



Town of
OAK ISLAND
North Carolina

**2026 - 2027
ADOPTED BUDGET**

Town of
OAK ISLAND
North Carolina

Chris Brown, Mayor

Bill Craft, Mayor Pro-Tempore

Tommy Brown, Councilmember

Chasey Bynum, Councilmember

Terri Cartner, Councilmember

Bob Ciullo, Councilmember



Kathryn Adams,
Town Manager

Kent Jackson,
Assistant Town Manager

Helen Brank,
Finance Director

2026 - 2027
ADOPTED BUDGET

Table of Contents

Introduction	1	Public Utilities	78
Town Council	2	Stormwater	91
How To Use This Budget	3	Solid Waste	97
Community Profile	4	Par 3 Golf	100
Budget Message	5	Sewer District Fee Fund	104
Budget Ordinance	8	Accommodations Fund	107
Fiscal Management Policies	10	Beach Accommodations Fund	110
Basis of Accounting	13	Beach Renourishment Fund	113
Strategic Plan	14	Pier Complex	115
Organizational Chart	21	Parking Fund	120
Budgeted Positions	22	Capital Improvements	123
General Fund	28	Supplemental Information	127
Town Council	35		
Outside Agencies	36		
Administration	37		
Police	41		
Fire & Rescue	46		
Development Services	51		
Parks & Recreation	57		
Public Works	64		
Transfers	77		

Introduction

Welcome to the Fiscal Year 2026–2027 Budget

The Annual Budget serves as the Town of Oak Island's financial and operational plan for the fiscal year beginning July 1, 2026, and ending June 30, 2027. More than a collection of numbers, it reflects the Town's priorities, guides the delivery of essential public services, and outlines investments that support our residents, businesses, and visitors.

Prepared in accordance with North Carolina's Local Government Budget and Fiscal Control Act, this budget provides a transparent roadmap for how public resources will be managed to maintain financial stability while advancing the goals established by Town Council.

Inside this document, you'll find an overview of the Town's finances, departmental budgets, capital projects, and the strategic investments that will shape Oak Island's future.



Town Council

The Town of Oak Island operates under the Council-Manager form of government. The elected Town Council serves as the Town's governing body, establishing policies, adopting local ordinances, approving the annual budget, and setting the long-term vision for the community.

The Town Council consists of the Mayor and five Council Members who represent the interests of the community and provide policy direction for Town operations. The Council appoints the Town Manager, who is responsible for implementing Council policies and overseeing the day-to-day administration of municipal services.

Through strategic planning, fiscal oversight, and community engagement, the Town Council works to ensure Oak Island remains a safe, financially responsible, and vibrant coastal community for residents, businesses, and visitors.



Pictured L to R: Councilmember Tommy Brown, Councilmember Chasey Bynum, Councilmember Bob Ciullo, Mayor Chris Brown, Councilmember Terri Cartner, Mayor Pro Tem Bill Craft

How to Use This Budget

The Town of Oak Island's Annual Budget is designed to provide a clear and transparent overview of the Town's financial plan for the upcoming fiscal year. Whether you're a resident, business owner, elected official, employee, or simply interested in learning more about the Town's finances, this guide will help you navigate the document.

Looking for the Big Picture?

Start with these sections to understand the overall budget:

- **Budget Message:** An overview of the Town Manager's recommended budget, major priorities, and financial outlook.
- **Budget Ordinance:** A high-level look at where the Town's funding comes from and how it will be invested.

Interested in a Specific Department?

Each department section includes:

- Department mission and responsibilities
- Organizational information
- Goals and objectives
- Budgeted revenues and expenditures
- Staffing information



Want to Learn More About the Town?

The introductory pages provide helpful background information about Oak Island, including:

- Community demographics
- Population trends
- Strategic Plan priorities
- Organizational Structure

Looking for Financial Details?

The Supplemental Information section contains additional schedules and reference materials, including:

- Capital Improvement information
- Debt Schedules
- Historical financial data
- Fund summaries
- Other supporting financial information

Community Profile

Serving a Unique Coastal Community

Oak Island is a vibrant coastal community in Brunswick County, North Carolina, with an estimated 9,337 year-round residents. Throughout the year, the Town also welcomes visitors from across the region and beyond, creating seasonal fluctuations that influence the delivery of public services. The Town's annual budget is designed to responsibly manage resources, maintain essential infrastructure, and provide high-quality services that support residents, businesses, and visitors alike.



Full-Time Population

9,337

Average In-Season Population

50,000

Peak Seasonal Population

90,000

Median Age

62.3 years

Median Household Income

\$85,872

Bachelor's Degree or Higher

43.6%

Total Housing Units

10,805

Businesses

280

Land Area

19.27 sq mi

Public Beach Accesses

65

Atlantic Ocean Beachfront

10 miles

Town Full-time Employees

175

Property Tax Rate

\$0.20

General Fund Budget Total

\$25,813,000

Town Manager's Budget Message

May 12, 2026

Honorable Mayor Christopher Brown
Mayor Pro Tempore Bill Craft
Councilmember Terry Cartner
Councilmember Bob Ciullo
Councilmember Thomas Brown
Councilmember Chasey Bynum

Dear Mayor and Council Members:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the Budget for the Town of Oak Island for the fiscal year beginning July 1, 2026, and ending June 30, 2027, is balanced with no increase in property taxes. 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 2026-2027 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. As of the end of Finance Year FY26 the town is at 60% completion of our Strategic Plan overall. Town staff have prepared a budget consistent with the goals of the Strategic Plan. The Fiscal Year 2026- 2027 Recommended Budget is a balanced totaling \$73,430,000 for all Town operations and funds. The budget is balanced with a tax rate of \$0.20 per \$100 valuation.

General Fund

The Town's General Fund is balanced at \$25,813,000 for Fiscal Year 2026-2027. The General Fund contains all the government services that do not generate sufficient revenue to support their activities, including Police, Fire, Recreation, Public Works, Building and Zoning Services, Human Resources, Finance, Administration, and the Governing Body. Use of fund balance for major infrastructure projects that are related to the Strategic Plan such as street paving, Greenway phase I, Recreation and Community center ADA renovations, above ground diesel fuel tank, and parks and playground additions. Some use of the capital reserve funds is included for ADA compliance renovations. Fire services are increased with the addition of one new firefighter position and a part-time position. Funding is included for a police surveillance system for Town Hall as well as plans for renovations of Fire Station 2 and repairs and maintenance to Town Hall including HVAC unit replacements.

Revenues

The Town of Oak Island continues to experience growth in primary revenue sources, which are Ad Valorem tax and State Sales tax. The property tax revenue (including personal property) is based on an estimated 1.7% growth rate and a tax levy of approximately \$11,765,659 in revenue with a tax rate of \$0.20 per \$100 valuation and a collection rate of 98%. Of the \$.20 tax rate, \$0.03 is designated for the Town's beach nourishment project(s). The collection of \$0.07 is designated as a Fire Tax. Appropriated Fund Balance is used for one-time use or capital needs in the amount of \$3,085,000 in the General Fund. The value of one cent on the tax rate is approximately \$694,000. Other increases were necessary in the Wastewater Fund and the Solid Waste Fund to balance the budget.

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. The only other outstanding debt for the Town is for fire vehicles. A complete detail of the remaining balances and terms of each loan can be found in the Supplemental Information section of the budget.

Employee Wages/Salaries and Benefits

The Town continues to provide a level of pay for its employees that the 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% COLA as well as a 3% merit increase. The Town will continue to match 401(k) employee contributions of up to 5%. The Town also issues a Christmas bonus to full-time and part-time employees.

Water and Wastewater Fund

The base rates for water remain the same, at \$25.22, respectively. The Wastewater base rate will increase to \$42.25 which comes from an increase from the county for the biosolid project at the West Brunswick plant. The Sewer District Fee will be lowered to \$600.00. As with the General Fund, the Enterprise Funds also use a small amount of capital reserves for replacement of 248 fire hydrants.

Accommodations Tax Fund

The estimated revenue from 3% of the Town's 5% Accommodations Tax levy is \$3,575,000. A portion of these revenues are used for tourism-related expenditures including the Beach Safety Unit which provides ocean rescues and police services during the tourist season. Also included are Economic Development items such as Place Branding with Wayfinding signs planning, Placer.AI software, and Wayfinding sign

construction after planning completion. After meeting expenditures, the remaining funds will be reserved to fund balance.

Beach Tax Fund

The estimated revenue from the remaining 2% of the Town's 5% Accommodation tax levy is \$2,450,000. The budget includes reserving \$2,450,000 in fund balance for future nourishment projects.

Beach Nourishment Fund

The Beach Nourishment Fund (\$0.03 per \$100 valuation property tax) is used to account for the activities of Beach Nourishment Projects. The funding for this fund comes from the collection of Ad Valorem taxes of \$2,044,500.

Other Funds

The Par 3 Golf Fund and Pier Complex Fund are all balanced with various rate increases in user fees. The Parking Fund is balanced with no increase rates. This fund generates \$1 million that is used to fund additional street paving. The Par 3 Golf Fund includes a \$300,000 transfer from the General Fund.

Conclusion

The Fiscal Year 2026-2027 budget is a balanced budget that provides the citizens of the Town of Oak Island with a level of service that is the same or greater than the current year and addresses priorities set by the Town Council in the Strategic Plan.

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 the Town

Council and Staff. We believe that the Town has 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.

The preparation of a budget that provides the needs of the town requires a complete team effort from 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 provide services to the citizens of Oak Island, protect the Town's assets and to provide a competitive wage and benefits to its employees.

