



*The Town of*  
**Oak Island**  
*NORTH CAROLINA*



## **Fiscal Year 2014-2015 Budget**

*Betty W. Wallace, Mayor*

*Council Members: Jim Medlin, Mayor Pro-tem - Danny*

*Kiser - Carol Painter - Loman Scott - Jeff Winecoff*

*Steve Foster, Town Manager*

**Town of Oak Island**  
**Fiscal Year 2014-2015 Recommended Budget**  
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June 9, 2014

To: Mayor and Council Members

From: Steve Foster

Regarding: Budget Message for FY 2014/15 Budget

In front of you is the “Proposed Budget” (Budget) for the Town of Oak Island for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015. All the funds are represented and balanced. The Budget is in conformity with the North Carolina General Statutes and provisions of the Local Government Budget and Fiscal Control Act. Town Council may adopt a Budget Ordinance for FY 2014-15 at any time following the conclusion of a public hearing on the Budget, but not later than June 30, 2014. It is recommended that Council adopt the Budget at its regular June meeting, currently scheduled for June 10<sup>th</sup>.

The document represents the Manager’s and staff’s recommendations, and the Board will be able to make any necessary changes, if needed to meet the goals and objectives in meeting the public policy which reflects the need of the Town’s residents and taxpayers.

As outlined in GS 159-9 the town manager is the designated budget officer and is charged with the annual supervision and preparation of the Budget that is presented to the Town Council for review and deliberation making adjustments where necessary for public policy decisions. This budget is designed to meet those statutory obligations. I would like to remind the Board that the budget is a flexible document used as a guide that can be amended throughout the fiscal year to meet the unexpected needs of the Town where needed under the guidance of statutory authority. It allocates the amount of financial resources required to meet the level of service for the community, as established by the Board, for the coming year. It also highlights any changes in service levels. The combination of staff recommendations and Council’s input is required to provide the quality of life expected by the Oak Island community.

#### FUND TYPES

Governmental Funds are used to account for the Town’s general governmental activities. These funds for the Town include:

- General Fund
- Water Fund
- Wastewater Fund
- Stormwater Fund
- Solid Waste Fund
- South Harbour Golf Course Fund
- Accommodations Tax Fund
- Beach Preservation Fund
- Beach Fund

#### Manager’s Goals in the Preparation of the FY14/15 Budget

- Continue to improve the financial standing of the Town
- Continue to pursue costs savings through outsourcing of services where possible.

- To endeavor to maintain current quality service levels at the least possible cost.
- Identify areas of savings.
- Maximize the efficiency and quality of service delivery.
- Improve the financial reporting system with the implementation of new financial software and staff
- Maximize the use of current human resources, and reduce those resources where necessary
- Improve service responsiveness

The FY 2014-15 Budget is the Town's financial plan for providing all of the services to the community consistent with the goals and values of the community.

#### Proposed Ad Valorem Tax Rate FY 2014/15

This budget includes no change to the ad valorem tax rate of 27.5 cents per \$100 valuation. Property values have increased up from \$2,453,169,240 for FY 13/14 to a fiscal year 2014-15 property valuation of \$2,480,981,162. This is an increase in value of \$27,811,922 from FY13/14. The tax levy for this year is expected to yield \$6,444,720 when considering the ad valorem property tax rate at the past year's collection rate.

#### Highlights of the FY 2014/15 Budget

- ✚ Reduction of total number of funds ( Fire and Rescue consolidated into the General Fund)
- ✚ Funding for First Responder Emergency Medical Service Training
- ✚ Reduction of current positions in Recreation and Public Works- Total one and one half positions
- ✚ Addition of Three and one half positions- Fire, Developmental Services, Utilities, Administration
- ✚ Continued increased funding for Beach Fund Balance
- ✚ Funding of the Capital Reserve Fund for future Fire Truck Purchase - \$86,725
- ✚ Advance pay-off of debt on 2008 Fire Truck
- ✚ Purchase of three police vehicles
- ✚ Tyler Financial Software
- ✚ COLA increase 2% Merit Increase 1%

#### Debt Service.

All debt service payments will be fully funded as required by State law. The Town's debt service requirements change annually based on debt retirements and additions in any fiscal year. Refinancing of existing debt can also change the debt service schedule. No new debt is reflected in this budget. An advance pay-off of debt on the 2008 Fire Truck is included in this budget. The early pay-off will generate more than \$50,000 in interest savings for the Town over the next five fiscal years.

#### Capital Outlay and Capital Improvements Plan (CIP).

Included in this Budget document is the CIP recommended by the Town's Capital Improvement Committee. The Board has received the recommended CIP document and has approved it at their prior budget workshop. The only changes from the CIP's recommendations that have been included in this

budget are (1) a reduction to the amount placed in the Capital Reserve Fund for future fire truck purchases (because opting to make an advance payment on the Town's existing debt will provide more savings to the Town), (2) an addition of a needed by-pass pump for the Wastewater Collections Department (\$85,000) and (3) the addition of Vegetation Pick-up equipment (\$300,000) in the Solid Waste Fund.

### Street Resurfacing

The Budget reflects the Town's efforts to continue to repair and resurface streets. Arterial streets such as Dolphin Drive and Yacht Drive will receive priority repair. Dolphin is currently under repair and resurfacing will be completed in the current fiscal year. It is estimated that there is \$10M worth of remedial repair and resurfacing work that needs to be done. The Town will continue to receive approximately \$300,000 this year in Powell Bill Funds. No additional Town funds have been budgeted for this purpose. The Town currently maintains over 100 miles of streets that are municipally owned. Unless additional revenues are identified it will take ~16.67 years to resurface all the damaged streets.

### Outsourcing of Municipal Services

This year Town Staff continues to review service costs provided in-house versus out sourcing the service. Staff sent out a request for proposals again this year for roadside vegetation pickup which continues to become more and more expensive as the demand for the service continues to grow. Based on feedback from residents and action taken by Town Council in a prior workshop, this budget includes funding to keep this service in-house and purchase needed capital equipment for this purpose.

### Employee Compensation and Staffing.

The Budget reflects that the FY 14/15 will eliminate one full time position and one part time position. The Budget also reflects the addition of three and one half new positions as follows:

#### **Position of Fire Inspector**

This position is for the purpose of doing annual fire inspections on commercial and multifamily structures which would be financed through fire inspection fees and reduction in part-time employee costs. Chief Anselmo has presented on this topic in multiple budget sessions.

#### **Position of Staff Accountant**

This position is necessary to assist in duties involving with the transition to our new Tyler Software financial system, and to provide much-needed accounting assistance for the Finance Officer. It will be necessary to test data integrity and implement new accounting processes as the Town transitions implementing new accounting procedures. The Town of Oak Island is only one of three units of government in North Carolina that has the authority to levy sewer district fees. We are also responsible in tracking sewer assessments for customers over a ten year period, and to delineate who has paid those fees versus who needs to pay tap fees. This accounting problem has been exacerbated by the Town's past policy of allowing parcels to combine or split parcels to avoid sewer district fees and or assessments in the past. In short, this recombination and splitting of lots has created some real issues as far as revenue from these altered parcels, and accounting for them.

Additionally, the Town has been very late over the past two years on the audit due partially to difficulty with Town records. This, in addition to extra amount of work needed to meeting accounting requirements by our enterprise fund bond holders, the Local Government Commission, and credit rating bureaus

(Standard and Poors, and Moody) creates the demand for additional staffing. The result is that if this continues it could have an effect on our credit rating for refunding the bonds once that is possible.

### **Position of Code Enforcement/Building Inspector**

This position was discussed at budget workshops and is needed due to the increased building activity. The Developmental Services Director's revenue figures show that building inspection fees cover approximately 70% of the costs of the building inspection program. If code enforcement and planning were removed, it would cover over 80% of the costs. Additionally, the Department has raised fees, which should result in more revenue this year.

Code enforcement is currently being handled by a 1/3 position, with the balance of time being used for the Planning and building inspection work. The Town has made great strides in code enforcement. In order to be a more effective program, additional staff time is badly needed.

### **Position of Utility Maintenance Worker**

While the original request for this department was two full-time positions, a staff reorganization made it possible to meet the staffing needs with only one-half position added. This budget reduces a Meter Reader position to part-time and adds a full-time Utility Maintenance Worker to have a net in a gain of one-half of a position.

### Salary and Wage Adjustment

A COLA of 2% and a merit increase of 1% have been included. This is the first suggested increase since a small one in 2011.

- Utility Rates.  
Utility rates are projected to increase 11.75% as planned in the Financial Feasibility Evaluation (FFE).
- Sewer District Fees will increase this year from \$643.68 to \$719.31 or 11.75 % as outlined to achieve coverage for the Wastewater Treatment bonds.

### Beach Issues.

The Budget this year includes the increase in the reserves started last year for future beach nourishment needs. The Town selected Moffitt and Nichols Inc. to begin work on a comprehensive erosion control and shoreline management plan. Funding of a Federal GRR project has recently become a possibility, but exact figures at this time are or not available. During the upcoming year it is important for the Board to review other revenue options to supplement the Beach Fund. Staff is hoping to submit a grant to the Division of Water Resources for the dredging of the Eastern Channel, and a portion of the sand being distributed on the beach at the western portion of the beach where heavy erosion is threatening beachfront properties.

### Solid Waste Service.

Solid Waste Fees will remain the same this fiscal year. The method of brown and white goods collection changed from curbside pickup twice a year to a system where residents are afforded the opportunity to

take their white and brown goods to a Town operated Town- monitored convenience station located at Airport Road for disposal at scheduled site open times.

#### Accommodation Tax Fund

Included in the fund are provisions for various Pier repairs, beach trash pickup, transfer to the South Harbour Golf Course, and beach grass greenhouses. Staff has included \$350,000 for the repayment to the Accommodation Tax Fund on the \$3.5M that was loaned from that fund to the Wastewater Capital Project.

#### Fire and Emergency Services

The Town has notified Yaupon Beach Volunteer Fire Department to move from Fire Station 2 in October, in accordance with Board action. It is anticipated that the Station will be manned by reorganizing existing resources, with no additional expenses expected. Additionally, the Budget reflects the sale of one ambulance.

#### Outside Agency Funding

All outside agency funding has been included, per the Board's deliberations at the prior budget workshops.

#### Conclusion

The FY 2013-14 Recommended Budget" reflects a great deal of time and deliberation by staff to present a budget that:

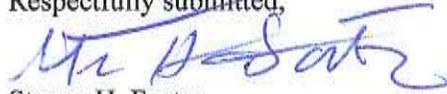
- Continue to pursue costs savings
- Maintain and Improve current quality service levels
- Improve the financial reporting system with the implementation of new financial software and staff
- Maximize the use of current human resources, and reduce where necessary
- Improve service responsiveness

It represents a balanced effort for the Town in maintaining our community's quality of life. I look forward to discussing it with you and the public.

We would like to encourage the Town's citizens and taxpayers to study this Budget document and engage Council with their ideas and input. They, as stockholders of the Town, should take an active interest in budgetary deliberations. The Staff and I would like to express our appreciation in advance for the time that the Board will put into the upcoming Budget deliberations, and we are confident that the outcome of the Board's decision will be in the best interest of the Town. Thanks to a dedicated Town staff who work daily to provide services to the community. I would like to especially thank Ms. Bonnie Schwerd, Finance Director who has worked on nights and weekends and who has produced much of the information in this Budget document.

The Staff and I are available at any time for questions that the Council members may have, and look forward to providing them with any information they desire during the Budget process.

Respectfully submitted,



Steven H. Foster  
Town Manager

CC:

Rebecca Squires, Interim Parks & Recreation Director  
Van Eddinger, Police Chief  
Chris Anseno Fire/EMS Chief  
Bonnie Schwerd, Finance Director  
John Michaux, Public Services Director  
Lisa Stites, Town Clerk  
David Kelly, Utilities Director  
Brian Edes, Town Attorney

BUDGET ORDINANCE  
 FISCAL YEAR 2014-2015  
 TOWN OF OAK ISLAND, NORTH CAROLINA

BE IT ORDAINED, by the Town Council of the Town of Oak Island, in Council assembled, in session on June 10, 2014, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SECTION I

GENERAL FUND

		Amount
A.	Revenues Anticipated	
	Current Year's Property Taxes	\$ 6,444,721
	State Shared Revenues	\$ 1,932,500
	Other	\$ 2,628,201
	Total	\$ 11,005,422
B.	Expenditures Authorized by Departments	
	TOWN COUNCIL	\$ 287,184
	OUTSIDE AGENCY FUNDING	\$ 20,500
	ADMINISTRATION	\$ 2,529,424
	FACILITIES MANAGEMENT DEPT	\$ 508,574
	POLICE DEPT	\$ 2,380,311
	ANIMAL CONTROL	\$ 169,978
	DEVELOPMENT SERVICES	\$ 487,729
	PW ADMIN	\$ 149,827
	FLEET MAINTENANCE	\$ 154,082
	PUBLIC WORKS-OPERATIONS	\$ 904,213
	RECREATION DEPT	\$ 424,736
	COMMUNITY CENTER	\$ 114,708
	FIRE & EMS DEPT	\$ 2,874,156
	Total	\$ 11,005,422

SECTION II

WATER FUND

		Amount
A.	Revenues Anticipated	\$ 3,299,999
B.	Expenditures Authorized by Departments	
	WATER ADMINISTRATION	\$ 2,599,255
	WATER MAINTENANCE	\$ 700,744
	Total	\$ 3,299,999



SECTION IX                      BEACH TAX FUND                      Amount

A.            Revenues Anticipated                      \$            415,100

B.            Expenditures Authorized                      \$            415,100

SECTION X                      CAPITAL RESERVE FUND                      Amount

A.            Revenues Anticipated                      \$            251,725

B.            Expenditures Authorized                      \$            251,725

SECTION XI                      BEACH PRESERVATION FUND                      Amount

A.            Revenues Anticipated                      \$            13,060

B.            Expenditures Authorized                      \$            13,060

SECTION XIII                      Tax Rate Established

An ad valorem tax rate of .275 cents per \$100.00 at full valuation is hereby established as the official tax rate for the Town of Oak Island for Fiscal Year 2014-2015. This rate is based on an estimated valuation of \$2,480,981,162, and an estimated collection rate of 94.46%.

SECTION XIV                      Service Rates Established

The service rates for Town of Oak Island for Fiscal Year 2014-2015, upon which the Budget is based, will be established by separate Ordinance by the Town Council. Service rates include those for residential and commercial solid waste services and water and wastewater services.

SECTION XV                      Special Authorization - Budget Officer

The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure, as said officer believes necessary. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed \$1,000.00. Notation of all such transfers shall be made to the Town Council on the next succeeding financial report.

SECTION XVI                    Restriction - Budget Officer

The inter-fund transfer of monies shall be accomplished by Council authorization only. The utilization of any contingency appropriation shall be accomplished only with Council authorization.

SECTION XVII                    Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Oak Island Municipal Government during the 2014-2015 Fiscal Year. The Budget Officer shall administer the Budget and shall ensure that operation officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records that are in agreement with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

SECTION XVIII

A copy of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, Town Clerk and the Tax Collector for direction in the carrying out of their duties.

Adopted this the 10th day of June, 2014.

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Betty W. Wallace, Mayor

ATTESTED:

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Lisa P. Stites, Town Clerk

(SEAL)

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	TOWN COUNCIL	\$ 287,184	
	OUTSIDE AGENCY FUNDING	\$ 20,500	
	ADMINISTRATION	\$ 2,529,424	
	FACILITIES MANAGEMENT DEPT	\$ 508,574	
	POLICE DEPT	\$ 2,380,311	
	ANIMAL CONTROL	\$ 169,978	
	DEVELOPMENT SERVICES	\$ 487,729	
	PW ADMIN	\$ 149,827	
	FLEET MAINTENANCE	\$ 154,082	
	PUBLIC WORKS-OPERATIONS	\$ 904,213	
	RECREATION DEPT	\$ 424,736	
	COMMUNITY CENTER	\$ 114,708	
	FIRE & EMS DEPT	\$ 2,874,156	
<b>TOTAL GENERAL FUND</b>		<b>\$ 11,005,422</b>	<b>\$ 11,005,422</b>
	WATER ADMINISTRATION	\$ 2,599,255	
	WATER MAINTENANCE	\$ 700,744	
<b>TOTAL WATER FUND</b>		<b>\$ 3,299,999</b>	<b>\$ 3,299,999</b>
	WASTEWATER TREATMENT	\$ 4,273,719	
	WASTEWATER COLLECTION	\$ 9,180,144	
<b>TOTAL WASTEWATER FUND</b>		<b>\$ 13,453,863</b>	<b>\$ 13,453,863</b>
	STORMWATER DEPT	\$ 224,941	
<b>TOTAL STORMWATER FUND</b>		<b>\$ 224,941</b>	<b>\$ 224,941</b>
	SOLID WASTE FUND	\$ 1,182,211	
<b>TOTAL SOLID WASTE FUND</b>		<b>\$ 1,182,211</b>	<b>\$ 1,182,211</b>
	SOUTH HARBOR GOLF-GROUNDS MAINTENANCE	\$ 157,763	
	SOUTH HARBOR GOLF-OPERATIONS	\$ 80,009	
<b>TOTAL SOUTH HARBOUR GOLF FUND</b>		<b>\$ 237,772</b>	<b>\$ 237,772</b>
	SEWER DISTRICT FEE FUND	\$ 2,079,790	
<b>TOTAL SEWER DISTRICT FEE FUND</b>		<b>\$ 2,079,790</b>	<b>\$ 2,079,790</b>
	ACCOMMODATIONS TAX	\$ 626,540	\$ 626,540
<b>TOTAL ACCOMMODATIONS TAX FUND</b>		<b>\$ 626,540</b>	<b>\$ 626,540</b>
	BEACH TAX FUND	\$ 415,100	\$ 415,100
<b>TOTAL BEACH TAX FUND</b>		<b>\$ 415,100</b>	<b>\$ 415,100</b>
	BEACH PRESERVATION FUND	\$ 13,060	\$ 13,060
<b>TOTAL BEACH PRESERVATION FUND</b>		<b>\$ 13,060</b>	<b>\$ 13,060</b>
	CAPITAL RESERVE FUND	\$ 251,725	\$ 251,725
<b>TOTAL CAPITAL RESERVE FUND</b>		<b>\$ 251,725</b>	<b>\$ 251,725</b>
<b>TOTAL TOWN BUDGET</b>		<b>\$ 32,790,423</b>	<b>\$ 32,790,423</b>

		Department	Coding	Principal	Interest	Total
<b>General Government</b>	<b><u>Administration</u></b>					
		Town Hall Project	10-420	326,667	164,934	491,601
		Yaupon Beach Pier	10-420	90,000	19,755	109,755
		<b>Total Administration</b>		<b>416,667</b>	<b>184,689</b>	<b>601,356</b>
	<b><u>Police</u></b>					
		New Headquarters	10-510	266,667	82,987	349,654
		Addl Financing New HQ	10-510	127,940	45,445	173,385
		<b>Total Police</b>		<b>394,607</b>	<b>128,432</b>	<b>523,039</b>
	<b><u>Fire/Emergency Svcs</u></b>					
		Yaupon/SH Fire Stations	10-530	408,643	144,537	553,180
	2008 Rosenberg Fire Tk	10-530	63,946	20,241	84,187	
	<b>Total Fire/Emergency Svcs</b>		<b>472,589</b>	<b>164,778</b>	<b>637,367</b>	
<b>Total General Fund</b>				<b>1,283,863</b>	<b>477,899</b>	<b>1,761,762</b>
<b>Total FY 15 General Governmental Debt Service</b>				<b>1,283,863</b>	<b>477,899</b>	<b>1,761,762</b>

