



TOWN OF OAK ISLAND

APPROVED BUDGET

2022 - 2023

S. Elizabeth White, Mayor
John Bach, Mayor Pro Tempore
Sheila Bell, Council
Charlie Blalock, Council
Bill Craft, Council
Mark Martin, Council

David Kelly, Town Manager

David Hatten, Finance Director

**TOWN OF OAK ISLAND
FISCAL YEAR 2022-2023 RECOMMENDED BUDGET
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June 30, 2022

Honorable Mayor Elizabeth White
Mayor Pro Tempore John W. Bach
Council Member Sheila M. Bell
Council Member Charlie K. Blalock
Council Member Bill Craft
Council Member Mark Martin

Dear Mayor and Council Members:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the Approved Budget for the Town of Oak Island for the fiscal year beginning July 1, 2022 and ending June 30, 2023 is balanced with no appropriation of fund balance. Town Council adopted the budget on June 14, 2022 in the Oak Island Town Hall Council Chambers. This adopted budget represents a significant amount of work and consultation between staff and Town Council so the Town can continue to fulfill its obligations to residents and visitors, meet established goals, and remain fiscally sound now and in the future.

In preparing the Fiscal Year 2022-2023 Budget, Staff worked closely with Town Council to develop a budget that balances existing Town programs and services with the development of new plans and projects for the future. In addition, Town Council identified goals and priorities for the Town, and staff prepared a budget to meet those goals this year or to begin planning for future projects.

In summary, the Fiscal Year 2022-2023 Approved Budget is a balanced budget totaling \$67,173,242 for all Town operations. At Town Council's direction, the budget is balanced with a tax rate of \$0.28 per \$100 valuation. In addition, the approved budget does not appropriate any fund balance. This budget reflects Staff's commitment to maintaining and improving the Town of Oak Island for the present and for the future.

Employee Wages/Salaries and Benefits

The Town continues to provide a level of pay to its employees that Town management feels is fair and equitable in comparison to other municipalities of the same size in southeastern North Carolina. The Recommended Budget includes an effective 2.7% merit increase. In addition, a market adjustment was made to the Town's fulltime employee pay rates. This adjustment consists of a one-time supplemental check and an adjustment to the employee's rate of pay. The Town will continue to match 401(k) employee contributions of 5%. The Town also issues a Christmas bonus to full-time and part-time employees.

Water and Wastewater Fund Revenues

The base rates for water and wastewater remain the same, at \$25.22 and \$38.41, respectively. The rates for water volume usage over 2,000 gallons increased on an average of \$0.27 per thousand gallons. Again, there is no change in the base rate for wastewater, and the Sewer District Fee remains \$601.78. As with the General Fund, the Enterprise Funds also transfer funds to Reserves for replacement of capital items.

Accommodations Tax Fund

The FY 2022-2023 estimated revenue from 3% of the Town's 5% Accommodations Tax levy is \$2,500,000, with the majority of this funding being transferred to the Beach Nourishment Fund to be used for future beach nourishment projects.

Beach Tax Fund (also funded from collected accommodations tax)

The FY 2022-2023 estimated revenue from the remaining 2% of the Town's Accommodation tax levy is \$1,500,000. The budget includes transferring \$1.2 million to the Beach Nourishment Fund.

Beach Nourishment Fund

The Beach Nourishment Fund is a Capital Project Fund to account for the activities of Beach Nourishment Projects. The Funding source of this fund is Ad Valorem taxes of \$1,718,000 and the planned transfers from the Accommodation Tax Funds.

Conclusion

The Fiscal Year 2022-2023 budget is a balanced budget that provides the citizens of the Town of Oak Island a level of service that is comparable, if not better, than other beach municipalities in the area, and addresses priorities set by the Town Council. We encourage Town residents and taxpayers to review the FY 2022-2023 Adopted Budget to become more involved and knowledgeable about the Town and its processes.

Town Council and Town management continue to be fiscally responsible in their decision making regarding the use of taxpayer funds to continue to provide the needed services for the citizens of Oak Island. We continue to encourage all forms of communication with Town Council and Staff.

Budget Format:

The budget is organized into two kinds of funds -- the General Fund and the Enterprise Funds. The General Fund includes the Town Council, Administration, Police Department, Fire Department, Building Inspections, Zoning, Recreation Department and Public Works (which encompasses facilities, fleet management, streets and operations).

The Enterprise Funds are comprised of the Water Department, Wastewater Department, Stormwater Department, Solid Waste Department, the Oak Island Par 3 Golf Course and the Pier Complex. The separation of Revenues and Expenditures into these funds creates financial statements that give the Town's citizens a traditional financial statement in line with a business operation.

General Fund:

The Town's General Fund is balanced at \$16,732,589 for Fiscal Year 2022-2023. The General Fund contains all the government services that do not generate sufficient revenue to support their activities, including Police, Fire, Recreation, Operation Services, Public Services, Building and Zoning Services, Human Resources, Finance and the Governing Body. In this Fiscal year, the Town will continue to transfer funds from various departments to Reserves to ensure that funds are available for unanticipated events and for replacing capital items, such as vehicles and heavy equipment.

Revenues

The Town of Oak Island continues to experience growth in primary revenue sources, which are Ad Valorem tax and State Sales tax. For Fiscal Year 2022-2023, the property tax revenue is based on an estimated tax levy of \$3.5 billion, which will generate approximately \$9.501 million in property tax revenue with a tax rate of \$0.28 per \$100 valuation and a collection rate of 98%. Of the \$.028 tax rate, \$0.05 is designated for the Town's future beach nourishment project(s). The collection of the \$0.05 is accounted for in a separate restricted fund that was established for beach nourishment projects.

The Town was awarded \$2,672,596 in American Relief Plan Funds during the FY 2021-2022 Fiscal Year. The Budget for FY 2022-2023 includes the use of \$672,894 of those funds to be used by the Police and Fire Department. The remaining funds have not been appropriated at this time.

Debt Service

All debt service payments are fully funded as required by North Carolina State Law. The debt for the wastewater system continues to decrease annually as bond and note principal payments are made. A complete detail of the remaining balances and terms of each loan can be found in the Debt Summary section of the budget.

We believe that the Town has an experienced and dedicated staff and leadership team who work diligently to provide the highest quality of service to the Town of Oak Island and its residents. Their dedication to the Town, along with their knowledge and leadership, is a valuable asset to the Town that cannot be quantified.

Preparing a budget is a complete team effort of all departments of the Town. On behalf of the Town's management team and staff, we would like to thank the Town Council for all the support, guidance, and confidence in staff to protect the Town's employees and assets, and to provide services for the citizens of Oak Island.



David E. Kelly
Town Manager



David Hatten, CPA
Finance Director

BUDGET ORDINANCE
FISCAL YEAR 2022-2023
TOWN OF OAK ISLAND, NORTH CAROLINA

BE IT ORDAINED, by the Town Council of the Town of Oak Island:

SECTION I

GENERAL FUND

		<u>Amount</u>
A.	Revenues Anticipated	
	Current Year's Property Taxes	\$ 7,891,142
	State Shared Revenues	3,106,872
	Fire District Fees	2,344,063
	Permits and Fees	765,300
	Other	<u>2,625,212</u>
	Total Estimated Revenues	\$ 16,732,589
B.	Appropriation Authorized by Departments	
	Town Council	\$ 194,291
	Outside Agency Funding	58,750
	Administration	2,952,630
	Public Services - Facilities	391,773
	Police	3,554,750
	Animal Control	66,779
	Fire & EMS Department	3,258,365
	Building Inspections	894,627
	Planning Department	556,448
	Public Works - Admin	228,631
	Public Works - Fleet Maint.	306,567
	Public Works - Streets	1,324,694
	Public Works - Operations	1,603,161
	Parks & Recreation	1,154,474
	Parks & Recreation - CRC	<u>186,648</u>
	Total Appropriations	\$ 16,732,589

SECTION II

WATER FUND

		<u>Amount</u>
A.	Total Estimated Revenues	\$ 4,745,165
B.	Expenditures Authorized by Departments	
	Utility General Services	2,744,157
	Water Maintenance	<u>2,001,007</u>
	Total Appropriations	\$ 4,745,165

SECTION III

WASTEWATER FUND

		<u>Amount</u>
A.	Total Estimated Revenues	\$ 14,287,464

B.	Expenditures Authorized by Departments		
	Wastewater Treatment		4,574,760
	Wastewater Collection		9,712,704
	Total Appropriations	\$	14,287,464
SECTION IV	<u>SEWER DISTRICT FEE FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	7,047,446
B.	Total Appropriations	\$	7,047,446
SECTION V	<u>SEWER ASSESSMENT FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	0
	Appropriated Fund Balance		837,020
	Total Estimated Revenues	\$	837,020
B.	Total Appropriations	\$	837,020
SECTION VI	<u>STORMWATER FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	893,752
B.	Total Appropriations		893,752
SECTION VII	<u>SOLID WASTE FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	1,756,775
B.	Total Appropriations		1,756,775
SECTION VIII	<u>OKI PAR 3 GOLF COURSE FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	397,761
B.	Expenditures Authorized by Departments		
	Golf Course Grounds Maintenance		313,446
	Golf Course Operations		84,315
	Total Appropriations	\$	397,761
SECTION IX	<u>ACCOMMODATIONS TAX FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	2,500,000

B.	Total Appropriations	\$	2,500,000
SECTION X	<u>BEACH TAX FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	1,500,000
B.	Total Appropriations	\$	1,500,000
SECTION XI	<u>BEACH RENOURISHMENT</u>		
			Amount
A.	Total Estimated Revenues	\$	15,270,510
B.	Total Appropriations	\$	15,270,510
SECTION XII	<u>PIER COMPLEX FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	503,354
B.	Total Appropriations	\$	503,354
SECTION XIII	<u>CAPITAL RESERVE FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	701,406
B.	Total Appropriations	\$	701,406
SECTION XIV	<u>ARP FUND</u>		
			Amount
A.	Total Estimated Revenues	\$	672,894
B.	Total Appropriations	\$	672,894
SECTION XV	Tax Rate Established		

There is hereby levied a tax at the rate of twenty eight cents (\$0.28) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed for "Current Year's Property Taxes" in the General Fund in Section I of this ordinance. The rate of \$0.28 consists of \$0.2300 going to General Fund revenue generating \$8,051,238, and \$.0500 which generates \$1,750,269 is designated for beach nourishment. The \$0.2300 provides the needed funding for the Town's general operations and the \$.0500 provides funds for the Town's nourishment of beach sand. The collection of the \$.0500 is accounted for in a separate fund established for the beach nourishment projects.

This rate is based on a total valuation of property for the purposes of taxation of \$3,500,538,619 with an estimated collection rate of 98.00%.

SECTION XVI **Service Rates Established**

The service rates for Town of Oak Island for Fiscal Year 2022-2023, upon which the Budget is based, will be established by separate Ordinance by the Town Council. Service rates include those for residential and commercial water and wastewater services, storm water and solid waste services.

SECTION XVII 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. Notation of all such transfers shall be made to the Town Council on the next succeeding financial report. The Budget Officer shall be authorized to spend \$50,000 during an emergency.

SECTION XVIII 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 XIX Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Town of Oak Island Municipal Government during the 2022-2023 Fiscal Year. The Budget Officer shall administer the Budget and shall ensure that all department heads and other appropriate staff are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Finance Director shall maintain records that are in agreement with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

SECTION XX Notes and Effective Changes

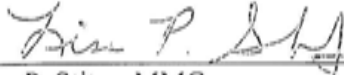
The FY 2022-2023 budget authorizes an effective merit increase of 2.7% percent to be utilized in a pool for all employee evaluations. In addition, a Market Adjustment of 7.83% was approved by Council to be distributed in an equitable manner to Town employees. All evaluations will be conducted on or near the employee's anniversary date and will be performed by the department head or supervisor with final approval by the Town Manager.

SECTION XXI

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Finance Director and Town Clerk to be kept on file by them for their direction in the disbursing of funds.

Adopted this the 14th day of June, 2022.

ATTESTED:


Lisa P. Stites, MMC
Town Clerk



Elizabeth White, Mayor

**TOWN OF OAK ISLAND
BUDGET COMPARISON**

FUND/DEPARTMENT	Recommended FY 2022 - 2023	FY 2021 - 2022 (as amended)	Increase (Decrease)	%
REVENUES				
<u>GENERAL FUND</u>				
Current Year Property Taxes	7,891,142	7,642,056	249,086	3.26%
State Shared Revenue	3,106,872	2,202,070	904,802	41.09%
Other	519,916	495,776	24,140	4.87%
Utilities Franchise Tax Revenues	503,023	498,043	4,980	1.00%
Fire District Fees	2,344,063	1,866,264	477,799	25.60%
ABC Board	421,225	247,068	174,157	70.49%
Beer & Wine Tax Proceeds	35,619	33,800	1,819	5.38%
Video Programming	87,000	104,672	(17,672)	-16.88%
Telephone Communication Tax	10,500	12,461	(1,961)	-15.74%
Permits & Fees	765,300	775,000	(9,700)	-1.25%
Investment Earnings	10,000	32,348	(22,348)	-69.09%
Appropriated Fund Balance	0	139,721	(139,721)	-100.00%
ARP Funds	672,894	0	672,894	100.00%
Powell Bill	353,035	293,000	60,035	20.49%
Appropriated Fund Balance - Powell Bill	0	1,000,000	(1,000,000)	100.00%
Transfer from Capital Reserve	0	0	0	0.00%
Grants	0	2,000	(2,000)	-100.00%
Sale of Capital Assets	12,000	12,000	0	0.00%
Total	16,732,589	15,356,279	1,376,310	
WATER FUND	4,745,165	4,463,817	281,348	6.30%
WASTEWATER FUND	14,287,464	14,072,325	215,139	1.53%
STORMWATER FUND	893,752	818,525	75,227	9.19%
SOLID WASTE FUND	1,756,775	1,434,233	322,542	22.49%
SOUTH HARBOR GOLF COURSE	397,761	378,513	19,248	5.09%
SEWER DISTRICT FEE FUND	7,047,446	7,017,958	29,488	0.42%
SEWER ASSESSMENT FUND	837,020	825,405	11,615	1.41%
COVID19 FUND	0	106,341	(106,341)	-100.00%
ACCOMMODATIONS TAX FUND	2,500,000	1,600,000	900,000	56.25%
BEACH TAX FUND	1,500,000	1,038,000	462,000	44.51%
BEACH RENOURISHMENT FUND	15,270,510	23,059,566	(7,789,056)	-33.78%
PIER REBUILD PROJECT FUND	0	240,900	(240,900)	-100.00%
PIER COMPLEX FUND	503,354	529,508	(26,154)	-4.94%
CAPITAL RESERVE FUND	701,406	833,594	(132,188)	-15.86%
BEACH PRSERVATION FUND	0	26,701	(26,701)	-100.00%
TOTAL REVENUES	67,173,242	71,801,665	(4,628,423)	-6.45%
LESS INTERFUND TRANSFERS	13,244,364	9,256,302	3,988,062	43.08%
NET REVENUES	53,928,878	62,545,363	(8,616,485)	-13.78%
EXPENDITURES				
<u>GENERAL FUND</u>				
TOWN COUNCIL	194,291	217,136	(22,845)	-10.52%
OUTSIDE AGENCY	58,750	58,650	100	0.17%
ADMINISTRATION	2,952,630	2,719,438	233,192	8.58%
FACILITIES MANAGEMENT	391,773	490,925	(99,152)	-20.20%
POLICE	3,554,750	2,869,571	685,179	23.88%
FIRE DEPARTMENT	3,258,365	2,800,144	458,221	16.36%
ANIMAL CONTROL	66,779	64,834	1,945	3.00%
BUILDING CODES	894,627	1,165,693	(271,066)	-23.25%
PLANNING DEPARTMENT	556,448	0	556,448	100.00%
PUBLIC WORKS ADMINISTRATION	228,631	209,921	18,710	8.91%
FLEET MAINTENANCE	306,567	191,435	115,132	60.14%
PUBLIC WORKS STREETS	1,324,694	2,500,380	(1,175,686)	-47.02%
PUBLIC WORKS OPERATIONS	1,603,161	1,075,101	528,060	49.12%
RECREATION DEPARTMENT	1,154,474	861,589	292,885	33.99%
RECREATION-COMMUNITY RESOURCE CENTER	186,648	131,462	55,186	41.98%
TOTAL GENERAL FUND EXPENDITURES	16,732,589	15,356,280	1,376,309	8.96%

**TOWN OF OAK ISLAND
BUDGET COMPARISON**

FUND/DEPARTMENT	Recommended FY 2022 - 2023	FY 2021 - 2022 (as amended)	Increase (Decrease)	%
<u>WATER FUND</u>				
WATER-ADMINISTRATION	2,744,157	2,812,906	(68,749)	
WATER MAINTENANCE	2,001,007	1,650,911	350,096	
TOTAL WATER FUND EXPENDITURES	4,745,165	4,463,817	281,348	6.30%
<u>WASTEWATER FUND</u>				
WASTEWATER TREATMENT	4,574,760	4,600,100	(25,340)	
WASTEWATER COLLECTION	9,712,704	9,472,225	240,479	
TOTAL WASTEWATER FUND EXPENDITURES	14,287,464	14,072,325	215,139	1.53%
<u>STORMWATER FUND</u>	893,752	818,525	75,227	9.19%
<u>SOLID WASTE FUND</u>	1,756,775	1,434,233	322,542	22.49%
<u>OKI GOLF COURSE FUND</u>				
TOTAL OKI GOLF COURSE EXPENDITURES	397,761	378,513	19,248	5.09%
<u>SEWER DISTRICT FUND</u>	7,047,446	7,017,958	29,488	0.42%
<u>SEWER ASSESSMENT FUND</u>	837,020	825,405	11,615	1.41%
<u>COVID19 EXPENDITURES</u>		106,341	(106,341)	-100.00%
<u>ACCOMODATIONS TAX FUND</u>	2,500,000	1,600,000	900,000	56.25%
<u>BEACH TAX FUND</u>	1,500,000	1,038,000	462,000	44.51%
<u>BEACH RENOURISHMENT PROJECT</u>	15,270,509	23,059,566	(7,789,057)	-33.78%
<u>PIER REBUILD PROJECT</u>	0	240,900	(240,900)	-100.00%
<u>PIER COMPLEX</u>	503,354	529,508	(26,154)	-4.94%
<u>ARP FUNDS</u>	672,894	2,672,596	(1,999,702)	-74.82%
<u>BEACH PRESERVATION FUND</u>	0	26,701	(26,701)	-100.00%
<u>CAPITAL RESERVE FUND</u>	701,406	833,594	(132,188)	-15.86%
TOTAL EXPENDITURES	67,846,135	74,474,261	-4,495,382	-6.04%
LESS INTERFUND TRANSFERS	13,244,364	9,256,302	3,988,062	43.08%
NET EXPENDITURES	54,601,771	65,217,959	(8,483,444)	-13.01%

**TOWN OF OAK ISLAND
GENERAL FUND REVENUES (10)
FY 2022 - 2023**

Account Number	Previous Year Actual FY 20 - 21	Y.T.D. Current Budget		Estimated Revenue FY 21 - 22	Dept. Request FY 2022 - 2023	Manager Recommends
		FY 21 - 22	FY 21 - 22			
10-300-4100 Cable Vision Fees	0	0	0	0	0	0
10-300-4210 Nuisance Fees	0	0	0	0	0	0
10-300-4405 Annual Fire Inspection Fees	7,700	1,000	17,655	10,000	10,000	10,000
10-300-4410 Fire Report Fees	1,422	0	10	0	0	0
10-300-4420 Burn Fee for Structures	0	0	0	0	0	0
10-300-4421 Fire Permits	1,155	1,000	4,405	2,500	2,500	2,500
10-300-4440 Donations - Fire Department	0	0	0	0	0	0
10-300-4450 Emergency Transport Fees	3,976	3,000	0	0	0	0
Sub-Total Fees	14,253	5,000	22,070	12,500	12,500	12,500
10-300-4610 Rec Center Program Fees	87,105	75,000	75,000	85,000	85,000	85,000
10-300-4612 Rec. Center Shelter Rental	505	500	1,000	1,000	1,000	1,000
10-300-4615 Splash Pad Rental	0	500	1,000	1,000	1,000	1,000
10-300-4620 Fundraising and Sponsorship	0	0	0	0	0	0
10-300-4621 Summer Concert Series Sponsorships	26,200	0	10,000	20,000	20,000	20,000
10-300-4630 Weight Room Fees	15,147	35,000	30,000	31,136	31,136	31,136
10-300-4640 Merchandise	604	5,000	0	0	0	0
10-300-8919 Rec Dept. Donations	375	0	140	0	0	0
Sub-Total Recreation Dept	129,936	116,000	117,140	138,136	138,136	138,136
10-300-8100 Miscellaneous Revenues	13,807	11,000	11,000	11,000	11,000	11,000
10-300-8200 Donations	250	0	0	0	0	0
10-300-8410 Sale of Fixed Assets	766	1,000	0	0	0	0
10-300-8420 Sale of Materials	1,557	0	0	0	0	0
10-300-8500 Insurance Reimbursement	2,020	0	0	0	0	0
10-300-8916 Brunswick Arts Council Grant	2,500	0	0	0	0	0
10-300-8917 Veterans Park - Memorial Bricks	3,420	0	2,560	1,000	1,000	1,000
	24,310	12,000	13,560	12,000	12,000	12,000
10-300-8908 Mosquito Control Revenue	2,117	2,000	0	0	0	0
10-300-8905 PARTF Grant	0	0	20,000	0	0	0
10-300-8909 FEMA Grant	723,142	0	237,715	0	0	0
Sub-Total Grants	725,259	2,000	257,715	0	0	0
10-300-9500 Interest Income	42,027	32,348	15,000	10,000	10,000	10,000
10-300-9742 Transfer from Covid 19 Fund	0	49,676	49,676	0	0	0
10-300-9751 Transfer from ARP Fund	0	139,721	0	672,894	672,894	672,894
10-300-9800 Appropriated Fund Balance	0	1,000,000	0	0	0	0
10-300-9810 Appropriated Powell Bill	0	1,189,397	49,676	672,894	672,894	672,894
Sub-Total Other Financing	0	1,189,397	49,676	672,894	672,894	672,894
Total General Fund Revenues	16,368,274	15,356,279	15,552,937	16,732,589	16,732,589	16,732,589

**TOWN OF OAK ISLAND
GENERAL FUND REVENUES (10)
FY 2022 - 2023**

Account Number	Previous Year Actual FY 20 - 21	Y.T.D.		Estimated Revenue FY 21 - 22	Dept. Request FY 2022 - 2023	Manager Recommends
		Current Budget FY 21 - 22				
Ad Valorum Taxes						
10-300-1100 Current Year Taxes	7,960,109	7,642,056	7,642,056	7,891,142	7,891,142	7,891,142
10-300-1201 Prior Year Taxes	38,069	18,000	20,000	18,180	18,180	18,180
10-300-1300 Motor Vehicle Taxes - CY	334,752	268,000	302,000	330,000	330,000	330,000
10-300-1500 Interest - Late Payments	762	1,000	1,500	1,200	1,200	1,200
10-300-1600 Tax Penalties	36,208	31,000	12,800	12,800	12,800	12,800
Sub-Total Ad Valorum Taxes	8,369,900	7,960,056	7,978,356	8,253,322	8,253,322	8,253,322
10-300-3100 Local Option Sales Tax 4%(39)	1,044,293	877,528	1,275,682	1,301,196	1,301,196	1,301,196
10-300-3101 Local Option Sales Tax 1/2%(40)	544,256	456,801	621,521	633,951	633,951	633,951
10-300-3102 Local Option Sales Tax 1/2%(42)	540,754	454,580	632,718	645,372	645,372	645,372
10-300-3103 Local Option Sales Tax 1/2%(44)	493,611	413,161	516,032	526,353	526,353	526,353
Sub-Total Other Taxes	2,622,914	2,202,070	3,045,952	3,106,872	3,106,872	3,106,872
10-300-3210 Utilities Franchise Tax Revenues	966,622	498,043	498,043	503,023	503,023	503,023
10-300-3220 Beer And Wine Tax Proceeds	33,784	33,800	34,138	35,619	35,619	35,619
10-300-3230 Video Programming	139,057	104,672	87,000	87,000	87,000	87,000
10-300-3240 Telephone Communication Tax	15,641	12,461	10,500	10,500	10,500	10,500
10-300-3310 Fire District Fees	1,596,840	1,866,264	1,866,264	2,344,063	2,344,063	2,344,063
10-300-3330 NC Control Substance Dist.	10,820	0	1,500	0	0	0
10-300-3710 CAMA Reimbursement	15,670	0	7,315	0	0	0
10-300-3720 NCDOT Mowing Agreement	7,178	7,100	7,100	7,100	7,100	7,100
10-300-3810 Powell Bill Distributions	292,656	293,000	353,035	353,035	353,035	353,035
Sub-Total Other Sources	3,078,269	2,815,340	2,864,895	3,340,340	3,340,340	3,340,340
10-300-3900 ABC Board - Distribution	463,100	222,072	373,000	378,595	378,595	378,595
10-300-3901 ABC Board - Education	31,104	14,581	24,000	24,360	24,360	24,360
10-300-3902 ABC Board - Law Enforcement	22,217	10,415	18,000	18,270	18,270	18,270
Sub-Total ABC Board	516,421	247,068	415,000	421,225	421,225	421,225
Permits and Licenses						
10-300-4211 Building Permits	512,607	528,300	528,300	528,300	528,300	528,300
10-300-4212 Plumbing Permits	24,704	12,000	12,000	12,000	12,000	12,000
10-300-4213 Electrical Permits	69,075	90,000	65,000	65,000	65,000	65,000
10-300-4214 Mechanical Permits	77,425	70,000	60,000	60,000	60,000	60,000
10-300-4220 CAMA Permits	9,200	7,200	5,000	5,000	5,000	5,000
10-300-4231 Civil Citations	20,526	5,000	24,500	30,000	30,000	30,000
10-300-4240 Homeowners Recovery Fund	3,765	2,000	2,500	2,000	2,000	2,000
10-300-4250 Parking Registrations	45,993	5,000	7,500	7,500	7,500	7,500
10-300-4260 Brunswick Electric Co-Op Refund	0	0	14,873	0	0	0
10-300-4216 Planning/Board of Adjustments	10,280	4,500	2,900	4,500	4,500	4,500
10-300-4301 Development Permits	45,370	31,000	31,000	31,000	31,000	31,000
10-300-4302 Zoning Permits	26,040	20,000	20,000	20,000	20,000	20,000
Sub-Total Permits and Licenses	844,985	775,000	773,573	765,300	765,300	765,300

TOWN OF OAK ISLAND
BUDGETED TOWN COUNCIL (10-410)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name Mayor / Council	First Name	Position	Current	
			Approved Salary	Requested Salary
Total Salaries & Wages			\$ 46,200	\$ 46,200
Fringe Benefit Costs				
		FICA & Medicare	\$ 3,534	\$ 3,534
		Workers Compensation	\$ 102	\$ 57
Total Fringe Benefit Costs			\$ 3,636	\$ 3,591
Total Salaries and Fringe Benefit Costs			\$ 49,836	\$ 49,791

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY - TOWN COUNCIL (10-410)
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>Actual</u>	<u>Budget</u>	<u>Recommended</u>		<u>POSITIONS</u>
			<u>FY 22 - 23</u>	<u>FY 22 - 23</u>	
			<u>Budget</u>	<u>Change</u>	
Total Personnel Costs	48,704	49,836	49,791	-0.09%	Mayor 1
Operational Expenditures	150,742	167,300	144,500	-15.78%	Town Council Members 5
					<u>TOTAL</u> 6
<u>TOTAL</u>	<u>199,446</u>	<u>217,136</u>	<u>194,291</u>	<u>-10.52%</u>	

<u>Personnel</u>	<u>Full Time</u>	<u>Elected</u>	<u>Total</u>
		6	6

BUDGETED TOWN COUNCIL (10-410)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Department Supplies</u>			
	Purchase of six (6) Ipads or Surface Tablets for Mayor and Council (\$700 each). Includes Supplies, name plates and other office items		Total=	\$6,200
2101	<u>Supplies - Videotaping</u>			
	Includes all costs to film, edit and post Town Council Meetings and Community Events on the Town's Public Access Channel. Also includes annual maintenance to Clark Powell for Leightronix equipment for Council chambers.		Total=	\$10,000
3100	<u>Professional Services - Legal</u>			
	Town Attorney's Fee	\$ 48,000		
	Includes other various legal fees / Expenses not a part of the Town Attorney's Contract and/or any other professional fees.	\$ 20,000		
		\$ 68,000	Total=	\$68,000
3101	<u>Professional Services - Other</u>			
	Audit Contract \$46,000		Total=	\$46,000
3104	<u>Special Projects</u>			
	To cover special projects that arise during the course of the year.		Total=	\$10,000
3200	<u>Advertising</u>			
	Based on review of Current year Advertising mostly with State Port Pilot for meeting announcements, etc.		Total=	\$2,000
3300	<u>Dues and Subscriptions</u>			
	North Carolina Mayor's Association		Total=	\$300
3600	<u>Council Development</u>			
	Includes travel incurred by Council members to attend various schools, training, or conferences.			
	Includes annual retreat for Council members to develop the Town's goals and objectives.		Total=	\$2,000
4600	<u>Election Expenses</u>			
	There will not be a town election in Fiscal Year 2022-2023		Total=	\$0
			Total	\$ 144,500

