

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2017/2018



TOWN COUNCIL

Dan Wilcox, Mayor

LeAnn Pierce, Mayor Pro-Tem
Steve Shuttleworth, Councilmember

Tom Bridges, Councilmember
Gary Doetsch, Councilmember

TOWN STAFF

Michael Cramer, Town Manager

Ed Parvin, Assistant Town Manager

Kimberlee Ward, Town Clerk

Debbie Hall, Finance Director

Gil DuBois, Operations Director

Brian Stanberry, Assistant Operations Director

Alan Griffin, Fire Chief

Chris Spivey, Police Chief

Eric Jelinski, Parks and Recreation Director

Holly Brooks, Director of Human Resources

Sheila Nicholson, Administrative Assistant

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June 13, 2017

TO: Mayor Dan Wilcox and Town Council Members

FROM: Michael Cramer, Town Manager *MC*

RE: The Adopted Budget for Fiscal Year 17-18

During the Council Retreat in January 2017, council remained focused on four budget goals for Fiscal Year 2017-2018:

- 1.) Focus on Financial Stability through:
 - a. Grow General Fund Balance toward goal of 50%,
 - b. Review Other Revenue Sources,
 - c. Limit Projected Utility Fee Rate Increases,
 - d. Reduce Ad Valorem Tax Rate.
- 2.) Continue to fund On-going Capital Improvement Projects,
- 3.) Increase Enforcement of Town Ordinances and Public Safety,
- 4.) Continue to Invest in Recruitment and Retention of Employees.

In order to accomplish these goals, one overall budget change and several individual fund changes were necessary. The main overall budget change that affects both the General Fund and Utility Fund relates to the goal of limiting personnel increases to merit based increases, while continuing to invest

in the recruitment and retention of town employees. Over the past three years the town has been providing each employee with a 2% Cost of Living Adjustment (COLA) based off of the employees base pay. This COLA was intended to increase the overall base pay of all positions to establish a competitive salary when compared to other regional local governments. This year we will not be providing a COLA to town employes, but we will be continuing our program of performance based merit increase up to 3%.

Along with the potential 3 % merit increase, we will also be offering a new retirement benefit program to compete with other local governments in the area. The town will offer every benefited employee a 1% of base pay contribution to a 401 K program through the State Retirement System vendor. If the employee would like to voluntarily contribute an additional 1% of base pay contribution the town will match the employee's contribution of 1%. At a minimum employees will get a 1% and could receive up to a 2% contribution from the town into a 401K.

The elimination of the COLA and new 401K program will allow the town to increase our investment in our employee's retirement and will save the town approximately \$74,000 in personnel and benefit expenses for Fiscal Year 2017-2018. These adjustments will affect all benefit eligible employees in both the General Fund and Utility Fund.

The Adopted Budget for Fiscal Year 17-18 for the General Fund is \$14,691,089 million, which represents an approximate \$636,319 dollar increase over the previous fiscal year budget. This is due to a number of factors related to our goals to fund On-going Capital Improvement Projects, Increase Enforcement of Town Ordinances and Public Safety, and Continue to Invest in Recruitment and Retention of Employees.

The following are notable results for the Fiscal Year 17-18 process:

General Fund

The General Fund provides most traditional municipal services such as Police, Fire and Ocean Rescue, Parks and Recreation, Public Works and Environmental Protection, Planning and Development, and General Government Services.:

Add 3 New Police Officers	\$ 185,755
Complete Transition to a FT Fire Department	\$ 62,320
Add 1 FT and 1 PT Beach Ranger	\$ 60,173
Increase Lifeguard Salaries	\$ 21,316
Fire Boat and Marina Debt	\$ 140,172
Merit Adjustments	\$ 121,501
Health Care Benefits	\$ 44,082
Total	4% Increase \$ 636,319

In order to pay for these additional services and accomplish our four main financial goals, the town has reviewed all of our fees for services and made several changes to our Rate and Fee Schedule. Categories of fees which will increase for the Fiscal Year 2017-2018 include Parking Rates, Freeman Park Camping Fees, Marina License Rates, Planning Applications, Public Safety False Alarm Calls, Building Permit Fees, Non-Residential Parks and Recreation Fees, and various Fines. These changes are projected to bring in and additional \$586,006 in Fiscal Year 2017-2018.

Although the cost of services will be increasing, the town has determined that we will be able to provide our taxpayers with a 1 cent tax rate reduction for Fiscal Year 2017-2018. The adopted property tax rate for Carolina Beach will decrease from 23.5 cents per \$100.00 of valuation to 22.5 cents per \$100.00 valuation.

Enterprise Fund

The Enterprise 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 \$8,230,512 million. Last fiscal

year the Enterprise Fund supported a balanced budget of \$7,388,255 million, which is an increase of \$842,257 in the Enterprise Budget between last fiscal year and this fiscal year:

Increased Revenue Bond Debt Payments	\$ 389,411
Greenville Stormwater Drainage Project	\$ 52,800
Charlotte Stormwater Drainage Project	\$ 55,000
Additional Stormwater System Improvements	\$ 121,000
Rehabilitation of Well House # 2	\$ 200,000
Additional Well Upgrades	\$ 24,046
Total	11% Increase \$ 842,257

The Town Council initiated a water and sewer study three years ago which serves as a plan for future infrastructure improvements. In order to fund the current infrastructure improvements, the town sold \$31,443,643 worth of Revenue Bond Debt in June 2016. The Revenue Bonds were to be paid for through an increase in the water and sewer rates by 11.5% and a \$2.00 per ERU increase in the stormwater utility fee for Fiscal Year 2016-2017, 2017-2018 and 2018-2019, along with an increase of 5% in Fiscal Year 2019-2020 and 2020-2021. During this budget process, the town analyzed our future projections in revenue and expenses to determine if the potential rate increases in future fiscal years could be reduced. Due to this analysis the town was able to provide for a 1.5% reduction in the projected increase in the water, sewer and stormwater rates. For fiscal Year 2017-2018 water, sewer and stormwater rates will only need to be increased by 10% to provide revenue for our capital improvement project and debt service payments. The Enterprise Fund also 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 remained low over the prior year at 4.6% for the County. Building Permit revenues have continued to be

robust, adding 77 new housing units through June 2017. 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 21.77% for Fiscal Year 2016-2017 with two months yet to report. Once all months are reported we anticipate up to a 23% increase for Fiscal Year 2016-2017. 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 add a total of 4 full time and 1 part time position to our roster of positions. These positions will help the town meet the growing needs in Public Safety areas. With this budget the town will employ a total of 121 full-time equivalent positions.

Fund Balance – Reserves for the general fund are strong. Fund balance for the prior audited year (FY15-16) indicated total reserves of \$8.0 million; \$5.2 million unrestricted, which represents an unrestricted position of 38% of annual expenditures. Projections for the current FY16-17 year support an increase in the fund balance toward the overall goal of 50% General Fund reserves. The Enterprise Fund enjoys a strong fund balance as well. Total Enterprise Fund reserves are \$3.3 million unrestricted. With the strong fund balance in the Enterprise Fund and the additional rate revenue the town will be able to help continue the infrastructure improvements in our water, sewer and stormwater services. Fund balance is a measure of the government's ability to respond to an emergency. Carolina Beach enjoys a strong financial position and a positive credit rating of Aa3 from Moody's.

Debt – The Town has a modest amount of debt. The total combined fund debt is \$35.9 million. This \$35.9 million total debt is compared to its debt limit of \$134 million, or approximately 26% of its legal debt limit. The Town cannot

issue more than 8% of its taxable appraised property. We do not anticipate significant increases in additional debt in the Enterprise Fund this year, but anticipate that future infrastructure improvements may require additional debt issuance.

Areas of Interest:

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 2017-2018.

Phase B Infrastructure Project – The Town continues to move forward with the five-phase infrastructure improvement plan with the construction of water, sewer, stormwater and road improvements in the area bordered by Raleigh Ave. to the north, Woody Hewitt/Canal Dr. in the east, Atlanta Ave., and Clarendon Ave. to the south, and 5th Street to the west. In May 2016, Town Council awarded the construction project and provided \$13,005,825 from Revenue Bonds for the implementation of these improvements. Construction began in August 2016 and the project will be approximately 50% complete by this fall and is anticipated to be entirely completed by August 2018.

Carolina Beach Lake Improvements - The final set of Revenue Bond projects include the dredging of Carolina Beach Lake, which serves as the primary stormwater detention and flood control basin for approximately one third of the town's population. Along with the dredging to restore capacity, the town has installed an additional discharge line from the lake to Henniker's Ditch and an emergency discharge line to the Ocean. These stormwater management improvements are estimated to cost approximately \$3.8 million dollars, and once implemented in February 2018, will help protect public and private property from flood and storm damage.

2017 Paving Project – In an effort to improve the roadway infrastructure outside of the 5-Phase Water, Sewer, Stormwater, and Roadway project area, the town will be allocating \$650,000 from the town's Powell Bill Reserves to pave 4.538 miles of town streets. The streets to be paved include parts of St. Joseph's Street, Lewis Street, Access Avenue, Spencer Farlow, Bridge Barrier Road, Birch Court, and Second Street.

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 2017-2018. 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 2017/2018 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 13th day of June, 2017, a quorum being present, that the following Budget, for Fiscal Year 2017/2018, 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 17/18. 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. - **\$.225 per \$100**

Rate Summary-Water, Sewer and Stormwater Charges

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

Water – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt - **\$4.78 per 1,000 gallons. A water flat rate charge for the first 3,000 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 - **\$8.12 per 1,000 gallons. A sewer flat rate charge for the first 3,000 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 - **\$12.10 per Equivalent Residential Unit (ERU).**

Other Rates and Fees

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

Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

SECTION I -- General Fund

Revenues:

Property Taxes	\$4,233,366
Sales Taxes	\$1,581,458
Freeman Park	\$1,259,550
Parking	\$1,007,200
Solid Waste Fees	\$1,572,900
ABC Revenue	\$429,589
Transfer from Utility Fund	\$600,000
Powell Bill	\$187,000
Grants	\$0
Franchise Fees	\$613,950
Room Occupancy Tax	\$600,800
Building Permits	\$188,100
Appropriated Fund Balance	\$1,650,930
Other Revenue	\$766,246
TOTAL GENERAL FUND REVENUES	\$14,691,089

Expenditures:

Non-Departmental	\$412,868
Debt Service	1,051,580
Legislative	274,870
Executive	800,186
Clerk	216,890
Finance	356,148
Human Resources	406,470
Planning & Development	779,076
Public Works Administration	150,610
Police Department	2,624,330
Ocean Rescue	453,423
Fire Department	1,138,310
Marina	25,775
Powell Bill	836,000
Fleet Maintenance	304,500
Parking	295,000
Environmental	2,973,187
Parks and Recreation	754,347
Beach Maintenance	837,519
TOTAL GENERAL FUND EXPENDITURES	\$14,691,089

SECTION 2 -- Utilities Fund

Revenues:

Water Monthly Service Fees	\$1,856,070
Sewer Monthly Service Fees	\$3,172,708
Stormwater Monthly Service Fees	\$1,077,370
Wholesale Sewer Services	\$372,715
Other Revenue	\$845,815
Appropriated Fund Balance	\$905,834
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$8,230,512

Expenditures:

Debt Service	\$1,940,596
Administration	1,138,125
Waste Water Treatment	850,491
Waste Water Collection	1,458,494
Water Distribution	1,358,449
Water & Sewer Fleet Maintenance	223,000
Stormwater	1,261,357
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$8,230,512

Total For All Funds

\$22,921,601

SECTION 3 - Ad Valorem Taxes

An Ad Valorem tax rate of \$.225 (twenty two and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2017 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2017-2018. The rate is based upon a total projected valuation of \$1,906,742,130 with an estimated tax collection rate of 98.00%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Carolina Beach.

SECTION 4 -- Documentation

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

SECTION 5 - Special Authorization

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

SECTION 6 - Restrictions of the Budget Officer

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

SECTION 7 - Budget Amendments

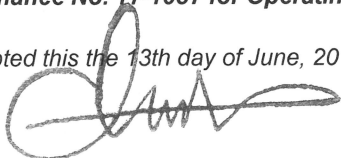
The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Council must approve all budget amendments.

SECTION 8 - Utilization of Budget and Budget Ordinance


This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2017/2018 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. 17-1057 for Operating Budget FY 2017/2018

Adopted this the 13th day of June, 2017



Dan Wilcox, Mayor

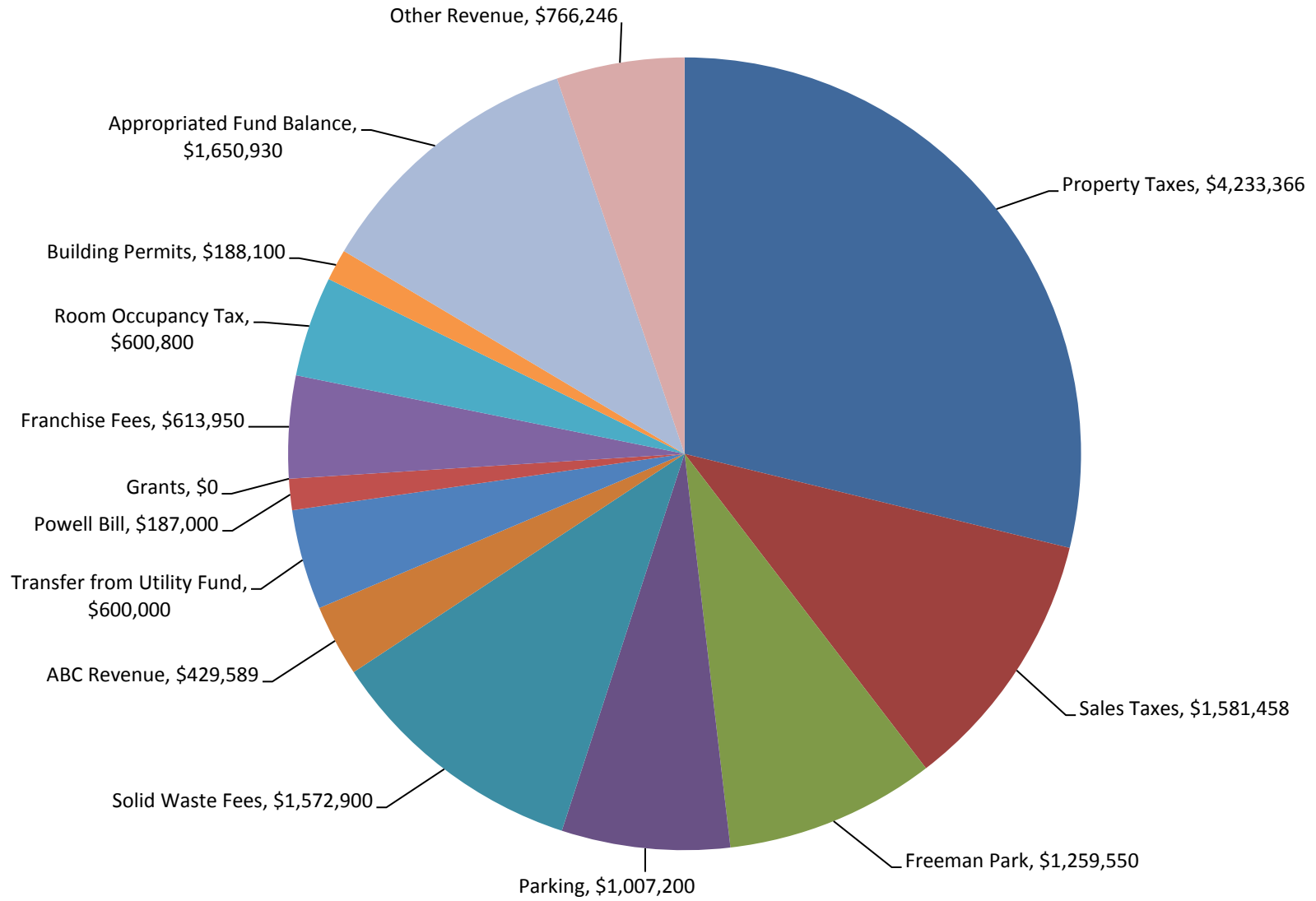

Attest: Kimberlee Ward, Town Clerk



GRAPHIC INFORMATION

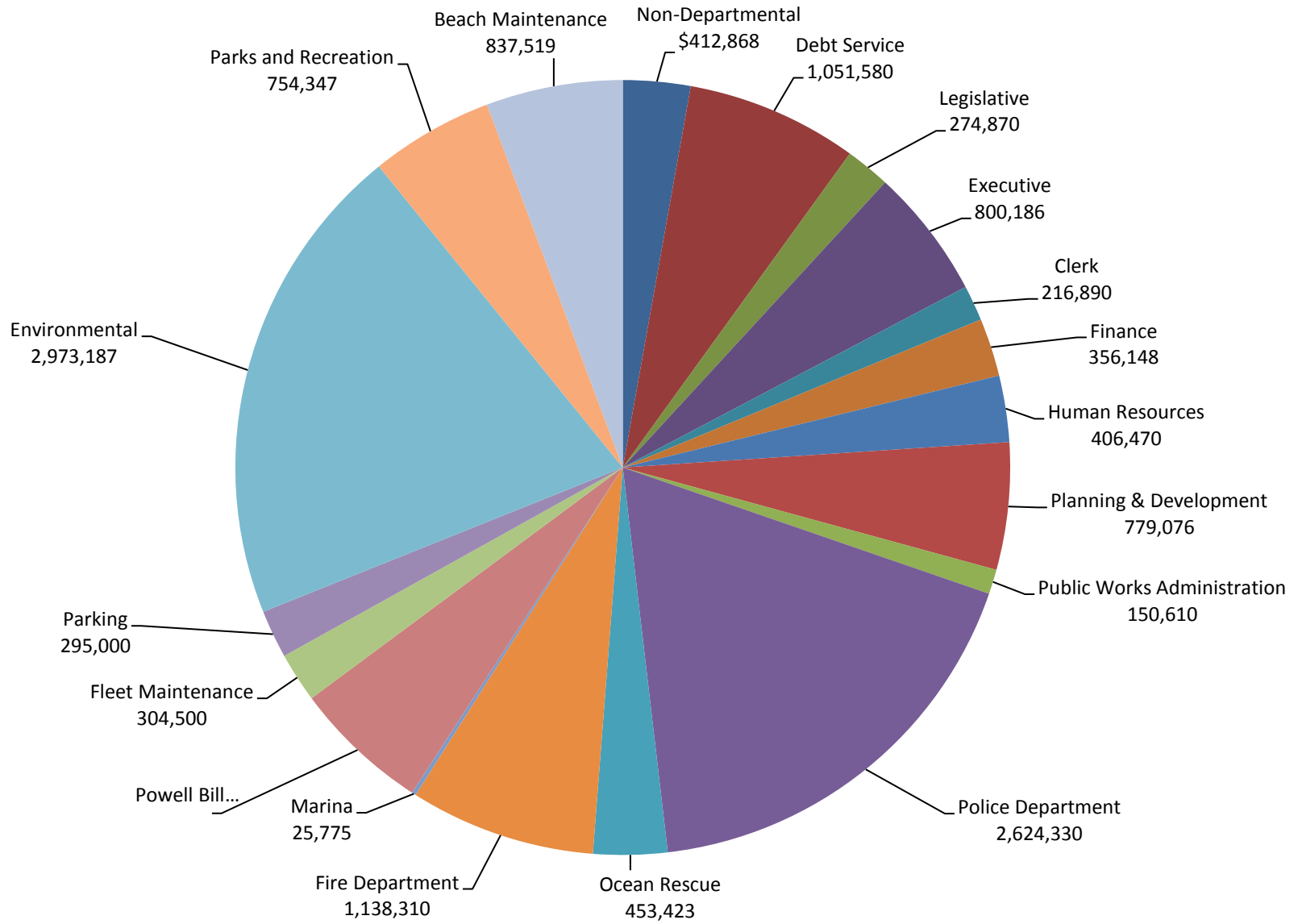
General Fund Revenues-Fiscal Year 17/18

\$14,691,089



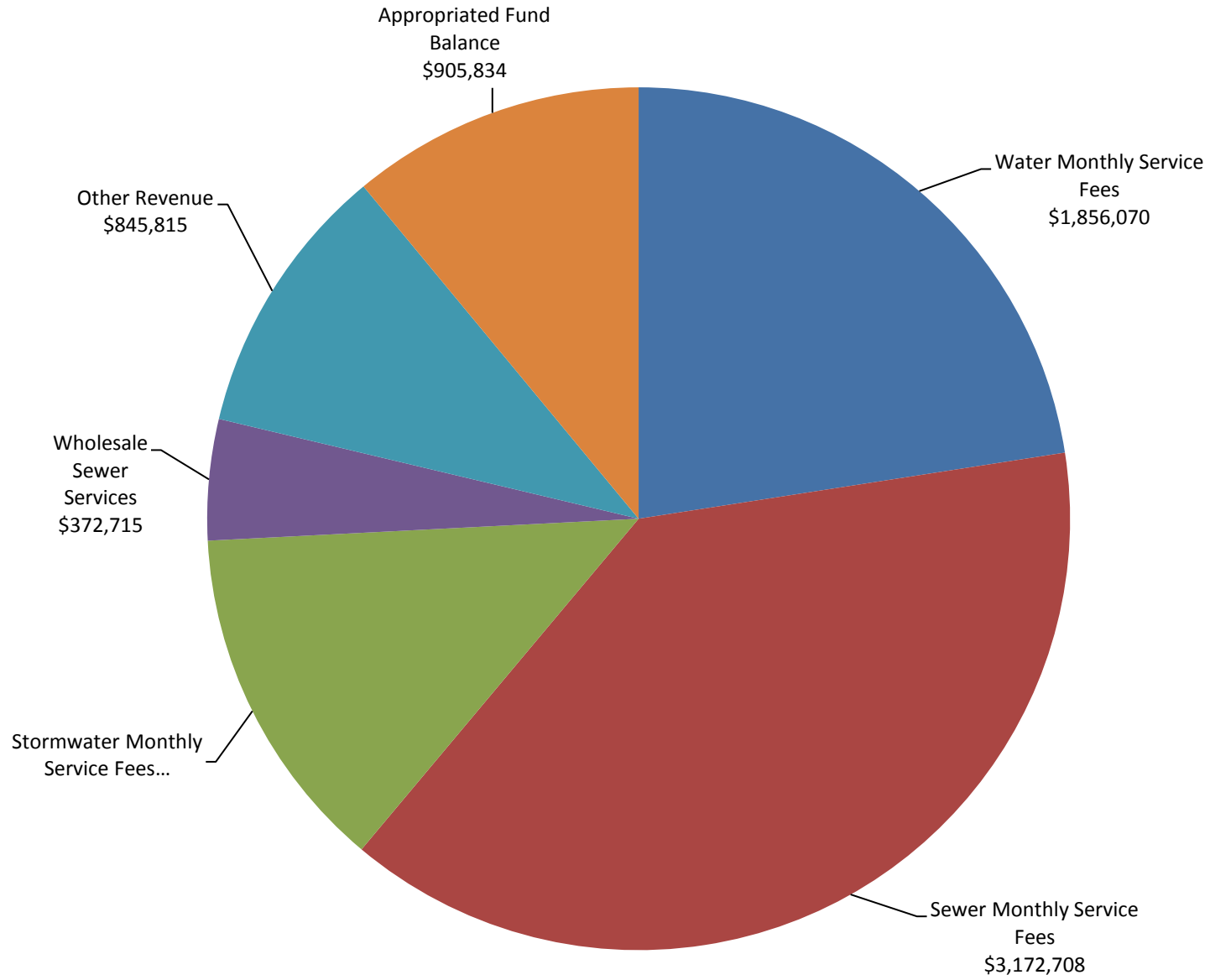
General Fund Expenditures-Fiscal Year 17/18

\$14,691,089



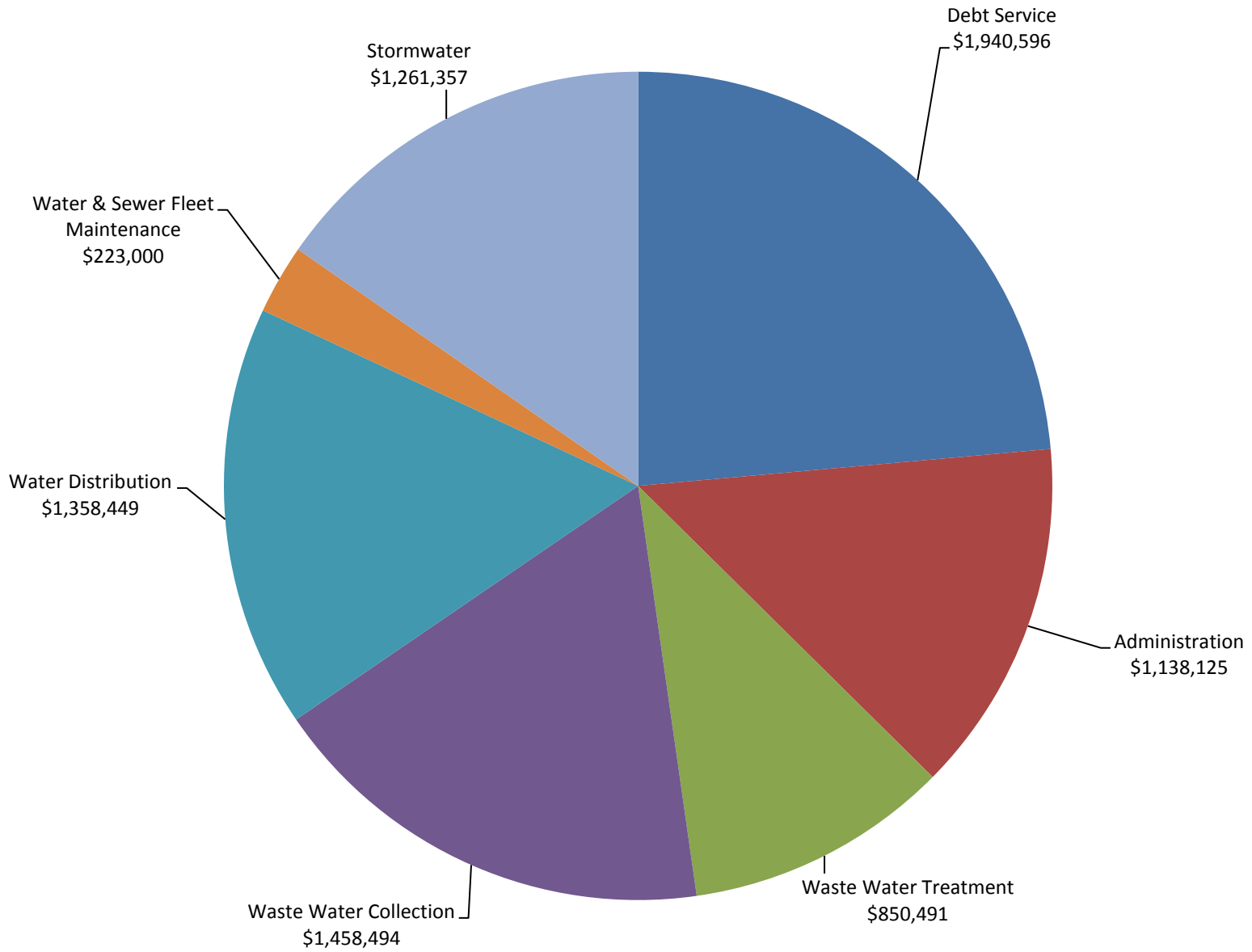
Utility Fund Revenue-Fiscal Year 17/18

\$8,230,512



Utility Fund Expenditures-Fiscal Year 17/18

\$8,230,512



REVENUE SUMMARIES

General Fund

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Property Taxes	\$3,892,435	\$3,945,060	\$3,969,193	\$4,233,366
Sales Taxes	1,370,000	1,412,320	1,501,516	1,581,458
Inter Governmental Transfers	600,000	600,000	600,000	600,000
Solid Waste Fees	1,433,200	1,473,535	1,576,800	1,572,900
Powell Bill	186,525	186,660	187,368	187,000
Grants	29,800	0	53,461	0
Wilmington Beach	345,000	105,525	0	0
Franchise Fees	520,000	628,720	706,699	613,950
CBP3	200,000	0	0	0
Building Permits	196,000	202,970	221,915	188,100
Other Revenues	445,070	409,540	698,637	766,246
Appropriated General Fund Balance	803,877	1,509,766	1,762,085	1,650,930
Parking Revenues	425,000	495,450	757,800	1,007,200
Freeman Park	1,155,000	1,137,000	1,178,000	1,259,550
ABC Revenue	275,000	316,500	391,296	429,589
Room Occupancy Tax	360,000	450,000	450,000	600,800
TOTAL GENERAL FUND	\$12,236,907	\$12,873,046	\$14,054,770	\$14,691,089