		Department	Coding	Principal	Interest	Total
<b>Enterprise Funds</b>	<b><u>Wastewater - Treatment</u></b>					
		Land for Utility Plant	31-820	99,362	15,236	114,598
		<b>Total WW - Treatment</b>		<b>99,362</b>	<b>15,236</b>	<b>114,598</b>
	<b><u>Wastewater - Collections</u></b>					
		Revenue Bonds 2008A	31-830	880,000	1,326,588	2,206,588
		Revenue Bonds 2009A	31-830	1,200,000	2,647,613	3,847,613
		Revenue Bonds 2011	31-830	270,000	513,157	783,157
		State Revolving Loan - 1	31-830	340,391	124,258	464,649
		State Revolving Loan - 2	31-830	283,289	135,944	419,233
		<b>Total WW - Collections</b>		<b>2,973,680</b>	<b>4,747,560</b>	<b>7,721,240</b>
<b>Total Wastewater Fund</b>				<b>3,073,042</b>	<b>4,762,796</b>	<b>7,835,838</b>
<b>Total FY 15 Enterprise Funds Debt Service</b>				<b>3,073,042</b>	<b>4,762,796</b>	<b>7,835,838</b>

**TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE  
GOVERNMENTAL FUNDS**

Fiscal Year	Town Hall Project		Yaupon Beach Pier		New Police Headquarters		New Police Headquarters Additional Financing		Fire Station Projects (Yaupon & SH Villiage)		2008 Rosenburg Fire Truck		Total Annual Payments
	Financed By	BB&T	BB&T	BB&T	BB&T	BB&T	BB&T	BB&T	BB&T	RBC Bank	Principal Payment	Interest Payment	
Original Issue Amt	\$ 4,900,000	\$ 900,000	\$ 4,000,000				\$ 1,663,215		\$ 5,721,000	\$ 675,000			Governmental Funds Only
Date	5/13/2009	6/17/2009	7/13/2006				6/15/2008		10/26/2007	6/22/2009			
Interest Rate	4.59%	4.39%	4.12%-Original Rate				4.44%		4.31% Original Rate	4.69%			
Pymt Date	A 7/15	A 6/17	3.89% Refinanced Rate				A 8/14		3.93% Refinanced Rate	A7/15			
Fund-Dept	10-420	10-420	10-510				10-510		10-530	10-530			
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	
2014-2015	326,666.67	164,934.00	90,000.00	19,755.00	266,666.67	82,986.67	127,939.62	45,444.15	408,642.86	144,536.98	63,945.68	20,240.81	1,761,759.11
2015-2016	326,667	149,940	90,000	15,804	266,667	72,613	127,940	39,764	408,643	128,477	66,945	17,242	1,710,701
2016-2017	326,667	134,946	90,000	11,853	266,667	62,240	127,940	34,083	408,643	112,418	70,084	14,102	1,659,642
2017-2018	326,667	119,952	90,000	7,902	266,667	51,867	127,940	28,403	408,643	96,358	73,371	10,815	1,608,584
2018-2019	326,667	104,958	90,000	3,951	266,667	41,493	127,940	22,722	408,643	80,298	76,813	7,374	1,557,525
2019-2020	326,667	89,964			266,667	31,120	127,940	17,042	408,643	64,239	80,415	3,772	1,416,467
2020-2021	326,667	74,970			266,667	20,747	127,940	11,361	408,643	48,179			1,285,172
2021-2022	326,667	59,976			266,667	10,373	127,940	5,681	408,643	32,119			1,238,065
2022-2023	326,667	44,982							408,643	16,060			796,351
2023-2024	326,667	29,988											356,655
2024-2025	326,667	14,994											341,661
2025-2026													-
2026-2027													-
2027-2028													-
2028-2029													-
2029-2030													-
2030-2031													-
2031-2032													-
2032-2033													-
2033-2034													-
2034-2035													-
2035-2036													-
<b>Total Debt \$</b>	<b>3,593,333</b>	<b>989,604</b>	<b>450,000</b>	<b>59,265</b>	<b>2,133,333</b>	<b>373,440</b>	<b>1,023,517</b>	<b>204,499</b>	<b>3,677,786</b>	<b>722,685</b>	<b>431,574</b>	<b>73,545</b>	<b>13,732,581</b>

**TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE  
ENTERPRISE FUNDS**

Fiscal Year	Land for Utility Plant		Wastewater Project Revenue Bonds 2008A		Wastewater Project Revenue Bonds 2009		State Revolving Loan 1st Allocation \$9,000,000		State Revolving Loan 2nd Allocation \$8,500,000		Wastewater Project Revenue Bonds 2011		Total Annual Payments	Grand Total
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment		
Financed By Original Issue Amt Date	BB&T \$ 1,200,000 5/30/2002		DTC thru U.S. Bank \$ 33,040,000 1/30/2008		DTC thru U.S. Bank \$ 49,420,000 3/26/2009		NCDENR \$7,524,846 4/1/2012		NCDENR \$6,579,167 4/1/2012		DTC thru U.S. Bank \$10,670,000 1/20/2011			Governmental and Enterprise
Interest Rate	4.87%		3.5-5.0%		4.0-6.0%		2.10%		2.48%		2.25-5.75%			
Pymt Date	A 5/30		SA 6/1 & 12/1		SA 6/1 & 12/1		SA 5/1 & 11/1		SA 5/1 & 11/1		SA 6/1 & 12/1			
Fund-Dept	31-820		31-830		31-830		31-830		31-830		31-830		Enterprise Funds Only	
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment		
2014-2015	99,361.86	15,235.22	880,000.00	1,326,587.50	1,200,000.00	2,647,612.50	340,390.62	124,257.38	283,288.59	135,943.92	270,000.00	513,156.26	7,835,833.85	9,597,592.96
2015-2016	104,201	10,396	915,000	1,291,388	1,250,000	2,598,113	347,539	117,109	290,314	128,918	280,000	504,381	7,837,359	9,548,059
2016-2017	109,275	5,322	950,000	1,259,363	1,305,000	2,544,988	354,837	109,811	297,514	121,719	290,000	494,581	7,842,409	9,502,051
2017-2018			985,000	1,221,363	1,365,000	2,486,263	362,289	102,359	304,892	114,340	300,000	482,981	7,724,487	9,333,070
2018-2019			1,025,000	1,181,963	1,425,000	2,423,131	369,897	94,751	312,454	106,779	310,000	470,981	7,719,956	9,277,481
2019-2020			1,065,000	1,140,963	1,495,000	2,355,444	377,665	86,983	320,202	99,030	325,000	458,581	7,723,868	9,140,335
2020-2021			1,120,000	1,087,713	1,570,000	2,280,694	385,596	79,052	328,143	91,089	340,000	444,769	7,727,056	9,012,228
2021-2022			1,165,000	1,042,913	1,650,000	2,198,269	393,693	70,955	336,281	82,951	355,000	429,894	7,724,956	8,963,021
2022-2023			1,210,000	996,313	1,735,000	2,111,644	401,961	62,687	344,621	74,611	370,000	413,475	7,720,312	8,516,663
2023-2024			1,270,000	935,813	1,835,000	2,016,219	410,402	54,246	353,168	66,065	390,000	395,900	7,726,812	8,083,466
2024-2025			1,325,000	881,838	1,935,000	1,913,000	419,020	45,628	361,926	57,306	405,000	376,400	7,720,118	8,061,779
2025-2026			1,380,000	825,525	2,045,000	1,804,156	427,820	36,828	370,902	48,330	430,000	355,644	7,724,206	7,724,206
2026-2027			1,440,000	766,875	2,160,000	1,686,569	436,804	27,844	380,101	39,132	450,000	333,069	7,720,393	7,720,393
2027-2028			1,510,000	694,875	2,285,000	1,562,369	445,977	18,671	389,527	29,705	475,000	307,756	7,718,881	7,718,881
2028-2029			1,585,000	619,375	2,415,000	1,430,981	443,130	9,306	399,187	20,045	500,000	281,038	7,703,062	7,703,062
2029-2030			1,665,000	540,125	2,560,000	1,289,100			409,087	10,145	530,000	252,913	7,256,370	7,256,370
2030-2031			1,750,000	456,875	2,715,000	1,135,500					560,000	223,100	6,840,475	6,840,475
2031-2032			1,835,000	369,375	2,875,000	972,600					595,000	190,900	6,837,875	6,837,875
2032-2033			1,930,000	277,625	3,050,000	800,100					625,000	156,688	6,839,413	6,839,413
2033-2034			2,025,000	181,125	3,230,000	617,100					660,000	120,750	6,833,975	6,833,975
2034-2035			2,115,000	92,531	3,425,000	423,300					700,000	82,800	6,838,631	6,838,631
2035-2036					3,630,000	217,800					740,000	42,550	4,630,350	4,630,350
<b>Total Debt \$</b>	<b>312,838</b>	<b>30,953</b>	<b>29,145,000</b>	<b>17,190,519</b>	<b>47,155,000</b>	<b>37,514,950</b>	<b>5,917,018</b>	<b>1,040,489</b>	<b>5,481,610</b>	<b>1,226,111</b>	<b>9,900,000</b>	<b>7,332,306</b>	<b>162,246,794</b>	<b>175,979,374.88</b>

**SUMMARY OF INTERFUND TRANSFERS  
RECOMMENDED BUDGET  
FISCAL YEAR 2014-15**

**REVENUES**

<b>Account #</b>	<b>Item</b>	<b>For</b>	<b>Amount</b>
31-397-3000	Transfer from Sewer District Fee Fund	For Wastewater Debt Service	\$ 2,079,790
35-391-1000	Transfer from General Fund	For support of Solid Waste fund / SW Cap. Equip. purchase	\$ 135,000
35-391-7200	Transfer from Capital Reserve	For Stormwater Capital Equipment purchase	\$ 165,000
38-397-4500	Transfer from Accommodations Tax Fund	Golf Course Operations Subsidy	\$ 101,841
72-397-0000	Transfer from Other Funds	To Capital Reserve for future Fire Truck purchase	\$ 86,725
<b>TOTAL</b>			<b>\$ 2,568,356</b>

**EXPENDITURES**

<b>Account #</b>	<b>Item</b>	<b>For</b>	<b>Amount</b>
NEW	Transfer to Capital Reserve	From General Fund for Future Fire Truck purchase	\$ 86,725
10-420-9935	Transfer to Solid Waste Fund	For support of Solid Waste fund / SW Cap. Equip. purchase	\$ 135,000
39-835-9131	Transfer to Wastewater Fund	From Sewer District Fee Fund for Debt Service	\$ 2,079,790
45-420-9201	Transfer to South Harbor Golf Course	Operations Subsidy	\$ 101,841
72-420-9935	Transfer to Solid Waste Fund	For Stormwater Capital Equipment purchase	\$ 165,000
<b>TOTAL</b>			<b>\$ 2,568,356</b>

# GENERAL FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	TOWN COUNCIL	\$ 287,184	
	OUTSIDE AGENCY FUNDING	\$ 20,500	
	ADMINISTRATION	\$ 2,529,424	
	FACILITIES MANAGEMENT DEPT	\$ 508,574	
	POLICE DEPT	\$ 2,380,311	
	ANIMAL CONTROL	\$ 169,978	
	DEVELOPMENT SERVICES	\$ 487,729	
	PW ADMIN	\$ 149,827	
	FLEET MAINTENANCE	\$ 154,082	
	PUBLIC WORKS-OPERATIONS	\$ 904,213	
	RECREATION DEPT	\$ 424,736	
	COMMUNITY CENTER	\$ 114,708	
	FIRE & EMS DEPT	\$ 2,874,156	
<b>TOTAL GENERAL FUND</b>		<b>\$ 11,005,422</b>	<b>\$ 11,005,422</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>GENERAL FUND</b>					
	10-301-0100	CURRENT YEARS TAXES	\$ 6,442,636	\$ 6,372,784	\$ 6,444,721
	10-301-0200	PRIOR YEARS TAXES	\$ 153,358	\$ 181,266	\$ 175,000
	10-301-0210	REFUND OF TAXES PAID	\$ -	\$ -	\$ -
	10-301-0300	MOTOR VEHICLES TAXES	\$ 100,000	\$ 166,344	\$ 175,000
	10-303-0000	TAX PAYMENTS OVER/UNDER \$1	\$ -	\$ 0	\$ -
	10-314-0100	ANIMAL CONTROL REVENUE	\$ 4,500	\$ 2,455	\$ 1,000
	10-314-0200	CIVIL CITATIONS	\$ 13,000	\$ 6,560	\$ 10,000
	10-317-0000	TAX PENALTIES	\$ 30,000	\$ 43,857	\$ 40,000
	10-317-0200	MV TAX PENALTIES	\$ 1,250	\$ 2,765	\$ 2,500
	10-325-0000	PRIVILEGE LICENSES	\$ 28,000	\$ 15,159	\$ -
	10-328-0000	CABLE VISION RECEIPTS	\$ -	\$ 12,585	\$ 10,000
	10-328-0500	VIDEO PROGRAMMING REVENUES	\$ 150,000	\$ 76,693	\$ 100,000
	10-329-0000	INTEREST EARNED	\$ 1,600	\$ 1,296	\$ 1,301
	10-335-0000	MISCELLANEOUS REVENUES	\$ 2,000	\$ 32,196	\$ 2,000
	10-335-0200	MISCELLANEOUS DONATIONS	\$ -	\$ 650	\$ 250
	10-335-0500	MISCELLANEOUS PERMITS & FEES	\$ 1,000	\$ 610	\$ 500
	10-335-0600	MISC. PARKING STICKERS	\$ -	\$ 11,865	\$ 8,000
	10-335-1000	MISC REV-INSURANCE REIMBURSEMENT	\$ -	\$ 3,426	\$ -
	10-335-1100	LAWSUIT SETTLEMENT	\$ -	\$ 625,000	\$ -
	10-335-2000	MISCELLANEOUS REV-PIER LEASE	\$ 76,000	\$ 59,297	\$ 78,000
	10-337-0000	UTILITIES FRANCHISE TAX REV	\$ 415,000	\$ 229,357	\$ 420,000
	10-338-0000	TELEPHONE COMMUNICATION TAX	\$ -	\$ 13,733	\$ -
	10-341-0000	BEER AND WINE TAX PROCEEDS	\$ 31,000	\$ -	\$ 25,000
	10-343-0100	N.C. POWELL BILL RECEIPTS	\$ 300,000	\$ 305,736	\$ 300,000
	10-345-0000	LOCAL OPTIONAL SALES TAX	\$ 604,154	\$ 365,290	\$ 605,000
	10-345-0100	LOCAL OPT SALES TAX 1/2%(40)	\$ 311,096	\$ 193,007	\$ 330,000
	10-345-0101	LOCAL OPT SALES TAX 1/2%(42)	\$ 308,429	\$ 187,149	\$ 310,000
	10-345-0102	LOCAL OPT SALES TAX 1/2%(44)	\$ 274,822	\$ 170,922	\$ 297,500
	10-347-0000	ABC NET REVENUE	\$ 80,000	\$ 88,589	\$ 90,000
	10-348-0100	NCLM SAFETY GRANTS	\$ -	\$ 750	\$ -
	10-348-0200	CAMA REIMBURSEMENT	\$ 4,500	\$ 5,600	\$ 4,500
	10-348-0700	MOSQUITO CONTROL REVENUE	\$ -	\$ 1,648	\$ -
	10-349-0200	US OJP - BVP GRANT	\$ -	\$ 1,072	\$ -

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
	10-349-1000	NC CTL SUB TAX DIST-LAW ENF	\$ -	\$ 693	\$ -
	10-350-0500	RECREATION GRANTS	\$ 20,000	\$ -	\$ -
	10-351-0000	PLANNING BRD/BRD OF ADJ FEES	\$ -	\$ 1,050	\$ -
	10-354-0000	REFUSE VIOLATION CLEANUP	\$ -	\$ 640	\$ -
	10-355-0000	BUILDING PERMITS	\$ 130,000	\$ 158,717	\$ 180,000
	10-355-0100	HOMEOWNERS RECOVERY FUND	\$ 500	\$ 1,020	\$ 850
	10-355-0200	FIRE PERMITS	\$ 1,000	\$ 1,850	\$ 1,200
	10-355-0300	DEVELOPMENT PERMITS	\$ 700	\$ 3,725	\$ 5,000
	10-355-0400	ZONING PERMITS	\$ 7,000	\$ 10,151	\$ 12,000
	10-355-0500	FLOODPLAIN PERMITS	\$ -	\$ 140	\$ -
	10-356-0000	PLUMBING PERMITS	\$ 10,000	\$ 10,580	\$ 10,000
	10-357-0000	ELECTRICAL INSPECT FEES	\$ 15,000	\$ 16,272	\$ 18,000
	10-357-0100	MECHANICAL INSPECT FEES	\$ 25,000	\$ 28,670	\$ 30,000
	10-357-0300	CAMA PERMITS	\$ 5,000	\$ 7,350	\$ 7,000
	10-365-0000	RECREATION DEPT RECEIPTS	\$ 76,000	\$ 47,831	\$ 70,000
	10-365-0100	VENDING MACHINES	\$ -	\$ 15	\$ -
	10-365-0120	SPONSORSHIP ADS	\$ 2,300	\$ 2,390	\$ 2,000
	10-365-0130	SPONSORSHIP-OI FIREWORKS	\$ -	\$ 1,900	\$ 1,500
	10-365-0200	WEIGHT ROOM FEES	\$ 35,000	\$ 42,212	\$ 45,000
	10-365-0300	TURTLE PROGRAM	\$ 5,000	\$ 5,513	\$ 3,000
	10-365-0500	RECREATION DONATIONS	\$ -	\$ 30	\$ -
	10-365-0805	SALTY DOG PARK REVENUE	\$ -	\$ 931	\$ -
	10-365-1000	MERCHANDISING	\$ 5,000	\$ 1,512	\$ 2,500
	10-365-2080	MEMORIALS-ARBORIST PROGRAMS	\$ -	\$ 150	\$ -
	10-383-0000	SALE OF FIXED ASSETS	\$ -	\$ 1,282	\$ 60,000
	10-384-0000	AT&T/BS LEASE - PELICAN	\$ -	\$ 2,880	\$ -
	10-391-0100	TRANSFER FROM ACCOMM. TAX FD	\$ 62,706	\$ -	\$ -
	10-391-0101	TRANSFER FROM BEACH TX-SAND MNGT	\$ 10,000	\$ -	\$ -
	10-391-0800	TRANSFER FRM BEACH PRES FUND	\$ 14,700	\$ -	\$ -
	10-393-0200	UNDERGROUND UTILITY ASSESSMENT	\$ -	\$ 354	\$ -
	10-395-0200	INTEREST-UND. UTILITY ASSESSMT	\$ -	\$ 111	\$ -
	10-399-0000	APPROPRIATED FUND BALANCE	\$ 163,526	\$ -	\$ -
	12-331-0000	MISC. FUND RAISERS	\$ -	\$ 308	\$ -
	NEW	FIRE INSPECTION FEES	\$ -	\$ -	\$ 28,000