Sincerely,

A handwritten signature in black ink that reads "Kathryn Adams". The script is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Kathryn Adams
Town Manager



Budget Ordinance

**BUDGET ORDINANCE
FISCAL YEAR 2026-2027
TOWN OF OAK ISLAND, NORTH CAROLINA**

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

SECTION I		<u>GENERAL FUND</u>			<u>Amount</u>
A.	Revenues Anticipated				
	Current Year Property Taxes	\$		12,102,600	
	State Shared Revenues			6,070,800	
	Permits and Fees			723,500	
	Other			3,831,100	
	Appropriated Fund Balance			3,085,000	
	Total Estimated Revenues	\$		25,813,000	
B.	Appropriations Authorized by Departments				
	Town Council	\$		360,600	
	Outside Agency Funding			28,500	
	Administration			3,356,900	
	Police Department			4,458,200	
	Animal Control			75,000	
	Fire Department			6,123,076	
	Development Services			1,818,100	
	Public Works			7,431,824	
	Parks and Recreation Department			1,860,800	
	Non-Departmental			300,000	
	Total Appropriations	\$		25,813,000	
SECTION II		<u>WATER FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		6,745,900	
B.	Appropriations Authorized by Departments				
	Utility General Services			3,165,400	
	Water Maintenance			3,580,500	
	Total Appropriations	\$		6,745,900	

Budget Ordinance
Fiscal Year 2026-2027

Continued

SECTION III		<u>WASTEWATER FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		16,678,300	
B.	Appropriation Authorized by Departments				
	Wastewater Treatment			6,601,600	
	Wastewater Collection			10,076,700	
	Total Appropriations	\$		16,678,300	
SECTION IV		<u>SEWER DISTRICT FEE FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		7,111,000	
B.	Total Appropriations	\$		7,111,000	
SECTION V		<u>SEWER ASSESSMENT FUND</u>			<u>Amount</u>
A.	Appropriated Fund Balance	\$		1,000,000	
	Total Estimated Revenues	\$		1,000,000	
B.	Total Appropriations	\$		1,000,000	
SECTION VI		<u>STORMWATER FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		1,456,000	
B.	Appropriation Authorized by Departments				
	Stormwater Admin			490,900	
	Stormwater Maintenance			965,100	
		\$		1,456,000	
SECTION VII		<u>SOLID WASTE FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		2,760,100	
B.	Total Appropriations			2,760,100	
SECTION VIII		<u>OKI PAR 3 GOLF COURSE FUND</u>			<u>Amount</u>
A.	Total Estimated Revenues	\$		611,100	
B.	Expenditures Authorized by Departments				
	Golf Course Grounds Maintenance			420,700	
	Golf Course Operations			190,400	
	Total Appropriations			\$611,100	

SECTION IX		<u>ACCOMODATION TAX FUND</u>		Amount
A.	Total Estimated Revenues	\$		3,575,000
B.	Total Appropriations	\$		3,575,000
SECTION X		<u>BEACH TAX FUND</u>		Amount
A.	Total Estimated Revenues	\$		2,450,000
B.	Total Appropriations	\$		2,450,000
SECTION XI		<u>BEACH RENOURISHMENT</u>		Amount
A.	Total Estimated Revenues	\$		3,144,500
B.	Total Appropriations	\$		3,144,500
SECTION XII		<u>PIER COMPLEX FUND</u>		Amount
A.	Total Estimated Revenues	\$		735,100
B.	Total Appropriations	\$		735,100
SECTION XIII		<u>CAPITAL RESERVE FUND</u>		Amount
A.	Total Estimated Revenues	\$		275,000
B.	Total Appropriations	\$		275,000
SECTION XIV		<u>PAID PARKING FUND</u>		Amount
A.	Total Estimated Revenues	\$		1,075,000
B.	Total Appropriations	\$		1,075,000

SECTION XV Tax Rate Established
There is hereby levied a tax at the rate of twenty cents (\$0.20) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed for Current Year Property Taxes in the General Fund in Section I of this ordinance. The rate of \$0.20 consists of \$0.10 for the general fund, and \$0.07 designated as a Fire Tax, and \$0.03 designated for beach nourishment. The \$0.03 provides funds for the Town's nourishment of beach sand. The collection of \$0.03 is accounted for in a separate fund established for the beach nourishment projects, generating an estimated \$2,044,500, and the \$0.10 and the \$0.07 are accounted for in the general fund, generating an estimated \$12,102,600.

This rate is based on a total valuation of property for the purposes of taxation of \$6,920,976,006 with an estimated collection rate of 98.00%.

SECTION XVI Service Rates Established

The service rates for Town of Oak Island for Fiscal Year 2026-2027, 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 usage and wastewater services, stormwater, 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 interdepartmental transfers shall be made to the Town Council in the next succeeding financial report. The Budget Officer shall be authorized to spend \$50,000 during an emergency. The inter-fund transfer of monies shall be accomplished by Council authorization only. The utilization of any contingency appropriation shall be accomplished only with Council authorization.

SECTION XVIII Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Town of Oak Island Municipal Government during the 2026-2027 Fiscal Year. The Budget Officer shall administer the Budget and shall ensure that all department directors 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 agree with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

SECTION XIX

This Budget authorizes an effective COLA increase of 2% and a merit increase of 3% to be utilized in a pool for all employee evaluations. All evaluations will be conducted on or near the employee's anniversary date and will be performed by the department director or supervisor with final approval from the Town Manager.

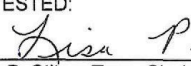
SECTION XX

The appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2026, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

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 10th day of June 2026.

ATTESTED:

Lisa P. Stites, Town Clerk


Christopher Brown, Mayor



(SEAL)

Fiscal Management Policies

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. These Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting. These policies are used to frame major policy initiatives and are reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies assist in maintaining the Town's stable financial position and ensure that the Council's intentions are implemented and followed.

POLICIES

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. The percentage collection of property taxes relative to the tax rate estimated in the budget must not be greater than the percentage of the levy realized in cash as of June 30 of the preceding fiscal year, in accordance with State law. This ensures a conservative estimate of property tax revenues.

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 draft Budget Ordinance must be presented to the Town Council by June 1 and must be adopted by July 1. Contingency appropriations cannot exceed 5% of all other appropriations in the fund.

The Town may allocate an amount of public funds for the purpose of funding non-profit organizations that benefit the community and are consistent with the Town's strategic goals. Each year the requesting organization will complete the appropriate request form to be considered and comply with all Town rules and regulations. Any agency receiving over \$5,000 in any one fiscal year is required to complete a financial review. The compiled financial statements must be prepared by an accounting personnel with the education and experience to be able to complete the financial reporting in accordance with GAAP - Generally Accepted Accounting Principles and approved by the agency's governing board. Financials must be two-year comparative. Any agency receiving over \$25,000 in any one fiscal year is required to complete a financial audit. The audit must be conducted by a certified public accountant; financials must be two-year comparative.

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

The sum of the estimated net revenues and appropriated Fund Balance in each fund shall be equal to the total budgeted

expenditures in that Fund. Staff will provide a monthly Budget-to-Actual report to the Town Council on all revenues and expenditures consistent with the Budget Ordinance categories.

Budget Amendments and transfers may be made in accordance with the Adopted Budget Ordinance. Transfers between funds may only be made with Council approval.

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 Enterprise funds have been met.

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.

The Town should maximize user fees where possible in order to distribute the costs of municipal services to those who use the services; include users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service. The Fee Schedule will be reviewed annually and updated as necessary to accomplish the goals of this policy.

The use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.

Grants

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

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

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

Capital Improvement Policies

A Capital Improvement Plan will be developed and updated annually. Capital expenditures included in the CIP as a project will generally cost at least \$50,000 and have a useful life of at least 5 years. Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project. The capitalization threshold minimum for fixed assets is set at \$5,000. The threshold will be applied to individual fixed assets and will only be capitalized if they have a useful life of at least two years from the date of acquisition.

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 outstanding direct net debt will not exceed the NC statutory limit of 8% of the appraised property subject to taxation.

The authority to incur long-term debt shall be the sole responsibility and privilege of the elected Town Council of the Town of Oak Island. From time to time, the administrative staff may recommend the refinancing of certain debt instruments when it is in the best interests of the Town of Oak Island.

Contracts

In accordance with NCGS 160A-16 the Board grants the Manager authority to execute all contracts up to \$50,000 on behalf of the Board, provided that funding is available in the budget. 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. All contractual obligations must be pre-audited pursuant to NCGS 159-28.

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 and generally accepted accounting

principles (GAAP). In addition, they will comply with the generally accepted practices as approved by the North Carolina Local Government Commission and required by the Local Government Budget and Fiscal Control Act.

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

Fiscal Impact Statements should be included with all Council agenda items that have financial implications, both positive and negative, with reasonable estimates for the future.

A Financial Condition Report will be provided to the Council halfway through the fiscal year and at year end.

Fund Balance

The Town shall maintain a minimum accessible fund balance equal to 25% of the operating budget, and a total fund balance of 40% of the operating budget for the General Fund. All other funds will strive to attain a similar minimum accessible fund balance.

Budgetary Basis of Accounting and Basis of Accounting

In accordance with the North Carolina General Statutes, the Town utilizes modified accrual accounting as its budgetary basis of accounting and its basis of accounting throughout the year. This basis of accounting recognizes revenues either when they are received in cash or when the collection of the amount can be reasonably estimated to be received in the near future. Expenditures in a modified accrual system are generally recognized in the period in which goods or services are received or when a liability is incurred.

Basis of Presentation Financial Statements

The Town's Annual Comprehensive Financial Reporting (ACFR) presents the status of the City's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Governmental Fund Financial Statements are reported using the current financial resource measurement focus and modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. Revenue is recognized as soon as it is both measurable and available. Revenue is considered available when it is collectible within the current period or soon enough thereafter to be used to pay liabilities for the current period. For this purpose, the government considers revenue to be available if it is collected within 90 days of the end of the current fiscal period, except for property taxes. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest from long-term debt, claims and judgments and

compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Proprietary Fund Financial Statements are reported using the economic resources measurement focus and the full accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type equity (i.e. net total assets) is segregated into contributed capital and retained earning components. Operating statements for these funds present increases (e.g. revenues) and decreases (e.g. expenses) in total net assets. Revenue is recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows.

Government Wide Financial Statements are reported using the economic resources measurement focus and the full accrual basis of accounting.

TOWN OF OAK ISLAND STRATEGIC PLAN 2025–2027

MAINTAIN A WELL-RUN & EFFICIENT GOVERNMENT

- 1.1 Ensure infrastructure, equipment, and facilities meet community needs.
- 1.2 Maintain a strong and diversified financial position.
- 1.3 Provide friendly and accommodating customer service.
- 1.4 Optimize effectiveness of boards and committees



PRESERVE OUR COMMUNITY'S COASTAL LIFESTYLE

- 2.1 Promote a relaxed, family-oriented beach town atmosphere
- 2.2 Ensure healthy, well-maintained, and accessible oceanfront and waterfront areas.
- 2.3 Enhance recreational opportunities.
- 2.4 Improve and expand park facilities.



PROTECT NATURAL RESOURCES AND COASTAL ECOSYSTEMS

- 3.1 Preserve waterways and promote environmental health.
- 3.2 Manage shorelines sustainably.
- 3.3 Preserve and enhance the town's tree canopy.
- 3.4 Enhance flood hazard mitigation efforts.



BUILD A SUSTAINABLE ECONOMY

- 4.1 Enhance the Business-Friendly Ecosystem.
- 4.2 Recruit and Retain Business.
- 4.3 Develop Amenities and Infrastructure to Create a Sense of Place.
- 4.4 Market Oak Island to attract people, visitors, and business.



PLAN FOR ORDERLY, SUSTAINABLE GROWTH

- 5.1 Promote compatible land development.
- 5.2 Enhance multi-modal transportation.
- 5.3 Balance preservation and enhancement of commercial areas with new development opportunities.
- 5.4. Encourage a range of housing types and visitor accommodations.



CREATE A SAFE COMMUNITY

- 6.1 Strengthen emergency response.
- 6.2 Minimize emergency incidents through prevention strategies.
- 6.3 Enhance pedestrian traffic and safety.
- 6.4 Prepare for emergencies.



1

MAINTAIN A WELL-RUN & EFFICIENT GOVERNMENT



1.1 Ensure infrastructure, equipment, and facilities meet community needs.

1. Develop a 5-year CIP with detailed costs and funding sources for each, with a 10-year horizon for future projects.
2. Conduct a facilities condition assessment and begin life-cycle costing for all facilities, equipment, and infrastructure.
3. Create Asset Inventories and GIS mapping for all stormwater, water, sewer, and other infrastructure.
4. Develop a Stormwater Master Plan.
5. Evaluate possible locations for a Public Works Operations Center.

