

TOWN OF CAROLINA BEACH, NORTH CAROLINA ANNUAL BUDGET - FISCAL YEAR 2025/2026



Waves of the past carried on the tides of tomorrow

TOWN COUNCIL

Lynn Barbee, Mayor

Deb LeCompte, Mayor Pro-Tem

Jay Healy, Council Member

Joe Benson, Council Member

Mike Hoffer, Council Member

TOWN STAFF

Bruce Oakley-Town Manager

Ed Parvin-Deputy Town Manager

Kimberlee Ward-Town Clerk

Debbie Hall-Finance Director

Holly Brooks-Human Resources Director

Alan Griffin-Fire Chief

Vic Ward-Police Chief

Brian Stanberry-Public Works Director

Mark Meyer-Public Utilities Director

Jeremy Hardison-Community Development Director

Eric Jelinski-Parks and Recreation Director

Paula Kempton-Senior Project Manager

Sheila Nicholson-Administrative Services Officer

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BUDGET MESSAGE/ORDINANCE

- Budget Message
- Budget Ordinance

BUDGET MESSAGE/ORDINANCE

- Budget Message
- Budget Ordinance



May 27, 2025

To: Mayor Barbee and Town Council Members
From: Bruce Oakley, Town Manager
Re: Recommended Budget for Fiscal Year 25-26

I am pleased to present to you the proposed 2025-26 fiscal year budget for your review and consideration. This balanced budget reflects our commitment to fiscal responsibility, infrastructure improvement, and enhanced public services. A revenue neutral tax rate of 14.17 cents is required to balance the proposed budget, along with a 5% increase in utility rates to balance the Enterprise Fund and to plan for upcoming bond issuances. The expansion of the Town's tax base and limited proposed projects allows for the lower tax rate, and the 5% increase in utility rates are needed for upcoming bond issuances and proposed infrastructure projects.

Several projects have been completed this year and several more are underway. To maintain focus on current projects and to be cognizant of current economic uncertainties, no major projects are proposed in the general fund. We will continue to work on ongoing projects and include some new projects in the Enterprise Fund, especially bond-related ones and projects that help improve our stormwater system.

Continued growth in Carolina Beach has expanded our tax base, but it is also straining our emergency services. This budget addresses this strain by adding additional personnel and resources to both the Police and Fire Departments. The growth impacts our other services also, but we feel that we can maintain the same level of service with current personnel and recent equipment and system improvements.

Recruitment and retention are key to providing great services. This can be difficult during a competitive job market, so we are proposing a 3% COLA and a potential 2% merit to try and keep pace with other local employers.

The Town operates with general fund as well as utility fund. The general fund revenues include taxes from property, sales, alcohol sales (ABC), franchise, Powell Bill, parking, and occupancy taxes. To a lesser extent, fees and charges also support the revenues of the general fund. The utility fund revenues are primarily fees collected for water, sewer, and storm water services with rate requirements associated with planned capital improvements.

General Fund: The FY 25-26 balanced budget for the general fund is \$23.4 million compared to \$22.4 million that was proposed in the current fiscal year. While some streams of revenue have flattened, we have seen a significant expansion of our tax base leading to higher total revenues. A revenue neutral tax of 14.17 cents is proposed, down from 23.5 cents in 24-25. Each penny of the tax rate will generate approximately \$548,213 in revenue at the proposed rate.

Personnel: The general fund supports funding for 103.5 employees, including six new positions: three in the Police Department and three in the Fire Department. Additionally, a vacant Building Inspector position has been reallocated to create a Fire Inspector position to manage the increasing number of inspections.

The Town's provision for a 401 (k) would remain as it is currently allocated: 1% for all employees, and up to a 2% match based on employee contributions.

Capital Projects: Capital expenditures are projected to decrease by \$367,000 compared to the previous year. The focus will be on completing existing projects such as the final phase of the marina and the Boardwalk Bathroom.

Debt Service: The TCB debt service amortization for the general fund is listed below. Note the totals include CBP3 debt which is funded in the non-departmental budget:

FY24	\$ 1,369,829
FY25	\$ 1,207,727
FY26	\$ 1,270,279
FY27	\$ 1,192,421
FY28	\$ 1,123,524

Fund Balance: The Town of Carolina Beach had a general fund balance of \$13.8 million as of 6/30/24, or the beginning of this current fiscal year. The unassigned portion is 45% of the general fund budget. This is consistent with Council's desire to maintain a healthy unassigned fund balance of near 50%. Additionally, receivables expected to be received in FY25 are conservatively estimated at \$720,000. Current projections of change in fund balance for FY25 show an expected reduction of \$1.1 million due to the appropriation of funds for several projects. This is subject to change if revenues are higher than expected.

Utility Fund: The FY 25-26 balanced budget for the utility fund is \$12.4 million compared to \$10.5 million last year with an appropriation of \$1.54 million from the fund balance. This increase is to cover engineering and permitting of bond related projects and will be reimbursed with the bond issuance. The revenue sources are primarily rates charged for water, sewer, and stormwater. This budget includes a transfer to the general fund of \$775,000 for indirect services provided by the general fund. There is a proposed 5% increase in rates consistent with the Town's Infrastructure Plan CB2045. These increases will help prevent larger increases after any bond issuances for future improvements.

Personnel: The utility fund supports 31.5 employees. The Utility Departments continue to make improvements to our water, wastewater, and stormwater services. The Town continues to operate two water treatment plants, 14 wells, 13 lift stations, a wastewater treatment plant, 30 miles of sewer, five miles of force mains, 35 miles of water lines, 4,721 water and sewer accounts, and manages the public stormwater system with four pump stations. There are no new positions planned in the budget and a 3% COLA and 2% merit are proposed. 401 (k) does not change from the current budget.

Capital Projects: The engineering and permitting of a new well, piping, and filtration are included for the bond issuance this winter. As are the engineering and design for a new stormwater force main from the Lake to the Henniker's ditch as well. Town has started the early phase of bond issuance planning on completion of the full water system upgrade project. Which will be part of the FY 28/29 bond issuance. There are also several stormwater improvement projects scheduled for FY 25-26.

Debt Service:

The TCB debt service amortization for the utility fund is as follows:

FY24	\$ 2,358,859
FY25	\$ 2,273,946
FY26	\$ 2,149,634
FY27	\$ 2,153,323
FY28	\$ 2,148,761

Fund Balance: The change in net position as of 6/30/24 was \$1.7 million with a positive fund balance of \$4,418,255. The projection for 06/30/25 is an increase of \$394,897; \$1,579,694 of this will be used to balance the budget, leaving \$3,233,458 in the Utility Fund balance.

With the county-wide wide four-year property revaluation cycle taking effect this year, the Town Council instructed staff to develop a budget with a revenue neutral tax rate. We were able to do so because of additional revenue from the Town's expanded tax base and less spending on general fund projects. It is projected that our sales tax revenue will decrease this year because of the Ad Valorem method of sales tax distribution used in New Hanover County. However, we were able to absorb the loss in the proposed budget.

This proposed budget reflects our commitment to maintaining fiscal stability while addressing the needs of a growing community. Through strategic investments in personnel, infrastructure, and capital projects, we aim to enhance the quality of life for our residents and visitors. Thanks to the staff, elected officials, and citizens who provided input into this budget. We look forward to carrying out the projects, the plans, and the policy directions listed in the budget.



Town of Carolina Beach, North Carolina

Fiscal Year 2025/2026 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 10th day of June, 2025, a quorum being present, that the following Budget, for Fiscal Year 2025/2026, 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 25/26. The policies of the Town of Carolina Beach, the actions of this Board, and Staff will carry out the plans and fiscal transactions contained within this Budget in order to meet the goals and objectives of the Town with respect to daily operations, development, and provision of services to the residents of this municipality.

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

Rate Summary-Taxes

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

General Fund – For general expenses incident to the operation of all General Fund departments, capital projects and for the payment of interest and principal on outstanding debts: **\$1417 per \$100**

Rate Summary-Water, Sewer and Stormwater Charges

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

Water – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debt - **A water flat rate charge of \$24.89 for the first 3,000 gallons as identified in the attached schedule of fees then \$7.02 per 1,000 gallons.**

Sewer – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts - **A sewer flat rate charge of \$44.99 for the first 3,000 gallons as identified in the attached schedule of fees then \$11.92 per 1,000 gallons.**

Stormwater – For general expenses incident to the operation of all Enterprise Fund departments, capital projects and for the payment of interest and principal on outstanding debts - **\$19.13 per Equivalent Residential Unit (ERU).**

Other Rates and Fees

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

Fiscal Calendar for Revenues and Expenditures/Appropriations

The Revenues and Expenditures detailed in this document shall be available and appropriated for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

Distribution

Copies of this ordinance shall be furnished to the members of the Town Council, the Town Manager, the Finance Officer, and all Department Heads.

Be It Further Resolved by the Town Council of Carolina Beach, NC, that:

The following anticipated Fund Revenues, Departmental Expenditures, and Interfund Transfers are approved and appropriated for the Town of Carolina Beach's operations for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

SECTION I -- General Fund

Revenues:

Property Taxes	\$7,810,178
Sales Taxes	3,554,707
Freeman Park	1,029,169
Parking	3,314,913
Solid Waste Fees	2,272,240
ABC Revenue	699,293
Reimbursement from Utility Fund	775,000
Powell Bill	258,858
Grants	70,000
Franchise Fees	907,561
Room Occupancy Tax	1,388,249
Building Permits	143,400
Other Revenue	1,207,033
TOTAL GENERAL FUND REVENUES	\$23,430,601

Expenditures:

Non-Departmental	\$296,296
Debt Service	1,527,994
Legislative	322,132
Executive	1,512,913
Clerk	218,191
Finance	550,980
Human Resources	687,449
Planning & Development	976,533
Police Department	4,820,517
Ocean Rescue	787,073
Fire Department	2,635,357
Marina	394,488
Powell Bill	220,000
Fleet Maintenance	301,108
Parking	743,329
Environmental	4,975,733
Parks and Recreation	1,596,356
Beach Maintenance	606,877
Boardwalk	257,275
TOTAL GENERAL FUND EXPENDITURES	\$23,430,601

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

Water Monthly Service Fees	\$2,879,930
Sewer Monthly Service Fees	4,977,143
Stormwater Monthly Service Fees	1,838,215
Wholesale Sewer Services	266,439
Other Revenue	928,160
Appropriated Fund Balance	1,554,170
TOTAL ESTIMATED UTILITIES FUND REVENUES	\$12,444,057

Expenditures:

Debt Service	\$2,249,655
Administration	1,505,679
Waste Water Treatment	2,791,109
Waste Water Collection	1,955,247
Water Distribution	1,855,781
Water & Sewer Fleet Maintenance	294,660
Stormwater	1,791,926
TOTAL ESTIMATED UTILITIES FUND EXPENDITURES	\$12,444,057

Total For All Funds**\$35,874,658****SECTION 3 - Ad Valorem Taxes**

An Ad Valorem tax rate of \$.1417(fourteen point seventeen cents) per hundred (\$100) valuation of taxable property, as listed for taxes as of January 2025 is hereby levied and established as the official tax rate for the Town of Carolina Beach for Fiscal Year 2025/2026. The rate is based upon a total projected valuation of \$5,482,130,000 with an estimated tax collection rate of 99.00%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Carolina Beach.

SECTION 4 -- Documentation

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

SECTION 5 - Special Authorization

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

SECTION 6 - Restrictions of the Budget Officer

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

SECTION 7 - Budget Amendments

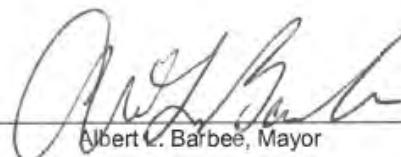
The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Council must approve all budget amendments.

SECTION 8 - Utilization of Budget and Budget Ordinance

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Carolina Beach during the 2025/2026 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. 25-1258 for Operating Budget FY 2025/2026

Adopted this the 10th day of June, 2025



Albert L. Barbee, Mayor



Attest: Kimberlee Ward, Town Clerk

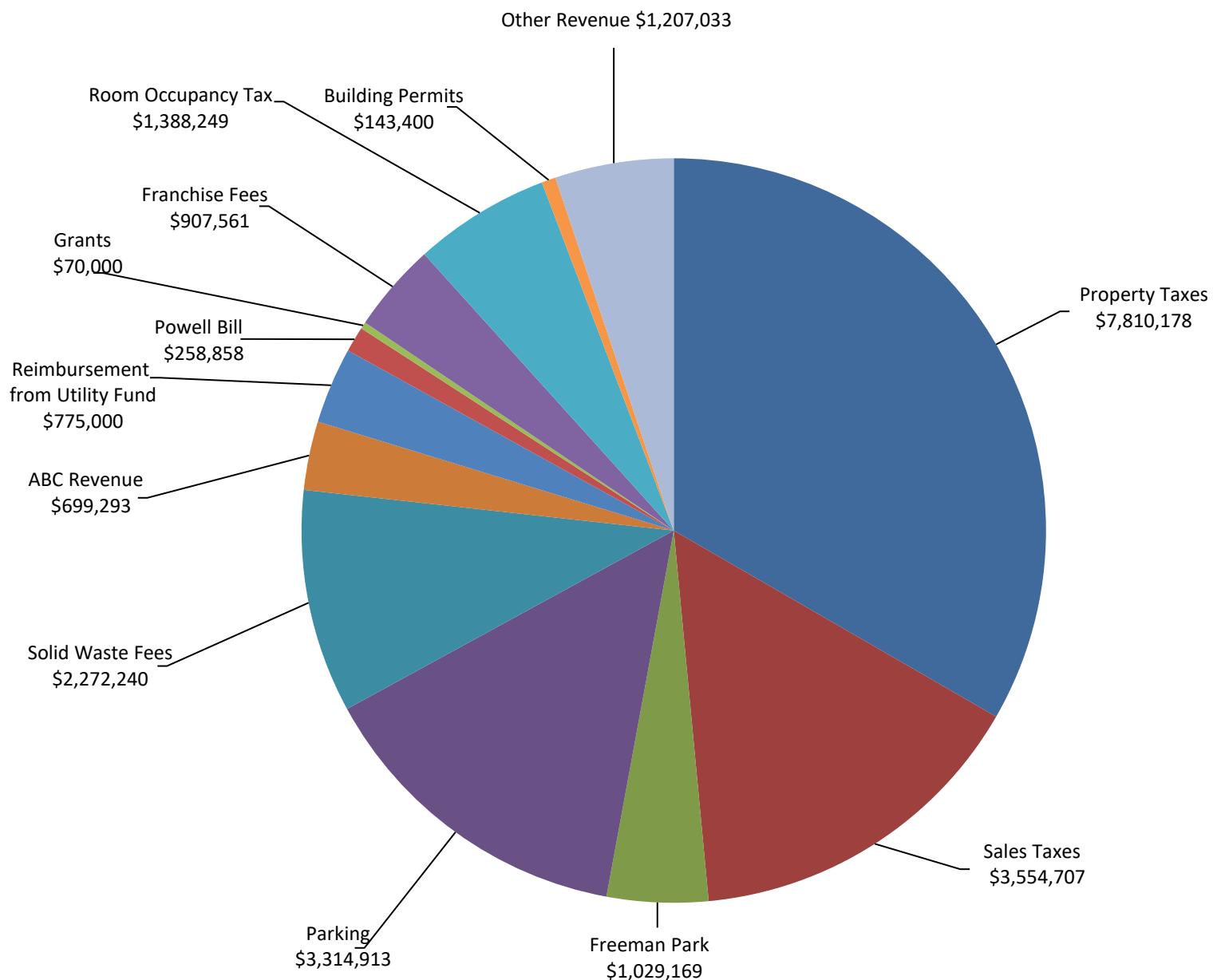


GRAPHIC INFORMATION

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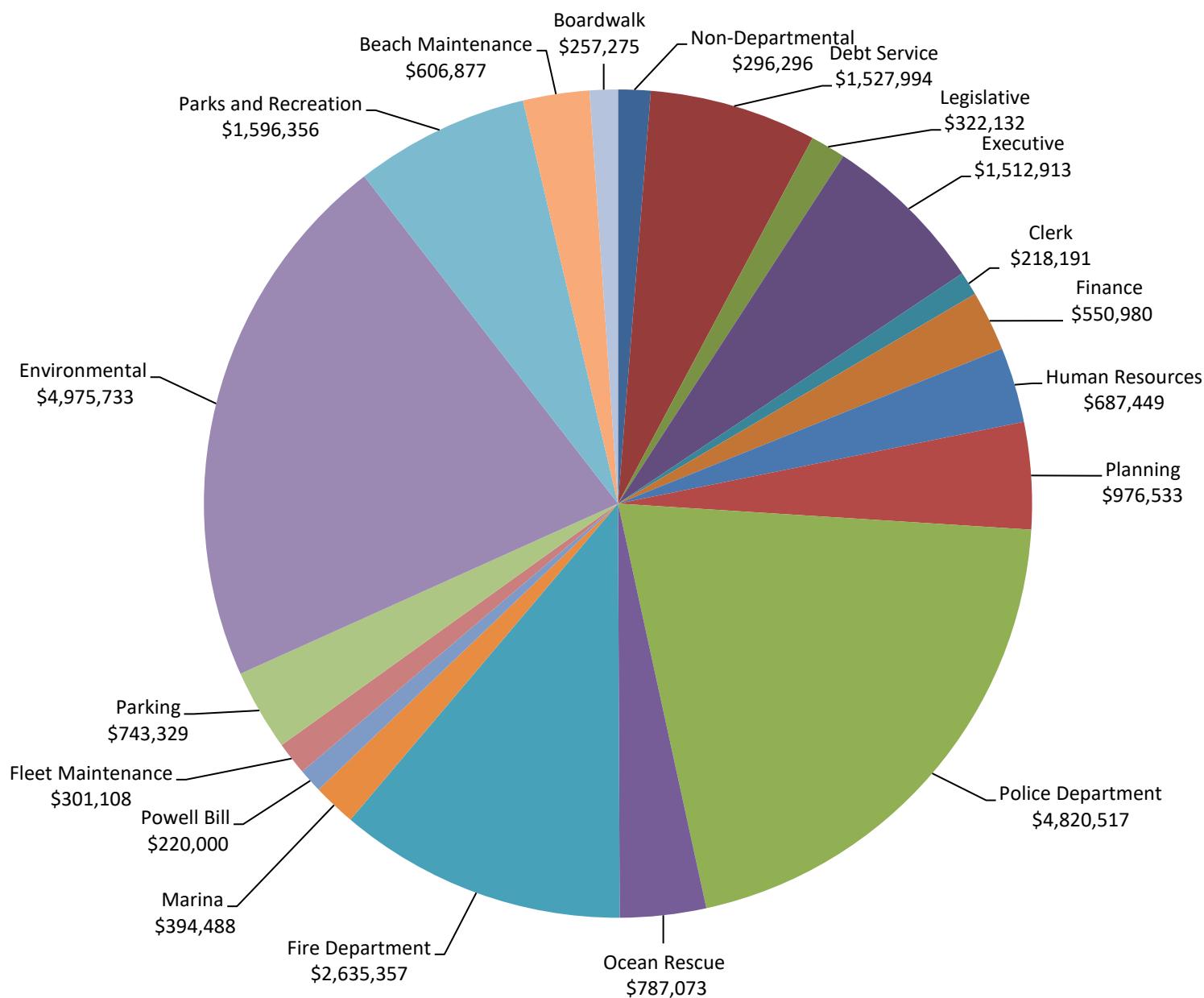
General Fund Revenues-Fiscal Year 25/26

\$23,430,601



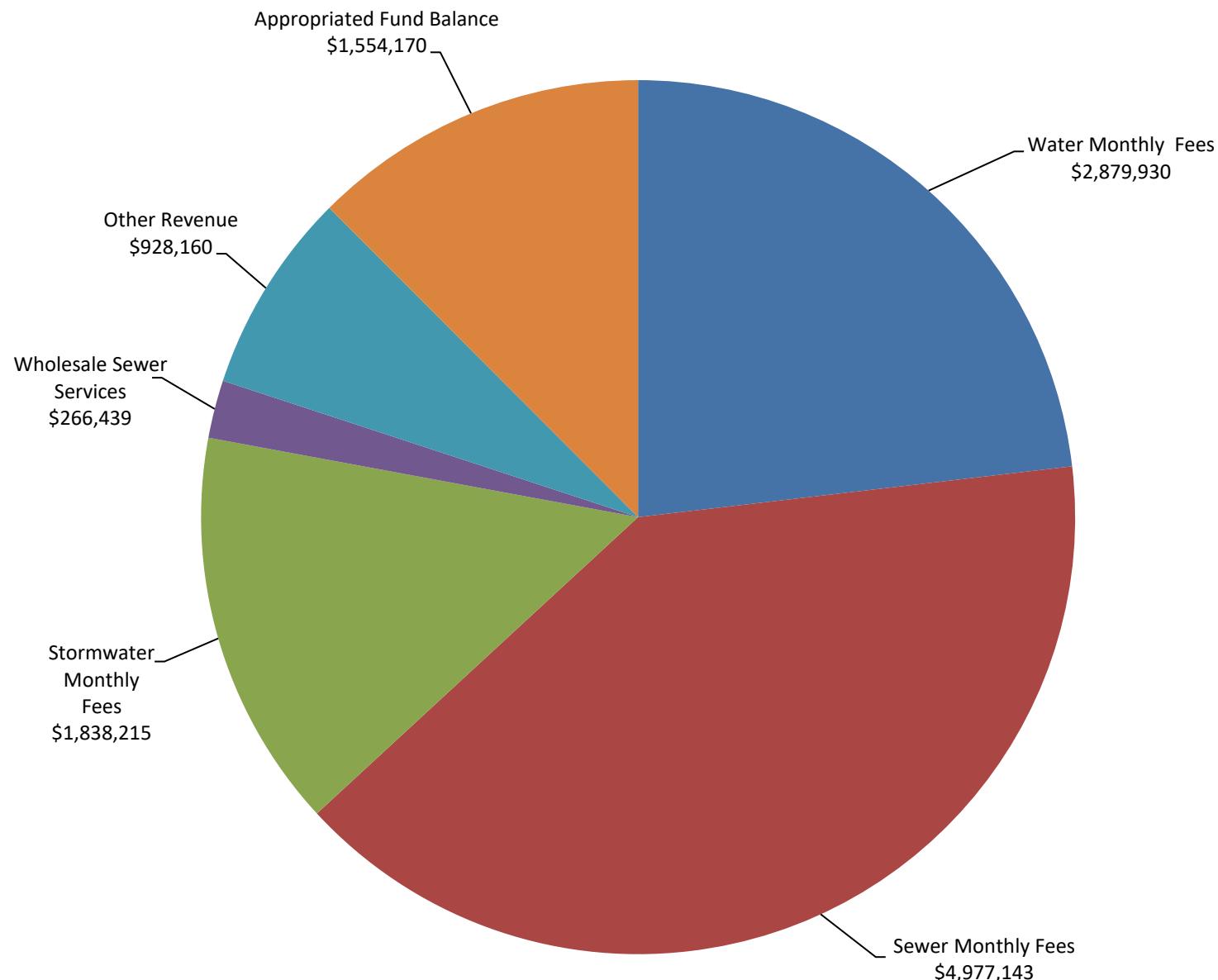
General Fund Expenditures-Fiscal Year 25/26

\$23,430,601



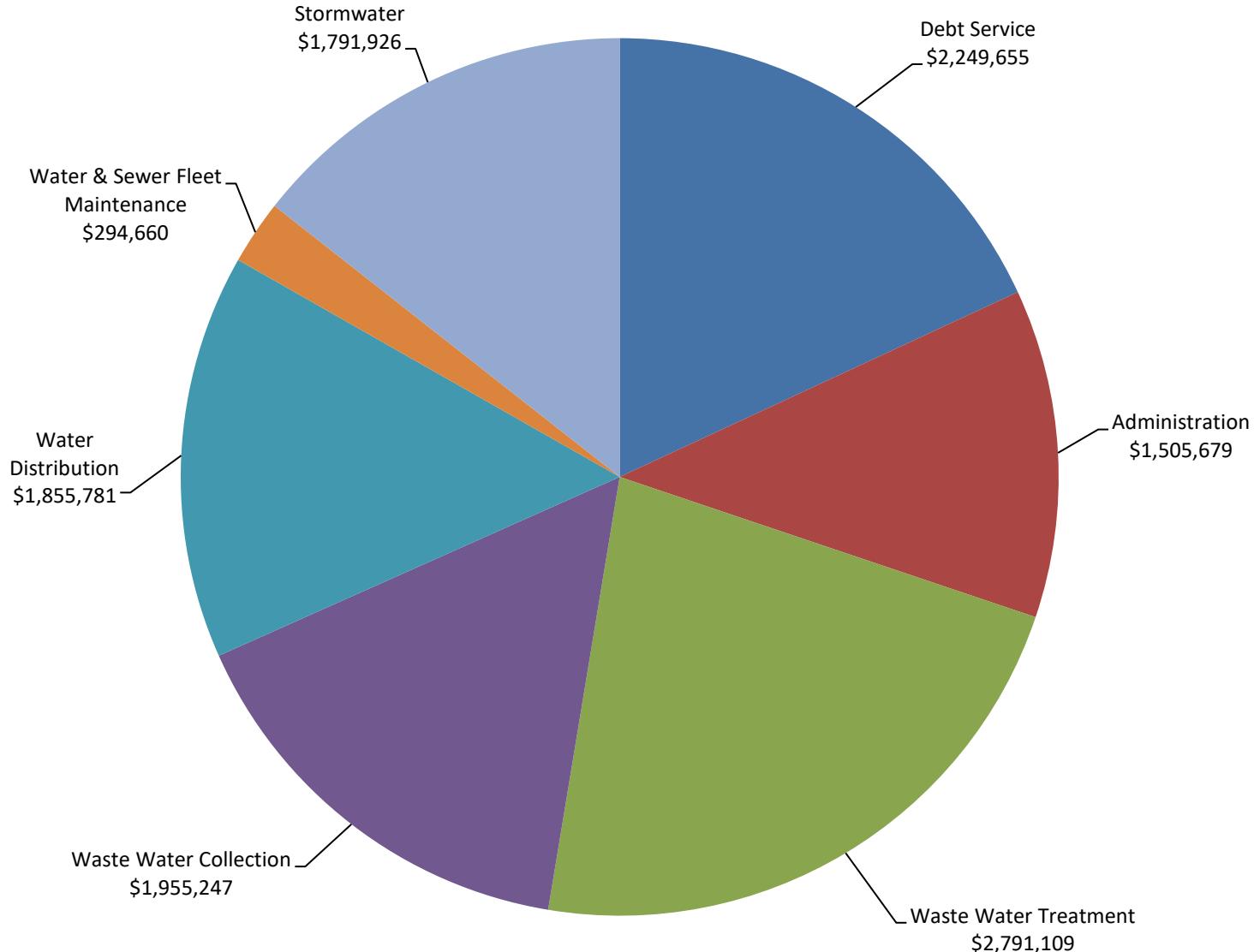
Utility Fund Revenues-Fiscal Year 25/26

\$12,444,057



Utility Fund Expenditures-Fiscal Year 25/26

\$12,444,057



SUMMARY INFORMATION

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REVENUE SUMMARIES

General Fund

	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Property Taxes	\$6,492,270	\$6,625,684	\$7,420,484	\$7,810,178
Sales Taxes	2,508,705	3,446,398	3,529,096	3,554,707
Freeman Park	911,335	1,049,101	1,125,949	1,029,169
Parking	2,991,157	2,933,699	3,216,686	3,314,913
Solid Waste Fees	1,985,463	2,090,749	2,198,452	2,272,240
ABC Revenue	604,256	663,112	698,500	699,293
Transfer from Utility Fund	750,000	750,000	775,000	775,000
Powell Bill	213,400	211,512	235,504	258,858
Grants	74,500	48,855	25,000	70,000
Franchise Fees	682,683	722,886	831,869	907,561
Room Occupancy Tax	906,447	1,145,086	1,050,258	1,388,249
Building Permits	445,887	234,338	244,437	143,400
Appropriated Fund Balance	650,020	4,038	0	0
Other Revenues	562,719	700,918	1,065,026	1,207,033
TOTAL GENERAL FUND	\$19,778,842	\$20,626,376	\$22,416,261	\$23,430,601

