100.00 |
| <u>Vending:</u> (Freeman Park or Municipal Beach Strand) (Year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$100.00 |
| <u>Itinerant Merchant:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |
| Annual License                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$500.00 |
| Street End License (Month)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$250.00 |
| Ice Cream (Annual)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$100.00 |

**GIS Maps:**

|                                             | <u>Color</u> | <u>Black and White</u> |
|---------------------------------------------|--------------|------------------------|
| Economy 20lb Bond (24 inch) (Up to 24 x 35) | \$20.00      | \$4.00                 |
| Economy 20lb Bond (36 inch) (Up to 36 x 46) | \$25.00      | \$6.00                 |
| Economy 20lb Bond (36 inch) (Up to 36 x 58) | \$30.00      | \$8.00                 |
| Economy 20lb Bond (36 inch) (Up to 36 x 63) | \$40.00      | \$10.00                |
| Bond (8 1/2 x 11)                           | \$1.00       | \$0.15                 |
| Lazer Ink Jet Bond (11 x 17)                | \$2.00       | \$0.15                 |

**ZONING ENFORCEMENT**

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

\$ 50.00 per day

**BOARD OF ADJUSTMENT**

**Variance Request/Hearing :**

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.

\$450.00

**PRIVILEGE LICENSE FEE**

**Privilege License Fees:**

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

**Peddling and Soliciting :**

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

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

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

**Private Bus Service-Application Fee:**

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

\$150.00



## EVENTS

### **Department Event Fees:**

|                     | <b><u>Fee:</u></b>   |
|---------------------|----------------------|
| Utilities:          | \$25.00/hr./employee |
| Public Works:       | \$25.00/hr./employee |
| Police:             | \$35.00/hr./employee |
| Fire:               | \$65.00 Tent Permit  |
| Parks & Recreation: | \$40.00/hr./employee |
| Lifeguards:         | \$50/day             |

### **Port-A-Johns:**

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

### **Cones & Barrels/Trash Cans:**

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

### **Non-Refundable Application Fee :**

\$25.00 per application

### **Refundable Deposit :**

\$500.00

### **Trash:**

If the *applicant* chooses not to hire town employees, the *applicant* will be entirely responsible for removal of trash and required to provide trash bags for all trash cans.

Refundable Deposit will be applied if the *special event* sight(s) is not returned to original condition.

### **Police Officer(s)/Sworn Officers :**

If in the opinion of the Police Chief or his designee a sworn officer is essential for a *special event*, the *applicant* will be instructed on the number of officers needed and if security can be provided with on duty staff.

### **Town Parking Lots :**

Memorial Day through Labor Day (1 May through 31 August): When having an event on any of the Town parking lots, there will be a fee of \$8.00 per parking space per day of use for the parking lot. This fee will be per day counting the day of setup and the day the parking lot is cleared and back to original condition; i.e. if you set up on Friday (any time) and Monday (any time) is the soonest the lot can be cleared the charge will be for Friday, Saturday, Sunday and Monday.

After Labor Day until Memorial Day (1 September through 30 April): No fee will be charged when having an event on Town parking lots.

**POLICE DEPARTMENT**

**Taxicab Permits and Operator License:**

|                                                | <b><u>Fee:</u></b> |
|------------------------------------------------|--------------------|
| Annual Taxicab inspection: (per vehicle)       | \$20.00            |
| Annual Taxicab operator permit: (per operator) | \$10.00            |
| Finger Printing or Background Check:           | \$20.00            |

**Town Ordinance:**

|                                                                                               | <b><u>Fine</u></b> |
|-----------------------------------------------------------------------------------------------|--------------------|
| <b><u>Section: Violation</u></b>                                                              |                    |
| Sec. 3-5 Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches:         | \$50.00            |
| Sec. 6-9 Harbor and Marine Regulations:                                                       | \$50.00            |
| Sec. 7-21 Surfing:                                                                            | \$10.00            |
| Sec. 9-29 Motor Vehicle/ Passenger Vehicle:                                                   | \$50.00            |
| Sec. 9-51: Driving motor vehicle on sidewalk .....                                            | \$50.00            |
| Sec. 9-52: Driving motor vehicle on Boardwalk without permit or prior approval .....          | \$50.00            |
| Sec. 9-53: Skating, roller blading, skate boarding within unauthorized areas .....            | \$10.00            |
| Sec. 9-55: Operating of unauthorized vehicle on beach .....                                   | \$50.00            |
| Sec. 9-80: Operating bicycle in violation of regulations .....                                | \$10.00            |
| Sec. 9-92: Operating bicycle without proper headgear (age 12 or under) .....                  | \$10.00            |
| Sec. 9-93: Bicycle passenger (age 4 or younger) without proper child safety seat .....        | \$10.00            |
| Article IV: Violations to pedestrian regulations .....                                        | \$5.00             |
| Article V: Violations to stopping, standing, parking of vehicles .....                        | \$10.00            |
| Violations to parking of vehicles:                                                            |                    |
| If paid w/in 72 hours                                                                         | \$15.00            |
| If Paid after 3 days                                                                          | \$25.00            |
| Parking of unauthorized vehicle in area marked for emergency vehicles only .....              | \$50.00            |
| Sec. 9-130: Parking of unauthorized vehicle in handicapped space .....                        | \$250.00           |
| Schedule C: Damaging or destruction of ocean dunes or vegetation .....                        | \$1,000.00         |
| Schedule C: Overnight camping, sleeping on the beach .....                                    | \$100.00           |
| Sec. 5-25: Open fires on the beach .....                                                      | \$100.00           |
| subject the offender to a civil penalty as follows:                                           |                    |
| First offense                                                                                 | \$50.00            |
| Second offense within a twelve (12) month period                                              | \$100.00           |
| For each offense when the offense is the third or subsequent offense within a 12 month period | \$250.00           |
| Sec. 9-154: Wrecker/Towing Services and Impoundment                                           | \$200.00           |

