

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2013/2014



TOWN COUNCIL

Bob Lewis, Mayor

Steve Shuttleworth, Mayor Pro-Tem

Jody Smith, Councilmember

Sarah Friede, Councilmember

Tom Bridges, Councilmember



BUDGETARY AND ORGANIZATIONAL INFORMATION

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



June 11, 2013

To: Mayor Bob Lewis and Town Council Members

From: Bruce T. Shell, Interim Town Manager

Re: The Adopted Budget for Fiscal year 13-14

The adopted property tax rate for Carolina Beach remains at 23.5 cents. The fiscal year 12-13 budget consists of a general fund of \$9.1 million and a Tourism fund of \$1.1 million for a combined total of \$11 million. The fiscal year 13-14 combined general fund budget totals \$11.2 million, a difference of \$.2 million. After elimination of a \$.4 million tourism fund transfer the difference represents an approximate \$.6 million increase. This is due to a number of factors, primarily; employee 4% compensation increases, increased health care insurance of 7.9%, room occupancy activity increases of \$59,000, Recreation Center improvements of \$70,000, the addition of two new

employees as well as the full-year impact of two employees hired during the previous year.

The Town Council voted earlier in the year to combine the two funds. This budget, as required by general statutes, contains equal or balanced revenues with expenditures. Additionally, the Town operates a utility fund which will be addressed separately.

The following are notable for the fiscal year 13-14 general fund:

- Property tax rate remains the same at 23.5 cents
- Trash rates remain the same
- Room Occupancy tax activity fund increase of 59K
- Expansion of Carolina Beach Fire Station (increase debt service)
- Recreation Center improvements of \$70,000
- Contingency amount of \$50,000 at discretion of Town Council
- Health care increases of 7.9%
- Continued Powell Bill (streets) improvements of \$183,000
- Downtown Boardwalk area maintenance of \$20,000 (staff provided)
- Parking improvement to pay stations

Utility Fund – The Utility fund provides services for water, sewer, storm water, wastewater treatment, and the billing thereof. This enterprise fund, supported by fees (not taxes), has a balanced budget of \$5.2 million. A rate increase is not included in this budget. The Utility fund relies upon indirect services from the General fund. A transfer for these services of \$459,692 is included as an expense to this budget and corresponding revenue to the general fund. The Town Council initiated a water and sewer study several months ago which will serve as a plan for future improvements. Debt issuance is expected during the upcoming fiscal year but is not included in this budget. Accordingly, a public hearing with cost-benefit feasibility will be forthcoming with appropriate budget amendments. Rate increases are not expected.

The Economy – The economy in New Hanover County and the Town of Carolina Beach is improving. Unemployment has improved over the prior year from 9.1% to 8.8% for the Town and similarly for the County. Inspections revenues have increased 69% over the prior year with 81 new housing units through May as compared to 47 the prior year. 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 9% over the prior year. Sales tax to the county (not available for the Town alone) indicate retail sales increase of 5.43% over the prior year. This analysis, while limited, supports a cautious but very optimistic outlook to the local economy.

Personnel - At the approval of Council, I have hired a Director of Utilities and Capital Projects. Additionally, the budget includes two firefighters, the continuation of a School Resources Officer, and a Planning Projects position. The

Director of Planning and Development has been made Assistant Town Manager. The Council approved a Social Media position, which will work part-time to educate the public on Town business. A new Parks and Recreation Director will be hired soon to fill the position recently vacated. The Human Resources Director position is vacant currently as the Town has employed outside consultants to provide this service. The Town Manager position is expected to be filled in July. The Town has a total of 94 full-time positions.

Fund Balance – Reserves for the general fund are strong. Fund balance for the prior audited year (FY12) indicated total reserves of \$6.5 million; \$5.1 million unrestricted. This represents an unrestricted position of 48% of annual expenditures. Projections for the current FY13 year support a continuation of this strong position. The Utility fund enjoys a strong fund balance as well. Total reserves are \$5.4 million or 96% of total annual expenditures. Utility projections for FY13 support a continued strong fund balance. Fund balance is a measure of the government's ability to respond to an emergency. Carolina Beach enjoys a strong financial position.

Debt – The Town has a modest amount of debt. The total general fund debt is \$7.6 million; \$8.8 million for Utility fund debt. This \$16.4 million total debt is compared to its debt limit of \$132 million, or 12.4% of its legal debt limit. The Town cannot issue more than 8% of its taxable appraised property. Additional debt is anticipated in the utility fund but not budgeted in the budget and will therefore be evaluated upon issuance.

Areas of Interest:

Recycling – Recycling is a priority of this Council. In May 2013, the Town provided a 96 gallon container for residents and business. The service offered is weekly or bi-weekly, depending on the need of the customer. The Town received a one-time grant which enables the Town to hold the rate the same for fiscal year 2013-14. The previous container was 18 gallons.

Parks and Recreation – The general fund budget includes \$70,000 for renovations to the Recreation Center, located adjacent to Town Hall. This natural meeting place for the island will be rejuvenated with a new aerobics floor, modified space for a more efficient fitness facility, and fresh paint and carpet. The citizens can work out in a friendly, informative atmosphere dedicated to their health and physical improvement. This is an opportunity for renewed excitement with an elevated focus on the customer.

Storm Damage Prevention – Beach re-nourishment and prevention of damage to private property is a priority of the Town. Freeman Park fees were increased January 1, 2013 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 increased fee provides 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. 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. Carolina Beach has taken steps

for this first annual effort to provide future funding in the event that federal and state funding is non-existent.

Wilmington Beach Project – This project which began several years ago, provided for storm water and street (paving) improvements to the southern part of the Town limits. This \$4.2 million project was annexed by agreement after New Hanover County installed water and sewer to the area. Since a portion of the project is funded by special assessment of the property owners; public hearings with final accounting to the residents will begin in the coming weeks. Discounted lump sum payments and financing arrangements will be offered to taxpayers located in the improved area. The Town paid for approximately 1/3rd of the cost.

Lake Park – The Lake offers a special amenity to year round residents and visitors alike. Many events are held that enhance quality of life on the island as well as the commerce (sales tax) which benefits our State and member local governments. The Lake also serves as a retention pond during rain events. This budget provides for contracted services to monitor this critical asset. The Town continues to study options for long-term improvements of this storm water and quality of life amenity.

Fleet Maintenance – The Town has a Police force of 30 officers, 7 full-time firemen, and responsibilities for water, sewer, waste water, storm water, beach maintenance, harbor, planning and inspections, event administration, parks and recreations, public works, Boardwalk maintenance, and other miscellaneous duties. These services are supported by vehicles and equipment. The lease the Town has had with the Army (MOTSU) has been

terminated, requiring the Town to provide other means for maintaining essential vehicles and equipment. Effective July 1, 2013, the Town will contract with local garages for this service.

Boardwalk Park – Carolina Beach established a boardwalk in the late 1880s. After a tragic fire, the Boardwalk was rebuilt in the mid 1940s. The current Boardwalk consists of a wooden and concrete walkway that parallels the business district and beach strand. The Town has 31 beach access points. This special tradition, coupled with recent improvements is one of Carolina Beach's charms. The word is getting out on Carolina Beach! Last year, Carolina Beach supported 43 events! These events included 5K runs, Farmers Market, Arts and Activities, Beach Music festivals, or just Thursday night fireworks at the beach. Back to the Park, the Town Council plans to create a family oriented WOW in a coastal business district that supports entertainment, commerce, arts and activities, a hiking/biking trail, all supported by the business district with access to the beach. The concept is the provision of added positive family experience that pays for itself as an economic engine that floats all boats. This \$2 million project is supported by grants, potential loans, and Town reserves.

Community Pool – During the prior fiscal year, the Town funded the design of a community pool. A committee was formed to evaluate the feasibility and report to the Council for potential funding. The funding of this project is not included in this budget but will be considered and evaluated on its merits. The Committee has held numerous public meeting to keep the public informed.

In closing, it has been a pleasure to work with Carolina Beach as its Interim Manager and the preparation of this fiscal year 2013-14 budget. I am grateful to have had the opportunity of working with Carolina Beach officials who possess vision for the benefit of its citizens, supported by a professional staff.



Town of Carolina Beach, North Carolina Fiscal Year 2013/2014 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 11th day of June, 2013, a quorum being present, that the following Budget, for Fiscal Year 2013/2014, 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 13/14. 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.



Town of Carolina Beach, North Carolina Fiscal Year 2013/2014 Budget Ordinance

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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, 2013 ending June 30, 2014:

SECTION I -- General Fund

Revenues:

Property Taxes	\$3,860,000
Sales Taxes	1,322,000
Freeman Park	1,206,000
Parking	402,900
Solid Waste Fees	1,453,500
Wilmington Beach	348,888
ABC Revenue	275,000
Transfer from Utility Fund	459,692
Powell Bill	183,000
Grants	83,400
Franchise Fees	494,000
Room Occupancy Tax	359,322
CBP3	250,000
Building Permits	132,300
Appropriated Fund Balance	40,462
Other Revenue	328,700
TOTAL GENERAL FUND REVENUES	<u>\$11,199,164</u>

Expenditures:

Non-Departmental	\$478,350
Debt Service	1,103,118
Legislative	\$262,067
Executive	229,682
Clerk	210,077
Finance	293,503
Human Resources	285,846
Planning & Development	514,963
Public Works Administration	98,035
Police Department	2,021,304
Fire Department	1,255,444
Powell Bill	183,000
Fleet Maintenance	253,529
Environmental	2,602,200
Parks & Recreation	504,988
Lifeguard	52,600
Marina	32,600
Parking	281,600
Beach Maintenance	536,258
TOTAL GENERAL FUND EXPENDITURES	<u>\$11,199,164</u>

SECTION 2 -- Utilities Fund**Revenues:**

Customer Charges - Water & Sewer	\$3,791,000
Stormwater Fees	\$803,000
Grants	\$285,000
Other Revenue	285,600
Appropriated Fund Balance	77,345
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$5,241,945

Expenditures:

Debt Service	\$807,401
Administration	\$897,265
Waste Water Treatment	615,465
Waste Water Collection	878,776
Water Distribution	671,978
Water & Sewer Fleet Maintenance	162,159
Stormwater	1,208,901
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$5,241,945

Total For All Funds**\$16,441,109****SECTION 3 - Ad Valorem Taxes**

An Ad Valorem tax rate of \$.235 (twenty three and 1/2 cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2013 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2013-2014. The rate is based upon a total projected valuation of \$1,650,049,500 with an estimated tax collection rate of 98.64%. 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 2013/2014 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. 13-916 for Operating Budget FY 2013/14

Adopted this the 11th day of June 2013


Attest: Melinda N. Prusa, Town Clerk

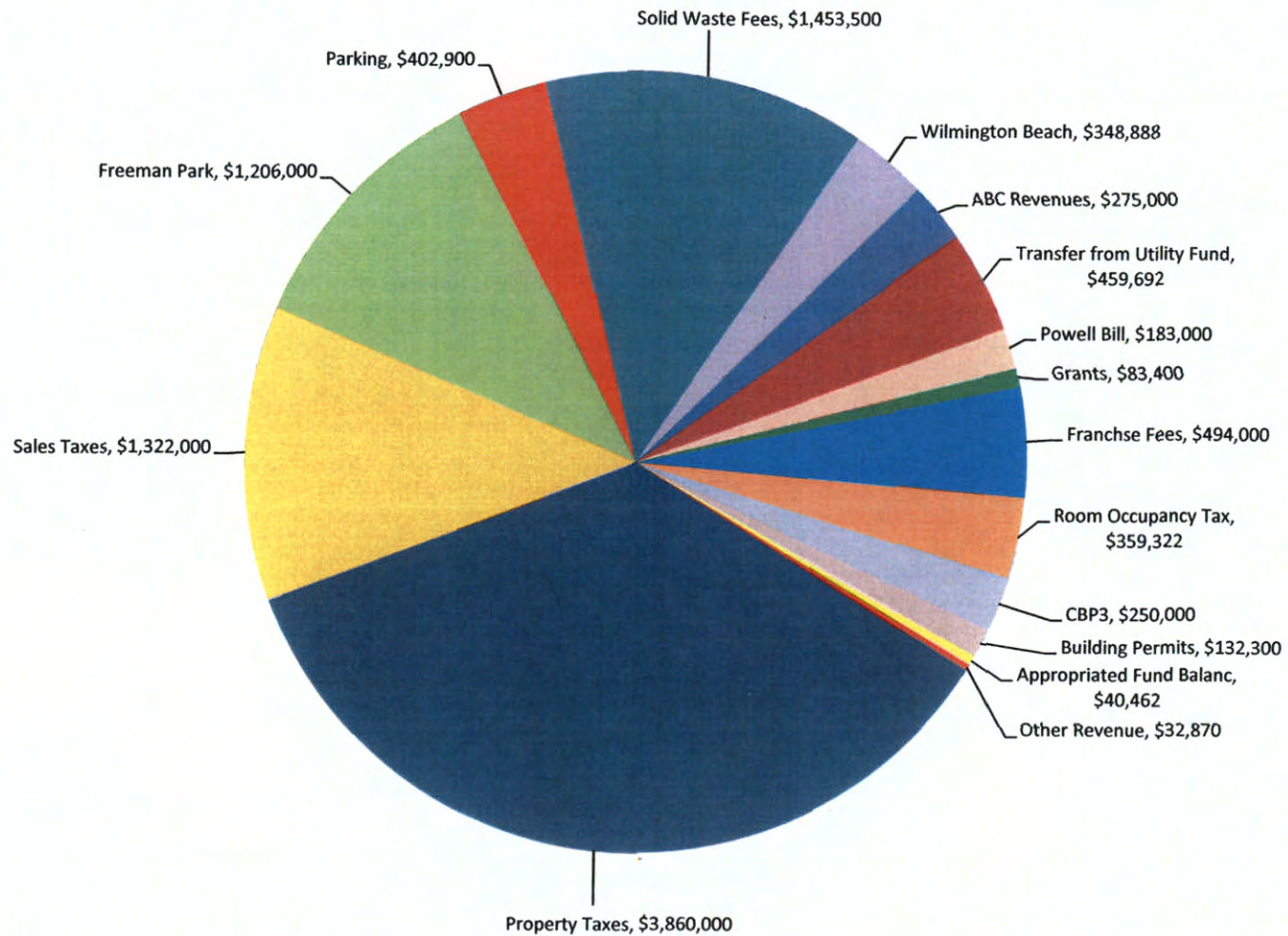



Bob Lewis, Mayor

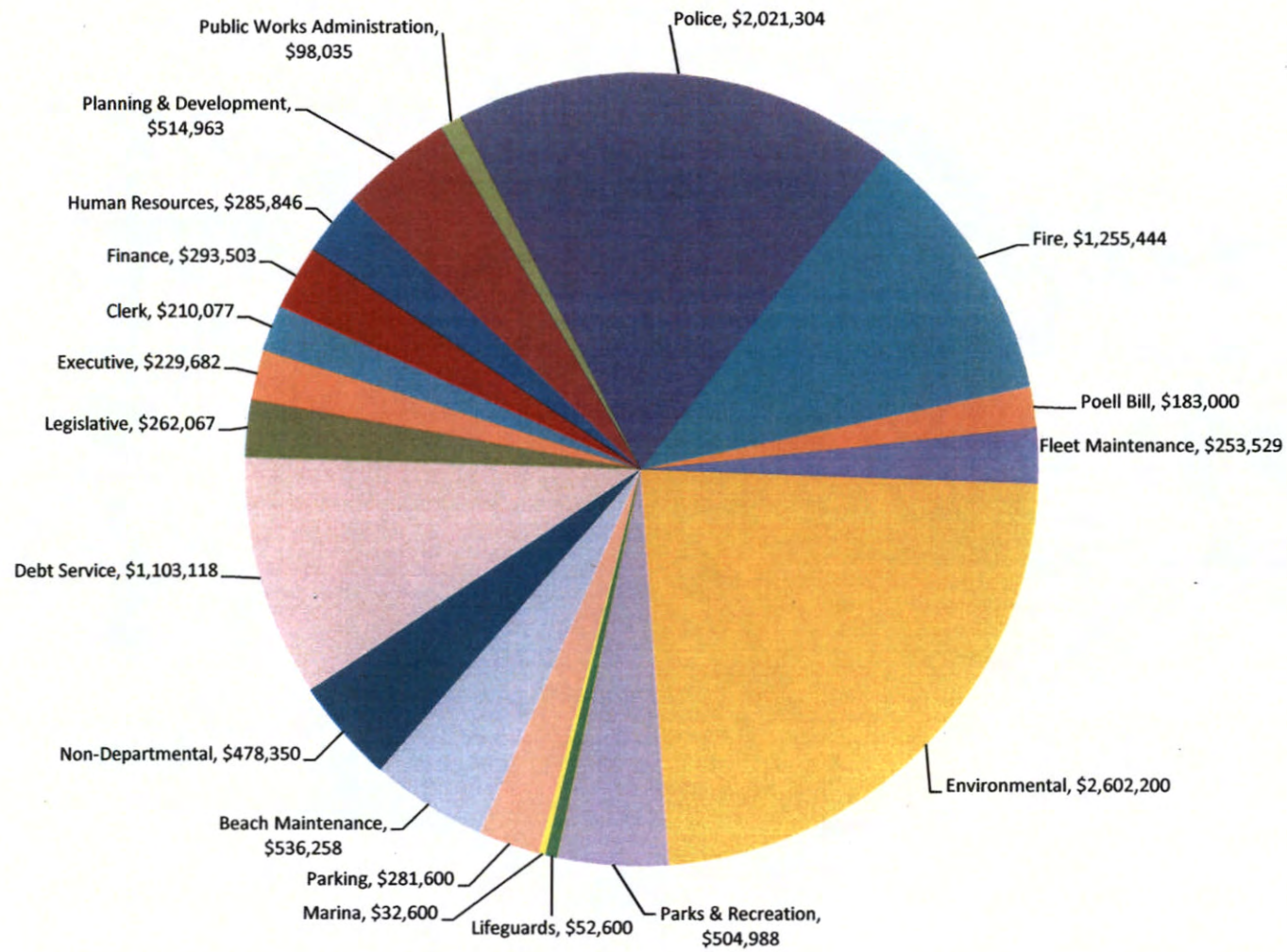
GRAPHIC INFORMATION

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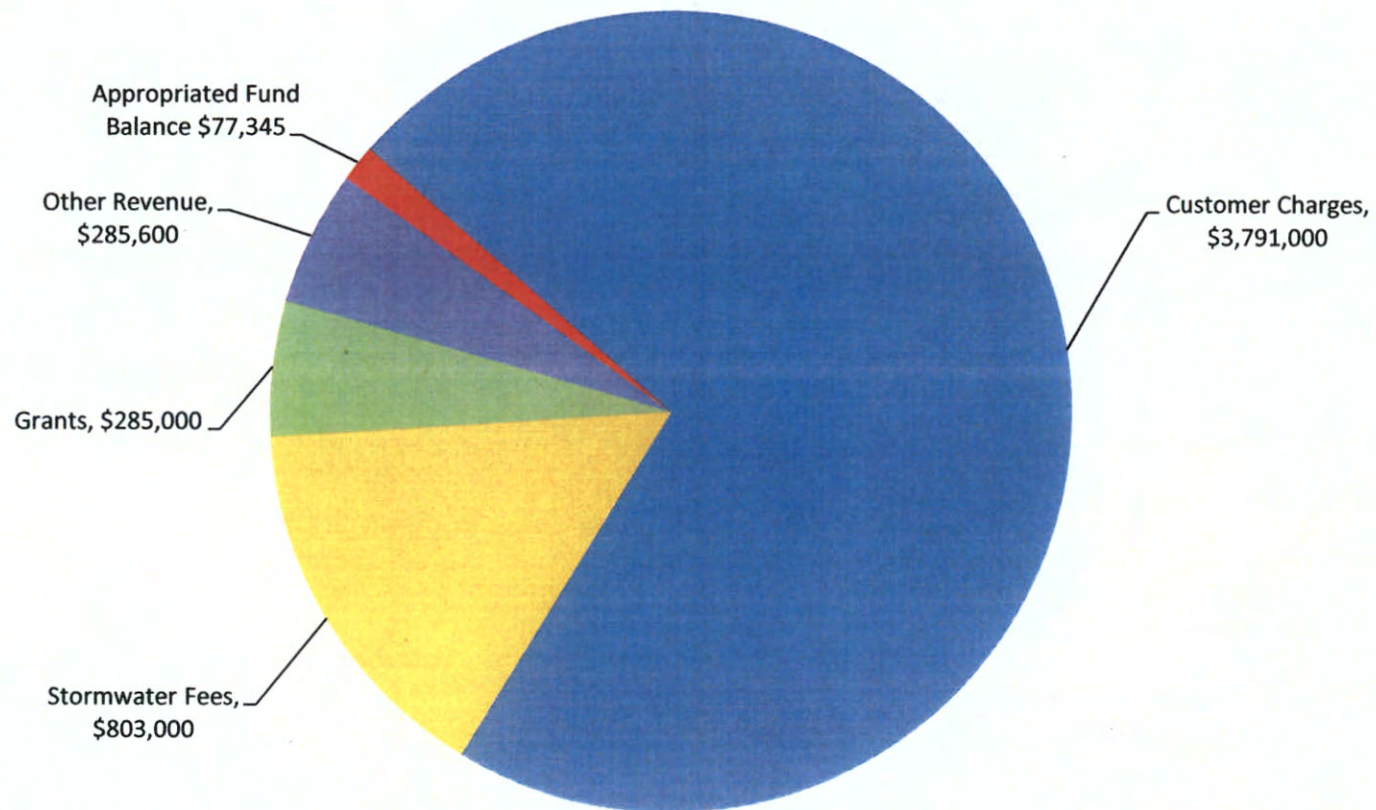
General Fund Revenues - Fiscal Year 13-14
\$11,199,164