TOWN OF OAK ISLAND
BUDGETED TOWN COUNCIL (10-410)
FY 2022 - 2023

Account Number	Description	Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 2022 - 2023	Manager Recommends
Personnel Costs						
10-410-0210	Fees Paid Elected Officials	45,600	46,200	46,200	46,200	46,200
10-410-0300	FICA & Medicare Expense	3,011	3,534	3,534	3,534	3,534
10-410-0800	Workers Compensation	93	102	102	57	57
Total Personnel Costs		48,704	49,836	49,836	49,791	49,791
Operational Expenditures						
10-410-2100	Departmental Supplies	1,316	3,500	3,000	6,200	6,200
10-410-2101	Video and Taping Supplies	7,196	10,000	8,000	10,000	10,000
10-410-2406	Employee/Volunteer Appreciation	0	0	0	0	0
10-410-3100	Professional Services - Legal	94,244	92,000	0	68,000	68,000
10-410-3101	Audit Contract	44,000	46,000	46,000	46,000	46,000
10-410-3104	Special Projects	52	5,000	0	10,000	10,000
10-410-3200	Advertising	3,040	3,000	1,000	2,000	2,000
10-410-3300	Dues & Subscriptions	300	300	300	300	300
10-410-3600	Council Development	363	1,000	1,000	2,000	2,000
10-410-4600	Election Expenses	0	6,500	7,095	0	0
10-410-9100	Expendable Equipment	230	0	0	0	0
Total Operational Expenditures		150,742	167,300	66,395	144,500	144,500
Total Department Costs (10-410)		199,446	217,136	116,231	194,291	194,291

TOWN OF OAK ISLAND
BUDGETED OUTSIDE AGENCY FUNDING (10-411)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Agency Requests FY 22 - 23	Manager Recommends
10-411-3301	Brunswick Family Assistance	1,700	2,000	2,000	2,000	2,000
10-411-3303	Chamber of Commerce	4,250	5,000		2,500	2,500
10-411-3305	OKI Senior Citizens Inc.	559	0	0	1,100	1,100
10-411-3309	Oak Island Water Rescue	22,450	21,150	21,150	21,150	21,150
10-411-3314	Brunswick County Literacy Council	0	1,500	1,500	1,500	1,500
10-411-3329	Frinds of the Sea Turtles	0	6,000	6,000	4,500	4,500
10-411-3331	Sea Biscuit Wildlife Shelter	2,550	3,000	3,000	3,000	3,000
10-411-3332	Oak Island Beautification	0	0	0	1,000	1,000
10-411-3335	Brunswick County Airport	17,000	20,000	20,000	22,000	22,000
Total Outside Agency Funding		48,509	58,650	53,650	58,750	58,750

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager Recommends
Salaries & Wages						
10-420-0220	Salaries & Wages - Full Time	824,598	815,560	830,375	979,957	979,957
10-420-0240	Salaries & Wages - Part Time	5,920	20,098	31,413	20,518	20,518
	Sub-Total Salaries & Wages	830,518	835,648	861,788	1,000,474	1,000,474
Fringe Benefits						
10-420-0245	Cell Phone Allowance	3,800	3,000	4,358	4,800	4,800
10-420-0300	FICA & Medicare Expense	60,855	63,333	63,692	76,536	76,536
10-420-0410	Group Insurance	107,996	98,873	115,142	133,109	133,109
10-420-0510	LGERS Retirement	83,921	92,330	94,199	119,163	119,163
10-420-0520	401K Plan Retirement	29,715	32,312	30,258	39,198	39,198
10-420-0700	Unemployment Insurance	1,287	1,410	-	-	-
10-420-0800	Workers Compensation	1,769	1,535	2,109	2,006	2,006
10-420-1000	Retiree Insurance (OPEB)	41,007	39,404	35,161	26,873	26,873
	Sub-Total Fringe Benefits	330,349	332,197	344,919	401,685	401,685
	Total Salaries, Wages & Fringe Benefits	1,160,867	1,167,845	1,206,707	1,402,160	1,402,160
Operational Expenditures						
10-420-2100	Departmental Supplies	16,490	18,000	24,419	22,000	22,000
10-420-2102	Citizens Academy	-	1,500	692	1,500	1,500
10-420-2103	Covid-19 Safety Measures	27,030	-	-	-	-
10-420-2105	Cash Over/Short	11	-	8	-	-
10-420-2300	Vehicle Fleet Operation and Maintenance	1,261	24,000	1,780	5,000	5,000
10-420-3101	Drone Expenditures	15,681	10,000	1,460	10,000	10,000
10-420-3200	Advertising	655	1,000	726	1,000	1,000
10-420-3300	Dues & Subscriptions	13,503	13,258	17,192	17,443	17,443
10-420-3400	Beach Day Celebration	18,389	20,000	13,341	20,000	20,000
10-420-3600	Staff Development	3,178	2,500	8,435	7,500	7,500
10-420-3601	Manager's Staff Development	2,709	3,500	2,102	3,500	3,500
10-420-4101	Hurricane Damage Expense	3,736,323	-	-	-	-
10-420-4110	Maint. & Repair Town Hall	7,854	12,651	11,851	15,000	15,000
10-420-4120	Maint. & Repair Equipment	1,898	8,075	6,573	8,000	8,000
10-420-4300	Telephone & Postage	7,288	11,272	23,749	25,000	25,000
10-420-4301	Internet Access	15,728	15,600	17,250	19,920	19,920
10-420-4400	Utilities	20,201	22,500	18,409	20,400	20,400
10-420-4500	Liability Insurance	194,594	210,900	228,459	254,800	254,800
10-420-4700	Misc. - Fire District Fees	14,669	15,000	17,304	20,000	20,000
10-420-5420	Technology -Upgrades and Maintenance	29,247	45,000	33,714	195,000	195,000
10-420-6100	Contracted Services	143,606	144,364	160,565	150,000	150,000
10-420-6101	Contracted Services - IT	58,467	52,000	86,697	88,000	88,000
10-420-6600	Bank & Credit Card Fees	20,681	24,000	9,313	10,000	10,000
10-420-9100	Expendable Equipment	1,078	-	-	-	-
10-420-9101	Expendable Equipment - IT	1,281	-	-	-	-
	Totals	4,351,811	655,120	684,040	894,063	894,063

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager Recommends
Capital Outlay						
10-420-7400	Capital Outlay	95,582	575,000	575,000	275,000	275,000
	Total Capital Outlay	95,582	575,000	575,000	275,000	275,000
Debt Service						
10-420-7110	Debt Service - Principal	588,000	-	-	-	-
10-420-7120	Debt Service - Interest	13,230	-	-	-	-
	Total Debt Service	601,230	-	-	-	-
Transfers to Other Funds						
10-420-9635	Transfer to Solid Waste	152,000	-	-	137,646	137,646
10-420-9640	Transfer to Wastewater Assessment Fund	-	-	-	-	-
10-420-9646	Transfer to Golf Course	65,000	227,014	150,000	243,761	243,761
10-420-9648	Transfer to Beach Nourishment	-	-	-	-	-
10-420-9649	Transfer to Pier Complex	-	94,459	75,000	-	-
10-420-9672	Transfer to Capital Reserve	-	-	-	-	-
	Total Transfers to Other Funds	217,000	321,473	225,000	381,407	381,407
	Departmental Total (10-420)	6,426,490	2,719,438	2,690,747	2,952,630	2,952,630

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2102	<u>Department Supplies</u>			
	Anticipated miscellaneous supplies for Town Hall offices based on review of Current year expenditures.		Total=	\$22,000
2102	<u>Citizens Academy</u>			
	Anticipated cost of planned Citizens Academy		Total=	\$1,500
2103	<u>Covid-19 Safety Measures</u>			
	To cover the cost of expenditures related to the Covid-19 pandemic		Total=	\$0
2300	<u>Vehicle Fleet Operation and Maintenance</u>			
	Gasoline, oil and repairs to vehicle fleet to be utilized by Town Hall employees. This amount also includes \$20,000 to place GPS		Total=	\$5,000
3101	<u>Drone Expenditures</u>			
	To cover the cost of the town's drone activities		Total=	\$10,000
3200	<u>Advertising</u>			
	To cover the cost of required legal posting, employment opportunity posting and other miscellaneous Advertising.		Total=	\$1,000
3300	<u>Dues & Subscriptions</u>			
	NC League of Municipalities	\$	8,682	
	Cape Fear Council of Governments	\$	5,000	
	NC School of Government Foundation	\$	1,756	
	North Carolina Tax Collectors Association	\$	50	
	American Shore and Beaches	\$	500	
	North Carolina Assoc of Municipal Clerks	\$	80	
	International Institute of Municipal Clerks	\$	175	
	NC Resorts	\$	100	
	NC Beach, Inlet & Waterway Association (NCBIWA)	\$	1,100	
		\$	17,443	Total= \$17,443
3400	<u>Beach Day Expenses</u>			
	This is to cover the cost of the Town's annual beach day celebration		Total=	\$20,000
3600	<u>Staff Development</u>			
	Estimated for administrative staff to attend, meetings, conferences, required updates, etc. in order to stay abreast of Changes and to maintain required certFICA & Medicaretions. Includes travel and training cost for Town Clerk, Finance Director, Tax Collector and all of the other Administration supporting staff		Total=	\$7,500
3601	<u>Manager's Staff Development</u>			
	Estimated based on Town Manager attendance at Seminars and other training		Total=	\$3,500
4110	<u>Maintenance & Repairs - Town Hall</u>			
	Repairs made to town hall not charged to Facilities Management.		Total=	\$15,000
4120	<u>Repair and Maintenance - Equipment</u>			
	Green DM400C Mailing System, Letter Opener and Annual Lease with Pitney Bowes	\$	6,560	
	Ice Machine Rental Town Hall	\$	1,440	
		Totals \$	8,000	Total= \$8,000
4300	<u>Telephone & Postage</u>			
	Telephone service for all of Town Hall, including fax lines and computer modem lines. Postage is for Time Warner Cable (\$417.70 x 12 months)	\$	5,012	
	Postage (Town) and FedEx/Shipping (Admin)	\$	19,988	
		Totals \$	25,000	Total= \$ 25,000
4301	<u>Internet Access</u>			
	Cost to maintain access to the internet connectivity to other buildings. MicroSoft (\$550.00 x 12 months), Spectrum (\$750 x 12 months)		Total=	\$ 19,920
4400	<u>Utilities</u>			
	This line item is to fund electric, water and wastewater and refuse collection for administration buildings		Total=	\$20,400

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

4500	<u>Liability Insurance</u>			
	Includes insurance on Town facilities and equipment, professional liability and required Unemployment Insurance contributions and			
	FY 2021 Insurance Information:			
	Property & Liability - Based on Billing from NCLM (This covers all town operations)	\$	248,000	
	Flood Insurance - This is coverage for Town Hall and Police Building	\$	800	
	Deductible payments (Misc. claims during the year)	\$	6,000	
		Total \$	254,800	Total= \$254,800
4700	<u>Fire District Fees</u>			
	Payment of Town portion of fire fees. (This is refunded during the year by County in Fire District Fees)			Total= \$20,000
5420	<u>Technology - Upgrades & Maintenance</u>			
	Update to computer software, replacement of outdated PC's and printers (est. \$150,000 New Software)			Total= \$195,000
6100	<u>Contracted Services</u>			
	Includes software license fees for Harris Software, copier lease payments, EAP, contract service fees, postage meter updates, contract with municipal code corporation and OPEB actuarial studies, etc.			
	Harris Software Contract - To maintain ICS for Assessments	\$	3,888	
	Tyler Software - Annual Maintenance (\$1,500 and Licenses \$53,000)	\$	70,226	
	Property Tax Notices-Printing and mailing (South Data)	\$	7,500	
	OPEB Actuarial Valuations	\$	6,206	
	Lease of printers, mailing machine and copiers as well as maintenance	\$	7,200	
	Employee Assistance Program	\$	2,600	
	Granicus	\$	21,300	
	LexisNexis-Accurint	\$	4,680	
	Municipal Code Updates	\$	8,000	
	Other cost incurred during the year.	\$	18,400	
		\$	150,000	Total= \$150,000
6101	<u>Contracted Services - IT</u>			
	Hooks System - Maintenance of all Systems, Cloud storage and other technical assistance			Total= \$88,000
6600	<u>Bank and Credit Card Fees</u>			
	Tyler software and licensing for payroll processing - all departments, bank & credit card fees. Estimate of \$2,000			Total= \$10,000
			Sub-Total	\$894,063
7400	<u>Capital Outlay</u>			
	Commercial Corridor Sidewalks (Phase 2)	\$	275,000	
		\$	275,000	Total= \$275,000
			Sub-Total	\$275,000
9646	<u>Transfer to Golf Course</u>			
	To supplement operations of the golf course.			Total= \$243,761
9635	<u>Transfer to Solid Waste</u>			
	To supplement operations of the solid waste fund			Total= \$137,646
9649	<u>Transfer to Pier Complex</u>			
	To supplement operations of the pier complex			Total= \$0
9672	<u>Transfer to Capital Reserve</u>			
	Designated funds for future capital items or payoff of general fund bank loans			Total= \$0
			Net Transfers	\$381,407
			Total	\$1,550,470

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	<u>Recommended</u>		<u>POSITIONS</u>
		FY 21 - 22 <u>Budget</u>	FY 22 - 23 <u>Budget</u> <u>Change</u> %	
Salaries/Benefits	\$ 1,160,867	\$ 1,167,845	\$ 1,402,160 20.1%	Town Manager 1
Operating Expenses	615,488	655,120	894,063 36.5%	Finance Director 1
Sub-Total	1,776,356	1,822,965	2,296,223 26.0%	Human Resource Specialist 1
				Town Clerk 1
				Accounting Services Technician 1
				Tax Collector 1
<u>Other</u>				Customer Service Representative 4
Hurricane Damage	\$ 3,736,323	\$ -	\$ -	Accounting Technician 1
Capital Outlay	\$ 95,582	\$ 575,000	275,000 -52.2%	Administrative Assistant II 1
Debt Service	\$ 601,230	\$ -	\$ -	Economical Development Coordinator 1
Transfers	\$ 217,000	\$ 321,473	381,407 18.6%	Communications Director 1
Sub-Total	\$ 4,650,135	\$ 896,473	656,407 -26.8%	Sub-Total Full Time 14
TOTAL	\$ 6,426,490	\$ 2,719,438	\$ 2,952,630 8.6%	
				Part Time
				Drone Pilot 1
				Sub-Total Part Time 1
PERSONNEL	FULL-TIME 14	PART-TIME 1	TOTAL 15	TOTAL 15

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	POSITION	GR.	Current Approved Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Requested Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries and Wages - Full Time				\$ 910,421	\$ 24,581	\$ 19,500	\$ 22,304	\$ 3,150	\$ 979,957	\$ 133,109
Part Time Employee										
Sub-Total Salaries and Wages - Part Time				\$ 20,410	\$ -	\$ -	\$ -	\$ 108	\$ 20,518	
Total Salaries and Wages - Full & Part Time				\$ 930,831	\$ 24,581	\$ 19,500	\$ 22,304	\$ 3,258	\$ 1,000,474	\$ 133,109
Fringe Benefit Costs										
Cell Phone Allowance		\$600.00		\$ 3,600					\$ 4,800	
Group Insurance				\$ 114,010					\$ 133,109	
FICA & Medicare		7.65%		\$ 62,389					\$ 76,536	
Unemployment Insurance		\$117.50		\$ 1,645					\$ -	
LGERS Retirement		12.16%		\$ 87,734					\$ 119,163	
401K Retirement		4.00%		\$ 32,524					\$ 39,198	
Workers Compensation				\$ 1,888					\$ 2,006	
Retiree Insurance				\$ 39,404					\$ 26,873	
Total Fringe Benefit Costs				\$ 343,194					\$ 401,685	
Total Salaries, Wages & Fringe Benefits				\$ 1,253,615	\$ 24,581	\$ 19,500	\$ 22,304	\$ 3,150	\$ 1,402,160	

TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 22 - 23	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager's Recommended	%
Salaries & Wages							
10-500-0220	Salaries & Wages - Full Time	88,056	90,948	90,948	101,171	101,171	
10-500-0240	Salaries & Wages - Overtime	3,579	4,000	500	4,000	4,000	
	Sub-Total Salaries & Wages	91,634	94,948	91,448	105,171	105,171	26.84%
Fringe Benefits							
10-500-0245	Cell Phone Allowance	1,200	1,200	1,200	1,200	1,200	
10-500-0300	FICA & Medicare Expense	6,496	7,168	7,168	8,046	8,046	
10-500-0410	Group Insurance	17,197	17,135	18,584	20,157	20,157	
10-500-0510	LGERS Retirement	9,319	10,253	10,036	12,302	12,302	
10-500-0520	401K Plan Retirement	2,730	3,588	3,289	4,047	4,047	
10-500-0700	Unemployment Insurance	184	235	235	-	-	
10-500-0800	Workers Compensation	3,302	3,458	2,770	3,310	3,310	
	Sub-Total Fringe Benefits	40,427	43,037	43,282	49,062	49,062	12.52%
	Total Salaries, Wages & Fringe Benefits	132,061	137,985	134,730	154,233	154,233	39.37%
Operational Expenditures							
10-500-2100	Departmental Supplies	8,387	8,000	10,986	10,000	10,000	
10-500-2300	Vehicle Fleet Operations & Maintenance	9,560	10,000	8,761	7,500	7,500	
10-500-3600	Staff Development	100	500	-	500	500	
10-500-3710	Uniforms	822	1,240	1,496	1,240	1,240	
10-500-3720	OSHA Compliance	300	1,000	379	2,000	2,000	
10-500-4110	Maint. & Repair Facilities	66,858	65,000	32,413	60,000	60,000	
10-500-4120	Maint. & Repair Equipment	611	750	839	1,000	1,000	
10-500-4140	Maint. Beach, Waterway Access	8,632	0	-	-	-	
10-500-4302	Telephone & Postage	1,041	1,700	1,384	1,700	1,700	
10-500-4303	Internet Access	1,100	1,900	1,137	1,900	1,900	
10-500-4400	Utilities	48,668	50,900	35,797	50,900	50,900	
10-500-6100	Contracted Services	78,701	87,000	146,715	100,800	100,800	
10-500-9100	Expendable Equipment	933	0	0	0	0	
	Total Operational Expenditures	225,713	227,990	239,905	237,540	237,540	60.63%
Contracted Services							
10-500-5420	Capital Outlay	4,924	124,950	118,564	0	-	
	Total Capital Outlay	4,924	124,950	118,564	0	0	0.00%
	Department Total (10-500)	362,698	490,925	493,199	391,773	391,773	100.00%

**TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

2100	<u>Departmental Supplies</u>		
	Shop supplies and materials for general facility department operations, such as saw blades, hand tools, nail guns and other general tools.	Total=	\$10,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Fuel, oil, etc. And maintenance expenses	Total=	\$7,500
3600	<u>Staff Development</u>		
	Stay current with changes in environmental changes, technology	Total=	\$500
3710	<u>Uniforms</u>		
	2 @ \$620 per employee	Total=	\$1,240
3720	<u>OSHA Compliance</u>		
	Safety Shoes and other required apparatus	Total=	\$2,000
4110	<u>Maint. & Repair Facilities</u>		
	Repairs to Town Hall, Police Department and other buildings not included in department Budgets	Total=	\$60,000
4120	<u>Maint. & Repair Equipment</u>		
	This is to fund miscellaneous power hand tools such as a welder, plainer, saws etc.	Total=	\$1,000
4302	<u>Telephone & Postage</u>		
	Estimated based on review of Current year expenditures.	Total=	\$1,700
4303	<u>Internet Access</u>		
	Estimated based on review of Current year expenditures.	Total=	\$1,900
4400	<u>Utilities</u>		
	This line item is for electric service, solid waste, water & sewer service	Total=	\$50,900
6100	<u>Contracted Services</u>		
	Manning Pest Control (\$ 700. per quarter)	\$2,800	
	Laws Janitorial Service (Police Dept\$1,825 Town Hall \$1,675 and Public Works \$600 per Month)	\$49,200	
	Includes monthly cleaning of facilities, pest control and other services	\$2,100	
	Building Facility Review of 20 buildings x \$500.00 each	\$10,000	
	Miscellaneous Items: Masonry, Locksmith, Elevator Inspection and other trades.	\$36,700	
	Sub-Total	\$100,800	Total= \$100,800
		Sub-Total	\$237,540
		Total	\$237,540

TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21	Recommended		<u>Positions</u>
	<u>Actual</u>	FY 21 - 22	FY 22 - 23	
		<u>Budget</u>	<u>Budget</u>	
			<u>Change</u>	
			<u>%</u>	
Salaries/Benefits	132,061	137,985	154,233	11.8%
Operating Expenses	225,713	227,990	237,540	4.2%
Sub-Total	357,774	365,975	391,773	7.0%
<u>Others</u>				
Capital Outlay	4,924	124,950	0	-100.0%
Sub-Total	4,924	124,950	0	-100.0%
TOTAL	362,698	490,925	391,773	-20.2%
<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>	
	2	0	2	

Fac Maint Tech II	1
Fac Maint Tech	1
TOTAL	2

TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name Full Time Employee	First Name	Position	Gr	Current Approved	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Requested Salary	Annual Insurance
Sub-Total Salaries and Wages										
				\$ 90,917	\$ 2,455	\$ 3,000	\$ 4,312	\$ 450	\$ 101,171	\$ 20,157
Overtime				\$ 4,000					\$ 4,000	
Total Salaries and Wages				\$ 94,917	\$ 2,455	\$ 3,000	\$ 4,312	\$ 450	\$ 105,171	
Total Fringe Benefit Costs										
Cell Phone Allowance				\$ 1,200					\$ 1,200	
Group Insurance				\$ 17,135					\$ 20,157	
FICA & Medicare		7.65%		\$ 7,168					\$ 8,046	
Unemployment Insurance		\$118		\$ 235					\$ -	
Workers Compensation				\$ 3,458					\$ 3,310	
LGERS Retirement		12.16%		\$ 10,253					\$ 12,302	
401K Retirement		4.00%		\$ 3,588					\$ 4,047	
Total Fringe Benefit Costs				\$ 43,037	\$ -	\$ -	\$ -	\$ -	\$ 49,062	
Total Wages, Salaries and Fringe Benefit Costs										
				\$ 137,954	\$ 2,455	\$ 3,000	\$ 4,312	\$ 450	\$ 154,233	

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommendations	%
Salaries & Wages							
10-510-0220	Salaries & Wages - Full Time	1,397,581	1,446,755	1,044,608	1,677,889	1,677,889	
10-510-0230	Wages - Part Time	0	80,432	7,853	45,432	45,432	
10-510-0240	Salaries & Wages - Scheduled	37,029	27,500	29,106	27,500	27,500	
10-510-0241	Salaries & Wages - Unscheduled	1,258	17,500	1,713	17,500	17,500	
	Sub-Total Salaries	1,435,868	1,572,187	1,083,280	1,768,321	1,768,321	49.75%
Fringe Benefits							
10-510-0245	Cell Phone Allowance	13,850	14,400	9,095	15,600	15,600	
10-510-0300	FICA & Medicare	106,742	119,335	81,184	134,894	134,894	
10-510-0410	Group Insurance	179,432	182,918	113,926	245,500	245,500	
10-510-0510	Retirement Expense - LEO	150,619	120,039	120,698	120,039	120,039	
10-510-0511	Retirement Expense - LGERS	0	6,017	8,842	7,284	7,284	
10-510-0520	401K Retirement Plan	69,708	73,448	49,291	73,448	73,448	
10-510-0700	Unemployment Insurance	2,483	3,055	3,789	-	-	
10-510-0800	Workers Compensation	34,065	35,651	27,311	32,633	32,633	
10-510-1000	Retiree Insurance (OPEB)	33,158	52,889	32,160	52,889	52,889	
	Sub-Total Fringe Benefits	590,058	607,752	446,296	682,287	682,287	19.19%
	Total Salaries, Wages and Benefits	2,025,925	2,179,939	1,529,576	2,450,608	2,450,608	68.94%
Operational Expenditures							
10-510-2100	Investigations/Drug Enforcement	1,825	3,000	2,274	3,000	3,000	
10-510-2101	Departmental Supplies	8,859	10,500	6,981	9,000	9,000	
10-510-2102	Ammunition Expense	8,000	8,000	7,180	10,000	10,000	
10-510-2103	Drug Enforcement-Narcotics	12,000	12,000	3,000	10,000	10,000	
10-510-2300	Vehicle Fleet Operation & Maintenance	55,529	65,000	57,964	75,000	75,000	
10-510-2400	Community Activities	0	1,000	1,209	3,500	3,500	
10-510-3300	Dues & Subscriptions	156	500	-	750	750	
10-510-3600	Staff Development	3,048	9,000	1,701	5,000	5,000	
10-510-3710	Uniforms	10,483	11,500	14,488	14,000	14,000	
10-510-4109	Maint. & Repair Facility	12,041	12,650	13,744	14,000	14,000	
10-510-4120	Maint. & Repair Equipment	919	2,000	720	2,000	2,000	
10-510-4300	Telephone & Postage	17,704	19,000	14,231	20,000	20,000	
10-510-4301	Internet Access	6,110	6,200	4,187	6,000	6,000	
10-510-4400	Utilities	21,354	25,000	13,332	21,600	21,600	
10-510-6100	Contracted Services	37,677	43,450	35,348	52,374	52,374	
10-510-6220	Vehicle Lease Payments-Prior Year	153,834	154,707	153,845	-	-	
10-510-9100	Expendable Equipment	9,967	15,104	8,090	92,868	92,868	
10-510-9310	Drug Forfeitures - Federal	0	0	-	-	-	
10-510-9320	Drug Forfeitures - State	0	0	-	-	-	
	Sub-Total Operational Expenditures	351,506	398,611	338,771	339,092	339,092	9.54%

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Capital Outlay							
10-510-5430	Capital Outlay	139,362	211,021	211,021	705,050	705,050	
	Total Capital Outlay	139,362	211,021	211,021	705,050	705,050	19.83%
Debt Service							
10-510-7110	Debt Service - Principal	473,528	0	-	-	-	
10-510-7120	Debt Service - Interest	10,654	0	-	-	-	
	Total Debt Service	484,182	0	0	0	0	0.00%
Transfers							
10-510-9672	Transfer to Capital Reserve		80,000	80,000	60,000	60,000	1.69%
	Total Transfers	-	80,000	80,000	60,000	60,000	
	Departmental Total(10-510)	3,000,976	2,869,571	2,159,368	3,554,750	3,554,750	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

<u>Operational Expenditures</u>			
2100	<u>Investigations/Drug Enforcement</u>		
	This line item is used for Expenses related to the Investigations Division to include surveillance equipment, purchasing narcotic identification kits, and supplies related to the packaging and storage of evidence seized or collected by officers.	Total=	\$ 3,000
2101	<u>Departmental Supplies</u>		
	This line item is used to purchase items necessary in the daily operation of the Department. This includes office supplies, computer discs, rechargeable flashlight batteries, alkaline batteries, flashlight bulbs, and public safety and crime prevention materials.	Total=	\$ 9,000
2102	<u>Ammunition Expense</u>		
	This line item is to account for the cost of ammunition purchased by the department. This includes all calibers. Prices continue to increase as well as demand.	Total=	\$ 10,000
2103	<u>Drug Enforcement - Narcotics</u>		
	This line is used for Expenses related to the enforcement of violations of the controlled substance act to include the purchase of illegal narcotics and paying informants.	Total=	\$ 10,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	This line item is used to purchase gasoline and tires for the Department's fleet. This line item is also used to purchase fuel for generator located on the police station.	Total=	\$ 75,000
2400	<u>Community Activities</u>		
		Total=	\$ 3,500
3300	<u>Dues & Subscriptions</u>		
	This line item is used to pay for annual dues and membership fees. This estimate is based on past cost for dues.		
	North Carolina Police Executives Association		
	North Carolina Justice Academy Management Development Program Alumni Association		
	Other	Total=	\$ 750
3600	<u>Staff Development</u>		
	This line item is used for Expenses relating to travel and training. In-service training is done in-house with Department instructors when appropriate. The Department takes advantage of training offered through the LGERS, community colleges, on-line courses and the North Carolina Justice Academy when appropriate classes are offered. This line item covers tuition, materials and books for classes and materials for in-house training. It is mandatory that officers complete 24 hours of in-service training during the calendar year to maintain a Law Enforcement Certification. Article VI, Section 10 of The Town's Personnel Ordinance provides for the tuition assistance of up to \$1,000 per year for full-time employees. This line item is used to pay for any reimbursement to employees that choose to further their education. Travel Expenses include meals, lodging and vehicle Expenses for travel to and from training sites or whenever an officer must travel outside the area to follow up on criminal investigations or to transport prisoners and evidence. This line item also covers the fee for the use of the firing range.	Total=	\$ 5,000
3710	<u>Uniforms</u>		
	This line item is used to purchase uniform items for 24 full-time officers and 2 civilian employees. Items include uniform pants, shirts, shoes, jackets, hats, caps, ties, raincoats, gun belts, holsters, badges, uniform patches, uniform shorts, beach patrol t-shirts and polo shirts. Uniform items such as shirts, pants, jackets, caps, ties, and shoes are replaced throughout the year due to normal wear and tear. Clothing allowance for detectives \$500 X 5 = \$2,500. This also includes the cost of two vests \$750. each.	Total=	\$ 14,000
4109	<u>Maint & Repairs - Facilities</u>		
	This line item is used for the general maintenance for the police department building and the grounds around the department. This includes the replacement for general building items such as light bulbs and filters as well as the major items that may break such as heating units.	Total=	\$ 14,000
4120	<u>Maint. & Repairs - Equipment</u>		
	This line item is used for the maintenance and repair of all equipment used by the Department, including radios, chargers, weapons, flashlights, radars, cameras, computers, printers and office equipment.	Total=	\$ 2,000
4300	<u>Telephone & Postage</u>		
	This line item is used for Telephone service, cellular Telephone service, postage and shipping Expenses. Shipping equipment for repairs plus insurance for the value of the equipment. This also includes shipping evidence and items that have to be tested at the SBI lab and or private lab and recovered property that has to be returned to owners.		
		Total=	\$20,000
4301	<u>Internet Access</u>		
	Based on current Spectrum billing	Total=	\$ 6,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

4400 Utilities

Based on average bill of \$1,800.00 per month.