**Freeman Park Fines:**

|                                                                                           |                       |
|-------------------------------------------------------------------------------------------|-----------------------|
| 11-46 Careless and reckless driving                                                       | \$100.00              |
| 11-47 Only operational vehicle(s)                                                         | \$50.00               |
| 11-48 Repairs within Freeman Park (vehicle)                                               | \$50.00               |
| 11-49 Abandonment (vehicle)                                                               | \$50.00               |
| 11-50 Public vehicular area                                                               |                       |
| (a) Restricted area to include below daily high-tide mark                                 | \$100.00              |
| 11-51 Speed limit                                                                         | \$50.00               |
| 11-52 Clinging to motor vehicle                                                           | \$100.00              |
| 11-53 Camping violation(s)                                                                |                       |
| (a) Location violation or camping more than allowed time (14 days)                        | \$50.00               |
| 11-54 Campfires                                                                           | \$50.00               |
| (a) Location violation                                                                    | \$50.00               |
| (b) Burning of construction debris                                                        | \$100.00              |
| (c) Digging Holes In Beach / No Repair                                                    | \$100.00              |
| 11-55 Sand dunes                                                                          |                       |
| (a) Walking within sand dunes                                                             | \$100.00              |
| (b) Operating a motor vehicle within sand dunes (minimum/maximum)                         | \$250.00 - \$1,000.00 |
| 11-56 Litter including glass containers                                                   | \$150.00              |
| (a) House hold Furniture                                                                  | \$100.00              |
| 11-57 Human waste and animal and vegetable waste                                          | \$50.00 to \$100.00   |
| 11-58 Wildlife to include feeding of wildlife and the presence of horses and/or livestock | \$25.00               |
| 11-59 Dogs and other commonly accepted animals and fowl on public rights-of-ways, etc.    | \$25.00               |
| 11-60 Surfing and other water related activities                                          |                       |
| (a1) Personal watercraft within 1,500 feet of beach strand                                | \$50.00               |
| (a2) Surfing leash law                                                                    | \$50.00               |
| (a3) surfing within 500 feet of fishing pier                                              | \$50.00               |
| 11-61 Freeman Park Permits                                                                | \$100.00              |
| 11-62 Fees                                                                                | \$50.00               |
| 11-63 Trespassing when park is officially closed                                          | \$100.00              |
| 11-64 Conduct of visitors                                                                 | \$50.00               |
| 11-65 Vending, unauthorized                                                               | \$50.00               |
| 11-66 Advertising and promotions                                                          | \$50.00               |
| 11-67 Organized events, unauthorized                                                      | \$50.00               |
| 11-68 Pedal, solicit or beg without a license                                             | \$50.00               |
| 11-69 Curfews for minors                                                                  | \$50.00               |
| 11-70 Firearms and fireworks                                                              | \$50.00               |
| 11-71 Noises prohibited, nuisances                                                        | \$250.00              |
| 11-72 Public nudity                                                                       | \$50.00               |
| 11- 73 Camping without a Permit                                                           | \$50.00               |

**PUBLIC WORKS**

**Vegetation Removal, Increased Impervious Area, Filling & Grading Permits:**

**Fee:**

|                                                                                            |          |
|--------------------------------------------------------------------------------------------|----------|
| 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**

|                                                                                                                                                                                                                                                                                                                                            |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <u>Annexations:</u> 1 Advertisement; 2 hours planner review of application; resolution to investigate; certificate of sufficiency; resolution for public hearing; 1 hour public hearing/staff presentation; recordation of meeting minutes and transcription; 1 hour case closeout; ordinance to extend town boundary; notice of adoption. | \$370.00 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

**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.
- (f) 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 and verified by the Town.
- (g) 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.
- (h) 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.
- (i) Separate Connections: Each individual residence and business building shall have separate water and sewer connection with the town system; All condominiums and townhouses shall have an individual water, individual sewer and individual sewer cleanout connection for each unit/dwelling with the town's system.

**Residential Water Service Connection Fees**

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

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

**Sanitary Sewer Service Connection Fees**

| <b>Town Provided Service Connection</b> |  |                              |
|-----------------------------------------|--|------------------------------|
| <u>Connection Size:</u>                 |  | <u>Fee:</u>                  |
| 4"                                      |  | \$2,150.00 (20 ft. from tap) |
| Additional 4" Per Ft                    |  | \$62.50 per linear foot      |
| 6"                                      |  | \$2,500.00 (20 ft. from tap) |
| Additional 6" Per Ft                    |  | \$77.50 per linear foot      |

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

| <b>Utility Contractor Provided Service Connection</b> |  |                        |
|-------------------------------------------------------|--|------------------------|
| <u>Connection Size:</u>                               |  | <u>Inspection Fee:</u> |
| 4"                                                    |  | \$150                  |
| 6"                                                    |  | \$150                  |

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 and are not to be used by any unauthorized person for any purpose, unless permitted by the town manager.

**Tampering with Meters:**

- (a) Obstruct, alter, bypass, tamper with, injure or prevent the action of a meter or other instrument used to measure or register the quantity of water through such meter by a person other than an employee of the company owning or supplying any water, who willfully shall detach or disconnect such meter, or make or report any test of, or examine for the purpose of testing any meter so detached or disconnected.
- (b) Make any connection or reconnection with the water pipes ,or wires of any person, furnishing to consumers water, or turn on or off or in any manner interfere with any valve or other appliance belonging to such person, and connected with his service or other pipes or wires, for any purpose without first procuring from such person a written permit to turn on or off such valve, or to make such connection or reconnections, or to interfere with the valves, wires or other appliances of such, as the case may be.
- (c) Reconnect water connections or otherwise turn back on one or more of those utilities when they have been lawfully disconnected or turned off by the provider of the utility.
- (d) 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 unmetered, unregistered, or diverted water.
- (e) Criminal violations of this section shall be punishable as follows:
- (1) A violation of this section is a Class 1 misdemeanor.
  - (2) A second or subsequent violation of this section is a Class H felony.
  - (3) A violation of this section that results in significant property damage or public endangerment is a Class F felony.
- (f) Whoever is found in a civil action to have violated any provision of this section shall be liable to the water supplier in triple the amount of losses and damages sustained or five thousand dollars (\$5,000), 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 or demolished, then no charge shall accrue once the meter is removed. **Every property within the town with a structure shall be charged a minimum fixed charge every month whether the owner applies for service or not.**
- (c) Each account shall be charged for wastewater at the monthly fixed charge plus a variable charge. The gallons of wastewater for a given period shall be taken to be the same as the gallons of water provided to the site, as measured by the service's water meter.