Utilities Fund

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Customer Charges - Water & Sewer	\$4,158,500	\$4,443,910	\$5,031,770	\$5,401,493
Stormwater Fees	593,070	590,944	1,017,210	1,077,370
Other Revenue	222,700	346,900	416,895	845,815
Appropriated Fund Balance	1,569,455	2,552,150	922,380	905,834
TOTAL UTILITIES FUND	\$6,543,725	\$7,933,904	\$7,388,255	\$8,230,512

TOTAL ALL FUNDS	\$18,780,632	\$20,806,950	\$21,443,025	\$22,921,601
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EXPENDITURE SUMMARIES

General Fund

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2016/17 Budget
Non-Departmental	\$472,550	\$405,345	\$417,365	\$412,868
Debt Service	\$1,133,000	\$1,149,359	1,022,405	1,051,580
Legislative	\$245,640	\$285,690	268,850	274,870
Executive	\$718,855	\$667,745	736,318	800,186
Clerk	\$211,317	\$194,316	215,870	216,890
Finance	\$275,285	\$264,760	334,713	356,148
Human Resources	\$398,515	\$418,035	475,735	406,470
Planning & Development	\$565,670	\$606,600	728,210	779,076
Public Works Administration	\$97,775	\$105,150	115,380	150,610
Police Department	\$1,871,618	\$1,995,545	2,436,779	2,624,330
Fire Department	\$908,025	\$1,091,215	1,121,215	453,423
Powell Bill	\$211,000	\$228,000	435,000	1,138,310
Fleet Maintenance	\$264,000	\$288,915	298,915	25,775
Environmental	\$2,593,575	\$2,698,740	3,002,610	836,000
Parks & Recreation	\$543,425	\$607,994	641,295	304,500
Lifeguard	\$426,812	\$434,960	423,330	295,000
Marina	\$113,935	\$188,321	168,540	2,973,187
Parking	\$261,990	\$312,495	273,400	754,347
Beach Maintenance	923,920	929,861	938,840	837,519
TOTAL GENERAL FUND	\$12,236,907	\$12,873,046	\$14,054,770	\$14,691,089

Utilities Fund

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2016/17 Budget
Debt Service	\$1,558,240	\$2,523,555	\$1,551,185	\$1,940,596
Administration	\$1,099,990	\$1,113,930	1,144,220	1,138,125
Waste Water Treatment	1,033,090	1,001,695	827,475	850,491
Waste Water Collection	1,374,790	1,462,734	1,417,974	1,458,494
Water Distribution	759,545	962,960	1,287,068	1,358,449
Water & Sewer Fleet Maintenance	125,000	173,000	208,000	223,000
Stormwater	593,070	696,030	952,333	1,261,357
TOTAL UTILITIES FUND	\$6,543,725	\$7,933,904	\$7,388,255	\$8,230,512

TOTAL ALL FUNDS	\$18,780,632	\$20,806,950	\$21,443,025	\$22,921,601
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REVENUE ASSUMPTIONS

The following information briefly explains major sources of revenues and describes the means used to project anticipated income for the Town of Carolina Beach 2017/2018:

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$0.225 tax rate per \$100 of assessed valuation estimated at \$1,906,742,130 with a 98.00% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.
Interest of Investments	The Town generates this income by investing its idle cash primarily in the North Carolina Capital Management Trust accounts and CDs. An average monthly balance of idle cash from each fund was determined using historical trend analysis and by performing cash flow projections for FY 17/18..
State Collected Revenues	The State collects and distributes utility franchise tax to municipalities.
Local Option Sales Tax	The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a 1/4 cent local sales tax levied by the County commissioners that was effective July 1, 2010.
Powell Bill Funds	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Water & Sewer Charges	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to 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.
Transfers	Transfers are an appropriation from one fund to another fund
Fund Balance	This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.
Utilities Transfer Tax	Monies collected by State for distribution to municipalities.
Other	All other revenue sources were projected by using one or a combination of the following forecasting methods: historical trend analysis, projections from the North Carolina League of Municipalities, and institutional knowledge.

DESCRIPTION OF CAROLINA BEACH

Location

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

History

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

Area Attractions

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

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

Special Events

In addition to its clean, uncrowded shores, Carolina Beach hosts a variety of fun and exciting special events that attract visitors from around the country and around the corner. Some of the events include the summer fireworks and outdoor movie series, the 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 firefighters are paid per call fees. EMS is provided by New Hanover Regional Medical Center, which is a private entity. There is an EMS station with a full time paid ACLS at Federal Point Medical Center within the town limits of Carolina Beach.

Public Service Enterprises

Electric Distribution service is provided by Duke-Progress Energy. Telephone 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 the routine work involved in preparing a budget, the process at Carolina Beach makes a point of soliciting input/suggestions from Employees, Department Heads, Town Manager, Town Council, and Citizens. The Council and Staff believe that a high level of involvement aids in establishing practical goals, addressing current community needs, and helps to foster a better understanding of the "big picture" in Carolina Beach--so needs can be identified, understood, and addressed in the most efficient and effective manner. The following is a general outline of the budget/preparation schedule each fiscal year:

- January** Council holds budget workshop to discuss preliminary budget.

- February** Council holds a public hearing in order to give the community the opportunity to voice their needs and concerns and to receive requests from non-profit groups.

- March** Manager meets with department heads to review and select Capital Outlay projects.

- April** Council holds several budget workshop to review the status of the upcoming fiscal year budget.

- May** Manager presents recommended budget at a public hearing.

- June** Council adopts the upcoming fiscal year budget.

GENERAL FUND EXPENDITURES

<u>Non-Departmental</u>	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
CBP3	\$314,000	\$220,000	\$232,830	\$228,793
Election Expenses	0	7,500	0	5,000
Donation-Chamber of Commerce	78,000	87,040	87,600	87,600
Donation-CBDI	39,950	42,330	42,960	33,200
Donation-Non Profits	40,600	39,100	44,600	48,700
Donation-WAVE		9,375	9,375	9,575
TOTAL NON-DEPARTMENTAL	\$472,550	\$405,345	\$417,365	\$412,868

NOTE: Non Profits include:

<i>Carolina Beach Inlet Association</i>	<i>\$7,500</i>
<i>Federal Point Historic Preservation Society</i>	<i>\$7,500</i>
<i>Friends of Ft. Fisher</i>	<i>\$5,000</i>
<i>Island of Lights</i>	<i>\$8,000</i>
<i>Katie B. Hines Senior Center</i>	<i>\$10,000</i>
<i>PI Sea Turtle Project</i>	<i>\$7,700</i>
<i>Saving Animals During Disasters</i>	<i>\$3,000</i>

GENERAL FUND EXPENDITURES

<u>Debt Service</u>	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Wilmington Beach Paving and Drainage	\$340,512	\$304,316	\$297,404	\$290,492
Municipal Complex	194,931	190,857	186,782	182,707
1-2008 Platform Fire Truck	77,778	77,779	77,779	77,778
Fire Station Renovation/Rehab	110,074	108,334	108,335	106,594
Operations Center/ Land Purchases		105,270	116,833	114,754
2016 Pumper Fire Engine			57,247	56,164
Burial of Power Lines Boardwalk			84,246	82,919
Fire Rescue Boat (5 yr)			38,675	39,950
Marina Bulkhead Emg. Repair (15 yr)				50,111
Marina Bulkhead Phase 2 & 3 (15 yr)				50,111
TOTAL DEBT SERVICE	\$783,295	\$842,333	\$1,022,405	\$1,051,580

NOTE: Debt service (principal and interest) payments are combined in this account. 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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$69,690	\$70,190	\$70,550	\$78,460
Operating Expenses	175,950	185,500	184,300	186,410
Capital Improvements	0	30,000	14,000	10,000
Departmental Total	\$245,640	\$285,690	\$268,850	\$274,870

Personnel

Mayor
Council

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

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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Personnel & Benefits	\$221,785	\$238,995	\$248,130	\$277,452
Maintenance & Operations	438,765	428,750	488,188	522,734
Capital Improvements	58,305	0	0	0
Departmental Total	\$718,855	\$667,745	\$736,318	\$800,186

Personnel

Town Manager
 Administrative Assistant
 Receptionist

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

Clerk

Goals:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Personnel & Benefits	\$127,262	\$136,501	\$141,350	\$153,365
Maintenance & Operations	84,055	49,815	74,520	63,525
Capital Improvements	0	8,000	0	0
Departmental Total	\$211,317	\$194,316	\$215,870	\$216,890

Personnel

Town Clerk
Administrative Support Specialist II

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

Finance

Goals:

Keep the accounts of the Town of Carolina Beach in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission

Objectives:

- 1) Monitor large capital projects, grants, and revenue bond proceeds and expenditures.
- 2) Continue to strengthen internal controls.
- 3) Continue to look for cost savings for the Town.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Personnel & Benefits	\$146,660	\$145,435	\$208,055	\$230,748
Maintenance & Operations	128,625	119,325	126,658	125,400
Capital Improvements	0	0	0	0
Departmental Total	\$275,285	\$264,760	\$334,713	\$356,148

Personnel

Finance Director
 Finance and Accounting Technician
 Accounting Technician II

	Full Time	Part Time
Finance Director	1	0
Finance and Accounting Technician	1	0
Accounting Technician II	1	0
	3	0

Human Resources

Goals:

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

Objectives:

- 1) Consistently and accurately produce bi-weekly payroll checks and perform associated monthly, quarterly, and annual reporting.
- 2) Manage the employee benefit programs.
- 3) Work with department heads, supervisors and employees in addressing conflict, communication barriers and other problems that negatively impact morale and productivity.
- 4) Develop and recommend personnel programs and policies.
- 5) Coordinate the recruitment and selection programs for the Town.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$273,335	\$303,755	\$344,995	\$282,187
Operating Expenses	125,180	114,280	130,740	116,842
Capital Projects	0	0	0	0
Departmental Total	\$398,515	\$418,035	\$475,735	\$399,029

NOTE-Budget Includes:

- 1) Preventative Maintenance Program.
- 2) Manage 401K program for Town employees.
- 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

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

Planning & Development

Goals:

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

Objectives:

- 1) Focus on: (a) implementing needed changes in the town code, (b) developing, revising and amending long range plans used to manage continued growth, and (c) incorporate state mandated changes to our local ordinances.
- 2) To be responsive to the needs and requests of the citizens of Carolina Beach, internal staff, elected officials, 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 various outlets 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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$520,060	\$569,530	\$694,410	\$716,841
Operating Expenses	40,610	37,070	33,800	62,235
Capital Projects	5,000	0	0	0
Departmental Total	\$565,670	\$606,600	\$728,210	\$779,076

Personnel

Assistant Town Manager/Planning Director
 Senior Planner
 Building Inspector
 Project Manager
 Planning Technician
 Community Organization Officer
 Code Enforcement Officer
 GIS/Database Administrator
 Research Fellow

	<u>Full Time</u>	<u>Part Time</u>
Assistant Town Manager/Planning Director	1	0
Senior Planner	1	0
Building Inspector	1	0
Project Manager	1	0
Planning Technician	1	0
Community Organization Officer	1	0
Code Enforcement Officer	1	0
GIS/Database Administrator	1	0
Research Fellow	0	2
	8	2

Public Works Administration

Goals:

To provide assistance to the Director of Operations through management of the Environmental Division, Stormwater flooding and permitting, Town landscaping, parts of tourism and beach maintenance, Powell Bill management, as well as providing support supervision to the Utilities Department

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$38,925	\$41,750	\$44,980	\$46,804
Operating Expenses	58,850	51,900	70,400	68,900
Capital Projects	0	11,500	0	35,000
Departmental Total	\$97,775	\$105,150	\$115,380	\$150,704

Personnel

Assistant Operations Director

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

Police Department

Goals:

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

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$1,543,083	\$1,604,255	\$1,883,835	\$2,339,835
Operating Expenses	143,300	165,050	390,724	353,268
Capital Projects	185,235	226,240	162,220	0
Departmental Total	\$1,871,618	\$1,995,545	\$2,436,779	\$2,693,103

Personnel

Police Chief
 Police Captain
 Police Lieutenant
 Police Sergeant
 Police Officers
 Detectives
 Public Resource Officer/Beach Ranger
 Administrative Support
 Police Records Specialist

	<u>Full Time</u>	<u>Part Time</u>
Police Chief	1	0
Police Captain	1	0
Police Lieutenant	2	0
Police Sergeant	4	0
Police Officers	18	1
Detectives	6	0
Public Resource Officer/Beach Ranger	1	1
Administrative Support	1	0
Police Records Specialist	1	0
	36	2

Ocean Rescue

Goals:

To protect life and property by prevention of water related accidents resulting in injuries or death; 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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$377,812	\$386,210	\$375,330	\$398,423
Operating Expenses	30,000	31,750	33,000	43,000
Capital Projects	19,000	17,000	15,000	12,000
Departmental Total	\$426,812	\$434,960	\$423,330	\$453,423

Personnel

Ocean Rescue Captain
Seasonal Positions

	<u>Full Time</u>	<u>Part Time</u>
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) Continue to monitor staffing demands, both paid and paid on-call, and better maximize our existing staff.
- 7) Look for methods to continue the strong paid on-call program and to look at ways to battle reduced volunteerism
- 8) Continue the existing intense training program and better educate our firefighters to ensure that they are prepared to meet demands.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Relate Expenses	\$705,625	\$814,080	\$871,580	\$930,610
Operating Expenses	142,400	148,135	177,135	203,700
Capital Projects	60,000	129,000	72,500	4,000
Departmental Total	\$908,025	\$1,091,215	\$1,121,215	\$1,138,310

Personnel

Fire Chief
 Fire Shift Supervisor Captain
 Assistant Fire Shift Supervisor/Lieutenant
 Deputy Fire Marshal
 Fire Fighter
 Administrative Support

	<u>Full Time</u>	<u>Part Time</u>
Fire Chief	1	0
Fire Shift Supervisor Captain	3	0
Assistant Fire Shift Supervisor/Lieutenant	3	0
Deputy Fire Marshal	1	0
Fire Fighter	3	0
Administrative Support	1	0
	12	0

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.

	2014/2015 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$78,985	\$82,946	\$90,665	\$0
Operating Expenses	34,950	30,375	77,875	25,775
Capital Projects	0	75,000	0	0
Departmental Total	\$113,935	\$188,321	\$168,540	\$25,775

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Operating Expenses	\$0	\$0	\$0	\$0
Maintenance	178,000	178,000	435,000	836,000
Capital Projects	33,000	50,000	0	0
Departmental Total	\$211,000	\$228,000	\$435,000	\$836,000

Fleet Maintenance

Goals:

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

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	264,000	288,915	298,915	304,500
Capital Projects	0	0	0	0
Departmental Total	\$264,000	\$288,915	\$298,915	\$304,500

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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	261,990	312,495	273,400	295,000
Capital Projects	0	0	0	0
Departmental Total	\$261,990	\$312,495	\$273,400	\$295,000

Environmental

Goals:

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

Objectives:

- 1) Maximize the efficiency of solid waste removal
- 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 cleanliness and functionality of road right of ways and ditches
- 8) Maintain buildings, roads, sidewalks, boardwalk, beach access areas, and bike paths to keep free of hazards and pro-long life of structures, and provide an aesthetically appealing presentation.
- 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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$472,360	\$502,510	\$588,150	\$574,850
Operating Expenses	2,063,215	2,046,730	2,225,460	2,393,845
Capital Projects	58,000	149,500	189,000	0
Departmental Total	\$2,593,575	\$2,698,740	\$3,002,610	\$2,968,695

Personnel

Public Works Supervisor
 Public Works Crew Leader
 Building Maintenance Specialist
 Equipment Operator II
 General Maintenance Worker

	<u>Full Time</u>	<u>Part Time</u>
Public Works Supervisor	1	0
Public Works Crew Leader	1	0
Building Maintenance Specialist	1	0
Equipment Operator II	2	0
General Maintenance Worker	6	0
	11	0

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$353,200	\$383,519	\$418,720	\$420,888
Operating Expenses	105,425	128,275	222,575	276,525
Capital Projects	84,800	96,200	0	0
Departmental Total	\$543,425	\$607,994	\$641,295	\$697,413

Personnel

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

	<u>Full Time</u>	<u>Part Time</u>
Parks & Recreation Director	1	0
Recreation Program Superintendent	1	0
Parks Maintenance Supervisor	1	0
Recreation Leader	3	3
Receptionist	0	1
	6	4

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.

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$344,515	\$437,986	\$237,430	\$247,019
Operating Expenses	539,405	451,875	656,000	590,500
Capital Projects	40,000	40,000	45,410	0
Departmental Total	\$923,920	\$929,861	\$938,840	\$837,519

Personnel

Police Officer

<u>Full Time</u>	<u>Part Time</u>
4	0
4	0

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
General Fund Total	\$11,887,202	\$12,566,020	\$14,054,770	\$14,691,089

UTILITIES FUND

Debt Service

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Lake Park Blvd. Sewer Rehab	\$20,563	\$20,563	\$20,563	\$20,563
I&I Low Interest Loan	114,180	111,797	109,413	107,030
Wilmington Beach Stormwater Treatment Pond		40,934	40,934	40,934
Street Sweeper	41,891	41,891	41,891	0
12" Pump	16,744	16,744	16,744	0
AMI Project	83,731	83,731	83,731	77,902
Vactor Truck and 2 Backhoes (5 yr)		48,600	118,058	116,242
Refunding 2016-15 Year Term		820,660	1,119,851	1,042,050
Revenue Bond Series 2016				535,875
Total Debt Service	\$277,108	\$1,184,920	\$1,551,185	\$1,940,596

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, and fleet maintenance.

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$391,300	\$392,985	\$440,665	\$420,487
Operating Expenses	683,260	711,945	703,555	717,638
Capital Projects	25,430	9,000	0	0
Departmental Total	\$1,099,990	\$1,113,930	\$1,144,220	\$1,138,125

Personnel

- Operations Director
- Project Manager
- Utilities Administrative Supervisor
- Accounts Payable Technician
- Senior Billing/Customer Svc Representative
- Billing/Customer Service Representative

	<u>Full Time</u>	<u>Part Time</u>
Operations Director	1	0
Project Manager	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
	6	0

Wastewater Treatment (WWT)

Goals:

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

Objectives:

- 1) Study to address funding for future capital projects and minor projects to ensure the capability to handle future growth
- 2) Initiate a systematic program to improve record keeping
- 3) Improve site maintenance
- 4) Implementation of a grease trap inspection and grease removal program

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$280,630	\$296,685	\$312,205	\$326,171
Operating Expenses	447,820	536,510	473,270	524,320
Capital Projects	304,640	168,500	42,000	0
Departmental Total	\$1,033,090	\$1,001,695	\$827,475	\$850,491

Personnel

Waste Water Plant Superintendent
 Senior Plant Operator
 Laboratory Manager
 Plant Operator

	<u>Full Time</u>	<u>Part Time</u>
	1	0
	1	0
	1	0
	2	0
	5	0

Wastewater Collection (WWC)

Goals:

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

Objectives:

- 1) To reduce the number of sewer blockages to no more than 20 per year
- 2) To reduce inflow and infiltration
- 3) To meet state overflow and discharge regulations
- 4) Upgrade and improve sewer lift stations
- 5) Respond to lift station trouble alarms quickly
- 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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$586,410	\$608,069	\$679,600	\$660,060
Operating Expenses	525,490	716,165	606,374	703,934
Capital Projects	262,890	138,500	132,000	94,500
Departmental Total	\$1,374,790	\$1,462,734	\$1,417,974	\$1,458,494

Personnel

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

	<u>Full Time</u>	<u>Part Time</u>
	1	0
	1	0
	1	0
	1	0
	1	0
	4	0
	2	0
	11	0

Water Distribution

Goals:

To treat and supply an ample and dependable supply of water for current use and future growth. The water is to be treated so that it is tasteless, odorless, and colorless without ingredients that may be harmful to the public. The system pressure should be maintained at no 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
- 12) Continuous improvement in products, systems, and processes to maximize customer satisfaction
- 13) Continuous communication among and between staff, customers
- 14) Continuous involvement with the community

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$125,960	\$133,940	\$134,345	\$136,525
Operating Expenses	543,020	684,220	842,723	917,308
Capital Projects	90,565	144,800	310,000	304,616
Departmental Total	\$759,545	\$962,960	\$1,287,068	\$1,358,449

Personnel

Plant Operator Supervisor
System Operator-Water

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
2	0

Utilities Fleet Maintenance

Goals:

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

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	125,000	173,000	208,000	223,000
Capital Projects	0	0	0	0
Departmental Total	\$125,000	\$173,000	\$208,000	\$223,000

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 system; to increase public awareness of stormwater requirements and management principles.

Objectives:

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

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Salary and Related Expenses	\$373,170	\$393,800	\$494,610	\$513,821
Operating Expenses	173,900	192,730	367,723	465,650
Capital Projects	46,000	109,500	90,000	281,886
Departmental Total	\$593,070	\$696,030	\$952,333	\$1,261,357

Personnel

Assistant Operations Director
 Stormwater Construction Supervisor
 Senior Stormwater Construction Specialist
 Stormwater Construction Specialist
 Equipment Operator II

	<u>Full Time</u>	<u>Part Time</u>
Assistant Operations Director	0.5	0
Stormwater Construction Supervisor	1	0
Senior Stormwater Construction Specialist	3	0
Stormwater Construction Specialist	3	0
Equipment Operator II	1	0
	8.5	0

	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/2018 Budget
Utilities Fund Total	\$5,262,593	\$6,595,269	\$7,388,255	\$8,230,512