1.2 Maintain a strong and diversified financial position.

1. Achieve and maintain a minimum fund balance for all funds pursuant to Council policy.
2. Maintain a tax rate that is in the lowest quartile of all surrounding towns in Brunswick County.
3. Maintain differentiation between residents and nonresidents user fees.
4. Maintain an A+ or greater bond rating through sound financial management, reviewed annually.
5. Maintain a balanced revenue base of residential and commercial property tax, room occupancy tax, sales tax and user fees.

1.3 Provide friendly and accommodating customer service.

1. Achieve a minimum of 4.0 on our annual Customer Service survey.
2. Respond to 95% of citizen concerns within 48 hours.
3. Complete the Town Hall Lobby remodeling project.
4. Enhance our GIS mapping to capture all public infrastructure and facilities and make it publicly accessible.
5. Launch and promote the new Mobile App and increase the number subscribers by 25%.
6. Develop and maintain a Citizen Portal for Code Enforcement cases and Permitting.
7. Convert all public forms into electronic, fillable formats on the website.
8. Install an electric sign at Town Hall to disseminate important information.
9. Establish a cross-departmental Customer Service Committee to address and resolve customer concerns.
10. Add programming including a speaker's bureau and technology improvements as needed.
11. Establish a comprehensive communications strategy to streamline messaging across platforms, improve coordination, and enhance community engagement through public awareness campaigns.

1.4 Optimize effectiveness of boards and committees

1. Revise the Council's Rules of Procedure as necessary.
2. Ensure all Boards align with the Town's Strategic Plan.
3. Develop Council and staff Liaison program to Boards including training and require Quarterly Reports from Committee Chairs to Town Council.
4. Update handbook to include the Conflict of Interest, Code of Ethics, Gift Ban policies.
5. Implement a comprehensive orientation and training process for all new board members.
6. Expand the Citizens Academy to include information on Board and Committees.
7. Determine a process and timeline for adding Town Council seats for representatives from the mainland.

2

PRESERVE OUR COMMUNITY'S COASTAL LIFESTYLE



2.1 Promote a relaxed, family-oriented beach town atmosphere.

1. Execute at least twelve Town-run events each year including Summer Concerts Series, July 4th Celebration, SOS, Live and Local, and the Christmas Parade, with each event evaluated for resident satisfaction.
2. Collaborate with private sector and nonprofit organizations to promote at least five large non-Town events annually and improve the process to include clear guidelines and more time sensitive responses from staff.

2.2 Ensure healthy, well-maintained, and accessible oceanfront and waterfront areas.

1. Maximize paid parking spots where feasible, including space for LSVs.
2. Expand handicapped-accessible mobi-mats at Keziah Street and 46th street accesses, adhering to CAMA guidelines.
3. Add satellite paid parking sites and explore off-island transportation options to include public-private partnerships and/or third-party vendors.

2.3 Enhance recreational opportunities.

1. Increase usage of the Par 3 Golf Course by promoting awareness and achieving a year over year revenue growth.
2. Develop a long-range plan for the Oak Island Pier, Pier House, and 801 Ocean Event Center.
3. Complete the feasibility study, design, and an acceptable funding strategy for a Recreation Center based on study results.
4. Coordinate and implement the items from the new Recreation Master Plan as funding allows.

2.4 Improve and expand park facilities.

1. Enhance the use of the Nature and Ocean Education Centers by increasing visitation by 15% and securing a sustainable revenue stream.
2. Implement improvements at Bill Smith Park, including support for the new Oak Island baseball team.
3. Enhance our greens improvement program at the Par 3 Golf Course
4. Implement improvements to the Templeton Park dog park facilities.
5. Construct an additional Davis Canal walkover at SW 6th Street.
6. Review options for a new Parks and Recreation organizational structure to enhance efficient coordination efforts.
7. Review the possibility of adding trails along the Davis Canal.

3

PROTECT NATURAL RESOURCES AND COASTAL ECOSYSTEMS



3.1 Preserve waterways and promote environmental health.

1. Research and implement options for maintaining navigability of the Davis Canal, side canals, and the ICW.
2. Expand our oyster reef plantings and other natural shoreline initiatives along the ICW in coordination with the town's Environmental Advisory Committee and the NC Coastal Federation.
3. Promote clean water and coastal resilience by implementing a program to enhance coastal barrier landscapes using non-invasive, salt-tolerant vegetation.

3.2 Manage shorelines sustainably.

1. Develop policies to preserve the natural and beneficial functions of the environment while balancing respect for private property rights and enduring public access.
2. Implement the Beach Nourishment project, placing sand in the middle section of Oak Island.
3. Fund and execute the Wilmington Harbor and the Lockwood Folly Nourishment projects at the East and West ends of the island.
4. Complete the Dune Plating project to stabilize vulnerable areas.
5. Collaborate with the US Army Corps of Engineers to secure Federal Beach status for Oak Island.

3.3 Preserve and enhance the town's tree canopy.

1. Develop a planting map and implement an annual tree planting program on public land, including rights-of-way, while also providing trees to residents to encourage plantings on private property.
2. Maintain and enforce the Vegetation Ordinance, including annual reviews and updates as needed.
3. Preserve and promote the Serenity Oak at Bill Smith Park and develop a program from future iconic tree preservation on public and private land.
4. Maintain Tree City USA status and promote through enhancements in education and awareness.

3.4 Enhance flood hazard mitigation efforts.

1. Conduct an analysis to identify steps required to improve the Town's Community Rating System (CRS) score to 5 or better.
2. Develop and implement a community education and outreach program on flood hazard awareness, mitigation strategies, and emergency preparedness.
3. Explore and propose updated regulations and policies to improve flood resilience.
4. Continue the Dune Infiltration project for flood prevention.
5. Implement the recommendations of the Stormwater Master Plan as funding allows each year.



4.1 Enhance the Business-Friendly Ecosystem.

1. Develop and adopt a comprehensive Economic Development Strategic Plan to guide commercial growth toward achieving an optimal residential to commercial ratio.
2. Launch a quarterly workshop series for small business owners to share resources, foster collaboration, and address key challenges.
3. Establish and promote a “Business of the Month” program to highlight exceptional local businesses.
4. Create and execute a campaign encouraging positive reviews of local businesses to strengthen community engagement and support.
5. Expand the reach and impact of the Business Bulletin e-newsletter, aiming for a 20% increase in subscribers.

4.2 Recruit and Retain Business.

1. Strengthen the Business Retention and Expansion (BRE) program to proactively identify and address the needs of local businesses.
2. Build partnerships with regional economic organizations to attract high-value businesses aligned with Oak Island’s vision.
3. Develop initiatives to enhance communication and collaboration among local business owners, managers, fostering a unified and supportive business community.

4.3 Develop Amenities and Infrastructure to Create a Sense of Place.

1. Implement the Streetscape Plan to enhance the Town’s appearance, accessibility, and walkability.
2. Design and construct improved town gateways to establish a stronger sense of arrival and community pride.
3. Organize seasonal events to boost community engagement and support for local businesses.
4. Continue the Façade Improvement Grant Program to improve building aesthetics and support businesses adapting to new regulations.
5. Identify and develop new public parking areas to address demand in high-traffic commercial zones.

4.4 Market Oak Island to attract people, visitors, and business.

1. Develop a suite of marketing materials aimed at visitors, including brochures, maps, and digital content.
2. Leverage digital marketing campaigns to target key demographics and increase business visitation and revenues.
3. Develop a Town-Owned Land Plan to determine what can be sold and what can be acquired to encourage the Business-Friendly environment and use as needed to attract business.

**5.1 Promote compatible land development.**

1. Review and revise the Unified Development Ordinance to align with the recommendations of the Comprehensive Land Use Plan
2. Implement prioritized recommendations in the Comprehensive Land Use Plan.
3. Identify and evaluate additional commercial zoning opportunities based on the Comprehensive Land Use Plan recommendations and an Oak Island Industrial Park.
4. Collaborate with Brunswick County and the Southeast Sanitary Sewer District to support mainland growth and ensure capacity needs are met.

5.2 Enhance multi-modal transportation.

1. Update the Bike Plan using available grant funding, and initiate implementation in coordination with Greenways and Sidewalks Plans.
2. Develop and adopt a Low-Speed Vehicle Plan and initiate improvements in commercial areas of Oak Island Drive, to include alleys behind businesses.
3. Begin development of a Greenway Plan for Yacht Drive to enhance connectivity.

5.3 Balance preservation and enhancement of commercial areas with new development opportunities.

1. Develop strategies to strengthen and improve the commercial districts around the airport.
2. Encourage adaptive reuse of existing buildings in commercial areas through incentives and outreach initiatives.
3. Create Zoning, Ordinance, and Supplemental Regulations that are friendly to the Airport District.

5.4 Encourage a range of housing types and visitor accommodations.

1. Explore opportunities to support diverse visitor accommodations in targeted areas through regulatory review and potential policy adjustments.
2. Explore and implement policies and programs to encourage a variety of housing types that align with community needs, infrastructure, and vision of the Comprehensive Land Use Plan.



CREATE A SAFE COMMUNITY



6.1 Strengthen emergency response.

1. Maintain a low crime rate and achieve a high clearance rate for such offenses as speeding, petty theft, and DUI.
2. Ensure Police Department accreditation is sustained through compliance with best practices, annual reviews, and updates.
3. Enhance the Beach Services Units to improve safety and emergency response capabilities.
4. Achieve a response time of under 5 minutes for 90% of fire apparatus calls.
5. Attain and sustain Advanced Level EMS status.
6. Plan for future Fire and Rescue needs on the mainland to match the island's ISO rating.

6.2 Minimize emergency incidents through proactive prevention strategies.

1. Increase annual commercial inspections to ensure compliance and educate businesses on fire prevention techniques.
2. Host monthly CPR and Fire Prevention booths during summer concerts and an annual fire safety camp for residential awareness.
3. Expand crime prevention strategies through outreach programs and educational initiatives.
4. Ensure staff readiness and safety through regular training programs, including OSHA compliance, CPR, AED operation, and active shooter response, while providing proper tools, safety gear, and ongoing education.
5. Revive the Community Watch programs throughout the town.