**Billing:**

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

**Residential:**

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

**Deposit Amount:**

\$100.00  
\$200.00  
\$250.00

**Commercial**

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

**Deposit Amount:**

\$185.00  
\$350.00  
\$400.00

**Water Service Fees:**

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

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

**Water Service Meter Check Fees:**

When a customer requests that a meter be read, checked or turned on or off, 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 technician 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.

**Water and Sewer Charges Outside Town Limits:**

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

**Unpaid Water and Sewer Accounts: Discontinuance of Service:**

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

**Leak and Breakage Adjustments:**

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

**Monthly Minimum Water and Sewer Fixed Rates:**

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

| <b><u>Meter Size</u></b> | <b><u>Water Rate</u></b> | <b><u>Sewer Rate</u></b> |
|--------------------------|--------------------------|--------------------------|
| 5/8" x 3/4"              | \$13.84                  | \$25.01                  |
| 1"                       | \$32.54                  | \$68.26                  |
| 1 1/2"                   | \$42.40                  | \$89.90                  |
| 2"                       | \$67.04                  | \$148.21                 |
| 3"                       | \$126.71                 | \$280.07                 |
| 4"                       | \$217.92                 | \$489.78                 |
| 6"                       | \$594.91                 | \$1,337.11               |

**Water and Sewer Variable Metered Rates:**

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

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

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

**Non-Metered Sewer Rates:**

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

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

| <b><u>Usage</u></b>                                      | <b><u>Rate</u></b> |
|----------------------------------------------------------|--------------------|
| <b><u>Residential:</u></b>                               |                    |
| Single/Multifamily - per dwelling unit                   | \$100.00           |
| <b><u>Commercial*</u></b>                                |                    |
| Hotel/Motel - Residence                                  | \$100.00           |
| - w/ Cooking Facilities                                  | \$50.00            |
| - w/o Cooking Facilities                                 | \$25.00            |
| Retail Sales -per water closet/urinals/shower            | \$50.00            |
| Barber/Beauty Shops - per chair                          | \$25.00            |
| Offices - per water closet/urinal/shower                 | \$100.00           |
| Garages/Service Centers - per water closet/urinal/shower | \$10.00            |
| Restaurant/Clubs/Bars -per seat                          | \$15.00            |
| Convenience Stores - per water closet/urinal/shower      | \$100.00           |

**Industrial:**

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

\*The minimum monthly rate for commercial users of the sanitary sewer system not set forth above shall be determined by the anticipated amount of monthly wastewater treatment at a rate of \$6.62 per 1000 gallons.

**Water/Sewer/Facility Fees:**

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

| <b><u>Type of Use*</u></b>                                                                                                                 | <b><u>Water</u></b>                 | <b><u>Sewer</u></b>                |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| <b>Residential</b>                                                                                                                         |                                     |                                    |
| All Per Heated Square Foot                                                                                                                 | \$1.285                             | \$1.285                            |
| <b>Commercial/Other</b>                                                                                                                    |                                     |                                    |
| 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 |
| Hotels/Motels/room                                                                                                                         | \$525.00                            | \$525.00                           |
| Hotels/Motels/room (cooking facilities)                                                                                                    | \$750.00                            | \$750.00                           |
| Offices/100 sq. ft occupyable space& to include one (1) unisex bathroom water closets/urinals/sink per 1,000 sf (not for public use)       | \$175.00                            | \$175.00                           |
| Offices that include public restroom Water closets/urinals/sinks per restroom                                                              | \$1,125.00                          | \$1,125.00                         |
| Recreational/water closet/urinal/shower                                                                                                    | \$1,125.00                          | \$1,125.00                         |
| Service Station, Garage (auto/boat),per water closet/urinal per restroom                                                                   | \$1,500.00                          | \$1,500.00                         |
| Convenience Store without food service per water closet/urinal per restroom                                                                | \$1,125.00                          | \$1,125.00                         |
| Convenience Store with food service per water closet/urinal per restroom                                                                   | \$1,500.00                          | \$1,500.00                         |
| Retail Sales/100 sq. ft occupyable space & to include one (1) unisex bathroom water closets/urinals/sink per 1,000 sf (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                           |

***(Commercial/Other-Continued)***

|                                                                                                                                                          | <b><u>Water</u></b>            | <b><u>Sewer</u></b>            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| <b><u>Hospitals/Medical Facilities</u></b>                                                                                                               |                                |                                |
| Beds for overnight stay                                                                                                                                  | \$1,500.00                     | \$1,500.00                     |
| Examination rooms with sinks                                                                                                                             | \$125.00                       | \$125.00                       |
| Examination rooms without sinks                                                                                                                          | \$50.00                        | \$50.00                        |
| Interim Medical Facility/100 sq. ft occupyable space& to include one (1)<br>unisex bathroom water closets/urinals/sink per 1,000 sf (not for public use) |                                |                                |
| ...that include public restrooms per water closets/urinals per restroom                                                                                  | \$175.00                       | \$175.00                       |
| Nursing/Rest Homes/bed                                                                                                                                   | \$1,125.00                     | \$1,125.00                     |
| with laundry                                                                                                                                             | \$420.00                       | \$420.00                       |
| w/o laundry                                                                                                                                              | \$1,000.00                     | \$1,000.00                     |
| <b><u>Residential Care Facilities/bed</u></b>                                                                                                            | \$600.00                       | \$600.00                       |
| with laundry                                                                                                                                             | \$420.00                       | \$420.00                       |
| w/o laundry                                                                                                                                              | \$1,000.00                     | \$1,000.00                     |
|                                                                                                                                                          | \$600.00                       | \$600.00                       |
| <b><u>Car Wash</u></b>                                                                                                                                   |                                |                                |
| 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                     |
| <b><u>Swimming Pools/Water Entertainment</u></b>                                                                                                         |                                |                                |
| Residential/pool single family                                                                                                                           | \$250.00                       | \$250.00                       |
| Commercial/Multifamily Pools                                                                                                                             | \$375.00                       | \$375.00                       |
| w/water closets/urinals/showers                                                                                                                          | \$1,125.00                     | \$1,125.00                     |
| Pools/public facilities pools                                                                                                                            | \$375.00                       | \$375.00                       |
| w/water closets/urinals/showers                                                                                                                          | \$1,125.00                     | \$1,125.00                     |
| <b><u>Institutional</u></b>                                                                                                                              |                                |                                |
| 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                       | \$125.00                       |
| Schools per person capacity with food preparing facilities                                                                                               | \$150.00                       | \$150.00                       |
| <b><u>Other uses not listed</u></b>                                                                                                                      | (\$5 gallon/average day's use) | (\$5 gallon/average day's use) |