Utilities Fund

	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Customer Charges - Water & Sewer	\$6,721,242	\$6,964,813	\$7,603,230	\$8,123,512
Stormwater Fees	1,596,891	1,644,798	1,739,984	1,838,215
Other Revenue	1,602,516	1,180,175	1,129,302	928,160
Appropriated Fund Balance	238,506	258,957	29,226	1,554,170
TOTAL UTILITIES FUND	\$10,159,155	\$10,048,743	\$10,501,742	\$12,444,057

TOTAL ALL FUNDS	\$29,937,997	\$30,675,119	\$32,918,003	\$35,874,658
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EXPENDITURE SUMMARIES

General Fund

	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Non-Departmental	\$266,223	\$273,446	\$270,430	\$296,296
Debt Service	\$1,425,899	1,404,270	1,444,335	1,527,994
Legislative	\$416,285	263,612	294,800	322,132
Executive	\$1,389,010	1,570,636	1,509,400	1,512,913
Clerk	\$181,354	189,504	197,789	218,191
Finance	\$510,160	590,325	519,062	550,980
Human Resources	\$644,659	670,258	684,519	687,449
Planning & Development	\$804,983	775,867	1,062,040	976,533
Police Department	\$3,357,908	3,936,579	4,397,190	4,820,517
Ocean Rescue	\$633,745	682,212	774,646	787,073
Fire Department	\$2,080,243	2,082,167	2,459,365	2,635,357
Marina	\$113,476	234,337	392,881	394,488
Powell Bill	\$863,420	215,500	212,000	220,000
Fleet Maintenance	\$335,250	323,000	301,000	301,108
Parking	\$873,686	592,462	848,398	743,329
Environmental	\$3,843,749	4,413,197	4,568,598	4,975,733
Parks & Recreation	\$1,202,134	1,536,082	1,672,861	1,596,356
Beach Maintenance	\$787,158	594,348	606,713	606,877
Municipal Service District/Boardwalk	49,500	278,574	200,234	257,275
TOTAL GENERAL FUND	\$19,778,842	\$20,626,376	\$22,416,261	\$23,430,601

Utilities Fund

	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Debt Service	\$2,539,647	\$2,391,680	\$2,316,099	2,249,655
Administration	\$1,403,344	1,390,187	1,473,437	1,505,679
Waste Water Treatment	1,009,109	1,165,769	1,348,840	2,791,109
Waste Water Collection	1,776,760	1,807,595	1,904,297	1,955,247
Water Distribution	1,681,146	1,389,662	1,581,301	1,855,781
Water & Sewer Fleet Maintenance	303,000	291,000	298,500	294,660
Stormwater	1,446,149	1,612,850	1,579,268	1,791,926
TOTAL UTILITIES FUND	\$10,159,155	\$10,048,743	\$10,501,742	\$12,444,057

TOTAL ALL FUNDS	\$29,937,997	\$30,675,119	\$32,918,003	\$35,874,658
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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 2025/2026

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$.1417 tax rate per \$100 of assessed valuation estimated at \$5,482,130,000 with a 99.00% collection rate. Taxes are collected by New Hanover County on behalf of the Town. By law, the Town may only estimate collections at the previous year's percentage.
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 25/26.
State Collected Revenues	The State collects and distributes utility franchise tax to municipalities.
Local Option Sales Tax	The state collects and distributes the proceeds from locally levied tax on retail sales. The tax consists of one (1) cent and two half (0.5) cent taxes which each local government in the county receives a portion based on an ad valorem (property tax) basis. There is also a 1/4 cent local sales tax levied by the County commissioners that was effective July 1, 2010.
Powell Bill Funds	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Water & Sewer Charges	The Town sells potable water to residences and commercial establishments within the Town of Carolina Beach limits.
Garbage Fees	There is a user fee charged for once a week, curb-side residential collection. The cost for commercial dumpster service is based on the size of dumpster and the number of pick-ups per week. This rate will cover our costs to GFL, our solid waste contractor, who receives COLA based on our contract. Customers also have the option of second pick-ups of refuse during a week if they live in the approved areas.
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.

CAROLINA BEACH INFORMATION AND STANDARD BUDGET PROCESS

- Description of Carolina Beach
- Budget Process

DESCRIPTION OF CAROLINA BEACH

Location

Carolina Beach is located on the Atlantic Coast of Southeastern North Carolina and is 15 miles from the historical city of Wilmington. It contains approximately 3.5 square miles with a permanent population close to 7,000 which swells to over 30,000 during the tourist season (Memorial Day through Labor Day).

History

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

Area Attractions

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

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

Special Events

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

Government

The Town of Carolina Beach has a Council-Manager form of government. Legislative and policy-making authority rests with a Mayor and a four member Town Council. The Mayor is re-elected every two (2) years, and Council is re-elected every four (4) years with overlapping terms. The Council hires a Town Manager to carry out its policies, as well as 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, GFL. Recycling is also contracted to GFL. The Carolina Beach Fire Department is a municipal department, owns all of the equipment, and pays for operations and maintenance costs, along with workman's compensation insurance. Full and part-time staff are paid salaries, and volunteer firefighters are paid per-call fees. EMS is provided by New Hanover Regional Medical Center, which is a private entity. There is an EMS station with a full-time paid ACLS at Federal Point Medical Center within the town limits of Carolina Beach.

Public Service Enterprises

Electric Distribution service is provided by Duke-Progress Energy. Telephone, internet, and cable television services are offered by various telecommunication companies in the area.

BUDGET PROCESS

The Town of Carolina Beach starts its budget process in January each year, and works methodically until its adoption in June. In addition to the routine work involved in preparing a budget, the process at Carolina Beach makes a point of soliciting input/suggestions from employees, department heads, Town Manager, Town Council, and citizens. The Council and staff believe that a high level of involvement aids in establishing practical goals, addressing current community needs, and helps to foster a better understanding of the "big picture" in Carolina Beach; needs can be identified, understood, and addressed in the most efficient and effective manner. The following is a general outline of the budget/preparation schedule each fiscal year:

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

BUDGET DETAILED LINE ITEMS

- General Fund
- Utilities Fund

GENERAL FUND REVENUES

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
10-301-000. Ad Valorem-Current Year	\$6,581,684	\$6,642,867	\$7,380,484	\$7,319,813	\$7,768,178	\$7,768,178	\$7,768,178
10-301-001. Ad Valorem-1st Prior Year	\$25,000	\$23,433	\$20,000	\$70,925	\$22,000	\$22,000	\$22,000
10-301-002. Ad Valorem-Prior Years	\$4,000	\$3,849	\$5,000	\$5,224	\$5,000	\$5,000	\$5,000
10-317-000. Tax Penalties	\$15,000	\$18,229	\$15,000	\$18,875	\$15,000	\$15,000	\$15,000
10-319-000. Town Reentry Decal	\$1,200	\$10,540	\$5,000	\$8,980	\$5,000	\$5,000	\$5,000
10-319-010. Golf Cart Permits	\$70,991	\$94,799	\$75,000	\$148,573	\$115,000	\$115,000	\$115,000
10-319-015. Taxi cab permit/.driver	\$45	\$255	\$150	\$150	\$90	\$90	\$90
10-319-020. Tow Company Application Fee	\$200	\$600	\$400	\$800	\$800	\$800	\$800
10-322-000. Parking Lot Collect	\$1,545,932	\$2,086,448	\$1,716,983	\$1,490,004	\$2,262,409	\$2,262,409	\$2,262,409
10-323-000. Parking Citations	\$300,000	\$331,316	\$372,447	\$196,223	\$261,348	\$261,348	\$261,348
10-324-000. Parking On-Street	\$837,767	\$436,402	\$821,755	\$304,973	\$463,385	\$463,385	\$463,385
10-325-000. Privilege License	\$1,855	\$1,930	\$1,862	\$2,206	\$1,865	\$1,865	\$1,865
10-325-025. Privilege License Penalty	\$50	\$700	\$50	\$400	\$100	\$100	\$100
10-325-030. Business Registration	\$2,000	\$2,800	\$2,280	\$2,380	\$2,800	\$2,800	\$2,800
10-328-000. Parking Permits	\$250,000	\$346,856	\$305,501	\$250,743	\$327,771	\$327,771	\$327,771
10-329-000. Interest on Investments	\$200,000	\$704,248	\$400,000	\$691,803	\$400,000	\$400,000	\$400,000
10-330-000. NC Remit	\$800	\$817	\$500	\$418	\$300	\$300	\$300
10-330-003. Digital Forensic Investigation	\$0	\$1,965	\$500	\$2,518	\$2,000	\$2,000	\$2,000
10-331-000. Civil Citations-LOCAL	\$2,000	\$800	\$2,000	\$200	\$500	\$500	\$500
10-332-000. Mooring Field	\$15,000	\$40,962	\$29,000	\$34,105	\$50,750	\$50,750	\$50,750
10-333-000. Dock Rent	\$98,777	\$106,817	\$181,584	\$169,544	\$205,128	\$205,128	\$205,128
10-335-000. Miscellaneous Revenue	\$25,000	\$263,278	\$20,000	\$52,963	\$20,000	\$20,000	\$20,000
10-335-002. Cell Tower Rental Fee	\$122,001	\$124,838	\$163,133	\$143,983	\$156,981	\$156,981	\$156,981
10-335-003. Credit Card Surcharge Fees	\$8,000	\$5,220	\$5,000	\$6,196	\$5,000	\$5,000	\$5,000
10-335-004. Parking CC Surcharges & Fees	\$0	\$6,248	\$0	\$59,097	\$35,000	\$35,000	\$35,000
10-335-005. Credit Card Surcharge Fee FP	\$0	\$2,619	\$0	\$8,706	\$6,000	\$6,000	\$6,000
10-336-000. Filming Revenue	\$4,000	\$9,400	\$2,000	\$0	\$0	\$0	\$0
10-337-000. Utility SalesTax	\$518,814	\$610,947	\$589,045	\$560,642	\$672,143	\$672,143	\$672,143
10-337-001. Cable TV Sales Tax	\$82,071	\$78,437	\$79,691	\$48,926	\$78,437	\$78,437	\$78,437
10-340-000. Chamber of Commerce Rent	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
10-340-100. Town Property Rental	\$4,800	\$2,400	\$0	\$10	\$0	\$0	\$0
10-341-000. Beer & Wine Tax	\$26,806	\$32,638	\$30,500	\$27,085	\$31,293	\$31,293	\$31,293
10-343-000. Powell Bill	\$211,512	\$235,504	\$235,504	\$258,858	\$258,858	\$258,858	\$258,858
10-345-000. Sales Tax County	\$1,670,415	\$1,515,934	\$1,665,291	\$1,308,165	\$1,680,146	\$1,680,146	\$1,680,146
10-346-000. Occupancy Tax	\$1,145,086	\$1,241,634	\$1,050,258	\$1,006,585	\$1,388,249	\$1,388,249	\$1,388,249
10-347-000. ABC Revenues	\$636,306	\$673,356	\$668,000	\$524,895	\$668,000	\$668,000	\$668,000
10-348-000. Sales Tax Statewide	\$1,401,610	\$1,294,148	\$1,421,653	\$1,116,312	\$1,447,460	\$1,447,460	\$1,447,460
10-348-002. Sales Tax New .25%	\$374,373	\$401,842	\$442,152	\$344,679	\$427,101	\$427,101	\$427,101
10-350-015. Lease Liability Issued	\$0	\$357,883	\$0	\$0	\$0	\$0	\$0
10-350-010. Loan Proceeds	\$0	\$0	\$0	\$233,964	\$0	\$0	\$0
10-350-100. Fire House Subs Grant	\$0	\$39,900	\$0	\$0	\$0	\$0	\$0
10-351-000. Court Fees	\$1,200	\$2,274	\$1,200	\$1,481	\$1,200	\$1,200	\$1,200
10-352-006 FEMA Hurricane- Florence	\$0	\$0	\$0	\$69,565	\$0	\$0	\$0
10-352-009. FEMA-Potential Tropical Cyclone 8	\$0	\$0	\$0	\$604,446	\$0	\$0	\$0

GENERAL FUND REVENUES

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
10-355-000. Building Permits	\$15,000	\$700	\$15,000	\$2,000	\$0	\$0	\$0
10-355-005. Building Inspections	\$133,673	\$1,538	\$129,037	\$1,375	\$0	\$0	\$0
10-355-010. Fill/Driveway Permit	\$3,000	\$2,475	\$3,000	\$2,950	\$3,000	\$3,000	\$3,000
10-355-020. Planning Permits & Fees	\$67,400	\$102,679	\$88,000	\$107,015	\$98,000	\$98,000	\$98,000
10-355-025. Planning Violations	\$265	\$825	\$600	\$725	\$600	\$600	\$600
10-355-030. Fire Marshall Inspections	\$13,000	\$8,570	\$7,000	\$6,445	\$40,000	\$40,000	\$40,000
10-355-035. Pyrotechnics Display Permit	\$0	\$2,250	\$0	\$2,400	\$0	\$0	\$0
10-355-055. Recovery Fund Permit	\$200	\$0	\$0	\$0	\$0	\$0	\$0
10-356-000. CAMA Permits	\$1,800	\$2,943	\$1,800	\$1,150	\$1,800	\$1,800	\$1,800
10-358-005. Finger Printing/Background Check	\$2,000	\$2,660	\$2,500	\$2,140	\$2,500	\$2,500	\$2,500
10-358-010. Solid Waste Disposal Tax	\$5,390	\$3,970	\$5,497	\$3,982	\$3,970	\$3,970	\$3,970
10-359-000. Refuse Collection Fees	\$2,085,359	\$2,202,203	\$2,192,955	\$2,086,210	\$2,268,270	\$2,268,270	\$2,268,270
10-370-000. Freeman Park Citations	\$4,000	\$750	\$1,000	\$0	\$0	\$0	\$0
10-371-000. Freeman Prk Annual Fee	\$479,488	\$487,340	\$505,859	\$437,273	\$502,420	\$502,420	\$502,420
10-372-000. Freeman Prk Daily Fee	\$480,613	\$564,516	\$525,441	\$366,155	\$491,749	\$491,749	\$491,749
10-373-000. Freeman Park Camping Fees	\$85,000	\$83,265	\$93,649	\$69,325	\$35,000	\$35,000	\$35,000
10-380-001. Carolina Beach Market	\$21,000	\$24,105	\$23,000	\$24,555	\$23,000	\$23,000	\$23,000
10-380-002. Events	\$3,000	\$8,640	\$5,000	\$2,595	\$5,000	\$5,000	\$5,000
10-383-000. Sale of Fixed Assets	\$1,000	\$100,225	\$1,000	\$37,024	\$1,000	\$1,000	\$1,000
10-387-000. Grant- Police Body Cameras	\$24,500	\$0	\$0	\$0	\$0	\$0	\$0
10-387-015. NC Forensic/ US Secret Service Fund	\$0	\$25,000	\$25,000	\$30,000	\$20,000	\$20,000	\$20,000
10-387-020. ABC Law Enforcement Grant	\$24,355	\$23,000	\$0	\$35,000	\$50,000	\$50,000	\$50,000
10-387-035. Grant-NC Ameteur Sports	\$0	\$0	\$0	\$6,500	\$0	\$0	\$0
10-395-000. Interest on Assessments	\$0	\$549	\$0	\$549	\$0	\$0	\$0
10-395-600. CAMA Public Access Grant	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
10-396-001. Grant - NCLWF Freeman Park	\$0	\$4,061,140	\$0	\$0	\$0	\$0	\$0
10-396-003. Donations - Boardwalk Fish Tiles/Benches	\$10,000	\$19,250	\$14,000	\$15,990	\$11,000	\$11,000	\$11,000
10-397-000. T/F from other fund	\$0	\$924	\$0	\$27,382	\$0	\$0	\$0
10-397-002. Parks & Rec. Fees	\$225,000	\$310,290	\$290,000	\$297,271	\$310,000	\$310,000	\$310,000
10-397-003. Reimbursement from W&S Fund	\$750,000	\$750,000	\$775,000	\$775,000	\$775,000	\$775,000	\$775,000
10-397-004. Transfer to Project Fund	\$0	\$0	\$0	\$137,680	\$0	\$0	\$0
10-397-012. NCIRM Body Armor Refund	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
10-398-002. State Fire Protection Grant	\$0	\$1,209	\$0	\$1,215	\$0	\$0	\$0
10-399-002. App Fund Bal-Powell Bill	\$4,038	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND REVENUE TOTALS	\$20,626,376	\$23,105,699	\$22,416,261	\$21,248,196	\$23,430,601	\$23,430,601	\$23,430,601

NON-DEPARTMENTAL BUDGET (408)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-408-068. Election Expenses	\$8,790	\$8,050	\$0	\$0	\$21,530	\$21,530	\$21,530
10-408-069. CBP3-Non Profit	\$180,600	\$179,136	\$176,151	\$175,402	\$171,701	\$171,701	\$171,701
10-408-070. Donation-Non Profits	\$47,000	\$49,000	\$46,500	\$46,500	\$54,500	\$54,500	\$54,500
10-408-071. Donation Chamber of Commerce	\$25,000	\$25,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
10-408-073. Donation - WAVE	\$12,056	\$12,056	\$12,779	\$12,779	\$13,565	\$13,565	\$13,565
M&O Totals	\$273,446	\$273,242	\$270,430	\$269,681	\$296,296	\$296,296	\$296,296
Non-Departmental Expense Totals	\$273,446	\$273,242	\$270,430	\$269,681	\$296,296	\$296,296	\$296,296

DEBT SERVICE (409)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-409-015. Debt Service	\$1,288,077	\$4,191,583	\$1,212,304	\$1,039,171	\$1,109,084	\$1,109,084	\$1,109,084
10-409-030. Vehicle Lease	\$116,193	\$0	\$232,031	\$252,195	\$418,910	\$418,910	\$418,910
M&O Totals	\$1,404,270	\$4,191,584	\$1,444,335	\$1,291,366	\$1,527,994	\$1,527,994	\$1,527,994
Debt Service Totals	\$1,404,270	\$4,191,584	\$1,444,335	\$1,291,366	\$1,527,994	\$1,527,994	\$1,527,994

LEGISLATIVE (410)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-410-002. Wages	\$38,697	\$37,797	\$44,052	\$43,812	\$44,052	\$44,052	\$44,052
10-410-005. FICA Taxes	\$4,107	\$5,709	\$6,996	\$0	\$7,119	\$7,119	\$7,119
10-410-006. Medical Insurance	\$40,500	\$38,931	\$40,500	\$5,919	\$42,500	\$42,500	\$42,500
10-410-009. Workmans Compensation	\$53	\$53	\$35	\$35,033	\$35	\$35	\$35
10-410-031. Auto Allowance	\$15,000	\$14,999	\$15,000	\$14,999	\$15,000	\$15,000	\$15,000
P&B Totals	\$98,357	\$97,489	\$106,583	\$99,763	\$108,706	\$108,706	\$108,706
Maintenance & Operations							
10-410-012. Printing & Publishing	\$300	\$80	\$300	\$300	\$300	\$300	\$300
10-410-014. Travel & Training	\$10,000	\$7,284	\$10,000	\$8,396	\$10,000	\$10,000	\$10,000
10-410-016. Maintenance & Repair-Equipment	\$3,000	\$1,074	\$3,000	\$633	\$3,000	\$3,000	\$3,000
10-410-033. Supplies	\$2,000	\$1,822	\$2,000	\$2,693	\$2,000	\$2,000	\$2,000
10-410-039. Miscellaneous	\$1,000	\$811	\$1,000	\$0	\$1,000	\$1,000	\$1,000
10-410-046. Professional Services	\$120,000	\$124,684	\$140,000	\$128,919	\$140,000	\$140,000	\$140,000
10-410-053. Dues & Subscriptions	\$22,455	\$19,716	\$25,417	\$21,380	\$28,781	\$28,781	\$28,781
10-410-072. Potential Tropical Cyclone 8	\$0	\$0	\$0	\$755,481	\$0	\$0	\$0
10-410-084. Recognitions & Work	\$6,500	\$6,209	\$6,500	\$3,859	\$6,500	\$6,500	\$6,500
10-410-085. T/F to Capital Project Fund	\$0	\$846,072	\$0	\$149,167	\$0	\$0	\$0
10-410-090. Contingency	\$0	\$0	\$0	\$0	\$21,845	\$21,845	\$21,845
M&O Totals	\$165,255	\$1,007,751	\$188,217	\$1,070,827	\$213,426	\$213,426	\$213,426
Legislative Totals	\$263,612	\$1,105,240	\$294,800	\$1,170,590	\$322,132	\$322,132	\$322,132

EXECUTIVE (420)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-420-002. Wages	\$535,968	\$505,039	\$549,563	\$440,298	\$526,603	\$526,603	\$526,603
10-420-003. Overtime Pay	\$970	\$0	\$985	\$0	\$442	\$442	\$442
10-420-004. C.O.L.A./Merit Pay	\$32,158	\$0	\$16,487	\$0	\$21,221	\$21,221	\$21,221
10-420-005. FICA Taxes	\$43,673	\$38,128	\$51,697	\$32,632	\$50,614	\$50,614	\$50,614
10-420-006. Medical Insurance	\$48,600	\$41,048	\$40,500	\$30,333	\$41,750	\$41,750	\$41,750
10-420-007. Retirement	\$73,361	\$64,896	\$77,620	\$60,404	\$79,280	\$79,280	\$79,280
10-420-009. Workmans Compensation	\$903	\$903	\$774	\$774	\$774	\$774	\$774
10-420-025. 401K Match Program	\$17,127	\$15,098	\$17,122	\$13,209	\$16,574	\$16,574	\$16,574
10-420-031. Auto Allowance	\$0	\$3,250	\$7,800	\$7,800	\$10,800	\$10,800	\$10,800
10-420-059. Longevity Pay Plan	\$1,800	\$1,750	\$3,700	\$3,850	\$4,200	\$4,200	\$4,200
P&B Totals	\$754,560	\$670,112	\$766,248	\$589,301	\$752,258	\$752,258	\$752,258
Maintenance & Operations							
10-420-011. Communications-Cell/Data	\$63,500	\$53,453	\$63,300	\$55,985	\$62,400	\$62,400	\$62,400
10-420-014. Travel & Training	\$13,500	\$220	\$13,500	\$1,587	\$4,000	\$4,000	\$4,000
10-420-022. Maintenance & Repair-Computer Equipment	\$248,795	\$294,759	\$147,000	\$130,031	\$170,900	\$170,900	\$170,900
10-420-023. Maintenance & Repair-Software	\$74,709	\$77,409	\$93,784	\$85,967	\$84,039	\$84,039	\$84,039
10-420-033. Supplies	\$11,000	\$8,169	\$11,750	\$8,807	\$12,800	\$12,800	\$12,800
10-420-045. Contract Services	\$21,870	\$19,121	\$25,670	\$18,265	\$24,961	\$24,961	\$24,961
10-420-046. Professional Services	\$0	\$30,928	\$0	\$30,000	\$0	\$0	\$0
10-420-051. Liability Insurance	\$320,000	\$300,482	\$330,000	\$333,923	\$380,000	\$380,000	\$380,000
10-420-053. Dues & Subscriptions	\$2,000	\$1,022	\$2,000	\$1,693	\$2,200	\$2,200	\$2,200
10-420-061. Tuition Reimbursement	\$5,000	\$0	\$5,000	\$2,609	\$5,000	\$5,000	\$5,000
10-420-090. Contingency	\$55,701	\$8,797	\$51,148	\$2,500	\$45,192	\$45,192	\$45,192
M&O Totals	\$816,075	\$794,360	\$743,152	\$671,365	\$791,492	\$760,655	\$760,655
Executive Totals	\$1,570,635	\$1,464,472	\$1,509,400	\$1,260,666	\$1,543,750	\$1,512,913	\$1,512,913