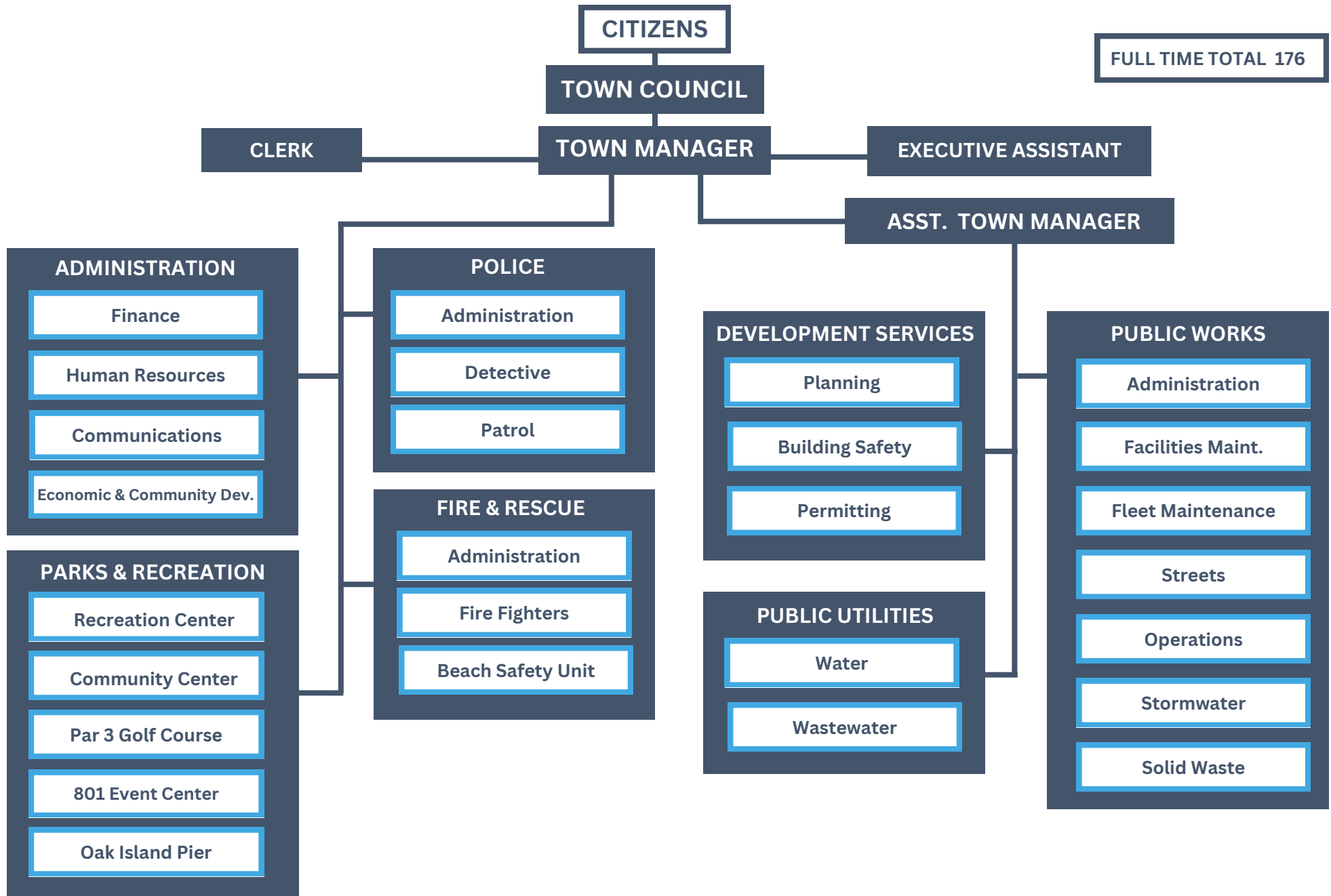
6.3 Enhance pedestrian and traffic safety.

1. Develop and adopt street design policies to implement pedestrian-friendly features in key areas.
2. Complete six additional crosswalks on Beach Dr.
3. Install crosswalks on Oak Island Drive at 51st Street and additional sidewalks as required by NCDOT.
4. Plan, design, and install additional crosswalk on Oak Island Drive at 79th and 58th Streets including additional sidewalks as required by NCDOT.
5. Respond to all potholes and broken sidewalks work orders within 48-hours and remedy the problems within 30-days.
6. Eliminate right-of-way street safety hazards, including vegetative obstructions on private property.
7. Conduct monthly inspections of sidewalks and streets to proactively address broken areas.

6.4 Prepare for emergencies.

1. Update the Town's Emergency Operations Plan and hold tabletop exercises and staff training as needed.
2. Develop a Continuity of Operations Plan (COOP) to ensure service delivery during disruptions.
3. Hold an annual Emergency Preparedness Conference to educate residents.
4. Provide regular staff training on emergency preparedness using NIMS and ICS protocols.

TOWN OF OAK ISLAND ORGANIZATIONAL CHART



FULL TIME TOTAL 176

Budgeted Positions By Department

ADMINISTRATION	FY23-24	FY24-25	FY25-26	FY26-27
Town Manager	1	1	1	1
Assistant Town Manager	1	1	1	1
Finance Director	1	1	1	1
Human Resources Officer	1	1	1	1
Economic & Community Development Manager	1	1	1	1
Town Clerk	1	1	1	1
Deputy Clerk	0	0	1	1
Clerk/Communications Asst	0	1	0	0
Tax Collector	1	1	1	1
Communications Officer (PIO)	1	1	1	1
Capital Projects/Grants	0	1	0	0
Accounting Analyst	1	1	1	1
Accounting Technician	1	1	1	1

ADMINISTRATION	FY23-24	FY24-25	FY25-26	FY26-27
IT Specialist	0	0	1	1
Drone Pilot	1	0	0	0
Executive Assistant	1	1	1	1
Customer Service Rep	3	3	3	3
Office Assistant	0	1	1	1
Total	15	17	17	17

DEVELOPMENT SERVICES	FY23-24	FY24-25	FY25-26	FY26-27
Development Services Director	1	1	1	1
Building Administrator	0	0	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector II	2	1	1	1
Building Inspector I	3	3	2	2

DEVELOPMENT SERVICES	FY23-24	FY24-25	FY25-26	FY26-27
Permit Specialist II	1	1	1	1
Permit Specialist	2	2	2	1
Development Liaison	0	0	0	1
Planning Manager	1	1	1	1
Flood Pain/LPO	1	1	0	0
Planner I	1	1	2	2
Zoning Technician (CE officer)	2	4	2	2
Zoning Technician II (CE officer)	0	0	1	1
GIS Administrator	0	1	1	0
GIS/Long Range Planner	0	0	0	1
Total	15	17	16	16

FIRE	FY23-24	FY24-25	FY25-26	FY26-27
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Battalion Chief	0	0	1	2
Fire Marshal	0	1	1	1
Fire Lieutenant	3	3	3	3
Fire Captain	3	3	3	3
Fire Engineers	6	6	5	6
Firefighter	12	12	16	15
Drone Pilot	0	1	1	1
Admin Support Specialist II	0	0	1	1
Admin Support Specialist	1	1	0	0
Total	27	29	33	34

POLICE	FY23-24	FY24-25	FY25-26	FY26-27
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Lieutenant	2	2	2	2
Sergeant	4	5	5	5
Corporal	4	4	4	4
CRO	1	1	1	1
Detective	3	2	1	1
Patrol Officer	12	12	9	8
Admin Support Specialist II	1	1	1	1
Admin Support Specialist	1	1	1	1
Office Assistant	0	0	1	1
Total	30	30	30	30

WATER	FY23-24	FY24-25	FY25-26	FY26-27
Public Utilities Director	0	0	1	1
Water Superintendent	1	1	1	1
Crew Leader (Utilities)	2	2	2	2
Heavy Equipment Operator	2	2	2	2
Utility Maintenance Mechanic	3	3	3	4
Backflow Prevention Tech	1	1	0	0
Admin. Support Specialist II	1	1	1	1
Admin Support Specialist I	0	0	0	1
Meter Technician	2	2	2	0
Utility Billing Specialist	1	1	1	1
Total	13	13	13	13

WASTEWATER	FY23-24	FY24-25	FY25-26	FY26-27
Instrumentation Electrician	1	1	1	1
Plant Operator ORC (SWRF)	1	1	1	1
Plant Operator ORC (FF)	1	1	1	1
Plant Operator	1	1	1	1
Utility Maintenance Worker (BSP)	2	2	2	2
Wastewater Superintendent	1	1	1	1
Crew Leader	1	1	1	1
Collection System Operator	2	2	1	1
Heavy Equipment Operator	0	0	1	1
Utility Maintenance Mechanic	3	3	2	2
Total	13	13	12	12

PARKS & REC	FY23-24	FY24-25	FY25-26	FY26-27
Parks & Rec Director	0	0	1	1
Recreation Director	1	1	0	0
Recreation Manager	0	0	1	1
Rec Program Supervisor	2	2	2	2
Rec Center Supervisor	1	1	1	1
Rec Center Assistant	1	1	2	2
Parks and Facilities Manager	0	0	0	0.5
Total	5	5	7	7.5

COMM. RESOURCE CENTER	FY23-24	FY24-25	FY25-26	FY26-27
Comm. Resources Assistant	2	2	2	2
Total	2	2	2	2

PW ADMINISTRATION	FY23-24	FY24-25	FY25-26	FY26-27
Public Works Director	1	1	1	1
Admin Support Specialist II	1	1	1	1
Total	2	2	2	2

PW OPERATIONS	FY23-24	FY24-25	FY25-26	FY26-27
Operations Supervisor	1	1	1	1
Operations Crew Leader	1	1	1	1
Operations Maintenance Worker II	3	3	2	2
Operations Maintenance Worker	3	2	3	3
Total	8	7	7	7

PW FACILITIES	FY23-24	FY24-25	FY25-26	FY26-27
Facilities Maint. Tech II	1	1	1	1
Facilities Maint. Tech	1	1	2	2
Total	2	2	3	3

PW FLEET	FY23-24	FY24-25	FY25-26	FY26-27
Sr. Equipment Mechanic	1	1	1	1
Equipment Mechanic	1	1	1	1
Automotive Service Aide	1	1	1	1
Total	3	3	3	3

PW STREETS	FY23-24	FY24-25	FY25-26	FY26-27
Streets Supervisor	1	1	1	1
Streets Crew Leader	1	1	1	1
Streets Heavy Equipment Operator	2	2	2	2
Streets Maintenance Worker II	2	2	1	1
Streets Maintenance Worker	2	2	3	3
Total	3	3	3	3

PW SOLID WASTE	FY23-24	FY24-25	FY25-26	FY26-27
Solid Waste Crew Leader	1	1	1	1
Solid Waste Heavy Equipment Operator	3	3	3	3
Total	4	4	4	4

STORMWATER	FY23-24	FY24-25	FY25-26	FY26-27
Stormwater Administrator	1	1	1	1
Plan/Review Inspector	1	1	2	2
SW Crew Leader	1	1	1	1
SW Heavy Equipment Operator	2	2	3	3
SW Equipment Operator	2	2	3	3
SW Maintenance Worker II	1	1	2	2
Total	8	8	12	12

PAR 3 GOLF COURSE	FY23-24	FY24-25	FY25-26	FY26-27
Parks Maintenance Div Manager	0	0	1	0
Par 3 Manager	0	0	0	1
Greenskeeper	1	1	0	0
Maintenance Worker SHGC	2	2	2	2
Total	3	3	3	3

PIER COMPLEX	FY23-24	FY24-25	FY25-26	FY26-27
Parks and Facilities Manager	1	1	1	0.5
Pier Crew Leader	0	1	1	1
Total	1	2	2	1.5