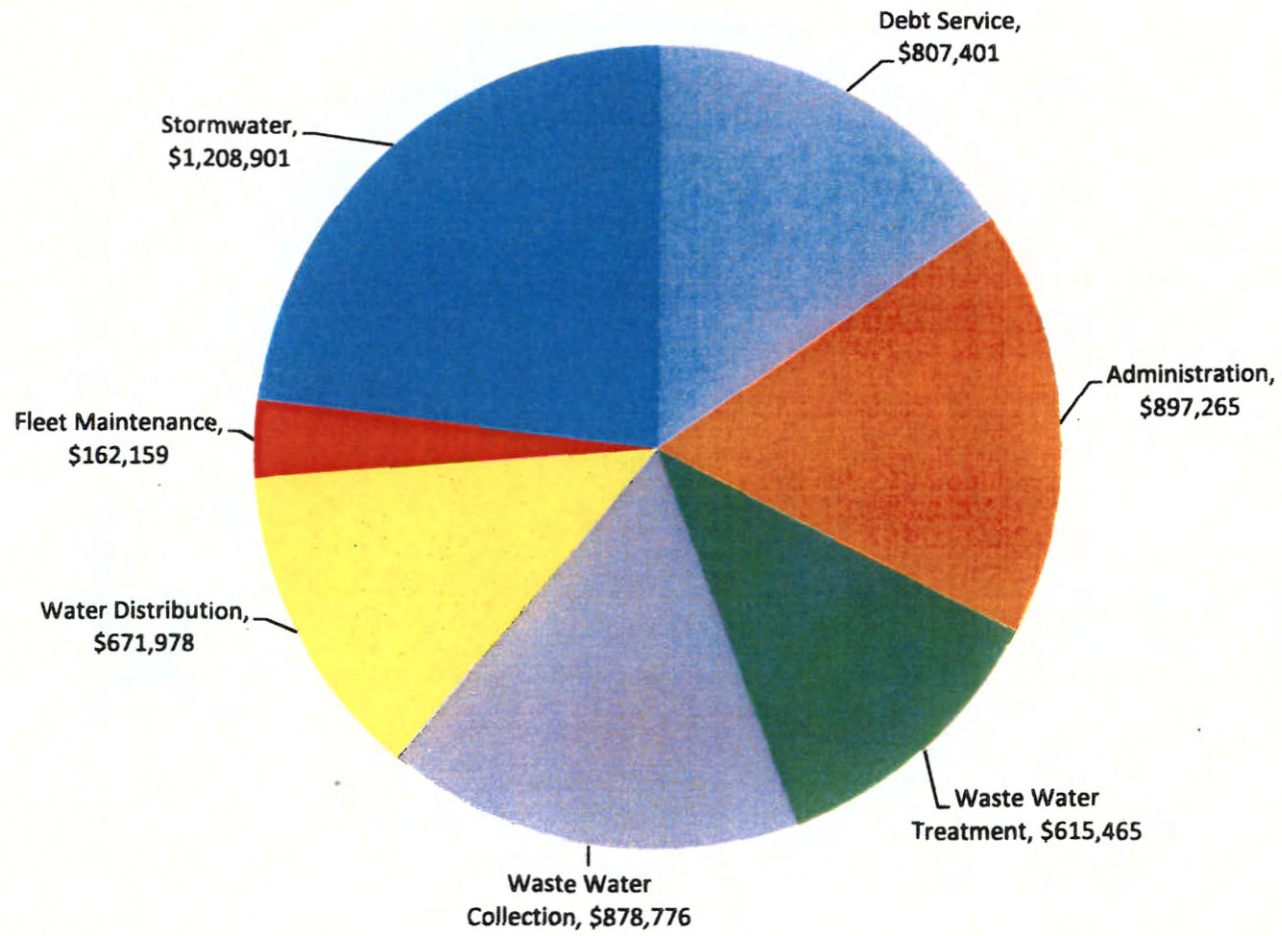
General Fund Expenditures - FY 13-14
\$11,199,164



Utilities Fund Revenues – FY 13-14
\$5,241,945



Utilities Fund Expenditures – FY 13-14
\$5,241,945



SUMMARY INFORMATION

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REVENUE SUMMARIES

General Fund

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Property Taxes	\$4,261,500	\$4,261,000	\$3,851,000	\$3,860,000
Locally Generated Income	320,000	362,400	945,412	
Sales Taxes	1,273,000	1,270,000	1,066,344	1,322,000
Inter Governmental Transfers	641,400	641,400	757,783	459,692
State Collected Revenues/Taxes	460,000	499,000	444,000	
Solid Waste Fees	1,260,000	1,260,000	1,380,000	1,453,500
Powell Bill	178,000	173,000	178,000	183,000
Grants	272,500	100,000	35,000	83,400
Wilmington Beach				348,888
Franchise Fees				494,000
CBP3				250,000
Building Permits				132,300
Other Revenues				328,700
Appropriated General Fund Balance	244,663	595,468	258,444	40,462
TOTAL GENERAL FUND	\$8,911,063	\$9,162,268	\$8,915,983	

Tourism Fund

	2010/11 Budget	2011/12 Budget	2012/13 Budget	
Parking Revenues	\$350,000	\$347,800	\$341,000	402,900
Freeman Park	765,500	763,000	866,715	1,206,000
Marina Rent	140,000	140,000	145,000	
ABC Revenue	170,000	200,000	226,000	275,000
Room Occupancy Tax	250,000	250,000	300,000	359,322
Appropriated Fund Balance	165,700	336,260		
Other Revenue	90,500	61,200	47,050	
TOTAL TOURISM FUND	\$1,931,700	\$2,098,260	\$1,925,765	

TOTAL	\$10,842,763	\$11,260,528	\$10,841,748	\$11,199,164
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NOTE: General and Tourism Funds were combined for FY 2013-14.

REVENUE SUMMARIES**Utilities Fund**

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Customer Charges - Water & Sewer	\$3,668,800	\$3,673,900	\$3,702,000	\$3,791,000
Stormwater Fees				803,000
Grants				285,000
Other Revenue	718,000	1,389,000	1,173,100	285,600
Appropriated Fund Balance	280,331	263,582	384,639	77,345
TOTAL UTILITIES FUND	\$4,667,131	\$5,326,482	\$5,259,739	\$5,241,945

TOTAL ALL FUNDS	\$15,509,894	\$16,587,010	\$16,101,487	\$16,441,109
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EXPENDITURE SUMMARIES

General Fund

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Non-Departmental				\$478,350
Debt Service				1,103,118
Legislative	\$1,288,409	\$1,590,024	\$1,490,201	262,067
Executive	274,850	294,450	241,659	229,682
Clerk	155,050	161,550	193,366	210,077
Finance	299,532	306,662	314,367	293,503
Human Resources	245,150	252,000	267,091	285,846
Planning & Development	619,100	470,040	376,359	514,963
Public Works Administration	144,465	100,100	71,904	98,035
Police Department	1,760,961	1,801,000	1,676,288	2,021,304
Fire Department	886,400	956,710	1,013,400	1,255,444
Powell Bill	278,000	273,000	178,000	183,000
Fleet Maintenance	183,689	195,484	217,294	253,529
Environmental	2,279,100	2,302,200	2,414,536	2,602,200
Parks & Recreation	496,357	459,048	461,518	504,988
TOTAL GENERAL FUND	\$8,911,063	\$9,162,268	\$8,915,983	
<u>Tourism Fund</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Budget</u>	
Lifeguard	\$365,850	\$414,615	\$399,623	52,600
Marina	183,100	178,800	194,738	32,600
Parking	367,400	350,500	303,451	281,600
Beach Maintenance	1,015,350	1,154,345	1,027,953	536,258
TOTAL TOURISM FUND	\$1,931,700	\$2,098,260	\$1,925,765	

TOTAL	\$10,842,763	\$11,260,528	\$10,841,748	\$11,199,164
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NOTE: General and Tourism Funds were combined for FY 2013/14.

EXPENDITURE SUMMARIES**Utilities Fund**

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Debt Service	\$0	\$0	\$0	\$807,401
Administration	1,579,833	1,591,445	1,523,285	\$897,265
Waste Water Treatment	849,292	899,776	830,739	615,465
Waste Water Collection	943,366	952,371	928,883	878,776
Water Distribution	591,840	613,327	592,625	671,978
Water & Sewer Fleet Maintenance	191,500	193,274	218,391	162,159
Stormwater	511,300	1,076,289	1,165,816	1,208,901
TOTAL UTILITIES FUND	\$4,667,131	\$5,326,482	\$5,259,739	\$5,241,945

TOTAL ALL FUNDS	\$15,509,894	\$16,587,010	\$16,101,487	\$16,441,109
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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 in FY 2013/14.

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$0.235 tax rate per \$100 of assessed valuation estimated at \$1,650,049,500 with a 98.64% 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 13/14.
State Collected Revenues	The State collects and distributes utility franchise tax to municipalities.
Local Option Sales Tax	The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of a one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a relatively new 1/2 cent local sales tax levied by the County Commissioners that was effective July 1, 2003.
Powell Bill Funds	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutter, sidewalks, drainage, and other related needs.
Water & Sewer Charges	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to Waste Industries, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of rollback and second pick-ups, or back yard pick-up of their refuse if they live in the approved areas.
Transfers	Transfers are an appropriation from one fund to another fund
Fund Balance	This revenue source comes from the Town's surplus in any of the Town's operating Funds. The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined between the estimated revenues and estimated expenditures for the upcoming fiscal year.
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.

BUDGET MESSAGE, ORDINANCE AND SUMMARIES

- ◆ Budget Message
- ◆ Budget Ordinance
- ◆ Graphic Information
- ◆ Revenue Summaries
- ◆ Expenditure Summaries
- ◆ Revenue Assumptions

DESCRIPTION OF CAROLINA BEACH

Location

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

History

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

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

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

Special Events

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

Government

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

Public Service Enterprises

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

BUDGET PROCESS

The Town of Carolina Beach starts its budget process in December and works methodically until its adoption in June. In addition to the routine work involved in preparing a budget, the process at Carolina Beach makes a point of soliciting input/suggestions from Employees, Department Heads, Town Manager, Mayor, Town Council, and Citizens. The Council and Staff believe that a high level of involvement aids in establishing practical goals, addressing current community needs, and helps to foster a better understanding of the "big picture" in Carolina Beach -- so needs can be identified, understood, and addressed in the most efficient and effective manner. The following is a general outline of the budget/preparation schedule for the FY 13/14 budget:

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 FY13/14 budget.
May	Manager presents recommended FY 13/14 budget at a public hearing.
June	Council adopts FY 13/14 Budget.

GENERAL FUND EXPENDITURES**Non-Departmental**

CBP3

Election Expenses

Donation-Chamber of Commerce

Donation-Boardwalk Makeover

Donation-Non Profits

TOTAL NON-DEPARTMENTAL

2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
			\$325,000
			8,000
			78,250
			42,500
			24,600
			\$478,350

NOTES:

- 1) Non-Profits: Help Center (\$1,500), Katie B. Hines Senior Center (\$7,000), Island of Lights (\$8,000), United Way (\$600), Federal Point Historic Preservation Society (\$5,000), Feral Cat Program (\$2,500), Christmas By The Sea (\$2,500)
- 2) Non Departmental is new to FY 2013/14. In prior years this information was located in Legislative.

GENERAL FUND EXPENDITURES

Debt Service

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Wilmington Beach Pond Debt				\$40,933
Wilmington Beach Streets Debt				348,888
Municipal Complex Loan Payment				199,005
Carolina Sands				269,631
Fire Station Expansion & Renovation				112,000
1 Crown Victoria - Police				7,771
2005 Stuphen Fire Pumper				27,754
2008 Platform Fire Truck				77,778
Ford Explorer - Lifeguard				9,066
1 Ford Explorer-Beach Maintenance				9,066
<u>TOTAL DEBT SERVICE</u>				\$1,101,892

NOTE: Debt service (principal and interest) payments are combined in this account for FY 2013/14. Prior years were included in various departr

Legislative

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$83,809	\$220,192	\$155,053	\$72,368
Operating Expenses	164,500	89,232	99,500	189,699
Non Profit/Promotional	25,100	25,100	25,100	
CBP3	255,000	290,000	320,000	
Wilmington Beach Pond Debt	50,000	43,000	0	
Wilmington Beach Streets Debt	150,000	390,500	380,112	
Municipal Complex Loan Payment	255,000	240,000	232,080	
Carolina Sands Debt	305,000	292,000	278,356	
Departmental Total	\$1,288,409	\$1,590,024	\$1,490,201	\$262,067

Personnel

Mayor
Council
Town Attorney

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

NOTE: Expenditures for debt service are combined into one account beginning in FY 2013/14.

Executive

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$236,200	\$238,200	\$204,005	\$201,582
Operating Expenses	33,650	43,250	32,654	24,100
Capital Projects	5,000	13,000	5,000	4,000
Departmental Total	\$274,850	\$294,450	\$241,659	\$229,682

Personnel

Town Manager
Administrative Assistant
Receptionist

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
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 and friendly manner.

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$111,750	\$109,400	\$133,716	\$148,347
Operating Expenses	43,300	52,150	52,150	61,730
Capital Projects	0	0	7,500	0
Departmental Total	\$155,050	\$161,550	\$193,366	\$210,077

Personnel

Town Clerk
Deputy Clerk

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

Finance

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$155,332	\$140,842	\$140,717	\$153,143
Operating Expenses	144,200	159,820	172,450	139,160
Capital Projects	0	6,000	1,200	1,200
Departmental Total	\$299,532	\$306,662	\$314,367	\$293,503

Personnel

Finance Director
Asst. Finance Director

Full Time	Part Time
1	0
1	0
2	0

Human Resources

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$205,150	\$215,500	\$232,591	\$206,846
Operating Expenses	40,000	36,500	32,500	79,000
Capital Projects	0	0	2,000	
Departmental Total	\$245,150	\$252,000	\$267,091	\$285,846

NOTES:

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

Personnel

Human Resources Officer
Interim Payroll & Benefits Coord.

<u>Full Time</u>	<u>Part Time</u>
1	0
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) Long Range Planning Focus for the Town to implement and make any needed changes in the town code and adopted plans to manage continued growth and State mandated changes to our local ordinances.
- 2) To be responsive to the needs and requests of the citizens of Carolina Beach and the General Public.
- 3) Continue to improve departmental efficiency and effectiveness through improved customer service, using permitting software and functions of the Geographical Information System.
- 4) To enhance public information efforts through enhanced planning website so that citizens will have many opportunities to understand and to participate in local processes and activities relating to development.
- 5) Continuing to promote improved community image, long-term market potential and quality of life in the community so as to enhance future opportunities for sustainable growth and development.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$429,100	\$406,040	\$328,659	\$459,887
Operating Expenses	186,500	60,500	45,700	55,076
Capital Projects	3,500	3,500	2,000	0
Departmental Total	\$619,100	\$470,040	\$376,359	\$514,963

Personnel

Director of Planning & Dev.
Senior Planner/Zoning Admin.
Building Inspector
Project Manager
Permits Technician
GIS Operator

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
1	0
1	0
1	0
1	0
6	0

Public Works Administration

Goals:

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

Objectives:

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

	2010/11	2011/12	2012/13	2013/14
	Budget	Budget	Budget	Budget
Salary and Related Expenses	\$91,165	\$59,800	\$33,604	\$38,435
Operating Expenses	51,800	40,300	38,300	59,600
Capital Projects	1,500	0	0	0
Departmental Total	\$144,465	\$100,100	\$71,904	\$98,035

Personnel

Public Works 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.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$1,549,461	\$1,537,800	\$1,422,675	\$1,839,729
Operating Expenses	153,500	214,000	184,500	113,450
Capital Projects	58,000	49,200	69,113	68,125
Departmental Total	\$1,760,961	\$1,801,000	\$1,676,288	\$2,021,304

Personnel

Police Chief
Police Captain
Police Lieutenant
Police Sergeant
Police Officers
Detectives
Admin. Support Specialist
Receptionist

Full Time	Part Time
1	0
1	0
1	0
4	0
16	0.5
4	0
1	0
1	1
29	1.5

NOTE: FY 2013/14 includes salary expenses for Marina and Beach Maintenance personnel.

Lifeguards

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$326,650	\$306,315	\$300,923	\$0
Operating Expenses	23,500	68,000	69,100	49,600
Capital Projects	15,700	40,300	29,600	3,000
Departmental Total	\$365,850	\$414,615	\$399,623	\$52,600

NOTE: 1) Lifeguard salaries are included in Fire Dept. salaries

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 Department to improve fire flow in all areas of the Town with emphasis on commercial/multi-family area.
- 4) Continue to work with the Office of the State Fire Marshal in preparation for the Response Rating System (ISO) evaluation
- 5) Continue to improve upon areas of fire inspections, pre-incident surveys and fire prevention
- 6) Begin station expansion and better utilization of existing fire station as demands continue to grow
- 7) Continue to monitor staffing demands, both paid and paid on-call, and better maximize our existing staff.
- 8) Look for methods to continue the strong paid on-call program and to look at ways to battle reduced volunteerism
- 9) Continue the intense training program that is in place and better educate our firefighters to ensure that they are prepared to meet demands.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Relate Expenses	\$610,900	\$575,310	\$600,300	\$1,051,544
Operating Expenses	78,000	160,400	209,000	128,900
Capital Projects	197,500	221,000	204,100	75,000
Departmental Total	\$886,400	\$956,710	\$1,013,400	\$1,255,444

NOTES:

- 1) Have begun a sleeper program and will expand the program.
- 2) We will continue to work toward having a minimum of 4 man the station 24 hours a day.