CLERK (430)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-430-002. Wages	\$98,568	\$104,368	\$107,782	\$111,458	\$111,737	\$111,737	\$111,737
10-430-004. C.O.L.A./Merit Pay	\$5,914	\$0	\$3,233	\$0	\$4,503	\$4,503	\$4,503
10-430-005. FICA Taxes	\$8,031	\$7,925	\$10,052	\$8,587	\$10,815	\$10,815	\$10,815
10-430-006. Medical Insurance	\$8,100	\$7,845	\$8,100	\$7,981	\$9,500	\$9,500	\$9,500
10-430-007. Retirement	\$13,490	\$13,461	\$15,268	\$15,328	\$16,860	\$16,860	\$16,860
10-430-009. Workmans Compensation	\$177	\$177	\$151	\$151	\$151	\$151	\$151
10-430-025. 401K Match Program	\$3,149	\$3,128	\$3,368	3344	\$3,525	\$3,525	\$3,525
10-430-031. Auto Allowance	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-430-059. Longevity Pay Plan	\$500	\$500	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
P&B Totals	\$137,929	\$137,404	\$149,204	\$148,100	\$161,341	\$161,341	\$161,341
Maintenance & Operations							
10-430-012. Printing & Publishing	\$21,000	\$2,268	\$21,000	\$5,577	\$21,000	\$21,000	\$21,000
10-430-014. Travel & Training	\$3,000	\$90	\$3,000	\$397	\$3,000	\$3,000	\$3,000
10-430-016. Maintenance & Repair-Equipment	\$500	\$380	\$500	\$0	\$500	\$500	\$500
10-430-023. Maintenance & Repair-Software	\$8,000	\$15,018	\$7,925	\$7,900	\$15,075	\$15,075	\$15,075
10-430-033. Supplies	\$1,800	\$2,561	\$1,800	\$613	\$2,000	\$2,000	\$2,000
10-430-045. Contract Services	\$7,000	\$4,755	\$7,000	\$3,195	\$7,000	\$7,000	\$7,000
10-430-053. Dues & Subscriptions	\$275	\$275	\$275	\$0	\$275	\$275	\$275
10-430-054. Maintenance of Town Code	\$10,000	\$7,334	\$7,085	\$7,701	\$8,000	\$8,000	\$8,000
M&O Totals	\$51,575	\$32,680	\$48,585	\$25,383	\$56,850	\$56,850	\$56,850
Clerk Totals	\$189,504	\$170,084	\$197,789	\$173,482	\$218,191	\$218,191	\$218,191

FINANCE (440)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-440-002. Wages	\$315,741	\$258,637	\$266,743	\$274,838	\$275,458	\$275,458	\$275,458
10-440-003. Overtime Pay	\$2,773	\$510	\$1,676	\$27	\$1,487	\$1,487	\$1,487
10-440-004. C.O.L.A./Merit Pay	\$18,944	\$0	\$8,002	\$0	\$11,101	\$11,101	\$11,101
10-440-005. FICA Taxes	\$25,891	\$19,152	\$24,981	\$20,659	\$26,460	\$26,460	\$26,460
10-440-006. Medical Insurance	\$32,400	\$24,667	\$24,300	\$24,529	\$28,000	\$28,000	\$28,000
10-440-007. Retirement	\$43,493	\$33,394	\$37,912	\$37,701	\$41,743	\$41,743	\$41,743
10-440-009. Workmans Compensation	\$544	\$544	\$373	\$373	\$373	\$373	\$373
10-440-025. 401K Match Program	\$10,153	\$7,768	\$8,363	\$8,246	\$8,727	\$8,727	\$8,727
10-440-031. Auto Allowance	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-440-059. Longevity Pay Plan	\$1,000	\$950	\$2,350		\$2,850	\$2,850	\$2,850
P&B Totals	\$450,939	\$345,622	\$374,700	\$366,373	\$399,199	\$399,199	\$399,199
Maintenance & Operations							
10-440-012. Printing & Publishing	\$1,090	\$55	\$1,165	\$1,098	\$1,150	\$1,150	\$1,150
10-440-014. Travel & Training	\$3,980	\$2,202	\$1,355	\$294	\$2,909	\$2,909	\$2,909
10-440-023. Maintenance & Repair-Software	\$20	\$0	\$20	\$0	\$0	\$0	\$0
10-440-033. Supplies	\$2,396	\$1,688	\$2,497	\$2,052	\$2,577	\$2,577	\$2,577
10-440-036. Bank Charges	\$38,000	\$29,409	\$39,175	\$28,008	\$39,775	\$39,775	\$39,775
10-440-045. Contracted Services	\$72,500	\$72,468	\$73,640	\$65,285	\$79,620	\$79,620	\$79,620
10-440-046. Professional Services	\$21,000	\$23,000	\$26,160	\$24,000	\$25,350	\$25,350	\$25,350
10-440-053. Dues & Subscriptions	\$400	\$220	\$350	\$270	\$400	\$400	\$400
M&O Totals	\$139,386	\$129,041	\$144,362	\$121,006	\$151,781	\$151,781	\$151,781
Finance Totals	\$590,325	\$474,664	\$519,062	\$487,379	\$550,980	\$550,980	\$550,980

HUMAN RESOURCES (450)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-450-002. Wages	\$220,349	\$235,483	\$245,363	\$254,089	\$252,709	\$252,709	\$252,709
10-450-003. Overtime Pay	\$3,559	\$1,585	\$2,434	\$2,380	\$2,507	\$2,507	\$2,507
10-450-004. C.O.L.A./Merit	\$13,221	\$0	\$7,361	\$0	\$10,184	\$10,184	\$10,184
10-450-005. FICA Taxes	\$18,209	\$17,921	\$23,040	\$19,735	\$24,381	\$24,381	\$24,381
10-450-006. Medical Insurance	\$174,300	\$166,040	\$179,300	\$154,554	\$182,000	\$182,000	\$182,000
10-450-007. Retirement	\$30,586	\$30,579	\$34,953	\$35,165	\$38,422	\$38,422	\$38,422
10-450-009. Workmans Compensation	\$1,964	\$3,794	\$343	\$343	\$343	\$343	\$343
10-450-025. 401K Match Program	\$5,595	\$7,112	\$7,710	\$7,694	\$8,033	\$8,033	\$8,033
10-450-031. Auto Allowance	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-450-059. Longevity Pay	\$900	\$900	\$1,850	\$2,100	\$2,350	\$2,350	\$2,350
P&B Totals	\$468,683	\$463,413	\$502,354	\$476,061	\$523,929	\$523,929	\$523,929
Maintenance & Operations							
10-450-011. Communications-Phone/Cell/Data	\$0	\$0	\$2,500	\$829	\$1,300	\$1,300	\$1,300
10-450-014. Travel & Training	\$5,000	\$6,009	\$6,975	\$6,118	\$10,200	\$10,200	\$10,200
10-450-023. Maintenance & Repair-Software	\$21,390	\$8,256	\$19,700	\$0	\$18,169	\$18,169	\$18,169
10-450-033. Supplies	\$2,250	\$2,252	\$3,000	\$8,290	\$3,000	\$3,000	\$3,000
10-450-034. Pre-Employment Costs	\$20,500	\$14,147	\$17,400	\$1,848	\$13,650	\$13,650	\$13,650
10-450-045. Contract Services	\$76,400	\$72,227	\$46,500	\$14,147	\$38,651	\$38,651	\$38,651
10-450-051. Liability Insurance	\$51,200	\$24,532	\$55,050	\$42,742	\$54,000	\$54,000	\$54,000
10-450-052. Unemployment	\$8,000	\$5,182	\$9,000	\$37,687	\$6,000	\$6,000	\$6,000
10-450-053. Dues & Subscriptions	\$1,085	\$1,192	\$1,090	\$2,360	\$1,275	\$1,275	\$1,275
10-450-055. Wellness Program	\$15,750	\$15,259	\$20,800	\$919	\$17,125	\$17,125	\$17,125
10-450-080. PPE & Safety Equipment	\$1	\$0	\$150	\$17,449	\$150	\$150	\$150
M&O Totals	\$201,575	\$149,056	\$182,165	\$132,390	\$163,520	\$163,520	\$163,520
Human Resources Totals	\$670,258	\$612,469	\$684,519	\$608,451	\$687,449	\$687,449	\$687,449

COMMUNITY DEVELOPMENT (491)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-491-002. Wages	\$502,205	\$428,377	\$700,420	\$601,284	\$614,545	\$614,545	\$614,545
10-491-003. Overtime Pay	\$1,037	\$0	\$1,493	\$0	\$1,200	\$1,200	\$1,200
10-491-004. C.O.L.A./Merit Pay	\$29,070	\$0	\$21,012	\$0	\$24,569	\$24,569	\$24,569
10-491-005. FICA Taxes	\$40,838	\$31,622	\$64,988	\$45,293	\$58,216	\$58,216	\$58,216
10-491-006. Medical Insurance	\$56,700	\$49,359	\$72,900	\$64,008	\$72,000	\$72,000	\$72,000
10-491-007. Retirement	\$66,322	\$53,121	\$96,299	\$81,024	\$89,809	\$89,809	\$89,809
10-491-009. Workmans Compensation	\$2,262	\$2,262	\$6,388	\$6,388	\$5,319	\$5,319	\$5,319
10-491-025. 401K Match Program	\$15,483	\$11,851	\$21,240	\$17,194	\$18,775	\$18,775	\$18,775
10-450-031. Auto Allowance	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-491-059. Longevity Pay Plan	\$1,500	\$1,450	\$4,550	\$4,350	\$5,100	\$5,100	\$5,100
P&B Totals	\$715,417	\$578,042	\$989,290	\$819,541	\$892,533	\$892,533	\$892,533
Maintenance & Operations							
10-491-011. Communications-Cell/Data	\$4,000	\$3,396	\$5,000	\$3,569	\$6,500	\$6,500	\$6,500
10-491-012. Printing & Publishing	\$6,450	\$4,376	\$6,950	\$2,557	\$6,950	\$6,950	\$6,950
10-491-014. Travel & Training	\$12,950	\$10,953	\$12,300	\$6,007	\$19,600	\$19,600	\$19,600
10-491-023. Maintenance & Repair-Software	\$11,800	\$22,414	\$16,500	\$20,709	\$15,500	\$15,500	\$15,500
10-491-024. Uniforms	\$3,200	\$987	\$2,400	\$216	\$2,950	\$2,950	\$2,950
10-491-033. Supplies	\$6,700	\$2,067	\$6,500	\$5,523	\$9,000	\$9,000	\$9,000
10-491-045. Contract Services	\$9,800	\$51,063	\$19,000	\$4,154	\$17,000	\$17,000	\$17,000
10-491-053. Dues & Subscriptions	\$1,200	\$445	\$400	\$765	\$500	\$500	\$500
10-491-064. Board of Adjustment	\$4,350	\$7,473	\$3,700	\$8,855	\$6,000	\$6,000	\$6,000
M&O Totals	\$60,450	\$103,173	\$72,750	\$52,354	\$84,000	\$84,000	\$84,000
Community Development Totals	\$775,867	\$681,216	\$1,062,040	\$871,895	\$976,533	\$976,533	\$976,533

POLICE DEPARTMENT (510)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-510-000. Separation Allowance	\$49,016	\$50,973	\$51,842	\$51,843	\$51,842	\$51,842	\$51,842
10-510-001. Holiday Pay	\$76,087	\$0	\$80,268	\$0	\$72,071	\$72,071	\$72,071
10-510-002. Wages	\$2,058,231	\$2,167,675	\$2,318,790	\$2,451,274	\$2,467,377	\$2,467,377	\$2,467,377
10-510-003. Overtime Pay	\$60,177	\$70,612	\$62,177	\$70,912	\$63,770	\$63,770	\$63,770
10-510-004. C.O.L.A./Merit	\$123,492	\$0	\$69,562	\$0	\$96,501	\$96,501	\$96,501
10-510-005. FICA Taxes	\$181,533	\$173,321	\$241,812	\$196,962	\$260,975	\$260,975	\$260,975
10-510-006. Medical Insurance	\$267,300	\$218,976	\$267,300	\$240,396	\$315,500	\$315,500	\$315,500
10-510-007. Retirement	\$318,341	\$306,425	\$367,861	\$368,031	\$422,069	\$422,069	\$422,069
10-510-009. Workmans Compensation	\$41,238	\$44,539	\$51,502	\$51,484	\$53,548	\$53,548	\$53,548
10-510-010. LEO 401K	\$111,052	\$97,032	\$117,893	\$114,248	\$123,249	\$123,249	\$123,249
10-510-025. 401K Match Program	\$68,039	\$62,115	\$73,448	\$70,137	\$79,324	\$79,324	\$79,324
10-510-059. Longevity Pay	\$6,000	\$6,550	\$15,600	\$15,850	\$17,250	\$17,250	\$17,250
P&B Totals	\$3,360,506	\$3,198,219	\$3,718,055	\$3,631,134	\$4,023,476	\$4,023,476	\$4,023,476
Maintenance & Operations							
10-510-011. Communications-Cell/Data	\$35,000	\$34,806	\$76,500	\$37,847	\$45,000	\$45,000	\$45,000
10-510-014. Travel & Training	\$39,100	\$44,592	\$39,700	\$46,951	\$45,100	\$45,100	\$45,100
10-510-016. Maintenance & Repair-Equipment	\$84,348	\$8,719	\$56,000	\$12,850	\$58,000	\$58,000	\$58,000
10-510-017. Maintenance & Repair-Vehicles	\$55,000	\$30,428	\$55,000	\$52,715	\$64,176	\$64,176	\$64,176
10-510-021. Maintenance & Repair-Tires	\$12,000	\$6,687	\$12,000	\$6,013	\$12,000	\$12,000	\$12,000
10-510-023. Maintenance & Repair-Software	\$23,370	\$17,201	\$13,995	\$13,995	\$41,820	\$41,820	\$41,820
10-510-024. Uniforms	\$43,750	\$41,467	\$55,750	\$50,681	\$51,250	\$51,250	\$51,250
10-510-033. Supplies	\$57,800	\$55,992	\$49,000	\$49,973	\$66,700	\$66,700	\$66,700
10-510-040. Crime Prevention/DARE	\$30,355	\$20,008	\$58,000	\$32,394	\$62,000	\$62,000	\$62,000
10-510-045. Contract Services	\$150,360	\$140,833	\$172,700	\$205,886	\$247,400	\$247,400	\$247,400
10-510-048. K-9 Maintenance	\$7,500	\$5,501	\$7,500	\$3,934	\$7,500	\$7,500	\$7,500
10-510-053. Dues & Subscriptions	\$1,240	\$930	\$1,240	\$1,060	\$1,345	\$1,345	\$1,345
10-510-058. Informant Monies	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
10-510-070. Digital Forensic Investigation	\$20,000	\$46,462	\$65,000	\$69,649	\$75,000	\$75,000	\$75,000
10-510-078. Licenses/Renewals	\$250	\$173	\$250	\$47	\$250	\$250	\$250
10-510-083. Ammunition	\$11,500	\$11,500	\$12,000	\$12,000	\$15,000	\$15,000	\$15,000
M&O Totals	\$576,073	\$469,799	\$679,135	\$600,493	\$797,041	\$797,041	\$797,041
Capital Improvements							
10-530-074. Capital Projects > \$10,000	\$0	\$245,760	\$0	\$105,017	\$0	\$0	\$0
Capital Totals	\$0	\$245,760	\$0	\$105,017	\$0	\$0	\$0
Police Department Totals	\$3,936,579	\$3,913,777	\$4,397,190	\$4,336,644	\$4,820,517	\$4,820,517	\$4,820,517

OCEAN RESCUE (520)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-520-001. Holiday Pay	\$1,489	\$0	\$1,042	\$0	\$1,366	\$1,366	\$1,366
10-520-002. Wages	\$430,243	\$447,475	\$512,241	\$502,504	\$531,555	\$531,555	\$531,555
10-520-003. Overtime Pay	\$5,954	\$3,463	\$6,961	\$3,758	\$7,169	\$7,169	\$7,169
10-520-004. C.O.L.A./Merit	\$25,815	\$0	\$15,368	\$0	\$2,665	\$2,665	\$2,665
10-520-005. FICA Taxes	\$35,461	\$32,921	\$42,033	\$37,881	\$42,617	\$42,617	\$42,617
10-520-006. Medical Insurance	\$8,100	\$10,601	\$10,723	\$9,056	\$9,000	\$9,000	\$9,000
10-520-007. Retirement	\$9,088	\$10,323	\$10,772	\$10,246	\$11,147	\$11,147	\$11,147
10-520-009. Workmans Compensation	\$10,290	\$11,113	\$11,730	\$11,730	\$11,730	\$11,730	\$11,730
10-520-025. 401K Match Program	\$2,122	\$2,409	\$2,376	\$2,257	\$2,330	\$2,330	\$2,330
10-520-059. Longevity Pay	\$50	\$50	\$100	\$100	\$350	\$350	\$350
P&B Totals	\$528,612	\$518,355	\$613,346	\$577,531	\$619,929	\$619,929	\$619,929
Maintenance & Operations							
10-520-011. Communications-Cell/Data	\$4,300	\$3,044	\$7,400	\$5,337	\$7,400	\$7,400	\$7,400
10-520-013. Electric	\$5,200	\$2,995	\$5,200	\$2,594	\$5,500	\$5,500	\$5,500
10-520-014. Travel & Training	\$6,200	\$5,194	\$6,700	\$1,287	\$6,700	\$6,700	\$6,700
10-520-015. Maintenance & Repair-Buildings	\$1,500	\$271	\$1,500	\$203	\$3,000	\$3,000	\$3,000
10-520-016. Maintenance & Repair-Equipment	\$6,400	\$6,460	\$6,400	\$821	\$6,200	\$6,200	\$6,200
10-520-017. Maintenance & Repair-Vehicles	\$5,000	\$6,122	\$5,000	\$774	\$5,144	\$5,144	\$5,144
10-520-021. Maintenance & Repair-Tires	\$500	\$0	\$500	\$0	\$500	\$500	\$500
10-520-024. Uniforms	\$9,400	\$7,815	\$10,500	\$11,026	\$11,000	\$11,000	\$11,000
10-520-033. Supplies	\$15,000	\$14,317	\$16,000	\$7,567	\$16,600	\$16,600	\$16,600
10-520-034. Pre-employment Costs	\$21,100	\$1,384	\$21,100	\$12,221	\$21,100	\$21,100	\$21,100
10-520-050. Rental of Property	\$5,000	\$0	\$5,000	\$8,012	\$5,000	\$5,000	\$5,000
M&O Totals	\$79,600	\$47,601	\$85,300	\$49,841	\$88,144	\$88,144	\$88,144
Capital Improvements							
10-520-074. Capital Projects > \$10,000	\$74,000	\$72,003	\$76,000	\$34,886	\$79,000	\$79,000	\$79,000
Capital Totals	\$74,000	\$72,003	\$76,000	\$34,886	\$79,000	\$79,000	\$79,000
Ocean Rescue Totals	\$682,212	\$637,959	\$774,646	\$662,258	\$787,073	\$787,073	\$787,073

FIRE DEPARTMENT (530)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-530-001. Holiday Pay	\$33,927	\$0	\$35,586	\$0	\$53,881	\$53,881	\$53,881
10-530-002. Wages	\$1,116,170	\$1,227,423	\$1,307,736	\$1,294,654	\$1,425,598	\$1,425,598	\$1,425,598
10-530-003. Overtime Pay	\$44,996	\$41,155	\$48,905	\$54,828	\$59,990	\$59,990	\$59,990
10-530-004. C.O.L.A./Merit Pay	\$64,102	\$0	\$39,230	\$0	\$54,209	\$54,209	\$54,209
10-530-005. FICA Taxes	\$97,082	\$95,565	\$127,059	\$102,255	\$143,713	\$143,713	\$143,713
10-530-006. Medical Insurance	\$145,800	\$145,734	\$151,940	\$139,013	\$191,390	\$191,390	\$191,390
10-530-007. Retirement	\$156,136	\$156,955	\$165,871	\$173,533	\$218,405	\$218,405	\$218,405
10-530-009. Workmans Compensation	\$33,352	\$36,020	\$39,641	\$3,157	\$26,988	\$26,988	\$26,988
10-530-025. 401K Match Program	\$36,452	\$34,670	\$38,747	\$36,310	\$45,690	\$45,690	\$45,690
10-530-059. Longevity Pay Plan	\$10,250	\$3,700	\$8,300	\$8,800	\$9,850	\$9,850	\$9,850
P&B Totals	\$1,738,267	\$1,741,223	\$1,963,015	\$1,812,551	\$2,229,714	\$2,229,714	\$2,229,714
Maintenance & Operations							
10-530-011. Communications-Cell/Data	\$27,000	\$31,347	\$22,500	\$20,949	\$23,500	\$23,500	\$23,500
10-530-014. Travel & Training	\$22,500	\$21,910	\$22,500	\$13,937	\$22,500	\$22,500	\$22,500
10-530-015. Maintenance & Repair-Buildings	\$16,000	\$5,241	\$21,000	\$21,931	\$22,500	\$22,500	\$22,500
10-530-016. Maintenance & Repair-Equipment	\$32,000	\$29,579	\$32,000	\$16,023	\$32,000	\$32,000	\$32,000
10-530-017. Maintenance & Repair-Vehicles	\$39,200	\$33,637	\$39,000	\$37,350	\$39,288	\$39,288	\$39,288
10-530-021. Maintenance & Repair-tires	\$4,000	\$7,131	\$8,000	\$3,601	\$8,000	\$8,000	\$8,000
10-530-023. Maintenance & Repair-Software	\$9,500	\$6,868	\$8,500	\$10,073	\$14,500	\$14,500	\$14,500
10-530-024. Uniforms	\$40,500	\$38,420	\$59,150	\$37,213	\$62,400	\$62,400	\$62,400
10-530-033. Supplies	\$25,800	\$26,933	\$27,800	\$21,486	\$28,000	\$28,000	\$28,000
10-530-045. Contract Services	\$9,000	\$8,102	\$9,000	\$3,405	\$9,500	\$9,500	\$9,500
10-530-050. Rental of Property	\$3,500	\$2,834	\$3,800	\$2,834	\$4,500	\$4,500	\$4,500
10-530-051. Liability Insurance	\$50,500	\$45,726	\$60,200	\$57,271	\$80,055	\$80,055	\$80,055
10-530-053. Dues & Subscriptions	\$3,900	\$2,565	\$3,900	\$2,221	\$3,900	\$3,900	\$3,900
M&O Totals	\$283,400	\$260,294	\$317,350	\$248,295	\$350,643	\$350,643	\$350,643
Capital Improvements							
10-530-074. Capital Projects > \$10,000	\$50,000	\$946,541	\$170,000	\$129,724	\$55,000	\$55,000	\$55,000
10-530-075. Capital Projects < \$10,000	\$10,500	\$20,792	\$9,000	\$8,105	\$0	\$0	\$0
Capital Totals	\$60,500	\$967,333	\$179,000	\$137,830	\$55,000	\$55,000	\$55,000
Fire Department Totals	\$2,082,167	\$2,968,850	\$2,459,365	\$2,198,675	\$2,635,357	\$2,635,357	\$2,635,357

MARINA (550)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-550-002. Wages	\$93,517	\$94,028	\$111,925	\$115,023	\$120,036	\$120,036	\$120,036
10-550-003. Overtime Pay	\$3,182	\$5,925	\$1,614	\$94	\$1,731	\$1,731	\$1,731
10-550-004. C.O.L.A./Merit	\$5,611	\$0	\$3,357	\$0	\$4,837	\$4,837	\$4,837
10-550-005. FICA Taxes	\$7,835	\$7,071	\$10,544	\$8,114	\$11,505	\$11,505	\$11,505
10-550-006. Medical Insurance	\$8,100	\$14,752	\$16,200	\$17,175	\$18,000	\$18,000	\$18,000
10-550-007. Retirement	\$7,493	\$12,804	\$15,959	\$15,717	\$18,269	\$18,269	\$18,269
10-550-009. Workmans Compensation	\$3,500	\$3,780	\$1,735	\$1,731	\$1,735	\$1,735	\$1,735
10-550-025. 401K Match Program	\$1,749	\$1,816	\$3,521	\$2,333	\$3,819	\$3,819	\$3,819
10-550-059. Longevity Pay	\$100	\$150	\$450	\$450	\$700	\$700	\$700
P&B Totals	\$131,087	\$140,326	\$165,305	\$160,637	\$180,632	\$180,632	\$180,632
Maintenance & Operations							
10-550-011. Communications-Cell/Data	\$650	\$1,294	\$1,640	\$1,269	\$6,120	\$6,120	\$6,120
10-550-013. Electric	\$15,000	\$15,244	\$17,000	\$21,806	\$25,000	\$25,000	\$25,000
10-550-014. Travel & Training	\$0	\$0	\$0	\$0	\$500	\$500	\$500
10-550-015. Maintenance & Repair-Building	\$0	\$0	\$32,000	\$36,545	\$3,000	\$3,000	\$3,000
10-550-016. Maintenance & Repair-Equipment	\$1,500	\$2,679	\$9,100	\$9,106	\$11,500	\$11,500	\$11,500
10-550-023. Maintenance & Repair-Software	\$5,400	\$5,376	\$6,336	\$5,376	\$6,336	\$6,336	\$6,336
10-550-024. Uniforms	\$500	\$571	\$1,000	\$837	\$1,500	\$1,500	\$1,500
10-550-033. Supplies	\$200	\$5,940	\$6,000	\$10,349	\$6,400	\$6,400	\$6,400
10-550-039. Miscellaneous	\$2,000	\$1,630	\$2,000	\$650	\$5,000	\$5,000	\$5,000
10-550-045. Contract Services	\$0	\$0	\$42,500	\$33,645	\$24,500	\$24,500	\$24,500
10-550-046. Professional Services	\$8,000	\$0	\$10,000	\$0	\$0	\$0	\$0
M&O Totals	\$33,250	\$32,733	\$127,576	\$119,582	\$89,856	\$89,856	\$89,856
Capital Improvements							
10-550-074. Capital Projects > \$10,000	\$0	\$0	\$100,000	\$25,842	\$115,000	\$115,000	\$115,000
10-550-075. Capital Projects < \$10,000	\$70,000	\$9,430	\$0	\$0	\$9,000	\$9,000	\$9,000
10-550-085. T/F to Capital Project Fund	\$0	\$100,000	\$0	\$57,250	\$0	\$0	\$0
Capital Totals	\$70,000	\$109,430	\$100,000	\$83,092	\$124,000	\$124,000	\$124,000
Marina Totals	\$234,337	\$282,489	\$392,881	\$363,311	\$394,488	\$394,488	\$394,488

