TOWN OF OAK ISLAND
APPROVED BUDGET
JUNE 25, 2013

FY 2013-2014

Betty W. Wallace
Mayor

Council Members

Jim Medlin, Mayor Pro-tem
Danny Kiser
Carol Painter
Dara Royal
Jeff Winecoff

Steve Foster, Town Manager

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Revised June 14, 2013

Mayor Betty W. Wallace
Mayor Pro-tem Jim Medlin
Council Member Danny Kiser
Council Member Carol Painter
Council Member Dara Royal
Council Member Jeffrey Winecoff

Regarding: FY 2013/14 Budget Message

Dear Mayor and Council Members:

Please find herein the "Proposed Budget" (Budget) for the Town of Oak Island for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014. 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. A public hearing will be scheduled (on a date pending Council approval) at the Oak Island Town Hall Council Chambers. Copies of the Budget are available for public review at the Oak Island Town Hall, Oak Island Recreation Center, and G, V, Barbee Library. The Proposed Budget may be viewed online at the Town's website www.oakislandnc.com. Town Council may adopt a Budget Ordinance for FY 2013-14 at any time following the conclusion of the public hearing on the Budget, but not later than June 30, 2013.

As outlined in GS 159-9 the town manager is the designated budget officer and is charged with the annual 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. A 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 guidence of statutory authority. It is the Town's financial plan for providing services in FY 2013-14. It allocates the amount of financial resources required to meet the level of service for the community for the coming year. It also highlights changes in service levels as well. This combination 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
- Fire & Emergency Services Fund
- Water Fund
- Wastewater Fund
- Stormwater Fund
- Solid Waste Fund
- South Harbour Golf Course Fund
- Sewer District Fee Fund
- Accommodations Tax Fund
- Beach Preservation Fund
- Beach Fund
- Debt Service Fund

In this year's final recommended budget there will be included a separate fund for beach renourishment expenditures, including engineering, environmental, and construction services necessary for the survival of the Town's most important resource, and essential to the survival of our most important industry, tourism. This has been included in the proposed Budget. Additionally, the staff will create a "Debt Service Account" for all General Fund debt service for improved transparency as to the actual operating expenses in each departmental budget, as well as to clearly reflect the debt service obligations that the Town is required to meet. For the purpose of comparison the proposed budget has not included this particular fund, but will delineate them in the final approved budget. In the Proposed Budget debt service is reflected by department.

Manager's Goals in the Construction of the FY13/14 Budget

- To endeavor to maintain current quality service levels at the least possible cost.
- Identify areas of areas of savings.
- Maximize the efficiency of service delivery.
- Utilize currently available technology to deliver better services in an efficient manner.

The Town is a full service municipality providing a broad range of services to meet community needs. The FY 2013-14 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.

Highlights of the FY 2013/14 Budget and Budget Issues including the following:

- Economic Forecast

The State's economy continues to crawl its way back from the 2008 recession. During 2012, the number of non-farm jobs in the state grew by 2.3 percent, an improvement over the 1.3 percent growth rate in 2011. Close to half of the new jobs added were in lower-paying industries, however, such as retail, accommodation and food services, and administrative services. The state is still far from recovering the jobs lost during the recession.

The local economy continues a slow recovery from the recession. The local economy is also influenced by national and state economic conditions. The local property values have declined considerably over the last several years, but it appears to be slightly recovering, unemployment remains higher than acceptable with the Brunswick County unemployment rate upward of 11%

or 4% above the Statewide average, and the general level of economic activity has not returned to pre-recession levels. Of considerable concern to municipal operations is the rise in energy and healthcare costs. The housing market appears poised for a recovery this year. From July 1 to April 30th of this fiscal year there has been a 45.9% increase year over the full fiscal year of FY 11/12. Housing prices appear to have bottomed out and begun to rise; indicating that demand for housing is increasing. This has been viewed as necessary for builders to initiate increased construction. Construction starts have begun to increase nationwide as well and architectural billings, an indicator of future construction, are rising.

The Federal Budget is uncertain at best given national competing needs and financial priorities. Federal funds for shoreline protection projects appears to be a low priority, with funds coming from a Water Resources Development Act looking dismal if passed at all. The Town has spent many years in seeking funding of a vital shoreline protection project, subject to the annual Federal appropriation process. Continued work in this funding area is essential by the Feds, but recognition of possible non funding is necessary for the pursuit of a parallel locally funded shoreline protection plan and subsequent permits.

- Property Tax Rate.

There is proposed an ad valorem property rate tax reduction of 2.5 cents from 27.5 cents to 25 cents per $100 valuation. Property values have increased to $2,453,169,240 up from $2,437,335,792 for FY 13/14 property valuation or $15,833,448 increase in value. The tax levy for this year is expected to yield $5,856,942 with the reduced rate.

- Result of Expenditure Reduction
  - A 2.5 cent ad valorem tax rate reduction.
  - Reduction of the number of interfund transfers.
  - Reduction in Storm Water Fees
  - An increase of $25,572 in Capital Reserve Fund for storm water fees
  - An increase in the Beach Fund Balance (3% instead of the current year of 2% deposited from accommodations taxes) of $367,760
  - The reductions in the ad valorem rate plus the increases in the fund balance for the above three funds equates to a 4.978 cent reduction in the tax rate.

- Debt Service.

All debt service payments will be fully funded as required by State law. Included in the Budget document is the Town's current and future debt service schedule. 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.

- 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 with action on the CIP likely in June. A joint meeting of the CIP Committee and Town Council has been held on this plan.

- Street Resurfacing.

The Board has approved a priority plan on the sewer cut repair and resurfacing of the Town's 100 + miles of streets with 2,640 + lateral cuts. The plan calls for the cut repairs to be completed before significant resurfacing takes place. Arterial streets such as Dolphin Drive and Yacht Drive will receive priority repair. It is estimated that there is $4.5M to $5M worth of remedial repair and resurfacing work that needs to be done. The Town receives only approximately $300,000 a year in Powell Bill Funds in order to complete the total repair and resurfacing needs. If the Powell bill rate of allocation holds at ~$300,000, the cost of repairs remains static, and are used solely for this purpose, it would take over 16.67 years to bring all Town streets back to an acceptable surface standards.

The Board may wish to supplement the effort by alternative efforts such as:

1. Supplementation of the Powell Bill Funds with General Fund revenue, or
2. Possible implementation of a special street resurfacing assessment where property owners on each street as outlined in GS 160A- 217 petition the Town for improvements with the residents paying no more than 50% of the costs. This would stretch the amount of funds available considerably, or
3. Additional debt by way of general obligation bonds would be an option, but given the current debt status of the Town, this may not be a viable option

- Outsourcing of Municipal Services

This year Town Staff successfully outsourced the street mowing and grounds maintenance function resulting in costs savings. Staff also analyzed grounds maintenance at Bill Smith Park and the collection of brown goods and vegetation. This coming year staff will revisit both functions, and request proposals for street maintenance. Alternative service delivery options continue to be reviewed and implemented when identified.

- Employee Compensation and Staffing.

Reflective of current economic conditions, no additional positions are requested, and a total of 12 full time positions have been eliminated for the upcoming Fiscal Year. This reduction in force also has contributed to savings on benefit costs. Employee retirement costs have increased for the Local Government Employee Retirement System and the increase has been included. There is neither cost of living adjustment nor merit increases proposed for employees this year. Due to rising costs of health care, the Town needs to examine all alternatives for health care costs in FY 14/15. Since the Federal "Affordable Care Act" may become effective this fiscal year, there is a rise in premiums. The first estimate that the Town received on health coverage from the JWB Agency (our current insurance broker) is a 10% increase in cost from Blue Cross and Blue Shield. The Budget will reduce the Town's share of dependent care coverage for employees by 20% for employees with annual salaries and wages over $42,000, and those under that amount with a reduction of 10%.

MAPS Study

The Town engaged the MAPS group in the current fiscal year to conduct a comprehensive pay classification plan for all employees as well as updating our personnel policies and procedures manual. Preliminary figures for pay classification adjustments for raw salary came in at $118,000 which is about 2% of total payroll. With a 30% adjustment for benefits the preliminary package cost would be around $148,000. Staff would propose that the Board implement these suggested changes, pending final adjustments and Board approval, to delay implementation until January 2014. This would reduce the implementation figure to $74,000 for FY 2013/14. This amount has been included in departmental totals.

- Improvement in Town Communications with the Public

This year the Town is in the process of installing a new web site that has more flexibility in quickly getting new and critical information out to the public. Enhancements to the site will be finished in FY 13/14.

The importance of getting pertinent information out to targeted areas has become increasingly important. The Town currently uses a reverse 911 system utilized by Brunswick County which has limited use due to the costs. This budget includes funding in the amount of $3,500 for a separate reverse 911 system that allows the Town to notify residents not only town wide, but in targeted areas that would include maybe only a few homes. This will be useful for notifying residents where there are hydrant flushing, waterline breaks, traffic detours, fire events, bridge closures, and many other related notifications. This would be extremely helpful in post hurricane and disaster situations where certain areas are too dangerous to reenter. The system is capable of communicating to both home and cell phone numbers as well as email notifications.

- Increase in Street Lighting Cost

Based on a recent joint inventory of street lighting conducted by the Town and BEMC, the Town had 734 lights and had only been billed for 686. The subsequent additional amount that has been included in the budget is $48,000. The Town is conducting an inventory of decorative streetlights and those lights when all are identified will be changed back to regular standard sodium vapor lights. The additional costs per decorative light per month are $5.00.

- Utility Rates.
  Utility rates have been increase by 11.75% in order to assist the debt service payment on the system. This has been increased to address the shortfall of revenue in the system.

- Fees and Charges.
  Sewer District Fees have been increased
  Storm water fees have been reduced by $.75 in FY 2013-14. Solid waste service fees are projected to be the same for FY 2013-14. Other fees and charges will continue under review and for discussion with Council until Budget adoption. The fee schedule has been updated for this year with input from Department heads, and has been included.

- Beach Issues.
  The Budget this year includes increase in the reserves for future beach nourishment needs. The Town is currently in the process of selecting a coastal engineering firm to begin work on a comprehensive erosion control and shoreline management plan. Funding of a Federal GRR project has become less likely, and thus precipitates the need for a parallel protection plan. The permitting process for any planned project could take multiple years, and the costs for every mile of restored beach is in the millions of dollars. During the upcoming year it is important for the Board to review other revenue options to supplement the Beach Fund. Funding on the Federal and State levels have all but disappeared so any action most likely will fall on the Town and whatever help the County may be able to offer.

- Solid Waste Service.
  There is not an increase in fees for solid waste services in this budget. However, it is recommended that the method of brown and white goods collection be 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. This will assist in the elimination of curbside littering and reduce the amount of code enforcement. Curbside white and brown goods service has contributed heavily to these items being left illegally in the right of way for extended periods of time. Since the Town will have to pay for additional container availability and tipping fees at the Airport Road facility along with monitoring costs. It is recommended that the solid waste fee for this remain the same.

- Fire and Emergency Services
  The Yaupon Beach Volunteer Fire Department's request for $89,500 was not included in this Budget, due to a very healthy fund balance as of the last financial audit of cash assets of $441,244. The Town currently pays all of the Department's expenses in excess of $40,000 ~~plus~~ an annual debt service payment on the Yaupon Beach Fire Department building of $314,744 a year for an annual contribution of $362,744. This is a public policy decision on which the Board will need to make a final decision.

- Outside Agency Funding
  All outside agency funding has been included, pending deliberations by the Board on each agency.

- Conclusion
  In summary, the construction of the "FY 2013-14 Recommended Budget" reflects the current economic and financial position of the Town to provide services and service levels. The Town's business is to provide quality customer service at the most affordable costs to the taxpaying customer, and this Budget reflects that every effort has been made to meet this goal. 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 in more detail in the weeks to come.

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 also are deserving of Town staff who work daily to provide services to the community. I would like to express my appreciation to the Finance Staff for their tireless efforts in helping to compile the information in this document as well as the final budget document. I would like to especially thank Ms. Bonnie Schwerd, Finance Director, who has been working nights and some weekends and who has produced much of the information in this Budget document.

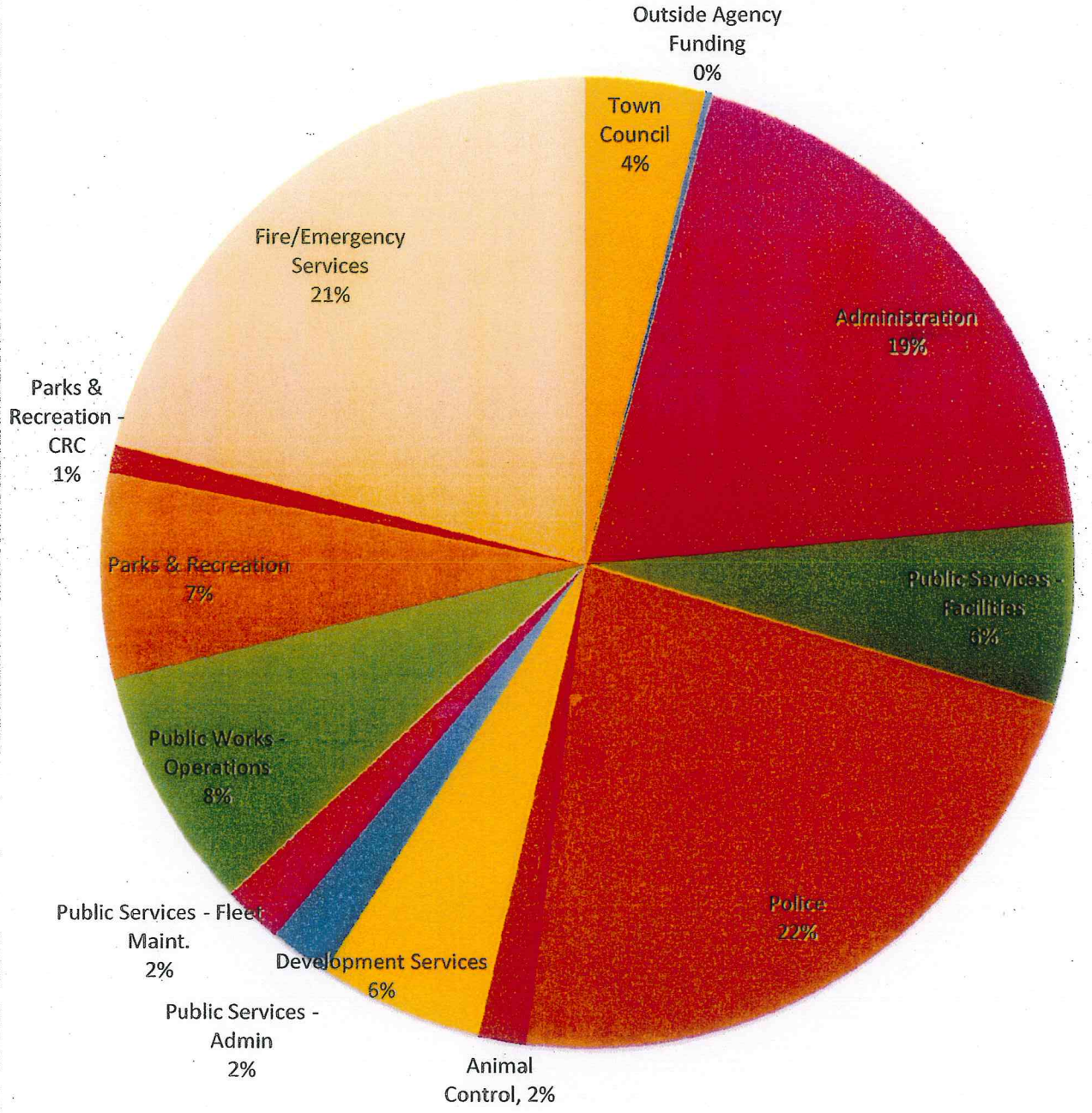
The Staff and I are available at any time for questions that the Board may have, and look forward to providing them with any information they desire. Again many thanks for your efforts in this process.

Respectfully submitted,

Steven H. Foster
Town Manager

CC:
Kellie Beeson, 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

Net Departmental Expenditures as a Percentage of the General Governmental Budget



BUDGET ORDINANCE
FISCAL YEAR 2013-2014
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 25, 2013*, 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	$ 6,442,636.00
	State Shared Revenues	2,394,501.00
	Other	1,055,181.00
	Total	**9,892,318.00**
B.	Expenditures Authorized by Departments	
	Town Council	314,840.00
	Outside Agency Funding	19,500.00
	Administration	4,069,618.00
	Public Services - Facilities	515,857.00
	Police	2,291,358.00
	Animal Control	125,333.00
	Development Services	429,027.00
	Public Services - Admin	159,118.00
	Public Services - Fleet Maint.	156,235.00
	Public Works - Operations	1,026,839.00
	Parks & Recreation	540,624.00
	Parks & Recreation - CRC	94,202.00
	Total	**9,892,318.00**

SECTION II EMERGENCY SERVICES FUND

		Amount
A.	Revenues Anticipated	$ 2,426,988.00
B.	Expenditures Authorized	2,426,988.00

SECTION III WATER FUND

		Amount
A.	Revenues Anticipated	3,259,430.00
B.	Expenditures Authorized by Departments	
	Water Administration	2,573,643.00
	Water Maintenance	685,787.00
	Total	3,259,430.00

SECTION IV WASTEWATER FUND

		Amount
A.	Revenues Anticipated	13,286,459.00
B.	Expenditures Authorized by Departments	
	Wastewater Treatment	4,314,091.00
	Wastewater Collection	8,972,368.00
	Total	13,286,459.00

SECTION V STORMWATER FUND

		Amount
A.	Revenues Anticipated	189,486.00
B.	Expenditures Authorized	189,486.00

SECTION VI SOLID WASTE FUND

		Amount
A.	Revenues Anticipated	$ 847,618.00
B.	Expenditures Authorized	847,618.00

SECTION VII SOUTH HARBOUR GOLF COURSE FUND

		Amount
A.	Revenues Anticipated	230,526.00
B.	Expenditures Authorized by Departments	
	Golf Course Grounds Maintenance	159,393.00
	Golf Course Operations	71,133.00
	Total	230,526.00

SECTION VIII SEWER DISTRICT FEE FUND

		Amount
A.	Revenues Anticipated	2,024,290.00
B.	Expenditures Authorized	2,024,290.00

SECTION IX ACCOMMODATIONS TAX FUND

		Amount
A.	Revenues Anticipated	607,540.00
B.	Expenditures Authorized	607,540.00

SECTION X BEACH TAX FUND

		Amount
A.	Revenues Anticipated	$ 404,760.00
B.	Expenditures Authorized	404,760.00

SECTION XI CAPITAL RESERVE FUND

		Amount
A.	Revenues Anticipated	41,137.00
B.	Expenditures Authorized	41,137.00

SECTION XII BEACH PRESERVATION FUND

		Amount
A.	Revenues Anticipated	13,060.00
B.	Expenditures Authorized	13,060.00

SECTION XIV 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 the fiscal year 2013-2014. This rate is based on an estimated valuation of $ 2,453,169,240, and an estimated collection rate of 95.5%.

SECTION XV Service Rates Established

The service rates for Town of Oak Island for fiscal year 2013-2014, 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 XVI 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 XVII 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 XVIII 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 2013-2014 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 XIX

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.

SECTION XX

The Council hereby authorizes the Finance Officer to make an interfund loan from the Accommodations Tax and General Funds to the Wastewater Capital Project Fund in the total amount of $3,500,000 to be repaid with level principal payments and an interest rate equivalent to the Town's annual portfolio returns from Utility system revenues over a term not to exceed 10 years.

Adopted this the 25th day of June, 2013.