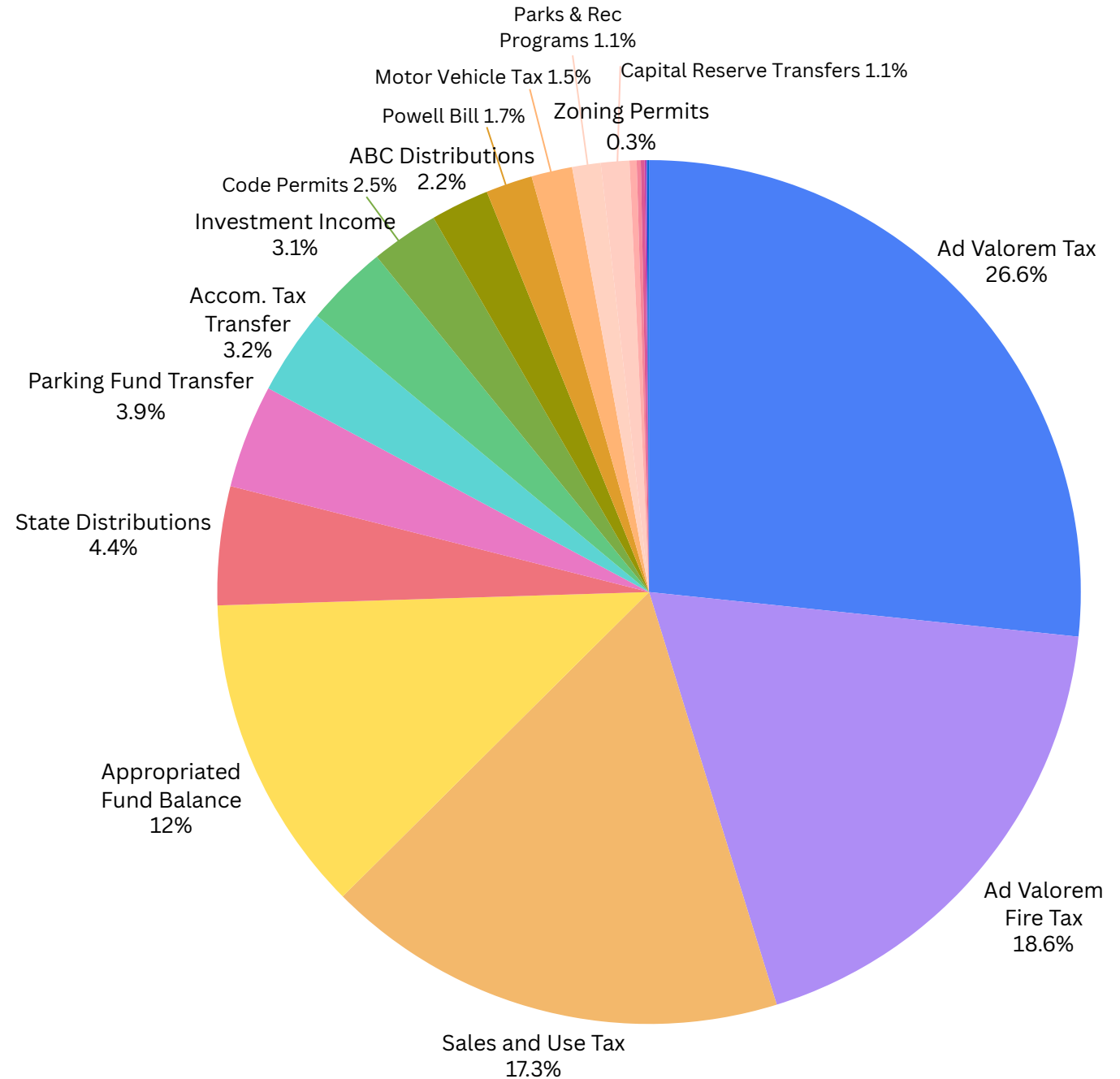
TOTAL FTE	159	165	174	175
-----------	-----	-----	-----	-----

General Fund

The General Fund is the cornerstone of financial operations for the Town of Oak Island, primarily fueled by property taxes, sales taxes, service fees, and state and federal grants. These diverse revenue streams enable the town to provide vital services such as public safety, environmental conservation, and infrastructure maintenance. This funding structure ensures Oak Island remains a vibrant and sustainable community for both residents and visitors.

General Fund Revenues

The General Fund is the Town's primary operating fund and supports the day-to-day services residents rely on, including public safety, administration, planning, parks, and public works. This chart illustrates the major revenue sources that fund these essential services during Fiscal Year 2026–2027.



10 - General Fund							
300 - Revenue							
Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenues	FY27 Recommended Revenues	FY27 Anticipated Revenues
10-300-1100	Ad Valorem Taxes - CY	\$ 8,386,222	\$ 8,630,632	\$ 6,690,110	\$ 6,776,946	\$ 6,828,900	\$ 6,828,900
10-300-1200	Ad Valorem Fire Tax	\$ -	\$ -	\$ 4,777,500	\$ 4,746,630	\$ 4,793,700	\$ 4,793,700
10-300-1201	Ad Valorem Taxes - PY	\$ 69,096	\$ 148,602	\$ 50,000	\$ 84,136	\$ 50,000	\$ 50,000
10-300-1300	Motor Vehicle Taxes - CY	\$ 383,362	\$ 332,028	\$ 380,000	\$ 381,846	\$ 395,000	\$ 395,000
10-300-1416	Late Listing Billings	\$ 1,606	\$ 2,462	\$ -	\$ 53	\$ -	\$ -
10-300-1600	Penalties, Interest & Advertising Fees	\$ 46,509	\$ 50,884	\$ 35,000	\$ 40,121	\$ 35,000	\$ 35,000
10-300-2820	Cabana Grant Revenue	\$ 148,500	\$ -	\$ -	\$ -	\$ -	\$ -
10-300-2830	SE 31st ST ADA Kayak Launch Grant	\$ -	\$ -	\$ 31,911	\$ -	\$ -	\$ -
10-300-3100	Local option sales tax (39)	\$ 1,630,953	\$ 1,679,051	\$ 1,792,320	\$ 1,720,510	\$ 1,811,000	\$ 1,811,000
10-300-3101	Local option sales tax 1/2% (40)	\$ 797,446	\$ 841,514	\$ 765,000	\$ 891,204	\$ 909,300	\$ 909,300
10-300-3102	Local option sales tax 1/2% (42)	\$ 842,974	\$ 932,168	\$ 700,000	\$ 897,350	\$ 941,900	\$ 941,900
10-300-3103	Local option sales tax 1/2% (44)	\$ 704,333	\$ 690,325	\$ 586,500	\$ 807,511	\$ 812,400	\$ 812,400
10-300-3210	Utility Franchise Tax Distribution	\$ 901,238	\$ 1,013,955	\$ 725,000	\$ 978,858	\$ 984,300	\$ 984,300
10-300-3220	Beer & Wine Tax	\$ 45,447	\$ 38,835	\$ 40,000	\$ 39,272	\$ 40,000	\$ 40,000
10-300-3230	Video Programming Services	\$ 110,438	\$ 110,260	\$ 85,000	\$ 113,277	\$ 110,000	\$ 110,000
10-300-3240	Telecommunications Tax	\$ 21,266	\$ 11,007	\$ 10,000	\$ 11,324	\$ 11,500	\$ 11,500
10-300-3330	NC Control Substance Distribution	\$ -	\$ 2,458	\$ -	\$ 377	\$ -	\$ -
10-300-3800	NCLM Safety Grant	\$ -	\$ -	\$ 4,000	\$ 3,983	\$ -	\$ -
10-300-3810	Powell Bill	\$ 405,972	\$ 452,623	\$ 452,620	\$ 450,364	\$ 450,400	\$ 450,400
10-300-3900	ABC Board - Distribution	\$ 546,333	\$ 581,628	\$ 575,000	\$ 345,938	\$ 500,000	\$ 500,000

10 - General Fund							
300 - Revenue							
Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenues	FY27 Recommended Revenues	FY27 Anticipated Revenues
10-300-3901	ABC Board - Education	\$ 36,756	\$ 36,687	\$ 45,000	\$ 23,125	\$ 40,000	\$ 40,000
10-300-3902	ABC Board - Law Enforcement	\$ 26,254	\$ 26,205	\$ 32,000	\$ 16,518	\$ 25,000	\$ 25,000
10-300-4211	Permits & fees-Buildings-540	\$ 607,590	\$ 492,488	\$ 400,000	\$ 564,456	\$ 485,000	\$ 485,000
10-300-4212	Permits & fees-Plumbing-540	\$ 26,903	\$ 26,827	\$ 20,000	\$ 31,175	\$ 22,000	\$ 22,000
10-300-4213	Permits & fees-Electrical-540	\$ 111,005	\$ 105,881	\$ 85,000	\$ 87,425	\$ 85,000	\$ 85,000
10-300-4214	Permits & fees-Mechanical-540	\$ 67,990	\$ 89,602	\$ 55,000	\$ 78,325	\$ 56,000	\$ 56,000
10-300-4220	CAMA Permits	\$ 6,200	\$ 5,100	\$ 5,000	\$ 8,511	\$ 6,000	\$ 6,000
10-300-4231	Civil Citations	\$ 8,775	\$ 19,852	\$ 15,000	\$ 7,396	\$ 10,000	\$ 10,000
10-300-4250	Parking registrations	\$ 897	\$ 375	\$ -	\$ 360	\$ -	\$ -
10-300-4280	Insurance Reimbursement	\$ -	\$ 8,135	\$ -	\$ 15,953	\$ -	\$ -
10-300-4300	Planning Board/BOA - 541	\$ 10,825	\$ 850	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
10-300-4301	Development Permits - 540	\$ 24,955	\$ 19,000	\$ 20,000	\$ 24,594	\$ 22,000	\$ 22,000
10-300-4302	Zoning Permits - 541	\$ 54,391	\$ 87,622	\$ 35,000	\$ 76,380	\$ 45,000	\$ 45,000
10-300-4303	Business License Fees Revenue	\$ -	\$ -	\$ -	\$ 3,375	\$ 1,500	\$ 1,500
10-300-4405	Fire Inspection Fee - 540	\$ -	\$ 16,100	\$ 8,500	\$ 16,900	\$ 10,000	\$ 10,000
10-300-4421	Fire Permits --530	\$ 15,035	\$ 2,400	\$ 5,000	\$ -	\$ 1,000	\$ 1,000
10-300-4435	Shirt Sales Fire Department	\$ -	\$ -	\$ -	\$ 1,700	\$ 500	\$ 500
10-300-4440	Donations-Fire/EMS-530	\$ 12,175	\$ 13,295	\$ 16,903	\$ 9,092	\$ 10,000	\$ 10,000
10-300-4500	Event Application Revenue	\$ -	\$ 250	\$ -	\$ 2,957	\$ -	\$ -
10-300-4510	Event Revenues	\$ -	\$ 3,525	\$ -	\$ 250	\$ -	\$ -