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
	<i>NEW</i>	FIRE SERVICE BILLING			\$ 18,000
	<i>12-335-0000</i>	EMS SERVICE BILLING	\$ 35,000	\$ 13,564	\$ 30,000
	<i>12-335-0200</i>	MISCELLANEOUS REVENUE	\$ -	\$ 100	\$ -
	<i>12-335-1000</i>	MISC REV-INSURANCE REIMBURSEMENT	\$ -	\$ 3,130	\$ -
	<i>12-336-0000</i>	DONATIONS	\$ 200	\$ 2,899	\$ 100
	<i>12-349-0100</i>	FEMA GRANT-SAFR GRANT	\$ -	\$ 24,944	\$ -
	<i>12-349-0300</i>	DHS-MARINE FIRE EQUIP & TRAIN GRNT	\$ 10,512	\$ 8,082	\$ -
	<i>12-350-0100</i>	BRUNSWICK CNTY CONT-RESCUE	\$ 36,000	\$ 18,589	\$ 36,000
	<i>12-353-0000</i>	FIRE DISTRICT FEES	\$ 975,000	\$ 500,337	\$ 1,015,000
	<i>12-383-0000</i>	SALES OF FIXED ASSETS	\$ -	\$ 13,000	\$ -
	<i>12-397-1000</i>	TRANSFER FROM GENERAL FUND	\$ 1,531,225	\$ -	
	<i>12-399-0000</i>	APPROPRIATED FUND BALANCE	\$ 6,630	\$ -	\$ -
<b>TOTAL</b>	<b>GENERAL FUND (INCLUDING PRIOR FIRE/EMS FUND)</b>		<b>\$ 12,515,344</b>	<b>\$ 10,110,585</b>	<b>\$ 11,005,422</b>

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
TOWN COUNCIL	10-410-0100	FEES PAID ELECTED OFFICIALS	\$ 39,000	\$ 40,500	\$ 22,750	\$ 40,500	\$39,000	\$39,000
TOWN COUNCIL	10-410-0400	PROFESSIONAL SERVICES	\$ 329,747	\$ 250,000	\$ 319,337	\$ 375,000	\$ 225,000	\$ 225,000
TOWN COUNCIL	10-410-0401	PROF. SVC.-SAND MANAGEMENT	\$ 12,852	\$ 10,000	\$ 9,954	\$ 10,000	\$ 10,000	\$ 10,000
TOWN COUNCIL	10-410-0500	FICA EXPENSE	\$ 2,186	\$ 3,140	\$ 1,264	\$ 3,000	\$2,984	\$2,984
TOWN COUNCIL	10-410-1400	TRAVEL & TRAINING	\$ 112	\$ 1,000	\$ 537	\$ 1,000	\$ 1,000	\$ 1,000
TOWN COUNCIL	10-410-2600	ADVERTISING	\$ 153	\$ 5,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
TOWN COUNCIL	10-410-3300	DEPARTMENTAL SUPPLIES	\$ 913	\$ 700	\$ 412	\$ 700	\$ 700	\$ 700
TOWN COUNCIL	10-410-3301	SUPPLIES - VIDEOTAPING	\$ 431	\$ 500	\$ 953	\$ 1,000	\$ 1,000	\$ 1,000
TOWN COUNCIL	10-410-3500	ASSETS INVENTORY	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
TOWN COUNCIL	10-410-5710	ELECTION EXPENSES	\$ -	\$ 3,500	\$ 3,495	\$ 3,500	\$ 3,500	\$ 3,500
TOWN COUNCIL			\$ 385,394	\$ 314,840	\$ 358,702	\$ 438,700	\$ 287,184	\$ 287,184

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
OUTSIDE AGENCY FUNDING	10-411-9501	BRUNS FAMILY ASSISTANCE	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
OUTSIDE AGENCY FUNDING	10-411-9503	CHAMBER OF COMMERCE	\$ 5,000	\$ 3,000	\$ -	\$ 3,000	\$ 5,000	\$ 3,000
OUTSIDE AGENCY FUNDING	10-411-9505	OKI SENIOR CITIZENS INC	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500
OUTSIDE AGENCY FUNDING	10-411-9507	COMMUNITIES IN SCHOOLS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
OUTSIDE AGENCY FUNDING	10-411-9508	HOPE HARBOR HOME DONATION	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
OUTSIDE AGENCY FUNDING	10-411-9509	FAMILY EMERGENCY TEEN SHELTER	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,000
OUTSIDE AGENCY FUNDING	10-411-9511	NC FOURTH OF JULY FESTIVAL	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000
OUTSIDE AGENCY FUNDING	10-411-9514	BRUNSWICK COUNTY LITERACY COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
OUTSIDE AGENCY FUNDING	10-411-9517	OKI FERAL CAT PROGRAM	\$ 2,000.00	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
OUTSIDE AGENCY FUNDING	10-411-9520	CAPE FEAR REGIONAL JETPORT	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
OUTSIDE AGENCY FUNDING	10-411-9529	OAK ISLAND COMMUNITY WATCH	\$ 2,000.00	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
OUTSIDE AGENCY FUNDING	10-411-9530	LOWER CAPE FEAR HOSPICE	\$ 2,500.00	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
OUTSIDE AGENCY FUNDING	NEW	SEA BISCUIT WILDLIFE SHELTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
OUTSIDE AGENCY FUNDING			\$ 21,500	\$ 19,500	\$ 13,000	\$ 19,500	\$ 43,700	\$ 20,500

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
ADMINISTRATION	10-420-0200	SALARIES - GEN GOV	\$ 707,424	\$ 663,808	\$ 400,584	\$ 663,808	\$768,727	\$768,727
ADMINISTRATION	10-420-0210	OVERTIME - GEN GOV	\$ 680	\$ -	\$ 436	\$ 500	\$ -	\$ -
ADMINISTRATION	10-420-0400	PROFESSIONAL SERVICES	\$ 1,682	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	10-420-0500	FICA EXPENSE	\$ 54,831	\$ 51,445	\$ 30,280	\$ 51,445	\$58,808	\$58,808
ADMINISTRATION	10-420-0600	GROUP INSURANCE	\$ 113,583	\$ 123,105	\$ 62,454	\$ 123,105	\$144,014	\$144,014
ADMINISTRATION	10-420-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 16,977	\$ 14,700	\$ 10,671	\$ 14,700	\$16,100	\$16,100
ADMINISTRATION	10-420-0700	RETIREMENT	\$ 46,003	\$ 44,796	\$ 27,675	\$ 44,796	\$59,807	\$59,807
ADMINISTRATION	10-420-0800	401K SUPP. RETIREMENT	\$ 11,213	\$ 15,685	\$ 3,114	\$ 15,685	\$15,375	\$15,375
ADMINISTRATION	10-420-0900	UNEMPLOYMENT	\$ -	\$ 3,150	\$ 443	\$ 3,150	\$3,424	\$3,424
ADMINISTRATION	10-420-1100	TELEPHONE & POSTAGE	\$ 12,218	\$ 12,175	\$ 5,704	\$ 12,175	\$ 12,175	\$ 12,175
ADMINISTRATION	10-420-1301	INTERNET ACCESS	\$ 11,938	\$ 15,000	\$ 8,175	\$ 15,000	\$ 15,000	\$ 15,000
ADMINISTRATION	10-420-1302	TOI WEB PAGE	\$ 1,348	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
ADMINISTRATION	10-420-1400	TRAVEL & TRAINING	\$ 4,563	\$ 5,000	\$ 8,583	\$ 10,000	\$ 8,000	\$ 8,000
ADMINISTRATION	10-420-1500	MANAGER'S TRAVEL & TRAINING	\$ 289	\$ 500	\$ 519	\$ 1,000	\$ 1,000	\$ 1,000
ADMINISTRATION	10-420-1502	MAINT & REPAIR FACILITY	\$ 1,148	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	10-420-1600	MAINT. & REPAIR EQUIPMENT	\$ 2,379	\$ 5,000	\$ 1,626	\$ 5,000	\$ 5,000	\$ 5,000
ADMINISTRATION	10-420-1700	MAINT & REPAIR VEHICLES	\$ -	\$ 1,500	\$ 851	\$ 1,500	\$ 1,500	\$ 1,500
ADMINISTRATION	10-420-2600	ADVERTISING	\$ 8,297	\$ 2,000	\$ 1,470	\$ 2,000	\$ 2,000	\$ 2,000
ADMINISTRATION	10-420-3100	AUTO SUPPLIES	\$ 516	\$ 200	\$ 95	\$ 200	\$ 200	\$ 200
ADMINISTRATION	10-420-3300	DEPARTMENTAL SUPPLIES	\$ 18,156	\$ 17,000	\$ 5,758	\$ 17,000	\$ 17,000	\$ 17,000
ADMINISTRATION	10-420-3500	ASSETS INVENTORY < \$5000	\$ -	\$ -	\$ 959	\$ 1,000	\$ 3,000	\$ 3,000
ADMINISTRATION	10-420-3510	ASSET INVENT-IT COMPUTER/PRINTER	\$ 498	\$ 2,000	\$ 2,102	\$ 2,000	\$ 2,000	\$ 2,000
ADMINISTRATION	10-420-4500	CONTRACTED SERVICES	\$ 90,661	\$ 93,000	\$ 65,932	\$ 93,000	\$ 158,000	\$ 158,000
ADMINISTRATION	10-420-5300	DUES & SUBSCRIPTIONS	\$ 14,002	\$ 17,500	\$ 12,758	\$ 17,500	\$ 17,500	\$ 17,500
ADMINISTRATION	10-420-5400	LIAB. INS. & UNEMPLOY COMP.	\$ 377,259	\$ 420,000	\$ 359,070	\$ 420,000	\$ 400,000	\$ 400,000
ADMINISTRATION	10-420-5700	MISCELLANEOUS	\$ 3,399	\$ 4,000	\$ 4,255	\$ 4,000	\$ 4,000	\$ 4,000
ADMINISTRATION	10-420-5701	MISC - FIRE FEES	\$ 11,280	\$ 12,000	\$ 11,330	\$ 12,000	\$ 12,000	\$ 12,000
ADMINISTRATION	10-420-5703	MISC- LAWSUIT/CLAIM SETTLEMENT	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	10-420-5800	CASH OVER/SHORT	\$ 371	\$ -	\$ 43	\$ 50	\$ -	\$ -
ADMINISTRATION	10-420-7400	CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	10-420-7500	CAPITAL OUTLAY-TECHNOLOGY	\$ -	\$ 23,650	\$ 23,879	\$ 123,880	\$ 50,000	\$ 50,000
ADMINISTRATION	10-420-9012	TRANSFER TO EMERGENCY SVCS	\$ 1,200,000	\$ 1,531,225	\$ -	\$ 1,531,225		\$ -
ADMINISTRATION	10-420-9035	TRANSFER TO SOLID WASTE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
ADMINISTRATION	10-420-9100	DEBT SERVICE-PRINCIPLE	\$ 433,275	\$ 433,933	\$ 343,912	\$ 433,933	\$ 416,667	\$ 416,667
ADMINISTRATION	10-420-9101	DEBT SERVICE-INTEREST	\$ 223,920	\$ 204,318	\$ 180,605	\$ 204,318	\$ 184,689	\$ 184,689
ADMINISTRATION	10-420-9900	RESERVED FOR FUND BALANCE	\$ -	\$ 288,827	\$ -	\$ 288,827	\$ 38,958	\$ 16,839
ADMINISTRATION			\$ 3,562,907.29	\$ 4,107,117	\$ 1,573,284	\$ 4,114,397	\$ 2,416,543	\$ 2,529,424

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
FACILITIES MGMT	10-500-0200	SALARIES - FACILITIES MGMT	\$ 62,292	\$ 40,559	\$ 24,864	\$ 42,340	\$43,384	\$43,384
FACILITIES MGMT	10-500-0210	OVERTIME - FACILITIES MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES MGMT	10-500-0500	FICA EXPENSE	\$ 5,445	\$ 3,145	\$ 1,931	\$ 3,298	\$3,319	\$3,319
FACILITIES MGMT	10-500-0600	GROUP INSURANCE	\$ 17,366	\$ 6,170	\$ 6,784	\$ 7,800	\$6,571	\$6,571
FACILITIES MGMT	10-500-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,607	\$ 700	\$ 428	\$ 700	\$700	\$700
FACILITIES MGMT	10-500-0700	LOCAL RETIREMENT	\$ 4,202	\$ 2,868	\$ 1,735	\$ 3,000	\$2,924	\$2,924
FACILITIES MGMT	10-500-0800	401K SUPP. RETIREMENT	\$ 1,095	\$ 810	\$ 189	\$ 600	\$868	\$868
FACILITIES MGMT	10-500-0900	UNEMPLOYMENT	\$ -	\$ 210	\$ 24	\$ 210	\$214	\$214
FACILITIES MGMT	10-500-1100	TELEPHONE & POSTAGE	\$ 1,100	\$ 1,100	\$ 350	\$ 800	\$ 1,100	\$ 1,100
FACILITIES MGMT	10-500-1300	UTILITIES	\$ 207,125	\$ 226,000	\$ 107,078	\$ 226,000	\$ 226,000	\$ 226,000
FACILITIES MGMT	10-500-1301	INTERNET ACCESS	\$ -	\$ 960	\$ -	\$ -	\$ 960	\$ 960
FACILITIES MGMT	10-500-1400	TRAVEL & TRAINING	\$ -	\$ 200	\$ -	\$ -	\$ 1,200	\$ 1,200
FACILITIES MGMT	10-500-1500	MAINT & REPAIR FACILITIES	\$ 31,626	\$ 70,000	\$ 39,548	\$ 75,000	\$ 99,550	\$ 99,550
FACILITIES MGMT	10-500-1501	MAINT. BEACH/WATERWAY ACCESSES	\$ -	\$ 15,000	\$ -	\$ 6,000	\$ 12,000	\$ 12,000
FACILITIES MGMT	10-500-1600	MAINT. & REPAIR EQUIPMENT	\$ 93	\$ 500	\$ -	\$ 250	\$ 500	\$ 500
FACILITIES MGMT	10-500-1700	MAINT. & REPAIR VEHICLES	\$ 264	\$ 500	\$ 755	\$ 1,000	\$ 1,000	\$ 1,000
FACILITIES MGMT	10-500-3100	AUTO SUPPLIES	\$ 3,714	\$ 4,500	\$ 1,565	\$ 3,000	\$ 4,500	\$ 4,500
FACILITIES MGMT	10-500-3300	DEPARTMENTAL SUPPLIES	\$ 1,231	\$ 3,000	\$ 643	\$ 1,500	\$ 3,000	\$ 3,000
FACILITIES MGMT	10-500-3500	ASSETS INVENTORY < \$5000	\$ 731	\$ 2,500	\$ 113	\$ 150	\$ 2,500	\$ 2,500
FACILITIES MGMT	10-500-3600	UNIFORMS	\$ -	\$ 450	\$ 400	\$ 400	\$ 200	\$ 200
FACILITIES MGMT	10-500-4500	CONTRACTED SERVICES	\$ 93,133	\$ 98,085	\$ 56,734	\$ 98,085	\$ 98,085	\$ 98,085
FACILITIES MGMT	10-500-5700	MISCELLANEOUS	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES MGMT	10-500-7200	CAPITAL OUTLAY-FACILITIES	\$ -	\$ 38,600	\$ 2,203	\$ 30,850	\$ -	\$ -
FACILITIES MANAGEMENT DEPT			\$ 432,041.77	\$ 515,857	\$ 245,344	\$ 500,983	\$ 508,574	\$ 508,574

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
GROUND MAINTENANCE	10-501-0200	SALARIES - GROUNDS MAINTENANCE	\$ 165,125	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0210	OVERTIME - GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0500	FICA EXPENSE	\$ 13,445	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0600	GROUP INSURANCE	\$ 44,337	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 5,627	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0700	LOCAL RETIREMENT	\$ 11,217	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-0800	401K SUPP. RETIREMENT	\$ 1,489	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-1100	TELEPHONE & POSTAGE	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-1400	TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-1500	MAINT & REPAIR GROUNDS/FACIL.	\$ 7,184	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-1600	MAINT & REPAIR EQUIPMENT	\$ 5,501	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-1700	MAINT & REPAIR VEHICLES	\$ 669	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-3100	AUTO SUPPLIES	\$ 13,494	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-3300	DEPARTMENTAL SUPPLIES	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-3500	ASSETS INVENTORY < \$5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-3600	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-4500	CONTRACTED SERVICES	\$ 21,942	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE	10-501-5700	MISCELLANEOUS	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
GROUND MAINTENANCE			\$ 291,015	\$ -	\$ -	\$ -	\$ -	\$ -

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
POLICE DEPT	10-510-0200	SALARIES - POLICE	\$ 1,115,703	\$ 1,095,437	\$ 664,385	\$ 1,095,437	\$1,114,462	\$1,114,462
POLICE DEPT	10-510-0210	OVERTIME - POLICE	\$ 7,552	\$ 30,000	\$ 4,872	\$ 15,000	\$20,000	\$20,000
POLICE DEPT	10-510-0500	FICA EXPENSE	\$ 85,468	\$ 85,645	\$ 49,653	\$ 85,645	\$86,786	\$86,786
POLICE DEPT	10-510-0600	GROUP INSURANCE	\$ 192,907	\$ 206,091	\$ 94,144	\$ 206,091	\$183,478	\$183,478
POLICE DEPT	10-510-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 17,342	\$ 27,300	\$ 18,816	\$ 27,300	\$21,700	\$21,700
POLICE DEPT	10-510-0700	RETIREMENT EXPENSE	\$ 73,349	\$ 78,109	\$ 46,659	\$ 78,109	\$87,559	\$87,559
POLICE DEPT	10-510-0800	SUPP. RETIREMENT - 401K	\$ 52,093	\$ 53,646	\$ 30,790	\$ 53,646	\$52,235	\$52,235
POLICE DEPT	10-510-0900	UNEMPLOYMENT	\$ -	\$ 4,830	\$ 436	\$ 4,830	\$5,136	\$5,136
POLICE DEPT	10-510-1100	TELEPHONE & POSTAGE	\$ 19,693	\$ 30,190	\$ 10,309	\$ 23,500	\$ 20,213	\$ 20,213
POLICE DEPT	10-510-1200	PRINTING	\$ 370	\$ 1,000	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000
POLICE DEPT	10-510-1400	TRAVEL & TRAINING	\$ 2,907	\$ 8,000	\$ 2,447	\$ 7,800	\$ 8,000	\$ 8,000
POLICE DEPT	10-510-1600	MAINT. & REPAIR EQUIPMENT	\$ 2,381	\$ 3,000	\$ 490	\$ 2,900	\$ 3,000	\$ 3,000
POLICE DEPT	10-510-1700	MAINT. & REPAIR AUTO	\$ 7,125	\$ 20,000	\$ 4,219	\$ 18,000	\$ 20,000	\$ 20,000
POLICE DEPT	10-510-1900	K-9/DRUG ENFORCEMENT	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
POLICE DEPT	10-510-3100	AUTO SUPPLIES	\$ 69,835	\$ 72,000	\$ 41,561	\$ 92,000	\$ 92,000	\$ 92,000
POLICE DEPT	10-510-3300	DEPARTMENTAL SUPPLIES	\$ 7,742	\$ 10,000	\$ 2,861	\$ 10,000	\$ 10,000	\$ 10,000
POLICE DEPT	10-510-3500	ASSETS INVENTORY < \$5000	\$ 495	\$ 1,500	\$ 548	\$ 1,500	\$ 12,775	\$ 12,775
POLICE DEPT	10-510-3502	FORFEITURES/ASSETS INV-STATE	\$ 4,258	\$ 6,283	\$ -		\$ -	\$ -
POLICE DEPT	10-510-3505	FORFEITURES/ASSETS INV-FEDERAL	\$ -	\$ 7,980	\$ -		\$ -	\$ -
POLICE DEPT	10-510-3600	UNIFORMS	\$ 9,914	\$ 10,000	\$ 4,874	\$ 10,000	\$ 10,000	\$ 10,000
POLICE DEPT	10-510-4500	CONTRACTED SERVICES	\$ 13,157	\$ 12,623	\$ 9,941	\$ 12,623	\$ 15,820	\$ 15,820
POLICE DEPT	10-510-5300	DUES & SUBSCRIPTIONS	\$ 670	\$ 395	\$ 320	\$ 445	\$ 445	\$ 445
POLICE DEPT	10-510-5700	MISCELLANEOUS	\$ 479	\$ 500	\$ 95	\$ 300	\$ 300	\$ 300
POLICE DEPT	10-510-7400	CAPITAL OUTLAY	\$ 32,867	\$ -	\$ -	\$ -	\$ 90,363	\$ 90,363
POLICE DEPT	10-510-9100	DEBT SERVICE-PRINCIPAL	\$ 394,606	\$ 394,607	\$ 394,606	\$ 394,606	\$ 394,607	\$ 394,607
POLICE DEPT	10-510-9101	DEBT SERVICE-INTEREST	\$ 160,539	\$ 144,485	\$ 144,485	\$ 144,485	\$ 128,432	\$ 128,432
POLICE DEPT			\$ 2,271,451	\$ 2,305,621	\$ 1,527,472	\$ 2,287,217	\$ 2,380,311	\$ 2,380,311