**Services:**

|                                             |                    |
|---------------------------------------------|--------------------|
| Irrigation Well Permit Fees                 | <b><u>Fee:</u></b> |
| Jetting of Pilings: (Per Piling)            | \$50.00            |
| Grease Permit Fee                           | \$31.25            |
| Food Service Application/ Annual Inspection | \$100.00           |
| Variance Study                              | \$200.00           |

**Grease Removal**

|                             |                     |                        |
|-----------------------------|---------------------|------------------------|
|                             | <b><u>Fine:</u></b> | <b><u>Penalty:</u></b> |
| First violation: (Per Day)  | N/A                 | \$50.00                |
| Second violation: (Per Day) | \$100.00            | \$50.00                |
| Third violation: (Per Day)  | \$100.00            | \$250.00               |

If after 30 days, the violations have not been corrected, the town will disconnect Utility services to the establishment/business. Upon termination of service, the town will notify New Hanover County Health Department. The establishment must notify town representatives that repairs have been made. Inspections will be completed upon notification.

**Rules:**

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.

**(Rules-Continued)**

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
11. 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:
12. 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.
13. 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.
14. 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.
15. 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.
16. Irrigation Well Permit Fees: Any person drilling irrigation well must first acquire a permit from Operations at a cost of \$50.00. Upon completion, certification of depth must be obtained. 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.

**STORMWATER DRAINAGE**

| <b><u>Stormwater Drainage Fees</u></b> | <b><u>Fee:</u></b> |
|----------------------------------------|--------------------|
| Residential: (Per Month)               | \$9.00             |
| Commercial: (Per ERU Per Month)        | \$9.00             |
| Condominiums: (Per Unit Per Month)     | \$9.00             |
| Hotels/Motels: (Per ERU Per Month)     | \$9.00             |

lot coverage = 2000 square feet. All properties pay the same rate but a large site has the potential of paying more pending the level of impervious area.

| <b><u>Development Plan Review Fees: (new or additions)</u></b>                 |          |
|--------------------------------------------------------------------------------|----------|
| Single Family or Two-Family Residence                                          | \$25.00  |
| major subdivision (Per Lot)                                                    | \$25.00  |
| Multi-Family Unit                                                              | \$25.00  |
| Commercial Site (0 to 5000 sq. ft. BUA)                                        | \$100.00 |
| Commercial site (5001 sq. ft. to 10,000 sq. ft. BUA)                           | \$250.00 |
| Commercial site (greater than 10,000 sq. ft. BUA)                              | \$500.00 |
| <b><u>Development Fee Formula: (Per Percent of developed lot coverage)</u></b> | \$275.00 |

Storm water retention systems (i.e. ponds, underground systems) can be put in place that do count towards the waiver of initial impact fees. These systems are typically designed to retain the first 1.5” of storm water runoff affiliated with the addition of impervious surfaces to the parcel. The systems are designed and placed on all properties in Carolina Beach (commercial and residential). Runoff exceeding the amount treated by the installed private system goes in to the Town’s drainage system.

If builder covers lot with 40% impervious surface, the development fee would be \$275.00 x 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 x 20% = \$2,200.00. Development fee would then be \$8,800.00.

For stormwater pipe installation, the customer shall pay a fee determined by the town prior to installation, which shall be based upon a detailed estimate of the cost of the services and materials provided, by the town for the facilities. This fee shall be the total amount to be paid by the customer to the town. The detailed estimate shall quantify all materials needed, including but not limited to pipe, catch basins, asphalt, stone, matting and fill, each assigned the same unit prices as the town currently pays at the time of the estimate for the materials. The estimate shall further quantify a reasonable estimate of labor time required at hourly rates and benefits to be paid each employee and equipment time at hourly rates assigned each type of equipment. If the town elects to contract any of the installation of the work, the contractor’s fee shall become part of the estimate. Estimate shall be good for a period of 60 days.

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

## MUNICIPAL MARINA

The owners or 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.