Betty W. Wallace

Betty W. Wallace, Mayor

ATTESTED:

Lisa P. Stites

Lisa P. Stites, Town Clerk

(SEAL)

TOWN OF OAK ISLAND
CHARTERED
1999
NORTH CAROLINA

FY 2013-2014 BUDGET SUMMARY

Coding	Department	Total Expenditures	Transfers Out	Expenditures net of Transfers	Capital Outlay	Debt Service	Special Funds (Powell Bill/Grants/ Other)	Reserve for Fund Balance	Net Operating Expenditures
10-410	Town Council	$ 314,840.00	$ -	$ 314,840.00	$ -	$ -	$ -		$ 314,840.00
10-411	Outside Agency Funding	$ 19,500.00	$ -	$ 19,500.00	$ -	$ -	$ -		$ 19,500.00
10-420	Administration	$ 4,069,618.00	$ 1,370,276.00	$ 2,699,342.00	$ 100,000.00	$ 638,251.00	$ -	$ 435,927.00	$ 1,525,164.00
10-500	Public Services - Facilities	$ 515,857.00	$ -	$ 515,857.00	$ 38,600.00	$ -	$ -		$ 477,257.00
10-510	Police	$ 2,291,358.00	$ -	$ 2,291,358.00	$ -	$ 539,091.00	$ -		$ 1,752,267.00
10-512	Animal Control	$ 125,333.00	$ -	$ 125,333.00	$ -	$ -	$ -		$ 125,333.00
10-540	Development Services	$ 429,027.00	$ -	$ 429,027.00	$ -	$ -	$ -		$ 429,027.00
10-545	Public Services - Admin	$ 159,118.00	$ -	$ 159,118.00	$ -	$ -	$ -		$ 159,118.00
10-550	Public Services - Fleet Maint.	$ 156,235.00	$ -	$ 156,235.00	$ -	$ -	$ -		$ 156,235.00
10-570	Public Works - Operations	$ 1,026,839.00	$ -	$ 1,026,839.00	$ 74,000.00	$ 18,491.00	$ 300,000.00		$ 634,348.00
10-620	Parks & Recreation	$ 540,624.00	$ -	$ 540,624.00	$ -	$ -	$ -		$ 540,624.00
10-621	Parks & Recreation - CRC	$ 94,202.00	$ -	$ 94,202.00	$ -	$ -	$ 20,000.00		$ 74,202.00
General Fund Totals		**$ 9,742,551.00**	**$ 1,370,276.00**	**$ 8,372,275.00**	**$ 212,600.00**	**$ 1,195,833.00**	**$ 320,000.00**	**$ 435,927.00**	**$ 6,207,915.00**
	Revenue Check Total	$ 9,742,551.00							
12-530	Fire/Emergency Services	$ 2,426,988.00	$ -	$ 2,426,988.00	$ 12,000.00	$ 752,058.00	$ 10,512.00	$ -	$ 1,652,418.00
Fire Fund Totals		**$ 2,426,988.00**	**$ -**	**$ 2,426,988.00**	**$ 12,000.00**	**$ 752,058.00**	**$ 10,512.00**	**$ -**	**$ 1,652,418.00**
	Revenue Check Total	$ 2,426,988.00							
30-720	Utilties - Water Administration	$ 2,573,643.00	$ -	$ 2,573,643.00	$ -	$ 141,900.00	$ -	$ 1,446,028.00	$ 985,715.00
30-814	Utilities - Water Maintenance	$ 685,787.00		$ 685,787.00	$ 14,000.00	$ -	$ -	$ -	$ 671,787.00
Water Fund Totals		**$ 3,259,430.00**	**$ -**	**$ 3,259,430.00**	**$ 14,000.00**	**$ 141,900.00**	**$ -**	**$ 1,446,028.00**	**$ 1,657,502.00**
	Revenue Check Total	$ 3,259,430.00							
31-820	Utilities - Wastewater Treatment	$ 4,314,091.00	$ -	$ 4,314,091.00	$ -	$ 278,211.00	$ 2,907,370.00	$ -	$ 1,128,510.00
31-830	Utilities - Wastewater Collections	$ 8,972,368.00	$ -	$ 8,972,368.00	$ 42,000.00	$ 8,096,924.00		$ -	$ 833,444.00
Wastewater Fund Totals		**$ 13,286,459.00**	**$ -**	**$ 13,286,459.00**	**$ 42,000.00**	**$ 8,375,135.00**	**$ 2,907,370.00**	**$ -**	**$ 1,961,954.00**
	Revenue Check Total	$ 13,286,459.00							
32-562	Public Services - Stormwater	$ 189,486.00	$ 24,970.00	$ 164,516.00	$ -	$ -	$ -		$ 164,516.00
Stormwater Fund Totals		**$ 189,486.00**	**$ 24,970.00**	**$ 164,516.00**	**$ -**	**$ -**	**$ -**		**$ 164,516.00**
	Revenue Check Total	$ 189,486.00							
35-580	Solid Waste	$ 847,618.00	$ 16,167.00	$ 831,451.00	$ -	$ -	$ -	$ -	$ 831,451.00
Solid Waste Fund Totals		**$ 847,618.00**	**$ 16,167.00**	**$ 831,451.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 831,451.00**
	Revenue Check Total	$ 847,618.00							
38-501	South Harbour Golf - Grounds	$ 159,393.00	$ -	$ 159,393.00	$ -	$ -	$ -	$ -	$ 159,393.00
38-620	South Harbour Golf - Operations	$ 71,133.00	$ -	$ 71,133.00	$ -	$ -	$ -	$ -	$ 71,133.00
South Harbour Golf Fund Totals		**$ 230,526.00**	**$ -**	**$ 230,526.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 230,526.00**

	Revenue Check Total	$	230,526.00										
39-379	Sewer District Fee	$	2,024,290.00	$	2,024,290.00	$	-	$	-	$	-	$	-	$	-	$	-
Sewer District Fee Totals		**$**	**2,024,290.00**	**$**	**2,024,290.00**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Revenue Check Total	$	2,024,290.00										
45-420	Accommodations Tax (3% A-tax)	$	607,540.00	$	193,282.00	$	414,258.00	$	-	$	-	$	-	$	264,258.00	$	150,000.00
Accommodations Tax Fund Totals		**$**	**607,540.00**	**$**	**193,282.00**	**$**	**414,258.00**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**264,258.00**	**$**	**150,000.00**
	Revenue Check Total	$	607,540.00										
46-420	Beach Tax Fund (2% A-Tax)	$	404,760.00	$	10,000.00	$	394,760.00	$	-	$	-	$	-	$	367,760.00	$	27,000.00
Beach Tax Fund Totals		**$**	**404,760.00**	**$**	**-**	**$**	**404,760.00**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**367,760.00**	**$**	**37,000.00**
	Revenue Check Total	$	404,760.00										
72	Capital Reserve Fund	$	41,137.00	$	-	$	41,137.00	$	-	$	-	$	-	$	41,137.00	$	-
Capital Reserve Fund Totals		**$**	**41,137.00**	**$**	**-**	**$**	**41,137.00**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**41,137.00**	**$**	**-**
	Revenue Check Total	$	41,137.00										
74	Beach Preservation Fund	$	13,060.00	$	-	$	13,060.00	$	-	$	-	$	13,060.00	$	-	$	-
Beach Preservation Fund Totals		**$**	**13,060.00**	**$**	**-**	**$**	**13,060.00**	**$**	**-**	**$**	**-**	**$**	**13,060.00**	**$**	**-**	**$**	**-**
	Revenue Check Total	$	13,060.00										

TOWN OF OAK ISLAND
GENERAL FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
10-301-0100	CURRENT YEARS TAXES	6,391,741.22	6,368,880	6,296,405.73	5,856,942	6,442,636
10-301-0200	PRIOR YEARS TAXES	176,558.93	125,000	170,382.25	153,358	153,358
10-301-0300	MOTOR VEHICLES TAXES	122,960.55	100,000	107,476.33	100,000	100,000
10-303-0000	TAX PAYMENTS OVER/UNDER $1	15.63	-	4.66	-	-
10-314-0100	ANIMAL CONTROL REVENUE	8,342.50	-	3,585.00	4,500	4,500
10-314-0200	CIVIL CITATIONS	13,344.00	12,800	11,950.00	13,000	13,000
10-317-0000	TAX PENALTIES	47,829.03	30,000	41,164.51	30,000	30,000
10-317-0200	MV TAX PENALTIES	1,505.00	1,000	1,324.04	1,250	1,250
10-325-0000	PRIVILEGE LICENSES	36,017.50	27,900	28,286.25	28,000	28,000
10-328-0000	CABLE VISION RECEIPTS	19,322.05	18,000	-	-	-
10-328-0500	VIDEO PROGRAMMING	157,943.93	163,000	76,562.38	150,000	150,000
10-329-0000	INTEREST EARNED	3,660.07	3,900	1,586.88	1,600	1,600
10-335-0000	MISCELLANEOUS REVENUES	10,651.79	3,200	21,808.83	2,000	2,000
10-335-0200	MISCELLANEOUS DONATIONS	3,454.00	3,202	101.13	-	-
10-335-0400	MISC SUBDIVISION FEES	(72.00)	-	-	-	-
10-335-0500	MISCELLANEOUS PERMITS & FEES	17,875.00	17,000	7,075.00	1,000	1,000
10-335-1000	MISCELLANEOUS REV - INSURANCE REFUND	7,937.73	-	8,275.00	-	-
10-335-2000	MISCELLANEOUS REV - PIER LEASE	66,750.00	72,000	50,000.00	76,000	76,000
10-337-0000	UTILITIES FRANCHISE TAX REV	381,608.47	405,000	229,196.52	415,000	415,000
10-338-0000	TELEPHONE COMMUNICATION TAX	33,779.00	30,000	13,855.77	-	-
10-341-0000	BEER AND WINE TAX PROCEEDS	29,592.50	31,000	-	31,000	31,000
10-343-0100	N.C. POWELL BILL RECEIPTS	292,978.97	293,000	300,688.44	300,000	300,000
10-345-0000	LOCAL OPTIONAL SALES TAX	568,799.74	530,200	353,671.32	604,154	604,154
10-345-0100	LOCAL OPT SALES TAX 1/2%(40)	314,776.21	314,600	184,749.15	311,096	311,096
10-345-0101	LOCAL OPT SALES TAX 1/2%(42)	288,930.80	269,550	180,378.89	308,429	308,429
10-345-0102	LOCAL OPT SALES TAX 1/2%(44)	286,111.93	296,700	164,326.22	274,822	274,822
10-347-0000	ABC NET REVENUE	148,966.05	100,000	77,684.36	80,000	80,000
10-348-0200	CAMA REIMBURSEMENT	5,575.00	3,500	5,095.00	4,500	4,500
10-349-0000	FEMA REIMB/ASSISTANCE	17,208.00	-	-	-	-
10-349-1000	NC CTL SUB TAX DIST-LAW ENF	5,686.80	296	1,838.97	-	-
10-349-1010	FED DRUG SEIZURE-LAW ENFORCEMENT	2,994.99	-	2,134.21	-	-
10-350-0500	RECREATION GRANTS	-	20,000	20,000.00	20,000	20,000

TOWN OF OAK ISLAND
GENERAL FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
10-350-0700	P&R RALLY FOR THE CURE REVENUE	-	-	3,290.00	-	-
10-350-5000	BEACH & TOURISM COMMITTEE PROGRAMS	9,355.50	9,500	-	-	-
10-351-0000	PLANNING BRD/BRD OF ADJ FEES	600.00	600	300.00	-	-
10-355-0000	BUILDING PERMITS	154,097.63	125,000	135,877.12	130,000	130,000
10-355-0100	HOMEOWNERS RECOVERY FUND	640.00	500	930.00	500	500
10-355-0200	FIRE PERMITS	2,510.00	1,250	880.00	1,000	1,000
10-355-0300	DEVELOPMENT PERMITS	1,260.00	600	720.00	700	700
10-355-0400	ZONING PERMITS	8,772.00	6,000	6,606.00	7,000	7,000
10-356-0000	PLUMBING PERMITS	43,098.00	35,000	9,934.00	10,000	10,000
10-357-0000	ELECTRICAL INSPECT FEES	17,448.00	15,000	12,960.00	15,000	15,000
10-357-0100	MECHANICAL INSPECT FEES	37,112.00	25,000	23,096.00	25,000	25,000
10-357-0300	CAMA PERMITS	4,650.00	4,000	5,800.00	5,000	5,000
10-365-0000	RECREATION DEPT RECEIPTS	83,515.49	70,000	59,949.32	76,000	76,000
10-365-0100	VENDING MACHINES	85.02	-	-	-	-
10-365-0120	SPONSORSHIP ADS	2,670.00	2,000	2,700.00	2,300	2,300
10-365-0130	SPONSORSHIP-OKI FIREWORKS	3,575.00	-	-	-	-
10-365-0200	WEIGHT ROOM FEES	37,514.10	35,000	29,695.45	35,000	35,000
10-365-0300	TURTLE PROGRAM	7,277.35	5,000	5,498.75	5,000	5,000
10-365-0302	TURTLE / 1ST CRAWL ENVIRO FESTIVAL	340.00	1,200	-	-	-
10-365-0500	RECREATION DONATIONS	1,233.07	500	15.00	-	-
10-365-0600	SKATE PARK DONATIONS	210.00	-	-	-	-
10-365-0800	TEEN CENTER DONATIONS	28.00	-	15.75	-	-
10-365-0805	SALTY DOG PARK REVENUE	7,674.14	4,697	4,471.00	-	-
10-365-1000	MERCHANDISING	2,787.10	3,000	3,999.78	5,000	5,000
10-365-2060	MERCHANDISNG SALES -PIO-TAXABLE	88.06	-	38.11	-	-
10-365-2065	MERCHANDISE WHOLESALE - PIO	-	-	15.66	-	-
10-365-2080	MEMORIALS-ARBORIST PROGRAMS	1,280.00	500	604.89	-	-
10-365-2085	MEMORIALS-CHILD MEMORIAL PARK	100.00	-	-	-	-
10-383-0000	SALE OF FIXED ASSETS	39,167.76	-	-	-	-
10-384-0000	BELLSOUTH LEASE - PELICAN	2,400.00	2,400	-	-	-
10-391-0000	REIMB. FROM WATER FD - ADMIN	375,000.00	117,808	-	-	-
10-391-0100	TRANSFER FROM ACCOMM. TAX FD	319,181.00	249,000	-	62,706	62,706

TOWN OF OAK ISLAND
GENERAL FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
10-391-0101	TRANSFER FROM BEACH TAX-SAND MNGT	40,897.05	150,000	-	10,000	10,000
10-391-0200	REIMB. FRM SOLID WASTE FD-ADMIN	95,000.00	65,138	-	-	-
10-391-0300	REIMB. FRM WASTEWATER FUND	-	-	-	-	-
10-391-0400	TRANSFER FRM STORMWATER FUND	75,000.00	75,000	-	-	-
10-391-0700	TRANSFER FROM TWN HALL CAP PROJ	-	-	-	-	-
10-393-0000	STREET PAVING ASSESSMENTS	1,137.54	-	-	-	-
10-393-0200	UNDERGROUND UTILITY ASSESSMENT	2,604.13	-	877.72	-	-
10-395-0000	INTEREST-ST. PAVING ASSESSMENT	265.05	-	-	-	-
10-395-0200	INTERES-UND.UTILITY ASSESSMENT	863.31	-	464.55	-	-
10-397-0000	TRANSFER FROM CAPITAL RESERVE	-	-	-	-	-
10-397-6500	REPAYMENT FROM WASTEWTR CAP PROJ FD	-	-	-	-	-
10-399-0000	APPROPRIATED FUND BALANCE	-	20,855	-	149,767	-
10-399-1100	APPROPRIATED FUND BALANCE-POWELL BILL	-	555,000	-	-	-
10-399-1200	APPROP FUND BAL-POLICE FINE/FOREIT	-	-	-	-	-
	TOTAL GENERAL FUND	**10,842,281.69**	**10,819,276**	**8,668,345.94**	**9,306,624**	**9,742,551**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
TOWN COUNCIL								
10-410-0100	FEES PAID ELECTED OFFICIALS	40,500.00	39,000	29,250.00	39,000	40,500	40,500	40,500
10-410-0400	PROFESSIONAL SERVICES	304,089.11	200,000	193,436.96	275,000	250,000	250,000	250,000
10-410-0401	PROF. SVC.-SAND MANAGEMENT	37,897.20	150,000	8,703.97	10,000	10,000	10,000	10,000
10-410-0500	FICA EXPENSE	2,546.20	2,600	1,638.09	3,023	3,139	3,139	3,139
10-410-0610	GROUP INSURANCE-HRA	77.35	75	83.34	-	-	-	-
10-410-1400	TRAVEL & TRAINING	1,039.01	1,000	152.61	500	1,000	1,000	1,000
10-410-2600	ADVERTISING	-	-	-	-	5,000	5,000	5,000
10-410-3300	DEPARTMENTAL SUPPLIES	713.92	500	721.37	700	700	700	700
10-410-3301	SUPPLIES - VIDEOTAPING	450.67	500	325.86	500	500	500	500
10-410-3500	ASSETS INVENTORY-VIDEOTAPING	1,594.28	1,000	-	500	500	500	500
10-410-5710	ELECTION EXPENSES	3,161.17	-	-	-	3,500	3,500	3,500
10-410-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-410	**DEPARTMENT TOTAL**	**392,068.91**	**394,675**	**234,312.20**	**329,223**	**314,839**	**314,840**	**314,840**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

TOWN COUNCIL

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Service Compensation	43,046	41,600	43,639	4.67%	43,639	4.90%
Operating Expenses	349,023	353,075	271,200	-30.19%	271,200	-23.19%
Economic Development						
Assets Inventory						
Outside Agency Funding						
Transfers						
TOTAL	**392,068.91**	**394,675**	**314,839**	**-20.23%**	**314,840**	**-20.23%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
		6	6

POSITIONS	
Mayor	1
Town Council Members	5
TOTAL	**6**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	AGENCY REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
OUTSIDE AGENCY FUNDING								
10-411-9501	BRUNS FAMILY ASSISTANCE	1,000.00	2,000	2,000	2,000	4,000	4,000	2,000
10-411-9503	CHAMBER OF COMMERCE	5,000.00	5,000	5,000	5,000	5,000	5,000	3,000
10-411-9505	OKI SENIOR CITIZENS INC	6,032.00	5,000	5,000	5,000	4,000	4,000	3,000
10-411-9507	COMMUNITIES IN SCHOOLS	1,000.00	1,000	1,000	1,000	2,000	2,000	1,000
10-411-9508	HOPE HARBOR HOME DONATION	1,800.00	1,000	1,000	1,000	2,000	2,000	1,000
10-411-9509	FAMILY EMERGENCY TEEN SHELTER	1,200.00	1,000	1,000	1,000	1,200	1,200	1,000
10-411-9510	K BEASLEY SEA TURTLE HOSPITAL	1,000.00	-	-	-	-	-	
10-411-9511	NC FOURTH OF JULY FESTIVAL	-	1,000	-	1,000	1,000	1,000	1,000
10-411-9513	OAK ISLAND ART GUILD SHOW	500.00	-	-	-	500	500	-
10-411-9514	BRUNS CO LITERACY COUNCIL	1,500.00	-	-	-	1,500	1,500	-
10-411-9515	LONG BAY ARTIFICIAL REEF ASSOC	5,000.00	-	-	-	-	-	
10-411-9517	OKI FERAL CAT PROGRAM	2,000.00	2,000	2,000	2,000	2,000	2,000	1,000
10-411-9520	CAPE FEAR REGIONAL JETPORT	7,500.00	-	-	-	23,000	23,000	-
10-411-9529	OAK ISLAND COMMUNITY WATCH	2,000.00	2,000	2,000	2,000	4,000	4,000	4,000
10-411-9530	LOWER CAPE FEAR HOSPICE	2,500.00	2,500	2,500	2,500	2,500	2,500	2,500
10-411-9531	CHAMBER OF COMMERCE -HOLLY DAYS	500.00	-	-	-	-	-	
10-411-9900	RESERVE - FUTURE EXPENDITURES	-	-	-	-	-	-	
10-411	**OUTSIDE AGENCY FUNDING TOTAL**	**38,532.00**	**22,500**	**21,500**	**22,500**	**52,700**	**52,700**	**19,500**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
ADMINISTRATION								
10-420-0200	SALARIES - GEN GOV	768,160.88	755,913	570,873.22	1,141,746	652,887	663,808	663,808
10-420-0210	OVERTIME - GEN GOV	14,327.04	1,000	679.97	1,360	-	-	-
10-420-0400	PROFESSIONAL SERVICES	-	20,000	482.02	20,000	-	-	-
10-420-0500	FICA EXPENSE	58,008.05	58,750	43,913.52	87,827	50,599	51,445	51,445
10-420-0600	GROUP INSURANCE	130,882.79	107,124	76,981.49	153,963	123,105	123,105	123,105
10-420-0610	HRA ALLOWANCE	22,263.47	14,700	15,164.78	30,330	14,700	14,700	14,700
10-420-0700	RETIREMENT	52,899.36	52,215	36,305.29	72,611	44,034	44,796	44,796
10-420-0800	401K SUPP. RETIREMENT	30,314.94	50,043	5,829.86	11,660	15,467	15,686	15,686
10-420-0900	UNEMPLOYMENT					3,150	3,150	3,150
10-420-1100	TELEPHONE & POSTAGE	12,174.63	14,000	9,169.46	18,339	12,175	12,175	12,175
10-420-1301	INTERNET ACCESS	10,414.20	10,500	8,734.65	17,469	15,000	15,000	15,000
10-420-1302	TOKI WEB PAGE	1,565.65	1,600	1,078.15	2,156	1,600	1,600	1,600
10-420-1400	TRAVEL & TRAINING	5,033.26	5,000	3,873.33	7,747	5,000	5,000	5,000
10-420-1401	SAFETY AND OSHA COMPLIANCE	-	-	-	-	-	-	-
10-420-1500	MANAGER'S TRAVEL & TRAINING	-	500	-	-	500	500	500
10-420-1502	MAINT & REPAIR FACILITY		1,150	1,147.90	2,296	-	-	-
10-420-1600	MAINT. & REPAIR EQUIPMENT	4,234.14	6,500	1,766.00	3,532	5,000	5,000	5,000
10-420-1700	MAINT & REPAIR VEHICLES	176.01	-	-	-	1,500	1,500	1,500
10-420-2600	ADVERTISING	12,146.45	7,000	5,837.10	11,674	2,000	2,000	2,000
10-420-3100	AUTO SUPPLIES	338.65	-	252.17	504	200	200	200
10-420-3300	DEPARTMENTAL SUPPLIES	17,230.03	20,000	13,959.87	27,920	17,000	17,000	17,000
10-420-3500	ASSETS INVENTORY < $5000	1,082.20	3,500	-	4,000	-	-	-
10-420-3510	ASSETS INVENTORY-IT COMPUTER/PRINTI	2,048.92	2,000	497.76	996	2,000	2,000	2,000
10-420-4500	CONTRACTED SERVICES	55,766.28	91,210	68,603.88	137,208	90,000	93,000	93,000
10-420-5300	DUES & SUBSCRIPTIONS	17,260.02	19,500	13,840.50	17,500	17,500	17,500	17,500
10-420-5400	LIAB. INS. & UNEMPLOY COMP.	425,007.19	420,000	370,005.50	420,000	420,000	420,000	420,000
10-420-5700	MISCELLANEOUS	10,000.01	7,500	3,100.13	6,200	4,000	4,000	4,000
10-420-5701	MISC - FIRE FEES	11,280.00	12,000	11,280.00	12,000	12,000	12,000	12,000
10-420-5703	MISC - LAW SUIT/CLAIM	-	75,000	195,000.00	189,000	-	-	-
10-420-5800	CASH OVER/SHORT	(160.08)		281.91	235	-	-	-
10-420-5900	HURRICAN EXP-IRENE FY 2012	1,038.74	-	-	-	-	-	-
10-420-7100	CAPITAL OUTLAY-LAND	-	-	-	-	-	-	-

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
ADMINISTRATION								
10-420-7400	CAPITAL OUTLAY	10,957.50	-	-	-	-	100,000	100,000
10-420-7401	CAPITAL OUTLAY-FACILITIES	-	-	-	-	-	-	-
10-420-7404	CAPITAL OUTLAY-PIER RURAL CENTER	-	-	-	-	-	-	-
10-420-9012	TRANSFER TO EMERGENCY SVCS	1,260,000.00	1,406,539	-	1,406,539	1,405,000	1,370,276	1,370,276
10-420-9030	TRANSFER TO WATER FUND	-	-	-	-	-	-	-
10-420-9031	TRANSFER TO WASTEWATER FUND	-	-	-	-	-	-	-
10-420-9032	TRANSFER TO STORMWATER FUND	-	-	-	-	-	-	-
10-420-9035	TRANSFER TO SOLID WASTE FUND	-	-	-	-	-	-	-
10-420-9038	TRANSFER TO SH GOLF COURSE FUND	-	-	-	-	-	-	-
10-420-9069	TO POLICE HQ CAP PROJ	-	-	-	-	-	-	-
10-420-9100	DEBT SERVICE-PRINCIPLE	672,244.50	433,276	343,275.21	433,275	433,933	433,933	433,933
10-420-9101	DEBT SERVICE-INTEREST	251,788.33	223,920	196,263.44	223,920	204,318	204,318	204,318
10-420-9165	TRANSFER TO WASTEWATER CAP PROJ	-	-	-	-	-	-	-
10-420-9900	RESERVED FOR FUND BALANCE	-	467,872	-	-			435,927
10-420-9901	RESERVE FOR ADJUSTMENT (COLA)	-	-	-	-	-	-	-
10-420-9902	WELLNESS BENEFIT	-	-	-	-	-	-	-
10-420-9903	RESERVE FOR ADJ (MAPS)	-	-	-	-	-	-	-
10-420-9904	RESERVE FOR ADJ (INS HRA)	-	-	-	-	-	-	-
10-420	**DEPARTMENT TOTAL**	**3,858,483.16**	**4,288,312**	**1,998,197.11**	**4,462,007**	**3,552,668**	**3,633,691**	**4,069,618**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