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
E-911 TELECOMM.	10-511-0200	SALARIES-TELECOMMUNICATIONS	\$ 21,137	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0210	OVERTIME - TELECOMMUNICATIONS	\$ 2,934	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0500	FICA EXPENSE	\$ 3,850	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0600	GROUP INSURANCE	\$ 8,570	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0700	RETIREMENT EXPENSE	\$ 2,586	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-0800	401K SUPP. RETIREMENT	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-2100	DCI SYSTEM RENTAL	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.	10-511-4500	CONTRACTED SERVICES	\$ 1,625	\$ -	\$ -	\$ -	\$ -	\$ -
E-911 TELECOMM.			\$ 41,781	\$ -	\$ -	\$ -	\$ -	\$ -

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
ANIMAL CONTROL	10-512-0200	SALARIES - ANIMAL CONTROL	\$ 73,487	\$ 71,906	\$ 47,311	\$ 70,815	\$82,051	\$82,051
ANIMAL CONTROL	10-512-0210	OVERTIME - ANIMAL CONTROL	\$ 1,490	\$ -	\$ 820	\$ 1,320	\$0	\$0
ANIMAL CONTROL	10-512-0500	FICA EXPENSE	\$ 5,684	\$ 5,573	\$ 3,560	\$ 6,102	\$6,277	\$6,277
ANIMAL CONTROL	10-512-0600	GROUP INSURANCE	\$ 14,900	\$ 15,587	\$ 8,200	\$ 14,057	\$18,842	\$18,842
ANIMAL CONTROL	10-512-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 644	\$ 2,100	\$ 3,000		\$2,800	\$2,800
ANIMAL CONTROL	10-512-0700	RETIREMENT EXPENSE	\$ 4,959	\$ 5,084	\$ 3,357	\$ 5,755	\$6,384	\$6,384
ANIMAL CONTROL	10-512-0800	401K SUPP. RETIREMENT	\$ 1,193	\$ 1,438	\$ 405		\$1,641	\$1,641
ANIMAL CONTROL	10-512-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 47	\$ 81	\$428	\$428
ANIMAL CONTROL	10-512-1100	TELEPHONE & POSTAGE	\$ 1,200	\$ 3,480	\$ 700	\$ 1,700	\$ 3,480	\$ 3,480
ANIMAL CONTROL	10-512-1200	PRINTING	\$ 37	\$ 600	\$ -	\$ 500	\$ 600	\$ 600
ANIMAL CONTROL	10-512-1400	TRAVEL & TRAINING	\$ 20	\$ 1,500	\$ -	\$ 1,967	\$ 2,000	\$ 2,000
ANIMAL CONTROL	10-512-1500	MAINT & REP-BLDGS & GROUNDS	\$ 1,102	\$ 4,350	\$ 175	\$ 2,175	\$ 4,350	\$ 4,350
ANIMAL CONTROL	10-512-1700	MAINT. & REPAIR AUTOS	\$ 615	\$ 2,000	\$ 654	\$ 1,122	\$ 2,000	\$ 2,000
ANIMAL CONTROL	10-512-3100	AUTO SUPPLIES	\$ 2,854	\$ 3,000	\$ 1,622	\$ 2,781	\$ 3,000	\$ 3,000
ANIMAL CONTROL	10-512-3300	DEPARTMENTAL SUPPLIES	\$ 2,084	\$ 5,595	\$ 1,233	\$ 2,113	\$ 5,155	\$ 5,155
ANIMAL CONTROL	10-512-3500	ASSETS INVENTORY < \$5000	\$ 420	\$ 600	\$ 430	\$ 580	\$ 600	\$ 600
ANIMAL CONTROL	10-512-3600	UNIFORMS	\$ -	\$ 1,000	\$ 169		\$ 1,270	\$ 1,270
ANIMAL CONTROL	10-512-4500	CONTRACTED SERVICES	\$ -	\$ 500	\$ -	\$ 300	\$ 500	\$ 500
ANIMAL CONTROL	10-512-5700	MISCELLANEOUS	\$ 242	\$ 600	\$ 64	\$ 264	\$ 600	\$ 600
ANIMAL CONTROL	10-512-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000
ANIMAL CONTROL			\$ 110,931	\$ 125,333	\$ 71,746	\$ 111,632	\$ 169,978	\$ 169,978

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
DEVELOPMENT SERVICES	10-540-0200	SALARIES - DEV SERV	\$ 271,491	\$ 263,480	\$ 158,385	\$ 263,480	\$316,447	\$316,447
DEVELOPMENT SERVICES	10-540-0210	OVERTIME - DEV SERV	\$ 284	\$ 1,500	\$ 1,100	\$ 1,500	\$0	\$0
DEVELOPMENT SERVICES	10-540-0500	FICA EXPENSE	\$ 20,030	\$ 21,264	\$ 11,056	\$ 21,264	\$24,208	\$24,208
DEVELOPMENT SERVICES	10-540-0600	GROUP INSURANCE	\$ 56,389	\$ 53,684	\$ 23,620	\$ 53,684	\$68,477	\$68,477
DEVELOPMENT SERVICES	10-540-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 9,627	\$ 7,700	\$ 6,193	\$ 7,700	\$9,800	\$9,800
DEVELOPMENT SERVICES	10-540-0700	LOCAL RETIREMENT	\$ 18,415	\$ 19,399	\$ 11,138	\$ 19,399	\$24,620	\$24,620
DEVELOPMENT SERVICES	10-540-0800	401K SUPP. RETIREMENT	\$ 2,870	\$ 5,488	\$ 768	\$ 1,844	\$6,329	\$6,329
DEVELOPMENT SERVICES	10-540-0900	UNEMPLOYMENT	\$ -	\$ 1,260	\$ 51	\$ -	\$1,498	\$1,498
DEVELOPMENT SERVICES	10-540-1100	TELEPHONE & POSTAGE	\$ 5,811	\$ 10,000	\$ 3,420	\$ 6,500	\$ 8,500	\$ 8,500
DEVELOPMENT SERVICES	10-540-1200	PRINTING	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
DEVELOPMENT SERVICES	10-540-1400	TRAVEL & TRAINING	\$ 178	\$ 2,000	\$ 130	\$ 1,500	\$ 3,000	\$ 4,500
DEVELOPMENT SERVICES	10-540-1503	MEMORIAL PROGRAM-ARBORIST	\$ 3,144	\$ -	\$ 260	\$ -	\$ -	\$ -
DEVELOPMENT SERVICES	10-540-1600	MAINT. & REPAIR EQUIPMENT	\$ 245	\$ 2,500	\$ -	\$ 1,000	\$ 500	\$ 500
DEVELOPMENT SERVICES	10-540-1700	MAINT. & REPAIR VEHICLES	\$ 634	\$ 2,000	\$ 111	\$ 1,500	\$ 2,000	\$ 4,000
DEVELOPMENT SERVICES	10-540-3100	AUTO SUPPLIES	\$ 3,426	\$ 6,000	\$ 1,698	\$ 4,500	\$ 6,000	\$ 7,500
DEVELOPMENT SERVICES	10-540-3300	DEPARTMENTAL SUPPLIES	\$ 1,290	\$ 4,000	\$ 1,156	\$ 2,500	\$ 3,000	\$ 3,000
DEVELOPMENT SERVICES	10-540-3500	ASSETS INVENTORY < \$5000	\$ 1,090	\$ 10,500	\$ 4,447	\$ 4,000	\$ -	\$ -
DEVELOPMENT SERVICES	10-540-3600	UNIFORMS	\$ 52	\$ 750	\$ -	\$ 750	\$ 750	\$ 1,000
DEVELOPMENT SERVICES	10-540-4500	CONTRACTED SERVICES	\$ 4,865	\$ 13,900	\$ 10,124	\$ 3,500	\$ 13,900	\$ 4,000
DEVELOPMENT SERVICES	10-540-5300	DUES & SUBSCRIPTIONS	\$ 367	\$ 1,202	\$ -	\$ 1,200	\$ 500	\$ 500
DEVELOPMENT SERVICES	10-540-5301	HOMEOWNERS RECOVERY FUND	\$ 1,134	\$ 900	\$ 567	\$ 828	\$ 900	\$ 1,350
DEVELOPMENT SERVICES	10-540-5700	MISCELLANEOUS	\$ 30	\$ 250	\$ 46	\$ 250	\$ 250	\$ 250
DEVELOPMENT SERVICES	10-540-6100	ADVISORY BOARD EXPENSES	\$ 189	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
DEVELOPMENT SERVICES			\$ 401,562	\$ 429,027	\$ 234,270	\$ 398,149	\$ 491,929	\$ 487,729

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
PW ADMIN	10-545-0200	SALARIES - PUBLIC WORKS	\$ 134,058	\$ 103,416	\$ 55,960	\$ 103,000	\$104,102	\$104,102
PW ADMIN	10-545-0500	FICA EXPENSE	\$ 10,581	\$ 8,015	\$ 4,320	\$ 8,000	\$7,964	\$7,964
PW ADMIN	10-545-0600	GROUP INSURANCE	\$ 21,887	\$ 21,688	\$ 8,936	\$ 15,000	\$13,852	\$13,852
PW ADMIN	10-545-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 1,812	\$ 2,800	\$ 77	\$ 500	\$1,400	\$1,400
PW ADMIN	10-545-0700	LOCAL RETIREMENT	\$ 9,283	\$ 7,311	\$ 3,910	\$ 7,000	\$8,099	\$8,099
PW ADMIN	10-545-0800	401K SUPP. RETIREMENT	\$ 1,352	\$ 2,068	\$ 86	\$ 150	\$2,082	\$2,082
PW ADMIN	10-545-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 67	\$ 420	\$428	\$428
PW ADMIN	10-545-1100	TELEPHONE & POSTAGE	\$ 1,459	\$ 2,500	\$ 804	\$ 1,500	\$ 2,000	\$ 2,000
PW ADMIN	10-545-1400	TRAVEL & TRAINING	\$ -	\$ 1,000	\$ 585	\$ 1,000	\$ 1,000	\$ 1,000
PW ADMIN	10-545-1601	MAINT FUEL SYSTEM/TANKS	\$ -	\$ 3,500	\$ 1,023	\$ 2,500	\$ 2,500	\$ 2,500
PW ADMIN	10-545-1700	MAINT. & REPAIR VEHICLES	\$ 3,126	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
PW ADMIN	10-545-3100	AUTO SUPPLIES	\$ 362	\$ 1,500	\$ 50	\$ 1,250	\$ 1,500	\$ 1,500
PW ADMIN	10-545-3300	DEPARTMENTAL SUPPLIES	\$ 769	\$ 1,250	\$ 786	\$ 1,000	\$ 1,250	\$ 1,250
PW ADMIN	10-545-3500	ASSETS INVENTORY < \$5000.	\$ 1,412	\$ -	\$ -	\$ -	\$ -	\$ -
PW ADMIN	10-545-3600	UNIFORMS	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ 150
PW ADMIN	10-545-5702	OSHA COMPLIANCE ITEMS	\$ 6	\$ 3,000	\$ 347	\$ -	\$ 3,000	\$ 3,000
PUBLIC WORKS ADMIN			\$ 186,108	\$ 159,118	\$ 76,951	\$ 141,970	\$ 149,827	\$ 149,827

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
FLEET MAINTENANCE	10-550-0200	SALARIES-FLEET MAINTENANCE	\$ 77,385	\$ 78,595	\$ 48,317	\$ 79,084	\$82,818	\$82,818
FLEET MAINTENANCE	10-550-0500	FICA EXPENSE	\$ 5,903	\$ 6,091	\$ 3,461	\$ 6,366	\$6,336	\$6,336
FLEET MAINTENANCE	10-550-0600	GROUP INSURANCE	\$ 17,709	\$ 18,320	\$ 9,216	\$ 17,731	\$17,221	\$17,221
FLEET MAINTENANCE	10-550-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 1,214	\$ 2,100	\$ 959	\$ 2,100	\$2,100	\$2,100
FLEET MAINTENANCE	10-550-0700	LOCAL RETIREMENT	\$ 5,146	\$ 5,557	\$ 3,370	\$ 5,733	\$6,443	\$6,443
FLEET MAINTENANCE	10-550-0800	401K SUPP. RETIREMENT	\$ 1,275	\$ 1,572	\$ 350	\$ 3,286	\$1,656	\$1,656
FLEET MAINTENANCE	10-550-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 54	\$ 420	\$428	\$428
FLEET MAINTENANCE	10-550-1100	TELEPHONE & POSTAGE	\$ 1,885	\$ 1,500	\$ 1,263	\$ 1,500	\$ 1,500	\$ 1,500
FLEET MAINTENANCE	10-550-1400	TRAVEL & TRAINING	\$ -	\$ 1,500	\$ -	\$ 500	\$ 1,000	\$ 1,000
FLEET MAINTENANCE	10-550-1600	MAINT. & REPAIR EQUIPMENT	\$ 372	\$ 2,000	\$ 853	\$ -	\$ 2,000	\$ 2,000
FLEET MAINTENANCE	10-550-1700	MAINT. & REPAIR VEHICLES	\$ 933	\$ 2,000	\$ 575	\$ 425	\$ 3,000	\$ 3,000
FLEET MAINTENANCE	10-550-1800	MAINT & REPAIR FACILITIES	\$ 315	\$ 2,000	\$ -	\$ -	\$ -	\$ -
FLEET MAINTENANCE	10-550-3100	AUTO SUPPLIES	\$ 3,392	\$ 3,000	\$ 3,058	\$ 7,000	\$ 7,000	\$ 7,000
FLEET MAINTENANCE	10-550-3250	AUTO SUPPLIES-OIL, GREASE, ETC.	\$ 6,189	\$ 10,000	\$ 2,564	\$ 6,000	\$ 6,000	\$ 6,000
FLEET MAINTENANCE	10-550-3300	DEPARTMENTAL SUPPLIES	\$ 6,636	\$ 14,000	\$ 5,334	\$ 10,000	\$ 10,000	\$ 10,000
FLEET MAINTENANCE	10-550-3500	ASSETS INVENTORY < \$5000	\$ 4,723	\$ 4,000	\$ 439	\$ 4,300	\$ 3,000	\$ 3,000
FLEET MAINTENANCE	10-550-3600	UNIFORMS	\$ -	\$ 1,080	\$ 596	\$ 1,080	\$ 1,080	\$ 1,080
FLEET MAINTENANCE	10-550-4500	CONTRACTED SERVICES/LABOR	\$ 745	\$ 2,000	\$ 72	\$ 1,000	\$ 2,000	\$ 2,000
FLEET MAINTENANCE	10-550-5700	MISCELLANEOUS	\$ 18	\$ 500	\$ -	\$ -	\$ 500	\$ 500
FLEET MAINTENANCE			\$ 133,841	\$ 156,235	\$ 80,480	\$ 146,525	\$ 154,082	\$ 154,082

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
STREETS DEPT.	10-560-0200	SALARIES - STREET	\$ 262,810	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0210	OVERTIME - STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0500	FICA EXPENSE	\$ 20,710	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0600	GROUP INSURANCE	\$ 45,119	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,641	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0700	LOCAL RETIREMENT	\$ 17,472	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-0800	401K SUPP. RETIREMENT	\$ 3,705	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1100	TELEPHONE & POSTAGE	\$ 1,360	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1400	TRAVEL & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1500	MAINT. & REPAIR STREETS	\$ 14,242	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1501	STONE STABILIZING MAINTENANCE	\$ 4,434	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1600	MAINT. & REPAIR EQUIPMENT	\$ 9,667	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1700	MAINT. & REPAIR VEHICLES	\$ 3,555	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-1800	MAINT & REPAIR FACILITIES	\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-3100	AUTO SUPPLIES	\$ 22,135	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-3300	DEPARTMENTAL SUPPLIES	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-3500	ASSETS INVENTORY < \$5000.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-3600	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-4500	CONTRACTED SERVICES	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-4501	CONTRACT SVCS - STREET PAVING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-4502	CONTRACT SVCS-SIDEWALKS	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-4503	CONTRACT SVCS -RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-5700	MISCELLANEOUS	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-7600	SODIUM LIGHT SYSTEM	\$ 64,424	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-9100	DEBT SERVICE-PRINCIPAL	\$ 17,262	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.	10-560-9101	DEBT SERVICE-INTEREST	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS DEPT.			\$ 493,878	\$ -	\$ -	\$ -	\$ -	\$ -