DETAILED LINE ITEMS

- **General Fund**
- **Utilities Fund**

GENERAL FUND

General Fund Revenue

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
10-301-000 Ad Valorem-Current Year	(\$3,883,920.00)	(\$3,936,078.00)	(\$3,934,584.00)	(\$3,934,584.00)	(\$4,204,366.00)	(\$4,204,366.00)	(\$4,204,366.00)
10-301-001 Ad Valorem-1st Prior Year	(\$51,140.00)	(\$10,390.00)	(\$21,609.00)	(\$45,586.14)	(\$11,000.00)	(\$11,000.00)	(\$11,000.00)
10-301-002 Ad Valorem-Prior Years	(\$3,000.00)	\$0.00	(\$8,000.00)	(\$7,439.18)	(\$8,000.00)	(\$8,000.00)	(\$8,000.00)
10-317-000 Tax Penalties	(\$7,000.00)	(\$14,067.63)	(\$5,000.00)	(\$13,165.94)	(\$5,000.00)	(\$10,000.00)	(\$10,000.00)
10-319-000 Auto License	(\$35,000.00)	(\$39,661.00)	(\$38,000.00)	(\$21,194.40)	(\$5,000.00)	(\$38,000.00)	(\$38,000.00)
10-319-010 Golf Cart Permits	(\$3,000.00)	(\$6,760.00)	(\$4,000.00)	(\$6,552.00)	(\$6,000.00)	(\$8,525.00)	(\$8,525.00)
10-319-015 Taxi cab permit/driver	(\$220.00)	(\$380.00)	(\$240.00)	(\$204.00)	(\$75.00)	(\$200.00)	(\$200.00)
10-319-020 Tow Company Application Fee	\$0.00	\$0.00	\$0.00	(\$480.00)	(\$400.00)	(\$400.00)	(\$400.00)
10-322-000 Parking Lot Collect	(\$304,500.00)	(\$448,975.70)	(\$485,000.00)	(\$381,334.62)	(\$485,000.00)	(\$640,200.00)	(\$640,200.00)
10-323-000 Parking Citations	(\$33,000.00)	(\$48,416.50)	(\$40,000.00)	(\$35,783.40)	(\$40,000.00)	(\$70,000.00)	(\$70,000.00)
10-324-000 Parking Meters	(\$150,150.00)	(\$168,206.35)	(\$225,000.00)	(\$181,751.87)	(\$225,000.00)	(\$297,000.00)	(\$297,000.00)
10-325-000 Privilege License	(\$580.00)	(\$1,765.12)	(\$1,500.00)	(\$1,406.86)	(\$1,350.00)	(\$1,350.00)	(\$1,350.00)
10-325-025 Privilege License Penalty	\$0.00	\$0.00	(\$50.00)	(\$34.26)	(\$50.00)	(\$50.00)	(\$50.00)
10-325-030 Business Registration	\$0.00	\$0.00	(\$4,300.00)	(\$1,992.00)	(\$2,100.00)	(\$2,100.00)	(\$2,100.00)
10-328-000 Parking Permits	(\$7,800.00)	(\$27,655.00)	(\$7,800.00)	(\$68,622.00)	(\$25,000.00)	(\$109,230.00)	(\$109,230.00)
10-329-000 Interest on Investments	(\$3,700.00)	(\$25,969.50)	(\$10,000.00)	(\$40,659.71)	(\$20,000.00)	(\$40,000.00)	(\$40,000.00)
10-330-000 NC Remit	\$0.00	\$0.00	\$0.00	(\$1,046.54)	\$0.00	\$0.00	\$0.00
10-330-002 Federal 1033 Program	\$0.00	\$0.00	\$0.00	(\$6,441.62)	\$0.00	\$0.00	\$0.00
10-331-000 Civil Citations	(\$450.00)	(\$3,975.00)	(\$1,500.00)	(\$1,789.80)	(\$2,000.00)	(\$10,000.00)	(\$10,000.00)
10-332-000 Dinghy Dock Rentals	(\$6,000.00)	(\$10,939.40)	(\$6,000.00)	(\$7,223.16)	(\$7,000.00)	(\$7,000.00)	(\$7,000.00)
10-333-000 Dock Rent	(\$145,000.00)	(\$134,550.60)	(\$140,000.00)	(\$115,944.78)	(\$165,650.00)	(\$176,086.00)	(\$176,086.00)
10-334-000 Paddle Boat Royalties	(\$4,200.00)	(\$5,046.18)	(\$4,200.00)	(\$2,831.54)	(\$4,200.00)	(\$4,200.00)	(\$4,200.00)
10-335-000 Miscellaneous Revenue	(\$5,000.00)	(\$21,847.28)	(\$5,000.00)	(\$49,567.67)	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)
10-335-002 Cell Tower Rental Fee	(\$94,835.00)	(\$94,205.56)	(\$97,680.00)	(\$96,073.69)	(\$100,610.00)	(\$100,610.00)	(\$100,610.00)
10-336-000 Sale of Town T-Shirts	\$0.00	\$0.00	(\$100.00)	\$0.00	\$0.00	\$0.00	\$0.00
10-337-000 Utility Franchise Tax	(\$380,885.00)	(\$549,051.33)	(\$509,000.00)	(\$305,142.12)	(\$516,000.00)	(\$516,000.00)	(\$516,000.00)
10-337-001 Cable TV Franchise Tax	(\$153,000.00)	(\$97,865.41)	(\$100,019.00)	(\$60,650.18)	(\$97,950.00)	(\$97,950.00)	(\$97,950.00)
10-340-000 Chamber of Commerce Rent	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)
10-341-000 Beer & Wine Tax	(\$27,500.00)	(\$26,033.08)	(\$29,296.00)	\$0.00	(\$29,589.00)	(\$29,589.00)	(\$29,589.00)
10-343-000 Powell Bill	(\$186,660.00)	(\$187,368.18)	(\$187,368.00)	(\$186,000.00)	(\$187,000.00)	(\$187,000.00)	(\$187,000.00)
10-345-000 Sales Tax - County 1%	(\$671,295.00)	(\$699,145.70)	(\$710,920.00)	(\$573,314.40)	(\$749,248.00)	(\$749,248.00)	(\$749,248.00)
10-346-000 Occupancy Tax	(\$450,000.00)	(\$284,418.02)	(\$450,000.00)	(\$227,727.43)	(\$476,000.00)	(\$600,800.00)	(\$600,800.00)
10-347-000 ABC Revenues	(\$289,000.00)	(\$374,858.52)	(\$362,000.00)	(\$302,587.31)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)
10-348-000 Sales Tax Statewide	(\$571,210.00)	(\$594,993.92)	(\$604,475.00)	(\$486,099.10)	(\$640,545.00)	(\$640,545.00)	(\$640,545.00)
10-348-002 Sales Tax New .25%	(\$169,815.00)	(\$176,933.63)	(\$186,121.00)	(\$147,752.98)	(\$191,665.00)	(\$191,665.00)	(\$191,665.00)
10-350-010 Loan Proceeds	\$0.00	(\$863,050.00)	\$0.00	(\$190,000.00)	\$0.00	\$0.00	\$0.00
10-351-000 Court Fees	(\$2,000.00)	(\$2,260.73)	(\$2,000.00)	(\$375.11)	(\$2,000.00)	(\$2,000.00)	(\$2,000.00)
10-352-005 FEMA-Hurricane Matthew	\$0.00	\$0.00	\$0.00	(\$131,954.70)	\$0.00	\$0.00	\$0.00
10-355-000 Building Permits	(\$171,000.00)	(\$200,778.64)	(\$188,100.00)	(\$214,260.64)	(\$188,100.00)	(\$188,100.00)	(\$188,100.00)
10-355-010 Fill/Driveway Permit	\$0.00	\$0.00	\$0.00	(\$3,096.00)	\$0.00	\$0.00	\$0.00
10-355-020 Planning Permits&Fees	(\$20,795.00)	(\$21,461.00)	(\$21,000.00)	(\$26,683.20)	(\$21,000.00)	(\$21,000.00)	(\$21,000.00)
10-355-030 Fire Marshall Inspections	(\$8,000.00)	(\$8,696.00)	(\$9,040.00)	(\$5,590.73)	(\$9,040.00)	(\$9,040.00)	(\$9,040.00)
10-355-055 Recovery Fund Permit	(\$275.00)	(\$126.00)	(\$275.00)	(\$372.00)	(\$130.00)	(\$130.00)	(\$130.00)
10-356-000 CAMA Permits	(\$1,400.00)	(\$2,895.00)	(\$2,000.00)	(\$2,370.00)	(\$2,000.00)	(\$2,000.00)	(\$2,000.00)
10-358-005 Finger Print Fee	(\$1,500.00)	(\$1,720.00)	(\$1,500.00)	(\$2,088.00)	(\$1,500.00)	(\$1,500.00)	(\$1,500.00)
10-358-010 Solid Waste Disposal Tax	(\$3,535.00)	(\$3,835.74)	(\$3,900.00)	(\$2,515.86)	(\$4,385.00)	(\$4,385.00)	(\$4,385.00)

General Fund Revenue

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
10-359-000 Refuse Collection Fees	(\$1,470,000.00)	(\$1,458,802.21)	(\$1,572,900.00)	(\$1,538,580.54)	(\$1,572,900.00)	(\$1,572,900.00)	(\$1,572,900.00)
10-370-000 Freeman Park Citations	(\$12,000.00)	(\$6,165.00)	(\$5,000.00)	(\$6,768.00)	(\$5,300.00)	(\$5,300.00)	(\$5,300.00)
10-371-000 Freeman Prk Annual Fee	(\$600,000.00)	(\$557,305.87)	(\$630,000.00)	(\$565,394.15)	(\$630,000.00)	(\$630,000.00)	(\$630,000.00)
10-372-000 Freeman Prk Daily Fee	(\$450,000.00)	(\$435,577.00)	(\$468,000.00)	(\$375,475.20)	(\$468,000.00)	(\$468,000.00)	(\$468,000.00)
10-373-000 Freeman Park Camping Fee	(\$75,000.00)	(\$125,401.51)	(\$75,000.00)	(\$75,893.45)	(\$125,000.00)	(\$156,250.00)	(\$156,250.00)
10-380-001 Farmer's Market	(\$18,000.00)	(\$16,075.00)	(\$18,000.00)	(\$3,810.00)	(\$18,000.00)	(\$18,000.00)	(\$18,000.00)
10-380-002 Events	(\$14,000.00)	(\$10,384.00)	(\$14,000.00)	(\$7,575.60)	(\$14,000.00)	(\$14,000.00)	(\$14,000.00)
10-382-000 Plastic Bag Education Program	\$0.00	\$0.00	\$0.00	(\$480.00)	\$0.00	\$0.00	\$0.00
10-383-000 Sale of Fixed Assets	(\$3,000.00)	(\$31,039.48)	(\$3,000.00)	(\$42,123.01)	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)
10-387-000 State Grant - Police Body Camera	\$0.00	\$0.00	(\$23,881.00)	(\$23,881.00)	\$0.00	\$0.00	\$0.00
10-387-010 State Grant - Recycling Recepticals	\$0.00	\$0.00	(\$29,580.00)	(\$29,580.00)	\$0.00	\$0.00	\$0.00
10-393-000 Assessments	(\$105,525.00)	(\$172,146.00)	(\$162,370.00)	(\$96,873.54)	\$0.00	\$0.00	\$0.00
10-395-000 Interest on Assessments	(\$7,390.00)	(\$32,948.20)	(\$29,745.00)	(\$23,514.72)	(\$25,000.00)	(\$25,000.00)	(\$25,000.00)
10-397-002 Parks & Rec. Fees	(\$139,000.00)	(\$151,026.25)	(\$139,000.00)	(\$167,913.00)	(\$150,000.00)	(\$159,440.00)	(\$159,440.00)
10-397-003 Transfer from W&S Fund	(\$600,000.00)	(\$600,000.00)	(\$600,000.00)	(\$600,000.00)	(\$600,000.00)	(\$600,000.00)	(\$600,000.00)
10-399-000 Appropriated Fund Balance	(\$2,148,483.58)	\$0.00	(\$1,762,085.00)	\$0.00	\$0.00	(\$1,000,930.00)	(\$1,000,930.00)
10-399-002 APP FUND BAL-POWELL BILL	(\$20,000.00)	\$0.00	(\$112,632.00)	(\$112,632.00)	(\$650,000.00)	(\$650,000.00)	(\$650,000.00)
Total Revenues	(\$13,511,763.58)	(\$12,694,250.24)	(\$14,054,770.00)	(\$11,563,783.15)	(\$13,104,153.00)	(\$14,691,089.00)	(\$14,691,089.00)

Non-Department Budget (408)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Maintenance & Operations							
10-408-068 Election Expenses	\$7,500.00	\$4,326.89	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-408-069 CBP3-Non Profit Loan/Taxes/Inc.	\$237,966.01	\$237,723.58	\$232,830.00	\$233,617.40	\$228,793.00	\$228,793.00	\$228,793.00
10-408-070 Donation-Non-Profits	\$39,100.00	\$39,100.00	\$44,600.00	\$44,600.00	\$48,700.00	\$48,700.00	\$48,700.00
10-408-071 Donation-Chamber of Commerce	\$87,040.00	\$87,040.00	\$87,600.00	\$87,600.00	\$87,600.00	\$87,600.00	\$87,600.00
10-408-072 Donation-CBDI	\$42,330.00	\$32,307.25	\$42,960.00	\$25,416.78	\$33,200.00	\$33,200.00	\$33,200.00
10-408-073 Donation - WAVE	\$9,375.00	\$9,375.00	\$9,375.00	\$9,375.00	\$9,575.00	\$9,575.00	\$9,575.00
M&O Totals	\$423,311.01	\$409,872.72	\$417,365.00	\$400,609.18	\$412,868.00	\$412,868.00	\$412,868.00
Non-Departmental Expense Totals	\$423,311.01	\$409,872.72	\$417,365.00	\$400,609.18	\$412,868.00	\$412,868.00	\$412,868.00

General Fund Debt Service (409)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Debt Service							
10-409-015 Debt Service	\$1,035,226.93	\$1,035,226.93	\$1,022,405.00	\$1,022,405.00	\$1,051,579.76	\$1,051,580.00	\$1,051,580.00
Debt Totals	\$1,035,226.93	\$1,035,226.93	\$1,022,405.00	\$1,022,405.00	\$1,051,579.76	\$1,051,580.00	\$1,051,580.00
General Fund Debt Service Expenses Totals	\$1,035,226.93	\$1,035,226.93	\$1,022,405.00	\$1,022,405.00	\$1,051,579.76	\$1,051,580.00	\$1,051,580.00

Legislative Budget (410)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-410-000 Separation Allowance	\$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
10-410-002 Wages	\$38,111.00	\$38,110.28	\$37,800.00	\$38,381.38	\$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
10-410-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-005 FICA Taxes	\$4,159.00	\$4,158.91	\$4,040.00	\$4,502.99	\$4,039.20	\$4,040.00	\$4,040.00
10-410-006 Medical Insurance	\$27,615.00	\$26,285.58	\$28,520.00	\$26,033.47	\$36,429.58	\$36,430.00	\$36,430.00
10-410-007 Retirement	\$0.00	\$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
10-410-009 Workmans Comp	\$190.00	\$190.00	\$190.00	\$228.00	\$190.08	\$190.00	\$190.00
10-410-010 401 K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P&B Total	\$70,075.00	\$68,744.77	\$70,550.00	\$69,145.84	\$78,458.86	\$78,460.00	\$78,460.00
Maintenance & Operations							
10-410-012 Printing & Publishing	\$500.00	\$0.00	\$300.00	\$76.45	\$300.00	\$300.00	\$300.00
10-410-014 Travel & Training	\$14,340.00	\$3,137.96	\$15,000.00	\$1,240.54	\$15,000.00	\$15,000.00	\$15,000.00
10-410-016 Maintenance & Repair - Equipment	\$1,000.00	\$945.05	\$1,000.00	\$372.00	\$1,000.00	\$1,000.00	\$1,000.00
10-410-031 Auto Allowance	\$15,115.00	\$15,114.78	\$15,000.00	\$15,230.16	\$15,000.00	\$15,000.00	\$15,000.00
10-410-033 Supplies	\$1,000.00	\$973.22	\$1,000.00	\$1,286.98	\$1,000.00	\$1,000.00	\$1,000.00
10-410-039 Miscellaneous	\$1,500.00	\$1,465.23	\$1,000.00	\$792.74	\$1,000.00	\$1,000.00	\$1,000.00
10-410-046 Professional Services	\$110,000.00	\$88,037.53	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00
10-410-053 Dues & Subscriptions	\$15,160.00	\$15,155.49	\$15,000.00	\$19,632.74	\$17,110.00	\$17,110.00	\$17,110.00
10-410-061 Hurricane Joaquin	\$50,000.00	\$49,802.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-062 Hurricane Matthew	\$0.00	\$0.00	\$0.00	\$52,512.47	\$0.00	\$0.00	\$0.00
10-410-084 Recognitions & Work Sessions	\$7,000.00	\$4,883.70	\$6,000.00	\$3,898.06	\$6,000.00	\$6,000.00	\$6,000.00
M&O Totals	\$215,615.00	\$179,515.02	\$184,300.00	\$225,042.14	\$186,410.00	\$186,410.00	\$186,410.00
Capital Improvements							
10-410-074 Capital Projects Over \$10,000	\$34,800.16	\$33,217.71	\$14,000.00	\$16,800.00	\$10,000.00	\$10,000.00	\$10,000.00
10-410-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-085 T/F to Capital Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$34,800.16	\$33,217.71	\$14,000.00	\$16,800.00	\$10,000.00	\$10,000.00	\$10,000.00
Legislative Expenses Totals	\$320,490.16	\$281,477.50	\$268,850.00	\$310,987.97	\$274,868.86	\$274,870.00	\$274,870.00

Executive Budget (420)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-420-000 Separation Allowance	\$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
10-420-002 Wages	\$192,212.00	\$192,211.10	\$186,145.00	\$219,449.15	\$209,104.43	\$209,105.00	\$209,105.00
10-420-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$958.69	\$2,000.00	\$0.00	\$2,000.00
10-420-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$9,585.00	\$0.00	\$10,580.68	\$6,274.00	\$6,274.00
10-420-005 FICA Taxes	\$14,775.00	\$14,610.22	\$15,405.00	\$16,140.20	\$17,234.31	\$16,905.00	\$16,905.00
10-420-006 Medical Insurance	\$21,120.00	\$21,106.50	\$21,390.00	\$19,358.33	\$21,857.75	\$21,858.00	\$21,858.00
10-420-007 Retirement	\$12,885.00	\$12,703.27	\$14,880.00	\$15,258.73	\$16,648.57	\$16,331.00	\$16,331.00
10-420-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
10-420-009 Workmans Compensation	\$695.00	\$695.00	\$725.00	\$870.00	\$811.03	\$796.00	\$796.00
10-420-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,183.00	\$4,183.00
P&B Total	\$241,687.00	\$241,326.09	\$248,130.00	\$272,035.10	\$278,236.77	\$277,452.00	\$277,452.00
Maintenance & Operations							
10-420-011 Communications-Phone/Cell/Data	\$49,269.00	\$48,939.08	\$55,940.00	\$68,899.40	\$74,854.00	\$74,854.00	\$74,854.00
10-420-014 Travel & Training	\$5,000.00	\$4,013.75	\$5,000.00	\$3,924.95	\$5,000.00	\$5,000.00	\$5,000.00
10-420-022 Maintenance & Repair - Computers	\$85,000.00	\$83,939.08	\$102,000.00	\$102,000.00	\$69,360.00	\$69,360.00	\$69,360.00
10-420-023 Maintenance & Repair - Software	\$149,489.00	\$120,949.08	\$96,800.00	\$103,126.14	\$117,536.00	\$122,000.00	\$122,000.00
10-420-031 Auto Allowance	\$3,600.00	\$3,599.96	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
10-420-033 Supplies	\$7,600.00	\$7,274.82	\$7,500.00	\$6,866.83	\$7,800.00	\$7,800.00	\$7,800.00
10-420-045 Contract Service	\$42,900.00	\$27,809.21	\$19,600.00	\$35,647.00	\$19,620.00	\$19,620.00	\$19,620.00
10-420-051 General Liability	\$171,432.92	\$171,085.78	\$172,000.00	\$191,184.00	\$192,000.00	\$192,000.00	\$192,000.00
10-420-053 Dues & Subscriptions	\$1,000.00	\$832.92	\$1,000.00	\$810.80	\$1,000.00	\$1,000.00	\$1,000.00
10-420-061 Tuition Reimbursement	\$6.00	\$0.00	\$2,500.00	\$1,800.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-090 Contingency	\$0.00	\$0.00	\$22,248.00	\$1,318.80	\$25,000.00	\$25,000.00	\$25,000.00
M&O Totals	\$515,296.92	\$468,443.68	\$488,188.00	\$519,177.92	\$518,270.00	\$522,734.00	\$522,734.00
Capital Improvements							
10-420-074 Capital Projects Over \$10,000	\$30,000.00	\$29,732.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$30,000.00	\$29,732.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Executive Expenses Totals	\$786,983.92	\$739,501.91	\$736,318.00	\$791,213.03	\$796,506.77	\$800,186.00	\$800,186.00

Clerk Budget (430)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-430-000 Separation Allowance	\$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
10-430-002 Wages	\$106,746.00	\$107,020.94	\$104,820.00	\$114,608.84	\$114,834.29	\$114,835.00	\$114,835.00
10-430-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$5,305.00	\$0.00	\$5,810.62	\$3,445.00	\$3,445.00
10-430-005 FICA Taxes	\$8,154.00	\$8,031.03	\$8,425.00	\$8,647.57	\$9,229.34	\$9,049.00	\$9,049.00
10-430-006 Medical Insurance	\$14,096.00	\$14,095.94	\$14,260.00	\$12,863.90	\$14,571.83	\$14,572.00	\$14,572.00
10-430-007 Retirement	\$7,120.00	\$7,076.67	\$8,140.00	\$8,309.20	\$8,915.66	\$8,741.00	\$8,741.00
10-430-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-009 Workmans Compensation	\$385.00	\$385.00	\$400.00	\$480.00	\$434.32	\$426.00	\$426.00
10-430-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,297.00	\$2,297.00
P&B Total	\$136,501.00	\$136,609.58	\$141,350.00	\$144,909.52	\$153,796.05	\$153,365.00	\$153,365.00
Maintenance & Operations							
10-430-012 Printing & Publishing	\$16,200.00	\$15,274.35	\$32,000.00	\$21,017.54	\$21,000.00	\$21,000.00	\$21,000.00
10-430-014 Travel & Training	\$3,000.00	\$2,469.86	\$3,000.00	\$849.05	\$3,000.00	\$3,000.00	\$3,000.00
10-430-016 Maintenance & Repair - Equipment	\$500.00	\$351.43	\$500.00	\$2,002.76	\$500.00	\$500.00	\$500.00
10-430-023 Maintenance & Repair - Software	\$17,960.00	\$17,370.08	\$23,000.00	\$13,456.90	\$23,000.00	\$23,000.00	\$23,000.00
10-430-033 Supplies	\$1,600.00	\$1,560.43	\$1,800.00	\$1,325.60	\$1,800.00	\$1,800.00	\$1,800.00
10-430-045 Contract Services	\$4,200.00	\$4,148.93	\$4,000.00	\$2,222.40	\$4,000.00	\$4,000.00	\$4,000.00
10-430-053 Dues & Subscriptions	\$215.00	\$155.00	\$220.00	\$227.00	\$225.00	\$225.00	\$225.00
10-430-054 Maintenance of Town Code	\$16,889.00	\$6,220.53	\$10,000.00	\$10,410.00	\$10,000.00	\$10,000.00	\$10,000.00
M&O Totals	\$60,564.00	\$47,550.61	\$74,520.00	\$51,511.26	\$63,525.00	\$63,525.00	\$63,525.00
Capital Improvements							
10-430-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-075 Capital Project Under \$10,000	\$3,199.84	\$3,199.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$3,199.84	\$3,199.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk Expenses Totals	\$200,264.84	\$187,360.03	\$215,870.00	\$196,420.77	\$217,321.05	\$216,890.00	\$216,890.00

Finance Budget (440)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-440-000 Separation Allowance	\$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
10-440-002 Wages	\$120,648.00	\$120,565.36	\$153,960.00	\$161,303.30	\$172,831.26	\$172,832.00	\$172,832.00
10-440-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$524.62	\$1,049.23	\$0.00	\$0.00
10-440-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$7,790.00	\$0.00	\$8,745.26	\$5,185.00	\$5,185.00
10-440-005 FICA Taxes	\$9,035.00	\$8,999.07	\$12,375.00	\$12,101.26	\$13,890.60	\$13,619.00	\$13,619.00
10-440-006 Medical Insurance	\$14,080.00	\$13,998.75	\$21,390.00	\$16,470.58	\$21,857.75	\$21,858.00	\$21,858.00
10-440-007 Retirement	\$8,022.00	\$8,021.05	\$11,955.00	\$11,732.54	\$13,418.50	\$13,156.00	\$13,156.00
10-440-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-009 Workmans Compensation	\$415.00	\$415.00	\$585.00	\$702.00	\$653.68	\$641.00	\$641.00
10-440-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,457.00	\$3,457.00
P&B Total	\$152,200.00	\$151,999.23	\$208,055.00	\$202,834.30	\$232,446.28	\$230,748.00	\$230,748.00
Maintenance & Operations							
10-440-012 Printing & Publishing	\$5,121.00	\$5,120.82	\$6,658.00	\$5,728.49	\$7,000.00	\$7,000.00	\$7,000.00
10-440-014 Travel & Training	\$1,363.00	\$574.80	\$3,700.00	\$1,557.43	\$3,700.00	\$3,700.00	\$3,700.00
10-440-016 Maintenance & Repair - Equipment	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-440-033 Supplies	\$2,639.00	\$1,877.75	\$8,500.00	\$7,770.01	\$3,500.00	\$3,500.00	\$3,500.00
10-440-036 Bank Charges	\$39,636.54	\$38,909.86	\$55,000.00	\$44,627.06	\$56,000.00	\$56,000.00	\$56,000.00
10-440-039 Miscellaneous	\$3,515.92	\$3,515.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-045 Contracted Services	\$40,000.00	\$36,112.10	\$40,000.00	\$41,522.58	\$42,000.00	\$42,000.00	\$42,000.00
10-440-046 Professional Services	\$12,000.00	\$9,060.00	\$12,000.00	\$11,988.00	\$12,400.00	\$12,400.00	\$12,400.00
10-440-053 Dues & Subscriptions	\$300.00	\$220.00	\$300.00	\$60.00	\$300.00	\$300.00	\$300.00
M&O Totals	\$105,075.46	\$95,391.25	\$126,658.00	\$113,253.58	\$125,400.00	\$125,400.00	\$125,400.00
Capital Improvements							
10-440-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Finance Expenses Totals	\$257,275.46	\$247,390.48	\$334,713.00	\$316,087.87	\$357,846.28	\$356,148.00	\$356,148.00

Human Resources Budget (450)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-450-000 Separation Allowance	\$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
10-450-002 Wages	\$112,105.00	\$112,104.47	\$110,870.00	\$118,487.11	\$116,479.87	\$116,480.00	\$116,480.00
10-450-003 Overtime Pay	\$2,931.00	\$2,930.53	\$2,850.00	\$1,908.86	\$2,850.00	\$0.00	\$2,850.00
10-450-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$5,695.00	\$0.00	\$5,893.88	\$3,495.00	\$3,495.00
10-450-005 FICA Taxes	\$10,500.00	\$9,934.52	\$11,095.00	\$11,215.06	\$11,619.62	\$11,436.00	\$11,436.00
10-450-006 Medical Insurance	\$110,008.67	\$110,007.91	\$202,370.00	\$101,519.53	\$140,746.83	\$133,306.00	\$133,306.00
10-450-007 Retirement	\$9,085.00	\$9,034.75	\$10,785.00	\$10,835.44	\$11,096.04	\$10,919.00	\$10,919.00
10-450-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,850.00	\$0.00
10-450-009 Workmans Compensation	\$1,290.00	\$1,290.00	\$1,330.00	\$1,596.00	\$1,397.66	\$1,371.00	\$1,371.00
10-450-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,330.00	\$2,330.00
P&B Total	\$245,919.67	\$245,302.18	\$344,995.00	\$245,562.00	\$290,083.89	\$282,187.00	\$282,187.00
Maintenance & Operations							
10-450-014 Travel & Training	\$3,745.00	\$3,744.77	\$4,000.00	\$3,895.37	\$12,500.00	\$8,500.00	\$8,500.00
10-450-033 Supplies	\$2,546.96	\$2,546.75	\$3,000.00	\$3,637.49	\$3,000.00	\$3,000.00	\$3,000.00
10-450-034 Pre-Employment Costs	\$21,813.00	\$18,463.44	\$24,000.00	\$27,860.10	\$24,000.00	\$24,000.00	\$24,000.00
10-450-045 Contract Services	\$4,940.00	\$4,939.00	\$3,500.00	\$3,578.28	\$10,600.00	\$10,600.00	\$10,600.00
10-450-051 Liability & Workmans Comp	\$12,039.04	\$8,758.74	\$10,000.00	\$8,533.57	\$12,500.00	\$12,500.00	\$12,500.00
10-450-052 Unemployment	\$10,876.33	\$10,876.33	\$12,000.00	\$3,530.75	\$8,000.00	\$8,000.00	\$8,000.00
10-450-053 Dues & Subscriptions	\$1,129.00	\$725.18	\$1,000.00	\$1,130.40	\$1,000.00	\$1,000.00	\$1,000.00
10-450-055 Wellness Program	\$12,000.00	\$11,998.26	\$12,000.00	\$12,329.03	\$12,000.00	\$12,000.00	\$12,000.00
10-450-057 Incentive Program	\$25,381.00	\$25,380.00	\$29,640.00	\$23,520.00	\$31,720.00	\$0.00	\$0.00
10-450-059 Longevity Pay Plan	\$22,450.00	\$22,450.00	\$31,600.00	\$31,650.00	\$37,242.00	\$37,242.00	\$37,242.00
M&O Totals	\$116,920.33	\$109,882.47	\$130,740.00	\$119,664.98	\$152,562.00	\$116,842.00	\$116,842.00
Capital Improvements							
10-450-074 Capital Projects Over \$10,000	\$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
Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Human Resources Expenses Totals	\$362,840.00	\$355,184.65	\$475,735.00	\$365,226.98	\$442,645.89	\$399,029.00	\$399,029.00