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

### **Dockage Rates (Per Quarter)**

|                                     | <b><u>Fee:</u></b> |
|-------------------------------------|--------------------|
| Pleasure Boat                       | \$614.00           |
| Charter Boat                        | \$976.00           |
| Head Boat (Minimum Rate)            | \$2,900.00         |
| Transient Craft (Per 24 hr. period) | \$45.00            |



**PARKS AND RECREATION**

**Carolina Beach Recreation Center Memberships:**

|                                       | <b><u>Fee:</u></b>          | <b><u>Fee:</u></b>  |
|---------------------------------------|-----------------------------|---------------------|
|                                       | <b>Resident</b>             | <b>Non-Resident</b> |
| Senior (60+)                          | \$50.00                     | \$80.00             |
| Adult (18 to 59)                      | \$80.00                     | \$120.00            |
| Youth (9 to 17)                       | \$50.00                     | \$80.00             |
| Child (up to age 8)                   | \$0.00                      | \$0.00              |
| Family                                | \$160.00                    | \$240.00            |
| Active Military (With ID)             | \$50.00                     | \$50.00             |
| Weekly Family Pass                    | \$25.00                     | \$35.00             |
| Daily Pass                            | \$5.00                      | \$5.00              |
| Lost Membership Card                  | \$5.00                      | \$5.00              |
| Town of Carolina Beach Employees      | FREE                        |                     |
| TOCB Employee Family (same household) | \$ 5.00 per person/per year |                     |

**Program Fees:**

|                                   | <b><u>Fee:</u></b>                | <b><u>Fee:</u></b>              |
|-----------------------------------|-----------------------------------|---------------------------------|
|                                   | <b>Resident</b>                   | <b>Non-Resident</b>             |
| Youth Basketball League           | \$35.00                           | \$45.00                         |
| Youth Basketball Team Sponsorship | \$100.00 - \$250.00 per team      |                                 |
| *Adult Athletic Leagues           | \$300.00 - \$750.00 per team      |                                 |
| *Exercise Classes                 | \$ 1.00 - \$15.00                 | \$ 1.00 - \$15.00               |
| Summer Camp                       | \$125.00/week<br>\$ 30.00/daily   | \$150.00/week<br>\$ 35.00/daily |
| *Special Events                   | \$ 0.00 - \$25.00                 | \$ 0.00 - \$25.00               |
| *Recreational Programs            | \$ 0.00 - \$150.00                | \$ 0.00 - \$150.00              |
| Independent Contract Instructors  | 25% of fees collected for program |                                 |

**Athletic Fields Service Fees:**

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

**Parks and Facility Rental Fees:**

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

| <u>Type</u>                                | <u>Fee:</u><br><u>Resident</u> | <u>Fee:</u><br><u>Non-Resident</u> |
|--------------------------------------------|--------------------------------|------------------------------------|
| Arts and Activities Room                   | \$20.00/hr.                    | \$30.00/hr.                        |
| Gymnasium                                  | \$75.00/hr.                    | \$100.00/hr.                       |
| Multipurpose Room                          | \$25.00/hr.                    | \$35.00/hr.                        |
| <br><b>Park Pavilion and Field Permits</b> |                                |                                    |
| <u>Type</u>                                | <u>Fee:</u><br><u>Resident</u> | <u>Fee:</u><br><u>Non-Resident</u> |
| Mike Chappell Pavilion                     | \$20.00/3hr                    | \$30.00/3hr                        |
| McDonald Park Pavilion                     | \$20.00/3hr                    | \$30.00/3hr                        |
| Lake Park Pavilion                         | \$20.00/3hr                    | \$30.00/3hr                        |
| Additional Hour                            | \$7.00                         | \$10.00                            |

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

***Town Ordinance Violations***

| <u>Town Code</u> | <u>Amount</u>  | <u>Description of Violation</u>            |
|------------------|----------------|--------------------------------------------|
| 2-66             | \$50.00        | Emergency Management Penalty Provision     |
| 4-172            | \$25.00        | Permit fees for alarm systems              |
| 4-178            | \$25.00        | Alarm reconnection fee                     |
| 5-18             | \$100.00       | Fire Enforcement Penalties                 |
| 7-12             | \$10.00        | Application for water well                 |
| 7-47             | \$500.00       | Selling cigarettes to minors               |
| 7-49             | \$50 .00       | Failure to pay fine for smoking violations |
| 8-1              | \$50 .00       | Failure to illuminate business             |
| 8-123            | \$500.00       | License for a massage parlor               |
| 8-138            | \$1.00         | Permit fee for yard sale                   |
| 9-22             | \$5.00-\$15.00 | Vehicle Decals                             |
| 9-58             | \$50 .00       | Golf Cart Penalties                        |
| 9-133            | \$50 .00       | Wheel lock immobilization fee              |
| 10-1             | 31 \$500.00    | Indecent Exposure                          |

| <u>Town Code</u> | <u>Amount</u>    | <u>Description of Violation</u>          |
|------------------|------------------|------------------------------------------|
| 10-2             | \$50 .00         | Drinking in Public                       |
| 10-3             | \$500.00         | Violating curfew for minors              |
| 10-9             | \$5.00           | Exceeding noise permit                   |
| 10-12            | \$500.00         | Illegal use of firearms                  |
| 10-13            | \$1,000.00       | Public Access (Dune) Violations          |
| 10-14            | \$500.00         | Loitering                                |
| 10-44            | \$50 .00         | Abandoned property                       |
| 10-62            | \$500.00         | Violation for sexually explicit material |
| 10-68            | \$250.00         | Personal Watercraft Violations           |
| 32-60            | \$50 .00         | Surfing Violation                        |
| 32-63            | \$1,000.00       | Operating unauthorized vehicles on beach |
| 32-87            | \$25.00 /\$50.00 | Planting beach vitex                     |
| 10-77            | \$50 .00         | Obstructions on the beach                |
| 11-42            | \$50 .00         | Skate Park violation                     |
| 11-74            | \$50 .00         | Parks Violations                         |
| 12-39            | \$50 .00         | Zoning Violation                         |
| 12-78            | \$175.00         | Final plat - filing fee                  |
| 12-177           | \$50 .00         | General Provisions - Flood - Penalties   |
| 14-7             | \$15.00          | Nonfreon appliances                      |
| 14-7             | \$25.00          | Freon appliances                         |
| 14-7             | \$40.00          | Other debris                             |
| 14-7             | \$25.00          | Violation of waste collection            |
| 14-18            | \$50 .00         | Removing recyclabels from recycling bin  |
| 14-44            | \$50 .00         | Penalty solid waste violation            |
| 15-41c           | \$50 .00         | Violation of encroachments               |
| 15-65            | \$50 .00         | Violation of property numbering          |
| 16-55            | \$300.00         | Sewer connection fee                     |
| 16-49            | \$10,000.00      | Civil penalty for utility violations     |
| 16-230           | \$50.00          | Blowing vegetation in town streets       |
| 16-231-2         | \$100.00         | Initial violation of Illicit discharges  |
| 30-781           | \$200.00         | Each subsequent violation                |