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
PW- OPERATIONS	10-570-0200	SALARIES-PW OPERATIONS	\$ -	\$ 239,778	\$ 134,881	\$ 239,778	\$176,332	\$176,332
PW- OPERATIONS	10-570-0210	OVERTIME-PW OPERATIONS	\$ -	\$ 1,000	\$ -	\$ 750	\$1,000	\$1,000
PW- OPERATIONS	10-570-0500	FICA EXPENSE	\$ -	\$ 18,660	\$ 10,282	\$ 18,660	\$13,566	\$13,566
PW- OPERATIONS	10-570-0600	GROUP INSURANCE	\$ -	\$ 51,803	\$ 32,659	\$ 44,791	\$32,981	\$32,981
PW- OPERATIONS	10-570-0610	HRA ALLOWANCE	\$ -	\$ 6,650	\$ 3,775	\$ 6,650	\$3,500	\$3,500
PW- OPERATIONS	10-570-0700	LOCAL RETIREMENT	\$ -	\$ 16,108	\$ 9,398	\$ 16,108	\$13,796	\$13,796
PW- OPERATIONS	10-570-0800	401K SUPP RETIREMENT	\$ -	\$ 4,616	\$ 1,045	\$ 4,616	\$3,547	\$3,547
PW- OPERATIONS	10-570-0900	UNEMPLOYMENT	\$ -	\$ 1,470	\$ 232	\$ 1,470	\$1,070	\$1,070
PW- OPERATIONS	10-570-1100	TELEPHONE & POSTAGE	\$ -	\$ 1,700	\$ 527	\$ 1,200	\$ 1,200	\$ 1,200
PW- OPERATIONS	10-570-1400	TRAVEL & TRAINING	\$ -	\$ 1,500	\$ 235	\$ 750	\$ 1,500	\$ 1,500
PW- OPERATIONS	10-570-1500	MAINT & REPAIR STREETS	\$ -	\$ 20,000	\$ 3,155	\$ 17,500	\$ 5,000	\$ 5,000
PW- OPERATIONS	10-570-1501	STONE STABLIZING MAINTENANCE	\$ -	\$ 20,000	\$ -	\$ 12,000	\$ -	\$ -
PW- OPERATIONS	10-570-1600	MAINT & REPAIR EQUIPMENT	\$ -	\$ 20,000	\$ 4,934	\$ 13,000	\$ 15,000	\$ 15,000
PW- OPERATIONS	10-570-1700	MAINT & REPAIR VEHICLES	\$ -	\$ 10,000	\$ 5,860	\$ 9,000	\$ 10,000	\$ 10,000
PW- OPERATIONS	10-570-1800	MAINT & REPAIR FACILITIES	\$ -	\$ 4,750	\$ 487	\$ 500	\$ -	\$ -
PW- OPERATIONS	10-570-3100	AUTO SUPPLIES	\$ -	\$ 32,000	\$ 13,120	\$ 28,000	\$ 32,000	\$ 32,000
PW- OPERATIONS	10-570-3300	DEPARTMENTAL SUPPLIES	\$ -	\$ 8,000	\$ 3,207	\$ 7,500	\$ 7,500	\$ 7,500
PW- OPERATIONS	10-570-3301	MOSQUITO CONTROL	\$ -	\$ 15,000	\$ 5,617	\$ 15,000	\$ 15,000	\$ 15,000
PW- OPERATIONS	10-570-3500	ASSETS INVENTORY <5000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
PW- OPERATIONS	10-570-3600	UNIFORMS	\$ -	\$ 4,220	\$ 766	\$ 1,800	\$ 4,220	\$ 4,220
PW- OPERATIONS	10-570-4500	CONTRACTED SERVICES	\$ -	\$ 142,092	\$ 71,208	\$ 143,000	\$ 143,000	\$ 143,000
PW- OPERATIONS	10-570-4501	CONTRACT SVCS-STREET PAVING	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ 22,500	\$ 22,500
PW- OPERATIONS	10-570-4502	CONTRACT SVCS-SIDEWALKS	\$ -	\$ 4,000	\$ -	\$ -	\$ 3,000	\$ 3,000
PW- OPERATIONS	10-570-4503	CONTRACT SVCS-POWELL BILL	\$ -	\$ 300,000	\$ -	\$ 555,000	\$ 300,000	\$ 300,000
PW- OPERATIONS	10-570-5700	MISCELLANEOUS	\$ -	\$ 500	\$ 6	\$ -	\$ 500	\$ 500
PW- OPERATIONS	10-570-7600	SODIUM LIGHT SYSTEM	\$ -	\$ 74,000	\$ 50,790	\$ 98,000	\$ 98,000	\$ 98,000
PW- OPERATIONS	10-570-9100	DEBT SERVICE-PRINCIPAL	\$ -	\$ 35,734	\$ 35,734	\$ 17,262	\$ -	\$ -
PW- OPERATIONS	10-570-9101	DEBT SERVICE-INTEREST	\$ -	\$ 1,249	\$ 829	\$ 1,230	\$ -	\$ -
PUBLIC WORKS-OPERATIONS			\$ -	\$ 1,045,330	\$ 388,746	\$ 1,261,065	\$ 904,213	\$ 904,213

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
RECREATION DEPT	10-620-0200	SALARIES - RECREATION	\$ 364,512	\$ 296,114	\$ 192,081	\$ 296,000	\$ 254,154	\$ 254,154
RECREATION DEPT	10-620-0210	OVERTIME - RECREATION	\$ 902	\$ -	\$ 31	\$ 40	\$ -	\$ -
RECREATION DEPT	10-620-0220	SALARIES - YOUTH EMPLOYMENT	\$ -	\$ 3,750	\$ -	\$ 1,850	\$ -	\$ -
RECREATION DEPT	10-620-0500	FICA EXPENSE	\$ 28,598	\$ 22,975	\$ 14,677	\$ 22,000	\$ 19,443	\$ 19,443
RECREATION DEPT	10-620-0600	GROUP INSURANCE	\$ 45,962	\$ 35,614	\$ 19,749	\$ 35,000	\$ 27,105	\$ 27,105
RECREATION DEPT	10-620-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 3,451	\$ 4,280	\$ 3,337	\$ 4,200	\$ 3,500	\$ 3,500
RECREATION DEPT	10-620-0700	LOCAL RETIREMENT	\$ 21,913	\$ 17,424	\$ 12,035	\$ 17,000	\$ 16,037	\$ 16,037
RECREATION DEPT	10-620-0800	401K SUPP. RETIREMENT	\$ 5,433	\$ 4,937	\$ 1,444	\$ 4,900	\$ 3,841	\$ 3,841
RECREATION DEPT	10-620-0900	UNEMPLOYMENT	\$ -	\$ 3,570	\$ 279	\$ 279	\$ 856	\$ 856
RECREATION DEPT	10-620-1100	TELEPHONE & POSTAGE	\$ 9,129	\$ 6,000	\$ 2,253	\$ 4,700	\$ 6,000	\$ 6,000
RECREATION DEPT	10-620-1301	INTERNET ACCESS	\$ 2,100	\$ 2,700	\$ 1,144	\$ 2,700	\$ 2,700	\$ 2,700
RECREATION DEPT	10-620-1400	TRAVEL & TRAINING	\$ 175	\$ 500	\$ 105	\$ 300	\$ 500	\$ 500
RECREATION DEPT	10-620-1500	MAINT. BLDGS & GROUNDS	\$ 2,856	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION DEPT	10-620-1600	MAINT. & REPAIR EQUIPMENT	\$ 1,092	\$ 2,000	\$ 17	\$ 750	\$ 1,500	\$ 1,500
RECREATION DEPT	10-620-1700	MAINT. & REPAIR VEHICLES	\$ 1,253	\$ 3,000	\$ 505	\$ 1,500	\$ 3,000	\$ 3,000
RECREATION DEPT	10-620-2600	ADVERTISING	\$ 715	\$ 1,500	\$ 268	\$ 1,500	\$ 1,500	\$ 1,500
RECREATION DEPT	10-620-3100	AUTO SUPPLIES	\$ 3,844	\$ 5,000	\$ 2,051	\$ 4,500	\$ 5,000	\$ 5,000
RECREATION DEPT	10-620-3300	DEPARTMENTAL SUPPLIES	\$ 9,214	\$ 8,250	\$ 4,325	\$ 8,300	\$ 8,500	\$ 8,500
RECREATION DEPT	10-620-3301	CLEANING SUPPLIES	\$ 4,180	\$ 4,000	\$ 1,607	\$ 4,000	\$ 4,000	\$ 4,000
RECREATION DEPT	10-620-3400	ACTIVITIES & PROGRAMS	\$ 30,552	\$ 41,800	\$ 8,007	\$ 36,000	\$ 38,000	\$ 38,000
RECREATION DEPT	10-620-3405	WEIGHT ROOM EXPENSES	\$ 4,356	\$ 5,000	\$ 2,271	\$ 5,500	\$ 7,500	\$ 7,500
RECREATION DEPT	10-620-3410	NRPA TAKE ME FISHING" PROGRAM"	\$ 3,194	\$ 2,500	\$ -	\$ -	\$ -	\$ -
RECREATION DEPT	10-620-3420	P&R - OI THEATER ON THE LAWN	\$ 1,870	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION DEPT	10-620-3500	ASSETS INVENTORY < \$5000	\$ -	\$ 500	\$ -	\$ 500	\$ 2,500	\$ 2,500
RECREATION DEPT	10-620-3600	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
RECREATION DEPT	10-620-4500	CONTRACTED SERVICES	\$ 16,186	\$ 22,000	\$ 8,823	\$ 17,000	\$ 11,500	\$ 11,500
RECREATION DEPT	10-620-5300	DUES & SUBSCRIPTIONS	\$ 350	\$ 350	\$ -	\$ 350	\$ 350	\$ 350
RECREATION DEPT	10-620-5700	MISCELLANEOUS	\$ 232	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
RECREATION DEPT	10-620-5701	MERCHANDISING	\$ 4,614	\$ 5,000	\$ 3,658	\$ 5,500	\$ 6,500	\$ 6,500
RECREATION DEPT	10-620-5707	P&R - RALLY FOR THE CURE EXPENSE	\$ 2,321	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION DEPT	10-620-5708	TURTLE/1ST CRAWL ENVIRO FESTIVAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION DEPT	10-620-5709	SALTY DOG PARK EXP	\$ 9,401	\$ 3,123	\$ 695	\$ 1,500	\$ -	\$ -
RECREATION DEPT			\$ 578,406	\$ 502,137	\$ 279,361	\$ 476,119	\$ 424,736	\$ 424,736

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
COMMUNITY CENTER	10-621-0200	SALARIES	\$ 75,583	\$ 61,414	\$ 44,801	\$ 76,800	\$75,449.42	\$75,449.42
COMMUNITY CENTER	10-621-0220	SALARIES-YOUTH EMPLOYMENT	\$ -	\$ 1,000	\$ -	\$ 1,000	\$1,000.00	\$1,000.00
COMMUNITY CENTER	10-621-0500	FICA EXPENSE	\$ 5,661	\$ 4,830	\$ 3,338	\$ 4,830	\$5,848	\$5,848
COMMUNITY CENTER	10-621-0600	GROUP INSURANCE	\$ 7,783	\$ 8,072	\$ 4,064	\$ 8,072	\$8,693	\$8,693
COMMUNITY CENTER	10-621-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,516	\$ 1,400	\$ 353	\$ 1,400	\$1,400	\$1,400
COMMUNITY CENTER	10-621-0700	LOCAL RETIREMENT	\$ 2,784	\$ 2,943	\$ 1,797	\$ 2,943	\$5,597	\$5,597
COMMUNITY CENTER	10-621-0800	401K SUPP. RETIREMENT	\$ 260	\$ 833	\$ 70	\$ 760	\$855	\$855
COMMUNITY CENTER	10-621-0900	UNEMPLOYMENT	\$ -	\$ 630	\$ 132	\$ 498	\$214	\$214
COMMUNITY CENTER	10-621-1100	TELEPHONE & POSTAGE	\$ 254	\$ 350	\$ 187	\$ 350	\$ 350	\$ 350
COMMUNITY CENTER	10-621-1301	INTERNET ACCESS	\$ 899	\$ 900	\$ 380	\$ 520	\$ -	\$ -
COMMUNITY CENTER	10-621-1600	MAINT. & REPAIR EQUIPMENT	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
COMMUNITY CENTER	10-621-1700	MAINT. & REPAIR VEHICLES	\$ 223	\$ 3,500	\$ 305	\$ 3,500	\$ 3,500	\$ 3,500
COMMUNITY CENTER	10-621-3100	AUTO SUPPLIES	\$ 1,686	\$ 5,000	\$ 2,737	\$ 5,000	\$ 5,000	\$ 5,000
COMMUNITY CENTER	10-621-3300	DEPARTMENTAL SUPPLIES	\$ 283	\$ 2,250	\$ 427	\$ 2,200	\$ 2,250	\$ 2,250
COMMUNITY CENTER	10-621-3301	CLEANING SUPPLIES	\$ 373					
COMMUNITY CENTER	10-621-3400	ACTIVITIES & PROGRAMS	\$ 4,467	\$ 7,200	\$ 1,384	\$ 7,000	\$ 4,000	\$ 4,000
COMMUNITY CENTER	10-621-3500	ASSETS INVENTORY < \$5000	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
COMMUNITY CENTER	10-621-4500	CONTRACTED SERVICES	\$ 7	\$ 1,000	\$ 117	\$ 400	\$ -	\$ -
COMMUNITY CENTER	10-621-5300	DUES & SUBSCRIPTIONS	\$ 100	\$ 100	\$ -	\$ 100	\$ -	\$ -
COMMUNITY CENTER	10-621-5700	MISCELLANEOUS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
COMMUNITY CENTER			\$ 102,878	\$ 101,972	\$ 60,090	\$ 115,923	\$ 114,708	\$ 114,708
TEEN CENTER	10-622-1100	TELEPHONE & POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER	10-622-1500	MAINT BLDG & GROUNDS	\$ 2,697	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER	10-622-3300	DEPARTMENTAL SUPPLIES	\$ 2,538	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER	10-622-3301	CLEANING SUPPLIES	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER	10-622-3400	ACTIVITIES & PROGRAMS	\$ 3,006	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER	10-622-4500	CONTRACTED SERVICES	\$ 6,317	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN CENTER			\$ 14,779	\$ -	\$ -	\$ -	\$ -	\$ -

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
FIRE & EMS DEPT	10-530-0200	SALARIES/BENEFITS	\$ 908,182	\$ 972,549	\$ 564,544	\$ 972,549	\$1,028,243.19	\$1,028,243.19
FIRE & EMS DEPT	10-530-0210	OVERTIME - FIRE/EMS	\$ 44,254	\$ 45,000	\$ 35,483	\$ 55,000	\$45,000	\$45,000
FIRE & EMS DEPT	10-530-0220	SALARIES-VOLUNTEER INCENTIVE	\$ 1,620	\$ 7,500	\$ -	\$ 1,000	\$7,500.00	\$7,500.00
FIRE & EMS DEPT	10-530-0500	FICA	\$ 70,720	\$ 79,441	\$ 43,194	\$ 75,000	\$82,677	\$82,677
FIRE & EMS DEPT	10-530-0600	GROUP INSURANCE	\$ 137,846	\$ 160,857	\$ 78,314	\$ 157,000	\$174,764	\$174,764
FIRE & EMS DEPT	10-530-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 11,250	\$ 21,000	\$ 21,648	\$ 42,000	\$21,700	\$21,700
FIRE & EMS DEPT	10-530-0700	RETIREMENT/PENSION	\$ 57,454	\$ 65,050	\$ 39,669	\$ 65,050	\$74,686	\$74,686
FIRE & EMS DEPT	10-530-0800	401K RETIREMENT	\$ 7,474	\$ 20,351	\$ 1,701	\$ 7,500	\$19,199	\$19,199
FIRE & EMS DEPT	10-530-0900	UNEMPLOYMENT	\$ -	\$ 5,670	\$ 696		\$6,206	\$6,206
FIRE & EMS DEPT	10-530-1100	TELEPHONE & POSTAGE	\$ 19,810	\$ 12,500	\$ 4,343	\$ 7,500	\$ 7,500	\$ 7,500
FIRE & EMS DEPT	10-530-1301	INTERNET ACCESS	\$ 2,598	\$ 4,000	\$ 1,563	\$ 2,750	\$ 2,750	\$ 2,750
FIRE & EMS DEPT	10-530-1400	TRAVEL & TRAINING	\$ 15,777	\$ 18,000	\$ 9,341	\$ 18,000	\$ 30,000	\$ 30,000
FIRE & EMS DEPT	10-530-1500	MAINT. OF BLDGS & GROUNDS	\$ 43,395	\$ 25,000	\$ 6,887	\$ 25,000	\$ -	\$ -
FIRE & EMS DEPT	10-530-1600	MAINT. & REPAIR EQUIPMENT	\$ 10,634	\$ 16,630	\$ 10,491	\$ 16,630	\$ 10,000	\$ 10,000
FIRE & EMS DEPT	10-530-1700	MAINT. & REPAIR VEHICLES	\$ 23,748	\$ 35,000	\$ 18,342	\$ 25,000	\$ 30,000	\$ 30,000
FIRE & EMS DEPT	10-530-1800	WELLNESS PROGRAM	\$ -	\$ 500	\$ -	\$ -	\$ 750	\$ 750
FIRE & EMS DEPT	10-530-3100	AUTO SUPPLIES	\$ 23,153	\$ 30,000	\$ 13,508	\$ 25,000	\$ 25,000	\$ 25,000
FIRE & EMS DEPT	10-530-3200	OFFICE SUPPLIES	\$ 227	\$ 1,000	\$ 355	\$ 1,000	\$ 1,000	\$ 1,000
FIRE & EMS DEPT	10-530-3300	DEPARTMENTAL SUPPLIES	\$ 18,195	\$ 20,000	\$ 11,834	\$ 20,000	\$ 25,000	\$ 25,000
FIRE & EMS DEPT	10-530-3301	HEAVY RESCUE SUPPLIES	\$ 640	\$ 5,000	\$ 1,493	\$ 5,000	\$ 7,000	\$ 7,000
FIRE & EMS DEPT	10-530-3302	COMMUNITY PROGRAMS EXPENSES	\$ 1,491	\$ 1,500	\$ 1,469	\$ 1,468	\$ 12,000	\$ 12,000
FIRE & EMS DEPT	10-530-3303	MEDICAL SUPPLIES	\$ 14,700	\$ 15,000	\$ 7,588	\$ 15,000	\$ 25,000	\$ 25,000
FIRE & EMS DEPT	10-530-3500	ASSET INVENTORY < \$5,000	\$ 2,730	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
FIRE & EMS DEPT	10-530-3510	ASSETS INV-MARINE FIREFIGHTER GRANT	\$ 6,500	\$ 10,512	\$ 1,074	\$ 10,512	\$ 8,460	\$ 8,460
FIRE & EMS DEPT	10-530-3600	UNIFORMS	\$ 8,859	\$ 8,000	\$ 3,781	\$ 8,000	\$ 8,000	\$ 8,000
FIRE & EMS DEPT	10-530-4500	CONTRACTED SERVICES	\$ 50,236	\$ 47,000	\$ 21,351	\$ 47,000	\$ 40,000	\$ 40,000
FIRE & EMS DEPT	12-531-4500	CONT SVCS - YAUPON FIRE DEPT	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE & EMS DEPT	10-530-4503	CONT SVC-OAK ISLAND WATER RESCUE	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 22,500	\$ 22,500
FIRE & EMS DEPT	10-530-5300	DUES & SUBSCRIPTIONS	\$ 10,518	\$ 17,000	\$ 5,026	\$ 17,000	\$ 17,000	\$ 17,000
FIRE & EMS DEPT	10-530-5700	MISCELLANEOUS	\$ 177	\$ 500	\$ 34	\$ 500	\$ 500	\$ 500
FIRE & EMS DEPT	10-530-7400	CAPITAL OUTLAY	\$ 36,056	\$ 12,000	\$ -	\$ 12,000	\$ 29,000	\$ 29,000
FIRE & EMS DEPT	10-530-9100	DEBT SERVICE-PRINCIPAL	\$ 557,640	\$ 722,361	\$ 660,475	\$ 722,361	\$ 472,589	\$ 840,218
FIRE & EMS DEPT	10-530-9101	DEBT SERVICE-INTEREST	\$ 210,475	\$ 190,646	\$ 187,481	\$ 190,646	\$ 164,778	\$ 164,778
FIRE & EMS DEPT	NEW	TRANSFER TO CAPITAL RESERVE	\$ -				\$ 200,000	\$ 86,725
FIRE & EMS DEPT			\$ 2,401,362	\$ 2,594,567	\$ 1,776,685	\$ 2,570,466.00	\$ 2,619,802	\$ 2,874,156

# WATER FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	WATER ADMINISTRATION	\$ 2,599,255	
	WATER MAINTENANCE	\$ 700,744	
<b>TOTAL WATER FUND</b>		<b>\$ 3,299,999</b>	<b>\$ 3,299,999</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>WATER FUND</b>					
	30-329-0000	INTEREST EARNED	\$ 3,000	\$ 1,610	\$ 2,000
	30-335-0000	OTHER INCOME/MISC.	\$ 2,500	\$ 7,081	\$ 7,500
	30-335-0100	PENALTIES/LATE FEES	\$ 53,000	\$ 42,465	\$ 40,000
	30-371-0000	WATER UTILITY REVENUE	\$ 2,815,390	\$ 2,318,558	\$ 2,839,999
	30-372-0000	WATER IMPACT FEES	\$ 35,000	\$ 52,644	\$ 63,000
	30-373-0000	WATER TAPS - NEW	\$ 50,000	\$ 67,582	\$ 60,000
	30-375-0000	RECONNECTION FEES	\$ 55,000	\$ 53,632	\$ 55,000
	30-383-0000	SALE OF FIXED ASSETS	\$ -	\$ 4,491	\$ -
	30-384-0000	US CELLULAR - TOWER LEASE	\$ 13,515	\$ 12,033	\$ 13,500
	30-384-0200	ATLANTIC TELEPHONE TWR LEASE	\$ 5,000	\$ 16,926	\$ 18,000
	30-384-0300	TIME WARNER TOWER LEASE	\$ 10,000	\$ -	\$ -
	30-384-0500	T MOBILE/TRITON TOWER LEASE	\$ 35,000	\$ 30,330	\$ 35,000
	30-384-0600	SPRINT/NEXTEL TOWER LEASE	\$ 28,000	\$ 22,785	\$ 26,000
	30-384-0700	VERIZON WIRELESS TOWER LEASE	\$ 95,000	\$ 68,801	\$ 90,000
	30-384-0800	ATLANTIC SEAWINDS COMM-TOWER LEASE	\$ 59,025	\$ 39,451	\$ 50,000
<b>TOTAL</b>	<b>WATER FUND</b>		\$ 3,259,430	\$ 2,738,389	\$ 3,299,999