10 - General Fund							
300 - Revenue							
Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenues	FY27 Recommended Revenues	FY27 Anticipated Revenues
10-300-4610	Recreation programs-620	\$ 109,281	\$ 101,410	\$ -	\$ 97,891	\$ 100,000	\$ 100,000
10-300-4612	Park & Shelter Rental -620	\$ 2,018	\$ 5,778	\$ 2,000	\$ 5,358	\$ 5,000	\$ 5,000
10-300-4615	Splash Pad Rental-420	\$ 600	\$ (100)	\$ 800	\$ 200	\$ 500	\$ 500
10-300-4620	Fundraising/Sponsorships-620	\$ 43,985	\$ 48,473	\$ 32,750	\$ 61,565	\$ 50,000	\$ 50,000
10-300-4621	Summer Concert Series Sponsorships	\$ 19,000	\$ 28,500	\$ 25,000	\$ 59,575	\$ 35,000	\$ 35,000
10-300-4622	Sunset on Summer Music Festival	\$ 13,122	\$ 14,430	\$ 25,000	\$ 18,815	\$ 25,000	\$ 25,000
10-300-4623	Christmas by the Sea Parade	\$ 871	\$ 250	\$ 250	\$ 1,387	\$ 1,200	\$ 1,200
10-300-4630	Weight room fees-620	\$ 43,629	\$ 50,202	\$ 40,000	\$ 61,625	\$ 50,000	\$ 50,000
10-300-4640	Products for sale-620	\$ 4,014	\$ 14,870	\$ 5,000	\$ 2,824	\$ 4,000	\$ 4,000
10-300-5530	Police Calendar Sales	\$ -	\$ -	\$ -	\$ 3,750	\$ 3,500	\$ 3,500
10-300-8100	Miscellaneous revenue	\$ 807,519	\$ 18,492	\$ 10,000	\$ 18,913	\$ 12,000	\$ 12,000
10-300-8101	Police Services Reimbursement	\$ 10,583	\$ 10,890	\$ 5,000	\$ 25,381	\$ 10,000	\$ 10,000
10-300-8150	NC Governors Highway Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
10-300-8200	Donations - Police Department	\$ 6,126	\$ 4,200	\$ 3,000	\$ 125	\$ -	\$ -
10-300-8202	Pickleball Court Rental Revenues	\$ -	\$ -	\$ 5,585	\$ 7,670	\$ 5,000	\$ 5,000
10-300-8410	Sale of fixed assets	\$ 28,144	\$ -	\$ -	\$ 51,253	\$ -	\$ -
10-300-8420	10-300-8420 - Sale of materials	\$ 1,068	\$ 2,828	\$ -	\$ 5,052	\$ -	\$ -
10-300-8902	Storm PTC-8 NC DPS Reimbursement	\$ -	\$ -	\$ -	\$ 373,950	\$ -	\$ -
10-300-8908	Mosquito Control Revenue	\$ 2,501	\$ 700	\$ -	\$ 2,468	\$ -	\$ -
10-300-8912	Park Bench Donations	\$ -	\$ -	\$ -	\$ 7,274	\$ -	\$ -

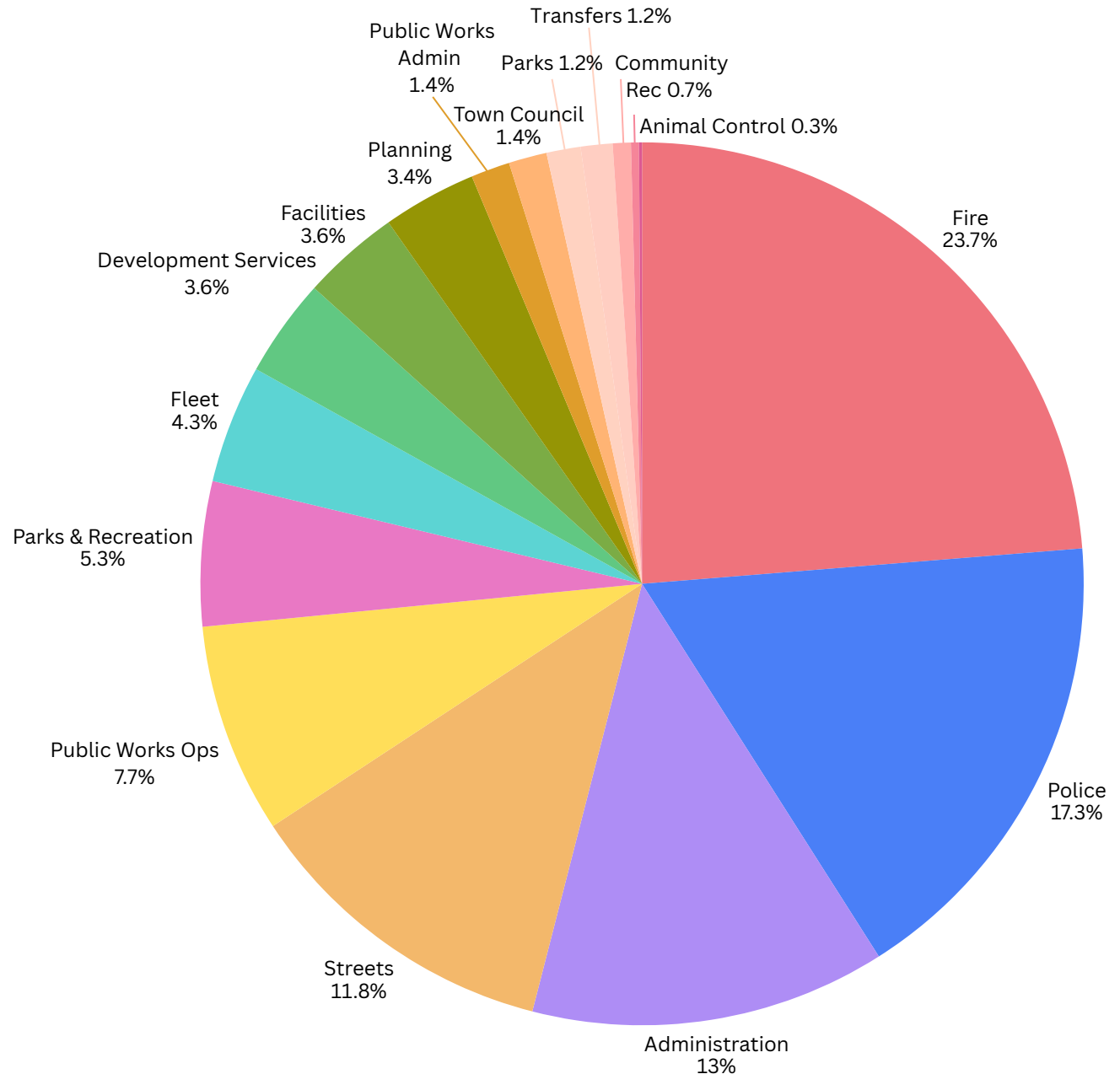
10 - General Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenues	FY27 Recommended Revenues	FY27 Anticipated Revenues
10-300-8914	Community Grant-BEMC	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-300-8918	Community Education Award	\$ -	\$ -	\$ -	\$ 1,340	\$ -	\$ -
10-300-8920	Skate park donations	\$ -	\$ -	\$ -	\$ 1,154	\$ -	\$ -
10-300-8924	Friends of Parks Donations	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
10-300-8925	Transfer from Accommodation Tax	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 832,400	\$ 832,400
10-300-8972	Transfer from Capital Reserve	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 275,000	\$ 275,000
10-300-9500	Interest Investments	\$ 2,233,309	\$ 2,212,823	\$ 800,000	\$ 1,817,308	\$ 800,000	\$ 800,000
10-300-9750	Transfer from Parking Services Fund	\$ 367,000	\$ 850,000	\$ 1,235,530	\$ 1,235,530	\$ 1,000,000	\$ 1,000,000
10-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 6,760,775	\$ 6,760,775	\$ 3,085,000	\$ 3,085,000
Totals		\$ 19,744,215	\$ 19,836,370	\$ 27,854,054	\$ 30,340,371	\$ 25,813,000	\$ 25,813,000

General Fund Expenses

The General Fund supports the essential services that residents rely on every day. This chart illustrates how General Fund expenditures are allocated across Town departments and services for Fiscal Year 2026–2027, reflecting the Town's commitment to public safety, infrastructure, quality of life, and responsible governance.



10 - General Fund								
410 - Town Council								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY 26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-410-0210	Salaries and Wages - Elected officials	\$ 48,000	\$ 49,408	\$ 51,550	\$ 49,536	\$ 52,100	\$ 49,600	\$ 49,600
10-410-0300	FICA	\$ 3,396	\$ 3,780	\$ 4,000	\$ 3,789	\$ 4,000	\$ 4,000	\$ 4,000
10-410-0800	Workers Compensation	\$ 42	\$ 55	\$ 100	\$ 29	\$ 100	\$ 100	\$ 100
10-410-2100	Departmental supplies	\$ 3,665	\$ 800	\$ 2,020	\$ 1,119	\$ 1,000	\$ 1,000	\$ 1,000
10-410-2101	Video & Taping Supplies	\$ 7,779	\$ 8,506	\$ 23,000	\$ 7,516	\$ 8,000	\$ 8,000	\$ 8,000
10-410-2102	Town Council	\$ -	\$ 102	\$ 5,000	\$ 3,500	\$ 31,700	\$ 31,700	\$ 31,700
10-410-3100	Legal Services	\$ 122,742	\$ 93,703	\$ 183,551	\$ 130,789	\$ 175,000	\$ 177,000	\$ 177,000
10-410-3101	Other Professional Services	\$ 48,002	\$ 51,508	\$ 55,000	\$ 50,415	\$ 50,000	\$ 50,000	\$ 50,000
10-410-3104	Special Projects	\$ 24,105	\$ 995	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10-410-3200	Advertising	\$ 445	\$ 500	\$ 2,000	\$ 1,971	\$ 2,000	\$ 2,000	\$ 2,000
10-410-3300	Dues and Subscriptions	\$ 300	\$ 300	\$ 500	\$ 300	\$ 500	\$ 500	\$ 500
10-410-3600	Council Development	\$ 2,358	\$ 3,444	\$ 3,900	\$ 3,716	\$ 3,500	\$ 6,000	\$ 6,000
10-410-4305	Town Council Microsoft License	\$ -	\$ -	\$ 1,180	\$ 705	\$ 700	\$ 700	\$ 700
10-410-4600	Election expenses	\$ 9,546	\$ -	\$ 11,400	\$ 11,250	\$ -	\$ -	\$ -
Totals		\$ 270,379	\$ 213,100	\$ 378,201	\$ 294,636	\$ 358,600	\$ 360,600	\$ 360,600

10 - General Fund								
411 - Outside Agencies								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-411-3301	Brunswick Family Assistance	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
10-411-3303	OKI-SPT Chamber of Commerce	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-411-3305	OKI Senior Citizens	\$ 1,700	\$ 4,500	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
10-411-3331	Sea Biscuit Wildlife Shelter	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
10-411-3332	Oak Island Beautification	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
10-411-3335	Brunswick Co. Airport	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
10-411-3603	Oak Island Beach Preservation	\$ -	\$ -	\$ 750	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
Totals		\$ 32,700	\$ 35,500	\$ 30,750	\$ 30,750	\$ 28,500	\$ 28,500	\$ 28,500

Administration

Administration supports the role of the Town Manager in implementing policy decisions of the Council. The department includes Town Managers, Finance, Clerk's Office, Human Resources, Economic and Community Development, Communications, and Information Technology. Together these teams oversee financial planning and payroll, prepare Council agendas and minutes, recruit and support staff, strengthen ties with businesses, and maintain a secure technology infrastructure so that all Town operations run efficiently and transparently.