Personnel

Fire Chief
Fire Shift Leader
Fire Asst. Shift Leader
Part-Time Reserve Specialist
Vacant
Vacant

<u>Full Time</u>	<u>Part Time</u>	<u>Volunteers</u>	<u>Lifeguards</u>
1	0		
2	0		
2	0		
	4		
1			
1			
7	4	30	33

Marina

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$88,350	\$78,950	\$79,214	\$0
Operating Expenses	24,750	31,850	33,850	28,850
Capital Projects	70,000	68,000	81,674	3,750
Departmental Total	\$183,100	\$178,800	\$194,738	\$32,600

NOTE: Salary under Police Department.

Powell Bill

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Operating Expenses	\$10,000	\$10,000	\$10,000	\$10,000
Maintenance	162,000	157,000	162,000	167,000
Capital Projects	106,000	106,000	6,000	6,000
Departmental Total	\$278,000	\$273,000	\$178,000	\$183,000

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 brake repair, inspections and required maintenance in order to maintain an efficient and productive fleet.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$62,089	\$59,334	\$51,144	\$58,429
Operating Expenses	121,600	136,150	166,150	195,100
Capital Projects	0	0	0	0
Departmental Total	\$183,689	\$195,484	\$217,294	\$253,529

NOTES:

- 1) Personnel cost split with Fleet Maintenance in Water & Sewer Fund.

Personnel

Fleet Maintenance Supervisor
Fleet Service Mechanic

<u>Full Time</u>	<u>Part Time</u>
0.5	0
0.5	0
1	0

* Fleet is being contracted
to Pleasure Island Automotive
& Superior Automotive

Parking Lots

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$0	\$0	\$0	\$0
Operating Expenses	321,000	319,000	259,000	259,500
Capital Projects	46,400	31,500	44,451	22,100
Departmental Total	\$367,400	\$350,500	\$303,451	\$281,600

NOTES:

1) Lanier Parking contract for parking (\$245,000)

Environmental

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$409,100	\$357,100	\$372,236	\$425,250
Operating Expenses	1,844,800	1,911,800	2,011,300	2,156,450
Capital Projects	25,200	33,300	31,000	20,500
Departmental Total	\$2,279,100	\$2,302,200	\$2,414,536	\$2,602,200

Personnel

Supervisor
Public Works Crew Leader
Building Maint. Specialist
Gen. Maintenance Worker

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
1	0
6	2
9	2

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$333,157	\$327,000	\$305,220	\$316,964
Operating Expenses	127,200	126,048	108,798	111,024
Capital Projects	36,000	6,000	47,500	77,000
Departmental Total	\$496,357	\$459,048	\$461,518	\$504,988

Personnel

Parks & Recreation Director
Rec. Programs Superintendent
Parks Maintenance Supervisor
Recreation Leaders
Part-time Summer

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
1	0
3	0
0	0
6	0

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.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$341,300	\$322,950	\$277,141	\$0
Operating Expenses	583,950	597,695	690,083	480,000
Capital Projects	90,100	233,700	60,729	56,258
Departmental Total	\$1,015,350	\$1,154,345	\$1,027,953	\$536,258

NOTE: Salary expense included in Police Department.

Personnel

Police Officer I
Maintenance Employee
Equipment Operator

<u>Full Time</u>	<u>Part Time</u>
4	0
1	0
1	0
6	0

<u>General Fund Total</u>	<u>\$10,842,763</u>	<u>\$9,162,268</u>	<u>\$8,915,983</u>	<u>\$8,714,638</u>
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UTILITIES FUND**Debt Service**

Lake Park Blvd. Sewer Rehab
Water/Sewer Bond
Lift Station #1 Rehab
I&I Low Interest Loan
Additional I&I Work
Water Tank-Wilmington Beach
Filtration System Wilmington Beach
WWTP Renovation & SCADA System
Valve Machine
Street Sweeper
12" Pump
Total Debt Service

2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
			\$20,563
			52,700
			122,736
			116,563
			30,826
			59,133
			122,562
			204,096
			19,587
			41,891
			16,744
			\$807,401

NOTE: Debt service (principal and interest) payments are combined in this account for FY 2013/14. Prior years were included in various depart

Utilities Administration:**Goals:**

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$236,350	\$225,910	\$243,407	\$354,318
Operating Expenses	389,150	444,584	406,069	542,947
Capital Projects	954,333	920,951	873,809	0
Departmental Total	\$1,579,833	\$1,591,445	\$1,523,285	\$897,265

Personnel

Utilities Director
Assistant Utilities Director
Admin. Support Specialist
Billing/Customer Service
Accounting Tech

<u>Full Time</u>	<u>Part Time</u>
1	0
1	
1	0
2	0
	0.5
5	0.5

Wastewater Treatment (WWT)

Goals:

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

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$264,636	\$253,099	\$260,797	\$266,755
Operating Expenses	517,356	351,096	365,846	306,710
Capital Projects	67,300	295,581	204,096	43,000
Departmental Total	\$849,292	\$899,776	\$830,739	\$616,465

Personnel

Plant Superintendent
Senior Plant Operator
Lab Technician
WWT 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) Continue to upgrade and improve sewer lift stations
- 5) Respond within 45 minutes to lift station trouble alarms
- 6) Respond to sewer problems within 1 hour during normal workdays and within 2 hours on weekends/after hours and holidays
- 7) Have sewer main obstructions cleared within 5 hours
- 8) Resolve all complaints within 2 weeks
- 9) Clean 10 percent of system annually
- 10) Clean all manholes every 2 years
- 11) To extend, replace, repair all sewer mains as needed

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$522,266	\$478,000	\$469,430	\$513,466
Operating Expenses	286,900	364,766	368,766	334,560
Capital Projects	134,200	109,605	90,687	30,750
Departmental Total	\$943,366	\$952,371	\$928,883	\$878,776

Personnel

Senior Utility Maint. Mechanic
Plant Maintenance Mechanic
Utility Maintenance Mechanic
Utility Maintenance Worker

<u>Full Time</u>	<u>Part Time</u>
1	0
1	0
5	0
3	0
10	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 not less than 20 pounds per square inch. Fire hydrants must be reliable for fire protection. Water mains must be free from leaks and rates should be adequate to address current and future demand.

Objectives:

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

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$96,606	\$96,200	\$93,670	\$102,588
Operating Expenses	435,900	435,551	458,955	478,257
Capital Projects	59,334	81,576	40,000	91,133
Departmental Total	\$591,840	\$613,327	\$592,625	\$671,978

Personnel

Chief Water Plant Operator
Utility Maintenance Mechanic

<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 brake repair, inspections and required maintenance in order to maintain an efficient and productive fleet.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$59,200	\$59,274	\$52,041	\$57,059
Operating Expenses	132,300.00	134,000.00	164,150.00	105,100.00
Capital Projects	0	0	2,200	0
Departmental Total	\$191,500	\$193,274	\$218,391	\$162,159

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

*Positions shared with GF

* Fleet is being contracted
to Pleasure Island Automotive
and Superior Automotive

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.

	2010/11 Budget	2011/12 Budget	2012/13 Budget	2013/14 Budget
Salary and Related Expenses	\$307,700	\$292,400	\$297,950	\$331,501
Operating Expenses	113,400	149,400	194,400	743,400
Capital Projects	90,200	634,489	673,466	134,000
Departmental Total	\$511,300	\$1,076,289	\$1,165,816	\$1,208,901

NOTE: 1) Operating expenses include Clean Water Trust Fund Grant expenditures of \$570,000.

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

Personnel

Director of Public Works
Senior Construction Specialist
Equipment Operator
Construction Specialist
Construction Supervisor
Construction Crew Leader

<u>Full Time</u>	<u>Part Time</u>
0.5	0
2	0
1	0
2	0
1	0
0	0
6.5	0

<u>Utilities Fund Total</u>	<u>\$4,667,131</u>	<u>\$5,326,482</u>	<u>\$5,259,739</u>	<u>\$4,435,544</u>
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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-300-091 Tax Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-301-000 Ad Valorem-Current Year	\$3,456,808.32	\$4,292,291.43	\$3,791,000.00	\$4,200,000.00	\$3,790,000.00	\$3,790,000.00	\$3,800,000.00	\$3,800,000.00
10-301-001 Ad Valorem-1st Prior Year	\$32,987.49	\$50,999.09	\$40,000.00	\$29,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
10-301-002 Ad Valorem-Prior Years	\$7,114.32	\$6,393.48	\$12,000.00	\$16,500.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
10-317-000 Tax Penalties	\$5,251.55	\$22,667.15	\$8,000.00	\$16,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
10-317-001 NHC-50% Rev.Loss Sen.Cit	\$0.00	\$37.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-319-000 Auto License	\$9,022.00	\$40,902.27	\$30,000.00	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
10-319-005 Noise Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-319-010 Golf Cart Permits	\$1,055.00	\$1,455.00	\$1,000.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
10-319-015 Taxi cab permit/driver	\$90.00	\$560.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
10-322-000 Parking Lot Collect	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00
10-322-010 Alarm Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-323-000 Parking Citations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,000.00	\$31,000.00	\$31,000.00
10-324-000 Parking Meters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,000.00	\$119,900.00	\$119,900.00
10-325-000 Privilege License	\$67,018.00	\$80,262.41	\$55,000.00	\$65,000.00	\$91,500.00	\$38,000.00	\$38,000.00	\$38,000.00
10-325-025 Privilege License Penalty	\$315.93	\$0.00	\$100.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00
10-326-000 Parking Impact Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-328-000 Parking Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-328-001 Parking-Leased Spaces	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-329-000 Interest on Investments	\$3,600.54	\$8,309.86	\$3,500.00	\$11,000.00	\$3,500.00	\$3,900.00	\$3,900.00	\$3,900.00
10-331-000 Civil Citations	\$635.00	\$1,775.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
10-331-010 Police Lab Fees	\$0.00	\$8.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-332-000 Dinghy Dock Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-333-000 Dock Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,000.00	\$145,000.00	\$145,000.00
10-334-000 Paddle Boat Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-335-000 Miscellaneous Revenue	\$22,225.94	\$111,823.00	\$9,000.00	\$3,000.00	\$27,000.00	\$9,000.00	\$9,000.00	\$9,000.00
10-335-001 Recreation Facility Fees	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-335-002 Cell Tower Rental Fee	\$43,429.54	\$83,629.51	\$72,000.00	\$60,000.00	\$74,000.00	\$74,000.00	\$74,000.00	\$74,000.00
10-335-020 FILING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-337-000 Utility Franchise Tax	\$185,348.08	\$334,575.08	\$340,000.00	\$290,000.00	\$320,000.00	\$320,000.00	\$320,000.00	\$320,000.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-337-001 Cable TV Franchise Tax	\$52,464.65	\$130,765.03	\$100,000.00	\$150,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
10-339-000 Intangible Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-340-000 Chamber of Commerce Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-341-000 Alcoholic Beverage Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
10-343-000 Powell Bill	\$183,434.78	\$179,573.61	\$178,000.00	\$178,000.00	\$183,000.00	\$183,000.00	\$183,000.00	\$183,000.00
10-343-001 DOT Bikeway Planning Grant	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-000 Sales Tax - Statewide	\$404,291.36	\$630,171.26	\$485,000.00	\$620,000.00	\$700,000.00	\$700,000.00	\$620,000.00	\$620,000.00
10-345-001 FEMA Grant-House Elevation	\$0.00	\$133,524.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-002 Federal Grant-Police Technology	\$0.00	\$0.00	\$0.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-345-004 WBCh St. Proj.Assess Loan from GF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$348,888.00	\$348,888.00
10-345-005 WBCh Assessment Collections	\$0.00	\$0.00	\$380,112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-346-000 Occupancy Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$359,322.00	\$359,322.00
10-347-000 ABC Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00	\$250,000.00	\$250,000.00
10-348-000 1/2 Cent Local Sales Tax	\$332,638.63	\$526,216.24	\$471,344.00	\$443,000.00	\$570,000.00	\$570,000.00	\$540,000.00	\$540,000.00
10-348-001 Inventory Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-348-002 New 1/2 Cnt Loc Sales Tax	\$93,750.11	\$145,318.14	\$110,000.00	\$210,000.00	\$165,000.00	\$165,000.00	\$162,000.00	\$162,000.00
10-349-000 PARTF Grant(P&R)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-350-000 Safety Grant	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-351-000 Court Fees	\$2,282.94	\$2,828.76	\$2,500.00	\$2,500.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
10-352-000 FEMA Monies-Fran	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-010 FEMA Monies-Bonnie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-015 FEMA Monies-Bertha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-017 FEMA Monies-Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-025 FEMA Monies-Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-030 Fema-Irene	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-035 State-ts Hannah	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-040 Fema-Charlie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-352-050 Fema-Ophelia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-355-000 Building Permits	\$91,413.00	\$81,695.00	\$60,000.00	\$50,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
10-355-005 Wellness Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

* Bruce increased per CVB
excess of \$59,322

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10-387-040 Grant - Homeland Security Boat Lift	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-387-050 Grant - CAMA Dinghy Dock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-389-000 Inter - Govt Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-393-000 Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-395-000 Interest on Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-395-600 CAMA Grant-Bathroom	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-001 Contri.New Hanover County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-002 Parks & Rec. Fees	\$42,360.00	\$54,544.00	\$50,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
10-397-003 Transfer from W&S Fund	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$459,692.00	\$459,692.00
10-397-004 Transfer From Tourism Fund	\$0.00	\$17,000.00	\$457,783.00	\$341,400.00	\$457,783.00	\$0.00	\$0.00	\$0.00
10-397-005 NHC Cont.Beach Renoursh	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-006 Donation- AFIS Kure Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-007 Impact Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-008 Parks and Rec. Bond Monies	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
10-397-009 Solid Waste Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,500.00	\$45,500.00
10-397-010 NCDOT- Carl Winner Grant	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
10-397-011 NCDOT-ISLANDWOMEN GRAN	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-397-012 NCIRM Body Armor Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-001 GRANT-FEMA/SAFER FIRE DEP	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$37,900.00	\$37,900.00
10-398-002 Stormwater Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-003 Wilmington Beach Stormwater Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-000 Appropriated Fund Balance	\$0.00	\$0.00	\$387,507.08	\$555,321.35	\$382,000.00	\$0.00	\$0.00	\$0.00
10-399-001 App.Fund Bal.Bch Renours	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-002 APP FUND BAL-POWELL BILL	\$0.00	\$0.00	\$0.00	\$209,273.00	\$0.00	\$0.00	\$0.00	\$0.00
10-399-003 App.Capital Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,462.00	\$40,462.00
Revenues	\$6,461,968.83	\$8,487,658.39	\$9,045,046.08	\$9,565,994.35	\$9,441,688.00	\$10,117,500.00	\$11,199,164.00	\$11,199,164.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
408								
10-408-015 Non-Departmental Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-408-016 CBP3-Non Profit Loan/Taxes/Inc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$325,000.00
10-408-017 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
10-408-018 Donation-Chamber of Commerce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,250.00	\$78,250.00
10-408-019 Donation-Boardwalk Makeover	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
10-408-020 Donation-Non Profits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,600.00	\$24,600.00
408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478,350.00	\$478,350.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
409								
10-409-015 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,103,118.00	\$1,103,118.00
409	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,103,118.00	\$1,103,118.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-410-073 WilmingtonBch Street Project	\$0.00	\$0.00	\$380,112.00	\$94,850.00	\$0.00	\$348,888.00	\$0.00	\$0.00
10-410-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-078 Hurricane Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-079 Wil.Beach Debt Service (Ponds)	\$0.00	\$42,155.85	\$0.00	\$42,155.85	\$0.00	\$0.00	\$0.00	\$0.00
10-410-080 Carolina Sands Loan Payment	\$140,268.75	\$295,806.25	\$278,356.00	\$295,806.25	\$0.00	\$269,700.00	\$0.00	\$0.00
10-410-081 T/F To Tourism Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-083 T/F To Wilmington Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-085 T/F to Haz.Mit.Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-086 Municipal Complex Loan	\$232,079.97	\$246,034.10	\$232,080.00	\$249,850.00	\$0.00	\$199,010.00	\$0.00	\$0.00
10-410-087 Debt Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-088 Town Marketing	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-089 Cost Reduction Program	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-410-090 Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
10-410-095 T/F to Water & Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410 Legislative	\$820,299.61	\$1,158,133.01	\$1,496,610.92	\$1,353,900.39	\$0.00	\$1,416,863.00	\$262,067.00	\$262,067.00

10410.088 16,000 brought forward for website design

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
420 Executive								
10-420-001 MPA Fellowship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-002 Executive Salaries	\$113,816.54	\$185,465.43	\$158,902.00	\$185,500.00	\$0.00	\$198,466.00	\$148,017.00	\$148,017.00
10-420-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-004 C.O.L.A.	\$0.00	\$0.00	\$3,181.00	\$0.00	\$0.00	\$1,464.00	\$5,921.00	\$5,921.00
10-420-005 FICA Taxes	\$12,829.48	\$14,269.48	\$12,685.00	\$14,300.00	\$0.00	\$11,583.00	\$12,052.00	\$12,052.00
10-420-006 Group Insurance	\$8,210.62	\$17,255.52	\$12,200.00	\$18,000.00	\$0.00	\$12,686.00	\$13,650.00	\$13,650.00
10-420-007 Retirement	\$6,910.02	\$11,670.40	\$10,344.00	\$11,800.00	\$0.00	\$9,403.00	\$10,182.00	\$10,182.00
10-420-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-010 401K	\$2,157.62	\$2,995.88	\$3,093.00	\$3,000.00	\$0.00	\$2,381.00	\$2,760.00	\$2,760.00
10-420-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-014 Travel and Training	\$520.18	\$3,578.38	\$4,000.00	\$4,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
10-420-016 Computer Maint. & Repair	\$487.24	\$942.45	\$8,500.00	\$5,100.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00
10-420-031 Auto Allowance	\$1,412.30	\$3,738.42	\$3,600.00	\$3,900.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00
10-420-033 Supplies	\$1,734.59	\$2,439.97	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-040 NCDOT Grant Island Women	\$0.00	\$0.00	\$0.00	\$5,135.93	\$0.00	\$0.00	\$0.00	\$0.00
10-420-045 Contract Service	\$33,952.20	\$1,732.68	\$49,618.16	\$13,250.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-051 Liability&Workmans Comp I	\$3,977.34	\$6,071.81	\$11,000.00	\$7,000.00	\$0.00	\$11,000.00	\$9,000.00	\$9,000.00
10-420-053 Dues and Subscriptions	\$195.11	\$896.46	\$1,500.00	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-420-061 Tuition Reimbursement	\$500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-420-074 Capital Projects & Equipm	\$0.00	\$22,279.42	\$0.00	\$27,037.90	\$0.00	\$0.00	\$0.00	\$0.00
10-420-075 Cap.Project Under \$10,000	\$0.00	\$3,252.63	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$4,000.00	\$4,000.00
4 Executive	\$186,703.24	\$276,588.93	\$288,623.16	\$307,023.83	\$0.00	\$276,083.00	\$229,682.00	\$229,682.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
430 Clerk								
10-430-002 Clerk Salaries	\$47,952.34	\$85,927.56	\$104,146.00	\$85,950.00	\$0.00	\$107,530.00	\$107,534.00	\$107,534.00
10-430-004 C.O.L.A.	\$0.00	\$0.00	\$2,083.00	\$0.00	\$0.00	\$1,075.00	\$4,301.00	\$4,301.00
10-430-005 FICA Taxes	\$3,480.98	\$6,556.27	\$8,127.00	\$6,700.00	\$0.00	\$8,308.00	\$8,555.00	\$8,555.00
10-430-006 Group Insurance	\$6,323.48	\$8,627.84	\$12,200.00	\$9,000.00	\$0.00	\$12,682.00	\$13,650.00	\$13,650.00
10-430-007 Retirement	\$3,232.02	\$5,412.92	\$7,160.00	\$5,500.00	\$0.00	\$7,385.00	\$7,907.00	\$7,907.00
10-430-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-012 Printing and Publishing	\$8,976.18	\$21,287.41	\$16,000.00	\$26,000.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
10-430-014 Travel and Training	\$218.65	\$379.60	\$1,000.00	\$420.00	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00
10-430-016 Maintenance and Repair Eq	\$2,101.24	\$3,016.95	\$5,000.00	\$5,000.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
10-430-033 Supplies	\$388.09	\$577.10	\$800.00	\$580.00	\$0.00	\$800.00	\$800.00	\$800.00
10-430-045 Contract Services	\$9,809.10	\$14,417.12	\$14,693.70	\$15,000.00	\$0.00	\$17,000.00	\$28,000.00	\$28,000.00
10-430-051 Liability&Workmans Comp I	\$3,698.34	\$4,413.85	\$6,500.00	\$4,600.00	\$0.00	\$6,500.00	\$6,400.00	\$6,400.00
10-430-053 Dues & Subscriptions	\$195.00	\$209.00	\$350.00	\$300.00	\$0.00	\$530.00	\$530.00	\$530.00
10-430-054 Maint. of Town Code	\$5,768.81	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
10-430-055 Wellness Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-056 Preventive Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-057 Incentive Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-058 Ebon Concepts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-059 Longevity Pay Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,500.00	\$0.00	\$0.00
10-430-075 Cap.Project Under \$10,000	\$985.32	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430 Clerk	\$93,129.55	\$156,825.62	\$186,759.70	\$165,050.00	\$0.00	\$214,710.00	\$210,077.00	\$210,077.00