Planning Development Budget (491)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-491-000 Separation Allowance	\$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
10-491-002 Wages	\$447,245.00	\$445,534.60	\$521,280.00	\$546,612.92	\$541,241.17	\$541,242.00	\$541,242.00
10-491-003 Overtime Pay	\$6,000.00	\$429.52	\$6,000.00	\$1,457.32	\$6,000.00	\$0.00	\$6,000.00
10-491-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$25,260.00	\$0.00	\$25,767.60	\$15,278.00	\$15,278.00
10-491-005 FICA Taxes	\$34,675.00	\$33,144.11	\$42,270.00	\$41,304.94	\$43,835.17	\$43,033.00	\$43,033.00
10-491-006 Medical Insurance	\$49,275.00	\$46,155.87	\$57,035.00	\$44,711.24	\$58,287.32	\$58,288.00	\$58,288.00
10-491-007 Retirement	\$29,235.00	\$28,175.75	\$38,945.00	\$37,430.60	\$39,980.55	\$39,206.00	\$39,206.00
10-491-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00
10-491-009 Workmans Compensation	\$3,100.00	\$3,100.00	\$3,620.00	\$4,344.00	\$3,676.91	\$3,609.00	\$3,609.00
10-491-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,185.00	\$10,185.00
P&B Total	\$569,530.00	\$556,539.85	\$694,410.00	\$675,861.02	\$718,788.73	\$716,841.00	\$716,841.00
Maintenance & Operations							
10-491-012 Printing & Publishing	\$3,700.00	\$3,434.33	\$5,000.00	\$4,169.11	\$4,000.00	\$4,000.00	\$4,000.00
10-491-014 Travel & Training	\$5,400.00	\$2,875.49	\$7,500.00	\$11,767.15	\$10,460.00	\$10,460.00	\$10,460.00
10-491-024 Uniforms	\$720.00	\$468.20	\$600.00	\$819.32	\$450.00	\$450.00	\$450.00
10-491-033 Supplies	\$3,000.00	\$2,126.94	\$3,000.00	\$3,901.00	\$6,000.00	\$3,500.00	\$3,500.00
10-491-041 Arts & Activities	\$5,000.00	\$1,163.50	\$5,000.00	\$3,999.95	\$0.00	\$0.00	\$0.00
10-491-045 Contract Services	\$5,600.00	\$5,416.63	\$7,200.00	\$15,338.22	\$10,450.00	\$5,750.00	\$5,750.00
10-491-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
10-491-053 Dues & Subscriptions	\$2,650.00	\$2,023.48	\$4,000.00	\$1,079.92	\$2,075.00	\$2,075.00	\$2,075.00
10-491-064 Board of Adjustment	\$2,000.00	\$1,189.70	\$1,500.00	\$574.92	\$1,000.00	\$1,000.00	\$1,000.00
M&O Totals	\$28,070.00	\$18,698.27	\$33,800.00	\$41,649.59	\$34,435.00	\$62,235.00	\$62,235.00
Capital Improvements							
10-491-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-075 Capital Project Under \$10,000	\$9,000.00	\$8,970.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$9,000.00	\$8,970.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning & Development Expenses Totals	\$606,600.00	\$584,208.12	\$728,210.00	\$717,510.61	\$753,223.73	\$779,076.00	\$779,076.00

Public Works Budget (493)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-493-000 Separation Allowance	\$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
10-493-002 Wages	\$33,645.00	\$33,644.34	\$33,770.00	\$35,419.43	\$35,304.93	\$35,305.00	\$35,305.00
10-493-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$1,710.00	\$0.00	\$1,786.43	\$1,060.00	\$1,060.00
10-493-005 FICA Taxes	\$2,413.00	\$2,412.46	\$2,715.00	\$2,356.07	\$2,837.49	\$2,782.00	\$2,782.00
10-493-006 Medical Insurance	\$4,870.00	\$4,855.39	\$3,565.00	\$4,559.93	\$3,642.96	\$3,643.00	\$3,643.00
10-493-007 Retirement	\$2,221.00	\$2,220.04	\$2,615.00	\$2,568.01	\$2,741.05	\$2,688.00	\$2,688.00
10-493-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-009 Workmans Compensation	\$560.00	\$560.00	\$605.00	\$726.00	\$630.55	\$619.00	\$619.00
10-493-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$707.00	\$707.00
P&B Total	\$43,709.00	\$43,692.23	\$44,980.00	\$45,629.44	\$46,943.41	\$46,804.00	\$46,804.00
Maintenance & Operations							
10-493-014 Travel & Training	\$500.00	\$560.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-493-015 Maintenance & Repair Equipment	\$435.22	\$383.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-018 Maintenance & Repair - Grounds	\$26,389.00	\$26,379.97	\$10,000.00	\$9,794.40	\$10,000.00	\$10,000.00	\$10,000.00
10-493-024 Uniforms	\$183.00	\$116.95	\$300.00	\$239.68	\$300.00	\$300.00	\$300.00
10-493-033 Supplies	\$0.00	\$0.00	\$0.00	\$9.60	\$0.00	\$0.00	\$0.00
10-493-045 Contract Services	\$43,315.78	\$40,252.53	\$54,500.00	\$49,279.36	\$83,030.00	\$53,000.00	\$53,000.00
10-493-046 Professional Services	\$26,475.00	\$25,860.75	\$5,000.00	\$2,257.28	\$5,000.00	\$5,000.00	\$5,000.00
10-493-053 Dues & Subscriptions	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
M&O Totals	\$97,298.00	\$93,553.21	\$70,400.00	\$61,580.32	\$98,930.00	\$68,900.00	\$68,900.00
Capital Improvements							
10-493-074 Capital Projects Over \$10,000	\$11,398.00	\$11,398.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
10-493-075 Capital Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$11,398.00	\$11,398.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
Public Works Expenses Totals	\$152,405.00	\$148,643.44	\$115,380.00	\$107,209.75	\$180,873.41	\$150,704.00	\$150,704.00

Police Budget (510)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-510-000 Separation Allowance	\$33,500.00	\$31,576.74	\$33,500.00	\$29,228.28	\$33,500.00	\$33,500.00	\$33,500.00
10-510-001 Holiday Pay	\$42,320.00	\$42,320.00	\$54,770.00	\$0.00	\$66,475.76	\$68,572.00	\$68,572.00
10-510-002 Wages	\$1,041,610.00	\$1,113,676.52	\$1,214,965.00	\$1,382,888.24	\$1,458,054.84	\$1,504,527.00	\$1,504,527.00
10-510-003 Overtime Pay	\$31,918.00	\$31,917.79	\$24,700.00	\$41,180.59	\$29,640.00	\$30,875.00	\$30,875.00
10-510-004 C.O.L.A./Merit Pay	\$51,300.00	\$51,300.00	\$61,945.00	\$0.00	\$73,777.57	\$44,832.00	\$44,832.00
10-510-005 FICA Taxes	\$87,800.00	\$86,367.61	\$104,170.00	\$109,242.55	\$125,024.58	\$126,640.00	\$126,640.00
10-510-006 Medical Insurance	\$154,860.00	\$152,419.08	\$178,230.00	\$170,424.11	\$218,577.45	\$225,864.00	\$225,864.00
10-510-007 Retirement	\$78,730.00	\$78,603.68	\$105,655.00	\$111,728.41	\$130,865.56	\$131,802.00	\$131,802.00
10-510-008 Premium Pay	\$0.00	\$0.00	\$5,300.00	\$6,214.51	\$6,360.00	\$6,625.00	\$6,625.00
10-510-009 Workmans Compensation	\$32,197.00	\$25,682.38	\$48,920.00	\$58,704.00	\$58,852.92	\$59,575.00	\$59,575.00
10-510-010 401K LEO	\$53,995.00	\$51,223.88	\$51,680.00	\$65,568.12	\$124,515.32	\$77,135.00	\$77,135.00
10-510-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,888.00	\$29,888.00
P&B Total	\$1,574,730.00	\$1,633,510.94	\$1,850,335.00	\$1,975,178.82	\$2,325,644.00	\$2,339,835.00	\$2,339,835.00
Maintenance & Operations							
10-510-011 Communications-Phone/Cell/Data	\$23,431.00	\$23,430.53	\$75,000.00	\$75,000.00	\$96,100.00	\$82,900.00	\$82,900.00
10-510-014 Travel & Training	\$25,400.00	\$25,239.75	\$24,000.00	\$23,244.88	\$42,000.00	\$42,000.00	\$42,000.00
10-510-016 Maintenance & Repair - Equipment	\$4,650.00	\$4,643.31	\$101,100.00	\$83,996.00	\$82,400.00	\$37,900.00	\$37,900.00
10-510-023 Maintenance & Repair - Software	\$0.00	\$0.00	\$73,784.00	\$81,242.00	\$72,700.00	\$71,268.00	\$71,268.00
10-510-024 Uniforms	\$34,012.00	\$33,546.09	\$34,000.00	\$34,000.00	\$30,000.00	\$30,000.00	\$30,000.00
10-510-033 Supplies	\$28,250.00	\$28,250.00	\$18,450.00	\$15,645.18	\$18,000.00	\$18,000.00	\$18,000.00
10-510-034 Pre-Employment Costs	\$2,615.00	\$2,614.45	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-510-040 Crime Prevention/DARE	\$4,100.00	\$4,082.50	\$5,000.00	\$6,042.60	\$6,500.00	\$6,500.00	\$6,500.00
10-510-045 Contract Services	\$35,500.00	\$35,470.50	\$37,290.00	\$33,173.17	\$51,150.00	\$47,100.00	\$47,100.00
10-510-048 K-9 Maintenance	\$6,000.00	\$5,929.06	\$6,000.00	\$7,075.30	\$4,500.00	\$4,500.00	\$4,500.00
10-510-053 Dues & Subscriptions	\$1,500.00	\$1,492.50	\$1,500.00	\$1,002.00	\$1,500.00	\$1,500.00	\$1,500.00
10-510-058 Informant Monies	\$4,000.00	\$4,000.00	\$4,000.00	\$4,800.00	\$4,000.00	\$4,000.00	\$4,000.00
10-510-071 Federal 1033 Program	\$14,500.00	\$14,270.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-073 NC Remit Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-078 Licenses/Renewals	\$900.00	\$853.62	\$1,600.00	\$1,360.80	\$1,600.00	\$1,600.00	\$1,600.00
10-510-079 Law Enforcement Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-083 Ammunition	\$4,000.00	\$3,971.50	\$4,000.00	\$6,762.00	\$4,000.00	\$4,000.00	\$4,000.00
M&O Totals	\$188,858.00	\$187,794.50	\$390,724.00	\$373,343.92	\$416,450.00	\$353,268.00	\$353,268.00
Capital Improvements							
10-510-074 Capital Projects Over \$10,000	\$199,264.00	\$199,241.30	\$162,220.00	\$162,220.00	\$0.00	\$0.00	\$0.00
10-510-075 Capital Project Under \$10,000	\$32,005.00	\$30,466.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$231,269.00	\$229,707.54	\$162,220.00	\$162,220.00	\$0.00	\$0.00	\$0.00
Police Expenses Totals	\$1,994,857.00	\$2,051,012.98	\$2,403,279.00	\$2,510,742.74	\$2,742,094.00	\$2,693,103.00	\$2,693,103.00

Lifeguard Budget (520)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-520-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-520-001 Holiday Pay	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
10-520-002 Wages	\$325,148.60	\$211,443.37	\$313,395.00	\$195,423.20	\$334,006.54	\$334,007.00	\$334,007.00
10-520-003 Overtime Pay	\$7,500.00	\$5,569.62	\$7,500.00	\$8,202.84	\$7,500.00	\$2,500.00	\$7,500.00
10-520-004 C.O.L.A./Merit Pay	\$2,625.00	\$2,625.00	\$2,570.00	\$0.00	\$2,540.45	\$1,507.00	\$1,507.00
10-520-005 FICA Taxes	\$20,761.00	\$16,695.91	\$24,940.00	\$15,578.33	\$26,510.84	\$26,432.00	\$26,432.00
10-520-006 Medical Insurance	\$7,640.00	\$7,619.62	\$7,130.00	\$6,419.87	\$7,285.92	\$7,286.00	\$7,286.00
10-520-007 Retirement	\$4,010.00	\$3,821.98	\$4,090.00	\$4,345.27	\$4,267.50	\$4,192.00	\$4,192.00
10-520-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00
10-520-009 Workman's Compensation	\$13,495.00	\$13,495.00	\$13,205.00	\$15,846.00	\$14,035.15	\$13,994.00	\$13,994.00
10-520-010 401K LEO	\$2,405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-520-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,005.00	\$1,005.00
P&B Total	\$386,084.60	\$263,770.50	\$375,330.00	\$245,815.51	\$398,646.41	\$398,423.00	\$398,423.00
Maintenance & Operations							
10-520-014 Travel & Training	\$7,000.00	\$3,866.42	\$7,000.00	\$1,442.71	\$7,000.00	\$7,000.00	\$7,000.00
10-520-016 Maintenance & Repair - Equipment	\$5,962.00	\$5,763.66	\$5,000.00	\$4,007.32	\$7,500.00	\$7,500.00	\$7,500.00
10-520-024 Uniforms	\$5,000.00	\$4,804.44	\$5,000.00	\$4,820.03	\$5,000.00	\$5,000.00	\$5,000.00
10-520-033 Supplies	\$7,617.00	\$7,604.76	\$7,500.00	\$4,163.93	\$7,500.00	\$12,500.00	\$12,500.00
10-520-050 Rental of Property	\$8,136.37	\$8,124.00	\$8,500.00	\$11,160.00	\$11,000.00	\$11,000.00	\$11,000.00
M&O Totals	\$33,715.37	\$30,163.28	\$33,000.00	\$25,593.98	\$38,000.00	\$43,000.00	\$43,000.00
Capital Improvements							
10-520-074 Capital Projects Over \$10,000	\$43,441.63	\$43,275.15	\$15,000.00	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00
10-520-075 Capital Projects Under \$10,000	\$4,307.00	\$3,972.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$47,748.63	\$47,247.62	\$15,000.00	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Ocean Rescue Expenses Totals	\$467,548.60	\$341,181.40	\$423,330.00	\$286,409.50	\$448,646.41	\$453,423.00	\$453,423.00

Fire Budget (540)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-530-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-001 Holiday Pay	\$13,470.00	\$13,470.00	\$18,300.00	\$0.00	\$18,150.42	\$18,151.00	\$18,151.00
10-530-002 Wages	\$598,780.58	\$586,148.97	\$598,350.00	\$626,614.90	\$637,984.80	\$637,985.00	\$637,985.00
10-530-003 Overtime Pay	\$17,500.00	\$11,836.85	\$17,500.00	\$19,264.26	\$31,500.00	\$31,500.00	\$31,500.00
10-530-004 C.O.L.A./Merit Pay	\$23,560.00	\$23,560.00	\$26,745.00	\$0.00	\$28,477.92	\$16,885.00	\$16,885.00
10-530-005 FICA Taxes	\$47,180.00	\$45,027.05	\$50,560.00	\$48,563.28	\$54,782.66	\$53,896.00	\$53,896.00
10-530-006 Medical Insurance	\$135,298.00	\$130,844.84	\$92,680.00	\$83,509.91	\$87,430.98	\$87,431.00	\$87,431.00
10-530-007 Retirement	\$35,362.00	\$35,361.96	\$42,115.00	\$41,638.68	\$47,364.96	\$46,509.00	\$46,509.00
10-530-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-009 Workmans Compensation	\$23,625.00	\$23,625.00	\$25,330.00	\$30,396.00	\$27,434.53	\$26,996.00	\$26,996.00
10-530-010 401 K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,257.00	\$11,257.00
P&B Total	\$894,775.58	\$869,874.67	\$871,580.00	\$849,987.02	\$933,126.26	\$930,610.00	\$930,610.00
Maintenance & Operations							
10-530-011 Communications-Phone/Cell/Data	\$1,800.00	\$1,795.00	\$33,300.00	\$41,372.52	\$26,500.00	\$26,500.00	\$26,500.00
10-530-014 Travel & Training	\$7,853.00	\$7,841.03	\$10,500.00	\$9,767.17	\$11,500.00	\$11,500.00	\$11,500.00
10-530-015 Maintenance & Repair - Building	\$5,158.00	\$5,157.16	\$7,000.00	\$8,161.24	\$23,000.00	\$23,000.00	\$23,000.00
10-530-016 Maintenance & Repair - Equipment	\$24,647.00	\$24,617.01	\$22,000.00	\$21,241.58	\$24,400.00	\$24,400.00	\$24,400.00
10-530-017 Maintenance & Repair - Vehicles	\$10,000.00	\$9,137.47	\$12,000.00	\$14,336.44	\$13,900.00	\$13,900.00	\$13,900.00
10-530-023 Maintenance & Repair - Software	\$2,839.00	\$2,647.60	\$2,700.00	\$0.00	\$4,700.00	\$4,700.00	\$4,700.00
10-530-024 Uniforms	\$15,500.00	\$15,345.45	\$18,500.00	\$17,346.13	\$28,000.00	\$28,000.00	\$28,000.00
10-530-033 Supplies	\$16,000.00	\$15,987.62	\$18,500.00	\$13,191.58	\$24,000.00	\$24,000.00	\$24,000.00
10-530-045 Contract Services	\$18,000.00	\$15,797.21	\$18,000.00	\$6,881.72	\$12,000.00	\$12,000.00	\$12,000.00
10-530-051 Liability&Workmans Comp	\$44,085.00	\$44,085.00	\$31,085.00	\$36,235.20	\$32,100.00	\$32,100.00	\$32,100.00
10-530-053 Dues & Subscriptions	\$2,253.00	\$2,203.78	\$3,550.00	\$2,245.20	\$3,600.00	\$3,600.00	\$3,600.00
M&O Totals	\$148,135.00	\$144,614.33	\$177,135.00	\$170,778.78	\$203,700.00	\$203,700.00	\$203,700.00
Capital Improvements							
10-530-074 Capital Projects Over \$10,000	\$585,000.00	\$584,758.99	\$72,500.00	\$262,500.00	\$0.00	\$0.00	\$0.00
10-530-075 Capital Projects Under \$10,000	\$19,000.00	\$18,429.71	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-530-085 T/F to Capital Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$604,000.00	\$603,188.70	\$72,500.00	\$262,500.00	\$4,000.00	\$4,000.00	\$4,000.00
Fire Expenses Totals	\$1,646,910.58	\$1,617,677.70	\$1,121,215.00	\$1,283,265.80	\$1,140,826.26	\$1,138,310.00	\$1,138,310.00

Marina Budget (550)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-550-000 Separation Allowance	\$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
10-550-002 Wages	\$59,854.08	\$58,880.78	\$64,310.00	\$67,634.46	\$0.00	\$0.00	\$0.00
10-550-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-004 C.O.L.A./Merit Pay	\$2,935.00	\$2,935.00	\$3,255.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-005 FICA Taxes	\$4,710.00	\$4,447.73	\$5,170.00	\$5,181.66	\$0.00	\$0.00	\$0.00
10-550-006 Medical Insurance	\$7,040.00	\$7,027.87	\$7,130.00	\$6,454.52	\$0.00	\$0.00	\$0.00
10-550-007 Retirement	\$4,401.00	\$4,163.68	\$5,500.00	\$5,410.68	\$0.00	\$0.00	\$0.00
10-550-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-009 Workmans Compensation	\$2,280.00	\$2,280.00	\$2,500.00	\$3,000.00	\$0.00	\$0.00	\$0.00
10-550-010 401K LEO	\$2,950.00	\$2,904.47	\$2,800.00	\$3,377.16	\$0.00	\$0.00	\$0.00
10-550-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P&B Total	\$84,170.08	\$82,639.53	\$90,665.00	\$91,058.48	\$0.00	\$0.00	\$0.00
Maintenance & Operations							
10-550-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00
10-550-013 Electric	\$9,084.00	\$9,083.68	\$9,000.00	\$11,486.10	\$20,000.00	\$10,000.00	\$10,000.00
10-550-015 Maintenance & Repair- Buildings	\$11,916.00	\$11,388.59	\$10,000.00	\$2,096.35	\$10,000.00	\$10,000.00	\$10,000.00
10-550-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$6,500.00	\$4,354.54	\$1,500.00	\$1,500.00	\$1,500.00
10-550-033 Supplies	\$1,575.00	\$1,053.82	\$1,575.00	\$279.55	\$1,575.00	\$1,575.00	\$1,575.00
10-550-039 Miscellaneous	\$5,800.00	\$5,558.81	\$5,800.00	\$2,520.00	\$0.00	\$0.00	\$0.00
10-550-046 Professional Services	\$0.00	\$0.00	\$45,000.00	\$37,873.20	\$0.00	\$0.00	\$0.00
M&O Totals	\$28,375.00	\$27,084.90	\$77,875.00	\$58,609.74	\$35,775.00	\$25,775.00	\$25,775.00
Capital Improvements							
10-550-074 Capital Projects Over \$10,000	\$42,000.00	\$41,329.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-075 Capital Projects Over \$10,000	\$3,000.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-085 T/F to Capital Project Fund	\$0.00	\$0.00	\$0.00	\$31,500.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$45,000.00	\$42,829.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marina Expenses Totals	\$157,545.08	\$152,554.08	\$168,540.00	\$149,668.22	\$35,775.00	\$25,775.00	\$25,775.00

Powell Bill Budget (561)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Maintenance & Operations							
10-561-019 Maintenance & Repair - Streets	\$168,000.00	\$62,817.87	\$300,000.00	\$74,167.57	\$650,000.00	\$650,000.00	\$650,000.00
10-561-033 Supplies	\$10,000.00	\$4,743.55	\$60,000.00	\$35,048.50	\$67,000.00	\$67,000.00	\$67,000.00
10-561-038 Street Maintenance	\$0.00	\$0.00	\$75,000.00	\$46,834.67	\$75,000.00	\$119,000.00	\$119,000.00
M&O Totals	\$178,000.00	\$67,561.42	\$435,000.00	\$156,050.74	\$792,000.00	\$836,000.00	\$836,000.00
Capital Improvements							
10-561-074 Capital Projects Over \$10,000	\$50,000.00	\$17,330.59	\$0.00	\$9,494.09	\$0.00	\$0.00	\$0.00
10-561-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$50,000.00	\$17,330.59	\$0.00	\$9,494.09	\$0.00	\$0.00	\$0.00
Powell Bill Expenses Totals	\$228,000.00	\$84,892.01	\$435,000.00	\$165,544.82	\$792,000.00	\$836,000.00	\$836,000.00

GF Fleet Maintenance Budget (565)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-565-000 Separation Allowance	\$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
10-565-002 Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-003 Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-004 C.O.L.A./Merit Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-005 FICA Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-006 Medical Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-007 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-008 Premium Pay	\$0.00	\$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
10-565-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P&B Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Operations							
10-565-016 Maintenance & Repair - Equipment	\$10,000.00	\$15,982.94	\$20,000.00	\$34,408.49	\$35,000.00	\$35,000.00	\$35,000.00
10-565-017 Maintenance & Repair - Vehicles	\$100,000.00	\$85,650.46	\$100,000.00	\$76,572.91	\$100,000.00	\$100,000.00	\$100,000.00
10-565-021 Maintenance & Repair - Tires	\$20,000.00	\$16,757.38	\$20,000.00	\$14,254.28	\$20,000.00	\$20,000.00	\$20,000.00
10-565-030 Gas & Diesel Fuel	\$140,000.00	\$69,865.20	\$140,000.00	\$69,659.71	\$140,000.00	\$140,000.00	\$140,000.00
10-565-033 Supplies	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00
10-565-053 Dues & Subscriptions	\$18,915.00	\$19,109.84	\$18,915.00	\$20,711.86	\$18,915.00	\$9,500.00	\$9,500.00
M&O Totals	\$288,915.00	\$207,365.82	\$298,915.00	\$215,619.25	\$313,915.00	\$304,500.00	\$304,500.00
Capital Improvements							
10-565-074 Capital Projects Over \$10,000	\$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
Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G/F Fleet Maintenance Expenses Totals	\$288,915.00	\$207,365.82	\$298,915.00	\$215,619.25	\$313,915.00	\$304,500.00	\$304,500.00

Parking Budget (570)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Maintenance & Operations							
10-570-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
10-570-018 Maintenance & Repair - Grounds	\$6,000.00	\$2,351.60	\$9,400.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-570-046 Professional Services	\$306,495.00	\$562,968.67	\$264,000.00	\$248,674.51	\$285,000.00	\$285,000.00	\$285,000.00
M&O Totals	\$312,495.00	\$565,320.27	\$273,400.00	\$248,674.51	\$305,000.00	\$295,000.00	\$295,000.00
Capital Improvements							
10-570-074 Capital Projects Over \$10,000	\$0.00	\$33,591.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-570-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$17,748.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$0.00	\$33,591.50	\$0.00	\$17,748.00	\$0.00	\$0.00	\$0.00
Parking Expenses Totals	\$312,495.00	\$598,911.77	\$273,400.00	\$266,422.51	\$305,000.00	\$295,000.00	\$295,000.00

Environmental Budget (580)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-580-000 Separation Allowance	\$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	\$0.00	\$0.00	\$0.00	\$0.00
10-580-002 Wages	\$341,375.00	\$416,734.35	\$391,530.00	\$441,058.14	\$406,856.25	\$366,857.00	\$366,857.00
10-580-003 Overtime Pay	\$20,000.00	\$23,101.17	\$14,960.00	\$36,773.88	\$14,960.00	\$22,000.00	\$22,000.00
10-580-004 C.O.L.A./Merit Pay	\$14,270.00	\$0.00	\$18,455.00	\$0.00	\$18,562.93	\$11,006.00	\$11,006.00
10-580-005 FICA Taxes	\$28,740.00	\$28,291.61	\$33,065.00	\$32,391.13	\$34,244.40	\$31,431.00	\$31,431.00
10-580-006 Medical Insurance	\$63,355.00	\$62,182.54	\$78,420.00	\$61,770.32	\$80,145.07	\$80,146.00	\$80,146.00
10-580-007 Retirement	\$21,320.00	\$21,747.82	\$28,985.00	\$28,520.08	\$30,124.54	\$30,363.00	\$30,363.00
10-580-008 Premium Pay	\$0.00	\$0.00	\$7,260.00	\$870.77	\$7,260.00	\$11,000.00	\$11,000.00
10-580-009 Workmans Compensation	\$13,450.00	\$13,450.00	\$15,475.00	\$18,570.00	\$16,025.48	\$14,709.00	\$14,709.00
10-580-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,338.00	\$7,338.00
P&B Total	\$502,510.00	\$565,507.49	\$588,150.00	\$619,954.32	\$608,178.66	\$574,850.00	\$574,850.00
Maintenance & Operations							
10-580-012 Printing & Publishing	\$1,000.00	\$0.94	\$1,000.00	\$836.33	\$1,000.00	\$1,000.00	\$1,000.00
10-580-013 Electric	\$310,000.00	\$251,695.51	\$310,000.00	\$228,761.66	\$310,000.00	\$260,000.00	\$260,000.00
10-580-014 Travel & Training	\$1,500.00	\$1,304.94	\$2,500.00	\$2,252.04	\$4,500.00	\$4,500.00	\$4,500.00
10-580-015 Maintenance & Repair- Buildings	\$41,000.00	\$53,931.52	\$57,000.00	\$62,317.69	\$57,000.00	\$60,000.00	\$60,000.00
10-580-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$82,000.00	\$92,294.10	\$89,000.00	\$21,000.00	\$21,000.00
10-580-018 Maintenance & Repair - Grounds	\$36,000.00	\$44,805.21	\$40,820.00	\$57,816.14	\$25,500.00	\$86,000.00	\$86,000.00
10-580-020 Maintenance & Repair - Street Lights	\$5,000.00	\$4,969.60	\$6,000.00	\$24,677.50	\$45,000.00	\$5,000.00	\$5,000.00
10-580-024 Uniforms	\$8,230.00	\$8,541.97	\$8,230.00	\$9,435.82	\$10,000.00	\$7,555.00	\$7,555.00
10-580-032 Chemical & Lab Fees	\$0.00	\$0.00	\$0.00	\$14,828.21	\$4,500.00	\$4,500.00	\$4,500.00
10-580-033 Supplies	\$30,000.00	\$38,780.36	\$30,000.00	\$36,279.59	\$45,000.00	\$42,000.00	\$42,000.00
10-580-035 Small Tools & Equipment	\$5,000.00	\$5,946.09	\$5,410.00	\$1,989.91	\$5,190.00	\$5,190.00	\$5,190.00
10-580-044 Temp Services	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
10-580-045 Contract Services	\$1,605,000.00	\$1,757,119.42	\$1,676,000.00	\$1,646,260.90	\$1,771,500.00	\$1,850,100.00	\$1,850,100.00
10-580-046 Professional Services	\$4,000.00	\$2,465.18	\$4,000.00	\$9,900.00	\$28,030.00	\$4,000.00	\$4,000.00
10-580-080 PPE & Safety Equipment	\$0.00	\$0.00	\$2,500.00	\$2,272.52	\$9,750.00	\$3,000.00	\$3,000.00
M&O Totals	\$2,046,730.00	\$2,169,560.74	\$2,225,460.00	\$2,189,922.41	\$2,445,970.00	\$2,393,845.00	\$2,393,845.00
Capital Improvements							
10-580-074 Capital Projects Over \$10,000	\$149,500.00	\$718,122.93	\$189,000.00	\$129,654.90	\$392,500.00	\$0.00	\$0.00
10-580-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00
10-580-085 T/F to Capital Projects	\$0.00	\$56,549.00	\$0.00	\$137,000.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$149,500.00	\$774,671.93	\$189,000.00	\$266,654.90	\$398,500.00	\$0.00	\$0.00
Environmental Department Expenses Totals	\$2,698,740.00	\$3,509,740.16	\$3,002,610.00	\$3,076,531.63	\$3,452,648.66	\$2,968,695.00	\$2,968,695.00