\$21,600 Total= \$21,600

6100 Contracted Services

This line item is used to pay for annual Contracted Services and yearly support fees. This line item is also used to pay for computer network system maintenance assistance.

FMRT (Fitness Medical Risk Training) for new employees, Drug evaluation, psychological and medical fitness, and Post-Conditional-Offer medical exam.

\$ 4,000

Southern Software yearly support fee (record management & web-based records sharing system)

\$ 5,835

Digital Ally (Cloud based Storage and License Fee for Car and Body Cameras)

\$ 6,423

Division of Criminal Information- SBI DCI System rental (\$25 per month x 2 terminals)

\$ 600

Coastal Documents Systems (\$215 per month) plus (\$1018 maintenance fee)

\$ 3,598

Traffic radar calibrations (required annually)

\$ 1,000

Stericycle (Evidence Disposal)

\$ 800

TransUnion Investigations Database

\$ 2,100

Cellbrite - Blacklight (Software)

\$ 1,062

BFPE (fire extinguisher maintenance for 8 extinguishers in the building)

\$ 250

Leads Online (On-line investigative service)

\$ 2,128

Straight Talk (Phones for Narcotics Enforcement)

\$ 2,146

Hooks System (Computer maintenance and email services)

\$ 4,000

Active 911

\$ 312

Policies and Procedures Manual (Risk Assessment) Lexipol

\$ 14,120

LEFTA

\$ 4,000

Total= \$ 52,374

9100 Expendable Equipment

This line item is used for weapons, police radios, radio chargers, rechargeable flashlights, office equipment, furniture, and other items that are used longer than one year and cost less than \$5,000. The Police department will also purchase four more rifles to supplement the department.

Computers and Monitors (4 sets) \$1,500 each

\$6,000

The Police Department will purchase Four (4) rifles at a cost of \$1,881 each to supplement the department

\$7,524

There is a need for six ballistic vests which cost \$750 each.

\$4,500

The Police Department must replace 30 Tazer units which are several years old with no warranty. The cost of the Tazers.

\$74,844

Total= \$92,868

9310 Forfeitures - Federal

This line item is funded with monies seized from illegal controlled substance revenues. The monies are transferred year to year unless the balance is zeroed out by June 30th of the FY.

Total= \$ -

9320 Forfeitures - State

This line item is funded with monies seized from illegal controlled substance revenues. The monies are transferred year to year unless the balance is zeroed out by June 30th of the FY.

Total= \$ -

Sub-Total \$ 339,092

5430 Capital Outlay

Purchase Dodge Durango to Replace Ford Explorer (PD-72)

\$55,000

Purchase Dodge Durango (Unmarked to Replace Ford Explorer) (PD-73)

\$55,000

(3) Dodge Durangos - These are additional vehicles for three new police officers

\$141,000

The Police Department must replace all 36 portable radios due to changes in communication systems

\$198,000

Body Car Cameras. Thirty body/car cameras will need to be purchased @ \$8,535 each

\$256,050

Total= \$ 705,050

Sub-Total \$ 705,050

9672 Transfer to Capital Reserve

Funds to be utilized for the purchase of police department capital items in future periods

Total= \$ 60,000

Sub-Total \$ 60,000

Total \$ 1,104,142

FY 2022 - 2023

<u>EXPENDITURES</u>	FY 20 - 21	FY 21 - 22	FY 22 - 23	<u>% Change</u>	<u>POSITIONS</u>
	<u>ACTUAL</u>	<u>Budget</u>	<u>Budget</u>		
Salaries/Benefits	2,025,925	2,179,939	2,450,608	12.42%	Police Chief
Operating Expenses	351,506	398,611	339,092	-14.93%	Assistant Police Chief
Sub-Total	2,377,431	2,578,550	2,789,700	8.19%	Lieutenant
					Sergeant
					Corporal
					Detective
<u>Other</u>					Police Officer
Capital Outlay	139,362	211,021	705,050	234.11%	Police Officer (Vacant)
Debt Service	484,182	-	-		Police Officer (New)
Transfers	-	80,000	60,000	-25.00%	Community Resource Officer (New)
Sub-Total	623,544	291,021	765,050	209.11%	Admin Support Specialist
					Police Records Specialist
TOTAL	3,000,976	2,869,571	3,554,750	23.88%	Sub-Total Full Time
PERSONNEL	FULL-TIME	PART-TIME	TOTAL		
	29	4	33		Part Time
					Police Officer
					Police Officer (Vacant)
					Sub-Total Part Time
					TOTAL

FICA & Medicare	7.65%	\$	97,121				\$	134,894
LGERS Retirement LEO	13.04%	\$	118,656				\$	120,039
LGERS Retirement LGERS	12.16%	\$	7,058				\$	7,284
Unemployment Insurance	\$118	\$	3,055				\$	-
Workers Compensation		\$	44,825				\$	32,633
401K Retirement LEO (Non-match) @ 5%		\$	55,352				\$	73,448
Retiree Insurance		\$	52,889				\$	43,206
Total Fringe Benefit Costs		\$	576,874	\$	-	\$	-	672,604
Total Salaries, Wages & Fringe Benefits		\$	2,177,243	\$	40,124	\$	36,000	\$ 2,435,925

TOWN OF OAK ISLAND
BUDGET SUMMARY - ANIMAL CONTROL (10-512)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends
10-512-4500	Contracted Services	63,876	64,834	66,779	66,779	66,779
	Contracted Amount to Brunswick County for Animal Control (\$16,448.07 per quarter. Anticipate 3% increase for Fiscal Year 2022-2023					
Departmental Total (10-512)		63,876	64,834	66,779	66,779	66,779

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)

FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Expense FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
10-530-0220	Salaries & Wages - Full Time	1,116,727	1,141,380	1,161,403	1,387,226	1,387,226	
10-530-0230	Salaries & Wages - Part Time	61,867	73,305	34,998	37,448	37,448	
10-530-0240	Over Time - Scheduled	55,144	75,001	64,420	75,001	75,001	
10-530-0241	Over Time - Un-Scheduled	33,679	20,000	31,642	20,000	20,000	
	Sub-Total Salaries & Wages	1,267,417	1,309,686	1,292,463	1,519,675	1,519,675	46.64%
Fringe Benefits							
10-530-0245	Cell Phone Allowance	3,200	3,000	2,526	3,000	3,000	
10-530-0250	Volunteer Incentive	1,395	-	3,922	0	0	
10-530-0300	FICA & Medicare	93,265	99,230	95,515	116,255	116,255	
10-530-0410	Group Insurance	150,125	151,159	163,110	209,223	209,223	
10-530-0510	LGERS Retirement	122,499	129,024	141,038	168,687	168,687	
10-530-0520	401K Retirement	45,710	48,953	43,902	59,289	59,289	
10-530-0700	Unemployment Insurance	2,569	3,283	4,407	-	0	
10-530-0800	Workers Compensation	37,639	38,106	47,697	41,898	41,898	
	Sub-Total Fringe Benefits	456,402	472,755	502,118	598,352	598,352	18.36%
	Total Salaries, Wages & Fringe Benefits	1,723,819	1,782,441	1,794,581	2,118,026	2,118,026	65.00%
Operational Expenditures							
10-530-2101	Departmental Supplies	32,540	30,000	31,228	35,000	35,000	
10-530-2102	Heavy Rescue Supplies	9,007	10,000	9,000	10,000	10,000	
10-530-2103	Medical Supplies	8,950	12,500	9,458	12,500	12,500	
10-530-2200	Office Supplies	274	500	442	500	500	
10-530-2300	Vehicle Fleet Operation & Maintenance	81,330	75,000	60,695	50,000	50,000	
10-530-2400	Community Activities	14,950	2,000	942	2,000	2,000	
10-530-3300	Dues & Subscriptions	15,284	18,802	19,965	22,835	22,835	
10-530-3600	Staff Development	6,608	12,500	8,512	13,000	13,000	
10-530-3710	Uniforms	4,998	12,000	6,428	22,300	22,300	
10-530-4109	Maint. & Repair - Facilities	38,267	45,151	51,256	45,000	45,000	
10-530-4120	Maint. & Repair - Equipment	6,239	7,500	6,748	7,000	7,000	
10-530-4304	Telephone & Postage	4,996	4,500	4,458	4,500	4,500	
10-530-4305	Internet Access	12,699	13,000	10,584	13,000	13,000	
10-530-4400	Utilities	23,854	29,000	24,573	29,000	29,000	
10-530-4500	Liability Insurance	53,137	55,800	69,916	58,200	58,200	
10-530-6100	Contracted Services	48,140	104,400	62,563	75,000	75,000	
10-530-9102	Expendable Equipment	23,140	22,000	11,627	186,500	186,500	
	Total Operational Expenditures	384,413	454,653	388,395	586,335	586,335	17.99%

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
10-530-5430	Capital Outlay	0	531,775	384,616	55,000	55,000	1.69%
Debt Service							
10-530-7110	Debt Service - Principal and Interest	572,100	-	-	437,449	437,449	
	Total Debt Service	584,972	0	0	474,574	474,574	14.56%
10-530-9672	Transfer to Capital Reserve	25,000	31,275	31,275	24,430	24,430	0.75%
	Departmental Total (10-530)	2,718,204	2,800,144	2,598,867	3,258,365	3,258,365	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

2101	<u>Departmental Supplies</u> Miscellaneous supplies needed for the day-to-day operation of Station 1, 2 and 3. Other items in this line are for the purchase of firefighting foam, general cleaning supplies, hurricane preparedness items, pagers & radio batteries, and other essential supplies and small equipment otherwise not classified as Expendable Equipment or Capital Outlay. Replacement of personnel lockers at Station #1 (\$5,000)	Total=	\$35,000
2102	<u>Heavy Rescue Supplies</u> As a North Carolina State Certified Heavy Rescue Agency, we are required to maintain certain amounts and types of equipment on the Rescue Truck. This line item will replace rescue ropes and associated hardware as well as replace other rescue items used during the course of actual rescue related calls and/or training.	Total=	\$10,000
2103	<u>Medical supplies</u> Medical supplies for all EMS calls. We Currently respond at a Paramedic level of care. We have 2 fire trucks certified at that level. This line item includes all Paramedic Level supplies needed such as but not limited to: bandages, IV supplies, Oxygen tanks and supplies, medications, narcotics, backboards, trauma supplies, defibrillator/electrode supplies for the cardiac monitors & Narcan Nasal Spray for all OIPD personnel. This line item also includes protocol books, blank Patient Care Report Books, Patient Refusal Forms, Well & Uninjured Forms and other associated paperwork required by NCOEMS. This line item also reflects replacement supplies needed for AED's in OIPD Patrol Cars, Town Hall & the Recreation Center as well as re-stocking supplies in the First Aid Boxes in buildings around the town.	Total=	\$12,500
2200	<u>Office Supplies</u> Includes copy paper, pens, pencils, notebooks, and other essential general office materials for the effective and efficient operation of the department.	Total=	\$500
2300	<u>Vehicle Fleet Operation & Maintenance</u> This Line Item is for diesel and regular fuel for all vehicles and gas powered equipment. Also included in this line item are minor vehicle parts and supplies.	Total=	\$50,000
2400	<u>Community Programs</u> This line item reflects costs associated with public relations materials such as Fire and EMS safety literature and supplies. Included are Expenses associated with the joint training and meetings with other departments. This line includes the cost of Car Seat Safety Check Program including supplies, training and certificate & Medication & re-certificate & Medication costs.	Total=	\$2,000
3300	<u>Dues & Subscriptions</u> NC Rescue and EMS Benevolent Brotherhood (NCA&R EMS Brotherhood) death benefits WeatherFlow - One Year Subscription up to five users Active 911 - Annual Subscription Brunswick County Fire Chiefs Association Locality Media Inc.- First Due Size Up Subscription Aladtec Inc.-Annual Fire Manager Scheduling Website Reporting Systems Inc. - Annual EMS Fire Subscription and Mapping NFPA - National Fire Codes Annual Subscription Renewal (Fire Department & Development Services Department) DHHS Narcotics License Miscellaneous	Total=	\$22,835
3600	<u>Staff Development</u> This line item reflects continuing education for Fire, Rescue and EMS training as well as the cost of Live Burns. Included is registration fees, travel Expense, reference material, audio-visual material and associated reimbursement to personnel for Expenses associated with attendance of training (Some of which is mandated by NFPA, OEMS and OSFM). Training for 3 NEW FEO/Paramedic	\$ 10,000 \$ 3,000 Total=	\$13,000
3710	<u>Uniforms</u> Included in this request are uniforms, boots, and other uniform items for all personnel. The line item also includes Class A & B Dress Uniforms. Uniforms for 3 NEW FEO/Paramedic (Daily \$600 x 3 = \$1,800, Turnout Gear \$3,500 x 3 = \$10,500)	\$ 10,000 \$ 12,300 Total=	\$22,300

**TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

4109	<u>Maint. & Repairs - Facilities</u>		
	This line item will reflect the costs associated with maintenance and repair to Stations 1, 2 and 3. These include but are not limited to: HVAC systems, bay doors, elevators, air compressors, plymovent systems, electrical, plumbing, Fire Alarm systems, fire sprinkler systems, ice machines, station generators, and other repairs and maintenance associated with keeping buildings operational. Also included in this line item is minor & major upgrades such as replacement carpeting, flooring, interior & exterior paint & supplies, grounds keeping equipment and supplies and other general updates and repairs to all stations.		
		Total=	\$45,000
4120	<u>Maint. & Repairs - Equipment</u>		
	To cover repairs and maintenance to office equipment, 2-way radios, pagers, Fire and Rescue equipment, gas monitoring devices and other essential equipment used by the Fire and Rescue Department. Also included in this line item is the associated costs of maintaining the Telephone systems at Station 1, 2 and 3.		
		Total=	\$7,000
4304	<u>Telephone & Postage</u>		
	Estimated per past experience. This line item includes station Telephone lines (Station 1, 2, 3 buildings), long distance service, wireless access cards for two tablets (Asst Chief & Fire Marshall) and 7 laptops (2 Fire Trucks, Fire Chief Vehicle). This line item also includes postage.		
		Total=	\$4,500
4305	<u>Internet Access</u>		
	Computer Internet Access service from Spectrum. (Station 1, 2 & 3)		
		Total=	\$13,000
4400	<u>Utilities</u>		
	Based on review of history of utility billings including electricity, water and wastewater		
		Total=	\$29,000
4500	<u>Liability Insurance</u>		
	Based on current fire department liability insurance with a growth rate of 5%		
		Total=	\$58,200
6100	<u>Contracted Services</u>		
	This line item will include Annual Fit Test and Annual Physicals for ALL Staff (paid and volunteer). Includes service/maintenance of fire truck ground ladders, Annual Pump Test, Stretchers, Air Compressor testing, Air Sampling, SCBA testing, Annual Fire Alarm Service Testing and Monitoring, Annual Sprinkler Testing at Stations 2 & 3, Plymovent Contract, Email for all FT Staff and other essential contract services as mandated by OSHA and/or NFPA. This Line item also includes Defibrillator Maintenance for 12 AED's for OIFD, OIPD, Town Hall & the Recreation Center. Also included in this line item is annual elevator service & floor buffing/waxing.		
		Total=	\$75,000
9102	<u>Expendable Equipment</u>		
	3 SCBA Air Packs	\$	17,775
	5 sets of Turnout Gear (5 X \$3,605). This turnout gear is purchased annually on a rotation schedule.	\$	18,025
	5 SCBA Bottles (5 X \$1,340) as required by DOT, OSHA and NFPA. These air bottles are purchased on an annual rotation schedule.	\$	6,700
	Fire Dept Radios - The current radios will no longer function in 2025. We are looking to purchase the remaining 21 radios this year from the ARP Funds	\$	144,000
		Total	\$186,500
5430	<u>Capital Outlay</u>	Sub-Total	\$586,335
	Purchase Two KME Engines to replace Two of the 2008 KME Preator Engines currently in Service @ \$450,000 each.	\$	-
	Purchase a used 90' - 100' Platform Ladder Truck @ 450,000		
	Purchase of EMS QRV Response Vehicle to be used primarily to respond to EMS Calls with a Paramedic Staff Member (NEW)	\$	45,000
	Security Cameras for Stations	\$	10,000
		Total=	\$55,000
7110	<u>Debt Service - Principal and Interest</u>		
	Principle Payments on the purchase of the above Two KME Engines and One Platform Ladder Truck	Total=	\$437,449
7120	<u>Debt Service - Interest</u>		
	Interest Payments on the purchase of the above Two KME Engines and One Platform Ladder Truck	Total=	\$37,125
		Sub-Total Debt	\$474,574
9672	<u>Transfer to Capital Reserve</u>		
	This line item is for the future purchase of fire trucks or Equipment.		
		Total=	\$24,430
		Total	\$1,140,339
		Summary	\$1,140,339

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21</u>	<u>FY 21 - 22</u>	<u>Recommended</u>		<u>POSITIONS</u>
	<u>ACTUAL</u>	<u>Budget</u>	<u>FY 22 - 23</u>	<u>Change</u>	
Salaries/Benefits	1,723,819	1,782,441	2,118,026	18.83%	1
Operating Expenses	384,413	454,653	586,335	28.96%	1
Sub-Total	2,108,232	2,237,094	2,704,361	20.89%	1
<u>Other</u>					3
Capital Outlay	-	531,775	55,000	-89.66%	3
Debt Service	584,972	-	474,574	100.00%	6
Transfers	25,000	31,275	24,430	-21.89%	3
Sub-Total	609,972	563,050	554,004	-1.61%	6
TOTAL	2,718,204	2,800,144	3,258,365	16.36%	24
<u>PERSONNEL</u>					3
					2
					2
					3
					10
					<u>TOTAL</u>
					34

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2022 - 2023

Last Name	First Name	Position	Gr.	Current Salary	Effective Merit	Holiday Pay	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee											
Sub-Total Salaries Full Time				1,181,631	31,904	102,858	28,500	36,933	5,400	1,387,226	209,223
Part Time Employee											
Sub-Total Salaries Part Time				37,448	0	0	0	0	0	37,448	0
Overtime - Scheduled				60,000						75,001	
Overtime - Unscheduled				20,000	0					20,000	
Volunteer Incentive Pay				0	0					0	
Sub-Total Salaries				80,000	0	0	0	0	0	95,001	
Total Salaries & Wages & Overtime				1,299,078	31,904	102,858	28,500	36,933	5,400	1,519,675	
Fringe Benefit Costs											
Cell Phone Allowance				4,200						3,000	
Group Insurance				151,159						209,223	
FICA & Medicare				99,230						116,255	
Unemployment Insurance				3,283						0	
Workers Compensation				35,019						41,898	
LGERS Government Retirement				129,024						168,687	
401K Retirement				33,294						59,289	
Total Fringe Benefit Costs				451,009	0	0	0	0	0	598,352	
Total Salaries, Wages & Fringe Benefits				1,750,087	31,904	102,858	28,500	36,933	5,400	2,118,026	

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommendations	% of Total
Salaries & Wages							
10-540-0220	Salaries & Wages - Full Time	526,146	696,315	628,185	548,722	548,722	
10-540-0240	Salaries & Wages - Overtime	23,874	6,000	24,263	6,000	6,000	
	Sub-Total Salaries and Wages	550,019	702,315	652,448	554,722	554,722	62.01%
Fringe Benefits							
10-540-0245	Cell Phone Allowance	5,350	6,600	5,747	4,200	4,200	
10-540-0300	FICA & Medicare	40,121	53,904	48,315	42,436	42,436	
10-540-0410	Group Insurance	85,833	105,005	97,952	92,931	92,931	
10-540-0510	LTERS Retirement	55,482	80,538	73,096	67,454	67,454	
10-540-0520	401K Plan Retirement	22,537	28,185	21,752	22,189	22,189	
10-540-0700	Unemployment Insurance	920	1,293	0	0	0	
10-540-0800	Workers Compensation	8,418	11,296	7,559	4,373	4,373	
10-540-1000	Retiree Insurance (OPEB)	7,991	10,248	10,004	9,161	9,161	
	Sub-Total Fringe Benefits	226,651	297,069	264,425	242,745	242,745	27.13%
	Total Salaries, Wages and Fringe Benefits	776,670	999,384	916,872	797,467	797,467	89.14%
Operational Expenditures							
10-540-2100	Departmental Supplies	5,280	10,700	5,592	14,600	14,600	
10-540-2102	Advisory Board Expenses	397	500	0	0	0	
10-540-2300	Vehicle Fleet Maintenance	6,595	7,500	10,136	7,000	7,000	
10-540-3200	Advertising	2,388	4,000	1,806	1,000	1,000	
10-540-3300	Dues & Subscriptions	601	1,008	139	3,360	3,360	
10-540-3500	Printing	354	0	0	0	0	
10-540-3600	Staff Development	4,744	9,000	8,001	9,000	9,000	
10-540-3710	Uniforms	467	1,950	67	1,800	1,800	
10-540-4120	Maint. & Repair Equipment	0	3,151	0	250	250	
10-540-4300	Telephone & Postage	6,044	5,880	7,013	3,000	3,000	
10-540-4301	Internet Access	0	4,120	0	0	0	
10-540-4800	Homeowners Recovery Fund	3,096	2,200	3,274	2,200	2,200	
10-540-6100	Contracted Services	6,858	17,300	46,424	7,450	7,450	
	Total Operational Expenditures	36,823	67,309	82,451	49,660	49,660	5.55%
10-540-5420	Capital Outlay		84,000	84,000	40,000	40,000	4.47%
10-540-9672	Transfer to Capital Reserve	5,000	15,000	15,000	7,500	7,500	0.84%
	Department Total (10-540)	818,493	1,165,693	1,098,324	894,627	894,627	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Based on past cost of paper, ink and other office supplies admin cost of UDO's	\$ 5,350	
	Computer and Office supplies for Permit Specialist II (NEW)	\$ 3,000	
	Filing Cabinet / Storage Room	\$ 6,250	
			Total= \$14,600
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Gasoline and General maintenance of fleet including minor repairs		Total= \$7,000
3200	<u>Advertising</u>		
	Newspaper publications, printing of brochures, CRS and outreach programs.		Total= \$1,000
3300	<u>Dues & Subscriptions</u>		
	Certificates - Building Inspectors (25 X \$10 = \$250)	\$ 250	
	Associations - NCAFPM \$60, NCCFM \$50	\$ 110	
	Licensing Fees for Permit Specialist II (NEW - Tyler)	\$ 1,500	
	Building Code Premium online subscription (6 Licenses)	\$ 1,500	
			Total= \$3,360
3600	<u>Staff Development</u>		
	Training is required for the building inspectors to maintain their certification. One inspector obtaining additional levels of certification. Schools for FEMA, and Corp as needed. Credits are needed to maintain certifications by job classification		Total= \$9,000
3710	<u>Uniforms</u>		
	To purchase Uniforms (shirts: 11 staff 4 shirts each at \$45.00 cost per shirt).		Total= \$1,800
4120	<u>Maint. & Repair Equipment</u>		
	Repair of miscellaneous office equipment.		Total= \$250
4300	<u>Telephone & Postage</u>		
	Monthly Telephone Charges (\$ monthly)	\$ 1,800	
	Purchase Power (Postage Machine & postage)	\$ 1,200	
			Total= \$3,000
4800	<u>Homeowners Recovery Fund</u>		
	Fund set by NC State charged on all single-family homes, permitted in the state. 220 homes @ \$10.00		Total= \$2,200
6100	<u>Contracted Services</u>		
	Copier maintenance service contract	\$ 1,000	
	Printer lease	\$ 1,225	
	ESRT - GIS System	\$ 225	
	Tyler / EnerGov Upgrade	\$ 5,000	
			Total= \$7,450
			Sub-Total \$49,660
5420	<u>Capital Outlay</u>		
	Replacement Vehicle for IN-7 Chevy Trailblazer (Ford F-150)		Total= \$40,000
9672	<u>Transfer to Capital Reserve</u>		
			Total= \$7,500
			Total \$97,160

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21</u> <u>ACTUAL</u>	<u>FY 21 - 22</u> <u>Budget</u>	<u>Recommended</u>		<u>POSITIONS</u>
			<u>FY 22 - 23</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	776,670	999,384	797,467	-20.20%	1 Building Codes Director
Operating Expenses	36,823	67,309	49,660	-26.22%	1 Sr Code Enforcement Officer
Sub-Total	813,493	1,066,693	847,127	-20.58%	1 Code Enforcement Officer II
					1 Code Enforcement Officer II (VACANT)
<u>Other</u>					3 Code Enforcement Officer
Capital Outlay	0	84,000	40,000	-52.38%	1 Flood Plain Administrator/LPO
Transfers	5,000	15,000	7,500	-50.00%	2 Permit Specialist
Sub-Total	5,000	99,000	47,500	-52.02%	1 Permit Specialist II (NEW)
TOTAL	818,493	1,165,693	894,627	-23.25%	11 TOTAL

<u>PERSONNEL</u>	<u>FULL-TIME</u> 11	<u>PART-TIME</u> 0	<u>TOTAL</u> 11
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**TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
PERSONNEL COST DATA**

Last Name	First Name	POSITION	Gr.	Current Approved	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries & Wages				\$ 520,421	\$ 14,051	\$ 12,000	\$ 14,274	\$ 2,250	\$ 548,722	\$ 92,931
Overtime				\$ 6,000					\$ 6,000	
Total Salaries & Wages & Overtime				\$ 526,421	\$ 14,051	\$ 12,000	\$ 14,274	\$ 2,250	\$ 554,722	
Fringe Benefit Costs										
Cell Phone Allowance			\$600.00	\$ 4,800					\$ 4,200	
Group Insurance				\$ 86,337					\$ 92,931	
FICA & Medicare			7.65%	\$ 41,136					\$ 42,436	
Unemployment Insurance			\$117.50	\$ 1,175					\$ -	
LGERS Retirement			12.16%	\$ 54,519					\$ 67,454	
401K Retirement			4.00%	\$ 28,185					\$ 22,189	
Workers Compensation				\$ 11,296					\$ 4,373	
Retiree Insurance				\$ -					\$ 9,161	
Total Fringe Benefit Costs				\$ 227,448	\$ -	\$ -	\$ -	\$ -	\$ 242,745	
Total Salaries & Fringe Benefits				\$ 753,869	\$ 14,051	\$ 12,000	\$ 14,274	\$ 2,250	\$ 797,467	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommendations	% of Total
Salaries & Wages							
10-540-0220	Salaries & Wages - Full Time				270,917	270,917	
10-540-0240	Salaries & Wages - Overtime				6,000	6,000	
	Sub-Total Salaries and Wages				276,917	276,917	49.77%
Fringe Benefits							
10-540-0245	Cell Phone Allowance				3,000	3,000	
10-540-0300	FICA & Medicare				21,184	21,184	
10-540-0410	Group Insurance				43,665	43,665	
10-540-0510	LGERS Retirement				0	0	
10-540-0520	401K Plan Retirement				33,673	33,673	
10-540-0700	Unemployment Insurance				11,077	11,077	
10-540-0800	Workers Compensation				4,524	4,524	
10-540-1000	Retiree Insurance (OPEB)				0	0	
	Sub-Total Fringe Benefits				117,123	117,123	21.05%
	Total Salaries, Wages and Fringe Benefits				394,040	394,040	70.81%
Operational Expenditures							
10-540-2100	Departmental Supplies				16,100	16,100	
10-540-2102	Advisory Board Expenses				28,300	28,300	
10-540-2300	Vehicle Fleet Maintenance				3,000	3,000	
10-540-3200	Advertising				3,000	3,000	
10-540-3300	Dues & Subscriptions				2,058	2,058	
10-540-3500	Printing						
10-540-3600	Staff Development				2,500	2,500	
10-540-3710	Uniforms				750	750	
10-540-4120	Maint. & Repair Equipment				250	250	
10-540-4300	Telephone & Postage				3,000	3,000	
10-540-4301	Internet Access				0	0	
10-540-4800	Homeowners Recovery Fund				0	0	
10-540-6100	Contracted Services				15,950	15,950	
	Total Operational Expenditures				74,908	74,908	13.46%
10-540-5420	Capital Outlay				80,000	80,000	14.38%
10-540-9672	Transfer to Capital Reserve				7,500	7,500	1.35%
	Department Total (10-541)				556,448	556,448	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