ADMINISTRATION

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	1,094,444.00	1,040,895	903,942	-13.2%	916,689	-11.9%
Operating Expenses	630,309.00	702,600	605,475	-13.8%	608,475	-13.4%
Capital Outlay	20,200.00	-	-		100,000	100.0%
Debt Service	924,033.00	657,196	638,251	-2.9%	638,251	-2.9%
Transfers	1,315,355.00	1,887,621	1,405,000	-25.6%	1,370,276	-27.4%
Reserve	-	-	-		435,927	
TOTAL	**3,984,341.00**	**4,288,312**	**3,552,668**	**-17.2%**	**4,069,618**	**-5.1%**

POSITIONS	
Town Manager	1
Administrative Assistant II	0.5
Town Clerk	1
Finance Director	1
Accounting Supervisor	1
Tax Collector/Customer Svcs Supervisor	1
Human Resources Officer	1
Administrative Assistant I (Receptionist)	1
Customer Services Representative	3
IT Technician	1
Accounting Technician - A/P	1
Purchasing Specialist	1
Public Information Officer	1
TOTAL	**14.5**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	14	0.5	14.5

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 12/31/2012	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - FACILITIES MAINTENANCE								
10-500-0200	SALARIES - FACILITIES MGMT	57,347.25	64,583	33,098	64,583	41,472	40,559	40,559
10-500-0210	OVERTIME - FACILITIES MGMT	-	500	-	-	-	-	-
10-500-0400	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
10-500-0500	FICA EXPENSE	4,190.47	5,044	3,121	5,044	3,214	3,143	3,145
10-500-0600	GROUP INSURANCE	28,372.02	24,657	9,673	24,657	6,170	6,170	6,170
10-500-0610	HRA ALLOWANCE	3,102.94	3,500	1,326	3,500	700	700	700
10-500-0700	LOCAL RETIREMENT	3,875.13	4,543	2,162	4,543	2,932	2,868	2,868
10-500-0800	401K SUPP. RETIREMENT	1,979.96	2,603	274	550	829	810	810
10-500-0900	UNEMPLOYMENT					210	210	210
10-500-1100	TELEPHONE & POSTAGE	1,050.00	1,100	600	1,100	1,100	1,100	1,100
10-500-1300	UTILITIES	193,026.93	190,000	93,619	190,000	226,000	226,000	226,000
10-500-1301	INTERNET ACCESS	-	960	-	960	960	960	960
10-500-1400	TRAVEL & TRAINING	-	200	-	-	200	200	200
10-500-1500	MAINT & REPAIR FACILITIES	24,821.67	70,000	9,600	56,000	70,000	70,000	70,000
10-500-1501	MAINT. ALL ACCESSES/BULKHEADS	-	-	-	-	15,000	15,000	15,000
10-500-1600	MAINT. & REPAIR EQUIPMENT	475.12	500	-	400	500	500	500
10-500-1700	MAINT. & REPAIR VEHICLES	291.47	500	2	400	500	500	500
10-500-3100	AUTO SUPPLIES	3,354.85	4,500	2,132	4,200	4,500	4,500	4,500
10-500-3300	DEPARTMENTAL SUPPLIES	1,041.30	3,000	1,015	2,000	3,000	3,000	3,000
10-500-3500	ASSETS INVENTORY < $5000	2,889.11	2,500	311	2,000	2,500	2,500	2,500
10-500-3600	UNIFORMS	450.00	900	-	900	450	450	450
10-500-4500	CONTRACTED SERVICES	133,689.08	98,085	44,121	98,085	98,085	98,085	98,085
10-500-5700	MISCELLANEOUS	92.92	100	36	-	-	-	-
10-500-7200	CAPITAL OUTLAY-FACILITIES	-	-	-	-	38,600	38,600	38,600
10-500-7201	CAPITAL OUTLAY-BEACH ACCESSES	-	-	-	-	-	-	-
10-500-7202	CAPITAL OUTLAY-SMITH PARK FACILITIES	-	-	-	-	-	-	-
10-500-7400	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
10-500-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	-	-
10-500	**DEPARTMENT TOTAL**	**460,050.22**	**477,775**	**201,090**	**458,922**	**516,922**	**515,855**	**515,857**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - FACILITIES MAINTENANCE

EXPENDITURES	FY11-12 ACTUAL	FY12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	98,868	105,430	55,527	-47.3%	54,460	-48.3%
Operating Expenses	361,182	372,345	422,795	13.5%	422,795	13.5%
Capital Outlay	-	-	38,600		38,600	
Debt Service						
Transfers	-	-	-		-	
TOTAL	**460,050.22**	**477,775**	**516,922**	**8.2%**	**515,857**	**8.0%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	1	0	1

POSITIONS	
Building Maintenance Supervisor	1
TOTAL	**1**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREV YR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 12/31/2012	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
POLICE								
10-510-0200	SALARIES - POLICE	1,167,431.19	1,185,644	554,258	1,185,644	1,075,097	1,095,437	1,095,437
10-510-0210	OVERTIME - POLICE	39,319.43	30,000	3,400	30,000	30,000	30,000	30,000
10-510-0500	FICA EXPENSE	90,566.42	94,212	42,026	94,000	85,645	85,645	85,645
10-510-0600	GROUP INSURANCE	232,309.06	190,614	95,080	190,000	206,091	206,091	206,091
10-510-0610	HRA ALLOWANCE	32,416.09	30,800	8,462	30,000	27,300	27,300	27,300
10-510-0700	RETIREMENT EXPENSE	82,175.31	83,317	36,332	81,500	78,109	78,109	78,109
10-510-0800	SUPP. RETIREMENT - 401K	58,304.77	59,174	25,938	57,500	53,646	53,646	53,646
10-510-0900	UNEMPLOYMENT					4,830	4,830	4,830
10-510-1100	TELEPHONE & POSTAGE	26,347.25	30,190	11,915	30,000	30,190	30,190	30,190
10-510-1200	PRINTING	-	1,000	335	700	1,000	1,000	1,000
10-510-1301	INTERNET ACCESS	-	-	-	-	-	-	-
10-510-1400	TRAVEL & TRAINING	8,786.55	8,000	1,969	7,000	8,000	8,000	8,000
10-510-1500	MAINT. BLDG & GROUNDS	-	-	-	-	-	-	-
10-510-1600	MAINT. & REPAIR EQUIPMENT	1,780.03	3,000	1,134	2,500	3,000	3,000	3,000
10-510-1700	MAINT. & REPAIR AUTO	17,755.10	20,000	2,416	16,000	20,000	20,000	20,000
10-510-1800	MAINT & REPAIR-FACILITIES	-	-	-	-	-	-	-
10-510-1900	DRUG ENFORCEMENT	2,000.52	5,000	-	4,000	2,000	2,000	2,000
10-510-3100	AUTO SUPPLIES	75,923.10	66,000	37,881	72,000	72,000	72,000	72,000
10-510-3300	DEPARTMENTAL SUPPLIES	5,753.09	10,000	1,161	7,000	10,000	10,000	10,000
10-510-3310	GRANT PROGRAM SUPPLIES & MATERIALS	-	-	-	-	-	-	-
10-510-3500	ASSETS INVENTORY < $5000	551.99	1,500	-	600	1,500	1,500	1,500
10-510-3502	FORFEITURES/ASSETS INVENTORY-STATE	3,062.27	7,922	535		-	-	-
10-510-3505	FORFEITURES/ASSETS INVENTORY-FED	9,075.45	4,652	-		-	-	-
10-510-3600	UNIFORMS	8,619.48	10,000	1,527	10,000	10,000	10,000	10,000
10-510-4500	CONTRACTED SERVICES	12,477.71	16,445	3,716	16,445	12,623	12,623	12,623
10-510-5300	DUES & SUBSCRIPTIONS	714.98	795	450	725	395	395	395
10-510-5700	MISCELLANEOUS	472.71	500	458	500	500	500	500
10-510-7400	CAPITAL OUTLAY	143,854.72	-	-	-	-	-	-
10-510-9100	DEBT SERVICE-PRINCIPAL	394,606.29	394,607	394,606	394,607	394,607	394,607	394,607
10-510-9101	DEBT SERVICE-INTEREST	176,592.38	160,540	160,539	160,539	144,485	144,485	144,485
10-510	**DEPARTMENT TOTAL**	**2,590,895.89**	**2,413,912**	**1,384,138**	**2,391,260**	**2,271,019**	**2,291,358**	**2,291,358**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

POLICE

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPORVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	1,702,522	1,673,761	1,560,719	-6.75%	1,581,059	-5.54%
Operating Expenses	173,320	185,004	171,208	-7.46%	171,208	-7.46%
Capital Outlay	143,855	-	-		-	
Debt Service	571,199	555,147	539,092	-2.89%	539,092	-2.89%
Transfers						
TOTAL	**2,590,895.89**	**2,413,912**	**2,271,019**	**-5.92%**	**2,291,358**	**-5.08%**

POSITIONS	
Police Chief	1
Major/Assistant Police Chief	1
Lieutenant	2
Patrol Sergeant	4
Police Officer	12
Detective	2
(2 vacant not to hire this year)	
Records Specialist	1
Part-time (as needed)	
TOTAL	**23**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	23	as needed	23

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
ADMINISTRATION - ANIMAL CONTROL								
10-512-0200	SALARIES - ANIMAL CONTROL	72,781.99	70,388	56,568.99	70,388	70,383	71,906	71,906
10-512-0210	OVERTIME - ANIMAL CONTROL	405.57	250	250.54	250	-	-	-
10-512-0500	FICA EXPENSE	5,547.40	5,474	4,346.68	5,474	5,455	5,573	5,573
10-512-0600	GROUP INSURANCE	16,405.35	16,290	10,004.67	16,290	15,587	15,587	15,587
10-512-0610	HRA ALLOWANCE	565.71	2,100	615.21	2,100	2,100	2,100	2,100
10-512-0700	RETIREMENT EXPENSE	5,064.48	4,931	3,760.67	4,931	4,976	5,084	5,084
10-512-0800	401K SUPP. RETIREMENT	2,902.23	2,826	543.67	2,826	1,408	1,438	1,438
10-512-0900	UNEMPLOYMENT					420	420	420
10-512-1100	TELEPHONE & POSTAGE	1,262.27	3,480	900.00	3,480	3,480	3,480	3,480
10-512-1200	PRINTING	93.66	600	-	600	600	600	600
10-512-1400	TRAVEL & TRAINING	128.70	450	20.34	450	1,500	1,500	1,500
10-512-1500	MAINT & REP-BLDGS & GROUNDS	445.05	1,500	829.92	1,500	4,350	4,350	4,350
10-512-1700	MAINT. & REPAIR AUTOS	34.64	2,000	152.38	2,000	2,000	2,000	2,000
10-512-3100	AUTO SUPPLIES	3,328.44	3,000	2,152.29	3,000	3,000	3,000	3,000
10-512-3300	DEPARTMENTAL SUPPLIES	2,710.82	3,000	1,517.56	3,000	5,595	5,595	5,595
10-512-3500	ASSETS INVENTORY < $5000	3,927.38	600	-	600	600	600	600
10-512-3600	UNIFORMS	544.16	690	-	690	1,000	1,000	1,000
10-512-4500	CONTRACTED SERVICES	171.96	500	-	500	500	500	500
10-512-5700	MISCELLANEOUS	152.01	602	153.82	602	600	600	600
10-512-7200	CAPITAL OUTLAY - FACILITIES	-	-	-	-	-	-	-
10-512-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-512	**DEPARTMENT TOTAL**	**116,471.82**	**118,681**	**81,816.74**	**118,681**	**123,555**	**125,333**	**125,333**

DEPARTMENT SUMMARY
FY 2013-2014

ANIMAL CONTROL

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	103,672.73	102,259	100,330	-1.89%	102,108	
Operating Expenses	12,799.09	16,422	23,225	41.43%	23,225	
Capital Outlay	-	-	-		-	
Debt Service						
Transfers						
TOTAL	**116,471.82**	**118,681**	**123,555**	**4.11%**	**125,333**	

POSITIONS	
Animal Control Officer	2
TOTAL	**2**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	2		2

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
DEVELOPMENT SERVICES DEPARTMENT								
10-540-0200	SALARIES - DEV SERV	476,474.53	271,838	211,769.41	271,838	271,845	272,880	272,880
10-540-0210	OVERTIME - DEV SERV	1,211.09	500	202.38	500	1,500	1,500	1,500
10-540-0402	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
10-540-0500	FICA EXPENSE	35,992.54	21,106	15,574.50	21,106	21,184	21,264	21,264
10-540-0600	GROUP INSURANCE	94,826.04	55,544	37,747.30	55,544	53,684	53,684	53,684
10-540-0610	HRA ALLOWANCE	14,372.28	7,700	6,915.05	7,700	7,700	7,700	7,700
10-540-0700	LOCAL RETIREMENT	32,810.32	19,009	14,201.30	19,009	19,325	19,399	19,399
10-540-0800	401K SUPP. RETIREMENT	18,802.26	10,894	1,292.69	2,585	5,467	5,488	5,488
10-540-0900	UNEMPLOYMENT					1,260	1,260	1,260
10-540-1100	TELEPHONE & POSTAGE	11,018.74	12,000	4,275.74	8,500	10,000	10,000	10,000
10-540-1200	PRINTING	-	1,000	-	1,000	1,000	1,000	1,000
10-540-1301	INTERNET ACCESS	-	-	-	-	-	-	-
10-540-1400	TRAVEL & TRAINING	2,604.09	2,000	36.69	1,500	2,000	2,000	2,000
10-540-1502	ARBORIST / TREES & PLANTS	473.50	-	-	-	-	-	-
10-540-1503	MEMORIAL PROGRAM-ARBORIST	9,042.79	5,499	1,384.28	-	-	-	-
10-540-1600	MAINT. & REPAIR EQUIPMENT	1,891.56	5,100	-	2,000	2,500	2,500	2,500
10-540-1700	MAINT. & REPAIR VEHICLES	951.19	2,000	216.53	1,200	2,000	2,000	2,000
10-540-3100	AUTO SUPPLIES	5,555.69	5,500	2,721.69	4,500	6,000	6,000	6,000
10-540-3300	DEPARTMENTAL SUPPLIES	1,899.24	5,500	781.90	2,500	4,000	4,000	4,000
10-540-3500	ASSETS INVENTORY < $5000	-	1,200	-	1,200	6,500	10,500	10,500
10-540-3600	UNIFORMS	-	500	52.18	500	750	750	750
10-540-4500	CONTRACTED SERVICES	3,869.06	4,400	4,111.16	5,235	4,500	4,500	4,500
10-540-5300	DUES & SUBSCRIPTIONS	3,659.37	882	7.00	702	1,202	1,202	1,202
10-540-5301	HOMEOWNERS RECOVERY FUND	576.00	350	522.00	828	900	900	900
10-540-5700	MISCELLANEOUS	424.47	250	30.00	250	250	250	250
10-540-6100	ADVISORY BOARD EXPENSES	18.02	250	149.24	250	250	250	250
10-540-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-540	**DEPARTMENT TOTAL**	**716,472.78**	**433,022**	**301,991.04**	**408,447**	**423,817**	**429,027**	**429,027**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

DEVELOPMENT SERVICES DEPARTMENT

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	674,489.06	386,591	381,965	-1.20%	383,175	-0.88%
Operating Expenses	41,983.72	46,431	41,852	-9.86%	45,852	-1.25%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers						
TOTAL	**716,472.78**	**433,022**	**423,817**	**-2.13%**	**429,027**	**-0.92%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	6		6

POSITIONS	
Sr. Code Enforcement Officer	1
Code Enforcement Officer	2
Customer Service Representative	1
Office Supervisor	1
Planning/Zoning/Inspection Coordinator	1
TOTAL	**6**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2012-13	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - ADMINISTRATION								
10-545-0200	SALARIES - PUBLIC WORKS	226,994.98	119,360	114,713.09	138,459	103,326	103,416	103,416
10-545-0210	OVERTIME - PUBLIC WORKS	4,076.32	-	-	-	-	-	-
10-545-0400	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
10-545-0500	FICA EXPENSE	17,540.40	9,250	8,798.23	9,250	8,008	8,015	8,015
10-545-0600	GROUP INSURANCE	28,864.16	21,355	14,849.86	21,355	21,688	21,688	21,688
10-545-0610	HRA ALLOWANCE	5,259.27	3,500	1,405.34	3,500	2,800	2,800	2,800
10-545-0700	LOCAL RETIREMENT	15,992.18	8,331	7,682.89	9,422	7,305	7,311	7,311
10-545-0800	401K SUPP. RETIREMENT	9,164.60	4,774	1,036.14	1,750	2,067	2,068	2,068
10-545-0900	UNEMPLOYMENT					420	420	420
10-545-1100	TELEPHONE & POSTAGE	2,401.84	2,500	984.61	1,500	2,500	2,500	2,500
10-545-1400	TRAVEL & TRAINING	595.00	1,000	-	1,000	1,000	1,000	1,000
10-545-1600	MAINT. & REPAIR EQUIPMENT	343.92	500	-	-	-	-	-
10-545-1601	MAINT FUEL SYSTEM/TANKS	1,438.93	3,500	2,675.58	2,500	3,500	3,500	3,500
10-545-1700	MAINT. & REPAIR VEHICLES	240.41	500	222.73	500	500	500	500
10-545-3100	AUTO SUPPLIES	2,495.56	1,500	729.35	1,250	1,500	1,500	1,500
10-545-3300	DEPARTMENTAL SUPPLIES	649.41	1,250	322.02	1,000	1,250	1,250	1,250
10-545-3500	ASSETS INVENTORY < $5000.	-	-	-	-	-	-	-
10-545-3600	UNIFORMS	-	400	-	150	150	150	150
10-545-4500	CONTRACTED SERVICES	-	-	-	-	-	-	-
10-545-5700	MISCELLANEOUS	-	-	6.00	-	-	-	-
10-545-5702	OSHA COMPLIANCE ITEMS	-	-	-	-	3,000	3,000	3,000
10-545-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-545-7401	CAPITAL OUTLAY - FACILITIES	-	-	-	-	-	-	-
10-545-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	-	-
10-545	**DEPARTMENT TOTAL**	**316,056.98**	**177,720**	**153,425.84**	**191,636**	**159,014**	**159,118**	**159,118**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - ADMINISTRATION

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	307,891.91	166,570	145,614	-12.6%	145,718	-12.5%
Operating Expenses	8,165.07	11,150	13,400	20.2%	13,400	20.2%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers	-	-	-		-	
TOTAL	**316,056.98**	**177,720**	**159,014**	**-10.5%**	**159,118**	**-10.5%**

POSITIONS	
Adminstrative Assistant	1
Public Works Manager	1
TOTAL	**2**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	2		2

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - FLEET MAINTENANCE								
10-550-0200	SALARIES-FLEET MAINTENANCE	100,844.43	79,084	59,759.96	79,084	76,790	78,595	78,595
10-550-0210	OVERTIME - FLEET MAINTENANCE	646.23	433	-	-	-	-	-
10-550-0500	FICA EXPENSE	7,962.78	6,366	4,622.19	6,366	5,951	6,091	6,091
10-550-0600	GROUP INSURANCE	26,091.28	17,731	11,906.18	17,731	18,320	18,320	18,320
10-550-0610	HRA ALLOWANCE	4,248.55	2,100	557.11	2,100	2,100	2,100	2,100
10-550-0700	LOCAL RETIREMENT	7,123.06	5,733	3,958.83	5,733	5,429	5,557	5,557
10-550-0800	401K SUPP. RETIREMENT	4,081.76	3,286	625.00	3,286	1,536	1,572	1,572
10-550-0900	UNEMPLOYMENT					420	420	420
10-550-1100	TELEPHONE & POSTAGE	2,230.79	1,500	1,320.11	1,500	1,500	1,500	1,500
10-550-1301	INTERNET ACCESS	517.72	-	-	-	-	-	-
10-550-1400	TRAVEL & TRAINING	666.95	1,500	-	1,500	1,500	1,500	1,500
10-550-1600	MAINT. & REPAIR EQUIPMENT	2,709.23	2,000	286.31	1,250	2,000	2,000	2,000
10-550-1700	MAINT. & REPAIR VEHICLES	1,836.58	2,000	575.65	1,000	2,000	2,000	2,000
10-550-1800	MAINT & REPAIR FACILITIES	534.98	2,000	315.15	1,000	2,000	2,000	2,000
10-550-3100	AUTO SUPPLIES	4,580.57	3,000	2,618.22	3,000	3,000	3,000	3,000
10-550-3250	AUTO SUPPLIES - OIL, GREASE ETC.	7,668.53	10,000	6,077.86	9,000	10,000	10,000	10,000
10-550-3300	DEPARTMENTAL SUPPLIES	14,223.04	18,000	5,672.06	14,000	14,000	14,000	14,000
10-550-3500	ASSETS INVENTORY < $5000	8,013.86	6,000	4,723.45	4,000	4,000	4,000	4,000
10-550-3600	UNIFORMS	1,695.50	1,400	-	1,080	1,080	1,080	1,080
10-550-4500	CONTRACTED SERVICES/LABOR	879.11	2,000	745.20	2,000	2,000	2,000	2,000
10-550-5700	MISCELLANEOUS	297.07	500	18.00	100	500	500	500
10-550-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-550-7401	CAPITAL OUTLAY - FACILITIES	-	-	-	-	-	-	-
10-550-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	-	-
10-550	**DEPARTMENT TOTAL**	**196,852.02**	**164,633**	**103,781.28**	**153,730**	**154,125**	**156,235**	**156,235**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - FLEET MAINTENANCE