Parks and Recreation Budget (620)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-620-000 Separation Allowance	\$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
10-620-002 Wages	\$277,830.00	\$288,139.97	\$305,470.00	\$307,204.22	\$352,134.27	\$306,995.00	\$306,995.00
10-620-003 Overtime Pay	\$3,335.00	\$2,503.56	\$3,500.00	\$3,780.19	\$3,500.00	\$0.00	\$3,500.00
10-620-004 C.O.L.A./Merit Pay	\$13,345.00	\$0.00	\$13,755.00	\$0.00	\$13,454.82	\$7,977.00	\$7,977.00
10-620-005 FICA Taxes	\$22,529.00	\$21,656.73	\$24,690.00	\$23,278.76	\$28,235.32	\$24,364.00	\$24,364.00
10-620-006 Medical Insurance	\$42,235.00	\$43,158.94	\$42,775.00	\$39,630.89	\$51,001.41	\$43,716.00	\$43,716.00
10-620-007 Retirement	\$17,095.00	\$16,997.25	\$19,920.00	\$20,202.89	\$23,489.88	\$20,499.00	\$20,499.00
10-620-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
10-620-009 Workmans Compensation	\$7,150.00	\$7,150.00	\$8,610.00	\$10,332.00	\$9,935.29	\$8,518.00	\$8,518.00
10-620-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,319.00	\$5,319.00
P&B Total	\$383,519.00	\$379,606.45	\$418,720.00	\$404,428.96	\$481,750.97	\$420,888.00	\$420,888.00
Maintenance & Operations							
10-620-011 Communications-Phone/Cell/Data	\$800.00	\$741.51	\$800.00	\$687.40	\$800.00	\$2,800.00	\$2,800.00
10-620-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-013 Electric	\$34,975.00	\$31,246.27	\$34,975.00	\$27,762.31	\$34,975.00	\$34,975.00	\$34,975.00
10-620-014 Travel & Training	\$3,500.00	\$1,263.91	\$3,500.00	\$4,714.34	\$5,000.00	\$5,000.00	\$5,000.00
10-620-015 Maintenance & Repair- Buildings	\$4,000.00	\$4,468.56	\$30,300.00	\$22,514.95	\$21,000.00	\$21,000.00	\$21,000.00
10-620-016 Maintenance & Repair - Equipment	\$6,500.00	\$6,574.62	\$54,400.00	\$70,462.78	\$39,500.00	\$39,500.00	\$39,500.00
10-620-018 Maintenance & Repair - Grounds	\$20,000.00	\$19,418.85	\$27,500.00	\$30,901.44	\$72,500.00	\$72,500.00	\$72,500.00
10-620-023 Maintenance & Repair - Software	\$2,000.00	\$1,950.00	\$4,350.00	\$3,052.81	\$4,850.00	\$4,850.00	\$4,850.00
10-620-024 Uniforms	\$750.00	\$458.35	\$750.00	\$1,036.58	\$900.00	\$1,900.00	\$1,900.00
10-620-033 Supplies	\$5,250.00	\$7,613.79	\$8,500.00	\$7,867.55	\$8,500.00	\$8,500.00	\$8,500.00
10-491-041 Arts & Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-620-042 Farmers Market	\$7,500.00	\$6,862.47	\$7,500.00	\$9,000.00	\$8,000.00	\$8,000.00	\$8,000.00
10-620-045 Contract Services	\$21,000.00	\$20,194.98	\$18,000.00	\$18,239.95	\$45,500.00	\$43,500.00	\$43,500.00
10-620-046 Professional Services	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-066 Athletic Programs	\$12,000.00	\$18,757.49	\$12,000.00	\$13,217.20	\$12,000.00	\$12,000.00	\$12,000.00
10-620-082 Festivals & Special Event	\$10,000.00	\$11,682.25	\$10,000.00	\$13,455.96	\$12,000.00	\$12,000.00	\$12,000.00
M&O Totals	\$128,275.00	\$131,233.05	\$222,575.00	\$222,913.27	\$275,525.00	\$276,525.00	\$276,525.00
Capital Improvements							
10-620-074 Capital Projects Over \$10,000	\$85,000.00	\$83,632.87	\$0.00	\$8,880.00	\$0.00	\$0.00	\$0.00
10-620-075 Capital Projects Under \$10,000	\$11,200.00	\$20,756.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$96,200.00	\$104,388.87	\$0.00	\$8,880.00	\$0.00	\$0.00	\$0.00
Parks & Recreation Expenses Totals	\$607,994.00	\$615,228.37	\$641,295.00	\$636,222.23	\$757,275.97	\$697,413.00	\$697,413.00

Beach Maintenance (630)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
10-630-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-001 Holiday Pay	\$15,905.00	\$0.00	\$8,455.00	\$0.00	\$8,851.70	\$8,852.00	\$8,852.00
10-630-002 Wages	\$275,612.00	\$273,246.82	\$146,560.00	\$157,296.84	\$153,429.45	\$153,430.00	\$153,430.00
10-630-003 Overtime Pay	\$10,500.00	\$7,291.81	\$4,940.00	\$5,214.20	\$4,940.00	\$4,940.00	\$4,940.00
10-630-004 C.O.L.A./Merit Pay	\$13,780.00	\$0.00	\$7,850.00	\$0.00	\$7,763.53	\$4,603.00	\$4,603.00
10-630-005 FICA Taxes	\$24,160.00	\$24,923.64	\$12,920.00	\$12,463.12	\$13,467.42	\$13,226.00	\$13,226.00
10-630-006 Medical Insurance	\$49,275.00	\$46,748.80	\$28,520.00	\$13,759.98	\$29,143.66	\$29,144.00	\$29,144.00
10-630-007 Retirement	\$22,579.00	\$22,988.33	\$13,745.00	\$13,048.14	\$14,330.04	\$14,073.00	\$14,073.00
10-630-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$755.05	\$0.00	\$1,060.00	\$1,060.00
10-630-009 Workmans Comp	\$11,685.00	\$11,685.00	\$6,250.00	\$7,500.00	\$6,513.65	\$6,397.00	\$6,397.00
10-630-010 401K LEO	\$14,490.00	\$14,239.74	\$8,190.00	\$8,005.31	\$8,224.75	\$8,225.00	\$8,225.00
10-630-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,069.00	\$3,069.00
P&B Total	\$437,986.00	\$401,124.14	\$237,430.00	\$218,042.64	\$246,664.19	\$247,019.00	\$247,019.00
Maintenance & Operations							
10-630-016 Maintenance & Repair - Equipment	\$5,000.00	\$2,351.20	\$5,000.00	\$1,881.24	\$5,000.00	\$0.00	\$0.00
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
10-630-024 Uniforms	\$16,375.00	\$15,667.20	\$8,500.00	\$8,720.22	\$8,000.00	\$8,000.00	\$8,000.00
10-630-033 Supplies	\$37,500.00	\$10,957.45	\$15,000.00	\$17,532.64	\$15,000.00	\$7,500.00	\$7,500.00
10-630-044 Event Advertising Expense-TDA	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-046 Professional Services	\$0.00	\$0.00	\$195,000.00	\$146,193.97	\$155,000.00	\$155,000.00	\$155,000.00
10-630-056 Beach Maintenance	\$7,500.00	\$82,571.66	\$72,500.00	\$55,165.03	\$70,000.00	\$60,000.00	\$60,000.00
10-630-078 Permits & Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-081 Inlet Dredging	\$35,000.00	\$0.00	\$9,500.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
M&O Totals	\$451,875.00	\$127,547.51	\$656,000.00	\$229,493.10	\$613,000.00	\$590,500.00	\$590,500.00
Capital Improvements							
10-630-074 Capital Projects Over \$10,000	\$40,000.00	\$40,319.18	\$45,410.00	\$44,693.87	\$0.00	\$0.00	\$0.00
10-630-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-085 T/F to Capital Projects	\$0.00	\$538,261.00	\$0.00	\$102,217.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$40,000.00	\$578,580.18	\$45,410.00	\$146,910.87	\$0.00	\$0.00	\$0.00
Beach Maintenance Expenses Totals	\$929,861.00	\$1,107,251.83	\$938,840.00	\$594,446.61	\$859,664.19	\$837,519.00	\$837,519.00

General Fund Total Budget

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
General Fund Expenses	\$13,478,263.58	\$14,274,681.90	\$14,021,270.00	\$13,412,544.49	\$15,335,579.24	\$14,691,089.00	\$14,691,089.00
General Fund Revenue	(\$13,511,763.58)	(\$12,694,250.24)	(\$14,054,770.00)	(\$11,563,783.15)	(\$13,104,153.00)	(\$14,691,089.00)	(\$14,691,089.00)
Revenues Over/Under Expenses	(\$33,500.00)	\$1,580,431.66	(\$33,500.00)	\$1,848,761.35	\$2,231,426.24	\$0.00	\$0.00
Personnel & Benefits							
10-000-000 Separation Allowance	\$33,500.00	\$31,576.74	\$33,500.00	\$29,228.28	\$33,500.00	\$33,500.00	\$33,500.00
10-000-001 Holiday Pay	\$74,195.00	\$475,024.35	\$84,025.00	\$0.00	\$95,977.88	\$95,575.00	\$98,075.00
10-000-002 Wages	\$3,970,922.26	\$3,603,828.69	\$4,183,225.00	\$4,412,382.14	\$4,570,062.10	\$4,531,400.00	\$4,531,400.00
10-000-003 Overtime Pay	\$99,684.00	\$62,479.68	\$81,950.00	\$119,265.46	\$103,939.23	\$91,815.00	\$111,165.00
10-000-004 C.O.L.A./Merit	\$121,815.00	\$108,711.61	\$189,920.00	\$0.00	\$203,161.70	\$121,547.00	\$121,547.00
10-000-005 FICA Taxes	\$319,591.00	\$342,591.53	\$351,840.00	\$342,966.91	\$384,950.93	\$376,853.00	\$376,853.00
10-000-006 Medical Insurance	\$700,767.67	\$646,072.91	\$783,415.00	\$607,486.58	\$770,978.49	\$763,542.00	\$763,542.00
10-000-007 Retirement	\$252,065.00	\$229,168.41	\$307,330.00	\$311,028.67	\$343,242.84	\$338,479.00	\$338,479.00
10-000-008 Premium Pay	\$0.00	\$13,450.00	\$12,560.00	\$7,840.33	\$13,620.00	\$40,535.00	\$18,685.00
10-000-009 Workers Comp	\$110,517.00	\$90,552.38	\$127,745.00	\$153,294.00	\$140,591.25	\$137,841.00	\$137,841.00
10-000-010 401K	\$73,840.00	\$68,368.09	\$62,670.00	\$76,950.59	\$132,740.06	\$85,360.00	\$85,360.00
P&B Total	\$5,723,396.93	\$5,640,247.65	\$6,184,680.00	\$6,060,442.97	\$6,792,764.48	\$6,697,482.00	\$6,697,482.00
M&O Totals	\$5,367,524.09	\$5,081,153.05	\$6,316,055.00	\$5,423,488.67	\$7,031,735.00	\$6,881,027.00	\$6,881,027.00
Capital Totals	\$1,352,115.63	\$2,518,054.27	\$498,130.00	\$906,207.86	\$459,500.00	\$61,000.00	\$61,000.00
Debt Totals	\$1,035,226.93	\$1,035,226.93	\$1,022,405.00	\$1,022,405.00	\$1,051,579.76	\$1,051,580.00	\$1,051,580.00
Total Cost	\$13,478,263.58	\$14,274,681.90	\$14,021,270.00	\$13,412,544.49	\$15,335,579.24	\$14,691,089.00	\$14,691,089.00

UTILITIES FUND

Enterprise Fund Revenue

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
30-322-000 Stormwater Monthly Service Fees	(\$490,944.00)	(\$790,256.04)	(\$931,525.00)	(\$979,426.78)	(\$1,092,060.86)	(\$1,077,370.00)	(\$1,077,370.00)
30-325-000 Wil.Bch Stormwater User Fee	(\$50,000.00)	(\$101,500.00)	(\$81,000.00)	(\$144,720.00)	(\$90,000.00)	(\$41,000.00)	(\$41,000.00)
30-329-000 Interest	(\$338.00)	(\$2,078.35)	(\$1,590.00)	(\$15,226.99)	(\$7,000.00)	(\$15,000.00)	(\$15,000.00)
30-329-001 Interest Revenue Bonds	\$0.00	\$0.00	\$0.00	(\$85,650.25)	\$0.00	\$0.00	\$0.00
30-329-100 Interest Bond Series 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-330-000 Stormwater Development Impact Fees	(\$50,000.00)	(\$32,450.00)	(\$4,685.00)	(\$50,196.00)	(\$30,000.00)	(\$200,000.00)	(\$200,000.00)
30-370-000 Water Monthly Service Fee	\$0.00	\$0.00	(\$1,622,550.00)	(\$1,687,337.88)	(\$1,881,381.74)	(\$1,856,070.00)	(\$1,856,070.00)
30-371-000 Sewer Monthly Service Fee	(\$3,862,110.00)	(\$3,918,440.90)	(\$2,762,720.00)	(\$2,884,279.74)	(\$3,215,971.91)	(\$3,172,708.00)	(\$3,172,708.00)
30-371-015 Penalties	(\$7,000.00)	(\$11,993.66)	(\$9,690.00)	(\$8,414.24)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)
30-372-000 Water Connection Fees	(\$60,000.00)	(\$88,950.00)	(\$86,820.00)	(\$97,662.00)	(\$60,600.00)	(\$60,600.00)	(\$60,600.00)
30-373-000 Sewer Connection Fees	(\$50,000.00)	(\$75,850.00)	(\$75,750.00)	(\$90,144.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)
30-374-000 Facility Fees	(\$447,800.00)	(\$478,199.42)	(\$474,240.00)	(\$532,651.46)	(\$420,000.00)	(\$420,000.00)	(\$420,000.00)
30-375-000 Reconnection Fees	(\$17,000.00)	(\$19,650.00)	(\$18,715.00)	(\$23,310.00)	(\$18,715.00)	(\$18,715.00)	(\$18,715.00)
30-385-000 Miscellaneous Revenues	(\$30,000.00)	(\$29,419.36)	(\$30,060.00)	(\$50,448.90)	(\$30,500.00)	(\$30,500.00)	(\$30,500.00)
30-393-000 Assessments	(\$31,900.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-397-000 T/F from Project Fund	\$0.00	\$0.00	\$0.00	(\$89,786.41)	\$0.00	\$0.00	\$0.00
30-398-001 Kure Bch-Fixed&Variable	(\$212,958.00)	(\$305,100.28)	(\$310,235.00)	(\$273,019.58)	(\$321,563.00)	(\$321,563.00)	(\$321,563.00)
30-398-002 Kure Bch-Capital Recovery	(\$44,955.00)	(\$44,955.00)	(\$50,575.00)	(\$44,955.00)	(\$44,959.00)	(\$44,959.00)	(\$44,959.00)
30-398-003 Fort Fisher WWT	(\$4,749.00)	(\$6,223.56)	(\$5,720.00)	(\$6,327.12)	(\$6,193.00)	(\$6,193.00)	(\$6,193.00)
30-399-000 Appropriated Fund Balance	(\$2,552,150.00)	\$0.00	(\$922,380.00)	\$0.00	\$0.00	(\$905,834.00)	(\$905,834.00)
30-399-010 Stormwater Reserve	(\$22,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	(\$7,933,904.00)	(\$5,905,066.57)	(\$7,388,255.00)	(\$7,063,556.36)	(\$7,278,944.50)	(\$8,230,512.00)	(\$8,230,512.00)

Enterprise Fund Debt Service (409)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Debt Service							
30-409-015 Debt Service	\$2,523,555.00	\$592,187.25	\$1,551,185.00	\$1,551,185.00	\$1,940,595.43	\$1,940,596.00	\$1,940,596.00
Debt Totals	\$2,523,555.00	\$592,187.25	\$1,551,185.00	\$1,551,185.00	\$1,940,595.43	\$1,940,596.00	\$1,940,596.00
Utility Debt Service Totals	\$2,523,555.00	\$592,187.25	\$1,551,185.00	\$1,551,185.00	\$1,940,595.43	\$1,940,596.00	\$1,940,596.00

Water/Sewer Administration Budget (800)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-800-000 Separation Allowance	\$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
30-800-002 Wages	\$285,015.00	\$302,552.69	\$315,950.00	\$319,936.85	\$304,194.25	\$304,195.00	\$304,195.00
30-800-003 Overtime Pay	\$5,000.00	\$3,219.62	\$5,000.00	\$5,416.51	\$6,000.00	\$6,000.00	\$6,000.00
30-800-004 C.O.L.A./Merit	\$14,230.00	\$0.00	\$15,810.00	\$0.00	\$15,392.23	\$9,126.00	\$9,126.00
30-800-005 FICA Taxes	\$23,185.00	\$22,901.56	\$25,765.00	\$24,492.19	\$24,907.37	\$24,428.00	\$24,428.00
30-800-006 Medical Insurance	\$42,235.00	\$42,068.22	\$49,905.00	\$37,091.32	\$43,715.49	\$43,716.00	\$43,716.00
30-800-007 Retirement	\$20,215.00	\$19,738.51	\$24,890.00	\$23,463.24	\$24,060.84	\$23,598.00	\$23,598.00
30-800-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-009 Workmans Compensation	\$3,105.00	\$3,105.00	\$3,345.00	\$274.31	\$3,405.72	\$3,340.00	\$3,340.00
30-800-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,084.00	\$6,084.00
P&B Total	\$392,985.00	\$393,585.60	\$440,665.00	\$410,674.42	\$421,675.90	\$420,487.00	\$420,487.00
Maintenance & Operations							
30-800-011 Communications-Phone/Cell/Data	\$1,000.00	\$1,037.17	\$1,600.00	\$1,816.58	\$1,600.00	\$1,600.00	\$1,600.00
30-800-012 Printing & Publishing	\$8,000.00	\$1,576.10	\$9,500.00	\$5,362.26	\$9,500.00	\$9,500.00	\$9,500.00
30-800-014 Travel & Training	\$2,000.00	\$2,791.35	\$5,000.00	\$3,169.79	\$7,000.00	\$7,000.00	\$7,000.00
30-800-024 Uniforms	\$1,865.00	\$983.99	\$1,925.00	\$1,131.26	\$1,925.00	\$1,925.00	\$1,925.00
30-800-033 Supplies	\$8,250.00	\$8,063.10	\$8,900.00	\$9,674.57	\$9,000.00	\$9,000.00	\$9,000.00
30-800-037 On-Line Credit Check	\$1,920.00	\$1,180.85	\$1,920.00	\$1,440.00	\$1,920.00	\$1,920.00	\$1,920.00
30-800-045 Contract Services	\$18,140.00	\$4,657.75	\$34,440.00	\$32,665.33	\$34,440.00	\$34,440.00	\$34,440.00
30-800-046 Professional Services	\$40,520.00	\$28,804.61	\$10,020.00	\$11,910.00	\$18,000.00	\$18,000.00	\$18,000.00
30-800-049 Postage	\$30,000.00	\$22,402.20	\$30,000.00	\$32,647.31	\$30,000.00	\$30,000.00	\$30,000.00
30-800-051 Liability&Workmans Comp I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-053 Dues & Subscriptions	\$250.00	\$25.00	\$250.00	\$258.00	\$250.00	\$250.00	\$250.00
30-800-057 Miscellaneous	\$0.00	\$59,965.00	\$0.00	\$0.00	\$0.00	\$ 4,003.00	\$ 4,003.00
30-800-080 T/F to General Fund	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
M&O Totals	\$711,945.00	\$731,487.12	\$703,555.00	\$700,075.10	\$713,635.00	\$744,973.00	\$717,638.00
Capital Improvements							
30-800-074 Capital Projects Over \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-075 Capital Projects Under \$10,000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
W&S Administrative Totals	\$1,113,930.00	\$1,134,072.72	\$1,144,220.00	\$1,110,749.52	\$1,135,310.90	\$1,165,460.00	\$1,138,125.00

Wastewater Treatment Plant Budget (810)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-810-000 Separation Allowance	\$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
30-810-002 Wages	\$207,415.00	\$217,739.57	\$217,995.00	\$231,095.46	\$229,024.91	\$229,025.00	\$229,025.00
30-810-003 Overtime Pay	\$4,000.00	\$913.74	\$4,000.00	\$4,347.16	\$4,500.00	\$4,500.00	\$4,500.00
30-810-004 C.O.L.A./ Merit	\$10,370.00	\$0.00	\$11,150.00	\$0.00	\$11,588.66	\$6,871.00	\$6,871.00
30-810-005 FICA Taxes	\$16,970.00	\$15,408.93	\$17,835.00	\$16,480.03	\$18,751.19	\$18,391.00	\$18,391.00
30-810-006 Medical Insurance	\$35,195.00	\$38,651.13	\$35,645.00	\$36,686.63	\$36,429.58	\$36,430.00	\$36,430.00
30-810-007 Retirement	\$14,795.00	\$14,168.00	\$17,230.00	\$16,957.90	\$18,113.89	\$17,766.00	\$17,766.00
30-810-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-009 Workmans Comp	\$7,940.00	\$7,940.00	\$8,350.00	\$0.00	\$8,775.07	\$8,607.00	\$8,607.00
30-810-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-810-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,581.00	\$4,581.00
P&B Total	\$296,685.00	\$294,821.37	\$312,205.00	\$305,567.17	\$327,183.29	\$326,171.00	\$326,171.00
Maintenance & Operations							
30-810-011 Communications - Phones/Cellphones/Data	\$2,000.00	\$1,115.72	\$3,500.00	\$1,480.68	\$3,500.00	\$3,500.00	\$3,500.00
30-810-013 Electric	\$135,000.00	\$122,095.86	\$132,000.00	\$111,093.28	\$132,000.00	\$132,000.00	\$132,000.00
30-810-014 Travel & Training	\$3,000.00	\$2,516.06	\$4,000.00	\$2,142.60	\$4,000.00	\$4,000.00	\$4,000.00
30-810-015 Maintenance & Repair- Buildings	\$6,000.00	\$3,459.18	\$6,000.00	\$5,815.15	\$6,000.00	\$6,000.00	\$6,000.00
30-810-016 Maintenance & Repair - Equipment	\$20,000.00	\$15,016.78	\$21,300.00	\$13,530.77	\$22,000.00	\$22,000.00	\$22,000.00
30-810-018 Maintenance & Repair - Grounds	\$10,000.00	\$6,754.54	\$15,000.00	\$11,522.65	\$15,000.00	\$15,000.00	\$15,000.00
30-810-024 Uniforms	\$5,280.00	\$2,887.32	\$5,280.00	\$2,125.16	\$5,280.00	\$5,280.00	\$5,280.00
30-810-032 Chemical & Lab Fees	\$45,710.00	\$42,645.75	\$47,000.00	\$50,127.17	\$47,250.00	\$47,250.00	\$47,250.00
30-810-033 Supplies	\$5,000.00	\$4,134.45	\$5,000.00	\$2,938.79	\$4,000.00	\$4,000.00	\$4,000.00
30-810-035 Small Tools & Equipment	\$500.00	\$493.82	\$500.00	\$553.76	\$500.00	\$500.00	\$500.00
30-810-045 Contract Services	\$119,500.00	\$102,056.40	\$111,750.00	\$132,535.67	\$148,600.00	\$148,600.00	\$148,600.00
30-810-046 Professional Services	\$113,000.00	\$51,696.77	\$53,000.00	\$6,554.10	\$68,000.00	\$68,000.00	\$68,000.00
30-810-047 WWT Plant Renovation	\$35,300.00	\$30,791.56	\$37,000.00	\$30,456.18	\$37,000.00	\$37,000.00	\$37,000.00
30-810-050 Rental of Property	\$16,000.00	\$11,250.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-810-053 Dues & Subscriptions	\$400.00	\$250.00	\$400.00	\$120.00	\$400.00	\$400.00	\$400.00
30-810-078 Permits & Fees	\$13,170.00	\$11,590.00	\$4,890.00	\$5,748.00	\$5,790.00	\$5,790.00	\$5,790.00
30-810-080 PPE & Safety Equipment	\$6,650.00	\$4,820.07	\$6,650.00	\$816.96	\$5,000.00	\$5,000.00	\$5,000.00
M&O Totals	\$536,510.00	\$413,574.28	\$473,270.00	\$377,560.92	\$524,320.00	\$524,320.00	\$524,320.00
Capital Improvements							
30-810-074 Capital Projects Over \$10,000	\$158,500.00	\$154,723.50	\$42,000.00	\$32,329.20	\$0.00	\$0.00	\$0.00
30-810-075 Capital Projects Under \$10,000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-810-085 T/F to Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$168,500.00	\$154,723.50	\$42,000.00	\$32,329.20	\$0.00	\$0.00	\$0.00
Wastewater Treatment Totals	\$1,001,695.00	\$863,119.15	\$827,475.00	\$715,457.29	\$851,503.29	\$850,491.00	\$850,491.00