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440 Finance								
10-440-002 Finance Salaries	\$64,879.10	\$121,223.75	\$110,147.00	\$121,325.00	\$0.00	\$119,410.00	\$111,554.00	\$111,554.00
-440-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-440-004 C.O.L.A.	\$0.00	\$0.00	\$2,203.00	\$0.00	\$0.00	\$1,116.00	\$4,462.00	\$4,462.00
10-440-005 FICA Taxes	\$4,700.80	\$8,780.50	\$8,595.00	\$8,907.00	\$0.00	\$9,225.00	\$8,875.00	\$8,875.00
-440-006 Group Insurance	\$7,659.09	\$11,971.00	\$12,200.00	\$12,500.00	\$0.00	\$13,420.00	\$13,650.00	\$13,650.00
10-440-007 Retirement	\$4,372.82	\$7,627.25	\$7,572.00	\$7,650.00	\$0.00	\$8,196.00	\$8,202.00	\$8,202.00
10-440-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-440-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-440-012 Printing & Publishing	\$2,197.30	\$2,381.02	\$6,530.00	\$3,000.00	\$0.00	\$6,530.00	\$6,530.00	\$6,530.00
-440-014 Travel & Training	\$1,443.51	\$687.47	\$2,150.00	\$900.00	\$0.00	\$3,530.00	\$3,530.00	\$3,530.00
10-440-016 Maintenance and Repair Eq	\$327.24	\$5,602.57	\$7,624.96	\$7,000.00	\$0.00	\$8,800.00	\$8,800.00	\$8,800.00
-440-033 Supplies	\$1,002.79	\$1,979.22	\$3,000.00	\$2,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-440-037 Bank Charges	\$38,946.28	\$44,921.00	\$55,200.00	\$45,000.00	\$0.00	\$64,800.00	\$55,000.00	\$55,000.00
10-440-039 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
-440-040 Tax Collection Expense	\$4,896.89	\$77,042.58	\$80,000.00	\$79,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
10-440-046 Professional Services	\$2,200.00	\$8,975.00	\$9,800.00	\$9,000.00	\$0.00	\$9,800.00	\$12,000.00	\$12,000.00
-440-048 Auto Tags	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-440-051 Liability&Workmans Comp I	\$3,793.34	\$6,344.44	\$6,400.00	\$6,600.00	\$0.00	\$7,040.00	\$6,400.00	\$6,400.00
10-440-053 Dues and Subscriptions	\$0.00	\$195.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
-440-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
440 Finance	\$136,419.16	\$297,730.80	\$318,921.96	\$303,182.00	\$0.00	\$296,367.00	\$293,503.00	\$293,503.00

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450 HUMAN RESOURCES								
10-450-002 HR Salaries	\$40,416.75	\$66,423.48	\$62,000.00	\$67,000.00	\$0.00	\$87,303.00	\$88,381.00	\$88,381.00
10-450-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-004 COLA	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$864.00	\$3,535.00	\$3,535.00
10-450-005 FICA Taxes	\$4,580.88	\$6,841.23	\$7,700.00	\$7,150.00	\$0.00	\$6,679.00	\$7,032.00	\$7,032.00
10-450-006 Group Insurance	\$53,310.29	\$27,988.60	\$76,430.00	\$37,000.00	\$0.00	\$12,438.00	\$65,000.00	\$65,000.00
10-450-007 Retirement	\$4,083.96	\$5,589.47	\$5,961.00	\$6,000.00	\$0.00	\$5,937.00	\$6,498.00	\$6,498.00
10-450-009 Unemployment Expense	\$34,115.15	\$9,837.90	\$25,000.00	\$10,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
10-450-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-014 Travel & Training	\$316.15	\$859.99	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$2,000.00	\$2,000.00
10-450-016 Computer Maint. & Repair	\$87.24	\$720.56	\$1,416.22	\$4,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-450-033 Supplies	\$1,664.79	\$2,697.99	\$4,500.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-450-045 Contract Service	\$4,290.50	\$4,923.25	\$6,000.00	\$6,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-450-051 Liability & Workmans Comp	\$1,945.17	\$1,657.97	\$5,000.00	\$2,150.00	\$0.00	\$6,500.00	\$6,400.00	\$6,400.00
10-450-053 Dues & Subscriptions	\$973.50	\$781.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-450-055 Wellness Program	\$4,367.07	\$7,473.38	\$6,000.00	\$10,200.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
10-450-056 Preventive Maintenance	\$1,423.00	\$4,797.45	\$6,000.00	\$5,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
10-450-057 Incentive Program	\$0.00	\$27,100.00	\$29,000.00	\$30,000.00	\$0.00	\$28,500.00	\$28,500.00	\$28,500.00
10-450-059 Longevity Pay Plan	\$20,950.00	\$23,425.00	\$25,000.00	\$24,000.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00
10-450-074 Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-450-075 Capital Projects & Equip.	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450 HUMAN RESOURCES	\$172,524.45	\$191,117.27	\$267,507.22	\$215,500.00	\$0.00	\$229,721.00	\$285,846.00	\$285,846.00

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491 Planning & Development								
10-491-002 Planning & Development Salary	\$152,482.65	\$323,966.94	\$259,355.00	\$324,000.00	\$0.00	\$346,227.00	\$335,044.00	\$335,044.00
10-491-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-004 C.O.L.A.	\$0.00	\$0.00	\$5,187.00	\$0.00	\$0.00	\$6,925.00	\$13,402.00	\$13,402.00
10-491-005 FICA Taxes	\$11,403.39	\$23,885.06	\$20,237.00	\$25,000.00	\$0.00	\$26,486.00	\$26,656.00	\$26,656.00
10-491-006 Group Insurance	\$16,572.65	\$30,989.62	\$26,050.00	\$34,000.00	\$0.00	\$38,049.00	\$40,950.00	\$40,950.00
10-491-007 Retirement	\$10,328.80	\$19,979.07	\$17,830.00	\$20,100.00	\$0.00	\$23,543.00	\$24,635.00	\$24,635.00
10-491-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-012 Printing & Publishing	\$0.00	\$3,723.28	\$5,000.00	\$6,000.00	\$0.00	\$5,700.00	\$5,700.00	\$5,700.00
10-491-014 Travel & Training	\$1,154.07	\$2,923.08	\$4,500.00	\$4,500.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00
10-491-016 Maintenance & Repair Equi	\$87.24	\$3,340.89	\$219.84	\$6,843.50	\$0.00	\$5,946.00	\$5,496.00	\$5,496.00
10-491-031 Auto Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-033 Supplies	\$600.05	\$3,419.07	\$4,200.00	\$4,000.00	\$0.00	\$5,500.00	\$3,500.00	\$3,500.00
10-491-041 Arts & Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
10-491-042 Farmers Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
10-491-043 Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-045 Contract Services	\$2,610.10	\$8,745.46	\$5,000.00	\$10,156.50	\$0.00	\$6,980.00	\$6,980.00	\$6,980.00
10-491-047 FEMA Grant-House Elevation	\$0.00	\$131,034.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-050 Demolition-416 Lewis Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-051 Liability&Workmans Comp I	\$9,175.51	\$11,318.34	\$13,000.00	\$15,000.00	\$0.00	\$25,000.00	\$19,200.00	\$19,200.00
10-491-053 Dues & Subscriptions	\$400.00	\$1,417.00	\$2,000.00	\$2,000.00	\$0.00	\$2,800.00	\$2,400.00	\$2,400.00
10-491-054 Boards Expenses	\$607.15	\$421.40	\$1,000.00	\$1,000.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-491-055 Board of Adjustment	\$747.25	\$485.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-491-073 Zoning Ordinance Rev.II	\$1,077.49	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-491-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,000.00	\$0.00	\$0.00
10-491-075 Cap.Project Under \$10,000	\$1,990.00	\$959.01	\$2,000.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
4 Planning & Development	\$209,236.35	\$566,607.22	\$370,578.84	\$608,100.00	\$0.00	\$648,156.00	\$514,963.00	\$514,963.00

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493 Public Works Administr.								
10-493-002 Salaries	\$15,833.85	\$69,672.69	\$24,500.00	\$69,800.00	\$0.00	\$19,000.00	\$28,006.00	\$28,006.00
10-493-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-004 C.O.L.A.	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00	\$280.00	\$1,120.00	\$1,120.00
10-493-005 FICA Tax	\$1,191.00	\$5,106.30	\$3,315.00	\$5,281.00	\$0.00	\$2,164.00	\$2,228.00	\$2,228.00
10-493-006 Group Insurance	\$2,067.97	\$8,627.84	\$3,050.00	\$10,500.00	\$0.00	\$3,171.00	\$3,412.00	\$3,412.00
10-493-007 Retirement	\$1,067.25	\$4,384.22	\$1,889.00	\$4,484.00	\$0.00	\$1,923.00	\$2,069.00	\$2,069.00
10-493-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-011 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-012 Printing&Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-014 Travel&Training	\$0.00	\$420.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-493-015 Maintenance/Repair Equip.	\$617.78	\$2,488.87	\$4,000.00	\$3,000.00	\$0.00	\$6,000.00	\$4,000.00	\$4,000.00
10-493-016 Boardwalk Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
10-493-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-045 Contract Services	\$16,691.15	\$35,018.47	\$22,832.08	\$37,378.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
10-493-046 Professional Services	\$3,262.90	\$4,977.54	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-493-051 Liability/Workmans Comp	\$3,046.17	\$3,295.91	\$3,500.00	\$4,100.00	\$0.00	\$1,750.00	\$1,600.00	\$1,600.00
10-493-053 Dues&Subscriptions	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$100.00	\$100.00
10-493-074 Capital Projects&Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-493-075 Cap.Project Under \$10,000	\$0.00	\$1,023.63	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
493 Public Works Administr.	\$43,778.07	\$135,015.47	\$69,736.08	\$141,843.00	\$0.00	\$70,088.00	\$98,035.00	\$98,035.00

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510 Police								
10-510-000 Seperation Allowance	\$15,322.83	\$27,006.18	\$24,500.00	\$31,500.00	\$0.00	\$33,500.00	\$33,500.00	\$33,500.00
10-510-001 Holiday Pay	\$27,125.76	\$31,031.00	\$37,429.00	\$35,500.00	\$0.00	\$39,500.00	\$41,238.00	\$41,238.00
10-510-002 Police Salaries	\$565,871.24	\$1,021,141.64	\$960,284.00	\$1,035,000.00	\$0.00	\$994,225.00	\$1,152,335.00	\$1,152,335.00
10-510-003 Overtime	\$25,816.91	\$25,810.95	\$30,000.00	\$40,000.00	\$0.00	\$35,000.00	\$30,000.00	\$30,000.00
10-510-004 C.O.L.A.	\$0.00	\$0.00	\$19,201.00	\$0.00	\$0.00	\$11,467.00	\$46,093.00	\$46,093.00
10-510-005 FICA Taxes	\$47,824.73	\$83,754.77	\$80,956.00	\$86,000.00	\$0.00	\$81,500.00	\$97,129.00	\$97,129.00
10-510-006 Group Insurance	\$86,601.67	\$135,613.50	\$146,400.00	\$143,000.00	\$0.00	\$147,000.00	\$191,100.00	\$191,100.00
10-510-007 Retirement	\$41,735.18	\$68,024.03	\$73,675.00	\$77,000.00	\$0.00	\$74,500.00	\$94,409.00	\$94,409.00
10-510-008 Uniforms	\$6,369.57	\$15,150.39	\$15,000.00	\$15,500.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
10-510-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-010 LEO 401K	\$28,725.16	\$51,701.33	\$53,030.00	\$60,000.00	\$0.00	\$55,000.00	\$61,125.00	\$61,125.00
10-510-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-014 Travel & Training	\$6,810.70	\$9,623.72	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-510-016 Maintenance & Repair Equi	\$12,931.36	\$28,498.89	\$17,717.16	\$30,000.00	\$0.00	\$30,000.00	\$26,000.00	\$26,000.00
10-510-020 Licenses/Renewals	\$28.00	\$645.56	\$2,000.00	\$1,500.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-510-021 PIN Rental	\$2,451.60	\$4,368.00	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$4,700.00	\$4,700.00
10-510-022 Auxillary Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-023 Outside Employ Time	(\$2,328.00)	(\$3,156.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-024 Gov.High.Safe.Grant 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-025 Gov.High.Safe.Grant Yr.2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-026 Gov.High.Safe.Grant 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-027 1998 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-028 2000 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-029 1999 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-030 1997 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-031 2001 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-032 2002 BJA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-033 Supplies	\$14,119.07	\$21,000.00	\$20,000.00	\$21,000.00	\$0.00	\$20,500.00	\$20,500.00	\$20,500.00

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10-510-035 Pre-Employment Costs	\$694.00	\$660.00	\$1,000.00	\$1,000.00	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00
10-510-040 Crime Prevention/DARE	\$1,500.00	\$199.99	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-510-045 Contract Services	\$11,363.76	\$38,262.94	\$20,000.00	\$38,500.00	\$0.00	\$23,500.00	\$23,500.00	\$23,500.00
10-510-050 CB Substation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-051 Liability&Workmans Comp I	\$64,145.03	\$51,517.68	\$67,200.00	\$62,451.00	\$0.00	\$69,250.00	\$92,800.00	\$92,800.00
10-510-052 Federal Grant-Police Technology	\$0.00	\$30,200.93	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-055 K-9 Maintenance	\$1,016.58	\$5,500.76	\$5,500.00	\$5,510.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
10-510-058 Informant Monies	\$0.00	\$2,500.00	\$4,000.00	\$2,500.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-510-060 Drug Seizure Monies	\$4,125.76	(\$5,781.52)	\$12,125.28	\$6,351.13	\$0.00	\$0.00	\$0.00	\$0.00
10-510-065 Drug Lab Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-074 Capital Projects & Equipm	\$57,799.80	\$39,559.59	\$57,313.00	\$42,000.00	\$0.00	\$82,780.00	\$61,500.00	\$61,500.00
10-510-075 Cap.Project Under \$10,000	\$11,225.50	\$15,130.43	\$11,800.00	\$16,000.00	\$0.00	\$19,750.00	\$6,625.00	\$6,625.00
510 Police	\$1,031,276.21	\$1,697,964.76	\$1,676,130.44	\$1,932,312.13	\$0.00	\$1,756,722.00	\$2,021,304.00	\$2,021,304.00

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520 Lifeguards								
10-520-001 Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00
10-520-002 Lifeguard Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$260,000.00	\$0.00	\$0.00
10-520-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
10-520-004 COLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
10-520-005 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,500.00	\$0.00	\$0.00
10-520-006 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,100.00	\$0.00	\$0.00
10-520-007 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,323.00	\$0.00	\$0.00
10-520-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-520-009 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-520-010 LEO 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00
10-520-014 Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-520-016 Maint & Repair Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$8,000.00	\$8,000.00
10-520-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
10-520-050 CB Substation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,600.00	\$7,600.00	\$7,600.00
10-520-051 Liability & Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00
10-520-074 Capital Proj & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,600.00	\$16,500.00	\$16,500.00
10-520-075 Capital Proj under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-520-090 Cap Reserve/Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520 Lifeguards	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$399,623.00	\$52,600.00	\$52,600.00

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530 Fire								
10-530-001 FIRE HOLIDAY PAY	\$5,549.45	\$6,300.46	\$8,300.00	\$7,500.00	\$0.00	\$8,300.00	\$7,037.00	\$7,037.00
10-530-002 Fire Salaries	\$128,226.65	\$218,273.65	\$230,000.00	\$224,000.00	\$0.00	\$230,000.00	\$654,294.00	\$654,294.00
10-530-003 FIRE OVT PAY	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$5,500.00	\$5,500.00
10-530-004 C.O.L.A.	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$15,772.00	\$15,772.00
10-530-005 FICA Tax	\$17,530.08	\$30,845.66	\$34,000.00	\$31,000.00	\$0.00	\$34,000.00	\$61,258.00	\$61,258.00
10-530-006 Group Insurance	\$39,337.55	\$73,214.72	\$96,000.00	\$76,000.00	\$0.00	\$96,000.00	\$54,600.00	\$54,600.00
10-530-007 Retirement	\$10,253.13	\$21,222.38	\$36,000.00	\$22,600.00	\$0.00	\$36,000.00	\$30,083.00	\$30,083.00
10-530-008 Uniforms	\$3,154.83	\$31,656.36	\$15,400.00	\$33,150.00	\$0.00	\$15,500.00	\$15,500.00	\$15,500.00
10-530-009 Part-Time Salaries	\$17,320.39	\$43,319.57	\$75,500.00	\$45,900.00	\$0.00	\$75,500.00	\$42,000.00	\$42,000.00
10-530-010 Volunteer Call Pay	\$66,706.75	\$103,992.89	\$115,000.00	\$106,000.00	\$0.00	\$115,000.00	\$90,000.00	\$90,000.00
10-530-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-014 Travel & Training	\$2,201.18	\$4,996.64	\$6,000.00	\$5,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
10-530-016 Maintenance & Repair Equi	\$5,992.05	\$15,191.24	\$15,000.00	\$17,000.00	\$0.00	\$15,000.00	\$20,000.00	\$20,000.00
10-530-017 Vehicle Maintenance	\$9,703.95	\$8,637.01	\$10,000.00	\$10,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-530-018 Fire Prevention Material	\$915.62	\$939.36	\$2,000.00	\$1,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-530-020 Facility Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-031 Auto Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-033 Supplies	\$7,624.18	\$52,439.35	\$20,000.00	\$54,650.00	\$0.00	\$20,000.00	\$17,000.00	\$17,000.00
10-530-040 SAFR Grant-Tuition Reimbursement	\$1,700.00	\$0.00	\$37,900.00	\$0.00	\$0.00	\$37,900.00	\$37,900.00	\$37,900.00
10-530-045 Contract Services	\$13,236.93	\$45,187.94	\$14,119.84	\$46,465.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
10-530-051 Liability&Workmans Comp I	\$50,887.38	\$63,061.57	\$79,800.00	\$64,100.00	\$0.00	\$83,000.00	\$91,000.00	\$91,000.00
10-530-052 LEO 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-530-053 Dues & Subscriptions	\$307.00	\$1,646.20	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$2,500.00	\$2,500.00
10-530-074 Capital Projects & Equipm	\$72,451.71	\$140,744.10	\$206,000.00	\$141,000.00	\$0.00	\$225,000.00	\$40,000.00	\$40,000.00
10-530-075 Cap.Project Under \$10,000	\$0.00	\$5,764.00	\$23,100.00	\$6,500.00	\$0.00	\$21,000.00	\$35,000.00	\$35,000.00
530 Fire	\$453,098.83	\$867,433.10	\$1,032,619.84	\$894,365.00	\$0.00	\$1,056,700.00	\$1,255,444.00	\$1,255,444.00