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	150,998.09	114,733	110,546	-3.65%	112,655	-1.81%
Operating Expenses	45,853.93	49,900	43,580	-12.67%	43,580	-12.67%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers	-	-	-		-	
TOTAL	**196,852.02**	**164,633**	**154,125**	**-6.38%**	**156,235**	**-5.10%**

POSITIONS	
Chief Mechanic	1
Equipment Mechanic	1
TOTAL	**2**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	2		2

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 12/31/2012	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC WORKS -OPERATIONS								
10-570-0200	SALARIES - OPERATIONS	253,467.10	269,456	134,863	269,456	238,061	239,778	239,778
10-570-0210	OVERTIME - OPERATIONS	2,160.96	1,500	-	750	1,000	1,000	1,000
10-570-0400	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
10-570-0500	FICA EXPENSE	19,091.99	20,999	11,000	20,999	18,527	18,660	18,660
10-570-0600	GROUP INSURANCE	52,341.63	44,791	22,187	44,791	51,803	51,803	51,803
10-570-0610	HRA ALLOWANCE	7,541.35	7,000	1,085	7,000	6,650	6,650	6,650
10-570-0700	LOCAL RETIREMENT	17,617.52	18,913	8,848	18,913	15,988	16,108	16,108
10-570-0800	401K SUPP. RETIREMENT	10,096.14	10,838	1,010	10,838	4,581	4,616	4,616
10-570-0900	UNEMPLOYMENT					1,470	1,470	1,470
10-570-1100	TELEPHONE & POSTAGE	1,646.73	2,500	748	1,700	1,700	1,700	1,700
10-570-1301	INTERNET ACCESS	-	-	-	-	-	-	-
10-570-1400	TRAVEL & TRAINING	50.00	1,000	-	-	1,500	1,500	1,500
10-570-1500	MAINT. & REPAIR STREETS	36,523.45	20,000	5,538	17,500	20,000	20,000	20,000
10-570-1501	STONE STABLIZING MAINTENANCE	11,580.41	20,000	2,032	12,000	20,000	20,000	20,000
10-570-1600	MAINT. & REPAIR EQUIPMENT	9,814.77	20,000	2,135	13,000	20,000	20,000	20,000
10-570-1700	MAINT. & REPAIR VEHICLES	8,933.48	10,000	2,738	9,000	10,000	10,000	10,000
10-570-1800	MAINT & REPAIR FACILITIES	116.00	1,250	24	450	4,750	4,750	4,750
10-570-3100	AUTO SUPPLIES	25,342.03	32,000	11,830	28,000	32,000	32,000	32,000
10-570-3300	DEPARTMENTAL SUPPLIES	4,681.87	10,000	681	7,500	8,000	8,000	8,000
10-570-3301	MOSQUITO CONTROL					15,000	15,000	15,000
10-570-3500	ASSETS INVENTORY < $5000.	-	2,000	-	-	3,000	3,000	3,000
10-570-3600	UNIFORMS	1,440.00	3,360	-	-	4,220	4,220	4,220
10-570-4500	CONTRACTED SERVICES	53,684.00	2,500	85	1,500	142,092	142,092	142,092
10-570-4501	CONTRACT SVCS - STREET PAVING	-	7,500	-	5,000	7,500	7,500	7,500
10-570-4502	CONTRACT SVCS-SIDEWALKS	4,030.00	5,000	-	3,500	4,000	4,000	4,000
10-570-4505	HURRICANE/STORM DEBRIS REMOVAL	-	-	-	-	-	-	-
10-570-5700	MISCELLANEOUS	6.00	500	137	-	500	500	500
10-570-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-570-7401	CAPITAL OUTLAY - FACILITIES	-	-	-	-	-	-	-
10-570-7600	SODIUM LIGHT SYSTEM	60,304.97	62,000	25,382	61,000	74,000	74,000	74,000
10-570-9100	DEBT SERVICE-PRINCIPAL	16,870.43	17,262	17,262	17,262	17,262	17,662	17,662
10-570-9101	DEBT SERVICE-INTEREST	1,620.91	1,230	1,230	1,230	1,230	830	830
10-570-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	-	-
10-570	**DEPARTMENT TOTAL**	**598,961.74**	**591,599**	**248,815**	**551,389**	**724,835**	**726,839**	**726,839**
10-570-4503	CONTRACT SVCS -(POWELL BILL)	1,485,405.68	555,000	-	555,000	300,000	300,000	300,000
	DEPARTMENT TOTAL W/POWELL BILL	**2,084,367.42**	**1,146,599**	**248,815**	**1,106,389**	**1,024,835**	**1,026,839**	**1,026,839**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC WORKS - 10-570 OPERATIONS

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	362,316.69	373,497	338,081	-9.5%	340,085	-8.9%
Operating Expenses	1,589,570.42	690,110	294,262	-57.4%	294,262	-57.4%
Capital Outlay	-	-	-		-	
Sodium Light System	60,304.97	62,000	74,000	19.4%	74,000	19.4%
Debt Service	18,491.34	18,492	18,492	0.0%	18,492	0.0%
Transfers	-	-	-		-	
TOTAL	**2,030,683.42**	**1,144,099**	**724,835**	**-36.6%**	**726,839**	**-36.5%**

POSITIONS	
PW Operations Supervisor	1
Equipment Operator	1
Sr. Maintenance Technician	2
Public Works Technician	2
Public Works Technician	0.5
Grounds Maintenance Worker	0.5
TOTAL	**7**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	7		7

COMBINED GROUNDS and STREETS

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 12/31/2012	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PARKS AND RECREATION								
10-620-0200	SALARIES - RECREATION	413,343.95	375,765	198,630	375,765	321,010	322,534	322,534
10-620-0400	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
10-620-0210	OVERTIME - RECREATION	-	-	902	902	-	-	-
10-620-0220	SALARIES - YOUTH EMPLOYMENT	-	3,750	-	3,750	3,750	3,750	3,750
10-620-0230	SALARIES-YOUTH CONSERVATION	-	-	-	-	-	-	-
10-620-0500	FICA EXPENSE	31,184.10	29,412	15,229	29,412	24,878	24,996	24,995
10-620-0600	GROUP INSURANCE	53,627.41	46,404	23,374	46,404	41,034	41,034	41,034
10-620-0610	HRA ALLOWANCE	8,295.75	8,400	1,105	8,400	5,600	5,600	5,600
10-620-0700	LOCAL RETIREMENT	23,679.96	24,468	11,443	24,468	18,866	18,974	18,974
10-620-0800	401K SUPP. RETIREMENT	13,570.22	14,022	1,470	14,022	5,337	5,367	5,367
10-620-0900	UNEMPLOYMENT					3,570	3,570	3,570
10-620-1100	TELEPHONE & POSTAGE	10,347.50	8,000	4,479	8,000	6,000	6,000	6,000
10-620-1301	INTERNET ACCESS	2,098.20	2,700	1,049	2,700	2,700	2,700	2,700
10-620-1400	TRAVEL & TRAINING	414.60	300	106	300	500	500	500
10-620-1401	RECREATION BOARD TRAVEL	-	-	-	-	-	-	-
10-620-1500	MAINT. BLDGS & GROUNDS	6,929.48	5,500	1,215	6,000	-	-	-
10-620-1600	MAINT. & REPAIR EQUIPMENT	849.85	2,000	241	2,000	2,000	2,000	2,000
10-620-1700	MAINT. & REPAIR VEHICLES	2,170.38	3,000	495	3,000	3,000	3,000	3,000
10-620-2600	ADVERTISING	1,427.00	1,500	310	1,500	1,500	1,500	1,500
10-620-3100	AUTO SUPPLIES	5,003.75	6,000	2,216	5,000	5,000	5,000	5,000
10-620-3300	DEPARTMENTAL SUPPLIES	13,642.50	13,500	3,816	13,500	10,000	10,000	10,000
10-620-3301	CLEANING SUPPLIES	4,343.62	4,000	3,793	4,000	4,000	4,000	4,000
10-620-3400	ACTIVITIES & PROGRAMS	48,680.58	45,000	9,492	45,000	43,000	43,000	43,000
10-620-3405	WEIGHT ROOM EXPENSES	5,984.35	5,000	1,955	5,000	5,000	5,000	5,000
10-620-3407	LC FOOTBALL EXPENSES	-	-	-	-	-	-	-
10-620-3409	FISHING TRIP EXPENSES	-	-	-	-	-	-	-
10-620-3410	NRPA "TAKE ME FISHING" PROGRAM	4,996.00	5,000	88	5,000	2,500	2,500	2,500
10-620-3420	OI THEATER ON THE LAWN	1,118.00	2,500	1,844	2,500	-	-	-
10-620-3450	BC SENIOR SERVICES MITIGATION	-	-	-	-	-	-	-
10-620-3500	ASSETS INVENTORY < $5000	1,093.18	750	-	750	500	500	500
10-620-3600	UNIFORMS	927.83	-	-	-	-	-	-
10-620-4500	CONTRACTED SERVICES	25,610.91	27,000	7,981	25,000	22,000	22,000	22,000

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 12/31/2012**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PARKS AND RECREATION								
10-620-5300	DUES & SUBSCRIPTIONS	755.00	350	-	350	350	350	350
10-620-5700	MISCELLANEOUS	375.00	250	220	250	250	250	250
10-620-5701	MERCHANDISING	5,466.40	5,000	2,660	5,000	5,000	5,000	5,000
10-620-5702	FIREWORKS-PIER	10,000.00	-	-	-	-	-	-
10-620-5707	P&R RALLY FOR THE CURE EXPENSE	3,362.27	3,300	1,903	1,903	-	-	-
10-620-5708	TURTLE/1st CRAWL ENVIRO FEST	-	4,500	-	4,500	-	-	-
10-620-5709	SALTY DOG PARK EXP	795.60	7,575	7,400	7,575	1,500	1,500	1,500
10-620-5800	CASH OVER/SHORT	6.00	-	-	-	-	-	-
10-620-7100	CAP OUTLAY-EQUIPMENT	38,665.11	-	-	-	-	-	-
10-620-7400	CAPITAL OUTLAY	27,578.14	-	-	-	-	-	-
10-620-7402	CAPITAL OUTLAY-WEIGHT ROOM	-	-	-	-	-	-	-
10-620-7405	CAPITAL OUTLAY-TEEN CENTER	-	-	-	-	-	-	-
10-620-9031	REIMBURSE WASTEWATER FUND	-	-	-	-	-	-	-
10-620-9050	TRANS TO CAP PROJ-TEEN CENTER	-	-	-	-	-	-	-
10-620-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	-	-
10-620	**DEPARTMENT TOTALS**	**766,342.64**	**654,946**	**303,416**	**651,951**	**538,844**	**540,625**	**540,624**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PARKS and RECREATION

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	543,701.39	502,221	424,044	-15.57%	425,824	-15.21%
Operating Expenses	156,398.00	145,150	114,800	-20.91%	114,800	-20.91%
Capital Outlay	66,243.25	-	-	0.00%	-	0.00%
Debt Service						
Transfers	-	-	-		-	
Reimburse WW	-	-	-		-	
TOTAL	**766,342.64**	**647,371**	**538,844**	**-16.76%**	**540,624**	**-16.49%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	6	7	13
(Youth Employment)		(4 youth)	17

NOTE: Bill Smith Park budget included +$10,200

POSITIONS	
Full-time	
Parks & Recreation Director	1
Program Supervisor	1
Athletic Supervisor	1
Recreation Center Coordinator	1
Recreation Program Assistant	
Special Programs/Facilities Supv	1
Recreation Center Assistant	1
Part-time	
Recreation Center Asst.	1
Nature Center Laborer	1
Skate Park Laborer	1
Athletic Assistant	1
Summer Camp Staff	2
Youth Employment	4
Teen Center Asst.	1
TOTAL	**17**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PARKS AND RECREATION - COMMUNITY RESOURCE CENTER								
10-621-0200	SALARIES	72,372.23	69,749	56,166.46	70,000	56,934	56,934	56,934
10-621-0210	OVERTIME - CRC	-	-	-	-	-	-	-
10-621-0220	SALARIES-YOUTH EMPLOYMENT	-	1,925	-	1,900	1,000	1,000	1,000
10-621-0500	FICA EXPENSE	5,429.20	4,586	4,262.28	4,586	4,490	4,490	4,490
10-621-0600	GROUP INSURANCE	8,675.03	7,797	5,239.68	7,797	8,072	8,072	8,072
10-621-0610	HRA ALLOWANCE	710.88	1,400	501.31	1,400	1,400	1,400	1,400
10-621-0700	LOCAL RETIREMENT	2,883.40	2,928	2,141.79	2,928	2,943	2,943	2,943
10-621-0800	401K SUPP. RETIREMENT	1,652.40	1,678	130.00	1,678	833	833	833
10-621-0900	UNEMPLOYMENT					630	630	630
10-621-1100	TELEPHONE & POSTAGE	158.10	600	67.40	350	350	350	350
10-621-1301	INTERNET ACCESS	898.80	900	674.10	900	900	900	900
10-621-1400	TRAVEL & TRAINING	-	-	-	-	-	-	-
10-621-1600	MAINT. & REPAIR EQUIPMENT	-	200	-	200	200	200	200
10-621-1700	MAINT. & REPAIR VEHICLES	-	3,500	222.78	2,000	3,500	3,500	3,500
10-621-3100	AUTO SUPPLIES	1,597.57	6,500	1,215.12	4,500	5,000	5,000	5,000
10-621-3300	DEPARTMENTAL SUPPLIES	710.55	2,000	282.60	2,000	500	500	500
10-621-3301	CLEANING SUPPLIES	381.54	350	373.19	350	-	-	-
10-621-3400	ACTIVITIES & PROGRAMS	10,345.55	10,800	2,234.37	10,000	6,000	6,000	6,000
10-621-3500	ASSETS INVENTORY < $5000	-	250	-	250	250	250	250
10-621-3600	UNIFORMS	-	-	-	-	-	-	-
10-621-4500	CONTRACTED SERVICES	672.19	1,800	6.60	1,500	1,000	1,000	1,000
10-621-5300	DUES & SUBSCRIPTIONS	-	100	100.00	100	100	100	100
10-621-5700	MISCELLANEOUS	-	100	-	100	100	100	100
10-621-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-621	**DEPARTMENT TOTAL**	**106,487.44**	**117,163**	**73,617.68**	**112,539**	**94,202**	**94,202**	**94,202**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PARKS and RECREATION - COMMUNITY RESOURCE CENTER

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	91,723.14	90,063	76,302	-15.28%	76,302	-15.28%
Operating Expenses	14,764.30	27,100	17,900	-33.95%	17,900	-33.95%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers						
TOTAL	**106,487.44**	**117,163**	**94,202**	**-19.60%**	**94,202**	**-19.60%**

POSITIONS	
Full-time	
Community Resource Supervisor	1
Part-time	
Pre-School Instructor	1
Youth Workers	1
TOTAL	**3**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	1	2	3

TOWN OF OAK ISLAND
FIRE / EMERGENCY SERVICE FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACUTAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
12-329-0000	INTEREST EARNED	-	-	-	-	-
12-331-0000	MISC. FUND RAISERS	50.00	-	-	-	-
12-335-0000	EMS SERVICE BILLING	58,362.41	55,000	32,730.10	35,000	35,000
12-335-0200	MISCELLANEOUS REVENUE	1,712.92	1,000	5.00	-	-
12-335-1000	MISC REV - INSURANCE REIMBURSMENT	79,267.55	199	279.83	-	-
12-336-0000	DONATIONS	3,586.00	3,000	360.00	200	200
12-346-0000	ON BEHALF OF PYMTS-FIRE/RESCUE	-	-	-	-	-
12-349-0000	FEMA REIMB/ASSISTANCE	642.00	-	-	-	-
12-349-0100	FEMA GRANT - SAFR GRANT	132,769.89	-	42,525.26	-	-
12-349-0200	DHS-AFF EQUIPMENT GRANT	120,449.00	-	-	-	-
12-349-0300	DHS-MARINE FIRE EQUIP&TRAIN GRANT	19,140.00	21,023	-	10,512	10,512
12-350-0100	BRUNSWICK CNTY CONT-RESCUE	36,000.00	36,000	18,000.00	36,000	36,000
12-353-0000	FIRE DISTRICT FEES	997,195.89	980,000	736,435.34	975,000	975,000
12-383-0000	SALES OF FIXED ASSETS	5,400.00		-	-	-
12-385-0000	LOAN PROCEEDS	318,000.00	-	-	-	-
12-397-1000	TRANSFER FROM GENERAL FUND	1,260,000.00	1,406,539	-	1,370,276	1,370,276
12-397-5200	TRANSFER FROM CAP PROJ-FIRE STA	-	-	-	-	-
12-397-7200	TRANSFER FROM CAPITAL RESERVE	-	-	-	-	-
12-399-0000	APPROPRIATED FUND BALANCE	-	-	-	-	-
	TOTAL EMERGENCY SERVICES FUND	**3,032,575.66**	**2,502,761**	**830,335.53**	**2,426,988**	**2,426,988**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
FIRE & EMERGENCY SERVICES								
12-530-0200	SALARIES	970,363.66	938,690	691,074.03	938,690	959,560	972,549	972,549
12-530-0210	OVERTIME - FIRE/EMS	6,996.47	8,500	32,958.01	45,000	45,000	45,000	45,000
12-530.0220	VOLUNTEER INCENTIVE	1,442.50	15,000	1,620.00	2,000	7,500	7,500	7,500
12-530-0500	FICA	72,819.95	74,570	54,391.56	70,000	78,435	79,441	79,441
12-530-0600	GROUP INSURANCE	158,676.72	122,339	92,719.87	131,000	160,857	160,857	160,857
12-530-0610	HRA ALLOWANCE	19,498.89	18,900	8,895.51	13,500	21,000	21,000	21,000
12-530-0700	RETIREMENT/PENSION	61,884.07	57,952	44,203.89	80,000	64,132	65,050	65,050
12-530-0800	401K RETIREMENT	35,463.81	38,683	3,914.11	8,000	20,091	20,351	20,351
12-530-0900	UNEMPLOYMENT					5,670	5,670	5,670
12-530-1100	TELEPHONE & POSTAGE	19,011.96	17,000	14,848.84	19,500	12,500	12,500	12,500
12-530-1301	INTERNET ACCESS	3,487.84	4,000	1,958.16	3,250	4,000	4,000	4,000
12-530-1400	TRAVEL & TRAINING	14,482.26	18,000	9,971.01	18,000	18,000	18,000	18,000
12-530-1500	MAINT. OF BLDGS & GROUNDS	79,189.21	45,000	4,980.27	45,000	25,000	25,000	25,000
12-530-1600	MAINT. & REPAIR EQUIPMENT	13,954.06	16,199	4,961.74	10,000	10,000	10,000	10,000
12-530-1700	MAINT. & REPAIR VEHICLES	40,539.37	45,000	15,012.71	45,000	35,000	35,000	35,000
12-530-1800	WELLNESS PROGRAM	-	500	-	-	500	500	500
12-530-3100	AUTO SUPPLIES	27,591.53	30,000	18,100.51	30,000	30,000	30,000	30,000
12-530-3200	OFFICE SUPPLIES	487.37	1,000	150.54	1,000	1,000	1,000	1,000
12-530-3300	DEPARTMENTAL SUPPLIES	18,977.00	20,000	9,733.76	20,000	20,000	20,000	20,000
12-530-3301	HEAVY RESCUE SUPPLIES	-	700	427.50	700	5,000	5,000	5,000
12-530-3302	COMMUNITY PROGRAMS EXPENSES	1,153.91	1,500	1,400.00	1,400	1,500	1,500	1,500
12-530-3303	MEDICAL SUPPLIES	20,849.91	25,000	11,663.74	15,000	15,000	15,000	15,000
12-530-3500	ASSETS INVENTORY < $5000	57,772.58	7,500	837.68	7,500	-	-	-
12-530-3510	ASSETS INV-MARINE FIREFIGHTER GRA	17,976.29	21,024	-	10,512	10,512	10,512	10,512
12-530-3600	UNIFORMS	8,050.33	10,000	2,490.28	10,000	8,000	8,000	8,000
12-530-4500	CONTRACTED SERVICES	32,047.39	47,000	23,117.33	47,000	47,000	47,000	47,000
12-530-4501	MUTUAL AID FIRE DEPT. CONTRACTS	5,090.00	7,000	-	-	-	-	-
12-530-4502	CONT SVS-BRUNSWICK CO EMS	-	-	-	-	-	-	-
12-530-4503	CONT SVC-OAKI ISLAND WATER RESCU	27,200.00	-	-	-	-	25,000	25,000
12-530-5300	DUES & SUBSCRIPTIONS	16,540.84	22,288	8,333.50	17,000	17,000	17,000	17,000
12-530-5700	MISCELLANEOUS	368.89	500	177.00	500	500	500	500
12-530-7400	CAPITAL OUTLAY	385,989.43	-	-	-	12,000	12,000	12,000
12-530-7401	CAPITAL FACILITIES	32,000.00	-	-	-	-	-	-
12-530-9100	DEBT SERVICE-PRINCIPAL	558,976.39	561,245	557,640.45	528,190	562,500	562,499	562,499
12-530-9101	DEBT SERVICE-INTEREST	225,198.86	206,871	210,475.14	207,402	189,600	189,559	189,559
12-530	**DEPARTMENT TOTAL**	**2,934,081.49**	**2,381,961**	**1,826,057.14**	**2,325,144**	**2,386,857**	**2,426,988**	**2,426,988**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

FIRE and EMERGENCY SERVICES

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	1,327,146.07	1,274,634	1,362,245	6.87%	1,377,418	8.06%
Operating Expenses	404,770.74	339,211	260,512	-23.20%	285,512	-15.83%
Capital Outlay	417,989.43	-	12,000	100.00%	12,000	100.00%
Debt Service	784,175.25	768,116	752,100	-2.09%	752,058	-2.09%
Transfers						
TOTAL	**2,934,081.49**	**2,381,961**	**2,386,857**	**0.21%**	**2,426,988**	**1.89%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	21	6	27

POSITIONS	
Fire Chief	1
Assistant Chief/Training	1
Administrative FF/EMT-B	1
Captains	3
Firefighters	15
Firefighters - Part-time	6
TOTAL	**27**