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
WATER ADMINISTRATION	30-720-0200	SALARIES - WATER ADM	\$ 68,565	\$ 71,521	\$ 44,051	\$ 72,000	\$73,894	\$73,894
WATER ADMINISTRATION	30-720-0500	FICA EXPENSE	\$ 5,015	\$ 5,543	\$ 3,145	\$ 5,600	\$5,653	\$5,653
WATER ADMINISTRATION	30-720-0600	GROUP INSURANCE	\$ 16,963	\$ 17,466	\$ 8,640	\$ 17,500	\$16,770	\$16,770
WATER ADMINISTRATION	30-720-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,638	\$ 2,800	\$ 3,948	\$ 4,500	\$2,100	\$2,100
WATER ADMINISTRATION	30-720-0700	LOCAL RETIREMENT	\$ 4,588	\$ 5,057	\$ 3,068	\$ 5,100	\$5,749	\$5,749
WATER ADMINISTRATION	30-720-0800	401K SUPP. RETIREMENT	\$ 670	\$ 1,408	\$ 188	\$ 1,500	\$1,478	\$1,478
WATER ADMINISTRATION	30-720-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 95	\$ 420	\$428	\$428
WATER ADMINISTRATION	30-720-1100	TELEPHONE & POSTAGE	\$ 670	\$ 2,000	\$ 510	\$ 2,000	\$ 2,000	\$ 2,000
WATER ADMINISTRATION	30-720-1400	TRAVEL & TRAINING	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
WATER ADMINISTRATION	30-720-1600	MAINT. & REPAIR EQUIPMENT	\$ 467	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
WATER ADMINISTRATION	30-720-3300	DEPARTMENTAL SUPPLIES	\$ 427	\$ 3,000	\$ 1,036	\$ 2,500	\$ 2,500	\$ 2,500
WATER ADMINISTRATION	30-720-4500	CONTRACTED SERVICES	\$ 46,618	\$ 50,000	\$ 27,589	\$ 50,000	\$ 50,000	\$ 50,000
WATER ADMINISTRATION	30-720-4800	COST OF WATER/COUNTY	\$ 745,712	\$ 825,000	\$ 438,589	\$ 790,000	\$ 815,000	\$ 815,000
WATER ADMINISTRATION	30-720-5700	MISCELLANEOUS	\$ 1,720	\$ 500	\$ 189	\$ 500	\$ 500	\$ 500
WATER ADMINISTRATION	30-720-9100	DEBT SERVICE	\$ 141,899	\$ 141,900	\$ -	\$ 141,900	\$ -	\$ -
WATER ADMINISTRATION	30-720-9131	TRANSFER TO WASTEWATER FUND	\$ 930,000	\$ -	\$ -	\$ -	\$ -	\$ -
WATER ADMINISTRATION	30-720-9900	RESERVE FOR FUND BALANCE	\$ -	\$ 1,446,028	\$ -	\$ 1,446,028	\$ 1,621,244	\$ 1,622,183
WATER ADMINISTRATION			\$ 1,965,952	\$ 2,573,643	\$ 531,049	\$ 2,540,548	\$ 2,598,316	\$ 2,599,255

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
WATER MAINTENANCE	30-814-0200	SALARIES - WATER MAINT.	\$ 296,778	\$ 286,951	\$ 181,137	\$ 295,000	\$306,590	\$306,590
WATER MAINTENANCE	30-814-0210	OVERTIME - WATER MAINT	\$ 25,534	\$ 22,000	\$ 36,298	\$ 50,000	\$45,000	\$45,000
WATER MAINTENANCE	30-814-0400	PROFESSIONAL SERVICES	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
WATER MAINTENANCE	30-814-0401	PROF SVCS-LAB TESTING	\$ 14,980	\$ 15,000	\$ 5,785	\$ 12,000	\$ 15,000	\$ 15,000
WATER MAINTENANCE	30-814-0500	FICA EXPENSE	\$ 24,520	\$ 23,944	\$ 16,457	\$ 24,000	\$26,897	\$26,897
WATER MAINTENANCE	30-814-0600	GROUP INSURANCE	\$ 48,519	\$ 56,058	\$ 21,852	\$ 56,000	\$48,640	\$48,640
WATER MAINTENANCE	30-814-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 7,470	\$ 7,700	\$ 6,441	\$ 8,000	\$6,300	\$6,300
WATER MAINTENANCE	30-814-0700	LOCAL RETIREMENT	\$ 19,678	\$ 21,565	\$ 14,449	\$ 21,000	\$23,981	\$23,981
WATER MAINTENANCE	30-814-0800	401K SUPP. RETIREMENT	\$ 2,098	\$ 6,179	\$ 807	\$ 6,200	\$6,165	\$6,165
WATER MAINTENANCE	30-814-0900	UNEMPLOYMENT	\$ -	\$ 1,680	\$ 236	\$ 1,680	\$1,712	\$1,712
WATER MAINTENANCE	30-814-1100	TELEPHONE & POSTAGE	\$ 5,680	\$ 7,000	\$ 2,517	\$ 6,000	\$ 6,000	\$ 6,000
WATER MAINTENANCE	30-814-1300	UTILITIES	\$ 7,059	\$ 6,500	\$ 4,188	\$ 6,800	\$ 6,500	\$ 6,500
WATER MAINTENANCE	30-814-1400	TRAVEL & TRAINING	\$ 944	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
WATER MAINTENANCE	30-814-1500	REPAIR & MAINT-BLDG & GROUNDS	\$ 138	\$ 1,500	\$ 428	\$ 1,000	\$ 1,000	\$ 1,000
WATER MAINTENANCE	30-814-1600	MAINT. & REPAIR EQUIPMENT	\$ 3,449	\$ 3,500	\$ 1,360	\$ 3,500	\$ 3,500	\$ 3,500
WATER MAINTENANCE	30-814-1700	MAINT. & REPAIR VEHICLES	\$ 2,825	\$ 4,500	\$ 646	\$ 3,500	\$ 3,500	\$ 3,500
WATER MAINTENANCE	30-814-3100	AUTO SUPPLIES	\$ 27,498	\$ 29,000	\$ 14,752	\$ 20,000	\$ 25,000	\$ 25,000
WATER MAINTENANCE	30-814-3300	DEPARTMENTAL SUPPLIES	\$ 1,155	\$ 1,500	\$ -	\$ 750	\$ 750	\$ 750
WATER MAINTENANCE	30-814-3500	ASSETS INVENTORY < \$5000	\$ -	\$ 2,100	\$ 2,081	\$ 2,100	\$ 1,000	\$ 1,000
WATER MAINTENANCE	30-814-3600	UNIFORMS	\$ -	\$ 4,960	\$ 978	\$ 4,000	\$ 4,960	\$ 4,960
WATER MAINTENANCE	30-814-4500	CONTRACTED SERVICES	\$ 61,967	\$ 64,000	\$ 58,521	\$ 64,000	\$ 64,000	\$ 64,000
WATER MAINTENANCE	30-814-4800	TAPS/MAINT. WATER SYSTEM	\$ 90,973	\$ 95,900	\$ 27,361	\$ 85,000	\$ 95,000	\$ 95,000
WATER MAINTENANCE	30-814-5300	DUES & SUBSCRIPTIONS	\$ 3,610	\$ 4,000	\$ 2,900	\$ 3,100	\$ 4,000	\$ 4,000
WATER MAINTENANCE	30-814-5700	MISCELLANEOUS	\$ 72	\$ 250	\$ 29	\$ 250	\$ 250	\$ 250
WATER MAINTENANCE	30-814-5702	OSHA COMPLIANCE ITEMS	\$ -	\$ 3,000	\$ 2,085	\$ 3,000	\$ 2,000	\$ 2,000
WATER MAINTENANCE	30-814-7400	CAPITAL OUTLAY	\$ 35,068	\$ 14,000	\$ 12,578	\$ 13,000	\$ -	\$ -
WATER MAINTENANCE			\$ 680,013	\$ 685,787	\$ 413,889	\$ 692,880	\$ 700,744	\$ 700,744

# WASTEWATER FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	WASTEWATER TREATMENT	\$ 4,273,719	
	WASTEWATER COLLECTION	\$ 9,180,144	
<b>TOTAL WASTEWATER FUND</b>		<b>\$ 13,453,863</b>	<b>\$ 13,453,863</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>WASTEWATER FUND</b>					
	31-329-0000	INTEREST EARNED	\$ 3,500	\$ 3,025	\$ 3,500
	31-329-5010	INTEREST EARNED-REVENUE BONDS	\$ 2,300	\$ 363	\$ 2,300
	31-335-0000	OTHER INCOME/MISC.	\$ 3,500	\$ -	\$ -
	31-371-0000	SEWER UTILITY REVENUE	\$ 6,674,172	\$ 5,142,805	\$ 7,274,660
	31-371-0300	SEWER REV-CASWELL BEACH	\$ 405,000	\$ 279,475	\$ 385,000
	31-372-0000	IMPACT FEES	\$ 12,000	\$ 45,950	\$ 40,000
	31-373-0000	TAP FEES/NEW SERVICE	\$ 8,000	\$ 87,350	\$ 85,000
	31-379-2000	INTEREST-SEWER ASSESSMENT	\$ 695,000	\$ 460,665	\$ 500,000
	31-380-0000	SEWER ASSESMENT REVENUE	\$ 1,225,000	\$ 2,188,604	\$ 1,500,000
	31-397-3900	TRANSFER FROM SDF FUND	\$ 2,024,290	\$ -	\$ 2,079,790
	31-399-1000	APPROP. FUND BAL-SEWER ASSESSMENTS	\$ 2,233,697	\$ -	\$ 1,583,613
<b>TOTAL</b>	<b>WASTEWATER FUND</b>		\$ 13,286,459	\$ 8,208,237	\$ 13,453,863

			FY 2012-2013		Actual YTD	Anticipated FY 14	Departmental and	Recommended
Department Name	Account Number	Account Description	Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Expenditures thru 1/31/14	Year-End Expenditures	Agency Requests for FY 15	for FY 15
WASTEWATER TREATMENT	31-820-0200	SALARIES-WASTEWATER	\$ 235,230	\$ 213,270	\$ 125,311	\$ 220,000	\$247,762	\$247,762
WASTEWATER TREATMENT	31-820-0210	OVERTIME - WASTEWATER	\$ 11,526	\$ 8,000	\$ 9,848	\$ 15,000	\$15,000	\$15,000
WASTEWATER TREATMENT	31-820-0400	PROFESSIONAL SERVICES	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
WASTEWATER TREATMENT	31-820-0401	PROF SVCS-LAB TESTING	\$ 5,105	\$ 10,000	\$ 3,310	\$ 7,000	\$ 10,000	\$ 10,000
WASTEWATER TREATMENT	31-820-0500	FICA EXPENSE	\$ 18,217	\$ 17,148	\$ 9,835	\$ 18,000	\$21,249	\$21,249
WASTEWATER TREATMENT	31-820-0600	GROUP INSURANCE	\$ 45,868	\$ 40,219	\$ 17,389	\$ 35,000	\$49,514	\$49,514
WASTEWATER TREATMENT	31-820-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,200	\$ 5,250	\$ 5,523	\$ 6,000	\$5,600	\$5,600
WASTEWATER TREATMENT	31-820-0700	RETIREMENT EXPENSE	\$ 16,195	\$ 15,038	\$ 8,988	\$ 15,000	\$21,610	\$21,610
WASTEWATER TREATMENT	31-820-0800	401K SUPP RETIREMENT	\$ 3,332	\$ 4,309	\$ 801	\$ 4,300	\$5,555	\$5,555
WASTEWATER TREATMENT	31-820-0900	UNEMPLOYMENT	\$ -	\$ 1,050	\$ 239	\$ 1,050	\$1,284	\$1,284
WASTEWATER TREATMENT	31-820-1100	TELEPHONE & POSTAGE	\$ 9,402	\$ 10,000	\$ 2,380	\$ 9,000	\$ 10,000	\$ 10,000
WASTEWATER TREATMENT	31-820-1300	UTILITIES	\$ 51,357	\$ 58,000	\$ 25,397	\$ 52,000	\$ 58,000	\$ 58,000
WASTEWATER TREATMENT	31-820-1400	TRAVEL & TRAINING	\$ 1,174	\$ 2,000	\$ 570	\$ 2,000	\$ 2,000	\$ 2,000
WASTEWATER TREATMENT	31-820-1600	MAINT & REPAIR EQUIPMENT	\$ 20,603	\$ 47,000	\$ 14,769	\$ 40,000	\$ 45,000	\$ 45,000
WASTEWATER TREATMENT	31-820-1700	MAINT & REPAIR AUTOS	\$ 1,234	\$ 1,500	\$ 412	\$ 1,000	\$ 1,250	\$ 1,250
WASTEWATER TREATMENT	31-820-3100	AUTO SUPPLIES	\$ 6,966	\$ 9,000	\$ 3,017	\$ 9,000	\$ 9,000	\$ 9,000
WASTEWATER TREATMENT	31-820-3300	DEPARTMENT SUPPLIES	\$ 1,482	\$ 1,500	\$ 244	\$ 1,000	\$ 1,000	\$ 1,000
WASTEWATER TREATMENT	31-820-3301	CHEMICALS	\$ 12,852	\$ 17,000	\$ 10,442	\$ 20,000	\$ 22,000	\$ 22,000
WASTEWATER TREATMENT	31-820-3302	LAB EQUIPMENT/SUPPLIES	\$ 1,277	\$ 3,500	\$ 1,345	\$ 2,000	\$ 5,000	\$ 5,000
WASTEWATER TREATMENT	31-820-3303	SUPPLIES-BLDG & GRNDS	\$ 10,975	\$ 15,000	\$ 10,062	\$ 18,000	\$ 20,000	\$ 20,000
WASTEWATER TREATMENT	31-820-3500	ASSETS INVENTORY <\$5K	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
WASTEWATER TREATMENT	31-820-3600	UNIFORMS	\$ -	\$ 2,480	\$ 200	\$ 2,480	\$ 3,100	\$ 3,100
WASTEWATER TREATMENT	31-820-4500	CONTRACTED SERVICES	\$ 9,137	\$ 6,546	\$ 2,803	\$ 7,000	\$ 7,500	\$ 7,500
WASTEWATER TREATMENT	31-820-4501	CONT SVC-SLUDGE REMOVAL	\$ 26,015	\$ 30,000	\$ 18,447	\$ 28,000	\$ 45,000	\$ 45,000
WASTEWATER TREATMENT	31-820-4801	REPAIR & MAINT PLANT	\$ 21,650	\$ 30,000	\$ 8,443	\$ 34,000	\$ 45,000	\$ 45,000
WASTEWATER TREATMENT	31-820-4900	SEWER TREATMENT-COUNTY CAPITAL CHRG	\$ 2,901,346	\$ 2,907,370	\$ 807,097	\$ 2,907,370	\$ 2,909,697	\$ 2,909,697
WASTEWATER TREATMENT	31-820-4910	SEWER TREATMENT-COUNTY O&M	\$ 443,280	\$ 575,000	\$ 232,445	\$ 575,000	\$ 575,000	\$ 575,000
WASTEWATER TREATMENT	31-820-5300	DUES & SUBSCRIPTIONS	\$ 3,165	\$ 3,200	\$ 3,830	\$ 3,900	\$ 4,500	\$ 4,500
WASTEWATER TREATMENT	31-820-5700	MISCELLANEOUS	\$ 117	\$ 500	\$ 296	\$ 500	\$ 500	\$ 500
WASTEWATER TREATMENT	31-820-5702	OSHA COMPLIANCE ITEMS	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
WASTEWATER TREATMENT	31-820-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
WASTEWATER TREATMENT	31-820-9100	DEBT SERVICE-PRINCIPAL	\$ 252,721	\$ 252,722	\$ -	\$ 252,722	\$ 99,362	\$ 99,362
WASTEWATER TREATMENT	31-820-9101	INTEREST PAYMENTS	\$ 31,129	\$ 25,489	\$ 2,820	\$ 25,489	\$ 15,236	\$ 15,236
WASTEWATER TREATMENT			\$ 4,143,557	\$ 4,314,091	\$ 1,326,260	\$ 4,313,811	\$ 4,273,719	\$ 4,273,719

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
WASTEWATER COLLECTION	31-830-0200	SALARIES	\$ 168,256	\$ 126,011	\$ 106,262	\$ 130,000	\$198,688	\$198,688
WASTEWATER COLLECTION	31-830-0210	OVERTIME	\$ 19,833	\$ 18,000	\$ 20,781	\$ 30,000	\$30,000	\$30,000
WASTEWATER COLLECTION	31-830-0400	PROFESSIONAL SERVICES	\$ 6,500	\$ 6,000	\$ -	\$ 2,000	\$ 4,000	\$ 4,000
WASTEWATER COLLECTION	31-830-0500	FICA EXPENSE	\$ 14,150	\$ 11,161	\$ 9,531	\$ 12,000	\$17,495	\$17,495
WASTEWATER COLLECTION	31-830-0600	GROUP INSURANCE	\$ 37,803	\$ 32,370	\$ 17,933	\$ 33,000	\$45,420	\$45,420
WASTEWATER COLLECTION	31-830-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 2,554	\$ 4,200	\$ 4,960	\$ 6,000	\$6,300	\$6,300
WASTEWATER COLLECTION	31-830-0700	RETIREMENT EXPENSE	\$ 12,504	\$ 10,182	\$ 8,890	\$ 12,000	\$17,792	\$17,792
WASTEWATER COLLECTION	31-830-0800	401K SUPP RETIREMENT	\$ 2,179	\$ 2,880	\$ 632	\$ 3,000	\$4,574	\$4,574
WASTEWATER COLLECTION	31-830-0900	UNEMPLOYMENT	\$ -	\$ 630	\$ 51	\$ 250	\$1,070	\$1,070
WASTEWATER COLLECTION	31-830-1100	TELEPHONE & POSTAGE	\$ 12,900	\$ 13,000	\$ 2,928	\$ 6,000	\$ 9,000	\$ 9,000
WASTEWATER COLLECTION	31-830-1300	UTILITIES	\$ 262,251	\$ 250,000	\$ 154,971	\$ 270,000	\$ 280,000	\$ 280,000
WASTEWATER COLLECTION	31-830-1301	INTERNET ACCESS	\$ 1,019	\$ 1,100	\$ 1,214	\$ 1,500	\$ 1,500	\$ 1,500
WASTEWATER COLLECTION	31-830-1400	TRAVEL & TRAINING	\$ -	\$ 2,200	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
WASTEWATER COLLECTION	31-830-1600	MAINT & REPAIR EQUIPMENT	\$ 48,544	\$ 110,000	\$ 62,934	\$ 110,000	\$ 110,000	\$ 110,000
WASTEWATER COLLECTION	31-830-1700	MAINT & REPAIR AUTOS	\$ 885	\$ 2,000	\$ 221	\$ 2,000	\$ 2,000	\$ 2,000
WASTEWATER COLLECTION	31-830-3100	AUTO SUPPLIES	\$ 8,111	\$ 12,500	\$ 5,139	\$ 10,000	\$ 11,000	\$ 11,000
WASTEWATER COLLECTION	31-830-3300	DEPARTMENT SUPPLIES	\$ 270	\$ 1,000	\$ 189	\$ 750	\$ 1,000	\$ 1,000
WASTEWATER COLLECTION	31-830-3500	ASSETS INVENTORY	\$ -	\$ 2,200	\$ 2,034	\$ 2,100	\$ 2,100	\$ 2,100
WASTEWATER COLLECTION	31-830-3600	UNIFORMS	\$ -	\$ 1,860	\$ 385	\$ 1,860	\$ 2,480	\$ 2,480
WASTEWATER COLLECTION	31-830-4500	CONTRACTED SERVICES	\$ 61,207	\$ 60,000	\$ 31,264	\$ 60,000	\$ 104,236	\$ 104,236
WASTEWATER COLLECTION	31-830-4800	SEWER TAPS	\$ 391	\$ 4,000	\$ -	\$ 3,000	\$ 4,000	\$ 4,000
WASTEWATER COLLECTION	31-830-4802	REP/MAINT COLLECTION SYSTEM	\$ 70,991	\$ 158,900	\$ 37,502	\$ 130,000	\$ 140,000	\$ 225,000
WASTEWATER COLLECTION	31-830-5300	DUES & SUBSCRIPTIONS	\$ 1,710	\$ 2,000	\$ (480)	\$ 2,500	\$ 3,000	\$ 3,000
WASTEWATER COLLECTION	31-830-5700	MISCELLANEOUS	\$ 80	\$ 250	\$ 32	\$ 250	\$ 250	\$ 250
WASTEWATER COLLECTION	31-830-5702	OSHA COMPLIANCE ITEMS	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
WASTEWATER COLLECTION	31-830-7400	CAPITAL OUTLAY	\$ -	\$ 42,000	\$ 23,079	\$ 42,000	\$ 25,000	\$ 25,000
WASTEWATER COLLECTION	31-830-9100	DEBT SERVICE-PRINCIPAL	\$ 2,766,265	\$ 3,204,359	\$ -	\$ 3,204,359	\$ 3,273,680	\$ 3,323,680
WASTEWATER COLLECTION	31-830-9101	DEBT SERVICE-INTEREST	\$ 4,946,116	\$ 4,892,565	\$ 2,426,455	\$ 4,892,565	\$ 4,747,560	\$ 4,747,560
WASTEWATER COLLECTION			\$ 8,444,519	\$ 8,972,368	\$ 2,916,907	\$ 8,970,134	\$ 9,045,144	\$ 9,180,144