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550 Marina								
10-550-002 Marina Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,000.00	\$0.00	\$0.00
10-550-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-004 Cola	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	\$0.00	\$0.00
10-550-005 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
10-550-006 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$0.00	\$0.00
10-550-007 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
10-550-009 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-010 LEO 401k	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
10-550-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00
10-550-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00
10-550-015 Maint & Repair Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00
10-550-016 Maint & Repair Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-550-017 Maint Mooring Fields	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-550-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-550-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-051 Liability & Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,100.00	\$0.00	\$0.00
10-550-057 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-550-074 Capital Proj & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-550-075 Cap Proj Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,250.00	\$3,750.00	\$3,750.00
550 Marina	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,250.00	\$32,600.00	\$32,600.00

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561 Powell Bill								
10-561-015 Maint.&Repair Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-033 Powell Bill Supplies	\$2,980.62	\$8,602.64	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
10-561-038 Street Maintenance	\$3,826.67	\$138,035.74	\$162,000.00	\$162,000.00	\$0.00	\$162,000.00	\$167,000.00	\$167,000.00
10-561-040 Grant Carl Winner Lane Improve	\$0.00	\$650.00	\$0.00	\$186,527.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-045 Contract Services	\$0.00	\$105,240.00	\$0.00	\$105,240.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-074 Capital Projects & Equipm	\$0.00	\$106,243.61	\$0.00	\$127,033.00	\$0.00	\$0.00	\$0.00	\$0.00
10-561-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
561 Powell Bill	\$6,807.29	\$358,771.99	\$178,000.00	\$590,800.00	\$0.00	\$178,000.00	\$183,000.00	\$183,000.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
565 G/F Fleet Maintenance								
10-565-001 Fleet Maint.Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-002 Fleet Maintenance Salaries	\$21,926.55	\$44,984.43	\$37,134.00	\$45,100.00	\$0.00	\$38,002.00	\$38,002.00	\$38,002.00
10-565-003 G/F Fleet Overtime	\$0.00	\$1,159.69	\$1,500.00	\$1,200.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-565-004 C.O.L.A.	\$0.00	\$0.00	\$743.00	\$0.00	\$0.00	\$380.00	\$1,520.00	\$1,520.00
10-565-005 FICA Tax	\$1,490.65	\$3,270.06	\$3,013.00	\$3,300.00	\$0.00	\$3,051.00	\$3,138.00	\$3,138.00
10-565-006 Group Insurance	\$4,211.80	\$5,872.00	\$6,100.00	\$5,950.00	\$0.00	\$6,338.00	\$6,824.00	\$6,824.00
10-565-007 Retirement	\$1,443.23	\$2,825.90	\$2,654.00	\$2,889.00	\$0.00	\$2,712.00	\$2,895.00	\$2,895.00
10-565-008 Uniforms	\$513.02	\$489.82	\$550.00	\$550.00	\$0.00	\$550.00	\$550.00	\$550.00
10-565-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-011 Telephone & Postage	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
10-565-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-014 Travel & Training	\$0.00	\$17.56	\$200.00	\$20.00	\$0.00	\$200.00	\$200.00	\$200.00
10-565-015 Maint.&Repair Bldg.	\$189.05	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-565-016 Maintenance & Repair Equi	\$303.23	\$800.00	\$1,000.00	\$885.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-565-017 Maint.&Repair Vehicles	\$21,986.33	\$22,888.06	\$22,000.00	\$23,800.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
10-565-018 Tires	\$4,411.61	\$4,754.16	\$6,500.00	\$6,700.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
10-565-031 Gas/Diesel Expense	\$0.00	\$89,003.60	\$130,000.00	\$91,500.00	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00
10-565-033 Supplies	\$172.01	\$614.06	\$500.00	\$615.00	\$0.00	\$500.00	\$500.00	\$500.00
10-565-035 Small Tools	\$0.00	\$223.64	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
10-565-051 Liability&Workmans Comp I	\$5,039.34	\$3,861.19	\$4,550.00	\$3,930.00	\$0.00	\$4,550.00	\$4,550.00	\$4,550.00
10-565-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-565-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 G/F Fleet Maintenance	\$61,686.82	\$181,264.17	\$217,294.00	\$187,189.00	\$0.00	\$251,633.00	\$253,529.00	\$253,529.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
570 Parking								
10-570-012 Meter Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-570-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-570-015 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,000.00	\$245,000.00	\$245,000.00
10-570-016 Maint & Repair Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-570-017 Maint & Repair Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
10-570-018 Maint Repair of Parking Lots	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-570-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
10-570-074 Capital Proj & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00
10-570-075 Cap Proj Under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.00	\$4,600.00	\$4,600.00
570 Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$281,600.00	\$281,600.00	\$281,600.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
580 ENVIRONMENTAL								
10-580-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-002 Environmental Salaries	\$126,348.51	\$240,282.23	\$224,500.00	\$243,219.85	\$0.00	\$254,121.00	\$261,629.00	\$261,629.00
10-580-003 Overtime	\$12,663.30	\$16,965.10	\$20,000.00	\$17,728.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
10-580-004 C.O.L.A.	\$0.00	\$0.00	\$4,640.00	\$0.00	\$0.00	\$2,318.00	\$10,466.00	\$10,466.00
10-580-005 FICA Taxes	\$10,457.67	\$19,511.01	\$19,500.00	\$19,900.00	\$0.00	\$19,441.00	\$22,345.00	\$22,345.00
10-580-006 Group Insurance	\$28,401.09	\$43,610.52	\$48,800.00	\$43,700.00	\$0.00	\$50,687.00	\$61,425.00	\$61,425.00
10-580-007 Retirement	\$9,384.22	\$16,099.79	\$17,296.00	\$18,100.00	\$0.00	\$17,268.00	\$20,585.00	\$20,585.00
10-580-008 Uniforms	\$2,387.83	\$3,921.91	\$5,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-011 Telephone & Postage	\$34,746.10	\$67,231.21	\$65,000.00	\$69,000.00	\$0.00	\$71,000.00	\$71,000.00	\$71,000.00
10-580-012 Printing & Publishing	\$274.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$5,000.00	\$5,000.00
10-580-013 Electric	\$146,080.44	\$278,815.10	\$291,500.00	\$313,000.00	\$0.00	\$320,650.00	\$320,650.00	\$320,650.00
10-580-014 Travel & Training	\$0.00	\$81.51	\$500.00	\$100.00	\$0.00	\$500.00	\$500.00	\$500.00
10-580-015 Maint. To Buildings	\$13,393.92	\$24,579.91	\$33,000.00	\$25,000.00	\$0.00	\$43,000.00	\$41,000.00	\$41,000.00
10-580-016 Maintenance & Repair Equi	\$2,960.25	\$4,099.24	\$3,277.48	\$4,200.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-018 Landscaping & Street Signs	\$8,732.89	\$10,709.02	\$12,000.00	\$10,750.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-580-025 Street Lights	\$3,086.80	\$3,862.85	\$5,000.00	\$3,900.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-580-033 Supplies	\$14,137.51	\$24,809.58	\$30,000.00	\$25,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
10-580-035 Small Tools	\$232.02	\$242.40	\$300.00	\$300.00	\$0.00	\$300.00	\$5,300.00	\$5,300.00
10-580-045 Contract Services	\$671,903.52	\$1,488,670.03	\$1,520,000.00	\$1,489,500.00	\$0.00	\$1,520,000.00	\$1,595,000.00	\$1,595,000.00
10-580-046 Professional Services	\$2,430.73	\$4,821.16	\$4,000.00	\$4,822.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-580-051 Liability&Workmans Comp I	\$45,088.72	\$39,990.43	\$40,000.00	\$40,000.00	\$0.00	\$42,500.00	\$28,800.00	\$28,800.00
10-580-057 Temps	\$38,641.09	\$25,166.55	\$46,600.00	\$22,052.15	\$0.00	\$59,000.00	\$59,000.00	\$59,000.00
10-580-074 Capital Projects & Equipm	\$13,255.72	\$11,532.04	\$16,000.00	\$12,000.00	\$0.00	\$16,000.00	\$0.00	\$0.00
10-580-075 Cap.Project Under \$10,000	\$658.95	\$9,467.64	\$15,000.00	\$13,200.00	\$0.00	\$29,500.00	\$20,500.00	\$20,500.00
10-580-076 Lanfill Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 ENVIRONMENTAL	\$1,185,265.28	\$2,334,469.23	\$2,422,913.48	\$2,379,472.00	\$0.00	\$2,526,285.00	\$2,602,200.00	\$2,602,200.00

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620 Parks & Recreation								
10-620-002 Salaries	\$115,175.54	\$239,017.95	\$204,000.00	\$239,100.00	\$0.00	\$213,099.00	\$208,735.00	\$208,735.00
10-620-003 Overtime	\$1,509.20	\$3,684.76	\$4,000.00	\$3,700.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
10-620-004 C.O.L.A.	\$0.00	\$0.00	\$4,580.00	\$0.00	\$0.00	\$2,070.00	\$8,349.00	\$8,349.00
10-620-005 FICA Taxes	\$8,566.17	\$18,269.33	\$17,600.00	\$18,400.00	\$0.00	\$16,302.00	\$16,913.00	\$16,913.00
10-620-006 Group Insurance	\$23,147.71	\$34,511.04	\$36,600.00	\$35,000.00	\$0.00	\$38,022.00	\$40,950.00	\$40,950.00
10-620-007 Retirement	\$7,945.44	\$15,072.27	\$15,690.00	\$15,200.00	\$0.00	\$14,488.00	\$15,617.00	\$15,617.00
10-620-008 Uniforms	\$653.49	\$669.30	\$700.00	\$700.00	\$0.00	\$500.00	\$500.00	\$500.00
10-620-009 Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-011 Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-012 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-013 Electric	\$16,652.49	\$27,000.00	\$30,474.00	\$27,000.00	\$0.00	\$30,474.00	\$30,474.00	\$30,474.00
10-620-014 Travel & Training	\$453.36	\$610.89	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$800.00	\$800.00
10-620-015 Maint.& Repair Facility	\$850.66	\$4,767.65	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$4,000.00	\$4,000.00
10-620-016 Maint.& Repair Equipment	\$3,105.94	\$6,663.91	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$6,500.00	\$6,500.00
10-620-020 Maintenance of Parks	\$12,728.07	\$14,914.36	\$20,000.00	\$15,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
10-620-033 Supplies	\$2,576.45	\$4,492.29	\$5,000.00	\$4,500.00	\$0.00	\$5,000.00	\$5,250.00	\$5,250.00
10-620-040 Lake Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-041 Farmers Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-042 Arts and Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
10-620-045 Contract Serv.Referees	\$4,591.50	\$17,591.11	\$20,582.44	\$23,500.00	\$0.00	\$22,750.00	\$20,000.00	\$20,000.00
10-620-051 Liability&Workmans Comp.	\$14,819.68	\$12,143.62	\$24,074.00	\$12,657.00	\$0.00	\$24,074.00	\$22,400.00	\$22,400.00
10-620-052 Festivals & Special Event	\$1,898.07	\$4,352.79	\$4,500.00	\$4,500.00	\$0.00	\$5,000.00	\$6,500.00	\$6,500.00
10-620-053 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-055 Athletic Programs	\$2,008.21	\$12,826.69	\$11,050.00	\$14,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
10-620-074 Capital Projects	\$47,390.99	\$28,606.74	\$90,000.00	\$30,000.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00
10-620-075 Cap.Project Under \$10,000	\$0.00	\$5,944.90	\$17,500.00	\$6,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
10-620-076 NCDOT- BIKE GRANT	\$0.00	\$17,500.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
620 Parks & Recreation	\$264,072.97	\$468,639.60	\$519,350.44	\$487,257.00	\$0.00	\$502,779.00	\$504,988.00	\$504,988.00

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630 Beach Maintenance								
10-630-001 Bch Maint Holiday	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,850.00	\$0.00	\$0.00
1-630-002 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,682.00	\$0.00	\$0.00
1-630-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
10-630-004 COLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,050.00	\$0.00	\$0.00
1-630-005 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$0.00	\$0.00
10-630-006 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,250.00	\$0.00	\$0.00
10-630-007 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,750.00	\$0.00	\$0.00
1-630-008 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
10-630-010 LEO 401k	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,650.00	\$0.00	\$0.00
1-630-016 Maint & Repair Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
1-630-017 Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-630-018 T/F to Storm Damage Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00
1-630-022 Part Time Officers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
10-630-033 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
10-630-040 Art & Activity Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
1-630-041 Farmer's Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-042 Town Sponsored Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-630-045 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-630-046 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-051 Liability & Workmans Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,800.00	\$0.00	\$0.00
1-630-056 Beach Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00
1-630-060 Boardwalk Makeover Donation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,100.00	\$0.00	\$0.00
10-630-070 Donation-Chamber Commerce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,250.00	\$0.00	\$0.00
1-630-074 Capital Proj & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,950.00	\$41,008.00	\$41,008.00
10-630-075 Cap Proj under \$10,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,500.00	\$15,250.00	\$15,250.00
630 Beach Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$606,332.00	\$536,258.00	\$536,258.00

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Expenses		(\$4,664,297.83)	(\$8,690,561.17)	(\$9,045,046.08)	(\$9,565,994.35)	\$0.00	(\$10,835,912.00)	(\$11,199,164.00)	(\$11,199,164.00)
Revenues Over/Under Expenses		\$1,797,671.00	(\$202,902.78)	\$0.00	\$0.00	\$9,441,688.00	(\$718,412.00)	\$0.00	

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30-322-000 Stormwater Drainage Fees	\$430,876.94	\$703,722.32	\$700,000.00	\$530,000.00	\$730,000.00	\$730,000.00	\$753,000.00	\$753,000.00
30-325-000 Wil.Bch Stormwater User Fee	\$0.00	\$24,000.00	\$43,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-329-000 Interest	\$1,049.49	\$3,366.94	\$1,000.00	\$7,000.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
30-329-001 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-330-000 Stormwater User Fees	\$38,725.00	\$66,905.00	\$45,000.00	\$45,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
30-340-000 Lift Station #1 Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-340-001 Water Tower Antenna Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-350-010 State I&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-370-000 FEMA-Dennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-370-010 FEMA Monies Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-371-000 Water & Sewer Service Fee	\$2,065,485.38	\$2,805,501.93	\$3,300,000.00	\$3,300,000.00	\$3,300,000.00	\$3,300,000.00	\$3,470,000.00	\$3,470,000.00
30-371-015 Penalties	\$26,686.25	\$40,000.27	\$50,000.00	\$65,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
30-372-000 Water Connection Fees	\$21,670.00	\$35,575.00	\$25,000.00	\$15,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
30-373-000 Sewer Connection Fees	\$16,150.00	\$26,600.00	\$15,000.00	\$11,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
30-374-000 Facility Fees	\$230,453.88	\$206,418.00	\$70,000.00	\$55,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
30-375-000 Reconnection Fees	\$6,100.00	\$6,850.00	\$7,000.00	\$7,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
30-381-000 Sale Of Sea Oats	\$100.00	\$7,613.20	\$1,000.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
30-383-000 Sales of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-385-000 Miscellaneous Revenues	\$38,954.03	\$27,832.73	\$20,000.00	\$20,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00
30-386-000 Insurance Claims	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-000 DENR Grant-Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-001 Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-388-002 Grant-CWMTF Outfalls	\$0.00	\$0.00	\$285,000.00	\$285,000.00	\$0.00	\$285,000.00	\$285,000.00	\$285,000.00
30-393-000 Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-395-000 Interest on Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-398-001 Kure Bch-Fixed&Variable	\$89,383.09	\$136,980.69	\$145,000.00	\$145,000.00	\$150,000.00	\$138,000.00	\$138,000.00	\$138,000.00
30-398-002 Kure Bch-Capital Recovery	\$94,225.53	\$161,529.48	\$160,000.00	\$160,000.00	\$160,000.00	\$54,000.00	\$54,000.00	\$54,000.00
30-398-003 Fort Fisher WWT	\$5,272.68	\$8,622.82	\$8,100.00	\$8,800.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
30-398-004 Grease Trap Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-399-000 Appropriated Fund Balance	\$0.00	\$0.00	\$418,451.20	\$1,297,698.00	\$360,000.00	\$0.00	\$77,345.00	\$77,345.00

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30-399-010 Stormwater Reserve	\$0.00	\$0.00	\$285,000.00	\$177,793.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues	\$3,065,132.27	\$4,261,518.38	\$5,578,551.20	\$6,147,291.00	\$5,164,700.00	\$4,971,600.00	\$5,241,945.00	\$5,241,945.00

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409								
30-409-015 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,401.00	\$807,401.00
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,401.00	\$807,401.00