POWELL BILL (561)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-561-019. Maintenance & Repair-Streets	\$60,000	\$283,686	\$165,000	\$211,000	\$180,000	\$180,000	\$180,000
10-561-033. Supplies	\$130,500	\$71,495	\$27,000	\$3,941	\$23,000	\$23,000	\$23,000
10-561-038. Street Maintenance	\$25,000	\$22,680	\$20,000	\$9,863	\$17,000	\$17,000	\$17,000
M&O Totals	\$215,500	\$377,861	\$212,000	\$224,804	\$220,000	\$220,000	\$220,000
Powell Bill Totals	\$215,500	\$377,861	\$212,000	\$224,804	\$220,000	\$220,000	\$220,000

G/F FLEET MAINTENANCE (565)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-565-016. Maintenance & Repair-Equipment	\$51,000	\$26,401	\$51,000	\$19,748	\$51,000	\$51,000	\$51,000
10-565-017. Maintenance & Repair-Vehicles	\$56,000	\$39,664	\$59,000	\$34,664	\$59,108	\$59,108	\$59,108
10-565-021. Maintenance & Repair-Tires	\$16,000	\$7,340	\$16,000	\$3,482	\$16,000	\$16,000	\$16,000
10-565-030. Gas & Diesel Fuel	\$200,000	\$157,762	\$175,000	\$142,652	\$175,000	\$175,000	\$175,000
M&O Totals	\$323,000	\$231,167	\$301,000	\$200,546	\$301,108	\$301,108	\$301,108
G/F Fleet Maintenance Expense Totals	\$323,000	\$231,167	\$301,000	\$200,546	\$301,108	\$301,108	\$301,108

PARKING (570)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-570-011. Communications-Cell/Data	\$0	\$0	\$2,016	\$2,113	\$2,100	\$2,100	\$2,100
10-570-012. Printing & Publishing	\$4,500	\$10,394	\$5,000	\$3,424	\$5,000	\$5,000	\$5,000
10-570-013. Electric	\$14,000	\$12,168	\$14,000	\$10,817	\$14,000	\$14,000	\$14,000
10-570-018. Maintenance & Grounds	\$6,000	\$6,000	\$36,000	\$0	\$0	\$0	\$0
10-570-023. Maintenance & Repair-Software	\$0	\$0	\$28,500	\$22,843	\$38,000	\$38,000	\$38,000
10-570-033. Supplies	\$0	\$0	\$140,000	\$27,847	\$11,000	\$11,000	\$11,000
10-570-036. Bank and CC Merchant Fees	\$0	\$0	\$0	\$143,435	\$105,000	\$105,000	\$105,000
10-570-046. Professional Services	\$567,962	\$674,839	\$462,882	\$372,259	\$568,229	\$568,229	\$568,229
M&O Totals	\$592,462	\$703,401	\$688,398	\$582,736	\$743,329	\$743,329	\$743,329
Capital Improvements							
10-570-074. Capital Projects > \$10,000	\$0	\$1,020,267	\$160,000	\$92,045	\$0	\$0	\$0
10-570-085 T/F to Capital Project Fund	\$0	\$0	\$0	\$44,108	\$0	\$0	\$0
Capital Totals	\$0	\$1,020,267	\$160,000	\$136,153	\$0	\$0	\$0
Parking Totals	\$592,462	\$1,723,668	\$848,398	\$718,889	\$743,329	\$743,329	\$743,329

ENVIRONMENTAL (580)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-580-002. Wages	\$683,594	\$592,451	\$748,261	\$713,217	\$781,249	\$781,249	\$781,249
10-580-003. Overtime Pay	\$23,716	\$22,743	\$23,635	\$35,790	\$30,091	\$30,091	\$30,091
10-580-004. C.O.L.A./Merit	\$41,016	\$0	\$22,448	\$0	\$31,486	\$31,486	\$31,486
10-580-005. FICA Taxes	\$57,511	\$46,297	\$72,157	\$56,242	\$76,995	\$76,995	\$76,995
10-580-006. Medical Insurance	\$117,450	\$85,396	\$117,450	\$92,486	\$130,500	\$130,500	\$130,500
10-580-007. Retirement	\$96,601	\$79,351	\$109,139	\$101,421	\$122,186	\$122,186	\$122,186
10-580-009. Workmans Compensation	\$24,857	\$26,846	\$19,934	\$19,930	\$19,934	\$19,934	\$19,934
10-580-025. 401K Match Program	\$22,552	\$16,244	\$24,074	\$19,371	\$25,547	\$25,547	\$25,547
10-580-059. Longevity Pay	\$3,450	\$3,075	\$8,150	\$6,625	\$8,650	\$8,650	\$8,650
P&B Totals	\$1,070,747	\$872,403	\$1,145,248	\$1,045,084	\$1,226,638	\$1,226,638	\$1,226,638
Maintenance & Operations							
10-580-011. Communications-Cell/Data	\$7,000	\$5,302	\$7,000	\$4,418	\$7,000	\$7,000	\$7,000
10-580-012. Printing & Publishing	\$200	\$0	\$100	\$0	\$100	\$100	\$100
10-580-013. Electric	\$276,600	\$316,976	\$311,700	\$292,622	\$341,800	\$341,800	\$341,800
10-580-014. Travel & Training	\$6,500	\$1,895	\$8,000	\$1,014	\$8,000	\$8,000	\$8,000
10-580-015. Maintenance & Repair-Buildings	\$146,000	\$105,826	\$275,500	\$79,029	\$450,500	\$450,500	\$450,500
10-580-016. Maintenance & Repair-Equipment	\$14,000	\$5,094	\$35,000	\$20,877	\$105,000	\$105,000	\$105,000
10-580-018. Maintenance & Repair-Grounds	\$47,000	\$42,560	\$21,000	\$124,518	\$55,000	\$55,000	\$55,000
10-580-020. Maintenance & Repair-Street Lights	\$10,000	\$2,384	\$9,000	0	\$5,000	\$5,000	\$5,000
10-580-024. Uniforms	\$11,500	\$9,368	\$18,000	\$3,536	\$20,500	\$20,500	\$20,500
10-580-032. Chemical & Lab Fees	\$1,700	\$0	\$1,100	\$0	\$0	\$0	\$0
10-580-033. Supplies	\$48,000	\$46,176	\$49,000	\$39,446	\$56,000	\$56,000	\$56,000
10-580-035. Small Tools & Equipment	\$10,500	\$6,732	\$9,700	\$4,891	\$9,000	\$9,000	\$9,000
10-580-045. Contract Services	\$2,539,350	\$2,335,725	\$2,504,150	\$2,196,632	\$2,572,595	\$2,572,595	\$2,572,595
10-580-046. Professional Services	\$6,000	\$5,347	\$5,000	\$1,611	\$59,500	\$59,500	\$59,500
10-580-053. Dues & Subscriptions	\$100	\$0	\$100	\$0	\$100	\$100	\$100
10-580-080. PPE & Safety Equipment	\$4,000	\$4,921	\$4,000	\$4,112	\$4,000	\$4,000	\$4,000
10-580-098. General Fund Bad Debt	\$0	\$31,549	\$0	\$0	\$0	\$0	\$0
M&O Totals	\$3,128,450	\$2,919,855	\$3,258,350	\$2,772,705	\$3,694,095	\$3,694,095	\$3,694,095
Capital Improvements							
10-580-074. Capital Projects > \$10,000	\$214,000	\$281,213	\$165,000	\$277,796	\$205,000	\$55,000	\$55,000
10-580-085. T/F to Capital	\$0	\$413,446	\$0	\$989,639	\$0	\$0	\$0
Capital Totals	\$214,000	\$694,659	\$165,000	\$1,267,436	\$205,000	\$55,000	\$55,000
Environmental Totals	\$4,413,197	\$4,486,917	\$4,568,598	\$5,085,225	\$5,125,733	\$4,975,733	\$4,975,733

PARKS AND RECREATION (620)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-620-002. Wages	\$491,568	\$484,069	\$586,717	\$546,669	\$572,551	\$572,551	\$572,551
10-620-003. Overtime Pay	\$5,113	\$8,720	\$7,584	\$12,410	\$14,506	\$14,506	\$14,506
10-620-004. C.O.L.A./Merit	\$24,934	\$0	\$17,601	\$0	\$21,610	\$21,610	\$21,610
10-620-005. FICA Taxes	\$40,037	\$36,848	\$53,667	\$42,265	\$54,348	\$54,348	\$54,348
10-620-006. Medical Insurance	\$56,700	\$50,313	\$56,700	\$56,064	\$63,000	\$63,000	\$63,000
10-620-007. Retirement	\$57,471	\$54,486	\$67,059	\$67,906	\$74,759	\$74,759	\$74,759
10-620-009. Workmans Compensation	\$11,467	\$12,384	\$12,442	\$12,418	\$12,954	\$12,954	\$12,954
10-620-025. 401K Match Program	\$13,417	\$12,539	\$14,791	\$14,403	\$15,628	\$15,628	\$15,628
10-620-031. Auto Allowance	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
10-620-059. Longevity Pay	\$1,750	\$1,700	\$4,300	\$4,050	\$4,900	\$4,900	\$4,900
P&B Totals	\$702,457	\$661,060	\$820,861	\$756,184	\$837,256	\$837,256	\$837,256
Maintenance & Operations							
10-620-011. Communications-Cell/Data	\$5,000	\$4,629	\$5,500	\$4,172	\$5,500	\$5,500	\$5,500
10-620-013. Electric	\$34,975	\$35,836	\$35,000	\$29,966	\$35,000	\$35,000	\$35,000
10-620-014. Travel & Training	\$6,500	\$1,435	\$6,800	\$540	\$6,800	\$6,800	\$6,800
10-620-015. Maintenance & Repair-Buildings	\$48,000	\$53,541	\$34,000	\$20,236	\$30,500	\$30,500	\$30,500
10-620-016. Maintenance & Repair-Equipment	\$31,500	\$31,239	\$39,500	\$29,497	\$38,000	\$38,000	\$38,000
10-620-018. Maintenance & Repair-Grounds	\$89,500	\$79,860	\$156,000	\$134,725	\$119,500	\$119,500	\$119,500
10-620-023. Maintenance & Repair-Software	\$3,800	\$3,956	\$4,200	\$4,130	\$4,500	\$4,500	\$4,500
10-620-024. Uniforms	\$2,500	\$1,331	\$3,000	\$3,900	\$3,500	\$3,500	\$3,500
10-620-033. Supplies	\$11,000	\$10,301	\$13,000	\$8,890	\$15,800	\$15,800	\$15,800
10-620-041. Arts & Activities	\$240,000	\$171,532	\$254,500	\$192,353	\$260,500	\$260,500	\$260,500
10-620-042. Carolina Beach Market	\$11,500	\$11,253	\$12,500	\$11,200	\$13,000	\$13,000	\$13,000
10-620-045. Contract Services	\$100,600	\$111,596	\$126,500	\$101,105	\$135,000	\$135,000	\$135,000
10-620-066. Athletic Programs	\$33,750	\$33,012	\$36,500	\$32,471	\$40,000	\$40,000	\$40,000
10-620-082. Festivals & Special Events	\$40,000	\$37,457	\$50,000	\$27,412	\$51,500	\$51,500	\$51,500
M&O Totals	\$658,625	\$586,979	\$777,000	\$600,598	\$759,100	\$759,100	\$759,100
Capital Improvements							
10-620-074. Capital Projects > \$10,000	\$175,000	\$457,284	\$75,000	\$210,617	\$0	\$0	\$0
Capital Totals	\$175,000	\$457,284	\$75,000	\$210,617	\$0	\$0	\$0
Parks and Recreation Totals	\$1,536,082	\$1,705,324	\$1,672,861	\$1,567,399	\$1,596,356	\$1,596,356	\$1,596,356

BEACH MAINTENANCE (630)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-630-016. Maintenance & Repair-Fish Tiles	\$4,500	\$3,320	\$4,500	\$3,963	\$5,000	\$5,000	\$5,000
10-630-033. Supplies	\$7,500	\$2,523	\$7,500	\$2,188	\$8,000	\$8,000	\$8,000
10-630-046. Professional Services	\$236,454	\$152,576	\$283,713	\$188,108	\$190,964	\$190,964	\$190,964
10-630-056. Beach Maintenance	\$160,000	\$89,141	\$105,000	\$112,683	\$115,000	\$115,000	\$115,000
10-630-081. Inlet Dredging	\$10,894	\$10,894	\$6,000	\$5,566	\$12,913	\$12,913	\$12,913
M&O Totals	\$419,348	\$258,454	\$406,713	\$312,508	\$331,877	\$331,877	\$331,877
Capital Improvements							
10-630-074. Capital Projects > \$10,000	\$175,000	\$0	\$200,000	\$125,352	\$275,000	\$275,000	\$275,000
10-630-085. T/F to Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$175,000	\$0	\$200,000	\$125,352	\$275,000	\$275,000	\$275,000
Executive Totals	\$594,348	\$258,454	\$606,713	\$437,860	\$606,877	\$606,877	\$606,877

BOARDWALK (650)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
10-650-002. Wages	\$39,541	\$41,354	\$42,827	\$42,226	\$43,992	\$43,992	\$43,992
10-650-003. Overtime Pay	\$1,711	\$4,685	\$6,948	\$4,684	\$7,000	\$7,000	\$7,000
10-650-004. C.O.L.A./Merit	\$2,372	\$0	\$1,285	\$0	\$1,773	\$1,773	\$1,773
10-650-005. FICA Taxes	\$3,356	\$3,521	\$4,602	\$3,596	\$4,784	\$4,784	\$4,784
10-650-006. Medical Insurance	\$8,100	\$7,357	\$8,100	\$6,081	\$9,000	\$9,000	\$9,000
10-650-007. Retirement	\$5,638	\$5,922	\$6,958	\$6,393	\$7,586	\$7,586	\$7,586
10-650-009. Workmans Compensation	\$1,790	\$1,933	\$1,379	\$1,379	\$1,379	\$1,379	\$1,379
10-650-025. 401K Match Program	\$1,316	\$1,216	\$1,535	\$795	\$1,586	\$1,586	\$1,586
10-650-059. Longevity Pay	\$250	\$50	\$100	\$100	\$100	\$100	\$100
P&B Totals	\$64,074	\$66,038	\$73,734	\$65,255	\$77,200	\$77,200	\$77,200
Maintenance & Operations							
10-650-020. Maintenance & Repair-Street Lights	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
10-650-033. Supplies	\$11,000	\$9,186	\$3,000	\$0	\$32,000	\$32,000	\$32,000
10-650-044. Temps	\$80,000	\$89,567	\$95,000	\$44,982	\$105,000	\$105,000	\$105,000
10-650-045. Contract Services	\$118,500	\$28,170	\$23,500	\$34,410	\$26,200	\$26,200	\$26,200
10-650-051. Liability/Flood Insurance	\$0	\$0	\$0	\$9,236	\$11,875	\$11,875	\$11,875
M&O Totals	\$214,500	\$126,922	\$126,500	\$88,628	\$180,075	\$180,075	\$180,075
Capital Improvements							
10-630-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$174,696	\$0	\$0	\$0
Capital Totals	\$0	\$0	\$0	\$174,696	\$0	\$0	\$0
Boardwalk Totals	\$278,574	\$192,960	\$200,234	\$328,579	\$257,275	\$257,275	\$257,275

GENERAL FUND TOTALS

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
GF EXPENSES	\$20,626,376	\$25,877,703	\$22,416,261	\$22,257,700	\$23,611,438	\$23,430,601	\$23,430,601
GF REVENUES	\$20,626,376	\$27,150,648	\$22,416,261	\$21,248,195	\$23,430,601	\$23,430,601	\$23,430,601
REVENUES/EXPENSES OVER OR UNDER	\$0	\$1,272,945	\$0	\$1,009,505	\$180,837	\$0	\$0
P&B TOTALS	\$10,221,635	\$9,489,705	\$11,387,943	\$10,547,514	\$12,032,811	\$12,032,811	\$12,032,811
M&O TOTALS	\$8,231,971	\$8,629,678	\$8,628,983	\$8,143,743	\$9,312,633	\$9,281,796	\$9,281,796
CAPITAL TOTALS	\$768,500	\$3,566,736	\$955,000	\$2,275,077	\$738,000	\$588,000	\$588,000
DEBT TOTALS	\$1,404,270	\$4,191,584	\$1,444,335	\$1,291,366	\$1,527,994	\$1,527,994	\$1,527,994
GENERAL FUND EXPENSE TOTALS	\$20,626,376	\$25,877,703	\$22,416,261	\$22,257,700	\$23,611,438	\$23,430,601	\$23,430,601

UTILITY FUND-REVENUES

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
30-322-000. Stormwater Monthly Service	\$1,644,798	\$1,674,037	\$1,739,984	\$1,616,460	\$1,838,215	\$1,838,215	\$1,838,215
30-329-000. Interest on Investments	\$125,000	\$308,949	\$96,384	\$295,108	\$125,000	\$125,000	\$125,000
30-329-100. Interest Bond Series 2016	\$0	\$367,490	\$12,000	\$47,498	\$1,000	\$1,000	\$1,000
30-330-000. Stormwater Development Fees	\$150,000	\$188,546	\$155,000	\$411,093	\$207,650	\$207,650	\$207,650
30-370-000. Water Monthly Service Fees	\$2,485,937	\$2,616,784	\$2,711,748	\$2,477,298	\$2,879,930	\$2,879,930	\$2,879,930
30-371-000. Sewer Monthly Service Fees	\$4,207,102	\$4,336,151	\$4,576,928	\$4,062,337	\$4,977,143	\$4,977,143	\$4,977,143
30-371-015. Penalties	\$5,000	\$5,911	\$4,500	\$6,842	\$4,800	\$4,800	\$4,800
30-372-000. Water Connection Fees	\$214,048	\$166,760	\$206,725	\$241,900	\$166,760	\$166,760	\$166,760
30-373-000. Sewer Connection Fees	\$164,220	\$116,930	\$130,080	\$238,270	\$152,350	\$152,350	\$152,350
30-374-000. System Dev. Fee-Water	\$243,295	\$277,160	\$235,560	\$187,747	\$117,000	\$117,000	\$117,000
30-374-100. System Dev. Fee-Sewer	\$259,112	\$317,233	\$269,553	\$196,300	\$134,100	\$134,100	\$134,100
30-375-000. Reconnection Fees	\$3,500	\$4,200	\$3,500	\$2,505	\$3,500	\$3,500	\$3,500
30-383-000. Sales of Fixed Assets	\$0	\$249,099	\$0	\$5,685	\$0	\$0	\$0
30-385-000. Miscellaneous Revenues	\$16,000	\$28,687	\$16,000	\$12,567	\$16,000	\$16,000	\$16,000
30-397-000. T/F from other fund	\$0	\$1,080,867	\$0	\$0	\$0	\$0	\$0
30-397-004 Transfer to Project Fund	\$0	\$0	\$0	\$24,402	\$0	\$0	\$0
30-398-001. Kure Beach-Fixed & Variable	\$243,873	\$257,494	\$286,309	\$226,057	\$233,290	\$233,290	\$233,290
30-398-002. Kure Beach-Capital Recovery	\$21,831	\$21,789	\$21,790	\$21,480	\$26,308	\$26,308	\$26,308
30-398-003. Fort Fisher WWT	\$6,070	\$6,455	\$6,455	\$6,271	\$6,841	\$6,841	\$6,841
30-399-000. Appropriated fund Balance	\$258,957	\$0	\$29,226	\$0	\$1,554,170	\$1,554,170	\$1,554,170
UTILITY FUND REVENUE TOTALS	\$10,048,743	\$11,526,344	\$10,501,742	\$10,031,015	\$12,444,057	\$12,444,057	\$12,444,057

UTILITY FUND DEBT SERVICE (409)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
10-409-015. Debt Service	\$2,358,859	\$872,532	\$2,273,947	\$2,273,946	\$2,149,634	\$2,149,634	\$2,149,634
10-409-030. Vehicle Lease	\$32,821	\$24,963	\$42,152	\$29,547	\$100,021	\$100,021	\$100,021
M&O Totals	\$2,391,680	\$897,495	\$2,316,099	\$2,303,493	\$2,249,655	\$2,249,655	\$2,249,655
Debt Service Expense Totals	\$2,391,680	\$897,495	\$2,316,099	\$2,303,493	\$2,249,655	\$2,249,655	\$2,249,655

WATER/SEWER ADMINISTRATION (800)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
30-800-002. Wages	\$346,536	\$372,395	\$399,105	\$403,674	\$411,584	\$411,584	\$411,584
30-800-003. Overtime Pay	\$10,508	\$704	\$1,993	\$984	\$2,053	\$2,053	\$2,053
30-800-004. C.O.L.A./Merit	\$20,793	\$0	\$11,974	\$0	\$16,587	\$16,587	\$16,587
30-800-005. FICA Taxes	\$28,989	\$27,169	\$37,334	\$30,082	\$39,203	\$39,203	\$39,203
30-800-006. Medical Insurance	\$48,600	\$50,529	\$48,600	\$48,304	\$54,000	\$54,000	\$54,000
30-800-007. Retirement	\$48,694	\$48,103	\$56,572	\$55,408	\$62,298	\$62,298	\$62,298
30-800-009. Workmans Compensation	\$2,950	\$2,950	\$3,180	\$3,180	\$3,180	\$3,180	\$3,180
30-800-025. 401K Match Program	\$11,367	\$9,431	\$12,479	\$10,196	\$13,024	\$13,024	\$13,024
30-800-059. Longevity Pay	\$1,100	\$1,100	\$2,900	\$2,750	\$3,900	\$3,900	\$3,900
P&B Totals	\$519,537	\$512,381	\$574,137	\$554,577	\$605,829	\$605,829	\$605,829
Maintenance & Operations							
30-800-011. Communications-Cell/Data	\$2,500	\$2,180	\$2,500	\$1,934	\$2,500	\$2,500	\$2,500
30-800-012. Printing & Publishing	\$3,250	\$1,197	\$3,250	\$827	\$3,250	\$3,250	\$3,250
30-800-014. Travel & Training	\$5,750	\$1,338	\$5,250	\$280	\$5,500	\$5,000	\$5,000
30-800-016. Maintenance & Repair-Equipment	\$5,000	\$0	\$5,000	\$99	\$5,000	\$5,000	\$5,000
30-800-023. Maintenance & Repair-Software	\$1,900	\$377	\$1,900	\$0	\$1,900	\$1,900	\$1,900
30-800-024. Uniforms	\$1,000	\$684	\$650	\$508	\$650	\$650	\$650
30-800-033. Supplies	\$9,000	\$7,471	\$9,000	\$7,641	\$20,200	\$14,000	\$14,000
30-800-037. On-Line Credit Check	\$2,000	\$979	\$2,000	\$641	\$2,000	\$2,000	\$2,000
30-800-045. Contract Services	\$22,300	\$28,113	\$19,800	\$15,494	\$19,800	\$19,800	\$19,800
30-800-046. Professional Services	\$17,800	\$21,000	\$19,800	\$19,800	\$21,600	\$21,600	\$21,600
30-800-049. Postage	\$49,500	\$26,721	\$54,500	\$25,748	\$54,500	\$48,500	\$48,500
30-800-053. Dues & Subscriptions	\$650	\$502	\$650	\$0	\$650	\$650	\$650
30-800-080. Reimbursement to General Fund	\$750,000	\$750,000	\$775,000	\$775,000	\$775,000	\$775,000	\$775,000
30-800-090. Capital Reserve	\$0	\$178,524	\$0	\$0	\$0	\$0	\$0
30-800-091. OPEB Expense Adjustment	\$0	(\$60,747)	\$0	\$0	\$0	\$0	\$0
30-800-097. Depreciation Expense	\$0	\$1,899,958	\$0	\$0	\$0	\$0	\$0
30-800-098. W/S Bad Debts	\$0	\$26,179	\$0	\$0	\$0	\$0	\$0
M&O Totals	\$870,650	\$2,884,477	\$899,300	\$847,971	\$912,550	\$899,850	\$899,850
W/S Administration Totals	\$1,390,187	\$3,396,858	\$1,473,437	\$1,402,548	\$1,518,379	\$1,505,679	\$1,505,679