Administration

Town Manager 1
Assistant Town Manager 1
Town Clerk 1
Deputy Clerk 1
Human Resources Officer 1
Economic & Community
Development Mgr 1
Communications Mgr (PIO) 1
Executive Assistant 1
IT Analyst 1
Total FTE: 9

Finance

Finance Director 1
Tax Collector & Customer
Service Supervisor 1
Accounting Specialist 1
Accounting Technician 1
Customer Service Rep 3
Office Assistant 1
Total FTE: 8



Administration

Goals and Objectives

Maintain a strong and sustainable financial position to support long-term Town priorities

1. Maintain A+ (or higher) bond rating through sound financial management
2. Maintain fund balance at or above Council policy levels
3. Achieve and maintain a minimum 4.0 average on the annual Customer Service Survey

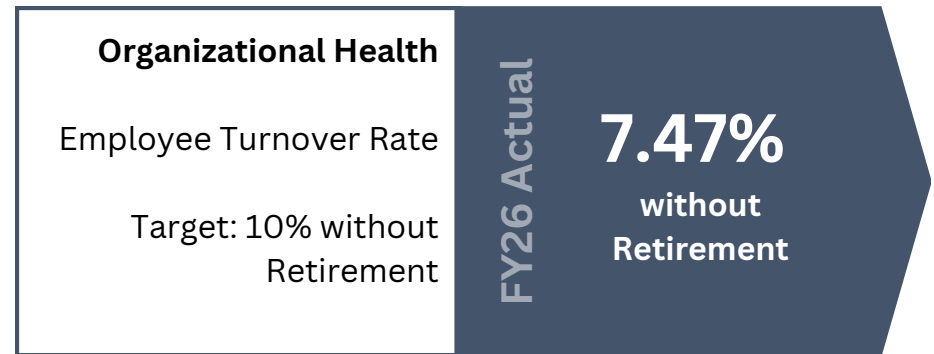
Enhance communication, technology, and customer service to improve accessibility, transparency, and operational efficiency

1. Respond to 95% of citizen concerns within 48 hours
2. Develop and implement a comprehensive communication strategy
3. Improve consistency and coordination of messaging across departments

Strengthen Oak Island's business environment and commercial areas

1. Develop and initiate a destination branding and wayfinding program
2. Advance business recruitment and development readiness in priority areas

Performance Measures



10 - General Fund

420 - Administration

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-420-0220	Salaries & Wages - Full-time	\$ 1,068,083	\$ 1,178,838	\$ 1,340,350	\$ 1,313,450	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000
10-420-0230	Salaries & Wages - Part Time	\$ 31,307	\$ 7,883	\$ 10,000	\$ 3,164	\$ 50,000	\$ 50,000	\$ 50,000
10-420-0240	Salaries & Wages - Overtime	\$ 10,717	\$ 2,161	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
10-420-0245	Cell Phone Allowance	\$ 3,800	\$ 3,100	\$ 4,500	\$ 4,500	\$ 4,800	\$ 4,800	\$ 4,800
10-420-0300	FICA	\$ 77,138	\$ 89,253	\$ 100,350	\$ 90,578	\$ 108,000	\$ 108,000	\$ 108,000
10-420-0410	Group Insurance	\$ 134,549	\$ 146,172	\$ 173,200	\$ 171,191	\$ 265,500	\$ 265,500	\$ 265,500
10-420-0510	LGERS Retirement	\$ -	\$ 167,167	\$ 199,076	\$ 179,597	\$ 213,000	\$ 213,000	\$ 213,000
10-420-0520	401k Plan Retirement	\$ 39,020	\$ 45,910	\$ 71,646	\$ 71,718	\$ 55,000	\$ 55,000	\$ 55,000
10-420-0800	Workers Compensation	\$ 1,495	\$ 3,004	\$ 1,954	\$ 1,935	\$ 2,000	\$ 2,000	\$ 2,000
10-420-2100	Departmental Supplies	\$ 14,535	\$ 24,778	\$ 26,760	\$ 16,857	\$ 20,000	\$ 20,000	\$ 20,000
10-420-2102	Citizens Academy	\$ 1,674	\$ 1,809	\$ 2,000	\$ 1,914	\$ 2,500	\$ 2,500	\$ 2,500
10-420-2110	Economic Development	\$ 5,534	\$ 74,087	\$ 69,386	\$ 26,974	\$ 182,000	\$ 134,000	\$ 134,000
10-420-2300	Fleet Operations & Maintenance	\$ 5,160	\$ 2,954	\$ 3,000	\$ 1,373	\$ 3,000	\$ 2,000	\$ 2,000
10-420-3200	Advertising	\$ 370	\$ 1,583	\$ 2,300	\$ 2,213	\$ 1,200	\$ 1,200	\$ 1,200
10-420-3300	Dues & Subscriptions	\$ 14,507	\$ 14,726	\$ 17,801	\$ 17,121	\$ 20,100	\$ 20,100	\$ 20,100

10 - General Fund								
420 - Administration								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-420-3400	Beach Day Celebration	\$ 30,722	\$ 19,088	\$ 30,000	\$ 25,988	\$ -	\$ -	\$ -
10-420-3600	Staff Development	\$ 8,565	\$ 10,056	\$ 20,000	\$ 13,958	\$ 21,000	\$ 21,000	\$ 21,000
10-420-3601	Mgr. Staff Development	\$ 2,223	\$ 4,184	\$ 8,000	\$ 2,370	\$ 9,000	\$ 9,000	\$ 9,000
10-420-4110	Repairs & Maintenance - Town Hall	\$ 400	\$ 200	\$ 19,500	\$ 4,766	\$ 5,000	\$ 5,000	\$ 5,000
10-420-4120	Repair & Maintenance - Equipment	\$ 5,617	\$ 1,440	\$ 1,500	\$ 1,320	\$ 2,500	\$ 2,500	\$ 2,500
10-420-4300	Telephone & Postage	\$ 21,684	\$ 17,044	\$ 19,000	\$ 16,322	\$ 17,000	\$ 17,000	\$ 17,000
10-420-4301	Internet Access	\$ 25,311	\$ 13,244	\$ 19,100	\$ 6,995	\$ 15,000	\$ 12,000	\$ 12,000
10-420-4400	Utilities	\$ 19,604	\$ 20,181	\$ 23,000	\$ 18,604	\$ 20,000	\$ 20,000	\$ 20,000
10-420-4500	Liability Insurance	\$ 287,519	\$ 329,049	\$ 384,036	\$ 381,701	\$ 420,000	\$ 420,000	\$ 420,000
10-420-4700	Fire District Fees	\$ 23,100	\$ 22,500	\$ 23,100	\$ 100	\$ -	\$ -	\$ -
10-420-5420	Technology - Upgrades & Maintenance	\$ 121,575	\$ 52,736	\$ 62,150	\$ 41,080	\$ 45,200	\$ 55,200	\$ 55,200
10-420-6100	Contracted Services	\$ 218,939	\$ 174,370	\$ 297,909	\$ 186,398	\$ 349,050	\$ 349,100	\$ 349,100
10-420-6101	Contract Services - IT	\$ 75,942	\$ 86,894	\$ 126,000	\$ 87,155	\$ 97,000	\$ 97,000	\$ 97,000
10-420-6600	Bank, Credit Card & Payroll Fees	\$ 11,299	\$ 973	\$ 4,676	\$ 2,999	\$ 4,000	\$ 4,000	\$ 4,000
10-420-7400	Capital Outlay	\$ 271,830	\$ 130,114	\$ 21,345	\$ 21,345	\$ -	\$ -	\$ -
Totals		\$ 2,532,218	\$ 2,645,501	\$ 3,081,638	\$ 2,713,685	\$ 3,398,850	\$ 3,356,900	\$ 3,356,900

Police Department

The mission of the Oak Island Police Department is to serve and protect the community by delivering professional police services; officers will enforce the law, ensure the safety of our community, and protect the rights of all citizens by policing with fairness and integrity.

Police Chief 1
Assistant Police Chief 1
Lieutenant 2
Sergeant 5
Corporal 4
Community Resource Officer 1
Detective 1
Master Police Officer 4
Police Officer 8
Admin Support Specialist I 1
Admin Support Specialist II 1
Office Assistant 1

Total FTE: 30



Police

Goals and Objectives

Ensure timely and effective emergency response

1. Maintain average response times of approximately 3 minutes for priority calls
2. Maintain or improve crime clearance rates through coordinated response and investigation efforts

Strengthen community trust and engagement

1. Increase community engagement through regular outreach events, presentations, and programs
2. Develop and implement a structured volunteer program to support community events and public safety initiatives

Maintain a well-trained and sustainable police force

1. Expand officer training and certification programs, including Crisis Intervention Team (CIT) training and specialized certifications
2. Implement key program initiatives to enhance operational readiness, including drone program development and departmental accreditation efforts

Performance Measures

Average Response Time

Time from dispatch to scene

Target: 3 minutes

FY26 Actual

3 minutes

Crime Clearance Rate

% of crimes solved

Target: 60%

FY26 Actual

60%

Property & Violent Crime Rate

crimes per 1,000 population

Target: below national average

FY26 Actual

In-Season:
P 2.94 | V 2.98

Off-Season:
P 7.73 | V 6.2

10 - General Fund								
510 - Police								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-510-0220	Salaries & Wages - Full time	\$ 1,782,908	\$ 2,059,801	\$ 2,231,402	\$ 2,060,219	\$ 2,337,900	\$ 2,367,900	\$ 2,367,900
10-510-0230	Salaries & Wages - Part Time	\$ 22,920	\$ 280	\$ 18,500	\$ 1,599	\$ 40,000	\$ 40,000	\$ 40,000
10-510-0240	Overtime - Scheduled	\$ 38,179	\$ 23,296	\$ 48,000	\$ 32,714	\$ 48,000	\$ 48,000	\$ 48,000
10-510-0241	Overtime - Unsceduled	\$ 10,075	\$ 2,831	\$ 15,000	\$ 2,376	\$ 15,000	\$ 15,000	\$ 15,000
10-510-0242	Highway Safety Training Wages	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
10-510-0300	FICA & Medicare	\$ 136,378	\$ 154,415	\$ 173,417	\$ 147,348	\$ 180,000	\$ 180,000	\$ 180,000
10-510-0410	Group Insurance	\$ 212,267	\$ 233,425	\$ 267,200	\$ 235,684	\$ 365,600	\$ 365,600	\$ 365,600
10-510-0510	LEO Retirement	\$ -	\$ 276,364	\$ 346,500	\$ 281,781	\$ 381,900	\$ 381,900	\$ 381,900
10-510-0511	Retirement - LGERS	\$ 14,020	\$ 19,854	\$ 23,050	\$ 20,600	\$ 23,500	\$ 23,500	\$ 23,500
10-510-0520	401k Plan Retirement	\$ 82,972	\$ 95,264	\$ 100,950	\$ 93,469	\$ 103,700	\$ 103,700	\$ 103,700
10-510-0800	Workers Compensation	\$ 24,323	\$ 30,486	\$ 34,150	\$ 34,113	\$ 35,000	\$ 45,000	\$ 45,000
10-510-1000	Retiree Insurance (OPEB)	\$ -	\$ 81,964	\$ 89,700	\$ 89,673	\$ 99,400	\$ 99,400	\$ 99,400
10-510-1500	Police Canine Program	\$ -	\$ -	\$ -	\$ -	\$ 49,750	\$ 49,800	\$ 49,800
10-510-2100	Investigations	\$ 5,446	\$ 3,000	\$ 3,000	\$ 2,317	\$ 3,000	\$ 3,000	\$ 3,000
10-510-2101	Departmental supplies	\$ 15,453	\$ 89,656	\$ 8,500	\$ 7,602	\$ 8,000	\$ 8,000	\$ 8,000
10-510-2102	Ammunition Expense	\$ 11,991	\$ 888	\$ 10,985	\$ 9,704	\$ 17,000	\$ 17,000	\$ 17,000