**10 Year Capital Improvement Plan**

| <b>FIRE DEPARTMENT</b>                                     |                       |                  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                   |
|------------------------------------------------------------|-----------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| <b>Project Title</b>                                       | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>  | <b>FY 17/18</b> | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 20/21</b> | <b>FY 21/22</b> | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Total Cost</b> |
| Engine 22                                                  | Installment Debt      | \$57,710         | \$57,710         | \$57,710        | \$57,710        | \$57,710        | \$57,710        | \$57,710        | \$57,710        | \$57,710        | \$57,710        | \$577,100         |
| Fire Vehicle Sq-22                                         | General Fund          | \$45,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$45,000          |
| SCBA Upgrade                                               | General Fund          | \$65,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$65,000          |
| Fire Rescue Boat                                           | Installment Debt      | \$38,675         | \$38,675         | \$38,675        | \$38,675        | \$38,675        |                 |                 |                 |                 |                 | \$193,375         |
| Thermal Imager                                             | General Fund          | \$9,500          |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$9,500           |
| New Engine Equipment                                       | General Fund          | \$9,500          |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$9,500           |
| <b>TOTAL</b>                                               |                       | <b>\$225,385</b> | <b>\$96,385</b>  | <b>\$96,385</b> | <b>\$96,385</b> | <b>\$96,385</b> | <b>\$57,710</b> | <b>\$57,710</b> | <b>\$57,710</b> | <b>\$57,710</b> | <b>\$57,710</b> | <b>\$899,475</b>  |
| <b>MARINA</b>                                              |                       |                  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                   |
| <b>Project Title</b>                                       | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>  | <b>FY 17/18</b> | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 20/21</b> | <b>FY 21/22</b> | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Total Cost</b> |
| Replace Harbor Master Truck & Equipment                    | General Fund          | \$40,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$40,000          |
| Bulkhead Replacement                                       | Installment Debt      | \$42,525         | \$42,525         | \$42,525        | \$42,525        | \$42,525        | \$42,525        | \$42,525        | \$42,525        | \$42,525        | \$42,525        | \$425,250         |
| Relocation of Emergency Services Dock                      | General Fund          | \$30,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$30,000          |
| Helix Mooring System                                       | General Fund          | \$5,000          | \$5,000          | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$50,000          |
|                                                            |                       | <b>\$117,525</b> | <b>\$47,525</b>  | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$47,525</b> | <b>\$545,250</b>  |
| <b>POWELL BILL</b>                                         |                       |                  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                   |
| <b>Project Title</b>                                       | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>  | <b>FY 17/18</b> | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 20/21</b> | <b>FY 21/22</b> | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Total Cost</b> |
| Replacement of Traffic Light @ Carl Winner                 | Powell Bill Fund      | \$20,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$20,000          |
| Replacement of Street Signs and Posts in Residential Areas | General Fund          | \$30,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$30,000          |
| <b>TOTAL</b>                                               |                       | <b>\$50,000</b>  | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$50,000</b>   |
| <b>ENVIRONMENTAL DEPARTMENT</b>                            |                       |                  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                   |
| <b>Project Title</b>                                       | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>  | <b>FY 17/18</b> | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 20/21</b> | <b>FY 21/22</b> | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Total Cost</b> |
| Replace Backhoe Equipment                                  | Installment Debt      | \$0              | \$46,080         | \$46,080        | \$46,080        |                 |                 |                 |                 |                 |                 | \$138,240         |
| Replace F250 Pickup Truck #457                             | General Fund          | \$44,500         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$44,500          |
| Replace F250 Pickup Truck #455                             | General Fund          | \$44,500         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$44,500          |
| Replace F350 Pickup Truck                                  | General Fund          | \$0              | \$44,500         |                 |                 |                 |                 |                 |                 |                 |                 | \$44,500          |
| Replace F450 Dump Truck                                    | General Fund          | \$0              | \$56,500         |                 |                 |                 |                 |                 |                 |                 |                 | \$56,500          |
| Utility Trailer with Dump Bed                              | General Fund          | \$10,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$10,000          |
| Paint Interior of Police Department                        | General Fund          | \$10,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$10,000          |
| Pressure Washer Trailer System                             | General Fund          | \$11,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$11,000          |
| JD Gator                                                   | General Fund          | \$11,500         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$11,500          |
| 3 Tommy Lift Gates for Existing Trucks                     | General Fund          | \$18,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$18,000          |
| <b>TOTAL</b>                                               |                       | <b>\$149,500</b> | <b>\$147,080</b> | <b>\$46,080</b> | <b>\$46,080</b> | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$388,740</b>  |
| <b>PARKS AND RECREATION</b>                                |                       |                  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                   |
| <b>Project Title</b>                                       | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>  | <b>FY 17/18</b> | <b>FY 18/19</b> | <b>FY 19/20</b> | <b>FY 20/21</b> | <b>FY 21/22</b> | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Total Cost</b> |
| Recreation Center Youth Lounge                             | General Fund          | \$3,200          |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$3,200           |
| Replace Water Fountains at Mike Chappell Park              | General Fund          | \$8,000          | \$2,500          |                 |                 |                 |                 |                 |                 |                 |                 | \$10,500          |
| Recreation Center Weight Room Equipment                    | General Fund          | \$10,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$10,000          |
| Recreation Center Gym Floor                                | General Fund          | \$75,000         |                  |                 |                 |                 |                 |                 |                 |                 |                 | \$75,000          |
| Beach Wheel Chairs                                         | General Fund          |                  | \$2,500          | \$2,500         | \$2,500         |                 |                 |                 |                 |                 |                 | \$7,500           |
| Playground at McDonald Park                                | General Fund          |                  | \$15,000         |                 |                 |                 |                 |                 |                 |                 |                 | \$15,000          |
| Weight Room Equipment                                      | General Fund          |                  |                  |                 |                 |                 |                 |                 | \$30,000        |                 |                 | \$30,000          |
| Basketball Backboards                                      | General Fund          |                  |                  | \$10,000        |                 |                 |                 |                 |                 |                 |                 | \$10,000          |
| Paint Gymnasium                                            | General Fund          |                  |                  | \$12,500        |                 |                 |                 |                 |                 |                 |                 | \$12,500          |
| Cardio Equipment                                           | General Fund          |                  |                  |                 |                 |                 |                 | \$40,000        |                 |                 |                 | \$40,000          |
| Playground 2-5 Mike Chappell Park                          | General Fund          |                  | \$20,000         |                 |                 |                 |                 |                 |                 |                 |                 | \$20,000          |
| <b>TOTAL</b>                                               |                       | <b>\$96,200</b>  | <b>\$40,000</b>  | <b>\$25,000</b> | <b>\$2,500</b>  | <b>\$0</b>      | <b>\$0</b>      | <b>\$40,000</b> | <b>\$30,000</b> | <b>\$0</b>      | <b>\$0</b>      | <b>\$233,700</b>  |