WASTE WATER TREATMENT PLANT (810)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
30-810-002. Wages	\$295,038	\$330,279	\$326,228	\$341,472	\$332,758	\$332,758	\$332,758
30-810-003. Overtime Pay	\$4,890	\$25,285	\$26,847	\$34,685	\$27,164	\$27,164	\$27,164
30-810-004. C.O.L.A./Merit	\$17,702	\$0	\$9,787	\$0	\$13,410	\$13,410	\$13,410
30-810-005. FICA Taxes	\$24,410	\$26,650	\$32,898	\$28,385	\$34,025	\$34,025	\$34,025
30-810-006. Medical Insurance	\$40,500	\$40,785	\$40,500	\$37,135	\$45,000	\$45,000	\$45,000
30-810-007. Retirement	\$41,003	\$45,952	\$49,867	\$51,606	\$54,083	\$54,083	\$54,083
30-810-009. Workmans Compensation	\$6,254	\$6,254	\$5,463	\$5,436	\$5,463	\$5,463	\$5,463
30-810-025. 401K Match Program	\$9,572	\$10,660	\$11,000	\$11,031	\$11,306	\$11,306	\$11,306
30-810-059. Longevity Pay	\$1,450	\$1,450	\$3,800	\$3,300	\$3,550	\$3,550	\$3,550
P&B Totals	\$440,819	\$487,314	\$506,390	\$513,050	\$526,759	\$526,759	\$526,759
Maintenance & Operations							
30-810-011. Communications-Cell/Data	\$2,300	\$3,733	\$2,300	\$2,899	\$2,500	\$2,500	\$2,500
30-810-013. Electric	\$140,000	\$145,321	\$150,000	\$134,508	\$150,000	\$150,000	\$150,000
30-810-014. Travel & Training	\$3,000	\$250	\$3,500	\$3,235	\$3,500	\$3,500	\$3,500
30-810-015. Maintenance & Repair-Buildings	\$9,500	\$8,164	\$9,500	\$14,206	\$30,000	\$30,000	\$30,000
30-810-016. Maintenance & Repair-Equipment	\$23,500	\$39,689	\$30,500	\$27,264	\$40,500	\$40,500	\$40,500
30-810-018. Maintenance & Repair-Grounds	\$15,000	\$2,954	\$15,000	\$13,296	\$20,000	\$20,000	\$20,000
30-810-024. Uniforms	\$4,000	\$2,127	\$4,000	\$1,661	\$3,500	\$3,500	\$3,500
30-810-032. Chemical & Lab Fees	\$193,700	\$185,877	\$265,200	\$176,272	\$265,200	\$265,200	\$265,200
30-810-033. Supplies	\$4,000	\$3,846	\$5,000	\$3,900	\$5,000	\$5,000	\$5,000
30-810-035. Small Tools & Equipment	\$1,500	\$2,889	\$3,000	\$2,375	\$3,000	\$3,000	\$3,000
30-810-045. Contract Services	\$187,000	\$184,972	\$212,000	\$131,300	\$232,000	\$232,000	\$232,000
30-810-046. Professional Services	\$71,500	\$44,447	\$71,500	\$49,131	\$1,030,000	\$1,030,000	\$1,030,000
30-810-047. WWT Plant Renovation	\$0	\$31,453	\$0	\$0	\$0	\$0	\$0
30-810-050. Rental of Property	\$37,000	\$27,665	\$37,000	\$16,600	\$37,000	\$37,000	\$37,000
30-810-053. Dues & Subscriptions	\$400	\$100	\$550	\$0	\$550	\$550	\$550
30-810-078. Permits & Fees	\$28,000	\$21,685	\$28,500	\$6,625	\$28,500	\$28,500	\$28,500
30-810-080. PPE & Safety Equipment	\$4,550	\$3,127	\$4,900	\$4,243	\$4,900	\$4,900	\$4,900
M&O Totals	\$724,950	\$708,298	\$842,450	\$587,514	\$1,856,150	\$1,856,150	\$1,856,150
Capital Improvements							
10-630-074. Capital Projects > \$10,000	\$0	\$0	\$0	\$0	\$408,200	\$408,200	\$408,200
Capital Totals	\$0	\$0	\$0	\$0	\$408,200	\$408,200	\$408,200
Wastewater Treatment Totals	\$1,165,769	\$1,195,612	\$1,348,840	\$1,100,564	\$2,791,109	\$2,791,109	\$2,791,109

WASTEWATER COLLECTION (811)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
30-811-002. Wages	\$501,259	\$553,201	\$565,571	\$594,170	\$577,033	\$577,033	\$577,033
30-811-003. Overtime Pay	\$37,337	\$31,968	\$24,471	\$44,343	\$35,243	\$35,243	\$35,243
30-811-004. C.O.L.A./Merit	\$30,076	\$0	\$16,967	\$0	\$23,254	\$23,254	\$23,254
30-811-005. FICA Taxes	\$43,717	\$44,711	\$55,136	\$49,259	\$58,101	\$58,101	\$58,101
30-811-006. Medical Insurance	\$81,000	\$75,773	\$81,000	\$71,479	\$90,000	\$90,000	\$90,000
30-811-007. Retirement	\$73,434	\$75,429	\$83,486	\$87,728	\$92,261	\$92,261	\$92,261
30-811-009. Workmans Compensation	\$11,139	\$11,139	\$9,564	\$9,553	\$9,567	\$9,567	\$9,567
30-811-025. 401K Match Program	\$17,146	\$16,377	\$18,415	\$18,916	\$19,288	\$19,288	\$19,288
30-811-059. Longevity Pay	\$2,800	\$3,000	\$6,850	\$6,550	\$7,400	\$7,400	\$7,400
P&B Totals	\$797,908	\$811,598	\$861,460	\$881,999	\$912,147	\$912,147	\$912,147
Maintenance & Operations							
30-811-011. Communications-Cell/Data	\$13,300	\$9,639	\$13,300	\$6,375	\$13,300	\$13,300	\$13,300
30-811-013. Electric	\$104,000	\$40,920	\$104,000	\$39,303	\$104,000	\$104,000	\$104,000
30-811-014. Travel & Training	\$10,000	\$1,641	\$10,000	\$1,981	\$10,000	\$7,000	\$7,000
30-811-015. Maintenance & Repair-Buildings	\$21,000	\$8,295	\$21,000	\$12,590	\$21,000	\$21,000	\$21,000
30-811-016. Maintenance & Repair-Equipment	\$86,000	\$70,039	\$91,000	\$38,651	\$91,500	\$91,500	\$91,500
30-811-019. Maintenance & Repair-Streets	\$96,000	\$47,740	\$96,000	\$61,618	\$96,000	\$96,000	\$96,000
30-811-020. Maintenance & Repair-Infrastructure	\$114,000	\$25,881	\$121,500	\$36,156	\$125,000	\$125,000	\$125,000
30-811-024. Uniforms	\$7,000	\$3,709	\$7,000	\$2,694	\$7,000	\$7,000	\$7,000
30-811-026. Maintenance & Repair-Material	\$57,000	\$3,085	\$59,000	\$3,683	\$59,000	\$59,000	\$59,000
30-811-033. Supplies	\$8,000	\$3,504	\$8,000	\$6,807	\$8,000	\$8,000	\$8,000
30-811-035. Small Tools & Equipment	\$11,700	\$6,649	\$12,450	\$11,343	\$12,450	\$12,450	\$12,450
30-811-044. Temps	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$0
30-811-045. Contract Services	\$216,000	\$183,562	\$218,500	\$172,282	\$218,500	\$208,500	\$208,500
30-811-046. Professional Services	\$60,000	\$3,896	\$60,000	\$9,580	\$60,450	\$55,450	\$55,450
30-811-060. I&I Removal Program	\$15,000	\$4,468	\$30,000	\$33,693	\$30,000	\$25,000	\$25,000
30-811-078. Permits & Fees	\$7,500	\$1,760	\$7,500	\$5,010	\$8,500	\$8,500	\$8,500
30-811-080. PPE & Safety Equipment	\$8,500	\$3,255	\$8,900	\$1,805	\$8,900	\$8,900	\$8,900
M&O Totals	\$840,000	\$418,042	\$873,150	\$443,571	\$878,600	\$850,600	\$850,600
Capital Improvements							
30-811-074. Capital Projects > \$10,000	\$166,187	\$164,324	\$166,187	\$173,206	\$189,000	\$189,000	\$189,000
30-811-075. Capital Projects < \$10,000	\$3,500	\$696	\$3,500	\$1,223	\$3,500	\$3,500	\$3,500
30-811-085. T/F to Capital Project Fund	\$0	\$347,106	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$169,687	\$512,126	\$169,687	\$174,429	\$192,500	\$192,500	\$192,500
Wastewater Collection Totals	\$1,807,595	\$1,741,766	\$1,904,297	\$1,499,998	\$1,983,247	\$1,955,247	\$1,955,247

WATER (812)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
30-812-002. Wages	\$104,166	\$117,734	\$120,682	\$113,164	\$114,816	\$114,816	\$114,816
30-812-003. Overtime Pay	\$12,019	\$2,312	\$3,049	\$2,941	\$2,827	\$2,827	\$2,827
30-812-004. C.O.L.A./Merit	\$6,250	\$0	\$3,620	\$0	\$4,627	\$4,627	\$4,627
30-812-005. FICA Taxes	\$9,404	\$9,207	\$11,557	\$9,014	\$11,130	\$11,130	\$11,130
30-812-006. Medical Insurance	\$16,200	\$15,427	\$16,200	\$15,625	\$18,000	\$18,000	\$18,000
30-812-007. Retirement	\$15,797	\$15,482	\$17,503	\$15,906	\$17,668	\$17,668	\$17,668
30-812-009. Workmans Compensation	\$2,218	\$2,218	\$2,029	\$2,029	\$1,129	\$1,129	\$1,129
30-812-025. 401K Match Program	\$3,688	\$3,599	\$3,861	\$3,483	\$3,694	\$3,694	\$3,694
30-812-059. Longevity Pay	\$500	\$500	\$1,350	\$850	\$850	\$850	\$850
P&B Totals	\$170,242	\$166,480	\$179,851	\$163,012	\$174,741	\$174,741	\$174,741
Maintenance & Operations							
30-812-011. Communications-Cell/Data	\$4,600	\$1,056	\$4,600	\$1,182	\$4,600	\$4,600	\$4,600
30-812-012. Printing & Publishing	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$0
30-812-013. Electric	\$78,000	\$87,133	\$85,000	\$77,677	\$85,000	\$85,000	\$85,000
30-812-014. Travel & Training	\$3,000	\$1,020	\$3,000	\$1,525	\$3,000	\$3,000	\$3,000
30-812-015. Maintenance & Repair-Buildings	\$45,000	\$4,858	\$45,000	\$28,129	\$45,000	\$45,000	\$45,000
30-812-016. Maintenance & Repair-Equipment	\$50,000	\$11,299	\$50,000	\$21,454	\$50,000	\$50,000	\$50,000
30-812-019. Maintenance & Repair-Streets	\$73,500	\$31,123	\$73,500	\$53,980	\$73,500	\$73,500	\$73,500
30-812-020. Maintenance & Repair-Infrastructure	\$125,000	\$138,276	\$165,000	\$90,543	\$185,000	\$175,000	\$175,000
30-812-024. Uniforms	\$2,500	\$765	\$2,500	\$406	\$2,500	\$2,500	\$2,500
30-812-026. Maintenance & Repair-Material	\$81,000	\$173,366	\$81,000	\$76,560	\$81,000	\$81,000	\$81,000
30-812-032. Chemical & Lab Fees	\$180,000	\$118,489	\$245,000	\$130,439	\$245,000	\$205,000	\$205,000
30-812-033. Supplies	\$5,000	\$1,181	\$5,000	\$4,964	\$5,000	\$5,000	\$5,000
30-812-035. Small Tools & Equipment	\$6,000	\$5,331	\$6,000	\$4,882	\$6,000	\$6,000	\$6,000
30-812-045. Contract Services	\$358,200	\$275,166	\$375,200	\$303,740	\$375,200	\$370,200	\$370,200
30-812-046. Professional Services	\$82,950	\$1,962	\$82,950	\$19,520	\$411,450	\$411,450	\$411,450
30-812-049. Postage	\$2,650	\$439	\$2,650	\$0	\$2,650	\$2,650	\$2,650
30-812-050. Rental of Property	\$35,000	\$25,000	\$35,000	\$0	\$35,000	\$35,000	\$35,000
30-812-053. Dues & Subscriptions	\$2,170	\$0	\$2,170	\$1,260	\$2,170	\$2,170	\$2,170
30-812-067. Well Upgrades	\$25,000	\$22,248	\$25,000	\$0	\$25,000	\$25,000	\$25,000
30-812-078. Permits & Fees	\$4,100	\$3,500	\$4,100	\$250	\$4,100	\$4,100	\$4,100
30-812-080. PPE & Safety Equipment	\$4,750	\$652	\$4,780	\$460	\$4,870	\$4,870	\$4,870
30-812-085 T/F to Capital Project Fund	\$0	\$0	\$0	\$298,488	\$0	\$0	\$0
M&O Totals	\$1,169,420	\$902,865	\$1,298,450	\$1,115,460	\$1,647,040	\$1,591,040	\$1,591,040
Capital Improvements							
30-812-074. Capital Projects > \$10,000	\$50,000	\$16,500	\$103,000	\$92,319	\$90,000	\$90,000	\$90,000
30-812-085. T/F to Capital Project Fund	\$0	\$424,269	\$0	\$0	\$0	\$0	\$0
Capital Totals	\$50,000	\$440,769	\$103,000	\$92,319	\$90,000	\$90,000	\$90,000
Water Totals	\$1,389,662	\$1,510,113	\$1,581,301	\$1,370,791	\$1,911,781	\$1,855,781	\$1,855,781

U/F Fleet (565)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Maintenance & Operations							
30-813-016. Maintenance & Repair-Equipment	\$76,000	\$89,384	\$83,000	\$93,090	\$93,000	\$93,000	\$93,000
30-813-017. Maintenance & Repair-Vehicles	\$69,000	\$48,717	\$69,500	\$47,769	\$71,660	\$71,660	\$71,660
30-813-021. Maintenance & Repair-Tires	\$26,000	\$15,991	\$26,000	\$9,452	\$26,000	\$20,000	\$20,000
30-813-030. Gas & Diesel Fuel	\$120,000	\$83,846	\$120,000	\$81,035	\$120,000	\$110,000	\$110,000
M&O Totals	\$291,000	\$237,938	\$298,500	\$231,346	\$310,660	\$294,660	\$294,660
U/F Fleet Maintenance Expense Totals	\$291,000	\$237,938	\$298,500	\$231,346	\$310,660	\$294,660	\$294,660

Stormwater (900)

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
Personnel & Benefits							
30-900-002. Wages	\$461,558	\$483,598	\$509,392	\$542,986	\$526,449	\$526,449	\$526,449
30-900-003. Overtime Pay	\$21,752	\$26,086	\$32,787	\$35,765	\$33,844	\$33,844	\$33,844
30-900-004. C.O.L.A./Merit	\$27,693	\$0	\$15,283	\$0	\$21,214	\$21,214	\$21,214
30-900-005. FICA Taxes	\$39,346	\$38,523	\$50,715	\$44,296	\$53,203	\$53,203	\$53,203
30-900-006. Medical Insurance	\$68,850	\$61,184	\$68,850	\$64,785	\$76,500	\$76,500	\$76,500
30-900-007. Retirement	\$66,089	\$65,843	\$76,801	\$79,543	\$84,522	\$84,522	\$84,522
30-900-009. Workmans Compensation	\$10,583	\$10,583	\$12,472	\$12,400	\$12,472	\$12,472	\$12,472
30-900-025. 401K Match Program	\$15,429	\$14,761	\$16,941	\$16,052	\$17,672	\$17,672	\$17,672
30-900-059. Longevity Pay	\$3,300	\$2,925	\$7,250	\$6,125	\$7,500	\$7,500	\$7,500
P&B Totals	\$714,600	\$703,502	\$790,491	\$801,952	\$833,376	\$833,376	\$833,376
Maintenance & Operations							
30-900-011. Communications-Cell/Data	\$6,000	\$4,636	\$6,000	\$4,204	\$7,500	\$7,500	\$7,500
30-900-012. Printing & Publishing	\$1,200	\$278	\$1,000	\$510	\$1,000	\$1,000	\$1,000
30-900-013. Electric	\$18,000	\$14,307	\$18,000	\$11,115	\$18,000	\$16,000	\$16,000
30-900-014. Travel & Training	\$6,000	\$1,605	\$12,000	\$9,870	\$11,000	\$11,000	\$11,000
30-900-015. Maintenance & Repair-Buildings	\$4,000	\$9,174	\$6,000	\$2,021	\$56,000	\$50,000	\$50,000
30-900-016. Maintenance & Repair-Equipment	\$56,000	\$28,641	\$81,000	\$67,437	\$85,000	\$75,000	\$75,000
30-900-019. Maintenance & Repair-Streets	\$47,500	\$17,697	\$49,500	\$4,834	\$52,000	\$32,000	\$32,000
30-900-020. Maintenance & Repair-Infrastructure	\$520,000	\$306,841	\$243,000	\$201,383	\$465,000	\$435,000	\$435,000
30-900-024. Uniforms	\$6,000	\$2,395	\$8,000	\$1,467	\$10,500	\$10,500	\$10,500
30-900-026. Maintenance & Repair-Material	\$16,000	\$6,471	\$12,000	2499.68	\$9,500	\$4,500	\$4,500
30-900-032. Chemical & Lab	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
30-900-033. Supplies	\$6,000	\$3,535	\$6,000	\$6,845	\$8,000	\$8,000	\$8,000
30-900-035. Small Tools & Equipment	\$3,000	\$3,002	\$12,500	\$3,770	\$6,000	\$5,000	\$5,000
30-900-044. Temps	\$30,000	\$15,372	\$30,000	\$0	\$30,000	\$20,000	\$20,000
30-900-045. Contract Services	\$104,750	\$40,114	\$112,877	\$70,769	\$117,900	\$112,900	\$112,900
30-900-046. Professional Services	\$57,000	\$16,461	\$65,000	\$45,243	\$147,500	\$137,500	\$137,500
30-900-078. Permits & Fees	\$1,000	\$1,075	\$1,000	\$1,000	\$500	\$500	\$500
30-900-080. PPE & Safety Equipment	\$2,800	\$2,803	\$2,900	\$1,527	\$3,150	\$2,150	\$2,150
M&O Totals	\$887,250	\$474,407	\$668,777	\$434,494	\$1,028,550	\$928,550	\$928,550
Capital Improvements							
30-900-074. Capital Projects > \$10,000	\$11,000	(\$14,931)	\$120,000		\$30,000	\$30,000	\$30,000
30-900-085. T/F to Capital Project Fund	\$0	\$96,505	\$0	\$156,284	\$0	\$0	\$0
Capital Totals	\$11,000	\$81,574	\$120,000	\$156,284	\$30,000	\$30,000	\$30,000
Stormwater Totals	\$1,612,850	\$1,259,483	\$1,579,268	\$1,392,729	\$1,891,926	\$1,791,926	\$1,791,926

UTILITY FUND-TOTAL BUDGET

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
UF EXPENSES	\$10,048,743	\$10,239,265	\$10,501,742	\$9,301,470	\$12,656,757	\$12,444,057	\$12,444,057
UF REVENUES	\$10,048,743	\$11,526,344	\$10,501,742	\$10,031,015	\$12,444,057	\$12,444,057	\$12,444,057
REVENUES/EXPENSES OVER OR UNDER	\$0	\$1,287,079	\$0	\$729,544	(\$212,700)	\$0	\$0
P&B TOTALS	\$2,643,106	\$2,681,275	\$2,912,329	\$2,914,589	\$3,052,852	\$3,052,852	\$3,052,852
M&O TOTALS	\$4,816,091	\$5,626,027	\$4,922,779	\$3,660,356	\$6,633,550	\$6,420,850	\$6,420,850
CAPITAL TOTALS	\$230,687	\$1,034,469	\$392,687	\$423,032	\$720,700	\$720,700	\$720,700
DEBT TOTALS	\$2,358,859	\$897,495	\$2,273,947	\$2,303,493	\$2,249,655	\$2,249,655	\$2,249,655
UTILITY FUND EXPENSE TOTALS	\$10,048,743	\$10,239,265	\$10,501,742	\$9,301,470	\$12,656,757	\$12,444,057	\$12,444,057

TOTAL COMBINED BUDGET-FY 2025/2026

	2023/2024 APPROVED BUDGET	2023/2024 ACTUAL BUDGET	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED BUDGET	2025/2026 INITIAL BUDGET	2025/2026 RECOMMENDED BUDGET	2025/2026 APPROVED BUDGET
TOTAL EXPENSES	\$32,918,003	\$31,559,170	\$32,918,003	\$31,559,170	\$36,268,195	\$35,874,658	\$35,874,658
TOTAL REVENUES	\$32,918,003	\$31,279,210	\$32,918,003	\$30,549,665	\$35,874,658	\$35,874,658	\$35,874,658
REVENUES/EXPENSES OVER OR UNDER	\$0	(\$279,961)	\$0	(\$1,009,505)	(\$393,537)	\$0	\$0
<hr/>							
P&B TOTALS	\$14,300,272	\$13,462,103	\$14,300,272	\$13,462,103	\$15,085,663	\$15,085,663	\$15,085,663
M&O TOTALS	\$13,551,762	\$11,804,099	\$13,551,762	\$11,804,099	\$15,946,183	\$15,702,646	\$15,702,646
CAPITAL TOTALS	\$1,347,687	\$2,698,109	\$1,347,687	\$2,698,109	\$1,458,700	\$1,308,700	\$1,308,700
DEBT SERVICE TOTALS	\$3,718,282	\$3,594,859	\$3,718,282	\$3,594,859	\$3,777,649	\$3,777,649	\$3,777,649
TOTAL BUDGET EXPENSES	\$32,918,003	\$31,559,170	\$32,918,003	\$31,559,170	\$36,268,195	\$35,874,658	\$35,874,658

MISCELLANEOUS BUDGET INFORMATION

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

2025/2026 Capital Purchase Summary

GENERAL FUND		
Department	Item Description	Cost
Beach Maintenance	Seagull Lane canal access Bulkhead repairs Hamlet Avenue Hatteras ramp replacement	\$125,000 \$60,000 \$90,000 Total
Environmental	Mini skid-steer (for sand removal) Lake Park holiday light replacement	\$45,000 \$10,000 Total
Fire	Airpack upgrades Repaint exterior of building	\$35,000 \$20,000 Total
Marina	Additional moorings (2) Sandpiper Ln. bulkhead/dingy dock replacement Dredge westside dock	\$20,000 \$95,000 \$9,000 Total
Ocean Rescue	UTVs (2) AEDs (3) Fire boat re-power Radios	\$15,000 \$6,000 \$50,000 \$8,000 Total
TOTAL GENERAL FUND		\$588,000
ENTERPRISE FUND		
Department	Item Description	Cost
Stormwater	UTV replacement	\$30,000 Total
Wastewater Collection	Generator for 801 N. Dow Rd. office Replacement of lift station #6 generator Replacement of lift station #14 generator Replace control panel for lift stations #8, 9, and 13 Computer equipment/tablets for meter reads	\$45,000 \$60,000 \$49,000 \$35,000 \$3,500 Total
Wastewater Treatment	Replace front gate at WWTP Rebuild Airtion Basin 1&2 New gator/UTV	\$30,000 \$358,200 \$20,000 Total
Water	Generator for water plant#2 (Alabama)	\$90,000 Total
TOTAL ENTERPRISE FUND		\$720,700
TOTAL 2025/2026 CAPITAL EXPENDITURES		\$1,308,700

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

1) GOVERNMENTAL FUNDS

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

2) PROPRIETARY FUNDS

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

3) CAPITAL PROJECT FUNDS

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

C. Basis of Accounting

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

All funds of the Town are accounted for 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 an accrual basis. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period when incurred. Unbilled receivables are immaterial and are not accrued as revenue to the Utilities Fund.

D. Budgetary Data

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

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

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

CASH MANAGEMENT

Deposits:

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

Truist Bank in Wilmington serves as the central depository for the Town. The daily receipts are deposited into the Town's General Fund and Water/Sewer Fund account. Excess funds are transferred to the Town's investment accounts with the North Carolina Cash Management Trust. All of the Town's money in the central depository is 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 money 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. Additionally, the Town makes debt service payments for real estate investments held by a 501 c3 non-profit (CBP3).

General Fund Debt as of July 1, 2024

General Fund Debt	\$5,107,512.70
Principal Payments	(880,329.16)
New Debt	2,232,111.00
Debt as of June 30, 2025	\$6,459,294.54

CBP3 501C3 Non-profit Debt as of July 1, 2024

CBP3 Debt	\$739,526.00
Principal Payments	(147,905.20)
Debt as of June 30, 2025	\$591,620.80

Utilities Fund Debt:

The Town of Carolina Beach operates an enterprise fund, supported by user fees. Debt is issued for water, sewer and stormwater projects, system maintenance, and equipment purchases.

Utility Fund Debt as of July 1, 2024

Utility Fund Debt	\$20,017,995.83
Principal Payments	(1,439,398.31)
Debt as of June 30, 2025	\$18,578,597.52

DEBT PAYMENTS BY BUDGET YEAR

General Fund Debt Schedule

Description of Project/Equipment	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Total
<hr/>											
CBP3 Loan (20 yr, 2.67%)	\$ 163,701.48	\$ 159,752.41	\$ 155,803.34	\$ 151,854.27							631,111.50
Legislative Budget	\$ 163,701.48	\$ 159,752.41	\$ 155,803.34	\$ 151,854.27	\$ -						631,111.50
<hr/>											
Fire Station Renovation/Rehab (15 yr, 2.03%)	\$ 90,934.29	\$ 89,194.29	\$ 87,454.29								267,582.87
Operations Center/ Land Purchases (15 yr, 2.37%)	\$ 98,121.10	\$ 96,042.00	\$ 93,962.90	\$ 91,883.80	\$ 89,804.67						469,814.47
Marina Bulkhead Emergency Repair (15 yr, 2.97%)	\$ 41,873.87	\$ 40,844.27	\$ 39,814.67	\$ 38,785.07	\$ 37,755.47	\$ 36,725.87	\$ 35,696.32				271,495.54
Hamlet Ave Facility & 3 CBAS (15 yr, 2.49%)	\$ 99,920.00	\$ 97,928.00	\$ 95,936.00	\$ 93,944.00	\$ 91,952.00	\$ 89,960.00	\$ 87,968.00	\$ 85,976.00	\$ 83,984.00	\$ 81,992.00	909,560.00
HVAC System Municipal Complex (10 yr, 2.14%)	\$ 77,628.62	\$ 76,156.40	\$ 74,684.18	\$ 73,211.96	\$ 71,739.74	\$ 70,267.52					443,688.42
F-550 Brush Truck	\$ 40,377.96	\$ 39,088.98									
Spartan Fire Rescue Apparatus	\$ 79,934.20	\$ 77,640.97	\$ 75,347.64	\$ 73,054.31	\$ 70,760.98	\$ 68,467.66	\$ 66,174.33				511,380.09
1101 Lake Park Blvd	\$ 263,680.00	\$ 255,720.00	\$ 247,760.00	\$ 239,800.00	\$ 231,840.00	\$ 223,880.00	\$ 215,920.00	\$ 207,960.00			1,886,560.00
2024 Load & Pack Can Machine	\$ 54,810.62	\$ 52,806.16	\$ 50,801.71	\$ 48,802.75							207,221.24
Boardwalk Restroom	\$ 210,773.43	\$ 207,247.81	\$ 201,959.38	\$ 196,670.95	\$ 191,382.52	\$ 186,094.09	\$ 180,805.66	\$ 175,517.23	\$ 170,228.85	\$ 164,940.37	1,885,620.29
Debt Service Budget	\$ 1,058,054.09	\$ 1,032,668.88	\$ 967,720.77	\$ 297,824.83	\$ 291,251.88	\$ 196,953.39	\$ 123,664.32	\$ 85,976.00	\$ 83,984.00	\$ 83,984.00	2,362,141.30
Total General Fund	\$ 1,221,755.57	\$ 1,192,421.29	\$ 1,123,524.11	\$ 449,679.10	\$ 291,251.88	\$ 196,953.39	\$ 123,664.32		\$ 83,984.00		\$ 2,993,252.80

Enterprise Fund Debt Schedule

Description of Project/Equipment	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Total
<hr/>											
Revenue Bond Debt											
Bond Series 2016 (25 yr, 2.749%)	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,966,800	\$ 1,312,300	\$ 1,312,050	\$ 1,309,800	\$ 1,309,400	\$ 1,307,600	\$ 1,309,400	\$ 15,733,000
Total Bond Debt	\$ 1,966,300	\$ 1,971,300	\$ 1,968,050	\$ 1,966,800	\$ 1,312,300	\$ 1,312,050	\$ 1,309,800	\$ 1,309,400	\$ 1,307,600	\$ 1,309,400	\$ 15,733,000
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Other Subordinate Debt											
AMI Project (20 yr, 0%)	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 77,902	\$ 701,116
Wilmington Beach Pond (20 yr, 0%)	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,934	\$ 40,994				\$ 204,730
Lake Park Sewer (20 yr, 0%)	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563	\$ 20,563					\$ 102,815
801 Dow Rd (10 yr, 3.28%)	\$ 43,936	\$ 42,624	\$ 41,312								\$ 127,872
Total Other Subordinate Debt	\$ 183,335	\$ 182,023	\$ 180,711	\$ 139,399	\$ 139,458	\$ 77,902					\$ 1,136,532
Total for Water/Sewer Fund	\$ 2,149,635	\$ 2,153,323	\$ 2,148,761	\$ 2,106,199	\$ 1,451,758	\$ 1,389,952					\$ 16,869,532

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

The Town will consider utilization of variable rate debt in order to lessen the potential interest costs over the life of the issue. The size of any bond sale will be determined by the Town, based on expected cash needs for construction or acquisition of projects for approximately an 18 to 24 month period. This will enable the Town to maintain capability to utilize the non-voted provision and accommodate necessary signing requirements to avoid arbitrage rebates. The size of other types of financing 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 a solicitation and selection process for securing all professional services required in connection with any debt issues. This selection will be made on an issue-by-issue basis, will focus on the particular experience and expertise necessary for that issue, and will be made in order to secure such services at competitive prices to the Town.