Wastewater Collection Budget (811)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-811-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-001 Holiday Pay	\$18,200.00	\$0.00	\$18,200.00	\$87.66	\$18,200.00	\$18,200.00	\$18,200.00
30-811-002 Wages	\$374,594.00	\$476,267.74	\$430,640.00	\$484,135.58	\$448,476.33	\$412,837.00	\$412,837.00
30-811-003 Overtime Pay	\$38,500.00	\$23,166.92	\$31,900.00	\$41,508.35	\$31,900.00	\$31,900.00	\$31,900.00
30-811-004 C.O.L.A./Merit	\$18,730.00	\$0.00	\$21,690.00	\$0.00	\$20,889.52	\$12,386.00	\$12,386.00
30-811-005 FICA Taxes	\$34,480.00	\$31,977.16	\$38,940.00	\$35,391.86	\$40,244.04	\$36,867.00	\$36,867.00
30-811-006 Medical Insurance	\$77,430.00	\$75,978.83	\$78,420.00	\$72,294.95	\$80,145.07	\$80,146.00	\$80,146.00
30-811-007 Retirement	\$30,020.00	\$27,828.50	\$34,985.00	\$34,255.60	\$36,242.47	\$35,614.00	\$35,614.00
30-811-008 Premium Pay	\$0.00	\$0.00	\$6,600.00	\$79.25	\$6,600.00	\$6,600.00	\$6,600.00
30-811-009 Workmans Comp	\$16,115.00	\$16,115.00	\$18,225.00	\$15,871.54	\$18,833.16	\$17,253.00	\$17,253.00
30-811-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,257.00	\$8,257.00
P&B Total	\$608,069.00	\$651,334.15	\$679,600.00	\$683,624.78	\$701,530.58	\$660,060.00	\$660,060.00
Maintenance & Operations							
30-811-011 Communications - Phones/Cellphones/Data	\$5,760.00	\$7,650.20	\$10,104.00	\$11,186.76	\$10,884.00	\$10,884.00	\$10,884.00
30-811-013 Electric	\$92,000.00	\$104,111.10	\$82,000.00	\$36,394.99	\$89,000.00	\$89,000.00	\$89,000.00
30-811-014 Travel & Training	\$14,000.00	\$10,374.48	\$15,400.00	\$8,433.58	\$17,600.00	\$17,600.00	\$17,600.00
30-811-015 Maintenance & Repair- Buildings	\$15,000.00	\$3,207.46	\$10,000.00	\$10,483.98	\$21,000.00	\$21,000.00	\$21,000.00
30-811-016 Maintenance & Repair - Equipment	\$88,050.00	\$37,569.27	\$61,850.00	\$55,158.19	\$71,050.00	\$71,050.00	\$71,050.00
30-811-019 Maintenance & Repair - Streets	\$57,880.00	\$46,203.12	\$63,320.00	\$71,704.81	\$89,660.00	\$89,660.00	\$89,660.00
30-811-020 Maintenance & Repair - Infrastructure	\$75,000.00	\$121,524.15	\$85,000.00	\$85,235.78	\$95,000.00	\$95,000.00	\$95,000.00
30-811-024 Uniforms	\$10,625.00	\$7,964.29	\$8,600.00	\$5,447.15	\$8,600.00	\$8,600.00	\$8,600.00
30-811-026 Maintenance & Repair - Material	\$45,000.00	\$28,929.78	\$55,000.00	\$33,520.84	\$65,000.00	\$65,000.00	\$65,000.00
30-811-032 Chemical & Lab Fees	\$13,650.00	\$3,281.00	\$7,000.00	\$250.96	\$0.00	\$0.00	\$0.00
30-811-033 Supplies	\$8,000.00	\$6,489.24	\$8,000.00	\$2,332.85	\$8,000.00	\$8,000.00	\$8,000.00
30-811-035 Small Tools & Equipment	\$5,500.00	\$3,227.57	\$5,000.00	\$7,741.36	\$7,500.00	\$7,500.00	\$7,500.00
30-811-044 Temp Services	\$0.00	\$0.00	\$0.00	\$0.00	\$35,640.00	\$35,640.00	\$35,640.00
30-811-045 Contract Services	\$181,600.00	\$126,433.73	\$87,000.00	\$203,846.45	\$75,200.00	\$75,200.00	\$75,200.00
30-811-046 Professional Services	\$69,000.00	\$40,850.31	\$75,000.00	\$76,633.56	\$75,000.00	\$75,000.00	\$75,000.00
30-811-060 I&I Removal Program	\$15,000.00	\$0.00	\$15,000.00	\$21,912.00	\$15,000.00	\$15,000.00	\$15,000.00
30-811-078 Permits & Fees	\$4,800.00	\$2,978.35	\$4,800.00	\$260.70	\$6,500.00	\$6,500.00	\$6,500.00
30-811-080 PPE & Safety Equipment	\$15,300.00	\$7,094.63	\$13,300.00	\$2,746.31	\$13,300.00	\$13,300.00	\$13,300.00
M&O Totals	\$716,165.00	\$557,888.68	\$606,374.00	\$633,290.26	\$703,934.00	\$703,934.00	\$703,934.00
Capital Improvements							
30-811-074 Capital Projects Over \$10,000	\$138,500.00	\$440,186.71	\$125,000.00	\$253,721.72	\$84,000.00	\$84,000.00	\$84,000.00
30-811-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$7,000.00	\$9,773.96	\$10,500.00	\$10,500.00	\$10,500.00
30-811-085 T/F to Capital Projects	\$0.00	\$178,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$138,500.00	\$618,186.71	\$132,000.00	\$293,495.69	\$94,500.00	\$94,500.00	\$94,500.00
Wastewater Collection Totals	\$1,462,734.00	\$1,827,409.54	\$1,417,974.00	\$1,610,410.73	\$1,499,964.58	\$1,458,494.00	\$1,458,494.00

Water Budget (812)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-812-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-001 Holiday Pay	\$19,000.00	\$0.00	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00
30-812-002 Wages	\$69,205.00	\$73,150.72	\$71,935.00	\$81,893.51	\$75,279.33	\$75,280.00	\$75,280.00
30-812-003 Overtime Pay	\$10,000.00	\$923.25	\$5,000.00	\$4,810.42	\$5,000.00	\$5,000.00	\$5,000.00
30-812-004 C.O.L.A./Merit	\$3,460.00	\$0.00	\$4,510.00	\$0.00	\$3,809.13	\$2,259.00	\$2,259.00
30-812-005 FICA Taxes	\$7,780.00	\$5,927.43	\$8,070.00	\$5,396.48	\$7,886.27	\$7,768.00	\$7,768.00
30-812-006 Medical Insurance	\$14,080.00	\$14,028.25	\$14,260.00	\$11,375.21	\$14,571.83	\$14,572.00	\$14,572.00
30-812-007 Retirement	\$6,785.00	\$5,055.20	\$7,795.00	\$5,134.75	\$7,618.24	\$7,504.00	\$7,504.00
30-812-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-009 Workmans Comp	\$3,630.00	\$3,630.00	\$3,775.00	\$0.00	\$3,690.57	\$3,636.00	\$3,636.00
30-812-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,506.00	\$1,506.00
P&B Total	\$133,940.00	\$102,714.85	\$134,345.00	\$108,610.37	\$136,855.37	\$136,525.00	\$136,525.00
Maintenance & Operations							
30-812-011 Communications - Phones/Cellphones/Data	\$4,700.00	\$4,564.30	\$4,700.00	\$3,528.17	\$5,000.00	\$5,000.00	\$5,000.00
30-812-012 Printing & Publishing	\$2,065.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
30-812-013 Electric	\$45,000.00	\$19,325.12	\$25,000.00	\$54,048.70	\$72,000.00	\$72,000.00	\$72,000.00
30-812-014 Travel & Training	\$6,750.00	\$1,337.97	\$5,000.00	\$2,541.62	\$5,000.00	\$5,000.00	\$5,000.00
30-812-015 Maintenance & Repair- Buildings	\$25,400.00	\$14,606.37	\$59,000.00	\$67,273.46	\$59,000.00	\$59,000.00	\$59,000.00
30-812-016 Maintenance & Repair - Equipment	\$11,500.00	\$12,711.69	\$60,000.00	\$50,182.43	\$60,000.00	\$60,000.00	\$60,000.00
30-812-019 Maintenance & Repair - Streets	\$55,100.00	\$71,260.81	\$60,973.00	\$45,743.27	\$88,708.00	\$88,708.00	\$88,708.00
30-812-020 Maintenance & Repair - Infrastructure	\$47,580.00	\$154,656.23	\$100,000.00	\$129,337.15	\$100,000.00	\$100,000.00	\$100,000.00
30-812-024 Uniforms	\$2,010.00	\$1,208.42	\$1,700.00	\$968.36	\$1,700.00	\$1,700.00	\$1,700.00
30-812-026 Maintenance & Repair - Material	\$48,000.00	\$70,400.16	\$48,000.00	\$57,142.87	\$48,000.00	\$48,000.00	\$48,000.00
30-812-032 Chemical & Lab Fees	\$96,200.00	\$136,613.45	\$173,500.00	\$135,849.91	\$173,500.00	\$173,500.00	\$173,500.00
30-812-033 Supplies	\$3,000.00	\$3,538.97	\$4,500.00	\$1,728.47	\$4,000.00	\$4,000.00	\$4,000.00
30-812-035 Small Tools & Equipment	\$11,460.00	\$3,328.21	\$6,000.00	\$3,257.98	\$5,000.00	\$5,000.00	\$5,000.00
30-812-045 Contract Services	\$169,300.00	\$76,058.52	\$110,900.00	\$316,496.63	\$110,900.00	\$110,900.00	\$110,900.00
30-812-046 Professional Services	\$30,000.00	\$13,682.41	\$45,000.00	\$4,490.40	\$45,000.00	\$45,000.00	\$45,000.00
30-812-049 Postage	\$35,000.00	\$7,480.03	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
30-812-050 Rental of Properties	\$19,500.00	\$30,500.00	\$30,500.00	\$30,000.00	\$30,500.00	\$30,500.00	\$30,500.00
30-812-053 Dues & Subscriptions	\$2,000.00	\$975.00	\$2,000.00	\$1,260.00	\$2,000.00	\$2,000.00	\$2,000.00
30-812-067 Well Upgrades	\$61,705.00	\$9,933.10	\$60,000.00	\$65,520.00	\$60,000.00	\$60,000.00	\$60,000.00
30-812-078 Permits & Fees	\$2,950.00	\$2,900.00	\$2,950.00	\$3,600.00	\$4,000.00	\$4,000.00	\$4,000.00
30-812-080 PPE & Safety Equipment	\$5,000.00	\$135.88	\$6,000.00	\$3,319.88	\$6,000.00	\$6,000.00	\$6,000.00
M&O Totals	\$684,220.00	\$635,216.64	\$842,723.00	\$976,289.30	\$917,308.00	\$917,308.00	\$917,308.00
Capital Improvements							
30-812-074 Capital Projects Over \$10,000	\$144,800.00	\$102,441.09	\$310,000.00	\$89,468.14	\$200,000.00	\$300,000.00	\$300,000.00
30-812-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$4,616.00	\$4,616.00	\$4,616.00
30-812-085 T/F to Capital Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Totals	\$144,800.00	\$102,441.09	\$310,000.00	\$89,468.14	\$204,616.00	\$304,616.00	\$304,616.00
Water Totals	\$962,960.00	\$840,372.58	\$1,287,068.00	\$1,174,367.81	\$1,258,779.37	\$1,358,449.00	\$1,358,449.00

Enterprise Fleet Maintenance Budget (813)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-813-000 Separation Allowance	\$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
30-813-002 Wages	\$0.00	\$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
30-813-004 C.O.L.A./Merit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-005 FICA Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-006 Medical Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-007 Retirement	\$0.00	\$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
30-813-009 Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-010 401K LEO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P&B Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Operations							
30-813-016 Maintenance & Repair - Equipment	\$45,000.00	\$24,168.64	\$60,000.00	\$67,052.30	\$65,000.00	\$65,000.00	\$65,000.00
30-813-017 Maintenance & Repair - Vehicles	\$35,000.00	\$36,465.37	\$55,000.00	\$24,743.35	\$60,000.00	\$60,000.00	\$60,000.00
30-813-021 Maintenance & Repair - Tires	\$15,000.00	\$8,109.06	\$15,000.00	\$11,293.70	\$20,000.00	\$20,000.00	\$20,000.00
30-813-030 Gas & Diesel Fuel	\$78,000.00	\$50,391.53	\$78,000.00	\$42,810.52	\$78,000.00	\$78,000.00	\$78,000.00
M&O Totals	\$173,000.00	\$119,134.60	\$208,000.00	\$145,899.88	\$223,000.00	\$223,000.00	\$223,000.00
Capital Improvements							
30-813-074 Capital Projects Over \$10,000	\$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
Capital Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
W & S Fleet Maintenance Totals	\$173,000.00	\$119,134.60	\$208,000.00	\$145,899.88	\$223,000.00	\$223,000.00	\$223,000.00

Stormwater Budget (900)

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Personnel & Benefits							
30-900-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-002 Wages	\$262,595.00	\$301,251.46	\$329,180.00	\$348,770.34	\$345,347.38	\$345,348.00	\$345,348.00
30-900-003 Overtime Pay	\$20,000.00	\$6,690.29	\$20,000.00	\$19,024.90	\$20,000.00	\$20,000.00	\$20,000.00
30-900-004 C.O.L.A./Merit	\$13,130.00	\$0.00	\$17,260.00	\$0.00	\$17,474.58	\$10,361.00	\$10,361.00
30-900-005 FICA Taxes	\$22,625.00	\$18,661.70	\$28,035.00	\$25,518.43	\$29,285.88	\$28,742.00	\$28,742.00
30-900-006 Medical Insurance	\$45,755.00	\$41,152.90	\$60,600.00	\$39,962.23	\$61,930.28	\$61,931.00	\$61,931.00
30-900-007 Retirement	\$19,725.00	\$16,279.20	\$27,080.00	\$24,824.62	\$28,290.54	\$27,765.00	\$27,765.00
30-900-008 Premium Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-009 Workers Comp	\$9,970.00	\$9,970.00	\$12,455.00	\$0.00	\$13,007.71	\$12,767.00	\$12,767.00
30-900-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-025 401K Match Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,907.00	\$6,907.00
P&B Total	\$393,800.00	\$394,005.55	\$494,610.00	\$458,100.52	\$515,336.37	\$513,821.00	\$513,821.00
Maintenance & Operations							
30-900-011 Communications - Phones/Cellphones/Data	\$1,380.00	\$1,271.88	\$1,440.00	\$895.62	\$1,440.00	\$1,440.00	\$1,440.00
30-900-012 Printing & Publishing	\$2,000.00	\$1,264.47	\$2,000.00	\$2,424.12	\$2,500.00	\$2,500.00	\$2,500.00
30-900-013 Electric	\$0.00	\$0.00	\$5,000.00	\$11,359.91	\$6,480.00	\$6,480.00	\$6,480.00
30-900-014 Travel & Training	\$1,500.00	\$1,691.94	\$5,000.00	\$756.23	\$7,000.00	\$7,000.00	\$7,000.00
30-900-015 Maintenance & Repair-Buildings	\$0.00	\$0.00	\$7,000.00	\$3,005.38	\$7,000.00	\$7,000.00	\$7,000.00
30-900-016 Maintenance & Repair - Equipment	\$0.00	\$0.00	\$8,540.00	\$8,096.08	\$12,000.00	\$12,000.00	\$12,000.00
30-900-019 Maintenance & Repair - Streets	\$20,000.00	\$18,401.73	\$60,973.00	\$69,249.30	\$89,660.00	\$89,660.00	\$89,660.00
30-900-020 Maintenance & Repair - Infrastructure	\$65,000.00	\$50,870.38	\$95,000.00	\$92,907.56	\$95,000.00	\$95,000.00	\$95,000.00
30-900-024 Uniforms	\$5,650.00	\$4,857.51	\$5,770.00	\$3,761.80	\$5,770.00	\$5,770.00	\$5,770.00
30-900-026 Maintenance & Repair- Material	\$0.00	\$0.00	\$25,000.00	\$20,841.97	\$25,000.00	\$25,000.00	\$25,000.00
30-900-032 Chemical & Lab Fees	\$0.00	\$0.00	\$20,000.00	\$14,659.27	\$20,000.00	\$20,000.00	\$20,000.00
30-900-033 Supplies	\$4,000.00	\$4,156.63	\$4,000.00	\$1,957.21	\$4,000.00	\$4,000.00	\$4,000.00
30-900-035 Small Tools & Equipment	\$300.00	\$204.56	\$1,000.00	\$838.49	\$1,200.00	\$1,200.00	\$1,200.00
30-900-045 Contract Services	\$48,900.00	\$46,046.62	\$50,000.00	\$81,682.16	\$90,000.00	\$90,000.00	\$90,000.00
30-900-046 Professional Services	\$40,000.00	\$32,472.73	\$70,000.00	\$69,063.60	\$90,000.00	\$90,000.00	\$90,000.00
30-900-061 Hurricane Joaquin	\$0.00	\$144,619.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-078 Permits & Fees	\$4,000.00	\$860.00	\$4,000.00	\$1,032.00	\$5,000.00	\$5,000.00	\$5,000.00
30-900-080 PPE & Safety Equipment	\$0.00	\$0.00	\$3,000.00	\$2,753.71	\$3,600.00	\$3,600.00	\$3,600.00
M&O Totals	\$192,730.00	\$306,717.58	\$367,723.00	\$385,284.41	\$465,650.00	\$465,650.00	\$465,650.00
Capital Improvements							
30-900-074 Capital Projects Over \$10,000	\$109,500.00	\$366,317.79	\$90,000.00	\$78,471.91	\$384,750.00	\$265,800.00	\$265,800.00
30-900-075 Capital Projects Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$17,586.00	\$16,086.00	\$16,086.00
30-900-085 T/F to Capital Projects	\$0.00	\$0.00	\$0.00	\$657,412.61	\$0.00	\$0.00	\$0.00
Capital Totals	\$109,500.00	\$366,317.79	\$90,000.00	\$735,884.52	\$402,336.00	\$281,886.00	\$281,886.00
Stormwater Totals	\$696,030.00	\$1,067,040.92	\$952,333.00	\$1,579,269.45	\$1,383,322.37	\$1,261,357.00	\$1,261,357.00

Enterprise Fund Total Budget

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Utility Fund Expenses	\$7,933,904.00	\$6,443,336.76	\$7,388,255.00	\$7,887,339.67	\$8,292,475.93	\$8,257,847.00	\$8,257,847.00
Utility Fund Revenue	(\$7,933,904.00)	(\$5,905,066.57)	(\$7,388,255.00)	(\$7,063,556.36)	(\$7,278,944.50)	(\$8,230,512.00)	(\$8,230,512.00)
Revenues Over/Under Expenses	\$0.00	\$538,270.19	\$0.00	\$823,783.31	\$1,013,531.43	\$27,335.00	\$27,335.00
Personnel & Benefits							
30-000-000 Separation Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-001 Holiday Pay	\$37,200.00	\$302,552.69	\$37,200.00	\$87.66	\$37,200.00	\$37,200.00	\$37,200.00
30-900-002 Wages	\$1,198,824.00	\$1,071,629.11	\$1,365,700.00	\$1,465,831.74	\$1,402,322.20	\$1,366,685.00	\$1,366,685.00
30-900-003 Overtime Pay	\$77,500.00	\$31,694.20	\$65,900.00	\$75,107.33	\$67,400.00	\$67,400.00	\$67,400.00
30-900-004 C.O.L.A./Merit	\$59,920.00	\$22,901.56	\$70,420.00	\$0.00	\$69,154.12	\$41,003.00	\$41,003.00
30-900-005 FICA Taxes	\$105,040.00	\$114,043.44	\$118,645.00	\$107,279.00	\$121,074.74	\$116,196.00	\$116,196.00
30-900-006 Medical Insurance	\$214,695.00	\$189,549.62	\$238,830.00	\$197,410.33	\$236,792.24	\$236,795.00	\$236,795.00
30-900-007 Retirement	\$91,540.00	\$63,330.90	\$111,980.00	\$104,636.10	\$114,325.98	\$112,247.00	\$112,247.00
30-900-008 Premium Pay	\$0.00	\$3,105.00	\$6,600.00	\$79.25	\$6,600.00	\$6,600.00	\$6,600.00
30-900-009 Workers Comp	\$40,760.00	\$37,655.00	\$46,150.00	\$16,145.84	\$47,712.22	\$45,603.00	\$45,603.00
30-900-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P&B Total	\$1,825,479.00	\$1,836,461.52	\$2,061,425.00	\$1,966,577.26	\$2,102,581.50	\$2,057,064.00	\$2,057,064.00
M&O Totals	\$3,014,570.00	\$2,764,018.90	\$3,201,645.00	\$3,218,399.87	\$3,547,847.00	\$3,579,185.00	\$3,551,850.00
Capital Totals	\$570,300.00	\$1,250,669.09	\$574,000.00	\$1,151,177.55	\$701,452.00	\$681,002.00	\$681,002.00
Debt Totals	\$2,523,555.00	\$592,187.25	\$1,551,185.00	\$1,551,185.00	\$1,940,595.43	\$1,940,596.00	\$1,940,596.00
Total Cost	\$7,933,904.00	\$6,443,336.76	\$7,388,255.00	\$7,887,339.67	\$8,292,475.93	\$8,257,847.00	\$8,230,512.00

Total FY 2017-2018 Budget

GL Account/Description	FY 2015-2016 P/Y Budget	FY 2015-2016 P/Y Actual	FY 2016-2017 Current Budget	FY 2016-2017 Estimate	FY 2017-2018 Requested	FY 2017-2018 Recommended	FY 2017-2018 Adopted
Total Expenses	\$21,412,167.58	\$20,718,018.66	\$21,409,525.00	\$21,299,884.16	\$23,628,055.17	\$22,948,936.00	\$22,948,936.00
Total Revenue	(\$21,445,667.58)	(\$18,599,316.81)	(\$21,443,025.00)	(\$18,627,339.51)	(\$20,383,097.50)	(\$22,921,601.00)	(\$22,921,601.00)
Revenues Over/Under Expenses	(\$33,500.00)	\$2,118,701.85	(\$33,500.00)	\$2,672,544.65	\$3,244,957.67	\$27,335.00	\$27,335.00
Personnel & Benefits							
000 Separation Allowance	\$33,500.00	\$31,576.74	\$33,500.00	\$29,228.28	\$33,500.00	\$33,500.00	\$33,500.00
001 Holiday Pay	\$111,395.00	\$777,577.04	\$121,225.00	\$87.66	\$133,177.88	\$132,775.00	\$135,275.00
002 Wages	\$5,169,746.26	\$4,675,457.80	\$5,548,925.00	\$5,878,213.88	\$5,972,384.30	\$5,898,085.00	\$5,898,085.00
003 Overtime Pay	\$177,184.00	\$94,173.88	\$147,850.00	\$194,372.78	\$171,339.23	\$159,215.00	\$178,565.00
004 C.O.L.A./Merit	\$181,735.00	\$131,613.17	\$260,340.00	\$0.00	\$272,315.82	\$162,550.00	\$162,550.00
005 FICA Taxes	\$424,631.00	\$456,634.97	\$470,485.00	\$450,245.92	\$506,025.67	\$493,049.00	\$493,049.00
006 Medical Insurance	\$915,462.67	\$835,622.53	\$1,022,245.00	\$804,896.92	\$1,007,770.73	\$1,000,337.00	\$1,000,337.00
007 Retirement	\$343,605.00	\$292,499.31	\$419,310.00	\$415,664.77	\$457,568.82	\$450,726.00	\$450,726.00
008 Premium Pay	\$0.00	\$16,555.00	\$19,160.00	\$7,919.58	\$20,220.00	\$47,135.00	\$25,285.00
009 Workers Comp	\$151,277.00	\$128,207.38	\$173,895.00	\$169,439.84	\$188,303.47	\$183,444.00	\$183,444.00
010 401K	\$73,840.00	\$68,368.09	\$62,670.00	\$76,950.59	\$132,740.06	\$85,360.00	\$85,360.00
P&B Total	\$7,548,875.93	\$7,476,709.17	\$8,246,105.00	\$8,027,020.22	\$8,895,345.98	\$8,754,546.00	\$8,754,546.00
M&O Totals	\$8,382,094.09	\$7,845,171.95	\$9,517,700.00	\$8,641,888.54	\$10,579,582.00	\$10,460,212.00	\$10,432,877.00
Capital Totals	\$1,922,415.63	\$3,768,723.36	\$1,072,130.00	\$2,057,385.40	\$1,160,952.00	\$742,002.00	\$742,002.00
Debt Totals	\$3,558,781.93	\$1,627,414.18	\$2,573,590.00	\$2,573,590.00	\$2,992,175.19	\$2,992,176.00	\$2,992,176.00
Total Cost	\$21,412,167.58	\$20,718,018.66	\$21,409,525.00	\$21,299,884.16	\$23,628,055.17	\$22,948,936.00	\$22,921,601.00

Capital Purchase Summary FY 2017-2018

Department	Funding Source	Capital Improvement Items	Cost
Legislative	General Fund	Council Chambers Cameras	\$10,000
Public Works Administration	General Fund	Replacement Vehicle for # 401	\$35,000
Ocean Rescue	General Fund	2 Replacement ATV's	\$12,000
Fire	General Fund	Ceiling Fans for Vehicle Bays	\$4,000
TOTAL GENERAL FUND			\$61,000

Department	Funding Source	Capital Improvement Items	Cost
Wastewater Collection	W/S	Jetter Trailer for Lift stations and Sewer Blockages	\$20,000
	W/S	Tapping Machine for 4" to 12"	\$27,000
	W/S	Replacement for Vehicle #414	\$37,000
	W/S	2 TS 700 STIHL Cutquik cut off machine	\$5,000
	W/S	Concrete Saws (2)	\$3,000
	W/S	Concrete walk behind Saw	\$2,500
WWC Total			\$94,500
Water Distribution	W/S	Rebuild Well House #2	\$200,000
	W/S	Split Rail fencing for Well 3 (Florida Ave)	\$2,175
	W/S	Split rail fencing for Barrier Gate at Well 13 on Dow Rd	\$966
	W/S	McDonald Park fence with privacy slats	\$1,475
	W/S	Well Upgrade Program	\$100,000
Water Total			\$304,616
Stormwater	W/S	Replacement vehicle #433	\$37,000
	W/S	Greenville @ 4th St Storm Drain Improvement Project	\$52,800
	W/S	Charlotte Ave (Between 4th and 5th) Storm Drainage Project	\$55,000
	W/S	12" HD Bucket for CAT backhoe. \$1286	\$1,286
	W/S	Easy Ride Control for CAT backhoe	\$5,800
	W/S	Replacement for fuel trailer	\$9,000
Stormwater Total			\$160,886

TOTAL ENTERPRISE FUND			\$560,002
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TOTAL FY 2017-2018 CAPITAL PURCHASES			\$621,002
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FINANCIAL MANAGEMENT SYSTEMS

Summary of Significant Accounting Policies:

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

A. Reporting Entity

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

B. Basis of Presentation – Fund Accounting

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

GOVERNMENTAL FUNDS

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

PROPRIETARY FUNDS

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

CAPITAL PROJECT FUNDS

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

C. Basis of Accounting

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

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

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

D. Budgetary Data

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

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

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

CASH MANAGEMENT

Deposits:

All deposits of the Town are made in council-designated official depositories and are collateralized, as required by North Carolina General Statutes. (G.S.159-31). The Town may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. 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, 2016, the Town had General Fund debt of \$6.1 million dollars. Additionally, the Town owed \$1.7 million for real estate investments held by a 501 c3 non-profit (CBP3), however, debt service payments are paid by the Town. Therefore, the Town informally carried debt of \$7.7 million in its General fund. Debt retirements (principal payments) for the year are \$.9 million, leaving a balance of \$6.8 million as of July 1, 2017. The Town issued \$.7 million General Fund debt in the year leaving an outstanding debt of \$7.5 million; \$5.1 million formally and \$1.6 million carried by CBP3. The legal debt margin (limit) for the Town is \$152.5 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, 2016, the Town had Utility debt of \$30.2 million dollars. The debt was for water and sewer, storm water, and street construction and maintenance. Debt retirements for the year total \$1.1 million, leaving a balance of \$29.1 million as of July 1, 2017. The Town issued no new debt during the year leaving an outstanding debt of \$29.1 million. The council is expected to issue additional debt during fiscal year 2017/2018 for Water/Sewer/Stormwater projects. The projects will be financed through a combination of grants, low interest state loans, installment loans and/or revenue bond issuance.