2100	<u>Departmental Supplies</u>			
	Based on past cost of paper, ink and other office supplies admin cost of UDO's			
			Total=	\$16,100
2102	<u>Advisory Board Expenses</u>			
	Board member supplies, name plates, training.		Total=	\$28,300
2300	<u>Vehicle Fleet Operations & Maintenance</u>			
	Gasoline and General maintenance of fleet including minor repairs		Total=	\$3,000
3200	<u>Advertising</u>			
	To cover the cost of zoning changes published in newspaper, as well as, printing of brochures, CRS and outreach programs.		Total=	\$3,000
3300	<u>Dues & Subscriptions</u>			
	License Fees for Zoning Tech (NEW -Tyler)	\$1,500		
	Associations - CZO -\$120, APA \$284, NC APA \$54, AICP \$100,	\$558		
			Total=	\$2,058
3600	<u>Staff Development</u>			
	Training is required for the zoning techs to maintain their certification. Schools and training for Zoning, CAMA, FEMA, and Corp as needed.		Total=	\$2,500
3710	<u>Uniforms</u>			
	To purchase Uniforms (shirts: 5 staff 4 shirts each at \$37.50 cost per shirt).		Total=	\$750
4120	<u>Maint. & Repair Equipment</u>			
	Repair of miscellaneous office equipment.		Total=	\$250
4300	<u>Telephone & Postage</u>			
	Monthly Telephone Charges (\$ monthly)	\$ 1,200		
	Purchase Power (Postage Machine & postage)	\$ 1,800		
			Total=	\$3,000
6100	<u>Contracted Services</u>			
	Intern Program	\$ 2,500		
	Copier maintenance service contract	\$ 1,000		
	Printer lease	\$ 1,225		
	ESRT - GIS System	\$ 225		
	Tyler / EnerGov Upgrade	\$ 5,000		
	Cape Fear COG ARCGIS maintenance/mapping	\$ 6,000		
			Total=	\$15,950
			Sub-Total	\$74,908
5420	<u>Capital Outlay</u>			
	Replacement of IN-4 Ford Ranger with Ford F-150XL	\$ 40,000		
	Ford F-150 Pickup Truck for New Zoning Technician	\$ 40,000		
			Total=	\$80,000
9672	<u>Transfer to Capital Reserve</u>			
	Transfer to Capital Reserve for the replacement of vehicles in future Budget years.		Total=	\$7,500
			Total	\$162,408

TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21 ACTUAL</u>	<u>FY 21 - 22 Budget</u>	<u>Recommended FY 22 - 23 Budget</u>	<u>% Change</u>	<u>POSITIONS</u>
Salaries/Benefits	-	-	394,040	100%	1 Planning Director
Operating Expenses	-	-	74,908	100%	2 Zoning Technician
Sub-Total			468,948	100%	1 Zoning Technician II (NEW)
					<u>4</u> <u>TOTAL</u>
<u>Other</u>					
Capital Outlay	-	-	80,000	100%	
Transfers	-	-	7,500	100%	
Sub-Total			87,500	100%	
<u>TOTAL</u>	-	-	556,448	100%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	4	0	4

TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
PERSONNEL COST DATA

Last Name Full Time Employee	First Name	POSITION	Gr.	Current Approved	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages										
				\$ 251,851	\$ 6,800	\$ 4,500	\$ 4,450	\$ 1,125	\$ 270,917	\$ 43,665
OverTime										
				\$ 6,000					\$ 6,000	
Total Salaries & Wages & OverTime										
				\$ 257,851	\$ 6,800	\$ 4,500	\$ 4,450	\$ 1,125	\$ 276,917	
Fringe Benefit Costs										
Cell Phone Allowance		\$600.00		\$ 4,800					\$ 3,000	
Group Insurance				\$ 86,337					\$ 43,665	
FICA & Medicare		7.65%		\$ 41,136					\$ 21,184	
Unemployment Insurance		\$117.50		\$ 1,175					\$ -	
LGERS Retirement		12.16%		\$ 54,519					\$ 33,673	
401K Retirement		4.00%		\$ 28,185					\$ 11,077	
Workers Compensation				\$ 11,296					\$ 4,524	
Retiree Insurance				\$ -					\$ -	
Total Fringe Benefit Costs										
				\$ 227,448	\$ -	\$ -	\$ -	\$ -	\$ 117,123	
Total Salaries & Fringe Benefits										
				\$ 485,299	\$ 6,800	\$ 4,500	\$ 4,450	\$ 1,125	\$ 394,040	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
10-545-0220	Salaries & Wages - Full Time	123,637	131,531	134,956	142,495	142,495	
	Sub-Total Salaries and Wages	123,637	131,531	134,956	142,495	142,495	62.33%
Fringe Benefits							
10-545-0245	Cell Phone Allowance	600	600	632	600	600	
10-545-0300	FICA & Medicare Expense	9,424	9,967	10,304	10,901	10,901	
10-545-0410	Group Insurance	13,996	13,906	15,318	16,928	16,928	
10-545-0510	LGERS Retirement	12,593	14,892	15,176	17,327	17,327	
10-545-0520	401K Plan Retirement	3,380	5,211	3,448	5,700	5,700	
10-545-0700	Unemployment Insurance	184	235	-	-	-	
10-545-0800	Workers Compensation	352	1,687	-	1,770	1,770	
10-545-1000	Retiree Insurance (OPEB)	15,368	14,612	13,341	14,281	14,281	
	Sub-Total Fringe Benefits	55,896	61,110	58,219	67,506	67,506	29.53%
	Total Salaries, Wages and Fringe Benefits	179,534	192,641	193,175	210,001	210,001	91.85%
Operational Expenditures							
10-545-2100	Departmental Supplies	4,020	3,600	2,851	3,600	3,600	
10-545-2300	Vehicle Fleet Operations & Maintenance	1,353	2,500	887	2,000	2,000	
10-545-3600	Staff Development	357	1,000	483	750	750	
10-545-3710	Uniforms	123	680	164	680	680	
10-545-3720	OSHA Compliance Items	322	500	354	500	500	
10-545-4140	Maint Fuel System Tanks	9,511	8,000	10,674	10,000	10,000	
10-545-4300	Telephone & Postage	281	1,000	1,329	1,100	1,100	
	Total Operational Expenditures	15,966	17,280	16,741	18,630	18,630	8.15%
	Departmental Total (10-545)	195,500	209,921	209,915	228,631	228,631	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Estimated per review of Current year invoicing	Total=	\$3,600
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Fuel, oil, etc. Estimated based on review of Current year invoicing	Total=	\$2,000
3600	<u>Staff Development</u>		
	Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety.	Total=	\$750
3710	<u>Uniforms</u>		
	Uniforms for one at \$620. and 2 shirts for admin @ \$30.00 per shirt	Total=	\$680
3720	<u>OSHA Compliance Items</u>		
	Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE	Total=	\$500
4140	<u>Maintenance of Fuel System Tanks</u>		
	Estimated on review of Current year planned maintenance of fuel system tanks	Total=	\$10,000
4300	<u>Telephone & Postage</u>		
	Estimated per review of Current year invoicing	Total=	\$1,100
		Total	<u>\$18,630</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	179,534	192,641	210,001	9.01%	PW Director 1
Operating Expenses	15,966	17,280	18,630	7.81%	Admin Support Specialist 1
TOTAL	195,500	209,921	228,631	8.91%	TOTAL 2

<u>PERSONNEL</u>	<u>FULL-TIME</u> 2	<u>PART-TIME</u> 0	<u>TOTAL</u> 2
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TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries and Wages										
				\$ 132,453	\$ 3,576	\$ 3,000	\$ 3,015	\$ 450	\$ 142,495	\$ 16,928
Total Salaries and Wages										
				\$ 132,453	\$ 3,576	\$ 3,000	\$ 3,015	\$ 450	\$ 142,495	
Fringe Benefit Costs										
Cell Phone Allowance				\$ 600					\$ 600	
Group Insurance				\$ 13,906					\$ 16,928	
FICA & Medicare				\$ 9,967					\$ 10,901	
Unemployment Insurance		7.65%		\$ 235					\$ -	
LGERS Retirement		\$118		\$ 14,892					\$ 17,327	
401K Retirement		12.16%		\$ 5,211					\$ 5,700	
Workers Compensation		4.00%		\$ 1,687					\$ 1,770	
Retiree Insurance				\$ 15,592					\$ 14,281	
Total Fringe Benefit Costs				\$ 62,090	\$ -	\$ -	\$ -	\$ -	\$ 67,506	
Grand Total Salaries, Wages and Benefits										
				\$ 194,543	\$ 3,576	\$ 3,000	\$ 3,015	\$ 450	\$ 210,001	

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
10-550-0220	Salaries & Wages - Full Time	107,728	114,723	112,995	121,708	121,708	
10-550-0240	Salaries & Wages - Overtime	373	1,500	-	1,500	1,500	
	Sub-Total Salaries and Wages	108,101	116,223	112,995	123,208	123,208	40.19%
Fringe Benefits							
10-550-0245	Cell Phone Allowance	600	1,200	632	1,200	1,200	
10-550-0300	FICA & Medicare Expense	7,772	8,796	8,111	9,425	9,425	
10-550-0410	Group Insurance	17,402	17,269	17,027	20,290	20,290	
10-550-0510	LGERS Retirement	11,003	12,971	12,666	14,800	14,800	
10-550-0520	401K Plan Retirement	1,450	4,539	1,656	4,868	4,868	
10-550-0700	Unemployment Insurance	340	235	-	-	-	
10-550-0800	Workers Compensation	3,355	2,712	2,298	2,746	2,746	
	Sub-Total Fringe Benefits	41,922	47,722	42,389	53,329	53,329	17.40%
	Total Salaries, Wages & Fringe Benefits	150,023	163,945	155,384	176,537	176,537	57.59%
Operational Expenditures							
10-550-2100	Departmental Supplies	3,477	6,500	5,828	6,750	6,750	
10-550-2300	Vehicle Fleet Operations & Maintenance	13,700	13,000	17,252	15,000	15,000	
10-550-3600	Staff Development	-	250	-	250	250	
10-550-3710	Uniforms	828	1,240	1,311	1,240	1,240	
10-550-3720	OSHA Compliance	300	500	394	500	500	
10-550-4120	Maint. & Repair Equipment	632	1,000	-	1,000	1,000	
10-550-4130	Maint. & Repair Vehicles	1,401	2,000	-	2,000	2,000	
10-550-4300	Telephone	507	1,000	51	750	750	
10-550-6100	Contracted Services	741	2,000	9,149	8,000	8,000	
10-550-9100	Expendable Equipment	2,382	-	-	-	-	
	Total Operational Expenditures	23,968	27,490	33,985	35,490	35,490	11.58%
10-550-5410	Capital Outlay	-	-	-	94,540	94,540	30.84%
	Department Total (10-550)	173,991	191,435	189,369	306,567	306,567	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Includes general garage supplies such as nuts, bolts, wire, welding supplies, grease, oil, bulbs, fuses, etc. for supporting the town vehicle/equipment fleet. These supplies are for all departments	Total=	\$6,750
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Oil and transmission fluids for all departments. 55 gallon drum prices and 3 vehicles in fleet for department	Total=	\$15,000
3600	<u>Staff Development</u>		
	Stay Current with the required Changes in environmental technology, regulations, and Vehicle safety.	Total=	\$250
3710	<u>Uniforms</u>		
	Two (2) department personnel at \$620, each	Total=	\$1,240
3720	<u>OSHA Compliance</u>		
	Purchase of safety shoes and other required items	Total=	\$500
4120	<u>Maintenance & Repair - Equipment</u>		
		Total=	\$1,000
4130	<u>Maintenance & Repair - Vehicles</u>		
	Based on review of Current year activity for three vehicles in department fleet (4 wheel drive truck, Crown Vic & Pick Up)	Total=	\$2,000
4300	<u>Telephone & Postage</u>		
	Based on review of Current and prior years.	Total=	\$750
6100	<u>Contracted Services</u>		
	A fee to pick up used oil by Noble Oil Estimated funds for disposal of hazardous waste and other miscellaneous contracted services.	Total=	\$8,000
		Sub-Total=	\$35,490
5420	<u>Capital Outlay</u>		
	Purchase of Ford F-250 4 X 4 Truck	\$	45,000
	Miller Millermaic 250 to replace older Miller Millermatic 250 that cannot be repaired	\$	8,500
	Fleet Maintenance building roof replacement of 4,250 sq ft. Install a TPO roofing system with a 20 year warranty	\$	41,040
		Sub-Total=	\$94,540
		Total	\$130,030

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Exoenditures</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			FY 22 - 23 <u>Budget</u>	<u>Change</u> %	
Salaries/Benefits	150,023	163,945	176,537	7.68%	1
Operating Expenses	23,968	27,490	35,490	29.10%	1
Sub-Total	173,991	191,435	212,027	10.76%	<u>2</u>
<u>Other</u>					
Capital Outlay	-	-	94,540	100.00%	
Sub-Total	-	-	94,540	100.00%	
TOTAL	173,991	191,435	306,567	60.14%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	2	0	2

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Supplement Check	Requested Salary	Annual Insurance
Full Time Employee										
Sub-Total Wages and Salaries										
				\$ 112,112	\$ 3,027	\$ 3,000	\$ 3,119	\$ 450	\$ 121,708	\$ 20,290
Overline										
				\$ 2,000					\$ 1,500	
Total Wages and Salaries										
				\$ 114,112	\$ 3,027	\$ 3,000	\$ 3,119	\$ 450	\$ 123,208	
Fringe Benefit Costs										
Cell Phone Allowance			\$600.00	\$ 1,200					\$ 1,200	
Group Insurance				\$ 17,499					\$ 20,290	
FICA & Medicare			7.65%	\$ 8,534					\$ 9,425	
Unemployment Insurance			\$118	\$ 235					\$ -	
LGERS Retirement			12.16%	\$ 11,244					\$ 14,800	
401K Retirement			4.00%	\$ 4,396					\$ 4,868	
Workers Compensation				\$ 3,555					\$ 2,746	
Total Fringe Benefit Costs				\$ 46,663	\$ -	\$ -	\$ -	\$ -	\$ 53,329	
Total Salaries, Wages & Fringe Benefits										
				\$ 160,775	\$ 3,027	\$ 3,000	\$ 3,119	\$ 450	\$ 176,537	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	
Salaries & Wages							
10-560-0220	Salaries & Wages - Full Time	299,096	324,892	265,876	371,367	371,367	
10-560-0240	Salaries & Wages - Overtime	24,089	4,900	3,201	4,900	4,900	
	Sub-Total Salaries and Wages	323,185	329,792	269,077	376,267	376,267	28.40%
Fringe Benefits							
10-560-0245	Cell Phone Allowance	700	600	568	600	600	
10-560-0300	FICA & Medicare Expense	24,001	24,962	19,890	28,784	28,784	
10-560-0410	Group Insurance	49,213	57,264	47,385	69,605	69,605	
10-560-0510	LGERS Retirement	32,871	37,296	30,095	45,754	45,754	
10-560-0520	401K Plan Retirement	8,571	13,052	9,042	15,051	15,051	
10-560-0700	Unemployment Insurance	552	705	0	0	0	
10-560-0800	Workers Compensation	14,532	15,499	18,424	18,424	18,424	
	Sub-Total Fringe Benefits	130,439	149,378	125,403	178,218	178,218	13.45%
	Total Salaries, Wages & Fringe Benefits	453,625	479,170	394,480	554,484	554,484	41.86%
Operational Expenditures							
10-560-2100	Departmental Supplies	4,144	4,000	3,093	3,500	3,500	
10-560-2101	Paving & Sidewalk Repairs	22,349	50,000	35,984	50,000	50,000	
10-560-2300	Vehicle Fleet Operation & Maintenance	24,346	20,000	50,482	40,000	40,000	
10-560-3600	Staff Development	550	1,000	298	750	750	
10-560-3710	Uniforms	3,387	4,960	5,342	4,960	4,960	
10-560-3720	OSHA Compliance	1,200	2,000	1,454	2,000	2,000	
10-560-4120	Maint. & Repair - Equipment	34,501	15,000	16,304	18,000	18,000	
10-560-4130	Maint. & Repair - Vehicles	8,567	15,000	4,253	12,000	12,000	
10-560-4131	Maint. & Repair - Streets	55,573	54,000	59,749	70,000	70,000	
10-560-4300	Telephone & Postage	0	250	0	0	-	
10-560-6100	Contracted Services	484	61,000	50,000	80,000	80,000	
10-560-6103	Contract Services - Paving	0	20,000	18,500	20,000	20,000	
10-560-6104	Contract Services - Sidewalks	2,160	20,000	18,250	20,000	20,000	
10-560-6105	Contract Services - Powell Bill	0	1,650,000	1,650,000	300,000	300,000	
10-560-6220	Equipmental Rental	0	42,000	41,425	45,000	45,000	
10-560-9100	Expendable Equipment	399	1,000	505	0	-	
	Sub-Total Operational Expenditures	157,659	1,960,210	1,955,639	666,210	666,210	50.29%
10-560-5410	Capital Outlay	0	31,000	0	104,000	104,000	7.85%
10-560-9672	Transfer to Capital Reserve	30,000	30,000	30,000	0	-	0.00%
	Department Total(10-560)	641,284	2,500,380	2,380,119	1,324,694	1,324,694	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

2100	<u>Departmental Supplies</u>		
	Based on review of Current year and prior year expenditures	Total=	\$3,500
2100	<u>Paving & Sidewalk Repairs</u>		
	This is funding to perform paving and sidewalk repairs by the Street Department	Total=	\$50,000
2300	<u>Vehicle Fleet Operation & Maintenance</u>		
	Cost of fuel, oil and other vehicle Expenses	Total=	\$40,000
3600	<u>Staff Development</u>		
	Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety. Also includes additional asphalt training. The Department needs to certify employees as (Certified Flaggers)	Total=	\$750
3710	<u>Uniforms</u>		
	Cost for 8 department personnel @ \$620.00 each	\$ 4,960	
		Total=	\$4,960
3710	<u>OSHA Compliance</u>		
	Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE	Total=	\$2,000
4120	<u>Maintenance & Repairs - Equipment</u>		
	Based on review of Current year invoicing	Total=	\$18,000
4130	<u>Maintenance & Repairs - Vehicles</u>		
	Based on review of Current year invoicing	Total=	\$12,000
4131	<u>Maintenance & Repairs - Street</u>		
	Estimated cost to repair streets and street name signs for entire town. (Non Powell Bill eligible)	Total=	\$70,000
4300	<u>Telephone & Postage</u>		
	Based on review of Current year invoicing	Total=	\$0
4400	<u>Utilities</u>		
	Based on review of Current year activity.	Total=	\$0
6100	<u>Contracted Services</u>		
	Roadway analysis and study	\$ 25,000	
	Bulkhead Davis Canal (\$35,000) Miscellaneous work to be performed during the year.	\$ 35,000	
	Miscellaneous work to be performed during the year (Survey of all Alleyways \$15,000)	\$ 20,000	
		Total=	\$80,000
6103	<u>Contracted Services/Street Paving</u>		
	Miscellaneous work to be performed during the year.	Total=	\$20,000
6104	<u>Contracted Services/Sidewalks</u>		
	This is work that will be outsourced for these repairs	Total=	\$20,000
6105	<u>Contract Services - Powell Bill</u>		
	Paving of selected streets in town which are Powell Bill eligible. Based on street survey recently completed.	Total=	\$300,000
6220	<u>Equipment Rental</u>		
	Lease of Motor Grader for six months to aid in repair of streets. (NEEDED If Capital Item not purchased \$45,000)	Total=	\$45,000
9100	<u>Expendable Equipment</u>		
	Expense for items lasting more than 1 year and costing less than \$5,000	Total=	\$0
		Sub-Total	\$666,210
5410	<u>Capital Outlay</u>		
	Asphalt Roller to replace older Asphalt Roller WP3100P (ST-11)	\$ 61,000	
	Ford F-150 4x4 Pickup Truck to Replace ST-6 2004 Dodge Ram	\$ 43,000	
		Total=	\$104,000
9672	<u>Transfer to Reserves</u>		
	Transfer to Capital Reserve for the replacement of vehicles and/or equipment in future Budget years.	Total=	\$0
		Total	\$770,210

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21 ACTUAL</u>	<u>FY 20 - 21 Budget</u>	<u>Rcommended</u>		<u>POSITIONS</u>
			<u>FY 22 - 23 Budget</u>	<u>% Change</u>	
Salaries/Benefits	453,625	479,170	554,484	15.72%	PW Supervisor 1
Operating Expenses	157,659	1,960,210	666,210	-66.01%	Crew Leader 1
Sub-Total	611,284	2,439,380	1,220,694	-49.96%	Heavy Equipment Operator 2
					Maintenance Worker II 2
					Maintenance Worker I 2
					<u>TOTAL</u> 8
<u>Other</u>					
Capital Outlay	0	31,000	104,000	235.48%	
Transfers	30,000	30,000	0	-100.00%	
Sub-Total	30,000	61,000	104,000	70.49%	
Total	641,284	2,500,380	1,324,694	-47.02%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	8	0	8

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name Full Time Employee	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Supplement Check	Requested Salary	Annual Insurance
Sub-Total Salaries & Wages										
Overtime -Scheduled				\$ 328,848	\$ 8,879	\$ 12,000	\$ 19,840	\$ 1,800	\$ 371,367	\$ 69,605
Total Salaries & Wages		(On call person 1 hr/day)		\$ 333,748	\$ 8,879	\$ 12,000	\$ 19,840	\$ 1,800	\$ 376,267	
Fringe Benefit Costs										
Cell Phone Allowance		\$600		\$ 600					\$ 600	
Group Insurance				\$ 55,285					\$ 69,605	
FICA & Medicare		7.65%		\$ 24,962					\$ 28,784	
Unemployment Insurance		\$217		\$ 705					\$ -	
LGERS Retirement		12.16%		\$ 32,300					\$ 45,754	
401K Retirement		4.00%		\$ 13,052					\$ 15,051	
Workers Compensation				\$ 15,516					\$ 18,424	
Total Fringe Benefit Costs				\$ 142,420	\$ -	\$ -	\$ -	\$ -	\$ 178,218	
Total Salaries, Wages & Fringe Benefits										
				\$ 476,168	\$ 8,879	\$ 12,000	\$ 19,840	\$ 1,800	\$ 554,484	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	
Salaries and Wages							
10-570-0220	Salaries & Wages - Full Time	187,896	240,488	251,458	302,669	302,669	
10-570-0240	Salaries & Wages - Overtime	7,594	4,000	11,165	6,000	6,000	
	Sub-Total Salaries & Wages	195,490	244,488	262,623	308,669	308,669	19.25%
Fringe Benefits							
10-570-0245	Cell Phone Allowance	1,700	1,800	1,200	1,200	1,200	
10-570-0300	FICA & Medicare Expense	14,795	18,579	17,576	23,613	23,613	
10-570-0410	Group Insurance	30,742	40,270	39,923	57,144	57,144	
10-570-0510	LGERS Retirement	19,888	27,759	26,251	37,534	37,534	
10-570-0520	401K Plan Retirement	2,528	9,715	7,098	12,347	12,347	
10-570-0700	Unemployment Insurance	368	470	-	-	-	
10-570-0800	Workers Compensation	7,724	11,536	9,691	12,227	12,227	
	Sub-Total Fringe Benefits	77,744	110,129	101,739	144,065	144,065	8.99%
	Total Salaries, Wages and Fringe Benefits	273,234	354,617	364,362	452,734	452,734	28.24%
Operational Expenditures							
10-570-2100	Departmental Supplies	4,090	7,500	8,963	7,000	7,000	
10-570-2101	Mosquito Control	4,669	12,000	9,829	10,000	10,000	
10-570-2300	Vehicle Fleet Operations & Maintenance	20,681	22,500	20,545	22,500	22,500	
10-570-3600	Staff Development	500	500	272	500	500	
10-570-3710	Uniforms	1,726	3,720	3,639	3,720	3,720	
10-570-4110	ADA Compliance Items	-	-	-	10,000	10,000	
10-570-3720	OSHA Compliance	775	2,000	699	2,000	2,000	
10-570-4120	Maint. & Repair - Equipment	1,895	9,651	3,399	7,500	7,500	
10-570-4300	Telephone & Postage	141	250	-	-	-	
10-570-4400	Utilities	5,817	5,500	10,496	7,500	7,500	
10-570-5420	Sodium Light System (Lighis)	129,080	130,000	121,829	130,000	130,000	
10-570-6101	Contracted Services	9,560	35,000	11,583	45,000	45,000	
10-570-6102	Contracted Services-Mowing	261,052	267,707	265,923	267,707	267,707	
10-570-9100	Expendable Equipment	462	-	-	-	-	
	Sub-Total Operational Expenditures	440,448	496,328	457,176	513,427	513,427	32.03%
10-570-5410	Capital Outlay						
			224,156	58,114	637,000	637,000	39.73%
10-570-9672	Transfer to Capital Reserve						
	Department Total (10-570)	713,682	1,075,101	879,652	1,603,161	1,603,161	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>			
	Based on review of Current year and prior year expenditures		Total=	\$7,000
2101	<u>Mosquito Control</u>			
	Based on Estimated cost for Current year.		Total=	\$10,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>			
	Cost of fuel, oil and other vehicle maintenance expenses		Total=	\$22,500
3600	<u>Staff Development</u>			
	Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety. Also includes additional pesticide training.		Total=	\$500
3710	<u>Uniforms</u>			
	Estimate per past experience for 5 department personnel @ \$620.00 each	\$ 3,100		
	New Cost for 1 Maintenance Worker () @ \$620 each	\$ 620	Total=	\$3,720
3720	<u>OSHA Compliance</u>			
	Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE		Total=	\$2,000
4110	<u>ADA Compliance Regulations</u>			
	This line item is for ADA Compliance items to include survey and repairs items as required.		Total=	\$10,000
4120	<u>Maintenance & Repair - Equipment</u>			
	Based on review of Current year invoicing.		Total=	\$7,500
4300	<u>Telephone & Postage</u>			
	Based on review of Current year invoicing		Total=	\$0
4400	<u>Utilities</u>			
	Based on review of Current year activity.		Total=	\$7,500
5420	<u>Sodium Light System</u>			
	Street Lights for the Total Town		Total=	\$130,000
6101	<u>Contract Services - Other</u>			
	Bulkheads	\$ 35,000		
	Christmas Tree Light Installation and Removal	\$ 1,750		
	Drug Testing and Background Checks	\$ 250		
	Mulch and Other Landscaping	\$ 5,000		
	Hazardous Tree and Limb Removal	\$ 3,000		
			Total=	\$45,000
6102	<u>Contracted Services / Mowing</u>			
	GreenMan Mowing Contract - (Town Buildings and Parks Mowing)	\$ 75,402		
	GreenMan Mowing Contract - (Right of Way Mowing)	\$ 192,305		
			Total=	\$267,707
			Sub-Total	\$513,427
5410	<u>Capital Outlay</u>			
	Phase 2 for SE 20th and SE 9th St. Crossovers (Phase 1 was completed with FEMA Funds)	\$ 515,000		
	Ford F-450 Super Duty Dump Truck to replace F450 Super Duty Dump Truck	\$ 80,000		
	Ford 4 x 4 Tractor to replace Ford 4610 Tractor 4X4 (GR-15)	\$ 42,000		
			Sub- Total	\$637,000
			Total	\$513,427

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	Recommended		<u>POSITIONS</u>
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	273,234	354,617	452,734	27.67%	PW Crew Supervisor 1
Operating Expenses	440,448	496,328	513,427	3.45%	Crew Leader 1
Sub-Total	713,682	850,945	966,161	13.54%	Maintenance Worker II 3
					Maintenance Worker I (New) 1
					<u>TOTAL</u> 6
<u>Other</u>					
Capital Outlay	0	224,156	637,000	184.18%	
Transfers	0	0	0		
Sub-Total	0	224,156	637,000	184.18%	
Total	713,682	1,075,101	1,603,161	49.12%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	6	0	6

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries & Wages										
Overtime - Unscheduled				\$ 268,840	\$ 7,259	\$ 9,000	\$ 15,995	\$ 1,575	\$ 302,669	\$ 57,144
Total Salaries & Wages				\$ 272,840	\$ 7,259	\$ 9,000	\$ 15,995	\$ 1,575	\$ 308,669	
Fringe Benefit Costs										
Cell Phone Allowance			\$600	1,200					1,200	
Group Insurance				26,850					57,144	
FICA & Medicare (7.65%)				18,579					23,613	
Unemployment Insurance			\$217	470					-	
LGERS Retirement			12.16%	27,759					37,534	
401K Retirement			4.00%	9,715					12,347	
Workers Compensation				9,131					12,227	
Total Fringe Benefit Costs				\$ 93,704	\$ -	\$ -	\$ -	\$ -	\$ 144,065	
Total Salaries and Fringe Benefit Costs										
				\$ 366,544	\$ 7,259	\$ 9,000	\$ 15,995	\$ 1,575	\$ 452,734	

**TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
FY 2022 - 2023**

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
10-620-0220	Salaries & Wages - Full Time	244,099	270,979	265,641	280,193	280,193	
10-620-0221	Wages - Part Time	19,347	61,362	46,136	67,392	67,392	
	Sub-Total Salaries & Wages	263,446	332,341	311,776	347,585	347,585	30.11%
Fringe Benefits							
10-620-0245	Cell Phone Allowance	2,400	2,400	2,400	3,000	3,000	
10-620-0300	FICA & Medicare Expense	19,973	25,194	23,487	26,590	26,590	
10-620-0410	Group Insurance	31,739	34,394	41,612	41,948	41,948	
10-620-0510	LGERS Retirement	24,299	35,668	29,925	39,815	39,815	
10-620-0520	401K Plan Retirement	10,730	10,719	10,583	11,208	11,208	
10-620-0700	Unemployment Insurance	961	1,085	1,224	-	-	
10-620-0800	Workers Compensation	7,992	9,419	5,960	7,520	7,520	
10-620-0800	Retiree Insurance (OPEB)	22,554	27,044	42,993	38,828	38,828	
	Sub-Total Fringe Benefits	120,649	145,923	158,184	168,909	168,909	14.63%
	Total Salaries, Wages & Fringe Benefits	384,096	478,264	469,961	516,494	516,494	44.74%
Operational Expenditures							
10-620-2100	Departmental Supplies	1,982	7,500	4,906	7,000	7,000	
10-620-2101	Weight Room Expenses	4,966	7,000	2,404	5,000	5,000	
10-620-2103	Merchandising	0	7,000	2,082	3,500	3,500	
10-620-2300	Vehicle Fleet Operation & Maintenance	2,103	6,000	6,476	6,500	6,500	
10-620-2400	Activities and Programs	14,148	44,000	47,348	46,000	46,000	
10-620-2401	Concert Series Expenditures	33,300	25,000	24,568	30,000	30,000	
10-620-2500	Cleaning Supplies	1,213	3,500	830	2,500	2,500	
10-620-3200	Advertising	550	750	935	750	750	
10-620-3300	Dues & Subscriptions	400	850	284	850	850	
10-620-3600	Staff Development	235	2,000	316	2,000	2,000	
10-620-3710	Uniforms	272	2,000	762	2,000	2,000	
10-620-4109	Repairs & Maintenance -Bldgs & Grounds	6,621	10,000	8,819	10,000	10,000	
10-620-4120	Repairs & Maintenance of Equipment	1,206	1,000	1,051	3,000	3,000	
10-620-4306	Telephone	3,059	3,000	4,112	3,500	3,500	
10-620-4307	Internet Access	3,416	2,700	3,250	3,200	3,200	
10-620-4400	Utilities	44,810	65,575	43,643	50,000	50,000	
10-620-6100	Contracted Services	34,655	40,750	39,000	39,000	39,000	
10-620-6600	Credit Card Fees		2,000	567	1,380	1,380	
10-620-7420	Veterans Park Memorial Bricks		0	0	10,000	10,000	
10-620-9100	Expendable Equipment	709	0	0	-	-	
	Total Operational Expenditures	153,646	230,625	191,354	226,180	226,180	19.59%

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
	Capital Outlay						
10-620-5401	Middleton Park	114,426	24,182	20,633	65,000	65,000	
10-620-5420	Capital Outlay - Equipment	0	128,518	60,603	196,800	196,800	
	Total Capital Outlay	114,426	152,700	81,236	261,800	261,800	22.68%
10-620-9672	Transfer to Capital Reserve	15,000		0	150,000	150,000	12.99%
	Department Total (10-620)	667,168	861,589	742,551	1,154,474	1,154,474	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Restroom supplies and products for all facilities, paper, copy paper, ink cartridges, printer cartridges, office supplies	Total=	\$ 7,000
2101	<u>Weight Room Expense</u>		
	Quarterly maintenance service to all equipment, replacement pads and weights, disinfecting wipes, fitness equipment parts.	Total=	\$ 5,000
2103	<u>Merchandising</u>		
	Town shirts and other merchandise for resale for profit.	Total=	\$ 3,500
2300	<u>Vehicle Fleet Operations and Maintenance</u>		
	Based on Current year expenditures for gasoline, tires and repairs	Total=	\$ 6,500
2400	<u>Activities and Programs</u>		
	Athletic programs, fitness programs, festivals, special events, camps, wellness programs, trips and community activities	Total=	\$ 46,000
2401	<u>Concert Series Expenditures</u>		
	Expenditures anticipated for bands and Expense of summer concert series	Total=	\$ 30,000
2500	<u>Cleaning Supplies</u>		
	Cleaning supplies for all facilities, based on review of Current year expenditures and costs to continue to sanitize	Total=	\$ 2,500
3200	<u>Advertising</u>		
	Publications, Advertising through various media for programs, facilities, events	Total=	\$ 750
3300	<u>Dues and Subscriptions</u>		
	Memberships in NRPA and NCRPA - state and national association	Total=	\$ 850
3600	<u>Staff Development</u>		
	Training and conferences to maintain certifications for staff. Recertifications for fitness certifications and splashpad continuing education. First Aid/CPR	Total=	\$ 2,000
3710	<u>Uniforms</u>		
	Shirts for both full time and part time staff to wear during recreation Department events	Total=	\$ 2,000
4109	<u>Maintenance & Repairs - Facilities</u>		
	Repairs of Buildings and Grounds: All repair Expenses for Recreation Center, Community Center, Middleton Park and chemicals for Splash Pad.	Total=	\$ 10,000
4120	<u>Maintenance & Repairs - Equipment</u>		
	Computers, digital sign, office equipment	Total=	\$ 3,000
4306	<u>Telephone & Postage</u>		
	Recreation Center, Athletics Office, Skate Park, and Nature Center	Total=	\$ 3,500
4307	<u>Internet Access</u>		
	Recreation Center, Teen Center, and Athletics Office	Total=	\$ 3,200
4400	<u>Utilities</u>		
	Based on review of Current year utility bills	Total=	\$ 50,000
5401	<u>Middleton Park</u>		
	Stage Lighting	\$	15,000
	Bathroom (Softball -Skate Park)	\$	50,000
		Total=	\$ 65,000
6100	<u>Contracted Services</u>		
	This line item is for contracted instructors such as exercise, and sports officials and utility vehicle rental, copier lease, and special event contractors. Exercise instructors are paid a percentage from revenue collect from classes. As class participant Numbers increase, so does the contractor compensation. Also includes yearly recreation software fees and building maintenance contracts: copies, fire, floor stripping.	Total=	\$ 39,000
6600	<u>Credit Card Fees</u>		
		Total=	\$ 1,380
7420	<u>Veterans Park Memorial Bricks</u>		
	Redesign and Build for Memorial Wall. Purchase of memorial bricks as additional sales are made	Total=	\$ 10,000
		Sub-Total	\$ 291,180

BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

5420	<u>Capital Outlay - Equipment</u>		
	Purchase Ford Ranger to replace 2005 Ford Ranger (R-8)	\$	30,000
	Life Cycle Stationary Bicycle to replace worn out 9500HR Life Cycle Bicycle	\$	3,500
	Nu-Step Recumbent Bike to replace Recumbent bike in disrepair	\$	5,500
	Debug All Terrain Handicap Beach Chair with wheels	\$	3,000
	(4) double seat Kayaks to replace 4 kayaks that are in disrepair and not safe.	\$	4,800
	Resurfacing of Pickleball and Tennis Courts (Same configuration with extra lines for 2 Pickleball courts overlayed on One Tennis Court)	\$	150,000
			196,800
		Total=	\$ 196,800
7110	<u>Debt Service - Principal and Interest</u>		
	Principle Payments on the New and Renovated Rec Center		
	Interest Payments on the New and Renovated Rec Center		
		Total=	\$0
9672	<u>Transfer to Capital Reserve</u>		
	Transfer for New Facility (Recreation Facility) Same funding over 3 year period	Total=	\$ 150,000
		Total	\$ 637,980

TOWN OF OAK ISLAND

EXPENDITURES	FY 20 - 21 Actual	FY 21 - 22 Budget	FY 22 - 23 Budget	Recommended		POSITIONS
				%	Change	
Salaries/Benefits	\$ 384,096	\$ 478,264	\$ 516,494		7.99%	Parks & Recreation Director Full time 1
Operating Expenses	\$ 153,646	\$ 230,625	\$ 226,180		-1.93%	Rec. Program Supervisor 2
Sub-Total	\$ 537,742	\$ 708,889	\$ 742,674		4.77%	Rec. Center Coordinator 1
						Rec. Center Assistant 1
Other						Sub-Total Full Time 5
Capital Outlay-Equipment	\$ -	\$ 128,518	\$ 261,800		103.71%	Part Time
Capital Outlay-Grants	\$ 114,426	\$ 24,182	\$ -		-100.00%	
Transfers to Reserve	\$ 15,000	\$ -	\$ 150,000		100.00%	Permanent Part Time 4
Sub-Total	\$ 129,426	\$ 152,700	\$ 411,800		169.68%	Seasonal Part Time 7
						Sub-Total Part Time 11
TOTAL	\$ 667,168	\$ 861,589	\$ 1,154,474		33.99%	TOTAL 16

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	Last Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries & Wages										
				\$ 255,263	\$ 6,892	\$ 7,500	\$ 9,414	\$ 1,125	\$ 280,193	\$ 41,948
Part Time - Permanent										
Sub-Total Wages - Part Time Permanent										
				\$ 46,800	\$ -	\$ -	\$ -	\$ 432	\$ 47,232	
Part Time - Seasonal										
Sub-Total Wages - Part Time Temporary										
				\$ 20,160	\$ -	\$ -	\$ -	\$ -	\$ 20,160	
Sub-Total Part Time Permanent & Temporary										
				\$ 66,960	\$ -	\$ -	\$ -	\$ -	\$ 67,392	
Total Salaries & Wages										
				\$ 322,223	\$ 6,892	\$ 7,500	\$ 9,414	\$ 1,125	\$ 347,585	
Total Fringe Benefit Costs										
Cell Phone Allowance				\$ 2,400					\$ 3,000	
Group Insurance				\$ 34,394					\$ 41,948	
FICA & Medicare				\$ 25,194					\$ 26,590	
Unemployment Insurance				\$ 1,085					\$ -	
LGERS Retirement				\$ 35,668					\$ 39,815	
401K Retirement				\$ 10,719					\$ 11,208	
Workers Compensation				\$ 8,089					\$ 7,520	
Retiree Insurance				\$ 27,044					\$ 38,828	
Total Fringe Benefit Costs				\$ 144,593	\$ -	\$ -	\$ -	\$ -	\$ 168,909	
Total Salaries, Wages and Fringe Benefits										
				\$ 466,816	\$ 6,892	\$ 7,500	\$ 9,414	\$ 1,125	\$ 516,494	

7.65%
\$118
12.16%
4.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - COMMUNITY CENTER (10-621)

FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
10-621-0220	Salaries & Wages - Full Time	72,624	66,854	61,823	79,743	79,743	
10-621-0230	Wages - Part Time	729	13,499	6,446	13,520	13,520	
	Sub-Total Salaries & Wages	73,353	80,353	68,269	93,263	93,263	49.97%
Fringe Benefits							
10-621-0245	Cell Phone Allowance	300	600	600	600	600	
10-621-0300	FICA & Medicare	5,411	6,090	5,111	7,135	7,135	
10-621-0410	Group Insurance	10,052	13,555	14,096	16,577	16,577	
10-621-0510	LGERS Retirement	7,374	7,557	6,930	9,697	9,697	
10-621-0520	401K Retirement	3,017	2,645	3,024	3,190	3,190	
10-621-0700	Unemployment Insurance	334	235	-	-	-	
10-621-0800	Workers Compensation	391	2,277	1,812	2,286	2,286	
	Sub-Total Fringe Benefits	26,879	32,959	31,572	39,484	39,484	21.15%
	Total Salaries, Wages & Fringe Benefits	100,232	113,312	99,841	132,747	132,747	71.12%
Operational Expenditures							
10-621-2101	Departmental Supplies	-	5,000	3,000	2,500	2,500	
10-621-2300	Vehicle Repairs & Supplies	1,415	3,000	2,579	3,500	3,500	
10-621-2400	Activities & Programs	-	5,000	4,771	6,500	6,500	
10-621-4120	Maint. & Repair Equipment	-	1,000	426	1,000	1,000	
10-621-4300	Telephone	187	150	240	350	350	
10-621-6100	Contracted Services	-	4,000	4,013	4,000	4,000	
	Sub-Total Operational Expenditures	1,603	18,150	15,029	17,850	17,850	9.56%
Capital Outlay							
10-621-5420		0	-	-	36,051	36,051	19.32%
	Department Total (10-621)	101,834	131,462	114,870	186,648	186,648	100.00%

TOWN OF OAK ISLAND
LINE ITEM FUNDING PROPOSAL COMMUNITY CENTER (10-621)
FY 2022 - 2023

2100 **Departmental Supplies**

This line item is used to purchase items necessary in the daily operation of the Department. This includes office supplies, cleaning supplies, paper products and other supplies as needed.

Total= **\$2,500**

2300 **Vehicle Fleet Operation and Maintenance**

This line item is used for the purchase of gasoline, tires, parts, lubricants and fluids to maintain and repair the Departments fleet of vehicles. The Department vehicle fleet includes (1) multi purpose resource vehicle & one passenger vehicle

Total= **\$3,500**

2400 **Activities & Programs**

Provide activities both in-house and for excursions for seniors

Total= **\$6,500**

4120 **Maint. & Repair Equipment**

This line item is used for the maintenance and repair of all equipment used by the Department

Total= **\$1,000**

4300 **Telephone & Postage**

This line item is used for Telephone service and postage and shipping Expenses.

Total= **\$350**

6100 **Contracted Services**

Janitorial Services (\$150./mth. X 12 = \$1,800)

Stripping and waxing floors (2) times a year (\$1,100 x 2 = \$2,200).

Total= **\$4,000**

Sub-Total **\$17,850**

5401 **Capital Outlay -Equipment**

(2) Intenza Recumbent Bicycles @ \$3,388 each

\$ 6,776

2022 Ford Transit Connect to replace Crown Victoria

\$ 29,275

Total= **\$36,051**

Total **\$53,901**

TOWN OF OAK ISLAND
BUDGET SUMMARY - COMMUNITY CENTER (10-621)
FY 2022 - 2023

<u>Expenditures</u>	<u>FY 20 - 21 Actual</u>	<u>FY 21 - 22 Budget</u>	<u>Recommended</u>		<u>Positions</u>
			<u>FY 22 - 23 Budget</u>	<u>% Change</u>	
Salaries/Benefits	100,232	113,312	132,747	17.15%	<u>Full Time</u> Community Resource Assistant Sub-Total Full Time <u>2</u> <u>2</u>
Operating Expenses	1,603	18,150	17,850	-1.65%	
Sub-Total	101,834	131,462	150,597	15.50%	
<u>Other</u>					<u>Permanent Part Time</u> Community Resource Assistant Sub-Total Part Time <u>1</u> <u>1</u>
Capital Outlay	0	0	36,051	100.00%	
Sub-Total	0	0	36,051	100.00%	
TOTAL	101,834	131,462	186,648	41.98%	<u>TOTAL</u> 3

<u>PERSONNEL</u>	<u>FULL-TIME</u> <u>2</u>	<u>PART-TIME</u> <u>1</u>	<u>TOTAL</u> <u>3</u>
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**TOWN OF OAK ISLAND
BUDGET SUMMARY - COMMUNITY CENTER (10-621)
PERSONNEL COST DATA**

FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Wages- Full Time				\$ 68,557	\$ 1,851	\$ 3,000	\$ 5,885	\$ 450	\$ 79,743	\$ 16,577
Part Time										
Sub-Total Wages - Part Time				\$ 13,520	\$ -	\$ -	\$ -	\$ -	\$ 13,520	\$ -
Total Wages				\$ 82,077	\$ 1,851	\$ 3,000	\$ 5,885	\$ 450	\$ 93,263	\$ 16,577
Fringe Benefit Costs										
Cell Phone Allowance				\$ 600					\$ 600	
Group Insurance				\$ 13,555					\$ 16,577	
FICA & Medicare				\$ 6,090					\$ 7,135	
Unemployment Insurance	7.65%			\$ 235					\$ -	
LGERS Retirement	\$117.50			\$ 7,557					\$ 9,697	
401K Retirement	12.16%			\$ 2,645					\$ 3,190	
Workers Compensation	4.00%			\$ -					\$ 2,286	
Total Fringe Benefit Cost				\$ 30,682	\$ -	\$ -	\$ -	\$ -	\$ 39,484	
Total Wages and Fringe Benefit Costs				\$ 112,759	\$ 1,851	\$ 3,000	\$ 5,885	\$ 450	\$ 132,747	

TOWN OF OAK ISLAND
BUDGETED REVENUES ACCOMMODATIONS TAX FUND (45)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept Request FY 22 - 23	Manager Recommends
45-300-5700	Accommodations Tax Receipts (3%)	1,910,371	1,600,000	2,592,300	2,500,000	2,500,000
45-300-6150	Penalties	0	0	350	0	0
45-300-9800	Appropriated Fund Balance	0	0	0	0	0
Total Accomodations Tax Fund (45)		1,910,371	1,600,000	2,592,650	2,500,000	2,500,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 21 - 22	Manager Recommends	%
Wages & Salaries							
45-745-0230	Salaries & Wages- Part Time	10,030	16,974	12,475	154,983	154,983	
45-745-0300	FICA & Medicare Expense	767	1,299	1,094	11,856	11,856	
45-745-0800	Workers Compensation		390	0	390	390	
	Sub-Total Wages & Benefits	10,797	18,663	13,569	167,229	167,229	6.69%
Departmental Supplies							
45-745-2102	Citizens Patrol Supplies	875	1,130	158	5,000	5,000	
45-745-3101	Professional Services	263	0	0	0	0	
45-745-4110	Repairs & Maint. - Greenhouse	1,580	5,000	0	0	0	
45-745-4111	Access Parking Lot Maintenance	0	50,000	107,368	125,000	125,000	
45-745-4112	Repairs - Oak Island Pier	4,544	0	0	0	0	
45-745-4115	Tourism & Marketing Development	0	10,000	0	20,000	20,000	
45-745-4116	Beach 30 Year Maintenance Plan	675	0	0	0	0	
45-745-4140	Repairs - Bulkheading	0	12,000	50,000	200,000	200,000	
45-745-4141	Dunes Maintenance	0	0	0	0	0	
45-745-4400	Utilities - Greenhouse	2,147	3,500	1,978	3,500	3,500	
45-745-5420	Capital Outlay	0	55,000	46,778	0	0	
45-745-5905	Cabana Rebuild & Maintenance	16,986	0	0	0	0	
45-745-6100	Contracted Services	6,848	16,080	20,224	25,080	25,080	
	Total Departmental Supplies	33,917	152,710	226,507	378,580	378,580	15.14%
Transfers							
45-745-9610	Transfer to OKI Pier Project	0	0	0	0	0	
45-745-9650	Transfer to Beach Sand Fund	551,709	1,428,627	1,428,627	1,954,191	1,954,191	
	Total Transfers	551,709	1,428,627	1,428,627	1,954,191	1,954,191	78.17%
	Department Total (45-745)	596,423	1,600,000	1,668,703	2,500,000	2,500,000	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2102	<u>Beach Services</u> Cost of citizens patrol excluding salaries. (Fuel \$1,500, vehicle repairs \$1,000, Uniforms \$500, and first aid and training \$250.) and other misc. cost.		Total=	\$5,000
4111	<u>Maintenance & Repairs of Access Parking Area Lots</u> Maintenance of the beach access parking areas such as stone, bumpers and Signage		Total=	\$125,000
4115	<u>Tourism & Marketing Development</u> Based on planned tourism initiative for the upcoming year		Total=	\$20,000
4140	<u>Bulkheading and Maintenance of Beach & Waterway Accesses</u> Repairs work will need to be performed this year due to conditions of bulkheads and steps. (2 bulkheads \$70,000)		Total=	\$200,000
4400	<u>Utilities - Green House</u> Based on prior year and anticipated costs for the upcoming year		Total=	\$3,500
6100	<u>Contracted Services</u> UTV Rental for Beach Services (2 @ \$4,500) All Port A Johns, Barbee, West End and Kings Lynn	\$ 9,000 \$ 16,080	Total=	\$25,080
			Subtotal=	\$378,580
9610	<u>Transfers</u> <u>Transfer to Beach Sand Fund</u> Transfer funds to pay for Engineering Costs for Beach Nourishment		Total=	\$1,954,191
			Total	<u>\$2,332,771</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	<u>FY 20 - 21 Actual</u>	<u>FY 21 - 22 Budget</u>	<u>Recommended</u>		<u>Positions Part Time</u>
			<u>FY 22 - 23 Budget</u>	<u>% Change</u>	
Salaries / Benefits	10,797	18,663	167,229	796.06%	1
Operating Expenses	33,917	152,710	378,580	147.91%	16
Sub-Total	44,714	171,373	545,809	218.49%	1
					<u>18</u>
<u>Other</u>					
Transfers	551,709	1,428,627	1,954,191	36.79%	
Sub-Total	551,709	1,428,627	1,954,191		
TOTAL	596,423	1,600,000	2,500,000	56.25%	

<u>Part Time</u>	<u>Total</u>
18	18

TOWN OF OAK ISLAND

BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)

PERSONNEL COST DATA

FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Christmas Check	Requested Salary
Part Time Wages						
Total Part time Wages				\$ 154,875	\$ 108	\$ 154,983
Fringe Benefit Costs						
FICA & Medicare		7.65%		793		\$ 11,856
Workers Compensation				-		\$ 390
Total Fringe Benefit Costs				793		\$ 11,856
Total Part Time Wages & Fringe Benefits				\$ 155,668	\$ 108	\$ 166,839

TOWN OF OAK ISLAND
BUDGET SUMMARY BEACH TAX FUND (46)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept Request FY 18 - 19	Manager Recommends
300-8956	Accommodations Tax Receipts (2%)	1,273,337	1,038,000	1,745,832	1,500,000	1,500,000
Total Accommodations Tax Fund		1,273,337	1,038,000	1,745,832	1,500,000	1,500,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH TAX FUND (46-746)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 21 - 22	Manager Recommends
	Departmental Expenditures					
46-746-4111	Repairs - Beach Access	-	-	-	-	-
46-746-4140	Emergency Sand Project	-	-	-	-	-
46-746-4141	Dune Maintenance	21,282	50,000	38,000	300,000	300,000
	Sub-Total Departmental Expenditures	21,282	50,000	38,000	300,000	300,000
	Transfers					
46-746-9672	Transfer to Beach Nourishment	376,400	988,000	1,000,000	1,200,000	1,200,000
	Departmental Total (46-746)	397,682	1,038,000	1,038,000	1,500,000	1,500,000

**TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH TAX FUND (46-746)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

4141	<u>Dune Maintenance</u> Based on Planned maintenance to dunes during upcoming season (Frontal Side Plantings - \$175,000)	Total=	<u>\$300,000</u>
9672	<u>Transfer to Beach Nourishment</u> Transfer of funds for future beach nourishment projects	Total=	<u>\$1,200,000</u>
		Total	<u><u>\$1,500,000</u></u>

TOWN OF OAK ISLAND
BEACH TAX FUND (46-746)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	Recommended	
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>
Operating Expenses	21,282.13	50,000	300,000	500.00%
Transfers	0	988,000	1,200,000	21.46%
Sand Project	0	-	-	0.00%
TOTAL	21,282	1,038,000	1,500,000	44.51%

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH RENOURISHMENT (47)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept Request FY 22 - 23	Manager Recommends
47-300-1100	Ad Valorem Tax - CY	1,268,997	1,659,509	1,630,442	1,715,466	1,715,466
47-300-1201	Ad Valorem Tax - PY	5,623	2,500	3,500	2,500	2,500
47-300-4231	Parking / Dune Citations	4,050	10,000	30	1,000	1,000
	Total Ad Valorum Taxes	1,278,670	1,672,009	1,633,972	1,718,966	1,718,966
	Grant and Bond Funding					
47-300-8800	Beach Nourishment Grants - FEMA	6,240,078	2,646,001	2,646,001	10,061,294	10,061,294
47-300-8900	Special Obligation Bonds - 2021A	6,015,000	0	0	0	0
47-300-8901	Beach Nourishment Grants - NCDEQ		1,008,177	1,008,177	336,059	336,059
47-300-8902	Special Obligations Bonds - 2021B		10,061,294	10,061,294	0	
	Total Grant and Bond Funding	12,255,078	13,715,472	13,715,472	10,397,353	10,397,353
	Transfers					
47-300-9710	Transfer from Beach Tax Fund	376,400	988,000	1,707,832	1,200,000	1,200,000
47-300-9750	Transfer from Accommodations Tax Fund	551,709	1,428,627	2,352,576	1,954,191	1,954,191
	Total Transfers	928,109	2,416,627	4,060,408	3,154,191	3,154,191
47-300-9800	Appropriated Fund Balance	0	5,255,458	2,241,842	0	0
	Total Beach Renourishment	14,461,857	23,059,566	21,651,694	15,270,510	15,270,510

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH NOURISHMENT FUND (47-746)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager Recommend
Departmental Expenditures						
47-746-3100	Legal and Court Costs	16,277		15,784		
47-746-5401	Engineering - OKI Sand Management Plan	204,020	1,795,174	270,394	500,000	500,000
47-746-5402	Engineering - Phase One	160,082		87,508		
47-746-5403	Engineering - Phase Two	279,201	515,036	515,036		
47-746-5405	Lockwood Folly Inlet Dredging	654,379	135,000	134,194	100,000	100,000
47-746-5407	Phase One Sand Project	11,550,092	3,130,356	3,130,356		
47-746-5408	Phase Two Sand Project		17,134,000	17,134,000		
47-746-6100	Contract Services	118,376	300,000	222,630	100,000	100,000
47-746-7110	SOB Bond Principal				10,061,294	10,061,294
47-746-7120	Bond Interest		50,000	141,792	50,000	50,000
	Sub-Total Departmental Expenditures	12,982,426	23,059,566	21,651,694	10,811,294	10,811,294
Reserves						
47-746-9700	Reserve for Beach Nourishment	1,479,430			4,459,215	4,459,215
	Departmental Total (47-746)	14,461,856	23,059,566	21,651,694	15,270,509	15,270,509

**TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH NOURISHMENT FUND (47-746)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

5401	<u>Project Engineering - Year two of three year contract</u> Oak Island Beach Management Plan (3rd Stage)	Total=	\$500,000
5405	<u>Lockwood Folley Dredging</u> This represents the Town portion of the annual maintenance of Lockwood Folley. This is a shared cost between the Federal Government, State, County and Local governments	Total=	\$100,000
6100	<u>Contract Services</u> Moffatt & Nichol annual contract for observation of beach sand conditions	Total=	\$100,000
6100	<u>Special Obligation Bond Interest</u> Payment of Bond Interest to PNC for Special Obligation Bonds	Total=	\$50,000
	<u>Special Obligation Bond Principal</u> Payment of Special Obligation Bond Principal to PNC	Total=	\$10,061,294
		Sub - Total	\$10,811,294
9672	<u>Reserve for Beach Nourishment</u> Begin to reserve funds for future beach nourishment projects	Total=	\$4,459,215
		Total	\$15,270,509
		Summary	\$15,270,509

TOWN OF OAK ISLAND
BEACH NOURISHMENT (47-746)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	Requested FY 22 - 23 <u>Budget</u>	Requested % <u>Change</u>
Operating Expenses	12,982,426	23,059,566	10,811,294	-53.12%
Reserves	0	-	4,459,215	0.00%
TOTAL	12,982,426	23,059,566	15,270,509	-33.78%

TOWN OF OAK ISLAND
BUDGETED REVENUES & TRANSFERS CAPITAL RESERVE FUND (72)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 2022 - 2023	Manager Recommends
Transfers In						
72-300-9710	Transfer from Police Department	0	80,000	80,000	60,000	60,000
72-300-9720	Transfer from Recreation Department	15,000	0	0	150,000	150,000
72-300-9730	Transfer from Water Department	166,000	200,000	193,800	302,572	302,572
72-300-9731	Transfer from Wastewater	266,000	249,928	0	107,980	107,980
72-300-9732	Transfer from Stormwater	30,000	223,391	0	41,424	41,424
72-300-9740	Transfer from Building Inspections	5,000	15,000	15,000	7,500	7,500
72-300-9741	Transfer from Planning Department				7,500	7,500
72-300-9760	Transfer from Street Department	30,000	30,000	30,000	0	0
72-300-9781	Transfer from Fire Department	25,000	35,275	31,275	24,430	24,430
72-300-9800	Appropriated Fund Balance	0		0	0	0
Total Capital Reserve Fund (72)		537,000	833,594	350,075	701,406	701,406

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Expense FY 21 - 22	Dept. Request FY 2022 - 2023	Manager Recommends
72-772-9610	Transfer to General Fund	0	0	0	0	0
72-772-9631	Transfer to Wastewater	0	100,000	0	0	0
72-772-9800	Appropriated Fund Balance	537,000	733,594	350,075	701,406	701,406
Department Totals (72-772)		537,000	833,594	350,075	701,406	701,406

**TOWN OF OAK ISLAND
BUDGET SUMMARY ARP FUND (51)
FY 2022 - 2023**

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept Request FY 22 - 23	Manager Recommends
	Revenue					
51-300-3830	ARP Funding Received	0	2,672,596	2,672,596		
51-300-9800	Appropriated Fund Balance				672,894	672,894
	Total Revenues	0	2,672,596	2,672,596	672,894	672,894

**TOWN OF OAK ISLAND
BUDGET SUMMARY - ARP FUNDING
FY 2022 - 2023**

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22- 23	Manager Recommends
51-751-9610	Transfer to General Fund	-		-	672,894	672,894
	Appropriated Fund Balance	-	2,672,596	2,672,596	-	-
		-	-	-	-	-
		-	-	-	-	-
	Sub-Total Departmental Expenditures	-	2,672,596	2,672,596	672,894	672,894

**TOWN OF OAK ISLAND
BUDGET SUMMARY - ARP FUNDING
FY 2022 - 2023**

Transfer Out

51-751-9610 Transfer to General Fund to Fund the following items.