# STORMWATER FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	STORMWATER DEPT	\$ 224,941	
<b>TOTAL STORMWATER FUND</b>		<b>\$ 224,941</b>	<b>\$ 224,941</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>STORMWATER FUND</b>					
	32-329-0000	INTEREST INCOME	\$ 300	\$ 192	\$ 225
	32-371-0100	STORMWATER FEES-RESIDENTIAL	\$ 165,186	\$ 132,758	\$ 199,716
	32-371-0200	STORMWATER FEES-COMMERCIAL	\$ 24,000	\$ 16,800	\$ 25,000
<b>TOTAL</b>	<b>STORMWATER FUND</b>		\$ 189,486	\$ 149,749	\$ 224,941

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
STORMWATER DEPT	32-562-0200	SALARIES-STORMWATER	\$ -	\$ 70,105	\$ 43,370	\$ 70,105	\$109,162	\$109,162
STORMWATER DEPT	32-562-0400	PROFESSIONAL SERVICES	\$ 1,530	\$ 10,000	\$ 2,383	\$ 8,000	\$ 10,000	\$ 10,000
STORMWATER DEPT	32-562-0500	FICA EXPENSE	\$ -	\$ 5,433	\$ 2,995	\$ 5,433	\$8,351	\$8,351
STORMWATER DEPT	32-562-0600	GROUP INSURANCE	\$ -	\$ -	\$ 7,792	\$ 14,000	\$26,810	\$26,810
STORMWATER DEPT	32-562-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ -	\$ 2,800	\$ 1,428	\$ 2,800	\$3,500	\$3,500
STORMWATER DEPT	32-562-0700	RETIREMENT	\$ -	\$ 4,956	\$ 3,020	\$ 4,956	\$8,493	\$8,493
STORMWATER DEPT	32-562-0800	401K SUPP RETIREMENT	\$ -	\$ 1,402	\$ -	\$ 1,402	\$2,183	\$2,183
STORMWATER DEPT	32-562-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 99	\$ 420	\$642	\$642
STORMWATER DEPT	32-562-1100	TELEPHONE & POSTAGE	\$ 306	\$ 1,400	\$ 265	\$ 500	\$ 800	\$ 800
STORMWATER DEPT	32-562-1400	TRAVEL & TRAINING	\$ (40)	\$ 1,500	\$ 195	\$ 200	\$ 1,500	\$ 1,500
STORMWATER DEPT	32-562-1500	MAINT & REPAIR DRAINAGE	\$ 5,001	\$ 12,000	\$ 409	\$ 7,500	\$ 10,000	\$ 10,000
STORMWATER DEPT	32-562-1700	MAINT & REPAIR VEHICLES	\$ 34	\$ 5,000	\$ 512	\$ 600	\$ 5,000	\$ 5,000
STORMWATER DEPT	32-562-3100	AUTO SUPPLIES	\$ 382	\$ 750	\$ -	\$ 750	\$ 750	\$ 750
STORMWATER DEPT	32-562-3300	DEPARTMENTAL SUPPLIES	\$ 238	\$ 2,190	\$ 1,742	\$ 1,750	\$ 2,190	\$ 2,190
STORMWATER DEPT	32-562-3500	ASSETS INVENTORY < \$5000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
STORMWATER DEPT	32-562-3600	UNIFORMS	\$ -	\$ 960	\$ -	\$ -	\$ 960	\$ 960
STORMWATER DEPT	32-562-4500	CONTRACTED SERVICES	\$ 6,326	\$ 13,400	\$ 10,675	\$ 13,400	\$ 5,000	\$ 5,000
STORMWATER DEPT	32-562-4502	DRAINAGE PROJECTS	\$ 32,450	\$ 21,600	\$ (1,136)	\$ -	\$ 20,000	\$ 20,000
STORMWATER DEPT	32-562-4600	WATER QUALITY MONITORING	\$ -	\$ 5,000	\$ 2,725	\$ 5,000	\$ 5,000	\$ 5,000
STORMWATER DEPT	32-562-4601	NPDES-PUBLIC EDUCATION	\$ 1,237	\$ 3,500	\$ 1,022	\$ 3,500	\$ 3,500	\$ 3,500
STORMWATER DEPT	32-562-5700	MISCELLANEOUS	\$ 881	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
STORMWATER DEPT	32-562-5702	OSHA COMPLIANCE ITEMS	\$ 279	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ 1,000
STORMWATER DEPT	32-562-7400	CAPITAL OUTLAY - EQUIPMENT	\$ 80,080					
STORMWATER DEPT	32-562-9200	TRANSFER TO CAPITAL RESERVE	\$ -	\$ 24,970	\$ -	\$ 24,970	\$ -	\$ -
STORMWATER DEPT	32-562-9210	REIMBURSEMENT TO GENERAL FUND	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
STORMWATER DEPT			\$ 203,703	\$ 189,486	\$ 77,495	\$ 165,886	\$ 224,941	\$ 224,941

# SOLID WASTE FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	SOLID WASTE FUND	\$ 1,182,211	
<b>TOTAL SOLID WASTE FUND</b>		<b>\$ 1,182,211</b>	<b>\$ 1,182,211</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>SOLID WASTE FUND</b>					
	35-329-0000	INTEREST EARNED	\$ 149	\$ 75	\$ 100
	35-335-0000	MISCELLANEOUS REVENUE	\$ -	\$ 1,334	\$ 1,000
	35-339-0000	SOLID WASTE DISPOSAL TAX	\$ 2,600	\$ 2,236	\$ 1,500
	35-359-0000	SOLID WASTE COLLECTION FEES	\$ 816,369	\$ 692,737	\$ 860,081
	35-381-0100	SALE OF MATERIALS	\$ -	\$ 4,335	\$ -
	35-391-4500	TRANSFER FROM ACCOMM TAX FUND	\$ 28,500	\$ -	\$ -
	35-391-1000	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 135,000
	35-391-7200	TRANSFER FROM CAPITAL RESERVE	\$ -	\$ -	\$ 165,000
	35-399-0000	APPROPRIATED FUND BALANCE	\$ 19,500	\$ -	\$ 19,530
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>		\$ 867,118	\$ 700,717	\$ 1,182,211

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
SOLID WASTE FUND	35-580-0200	SALARIES - SOLID WASTE	\$ 132,955	\$ 135,389	\$ 77,581	\$ 135,389	\$157,276	\$137,276
SOLID WASTE FUND	35-580-0210	OVERTIME - SOLID WASTE	\$ -	\$ 1,000	\$ 1,634	\$ 1,800	\$1,000	\$1,000
SOLID WASTE FUND	35-580-0500	FICA EXPENSE	\$ 10,334	\$ 10,570	\$ 6,078	\$ 10,570	\$12,108	\$12,108
SOLID WASTE FUND	35-580-0600	GROUP INSURANCE	\$ 22,451	\$ 28,430	\$ 10,734	\$ 28,430	\$26,342	\$26,342
SOLID WASTE FUND	35-580-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 287	\$ 3,500	\$ 2,954	\$ 3,500	\$2,800	\$2,800
SOLID WASTE FUND	35-580-0700	LOCAL RETIREMENT	\$ 8,885	\$ 9,643	\$ 5,163	\$ 9,643	\$12,314	\$12,314
SOLID WASTE FUND	35-580-0800	401K SUPP. RETIREMENT	\$ 706	\$ 2,729	\$ 186	\$ 2,728	\$3,166	\$3,166
SOLID WASTE FUND	35-580-0900	UNEMPLOYMENT	\$ -	\$ 840	\$ 213	\$ 840	\$856	\$856
SOLID WASTE FUND	35-580-1100	TELEPHONE & POSTAGE	\$ 50	\$ -	\$ 350	\$ 500	\$ -	\$ -
SOLID WASTE FUND	35-580-1400	TRAVEL & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
SOLID WASTE FUND	35-580-1700	MAINT & REPAIR VEHICLES	\$ 28,250	\$ 35,000	\$ 26,137	\$ 40,000	\$ 42,500	\$ 42,500
SOLID WASTE FUND	35-580-3100	AUTO SUPPLIES	\$ 31,337	\$ 27,500	\$ 18,868	\$ 30,000	\$ 30,000	\$ 30,000
SOLID WASTE FUND	35-580-3300	DEPARTMENTAL SUPPLIES	\$ 4,109	\$ 2,500	\$ 829	\$ 2,000	\$ 2,000	\$ 2,000
SOLID WASTE FUND	35-580-3500	ASSETS INVENTORY < \$5000	\$ -	\$ 500	\$ 159	\$ 350	\$ 500	\$ 500
SOLID WASTE FUND	35-580-3600	UNIFORMS	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
SOLID WASTE FUND	35-580-4400	SOLID WASTE DISPOSAL FEES	\$ 12,635	\$ 15,000	\$ 2,315	\$ 4,500	\$ 15,000	\$ 15,000
SOLID WASTE FUND	35-580-4500	CONTRACTED SERVICES	\$ 129,674	\$ 118,500	\$ 84,265	\$ 118,500	\$ 118,500	\$ 118,500
SOLID WASTE FUND	35-580-4600	RECYCLING PROGRAM-CURBSIDE	\$ 425,835	\$ 395,000	\$ 229,325	\$ 395,000	\$ 395,000	\$ 395,000
SOLID WASTE FUND	35-580-4601	YARD WASTE RECYCLE-TUBGRINDING	\$ 43,000	\$ 43,500	\$ 36,969	\$ 60,000	\$ 80,000	\$ 80,000
SOLID WASTE FUND	35-580-5700	MISCELLANEOUS	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -
SOLID WASTE FUND	35-580-5702	OSHA COMPLIANCE ITEMS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
SOLID WASTE FUND	35-580-7400	CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
SOLID WASTE FUND	35-580-9200	TRANSFER TO CAPITAL RESERVE	\$ -	\$ 16,167	\$ -	\$ -	\$ -	\$ -
SOLID WASTE FUND			\$ 850,556	\$ 847,618	\$ 503,760	\$ 845,600	\$ 902,211	\$ 1,182,211

# SOUTH HARBOUR GOLF FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	SOUTH HARBOR GOLF-GROUNDS MAINTENANCE	\$ 157,763	
	SOUTH HARBOR GOLF-OPERATIONS	\$ 80,009	
<b>TOTAL SOUTH HARBOUR GOLF FUND</b>		<b>\$ 237,772</b>	<b>\$ 237,772</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>SOUTH HARBOUR GOLF FUND</b>					
	38-329-0000	INTEREST INCOME	\$ -	\$ 37	\$ -
	38-365-0000	ANNUAL MEMBERSHIPS	\$ 22,000	\$ 21,990	\$ 24,000
	38-365-0200	GREEN FEE PLAY	\$ 95,000	\$ 72,127	\$ 99,500
	38-365-1000	MERCHANDISE SALES	\$ 11,450	\$ 8,481	\$ 12,431
	38-397-4500	TRANSFER FROM ACCOMMODATIONS TAX	\$ 102,076	\$ -	\$ 101,841
<b>TOTAL</b>	<b>SOUTH HARBOUR GOLF FUND</b>		<b>\$ 230,526</b>	<b>\$ 102,634</b>	<b>\$ 237,772</b>

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
SH GOLF-GROUNDS MAINT.	38-501-0200	SALARIES	\$ 68,126	\$ 67,472	\$ 42,425	\$ 72,569	\$69,497	\$69,497
SH GOLF-GROUNDS MAINT.	38-501-0210	OVERTIME	\$ 45					
SH GOLF-GROUNDS MAINT.	38-501-0500	FICA EXPENSE	\$ 5,250	\$ 5,229	\$ 3,189	\$ 5,702	\$5,317	\$5,317
SH GOLF-GROUNDS MAINT.	38-501-0600	GROUP INSURANCE	\$ 13,324	\$ 14,103	\$ 7,089	\$ 13,342	\$15,175	\$15,175
SH GOLF-GROUNDS MAINT.	38-501-0610	GROUP INSURANCE-HRA ALLOWANCE	\$ 266	\$ 2,100	\$ 782	\$ 2,100	\$2,100	\$2,100
SH GOLF-GROUNDS MAINT.	38-501-0700	LOCAL RETIREMENT	\$ 4,535	\$ 4,770	\$ 2,953	\$ 4,779	\$5,407	\$5,407
SH GOLF-GROUNDS MAINT.	38-501-0800	401K SUPP RETIREMENT	\$ 208	\$ 1,349	\$ 56	\$ 2,739	\$1,390	\$1,390
SH GOLF-GROUNDS MAINT.	38-501-0900	UNEMPLOYMENT	\$ -	\$ 420	\$ 85	\$ -	\$428	\$428
SH GOLF-GROUNDS MAINT.	38-501-1100	TELEPHONE & POSTAGE	\$ 600	\$ 600	\$ 350	\$ 600	\$ 600	\$ 600
SH GOLF-GROUNDS MAINT.	38-501-1300	UTILITIES	\$ 6,106	\$ 6,000	\$ 4,173	\$ 6,000	\$ 6,000	\$ 6,000
SH GOLF-GROUNDS MAINT.	38-501-1600	EQUIPMENT REPAIRS & MAINTENANCE	\$ 21,189	\$ 22,000	\$ 6,761	\$ 22,000	\$ 20,000	\$ 20,000
SH GOLF-GROUNDS MAINT.	38-501-3100	AUTO EXPENSE	\$ 5,978	\$ 5,650	\$ 2,801	\$ 5,650	\$ 5,650	\$ 5,650
SH GOLF-GROUNDS MAINT.	38-501-3301	CHEMICALS/FERTILIZERS/SOIL	\$ 13,487	\$ 18,500	\$ 3,489	\$ 18,500	\$ 15,000	\$ 15,000
SH GOLF-GROUNDS MAINT.	38-501-3305	GOLF COURSE SUPPLIES	\$ 1,361	\$ 7,500	\$ 6,274	\$ 8,000	\$ 8,000	\$ 8,000
SH GOLF-GROUNDS MAINT.	38-501-3500	ASSET INVENTORY < \$5,000	\$ -	\$ 1,000	\$ 900	\$ 500	\$ 500	\$ 500
SH GOLF-GROUNDS MAINT.	38-501-3600	UNIFORMS	\$ -	\$ 700	\$ 188	\$ 700	\$ 700	\$ 700
SH GOLF-GROUNDS MAINT.	38-501-4600	CONTRACTED SERVICES	\$ 570	\$ 2,000	\$ 13	\$ 2,000	\$ 2,000	\$ 2,000
SOUTH HARBOR GOLF-GROUNDS MAINTENANCE			\$ 141,045	\$ 159,393	\$ 81,528	\$ 165,181	\$ 157,763	\$ 157,763

Department Name	Account Number	Account Description	FY 2012-2013		Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
			Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14				
SH GOLF-OPERATIONS	38-620-0200	SALARIES	\$ 34,484	\$ 35,483	\$ 20,835	\$ 34,484	\$47,333	\$47,333
SH GOLF-OPERATIONS	38-620-0500	FICA EXPENSE	\$ 2,674	\$ 2,750	\$ 1,594	\$ 2,750	\$3,621	\$3,621
SH GOLF-OPERATIONS	38-620-0900	UNEMPLOYMENT	\$ -	\$ 1,050	\$ 96	\$ 100	\$455	\$455
SH GOLF-OPERATIONS	38-620-1100	TELEPHONE & POSTAGE	\$ 749	\$ 800	\$ -	\$ 750	\$ 800	\$ 800
SH GOLF-OPERATIONS	38-620-1300	UTILITIES	\$ -	\$ 7,000	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
SH GOLF-OPERATIONS	38-620-1600	EQUIPMENT REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 169	\$ 169	\$ 250	\$ 250
SH GOLF-OPERATIONS	38-620-2100	PRO SHOP LEASE	\$ 1,200	\$ 1,200	\$ 900	\$ 1,200	\$ 1,200	\$ 1,200
SH GOLF-OPERATIONS	38-620-2600	ADVERTISING	\$ 1,365	\$ 1,200	\$ 693	\$ 1,200	\$ 1,200	\$ 1,200
SH GOLF-OPERATIONS	38-620-3310	PRO SHOP SUPPLIES	\$ 1,971	\$ 4,000	\$ 1,452	\$ 3,800	\$ 4,000	\$ 4,000
SH GOLF-OPERATIONS	38-620-3315	TOURNAMENT EXPENSES	\$ 439	\$ 2,000	\$ 693	\$ 1,800	\$ 2,000	\$ 2,000
SH GOLF-OPERATIONS	38-620-4500	EQUIPMENT LEASE/RENTAL	\$ 6,477	\$ 7,500	\$ 3,747	\$ 7,500	\$ 7,500	\$ 7,500
SH GOLF-OPERATIONS	38-620-4600	CONTRACTED SERVICES	\$ 331	\$ 400	\$ -	\$ 200	\$ 400	\$ 400
SH GOLF-OPERATIONS	38-620-5700	MISCELLANEOUS/CONTINGENCY	\$ 2,876	\$ 2,750	\$ 2,021	\$ 2,750	\$ 2,750	\$ 2,750
SH GOLF-OPERATIONS	38-620-5701	MERCHANDISING EXPENSE	\$ 5,299	\$ 5,000	\$ 1,554	\$ 4,500	\$ 5,000	\$ 5,000
SOUTH HARBOR GOLF-OPERATIONS			\$ 57,864	\$ 71,133	\$ 33,752	\$ 64,703	\$ 80,009	\$ 80,009