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

Administration and Implementation:

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

HISTORICAL SUMMARY OF TAX AND FUND BALANCE INFORMATION

	June 2019	June 2020	June 2021	June 2022	June 2023	June 2024	June 2025 (estimate)
Assessed Valuation	\$1,954,010,558	\$1,969,565,227	\$2,037,329,237	\$2,979,318,617	\$3,037,284,747	\$3,100,838,181	\$3,155,145,000
Property Tax Levy	\$4,372,385	\$4,778,543	\$4,999,031	\$6,428,608	\$6,537,598	\$6,671,005	\$7,414,590
Property Tax Rate	\$0.225	\$0.235	\$0.245	\$0.215	\$0.215	\$0.215	\$0.235
Tax Collection Rate	99.36%	98.98%	98.83%	99.38%	99.45%	99.58%	99.68%
Total Fund Balance	\$6,995,101.00	\$7,301,759.00	\$9,625,762.00	\$9,714,788.00	\$12,605,882.00	\$13,878,627.00	\$12,578,168.00
Expenses	\$14,713,674.00	\$13,984,031.00	\$14,637,387.00	\$22,965,883.00	\$20,302,798.00	\$24,518,386.00	\$22,416,261.00
FB as % of Gen. Fund	48%	52%	66%	42%	62%	57%	56%
Available Fund Balance	21%	20%	21%	35%	47%	45%	40%

Audited Property Tax and Fund Balance Data

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 by 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 that lists revenue by source, appropriations by department or fund and levies taxes for the coming fiscal year.

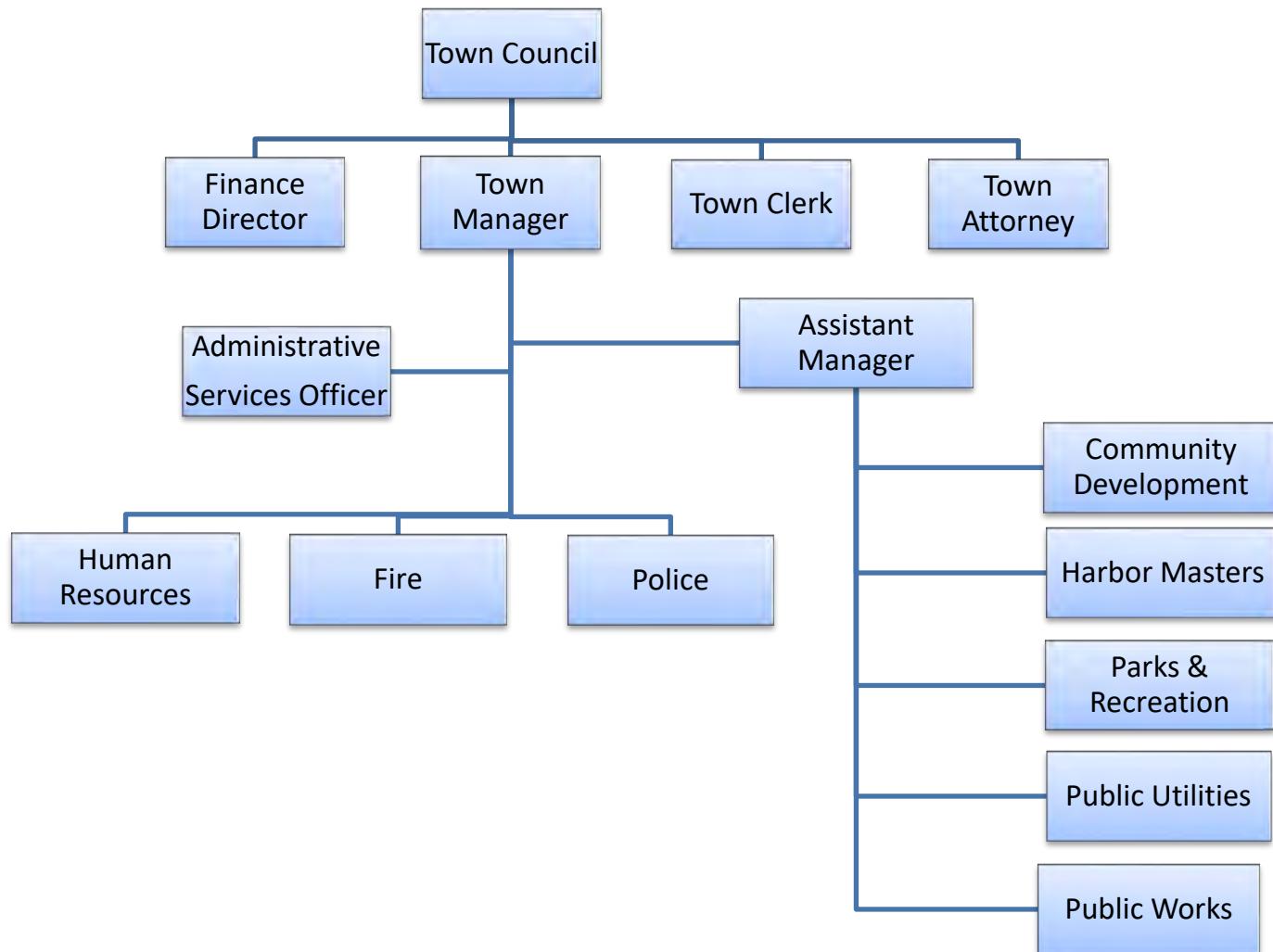
Capital Outlay:	Items (such as vehicles, equipment, and furniture) purchased by the Town, which have an expected life which exceeds one year.
Cash Accounting:	Basis accounting, which recognizes revenues when a government receives cash and costs when it disburses cash.
Cash Management:	The management 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 period which indicates the start and finish for recording financial transactions. 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 that 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 that remain at the end of the fiscal year which can legally be appropriated to fund the expenditures in the upcoming fiscal year. The Local Government Budget and Fiscal Control Act limits the amount of fund balance money that may be appropriated in the next budget year.

GAAP:	Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP – Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.
General Fund:	A fund established to account for the resources used for the general operation of the Town.
General Ledger:	An accounting file (mechanism) which is a grouping of the accounts in which activities of the Town are recorded.
General Obligation Bonds:	Debt instruments issued by the Town that 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 that 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 from investments with a third party. The Town uses the pooled cash system. All the funds' cash is pooled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.
LGBFCA:	The Local Government budget and Fiscal Control Act governs all financial activities of local governments in the State of North Carolina.
Long Term Debt:	Debt with a maturity of more than one year after date of issuance.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."

Objective:	A statement of specific direction, which is to be accomplished by the staff or departments.
Operating Transfer:	Routine and/or recurring transfer of assets (money) between funds.
Powell Bill Funds:	Powell Bill Funds are generated from the State's Gasoline Tax. A certain percentage of this tax is returned to municipalities through a formula based on the Town's population and street mileage. Powell Bill Funds can only be used for street maintenance, construction, traffic signs, curbs and gutters, sidewalks, drainage, and other related needs.
Program:	An organized set of related work activities, which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.
Property Taxes (Ad Valorem):	Taxes paid by property owners in the Town of Carolina Beach. The taxes are levied on both real and personal property according to the property's valuation and tax rate.
Property Tax Rate:	The rate at which real and personal property in Town is taxed in order to produce revenues to conduct vital governmental activities.
Recommended Budget:	The budget proposal made by the Town Manager and presented to the Town Council.
Retained Earnings:	An equity account reflected the accumulated earnings of an Enterprise Fund.
Revenue:	Income received from a variety of sources and used to finance governmental operations.
Special Assessment:	A mandatory levy made against specific properties to absorb part, or all 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. The departments within this fund are Marina, Lifeguards, Parking and Beach maintenance.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees:	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

PERSONNEL

- Organizational Chart
- Contact Information
- Approved Positions



TOWN MANAGER

Bruce Oakley-Town Manager
Ed Parvin-Deputy Town Manager
Sheila Nicholson-Administrative Services Officer

(910) 458-2994
(910) 458-2766
(910) 458-2995

bruce.oakley@carolinabeach.org
ed.parvin@carolinabeach.org
sheila.nicholson@carolinabeach.org

MARINA

Larry Denning-Harbor Master
Jarrett Anderson-Harbor Master

(910) 386-1492
(910) 380-5918

larry.denning@carolinabeach.org
jarrett.anderson@carolinabeach.org

TOWN CLERK

Kim Ward-Town Clerk

(910) 458-2992

kim.ward@carolinabeach.org

FINANCE

Debbie Hall-Finance Director

(910) 458-5495

debbie.hall@carolinabeach.org

HUMAN RESOURCES

Holly Brooks-Human Resources Director

(910) 458-9530

holly.brooks@carolinabeach.org

COMMUNITY DEVELOPMENT

Jeremy Hardison-Community Development Director
Paula Kempton-Senior Project Manager

(910) 458-2991
(910)458-8380

jeremy.hardison@carolinabeach.org
paula.kempton@carolinabeach.org

PUBLIC WORKS

Brian Stanberry-Director of Public Works

(910) 458-0786

brian.stanberry@carolinabeach.org

PUBLIC UTILITIES

Mark Meyer-Director of Public Utilities

(910) 458-0786

mark.meyer@carolinabeach.org

POLICE DEPARTMENT

Vic Ward-Police Chief

(910) 458-2540

vic.ward@carolinabeach.org

FIRE DEPARTMENT

Alan Griffin-Fire Chief

(910) 458-2985

alan.griffin@carolinabeach.org

PARKS AND RECREATION

Eric Jelinski-Parks & Recreation Director

(910) 458-7416

eric.jelinski@carolinabeach.org

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2025/2026**

EXECUTIVE	Position	# Approved	Fund
	Town Manager	1	GF
	Deputy Town Manager	1	GF
	Administrative Services Officer	1	GF
	Communications Coordinator	1	GF
	Receptionist	1	GF
TOTAL: 5-Full Time Positions Approved for Department			

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

FINANCE	Position	# Approved	Fund
	Finance Director	1	GF
	Accounting Technician II	1	GF
	Finance & Accounting Specialist	1	GF
TOTAL: 3-Full Time Positions Approved for Department			

HUMAN RESOURCES	Position	# Approved	Fund
	Director of Human Resources	1	GF
	Human Resources Coordinator	1	GF
	Administrative Assistant	1	GF
TOTAL: 3-Full Time Positions Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2025/2026**

COMMUNITY DEVELOPMENT	Position	# Approved	Fund
	Director of Community Development	1	GF
	Senior Planner	1	GF
	Planner	1	GF
	Permit Technician	1	GF
	Senior Project Manager	1	GF
	Project Manager	1	GF
	GIS Administrator	1	GF
	Code Enforcement Officer	1	GF
	Part Time Intern	1	GF
TOTAL: 8-Full Time Positions Approved for Department			
1-Part Time Position Approved for Department			

PARKS AND REC	Position	# Approved	Fund
	Parks and Recreation Director	1	GF
	Community Services Manager	1	GF
	Recreation Supervisor	1	GF
	Parks Maintenance Supervisor	1	GF
	Recreation Coordinator	1	GF
	Recreation Specialist	1	GF
	Athletic Coordinator	1	GF
	Part Time Recreation Specialist	3	GF
TOTAL: 7-Full Time Positions Approved for Department			
3-Part Time Positions Approved for Department			
Multiple Seasonal Positions Approved for Department			

MARINA	Position	# Approved	Fund
	Senior Harborf Master	1	GF
	Harbor Master	1	GF
TOTAL: 2-Full Time Position Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2025/2026**

FIRE DEPARTMENT	Position	# Approved	Fund
	Fire Chief	1	GF
	Deputy Chief/Fire Marshall	1	GF
	Captains	3	GF
	Lieutenants	3	GF
	Fire Fighters/Master Fire Fighters	12	GF
	Fire Inspector	1	GF
	Administrative Assistant	1	GF
TOTAL: 22-Full Time Positions Approved for Department			
Multiple Pay Per Call/Volunteer Firefighters Approved for Department			

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

POLICE	Position	# Approved	Fund
	Police Chief	1	GF
	Police Captain	1	GF
	Police Lieutenant	2	GF
	Police Detective	6	GF
	Police Sergeant	5	GF
	Police Officer II	4	GF
	Police Officer I	13	GF
	Beach Patrol Ranger	1	GF
	Investigative Analyst	1	GF
	Property and Evidence Manager-Part Time	1	GF
	Police Administrative Coordinator	1	GF
	Police Records Specialist	1	GF
TOTAL: 36-Full Time Positions Approved for Department			
1-Part Time Position Approved for Department			

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2025/2026**

ENVIRONMENTAL	Position	# Approved	Fund
	Public Works Director	0.5	GF
	Public Works Manager	1	GF
	Public Works Crew Leader	2	GF
	Building Services Coordinator	1	GF
	Equipment Operator II	2	GF
	General Maintenance Worker I	5	GF
	General Maintenance Worker III	3	GF
TOTAL: 14.5-Full Time Positions Approved For Department			

BOARDWALK	Position	# Approved	Fund
	General Maintenance Worker II	1	GF
TOTAL: 1-Full Time Position Approved for Department			

PUBLIC UTILITIES ADMIN	Position	# Approved	Fund
	Public Utilities Director	1	W/S
	Water/Sewer System Superintendent	1	W/S
	Utility Billing Manager	1	W/S
	Billing/Customer Service Representative	2	W/S
	Administrative Assistant	1	W/S
TOTAL: 6- Full Time Positions Approved for Department			

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

**TOWN OF CAROLINA BEACH
APPROVED POSITIONS FY 2025/2026**

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

WWC	Position	# Approved	Fund
	Utilities Systems Manager	1	W/S
	Well & Sanitary Sewer Pump Station Supervisor	1	W/S
	Wastewater Collections Crew Leader	1	W/S
	Water System Operator	1	W/S
	Utility Maintenance Worker I	3	W/S
	Utility Maintenance Worker II	1	W/S
	Equipment Operator II	2	W/S
TOTAL: 10-Full Time Positions Approved for Department			

STORMWATER	Position	# Approved	Fund
	Public Works Director	0.5	W/S
	Stormwater System Manager	1	W/S
	Stormwater Construction Supervisor	1	W/S
	Senior Stormwater Construction Specialist	1	W/S
	Stormwater Construction Specialist	2	W/S
	Equipment Operator II	2	W/S
	Public Works Services Coordinator	1	W/S
TOTAL: 8.5-Full Time Positions Approved for Department			

RATES AND FEES

RATES AND FEES-TABLE OF CONTENTS

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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

	<u>Fee</u>
Residential Garbage and Recycling Service (Per Month)	\$26.79

In the area bounded by Carolina Beach Avenue North and South, Canal Drive, Lake Park Boulevard, and Woody Hewitt Avenue from Atlanta Avenue to Carl Winner Street, during the period between May 1st and October 31st, the following additional services are offered:

Service:	<u>Fee</u>
Twice a Week pickup** (Per Month)	\$36.35
Additional pick-up (Per Pickup)	\$27.52

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

Special Pickups

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

	<u>Fee</u>
Plastic Bag Penalty Fee	\$30.00 per bag
Dump truck (6 cubic yards) and/or back hoe	\$115.00
Knuckle boom	\$230.00
Per pickup truck load	\$70.00
Less than full pickup load	\$50.00
Bulk Items/Appliances	\$40.00 minimum fee

Commercial Container Collection Rates

Weekly Service	<u>Fee</u>
2 yd. container (Per Month)	\$98.96
4 yd. container (Per Month)	\$136.60
6 yd. container (Per Month)	\$174.32
8 yd. container (Per Month)	\$212.03
2 yd. container VIP (Per Month)	\$288.59
8 yd. container VIP (Per Month)	\$837.41

	<u>Fee</u>
2 yd. container (Per Month)	\$182.58
4 yd. container (Per Month)	\$253.24
6 yd. container (Per Month)	\$325.09
8 yd. container (Per Month)	\$396.90
2 yd. container VIP (Per Month)	\$462.89
8 yd. container VIP (Per Month)	\$1,534.65

	<u>Fee</u>
2 yd. container (Per Month)	\$262.64
4 yd. container (Per Month)	\$373.35
6 yd. container (Per Month)	\$475.81
8 yd. container (Per Month)	\$583.03
2 yd. container VIP (Per Month)	\$637.21
8 yd. container VIP (Per Month)	\$2,231.90

	<u>Fee</u>
2 yd. compactor	\$117.78
8 yd. compactor	\$235.56

	<u>Fee</u>
Compactor Hauls	\$221.42
Open Top Hauls	\$221.42

	<u>Fee</u>
2 yd. container	\$48.33
4 yd. container	\$73.01
6 yd. container	\$96.61
8 yd. container	\$118.99

Boardwalk/Amusement District

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

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

	<u>Fee</u>
The annual rate for using the community forty (40) yard dumpster shall be:	\$1,680.00

Arrears

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

Solid Waste Security Deposit

The responsibility for solid waste bills shall be the legal obligation of the person whose name is listed on an account. A solid waste security deposit is required from all renters applying for solid waste services based on a credit check; Deposit must be paid via cashiers check or money order. This deposit is in addition to any other deposit required for water and sewer services. All deposits will be returnable to the depositor upon final payment for all outstanding solid waste bills against that particular property.

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

PARKING, RE-ENTRY, LSV, GOLF CART, AND FREEMAN PARK FEES

Re-entry, parking, golf cart, and Freeman Park permits must be renewed annually. Costs are listed below:

Re-Entry Decal (annual/sticker)

CB Resident/Property/Business Owner

Fee

Jan 1-Mar 31: Free/Apr 1-Dec 31: \$20 each

Parking Pass (annual/LPR)

Resident/Property/Business Owner (includes LSV)

Fee

30.00*

*CB and KB property owners/residents may purchase a parking pass for every vehicle registered in Carolina Beach or Kure Beach. Non-resident property owners may purchase only one pass for vehicle(s) not registered in Carolina Beach.

Non-Resident

Fee

CBD-Employee (may only be purchased by business owner/manager; employees only-no contract/1099 staff)

\$100.00

Low Speed Vehicle (state registered golf cart)

\$100.00

Visitor parking pass (good for 7 days)

\$100/week

Golf Cart Permit (annual)*

Resident/Property/Business Owner:

Fee

Non-State Registered Golf Carts (decal)

\$100.00

*Effective July 1, 2023, only golf cart owners that have purchased permits in the previous calendar year may continue to renew their permit; no new permit applicants shall be allowed; golf cart permit sales will end December 31, 2027 and only state registered low speed vehicles will be permitted.

Parking Lots

March 1 - October 31 (9AM-8PM)

Fee

\$6/hour or \$25/day

Vehicles/Small Trucks

\$10/hour or \$40/day

Limos & Oversize Vehicles

Free

November 1 - February 28

Designated Premium Parking Lots

January 1 - December 31 (9AM-8PM)

Fee

\$7/hour or \$35/day

Designated On-Street Parking

March 1 - October 31 (9AM-8PM)

Fee

\$5/hr.

November 1 - February 28

Free

Undesignated Right of Way Parking

Re-entry decal required in areas delineated in Sec 16-164 of the Town Code

Freeman Park Entry/Camping

*Annual Permit

Fee

\$225.00

*Discounted Annual Permit - Dec 1 - Dec 31 (must be purchased up in person)

\$110.00

*Daily Pass (per vehicle)

April 1 - September 30

\$50 per day

October 1 - March 31

\$30 per day

*Camping Reservation (per night Labor Day through Thursday before Memorial Day)

\$50.00

*NOTE: Annual passes, daily permits, and campsite reservations are non-transferrable. Daily or Annual passes are required if you drive on Freeman Park for camping.

<u>Payment Processing Fees *</u>	<u>Fee</u>
Third-Party Citation Processor Fee	\$3.50
Third-Party Citation Credit Card Merchant Fee	\$3.00 or 3% of transaction cost (whichever is higher)
Third-Party Parking Permit Processor Fee	\$3.00
Third-Party Parking Permit Credit Card Merchant Fee	2.8% + .20
Third-Party Freeman Park Annual Permit Transaction fee	\$3.00 per transaction
Third-Party Freeman Park Annual Permit Processor Fee	2.9% + .30
Third-Party Freeman Park Camping Permit Transaction Fee	\$ 2.00 Per Transaction
Third-Party Freeman Park Camping Permit Processor Fee	2.7% + .25

*Third-party vendor fees subject to change and are non-refundable

<u>Credit Card Convenience Fees</u>	<u>Fee</u>
Convenience fee for any/all payments made with credit card	3% of transaction cost

Policies

1. Handicap Parking: No charges shall be administered to parking patrons that display valid handicap documentation and are parked in a designated handicap parking space operated by the Town.
2. Allocation of Freeman Park Permits and Parking Decals: All passes must be paid for in accordance with this fee schedule unless otherwise approved by Town Council.
3. Any Request for donated passes must be received by the Town Clerk a minimum of 45 days prior to the Town Council meeting.
4. Temporary parking passes may be allocated for government entities and/or associated activities as approved by the Town Manager.
5. Full-time employees and standing committee members will receive one free parking pass. A second pass may be purchased at the Town resident rate.
6. Full-time employees will receive one free Freeman Park pass annually.
7. Town Marina Boat licensees will receive two free parking passes annually
8. Former Town staff, retired after 15 years or more of full time employment with the Town may purchase one (1) parking pass at the approved residential rate.
9. No individuals shall receive additional free passes based on meeting multiple criteria above.
10. Parking passes are non-transferrable.
11. Under special documented circumstances (i.e. overnight charter vessel trip from the Town Marina) and as approved by the Town Manager or their designee, longer than 24-hour parking may be accommodated by contacting the parking office and submitting the dates and vehicle license plates and payment. Failure to make these arrangements prior to the stay will result in a violation.
12. One-time all day parking purchase/payment allows for movement to any Town parking space. Payment by the hour does not transfer to other spaces.
13. Low Speed Vehicles shall meet all the same parking requirements as all other vehicles.
14. To be considered a resident eligible for a residential parking pass, a minimum of a 90 day property lease shall be required
15. Government tagged vehicles conducting business in Town shall not be charged parking fees.
16. Contractors with active building permits may reserve up to four (4) agreed upon Town designated parking spaces on Monday – Friday at the rate defined in this policy. The contractor shall be responsible for securing the spaces once approved.