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800 W&S Administrative								
30-800-002 W&S Adm.Salaries	\$102,434.63	\$175,544.01	\$186,920.00	\$175,700.00	\$0.00	\$179,546.00	\$254,546.00	\$254,546.00
30-800-003 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-004 C.O.L.A.	\$0.00	\$0.00	\$3,378.00	\$0.00	\$0.00	\$1,795.00	\$10,182.00	\$10,182.00
30-800-005 FICA TAX	\$7,788.59	\$13,227.69	\$13,325.00	\$13,250.00	\$0.00	\$13,873.00	\$20,252.00	\$20,252.00
30-800-006 Group Insurance	\$15,150.31	\$22,887.36	\$26,000.00	\$23,900.00	\$0.00	\$25,353.00	\$34,125.00	\$34,125.00
30-800-007 Retirement	\$6,603.63	\$11,046.43	\$13,784.00	\$11,150.00	\$0.00	\$12,332.00	\$17,613.00	\$17,613.00
30-800-008 Uniforms	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-011 Telephone & Postage	\$12,146.00	\$26,476.04	\$31,600.00	\$38,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
30-800-012 Printing & Publishing	\$3,738.69	\$1,814.03	\$7,425.00	\$2,500.00	\$0.00	\$6,800.00	\$6,800.00	\$6,800.00
30-800-014 Travel & Training	\$0.00	\$414.65	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-800-016 Maintenance & Repair Equi	\$87.20	\$5,012.51	\$109.92	\$5,100.00	\$0.00	\$4,680.00	\$4,680.00	\$4,680.00
30-800-033 Supplies	\$3,600.97	\$5,616.32	\$7,400.00	\$6,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
30-800-037 On-Line Credit Check	\$0.00	\$0.00	\$2,400.00	\$400.00	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00
30-800-045 Contract Services	\$18,218.29	\$22,016.25	\$56,694.00	\$22,500.00	\$0.00	\$22,125.00	\$22,125.00	\$22,125.00
30-800-046 Professional Services	\$3,229.45	\$5,451.92	\$10,000.00	\$6,500.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
30-800-050 Salary Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-051 Liability&Workmans Comp I	\$21,435.17	\$19,578.54	\$22,000.00	\$19,578.54	\$0.00	\$23,750.00	\$17,600.00	\$17,600.00
30-800-053 Dues & Subscriptions	\$0.00	\$237.50	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
30-800-055 Hurricane Floyd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-057 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-060 Water Conservation Educat	\$0.00	\$709.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-800-074 Capital Projects	\$0.00	\$114,562.74	\$0.00	\$331,471.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$7,050.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-078 I&I Project Debt Serv.	\$0.00	\$21,422.90	\$20,563.00	\$25,000.00	\$0.00	\$20,563.00	\$0.00	\$0.00
30-800-079 T/F Capital Project Fund	\$0.00	\$0.00	\$0.00	\$178,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-080 T/F to General Fund	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	\$459,692.00	\$459,692.00
30-800-081 Bond Principal Payments	\$0.00	\$0.00	\$48,000.00	\$48,000.00	\$0.00	\$48,000.00	\$0.00	\$0.00

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1-800-082 Bond Interest Payments	\$0.00	\$11,900.00	\$7,100.00	\$11,900.00	\$0.00	\$4,700.00	\$0.00	\$0.00
30-800-083 Lift Station #1-loan	\$122,736.45	\$0.00	\$124,676.00	\$100,000.00	\$0.00	\$122,736.00	\$0.00	\$0.00
1-800-085 3 MGD Storage-Loan	\$0.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-086 I&I Sewer Loan- CWTF	\$13,107.53	\$0.42	\$118,947.00	\$123,713.00	\$0.00	\$116,563.00	\$0.00	\$0.00
30-800-087 I&I Sewer - BB&T(2002)	\$0.00	\$0.35	\$30,827.00	\$30,827.00	\$0.00	\$30,827.00	\$0.00	\$0.00
1-800-088 WB Water Tank & Lines	\$0.00	(\$0.20)	\$59,134.00	\$71,281.00	\$0.00	\$59,133.00	\$0.00	\$0.00
30-800-089 WB H2O Filter+ C&D Sewer	\$0.00	\$104,398.79	\$122,562.00	\$122,562.00	\$0.00	\$122,562.00	\$0.00	\$0.00
30-800-090 Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-800-091 Well Upgrades/New Wells-Loan	\$0.00	\$0.00	\$0.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-800-092 EQ Basin-Loan	\$0.00	\$0.00	\$0.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1-800-093 H2O & Sewer Upgrades-Loan	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1-800-094 W Bch Stormwater Fee Trans. to GF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
800 W&S Administrative	\$330,276.91	\$562,367.25	\$1,214,594.92	\$2,090,682.54	\$0.00	\$1,164,988.00	\$897,265.00	\$897,265.00

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0 Wastewater Treatment	\$542,027.59	\$613,555.16	\$828,571.44	\$891,341.23	\$0.00	\$833,835.00	\$615,465.00	\$615,465.00

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811 Wastewater Collection								
30-811-001 Skill Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-002 WWC Salaries	\$176,579.12	\$312,510.03	\$308,461.00	\$314,156.45	\$0.00	\$310,666.00	\$312,785.00	\$312,785.00
30-811-003 Overtime	\$19,695.19	\$36,048.48	\$35,000.00	\$36,100.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
30-811-004 C.O.L.A.	\$0.00	\$0.00	\$6,169.00	\$0.00	\$0.00	\$3,107.00	\$12,511.00	\$12,511.00
30-811-005 FICA Taxes	\$14,802.17	\$26,277.48	\$26,800.00	\$27,000.00	\$0.00	\$26,681.00	\$27,563.00	\$27,563.00
30-811-006 Group Insurance	\$36,625.98	\$66,409.80	\$65,000.00	\$53,000.00	\$0.00	\$66,163.00	\$68,250.00	\$68,250.00
30-811-007 Retirement	\$13,228.96	\$21,915.79	\$28,000.00	\$22,000.00	\$0.00	\$23,717.00	\$25,357.00	\$25,357.00
30-811-008 Uniforms	\$3,041.09	\$5,273.15	\$5,400.00	\$5,350.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
30-811-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-811-011 Telephone & Postage	\$0.00	\$14,047.96	\$25,000.00	\$15,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
30-811-013 Electric	\$29,220.06	\$47,918.92	\$48,000.00	\$53,500.00	\$0.00	\$48,000.00	\$48,000.00	\$48,000.00
30-811-014 Travel & Training	\$1,996.01	\$1,198.44	\$3,000.00	\$2,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-015 Maintenance & Repair Buld	\$1,360.50	\$545.09	\$3,000.00	\$1,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-016 Maintenance & Repair Equi	\$14,406.24	\$39,051.76	\$42,109.92	\$40,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00
30-811-019 Maint.&Repair Streets	\$2,305.05	\$32,970.19	\$40,000.00	\$34,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
30-811-020 Maintenance to Mains	\$5,676.41	\$164,916.15	\$50,000.00	\$161,986.10	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
30-811-032 Chemical & Lab Fees	\$375.40	\$30,575.36	\$21,000.00	\$29,000.00	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00
30-811-033 Supplies	\$6,517.06	\$3,626.89	\$6,000.00	\$4,500.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
30-811-035 Small Tools	\$457.06	\$923.82	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-811-045 Contract Services	\$11,350.00	\$29,696.38	\$35,000.00	\$30,013.90	\$0.00	\$41,000.00	\$41,000.00	\$41,000.00
30-811-046 Professional Services	\$10,270.94	\$20,150.96	\$30,000.00	\$25,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-811-051 Liability&Workmans Comp I	\$32,784.56	\$35,507.49	\$36,866.00	\$35,537.46	\$0.00	\$36,866.00	\$32,000.00	\$32,000.00
30-811-055 Tap Materials	\$0.00	\$7,133.95	\$15,000.00	\$10,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-811-060 I&I Removal Program	\$0.00	\$0.00	\$3,000.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
30-811-074 Capital Projects & Equipm	\$82,671.00	(\$0.32)	\$88,487.00	\$133,000.00	\$0.00	\$27,034.00	\$0.00	\$0.00
30-811-075 Cap.Project Under \$10,000	\$798.00	\$1,029.95	\$2,200.00	\$1,200.00	\$0.00	\$30,750.00	\$30,750.00	\$30,750.00
30-811-078 Permit Fees	\$200.00	\$1,310.00	\$1,500.00	\$1,500.00	\$0.00	\$1,560.00	\$1,560.00	\$1,560.00
811 Wastewater Collection	\$464,360.80	\$899,037.72	\$925,992.92	\$1,038,843.91	\$0.00	\$894,544.00	\$878,776.00	\$878,776.00

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30-812-074 Capital Projects & Equipm	\$272,634.86	(\$0.49)	\$581,000.00	\$253,344.00	\$0.00	\$84,733.00	\$84,733.00	\$84,733.00
30-812-075 Cap.Project Under \$10,000	\$0.00	\$0.00	\$0.00	\$5,990.00	\$0.00	\$6,400.00	\$6,400.00	\$6,400.00
30-812-076 Well Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-812-078 Permits & Fees	\$2,600.00	\$2,850.00	\$2,850.00	\$2,850.00	\$0.00	\$2,850.00	\$2,850.00	\$2,850.00
812 Water	\$577,281.26	\$496,208.37	\$1,235,729.96	\$822,934.32	\$0.00	\$672,393.00	\$671,978.00	\$671,978.00

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813 W&S FLEET MAINT.								
30-813-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-002 W&S Fleet Maint. Salaries	\$21,921.45	\$44,740.63	\$37,134.00	\$44,800.00	\$0.00	\$38,002.00	\$38,002.00	\$38,002.00
30-813-003 Overtime	\$0.00	\$751.48	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-813-004 C.O.L.A.	\$0.00	\$0.00	\$743.00	\$0.00	\$0.00	\$380.00	\$1,500.00	\$1,500.00
30-813-005 FICA TAX	\$1,490.36	\$3,226.25	\$3,013.00	\$3,500.00	\$0.00	\$3,051.00	\$3,138.00	\$3,138.00
30-813-006 Group Insurance	\$3,699.63	\$21,017.68	\$6,500.00	\$6,650.00	\$0.00	\$6,338.00	\$6,824.00	\$6,824.00
30-813-007 Retirement	\$1,442.87	\$2,786.96	\$3,151.00	\$2,850.00	\$0.00	\$2,712.00	\$2,895.00	\$2,895.00
30-813-008 Uniforms	\$216.68	\$352.44	\$550.00	\$550.00	\$0.00	\$550.00	\$550.00	\$550.00
30-813-009 Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-013 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-014 Travel & Training	\$0.00	\$17.02	\$300.00	\$150.00	\$0.00	\$300.00	\$300.00	\$300.00
30-813-015 Maint. & Repair Bldg.	\$0.00	\$184.87	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-813-016 Maintenance & Repair Equi	\$169.00	\$154.99	\$277.48	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
30-813-017 Maintenance & Repair Auto	\$12,277.28	\$13,051.82	\$20,000.00	\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
30-813-018 Tires	\$547.42	\$5,497.81	\$6,500.00	\$6,500.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00
30-813-031 Gas&Diesel Expense	\$114,920.56	\$110,300.00	\$130,000.00	\$110,300.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00
30-813-033 Supplies	\$189.45	\$362.18	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
30-813-035 Small Tools	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
30-813-051 Liability&Workmans Comp I	\$3,351.20	\$2,483.25	\$4,550.00	\$2,750.00	\$0.00	\$4,550.00	\$3,200.00	\$3,200.00
30-813-074 Capital Projects & Equipm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-813-075 Cap.Project Under \$10,000	\$1,896.11	\$0.00	\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
813 W&S FLEET MAINT.	\$162,122.01	\$204,927.38	\$217,668.48	\$201,800.00	\$0.00	\$161,633.00	\$162,159.00	\$162,159.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
900 Stormwater Drainage								
30-900-001 Skilled Base Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-002 Salaries	\$106,312.46	\$201,034.67	\$195,400.00	\$202,500.00	\$0.00	\$199,346.00	\$211,121.00	\$211,121.00
30-900-003 Overtime	\$16,140.10	\$17,047.16	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-900-004 COLA	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$1,775.00	\$8,445.00	\$8,445.00
30-900-005 FICA	\$9,319.31	\$16,534.42	\$17,200.00	\$17,100.00	\$0.00	\$15,250.00	\$18,327.00	\$18,327.00
30-900-006 Group Insurance	\$17,940.43	\$44,256.74	\$35,750.00	\$32,400.00	\$0.00	\$28,521.00	\$37,537.00	\$37,537.00
30-900-007 Retirement	\$8,253.33	\$13,738.40	\$18,000.00	\$14,100.00	\$0.00	\$13,544.00	\$16,871.00	\$16,871.00
30-900-008 Uniforms	\$1,205.19	\$2,632.14	\$2,600.00	\$2,700.00	\$0.00	\$2,600.00	\$2,600.00	\$2,600.00
30-900-010 401K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-012 Printing & Publishing	\$566.68	\$208.74	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
30-900-014 Travel & Training	\$0.00	\$120.00	\$1,500.00	\$1,400.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
30-900-015 Ditch Maint/Erosion	\$1,510.43	\$16,205.24	\$15,000.00	\$16,300.00	\$0.00	\$15,000.00	\$30,000.00	\$30,000.00
30-900-016 Maint & Repair Equip	\$8,651.63	\$8,356.96	\$19,000.00	\$9,000.00	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00
30-900-019 Street Repair	\$1,537.97	\$19,973.73	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
30-900-020 Pipe Maint	\$5,968.28	\$44,730.54	\$30,000.00	\$47,400.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
30-900-021 Storm Drain Boxes	\$0.00	\$1,793.01	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
30-900-033 Supplies	\$3,892.59	\$4,147.30	\$4,000.00	\$4,200.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-900-035 Small Tools	\$0.00	\$250.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
30-900-045 Contract Services	\$2,664.25	\$8,506.26	\$9,277.48	\$8,700.00	\$0.00	\$10,000.00	\$40,000.00	\$40,000.00
30-900-046 Professional Services	\$6,200.00	\$20,573.35	\$15,000.00	\$23,500.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-900-051 Liability & Workmans Comp	\$15,366.71	\$10,660.09	\$21,000.00	\$10,700.00	\$0.00	\$17,500.00	\$19,200.00	\$19,200.00
30-900-074 Capital Projects>\$10,000	(\$115,142.96)	\$1,425.01	\$97,277.00	\$78,000.00	\$0.00	\$211,000.00	\$130,000.00	\$130,000.00
30-900-075 Capital Projects<\$10,000	\$0.00	\$12,152.78	\$6,000.00	\$12,200.00	\$0.00	\$6,000.00	\$4,000.00	\$4,000.00
30-900-077 Grant-CWMTF Outfall	\$0.00	\$0.00	\$570,189.00	\$570,189.00	\$0.00	\$0.00	\$570,000.00	\$570,000.00
30-900-078 Permits	\$0.00	\$2,608.61	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
30-900-079 Wilmington Beach Stormwater Pond	\$0.00	\$0.00	\$43,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-900-090 Capital Reserve/Conting.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
900 Stormwater Drainage	\$90,386.40	\$446,955.15	\$1,155,993.48	\$1,101,689.00	\$0.00	\$641,336.00	\$1,208,901.00	\$1,208,901.00

BUDGET WORKSHEET

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GL Account/Description		Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
penses		(\$2,166,454.97)	(\$3,223,051.03)	(\$5,578,551.20)	(\$6,147,291.00)	\$0.00	(\$4,368,729.00)	(\$5,241,945.00)	(\$5,241,945.00)
Revenues Over/Under	30	\$898,677.30	\$1,038,467.35	\$0.00	\$0.00	\$5,164,700.00	\$602,871.00	\$0.00	
Expenses									

FY 2013/2014 CAPITAL IMPROVEMENT EXPENDITURE SUMMARY

Definition of a Capital Improvement: A capital improvement in Carolina Beach is defined as any expenditure for equipment, buildings, any structure/facility related to municipal operations, land acquisition, plan, study, or project in which the cost for the item exceeds \$10,000. In the Line Item detailed report, they are listed as “-074 Capital Projects and Equip”. The information listed below is a summary of the planned FY 2013/2014 capital expenditures for the General, Powell Bill, Utilities, and Tourism Funds.

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Police	* In Car Camera System	\$22,500
Police	* 1 New Vehicle	\$27,000
Police	* New Server/Police Software	\$12,000
Fire	* SCBA	\$40,000
Lifeguards	* Polaris Ranger UTV Beach Response Vehicle	\$16,500
Parking	* Pay Station to Replace The Shelby	\$17,500
Beach Maintenance	* New F350 Water/Sewer Truck	\$27,008
Beach Maintenance	* Adv 300 Pump for Water/Sewer Truck	\$14,000
Parks & Recreation	* Recreation Center Expansion & Improvements	\$70,000
<u>TOTAL GENERAL FUND CAPITAL EXPENDITURES</u>		<u>\$246,508</u>

UTILITIES FUND:

Waste Water Treatment	* VFDs Plant 2 Blowers	\$43,000
Water	* Fire Hydrant Replacement	\$10,000
Water	* Valves	\$34,020
Water	* Valve Equipment	\$20,813
Water	* 1F150 4x4 Truck	\$19,900
Stormwater	* VFD Controller - Greenville Pump Station	\$76,500
Stormwater	* Generator on Greenville Pump Station	\$11,500
Stormwater	* SCADA System on 4 Pump Stations	\$42,000

TOTAL UTILITIES FUND CAPITAL EXPENDITURES **\$257,733**

TOTAL ALL FUND CAPITAL EXPENDITURES **\$504,241**

FY 2013-2014 CAPITAL PROJECT UNDER \$10,000 EXPENDITURE SUMMARY

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

<u>Department / Fund</u>	<u>Capital Improvement Items</u>	<u>Cost</u>
<u>GENERAL FUND:</u>		
Executive	* Computers	\$4,000
Finance	* Printer	\$1,200
Police	* Vehicle Equipment	\$4,750
Police	* Laptop	\$1,875
Fire	* Fire Station Expansion-Various Expenses	\$35,000
Lifeguards	* Lifeguard Stands	\$3,000
Marina	* 2 Message Centers	\$3,750
Beach Maintenance	* Porta Potty Trailer	\$9,000
Beach Maintenance	* Vehicle Equipment	\$5,000
Beach Maintenance	* Computer for Freeman Park Police Vehicle	\$1,250

Parking	* 2 Covers for Pay Stations	\$4,600
Powell Bill	* Various Projects	\$6,000
Environmental	* Hand Dryers	\$8,000
Environmental	* Trash Receptacles	\$3,000
Environmental	* Boardwalk Maintenance	\$9,000
Environmental	* Fencing	\$500
Parks and Recreation	* Master Plan	\$7,000
<u>TOTAL GENERAL FUND <\$10K EXPENDITURES</u>		<u>\$106,925</u>

UTILITIES FUND:

WWC	* Pump-Lift Station #5	\$8,000
WWC	* Pump-Lift Station #6	\$8,000
WWC	* Rotating Assemblies-Lift Station #2 & #3	\$6,900
WWC	* Valves-Lift Station #2, #5 & #6	\$4,000
WWC	* Valves-Lift Station #4	\$3,850
Water	* Hydraulic Lift Gate	\$2,900
Water	* Trailer to Transport Chemicals to Wells	\$3,500

Stormwater	* Repair and Replacement of Equipment	\$4,000
<u>TOTAL UTILITIES FUND <\$10K EXPENDITURES</u>		<u>\$41,150</u>
<u>TOTAL ALL FUNDS <\$10K EXPENDITURES</u>		<u>\$148,075</u>

FINANCIAL MANAGEMENT SYSTEMS

Summary of Significant Accounting Policies:

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

A. Reporting Entity

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

B. Basis of Presentation – Fund Accounting

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

GOVERNMENTAL FUNDS

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

PROPRIETARY FUNDS

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

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

CAPITAL PROJECT FUNDS

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

C. Basis of Accounting

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

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

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

D. Budgetary Data

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

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

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

CASH MANAGEMENT

Deposits:

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

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

Investments:

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

LONG TERM DEBT

General Fund Debt:

The Town of Carolina Beach has limited long term debt in its General Fund. As of June 30, 2012, the Town had General Fund debt of 2.9 million dollars. Additionally, the Town owed \$4.3 million for real estate investments held by a 501 c3 non-profit (CBP3), however, debt service payments are paid by the Town. Therefore, the Town informally carried debt of \$7.2 million in its General fund. Debt retirements (principal payments) for the year are \$.8 leaving a balance of \$6.4 million as of July 1, 2013. The Town issued \$1.2 million during the year for a total outstanding debt of \$7.6 million; \$3.3 million formally and \$4.3 million carried by CBP3. The legal debt margin (limit) for the Town is \$132 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, 2012, the Town had Utility debt of \$9.2 million dollars. The debt was for water and sewer, storm water, and street construction and maintenance. Debt retirements for the year totaling \$.8 million, leaving a balance of \$8.4 million. New debt issued during fiscal year 2012/13 totaled \$.4 million for a total of \$8.8 million as of July 1, 2013. The Council is expected to issue additional debt during fiscal year 2013/14, however details are not know at this time and therefore not included in this budget.