TOWN OF OAK ISLAND
WATER FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACUTAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-2014	COUNCIL APPROVED
30-329-0000	INTEREST EARNED	4,252.20	3,000	2,514.81	3,000	3,000
30-335-0000	OTHER INCOME/MISC.	2,415.70	1,500	3,390.90	2,500	2,500
30-335-0100	PENALTIES/LATE FEES	62,977.81	57,000	43,200.00	53,000	53,000
30-349-0000	FEMA REIMBURSEMENT	2,599.00	-	-	-	-
30-371-0000	WATER UTILITY REVENUE	2,740,636.72	2,745,700	2,051,583.54	2,815,390	2,815,390
30-372-0000	WATER IMPACT FEES	28,494.00	16,000	46,922.00	35,000	35,000
30-373-0000	WATER TAPS - NEW	61,526.35	40,000	59,323.00	50,000	50,000
30-375-0000	RECONNECTION FEES	52,699.48	43,000	61,606.69	55,000	55,000
30-383-0000	SALE OF FIXED ASSETS	27,875.00	-	-	-	-
30-384-0000	US CELLULAR - TOWER LEASE	13,977.98	13,515	9,461.07	13,515	13,515
30-384-0200	ATLANTIC TELELPHONE TWR LEASE	-	-	6,974.52	5,000	5,000
30-384-0300	TIME WARNER TOWER LEASE	-	-	10,169.22	10,000	10,000
30-384-0500	T MOBILE/TRITON PCS TOWER LEASE	34,505.09	34,490	26,843.22	35,000	35,000
30-384-0600	SPRINT/NEXTEL TOWER LEASE	27,588.67	28,000	22,667.76	28,000	28,000
30-384-0700	VERIZON WIRELESS TOWER LEASE	118,723.70	118,639	77,861.00	95,000	95,000
30-384-0800	ATLANTIC SEAWINDS COMM-TOWER LEASE	65,359.42	59,025	42,806.82	59,025	59,025
30-397-1000	TRANSFER FROM GENERAL FUND	-	-	-		
30-397-4500	TRANSFER FROM ACCOMM TAX	-	-	-		
30-397-6500	REPAYMENT FRM WASTEWTR SYS CAP PRJ	-	-	-		
30-399-0000	APPROPRIATED FUND BALANCE	-	-	-		
30-399-0100	APPROP. RESTRICTED FUND BAL-IMPACT	-	-	-		
	TOTAL WATER FUND	**3,243,631.12**	**3,159,869**	**2,465,324.55**	**3,259,430**	**3,259,430**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 3/31/2013	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - UTILITIES WATER FUND								
30-720-0200	SALARIES - WATER ADM	68,001.64	68,243	52,583.95	69,000	69,905	71,521	71,521
30-720-0210	OVERTIME - WATER ADMIN	1,201.52	500	-	500	-	-	-
30-720-0500	FICA EXPENSE	5,166.11	5,328	3,869.04	4,988	5,418	5,543	5,543
30-720-0600	GROUP INSURANCE	20,005.51	20,008	11,403.31	16,600	17,466	17,466	17,466
30-720-0610	HRA ALLOWANCE	2,395.65	2,800	1,092.49	2,000	2,800	2,800	2,800
30-720-0700	LOCAL RETIREMENT	4,816.96	4,798	3,515.61	4,800	4,942	5,057	5,057
30-720-0800	401K SUPP. RETIREMENT	2,760.45	2,750	338.64	1,000	1,408	1,408	1,408
30-720-0900	UNEMPLOYMENT					420	420	420
30-720-1100	TELEPHONE & POSTAGE	1,201.84	2,300	484.61	1,500	2,000	2,000	2,000
30-720-1301	INTERNET ACCESS	-	-	-	-	-	-	-
30-720-1400	TRAVEL & TRAINING	139.00	200	-	-	200	200	200
30-720-1600	MAINT. & REPAIR EQUIPMENT	706.42	800	-	500	800	800	800
30-720-3300	DEPARTMENTAL SUPPLIES	2,519.79	4,250	310.37	2,500	3,000	3,000	3,000
30-720-3500	ASSETS INVENTORY < $5000	-	500	-	-	-	-	-
30-720-3600	UNIFORMS	-	-	-	-	-	-	-
30-720-4500	CONTRACTED SERVICES	57,433.14	50,000	33,098.45	45,000	50,000	50,000	50,000
30-720-4800	COST OF WATER/COUNTY	755,709.82	875,000	490,278.48	775,000	825,000	825,000	825,000
30-720-5300	DUES & SUBSCRIPTIONS	-	-	139.06	-	-	-	-
30-720-5700	MISCELLANEOUS	-	500	-	500	500	500	500
30-720-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
30-720-9100	DEBT SERVICE	-	141,900	-	141,900	141,900	141,900	141,900
30-720-9110	REIMBURSE GENERAL FUND-ADMIN	375,000.00	117,808	-	117,808	117,808	-	-
30-720-9112	TRANSFER TO GENERAL FUND	-	15,680	-	15,680	15,680	-	-
30-720-9131	TRANSFER TO WASTEWATER FUND	-	930,832	-	930,832	930,832	-	-
30-720-9165	ADVANCE TO WWTCS CAPITAL PROJECT	-	-	-		-	-	-
30-720-9200	TRANSFER TO CAPITAL RESERVE	-	-	-		-	-	-
30-720-9201	TRANS/CAP RESERVE-IMPACT FEES	-	-	-		-	-	-
30-720-9202	RESERVE FOR ADJ (COLA)	-	-	-		-	-	-
30-720-9203	RESERVE FOR ADJ (MAPS)	-	-	-		-	-	-
30-720-9204	RESERVE FOR ADJ (INS HRA)	-	-	-		-	-	-
30-720-9900	RESERVE FOR FUND BALANCE	-	42,601		42,601	42,601	1,446,028	1,446,028
30-720	**DEPARTMENT TOTAL**	**1,297,057.85**	**2,286,798**	**597,114.01**	**2,172,709**	**2,232,680**	**2,573,643**	**2,573,643**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - UTILITIES WATER FUND

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	104,348	104,427	102,359	-1.98%	104,215	-0.20%
Operating Expenses	817,710	933,550	881,500	-5.58%	881,500	-5.58%
Capital Outlay	-	-	-		-	
Debt Service	-	141,900	141,900	0.00%	141,900	0.00%
Reimbursements	375,000	117,808	117,808	0.00%	-	-100.00%
Transfers	-	946,512	946,512	0.00%	-	-100.00%
Advance to WWTCS	-	-	-		-	
Reserve		42,601	42,601	0.00%	1,446,028	3294.35%
TOTAL	**1,297,057.85**	**2,286,798**	**2,232,680**	**-2.37%**	**2,573,643**	**12.54%**

POSITIONS	
Customer Service Representative	2
TOTAL	**2**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	2		2

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 3/31/2013	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - UTILITIES WATER MAINTENANCE								
30-814-0200	SALARIES - WATER MAINT.	392,291.52	294,393	229,457.08	290,000	284,155	286,951	286,951
30-814-0210	OVERTIME - WATER MAINT	40,887.19	18,325	18,345.57	22,000	22,000	22,000	22,000
30-814-0400	PROFESSIONAL SERVICES	850.00	1,000	-	500	1,000	1,000	1,000
30-814-0401	PROF SVCS-LAB TESTING	15,767.00	20,000	11,000.00	16,000	15,000	15,000	15,000
30-814-0500	FICA EXPENSE	32,448.62	24,236	19,113.32	25,000	23,727	23,944	23,944
30-814-0600	GROUP INSURANCE	115,832.95	93,370	33,381.09	65,000	56,058	56,058	56,058
30-814-0610	HRA ALLOWANCE	18,417.77	9,100	6,023.94	9,000	7,700	7,700	7,700
30-814-0700	LOCAL RETIREMENT	28,278.91	21,828	15,051.50	20,500	21,370	21,565	21,565
30-814-0800	401K SUPP. RETIREMENT	16,205.46	12,509	999.73	4,750	6,123	6,179	6,179
30-814-0900	UNEMPLOYMENT					1,680	1,680	1,680
30-814-1100	TELEPHONE & POSTAGE	6,750.13	8,500	4,394.96	7,000	7,000	7,000	7,000
30-814-1300	UTILITIES	6,389.65	6,000	4,952.09	6,500	6,500	6,500	6,500
30-814-1400	TRAVEL & TRAINING	1,710.30	2,200	130.00	2,000	2,000	2,000	2,000
30-814-1500	REPAIR & MAINT-BLDG&GROUNDS	1,326.00	1,500	57.34	8,000	1,500	1,500	1,500
30-814-1600	MAINT. & REPAIR EQUIPMENT	3,214.06	3,500	2,891.45	3,500	3,500	3,500	3,500
30-814-1700	MAINT. & REPAIR VEHICLES	4,581.89	6,000	2,515.52	4,000	4,500	4,500	4,500
30-814-3100	AUTO SUPPLIES	28,757.94	28,000	21,103.62	29,000	29,000	29,000	29,000
30-814-3300	DEPARTMENTAL SUPPLIES	552.39	3,000	756.23	2,000	1,500	1,500	1,500
30-814-3301	SUPPLIES-CHEM WTR TREATMENT	-	-	-	-	-	-	-
30-814-3500	ASSETS INVENTORY < $5000	-	500	-	-	-	-	-
30-814-3600	UNIFORMS	6,424.21	4,960	-	4,960	4,960	4,960	4,960
30-814-4500	CONTRACTED SERVICES	58,147.00	64,000	61,967.00	64,000	64,000	64,000	64,000
30-814-4800	TAPS/MAINT. WATER SYSTEM	102,832.09	100,000	69,871.58	100,000	100,000	100,000	100,000
30-814-5300	DUES & SUBSCRIPTIONS	3,685.00	6,500	3,610.00	4,000	4,000	4,000	4,000
30-814-5700	MISCELLANEOUS	-	250	72.00	250	250	250	250
30-814-5702	OSHA COMPLIANCE ITEMS	1,518.23	1,500	-	1,600	1,000	1,000	1,000
30-814-7300	CAPITAL IMPROVEMENTS-SYSTEM	189,624.58	-	-	-	-	-	-
30-814-7400	CAPITAL OUTLAY	141,899.47	141,900	-	141,900	14,000	14,000	14,000
30-814-9300	RESERVE FOR OT-AB	-	-	-	-	-	-	-
30-814	**DEPARTMENT TOTAL**	**1,218,392.36**	**873,071**	**505,694.02**	**831,460**	**682,523**	**685,787**	**685,787**

DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - UTILITIES WATER MAINTENANCE

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	644,362.42	473,761	422,813	-10.75%	426,077	-10.06%
Operating Expenses	242,505.89	257,410	245,710	-4.55%	245,710	-4.55%
Capital Outlay / Improvment	331,524.05	141,900	14,000	-90.13%	14,000	-90.13%
Debt	-					
Transfers	-	-	-		-	
Reserve	-	-	-		-	
TOTAL	**1,218,392.36**	**873,071**	**682,523**	**-21.83%**	**685,787**	**-21.45%**

POSITIONS	
Dist. Collection System Supervisor	1
Backflow Prevention Tech	1
UMM-Meter Reader	1
PT UMM-Meter Reader (NO BENEFITS)	1
Sr. Utility Maint. Mechanic	1
Utility Maint. Mechanic	3
TOTAL	**8**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	7	1	8

TOWN OF OAK ISLAND
WASTEWATER FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACUTAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
31-329-0000	INTEREST EARNED	6,532.14	6,000	3,239.32	3,500	3,500
31-329-5010	INTEREST EARNED-2008A REV BONDS	2,635.94	2,500	1,801.81	2,300	2,300
31-335-0000	OTHER INCOME/MISC.	3,031.02	-	5,199.91	3,500	3,500
31-335-1000	MISC REV-INSURANCE REFUND	3,778.42	-	-	-	-
31-349-0000	FEMA REIMBURSEMENT	5,623.00	-	-	-	-
31-371-0000	SEWER UTILITY REVENUE	5,079,992.22	5,991,570	4,585,623.98	6,674,172	6,674,172
31-371-0300	SEWER REV - CASWELL BEACH	457,476.86	415,000	279,081.52	405,000	405,000
31-372-0000	IMPACT FEES	20,511.00	10,000	11,368.00	12,000	12,000
31-373-0000	TAP FEES/NEW SERVICE	29,100.00	10,000	4,022.00	8,000	8,000
31-379-2000	INTEREST-SEWER ASSESSMENT	927,195.75	625,000	550,809.10	695,000	695,000
31-380-0000	SEWER ASSESMENT REVENUE	5,315,821.54	2,900,000	3,048,310.75	1,225,000	1,225,000
31-383-0000	SALE OF FIXED ASSETS	14,001.00	-	-	-	-
31-384-0000	ALGANOMICS LEASE	36.00	-	-	-	-
31-397-1000	TRANSFER FROM GENERAL FUND	-	930,832	-	-	-
31-397-3000	TRANS FROM WATER FUND	-	-	-		
31-397-3900	TRANSFER FROM SDF FUND	405,200.00	-	-	2,024,290	2,024,290
31-397-6500	TRANS FRM WSTWTR CAP PRJ FUND	-	873,800	-	-	-
31-399-1000	APPROP FUND BAL-SEWER ASSESSSMENTS	-	1,100,000	-	2,233,697	2,233,697
	TOTAL WASTEWATER FUND	**12,270,934.89**	**12,864,702**	**8,489,456.39**	**13,286,459**	**13,286,459**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 12/31/2012	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - UTILITIES WASTEWATER FUND (TREATMENT)								
31-820-0200	SALARIES-WASTEWATER	188,628.83	239,970	124,579	250,000	210,122	213,270	213,270
31-820-0210	OVERTIME - WASTEWATER	18,346.41	7,391	8,856	11,000	8,000	8,000	8,000
31-820-0400	PROFESSIONAL SERVICES	6,814.38	1,000	-	1,000	1,000	1,000	1,000
31-820-0401	PROF SVCS-LAB TESTING	13,786.50	19,000	2,030	10,000	10,000	10,000	10,000
31-820-0500	FICA EXPENSE	15,228.77	19,171	9,909	20,000	16,904	17,148	17,148
31-820-0600	GROUP INSURANCE	25,328.92	21,724	22,439	41,000	40,219	40,219	40,219
31-820-0610	HRA ALLOWANCE	3,803.79	5,600	618	3,500	5,250	5,250	5,250
31-820-0700	RETIREMENT EXPENSE	14,139.93	17,029	8,841	18,000	14,818	15,038	15,038
31-820-0800	401K SUPP RETIREMENT	8,103.20	9,894	1,015	4,000	4,246	4,309	4,309
31-820-0900	UNEMPLOYMENT					1,050	1,050	1,050
31-820-1100	TELEPHONE & POSTAGE	9,876.78	9,500	4,768	10,000	10,000	10,000	10,000
31-820-1300	UTILITIES	49,930.52	57,000	27,595	57,000	58,000	58,000	58,000
31-820-1400	TRAVEL & TRAINING	225.00	2,000	-	1,000	2,000	2,000	2,000
31-820-1600	MAINT & REPAIR EQUIPMENT	32,334.47	20,000	4,713	18,000	47,000	47,000	47,000
31-820-1700	MAINT & REPAIR AUTOS	741.79	2,000	618	1,250	1,500	1,500	1,500
31-820-3100	AUTO SUPPLIES	11,146.74	10,000	4,863	8,500	9,000	9,000	9,000
31-820-3300	DEPARTMENT SUPPLIES	1,905.12	1,500	1,013	1,500	1,500	1,500	1,500
31-820-3301	CHEMICALS	16,938.74	18,000	6,784	17,000	17,000	17,000	17,000
31-820-3302	LAB EQUIPMENT/SUPPLIES	1,475.79	4,500	1,067	4,000	3,500	3,500	3,500
31-820-3303	SUPPLIES-BLDG & GRNDS	15,416.40	20,000	4,318	16,500	15,000	15,000	15,000
31-820-3500	ASSETS INVENTORY < $5000	-	-	-	-	-	-	-
31-820-3600	UNIFORMS	1,233.76	2,480	-	2,480	2,480	2,480	2,480
31-820-4500	CONTRACTED SERVICES	5,206.06	9,000	3,044	6,000	6,546	6,546	6,546
31-820-4501	CONT SVC-SLUDGE REMOVAL	22,143.00	50,000	15,345	30,000	30,000	30,000	30,000
31-820-4800	SEWER TAPS - MATERIALS	-	-	-	-	-	-	-
31-820-4801	REPAIR & MAINT PLANT	41,929.93	31,600	1,499	30,000	30,000	30,000	30,000
31-820-4802	REP/MAINT COLLECTION SYSTEM	-	-	-	-	-	-	-
31-820-4900	SEWER TREATMENT COST	3,081,246.00	2,901,346	827,304	2,901,346	2,907,370	2,907,370	2,907,370
31-820-4910	SEWER TREATMENT-COUNTY O&M	458,002.81	600,000	217,585	550,000	575,000	575,000	575,000
31-820-5300	DUES & SUBSCRIPTIONS	3,430.00	3,000	2,770	3,200	3,200	3,200	3,200
31-820-5700	MISCELLANEOUS	17.25	500	141	500	500	500	500

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 12/31/2012**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - UTILITIES WASTEWATER FUND (TREATMENT)								
31-820-5701	REFUND OVRPY-PRIOR YR IMPACT FEES	-	-	-	-	-	-	-
31-820-5702	OSHA COMPLIANCE ITEMS	799.06	1,000	-	1,000	1,000	1,000	1,000
31-820-7100	CAPITAL-LAND ACQUISITION	-	-	-	-	-	-	-
31-820-7300	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
31-820-7400	CAPITAL OUTLAY	191,467.95	-	-	-	-	-	-
31-820-9100	DEBT SERVICE-PRINCIPAL	244,125.91	248,322	-	248,322	252,722	252,722	252,722
31-820-9101	INTEREST PAYMENTS	45,363.97	35,528	5,640	35,528	25,489	25,489	25,489
31-820-9110	REIMBURSE GENERAL FUND	-	-	-				
31-820	**DEPARTMENT TOTAL**	**4,529,137.78**	**4,368,055**	**1,307,354**	**4,301,626**	**4,310,416**	**4,314,091**	**4,314,091**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - UTILITIES WASTEWATER FUND (TREATMENT)

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	273,579.85	320,779	300,609	-6.29%	304,284	-5.14%
Operating Expenses	235,351.29	262,080	249,226	-4.90%	249,226	-4.90%
Capital Outlay	191,467.95	-	-		-	
Debt Service	244,125.91	248,322	252,722	1.77%	252,722	1.77%
Sewer Treatment	3,539,248.81	3,501,346	3,482,370	-0.54%	3,482,370	-0.54%
Interest Payments	45,363.97	35,528	25,489	-28.26%	25,489	-28.26%
Reimbursements	-	-	-	100.00%	-	100.00%
TOTAL	**4,529,137.78**	**4,368,055**	**4,310,416**	**-1.32%**	**4,314,091**	**-1.24%**

POSITIONS	
Public Utilities Manager	1
Treatment Plant Operator	2
Utility Maint. Mechanic (1 Full, 1 Part)	1.5
Part Time Operator	0.25
TOTAL	**4.75**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	4	0.75	4.75

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 12/31/2012**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2012-13	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - UTILITIES WASTEWATER FUND (COLLECTION)								
31-830-0200	SALARIES	179,518.02	162,342	85,274	170,000	126,011	126,011	126,011
31-830-0210	OVERTIME	24,629.17	12,675	10,298	19,000	18,000	18,000	18,000
31-830-0400	PROFESSIONAL SERVICES	8,707.50	6,500	-	6,500	6,000	6,000	6,000
31-830-0500	FICA EXPENSE	15,515.24	13,564	7,153	14,000	11,161	11,161	11,161
31-830-0600	GROUP INSURANCE	34,314.16	25,857	18,509	36,000	32,370	32,370	32,370
31-830-0610	HRA ALLOWANCE	4,212.91	4,200	1,693	4,000	4,200	4,200	4,200
31-830-0700	RETIREMENT EXPENSE	14,260.66	12,216	6,303	13,000	10,182	10,182	10,182
31-830-0800	401K SUPP RETIREMENT	8,172.28	7,001	532	3,000	2,880	2,880	2,880
31-830-0900	UNEMPLOYMENT					630	630	630
31-830-1100	TELEPHONE & POSTAGE	24,759.93	11,000	6,037	13,500	13,000	13,000	13,000
31-830-1300	UTILITIES	220,826.82	190,000	119,359	250,000	250,000	250,000	250,000
31-830-1301	INTERNET ACCESS	1,018.80	1,500	509	1,000	1,100	1,100	1,100
31-830-1400	TRAVEL & TRAINING	2,019.49	2,200	-	2,000	2,200	2,200	2,200
31-830-1600	MAINT & REPAIR EQUIPMENT	43,091.25	85,000	2,587	80,000	110,000	110,000	110,000
31-830-1700	MAINT & REPAIR AUTOS	10,114.86	9,500	718	2,000	2,000	2,000	2,000
31-830-3100	AUTO SUPPLIES	15,008.68	11,000	4,329	12,500	12,500	12,500	12,500
31-830-3300	DEPARTMENT SUPPLIES	385.83	2,000	231	1,000	1,000	1,000	1,000
31-830-3500	ASSETS INVENTORY	-	-	-	-	1,100	1,100	1,100
31-830-3600	UNIFORMS	2,074.44	2,480	-	2,480	1,860	1,860	1,860
31-830-4500	CONTRACTED SERVICES	88,344.78	90,000	19,303	90,000	60,000	60,000	60,000
31-830-4800	SEWER TAPS	2,043.76	10,000	392	3,000	4,000	4,000	4,000
31-830-4802	REP/MAINT COLLECTION SYSTEM	97,463.44	115,000	92,268	110,000	160,000	160,000	160,000
31-830-5300	DUES & SUBSCRIPTIONS	880.00	1,000	300	2,000	2,000	2,000	2,000
31-830-5700	MISCELLANEOUS	-	250	80	250	250	250	250
31-830-5702	OSHA COMPLIANCE ITEMS	387.22	1,000	-	1,000	1,000	1,000	1,000
31-830-7300	CAPITAL IMPROVMENTS	49,920.00	-	-	-	-	-	-
31-830-7400	CAPITAL OUTLAY	33,325.07	-	-	-	42,000	42,000	42,000
31-830-9100	DEBT SERVICE-PRINCIPAL	1,341,121.96	2,766,276	-	2,766,276	2,869,822	3,204,359	3,204,359
31-830-9101	DEBT SERVICE-INTEREST	4,946,484.87	4,954,086	2,469,767	4,954,086	4,857,565	4,892,565	4,892,565
31-830-9110	REIMBURSE GENERAL FUND	-	-	-	-	-	-	-
31-830-9900	RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	-	-
31-830	**DEPARTMENT TOTAL**	**7,168,601.14**	**8,496,647**	**2,845,642**	**8,556,592**	**8,602,831**	**8,972,368**	**8,972,368**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - UTILITIES WASTEWATER FUND (COLLECTION)