FIRE DEPARTMENT FEES AND PERMITS

Fire Inspection Fees

Operational Inspection:

	<u>Fee</u>
Minimum up to 1,000 sq ft	\$75.00
1,001 - 5,000 sq ft	\$100.00
5,001 - 10,000 sq ft	\$150.00
10,001 sq ft or more	\$200.00

R-2 & S Occupancies (Apartment Complexes, Storage Units, etc.):

1-20 Units	\$50.00
21-50 Units	\$100.00
51-100 Units	\$150.00
101 Units or more	\$200.00
Reinspection fee	\$75.00

Plan Review (See Development Permits and Fees)

Construction Permit fees for systems:

Alarm reconnection fee	\$75.00
Fire Alarm/Sprinkler System Inspection	\$100.00
Underground/aboveground Tank	\$100.00

Special Services

	<u>Fee</u>
ABC Permit	\$75.00
Day Care State Inspection	\$75.00
Fire Hydrant Flow Test	\$100.00
Tent Inspection	\$75.00
Standpipe Test Per Riser	\$100.00
Transporting Division 1.1, 1.2, and 1.3 Explosives	\$200.00
Pyrotechnic/Fireworks Inspection Fee	\$150.00 per show

Standby Assistance

	<u>Fee</u>
Engine Company (3 Personnel)	\$200.00 per hour
Fire Inspector	\$50.00 per hour
Fire Suppression Personnel	\$40.00 per hour
Squad (2 Personnel)	\$150.00 per hour
Ladder Truck (3 Personnel)	\$225.00 per hour
Fire Boat (3 Personnel)	\$200.00 per hour

Hazardous Materials and Substances Abatement

	<u>Fee</u>
Engine Company Response (per hour or part of hour)	\$200.00
Fire Chief (per hour or part of hour)	\$50.00
Materials/Supplies Consumed	Actual Replacement Cost
Off Duty Hire Back (personnel Off-Duty; per hour or part of hour)	\$40.00
Squad Company (per hour or part of hour)	\$150.00
Ladder Truck Company Response (per hour or part of hour)	\$225.00
Fire Related Town Ordinance Violations (see Ordinance Violations)	

DEVELOPMENT PERMITS AND FEES

Fee Schedule A - Residential (New Construction)

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities)	\$75 per department
Inspections Fee (Zoning, Stormwater, Utilities)	\$75 per department
Building Permit Fee (if applicable)*	Total Building Sqft x \$0.60
SW BMP Inspection Fee	\$50.00
Water/Sewer Fee (if applicable)	See System Development Fee
Stormwater Fee	Total Impervious Surface Sqft x \$4.00

Fee Schedule B - Commercial (New Construction)

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$150 per department
Inspections Fee (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$100 per department
SW BMP Inspection Fee	\$100.00
Building Permit Fee (if applicable)*	Total Building Sqft x \$0.60
Water/Sewer Fee (if applicable)	See System Development Fee
Stormwater Fee	Total Impervious Surface Sqft x \$4.00
Fire Fee (if applicable)	Total Building Sqft x \$0.30

Fee Schedule C - Additions (Residential and Commercial)

Residential Permit Fees

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities)	\$50 per department
Inspections Fee (Zoning, Stormwater, Utilities)	\$50 per department
SW BMP Inspection Fee (Residential/Commercial)	\$50/\$100
Building Permit Fee (if applicable)*	Total Building Sqft x .60 = Fee (minimum \$45.00)
Water/Sewer Fee (if applicable)	See System Development Fee
Stormwater Fee (additions to main structure only)	Total Impervious Surface Sqft x \$4.00
Sqft of Impervious Surface	

Commercial Permit Fees

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$75 per department
Inspections Fee (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$75 per department
SW BMP Inspection Fee	\$100.00
Building Permit Fee (if applicable)*	Total Building Sqft x .60 = Fee (minimum \$45.00)
Water/Sewer Fee (if applicable)	See System Development Fee
Stormwater Fee (additions to main structure only)	Total Impervious Surface Sqft x \$4.00
Sqft of Impervious Surface	
Fire Fee (if applicable)	Total Building Sqft x \$0.30

Fee Schedule D - Remodel/Renovation/Repair/Upfit (Residential and Commercial)

Residential Building Permit Fees shall be calculated based on the cost of construction for heated and unheated space as estimated by the contractor. A cost estimate showing labor and materials shall be provided. In no instance shall the estimated cost be less than \$ 90.00 per square foot of heated space and \$ 50.00 per square foot for all unheated spaces including decks, porches, accessory buildings, garages, detached garages and carports.

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities)	\$50 per department
Inspections Fee (Zoning, Stormwater, Utilities)	\$50 per department
Building Permit Fee (if applicable)*	In accordance with Cost of Construction schedule

Commercial Building Permit Fees shall be calculated based on the cost of construction for heated and unheated space as estimated by the contractor. A cost estimate showing labor and materials shall be provided. In no instance shall the estimated cost be less than \$150.00 per square foot of heated space and \$ 90.00 per square foot for all unheated spaces, or a combination of heated and unheated spaces at \$125.00 per square foot.

	<u>Fee</u>
Plan Review (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$75 per department
Inspections Fee (Zoning, Stormwater, Utilities, Fire, Grease Trap)	\$75 per department
Building Permit Fee (if applicable)*	In accordance with Cost of Construction schedule
Fire Fee (if applicable)	Total Building Sqft x \$0.30

Cost of Construction (for Residential and Commercial)*:

From	\$0.00 to \$999.00
From	\$1,000.00 to \$2,000.00
From	\$2,001.00 to \$4,000.00
From	\$4,001.00 to \$6,000.00
From	\$6,001.00 to \$8,000.00
From	\$8,001.00 to \$10,000.00
From	\$10,001.00 to \$15,000.00
From	\$15,001.00 to \$20,000.00
From	\$20,001.00 to \$25,000.00
From	\$25,001.00 to \$30,000.00
From	\$30,001.00 to Unlimited

*NOTE: New Hanover County schedule of fees will apply while permitting is processed through the New Hanover County office.

<u>Fee*</u>
\$25.00
\$50.00
\$75.00
\$100.00
\$125.00
\$150.00
\$175.00
\$200.00
\$225.00
\$250.00

\$250.00 plus \$6 per \$1000 (or any portion thereof) in excess of \$30,000

Fee Schedule E - Special

	<u>Fee</u>
Subdivision:	
Minor (Small Division of Parcels, Recombination, Townhome Plat)	\$50.00
Major (Large Division of Parcels and Development)	\$1,000.00
Final Plat Filing Fee	\$175.00
Change of Use:	
Zoning Review	\$50.00
Building Permit Required (if applicable)	Fee Schedule C
Other:	
After Hours Permit	\$100.00
Hold Harmless Agreement	\$100.00
Permit Revision or Change of Contractor	\$25.00
Re-instate Permit	\$35.00

Fee Schedule E - Special (continued)

Stormwater Drainage Permits: (Fill/Grade/Clear/Hardscaping)	<u>Fee</u>
Without Drainage Plan (vegetation removal or increase of impervious area)	\$25.00
With Drainage Plan (grading, filling or flooding issues)	\$75.00
Added Impervious Surface	Total Impervious Surface Sqft x \$4.00
State Stormwater Permit (10,000sf +)	\$750.00
State Stormwater Permit (10,000sf +) Modification	\$500.00
Residential Pool:	<u>Fee</u>
Plan Review (Zoning, Stormwater)	\$50 per department
Inspections Fee (Zoning, Stormwater)	\$50 per department
Stormwater Fee - Added Square Footage of Impervious Surface	Total Impervious Surface Sqft x \$4.00
Commercial Pool:	<u>Fee</u>
Plan Review (Zoning, Stormwater, Fire)	\$75 per department
Inspections Fee (Zoning, Stormwater, Fire)	\$75 per department
Stormwater Fee - Added Square Footage of Impervious Surface	Total Impervious Surface Sqft x \$4.00
Demolition Permit (removal of services, fire & planning review):	<u>Fee</u>
Residential	\$50.00
Commercial	\$150.00
House Relocation Permit	\$200.00
NC Homeowners Recovery Fee: (GS 87-15.6, Vol 1A)	\$10.00
Sign Permit (Per Sign)	\$50.00
Private Parking Lot	\$200.00
Billboard Permit	\$1,000.00
Extra Inspections, Reinspections, and Not Ready Inspections	\$50.00
Accessory Structures:	<u>Fee</u>
Zoning Review Fee	\$50.00
Stormwater Fee - Added Square Footage of Impervious Surface	Total Impervious Surface Sqft x \$4.00
Retaining Wall or Bulkhead	\$50.00
Docks, Piers, Gazebo, Beach Cross-overs	\$50.00
Fence Permit	\$50.00
Temporary Road Closure	\$50.00
Temporary Office Trailer	\$65.00

Fee Schedule F - Water/Sewer

***Once all permit fees have been paid for, a work order will be generated to install water/sewer services. Contractor will be responsible for monthly water/sewer/stormwater fees for services until the final certificate of occupancy is issued and the services are transferred to the owner's name.**

Water/Sewer Set up Fee

	<u>Fee</u>
Water/Sewer Set up Fee	\$55.00

Water/Irrigation Tap Connection Fee

Meter Size:

1"
1 1/2"
2"
Greater than 2"

	<u>Fee</u>
1"	\$3,000.00
1 1/2"	\$5,500.00
2"	\$6,500.00

The customer shall pay fees for **ALL** costs of providing a tap, setting a water meter and inspecting the installation, as determined by the Town prior to installation based upon a detailed estimate of such cost. **IF NEEDED, A CONTRACTOR WILL BE USED. AN ESTIMATE WILL BE GIVEN TO BUILDER. NOTE: ESTIMATE CAN CHANGE DUE TO CONDITIONS ONCE WORK BEGINS. FINAL COST MAY CHANGE BASED ON WORK SITE CONDITIONS.**

Existing Tap Inspection Fee*

Meter Size:

3/4"
1"
1 1/2"
2"

	<u>Inspection Fee</u>
3/4"	\$330.00
1"	\$470.00
1 1/2"	\$775.00
2"	\$940.00

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

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

Relocate Town Water Service

Within 10 ft of existing service	<u>Fee</u>
Outside 10 ft of existing service	\$500.00
	\$40.00 per foot

Sewer Tap Connection Fee

Connection Size:

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

	<u>Fee</u>
4"	\$2,650.00 (20 ft. or less from tap)
Additional 4" Per Ft	\$75.00 per linear foot over 20 ft from tap
6"	\$3,000.00 (20 ft. or less from tap)
Additional 6" Per Ft	\$85.00 per linear foot over 20 ft from tap

The customer shall pay fees for **ALL** costs of providing a tap, **INSTALLING SEWER**, and inspecting the installation, as determined by the Town prior to installation based upon a detailed estimate of such cost. **IF NEEDED, A CONTRACTOR WILL BE USED. AN ESTIMATE WILL BE GIVEN TO BUILDER. NOTE: ESTIMATE CAN CHANGE DUE TO CONDITIONS ONCE WORK STARTS. FINAL COST MAY CHANGE BASED ON WORK SITE CONDITIONS.**

Sewer Connection Fee

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

	<u>Fee</u>
When the town installs sanitary sewer services, the actual costs for boring, well pointing, and sheeting shall be added to the connection charges.	\$300.00

Relocate Town Sewer Service

Within 10 ft of existing service	<u>Fee</u>
Outside 10 ft of existing service	\$500.00
	\$40.00 per foot

Utility Contractor Provided Service Connection

Connection Size:

4"
6"

	<u>Inspection Fee:</u>
4"	\$300.00
6"	\$300.00

System Development Fee Rules:

1. System Development Fees shall apply to all customers requesting a meter for a property. Credit for a previous meter will be given for up to five years from the previous meter being removed on the site. After five years without a meter the site shall be required to pay the full system development fee. Last updated in 2023/24 fiscal year.
2. Transferring of fees - Fees for development shall be non-transferable. As an example, when a restaurant leaves an existing location and moves to a new building or new location, fees shall be paid on the additional impact that is created at the new location. Any fees that were not paid at the original location would remain with that location.
3. Any increase in meter size shall result in payment of the difference between the current meter and proposed meter. This calculation shall utilize the current rates. No credit shall be established for reducing a meter size.

<u>METER SIZE</u>	<u>WATER</u>	<u>WASTEWATER</u>
5/8 X 3/4 Inch	\$2,600.00	\$2,980.00
1 Inch	\$6,500.00	\$7,450.00
1.5 Inch	\$13,000.00	\$14,900.00
2 Inch	\$20,800.00	\$23,840.00
3 inch	\$41,600.00	\$47,680.00
4 inch	\$65,000.00	\$74,500.00
6 inch	\$130,000.00	\$149,000.00
8 inch	\$208,000.00	\$238,400.00

****New Hanover County building permit fees will apply if permits, inspections and COs/CCs are issued and completed by New Hanover County personnel.***

Policies

1. All Permits issued for Town Property are exempt from fees. Permits over 6 months old will not be provided with a refund if work has not been started.
2. For new commercial projects that do not require an SUP or CZ will be charged the plan review fee prior to the TRC meeting to be credited back with the building permit.
3. All applications over 90 days (prior to issuance) will be required to meet current fee schedule.
4. No permit shall be issued until the applicant pays all current and prior fees owed.

PLANNING AND ZONING PERMIT PROCESSING FEE SCHEDULE

Zoning Review

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

Conditional Zoning and Special Use Permits

	<u>Fee</u>
Major Permit	\$1,000.00
Major Modification to Major Permit	\$1,000.00
Minor Permit	\$500.00
Major Modification to Minor Permit	\$500.00
Extension Fee	\$250.00
Staff Permittable Modifications (Minor Modification)	\$250.00

Street Permits

	<u>Fee</u>
Permanent Road Closure Applications	\$500.00
Application for Naming/Renaming of Public Streets or Alleys	\$500.00
Street Dedication	\$500.00

Rezoning Application Fees

	<u>Fee</u>
Minor	\$500.00
Major	\$1,000.00

Planning Fees

	<u>Fee</u>
BOA Variance Fee	\$500.00
Zoning/Planning Appeal Fee	\$500.00
Minor Planned Unit Development	\$250.00
Text Amendment	\$500.00

Special Permits

	<u>Fee:</u>
Home Occupation Fee	\$50.00
Right of Way Encroachment: (Year)	\$100.00
Public Performance (Busking)	\$50.00
Permit to Exceed Noise Limits	\$100.00
Boardwalk Deliveries	\$100.00

Business Registration

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

Privilege License Tax

	<u>Fee</u>
ABC Permit	Tax for corresponding license § 105-113.77
On-premise malt beverage	\$15.00
Off-premise malt beverage	\$5.00
On-premise unfortified and/or fortified wine	\$15.00
Off-premise unfortified and/or fortified wine	\$10.00

Transportation Service Permits

	<u>Fee</u>
Wrecker/town Services Annual Application (due by 1/15 each year)	\$200.00
Taxicab Service Owner/Operator Annual Fee	\$15.00 per year per vehicle
Taxicab Driver Annual Fee	\$15.00
Pedicab/Rickshaw Owner/Operator Annual Fee	\$10.00
Pedicab/Rickshaw Driver Annual Fee	\$10.00
Private Bus Service-Application Fee	\$150.00

Grease Trap Inspection:

	<u>Fee</u>
New business	\$50.00
Existing business (change in ownership)	\$10.00
Reinspection (the Town Inspector is required to revisit the site due to failing the initial inspection)	\$100.00
Variance Study	\$250.00

In accordance with Town Code Sec 38-105 (q) a study may be conducted to reduce the pumping schedule required by Town Code. The study parameters shall be reviewed and agreed upon by the Town Inspector.

Vending Permits

	<u>Fee</u>
Beach Services (Annual)	\$400.00
Freeman Park or Municipal Beach Strand (Annual)	\$400.00
Ice Cream (Annual)	\$400.00
Sec 14-21 Food Truck (Annual)	\$400.00
Commercial Pedal Vehicle (includes parking pass)	\$400.00
Sidewalk Café (Annual)	\$100.00 + \$2 per sq ft

Wireless Telecommunications Towers and Facilities

(1) In the case of an application for collocation, a monopole or replacement pole, a concealed wireless facility, a non-exempt COW or a substantial modification, the lesser of Town of Carolina Beach's actual, direct costs (including third-party costs such as consultants fees) incurred for the review, or \$500.00; and

(2) In the case of an application for a new wireless support structure subject to administrative review and approval, the lesser of Town of Carolina Beach's actual, direct costs incurred for the review (including third-party costs such as consultants fees), or \$1,500.00.

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

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

Printing and GIS Services

	<u>Fee</u>
Map Development Fee	\$30.00
Printing Services (cost is per page)	
Paper Size:	
Economy 20lb Bond (24 inch) (Up to 24 x 36)	<u>Color*</u>
(8 1/2 x 11)	\$12.00
(11 x 17)	\$1.00
	\$2.00
	<u>Black and White*</u>
	\$10.00
	\$0.15
	\$0.25

EVENTS

Permits

Non-Refundable Application Fee
Non-Profit
For Profit
Refundable Deposit
Tent Inspection Fee

Fee
\$10.00 per application
\$50.00 per application
\$500.00 per application
\$65.00 per application

Town Employee Fees

Town Employee
Police
Parks & Recreation
Lifeguards

Fee
\$45.00 per hour per employee
\$45.00 per hour per employee
\$45.00 per hour per employee
\$45.00 per hour per employee

Service Fees

Maintenance

Fee
\$45.00 per hour per employee

Electrician:

Diagnostic/Trip Charge
1-4 Hours

Fee
\$250.00 per event (if required)
\$100.00 per hour

Utilities:

Water
Electricity

Fee
\$100.00 per event (if required)
\$100.00 per event (if required)

Variable Message Board

\$100/day/sign

Equipment Fees

Town Vehicle Charge
4-hours
8-hours
Trash Bags
Town Parking Lot Space
October 1 - April 31
May 1 - September 30

Fee
\$50.00 per vehicle
\$100.00 per vehicle
\$20.00 per event

\$25.00/day/space
\$50.00/day/space

Event Rules

Trash

If the applicant chooses not to hire town employees to maintain trash cans during the event, the applicant will be entirely responsible for removal of trash to Town approved location. The town will supply extra trash bags for \$20.00. Refundable Deposit will be applied if the special event sight(s) is not returned to original condition.

Police Officer(s)/Sworn Officers

If in the opinion of the Police Chief or his designee a sworn officer is essential for a special event, the applicant will be instructed on the number of officers needed. If a special event serves alcohol, the special event will be required to have a minimum of one police supervisor and one officer at the event.

Town Parking Lots

When having an event on any of the Town parking lots, there will be a fee of \$20.00 per parking space per day of use for the parking lot. This fee will be per day counting the day of setup and the day the parking lot is cleared and back to original condition; i.e. if you set up on Friday (any time) and Monday (any time) is the soonest the lot can be cleared, the charge will be for Friday, Saturday, Sunday, and Monday.

Port-A-John Requirements

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

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

ESTIMATED NUMBER OF ATTENDEES	LENGTH OF EVENT (HOURS)									
	1	2	3	4	5	6	7	8	9	10
50	1	1	1	1	2	2	2	2	2	2
100	2	2	2	2	2	3	3	3	3	3
250	2	2	2	2	3	3	3	3	3	3
500	2	4	4	5	6	7	9	9	10	12
1000	4	6	8	8	9	9	11	12	13	13
2000	5	6	9	12	14	16	18	20	23	25
3000	6	9	12	16	20	24	26	30	34	38
4000	8	13	16	22	25	30	35	40	45	50
5000	12	15	20	25	31	38	44	50	56	63
6000	12	15	23	30	38	45	53	60	68	75
7000	12	18	26	35	44	53	61	70	79	88
8000	12	20	30	40	50	60	70	80	90	100
10000	15	25	38	50	63	75	88	100	113	125



*Port-a-johns shall be provided by the applicant. Existing public restrooms may be considered in the calculation above.

Electrician

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

Refundable Deposit

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

Fee
\$500.00

FILM PERMITS

If filming within the town limits of Carolina Beach, on public or private property, a permit is required. Processing and approval of all film permits is managed through the Town Event Coordinator, Event Committee, and Town Manager.

All permit requests require a 45-day advance notice of filming, and a meeting with the Town's Event Committee may be necessary to discuss any concerns town staff may have or additional fees that may be applicable. Pending levels of impact on the community (i.e. public health, safety, traffic, etc.) Town Council approval may be required.

An initial permit fee shall be paid before an application will be processed. A schedule of fees are listed below:

	<u>Fee</u>
•Motion/Still Professional commercial film, video production; including entertainment news and 501(c)6	\$400.00
•Student course work with instructor verification on college letterhead or local PSA films	No charge
•Same day "breaking" news or local news network	No permit required

Additional permits for special and/or fire effects shall be obtained through the Carolina Beach Fire Department.

If you have any questions about filming in Carolina Beach, please contact the Town Event Coordinator, Tim Murphy, at (910) 707-2064, or tim.murphy@carolinabeach.org. You can also view film permit information on our website, www.carolinabeach.org, under > I Want To>Apply For>Film Permit.

POLICE DEPARTMENT

Taxi Vehicle Permits and Operator License:

	<u>Fee</u>
Annual Vehicle inspection: (per vehicle)	\$15.00
Annual Vehicle operator permit: (per operator)	\$15.00
Fingerprinting or Background Check:	\$20.00 for residents/\$40.00 for non-residents
Permit to Exceed noise limits (Sec. 18-138)	\$25.00

TOWN CLERK

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

Fee

\$500.00

Notary Public Services

Fee
\$5.00 per principle signature

WATER AND SEWER

Establish Service

To establish service, an account holder must be at least 18 years of age. Service is only set up into a tenant or owner's name. If an account is in a tenant's name and the tenant notifies the Town of Carolina Beach that they have moved out, then the account will be reinstated into the property owner's name. To set up service, an application must be completed then turned into the billing office. The application can be found on our town website at www.carolinabeach.org and can be mailed to info@carolinabeach.org. The customer must provide a copy of their lease, recorded deed, or closing disclosure. They must also provide proof of identification so that a billing representative can confirm identity before setting up service. The Town of Carolina Beach does not accept month to month leases or short-term renters. The lease must have lease date terms of at least 6 months or more to set up service in the tenant's name.

Setup Fee:

There is a non-refundable \$55.00 set up to set up services. This setup fee is added to your first bill. This is required per property. If you have a previous account with you will still need to pay the set-up fee to open an account at the new property.

Deposits

The responsibility for water bills shall be a legal obligation of the person whose name is listed on the account. A security deposit is required from all renters applying for water/sewer services based on a credit check. The security deposit and set up fee must be paid via cashiers check or money order prior to setting up account. If the tenant fails to pay the security deposit and set up fee, the account will not be set up and will remain in the owners name. All deposits will be returned to the depositor upon final payment for all outstanding water and sewer bills against that particular property. Deposits are per property address and cannot be transferred from one location to another.

Residential:

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

Commercial:

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

Bill/Invoice Dates:

The service period for each bill is the 15th of the month to the 15th of the month. All bill dates will be in the past as billing is based on usage. The bill date is always the last business day of the month.

Due Date:

The due date is 15th of the month, unless the 15th falls on a weekend or holiday. The due date would then be the next business day.

Paperless Billing:

Your first utility bill will be printed and mailed to your preferred mailing address. After you receive your first bill, you may enroll in paperless billing on our online portal at www.carolinabeach.org.

Payment Options:

Water bill payments may be made using cash, check, money order, or debit/credit card in person at the Town of Carolina Beach billing department, located at 1121 Lake Park Blvd N. in Carolina Beach during normal business hours: Monday-Friday 8:00 AM to 5:00 PM. Payment via check may also be mailed to the billing department at the same address. Payments made with a check, cashiers check, or money order may also be dropped off at Town Hall in the designated drop-box, located on the south side of the building. The dropbox is checked every business day. Payments may be made online at the Town website, www.carolinabeach.org, and the billing department can take payments over the telephone using a debit/credit card (910-458-2983).

Auto Payments/Bank Draft:

You may set up autopayment with the Town of Carolina Beach. You would need to register for an account with our online portal found at www.carolinabeach.org. If you set up autopayment with the Town of Carolina Beach, the payment would be processed on the due date each month. If you set up autopayment with a card, there is a \$4.50 service fee that the online portal charges for the transaction. If you set up autopayment with a checking account, there is no service fee.

Overpayments:

If a customer makes a payment that is more than the account balance, it will be applied to their account as a prepayment and will run on a credit until the account is closed. The overpayment will only be refunded to the customer once it is closed. The amount of the overpayment must be \$5.00 or more to be refunded. The overpayment on a closed account will be refunded at least 30 days after the payment is posted to the account to ensure that the payment received is not returned.

Payment Distribution:

Invoices bill for multiple services and payments are applied in the following distribution order: 1-sewer portion of the bill, 2-water portion of the bill, 3-stormwater fees on bill, and 4-refuse/garbage fees on bill.

Returned Payments:

There is a \$25.00 return payment fee that will be accessed if payments are returned for any reason. After two returned check/ACH payments, payments will no longer be accepted in the form of a personal check or ACH payment; payments would need to be made via cash, cashier check, or money order.

Unpaid Water and Sewer Accounts: Late Penalty Fees Applied:

Upon failure to pay the amount charged for either water or sewer or both, within the time set forth (30 days), a 5% late payment penalty shall be charged to the user. Once late payment penalties are added, they cannot be removed.

Unpaid Water and Sewer Accounts: Discontinuance of Service:

Each month, water/sewer bills will indicate the current and past due balances of the account. If past due balances are not paid within the time indicated on the billing, service will be disconnected or removed until all balances have been paid. The entire account balance and a \$50.00 re-connection fee must be paid before service is reinstated. An additional \$75.00 will be charged for re-connection after normal business hours.

The last date to pay before being cut-off is listed on the monthly bill along with the date of disconnection. If you are unable to make payment on your utility bill, please contact customer service at (910)458-2983 to discuss payment options.

Once water is disconnected for non-payment, only Town staff is authorized to reconnect. If the water is reconnected by the resident before payment is made, the meter will be locked or removed. Tampering with a meter is a criminal offense and civil penalties may be charged along with any cost of damages that occurred to government property.

Meter Tampering:

Per North Carolina General Statute 14-151.1, 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 person violating any of the provisions of this section shall be guilty of a misdemeanor. Whoever is found in a civil action to have violated any provisions of this section shall be liable to the town in triple the number of losses and damages sustained, or an amount defined in the town's annually adopted rates and fees schedule, whichever is greater.

Leak and Breakage Adjustments:

No relief or adjustment shall be applied to water bills in cases of high water use due to leaks, broken lines, or faulty plumbing. If a leak occurs, please provide the billing department a copy of the plumbing repair receipt (or other acceptable documents) showing the date and type of repair. An adjustment will be considered based on that information. Documentation may be emailed to info@carolinabeach.org. Adjustments are only made to the sewer portion of the bill. The amount of adjustment is determined by the average one-year usage prior to the leak. Customers are allowed one adjustment per 12-month period, but adjustments can be granted on two bills if the leak occurred between billing periods.

Pool Credit Adjustment:

The Town will also consider issuing a sewer credit based on the metered water usage used to fill a newly constructed pool or when refilling a pool that has been completely drained for a repair. Credit is not available for filling a pool for routine maintenance. Credit is also not provided to fill a kiddie pool, splasher pools, or hot tubs. Documentation from the company performing the work must be included. Customers must also provide the dimensions of the pool, the volume that was used to fill the pool, and the dates that the pool was filled. If approved, the adjustment to the account will be based on the average usage for the prior twelve billing cycles and the customer may only receive one pool credit per twelve-month period. Request for pool credit must be submitted within 90 days of the date the pool was filled.