A detailed list of debt is included on page 10.

Town of Carolina Beach

Description of Project/Equipment	Fund	Bank	Beginning Year	Ending Year	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Wilmington Beach-Paving and Drainage	GF	BB&T	5/3/2011	5/3/2026	360,340.00	348,888.00	340,512.00	332,136.00	323,760.00	315,384.00	307,008.00
Carolina Sands Drainage Project	GF	BB&T	8/16/2005	8/16/2015	278,356.25	269,631.25	260,906.25	127,181.25			
Wilmington Beach Stormwater Treatment Pond	GF	ARRA	5/5/2009	5/1/2030	42,155.85	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91	40,933.91
Municipal Complex	GF	BB&T	7/20/2001	7/20/2021	232,079.97	199,005.43	194,930.87	190,856.31	186,781.76	182,707.20	178,632.64
2-Ford Explorers (Police)	GF	BB&T	10/5/2010	10/5/2012	14,915.80						
1-Crown Victoria (Police)	GF	BB&T	8/1/2011	8/1/2013	7,771.35	7,771.35					
Sutphen Fire Pumper	GF	BB&T	7/30/2002	7/20/2012	35,211.22						
2005 Stuphen Fire Pumper	GF	BB&T	11/4/2004	11/4/2014	27,754.53	27,754.53	27,754.53				
2008 Platform Fire Truck	GF	BB&T	3/17/2009	3/17/2019	77,778.35	77,778.35	77,778.35	77,778.35	77,778.35	77,778.35	77,778.35
Fire Station Expansion & Renovation	GF	Sun				112,000.00					
Total for General Fund					1,076,363.32	1,083,762.82	942,815.91	768,885.82	629,254.02	616,803.46	604,352.90
Ford Explorer (Lifeguard)	TR	BB&T	8/1/2011	8/1/2013	9,066.58	9,066.58					
Can Truck	TR	RBC	11/21/2008	10/21/2012	31,320.53						
1-Ford F150-Beach Maintenance	TR	BB&T	10/5/2010	10/5/2012	8,141.64						
1-Ford Explorer Beach Maintenance	TR	BB&T	8/1/2011	8/1/2013	9,066.58	9,066.58					
Total for Tourism Fund					57,595.33	18,133.16	0.00	0.00	0.00	0.00	0.00
Lake Park Blvd. Sewer Rehab	WS	ARRA	5/5/2009	5/1/2030	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90	20,562.90
W&S Bond	WS	GMAC	1/31/1977	6/1/2015	55,100.00	52,700.00	48,300.00				
Lift Station #1 Rehab	WS	BB&T	10/5/2010	10/5/2024	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00	122,736.00
I&I Low Interest Loan	WS	DENR	5/1/2001	5/1/2021	118,946.06	116,562.86	114,179.68	111,796.50	109,413.30	107,030.12	104,646.94
Additional I&I Work	WS	BB&T	3/29/2002	3/29/2017	30,826.35	30,826.35	30,826.35	30,826.35	30,826.35		
Water Tank Wilmington Beach	WS	BB&T	5/24/2001	5/24/2021	59,133.10	59,133.10	59,133.10	59,133.10	59,133.10	59,133.10	59,133.10
Filtration System Wilmington Beach	WS	BB&T	3/29/2002	3/29/2017	122,561.79	122,561.79	122,561.79	122,561.79			
WWTP Renovation & SCADA System	WS	BB&T	12/11/2002	12/11/2017	204,095.61	204,095.61	204,095.61	204,095.61	204,095.61	204,095.61	
Valve Machine	WS	BB&T	7/16/2012	7/16/2014	19,587.00	19,587.00	19,587.00				
Street Sweeper	WS	BB&T	7/16/2012	7/16/2016	41,891.00	41,891.00	41,891.00	41,891.00	41,891.00		
12" Pump	WS	BB&T	9/14/2012	9/14/2016	16,744.00	16,744.00	16,744.00	16,744.00	16,744.00	16,744.00	
Total for Water/Sewer Fund					812,183.81	807,400.61	800,617.43	730,347.25	605,402.26	530,301.73	307,078.94
Total for All Funds					1,946,142.46	1,909,296.59	1,743,433.34	1,499,233.07	1,234,656.28	1,147,105.19	911,431.84

	FY 14	FY15	FY16	FY17	FY18	FY19
General Fund	1,101,895.98	942,815.91	768,885.82	629,254.02	616,803.46	604,352.90
Utility Fund	807,400.61	800,617.43	730,347.25	605,402.26	530,301.73	307,078.94
Total Debt Serv.	1,909,296.59	1,743,433.34	1,499,233.07	1,234,656.28	1,147,105.19	911,431.84

Debt Policy

Introduction:

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

Use of Debt Financing:

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

Capital Planning and Debt Determination:

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

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

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

Debt Affordability:

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

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

Debt Structure:

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

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

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

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

Refunding of Outstanding Debt:

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

Continuing Disclosure:

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

Selection of Financial Consultants and Service Providers:

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

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

Administration and Implementation:

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

HISTORICAL SUMMARY OF TAX AND FUND BALANCE INFORMATION

	<u>Jun -07</u>	<u>Jun -08</u>	<u>Jun-09</u>	<u>Jun-10</u>	<u>Jun-11</u>	<u>Jun-12)</u>	<u>Jun-13 (Est)</u>
Assessed Valuation	\$895,000,000	\$2,443,000,000	\$2,467,510,000	\$2,509,760,571	\$2,488,280,570	\$1,645,700,000	\$1,650,049,500
Property Tax Levy	\$3,310,635	\$4,252,500	\$4,318,142	\$4,321,096	\$4,293,048	\$3,785,110	\$3,824,880
Property Tax Rate	\$0.38	\$0.175	\$0.175	\$0.175	\$.175	\$.235	\$.235
Tax Collection Rate	98.62%	98.62%	95%	98.38%	98.59%	98%	98.64%
Fund Balance	\$3,966,197	\$3,608,755	\$2,662,860	\$4,447,938	\$4,273,358	\$4,300,000	\$4,204,896
General Fund	\$7,286,202	\$8,096,077	\$8,203,250	\$8,351,445	\$8,662,253	\$8,915,983	\$9,045,046
FB as % of Gen. Fund	54%	44%	30.2%	53.2%	49.3%	48.2%	46%

GLOSSARY

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

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

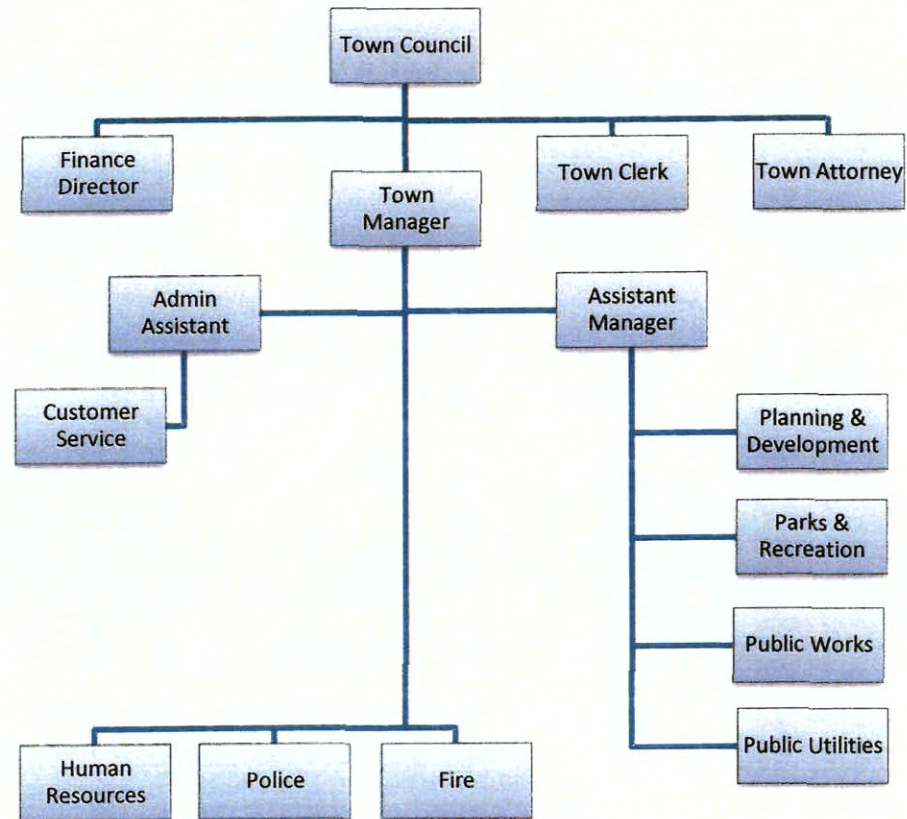
Enterprise Fund:	A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee is charged. Fees are charged to the consumers (users) of the service to completely or partially recover the expenses of the operation. The Town's Enterprise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

Goal:	A broad/general statement of direction based on the needs of the community and government.
Indicator:	A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.
Interfund Transfer:	Money transferred from one fund to another.
Intergovernmental Revenue:	Revenue received from another government for a specified purpose.
Investment Revenue:	Revenue earned on investments with a third party. The Town uses the pooled cash system. All the funds' cash is 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 reflected the accumulated earnings of an Enterprise Fund.
Revenue:	Income received from a variety of sources and used to finance governmental operations.
Special Assessment:	A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.
Tax Levy:	The total amount of revenue to be raised by property (ad valorem) taxes.
Tourism Fund:	Town fund that was created to track Tourism related expenditures separately from typical Town related services. This departments within this fund are Marina, Lifeguards, Parking and Beach maintenance.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees:	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**TOWN OF CAROLINA BEACH
ORGANIZATIONAL CHART
FY 13-14**



**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

Executive Dept.	Position	Fund
Vacant	Town Manager	GF
Mann, N.	Receptionist	GF
Salke, I	Administrative Assistance	GF
Total	3-Full Time Positions Approved for Department	

Clerk	Position	Fund
Prusa, L	Town Clerk	GF
Ward, K.	Deputy Clerk	GF
Total	2-Full Time Position Approved for Department	

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

Human Resources	Position	Fund
Vacant	Human Resources Officer	GF
Hartman, S.	Payroll Technician	GF
Total	2-Full Time Position Approved for Department	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

Planning	Position	Fund
Butler, B.	GIS Technician	GF
Grady, M.	Permits Technician	GF
Haire, J.	Project Manager	GF
Hardison, J.	Senior Planner	GF
Lang, R.	Building Inspector	GF
Parvin E.	Planning & Development Director	GF
Total	6-Full Time Positions Approved for Department	

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

Police	Position	Fund
Baize, S.	Police Officer I	GF
Bartley, K.	Police Chief	GF
Bojko, M.	Police Officer 1	GF
Casals M.	Police Officer 1	GF
Chafin, C.	Police Sergeant	GF
Dillon, S.	Police Sergeant	GF
Funderburk, D.	Police Officer II	GF
Gentzler, D.	Police Officer II	GF
Harvey, J.	Police Officer II	GF
Henderson, S.	Police Officer I/SRO	GF
Humphries, H.	Lieutenant	GF
Hunter, J.	Police Officer 1	GF
Marcucilli, A.	Captain	GF
Mobley, J.	Police Officer I	GF
Morton, G	Police Officer I (PTE)	GF
Russell, S.	Police Officer I	GF
Sacewicz, D.	Police Officer I	GF
Sanders, S.	Police Officer II/ORD	GF
Smith, B.	Police Officer I	GF
Smith, P.	Police Officer I	GF
Soward, G.	Police Officer II	GF
Spivey, C.	Police Sergeant	GF
Tello, E.	Police Officer I	GF
Trivette, D.	Police Officer II	GF
Ward, L.	Police Sergeant	GF
Investigative		
Hettinger, S.	Police Detective	GF
Latham C.	Police Detective	GF
McCullough, D.	Police Detective	GF
Moore D.	Police Detective	GF
Support Staff		
Earl, A.	Administrative Assistant II	GF
Roy, K.	Front Desk (PTE)	GF
Total	29-Full Time Positions Approved	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

Fire	Position	Fund
Britt L.	Asst. Fire Chief Leader	GF
Athing, K.	Asst. Fire Chief Leader	GF
Griffin, A.	Fire Chief	GF
Sestrich, M.	Fire Shift Leader	GF
Soward, W.	Fire Shift Leader	GF
Vacant		GF
Vacant		GF
4 Permanent P/T	Reserve Fire Specialist	GF
Total	7-Full Time Positions Approved for Department 4-Part Time Positions	

Environmental	Position	Fund
Carter, C.	General Maintenance Worker	GF
Hewitt, M.	Supervisor	GF
Hewlett, E.	General Maintenance Worker	GF
Icenhower, R.	Building Maintenance Worker	GF
Lawrie, T	Crew Leader	GF
Lewis, K.	General Maintenance Worker	GF
Millage, T.	General Maintenance Worker	GF
Williams, G.	General Maintenance Worker	GF
Vacant	General Maintenance Worker	GF
Total	9-Full Time Positions Approved For Department 2-Seasonal Temp Positions	

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

Parks and Recreation	Position	Fund
Dowling, M.	Parks Maintenance Supervisor	GF
Vacant	Parks and Recreation Director	GF
Murphy, T.	Recreation Program Superintendent	GF
Robinson, S.	Recreation Leader	GF
Smithson, B.	Recreation Leader	GF
Witman, H.	Recreation Leader	GF
Total	6-Full Time Positions Approved for Department	

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

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

**TOWN OF CAROLINA BEACH
EMPLOYEE ROSTER FY13/14**

WWC	Position	Fund
Cook, T.	Utility Maintenance Mechanic	W/S
Fowler, M.	Utility Maintenance Mechanic	W/S
Gardner, R.	Utility Maintenance Mechanic	W/S
Hall, T.	Utility Maintenance Mechanic	W/S
Lewis, K.	Utility Maintenance Worker	W/S
Maurice, J.	Utility Systems Superintendent	W/S
Martin, T.	Utility Maintenance Worker	W/S
McKeen, W.	Senior Utility Maintenance Mechanic	W/S
Nichols, C.	Plant Maintenance Mechanic	W/S
Shaw, T.	Utility Maintenance Worker	W/S
Total	10-Full Time Positions Approved for Dept.	

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

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

**Rates & Fees
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Solid Waste

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

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

Residential Rates

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

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

Twice a Week pickup with Rollback Service	\$30.00 mo. ** Mandated for all customers with four or more rollout carts.
Second pick-up in a week	\$7.00/Cart
Additional pick-up	\$20.00

Replacement of Containers

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

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

Special Pickups

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

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

Commercial Dumpster Rental Rates

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

Commercial Container Collection Rates***Weekly Service***

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

Twice Weekly Service:

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

Thrice Weekly Service:

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

Compactor Service/Per Pickup:

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

Roll Off Service:

Compactor Hauls	\$200
Open Top Hauls	\$200

Additional Pick-up:

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

Boarkwalk Service(see below)

Annual Rate 40 yd	\$600
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Recycling On Call:

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

Commercial Recycling

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

Boardwalk/Amusement District

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

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

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

Arrears

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

New Account Deposit Required

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

Vehicle Identification Decals / Parking Fees/ Freeman Park

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

Parking Lots:

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

Parking Permits:

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

Leased Parking Spaces:

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

Freeman Park Entry:

Daily Pass (per VEHICLE)	\$20.00
2-Day Pass (per VEHICLE)	\$40.00
3-Day Pass (per VEHICLE)	\$50.00
Annual Permit	\$100.00/year

FIRE DEPARTMENT FEES AND PERMITS

OPERATIONAL PERMITS

\$65.00

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

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

CONSTRUCTION PERMITS

\$85.00

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

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

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

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

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

0-5000 sq. ft

A x B = Permit Fee

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

$(A \times B \times .75) + (1,250 \times B) = \text{Permit Fee}$
 $(A \times B \times .50) + (5,000 \times B) = \text{Permit Fee}$

Occupancy Type:

Residential
Storage
Assembly
Institutional
Business
Mercantile
Hazardous
Factory/Industrial
Education

Fee per sq. Ft.

.05
.035
.06
.06
.06
.06
.05
.04
.065

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

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

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

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

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

$A \times B = \text{Permit Fee}$
 $(A \times B \times .75) + (1,250 \times B) = \text{Permit Fee}$
 $(A \times B \times .50) + (5,000 \times B) = \text{Permit Fee}$

Occupancy Type:

Residential	.05
Storage	.035
Assembly	.055
Institutional	.06
Business	.06
Mercantile	.05
Hazardous	.05
Factory/Industrial	.04
Education	.065

B. Demolition	\$20.00
C. Occupancy Certification	\$25.00 + Inspection Fee(s)
D. Minimum Permit Fee	\$45.00 unless otherwise noted + Inspection Fee(s)
E. Commercial Insp Fee	\$45.00 per inspection (Maximum 1 hour per Inspection)

ADMINISTRATIVE FEES

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

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

Hazardous Materials and Substances Abatement**FEE:**

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

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

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

Building Permits

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

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

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

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

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

From	0.00	to	\$ 199.....	\$ 25.00
From	\$ 200.00	to	\$ 2,000.....	\$ 50.00
From	\$ 2,000.01	to	\$ 4,000.....	\$ 75.00
From	\$ 4,000.01	to	\$ 6,000.....	\$100.00
From	\$ 6,000.01	to	\$ 8,000.....	\$125.00
From	\$ 8,000.01	to	\$10,000.....	\$150.00
From	\$ 10,000.01	to	\$15,000.....	\$175.00
From	\$15,000.01	to	\$20,000.....	\$200.00
From	\$20,000.01	to	\$25,000.....	\$225.00
From	\$25,000.01	to	\$30,000.....	\$250.00
From	\$30,000.01	to	UNLIMITED	\$250.00 plus \$6 per \$1000 (or any portion thereof) In excess of \$30,000
Demolition permit - residential				\$50.00
Demolition permit – commercial				\$200.00
Relocating a house				\$200.00 plus building fees
NC Homeowners recovery fee (GS 87-15.6, Vol 1A)				\$10.00
Manufactured Housing Single Wide				\$100.00
Double Wide				\$200.00
Triple Wide				\$300.00

- (b) **Expiration of Permits:** If substantial work is not commenced within six (6) months of issuance or, if the work is suspended or abandoned for a period of twelve (12) months or more after work has commenced (NCGS 153A-358/ 160A-417).
- (c) **Work Requiring a Permit:** Residential permits are not required for work costing less than \$5000.00 unless that work involves the addition, repair, or replacement of load bearing structures and does not require a change in the electrical, mechanical, and plumbing systems (NCGS 160A-417). All commercial work shall be reviewed to determine permit applicability.
- (d) **Privilege License Required:** Contractor MUST have an up to date privilege license on file with the Town of Carolina Beach before any permits will be issued.