Police Department

The Police Department must replace 30 Tazer units which are several years old with no warranty. The cost of the Tazers. \$ 74,844

The Police Department must replace all 36 portable radios due to changes in communication systems \$ 198,000

Body Car Cameras. Thirty body/car cameras will need to be purchased @ \$8,535 each \$ 256,050

Total= \$ 528,894

Fire Department

Fire Dept Radios - The current radios will no longer function in 2025. We are looking to purchase the remaining 21 radios this year from the ARP Funds \$ 144,000

Total= \$ 144,000

Total \$ 672,894

TOWN OF OAK ISLAND
BUDGETED REVENUES WATER FUND (30)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends	%
Service Revenue							
30-300-5110	Water Utility Revenue	3,754,221	3,823,082	3,687,795	3,900,000	3,900,000	
30-300-1600	Penalties & Late Fees	35,275	30,000	39,051	30,000	30,000	
30-300-5120	System Development Fees	164,489	70,000	166,580	150,000	150,000	
30-300-5130	Water Tap Fees	315,494	80,000	323,551	250,000	250,000	
30-300-5140	Reconnection Fees	79,735	65,000	118,335	75,000	75,000	
30-300-5150	Hydrant Connection Fee	800	-	-	1,000	1,000	
30-300-8100	Miscellaneous Revenue	45,558	4,465	10,831	5,000	5,000	
30-300-9800	Appropriated Fund Balance	-	54,000	-	-	-	
	Sub-Total Service Income	4,395,573	4,126,547	4,346,143	4,411,000	4,411,000	92.96%
Tower Leases							
30-300-4730	Tower Lease - US Cellular	21,263	21,276	22,425	22,425	22,425	
30-300-4731	Tower Lease - AT&T	100,683	99,470	98,160	98,160	98,160	
30-300-4732	Tower Lease - T Mobile	55,727	55,820	57,580	57,580	57,580	
30-300-4734	Tower Lease - Verizon	152,585	153,232	156,000	156,000	156,000	
	Sub-Total Tower Leases	330,257	329,798	334,165	334,165	334,165	7.04%
Transfers							
30-300-9742	Transfer from Covid 19 Fund	-	7,472	-	-	-	
	Total Water Fund (30)	4,725,830	4,463,817	4,680,308	4,745,165	4,745,165	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 2022 - 2023	Manager Recommends	%
Salaries & Wages							
30-720-0220	Salaries & Wages - Full Time	158,501	172,156	161,728	180,568	180,568	
30-720-0240	Salaries & Wages - Overtime	2,044	-	3,695	-	-	
	Sub-Total Salaries & Wages	160,545	172,156	165,423	180,568	180,568	6.58%
Fringe Benefits							
30-720-0245	Cell Phone Allowance	1,150	1,800	1,392	1,800	1,800	
30-720-0300	FICA & Medicare Expense	12,187	12,979	12,357	13,813	13,813	
30-720-0410	Group Insurance	26,953	26,704	29,781	33,305	33,305	
30-720-0510	LGERS Retirement	16,313	19,393	18,548	21,957	21,957	
30-720-0520	401K Plan Retirement	2,977	6,787	5,486	7,223	7,223	
30-720-0700	Unemployment Insurance	368	118	-	-	-	
30-720-0800	Workers Compensation	305	2,424	2,322	2,930	2,930	
	Sub-Total Fringe Benefits	60,254	70,205	69,886	81,028	81,028	2.95%
	Total Salaries, Wages & Fringe Benefits	220,799	242,361	235,309	261,595	261,595	9.53%
Departmental Expenditures							
30-720-2100	Departmental Supplies	703	3,500	2,047	3,500	3,500	
30-720-2300	Vehicle Fleet Operation & Maintenance	2,477	5,300	4,371	3,500	3,500	
30-720-3600	Staff Development	360	1,000	-	1,000	1,000	
30-720-3710	Uniforms	1,112	1,240	1,071	1,390	1,390	
30-720-4120	Maint. & Repair - Equipment	47	1,000	-	1,000	1,000	
30-720-4300	Telephone & Postage	421	1,000	437	1,000	1,000	
30-720-6100	Contracted Services	59,153	56,400	57,778	63,600	63,600	
30-720-6510	Cost of County Water	1,285,351	1,829,105	1,253,742	1,650,000	1,650,000	
30-720-6900	Damages for Buried Cable	2,144	-	5,038	5,000	5,000	
30-720-9100	Expendable Supplies	216	-	-	-	-	
	Total Departmental Expenditures	1,351,984	1,898,545	1,324,484	1,729,990	1,729,990	63.04%
Capital Outlay							
30-720-7400	Capital Outlay	-	28,200	26,740	-	-	0.00%
Transfers							
30-720-9631	Transfer to Wastewater	444,298	450,000	450,000	450,000	450,000	
30-720-9672	Transfer to Capital Reserve	166,000	193,800	193,800	302,572	302,572	
	Total Transfers	610,298	643,800	643,800	752,572	752,572	27.42%
	Department Total (30-720)	2,183,081	2,812,906	2,230,333	2,744,157	2,744,157	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u> Budget Request based on historical costs for office supplies including paper, water bills, and printer cartridges.	Total=	\$3,500
2300	<u>Vehicle Supplies and Repairs</u> Fuel, Oil, etc and minor repairs	Total=	\$3,500
3600	<u>Staff Development</u> Travel and training for customer service representatives to keep up to date on billing software, hand-held meters software and to attend customer service training courses.	Total=	\$1,000
3710	<u>Uniforms</u> This is to cover the cost of Uniforms for field employees (\$620. x 2) (4 shirts @ \$37.50)	Total=	\$1,390
4120	<u>Maintenance & Repair Equipment</u> Budget Request based on historical repair costs to computer equipment, printers, and hand-helds.	Total=	\$1,000
4300	<u>Telephone & Postage</u> Office Telephone service and postage for additional mailings	Total=	\$1,000
6100	<u>Contracted Services</u> Southdata -Monthly printing and mailing of utility bills (Monthly Avg \$5,100. x 12) Tyler Software Utility Billing Annual Fee Copier Lease	\$ 61,200 \$ 1,200 \$ 1,200 Total=	\$63,600
6510	<u>Cost of Wholesale Water from Brunswick County</u> Purchase of water from Brunswick County. For the period July 1, 2022 to June 30, 2023 the rate will be \$5.25/1,000 gallons.	Total=	\$1,650,000
6900	<u>Damages for Buried Cable</u> Cost to repair damaged buried utilities	Total=	\$5,000
	<u>Transfers</u>	Sub-Total	\$1,729,990
9631	<u>Transfer of Funds to Wastewater</u> Transfer of Funds to Wastewater to supplement operations	Total=	\$450,000
9672	<u>Transfer to Capital Reserve</u> Funds to be utilized for the purchase of water capital items in future periods	Total=	\$302,572
		Sub-Total	\$752,572
		Total	<u>\$2,482,562</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	<u>FY 20 - 21</u> <u>Actual</u>	<u>FY 21 - 22</u> <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			<u>FY 22 - 23</u> <u>Budget</u>	<u>Change</u> <u>%</u>	
Salaries/Benefits	220,799	242,361	261,595	7.94%	1
Operating Expenses	1,349,623	1,898,545	1,729,990	-8.88%	1
Sub-Total	1,570,422	2,140,906	1,991,585	-6.97%	2
					<u>4</u>
<u>Others</u>					
Transfers	610,298	643,800	752,572	16.90%	
Capital Outlay	0	28,200	0	-100.00%	
Sub-Total	610,298	672,000	752,572	11.99%	
TOTAL	2,180,720	2,812,906	2,744,157	-2.44%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	4		4

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)

PERSONNEL COST DATA

FY 2022 - 2023

Last Name Full Time Employee	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Total Salaries & Wages										
				\$ 159,224	\$ 4,299	\$ 6,000	\$ 10,145	\$ 900	\$ 180,568	\$ 33,305
Fringe Benefit Costs										
Cell Phone Allowance				\$ 1,800					\$ 1,800	
FICA & Medicare			7.65%	\$ 12,512					\$ 13,813	
Group Insurance				\$ 27,701					\$ 33,305	
Unemployment Insurance			\$117.50	\$ 470					\$ -	
Workers Compensation				\$ 351					\$ 2,930	
LGERS Retirement			12.16%	\$ 16,640					\$ 21,957	
401K Retirement			4.00%	\$ 6,506					\$ 7,223	
Total Fringe Benefit Costs				\$ 65,980	\$ -	\$ -	\$ -	\$ -	\$ 81,028	
Total Wages, Salaries & Fringe Benefits										
				\$ 225,204	\$ 4,299	\$ 6,000	\$ 10,145	\$ 900	\$ 261,595	

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 2022 - 2023	Manager Recommends	%
Salaries & Wages							
30-814-0220	Salaries & Wages - Full Time	377,627	400,533	424,568	478,102	478,102	
30-814-0230	Salaries & Wages - Part Time	0	0	0	0	0	
30-814-0240	Overtime - Scheduled	65,171	7,484	56,976	40,000	40,000	
30-814-0241	Overtime - Unscheduled		22,452	0	20,000	20,000	
	Sub-Total Salaries & Wages	442,798	430,469	481,544	538,102	538,102	26.89%
Fringe Benefits							
30-814-0245	Cell Phone Allowance	3,150	4,800	4,042	5,400	5,400	
30-814-0300	FICA & Medicare Expense	33,119	32,550	35,770	41,165	41,165	
30-814-0410	Group Insurance	58,279	59,705	69,586	79,844	79,844	
30-814-0510	LGERS Retirement	45,077	48,633	54,039	65,433	65,433	
30-814-0520	401K Plan Retirement	14,962	17,019	16,493	21,524	21,524	
30-814-0700	Unemployment Insurance	828	1,058	0	0	0	
30-814-0800	Workers Compensation	10,361	11,211	16,538	16,538	16,538	
	Sub-Total Fringe Benefits	165,776	174,976	196,469	229,904	229,904	11.49%
	Total Salaries, Wages & Fringe Benefits	608,574	605,445	678,012	768,006	768,006	
Departmental Expenditures							
30-814-2100	Departmental Supplies	608	2,500	1,309	2,500	2,500	
30-814-2101	Tap Installation	468,870	420,000	504,000	531,133	531,133	
30-814-2300	Vehicle Fleet Operation & Maintenance	20,045	29,500	33,087	31,500	31,500	
30-814-3100	Professional Services	268	2,500	0	2,500	2,500	
30-814-3101	Lab Testing	18,460	20,000	15,941	20,000	20,000	
30-814-3102	Backflow Valve Testing	17,850	25,000	31,149	28,500	28,500	
30-814-3300	Permits	2,662	3,000	2,708	3,500	3,500	
30-814-3600	Staff Development	1,578	5,000	442	5,000	5,000	
30-814-3710	Uniforms	4,511	4,960	4,685	5,580	5,580	
30-814-3720	OSHA Compliance Items	3,776	5,000	5,344	5,000	5,000	
30-814-4110	Maint. & Repair - Facilities	394	2,000	517	1,000	1,000	
30-814-4120	Maint. & Repair Equipment	5,849	8,000	5,939	8,000	8,000	
30-814-4300	Telephone & Postage	3,710	5,000	3,904	4,000	4,000	
30-814-4400	Utilities	7,541	6,500	6,236	6,500	6,500	
30-814-6100	Contracted Services	154,298	213,764	194,730	240,804	240,804	
30-814-9100	Expendable Equipment	1,223	0	0	0	0	
	Total Departmental Expenditures	711,643	752,724	809,992	895,517	895,517	44.75%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 2022 - 2023	Manager Recommends	%
	Capital Outlay						
30-814-5401	Capital Outlay	111,051	96,457	98,415	212,103	212,103	
30-814-5440	Capital Improvements	177,890	196,285	132,772	125,381	125,381	
	Sub-Total Capital Outlay	<u>288,940</u>	<u>292,742</u>	<u>231,187</u>	<u>337,484</u>	<u>337,484</u>	
	Department Total (30-814)	<u>1,609,157</u>	<u>1,650,911</u>	<u>1,719,191</u>	<u>2,001,007</u>	<u>2,001,007</u>	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Miscellaneous supplies for the offices based on past experience, computers, printers, plus added supplies for maintaining maps, GIS, establishing written specs, procedures and information packages for public information and education. Paper products.	Total=	\$2,500
2101	<u>Taps/Maintenance Water System</u>		
	Estimated per past experience plus installation of two (2) valves. Installation or replacement of three (3) hydrants. Installation of electronic meters and transmitters. Continued maintenance on water tower vaults.	Total=	\$531,133
2300	<u>Vehicle Fleet Operation & Maintenance</u>		
	Fuel, oil, etc. Based on review of current year expenses	Total=	\$31,500
3100	<u>Professional Services</u>		
	Estimated funds required for professional assistance in developing resources for Public Utilities and engineering for 59th & 61th streets	Total=	\$2,500
3101	<u>Professional Services - Lab Testing</u>		
	For monthly and quarterly State mandated testing for wells and distribution system as well as additional sampling.	Total=	\$20,000
3102	<u>Backflow Valve Testing</u>		
	Continued Annual testing of 800 + backflow valves town wide growing each year	Total=	\$28,500
3300	<u>Dues & Subscriptions</u>		
	Estimated for professional dues, mandated state certificate renewal, books, subscriptions and other materials.	Total=	\$3,500
3600	<u>Staff Development</u>		
	Estimated per past experience plus additional training to maintain State mandated certifications. Required 6 Continuing Education Hours/employee with certifications.	Total=	\$5,000
3710	<u>Uniforms</u>		
	For Water Division (9 employees) \$620 per employee for shirts, pants, hats, rain gear.	Total=	\$5,580
3720	<u>OSHA Compliance Items</u>		
	Inventory of confined space equipment devices, sensors & other safety Equipment & devices.	Total=	\$5,000
4110	<u>Maintenance & Repairs - Facilities</u>		
	Repairs pump house structures and water tanks.	Total=	\$1,000
4120	<u>Maintenance & Repairs - Equipment</u>		
	Estimated per past experience to cover repairs and maintenance of handheld meter reading units, electric wands and other Water Department special equipment.	Total=	\$8,000
4300	<u>Telephone & Postage</u>		
	Estimated per past experience for educational and annual mailings of CCR reports.	Total=	\$4,000
4400	<u>Utilities</u>		
	Based on review of Current year invoices	Total=	\$6,500
6100	<u>Contracted Services</u>		
	Contracted amount for water tower maintenance with Southern Corrosion	\$	102,640
	Annual Software Maintenance and Fees for Sensus	\$	27,040
	Based on present contracts for maintenance and repairs to other parts of the system which is increasing this year	\$	111,124
		Total=	\$240,804
9100	<u>Expendable Equipment</u>		
	Small Value Equipment costing less than \$5,000 with a useful life of more than one year	Total=	\$0
		Sub-Total	\$895,517
5401	<u>Capital Outlay</u>		
	2023 Ford F-750 Dump Truck to replace 2006 Chevrolet Dump Truck.	\$	109,560
	2023 Ford F-350 Service Body Truck includes tool boxes and liner	\$	55,543
	Purchase Thompson Dewatering 4" pump, to replace Thompson Silent Night Dewatering 4" pump	\$	47,000
		Total=	\$212,103
5440	<u>Capital Improvements</u>		
	Continued replacement of the last 9 dead end street blow offs to improve water quality. There has been a total of 60 dead end street blow offs replaced in the last three years.	\$	56,322
	Continue Exterior & Interior maintenance of 776 fire hydrants. The Plan is to do 100 in 2022-2023 This cost is for \$24,059 in material cost and \$45,000 in contract labor cost.	\$	69,059
		Total=	\$125,381
		Total	\$1,233,001

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21 Actual</u>	<u>FY 20 - 21 Budget</u>	<u>Recommended</u>		<u>POSITIONS</u>
			<u>FY 22 - 23 Budget</u>	<u>% Change</u>	
Salaries/Benefits	608,574	605,445	768,006	26.85%	Water Superintendent 1
Operating Expenses	711,643	752,724	895,517	18.97%	Backflow Prevention Tech 1
Sub-Total	1,320,217	1,358,169	1,663,523	22.48%	Crew Leader 2
					Utility Maint. Mech 2
<u>Other</u>					Heavy Equipment Operator 2
Capital Outlay / Improvment	288,940	292,742	337,484	15.28%	Utility Maint. Mech (NEW) 1
Sub-Total	288,940	292,742	337,484	15.28%	<u>TOTAL</u> 9
TOTAL	1,609,157	1,650,911	2,001,007	21.21%	

PERSONNEL	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	9	0	9

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employees										
Sub-Total Salaries & Wages				\$ 436,278	\$ 11,780	\$ 12,000	\$ 16,019	\$ 12,000	\$ 478,102	\$ 79,844
Overtime - Scheduled				\$ 22,452		\$ -			\$ 40,000	
Overtime - Un-Scheduled				\$ -		\$ -			\$ 20,000	
Total Salaries & Wages				\$ 458,730	\$ 11,780	\$ 12,000	\$ 16,019	\$ 12,000	\$ 538,102	
Fringe Benefit Costs				\$ 2,400					\$ 5,400	
Cell Phone Allowance				\$ 57,360					\$ 79,844	
Group Insurance				\$ 30,634					\$ 41,165	
FICA & Medicare			7.65%	\$ 1,058					\$ -	
Unemployment Insurance			\$0	\$ 10,565					\$ 16,538	
Workers Compensation			12.16%	\$ 36,160					\$ 65,433	
LGERS Retirement			4.00%	\$ 16,018					\$ 21,524	
Total Fringe Benefit Costs				\$ 154,195	\$ -	\$ -	\$ -	\$ -	\$ 229,904	
Total Salaries, Wages & Fringe Benefits				\$ 612,925	\$ 11,780	\$ 12,000	\$ 16,019	\$ 12,000	\$ 768,006	

TOWN OF OAK ISLAND
BUDGETED REVENUES WASTEWATER FUND (31)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 20 - 21	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommendations	%
Services							
31-300-5210	Sewer Utility Income	4,893,228	4,800,000	4,919,908	4,902,948	4,902,948	
31-300-5220	System Development Fees	681,083	300,000	569,479	500,000	500,000	
31-300-5230	Tap Fees/New Service	337,730	225,000	352,885	300,000	300,000	
31-300-5250	Sewer Revenue - Caswell Beach	319,596	250,000	307,659	250,000	250,000	
	Sub-Total Services	6,231,637	5,575,000	6,149,931	5,952,948	5,952,948	41.67%
Other Operating Revenues							
31-300-8945	Salty Dog Park Funding	0	0	0	0	0	
	Sub-Total Other Operating Revenues	0	0	0	0	0	0.00%
31-300-9500	Interest - Reserve Accounts	0	2,000	0	50	50	0.00%
Transfers							
31-300-8946	Transfer from Water Fund	444,298	450,000	450,000	450,000	450,000	
31-300-9739	Transfer from SDF Fund	6,312,000	7,017,958	7,017,958	7,047,446	7,047,446	
31-300-9742	Transfer from Covid 19 Fund	0	7,472	7,472	0	0	
31-300-9765	Transfers from Sewer Assessments	0	825,405	825,405	837,020	837,020	
31-300-9772	Transfer from Capital Reserve	0	100,000	100,000	0	0	
	Sub-Total Transfers	6,756,298	8,400,835	8,400,835	8,334,466	8,334,466	58.33%
31-300-9800	Appropriated Fund Balance		94,490			0	
	Total Wastewater Fund (31)	12,987,935	14,072,325	14,645,256	14,287,464	14,287,464	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager Recommendations	%
Salaries & Wages							
31-820-0220	Salaries & Wages - Full Time	293,222	299,409	311,605	325,234	325,234	
31-820-0240	Salaries & Wages - Overtime -Scheduled	56,946	20,000	63,335	60,000	60,000	
31-820-0241	Salaries & Wages - Overtime -Unscheduled	-	-	-	-	-	
	Sub-Total Wages & Salaries	350,168	319,409	374,939	385,234	385,234	8.42%
Fringe Benefits							
31-820-0245	Cell Phone Allowance	2,400	2,400	2,526	2,400	2,400	
31-820-0300	FICA & Medicare Expense	25,782	24,149	27,710	29,470	29,470	
31-820-0410	Group Insurance	50,422	50,732	45,503	59,797	59,797	
31-820-0510	LGERS Retirement	35,656	33,795	42,105	39,548	39,548	
31-820-0520	401K Supplemental retirement	13,558	11,827	13,667	13,009	13,009	
31-820-0700	Unemployment Insurance	552	705	-	-	-	
31-820-0800	Workers Compensation	7,926	9,231	5,879	5,879	5,879	
31-820-1000	Retiree Insurance	20,563	-	-	-	-	
	Sub-Total Fringe Benefits	156,860	132,839	137,390	150,103	150,103	3.28%
	Total Salaries, Wages and Benefits	507,028	452,248	512,330	535,337	535,337	11.70%
Operational Expenditures							
31-820-2100	Department Supplies	530	3,000	3,448	4,000	4,000	
31-820-2101	Chemicals	29,652	30,000	29,463	42,000	42,000	
31-820-2102	Certified Lab Equipment	4,997	8,000	95	5,000	5,000	
31-820-2300	Vehicle Fleet Operations & Maintenance	6,370	12,000	13,017	17,500	17,500	
31-820-2600	Groundskeeping Supplies	21,468	25,000	13,844	30,000	30,000	
31-820-2601	Salty Dog Park Maintenance	-	1,000	-	1,000	1,000	
31-820-3100	Professional Services	22,944	30,000	-	5,000	5,000	
31-820-3101	Lab Testing	17,065	20,000	21,114	20,000	20,000	
31-820-3300	Dues & Subscriptions	12,140	12,000	7,814	12,000	12,000	
31-820-3600	Staff Development	1,104	3,500	-	3,500	3,500	
31-820-3710	Uniforms	2,921	3,720	3,471	3,720	3,720	
31-820-3720	OSHA Compliance Items	1,050	4,000	1,137	4,000	4,000	
31-820-4110	Maint. & Repair Equipment	43,283	50,000	26,678	40,000	40,000	
31-820-4115	Maint. & Repair Facilities	3,712	65,000	111,016	25,000	25,000	
31-820-4120	Maint. & Repair Plant	42,904	50,000	19,536	40,000	40,000	
31-820-4130	Maint. & Repair Vehicles	1,810	-	-	-	-	
31-820-4140	Maint. & Repair System	-	-	19,536	-	-	
31-820-4300	Telephone & Postage	4,268	4,500	4,378	5,000	5,000	
31-820-4400	Utilities	63,590	65,000	58,310	65,000	65,000	
31-820-5440	Sewer Treatment Costs	2,807,199	2,814,742	2,807,759	2,816,713	2,816,713	
31-820-6100	Contracted Services	10,133	20,000	4,722	20,000	20,000	
31-820-6101	Contracted Services -Sludge Removal	66,300	100,000	69,253	120,000	120,000	
31-820-6520	Sewer Treatment -County (O&M)	694,445	600,000	650,472	700,000	700,000	
31-820-9100	Expendable Equipment	693	-	27	-	-	
31-820-9740	SDF Settlement Fund			1,327,995			
	Total Operational Expenditures	3,858,578	3,921,462	5,193,084	3,979,433	3,979,433	86.99%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept Request FY 22 - 23	Manager Recommends	%
Capital Outlay							
31-820-5401	Capital Outlay - Plant	-	153,490	156,579	16,000	16,000	0.35%
Transfers							
31-820-9672	Transfer to Capital Reserve	166,000	72,900	72,900	43,990	43,990	0.96%
Department Total (31-820)		4,531,606	4,600,100	5,934,893	4,574,760	4,574,760	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Department Supplies</u> Miscellaneous supplies for the offices based on past experience for computers, printers, plus added supplies for maintaining maps, procedures and information packages for public information and education.	Total=	\$4,000
2101	<u>Chemicals</u> Estimated per past experience, consumption and additional flows that are forthcoming. (Chemical cost up 40%)	Total=	\$42,000
2102	<u>Lab Equipment/Supplies</u> Estimated per past experience to provide the required testing for on-site monitoring as mandated in our NPDES permit. Test performed are cl2, ph, DO, imhoff cone and ammonia, will start to perform COD, TSS and MLSS sampling this year County had been providing some of this for us but we need quicker results for operation of plant.	Total=	\$5,000
2300	<u>Vehicle Fleet Operation & Maintenance</u> Fuel, diesel, oil, etc. Estimated per past experience. Also for SWRF and Fish Factory generators.	Total=	\$17,500
2600	<u>Groundskeeping Supplies</u> Estimated per past experience to upkeep 30 acres at Bill Smith Park for irrigation systems, also planting of cover crops on same as mandated in our NPDES permit. Applying lime, pesticides and fertilizers to grassed areas. Keeping up ball fields, chain link fencing, clay, mulch, tress, shrub, signs,etc.	Total=	\$30,000
2601	<u>Salty Dog Park Maintenance</u> Estimated to maintain Salty Dog Park at Bill Smith Park	Total=	\$1,000
3100	<u>Professional Services - Engineering and Legal</u> Estimated funds required for professional assistance with studies of capacities, plant modifications, permit modifications, bar screening and GIS updates.	Total=	\$5,000
3101	<u>Professional Services - Lab Testing</u> For monthly and quarterly State mandated testing for monitoring wells, treatment, effluent, sludge and disposal. Five (10) different test are performed monthly on effluent with an additional five (10) test run quarterly, monitoring wells consist of three (3) wells with five (5) different test performed on them as well quarterly. Sludge test is run annually.	Total=	\$20,000
3300	<u>Dues & Subscriptions</u> Estimated for professional dues, mandated state certificate renewals, books, subscriptions and other materials and three (3) Permit renewals.	Total=	\$12,000
3600	<u>Staff Development</u> Estimated per past experience plus additional training within the utility field. Six (6) hours Continued Education required per license by the State.	Total=	\$3,500
3710	<u>Uniforms</u> (Cost of \$620 per employee for six employees)	Total=	\$3,720
3720	<u>OSHA Compliance Items</u> Safety boots for all department personnel. Inventory of items for confined space equipment and devices. Also includes new gas monitoring	Total=	\$4,000
4110	<u>Repairs & Maintenance - Equipment</u> Based on review of average amount of maintenance per past years	Total=	\$40,000
4115	<u>Repairs & Maintenance - Facilities</u> Estimated per past experience to cover repairs and maintence of blowers,pumps,valves,timers,relays,electrical equipment at both facilities and with the edition of upkeep of buildings and facilities at Bill Smith Park.	Total=	\$25,000
4120	<u>Repairs & Maintenance - Plant</u> Estimated per past experience to cover repairs and maintenance of blowers, pumps, valves, timers, relays and other electrical equipment for both the Fish Factory and SWRF facilities	Total=	\$40,000
4300	<u>Telephone & Postage</u> Estimated per past experience for 24/7 on call requirements. Plant Phones plus on call sewer phone. Mailing or reports, plans and other required notifications.	Total=	\$5,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

4400	<u>Utilities</u>		
	Estimated per past experience for disposal and treatment facilities.	Total=	\$65,000
5440	<u>Sewer Treatment Costs</u>		
	Payment to county for Capital Cost for Treatment.	Total=	\$2,816,713
6100	<u>Contracted Services</u>		
	Based on facility generators maintenance and cleaning of Aeration Basin and tilling of irrigation ponds.	Total=	\$20,000
6101	<u>Contracted Services - Sludge Removal</u>		
	Estimated per past experience. Current contract price is about \$0.20/gal hauled by Lewis Farms	Total=	\$120,000
6520	<u>Sewer treatment Costs</u>		
	Payment to county for O&M Costs for treatment which increased due to increased flow and increase from County for treatment.	Total=	\$700,000
		Sub-Total	\$3,979,433
5401	<u>Capital Outlay</u>		
	Purchase of 72" Zero Turn Motor to be utilized at Fish Factory Treatment Plant and Bill Smith Park Sprayfields	\$ 16,000	
		Total=	\$16,000
9672	<u>Transfer to Capital Reserve</u>		
	Transfer funds for planned capital expenditures	Total=	\$43,990
		Total	\$4,039,423

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	Recommended		<u>POSITIONS</u>
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	507,028	452,248	535,337	18.37%	Instrumentation/Electrician 1
Operating Expenses	1,051,380	1,106,720	1,162,720	5.06%	Treatment Plant Operator (ORC) 2
Sub-Total	1,558,407	1,558,968	1,698,057	8.92%	Treatment Plant Operator 1
					Utility Maint. Worker (BSP) 2
					<u>TOTAL</u> 6
<u>Other</u>					
Capital Outlay	0	153,490	16,000	-89.58%	
Sewer Treatment	2,807,199	2,814,742	2,816,713	0.07%	
Transfers	166,000	72,900	43,990	-39.66%	
Sub-Total	2,973,199	3,041,132	2,876,703	-5.41%	
TOTAL	4,531,606	4,600,100	4,574,760	-0.55%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	6	0	6