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	280,622.44	237,855	205,434	-13.63%	205,434	-13.63%
Operating Expenses	517,126.80	538,430	628,010	16.64%	628,010	16.64%
Capital Improvement	83,245.07	-	42,000	100.00%	42,000	100.00%
Debt Service	6,287,606.83	7,720,362	7,727,387	0.09%	8,096,924	4.88%
Reserves						
Reimbursements	-	-	-	-	-	
TOTAL	**7,168,601.14**	**8,496,647**	**8,602,831**	**1.25%**	**8,972,368**	**5.60%**

POSITIONS	
Pump Maintenance Supervisor	1
Pump Maintenance Tech	2
TOTAL	**3**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	3		3

TOWN OF OAK ISLAND
STORMWATER FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-2012	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
32-329-0000	INTEREST INCOME	506.08	450	285.30	300	300
32-351-0000	COMMERCIAL PLAN REVIEW FEE	-	-	300.00	-	-
32-371-0100	STORMWATER FEES-RESIDENTIAL	236,334.46	236,000	178,004.01	165,186	165,186
32-371-0200	STORMWATER FEES-COMMERCIAL	24,075.00	24,000	18,270.00	24,000	24,000
32-371-5000	PROGRAM FEES	100.00	-	-	-	-
32-397-1000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
	TOTAL STORMWATER FUND	**261,015.54**	**260,450**	**196,859.31**	**189,486**	**189,486**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/13**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - STORMWATER								
32-562-0200	SALARIES-STORMWATER	67,421.76	-	-	-	68,907	70,105	70,105
32-562-0400	PROFESSIONAL SERVICES	101.25	10,000	1,530.00	8,000	10,000	10,000	10,000
32-562-0500	FICA EXPENSE	5,446.26	-	-	-	5,340	5,433	5,433
32-562-0600	GROUP INSURANCE	6,079.56	-	-	-	-	-	-
32-562-0610	HRA ALLOWANCE	1,050.05	-	-	23	2,800	2,800	2,800
32-562-0700	RETIREMENT	4,500.80	-	-	-	4,872	4,956	4,956
32-562-0800	401K SUPP RETIREMENT	2,803.61	-	-	-	1,378	1,402	1,402
32-562-0900	UNEMPLOYMENT					420	420	420
32-562-1100	TELEPHONE & POSTAGE	1,220.40	1,400	213.14	750	1,400	1,400	1,400
32-562-1400	TRAVEL & TRAINING	325.00	1,500	(40.00)	-	1,500	1,500	1,500
32-562-1500	MAINT & REPAIR DRAINAGE	11,930.28	12,000	3,020.52	7,500	12,000	12,000	12,000
32-562-1700	MAINT & REPAIR VEHICLES	8,988.91	5,000	33.75	500	5,000	5,000	5,000
32-562-3100	AUTO SUPPLIES	1,547.72	750	381.79	750	750	750	750
32-562-3300	DEPARTMENTAL SUPPLIES	1,179.38	1,000	237.59	1,000	2,190	2,190	2,190
32-562-3500	ASSETS INVENTORY < $5000	-	-	-	-	1,000	1,000	1,000
32-562-3600	UNIFORMS	86.39	200	-	-	960	960	960
32-562-4500	CONTRACTED SERVICES	5,655.51	6,000	1,834.44	5,000	5,000	5,000	5,000
32-562-4502	DRAINAGE PROJECTS	11,021.28	33,000	32,450.08	33,000	30,000	30,000	30,000
32-562-4600	WATER QUALITY MONITORING	-	-	-	-	5,000	5,000	5,000
32-562-4601	NPDES-PUBLIC EDUCATION	2,939.72	3,500	801.31	3,500	3,500	3,500	3,500
32-562-5700	MISCELLANEOUS	982.59	100	881.33	-	100	100	100
32-562-5702	OSHA COMPLIANCE ITEMS	3,468.45	3,000	278.71	1,000	1,000	1,000	1,000
32-562-7400	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-
32-562-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	24,970	24,970
32-562-9210	TRANSFER TO GENERAL FUND	75,000.00	75,000	-	75,000	75,000	-	-
32-562-9900	CONTINGENCY	-	108,000	-	108,000	3,816	-	-
32-562	**DEPARTMENT TOTAL**	**211,748.92**	**260,450**	**41,622.66**	**244,023**	**241,933**	**189,486**	**189,486**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - STORMWATER

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	87,302	-	83,717	100.00%	85,116	
Operating Expenses	49,446.88	77,450	79,400	2.52%	79,400	2.52%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers	75,000.00	75,000	75,000	0.00%	24,970	-66.71%
Contingency		108,000	3,816		-	-100.00%
TOTAL	**211,748.92**	**260,450**	**241,933**	**-7.11%**	**189,486**	**-27.25%**

PERSONNEL	
Equipment Operators **(transferred from Streets)**	2

TOWN OF OAK ISLAND
SOLID WASTE REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-2012	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
35-329-0000	INTEREST INCOME	332.12	300	140.53	149	149
35-339-0000	SOLID WASTE DISPOSAL TAX	4,663.28	4,800	2,277.50	2,600	2,600
35-349-0000	FEMA REIMB/ASSISTANCE	35,799.60	-	-	-	-
35-359-0000	SOLID WASTE COLLECTION FEES	858,035.70	855,000	648,910.08	816,369	816,369
35-381-0100	SALE OF MATERIALS	2,930.33	-	3,070.93	-	-
35-391-1000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
35-391-4500	TRANSFER FROM ACCOM TAX FUND	23,000.00	40,000	-	28,500	28,500
35-391-7200	TRANSFER FROM CAPITAL RESERVE	-	-	-	-	-
35-399-0000	APPROPRIATED FUND BALANCE	-	-	-	-	-
	TOTAL SOLID WASTE FUND	**924,761.03**	**900,100**	**654,399.04**	**847,618**	**847,618**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - SOLID WASTE								
35-580-0200	SALARIES - SOLID WASTE	129,174.69	127,180	103,470.12	127,180	133,166	135,389	135,389
35-580-0210	OVERTIME - SOLID WASTE	10,788.54	1,000	-	1,000	1,000	1,000	1,000
35-580-0500	FICA EXPENSE	10,669.12	9,934	8,016.73	9,934	10,398	10,570	10,570
35-580-0600	GROUP INSURANCE	26,742.47	38,222	15,075.44	23,000	28,430	28,430	28,430
35-580-0610	HRA ALLOWANCE	2,531.26	2,800	244.07	2,800	3,500	3,500	3,500
35-580-0700	LOCAL RETIREMENT	9,714.93	8,947	6,835.96	8,947	9,486	9,643	9,643
35-580-0800	401K SUPP. RETIREMENT	5,567.32	5,127	361.02	5,127	2,683	2,728	2,728
32-580-0900	UNEMPLOYMENT					840	840	840
35-580-1400	TRAVEL & TRAINING	-	-	-	-	-	-	-
35-580-1700	MAINT & REPAIR VEHICLES	27,555.48	35,000	11,703.19	35,000	35,000	35,000	35,000
35-580-3100	AUTO SUPPLIES	34,484.87	27,500	23,897.05	27,500	27,500	27,500	27,500
35-580-3300	DEPARTMENTAL SUPPLIES	2,358.42	5,000	3,490.67	5,000	2,500	2,500	2,500
35-580-3500	ASSETS INVENTORY < $5000	-	500	-	500	500	500	500
35-580-3600	UNIFORMS	1,191.08	1,660	-	1,660	1,600	1,600	1,600
35-580-4400	SOLID WASTE DISPOSAL FEES	11,579.30	15,000	5,092.13	15,000	15,000	15,000	15,000
35-580-4500	CONTRACTED SERVICES	77,581.81	118,500	85,705.71	118,500	118,500	118,500	118,500
35-580-4600	RECYCLING PROGRAM-CURBSIDE	446,503.38	395,000	276,573.49	395,000	395,000	395,000	395,000
35-580-4601	YARD WASTE RECYCLE-TUB GRINDING	59,003.50	43,342	18,000.00	40,000	43,500	43,500	43,500
35-580-4602	WHITE/BROWN GOODS SPEC PICKUPS	-	-	-	-	-	-	-
35-580-5700	MISCELLANEOUS	6.00	-	48.00	107	-	-	-
35-580-5702	OSHA COMPLIANCE ITEMS	-	250	-	250	250	250	250
35-580-7400	CAPITAL OUTLAY-EQUIPMENT	29,534.31	-	-	-	-	-	-
35-580-9000	DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-	-
35-580-9001	DEBT SERVICE-INTEREST	-	-	-	-	-	-	-
35-580-9100	REIMBURSE GEN FUND-ADMIN.	95,000.00	65,138	-	65,138	65,138	-	-
35-580-9200	TRANSFER TO CAPITAL RESERVE	-	-	-	-	-	16,167	16,167
35-580-9900	RESERVE-OPERATING ADJUSTMENT	-	-	-	-	-	-	-
35-580	**DEPARTMENT TOTAL**	**979,986.48**	**900,100**	**558,513.58**	**881,643**	**893,992**	**847,618**	**847,618**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - SOLID WASTE

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	195,188	193,210	189,504	-1.92%	192,101	-0.57%
Operating Expenses	660,264	641,752	639,350	-0.37%	639,350	-0.37%
Capital Outlay	29,534	-	-		-	
Debt Service	-	-	-		-	
Reimbursements	95,000	65,138	65,138	0.00%	-	
Transfers	-	-	-		16,167	100.00%
TOTAL	**979,986**	**900,100**	**893,992**	**-0.68%**	**847,618**	**-5.83%**

POSITIONS	
Public Works Technician	1
Equipment Operator	3
TOTAL	**4**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	4		4

TOWN OF OAK ISLAND
SOUTH HARBOUR FUNDS REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
38-329-0000	INTEREST INCOME	94.32	-	52.94	-	-
38-349-0000	FEMA REIMBURSEMENT	1,224.00	-	-	-	-
38-365-0000	ANNUAL MEMBERSHIPS	20,480.80	27,000	18,318.32	22,000	22,000
38-365-0200	GREEN FEE PLAY	103,462.60	97,000	64,541.83	95,000	95,000
38-365-1000	MERCHANDISE SALES	11,770.17	11,000	10,149.67	11,450	11,450
38-397-1000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
38-397-4500	TRANSFER FROM ACCOMM. TAX	104,000.00	103,044	-	102,076	102,076
	TOTAL SOUTH HARBOUR GOLF FUND	**241,031.89**	**238,044**	**93,062.76**	**230,526**	**230,526**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
PUBLIC SERVICES - SOUTH HARBOUR GOLF COURSE GROUNDS								
38-501-0200	SALARIES	70,159.50	72,569	52,797.42	72,569	67,472	67,472	67,472
38-501-0210	OVERTIME	10,586.38	1,000	45.33	1,000	-	-	-
38-501-0500	FICA EXPENSE	6,176.96	5,702	4,081.04	5,702	5,229	5,229	5,229
38-501-0600	GROUP INSURANCE	14,544.46	13,342	8,960.38	13,342	14,103	14,103	14,103
38-501-0610	HRA ALLOWANCE	354.94	2,100	237.88	2,100	2,100	2,100	2,100
38-501-0700	LOCAL RETIREMENT	5,611.71	4,779	3,492.59	4,779	4,770	4,770	4,770
38-501-0800	401K SUPP RETIREMENT	3,215.92	2,739	104.00	2,739	1,349	1,349	1,349
38-501-0900	UNEMPLOYMENT					420	420	420
38-501-1100	TELEPHONE & POSTAGE	600.00	600	450.00	600	600	600	600
38-501-1300	UTILITIES	6,936.50	6,000	3,972.85	6,000	6,000	6,000	6,000
38-501-1600	EQUIPMENT REPAIRS & MAINTENANCE	22,071.36	22,000	17,574.08	22,000	22,000	22,000	22,000
38-501-3100	AUTO EXPENSE	4,859.17	5,650	4,543.57	5,650	5,650	5,650	5,650
38-501-3300	DEPARTMENTAL SUPPLIES	-	-	-	-	-	-	-
38-501-3301	CHEMICALS/FERTILIZERS/SOIL	12,604.59	18,500	11,321.55	18,500	18,500	18,500	18,500
38-501-3305	GOLF COURSE SUPPLIES	7,375.79	8,000	1,073.19	8,000	8,000	8,000	8,000
38-501-3500	ASSET INVENTORY < $5,000	210.40	500	-	500	500	500	500
38-501-3600	UNIFORMS	452.87	880	-	700	700	700	700
38-501-4500	EQUIPMENT LEASE/RENTAL	-	-	-	-	-	-	-
38-501-4600	CONTRACTED SERVICES	-	2,000	570.00	2,000	2,000	2,000	2,000
38-501-5700	MISCELLANEOUS/CONTINGENCY	-	-	-	-	-	-	-
38-501-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
38-501-7401	CAPITAL OUTLAY-FACILITIES	-	-	-	-	-	-	-
38-501-9900	CONTINGENCY	-	-	-	-	-	-	-
38-501	**DEPARTMENT TOTAL**	**165,760.55**	**166,361**	**109,223.88**	**166,181**	**159,393**	**159,393**	**159,393**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

PUBLIC SERVICES - SOUTH HARBOUR GOLF COURSE GROUNDS

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	110,649.87	102,231	95,443	-6.64%	95,443	-6.64%
Operating Expenses	55,110.68	64,130	63,950	-0.28%	63,950	-0.28%
Capital Outlay	-	-	-		-	
Debt Service						
Transfers						
Reserve						
TOTAL	**165,760.55**	**166,361**	**159,393**	**-4.19%**	**159,393**	**-4.19%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
	2		2

POSITIONS	
Grounds Maintenance Worker (Full-time)	2
Grounds Maintenance Worker (Part-time)	0

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/30/12 YR EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
SOUTH HARBOUR GOLF COURSE-OPERATIONS								
38-620-0200	SALARIES	40,631.15	35,483	26,543.35	36,000	35,483	35,483	35,483
38-620-0500	FICA EXPENSE	3,117.78	2,750	2,051.35	2,750	2,750	2,750	2,750
38-620-0800	401K SUPP RETIREMENT	-	-	-	-	-	-	-
38-620-1100	TELEPHONE & POSTAGE	790.78	700	713.90	800	800	800	800
38-620-1300	UTILITIES	3,755.17	7,000	-	7,000	7,000	7,000	7,000
38-620-1301	INTERNET	-	-	-	-	-	-	-
38-620-1600	EQUIPMENT REPAIRS & MAINTENANCE	-	100	-	-	-	-	-
38-620-0900	UNEMPLOYMENT					1,050	1,050	1,050
38-620-2100	PRO SHOP LEASE	1,200.00	1,200	1,200.00	1,200	1,200	1,200	1,200
38-620-2600	ADVERTISING	1,163.00	1,200	810.00	1,200	1,200	1,200	1,200
38-620-3310	PRO SHOP SUPPLIES	2,357.55	4,500	1,196.14	4,000	4,000	4,000	4,000
38-620-3315	TOURNAMENT EXPENSES	1,000.70	3,000	439.16	3,000	2,000	2,000	2,000
38-620-3500	ASSET INVENTORY <5000	-	-	-	-	-	-	-
38-620-3600	UNIFORMS	194.88	-	-	-	-	-	-
38-620-4500	EQUIPMENT LEASE/RENTAL	6,568.31	7,500	4,900.68	7,500	7,500	7,500	7,500
38-620-4600	CONTRACTED SERVICES	125.00	500	330.50	400	400	400	400
38-620-5700	MISCELLANEOUS/CONTINGENCY	3,231.87	2,750	2,267.65	2,750	2,750	2,750	2,750
38-620-5701	MERCHANDISING EXPENSE	5,420.43	5,000	2,133.31	5,000	5,000	5,000	5,000
38-620-7400	CAPITAL OUTLAY	-	-	-	-	-	-	-
38-620-8000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-
38-620-9900	CONTINGENCY	-	-	-	-	-	-	-
38-620	**DEPARTMENT TOTAL**	**69,556.62**	**71,683**	**42,586.04**	**71,600**	**71,133**	**71,133**	**71,133**

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY
FY 2013-2014

SOUTH HARBOUR GOLF COURSE - OPERATIONS

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 BUDGET	REQUESTED FY 13-14 BUDGET	REQUESTED % CHANGE	APPROVED FY 13-14 BUDGET	APPROVED % CHANGE
Salaries/Benefits	43,748.93	38,233	39,283	2.75%	39,283	2.75%
Operating Expenses	25,807.69	33,450	31,850	-4.78%	31,850	-4.78%
Capital Outlay	-	-	-		-	
Contingency		-	-		-	
Transfers						
Reserve						
TOTAL	**69,556.62**	**71,683**	**71,133**	**-0.77%**	**71,133**	**-0.77%**

PERSONNEL	FULL-TIME	PART-TIME	TOTAL
		5	5

POSITIONS	
Part-Time	
Assistant Pro Shop Supervisor	2
Pro Shop Attendants	3
TOTAL	**5**

TOWN OF OAK ISLAND
SEWER DISTRICT FEE FUND
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
39-329-0000	INTEREST INCOME	294.03	200	413.48	450	450
39-379-0000	SDF REVENUE-CURRENT YEAR	450,181.55	1,863,500	1,724,966.85	2,003,840	2,003,840
39-379-0100	SDF REVENUE-PRIOR YEARS	18,715.25	13,600	22,618.99	20,000	20,000
39-379-1000	SDF INTEREST AND CHARGES	-	-	-	-	-
39-397-3100	TRANSFER FROM WASTEWATER FUND	-	-	-	-	-
39-399-0000	APPROPRIATED FUND BALANCE	-	-	-	-	-
	TOTAL SEWER FEE DISTRICT FUND	**469,190.83**	**1,877,300**	**1,747,999.32**	**2,024,290**	**2,024,290**

TOWN OF OAK ISLAND
ACCOMMODATIONS TAX FUND REVENUES
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
45-329-0000	INTEREST EARNED	4,040.84	2,000	2,268.88	1,540	1,540
45-335-0000	MISCELLANEOUS REVENUES	-	-	-	-	-
45-345-0200	ACCOMMODATIONS RECEIPTS	641,117.79	601,000	572,909.32	606,000	606,000
45-345-0201	ACCOMM RECEIPTS (2%)	427,316.28	404,000	381,718.82	-	-
45-345-0300	PENALTIES/INTEREST	-	-	237.30	-	-
45-348-0300	NCDENR-MOSQUITO CONTROL	2,365.00	56,250	2,895.00	-	-
45-349-0200	US FISH WILDLIFE GRANT-GREENHS	-	-	-	-	-
45-393-0000	SAND PROJECT ASSESSMENTS	21.52	-	-	-	-
45-395-0000	INTEREST-SAND ASSESSMENTS	64.82	-	-	-	-
45-397-7200	TRANSFER FROM CAPITAL RESERVE	-	-	-	-	-
45-399-0000	APPROP FUND BALANCE	-	-	-	-	-
	TOTAL ACCOMMODATIONS TAX FUND	**1,074,926.25**	**1,063,250**	**960,029.32**	**607,540**	**607,540**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED AS OF 3/31/13	ESTIMATED 6/31/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
ACCOMMODATIONS TAX FUND								
45-420-0400	PROFESSIONAL SERVICES	4,960.00	10,000	-			-	-
45-420-1300	UTILITIES - GREENHOUSES	5,078.66	8,000	5,383			8,000	8,000
45-420-1600	REPAIR & MAINT EQUIP-GREENHOUSES	-	-	-			-	-
45-420-3301	MOSQUITO CONTROL	7,388.04	26,500	7,038			-	-
45-420-3501	CHRISTMAS DECORATIONS	-	-	-			-	-
45-420-4200	REPAIR BEACH ACCESSES/WALKWAYS	6,178.61	60,000	469			-	-
45-420-4300	BEACH ACCESS CONSTRUCTION	-	20,000	-			-	-
45-420-4400	MISC. EROSION CONTROL PROJECTS	17,800.00	15,000	8,500			-	-
45-420-4401	EROSION CONT-BEACH BENCHMARKS	12,000.00	15,000	-			-	-
45-420-4402	GREENHOUSE-VEGETATION MAINT	2,521.56	17,000	2,605			-	-
45-420-4403	DUNE MAINTENANCE	8,430.24	15,000	-			-	-
45-420-4500	CONTRACTED SERVICES	10,000.00	-	5,000			10,000	10,000
45-420-4600	BULKHEADING	11,100.00	15,000	-			7,000	7,000
45-420-4800	BOAT RAMP MAINT & CONSTRUCTION	229.34	5,000	-			-	-
45-420-4802	DREDGING PROJECT	-	56,250	56,250			60,000	60,000
45-420-4805	OAK ISLAND PIER	68,215.70	5,000	-			65,000	65,000
45-420-4900	SIDEWALKS/BIKE PATHS	-	10,000	-			-	-
45-420-9201	TRANSFER TO STH HARBOR GOLF COURSE	104,000.00	103,044	-			102,076	102,076
45-420-9300	TRANSFER TO GEN FD-GREENHOUSE	29,500.00	-	-			-	-
45-420-9400	TRANSFER TO GEN FD-ACCESS MAINT.	16,500.00	-	-			-	-
45-420-9401	REIMBURSE GEN FD-BEACH ROCK MAINT	4,500.00	19,000	-			5,000	5,000
45-420-9404	TRANSFER TO GENERAL FUND-ADMIN EXP	186,044.00	185,000	-			20,000	20,000
45-420-9405	TRANSFER TO GEN FUND-PIER DEBT SVC	48,858.00	45,000	-			37,706	37,706
45-420-9406	TRANSFER TO GEN FUND-OI PIER	-	-	-			-	-
45-420-9500	TRANSFER TO SOLID WASTE FUND	23,000.00	40,000	-			28,500	28,500
45-420-9501	TRANSFER TO GEN FD-MOSQUITO CONT	12,000.00	-	-			-	-
45-420-9502	TRANS TO GEN FUND-AGENCY DONATIONS	3,500.00	-	-			-	-
45-420-9503	TRANS TO CAP RES-BCH RESTORATN	40,897.05	150,000	-			-	-
45-420-9504	TRANS TO GEN FUND-MISC DONATIONS	500.00	4,000	-			-	-
45-420-9505	TRANS TO GEN FUND-BEACH & TOURISM	17,779.00	-	-			-	-
45-420-9900	RESERVE-PIER	-	-	-			-	-
45-420-9901	RESERVE-COMMERCIAL AREA IMPROV PRJ	-	-	-			-	-
45-420-9902	RESERVE FOR CONTINGENCY	-	16,906	-			-	-
45-420-9903	RESERVE FOR FUND BALANCE	-	-	-			264,258	264,258
45-420-9920	RESERVE - 2% ACCOM. TAX	-	222,550	-			-	-
45-420	**DEPARTMENT TOTAL**	**640,980.20**	**1,063,250**	**85,244**	**-**	**-**	**607,540**	**607,540**