Sprinkler Systems
(See Fire Code Permit Fee Schedule)

- (e) **Signs (other than Billboards - see h):** \$25.00 – 30 minutes of staff analysis and occasional site visit; 30 minutes clerical and filing. (In addition to the above fee, illuminated signs require an electrical permit in accordance with the Electrical Permit Fee Schedule as adopted by New Hanover County).
- (f) **Billboard:** \$500.00
- (g) **Extra Inspections:** The above fees, a-g, entitle the contractor or applicant to the necessary footing, foundation, rough-in inspections and one final inspection. Extra inspections or inspection trips made necessary through the failure of any person, firm or corporation in charge of

work, to give specific locations of work to be inspected or failure to install work according to Code regulations, are hereby designated "EXTRA BUILDING INSPECTIONS." This Extra Building Inspection Fee shall be - \$25.00.

(h) **Refunds and Extensions:**

- (1) No refunds shall be issued for permits that have expired.
- (2) Unexpired building permits may be renewed upon request of the owner. The fee for permit extensions shall be 20% of the initial fee not to exceed \$200.00. New zoning requirements will apply.

(i) **Working Without a Permit:**

- (1) Fee for starting work without a permit is equal to twice the basic permit fee - minimum of \$100.00
- (2) Fee for starting and substantially completing the work without a permit - basic permit fee plus \$500.00

(j) **Habitual Working Without a Permit:** \$50 per day find shall be imposed for second and subsequent offenses of working without a permit for as long as the work continues.

(k) **Failure to Obtain a Final Inspection:** immediately upon completion of work - \$100.00.

(l) **Prior to Final Cut-On:** \$1,000 certified check or letter of credit.

(m) **Garages and Other Outbuildings:** See section Building Permit Fees, Item (a).

(n) **Fencing:** \$25 permit fee and all pertinent inspections.

(o) **Privilege License Inspection:** \$25 onsite inspection fee.

(p) **Occupying a building without a CO/CC:** \$250.

PERMIT PROCESSING FEE SCHEDULE ***Planning & Zoning***

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

Issued for Planned Residential and Business Developments, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation and analysis, 1 hour TRC, 2 hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, typing legal advertisements), 2 hours for case close out, 1 hour site check, 6 hours zoning sign off after construction, and issuance of Certificates of Occupancy.

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

Issuance for mixed uses, bed and breakfast projects, etc., as specified in the Zoning Ordinance. 8 to 10 hours staff report preparation, 2

hours in hearings, 3 hours of clerical time (agenda preparations, hearing minutes, typing legal advertisements), 1 hour case close out, 1 hour zoning sign off after construction/implementation, and issuance of a Certificate of Occupancy .5 hours.

(c) **Minor Subdivisions:** Fee \$25.00

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

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

4 to 8 hours staff analysis and report preparation, 1 hour site check, 3 hours hearing time, 4 hours clerical time (agenda preparation, hearing minutes, legal advertisements, typing), 1 hour TRC meeting, 2 hours case close-out and follow-up, 6 hours zoning sign-off, and issuance of a Certificate of Occupancy 6 hours.

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

Applicant pays for advertisement in a newspaper of general circulation for four consecutive weeks, 8 to 10 hours staff analysis, 2 hours in hearings, 4 hours of clerical time (agenda preparation, hearing minutes, legal advertisements, typing) 1 hour case close-out.

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

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

(g) **Major Rezone Application:** Fee \$625.00 – (directly affects 50 or more owners or greater than one acre of land). Planning to bill for both TC and PZ advertisements

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

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

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

(i) **Zoning and Plot Plan Approvals:**

Single Family/Duplex:	\$25.00
Multi-family / Multi-use:	\$5.00 per unit or \$25 whichever is greater
Commercial:	\$50.00

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

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

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

(k) **Zoning Site Inspections:** Fee \$25.00

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

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

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

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

.5 hours staff analysis and processing.

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

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

(o) **Special Event Fee:**

Minor: \$25

Major: \$50

(p) **Department Event Fees:**

Utilities: \$25.00/hr/employee

Public Works: \$25.00/hr/employee

Poice: \$35.00/hr/employee

Fire: \$65.00/hr/employee

Parks & Recreation: \$40.00/hr/employee

(q) **Conditional Use Permit Extension Fee:**

\$100

(r) **Conditional Use Permit Minor Modification Fee:**

\$100

(s) **Privilege License Inspection Fee:**

\$25

(t) **Right of Way Encroachment:**

\$100/year

(u) **Beach Services:**

\$100/year

(v) **Vending:**

\$100/year Freeman Park or Municipal Beach Strand

\$500/year and \$250/month with a minimum of 4 months for street end vending

\$100/year Ice cream trucks

(w) Itinerant Merchant:

\$100/year

<u>GIS Maps</u>	<u>Paper Type</u>	<u>Roll Size</u>	<u>Cost Per Color Copy</u>	<u>Cost Per Black & White Copy</u>
	Economy 20lb Bond 24 Inch	Up to 24x35	\$20.00	\$4
	Economy 20lb Bond 36 Inch	Up to 36x46	\$25.00	\$6.00
		36x58	\$30.00	\$8.00
		36x63	\$40.00	\$10.00
	Bond	8 1/2x11	\$1.00	\$0.15
	Lazer Ink Jet Bond	11x17	\$2.00	\$0.15

Zoning Enforcement

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

Board of Adjustment

Variance Request/Hearing: Fee \$450.00

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

Privilege License Fees

Privilege License Fees:

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

Peddling and Soliciting:

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

Amusements-Adult Entertainment or Activity:

The privilege license tax for each adult entertainment facility is (\$500) five hundred dollars per year as well as a (\$100) per individual. The penalty for not obtaining a license is classified as a civil penalty in the amount of (\$200) two hundred dollars per violation.

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

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

Private Bus Service-Application Fee:

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

Private Events:

A \$50 fee shall be charged for public events on private property. There is also a \$25 fee for all other events as determined by the Town Manager.

Police Department

Taxicab Permits and Operator License:

Annual Taxicab inspection: \$20.00 per vehicle

Annual Taxicab operator permit: \$10.00 per operator

Finger Printing or Background Check: \$10

Town Ordinance

Sec. 3-5 Riding, leading or driving animals on sidewalk, boardwalk, roads or beaches: \$50.00 fine

Sec. 6-9 Harbor and Marine Regulations: \$50.00 fine

Sec. 7-21 Surfing: \$10.00 fine

Sec. 9-29 Motor Vehicle/ Passenger Vehicle: \$50.00 fine

Section	Violation	
<u>9-51</u>	Driving motor vehicle on sidewalk	\$50.00
<u>9-52</u>	Driving motor vehicle on Boardwalk without permit or prior approval	\$50.00
<u>9-53</u>	Skating, roller blading, skate boarding within unauthorized areas	\$10.00
<u>9-55</u>	Operating of unauthorized vehicle on beach	\$50.00

9-80—9-90	Operating bicycle in violation of regulations	\$10.00
9-92	Operating bicycle without proper headgear (age 12 or under)	\$10.00
9-93	Bicycle passenger (age 4 or younger) without proper child safety seat	\$10.00
Article IV	Violations to pedestrian regulations	\$5.00
Article V	Violations to stopping, standing, parking of vehicles	\$10.00
	Violations to parking of vehicles:	
	If paid w/in 72 hours	15.00
If paid after 3 days	25.00	
	Parking of unauthorized vehicle in area marked for emergency vehicles only	\$50.00
9-130	Parking of unauthorized vehicle in handicapped space	\$250.00
Schedule C	Damaging or destruction of ocean dunes or vegetation	\$1,000.00
(Also Sec. 10-13)		
Schedule C	Overnight camping, sleeping on the beach	\$100.00
5-25	Open fires on the beach	\$100.00
Section 9-153	Violation of pre-towing notice on private lots or a failure to comply with any of its requirements shall subject the offender to a civil penalty as follows:	
	First offense	\$50.00
	Second offense within a twelve (12) month period	\$100.00
	For each offense when the offense is the third or subsequent offense within a twelve (12) month period	\$250.00

Sec. 9-154 Wrecker/Towing Services and Impoundment: \$200.00 fine

Freeman Park Fines:

Section 11-73

11-46 Careless and reckless driving \$100.00

11-47 Only operational vehicle(s) \$50.00
11-48 Repairs within Freeman Park (vehicle) \$50.00
11-49 Abandonment (vehicle) \$50.00
11-50 Public vehicular area
(a) Restricted area to include below daily high-tide mark \$100.00
11-51 Speed limit \$50.00
11-52 Clinging to motor vehicle \$100.00
11-53 Camping violation(s)
(a) Location violation or camping more than allowed time (14 days) \$50.00
11-54 Campfires \$50.00
(a) Location violation \$50.00
(b) Burning of construction debris \$100.00
11-55 Sand dunes
(a) Walking within sand dunes \$50.00
(b) Operating a motor vehicle within sand dunes (minimum/maximum) \$250.00—1,000.00
11-56 Litter including glass containers \$50.00
11-56.A House hold Furniture \$100.00
11-57 Human waste \$100.00 and animal and vegetable waste \$50.00
11-58 Wildlife to include feeding of wildlife and the presence of horses and/or livestock \$25.00
11-59 Dogs and other commonly accepted animals and fowl on public rights-of-ways, etc. \$25.00
11-60 Surfing and other water related activities
(a1) Personal watercraft within 1,500 feet of beach strand \$50.00
(a2) Surfing leash law \$50.00
(a3) surfing within 500 feet of fishing pier \$50.00
11-61 Freeman Park Permits \$100.00
11-62 Fees \$50.00
11-63 Trespassing when park is officially closed \$100.00
11-64 Conduct of visitors \$50.00
11-65 Vending, unauthorized \$50.00
11-66 Advertising and promotions \$50.00
11-67 Organized events, unauthorized \$50.00
11-68 Pedal, solicit or beg without a license \$50.00
11-69 Curfews for minors \$50.00
11-70 Firearms and fireworks \$50.00
11-71 Noises prohibited, nuisances \$50.00
11-72 Public nudity \$50.00

Public Works

Vegetation Removal, Increased Impervious Area, Filling & Grading Permits

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

Town Clerk

Annexations: Fee \$370.00

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

Water and Sewer

Authority to Require Water or Sewer Connection

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

- (e) Any residential dwelling or business abandoning use of a well within the Town of Carolina Beach and requesting connection to the town's water system will not be required to pay a user fee before said connection is made.

Connection Required

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

Connection Permit

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

Inspection of Connections Not Made by the Town

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

Separate Connections

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

Water Service Connection Fees

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

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

*These fees are applicable to residential installations only.

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

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

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

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

Sanitary Sewer Service Connection Fees

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

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

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

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

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

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

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

the contractor's fee shall become part of the estimate. Estimate shall be good for a period of 90 days.

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

Water Meters

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

Separate Meters

- (a) Where sewer service is not utilized or water consumed does not enter the sanitary sewer, it shall be determined on a case-by-case basis by the town manager and/or utilities director if such customers can be exempt from sewer charges.
- (b) Exempt customers determined by town manager and/or utilities director shall have separate meter installed, maintained and read by the town. The cost of such a device shall be borne by the property owner requesting relief.
- (c) These relief meters shall be logged with the finance department and bear a field marking to identify for reading purposes.

Prohibited Uses

- (a) No consumer will be allowed to supply or sell water to other persons, families, or corporations, nor shall any person take or carry away water from any hydrant, watering trough, or public fountain.
- (b) The fire hydrants are for the use of the fire department for fighting fires, and are not to be used by any unauthorized person for any purpose, unless permitted by the town manager.

Tampering with Meters

- (a) It shall be unlawful for any unauthorized person to alter, tamper with, or bypass a meter which has been installed for the purpose of measuring the use of water or knowingly to use water passing through any such tampered meter or water bypassing a meter provided by the town for the purpose of measuring and registering the quantity of water consumed. Any meter or service entrance facility found to have been altered, tampered with, or bypassed in a manner that would cause such meter to inaccurately measure and register the water consumed, or which would cause the water to be diverted from the recording apparatus of the meter, shall be prima facie evidence of intent to violate and of the violation of this section by the person in whose name such meter is installed, or the person or persons so using or receiving the benefits of such unmetered, unregistered, or diverted water.
- (b) Any person violating any of the provisions of this section shall be guilty of a misdemeanor.
- (c) Whoever is found in a civil action to have violated any provisions of this section shall be liable to the town in triple (300%) of the amount of losses and damages sustained, or one thousand dollars (\$1000.00), whichever is greater.

Water & Sewer Billing

- (a) Water and sewer rates shall be as provided in the budget ordinance.
- (b) Each water account shall be charged at the monthly fixed charge plus a variable charge for all water used. Exceptions: If a house has been condemned, then no charge shall accrue, and meter shall be removed. Every property within the town with a structure shall be charged a minimum fixed charge every month whether the owner applies for service or not.
- (c) Each wastewater account shall be charged at the monthly fixed charge plus a variable charge for all wastewater treated. The gallons of wastewater treated for a given period shall be taken to be the same as the gallons of treated water provided to the site, as measured by the service's water meter.

Billing

- (a) All bills and accounts shall be in the name of, and sent for payment to, the owner of the property being served, and or renter. Where a water user is not tapped onto the wastewater treatment system, no sewer service charge will be levied. See "B" Relating to Sewer.
- (b) Where a sewer user is served by a well, a private water system or another non-town water source, such user shall be levied a sewer service charge based on the rates outlined in subsection (a). Gallons shall be established by installing, at the user's expense, a meter on the user's water supply and taking that consumption figure as the basis for the sewerage amount or if not metered shall be charged at a rate set forth in the budget ordinance.
- (c) Upon failure to pay the amount charged for either water or sewer or both, within the time set forth (30 days), a 5% late payment penalty shall be charged to the user.

Deposits

The responsibility for water bills of the consumers shall be a legal obligation the person whose name is on the account. Applicants for water and sewer service must first turn in a completed and signed application to the billing clerk and show proof of residence. A non-refundable service fee of \$55.00 is required from all applicants. A security deposit is required from all renters applying for water/sewer services (the deposit may be waived for property owners only). All deposits will be returnable to the depositor upon final payment for all outstanding water and sewer bills against that particular property.

Deposit Schedule:

Residential

Excellent Credit Rating	\$100.00
Some Risk	\$200.00
Greatest Risk	\$250.00

Commercial

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

Water Service Fees

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

Water Service Meter Check Fees

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

Charges for Cut-Ons Outside Working Hours

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

Charges for Illegal Cut-On of Water

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

Charges for Resetting of Water Meter

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

Deposits for Special Meter Tests

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

Water and Sewer Charges Outside Town Limits

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

Unpaid Water and Sewer Accounts: Discontinuance of Service

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

Leak and Breakage Adjustments

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

Water and Sewer Variable Metered Rates

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

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

Monthly Minimum Water and Sewer Fixed Rates

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

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>	<u>Total</u>
5/8" x 3/4"	\$13.18	\$23.82	\$37.00
1"	\$30.99	\$65.01	\$96.00
1 1/2"	\$40.38	\$85.62	\$126.00
2"	\$63.85	\$141.15	\$205.00
3"	\$120.68	\$266.73	\$387.41
4"	\$207.54	\$466.46	\$674.00
6"	\$566.58	\$1,273.44	\$1,840.02

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

Sewer Base Rate – Senior Citizen/Disabled Residents:

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

Non-Metered Sewer Rates

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

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

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

Industrial

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

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

Water/Sewer/Facility Fees

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

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

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

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

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

Interim Medical Facility/100 sq. ft occupyable space & to include one (1) unisex bathroom per water closets/urinals per 1,000 sq. ft. (not for public use) that include public restrooms per water closets/urinals per restroom	\$175.00 \$1,125.00	\$175.00 \$1,125.00
Nursing/Rest Homes/bed with laundry w/o laundry	\$420.00 \$1,000.00 \$600.00	\$420.00 \$1,000.00 \$600.00
Residential Care Facilities/bed with laundry w/o laundry	\$420.00 \$1,000.00 \$600.00	\$420.00 \$1,000.00 \$600.00
Car Wash		
Self Service/bay	\$2,500.00	\$2,500.00
Roll-Over/unit used for under body wash	\$2,500.00	\$2,500.00
Automatic per bay	\$2,500.00	\$2,500.00
Porta Wash per unit	\$1,500.00	\$1,500.00
Swimming Pools/Water Entertainment		
Residential/pool single family	\$250.00	\$250.00
Commercial/Multifamily Pools w/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Pools/public facilities pools w/water closets/urinals/showers	\$375.00 \$1,125.00	\$375.00 \$1,125.00
Other uses not listed	(\$5 gallon/average day's use)	(\$5 gallon/average day's use)

CHANGE OF USE:

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

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

Irrigation Well Permit Fees

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

Jetting of Pilings

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

Grease Removal

First violation:

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

Second violation:

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

Third violation:

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

Stormwater Drainage

Stormwater Drainage Fees

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

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

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

Municipal Marina

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

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

Dockage Rates

Effective 1-1-11

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

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

Parks & Recreation

League Fees

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

Sponsorship Fees

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

Recreation Center Membership

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

Facility Reservation Fees */**

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

* To reserve for exclusive use.

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

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

Travel Allowances

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

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

Registration Fees

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

Subsistence (Meals & Lodging)

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

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

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

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

Travel

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

Other

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

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

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

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

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

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

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

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

Meeting Room Policy

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

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

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

**ADOPTED CAPITAL OUTLAY PROGRAM
FY 2013/2014**

GENERAL FUND FY 2013/2014									
		<u>Parks & Recreation Dept.</u>							
Overall Score	Funding Strategy		Total Cost	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
		Aquatics Center	1,100,000						
4.5	GF	Recreation Center Expansion and Improvement Proj.	70,000	70,000					
		Total	\$1,170,000	\$70,000	\$0	\$0	\$0	\$0	\$0
		<u>Police Dept.</u>							
Overall Score	Funding Strategy		Total Cost	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
4.5	GF	In Car Camera System (1/2)	22,500	22,500					
5	GF	New Server/Police Software	12,000	12,000					
4	GF	1 New Vehicle	27,000	27,000					
		Total	\$61,500	\$61,500	\$0	\$0	\$0	\$0	\$0
		<u>PARKING</u>							
4		Parking Pay Station to Replace The Shelby	17,500	17,500					
		Total	\$17,500	\$17,500	\$0	\$0	\$0	\$0	\$0

GENERAL FUND FY 2013/2014 (Cont'd.)									
		Fire Dept.							
Overall Score	Funding Strategy		Total Cost	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
	5	Fire Station Expansion		35,000					0
		SCBA's	120,000	40,000	40,000	40,000			
		Engine 22	415,000		41,500	41,500	41,500	41,500	41,500
		Engine 21	525,000						525,000
		Fire vehicle Sq-22	30,000		10,000	10,000	10,000		
		Fire vehicle Sq-23	40,000			13,300	13,300	13,300	
		Total	\$1,130,000	\$75,000	\$91,500	\$104,800	\$64,800	\$54,800	\$566,500
		LIFEGUARDS/OCEAN RESCUE							
3.5		Polaris Ranger UTV Beach Response Vehicle	16,500	16,500					
		Total	\$16,500	\$16,500	\$0	\$0	\$0	\$0	\$0
		BEACH MAINTENANCE							
4		New F350 Water/Sewer Truck	27,008	27,008					
4		Adv 300 Pump for Water/Sewer Truck	14,000	14,000					
		Total	41,008	41,008	0	0	0	0	0
		General Fund Total	\$2,436,508	\$281,508	\$91,500	\$104,800	\$64,800	\$54,800	\$566,500

**ADOPTED CAPITAL OUTLAY PROGRAM
FY 2013/2014**

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