Debt Payments by Budget Year

Description of Project/Equipment	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
CBP3 Loan	\$ 209,492.93	\$ 204,360.61	\$ 199,228.30	\$ 194,095.99	\$ 188,963.68	\$ 183,831.37	\$ 178,699.06	\$ 173,566.75	\$ 168,434.44	\$ 163,302.13	1,863,975.26
Legislative Budget	\$ 209,492.93	\$ 204,360.61	\$ 199,228.30	\$ 194,095.99	\$ 188,963.68	\$ 183,831.37	\$ 178,699.06	\$ 173,566.75	\$ 168,434.44	\$ 163,302.13	\$1,863,975.26
Wilmington Beach Paving and Drainage	\$ 290,491.53	\$ 283,579.53	\$ 276,667.53	\$ 269,755.53	\$ 262,843.53	\$ 255,931.53	\$ 249,019.53	\$ 75,285.53	\$ -	\$ -	1,963,574.24
Municipal Complex	\$ 182,707.20	\$ 178,632.64	\$ 174,558.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	535,897.93
1-2008 Platform Fire Truck	\$ 77,778.35	\$ 77,778.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	155,556.70
Fire Station Renovation/Rehab	\$ 106,594.29	\$ 104,854.29	\$ 103,114.29	\$ 101,374.29	\$ 99,634.29	\$ 97,894.29	\$ 96,154.29	\$ 94,414.29	\$ 92,674.29	\$ 90,934.29	987,642.90
Operations Center/ Land Purchases	\$ 114,753.87	\$ 112,674.77	\$ 110,595.68	\$ 108,516.58	\$ 106,437.48	\$ 104,358.39	\$ 102,279.29	\$ 100,200.19	\$ 98,121.10	\$ 96,042.00	1,053,979.35
2016 Pumper Fire Engine	\$ 56,164.00	\$ 55,081.00	\$ 53,998.00	\$ 52,915.00	\$ 51,832.00	\$ 50,749.00	\$ 49,666.00	\$ 48,583.00	\$ -	\$ -	418,988.00
Burial of Power Lines Boardwalk	\$ 82,918.52	\$ 81,591.39	\$ 80,264.26	\$ 78,826.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	323,600.71
Fire Rescue Boat (5 yr)	\$ 39,950.00	\$ 39,950.00	\$ 39,950.00	\$ 39,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	159,800.00
Marina Bulkhead Emergency Repair (15 yr)	\$ 50,111.00	\$ 49,081.07	\$ 48,051.47	\$ 47,021.87	\$ 45,992.27	\$ 44,962.67	\$ 43,933.07	\$ 42,903.47	\$ 41,873.87	\$ 50,111.00	464,041.76
Marina Bulkhead Phase 2 & 3 (15 yr)	\$ 50,111.00	\$ 49,081.07	\$ 48,051.47	\$ 47,021.87	\$ 45,992.27	\$ 44,962.67	\$ 43,933.07	\$ 42,903.47	\$ 41,873.87	\$ 50,111.00	464,041.76
Marina Bulkhead South (15 yr)	\$ -	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	901,998.00
Marina Bulkhead East (15 yr)	\$ -	\$ -	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	\$ 100,222.00	801,776.00
Debt Service Budget	\$ 1,051,579.76	\$ 1,132,526.11	\$ 1,135,694.79	\$ 945,825.68	\$ 813,175.84	\$ 799,302.55	\$ 785,429.25	\$ 604,733.95	\$ 474,987.13	\$ 487,642.29	\$8,230,897.35
Total General Fund	\$ 1,261,072.69	\$ 1,336,886.72	\$ 1,334,923.09	\$ 1,139,921.67	\$ 1,002,139.52	\$ 983,133.92	\$ 964,128.31	\$ 778,300.70	\$ 643,421.57	\$ 650,944.42	\$10,094,872.61

Description of Project/Equipment	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
Refunding 2016 - 15 Year Term	\$ 1,042,050	\$ 830,300	\$ 828,900	\$ 831,700	\$ 778,500	\$ 776,500	\$ 778,000	\$ 778,000	\$ 656,500	\$ 701,050	8,001,500
New Debt											
Series 2016	\$ 535,875	\$ 1,193,000	\$ 1,308,000	\$ 1,307,800	\$ 1,311,800	\$ 1,309,300	\$ 1,311,300	\$ 1,311,300	\$ 1,309,800	\$ 1,424,594	\$ 12,322,769
Series 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,726,600	\$ 1,726,600
Series 2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,250	\$ 797,250
Total New Debt	\$ 535,875	\$ 1,193,000	\$ 1,308,000	\$ 1,307,800	\$ 1,311,800	\$ 1,309,300	\$ 1,311,300	\$ 1,311,300	\$ 1,309,800	\$ 3,948,444	\$ 14,846,619
Other Subordinate Debt											
AMI Project	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 83,731	\$ 784,849
Vactor Truck and 2 Backhoes (5 yr)	\$ 116,242	\$ 114,425	\$ 112,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,274
Wilmington Beach Pond	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 409,339
Lake Park Sewer	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 205,629
Inflow & Infiltration Low Interest Loan	\$ 107,030	\$ 104,647	\$ 102,264	\$ 99,881	\$ 97,497	\$ 95,114	\$ -	\$ -	\$ -	\$ -	\$ 606,433
Northend W & S Loan	\$ -	\$ 174,240	\$ 174,240	\$ 174,240	\$ 174,240	\$ 174,240	\$ 174,240	\$ 174,240	\$ 174,240	\$ -	\$ 1,393,920
Total Other Subordinate Debt	\$ 362,670	\$ 532,710	\$ 528,510	\$ 413,519	\$ 411,136	\$ 408,753	\$ 313,639	\$ 313,639	\$ 313,639	\$ 145,228	\$ 3,743,443
Total for Water/Sewer Fund	\$ 1,940,595	\$ 2,556,010	\$ 2,665,410	\$ 2,553,019	\$ 2,501,436	\$ 2,494,553	\$ 2,402,939	\$ 2,402,939	\$ 2,279,939	\$ 4,794,722	\$ 26,591,562

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

	11-Jun	12-Jun	13-Jun	14-Jun	15-Jun	16-Jun	Jun-17 (estimate)
Assessed Valuation	\$2,488,280,570.00	\$1,645,700,000.00	\$1,650,049,500.00	\$1,665,949,000.00	\$1,664,558,243.00	\$1,690,877,769.00	\$1,708,840,000.00
Property Tax Levy	\$4,239,048.00	\$3,785,110.00	\$3,773,454.00	\$3,838,435,000.00	\$3,916,963.00	\$3,978,915.00	\$4,015,774.00
Property Tax Rate	\$0.18	\$0.24	\$0.24	\$0.24	\$0.24	\$0.24	\$0.24
Tax Collection Rate	\$0.99	\$0.98	\$0.98	\$0.98	\$0.99	\$0.99	\$0.99
Fund Balance	\$4,273,358.00	\$3,979,324.00	\$5,858,760.00	\$8,815,013.00	\$9,396,315.00	\$8,010,818.00	\$3,967,105.12
Expenses	\$8,662,253.00	\$9,477,111.00	\$8,447,003.00	\$11,396,606.00	\$12,982,903.00	\$13,538,230.00	\$13,679,669.45
FB as % of Gen. Fund	49.33%	41.99%	69.36%	77.35%	72.37%	59.17%	29.00%

GLOSSARY

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

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

Fund:	A fund is a separate fiscal and accounting entity with a separate asset of accounting records that governments segregate to carry on a specific activity.
Fund Balance:	The cash and investments which remain at the end of the fiscal year which can legally be appropriated to fund the expenditures in the upcoming fiscal year. The Local Government Budget and Fiscal Control Act limits the amount of fund balance moneys that may be appropriated in the next budget year.
GAAP:	Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP – Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.
General Fund:	A fund established to account for the resources used for the general operation of the Town.
General Ledger:	An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.
General Obligation Bonds:	Debt instruments issued by the Town which are backed by the full faith, credit and taxing authority of the issuing government.
Goal:	A broad/general statement of direction based on the needs of the community and government.
Indicator:	A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.
Interfund Transfer:	Money transferred from one fund to another.
Intergovernmental Revenue:	Revenue received from another government for a specified purpose.
Investment Revenue:	Revenue earned on investments with a third party. The Town uses the pooled cash system. All the funds' cash is poled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.
LGBFCA:	The Local Government budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.

Long Term Debt:	Debt with a maturity of more than one year after date of issuance.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure”.
Objective:	A statement of specific direction, which is to be accomplished by the staff or departments.
Operating Transfer:	Routine and/or recurring transfer of assets (money) between funds.
Powell Bill Funds:	Powell Bill Funds are generated from the State’s Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the Town’s population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Program:	An organized set of related work activities, which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.
Property Taxes (Ad Valorem):	Taxes paid by property owners in the Town of Carolina Beach. The taxes are levied on both real and personal property according to the property’s valuation and tax rate.
Property Tax Rate:	The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.
Recommended Budget:	The budget proposal made by the Town Manager and presented to the Town Council.
Retained Earnings:	An equity account reflecting the accumulated earnings of an Enterprise Fund.
Revenue:	Income received from a variety of sources and used to finance governmental operations.
Special Assessment:	A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.
Tax Levy:	The total amount of revenue to be raised by property (ad valorem) taxes.

Tourism Fund:

Town fund that was created to track Tourism related expenditures separately from typical Town related services. This departments within this fund are Marina, Lifeguards, Parking and Beach maintenance.

Unencumbered Balance:

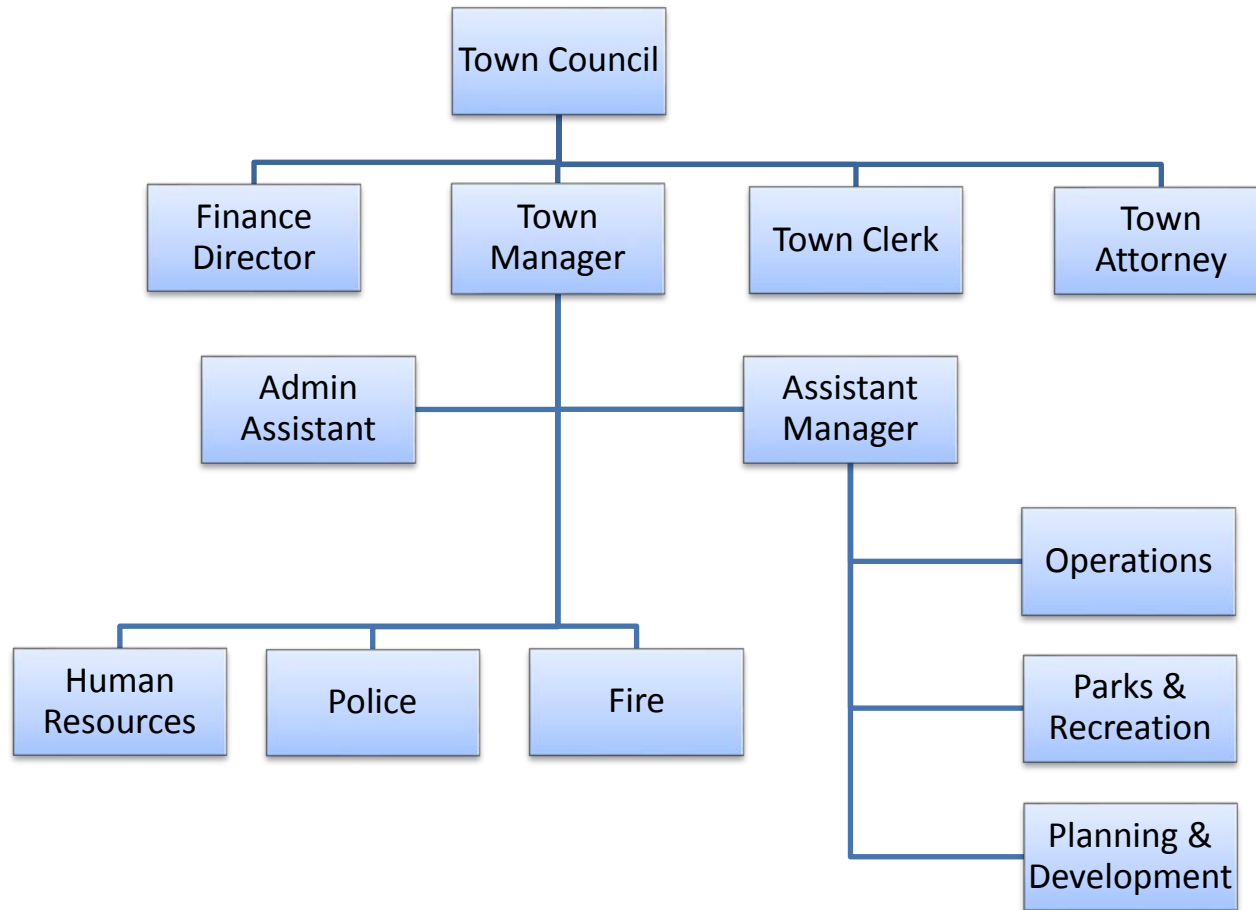
The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

User Fees:

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

PERSONNEL

TOWN OF CAROLINA BEACH
ORGANIZATIONAL CHART
FY 2017-2018



**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 17/18**

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

CLERK	Position	Fund
Ward, K.	Town Clerk	GF
Almeter, H.	Administrative Support Specialist II	GF
Total	2-Full Time Position Approved for Department	

FINANCE	Position	Fund
Hall, D.	Finance Director	GF
Manning, L.	Finance and Accounting Technician	GF
Shorter, D.	Accounting Technician II	GF
Total	3-Positions Approved for Department	

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 17/18**

PLANNING	Position	Fund
Parvin E.	Asst. Town Manager/Planning Director	GF
Butler, B.	Community Organization Officer	GF
Haire, J.	Project Manager	GF
Hardison, J.	Senior Planner	GF
Hewitt, M.	Code Enforcement Officer	GF
Johnson, D.	Chief Building Inspector	GF
Lorenzo, A.	Planning Technician	GF
Baggarley, G.	GIS Database Administrator	GF
Harris, C.	Part Time Research Fellow	GF
Vacant	Part Time Research Fellow	GF
Total	8-Full Time Positions Approved for Department 2-Part Time Positions Approved for Department	

PARKS AND REC	Position	Fund
Jelinski, E.	Parks and Recreation Director	GF
Dowling, M.	Parks Maintenance Supervisor	GF
Murphy, T.	Recreation Program Superintendent	GF
Robinson, S.	Recreation Leader	GF
Smithson, M.	Recreation Leader	GF
Whitman, H.	Recreation Leader	GF
Fechter, P.	Part Time Recreation Leader	GF
Iv, M.	Part Time Recreation Leader	GF
Roy, K.	Part Time Receptionist	GF
Vacant	Part Time Recreation Leader	GF
Total	6-Full Time Positions Approved for Department 4-Part Time Positions Approved for Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 17/18**

POLICE	Position	Fund
Spivey, C.	Police Chief	GF
Baize, S.	Police Officer II /K-9	GF
Brothers, T.	Police Detective	GF
Casals M.	Intel Support Spc/Police Officer II	GF
Dillon, R.	Police Sergeant	GF
Donahue, S.	Police Officer	GF
Edens, C.	Police Officer	GF
Gentzler, D.	Police Sergeant	GF
Harvey, J.	Police Sergeant	GF
Henderson, R.	Police Officer II/SRO	GF
Hettinger, S.	Intelligence Unit Detective	GF
Humphries, H.	Police Captain	GF
Latham C.	Police Officer II	GF
Macon, S.	Police Officer	GF
Marcucilli, A.	Police Lieutenant	GF
McCullough, D.	Police Lieutenant	GF
McDade, J.	Police Officer	GF
McNeil, D.	Police Officer	GF
Mitchell, C.	Police Officer	GF
Morton C.	Police Officer	GF
Naughton, A.	Police Officer	GF
Russell, S.	Police Detective	GF
Sacewicz, D.	Police Officer II	GF
Smith, B.	Police Detective	GF
Smith, P.	Police Detective	GF
Soward, G.	Police Officer II/K-9	GF
Tello, E.	Police Officer	GF
Tice, J.	Police Officer	GF
Ward, L.	Police Sergeant	GF
Vacant	Police Officer	GF
Vacant	Police Officer	GF
Vacant	Detective	GF
Vacant	Public Resource Officer/Beach Ranger	GF
Morton, G.	Police Officer - Part Time	GF
Kowalaski, G.	Public Resource Officer-Part Time	GF
	Support Staff	
Hannah, W.	Police Records Specialist	GF
Wiggins, A	Administrative Assistant	GF
	Total	
	36-Full Time Positions Approved for Department	
	2-Part Time Positions Approved for Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY 17/18**

FIRE DEPARTMENT	Position	Fund
Griffin, A.	Fire Chief	GF
Athing, K.	Fire Shift Supervisor/Captain	GF
Britt N.	Fire Shift Supervisor/Captain	GF
Canfield, J.	Fire Engineer	GF
Crouch, T.	Fire Engineer	GF
McDade, J.	Asst Fire Shift Supervisor/Lieutenant	GF
Remahl, A.	Asst Fire Shift Supervisor/Lieutenant	GF
Sanders, S.	Asst Fire Shift Supervisor/Lieutenant	GF
Thompson, B	Deputy Fire Marshall	GF
Wivell, B.	Fire Engineer	GF
Vacant	Fire Shift Supervisor/Captain	GF
Support Staff		
Strickland, M.	Administrative Support Specialist II	GF
Total	12-Full Time Positions Approved for Department	

LIFEGUARDS	Position	Fund
Soward, W.	Ocean Rescue Captain	GF
Total	1-Full Time Position Approved for Department	
Total	41- Seasonal Part Time Positions Approved for Dept.	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY17/18**

OPERATIONS-ADMIN	Position	Fund
DuBois, G.	Director of Operations	W/S
Gurganious, R.	Project Manager	W/S
Shelton, R.	Billing/Customer Service Rep	W/S
Perry, A.	Accounts Payable Technician	W/S
Whitley, E.	Sr. Billing/Customer Service Rep	W/S
Vacant	Utilities Administrative Supervisor	W/S
Total	6- Full Time Positions Approved for Department	

PUBLIC WORKS ADMIN	Position	Fund
Stanberry, B.	Assistant Operations Director	W/S
Total	.5-Full Time Positions Approved for Department	

ENVIRONMENTAL	Position	Fund
Burnett-Millage, T.	General Maintenance Worker	GF
Dudenhaver, M.	Building Maintenance Specialist	GF
Frazier, W.	Equipment Operator II	GF
Hewlett, E.	General Maintenance Worker	GF
Hull, L.	Equipment Operator II	GF
Icenhower, R.	General Maintenance Worker	GF
Kaster, J.	General Maintenance Worker	GF
Lawrie, T	Public Works Crew Leader	GF
Rivera, G.	General Maintenance Worker	GF
South, J.	General Maintenance Worker	GF
Vacant	Public Works Supervisor	GF
Total	11-Full Time Positions Approved For Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY17/18**

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

WWC	Position	Fund
Blanks, A.	Utility Maintenance Worker	W/S
Fowler, M.	Utility Maintenance Worker	W/S
Frye, A.	Utility Maintenance Worker	W/S
Gardner, R.	Equipment Operator II	W/S
Hare, C.	Sr. Utility Worker	W/S
Hutcherson, J.	Equipment Operator II	W/S
Lewis, K.	Utility Maintenance Worker	W/S
Meyer, M.	Utility System Superintendent	W/S
Mote, M.	Utility System Supervisor	W/S
Nichols, C.	Plant Operator Supervisor/Pump Station	W/S
Sing, M.	System Operator/Pump Station	W/S
Total	11-Full Time Positions Approved for Department	

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY17/18**

STORMWATER	Position	Fund
Stanberry, B	Assistant Director of Operations	W/S
Berkle, D.	Stormwater Construction Specialist	W/S
Braken, B.	Stormwater Construction Specialist	W/S
Foltz, K.	Sr. Stormwater Construction Specialist	W/S
Goodman, P.	Stormwater Construction Specialist	W/S
Holt, R.	Sr. Stormwater Construction Specialist	W/S
Mattingly, T.	Equipment Operator II	W/S
Meister, B.	Sr. Stormwater Construction Specialist	W/S
Weber, A.	Stormwater Construction Supervisor	W/S
Total	8-Full Time Positions Approved for Department 1-Part Time Position Approved for Department	

RATES & FEES

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SOLID WASTE

For the service of collecting and disposing of garbage and refuse, the owner or occupant of each premises from which garbage or refuse is collected by the town shall be charged such rates as may be established. Such charges shall be considered a debt *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 (per month)	<u>Fee</u> \$18.90
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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)	<u>Fee</u> \$26.05
Additional pick-up (Per Pickup)	\$20.55

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

Special Pickups

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

Service

Plastic Bag Penalty Fee	<u>Fee</u> \$25.00 per bag
Dump truck (6 cu yds.) , knuckleboom and/or back hoe	\$105.00
Per pickup truck load	\$60.00
Less than full pickup load	\$40.00
Bulk Items / Appliances	\$30.00

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

Commercial Container Collection Rates

<u>Weekly Service</u>	<u>Fee</u>
2 yd. container (Per Month)	\$86.20
4 yd. container (Per Month)	\$119.00
6 yd. container (Per Month)	\$151.85
8 yd. container (Per Month)	\$184.70
2 yd. container VIP (Per Month)	\$251.40
8 yd. container VIP (Per Month)	\$729.50
<u>Twice Weekly Service:</u>	<u>Fee</u>
2 yd. container (Per Month)	\$159.05
4 yd. container (Per Month)	\$220.60
6 yd. container (Per Month)	\$283.20
8 yd. container (Per Month)	\$345.75
2 yd. container VIP (Per Month)	\$403.25
8 yd. container VIP (Per Month)	\$1,336.90
<u>Thrice Weekly Service:</u>	<u>Fee</u>
2 yd. container (Per Month)	\$228.80
4 yd. container (Per Month)	\$325.25
6 yd. container (Per Month)	\$414.50
8 yd. container (Per Month)	\$507.90
2 yd. container VIP (Per Month)	\$555.10
8 yd. container VIP (Per Month)	\$1,944.30
<u>Compactor Service/Per Pickup:</u>	<u>Fee</u>
2 yd. compactor	\$102.60
8 yd. compactor	\$205.20
<u>Roll Off Service:</u>	<u>Fee</u>
Compactor Hauls	\$192.90
Open Top Hauls	\$192.90
<u>Additional Pick-up:</u>	<u>Fee</u>
2 yd. container	\$42.10
4 yd. container	\$63.60
6 yd. container	\$84.15
8 yd. container	\$103.65
<u>Boardwalk Service</u>	<u>Fee</u>
Annual Rate 40 yd.	\$636.15

Recycling On Call:

	<u>Fee</u>
8 yd. 1x wk	\$64.65
8 yd. 2x wk	\$102.60
8 yd. 3x wk	\$138.50
6 yd. 1x wk	\$143.65
6 yd. 2x wk	\$282.15
6 yd. 3x wk	\$425.80
2 yd. 1x wk	\$225.75

Commercial Recycling

	<u>Fee</u>
1x wk	\$80.05
2x wk	\$153.90
3x wk	\$230.85
8yd 3x	\$66.70

Boardwalk/Amusement District

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

Annual charges are due and payable in July, 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: \$636.15

Arrears

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

Solid Waste Security Deposit

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

Commercial

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

TOWN IDENTIFICATION CARDS, GOLF CARTS, PARKING, AND FREEMAN PARK FEES

Town identification Cards (TIC), golf cart decals, and parking decals go on sale January 1st each year. Costs are listed below:

Town Identification Cards

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

Golf Cart Registration and Parking

Resident/Property Owner

	<u>Fee</u>
State Registered Slow Moving Vehicle	\$10.00
Non-State Registered Golf Cart	\$15.00

Non-Resident

	<u>Fee</u>
State Registered Slow Moving Vehicle	\$75.00
Non-State Registered Golf Cart	\$75.00

Parking Permit Decals

	<u>Fee</u>
Resident/Property Owner	\$10.00
Non-Resident	\$75.00
CBD-Employee	\$25.00

Parking Lots:

	<u>Fee</u>
Vehicles/Small Trucks	\$10.00 day or \$2.00/hr
Limos & Oversize Vehicles	\$15.00 day or \$2.00/hr

Parking Meters:

Vehicles/Small Trucks	\$2.00/hr
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Parking Violations:

	<u>Fee</u>
Expired meter parking.	\$15.00
Parking over the specified time limit.	\$15.00
Protrusion beyond designated parking space.	\$15.00
Double parking.	\$15.00
Parking in a controlled residential parking area without a valid residential parking permit.	\$15.00
Vehicles parked so as to obstruct sidewalk, private driveway, crosswalk, or bike lanes.	\$15.00
Vehicles parked unattended in commercial and passenger loading zones.	\$15.00
Vehicles parked in front of or within five (5) feet in either direction of a private driveway or road.	\$15.00
Vehicles other than buses parked in a bus stop.	\$15.00
Vehicles parked within twenty-five (25) feet of an intersection.	\$15.00
Oversize vehicles parked on town streets.	\$15.00
Vehicles parked on medians.	\$15.00
Vehicles parked in "No Parking Anytime" zone	\$15.00
Non-Payment Penalty (after 7 days)	\$15.00
Non-Payment Penalty (after 15 days)	\$30.00

Online Payment Processing Fees:

	<u>Fee</u>
On-line Citation Payment Fee	\$3.50 Per Transaction
Freeman Park On-line Processing Fee	\$2.00 Per Transaction

Freeman Park Entry/Camping:

	<u>Fee</u>
Daily Pass (per vehicle)	\$30.00
Holiday Daily Pass (per vehicle)	\$50.00
Annual Permit (per year)	\$150.00
Next Year Special (purchased in-person Dec 1st - 15th)	\$75.00
Camping Reservation (per night)	\$20.00

FIRE DEPARTMENT FEES AND PERMITS

State Mandated Inspections:

	<u>Fee</u>
Operational Permit	\$65.00
Construction Permit:	
Fire Alarm / Sprinkler System Inspection	\$85.00
Underground/Aboveground Tank	\$85.00
Reinspection fee	\$65.00

Special Services:

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

Standby Assistance:

	<u>Fee</u>
Engine Company (Per Hr)	\$200.00
Fire Inspector (Per Hr)	\$40.00
Fire Suppression Personnel (Per Hr)	\$40.00
Squad (Per Hr)	\$150.00
Tower (Per Hr)	\$225.00

Hazardous Materials and Substances Abatement:

	<u>Fee</u>
Engine Company Response (Per hour or part of Hour)	\$200.00
Fire Chief (Per hour or part of Hour)	\$45.00
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

BUILDING PERMITS AND FEES

Fee Schedule A - Residential

		<u>Fee</u>
Plan Review: (All Departments)		\$250.00
Inspections: (All Departments)		\$250.00
Facility / Permit Fees:		
Building Permit	(Includes Building Inspections)	Total Building Sqft x .60 = Fee
Water Facility Fee		Total Heated Sqft x \$1.285 = Fee
Sewer Facility Fee		Total Heated Sqft x \$1.285 = Fee
Stormwater Facility Fee		Total Impervious Surface Sqft x \$1.50 = Fee
Service Fees:		
Existing Water Tap		See Water Tap/Inspection Fee Section
New Water Tap	1" Service Line	\$2,000.00
Existing Sewer Tap		\$150.00
New Sewer Tap	4" Service Line	\$2,150.00

Fee Schedule B - Commercial

Plan Review: (All Departments)		\$700.00
Inspections: (All Departments)		\$300.00
Facility / Permit Fees:		
Building Permit	(Includes Building Inspections)	Total Building Sqft x .60 = Fee
Water Facility Fee		Commercial Water Schedule A
Sewer Facility Fee		Commercial Sewer Schedule A
Stormwater Facility Fee		Total Impervious Surface Sqft x \$1.50 = Fee
Fire Facility Fee (As Needed)		Total Building Sqft x .30 = Fee
Service Fees:		
Existing Water Tap		\$150.00
New Water Tap	1" Service Line	\$2,000.00
Existing Sewer Tap		\$150.00
New Sewer Tap	4" Service Line	\$2,150.00

Fee Schedule C - Additions or Remodel

Plan Review:		
Building - Required		\$50.00
Fire - If Needed		\$50.00
Stormwater - If Needed		\$50.00
Utilities - If Needed		\$50.00
Inspections:		
Fire - If Needed		\$50.00
Stormwater - If Needed		\$50.00
Utilities - If Needed		\$50.00
Facility / Permit Fees:		
Building Permit	(Includes Building Inspections)	Total Building Sqft x .60 = Fee (minimum \$25.00)
Water Facility Fee (As Needed)		Commercial Water Schedule A
Sewer Facility Fee (As Needed)		Commercial Sewer Schedule A
Stormwater Facility Fee (Additions to Main Structure Only)		Total Added Impervious Surface Sqft x \$1.00 = Fee
Fire Facility Fee (As Needed)		Total Building Sqft x .30 = Fee

Fee Schedule D - Special

Subdivision:		<u>Fee</u>
Minor (Small Division of Parcels)		\$25.00
Major (Large Division of Parcels and Development)		\$800.00
Change of Use:		
No Building Permit Required		\$25.00
Building Permit Required		Fee Schedule C
Stormwater Drainage Permits:		<u>Fee</u>
Without Drainage Plan (vegetation removal or increase of impervious area)		\$25.00
With Drainage Plan (grading, filling or flooding issues)		\$50.00
Manufactured Housing:		
Single Wide		\$300.00
Double Wide		\$400.00
Triple Wide		\$500.00
Amenities (i.e. Decks, etc..)		\$.60/sq ft (min \$25.00)
Pool:		
Residential		\$100.00
Commercial		\$200.00
Roof Replacement:		
Residential		\$200.00
Commercial		\$300.00
Shell Permit:		
Warm Vanilla Shell		Total Building Sqft x .40 = Fee
Scold Vanilla Shell		Total Building Sqft x .35 = Fee
Cold Dark Shell / Base Shell		Total Building Sqft x .30 = Fee
Foundation Shell		Total Building Sqft x .25 = Fee
Upfit		Total Building Sqft x .60 - cost of shell permit
Demolition Permit:		
Residential		\$50.00
Commercial		\$200.00
House Relocation Permit:		\$200.00 plus building permit fees
NC Homeowners Recovery Fee: (GS 87-15.6, Vol 1A)		\$10.00
Sign Permit:		\$25.00
Billboard Permit:		\$1,000.00
Extra Inspections:		\$50.00
Pre-Fab / Delivered Outbuildings:		\$35.00
Retaining Wall or bulkhead:		\$.60/linear foot (min \$25.00)
Docks, piers, gazebo, beach cross-overs:		\$.60/sq ft (min \$25.00)
Fence Permit:		\$25.00

<u>Fines</u>	<u>Fee</u>
Working Without a Permit:	
Starting work without a permit	\$100.00
Substantially completing work without a permit	\$500.00
Habitual working without a permit	\$50.00 per day
Failure to Obtain a Final Inspection:	\$100.00
Occupying structure prior to the final Certificate of Occupancy	\$1,000.00

PLANNING AND ZONING PERMIT PROCESSING FEE SCHEDULE

<u>Conditional Use Permits:</u>	<u>Fee</u>
Major Permit	\$800.00
Minor	\$350.00
Major Modification	\$800.00
Staff Modification	\$100.00
Major Modification	\$350.00
Extension Fee	\$100.00
<u>Street Permits:</u>	
Permanent Road Closure Applications	\$450
Application for Naming/Renaming of Public Streets or Alleys	\$450
<u>Rezoning Application Fees:</u>	
Minor	\$350
Major	\$650
<u>Planning Fees:</u>	
Land Use Plan Amendment Fee	\$800.00
BOA Variance Fee	\$450.00
Zoning/Planning Appeal Fee	\$450.00
<u>Special Permits:</u>	
Home Occupation Fee	\$25.00
Right of Way Encroachment: (Year)	\$100.00
Business Registration	
Existing Business	\$10.00
New Business	\$20.00
Private Bus Service-Application Fee	\$150.00

Vending Permits:

	<u>Fee</u>
Beach Services: (Annual)	\$100.00
Itinerate Merchant: (Annual)	\$100.00
Freeman Park or Municipal Beach Strand: (Annual)	\$100.00
Street End: (Month)	\$250.00
Ice Cream: (Annual)	\$100.00
Sidewalk Café: (Annual)	\$100.00

Wireless Telecommunications Towers and Facilities:

(1) in the case of an application for collocation, a monopole or replacement pole, a concealed wireless facility, a non-exempt COW or a substantial modification, the lesser of Town of Carolina Beach’s actual, direct costs (including third-party costs such as consultants fees) incurred for the review, or \$500.00; and (2) in the case of an application for a new wireless support structure subject to administrative review and approval, the lesser of Town of Carolina Beach’s actual, direct costs incurred for the review (including third-party costs such as consultants fees), or \$1,500.00.

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

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

GIS Services:

Staff Time (min 1 hr)

Fee
\$30.00

<u>Map Type</u>	<u>Color</u>	<u>Black and White</u>
Economy 20lb Bond (24 inch) (Up to 24 x 36)	\$5.00	\$4.00
Economy 20lb Bond (36 inch) (Up to 36 x 36)	\$10.00	\$6.00
Economy 20lb Bond (36 inch) (Up to 36 x 48")	\$15.00	\$10.00
Bond (8 1/2 x 11)	\$1.00	\$0.15
Laser Ink Jet Bond (11 x 17)	\$2.00	\$0.25

Fines:

Privilege License Fees (General Statute 160A-211)	\$50 per day
Peddling and Soliciting	\$100 per day
Failure to complete a Business Registration	\$50 per day
Failure to renew Business Registration by July 1	\$50 per day
Zoning Enforcement	\$50 per day

EVENTS

Permits:

	<u>Fee</u>
Non-Refundable Application Fee:	\$25.00 per application
Refundable Deposit:	\$500.00 per application
Tent Inspection Fee:	\$65.00 per application

Town Employee Fees:

Town Employee:	\$34.00 per hour per employee
Police:	\$38.00 per hour per employee
Parks & Recreation:	\$40.00 per hour per employee
Lifeguards:	\$50 per day per life guard

Service Fees:

Port-A-Johns:

Clean:	\$34.00 per set/includes 1 employee/1 hour
Deliver:	\$68.00 per set/includes 2 employees/1 hour
Pick Up:	\$68.00 per-set/includes 2 employees/1 hour

Cones & Barrels/Trash Cans:

Deliver:	\$68.00 includes 2 employees/1 hour
Pick-Up:	\$68.00-includes 2 employees/1 hour
Maintenance:	\$34.00 per hour per employee

Electrician:

Diagnostic / Trip Charge:	\$65.00 per event (if required)
1-4 Hours:	\$100.00 per hour

Utilities:

Water:	\$50.00 per event (if required)
Electricity:	\$50.00 per event (if required)

Variable Message Board

\$100/day/sign

Equipment Fees:

Town Vehicle Charge:	\$25.00 per vehicle (4hours)
Town Vehicle Charge:	\$50.00 per vehicle (8 hours)
Trash Bags:	\$5.00 per event
Port-A-Johns:	\$50.00 per set
Town Parking Lot Space:	\$10.00 per space per day

Trash:

If the applicant chooses not to hire town employees to maintain trash cans during the event, the applicant will be entirely responsible for removal of trash to town approved location. The town will supply extra trash bags for \$5.00 per event.

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

Police Officer(s)/Sworn Officers :

If in the opinion of the Police Chief or his designee a sworn officer is essential for a special event, the applicant will be instructed on the number of officers needed.

If a special event serves alcohol, the special event will be required to have a minimum of one police supervisor and one officer at the event.

Town Parking Lots :

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.

Port-A-Johns:

The Town will supply Port-A-Johns by the number of people at the event (participants and spectators) as follows:

- 1 to 750 people = 1 set of 6 trailered port-a-johns and 1 single handicap port-a-john
- 751 to 1,500 people = 2 sets of 6 trailered port-a-johns and 2 single handicap port-a-johns
- 1,501 to 3,000 people = 3 sets of 6 trailered port-a-johns and 3 single handicap port-a-johns

Exceptions will only be made if permanent town restroom facilities exist at the location.

Electrician:

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

Refundable Deposit :

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

\$500.00

POLICE DEPARTMENT

Vehicle Permits and Operator License:

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

Town Ordinance:

<u>Section: Violation</u>	<u>Fine</u>
Sec. 4-10: Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches violations	\$50.00
Sec. 10-8: Harbor and Marine Regulation Violations	\$50.00
Sec. 28-60: Surfing Violations	\$50.00
Sec. 16-27: Failure to display Vehicle Identification Decal	\$50.00
Sec. 16-55: Driving on sidewalk	\$50.00
Sec. 16-56: Driving on Boardwalk without permit or prior approval	\$50.00
Sec. 16-57: Skating, roller blading, skate boarding within unauthorized areas	\$50.00
Sec. 1-6: Operation of Unauthorized Vehicle on beach	\$50.00
Sec. 16-96: Failure to follow bicycle operation regulations	\$10.00
Sec. 16-07: Operating bicycle without proper headgear	\$10.00
Sec. 16-108: Operating a bicycle without proper child safety seat	\$10.00
Chapter 16, Article IV: Failure to follow pedestrian regulations	\$5.00
Chapter 16, Article V: Violations to stopping, standing, parking of vehicles	\$10.00
Sec. 16-172: Violations to parking of vehicles:	\$15.00
Non-Payment Penalty (after 7 days)	\$10.00
Non-Payment Penalty (after 15 days)	\$25.00
Sec. 16-155: Parking of unauthorized vehicle in area marked for emergency vehicles only	\$50.00
Sec. 16-171: Parking of unauthorized vehicle in handicapped space	\$250.00
Sec. 28-64: Walking on, Damaging or destruction of ocean dunes or vegetation	\$1,000.00
Sec. 28-149: Overnight camping, sleeping on the beach	\$100.00
Sec. 28-150: Open fires on the beach	\$100.00
Sec. 16-253: Trespass towing from private lots	
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. 16-252: Wrecker/Towing Services and Impoundment	\$200.00
Response: False Alarms (3 or more annual)	\$50.00

Freeman Park Fines:

	<u>Fine</u>
Sec. 28-142: Careless and reckless driving	\$100.00
Sec. 28-143: Only operational vehicle(s)	\$50.00
Sec. 28-144: Repairs within Freeman Park (vehicle)	\$50.00
Sec. 23-145: Abandonment (vehicle)	\$50.00
Sec. 28-146: Public vehicular area restrictions	\$100.00
Sec. 28-147: Speed limit	\$50.00
Sec. 28-148: Clinging to motor vehicle	\$100.00
Sec. 28-149: Camping violation(s)	\$50.00
Sec. 28-150: Campfires/Holes on Beach	\$50.00
(a) Location violation	\$50.00
(b) Burning of construction debris	\$100.00
(c) Digging Holes In Beach / No Repair	\$100.00
Sec. 28-151: Sand dunes	
(a) Walking within sand dunes	\$100.00
(b) Operating a motor vehicle within sand dunes (minimum/maximum)	\$250.00 - \$1,000.00
Sec. 28-152: Litter including glass containers	\$150.00
(a) House hold Furniture	\$100.00
Sec. 28-153: Human or animal waste	\$250.00
Sec. 28-154: Wildlife to include feeding of wildlife and the presence of horses and/or livestock	\$25.00
Sec. 28-155: Dogs and other commonly accepted animals and fowl on public rights-of-ways, etc.	\$25.00
Sec. 28-156: Surfing and other water related activities	\$50.00
Sec. 28-157: Freeman Park Permits	\$100.00
Sec. 28-158: Fees	\$50.00
Sec. 28-159: Trespassing when park is closed	\$100.00
Sec. 28-160: Conduct of visitors	\$50.00
Sec. 28-1: Unauthorized vending	\$50.00
Sec. 28-161: Advertising and promotions	\$50.00
Sec. 238-162: Unauthorized events	\$50.00
Sec. 28-163: Pedal, solicit or beg without a license	\$50.00
Sec. 18-3: Curfews for minors	\$50.00
Sec. 28-164: Firearms and fireworks	\$50.00
Sec. 28-165: Prohibited noise and nuisances	\$250.00
Sec.28-166: Public nudity	\$50.00
Sec. 28-149: Camping without a permit	\$50.00

TOWN CLERK

Annexations: 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. \$400.00

WATER AND SEWER

Water Tap and Inspection Fees

Water Tap Connection Fee

<u>Meter Size:</u>	<u>Fee</u>
1"	\$2,000.00
1 1/2"	\$4,500.00
2"	\$5,700.00

Greater than 2"

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

Two Day Express Service Charge (Additional)	\$2,500.00
Split off from existing connection	\$600.00

Existing Tap Inspection Fee*

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

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

Sanitary Sewer Service Connection Fees

Tap Connection Fee

<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

Greater than 6"

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

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

Utility Contractor Provided Service Connection

<u>Connection Size:</u>	<u>Inspection Fee</u>
4"	\$150
6"	\$150

Tampering with Meters:

Criminal violations of this section shall be punishable as follows:

\$150 per occurrence

- (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.

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:

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:

	<u>Deposit Amount</u>
Excellent Credit Rating (0-199)	\$150.00
Some Risk (200-299)	\$250.00
Greatest Risk (300 + up)	\$300.00

Commercial

	<u>Deposit Amount</u>
Excellent Credit Rating (0-199)	\$185.00
Some Risk (200-299)	\$350.00
Greatest Risk (300 + up)	\$400.00

Water Service Fees:

Leak Repairs:		<u>Fee</u>
	Initial Service Call	\$25.00
	Additional Service Calls	\$10.00
	Afterhours Service Calls	\$50.00
General Repairs:		
	Initial Service Call	\$25.00
	Additional Service Calls	\$10.00
	Afterhours Service Calls	\$50.00
Water Service Meter Check Fees:		\$35.00
Charges for Cut-Ons Outside Working Hours:		\$50.00
Charges for Resetting of Water Meter:		\$75.00

Water and Sewer Charges Outside Town Limits:

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

Unpaid Water and Sewer Accounts: Discontinuance of Service:

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

Leak and Breakage Adjustments:

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

Monthly Minimum Water and Sewer Fixed Rates:

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

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
5/8" x 3/4"	\$16.98	\$30.68
1"	\$39.90	\$83.73
1 1/2"	\$52.00	\$110.27
2"	\$82.23	\$181.78
3"	\$155.41	\$343.51
4"	\$267.28	\$601.00
6"	\$729.65	\$1,640.00

Water and Sewer Variable Metered Rates:

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

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3000 gals/mo.	\$4.78 per 1000 gals	\$8.12 per 1000 gals
Irrigation/1000 gallons	\$12.90 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:

<u>Usage</u>	<u>Rate</u>
<u>Residential:</u>	
Single/Multifamily - per dwelling unit	\$100.00
<u>Commercial*:</u>	
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:

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 \$8.23 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:

Facility Fee 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. No credit shall be given for a use that has not had an active business registration in over 5 years.
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. 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.

4. Increasing the impact of an existing residence or Commercial Facility - In the event that an existing business or residence increases the size of the structure, changes to a more intense use, or increases the impact on the system, the owner shall pay additional facility fees to account for the additional impact to the system. (Example – If an existing restaurant adds square footage or a single family residence adds a bedroom, the owner would pay for the additional square footage or for the additional bedroom. If a property goes from retail to a more intense use with an additional impact, the owner shall pay for the difference between the fee structure of the existing facility (at the current fee schedule) and the more intense use (at the current fee schedule).
5. Redevelopment - In the event that a home or a business is demolished, damaged beyond repair, or an existing tap is abandoned never to be used again and a new structure is constructed in its place or somewhere else on the system, the new construction would be exempt from the payment of a Water and Sewer Facility Fee so long as the new development creates no additional impact on the system. When the redevelopment creates an additional impact, the fee shall be the difference between the old development (calculated at current budget rates) and the fee required by the new development. No credit will be given for a lesser impact.
6. Transferring of fees - Fees for development shall be non-transferable. As an example, when a restaurant leaves an existing location and moves to a new building or new location, fees shall be paid on the additional impact that is created at the new location. Any fees that were not paid at the original location would remain with that location.
7. Responsibility of owner or leaser to prove fees paid - The Town of Carolina Beach, currently maintains a record of facility fees paid for by each business or home. However, in the event that these records can not be located, it is up to the owner of the structure or the person leasing the facility to provide either a record of the fees paid or evidence of the type of development that existed.
8. Audit and remedy of violations - The town reserves the right to audit businesses in Town to determine if an additional impact has been created at a business and to rectify the discrepancy between what was paid for and what is owed. Likewise, in the event that it is discovered that a residential unit has created a similar additional impact, additional fees shall apply. (Example – a restaurant has added additional square footage beyond what was originally approved by the Operations Department or it is discovered that a home office has been turned into a bedroom in a single family residence. In this example, the locations will have to pay the additional fee or revert back to the originally approved plan).

<u>Type of Use*</u>	<u>Water</u>	<u>Sewer</u>
<u>Residential:</u>		
All Per Heated Square Foot	\$1.285	\$1.285
<u>Commercial:</u>		
<u>High Public Use Types:</u>		
Car Wash		
Self Service/bay	\$2,500.00	\$2,500.00
Roll-Over/unit used for under body wash	\$2,500.00	\$2,500.00
Automatic per bay	\$2,500.00	\$2,500.00
Porta Wash per unit	\$1,500.00	\$1,500.00
Self services laundries/machine	\$1,000.00 per washer	\$1,000.00 per washer
<u>Medium Public Use Types: (Per water closet, urinal and sinks)</u>		
Eating and Drinking Establishments	\$1,125.00	\$1,125.00
Grocery / Convenience Store	\$1,125.00	\$1,125.00
Service Station, Garage (auto/boat)	\$1,125.00	\$1,125.00

Type of Use* (continued)

Low Public Use Types: (Per water closet, urinal and sinks)

	<u>Water</u>	<u>Sewer</u>
Hair Salon / Spa Services	\$750.00	\$750.00
Offices	\$750.00	\$750.00
Recreational	\$750.00	\$750.00
Retail Sales	\$750.00	\$750.00
Warehouses	\$750.00	\$750.00
Theaters	\$750.00	\$750.00
Marina: (Per Pumpout Station)	\$750.00	\$750.00
Medical Facility	\$750.00	\$750.00
Nursing/Rest Homes	\$750.00	\$750.00
Residential Care Facilities	\$750.00	\$750.00
Churches	\$750.00	\$750.00
Day Care Facility	\$750.00	\$750.00
Schools	\$750.00	\$750.00
Hotels/Motels/Rooms	\$750.00	\$750.00
Other uses not listed	\$750.00	\$750.00

Other Fees:

Swimming Pools/Water Entertainment:

Residential/pool single family	\$100.00	\$100.00
Commercial Pools	\$500.00	\$500.00

Services:

	<u>Fee</u>
Irrigation Well Permit Fees	\$50.00
Jetting of Pilings: (per piling + water usage)	\$31.25
Grease Permit Fee	
Food Service Application/ Annual Inspection	\$100.00
Variance Study	\$200.00

Grease Removal Fines:

	<u>Fine</u>	<u>Penalty</u>
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.

STORMWATER DRAINAGE

Stormwater Drainage Fees

	<u>Fee</u>
Residential: (Per Month)	\$12.10
Commercial: (Per ERU Per Month)	\$12.10
Condominiums: (Per Unit Per Month)	\$12.10
Hotels/Motels: (Per ERU Per Month)	\$12.10

FEE CALCULATIONS: \$12.10 per 2000 sq. ft. of impervious area. For residential homes, this is typically \$12.10 per month as most homes are on 5,000 square foot lots with 40% lot coverage = 2000 square feet. All properties pay the same rate but a large site has the potential of paying more pending the level of impervious area.

Development Fee Formula:

New Development:	Per Sqft of Impervious Surface	\$1.50 / sq ft
Existing Development:	0-1,000 square feet	\$1.00 / sq ft
	Greater than 1,000 square feet	\$1.50 / sq ft

BMP Inspection Fee:

	<u>Fee</u>
Annual Inspection:	\$100.00
Follow-Up Inspection:	\$50.00

Stormwater Regulations:

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

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

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

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 of all vessels desiring space at the Town Marina shall be required to execute a license agreement, as appropriate, prior to provision of such accommodation, and shall be bound to abide by the marina rules and regulations. Licensee may elect to pay fees in quarterly payments or one annual payment in accordance with the schedule below. Quarterly fees are due on July 1, October 1, January 1, and April 1. Annual fees shall be due on July 1.

<u>Dockage Rates</u>	<u>Annual Fee</u>	<u>Quarterly Fee</u>
Charter Boat	\$4,252.00	\$1,063.00
Head Boat (Minimum Rate)	\$12,540.00	\$3,135.00

PARKS AND RECREATION

Carolina Beach Recreation Center Memberships:

	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Senior (60+)	\$50.00	\$100.00
Adult (18 to 59)	\$80.00	\$140.00
Youth (9 to 17)	\$50.00	\$100.00
Child (up to age 8)	\$0.00	\$20.00
Family	\$160.00	\$260.00
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:

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

Athletic Fields Service Fees:

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

*Includes two days (weekend)

Parks and Facility Rental Fees:

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

<u>Type</u>	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Arts and Activities Room	\$20.00/hr.	\$30.00/hr.
Gymnasium	\$75.00/hr.	\$100.00/hr.
Multipurpose Room	\$25.00/hr.	\$35.00/hr.
Park Pavilion and Field Permits		
<u>Type</u>	<u>Fee: Resident</u>	<u>Fee: 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 VIOLATION FINES

<u>Town Code</u>	<u>Amount</u>	<u>Description of Violation</u>
2-354	\$50.00	Emergency Management Penalty Provision
6-223	\$25.00	Permit fees for alarm systems
6-229	\$25.00	Alarm reconnection fee
8-23	\$100.00	Fire Enforcement Penalties
12-10	\$10.00	Application for water well
12-39	\$500.00	Selling cigarettes to minors
12-41	\$50 .00	Failure to pay fine for smoking violations
14-1	\$50 .00	Failure to illuminate business
14-143	\$500.00	License for a massage parlor
16-76	\$50 .00	Golf Cart Penalties
16-174	\$50 .00	Wheel lock immobilization fee
18-1	\$500.00	Indecent Exposure
18-2	\$50 .00	Drinking in Public
18-3	\$500.00	Violating curfew for minors
18-139	\$5.00	Exceeding noise permit
18-5	\$500.00	Illegal use of firearms
28-64	\$1,000.00	Public Access (Dune) Violations
18-6	\$500.00	Loitering
18-76	\$50 .00	Abandoned property
18-105	\$500.00	Violation for sexually explicit material
28-26	\$250.00	Personal Watercraft Violations
28-60	\$50 .00	Surfing Violation
1-6	\$1,000.00	Operating unauthorized vehicles on beach
28-87	\$25.00/\$50.00	Planting beach vitex
28-120	\$50 .00	Obstructions on the beach
20-26	\$50 .00	Skate Park violation
20-56	\$50 .00	Parks Violations
36-22	\$50 .00	Zoning Violation
36-68	\$175.00	Final plat - filing fee
30-61	\$50 .00	General Provisions - Flood - Penalties
26-7	\$15.00	Nonfreon appliances
26-7	\$25.00	Freon appliances
26-7	\$40.00	Other debris
26-7	\$25.00	Violation of waste collection
26-18	\$50 .00	Removing recyclables from recycling bin
26-52	\$50 .00	Penalty solid waste violation
34-1	\$50 .00	Violation of encroachments
34-110	\$50 .00	Violation of property numbering
38-80	\$300.00	Sewer connection fee
38-369	\$10,000.00	Civil penalty for utility violations
32-220	\$50.00	Blowing vegetation in town streets
32-261	\$100.00	Initial violation of Illicit discharges
32-261	\$200.00	Each subsequent violation

CAPITAL OUTLAY

10 YEAR CAPITAL IMPROVEMENT PLAN

Legislative													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Council Chambers Cameras	General Fund	CIP2018-01	\$10,000										\$10,000
TOTAL			\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Planning													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Unified Development Ordinance	General Fund			\$40,000	\$20,000								\$60,000
CBD Master Development Plan Update	General Fund			\$20,000									\$20,000
Land Use Plan Update	General Fund				\$20,000	\$20,000	\$10,000						\$50,000
Replace Ford Ranger	General Fund				\$28,000								\$28,000
Replace Ford Explorer	General Fund						\$28,000						\$28,000
Replace Ford Explorer	General Fund								\$28,000				\$28,000
TOTAL			\$0	\$60,000	\$68,000	\$20,000	\$38,000	\$0	\$28,000	\$0	\$0	\$0	\$214,000
Public Works Admin													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Replacement Vehicle for # 401	General Fund	CIP2018-02	\$35,000										\$35,000
TOTAL			\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Ocean Rescue													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Replacement ATV's	General Fund	CIP2018-03	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$60,000
Replacement ATV's	General Fund	CIP2018-04	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$60,000
TOTAL			\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$120,000
Fire													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Ceiling Fans for Vehicle Bays	General Fund	CIP2018-05	\$4,000										\$4,000
TOTAL			\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Marina													
Project Title	Funding Source	CIP # for 2017/18	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total Cost
Bulkhead Replacement	GF Installment Debt		\$550,000	\$1,000,000	\$1,000,000								\$2,550,000
TOTAL			\$550,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,550,000
TOTAL GENERAL FUND			\$611,000	\$1,072,000	\$1,080,000	\$32,000	\$50,000	\$12,000	\$40,000	\$12,000	\$12,000	\$12,000	\$2,933,000