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Approved Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Supplement Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries and Wages										
Overtime - Scheduled				\$ 294,902	\$ 7,962	\$ 9,000	\$ 12,019	\$ 1,350	\$ 325,234	\$ 59,797
Overtime - Un-Scheduled				\$ 20,000					\$ 60,000	
Total Salaries & Wages				\$ 314,902	\$ 7,962	\$ 9,000	\$ 12,019	\$ 1,350	\$ 385,234	
Fringe Benefit Costs										
Cell Phone Allowance			600	\$ 2,400					\$ 2,400	
Group Insurance				\$ 41,756					\$ 59,797	
FICA & Medicare		7.65%		\$ 21,722					\$ 29,470	
Unemployment Insurance		\$118		\$ 705					\$ -	
Workers Compensation				\$ 10,065					\$ 5,879	
LGERS Retirement		12.16%		\$ 22,062					\$ 39,548	
401K Retirement		4.00%		\$ 9,773					\$ 13,009	
Retiree Insurance				\$ 25,031					\$ -	
Total Fringe Benefit Costs				\$ 133,514	\$ -	\$ -	\$ -	\$ -	\$ 150,103	
Total Salaries, Wages and Fringe Benefit Costs										
				\$ 448,416	\$ 7,962	\$ 9,000	\$ 12,019	\$ 1,350	\$ 535,337	

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Depl. Request FY 22 - 23	Manager Recommend FY 22 - 23	%
Salaries & Wages							
31-830-0200	Salaries & Wages - Full Time	311,353	298,583	323,867	371,696	371,696	
31-830-0210	Salaries & Wages - Overtime - Scheduled	79,171	19,693	82,704	45,000	45,000	
31-830-0220	Salaries & Wages - Overtime -Unscheduled	-	22,975	-	30,000	30,000	
	Sub-Total Salaries & Wages	390,525	341,251	406,571	446,696	446,696	4.60%
Fringe Benefits							
31-830-0245	Cell Phone Allowance	3,600	3,600	3,789	4,200	4,200	
31-830-0300	FICA & Medicare Expense	28,687	25,820	29,958	34,172	34,172	
31-830-0410	Group Insurance	48,359	49,388	53,483	66,505	66,505	
31-830-0510	LGERS Retirement	39,784	38,578	45,721	54,318	54,318	
31-830-0520	401K Plan Retirement	13,507	13,501	12,504	17,868	17,868	
31-830-0700	Unemployment Insurance	552	705	-	-	-	
31-830-0800	Workers Compensation	7,975	11,085	9,231	8,768	8,768	
	Sub-Total Fringe Benefits	142,464	142,677	154,687	185,831	185,831	1.91%
	Total Salaries, Wages & Fringe Benefits	532,988	483,928	561,259	632,527	632,527	6.51%
Operational Expenditures							
31-830-2100	Department Supplies	420	3,000	1,873	3,000	3,000	
31-830-2101	Sewer Tap Installation	224,400	225,000	322,773	325,000	325,000	
31-830-2300	Vehicle Fleet Operation & Maintenance	23,877	21,000	39,648	21,000	21,000	
31-830-3100	Professional Services	2,813	9,000	2,541	9,000	9,000	
31-830-3300	Dues & Subscriptions	2,395	10,000	1,364	10,000	10,000	
31-830-3600	Staff Development	2,137	6,000	183	6,000	6,000	
31-830-3710	Uniforms	3,035	3,720	3,126	4,340	4,340	
31-830-3720	OSHA Compliance Items	890	3,000	1,137	3,200	3,200	
31-830-4110	Maint. & Repairs - Facilities	14,219	14,000	6,109	14,000	14,000	
31-830-4120	Maint. & Repairs - Equipment	130,980	135,000	128,152	145,000	145,000	
31-830-4140	Maint. & Repairs - Collection System	195,444	295,000	253,283	300,000	300,000	
31-830-4300	Telephone	9,514	8,000	5,497	8,000	8,000	
31-830-4301	Internet Access	1,405	3,000	-	3,000	3,000	
31-830-4400	Utilities	344,604	320,000	333,320	320,000	320,000	
31-830-6100	Contracted Services	165,914	150,000	137,619	200,000	200,000	
31-830-9100	Expendable Equipment	2,842	-	-	-	-	
	Sub-Total Operational Expenditures	1,124,887	1,205,720	1,236,627	1,371,540	1,371,540	14.12%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommendations	%
	Capital Outlay						
31-830-5440	Capital Outlay - System	75,397	192,512	186,688	49,000	49,000	
31-830-5450	Capital Outlay-CIP	106,362	189,337	149,352	371,447	371,447	
	Sub-Total Capital Outlay	181,759	381,849	336,040	420,447	420,447	4.33%
	Debt Service-Principal & Interest						
31-830-7110	Debt Service - Principal	3,943,739	4,119,975	4,119,975	4,306,582	4,306,582	
31-830-7120	Debt Service - Interest	3,281,548	3,103,725	3,103,725	2,917,618	2,917,618	
	Sub-Total Debt Service Principal & Interest	7,225,287	7,223,700	7,223,700	7,224,200	7,224,200	74.38%
	Transfers						
31-830-9630	Transfer to Water Fund	-	-	-	-	-	
31-830-9672	Transfer to Capital Reserve	100,000	177,028	177,028	63,990	63,990	
31-830-9740	Transfer to Sewer Assessments	-	-	-	-	-	
	Sub-Total Transfers	100,000	177,028	177,028	63,990	63,990	0.66%
	Department Total (31-830)	9,164,923	9,472,225	9,534,654	9,712,704	9,712,704	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u>		
	Miscellaneous supplies for the offices based on past experience for computers, printers, plus added supplies for maintaining maps, procedures and information packages for public information and education.	Total=	\$ 3,000
2101	<u>Sewer Taps</u>		
	Materials needed to provide service connections to our customers.(5 on vac system, 4 on gravity system)		
	Installation of 30 pits	Total=	\$ 325,000
2300	<u>Vehicle Fleet Operations and Maintenance</u>		
	Fuel, diesel, oil, etc.and othe small repairs and maintenance issues.	Total=	\$ 21,000
3100	<u>Professional Services</u>		
	Permit renewal modifications and other studies	Total=	\$ 9,000
3300	<u>Dues & Subscriptions</u>		
	Estimated for professional dues, mandated state certificate renewals, books, subscriptions and other materials. As well as additional Permit renewals along with the SCADA renewal.	Total=	\$ 10,000
3600	<u>Staff Development</u>		
	Estimated per past experience plus additional training within the utility field (six (6) hours continued Education required per license by the State.)	Total=	\$ 6,000
3710	<u>Uniforms</u>		
	Uniform Costs for seven (7) employees @ \$620.00 per employee	Total=	\$ 4,340
3720	<u>OSHA Compliance Items</u>		
	Safety equipment needed in the field, including \$150.00 per employee for safety boots	Total=	\$ 3,200
4110	<u>Maint. & Repairs - Facilities</u>		
	For repairs to Wastewater Department Bldgs and Grounds	Total=	\$ 14,000
4120	<u>Maint. & Repairs - Equipment</u>		
	Cover the repairs and maintenance of sewage pumps, valves, electrical equipment with the vacuum and gravity lift stations. Also repair of SCADA monitoring equipment (radios, antennas, etc.) and generator repairs. Also includes the costs of the bypass connections.	Total=	\$ 145,000
4140	<u>Maint. & Repairs - Collection System</u>		
	Maintenance provided to 36 Lift Stations, 68 pumps, 9,000 connections, manholes, 100 miles of pipe lines.	Total=	\$ 300,000
4300	<u>Telephone & Postage</u>		
	Estimated per past experience for 24/7 on call requirements plus Lift Stations and Vacuum Stations Alarm Systems.	Total=	\$ 8,000
4301	<u>Internet Access</u>		
	Based on past year activity	Total=	\$ 3,000
4400	<u>Utilities</u>		
	Estimated per past experience for Lift Stations (36 Total) plus Vacuum Stations (9).	Total=	\$ 320,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

6100	<u>Contracted Services</u>		
	Emergency repairs to collection system, line and service repair. Vac Stations, lift station and generator repairs. Includes \$13,000 for the SCADA system annual maintenance.		
		Total=	\$ 200,000
	<u>Capital Outlay and Improvement</u>	Sub-Total	\$ 1,371,540
5440	<u>Capital Outlay</u>		
	Purchase of CD103M Godwin By-Pass Pump (This pump is needed during power outages and will help with the phazing out of portable generators due to continued maintenance and repair cost.	\$ 49,000	
		Total=	\$ 49,000
5450	<u>Capital Improvement</u>		
	All Vac Stations SCADA Alarm Upgrades	\$ 122,447	
	Vac Pit Packages (24-Total Kits Only) New customers and also for damaged pits.	\$ 144,000	
	Grinder and Submersable Pumps which includes 3 HP, 5HP, and 15 HP (Total of 32 Lift Stations)	\$ 60,000	
	Impellers for Sewage Pumps at all Vac Stations	\$ 45,000	
		Total=	\$ 371,447
	<u>Debt Service - Principal and Interest</u>	Sub-Total	\$ 420,447
7110	<u>Debt Service - Principal</u>		
	2015 Revenue Bond	\$ 1,960,000	
	2017 Revenue Bond	\$ 1,600,000	
	SRLF - \$9,000,000	\$ 401,961	
	SRLF - \$8,500,000	\$ 344,621	
		Total=	\$ 4,306,582
7120	<u>Debt Service - Interest</u>		
	2015 Revenue Bond	\$ 1,597,638	
	2017 Revenue Bond	\$ 1,182,681	
	SRLF - \$9,000,000	\$ 62,687	
	SRLF - \$8,500,000	\$ 74,611	
		Total=	\$ 2,917,618
9672	<u>Transfer to Capital Reserve</u>		
	Transfers for funding of future capital projects as capital needs replaced	Total=	\$ 63,990
		Sub-Total	\$ 7,288,190
		Total	\$ 9,080,177

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
DEPARTMENT SUMMARY
FY 2022-2023

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	532,988	483,928	632,527	30.71%	1 Wastewater Superintendent
Operating Expenses	1,124,887	1,205,720	1,371,540	13.75%	1 Crew Leader
Sub-Total	1,657,876	1,689,648	2,004,067	18.61%	2 Collection System Operator
					2 Collection System Mechanic
<u>Other</u>					1 Collection System Mechanic (NEW)
Capital Outlay	75,397	192,512	49,000	-74.55%	<u>TOTAL</u>
Capital Outlay -CIP	106,362	189,337	371,447	96.18%	7
Debt Service	7,225,287	7,223,700	7,224,200	0.01%	
Reserves	100,000	177,028	63,990	-63.85%	
Transfers	-	-	-	-	
Sub-Total	7,507,047	7,782,577	7,708,637	-0.95%	
TOTAL	9,164,923	9,472,225	9,712,704	2.54%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	7		7

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name Full Time Employee	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Supplement Check	Approved Salary	Annual Insurance
Sub-Total Salaries and Wages										
Overtime - Scheduled				\$ 339,663	\$ 9,171	\$ 9,000	\$ 12,287	\$ 1,575	\$ 371,696	\$ 66,505
Overtime - Unscheduled				\$ 30,000					\$ 45,000	
Total Salaries & Wages				\$ 369,663	\$ 9,171	\$ 9,000	\$ 12,287	\$ 1,575	\$ 446,696	
Fringe Benefit Costs										
Cell Phone Allowance			\$600	2,400					\$ 4,200	
Group Insurance				49,388					\$ 66,505	
FICA & Medicare & Medicare			7.65%	25,820					\$ 34,172	
Unemployment Insurance			\$118	705					\$ -	
Workers Compensation				11,085					\$ 8,768	
LGERS Retirement			12.16%	21,018					\$ 54,318	
401K Retirement			4.00%	6,040					\$ 17,868	
Total Fringe Benefit Costs				\$ 116,456	\$ -	\$ -	\$ -	\$ -	\$ 185,831	
Total Salaries, Wages & Fringe Benefits										
				\$ 486,119	\$ 9,171	\$ 9,000	\$ 12,287	\$ 1,575	\$ 632,527	

TOWN OF OAK ISLAND
BUDGETED REVENUES/EXPENDITURES SEWER DISTRICT FUND (39)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends
39-300-5610	Sewer District Fee - Current Year	6,957,448	7,017,958	6,678,710	7,047,446	7,047,446
39-300-5620	Sewer District Fee - Prior Year	35,112	0	0	0	0
39-300-8952	Sewer District Fee - Interest and Charges				0	0
Total Sewer District Fee		6,992,560	7,017,958	6,678,710	7,047,446	7,047,446
39-835-9631	Transfer to Wastewater Fund	6,312,000	7,017,958	7,017,958	7,047,446	7,047,446

TOWN OF OAK ISLAND
BUDGETED REVENUES/EXPENDITURES SEWER ASSESSMENTS (40)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommendations
40-300-6100	Sewer Assessments	99,940	100,000	15,888	0	0
40-300-6150	Sewer Assessments - Interest	9,192	10,000			0
40-300-9710	Transfers from Other Funds	0				
40-300-9700	Appropriated Fund Balance	0	715,405		837,020	837,020
	Total Sewer Assessments	109,132	825,405	15,888	837,020	837,020
40-480-9631	Transfer to Wastewater Fund	0	825,405	0	837,020	837,020
	Department Total (40)	0	825,405	0	837,020	837,020

TOWN OF OAK ISLAND
REVENUES STORMWATER FUND (32)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommendations	Council Approved
32-300-5310	Stormwater Fees - Residential	633,502	650,541	647,621	809,200	809,200	809,200
32-300-5320	Stormwater Fees - Commercial	30,584	30,598	31,000	30,302	30,302	30,302
32-300-9742	Transfer from Covid 19 Fund		1,245	1,245			
32-300-9800	Appropriated Fund Balance	0	136,141		0	0	0
32-300-5400	Permit Review				50,500	50,500	50,500
32-300-5401	Reinspection Fee				3,750	3,750	3,750
Total Stormwater Fund		664,086	818,525	679,866	893,752	893,752	893,752

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Expense FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommendations
Salaries & Wages						
32-562-0220	Salaries & Wages - Full Time	129,168	155,320	154,048	309,703	309,703
32-562-0240	Salaries & Wages - Overtime	8,069	-	2,685	-	-
	Sub-Total Salaries & Wages	137,238	155,320	156,734	309,703	309,703
						34.65%
Fringe Benefits						
32-562-0245	Cell Phone Allowance	650	600	600	1,200	1,200
32-562-0300	FICA & Medicare Expense	10,397	11,787	11,874	23,692	23,692
32-562-0410	Group Insurance	18,889	20,767	20,654	57,087	57,087
32-562-0510	LGERS Retirement	13,929	17,611	17,595	37,660	37,660
32-562-0520	401K Plan Retirement	3,379	6,163	5,011	12,388	12,388
32-562-0700	Unemployment Insurance	368	470	-	0	0
32-562-0800	Workers Compensation	6,470	7,575	5,848	7,378	7,378
32-562-1000	Retiree Insurance (OPEB)	23,329	21,412	22,149	20,780	20,780
	Sub-Total Fringe Benefits	77,410	86,385	83,731	160,185	160,185
						17.92%
	Total Salaries, Wages & Fringe Benefits	214,648	241,705	240,464	469,888	469,888
						52.57%
Operational Expenditures						
32-562-2100	Departmental Supplies	1,779	2,500	3,023	5,000	5,000
32-562-2300	Vehicle Fleet Operations & Maintenance	7,215	14,000	16,166	14,000	14,000
32-562-3100	Professional Services	0	2,000	-	2,500	2,500
32-562-3200	NPDES - Public Education	0	2,000	1,158	2,000	2,000
32-562-3300	Environmental Permit	860	860	1,086	900	900
32-562-3600	Staff Development	896	1,000	163	1,000	1,000
32-562-3710	Uniforms	1,294	2,480	1,511	4,340	4,340
32-562-3720	OSHA Compliance Items	867	1,500	1,421	4,000	4,000
32-562-4140	Maint. & Repairs - Drainage	35,994	40,000	20,131	55,000	55,000
32-562-4300	Telephone & Postage	0	448	-	400	400
32-562-6100	Contracted Services	21,423	60,000	43,777	80,000	80,000
32-562-6101	Drainage Projects	67,929	86,500	108,812	100,000	100,000
32-562-6102	Water Quality Monitoring	49	500	-	300	300
	Total Operational Expenditures	138,107	213,788	197,248	269,440	269,440
						30.15%
32-562-5420	Capital Outlay	116,152	166,141	127,352	113,000	113,000
						12.64%
32-562-9672	Transfer to Capital Reserve	30,000	196,891	100,000	41,424	41,424
						4.63%
	Department Total (32-562)	488,906	818,525	665,065	893,752	893,752
						100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u> Estimated funds to purchase departmental supplies.	Total=	\$5,000
2300	<u>Vehicle Repairs and Supplies</u> Gas, oil, etc. for department vehicle use and maintenance and repairs to Dump truck & backhoe and other equipment.	Total=	\$14,000
3100	<u>Professional Services</u> Estimated funds needed for consulting to update the GIS stormwater inventory and engineering service for structural BMP design and large-scale stormwater management plan reviews.		\$2,500
3200	<u>NPDES-Public Education</u> Funds for development and distribution of public education materials to identified user groups and conducting outreach programs.	Total=	\$2,000
3300	<u>Environmental Permit</u> Based on review of Current year permit cost	Total=	\$900
3600	<u>Staff Development</u> Estimated funds needed for travel and training (e.g., sediment and erosion control, stormwater regulations, GIS/GPS, clean water contractor, rain garden certification.)	Total=	\$1,000
3710	<u>Uniforms</u> 7 employees at \$620.00 each	Total=	\$4,340
3720	<u>OSHA Compliance Items</u> Safety Shoes for employees and other equipment, etc. for safety compliance.	Total=	\$4,000
4140	<u>Maintenance and Repairs - Drainage</u> Estimated from past experience, funds for stone, replacement pipe, etc. for maintaining system. In addition, there will be an effort to clear and maintain the Town's 25 miles of open ditches.	Total=	\$55,000
4300	<u>Telephone & Postage</u> Estimated funds needed for basic administrative operations plus added amount for mailings of educational materials, notices, etc.	Total=	\$400
6100	<u>Contracted Services</u> Estimated expenses needed for repairs during the year. Inventory & Survey of entire drainage system in 2 Phases FY 22-23 \$50,000.	Total=	\$80,000
6101	<u>Drainage Projects</u> Estimated funds needed for the materials for new long-term drainage improvement projects, including stone, landscape fabric, topsoil if needed, and support equipment rental if necessary.	Total=	\$100,000
6102	<u>Water Quality Monitoring</u> Funds for water sampling and analysis for Water Quality Group Requests.	Total=	\$300
		Sub-Total	\$269,440
5420	<u>Capital Outlay - Equipment</u> Purchase of Ford Ranger which an additional vehicle needed for the department Mini Excavator	\$ 30,000 \$ 83,000 Total=	\$113,000
9672	<u>Transfer to Capital Reserve</u> Funds to be utilized for the purchase of Storm water equipment and infrastructure.	Total	\$41,424
		Total	\$423,864

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
FY 2022 - 2023

<u>Expenditures</u>	<u>FY 20 - 21</u> <u>Actual</u>	<u>FY 21 - 22</u> <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			<u>FY 22 - 23</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	214,648	241,705	469,888	94.41%	1
Operating Expenses	138,107	213,788	269,440	26.03%	1
Sub-Total	352,755	455,493	739,328	62.31%	1
<u>Other</u>					1
Capital Outlay	116,152	166,141	113,000	-31.99%	1
Transfers	30,000	196,891	41,424	-78.96%	1
Sub-Total	146,152	363,032	154,424	-57.46%	1
TOTAL	498,906	818,525	893,752	9.19%	7
<u>PERSONNEL</u>	<u>FULL-TIME</u> 7	<u>PART-TIME</u> 0	<u>TOTAL</u> 7		

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
PERSONNEL COST DATA

Last Name	Last Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries & Wages										
Overtime				\$ 289,432	\$ 7,815	\$ 4,500	\$ 6,381	\$ 1,575	\$ 309,703	\$ 57,087
Total Salaries & Overtime				\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 294,432	\$ 7,815	\$ 4,500	\$ 6,381	\$ 1,575	\$ 309,703	
Fringe Benefit Costs										
Cell Phone Allowance				\$ 600					\$ 1,200	
Group Insurance				\$ 20,767					\$ 57,087	
FICA & Medicare			7.65%	\$ 11,787					\$ 23,692	
Unemployment Insurance				\$ 470					\$ -	
Workers Compensation				\$ 6,413					\$ 7,378	
LGERS Retirement			12.16%	\$ 17,611					\$ 37,660	
401K Retirement			4.00%	\$ 6,163					\$ 12,388	
Retiree Insurance				\$ 23,029					\$ 20,780	
Total Fringe Benefit Costs				\$ 86,840	\$ -	\$ -	\$ -	\$ -	\$ 160,185	
Total Salaried, Wages & Fringe Benefits										
				\$ 381,272	\$ 7,815	\$ 4,500	\$ 6,381	\$ 1,575	\$ 469,888	

TOWN OF OAK ISLAND
REVENUES SOLID WASTE FUND (35)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends
35-300-3250	Solid Waste Disposal Tax	7,470	4,142	3,300	4,142	4,142
35-300-5410	Solid Waste Collection Fee	1,266,316	1,408,223	1,537,764	1,614,987	1,614,987
35-300-8420	Sale of Materials			2,368	0	0
35-300-9710	Transfer from General Fund	152,000		0	137,646	137,646
35-300-9742	Transfer from Covid 19 Fund	0	1,868	1,868		
35-300-9772	Transfer from Capital Reserve		20,000	0		
Total Solid Waste Fund (35)		1,425,786	1,434,233	1,545,300	1,756,775	1,756,775

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
35-580-0220	Salaries & Wages - Full Time	139,819	187,583	187,967	199,111	199,111	
35-580-0240	Salaries & Wages - Overtime	13,977	-	4,019	-	-	
	Sub-Total Salaries & Wages	153,796	187,583	191,986	199,111	199,111	11.33%
Fringe Benefits							
35-580-0245	Cell Phone Allowance	1,519	2,400	2,021	2,400	2,400	
35-580-0300	FICA & Medicare Expense	11,394	14,207	15,990	15,232	15,232	
35-580-0410	Group Insurance	20,379	30,003	41,912	36,046	36,046	
35-580-0510	LGERS Retirement	15,648	21,227	24,730	24,212	24,212	
35-580-0520	401K Plan Retirement	4,724	7,429	6,591	7,964	7,964	
35-580-0700	Unemployment Insurance	276	353	-	-	-	
35-580-0800	Workers Compensation	8,330	7,449	7,859	9,915	9,915	
35-580-1000	Retiree Insurance (OPEB)	11,763	15,252	24,583	28,565	28,565	
	Sub-Total Fringe Benefits	74,032	98,320	123,686	124,334	124,334	7.08%
	Total Salaries, Wages & Fringe Benefits	227,829	285,903	315,672	323,445	323,445	18.41%
Departmental Expenditures							
35-580-2100	Departmental Supplies	1,492	1,750	1,107	1,750	1,750	
35-580-2300	Vehicle Fleet Operations & Maintenance	24,530	112,000	63,244	95,000	95,000	
35-580-3710	Uniforms	860	2,480	2,296	2,480	2,480	
35-580-3720	OSHA Compliance	450	600	568	600	600	
35-580-4130	Maint. & Repair - Vehicles	56,782	-	-	-	-	
35-580-4140	Maint. & Repair - Ramp	0	2,500	-	2,500	2,500	
35-580-4300	Telephone	0	1,000	-	1,000	1,000	
35-580-6100	Contracted Services	57,194	240,000	227,396	250,000	250,000	
35-580-6101	Household Refuse Services	149,776	-	-	-	-	
35-580-6105	Hurricane Debris Clearing	796	-	-	-	-	
35-580-6410	Solid Waste Disposal Fees	2,702	15,000	11,582	15,000	15,000	
35-580-6420	Household Recycling Program	770,457	640,000	706,973	725,000	725,000	
35-580-6430	Tub Grinding	120,000	133,000	120,316	145,000	145,000	
35-580-9100	Expendable Equipment	0	-	-	-	-	
	Total Departmental Expenditures	1,185,039	1,148,330	1,133,482	1,238,330	1,238,330	70.49%
35-580-5420	Capital Outlay - Equipment	158,581	-	-	195,000	195,000	
35-580-9672	Transfer to Capital Reserve	0	-	0	0	0	
	Department Total (35-580)	1,571,449	1,434,233	1,449,154	1,756,775	1,756,775	88.90%

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Departmental Supplies</u> Supplies include trash bags for beach trash program	Total=	\$1,750
2300	<u>Vehicle Fleet Operations & Maintenance</u> Gas, oil, etc. for department vehicle use and maintenance and repairs to vehicles	Total=	\$95,000
3710	<u>Uniforms</u> Uniforms for (4) employees at \$620.00 each	Total=	\$2,480
37200	<u>OSHA Compliance</u> For Safety Shoes and other equipment, etc. for safety compliance as well as safety shoes for four employees	Total=	\$600
4140	<u>Maintenance & Repairs - Ramps</u> Maintenance of Ramps at Airport facility recycling center	Total=	\$2,500
4300	<u>Telephone & Postage</u> Estimated funds needed for basic administrative operations plus added amount for mailings of educational materials, notices, etc.	Total=	\$1,000
6100	<u>Contracted Services</u> Second summer pickup on beachside of the island. Extra trash, Beach access and recycling poly carts in parks. Miscellaneous Item Pickup	250,000 Total=	\$250,000
6410	<u>Solid Waste Disposal Fee</u> Funds required for c+d debris and general trash generated from maintenance work or picked up and delivered to the county landfill	Total=	\$15,000
6420	<u>Household Recycling</u> Curbside recycling for over 9,300 residential customers provided by GFL	Total=	\$725,000
6430	<u>Yard Waste Recycle - Tub Grinding</u> Funds to dispose of yard debris by tub grinding. The price of grinding has increased	Total=	\$145,000
		Sub-Total=	\$1,238,330
5420	<u>Capital Outlay</u> Purchase of Truck with Leaf Body	\$ 195,000 Total=	\$195,000
		Total	\$1,433,330

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21	FY 21 - 22	<u>Recommended</u>		<u>Positions</u>	
	<u>Actual</u>	<u>Budget</u>	FY 22 - 23	<u>Change</u>	<u>Full time</u>	
Salaries/Benefits	227,829	285,903	323,445	13.13%	PW Crew Leader	1
Operating Expenses	1,185,039	1,148,330	1,238,330	7.84%	Heavy Equip Operator	3
Sub-Total	1,412,868	1,434,233	1,561,775	8.89%	<u>Total</u>	<u>4</u>
<u>Other</u>						
Capital Outlay	158,581	0	195,000	100%		
Transfers	-	-	-	0%		
Sub-Total	158,581	0	195,000	100%		
TOTAL	1,571,449	1,434,233	1,756,775	22.49%		
<u>PERSONNEL</u>						
	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>			
	4	0	4			

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
PERSONNEL COST DATA

FY 2022 - 2023

First Name	Last Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employees										
Sub-Total Full Time Employees				\$ 178,610	\$ 4,822	\$ 6,000	\$ 8,779	\$ 900	\$ 199,111	\$ 36,046
Sub-Total Salaries and Wages				\$ 178,610	\$ 4,822	\$ 6,000	\$ 8,779	\$ 900	\$ 199,111	\$ 36,046
Overtime				\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages				\$ 188,610	\$ 4,822	\$ 6,000	\$ 8,779	\$ 900	\$ 199,111	\$ -
Fringe Benefit Costs										
Cell Phone Allowance				\$ 1,800					\$ 2,400	
Group Insurance				\$ 30,003					\$ 36,046	
FICA & Medicare & Medicare			7.65%	\$ 14,207					\$ 15,232	
Unemployment Insurance				\$ 353					\$ -	
Workers Compensation				\$ 9,330					\$ 9,915	
LGERS Retirement			12.16%	\$ 21,227					\$ 24,212	
401K Retirement			4.00%	\$ 7,429					\$ 7,964	
Retiree Insurance (OPEB)				\$ -					\$ 28,565	
Total Fringe Benefit Costs				\$ 84,349	\$ -	\$ -	\$ -	\$ -	\$ 124,334	
Total Salaried, Wages & Fringe Benefits				\$ 272,959	\$ 4,822	\$ 6,000	\$ 8,779	\$ 900	\$ 323,445	

TOWN OF OAK ISLAND
REVENUE OKI PAR 3 GOLF COURSE (38)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends	%
Charges for Services							
38-300-5500	Green Fee Play	108,848	95,000	92,394	100,000	100,000	
38-300-5510	Riding Cart Fees	19,131	18,000	19,258	20,000	20,000	
38-300-5515	Pull Cart Rental	2,888	3,000	2,596	3,000	3,000	
38-300-5520	Annual Memberships	22,454	23,500	27,785	22,000	22,000	
38-300-5530	Merchandise Sales	5,394	8,000	5,608	9,000	9,000	
	Sub-Total Charges for Services	158,715	147,500	147,641	154,000	154,000	38.72%
38-300-8951	Sponsorships	0	0	0	0	0	
38-300-9710	Transfer from General Fund	65,000	227,014	197,182	243,761	243,761	61.28%
38-300-9742	Transfer from Covid 19	0	3,999	3,999	0	0	
	Total OKI Par Three Golf Course (38)	223,715	378,513	348,822	397,761	397,761	100.00%