TOWN OF OAK ISLAND
BEACH TAX FUND REVENUE
FY 2013 - 2014

		PREVIOUS YEAR ACUTAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
46-329-0000	INTEREST EARNED				2,000	2,000
46-345-0201	RESTRICTED A-TAX (FOR BEACH NOURISHMENT)				402,760	402,760
	TOTAL BEACH PRESERVATION FUND	**-**	**-**	**-**	**404,760**	**404,760**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/31/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
BEACH TAX FUND (BEACH NOURISHMENT)								
46-420-4200	REPAIR BEACH ACCESSES / WALKWAYS						30,000	30,000
46-420-4403	DUNE MAINTENANCE						7,000	7,000
46-420-9200	REIMB. TO GEN FUND - SAND MGT						10,000	10,000
46-420-9920	RESERVE FOR FUND BALANCE						357,760	357,760
46-420	**DEPARTMENT TOTAL**	-	-	-	-	-	**404,760**	**404,760**

TOWN OF OAK ISLAND
CAPITAL RESERVE
FY 2013 - 2014

		PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
72-329-0000	INTEREST EARNED	471.98	-	231.81	-	-
72-397-0000	TRANSFER FROM OTHER FUNDS	-	-	-	41,137	41,137
72-397-1200	TRANSFER FROM EMERGENCY SRVCS F	-	-	-	-	-
72-397-6500	REPAYMT FRM WASTEWTR SYS CAP PR	-	-	-	-	-
72-399-0000	APPROPRIATED FUND BALANCE	-	-	-	-	-
	TOTAL CAPITAL RESERVE FUND	**471.98**	**-**	**231.81**	**41,137**	**41,137**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/31/13 YE EXPENSE	DEPT. REQUEST FY 2012-13	MANAGER RECOMMENDS	COUNCIL APPROVED
CAPITAL RESERVE FUND								
72-420-9700	RESERVE FOR CAPITAL OUTLAY						41,137	41,137
72-420-9900	TRANSFER TO GENERAL FUND	31,000	-	-	-	-	-	-
72-420-9935	TRANSFER TO SOLID WASTE	28,000	-	-	-	-	-	-
72-420	**DEPARTMENT TOTAL**	**59,000**	-	-	-	-	**41,137**	**41,137**

TOWN OF OAK ISLAND
BEACH PRESERVATION FUND REVENUE
FY 2013 - 2014

		PREVIOUS YEAR ACUTAL FY 2011-12	CURRENT BUDGET FY 2012-13	REVENUE AS OF 03/31/13	ESTIMATED FY 2013-14	COUNCIL APPROVED
74-329-0000	INTEREST EARNED	63.32	60	34.19	60	
74-331-0000	FUND RAISERS	9,560.45	7,500	5,811.00	7,500	60
74-336-0000	DONATIONS	1,270.00	1,500	359.00	1,500	7,500
74-365-0000	MEMBERSHIPS	5,015.00	4,000	4,826.00	4,000	1,500
74-399-0000	APPROPRIATED FUND BALANCE	-	-	-	-	4,000
						-
	TOTAL BEACH PRESERVATION FUND	**15,908.77**	**13,060**	**11,030.19**	**13,060**	**13,060**

TOWN OF OAK ISLAND
BUDGET
FY 2013-2014

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS YEAR ACTUAL FY 2011-12	CURRENT BUDGET FY 2012-13	YTD EXPENDED **AS OF 3/31/2013**	ESTIMATED 6/31/13 YE EXPENSE	DEPT. REQUEST FY 2013-14	MANAGER RECOMMENDS	COUNCIL APPROVED
BEACH PRESERVATION FUND								
74-420-3300	SUPPLIES - BEACH EDUCATION	1,000.00	1,000	556.43		1,000	1,000	1,000
74-420-3310	FLOAT & OTHER OKI EVENTS	1,000.00	1,000	453.86		1,000	1,000	1,000
74-420-3320	FUNDRAISER EVENTS	1,200.00	2,500	243.30		2,500	2,500	2,500
74-420-3325	EDUCATIONAL DVD PROJECT	-	-	-		-	-	-
74-420-4500	CONT SVCS - BEACH LOBBYIST	1,500.00	1,500	1,500.00		1,500	1,500	1,500
74-420-5300	ORGANIZATIONAL MEMBERSHIP DUES	500	500	500.00		500	500	500
74-420-5700	MISCELLANEOUS	500.00	500	272.35		500	500	500
74-420-5702	NEWSLETTER	1,300.00	1,000	313.03		1,000	1,000	1,000
74-420-7300	BEACH PRESERVATION PROJECTS	-	2,360	262.88		2,360	2,360	2,360
74-420-7301	BEACH LOVER'S CAMPAIGN	5,000	2,700	-		2,700	2,700	2,700
74-420-9800	TRANSFER TO CAP PROJECT - SAND	-	-	-		-	-	-
74-420	**DEPARTMENT TOTAL**	**12,000.00**	**13,060**	**4,101.85**	**-**	**13,060**	**13,060**	**13,060**

SUMMARY OF INTERFUND TRANSFERS
RECOMMENDED BUDGET
FISCAL YEAR 2013-2014

REVENUES

Account #	Item	For	Amount
10-391-0100	Reimbursement from Acc. Tax Fund	Pier Debt Service, Beach Rock Maintenance and Admin Services	62,706
10-391-0101	Transfer from Beach Tax Fund - Sand Mgt.	Professional Services - Sand Management	10,000
12-397-1000	Transfer from General Fund	Fire and Emergency Services Operations Subsidy	1,370,276
35-391-4500	Reimbursement from Acc. Tax Fund	Personnel and Services/Beach Trash Removal	28,500
38-397-4500	Transfer from Accommodations Tax Fund	Golf Course Operations Subsidy	102,076
72-397-0000	Transfer from Other Funds	Capital Reserve for Stormwater Equipment	41,137
	TOTAL		**$ 1,614,695**

EXPENDITURES

Account #	Item	For	Amount
10-420-9012	Transfer to Emergency Services	Operations Subsidy	1,370,276
32-562-9200	Transfer to Capital Reserve	Reserve for Stormwater Equipment	24,970
35-580-9200	Transfer to Capital Reserve	Reserve for Solid Waste Equipment	16,167
45-420-9201	Transfer to South Harbor Golf Course	Operations Subsidy	102,076
45-420-9401	Reimbursement to General Fund	Beach Rock Maintenance/S&B	5,000
45-420-9404	Transfer to General Fund	Administrative Services	20,000
45-420-9405	Transfer to General Fund	Pier Debt Service Portion	37,706
45-420-9500	Reimbursement to Solid Waste	Personnel & Services/Beach Trash	28,500
46-420-9200	Reimbursement to Gen Fund - Sand Mgt	Sand Management Issues	10,000
	TOTAL		**$ 1,614,695**

TOWN OF OAK ISLAND
OUTSIDE AGENCY FUNDING HISTORY

AGENCY	APPROVED FY 2013-14	BUDGET FY 2012-13	BUDGET FY 2011-12	BUDGET FY 2010-11	BUDGET FY 2009-10	BUDGET FY 2008-09	BUDGET FY 2007-08	BUDGET FY 2006-07	BUDGET FY 2005-06
BRUNS FAMILY ASSISTANCE	2,000	2,000	1,000	1,000	1,000	1,000	1,000	2,500	500
CHAMBER OF COMMERCE	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	4,500
OKI SENIOR CITIZENS INC	3,000	5,000	6,032	5,300	1,987	10,000	10,000	10,000	10,000
COMMUNITIES IN SCHOOLS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500
HOPE HARBOR HOME DONATION	1,000	1,000	1,800	1,800	1,800	1,800	1,800	1,800	1,500
FAMILY EMERGENCY TEEN SHELTER	1,000	1,000	1,200	1,200	1,200	1,200	1,200	1,200	1,200
K BEASLEY SEA TURTLE HOSPITAL	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
NC FOURTH OF JULY FESTIVAL	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
OAK ISLAND ART GUILD SHOW	-	-	500	500	500	500	965	500	500
BRUNS CO LITERACY COUNCIL	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
LONG BAY ARTIFICIAL REEF ASSOC	-	-	5,000	-	6,000	5,000	5,000	5,000	5,000
LADY ANGLERS KING TOURNAMENT	-	-	-	-	500	500	500	500	500
OKI FERAL CAT PROGRAM	1,000	2,000	2,000	2,000	2,000	1,750	1,750	1,750	1,500
FIREWORKS-PIER	-	-	-	-	-	-	-	-	5,000
CAPE FEAR REGIONAL JETPORT	-	-	7,500	7,500	11,800	5,800	12,000	95,300	6,000
UNC SCHOOL OF GOVERNMENT	-	-	-	-	-	-	814	-	-
NCCCMA-CIVIC ED PROJ	-	-	-	-	-	-	329	-	-
NC BEACH, INLET & WATERWAY	-	-	-	1,000	1,000	1,000	-	-	-
OAK ISLAND COMMUNITY WATCH	4,000	2,000	2,000	-	-	-	-	-	-
LOWER CAPE FEAR HOSPICE	2,500	2,500	2,500	-	-	-	-	-	-
BRUNS CO COOPERATIVE EXTENSION	-	-	-	-	-	-	-	-	500
FRIENDS OF OAK ISL LIGHTHOUSE	-	-	-	-	-	-	-	-	1,000
CHAMBER OF COMMERCE-HOLLY DAYS	-	-	500	-	-	-	-	-	-
RESERVE - FUTURE EXPENDITURES	-	-	-	-	-	5,200	-	-	-
OUTSIDE AGENCY FUNDING TOTAL	**19,500**	**22,500**	**39,532**	**29,800**	**37,287**	**43,250**	**44,858**	**128,050**	**41,700**

FY 2013-2014 Debt Summary
by Department and Fund

	Department	Coding	Principal	Interest	Total
General Government	**Administration**				
	Telephone Sys	10-420	17,266	684	17,950
	Town Hall Project	10-420	326,667	179,928	506,595
	Yaupon Beach Pier	10-420	90,000	23,706	113,706
	Total Administration		**433,933**	**204,318**	**638,251**
	Police				
	New Headquarters	10-510	266,667	93,360	360,027
	Addl Financing New HQ	10-510	127,939	51,125	179,064
	Total Police		**394,606**	**144,485**	**539,091**
	Public Works - Operations				
	Caterpillar Motorgrader	10-570	17,662	829	18,491
	Total PW Operations		**17,662**	**829**	**18,491**
	Total General Fund		**846,201**	**349,632**	**1,195,833**
	Fire/Emergency Svcs				
	Yaupon/SH Fire Stations	12-530	408,643	160,597	569,240
	E-One Fire Pumpers	12-530	30,427	2,098	32,525
	2008 Rosenburg Fire Tk	12-530	61,081	23,106	84,187
	2 Ambulances/Fire Tk	12-530	62,348	3,758	66,106
	Total Fire/Emergency Svcs		**562,499**	**189,559**	**752,058**
	Total Fire/Emergency Services Fund		**562,499**	**189,559**	**752,058**
	Total FY 14 General Governmental Debt Service		**1,408,700**	**539,191**	**1,947,891**

	Department	Coding	Principal	Interest	Total
Enterprise Funds	**Water**				
	DOT Waterline Relocation	30-814	141,900	0	141,900
	Total Water		**141,900**	**0**	**141,900**
	Total Water Fund		**141,900**	**0**	**141,900**
	Wastewater - Treatment				
	Land for Utility Plant	31-820	94,748	19,849	114,597
	Old Wastewater System	31-820	157,974	5,637	163,611
	Total WW - Treatment		**252,722**	**25,486**	**278,208**
	Wastewater - Collections				
	Revenue Bonds 2008A	31-830	840,000	1,368,588	2,208,588
	Revenue Bonds 2009A	31-830	1,155,000	2,693,813	3,848,813
	Revenue Bonds 2011	31-830	265,000	521,106	786,106
	State Revolving Loan - 1	31-830	333,389	131,259	464,648
	State Revolving Loan - 2	31-830	276,433	142,799	419,232
	Total WW - Collections		**2,869,822**	**4,857,565**	**7,727,387**
	Total Wastewater Fund		**3,122,544**	**4,883,051**	**8,005,595**
	Total FY 14 Enterprise Funds Debt Service		**3,264,444**	**4,883,051**	**8,147,495**

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY

Fiscal Year	Telephone System Town Hall Complex		Town Hall Project		Yaupon Beach Pier		New Police Headquarters		New Police Headquarters Additional Financing		Caterpillar Motorgrader (used) Gregory Poole		Fire Station Projects (Yaupon & SH Villiage)		E-One Fire Pumper Truck		2008 Rosenburg Fire Truck		Two Ambulances (new) and Fire Truck (used)		Total Annual Payments
Financed By	RBC Bank		BB&T		BB&T		BB&T		BB&T		BB&T		BB&T		RBC Centura		RBC Bank		BB&T		(Governmental Funds Only)
Original Issue Amt	$ 80,000		$ 4,900,000		$ 900,000		$ 4,000,000		$ 1,663,215		$ 88,000		$ 5,721,000		$ 272,000		$ 675,000		$318,000		
Date	8/15/2008		5/13/2009		6/17/2009		7/13/2006		6/15/2008		9/28/2010		10/26/2007		3/25/2005		6/22/2009		10/13/2011		
Interest Rate	3.96%		4.59%		4.39%		4.12%-Original Rate 3.89% Refinanced Rate		4.44%		2.32%		4.31% Original Rate 3.93% Refinanced Rate		3.39%		4.69%		2.32%		
Pymt Date	A 8/15		A 7/15		A 6/17		A 7/13		A 8/14		A 12/1		A 7/01		A 3/25		A7/15		A 10/13		
Fund-Dept	10-420		10-420		10-420		10-510		10-510		10-570		12-530		12-530		12-530		12-530		
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	
2013-2014	17,266	684	326,667	179,928	90,000	23,706	266,667	93,360	127,940	51,125	17,662	829	408,643	160,597	30,427	2,098	61,081	23,106	62,348	3,758	1,947,889
2014-2015			326,667	164,934	90,000	19,755	266,667	82,987	127,940	45,444	18,072	419	408,643	144,537	31,458	1,066	63,946	20,241	63,576	2,530	1,878,881
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	64,828	1,277	1,776,806
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																					-
Total Debt $	17,266	684	3,920,000	1,169,532	540,000	82,971	2,400,000	466,800	1,151,456	255,623	35,734	1,248	4,086,429	883,282	61,885	3,164	492,655	96,651	190,752	7,564	15,863,697

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
ENTERPRISE FUND ONLY

Waterline Relocation	Old Wastewater System		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
NCDOT	NCDENR		BB&T		DTC thru U.S. Bank		DTC thru U.S. Bank		NCDENR		NCDENR		DTC thru U.S. Bank		(Enterprise Funds Only)	Governmental and Enterprise
$425,698.39	$3,159,476		$ 1,200,000		$ 33,040,000		$ 49,420,000		$7,524,846		$6,579,167		$10,670,000			
7/12/2007	8/1/1993		5/30/2002		1/30/2008		3/26/2009		4/1/2012		4/1/2012		1/20/2011			
0.00%	3.57%		4.87%		3.5-5.0%		4.0-6.0%		2.10%		2.48%		2.25-5.75%			
A 6/25	SA Int-11/1 P&I-5/1		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			
30-814	31-820		31-820		31-830		31-830		31-830		31-830		31-830			
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment		
141,899	157,974	5,640	94,748	19,849	840,000	1,368,588	1,155,000	2,693,813	333,389	131,259	276,433	142,799	265,000	521,106	8,147,497	10,095,386
			99,362	15,235	880,000	1,326,588	1,200,000	2,647,613	340,391	124,257	283,289	135,944	270,000	513,156	7,835,834	9,714,714
			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	9,614,165
			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
					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
					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
					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
					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
					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
					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
					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
					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
					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
					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
					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
					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
					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
					1,750,000	456,875	2,715,000	1,135,500					560,000	223,100	6,840,475	6,840,475
					1,835,000	369,375	2,875,000	972,600					595,000	190,900	6,837,875	6,837,875
					1,930,000	277,625	3,050,000	800,100					625,000	156,688	6,839,413	6,839,413
					2,025,000	181,125	3,230,000	617,100					660,000	120,750	6,833,975	6,833,975
					2,115,000	92,531	3,425,000	423,300					700,000	82,800	6,838,631	6,838,631
							3,630,000	217,800					740,000	42,550	4,630,350	4,630,350
141,899	157,974	5,640	407,586	50,803	29,985,000	18,559,106	48,310,000	40,208,763	6,250,407	1,171,748	5,758,043	1,368,910	10,165,000	7,853,413	170,394,291	

TOWN OF OAK ISLAND
ANALYSIS OF CAPITAL RESERVE FUND
ESTIMATED FISCAL YEAR END 2012-13

RESERVE DESCRIPTION	BALANCE 6/30/2012	FY 12-13 RECEIPTS	FY 12-13 EXPENDITURES	INTEREST 9/30/2012	INTEREST 12/31/2012	INTEREST 3/31/2013	ESTIMATED INTEREST 6/30/2013	ESTIMATED BALANCE 6/30/2013	FY 2014 Recommended Use	Adjusted Balance
VEHICLES& EQUIP/POLICE DEPT	509.73	0.00		0.00	0.00	0.00	0.00	509.73		509.73
VEHICLES & EQUIP/FIRE & EMS	538.59	0.00		0.00	0.00	0.00	0.00	538.59		538.59
WEIGHT ROOM EQUIPMENT	50,321.83	0.00		11.56	9.57	6.31	7.14	50,356.41		50,356.41
WATER CAPITAL IMPROVEMT	173,137.66	0.00		39.79	32.90	21.71	24.55	173,256.61		173,256.61
STORMWATER-EQUIPMENT	74,911.74	0.00		17.21	14.24	9.40	10.63	74,963.21		74,963.21
WASTEWATER SYSTEM	11,811.29	0.00		2.71	2.25	1.48	1.68	11,819.41		11,819.41
REC-FACILITIES EXPANSION	113,571.63	0.00		26.09	21.59	14.24	16.11	113,649.66		113,649.66
GF-GROUNDS-EQUIPMENT	61.06	0.00		0.00	0.00	0.01	0.01	61.08		61.08
GF-P&R VEH/EQUIP	275.63	0.00		0.00	0.00	0.03	0.04	275.70		275.70
UNALLOCATED INTEREST	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00
TOTAL	425,139.16	0.00	0.00	97.67	80.82	53.32	60.30	425,431.27	0.00	425,430.40

Town of Oak Island
Capital Improvement Plan 2013-2014
Overview

Introduction

The Capital Improvement Plan (CIP) is a five years plan that forecasts capital projects based on the community's current and future needs and priorities. The CIP is a dynamic planning tool subject to annual review and update.

The Capital Improvement Committee presents the CIP to the Town Council each year as a recommendation on the capital expenditures which should be included in the annual budget for the upcoming fiscal year.

The Town Council determines the content for inclusion in the fiscal year budget.

Definition

A Capital Outlay Item (used interchangeably with improvement, project, etc.) is defined as having an expense of $5,000 or more and useful life greater than one year.

Funding

Larger capital needs/items in the CIP are typically funded over 20 years to maximize financial resources.

- The Town acknowledges the importance of a Capital Reserve Fund in meeting the community's continuing capital needs and will continue to maintain it.
- Future consideration of funding from the Capital Reserve Fund will be based on an approved Capital Improvement Plan (from CAMA LUP).
- The Capital Reserve Fund acts as a savings account leading up to the time that the capital project is needed.
- Funds placed in a Capital Reserve Fund may only be withdrawn by resolution of the Town Council, and generally are not intended for other use.
- Grants and other funding sources are also considered in determining capital funding decisions.