**10 Year Capital Improvement Plan**

| <b>W/S ADMIN (800)</b>                                    |                       |                  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |
|-----------------------------------------------------------|-----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Project Title</b>                                      | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>    | <b>FY 17/18</b>    | <b>FY 18/19</b>    | <b>FY 19/20</b>    | <b>FY 20/21</b>    | <b>FY 21/22</b>    | <b>FY 22/23</b>    | <b>FY 23/24</b>    | <b>FY 24/25</b>    | <b>Total Cost</b>   |
| Keypads, AED Equipment, Timeclock for New Operations Bldg | W/S                   | \$9,000          |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$9,000             |
| <b>TOTAL</b>                                              |                       | <b>\$9,000</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$9,000</b>      |
| <b>WASTE WATER TREATMENT PLANT (810)</b>                  |                       |                  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |
| <b>Project Title</b>                                      | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>    | <b>FY 17/18</b>    | <b>FY 18/19</b>    | <b>FY 19/20</b>    | <b>FY 20/21</b>    | <b>FY 21/22</b>    | <b>FY 22/23</b>    | <b>FY 23/24</b>    | <b>FY24/25</b>     | <b>Total Cost</b>   |
| Replacement Truck-2010 F150 #472                          | W/S                   |                  |                    | \$27,000           |                    |                    |                    |                    |                    |                    |                    | \$27,000            |
| Replacement Truck-2003 F150 #470                          | W/S                   |                  | \$26,000           |                    |                    |                    |                    |                    |                    |                    |                    | \$26,000            |
| Replacement Truck-2001 Jeep Cherokee                      | W/S                   | \$28,500         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$28,500            |
| Drying Bed Renovation                                     | W/S                   | \$25,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$25,000            |
| Fuel Tank Removal                                         | W/S                   | \$50,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$50,000            |
| SCADA                                                     | W/S                   | \$25,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$25,000            |
| Forklift-Telescopic                                       | W/S                   | \$30,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$30,000            |
| VFD Drive Cabinets for Plant#1                            | W/S                   | \$10,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$10,000            |
| WWTP Discharge Line Replacement                           | Revenue Debt          | \$17,820         | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$17,820           | \$178,200           |
| EQ Basin Rehab                                            | Revenue Debt          | \$17,760         | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$17,760           | \$177,600           |
| <b>TOTAL</b>                                              |                       | <b>\$204,080</b> | <b>\$61,580</b>    | <b>\$62,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$35,580</b>    | <b>\$577,300</b>    |
| <b>WASTEWATER COLLECTION (811)</b>                        |                       |                  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |
| <b>Project Title</b>                                      | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>    | <b>FY 17/18</b>    | <b>FY 18/19</b>    | <b>FY 19/20</b>    | <b>FY 20/21</b>    | <b>FY 21/22</b>    | <b>FY 22/23</b>    | <b>FY 23/24</b>    | <b>FY 24/25</b>    | <b>Total Cost</b>   |
| SEWER CAMERA/Trailer                                      | W/S                   | \$81,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$81,000            |
| Replacement Truck-2012 F150 4x2 #415                      | W/S                   |                  |                    |                    | \$35,000           |                    |                    |                    |                    |                    |                    | \$35,000            |
| Replacement Truck-2011 F150 4x4 #412                      | W/S                   |                  |                    | \$27,000           |                    |                    |                    |                    |                    |                    |                    | \$27,000            |
| Replacement Truck-2010 F150 4x4 #411                      | W/S                   |                  | \$26,000           |                    |                    |                    |                    |                    |                    |                    |                    | \$26,000            |
| Replacement Truck-2001 E350 Box Van #417                  | W/S                   |                  | \$47,500           |                    |                    |                    |                    |                    |                    |                    |                    | \$47,500            |
| Replacement Truck-2001 F150 4x2 #419                      | W/S                   | \$32,500         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$32,500            |
| Controller and SCADA at Lift Station #8                   | W/S                   | \$25,000         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$25,000            |
| Replace Pumps at Lift Stations # 4, #10 and #13           | Revenue Debt          | \$2,136          | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$2,136            | \$21,360            |
| Replacement Vac Truck                                     | Installment Debt      | \$48,600         | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$486,000           |
| Cape Fear from 6 <sup>th</sup> to Dow                     | Revenue Debt          | \$25,340         | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$25,340           | \$253,400           |
| Pump Station Bypass Project                               | Revenue Debt          | \$4,740          | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$4,740            | \$47,400            |
| Lift Station Wet Well Rehab (#4, 10 & 13)                 | Revenue Debt          | \$3,540          | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$3,540            | \$35,400            |
| Lift Stations 2, 3, 5, 7 Electrical Repairs               | Revenue Debt          | \$10,500         | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$10,500           | \$105,000           |
| GENERATORS for Lift Stations 2,3,5,7                      | Revenue Debt          | \$12,780         | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$12,780           | \$127,800           |
| PHASE 1 A (15 yr Financing)                               | Installment Debt      | \$231,555        | \$218,985          | \$206,055          | \$192,755          | \$179,075          | \$165,000          | \$150,520          | \$135,625          | \$120,300          | \$104,540          | \$1,704,410         |
| PHASE 1 B (25 yr Financing)                               | Revenue Debt          | \$423,045        | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$423,045          | \$4,230,450         |
| PHASE 1 C (25 yr Financing)                               | Revenue Debt          |                  | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$342,050          | \$3,078,450         |
| PHASE 1 D (25 yr Financing)                               | Revenue Debt          |                  | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$366,120          | \$2,928,960         |
| PHASE 1 E (25 yr Financing)                               | Revenue Debt          |                  | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$282,150          | \$2,257,200         |
| <b>TOTAL</b>                                              |                       | <b>\$900,736</b> | <b>\$1,165,216</b> | <b>\$1,754,056</b> | <b>\$1,748,756</b> | <b>\$1,700,076</b> | <b>\$1,686,001</b> | <b>\$1,671,521</b> | <b>\$1,656,626</b> | <b>\$1,641,301</b> | <b>\$1,625,541</b> | <b>\$15,549,830</b> |
| <b>WATER TREATMENT AND DISTRIBUTION (812)</b>             |                       |                  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |
| <b>Project Title</b>                                      | <b>Funding Source</b> | <b>FY 15/16</b>  | <b>FY 16/17</b>    | <b>FY 17/18</b>    | <b>FY 18/19</b>    | <b>FY 19/20</b>    | <b>FY 20/21</b>    | <b>FY 21/22</b>    | <b>FY 22/23</b>    | <b>FY 23/24</b>    | <b>FY24/25</b>     | <b>Total Cost</b>   |
| Valve Installation Program                                | W/S                   | \$40,000         | \$40,000           | \$40,000           | \$40,000           | \$40,000           | \$40,000           | \$40,000           | \$40,000           | \$40,000           |                    | \$360,000           |
| Fire Hydrant Replacement                                  | W/S                   | \$17,500         | \$17,500           | \$17,500           | \$17,500           |                    |                    |                    |                    |                    |                    | \$70,000            |
| New Dumptruck                                             | W/S                   | \$62,500         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$62,500            |
| Gas Detector for Wells                                    | W/S                   | \$24,800         |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$24,800            |
| Replacement Backhoe                                       | Installment Debt      | \$35,430         | \$35,430           | \$35,430           |                    |                    |                    |                    |                    |                    |                    | \$106,290           |
| 3MGD Water Tank & Well 15 H                               | Revenue Debt          | \$278,715        | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$278,715          | \$2,787,150         |
| RO Treatment                                              | Revenue Debt          | \$0              | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$328,245          | \$2,954,205         |
| Water Plant # 1 & #2 Rehab                                | Revenue Debt          | \$11,085         | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$11,085           | \$110,850           |
| <b>TOTAL</b>                                              |                       | <b>\$470,030</b> | <b>\$710,975</b>   | <b>\$710,975</b>   | <b>\$675,545</b>   | <b>\$658,045</b>   | <b>\$658,045</b>   | <b>\$658,045</b>   | <b>\$658,045</b>   | <b>\$658,045</b>   | <b>\$618,045</b>   | <b>\$6,475,795</b>  |