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
38-501-0220	Salaries & Wages - Full Time	107,246	126,220	123,267	133,911	133,911	
38-501-0230	Salaries & Wages - Part Time	5,854	-	-	-	-	
38-501-0240	Salaries & Wages - Overtime	1,441	-	2,959	-	-	
	Sub-Total Salaries & Wages	114,541	126,220	126,226	133,911	133,911	42.72%
Fringe Benefits							
38-501-0245	Cell Phone Allowance	600	600	632	600	600	
38-501-0300	FICA & Medicare Expense	8,457	9,513	10,259	10,244	10,244	
38-501-0410	Group Insurance	20,931	21,877	24,485	26,200	26,200	
38-501-0510	LGERS Retirement	10,733	14,213	15,537	16,284	16,284	
38-501-0520	401K Plan Retirement	1,950	4,974	2,331	5,356	5,356	
38-501-0700	Unemployment Insurance	92	118	-	-	-	
38-501-0800	Workers Compensation	1,168	1,309	2,236	2,236	2,236	
	Sub-Total Fringe Benefits	43,932	52,604	55,479	60,921	60,921	19.44%
	Total Salaries, Wages & Fringe Benefits	158,473	178,824	181,705	194,832	194,832	62.16%
Departmental Expenditures							
38-501-2101	Chemicals/Fertilizers	15,822	20,000	25,785	32,000	32,000	
38-501-2102	Golf Course Supplies	10,838	11,000	10,613	10,000	10,000	
38-501-2300	Vehicle Fleet Operations & Maintenance	2,876	3,500	4,619	3,500	3,500	
38-501-3710	Uniforms	1,268	1,860	1,834	1,860	1,860	
38-501-3720	OSHA Compliance	450	650	423	450	450	
38-501-4120	Repairs & Maint. - Equipment	22,394	25,000	13,192	11,000	11,000	
38-501-4400	Utilities	10,312	12,000	9,067	11,000	11,000	
38-501-6100	Contracted Services	22,457	20,000	17,667	15,000	15,000	
38-501-9100	Expendable Equipment	-	-	-	-	-	
	Total Departmental Expenditures	86,417	94,010	83,200	84,810	84,810	27.06%
38-501-5401	Capital Outlay	0	33,804	11,500	33,804	33,804	10.78%
38-501-9672	Transfer to Capital Reserve	0	-	-	-	-	0.00%
	Departmental Total (38-501)	244,889	306,638	276,405	313,446	313,446	100.00%

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
FY 2022 - 2023

2101	<u>Chemicals, Fertilizers and Soil</u>		
	Estimated funds to purchase chemicals, fertilizers, etc.	Total=	\$32,000
2102	<u>Golf Course Supplies</u>		
	Purchase supplies for course flags, boxes, cups etc.	Total=	\$10,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Gas, oil, etc. for department vehicle use.	Total=	\$3,500
3710	<u>Uniforms</u>		
	Full time employees: (10) shirts @ \$20.00, (10) pants @ \$40.00 each and (2) pair boots @ \$140.00 each	Total=	\$1,860
3710	<u>OSHA Compliance</u>		
	Work Boots for three employees and other safety items	Total=	\$450
4120	<u>Maintenance & Repairs - Equipment</u>		
	Includes reel grinding. Backlapping, bedknife grinding, etc. on a biweekly basis	Total=	\$11,000
4400	<u>Utilities</u>		
		Total=	\$11,000
6100	<u>Contracted Services</u>		
	Irrigation, Controls and Pump repairs and Aquatic Spraying for 12 months	Total=	\$15,000
		Sub-Total	\$84,810
5401	<u>Capital Outlay - Equipment</u>		
	Lease to own numerous golf course equipment	\$ 33,804	
		Total=	\$33,804
		Total	<u>\$118,614</u>

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	FY 21 - 22 <u>Budget</u>	<u>Recommended</u>		<u>Positions</u>
			FY 22 - 23 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	158,473	178,824	194,832	8.95%	1
Operating Expenses	86,417	94,010	84,810	-9.79%	1
Sub-Total	244,889	272,834	279,642	2.50%	1
					<u>3</u>
<u>Other</u>					
Capital Outlay	-	33,804	33,804	0.00%	
Transfer	-	-	-	0.00%	
Sub-Total	-	33,804	33,804	0.00%	<u>0</u>
					<u>0</u>
TOTAL	244,889	306,638	313,446	2.22%	3
					Total
<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>		
	<u>3</u>	<u>0</u>	<u>3</u>		

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Group Insurance
Full Time Employees										
Total Salaries and Wages				\$ 122,782	\$ 3,315	\$ 3,000	\$ 4,139	\$ 675	\$ 133,911	\$ 26,200
Fringe Benefit Costs										
Cell Phone Allowance				\$ 600					\$ 600	
Group Insurance				\$ 21,877					\$ 26,200	
ICA & Medicare				\$ 9,513					\$ 10,244	
Unemployment Insurance		7.65%		\$ 118					\$ -	
Workers Compensation		\$118		\$ 2,081					\$ 2,236	
GERS Retirement		12.16%		\$ 11,237					\$ 16,284	
01K Retirement		4.00%		\$ 4,974					\$ 5,356	
Total Fringe Benefit Costs				\$ 50,400	\$ -	\$ -	\$ -	\$ -	\$ 60,921	
Total Salaries, Wages & Fringe Benefits				\$ 173,182	\$ 3,315	\$ 3,000	\$ 4,139	\$ 675	\$ 194,832	

TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommendations	%
Salaries & Wages & Benefits							
38-738-0220	Salaries & Wages - Part Time	24,013	45,150	43,833	51,756	51,756	
38-738-0500	FICA & Medicare Expense	1,806	3,291	3,353	3,959	3,959	
38-738-0700	Unemployment Insurance	266	-	-	-	-	
38-738-0800	Workers Compensation	66	464	-	-	-	
	Total Salaries, Wages & Benefits	26,152	48,905	47,186	55,715	55,715	66.08%
Operational Expenditures							
38-738-2100	Pro Shop Supplies	1,975	2,000	1,523	3,000	3,000	
38-738-2101	Departmental Supplies	456	1,000	1,438	1,000	1,000	
38-738-2102	Merchandising Expense	3,130	7,000	7,345	9,000	9,000	
38-738-2400	Program & Activity Expense	193	870	-	1,000	1,000	
38-738-3200	Advertising	1,162	1,770	1,438	2,000	2,000	
38-738-3300	Dues & Subscriptions	200	-	-	-	-	
38-738-4300	Telephone & Postage	-	-	-	-	-	
38-738-4301	Internet Access	1,500	1,500	1,429	-	-	
38-738-4400	Utilities	167	700	347	700	700	
38-738-6100	Contracted Services	322	400	120	400	400	
38-738-6220	Equipment Lease and Rental	7,541	7,730	7,729	7,500	7,500	
38-738-6600	Credit Card Fees	0	-	3,862	4,000	4,000	
	Total Operational Expenditures	16,646	22,970	25,231	28,600	28,600	33.92%
	Department Total (38-738)	42,798	71,875	72,417	84,315	84,315	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023

2100	<u>Pro Shop Supplies</u>		
	Estimated funding based on Current year purchases	Total=	\$3,000
2101	<u>Departmental Supplies</u>		
	Estimated funds to purchase supplies.	Total=	\$1,000
2102	<u>Merchandising Expense</u>		
	New line of merchandise for pro shop sales	Total=	\$9,000
2400	<u>Program and Activities</u>		
	golf tournaments for memebers and to promote the golf course	Total=	\$1,000
3200	<u>Advertising</u>		
	Anticipated Advertising to encourage to play at course	Total=	\$2,000
3300	<u>Dues & Subscriptions</u>		
	Association Dues	Total=	\$0
4400	<u>Utilities</u>		
	Estimated from review of Current year utility bills	Total=	\$700
6100	<u>Contracted Services</u>		
	Estimated based on Current year	Total=	\$400
6220	<u>Equipment Lease/Rental</u>		
	Estimated based on Current year	Total=	\$7,500
6600	<u>Credit Card Fees</u>		
	Based on anticipated credit card fees for year	Total=	\$4,000
		Total	\$28,600

TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>Expenditures</u>	<u>FY 20 - 21</u> <u>Actual</u>	<u>FY 21 - 22</u> <u>Budget</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Requested</u> <u>%</u> <u>Change</u>	<u>Positions</u> <u>Part Time</u>
Salaries & Benefits	26,152	48,905	55,715	13.93%	7
Operating Expenses	16,646	22,970	28,600	24.51%	<u>7</u>
TOTAL	42,798	71,875	84,315	17.31%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	0	7	7

TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
PERSONNEL COST DATA
FY 2022 - 2023

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary
Part Time Wages								
Total Part Time Wages				\$ 51,000	\$ -	\$ -	756	\$ 51,756
Fringe Benefit Costs								
Group Insurance				-				\$ -
FICA & Medicare		7.65%		3,291				\$ 3,959
Unemployment Insurance		\$118		-				\$ -
Workers Compensation				-				\$ -
Total Fringe Benefit Costs				3,291	\$ -	\$ -	-	\$ 3,959
Total Part Time Wages & Fringe Benefits				\$ 54,291	\$ -	\$ -	756	\$ 55,715

TOWN OF OAK ISLAND
BUDGETED REVENUES PIER COMPLEX FUND (49)
FY 2022 - 2023

Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated Revenue FY 21 - 22	Dept. Request FY 22 - 23	Manager Recommends	%
Revenue from Services							
49-300-4710	Pier Restaurant Rental	36,000	36,000	60,000	75,000	75,000	
49-300-6100	801 Facility Rental	27,147	25,000	76,117	55,000	55,000	
49-300-8400	Food & Beverage Sales	52,982	40,000	45,662	46,000	46,000	
49-300-8410	Fishing Passes - Annually & Daily	184,521	120,000	176,612	175,000	175,000	
49-300-8420	Merchandise Sales	97,778	72,000	114,430	110,000	110,000	
49-300-8430	Alcohol Sales	46,745	32,000	47,286	42,354	42,354	
	Sub-Total Revenue from Services	445,172	325,000	520,107	503,354	503,354	100.00%
49-300-9710	Transfer from General Fund		99,459				
49-300-9742	Transfer from Covid 19 Fund		5,049	5,049			
49-300-9748	Transfer from Pier Project Fund		100,000				
	Sub-Total Transfers		204,508	5,049			
	Total Pier Complex Fund	445,172	529,508	525,156	503,354	503,354	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
FY 2022 - 2023

Account Number	Description	Previous Year Actual FY 20 - 21	Current Budget FY 21 - 22	Estimated FY 21 - 22 Expense	Dept. Request FY 22 - 23	Manager Recommends	%
Salaries & Wages							
49-749-0220	Salaries & Wages - Full Time	45,572	59,449	58,485	64,409	64,409	
49-749-0230	Salaries & Wages - Part Time	98,060	130,655	93,560	141,228	141,228	
49-749-0240	Salaries & Wages - Over Time	10,264	-	-	-	-	
	Sub-Total Salaries & Wages	153,896	190,104	152,045	205,637	205,637	40.85%
Fringe Benefits							
49-749-0245	Cell Phone Allowance		600	600	600	600	
49-749-0300	FICA & Medicare Expense	11,687	14,157	11,433	15,731	15,731	
49-749-0410	Group Insurance	6,955	6,902	7,310	8,413	8,413	
49-749-0510	Retirement	5,684	6,724	6,571	7,832	7,832	
49-749-0520	401K Plan Retirement	2,725	2,353	2,757	2,576	2,576	
49-749-0700	Unemployment Insurance	-	118	-	-	-	
49-749-0800	Workers Compensation	189	900	448	566	566	
	Sub-Total Fringe Benefits	27,239	31,754	29,119	35,718	35,718	7.10%
	Total Salaries, Wages & Fringe Benefits	181,135	221,858	181,163	241,354	241,354	47.95%
Departmental Expenditures							
49-749-2100	Departmental Supplies	15,006	26,000	17,438	27,500	27,500	
49-749-2101	Merchandise	118,885	90,000	90,622	95,000	95,000	
49-749-2105	Cash Over or Short	240	-	-	-	-	
49-749-3200	Advertising	3,735	3,500	3,381	3,500	3,500	
49-749-3710	Uniforms	1,015	1,000	467	1,000	1,000	
49-749-4110	Pier House Repairs	-	115,000	143,907	55,000	55,000	
49-749-4112	801 Building Repairs	30,955	10,000	12,241	20,000	20,000	
49-749-4300	Telephone & Postage	468	650	928	1,500	1,500	
49-749-4400	Utilities	28,369	24,000	27,231	32,000	32,000	
49-749-4500	Pier Insurance	2,258	3,000	2,761	4,000	4,000	
49-749-6100	Contracted Services	9,046	10,000	7,968	10,000	10,000	
49-749-6220	Lease Ice Machine	-	-	-	-	-	
49-749-6410	Annual Fishing License & Alcohol Permit	3,587	4,000	4,000	4,000	4,000	
49-749-6600	Credit Card Fees	7,655	5,500	7,759	8,500	8,500	
49-749-9100	Expendable Equipment	10,942	-	-	-	-	
	Sub-Total Departmental Expenditures	232,160	292,650	318,703	262,000	262,000	52.05%
49-749-5410	Capital Outlay	-	15,000	10,965	-	-	
	Department Total (49-749)	413,296	529,508	510,831	503,354	503,354	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
LINE ITEM FUNDING PROPOSAL
FY 2022 - 2023**

2100	<u>Departmental Supplies</u>		
	Garage bags, cleaning supplies, wristbands, office supplies (paper, pens, paperclips, folders, etc. and other related items.	Total=	\$27,500
2102	<u>Merchandise Inventory</u>		
	Inventory items including Bait, fishing supplies/tackle, snacks, ice cream, beer, candy, sundries, souvenirs, t-shirts,	Total=	\$95,000
3200	<u>Advertising</u>		
	Wedding/bridal expos; Ad placements in State Port Pilot supplements/online, Visitors Guides, regional publications	Total=	\$3,500
3710	<u>Uniforms</u>		
	Shirts and hats for employees.	Total=	\$1,000
4110	<u>Repairs - Pier</u>		
	Small repairs and maintenance for Pier house and pier	Total=	\$55,000
4112	<u>Repairs - Facilities</u>		
	Small repairs and maintenance for the 801 Building	Total=	\$20,000
4300	<u>Telephone & Postage</u>		
	Basic administrative operations, Internet, mailings, etc.	Total=	\$1,500
4400	<u>Utilities</u>		
	For water, wastewater from the town, electricity from BEMC and dumpster pickups from GFL.	Total=	\$32,000
4500	<u>Pier Insurance</u>		
	Liability Insurance for pier based on updated quotes	Total=	\$4,000
4400	<u>Contracted Services</u>		
	Janitorial services, graphic design services, electrical work.	Total=	\$10,000
6410	<u>Annual Fishing License & Alcohol Permit</u>		
	Annual NC fishing license for Pier and annual alcohol permit.	Total=	\$4,000
6600	<u>Credit Card Fees</u>		
	Credit Card Fees based on current year activity	Total=	\$8,500
Total			<u>\$ 262,000</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
DEPARTMENT SUMMARY
FY 2022 - 2023

<u>EXPENDITURES</u>	<u>FY 20 - 21 ACTUAL</u>	<u>FY 21 - 22 Budget</u>	<u>Recommended</u>		<u>POSITIONS</u>
			<u>FY 22 - 23 Budget</u>	<u>% Change</u>	
Salaries/Benefits	181,135	221,858	241,354	8.79%	Full Time
Operating Expenses	232,160	292,650	262,000	-10.47%	Pier Complex Mgr 1
Sub-Total	413,296	514,508	503,354	-2.17%	Total Full Time 1
Capital Outlay	-	15,000	-	-100.00%	Part Time
Transfers	-	-	-	-	Pier House 15
Sub-Total		15,000	-	-100.00%	Pier Complex Maint. (NEW) 1
TOTAL	413,296	529,508	503,354	-4.94%	Total Part Time 16
PERSONNEL	FULL-TIME 1	PART-TIME 16	TOTAL 17		TOTAL 17

TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
PERSONNEL COST DATA
FY 2022 - 2023

First Name	Last Name	Position	Gr	Current Salary	Effective Merit	Supplement Check	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries & Wages										
				\$ 59,778	\$ 1,614	\$ 1,500	\$ 1,292	\$ 225	\$ 64,409	\$ 8,413
Part Time Employees										
Sub-Total Part Time Employees										
				\$ 139,500	\$ -	\$ -	\$ -	\$ 1,728	\$ 141,228	
Sub-Total Salaries and Wages - Full and Part Time										
				\$ 199,278	\$ 1,614	\$ 1,500	\$ 1,292	\$ 1,953	\$ 205,637	
Overtime										
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages - Full and Part Time										
				\$ 199,278	\$ 1,614	\$ 1,500	\$ 1,292	\$ 1,953	\$ 205,637	
Fringe Benefit Costs										
Cell Phone Allowance				\$ 600					\$ 600	
Group Insurance				\$ 6,875					\$ 8,413	
FICA & Medicare				\$ 6,206					\$ 15,731	
Unemployment Insurance				\$ 118					\$ -	
Workers Compensation				\$ 114					\$ 566	
LGERS Retirement				\$ 8,047					\$ 7,832	
401K Retirement				\$ 2,080					\$ 2,576	
Total Fringe Benefit Costs				\$ 24,040	\$ -	\$ -	\$ -	\$ -	\$ 35,718	
Total Salaries, Wages and Benefit Costs										
				\$ 223,318	\$ 1,614	\$ 1,500	\$ 1,292	\$ 1,953	\$ 241,354	

SUMMARY OF INTERFUND TRANSFERS

APPROVED BUDGET

FY 2022 - 2023

REVENUES

Account #	Item	For	Amount
10-300-9751	Transfer from ARP Fund	For Funding for Police and Fire needed items	672,894
31-300-3000	Transfer from Water Fund	For Wastewater Debt Service	450,000
31-300-3900	Transfer from Sewer District Fee Fund	Sewer District Fee utilized for Debt Service/Capital	7,047,446
31-300-9765	Transfer from Sewer Assessments	Sewer Assessment Transfer for Capital	837,020
30-535-9765	Transfer from General Fund	Solid Waste Operations Subsidy	137,646
38-300-4500	Transfer from General Fund	Golf Course Operations Subsidy	243,761
72-300-9710	Transfer from Police Department	Capital Reserve for future Police Vehicle Purchases	60,000
47-300-9750	Transfer from Accommodations Tax Fund	Transfers for Beach Sand	1,954,191
47-300-9765	Transfer from Beach Tax Fund	Funds for maintenance of Beach Sand	1,200,000
72-300-9731	Transfer from Wastewater Fund	Capital Reserve for future Capital Expenditures	107,980
72-300-9740	Transfer from Building Inspections	Capital Reserve for future Capital Expenditures	7,500
72-300-9741	Transfer from Planning Department	Capital Reserve for future Capital Expenditures	7,500
72-300-9752	Transfer from Water Department	Capital Reserve for future Capital Expenditures	302,572
72-300-9781	Transfer from Fire Department	Capital Reserve for Future Fire Department Vehicles	24,430
	TOTAL		\$ 13,244,364

EXPENDITURES

Account #	Item	For	Amount
10-420-9038	Transfer to Golf Course	Golf Course Operations Subsidy	\$ 243,761
10-420-9635	Transfer to Solid Waste	Solid Waste Operations Subsidy	137,646
10-510-9672	Transfer to Capital Reserve	Future Year Police Vehicle Purchases	60,000
10-530-9672	Transfer to Capital Reserve	Future Purchase of Fire Department Equipment	24,430
10-540-9672	Transfer to Capital Reserve	Capital Reserve for future Capital -Building Inspections	7,500
10-541-9672	Transfer to Capital Reserve	Capital Reserve for future Capital -Planning Department	7,500
30-720-9131	Transfer to Wastewater Fund	Supplement to Wastewater Debt Service	450,000
30-720-9672	Transfer to Capital Reserve	Capital Reserve for future Capital Expenditures	302,572
31-820-9900	Transfer to Capital Reserve	Future purchase of Wastewater Equipment	43,990
31-830-9672	Transfer to Capital Reserve	Future purchase of Wastewater Equipment	63,990
39-835-9131	Transfer to Sewer Fund	Sewer District Fee for Wastewater Debt Service	7,047,446
40-480-9631	Transfer to Wastewater Fund	Transfer to Wastewater for Debt Service/capital	837,020
46-746-9647	Transfer to Beach Nourishment	Transfer funds Beach Renourishment Project	1,200,000
45-745-9635	Transfer to Beach Sand Fund	Transfer funds Beach Renourishment Project	1,954,191
51-751-9610	Transfers to General Fund	Transfer for Fire and Police Required Purchases	672,894
	TOTAL		\$ 13,244,364

TOWN OF OAK ISLAND
SUMMARY OF CAPITAL OUTLAY BUDGETED
FOR THE FISCAL YEAR END 2022 - 2023

Acct.	Account Descriptions	Fund	Capital Item	Budgeted	Total Fund
10-420-5420	Capital Outlay	Administration	Phase Two (2) Commercial Sidewalk Project	\$ 275,000	\$ 275,000
10-510-5420	Capital Outlay	Police Department	Purchase Dodge Durango to Replace Ford Explorer (PD-72) Purchase Dodge Durango (Unmarked to Replace Ford Explorer) (PD-73) (3) Dodge Durangos - These are additional vehicles for three new police officers The Police Department must replace all 36 portable radios due to changes in communication systems Body Car Cameras. Thirty body/car cameras will need to be purchased @ \$8,535 each	\$ 55,000 \$ 55,000 \$ 141,000 \$ 198,000 \$ 256,050	\$ 275,000
10-530-5420	Capital Outlay	Fire Department	Purchase Two KME Engines to replace Two of the 2008 KME Preator Engines currently in Service @ \$450,000 each. Purchase of EMS QRV Response Vehicle to be used primarily to respond to EMS Calls with a Paramedic Staff Member (NEW) Security Cameras for Stations	\$ - \$ 45,000 \$ 10,000	\$ 705,050
10-540-5420	Capital Outlay	Building Code Department	Replacement Vehicle for IN-7 Chevy Trailblazer (Ford F-150)	\$ 40,000	\$ 55,000
10-541-5420	Capital Outlay	Planning Department	Ford F-150 Pickup Truck for New Zoning Technician Replacement of IN-4 Ford Ranger with Ford F-150XL	\$ 40,000 \$ 40,000	\$ 40,000
10-550-5420	Capital Outlay	Fleet Services	Purchase of Ford F-250 4 X 4 Truck Miller Millermaic 250 to replace older Miller Millermaic 250 that cannot be repaired Fleet Maintenance building roof replacement of 4,250 sq ft. Install a TPO roofing system with a 20 year	\$ 45,000 \$ 8,500 \$ 41,040	\$ 80,000
10-560-5420	Capital Outlay	Streets Department	Asphalt Roller to replace older Asphalt Roller WP3100P (ST-11) Fleet Maintenance building roof replacement of 4,250 sq ft. Install a TPO roofing system with a 20 year	\$ 61,000 \$ 43,000	\$ 94,540
10-570-5420	Capital Outlay	Public Works-Operations	Phase 2 for SE 20th and SE 9th St. Crossovers (Phase 1 was completed with FEMA Funds) Ford F-450 Super Duty Dump Truck to replace F-450 Super Duty Dump Truck Ford 4 x 4 Tractor to replace Ford 4610 Tractor 4X4 (GR-15)	\$ 515,000 \$ 80,000 \$ 42,000	\$ 104,000
10-620-5420	Capital Outlay	Recreation Department	Purchase Ford Ranger to replace 2005 Ford Ranger (R-8) Life Cycle Stationary Bicycle to replace worn out 9500HR Life Cycle Bicycle Nu-Step Recumbent Bike to replace Recumbent bike in disrepair Debug All Terrain Handicap Beach Chair with wheels (4) double seat Kayaks to replace 4 kayaks that are in disrepair and not safe. Resurfacing of Pickleball and Tennis Courts (Same configuration with extra lines for 2 Pickleball courts overlaid on One Tennis Court)	\$ 30,000 \$ 3,500 \$ 5,500 \$ 3,000 \$ 4,800 \$ 150,000	\$ 637,000
10-621-5420	Capital Outlay	Community Center	(2) Intenza Recumbent Bicycles @ \$3,388 each 2022 Ford Transit Connect to replace Crown Victoria	\$ 6,776 \$ 29,275	\$ 195,800
Total General Fund				\$ 2,223,441	\$ 2,223,441

TOWN OF OAK ISLAND
SUMMARY OF CAPITAL OUTLAY BUDGETED
FOR THE FISCAL YEAR END 2022 - 2023

Acct.	Account Descriptions Enterprise Funds	Fund	Capital Item	Budgeted	Total Fund
Water Fund					
30-814-7400	Capital Improvements	Water Maintenance	2023 Ford F-750 Dump Truck to replace 2006 Chevrolet Dump Truck.	\$ 109,560	
			2023 Ford F-350 Service Body Truck includes tool boxes and liner	\$ 55,543	
			Purchase Thompson Dewatering 4" pump, to replace Thompson Silent Night Dewatering 4" pump	\$ 47,000	\$ 212,103
Wastewater Fund					
31-820-7400	Capital Outlay	Treatment	Purchase of 72" Zero Turn Motor to be utilized at Fish Factory Treatment Plant and Bill Smith Park Sprayfields	\$ 16,000	\$ 16,000
31-830-7400	Capital Outlay	Collection	Purchase of CD103M Godwin By-Pass Pump (This pump is needed during power outages and will help with the phazing out of portable generators due to continued maintenance and repair cost.	\$ 49,000	\$ 49,000
32-562-7400	Stormwater Capital Outlay	Stormwater	Purchase of Ford Ranger which an additional vehicle needed for the department Mini Excavator	\$ 30,000 \$ 83,000	\$ 113,000
35-580-5401	Solid Waste Capital Outlay	Solid Waste	Purchase of Truck with Leaf Body	\$ 195,000	\$ 195,000
38-501-5401	Golf Course Capital Outlay	OKI Golf Course.	Lease to own numerous golf course equipment	\$ 33,804	\$ 33,804
Total Enterprise Funds				\$ 618,907	
Total General and Enterprise Funds				\$ 2,842,348	

**TOWN OF OAK ISLAND DEBT SERVICE SUMMARY AND SCHEDULE
FOR THE FISCAL YEAR 2022 - 2023**

Wastewater - Collections			
	Principal	Interest	Total
Revenue Bonds 2015	1,960,000	1,597,638	3,557,638
Revenue Bonds 2017	1,600,000	1,182,681	2,782,681
State Revolving Loan - 1	401,961	62,687	464,648
State Revolving Loan - 2	344,621	74,611	419,233
Total Waste Water - Collections	4,306,582	2,917,618	7,224,200
Total Wastewater Fund			
	4,306,582	2,917,618	7,224,200

Fiscal Year	Wastewater Project Revenue Bonds 2015A		State Revolving Loan 1st Allocation		State Revolving Loan 2nd Allocation		Enterprise Refunding Bonds Series 2017		Total Annual Payments
	Financed By	Original Issue Date	Interest Rate	Pymt Date	Fund-Dept	Principal Payment	Interest Payment	Principal Payment	Interest Payment
2022-2023	DTC thru U.S. Bank	\$ 41,110,000	7/1/2015	2.0-5.0%	SA 6/1 & 12/1	31-830	1,960,000	1,597,638	3,557,638
2023-2024						2,060,000	1,499,638	3,559,638	3,559,638
2024-2025						2,160,000	1,396,638	3,556,638	3,556,638
2025-2026						2,270,000	1,288,638	3,558,638	3,558,638
2026-2027						2,380,000	1,175,138	3,555,138	3,555,138
2027-2028						2,500,000	1,056,138	3,556,138	3,556,138
2028-2029						2,575,000	981,138	3,556,138	3,556,138
2029-2030						2,705,000	852,388	3,557,388	3,557,388
2030-2031						2,795,000	764,475	3,559,475	3,559,475
2031-2032						2,935,000	624,725	3,559,725	3,559,725
2032-2033						3,040,000	522,000	3,562,000	3,562,000
2033-2034						3,185,000	370,000	3,555,000	3,555,000
2034-2035						3,345,000	210,750	3,555,750	3,555,750
2035-2036						1,160,000	43,500	1,203,500	1,203,500
Total/Debt \$	35,070,000	12,382,804	2,985,113	255,211	3,008,520	345,340	8,610,650	90,302,638	90,302,638

Enterprise Fund		
Total/Principal	68,708,632	
Total/Interest	21,594,005	
Grand Total	90,302,638	

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY
FOR THE FISCAL YEAR 2022 - 2023

Fiscal Year	Town Hall Project		Total Annual Payments
Financed By			(Governmental Funds Only)
Original Issue Amt	\$	1,350,000	
Date		7/1/2022	
Interest Rate	2.75% Original Rate		
Pynt Date	4/8/2023		
Fund-Dept	10-530		
	Principal Payment	Interest Payment	
2022-2023	437,449	37,125	474,574
2023-2024	449,479	25,095	474,574
2024-2025	463,072	12,734	475,806
Total Debt \$	1,350,000	74,954	1,424,954

Total Principal	1,350,000
Total Interest	74,954
Grand Total	<u>1,424,954</u>

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

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 for the purposes of funding non-profit entities that benefit the citizens of the community. Each year the requesting organization will complete and submit to the Finance Director the appropriate request form to be considered by Council.

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 Monthly 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
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.

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 or 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 (LGC).

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.

Fixed Asset Inventory

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

Town of Oak Island

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

(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

(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

(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

(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.