# SEWER DISTRICT FEE FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	SEWER DISTRICT FEE FUND	\$ 2,079,790	
<b>TOTAL SEWER DISTRICT FEE FUND</b>		<b>\$ 2,079,790</b>	<b>\$ 2,079,790</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>SEWER DISTRICT FEE FUND</b>					
	39-329-0000	INTEREST EARNED	\$ 450	\$ 302	\$ 400
	39-379-0000	SDF REVENUE-CURRENT YEAR	\$ 2,003,840	\$ 1,853,865	\$ 2,039,390
	39-379-0100	SDF REVENUE-PRIOR YEARS	\$ 20,000	\$ 39,337	\$ 40,000
<b>TOTAL</b>	<b>SEWER DISTRICT FEE FUND</b>		<b>\$ 2,024,290</b>	<b>\$ 1,893,504</b>	<b>\$ 2,079,790</b>

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
SEWER DISTRICT FEE FUND	39-835-9131	TRANSFER TO WASTEWATER FUND	\$ 1,799,797.48	\$ 2,024,290	\$ -	\$ 1,900,000	\$ 1,965,400	\$ 2,079,790
SEWER DISTRICT FEE FUND			\$ 1,799,797.48	\$ 2,024,290	\$ -	\$ 1,900,000	\$ 1,965,400	\$ 2,079,790

# ACCOMMODATIONS & BEACH TAX FUNDS

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	ACCOMMODATIONS TAX	\$ 626,540	\$ 626,540
<b>TOTAL ACCOMMODATIONS TAX FUND</b>		<b>\$ 626,540</b>	<b>\$ 626,540</b>
	BEACH TAX FUND	\$ 415,100	\$ 415,100
<b>TOTAL BEACH TAX FUND</b>		<b>\$ 415,100</b>	<b>\$ 415,100</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>ACCOMMODATIONS TAX FUND</b>				\$ -	
	45-329-0000	INTEREST EARNED	\$ 1,540	\$ 701	\$ 1,000
	45-335-0000	MISCELLANEOUS REVENUES	\$ -	\$ 100	\$ -
	45-345-0200	ACCOMMODATIONS RECEIPTS	\$ 606,000	\$ 487,728	\$ 625,540
TOTAL	ACCOMMODATIONS TAX FUND		\$ 607,540	\$ 488,529	\$ 626,540
<b>BEACH TAX FUND</b>					
	46-329-0000	INTEREST EARNED	\$ 2,000	\$ 67	\$ 100
	46-345-0201	RESTRICTED A-TAX (BCH NOURISHMNT)	\$ 402,760	\$ 324,473	\$ 415,000
TOTAL	BEACH TAX FUND		\$ 404,760	\$ 324,540	\$ 415,100

TOWN OF OAK ISLAND  
FY 2014-2015 BUDGET

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
ACCOMMODATIONS TAX	45-420-XXXX	SALARIES & BENEFITS	0	\$ -	\$ -	\$ -	\$ 56,500	\$ 56,500
ACCOMMODATIONS TAX	45-420-1300	UTILITIES - GREENHOUSES	\$ 6,342	\$ 8,000	\$ 4,470	\$ 8,000	\$ 6,000	\$ 6,000
ACCOMMODATIONS TAX	45-420-XXXX	MAINT/REPAIR - GREENHOUSES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
ACCOMMODATIONS TAX	45-420-3301	MOSQUITO CONTROL	\$ 7,173	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-4200	REPAIR BEACH ACCSSES/WALKWAYS	\$ 1,595	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-4400	MISC. EROSION CONTROL PROJECTS	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-4402	GREENHOUSE - VEGETATION MAINT.	\$ 2,636	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-4500	CONTRACTED SERVICES	\$ 10,000	\$ 10,000	\$ 11,500	\$ 10,000	\$ 10,000	\$ 10,000
ACCOMMODATIONS TAX	45-420-4600	BULKHEADING/BEACH ROCK MAINT.	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ 12,000	\$ 12,000
ACCOMMODATIONS TAX	45-420-4802	DREDGING PROJECT	\$ 56,250	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
ACCOMMODATIONS TAX	45-420-4805	OAK ISLAND PIER	\$ 61,420	\$ 65,000	\$ 4,875	\$ 65,000	\$ 112,706	\$ 112,706
ACCOMMODATIONS TAX	45-420-9201	TRANSFER TO STH HARBOR GOLF COURSE	\$ 80,000	\$ 102,076	\$ -	\$ 102,076	\$ 102,076	\$ 101,841
ACCOMMODATIONS TAX	45-420-9401	REIMBURSE GEN FD-BEACH ROCK MAINT	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-9404	TRANSFER TO GENERAL FUND	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-9405	TRANS TO GEN FUND-PIER DEBT SVC	\$ -	\$ 37,706	\$ -	\$ 37,706	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-9500	TRANSFER TO SOLID WASTE FUND	\$ -	\$ 28,500	\$ -	\$ 28,500	\$ -	\$ -
ACCOMMODATIONS TAX	45-420-9903	RESERVE FOR FUND BALANCE	\$ -	\$ 264,258	\$ -	\$ -	\$ 265,258	\$ 265,493
ACCOMMODATIONS TAX			\$ 233,915	\$ 607,540	\$ 20,845	\$ 343,282	\$ 626,540	\$ 626,540
BEACH TAX FUND	46-420-0400	PROFESSIONAL SERVICES	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 160,000	\$ 160,000
BEACH TAX FUND	46-420-4200	REPAIR BEACH ACCESSES/WALKWAYS	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
BEACH TAX FUND	46-420-4403	DUNE MAINTENANCE	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
BEACH TAX FUND	46-420-9200	REIMB TO GEN FUND-SAND MGMT	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
BEACH TAX FUND	46-420-9920	RESERVE FOR FUND BALANCE	\$ -	\$ 307,760	\$ -	\$ -	\$ 218,100	\$ 218,100
BEACH TAX FUND			\$ -	\$ 404,760	\$ -	\$ 97,000	\$ 415,100	\$ 415,100

# CAPITAL RESERVE FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	CAPITAL RESERVE FUND	\$ 251,725	\$ 251,725
<b>TOTAL CAPITAL RESERVE FUND</b>		<b>\$ 251,725</b>	<b>\$ 251,725</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>CAPITAL RESERVE FUND</b>					
	72-329-0000	INTEREST EARNED	\$ -	\$ 136	\$ -
	72-399-0000	APPROP. FUND BALANCE	\$ -	\$ -	\$ 165,000
	72-397-0000	TRANSFER FROM OTHER FUNDS	\$ 41,137	\$ -	\$ 86,725
<b>TOTAL</b>	<b>CAPITAL RESERVE FUND</b>		\$ 41,137	\$ 136	\$ 251,725



# BEACH PRESERVATION FUND

FUND	DEPARTMENT	EXPENDITURES	REVENUES
	BEACH PRESERVATION FUND	\$ 13,060	\$ 13,060
<b>TOTAL BEACH PRESERVATION FUND</b>		<b>\$ 13,060</b>	<b>\$ 13,060</b>

FUND	Account Number	Account Description	FY 13-14 BUDGET AS OF 4/17/14	ACTUAL REVENUES AS OF 4/17/14	ESTIMATED REVENUES FY 2014-2015
<b>BEACH PRESERVATION FUND</b>					
	74-329-0000	INTEREST EARNED	\$ 60	\$ 24	\$ 30
	74-331-0000	FUND RAISERS	\$ 7,500	\$ 4,430	\$ 6,530
	74-336-0000	DONATIONS	\$ 1,500	\$ 140	\$ 1,000
	74-365-0000	MEMBERSHIPS	\$ 4,000	\$ 5,115	\$ 5,500
	74-399-0000	APPROPRIATED FUND BALANCE	\$ 14,700	\$ -	\$ -
<b>TOTAL</b>	<b>BEACH PRESERVATION FUND</b>		<b>\$ 27,760</b>	<b>\$ 9,709</b>	<b>\$ 13,060</b>

Department Name	Account Number	Account Description	FY 2012-2013 Actual Expenditures (Unaudited)	Current Fiscal Year Budget as of 1/31/14	Actual YTD Expenditures thru 1/31/14	Anticipated FY 14 Year-End Expenditures	Departmental and Agency Requests for FY 15	Recommended for FY 15
BCH PRESERVATION FUND	74-420-3300	SUPPLIES-BEACH EDUCATION	\$ 821	\$ 1,000	\$ 98	\$ 1,000	\$ 1,000	\$ 1,000
BCH PRESERVATION FUND	74-420-3310	FLOAT & OTHER OKI EVENTS	\$ 643	\$ 1,000	\$ 277	\$ 1,000	\$ 1,000	\$ 1,000
BCH PRESERVATION FUND	74-420-3320	FUNDRAISER EVENTS	\$ 2,134	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
BCH PRESERVATION FUND	74-420-4500	CONT SVCS-BEACH LOBBYIST	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
BCH PRESERVATION FUND	74-420-5300	ORGANIZATONAL MEMBERSHIP DUES	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
BCH PRESERVATION FUND	74-420-5700	MISCELLANEOUS	\$ 434	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
BCH PRESERVATION FUND	74-420-5702	NEWSLETTER	\$ 604	\$ 1,000	\$ 249	\$ 1,000	\$ 1,000	\$ 1,000
BCH PRESERVATION FUND	74-420-7300	BEACH PRESERVATION PROJECTS	\$ 348	\$ 2,360	\$ 600	\$ 2,360	\$ 2,360	\$ 2,360
BCH PRESERVATION FUND	74-420-7301	BEACH LOVER'S CAMPAIGN	\$ 1,248	\$ 2,700	\$ -	\$ 2,700	\$ 2,700	\$ 2,700
BEACH PRESERVATION FUND			\$ 8,232	\$ 13,060	\$ 1,223	\$ 13,060	\$ 13,060	\$ 13,060

# **Fiscal Policy**

## **PREAMBLE**

The Town shall comply with all the appropriate sections of the North Carolina Local Budget and Fiscal Control Act as well as the generally accepted accounting practices for local government as they may change from time to time.

## **POLICY**

### **Budget**

In preparation of the annual budget, the Staff and the Town Council shall estimate revenues based upon prior year averages and trends as well as estimates of value provided by the Assessor of Brunswick County. The Town will estimate revenues in a realistic manner. Tax collections estimates shall be no higher than the collection rate for the immediately prior year.

The Operating Budget shall reflect the best estimates necessary to deliver services at the level of service determined by the Town Council. The Budget Ordinance will make appropriations by Departments and show revenues by major sources. A Capital Asset list will be developed and updated each budget year.

During the annual budget process, the Town will set aside up to 2.5% of the annual budget estimate as an unappropriated General Fund Contingency Account. These funds will be available to the Council to meet unexpected expenses during the fiscal year. Appropriation of these funds will be by Council action as the recommendation of the administrative staff.

The Town may allocate an amount of public funds up for the purposes of funding non-profit corporations that benefit the community. Each year the requesting organization will complete the appropriate request form to be considered.

The Town will strive to integrate performance objectives and workload indicators into the budgetary process and recommendations.

The sum of the estimated net revenues and appropriated Fund Balance in each fund shall be equal to the total budgeted expenditures in that Fund. Staff will develop and present to Council at regularly scheduled Council meetings a Quarterly Report that conveys the fiscal condition of the Town.

## **Fiscal Policies**

Interfund transfers are allowed for the allocation of direct or indirect costs of services rendered by one fund to another. The Town may transfer cash from Enterprise Funds to the General Funds only after operating expenses; capital outlay and debt service obligations of the Enterprise funds have been met.

It is the policy of the Town Council that the Town should strive to maintain an Unrestricted Fund Balance in the General Fund of no less than 25% of the annual General Fund Budget.

Donations of funds or property that are accepted by the Town shall be used only for the purpose for which they were given and received.

User fees should be set in a manner that will enable the cost of services that are provided to be paid by the fee and not supported through taxes. Budgets will attempt to follow that premise taking into consideration the large amount of debt associated with the utilities services upgrade. A service that the Town provides substantially above that which is provided to the general public will be supported through a user fee/charge. The Schedule of User Fees will be reviewed annually and updated as necessary to accomplish the goals of this policy.

## **Grants**

Grant funding will be used for specific purposes as either specified in the Grant Agreement or by Council and not for the expansion of the Operating Budget. Grant Funding may be used for a variety of purposes including:

1. Current Town operations
2. Departmental and long-range planning
3. Capital Projects that are identified in the CIP
4. Regulatory requirements
5. Opportunities to address the mission and goals of the Town

Staff will pursue opportunities for grant funding that are consistent with Council Goals and Policies, and are compatible with the Town's programs and objectives. All grants pursued by staff will be presented to the Town Manager for consideration before application is made. Any awarded funds will be accepted only after Council review and action.

## **Capital Improvement Plan**

In cooperation with the Council's Capital Improvement Committee, a Capital Improvement Plan will be developed and updated annually. Capital Projects will be identified in a Capital Improvement Plan and funded through a "capital project budget" adopted as a separate action from the adoption of the annual budget.

## **Debt Management**

The Town will seek to secure the best financing for Authorized projects. Types, terms and sources of financing will be considered when selecting financing for Town projects. All financing shall conform to the requirements of the North Carolina Local Government Commission.

The authority to incur long-term debt shall be the sole responsibility and privilege of the elected Town Council of the Town of Oak Island.

From time to time, the administrative staff may recommend the refinancing of certain debt instruments when it is in the best interests of the Town of Oak Island.

## **Contracts**

In accordance with NCGS 160A-16 the Board grants the Manager authority to execute all contracts up to \$30,000 on behalf of the Board, provided that the contract is brought to the Board's attention at the next full Board meeting. The Board also grants the Manager the authority to execute all contracts approved by the Board. Contracts under a total cost of \$10,000 may be signed by the applicable Department Head after prior review with the Town Manager.

## **Accounting, Auditing and Fiscal Reporting**

The Town will establish and maintain a high standard of accounting and reporting of revenues and expenditures. These standards will follow the Government Accounting Standards Board (GASB) principles. In addition, they will comply with the generally accepted practices as approved by the North Carolina Local Government Commission.

An annual audit of accounts will be conducted and presented by an independent auditing firm certified by the LGC. Upon completion, the audit will be presented and accepted by the Town Council in a regularly scheduled meeting. The Town will seek professional proposals from auditors certified by the LGC on five-year intervals.

## **Fixed Asset Inventory**

The Town will maintain a fixed asset inventory on all items greater than \$5,000.

# Glossary of Budgetary Terminology

<b><i>Accrual Accounting:</i></b>	A basis of accounting by which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.
<b><i>Ad Valorem Taxes:</i></b>	Taxes assessed by local government on both real and personal property. Taxes are levied on both real and personal property according to the property's valuation and the property tax rate. <b><i>Also referred to as property taxes.</i></b>
<b><i>Appropriation:</i></b>	An authorization by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.
<b><i>Assessed Valuation:</i></b>	A value established by the County Tax Assessor's Office for real and personal property to be used as a basis for levying property taxes.
<b><i>Balanced Budget:</i></b>	A budget where planned expenditures equal anticipated revenues. N.C. law requires that all local government budgets be balanced.
<b><i>Bond:</i></b>	A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds, both of which are defined in this glossary.
<b><i>Budget:</i></b>	A plan of financial operation for the Town and its various municipal services that includes estimated revenues and expenditures for a specific fiscal year.
<b><i>Budget Amendment:</i></b>	A procedure used by Town staff and the Town Council to revise a budget appropriation.
<b><i>Budget Calendar:</i></b>	A schedule that outlines the process of budget preparation, adoption, and administration.
<b><i>Budget Document:</i></b>	The official comprehensive financial program for a specific fiscal year, as prepared by Town staff and adopted by the Town Council.

# Glossary of Budgetary Terminology (continued)

- Budget Message:** A summary of the proposed budget that provides the Town Council and the public with the most important aspects of the financial plan for the coming year, noteworthy changes from previous years and the views and recommendations of the Manager.
- Budget Ordinance:** A document adopted by the Town Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.
- Capital Outlay:** Items purchased by the Town that have an expected life which exceeds one year.
- Cash Accounting:** Basis of accounting that 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 investing 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 and establishing and maintaining banking relationships.
- Contingency:** Funds set aside for unforeseen expenditures that may become necessary during the year. The Town Council must approve use of these funds before they can be appropriated.
- Debt Service:** An obligation by the Town to pay the principal and interest of all bonds and other debt instruments according to a pre-determined 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 due date on which a penalty for non-payment may be attached.

# Glossary of Budgetary Terminology (continued)

- 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 for services is charged. Fees are charged to the consumers of the service to completely or partially recover the expenses of the operation.
- Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Town Council in the Budget Ordinance.
- Expenditure:** The cost of goods or services received by the Town.
- Fiscal Year:** The time period that indicates the start and finish for recording financial transactions. The fiscal year for municipal governments in N.C. begins July 1 and ends June 30.
- Fixed Assets:** Assets of a long-term character which are intended to be used or held, such as land, buildings, machinery, furniture and equipment.
- Fund:** A fund is a separate fiscal and accounting entity with a separate set 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 expenditures in the coming year. The Local Government Budget and Fiscal Control Act (LGBFCA) limits the amount of fund balance 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 that are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

# Glossary of Budgetary Terminology (continued)

<b>General Fund:</b>	A fund established to account for the resources used for the general operation of the Town.
<b>General Ledger:</b>	An accounting file which is a grouping of the accounts in which the activities of the Town are recorded.
<b>General Obligation Bond:</b>	Debt instruments issued by the Town that are backed by the full faith and credit of the issuing government.
<b>Goal:</b>	A broad general statement of direction based on the needs of the community and government.
<b>Indicator:</b>	A quantitative measure or index that may represent the degree of presence or magnitude of change in a condition.
<b>Interfund Transfer:</b>	Money transferred from one fund to another.
<b>Intergovernmental Revenue:</b>	Revenue received from another government for a specified purpose.
<b>Investment Revenue:</b>	Revenue earned on investments with a third party.
<b>LGBFCA:</b>	The Local Government Budget and Fiscal Control Act. The Act governs all financial activities of local governments within the state of North Carolina.
<b>Long Term Debt:</b>	Debt with a maturity of more than one year after issuance.
<b>Maturities:</b>	The dates on which the principal or state values of investments or debt obligations mature and may be reclaimed.

# Glossary of Budgetary Terminology (continued)

<b>Modified Accrual Accounting:</b>	A basis of accounting in which expenditures are accrued at commitment but revenues are accounted for as they are actually received and available for expenditure.
<b>Objective:</b>	A statement of specific direction, which is to be accomplished by the staff or individual departments.
<b>Operating Transfer:</b>	Routine and/or recurring transfers of assets between funds.
<b>Program:</b>	An organized set of work activities that are directed toward accomplishing a common goal.
<b>Property Tax Rate:</b>	The rate at which real and personal property in Town is taxed in order to produce the necessary revenues to conduct vital government operations.
<b>Recommended Budget:</b>	The budget proposal made by the Town Manager and recommended to Town Council.
<b>Retained Earnings:</b>	An equity account reflecting the accumulated earnings of an Enterprise Fund.
<b>Revenue:</b>	Income received from a variety of sources and used to finance government or enterprise operations.
<b>Special Assessment:</b>	A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit certain properties.
<b>Tax Levy:</b>	The total amount of revenue to be raised by ad valorem taxes.
<b>Unencumbered Balance:</b>	The amount of appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future appropriation.
<b>User Fees:</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.