**10 Year Capital Improvement Plan**

| <b>STORMWATER</b>                    |                       |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |
|--------------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Project Title</b>                 | <b>Funding Source</b> | <b>FY 15/16</b>    | <b>FY 16/17</b>    | <b>FY 17/18</b>    | <b>FY 18/19</b>    | <b>FY 19/20</b>    | <b>FY 20/21</b>    | <b>FY 21/22</b>    | <b>FY 22/23</b>    | <b>FY 23/24</b>    | <b>FY24/25</b>     | <b>Total Cost</b>   |
| Backhoe Replacement                  | Installment Debt      | \$46,060           | \$46,060           | \$46,060           |                    |                    |                    |                    |                    |                    |                    | \$138,180           |
| Replace F250 4x4 with Liftgate #431  | W/S                   | \$44,500           |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$44,500            |
| 6" Auxillary Pump for Lake           | W/S                   | \$50,000           |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$50,000            |
| Replace Tideflex Valves on Canal Dr. | W/S                   | \$15,000           |                    |                    |                    |                    |                    |                    |                    |                    |                    | \$15,000            |
| <b>TOTAL</b>                         |                       | <b>\$155,560</b>   | <b>\$46,060</b>    | <b>\$46,060</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$247,680</b>    |
| <b>TOTAL W/S FUND</b>                |                       | <b>\$1,739,406</b> | <b>\$1,983,831</b> | <b>\$2,573,671</b> | <b>\$2,459,881</b> | <b>\$2,393,701</b> | <b>\$2,379,626</b> | <b>\$2,365,146</b> | <b>\$2,350,251</b> | <b>\$2,334,926</b> | <b>\$2,279,166</b> | <b>\$22,859,605</b> |
|                                      | W/S Fund Balance      | \$572,436          | \$378,121          | \$319,691          | \$287,391          | \$221,211          | \$207,136          | \$192,656          | \$177,761          | \$162,436          | \$106,676          | \$2,857,070         |
|                                      | Installment Debt      | \$361,645          | \$130,090          | \$130,090          | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$48,600           | \$730,470           |
|                                      | Revenue Debt          | \$805,325          | \$1,475,620        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$2,123,890        | \$19,272,065        |
|                                      | <b>Total</b>          | <b>\$1,739,406</b> | <b>\$1,983,831</b> | <b>\$2,573,671</b> | <b>\$2,459,881</b> | <b>\$2,393,701</b> | <b>\$2,379,626</b> | <b>\$2,365,146</b> | <b>\$2,350,251</b> | <b>\$2,334,926</b> | <b>\$2,279,166</b> | <b>\$22,859,605</b> |