Billing Errors:

If you believe there is an error with your invoice, please contact our billing department at 910-458-2983 or info@carolinabeach.org. If there is a clerical issue or issue with the meter itself, the Billing Supervisor or Public Utilities Director may remedy the bill.

Bankruptcy:

Once the Town receives a petition for bankruptcy, the Town of Carolina Beach will contact you. Depending on the type of bankruptcy filed, the account will be closed 20 or 30 days after the petition date. At the time of closing the account, the water will be disconnected. Should you wish to re-open the account in your name, a security deposit of \$150.00 will be required. Your balance on your previous account will be collected by the bankruptcy court and the new account will be eligible for normal billing and collection remedies.

Security of Sensitive and Confidential Information:

In accordance with the Federal Trade Commission's Fair and Accurate Credit Transactions Act of 2003, the Identity Protection Act of 2005, North Carolina General Statutes (NCGS)75-60 of the Identity Theft Protection Act, NCGS 14-113.20 Identity Theft and NCGS 132-1.10 of the Public Records Act (together, the "Act"), the Town is required to safeguard certain information of customers, vendors, employees and other individuals who provide such information to the Town. The purpose of this policy is to communicate to employees and third parties their responsibility for protecting sensitive and confidential information pursuant to the Act and a response plan if there is a breach of information subject to the act.

Utility Rates:

Water and sewer services are billed monthly based on the rates and fees schedule approved in the Town's budget annually. The water and sewer rates are based on the amount of water usage that is consumed during the billing period. There is a base rate for water and sewer determined by the water meter size and size of sewer connection, this base rate includes any usage for 0 gallons used to up to 3000 gallons used. If there are more than 3000 gallons used in a billing period, then there is a rate for water and a rate for sewer per 1000 gallons that will be charged. If you have an irrigation meter, there is a base rate for 0 gallons used to 1000 gallons used and then if you use more than 1000 gallons you are charged a water rate per 1000 gallons.

Monthly Minimum Water and Sewer Fixed Rates:

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

<u>Meter Size</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
5/8" x 3/4"	\$24.89	\$44.99
1"	\$58.52	\$122.81
1 1/2"	\$76.27	\$161.73
2"	\$120.60	\$266.62
3"	\$227.94	\$503.83
4"	\$392.03	\$881.50
6"	\$1,070.19	\$2,405.42

Water and Sewer Variable Metered Rates:

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

<u>Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
Over 3,000 gals/mo.	\$7.02 per 1000 gallons	\$11.92 per 1000 gallons

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

Irrigation Meter Requirement:

All new in-ground irrigation systems installed after July 1, 2009, that will be supplied water from the Town's water system, shall be independently connected to the system and water consumption shall be measured through a separate irrigation meter. The cost of installation of an irrigation meter shall be borne by the consumer at the same rates as other such charges set forth by the town. Once a completed application is turned in and all fees paid, a work order will be generated to have a town technician install the irrigation tap and meter. The customer is responsible for having the irrigation lines connected to their side of the water meter. The monthly rates for water used through an irrigation meter are as follows:

<u>Irrigation Usage</u>	<u>Irrigation Water Rate</u>
0-1000 gallons	\$3.23
1001 or more gallons	\$7.02 per 1000 gallons

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.

Non-Metered Sewer Rates:

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

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

Residential Usage	Fee
Single/Multifamily - per dwelling unit	\$131.55
Commercial Usage	
Hotel/Motel - Residence	\$131.55
With cooking facilities	\$65.77
Without cooking facilities	\$32.88
Retail Sales -per water closet/urinals/shower	\$65.77
Barber/Beauty Shops - per chair	\$32.88
Offices - per water closet/urinal/shower	\$131.55
Garages/Service Centers - per water closet/urinal/shower	\$13.16
Restaurant/Clubs/Bars -per seat	\$19.73
Convenience Stores - per water closet/urinal/shower	\$131.55

Industrial:

The minimum monthly rate for commercial users of the sanitary sewer system not set forth above shall be determined by the anticipated amount of monthly wastewater treatment at a rate of \$9.91 per 1000 gallons.

Water Service Fees:

Leak Repairs	Fee
Initial Service Call	\$50.00
Additional Service Calls	\$35.00
Afterhours Service Calls	\$75.00
General Repairs	Fee
Initial Service Call	\$50.00
Additional Service Calls	\$35.00
Afterhours Service Calls	\$75.00
Other	Fee
Water Service Meter Check Fees	\$40.00
Charges for Cut-Ons Outside Working Hours	\$75.00
Charges for Resetting of Water Meter	\$100.00
Temporary Hydrant Meter Rental (2" Meter)	
Deposit-must be paid prior to installation	\$750.00
Daily charge	\$15.00/day
Usage (first 3000 gallons)	\$23.71
Usage (over 3000 gallons)	\$6.69/1000 gallons
Tap Verification (where no building permit has been applied):	Fee
Vacant lot with service history	\$50.00
Vacant lot with NO service history	\$100.00

STORMWATER DRAINAGE

Stormwater Drainage Fees (1 ERU = 2000 square feet of impervious surface)

Residential (Per Month)	Fee
Commercial (Per ERU Per Month)	\$19.13
Condominiums (Per Unit Per Month)	\$19.13
Hotels/Motels (Per ERU Per Month)	\$19.13

Fee Calculations:

\$19.13/One ERU per 2000 sq. ft. of impervious area. For residential homes, this is typically one ERU per month as most homes are on 5,000 square foot lots with 40% lot coverage = 2000 square feet. All properties pay the same rate but a large site has the potential of paying more pending the level of impervious area.

BMP Inspection Fee:

Annual Inspection	Fee
Follow-Up Inspection	\$150.00

Stormwater Regulations:

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

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

Stormwater Improvements: The Town may require Stormwater improvements within the right of way, in the event that a development creates a stormwater impact in an area with non-existent or inadequate drainage infrastructure. The developer is responsible for making this improvement.

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

Stormwater Improvement in Lieu: In the circumstance where stormwater infrastructure construction is required of the developer, the Stormwater Fee shall be waived in lieu of these improvements. This does not apply to properties with conveyances outside of the right of way that are relocated to facilitate new construction, piping in of existing ditches to allow access and can include junction boxes and catch basins related to sewer line interferences.

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

MUNICIPAL MARINA

The owners of all vessels desiring space at the Town Marina shall be required to execute a license agreement, as appropriate, prior to provision of such accommodation, and shall be bound to abide by the marina rules and regulations. **All dockage fees shall be paid using the Town's preferred method and in accordance with signed license agreements.**

Dockage Rates

	<u>Fee</u>
Charter Boat (39' and under)	\$565.00/month
Charter Boat (40' and longer)	\$14.50/foot per month
Transient Slips (up to 54 feet)	\$80/day + 3% convenience fee
Cancellation of reservation 24 hours or more notice	\$5.00
Cancellation of reservation less than 24 hours notice	\$80.00
Day boater dockage (up to 25 feet)	3 hours max stay (no charge)
Late Fee	\$50/day after 10 business days of being overdue (day 11 = \$50, day 12 = \$100, etc.)
Mooring anchorage (vessels 26' to 55')	\$35.00
Cancellation of reservation 24 hours or more notice	\$5.00
Cancellation of reservation less than 24 hours notice	\$35.00
Sewer pump out fee (no charge for boat captains with license agreements, transient slips, and mooring patrons)	\$30.00

PARKS AND RECREATION

Carolina Beach Recreation Center Memberships:

	<u>Fee: Resident</u>	<u>Fee: Non-Resident</u>
Senior (60+) or Retired Military with ID	\$100.00	\$150.00
Adult (18 to 59)	\$125.00	\$200.00
Youth (9 to 17)	\$100.00	\$150.00
Child (up to age 8)	\$0.00	\$0.00
Family	\$220.00	\$330.00
Active Military (With ID)	\$120.00	\$195.00
Weekly Family Pass	\$50.00	\$50.00
Daily Pass	\$7.00	\$7.00
Town of Carolina Beach Employees	Free	Free
TOCB Employee Family (same household)	Free	Free
TOCB Retired Employee w/15+ years of full time employment	Free	Free

Program Fees:

	<u>Fee: Resident/Employee</u>	<u>Fee: Non-Resident</u>
Youth Athletic Leagues	\$75.00	\$100.00
Youth Basketball Team Sponsorship	\$100.00-\$250.00 per team	\$100.00-\$250.00 per team
*Adult Athletic Leagues	\$300.00-\$750.00 per team	\$300.00-\$750.00 per team
*Exercise Classes	\$ 1.00-\$15.00	\$ 1.00-\$15.00
Weekly Summer Camp	\$250.00	\$325.00
*Special Events	\$0.00-\$25.00	\$0.00-\$25.00
*Recreational Programs	\$0.00-\$150.00	\$0.00-\$150.00
Independent Contract Instructors	25% of fees collected for program	25% of fees collected for program

*Includes a variety of programs such as cooking, tennis, workshops, music, art, and more.

Athletic Fields Service Fees:

	<u>Field Fee</u>	<u>Lights Fee</u>
Youth- Non-profit*	\$0.00	\$0.00
Youth- Private/ for profit	\$15.00/hr.	included
Adult	\$15.00/hr.	included
Turn infield	\$20.00/per time	\$0.00
Line/Chalk Field	\$20.00/per time	\$0.00
Athletic fields - Tournament fees		
Day rate*	\$100 per field	\$0.00
Turn infield	\$20.00/per time	\$0.00
Line/Chalk Field (Per Service)	\$20.00/per time	\$10.00

*Includes two days (weekend)

Parks and Facility Rental Fees:

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

Type	Fee: Resident	Fee: Non-Resident
Arts and Activities Room	\$30.00/hr.	\$50.00/hr.
Gymnasium	\$100.00/hr.	\$150.00/hr.
Multipurpose Room	\$35.00/hr.	\$55.00/hr.
Party Rentals outside normal hours of operation	\$300.00 (2 hours)	\$350.00 (2 hours)

Park Pavilion and Field Permits	Fee: Resident	Fee: Non-Resident
Mike Chappell Pavilion	\$30.00/3 hrs.	\$50.00/3 hrs.
McDonald Park Pavilion	\$30.00/3 hrs.	\$50.00/3 hrs.
Lake Park Pavilion	\$30.00/3 hrs.	\$50.00/3 hrs.
Oceanfront Boardwalk	\$30.00/2 hrs.	\$50.00/2 hrs.
Additional Hour	\$15.00	\$25.00

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

PAYMENT POLICIES

Travel:

Reimbursable rates for meals while traveling for town approved business will be based on the current state adopted rates.

Reimbursable rates for mileage while traveling for town approved business will be based on the current federal adopted rates (www.irs.gov).

Credit Card Payment Processing Fees:

3% for all non-utility payments paid with a credit card.

The non-refundable convenience fee will be assessed and included with your total payment amount on your credit card statement.

Personal Checks:

\$25 charge for any returned payments. If two (2) occur within a calendar year, no additional personal checks shall be allowed.

Ordinance Violations

Chapter 2-Administration

Violation	Ordinance-Code Reference	Fine
Emergency Management Penalty Provision	2-354	\$50.00

Chapter 4-Animals and Fowl

Violation	Ordinance-Code Reference	Fine
Riding, leading, or driving animals on sidewalk, boardwalk, roads, or beaches violations	4-4	\$50.00
Dog violations (including beach strand and boardwalk)	4-9	\$100.00

Chapter 6-buildings and Building Regulations

Violation	Ordinance-Code Reference	Fine
Response: False Alarms (3 or more in a 12 month period)	Chapter 6, Article VIII	\$50.00
Working Without required Permit:	6-108, 32-68, 40-Article 15	
Starting work without a permit		Double the permit fee + \$50.00/day until permit is pulled
Substantially completing work without a permit		Double the permit fee + \$50.00/day until permit is pulled
Failure to Obtain a Final Inspection		\$500.00
Occupying structure prior to the final Certificate of Occupancy		\$1,000.00
Permit not posted on-site		\$50.00

Chapter 8-Fire Prevention and Protection

Violation	Ordinance-Code Reference	Fine
Fire Enforcement Penalties	8-23	\$100.00

Chapter 10-Harbor and Marina Regulations

Violation	Ordinance-Code Reference	Fine
Harbor and Marine Regulation Violations	10-8	\$100.00 per day
Marina License Holder	10-8	
First offense		Written Warning
Second offense within a twelve (12) month period		\$100.00
For each offense when the offense is the third or subsequent offense within a 12 month period		\$500 and/or revocation of license agreement
Selling cigarettes to minors	12-39	\$500.00
Failure to pay fine for smoking violations	12-41	\$50 .00

Chapter 14-Licenses and business Regulations

Violation	Ordinance-Code Reference	Fine
Privilege License Fine (General Statute 105-236)	14	\$50 per day
Failure to complete a Business Registration	14	\$50 per day
Failure to renew Business Registration by July 1	14	\$50 per day
Peddling and Soliciting	14-28	\$100 per day
Failure to illuminate business	14-1	\$50 .00
Solicit, beg, ask for money	14-27	\$50.00

Chapter 16-Motor Vehicles and Traffic: General

Violation	Ordinance-Code Reference	Fine
Failure to follow pedestrian regulations	16 Article IV	\$50.00
Operating bicycle without proper headgear	16-07	\$10.00
Driving on sidewalk	16-55	\$100.00
Driving on Boardwalk without permit or prior approval	16-56	\$100.00
Skating, roller blading, skate boarding within unauthorized areas	16-57	\$100.00
Operation of vehicles on flooded streets	16-59	\$150.00
Golf Cart Penalties	16-76	\$50 .00
Failure to follow bicycle operation regulations	16-96	\$50.00
Operating a bicycle without proper child safety seat	16-108	\$50.00
Parking in a loading/unloading zone	16-158	\$100.00
Parking of unauthorized vehicle in area marked for emergency vehicles only (i.e. fire lane)	16-160	\$250.00
Parking of unauthorized vehicle in handicapped space	16-161	\$250.00

Chapter 16-Motor Vehicles and Traffic: Vehicles Parked in Designated Parking Spaces

Violation	Ordinance-Code Reference	Fine
Town-owned or operated parking areas. It shall be unlawful in any off-street lot or area owned by the town and provided for general public parking to park a motor vehicle, or for the registered owner of a motor vehicle to allow such vehicle to be parked, in any manner other than within properly designated parking spaces.	16-162	\$60.00
Parking Restrictions; all times: When signs are placed, erected, or installed giving notice thereof, or the curbing has been painted yellow in lieu of signs, no person shall park a vehicle at any time upon any street within the corporate limits.	16-162	\$60.00
Where signs have been erected which display parking time limitations, no person shall park a vehicle for any length of time exceeding the time limitation so displayed.	16-162	\$60.00
Parking in a town designated space where payment is required and not paid.	16-162	\$60.00

Chapter 16-Motor Vehicles and Traffic: Vehicles Parked in Designated Parking Spaces (continued)

Violation	Ordinance-Code Reference	Fine
Parking in a space where allotted time has expired.	16-162	\$60.00
On any street or parking lot which is marked off with lines indicating the parking spaces for cars and golf carts, the cars and golf carts shall be parked between the lines.	16-162	\$60.00
Vehicles parked so as to obstruct sidewalk, private driveway, crosswalk, or bike lanes.	16-162	\$60.00
Protrusion beyond designated parking space.	16-162	\$60.00
Double parking where the vehicle encroaches into another designated parking space and prohibits the use of an adjacent parking space.	16-162	\$60.00
In no case shall a vehicle remain backed to a curb against the flow of traffic when adjacent to a one way drive aisle.	16-162	\$60.00
Vehicles parked in a designated space where a street includes two or more separate lanes and traffic is restricted to one direction, no person shall park or stand upon the left-hand side of such roadway unless signs are erected to allow such.	16-162	\$60.00
Angled Parking: Upon those streets which have been signed or marked for angle parking, no person shall park or stand a vehicle other than at the angle to the curb or street edge indicated by such signs or markings.	16-162	\$60.00
Parking has been paid, but one of the above violations exist and does not cause any loss of access to surrounding public facilities (i.e. parking spaces, sidewalks, bike lanes, etc.)	16-162	\$25.00

Chapter 16-Motor Vehicles and Traffic: Vehicle Obstructions

Violation	Ordinance-Code Reference	Fine
Alongside or opposite any street excavation or obstruction when stopping, standing, or parking would obstruct traffic.	16-162	\$60.00
Upon any bridge or other elevated structure or within any underbase structure.	16-162	\$60.00
On the roadway side of any vehicle stopped, standing, or parked at the edge of a curb or street.	16-162	\$60.00
At hazardous or congested areas where signs or markings have been installed prohibiting such.	16-162	\$60.00
Within a designated drive aisle.	16-162	\$60.00
Vehicles parked unattended in commercial and passenger loading zones.	16-162	\$60.00
Vehicles other than buses parked in a bus stop.	16-162	\$60.00
Oversize vehicles parked on town streets.	16-162	\$60.00
Vehicles parked in "no parking anytime" zone.	16-162	\$60.00
Obstructing other vehicles: No vehicle shall so stand on any street as to interrupt or interfere with the passage of public conveyances or other vehicles.	16-162	\$60.00
Unattended vehicle: It shall be unlawful for any person to leave a vehicle's engine running while it is standing parked upon the streets	16-162	\$60.00

Chapter 16-Motor Vehicles and Traffic: Vehicle Obstructions (continued)

Violation	Ordinance-Code Reference	Fine
The storage of vehicles, boats, trailers, and/or other equipment within public rights-of-way, public parking areas, or other public areas is prohibited.	16-162	\$60.00
The use of vehicles, for camping or permanent or temporary living facility within public rights-of-way, public parking areas, or other public areas.	16-162	\$60.00

Chapter 16-Motor Vehicles and Traffic: Vehicles Parked in Undesignated Parking Spaces

Violation	Ordinance-Code Reference	Fine
Vehicles parked in an undesignated parking space within an intersection or within 25 feet of an intersection.	16-162	\$60.00
Vehicles parked in an undesignated parking space within 25 feet of any flashing beacon, stop sign, or traffic control signal located at the side of a street or roadway.	16-162	\$60.00
Vehicles parked in an undesignated parking space where a street includes two or more separate lanes and traffic is restricted to one direction, no person shall park or stand upon the left-hand side of such roadway unless signs are erected to allow such.	16-162	\$60.00
Vehicles parked in an undesignated parking space within the median of a divided roadway.	16-162	\$60.00
Vehicles parked in an undesignated parking space within 15 feet in either direction of a fire hydrant, unless a greater or lesser distance is designated and appropriate signs or markings are displayed.	16-162	\$60.00
Vehicles parked in an undesignated parking space in front of or within five feet in either direction of a private driveway or road.	16-162	\$60.00
Vehicles parked in an undesignated or unauthorized parking space on or within ten feet of a crosswalk.	16-162	\$60.00

Chapter 16-Motor Vehicles and Traffic: Citation Payments

Violation	Ordinance-Code Reference	Fine
Citation Payments:	16-162	
Payment within 48 hours results in 25% off of all violations		
Non-Payment Penalty - additional fees charged after 30 calendar days		Additional \$50.00
Non-Payment Penalty - additional fee charged after 60 calendar days		Additional \$50.00

Chapter 16-Motor Vehicles and Traffic: General

Violation	Ordinance-Code Reference	Fine
Sleeping in vehicle on town owned property (park,ROW,beach,trail,etc.)	16-173	\$50.00
Wheel lock immobilization fee	16-174	\$150.00
Wrecker/Towing Services and Impoundment Annual Application	16-242	\$200.00
First offense		Warning
Second offense		1-year suspension of license
Third offense		Permanent suspension of license

Chapter 16-Motor Vehicles and Traffic: General (continued)

Violation	Ordinance-Code Reference	Fine
Trespass towing from private lots	16-250	
First offense		\$100.00
Second offense within a twelve (12) month period		\$150.00
For each offense when the offense is the third or subsequent offense within a 12 month period		\$300.00

Chapter 18-Offenses

Violation	Ordinance-Code Reference	Fine
Indecent Exposure	18-1	\$500.00
Drinking in Public	18-2	\$100.00
Curfews for minors	18-3	\$50.00
Violating curfew for minors	18-3	\$500.00
Illegal use of firearms	18-5	\$500.00
Loitering	18-6	\$500.00
Nuisance Abatement (\$50 administration fee + penalty based on number of offenses as listed below + actual cost the Town incurs to mitigate the violation)	18-36	
First Offense		\$100.00
Second Offense		\$200.00
Third Offense		\$300.00
Abandoned property	18-76	\$50.00 per day
Violation for sexually explicit material	18-105	\$500.00
Noise Violations	18-139	
First Violation - each calendar day where the violation continues shall be a separate civil penalty		\$250.00
Subsequent violations in the same calendar year. The date of the first violation shall be the anniversary date for the		\$500.00
Late penalty for every 14 calendar days past due. At any time the civil charges may be recovered by the Town with all costs allowed by law, by filing a civil action in the General Court of Justice in the Nature of a suit to collect debt.		\$50/day
A violation of any provision in Article 18 of the Town Code may constitute a Class 3 misdemeanor punishable by a fine or imprisonment not to exceed 30 days.		\$500.00

Chapter 20-Parks and Recreation

Violation	Ordinance-Code Reference	Fine
Skate Park violation	20-26	\$100.00
Parks Violations	20-56	\$100.00

Chapter 26-Solid Waste

Violation	Ordinance-Code Reference	Fine
Removing recyclables from recycling bin	26-18	\$50 .00
Freon appliances	26-52	\$50.00 fine + removal cost
Other debris	26-52	\$50.00 fine + removal cost
Violation of waste collection	26-52	\$50.00 fine + removal cost
Nonfreon appliances	26-52	\$50.00 fine + removal cost
Penalty solid waste violation	26-52	\$50.00 fine + removal cost

Chapter 28-Watercraft, Beaches, and Coastal Parks

Violation	Ordinance-Code Reference	Fine
Unauthorized vending	28-1	\$100.00
Leaping from Pier	28-2	\$250.00
Personal Watercraft Violations	28-26	\$250.00
Glass container on municipal beach strand or adjacent water	28-57	\$50.00
Cooking devices on municipal beach strand	28-58	\$150.00
Littering from fishing pier	28-59	\$500.00
Surfing Violation	28-60	\$50.00
Holes and Trenches on the beach	28-61	\$100.00
Beach Service Violations	28-62	\$100.00
Operation of Unauthorized Vehicle on beach	28-63	\$150.00
Walking on, Damaging or destruction of ocean dunes or vegetation	28-64 or 151	\$250.00
Planting beach vitex	28-87	\$100.00
Obstructions on the beach	28-120	\$100.00
Careless and reckless driving	28-142	\$200.00
Only operational vehicle(s)	28-143	\$100.00
Repairs within Freeman Park (vehicle)	28-144	\$100.00
Abandonment (vehicle)	28-145	\$100.00
Public vehicular area restrictions	28-146	\$100.00
Speed limit	28-147	\$100.00
Clinging to motor vehicle	28-148	\$100.00
No overnight sleeping on beach outside of designated camping locations	28-149	\$100.00
Overnight camping, sleeping on the beach	28-149	\$100.00
Camping without a permit	28-149	\$100.00
Camping Violations	28-149	\$100.00
Open fires on the beach	28-150	\$100.00
Walking on sand dunes	28-151	\$250.00
Litter on the beach	28-152	\$500.00
Human or animal waste	28-153	\$250.00
Wildlife-to include feeding of wildlife and the presence of horses and/or livestock.	28-154	\$50.00
Dogs/other commonly accepted animals and fowl on public rights-of-ways, etc.	28-155	\$50.00
Surfing and other water related activities	28-156	\$50.00
Freeman Park Permits	28-157	\$100.00
Freeman Park Permit not correctly affixed to vehicle	28-157	\$100.00
Vehicle on Freeman Park without decal	28-158	\$100.00
Trespassing when park is closed	28-159	\$100.00
Conduct of visitors	28-160	\$100.00
Advertising and promotions	28-161	\$100.00
Unauthorized events	28-162	\$250.00
Pedal, solicit or beg without a license	28-163	\$100.00
Firearms and fireworks	28-164	\$250.00
Prohibited noise and nuisances	28-165	\$250.00
Public nudity	28-166	\$100.00

Chapter 30-Flood Damage Prevention

Violation	Ordinance-Code Reference	Fine
General Provisions - Flood - Penalties	30-61	\$100.00

Chapter 32-Stormwater Management

Violation	Ordinance-Code Reference	Fine
Stormwater Management During Construction	32-100	
First Notification of violation		\$50.00/day
Second Notification (5 working days)		\$100.00/day
Third Notification (10 working days)		\$200.00/day
Failure to maintain private property conveyance	32-199	\$100 + remediation cost
Blowing vegetation in town streets	32-220	\$50 + remediation cost
Initial violation of Illicit discharges	32-261	\$100.00 + remediation cost
Each subsequent violation		\$200.00

Chapter 34-Streets, Sidewalks, and Right-of-Ways

Violation	Ordinance-Code Reference	Fine
Violation of encroachments	34-1	\$100.00/day
Failure to remove encroachments upon 24-hour notice from staff	34-66	\$100.00
Violation of property numbering	34-110	\$50 .00/day

Chapter 36-Subdivisions

Violation	Ordinance-Code Reference	Fine
Zoning Violation	36-22	\$50 .00/day

Chapter 38-Utilities

Violation	Ordinance-Code Reference	Fine
Tampering with a water meter	38-47	Triple the amount of losses and damages sustained
Civil penalty for utility violations	38-369	\$10,000.00
Grease Removal Fines:	38-110	
First violation		\$50/day
Second violation		\$100/day
Third violation		\$250/day

When a violation is first discovered no fine shall be issued. The owner shall be given no more than 14 days to bring the site back into compliance. After 14 days penalties will accrue daily. Fines shall be issued immediately for 2nd and 3rd violations discovered within one year of the first violation. If after 30 days, the violations have not been corrected, the town will disconnect Utility services to the establishment/business. Upon termination of service, the town will notify New Hanover County Health Department. The establishment must notify town representatives that repairs have been made. Inspections will be completed upon notification.

Chapter 40-Zoning

Violation	Ordinance-Code Reference	Fine
Zoning Enforcement	40-463	\$50 per day + administrative overhead
Zoning Habitual violator (2 or more violations per year)	40-464	\$50 per day + admin + remediation costs

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

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