Revised 8 April 2013

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

	CIC Recommend Approval for Purchase in Current FY 2013-14										
Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
500-14	**Cooling Units for Vacuum Stations;** must have to protect equipment & personnel; will investigate potential lower cost approach	1	1	2013-14	$42,000	$0	$0	$0	$0	$42,000	Recommend Approval for 2013-14 budget year. Original request for new AC units estimate was $250k, revised to $154k.. After CIC discussion and problem solving with external engineers revised to $42k. Installation will be prioritized. Dept Mgr. to provide estimated test timetable and revised CIFR.
500-01	**Repair Airport Rd maint bldg;** repair roof, doors, etc.; used by multiple departments for storage, shops, etc.	2	1	2013-14	$38,600	$0	$0	$0	$0	$38,600	Recommend Approval for 2013-14 budget year. Building repairs required to protect Town investment in existing equipment currently stored outside in harsh environment and avoid future capital expense to replace building (estimated at 350-375k).
500-12	**Portable air compressor replacement;** used to operate const & maint equipment; used weekly	2	2	2013-14	$14,000	$0	$0	$0	$0	$14,000	Recommend Approval for 2013-14 budget year. Use existing equipment until quits, then purchase/lease new.
530-05	**4 sets of Turnout Gear per year;** based on age of existing gear	2	1	2013-14	$12,000	$12,360	$12,730	$13,112	$13,506	$63,708	Recommend Approval for 2013-14 budget year. Recommend purchasing first installment (2013-2014) of the scheduled replacements to maintain NFPA and Manufacturers Specification. Dept. Mgr. should apply for grant monies for current 2013-14 asap in year and reapply as many times as can AND apply 1st available grant filing for all future years.
540-01	**5 Computers for Inspection Dept. (Permitting; Inspector);** existing ones are slow	2	1	2013-14	$10,000	$0	$0	$0	$0	$10,000	Recommend Approval for 2013-14 budget year. Reference R. Dosher email comments attached to CIFR.
					$116,600	**$12,360**	**$12,730**	**$13,112**	**$13,506**	**$168,308**	
500-08	**Jet Vac truck replacement capital reserve fund;** used to repair/maintain sewer system & clean culverts, etc.	2	2	2014-15	$0	$40,000	$40,000	$40,000	$0	$120,000	Recommend Future Approval. Use existing vehicle for now until quits then purchase/lease new. Allocate monies from Stormwater Fund Reserve. CIC reommends critical this equipment has indoor storage. **Dept. Mgr. to submit revised CIFR.**

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
500-05	Dump truck replacement; existing truck over 18 yrs and 211,000 miles	2	3	2014-15	$0	$75,000	$0	$0	$0	$75,000	Withdraw & Resubmit when Needed. Use existing vehicle until quits, then purchase/lease used or repossessed truck. Dept. Mgr. will research used and repossessed dump trucks. Submit new CIFR at that time.
500-06	Backhoe replacement; reduce repair costs	2	2	2014-15	$0	$65,000	$0	$0	$0	$65,000	Recommend Future Approval After discussion Dept. Mgrs. advise will share one backhoe between 2 Depts. Dept. Mgrs. to track usage to determine if sufficient to share or document future purchase of 2nd backhoe. Use existing equipment until quits, then purchase/lease new.
510-01	Replacement of 3 police cars; replaced cars will have 125,000 miles	2		2014-15	$0	$100,884	$0	$0	$0	$100,884	Recommend Town Manager and Dept. Mgr. analyze car usage study data from external sources as submitted by Dept. Mgr. Recommend further analysis during 2013-14 prior to resubmitting CIFR for budget year 2014-15.
510-02	Replacement of 4 police cars; replaced cars will have 125,000 miles	2		2016-17	$0	$0	$0	$139,948	$0	$139,948	Recommend Town Manager and Dept. Mgr. analyze car usage study data from external sources as submitted by Dept. Mgr. Recommend further analysis during 2013-14 prior to resubmitting CIFR for budget year 2016-17.
530-07	Quick Response Vehicle 2 replacement; Asst Chief's vehicle; replacement based on age/condition of present vehicle	1	2	2014-15	$0	$46,350	$0	$0	$0	$46,350	Additional Information Required from Dept. Mgr. Recommend further analysis during 2013-14 prior to recommendation for budget year 2014-15. Dept. Mgr. to collect and analyze 2013 QRV usage to justify purchase of QRV 2 in 2014-2015.
530-02	Training grounds development; at town's Airport Rd site	3	2	2013-14	$0	$0	$5,000	$0	$5,000	$10,000	Recommend Withdraw and Resubmit After disucssion Dept. Mgr. has $7500 available from 2012-13 budget for concrete pad work now. Revise to omit 7500 and resubmit for inclusion in 2014-15 budget. Original CIFR request for $7,500 in 2013-14 year.
530-06	Engine 171 replacement; based on age & NFPA guidelines	1	1	2014-15	$0	$500,000	$0	$0	$0	$500,000	Recommend Future Approval **CIC recommends Town establish Cap. Reserve Fund for replacement of all high dollar capital equipment. For this equipment recommend purchase in 2014-15 on installment plan with 15-20 year term.**
530-08	Rescue/Pumper 173 replacement; current vehicle limited to 2 crew – need vehicle for 3-4 crew	2	2	2015-16	$0	$0	$350,000	$0	$0	$350,000	Recommend Future Approval **CIC recommends Town establish Cap. Reserve Fund for replacement of all high dollar capital equipment.** Begin to allocate monies now in Cap. Reserve Fund for 2015-16 purchase of Rescue/Pumper. **Recommend 50k 2013-14 and 2014-15 fiscal years. Dept. Mgr. to supply purchase/lease options when submit for 2015-16 approval.**

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
530-09	Engine 172 replacement; based on age & NFPA guidelines	1	1	2016-17	$0	$0	$0	$530,500	$0	$530,500	Recommend Future Approval **CIC recommends Town establish Cap. Reserve Fund for replacement of all high dollar capital equipment.** Begin to allocate monies now in Cap. Reserve Fund for 2015-16 purchase of Rescue/Pumper. **Recommend 75k 2013-14, 2014-15, and 2015-16 fiscal years. Dept. Mgr. to supply purchase/lease options when submit for 2016-17 approval.**
530-10	Fire Stn #4; will be needed only when annexed properties of EF Middleton and Hwy 211 are developed	2	3	2017-18	$0	$0	$0	$0	$2,500,000	$2,500,000	**Recommend Additional Study Required by Town Mgr. and Dept. Mgr. Recommend Town approach developer(s) of Zone 4 area (EF Middleton) about funding new fire station #4 at time development(s) are being planned.**
620-06	Recreation complex; expansion of recreation facility	1	3	2014-15	$0	$0	$0	$0	$0	$4,500,000	Recommend keeping $4.5 million overall cost estimate on CIP but do not identify and imply commitment to allocate monies at current time. **Recommend Town continue to refine understanding of recreation needs of Town and different potential funding sources of new recreation center. Recommend Town Mgr. and Dept. Mgr. continue to dialogue with other local government agencies about region recreation needs/resources, and dialogue with local community organizations and/or individuals who may wish contribute funding or other resources in exchange for naming or other association.**
620-01	Resurfacing of tennis courts #3 & #4;	2		2014-15	$0	$9,000	$0	$0	$0	$9,000	Recommend Resubmit for Future Year. Recommend Dept. Mgr. meet with skateboard participants and parents regarding not using tennis courts in exchange for gaining new funding for Skateboard park in 2015-16.
620-02	Middleton Park playground improvements;	2		2014-15	$0	$25,000	$0	$0	$0	$25,000	Recommend Resubmit for Future Year. Recommend additional review and analysis by Dept. Mgr. prior to resubmittal to ensure safety issues are highlighted and required equipment specifications are identified.

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
620-03	**John Deere Gator replacement;** used for turtle patrol and special events (600 hrs/yr)	2		2014-15	$0	$8,500	$0	$0	$0	$8,500	Recommend Resbumit for for Future Year. After discussion Dept. Mgr. will review other Gator equipment owned by Town for potential trade.
620-04	**Skate Park renovations;** generates $5k/yr in fees	2		2015-16	$0	$0	$25,000	$0	$0	$25,000	Recommend Resbumit for for Future Year. Recommend Dept. Mgr. meet with skateboard participants and parents regarding not using tennis courts in exchange for gaining new funding for Skateboard park in 2015-16.
620-07	**Smith Park (Phase III);** soccer fields, campsites, restrooms, picnic shelter, trails	2		2017-18	$0	$0	$0	$0	$400,000	$400,000	Recommend Resbumit for for Future Year. Recommend Dept. Mgr. review and analyze existing Smith Park usage and fees prior to rebsubmittal. Recommend Town Mgr. and Dept. Mgr. review grant money conditions prior to resubmittal.
						$869,734	**$420,000**	**$710,448**	**$2,905,000**	**$9,405,182**	
500-04	**Video inspection camera & trailer;** used for maint of sewer/stormwater system; replace outsourcing to reduce cost	2	1	2013-14	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgr. advises will purchase on lease with monies from 2012-13 budget. **Dept. Mgr. will resubmit new CIFR with revised X yr. lease term and costs/yr. Add Payback in 4 yrs. and est. ROI 6 yrs. usage at no cost (est 150k). Dept. Mgr. to negotiate usage fee w/Caswell and other local towns. Original CIFR $100,000 for 2013-14.**
500-02	**20x30 storage bldg;** protect equipment & lawn chemicals from the elements; extends life of equipment	2	N/A	2014-15	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgr. advised has bid landscaping work, bid included contractor will provide own equipment, chemicals and storage bldg. for chemicals. New building not needed. Original CIFR $42,500 for 2014-15.
500-03	**Mower replacement;** existing mower approaching end of life	2	N/A	2014-15	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgr. advised has bid landscaping work, bid included contractor will provide own equipment, chemicals and storage bldg. for chemicals. New mower not needed. Original CIFR $6000 for 2014-15.

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
500-10	Elect water meter continuation	2	1	2014-15	$351,250	$351,250	$351,250	$351,250	$351,250	$1,756,250	Withdraw & Resubmit **Dept. Mgr. to provide detailed description of estimated cost savings, reasons for cost change, and 2013-14 recommended start AND resubmit CIFR.** Details include at minimum cost savings from 1. reduced FTE and trucks, 2. improved metrics and water rate setting will benefit Town, 3. increased accuracy of homeowner bills, 4. protection against homeowner damage from leaks. Dept Mgr. check calculation $500k/yr. expense numbers do not match $109 cost/meter. Recommend finance for 15 yrs. (20 yr. est life) and investigate rate restructure or monthly meter charge. Original CIFR $500,000 for 3 years starting 2014-15.
500-07	Backhoe replacement; this backhoe is used as a backup to another backhoe	2	N/A	2016-17	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgrs. advises will share one backhoe between 2 Depts. Dept. Mgrs. to track usage to determine if sufficient to share or document future purchase of 2nd backhoe. Original CIFR $65,000 for 2016-17.
530-04	Quick Response Vehicle 1 replacement; Fire Chief's vehicle; replacement based on age/condition of present vehicle	1	1	2013-14	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept Mgr. advises will continue to use existing vehicle and use other used town vehicles as become available. Dept. Mgr. to collect and analyze 2013 usage to justify purchase of new QRV as second vehicle in 2014-2015 budget year. Original CIFR $45,000 for 2013-14.
530-03	Hydraulic rescue too replacement; based on age & condition of existing tool	2	1	2013-14	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgr. advises existing 10 yr. old tool components can be replaced for now. As this is critical tool for quick access and rescue of motor vehicle accident victims CIC recomends replacement purchase at time repairing existing tool is not longer viable. Original CIFR $15,000 for 2013-14.
530-01	Fire Stn #1 maintenance; electrical, plumbing, paint, outdoor lighting; fence	2	1	2013-14	$0	$0	$0	$0	$0	$0	Recommend Withdrawal After discussion Dept. Mgr. to put in operating budget as monies are available. This is not a capital expenditure but operating expense. Recommend all building maintenance be documented for future reference. Original CIFR $10,000 for 2013-14.
540-02	2 Computers (for inspectors); existing ones are slow - ADDED TO 540-01	2	2	2014-15	$0	$0	$0	$0	$0	$0	**Withdraw. $4000 expenditure added to 540-01 FY 2013-14.**
540-?	Financial Software System (placeholder)			2013-14							After discussion Dept. Mgr. will purchase out of 2012-13 funds after working with software consultant to determine software need. Initial estimate 90k.

00-032Town of Oak Island
Capital Improvement Plan FY 2013-14 CIFR Worksheet

Project #	Project Description	Dept Head Priority	CIC Priority	Initial Budget Year	2013-14	2014-15	2015-16	2016-17	2017-18	Total $	CIC Comments & Recommendation
620-05	Electronic sign replacement; current sign has maint issues (cost & availability of parts)	2		2016-17	$0	$0	$0	$0	$0	$0	Recommend Withdrawal. After discussion Dept. Mgr. will purchase components to repair sign as needed. Recommend Dept. Mgr. also evaluate sign usage and other alternatives. Original CIFR $15,000 for 2016-17.
					$351,250	$351,250	$351,250	$351,250	$351,250	$1,756,250	
					2013-14	2014-15	2015-16	2016-17	2017-18	Total $	
	TOTAL FY 2013-14 Recommended $ / Budget Yr.				$116,600	$12,360	$12,730	$13,112	$13,506	$168,308	
	TOTAL Recommended for Consideration for FY 2014-15 to FY 2017-18$ / Budget Yr.				$0	$869,734	$420,000	$710,448	$2,905,000	$9,405,182	
	TOTAL Recommended to Withdraw or Resubmit from FY 2013-14 $ / Budget Yr.				$351,250	$351,250	$351,250	$351,250	$351,250	$1,756,250	
	TOTAL $ / Budget Yr.				$467,850	$1,233,344	$783,980	$1,074,810	$3,269,756	$11,329,740	
	Capital Reserve Fund Recommended for Future Large $ Equipment Purchases				$125,000	$125,000	$75,000				
	Recommended Beach Fund for Renourishment and Emergency Capital Expenditures				0.03	0.03	0.03	0.03	0.03		
	(Recommend change from .02 to .03 % of Town Accomodation Tax Revenues)										

TOWN OF OAK ISLAND
Departmental Operations Summary

- ***Governing Body*** The Mayor and Town Council comprise the Board responsible for the adoption of ordinances and policies and the approval of new projects and programs designed to enhance the quality of life available to the residents and visitors of the community. The Board is charged with determining the purpose and scope of municipal services; the establishment of appropriate schedules of rates and charges to offset the costs of providing services; setting equitable tax levels and for adopting a balanced annual budget to serve as a guide for meeting community and organizational goals and objectives.

- ***Legal*** A Town Attorney is retained by the Town Council to provide necessary legal assistance. The Attorney assists the Council, Town Manager and Town Departments when legal expertise, advice and functions are required.

- ***General Government/Administration*** Administration is responsible for the general oversight of the activities of all town departments. Major functions include: preparation of the annual operating and capital budgets; the coordination of all risk management activities including casualty, liability and health insurance programs; the recruitment and retention of employees; responding to citizen inquiries and providing information on town activities to the public; billing, accounts receivable and inventory control; and providing information and formulating ordinances, policies, and programs for consideration by the Town Council to meet changing local needs and ensure compliance with state or federal requirements.

- ***Police*** The Police Department protects the lives and property of both the citizens of the community and of those who visit and work in the community. Major functions include: maintaining the peace; enforcing local, state and federal laws; preventing and investigating crimes; and providing public education to allay community safety concerns. The Department serves in partnership with the community to safeguard lives and property and maintain order. The Department is responsible for the development and evaluation of public safety programs, development and evaluation of methods of delivery of public safety services; maintenance and administration of departmental operating procedures; coordination and administration of appropriate officer training; analysis of crime data and the allocation of necessary manpower and resources to address specific crime trends and community issues.

Departmental Operations Summary (continued)

- ***Development Services*** The Development Services Department consists of planning, building inspections, code enforcement and CAMA regulation permitting/enforcement. The Department Director is responsible for the management of the department as well as special planning studies such as the CAMA Land Use Plan. Departmental staff works closely with the public to ensure understanding of the NC State Building code, other town codes and ordinances. Departmental Staff receives and processes development applications, rezoning requests, and review building plans and general development permit applications for compliance with state and municipal standards. The Department is also responsible for the coordination of the activities of the town's damage assessment teams in the event of natural disaster. The town's inspectors have certifications in multiple trade areas, including CAMA rules administration, and are qualified to inspect all classes of development within the town's jurisdiction.

- ***Public Works*** The Public Works Department is responsible for the towns street maintenance and upkeep program; implementation of storm drainage and erosion control activities; the coordination and supervision of the town's solid waste management and recycling programs; facilities management, implementation of the dune maintenance program, coordination of the town's street lighting program and with contract oversight and administration of other public works projects as necessary. The Department Manager has supervisory responsibility over Central Maintenance, which provides fleet maintenance for the town's rolling stock as well as maintenance of additional town equipment and machinery including portable and fixed generators. In addition, the Department Manager serves as staff advisor to the town council as well as a number of town advisory boards, including the erosion control and beach preservation committees.

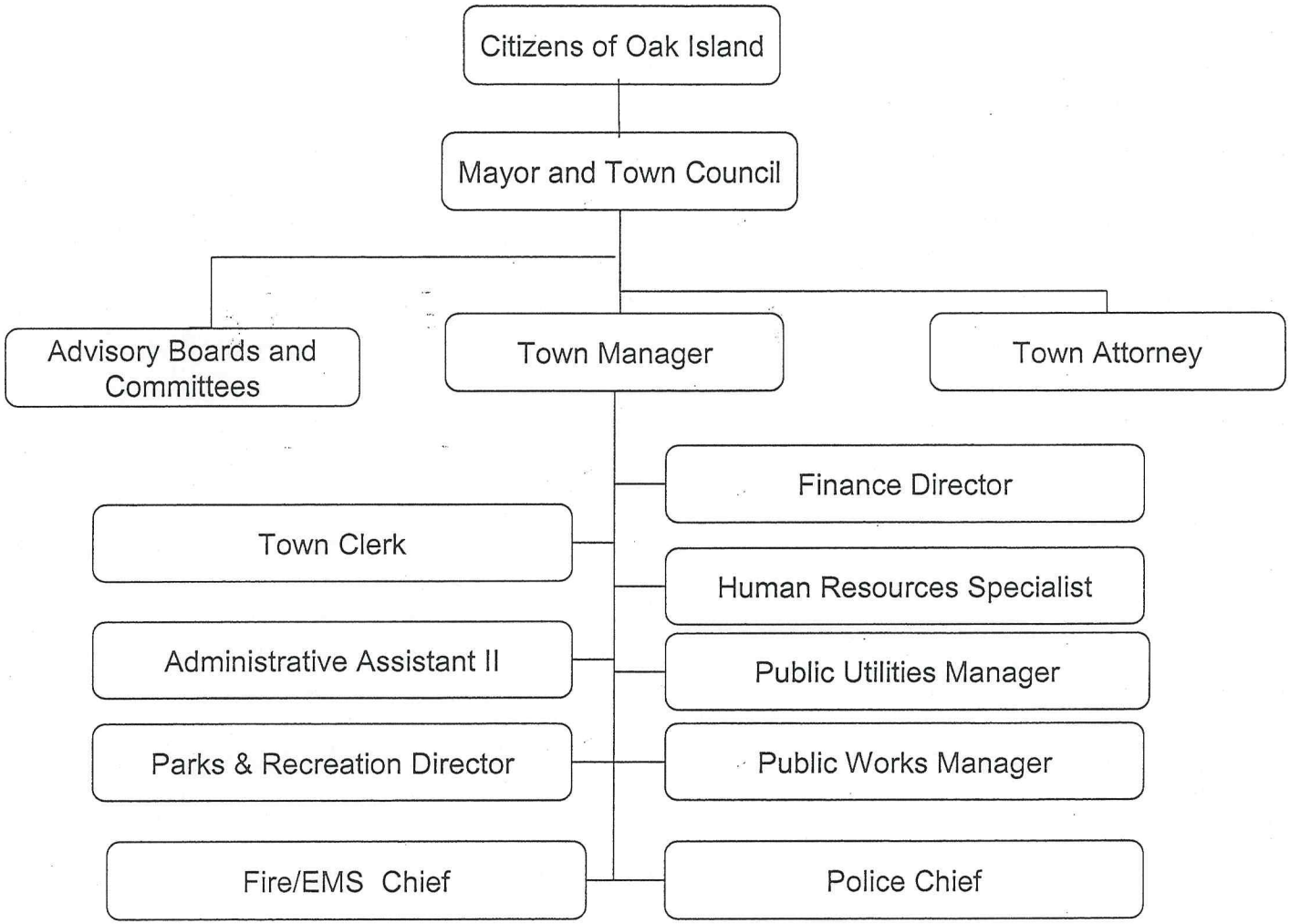
- ***Public Utilities*** The Public Utilities Department is responsible for all aspects of the upkeep and maintenance of the Town's water and wastewater facilities. Water system activities include distribution system and elevated tank maintenance, upkeep of municipal wells and equipment, installation of taps, meters and vaults, hydrant testing and flushing, and the implementation of sampling and testing programs. Wastewater system activities include treatment plant operation and maintenance, distribution system maintenance, lift station maintenance and the implementation of sampling and testing programs to determine continued compliance with NPDES permit requirements. Input and oversight regarding water and wastewater system expansion and contract administration and monitoring are other key departmental functions. The Department Manager serves as staff advisor to town council and other advisory boards on water and wastewater issues.

Departmental Operations Summary (continued)

- ***Recreation*** The Recreation Department programs and oversees a wide variety of both outdoor and indoor recreational activities. Although programs, facilities and services are available for recreational activities for persons of all ages, particular emphasis is placed on providing quality recreational and social activities for the Town's senior population. Departmental staff is responsible for the development, implementation and evaluation of all municipal recreation programs. The Department Director serves as staff advisor to Town Council as well as a variety of town advisory committees, including the Recreation Committee and Erosion Control Committee and is instrumental in ensuring the continued vitality of the Town's Turtle Watch Program. The Town's Community Resource Center operation and programs are also a part of the Recreation Department's responsibilities.

- ***Emergency Services*** The Emergency Services Department is responsible for the provision of traditional fire and rescue services. The core responsibility of the fire service is to confine and extinguish fires as they occur thereby reducing associated personal injury and property loss. The fire service is comprised of volunteer members committed to providing superior service to the community. The Town's paid and volunteer EMS staff provides responsive and professional emergency medical care and rescue services to our citizens and visitors. Paid EMS staff is cross-trained as firefighters to augment daytime volunteer emergency response. Fire/EMS activities and training are coordinated and supervised by a full-time Fire/EMS Chief. The Chief works closely with the Town Manager to address operational and capital emergency service needs.

TOWN OF OAK ISLAND



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 see 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

Accrual Accounting: 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.

Ad Valorem Taxes: 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. ***Also referred to as property taxes.***

Appropriation: An authorization by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: 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.

Balanced Budget: A budget where planned expenditures equal anticipated revenues. N.C. law requires that all local government budgets be balanced.

Bond: 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.

Budget: A plan of financial operation for the Town and its various municipal services that includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by Town staff and the Town Council to revise a budget appropriation.

Budget Calendar: A schedule that outlines the process of budget preparation, adoption, and administration.

Budget Document: 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 and 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)

General Fund: A fund established to account for the resources used for the general operation of the Town.

General Ledger: An accounting file which is a grouping of the accounts in which the activities of the Town are recorded.

General Obligation Bond: Debt instruments issued by the Town that are backed by the full faith and credit of the issuing government.

Goal: A broad general statement of direction based on the needs of the community and government.

Indicator: A quantitative measure or index that may represent the degree of presence or magnitude of change in a condition.

Interfund Transfer: Money transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Investment Revenue: Revenue earned on investments with a third party.

LGBFCA: The Local Government Budget and Fiscal Control Act. The Act governs all financial activities of local governments within the state of North Carolina.

Long Term Debt: Debt with a maturity of more than one year after issuance.

Maturities: The dates on which the principal or state values of investments or debt obligations mature and may be reclaimed.

Glossary of Budgetary Terminology (continued)

Modified Accrual Accounting: 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.

Objective: A statement of specific direction, which is to be accomplished by the staff or individual departments.

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Program: An organized set of work activities that are directed toward accomplishing a common goal.

Property Tax Rate: The rate at which real and personal property in Town is taxed in order to produce the necessary revenues to conduct vital government operations.

Recommended Budget: The budget proposal made by the Town Manager and recommended to Town Council.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise Fund.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Special Assessment: A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit certain properties.

Tax Levy: The total amount of revenue to be raised by ad valorem taxes.

Unencumbered Balance: The amount of appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future appropriation.

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