10 - General Fund								
510 - Police								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-510-2103	Drug Enforcement-Narcotics	\$ 61	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
10-510-2300	Fleet Operation & Maintenance	\$ 94,614	\$ 107,482	\$ 121,723	\$ 77,157	\$ 125,500	\$ 120,000	\$ 120,000
10-510-2400	Community Resource Officer Expense	\$ 7,779	\$ 12,298	\$ 12,000	\$ 10,362	\$ 12,000	\$ 12,000	\$ 12,000
10-510-3300	Dues & Contributions	\$ 800	\$ 825	\$ 1,000	\$ 372	\$ 1,000	\$ 1,000	\$ 1,000
10-510-3600	Staff Development	\$ 8,025	\$ 14,155	\$ 15,180	\$ 15,175	\$ 15,000	\$ 15,000	\$ 15,000
10-510-3710	Uniforms	\$ 20,567	\$ 21,000	\$ 20,820	\$ 20,701	\$ 21,000	\$ 21,000	\$ 21,000
10-510-4109	Repair & Maintenance - Facilities	\$ 52,472	\$ 14,558	\$ 50,900	\$ 41,455	\$ 25,000	\$ 25,000	\$ 25,000
10-510-4120	Repair & maintenance - Equipment	\$ 4,887	\$ 2,264	\$ 14,860	\$ 12,316	\$ 14,000	\$ 14,000	\$ 14,000
10-510-4300	Telephone & Postage	\$ 29,399	\$ 32,967	\$ 35,700	\$ 29,687	\$ 34,000	\$ 34,000	\$ 34,000
10-510-4301	Internet Access	\$ 8,115	\$ 9,899	\$ 25,800	\$ 25,672	\$ 28,500	\$ 28,500	\$ 28,500
10-510-4400	Utilities	\$ 34,804	\$ 34,488	\$ 35,000	\$ 20,055	\$ 30,000	\$ 28,000	\$ 28,000
10-510-5430	Capital Outlay	\$ 364,587	\$ 265,462	\$ 186,480	\$ 80,549	\$ 141,500	\$ 141,500	\$ 141,500
10-510-6100	Contracted Services	\$ 90,833	\$ 131,620	\$ 173,579	\$ 170,031	\$ 171,900	\$ 171,900	\$ 171,900
10-510-6220	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
Totals		\$ 3,073,876	\$ 3,718,542	\$ 4,066,897	\$ 3,522,731	\$ 4,425,650	\$ 4,458,200	\$ 4,458,200

10 - General Fund								
512 - Animal Control								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-512-6100	Brunswick County Animal Control	\$ 69,799	\$ 71,893	\$ 74,100	\$ 74,050	\$ 75,000	\$ 75,000	\$ 75,000
Totals		\$ 69,799	\$ 71,893	\$ 74,100	\$ 74,050	\$ 75,000	\$ 75,000	\$ 75,000

Fire & Rescue

The Oak Island Fire Department is a combination department that includes dedicated volunteers and career personnel. Our responsibilities include fire suppression, technical rescue, hazardous materials response, response to medical emergencies at the advanced life support level and response to other public health, safety and welfare conditions that threaten the Oak Island community. We are also active in Fire Prevention and Public Education activities. Our ultimate goal is to protect life and property.

Fire Chief 1
Assistant Fire Chief 1
Battalion Chief 2
Fire Lieutenant 3
Fire Captain 3
Fire Engineers 6
Firefighter 15
Admin Support Specialist II 1
Drone Pilot 1
Fire Marshal 1
Total FTE: 34



Fire

Goals and Objectives



Reduce emergency response times

1. Reduce the average response time for all emergency incidents
2. Open and staff Station 4 to improve mainland operations



Remodel Station 1, improving facility conditions

1. Remodel Fire Station 1, improving facility conditions, creating a safer work environment, and improving living conditions



Ensure adequate staffing levels

1. Maintain safe, efficient crew sizes for every emergency response
2. Staff each apparatus with a minimum four-person crew to meet NFPA 1710 standard



Equipment and apparatus replacement schedule

1. Continue our strategic plan for equipment and apparatus replacements and upgrades



Staff career advancement ladder and salary market adjustment

1. Enhance department salaries to promote retention and maintain a competitive pay rate

Performance Measures

Average Response Time

Time from dispatch to scene

Target: $\leq 6:30$ minutes

FY26 Actual

6:44 minutes

Overlapping Calls

Percentage of Calls with Overlapping Responses (%)

Target: $\leq 15\%$

FY26 Actual

22.5%

Staffing Levels

Staffing Level Compliance (%)

Target: $\geq 85\%$ of responses meet minimum staffing levels

FY26 Actual

45%

10 - General Fund								
530 - Fire								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-530-0220	Salaries and Wages - Full time	\$ 1,454,704	\$ 1,868,871	\$ 2,194,196	\$ 2,129,373	\$ 2,568,000	\$ 2,348,000	\$ 2,348,000
10-530-0230	Part Time Earnings	\$ 42,552	\$ 155,119	\$ 180,000	\$ 156,014	\$ 158,000	\$ 83,000	\$ 83,000
10-530-0231	Part Time Beach Services Safety Unit	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 255,000	\$ 255,000
10-530-0240	Overtime - Scheduled	\$ 124,748	\$ 153,135	\$ 179,600	\$ 145,886	\$ 200,000	\$ 190,000	\$ 190,000
10-530-0241	Overtime - Unscheduled	\$ 19,362	\$ 36,870	\$ 43,000	\$ 31,650	\$ 60,000	\$ 50,000	\$ 50,000
10-530-0245	Cell Phone Allowance	\$ -	\$ -	\$ 1,200	\$ 750	\$ 1,800	\$ 1,200	\$ 1,200
10-530-0300	FICA & Medicare	\$ 117,834	\$ 162,201	\$ 194,564	\$ 172,822	\$ 229,000	\$ 229,000	\$ 229,000
10-530-0410	Group Insurance	\$ 219,468	\$ 250,504	\$ 303,300	\$ 303,139	\$ 469,400	\$ 440,400	\$ 440,400
10-530-0510	LGERS Retirement	\$ -	\$ 279,530	\$ 335,514	\$ 317,688	\$ 413,700	\$ 385,000	\$ 385,000
10-530-0520	401k Plan Retirement	\$ 45,336	\$ 62,548	\$ 70,150	\$ 70,078	\$ 83,200	\$ 79,200	\$ 79,200
10-530-0800	Workers Compensation	\$ 31,835	\$ 38,959	\$ 44,000	\$ 37,361	\$ 43,000	\$ 48,000	\$ 48,000
10-530-1000	Retiree Insurance (OPEB)	\$ -	\$ 19,930	\$ 21,675	\$ 21,633	\$ 24,200	\$ 24,200	\$ 24,200
10-530-2101	Departmental supplies	\$ 42,164	\$ 194,663	\$ 46,200	\$ 41,881	\$ 42,700	\$ 37,700	\$ 37,700
10-530-2102	Heavy Rescue	\$ 10,757	\$ 15,554	\$ 20,000	\$ 13,485	\$ 7,500	\$ 7,500	\$ 7,500
10-530-2103	Medical Supplies	\$ 9,924	\$ 11,072	\$ 15,000	\$ 13,425	\$ 20,000	\$ 20,000	\$ 20,000

10 - General Fund								
530 - Fire								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-530-2104	Beach Safety Unit supplies	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
10-530-2104	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-530-2200	Office Supplies	\$ 987	\$ 1,963	\$ 2,000	\$ 1,821	\$ 2,000	\$ 1,000	\$ 1,000
10-530-2300	Fleet Operations & Maintenance	\$ 119,371	\$ 58,059	\$ 147,419	\$ 130,245	\$ 124,900	\$ 124,900	\$ 124,900
10-530-2400	Community Activities	\$ 14,439	\$ 15,266	\$ 14,611	\$ 14,430	\$ 18,000	\$ 18,000	\$ 18,000
10-530-3300	Dues & Subscriptions	\$ 22,613	\$ 27,959	\$ 45,480	\$ 37,864	\$ 52,200	\$ 52,200	\$ 52,200
10-530-3600	Staff Development	\$ 9,713	\$ 14,566	\$ 10,000	\$ 6,038	\$ 25,000	\$ 20,000	\$ 20,000
10-530-3710	Uniforms	\$ 131,261	\$ 83,127	\$ 54,500	\$ 35,868	\$ 50,000	\$ 30,000	\$ 30,000
10-530-4109	Maint of Buildings	\$ 45,658	\$ 48,906	\$ 110,000	\$ 41,997	\$ 85,000	\$ 45,000	\$ 45,000
10-530-4120	Repair & maintenance - Equipment	\$ 12,763	\$ 11,054	\$ 18,827	\$ 10,937	\$ 18,000	\$ 18,000	\$ 18,000
10-530-4304	Telephone & Postage	\$ 8,525	\$ 14,336	\$ 18,000	\$ 17,805	\$ 18,000	\$ 18,000	\$ 18,000
10-530-4305	Internet Access	\$ 12,640	\$ 12,623	\$ 13,000	\$ 10,715	\$ 12,000	\$ 12,000	\$ 12,000
10-530-4400	Utilities	\$ 24,666	\$ 27,306	\$ 38,675	\$ 24,168	\$ 30,000	\$ 30,000	\$ 30,000
10-530-4500	Liability Insurance	\$ 71,722	\$ 88,719	\$ 101,000	\$ 99,213	\$ 120,000	\$ 120,000	\$ 120,000
10-530-5430	Capital Outlay	\$ 129,622	\$ 80,767	\$ 57,500	\$ 41,829	\$ 260,500	\$ 240,500	\$ 240,500

10 - General Fund								
530 - Fire								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-530-5440	Capital Outlay Ladder Truck	\$ 475,526	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
10-530-6100	Contracted Services	\$ 45,496	\$ 63,867	\$ 89,162	\$ 75,048	\$ 89,500	\$ 189,500	\$ 189,500
10-530-6220	Vehicle Fleet Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000
10-530-7110	Debt service - Principle	\$ -	\$ 554,326	\$ 581,196	\$ 581,195	\$ 886,782	\$ 748,800	\$ 748,800
10-530-7120	Debt service - Interest	\$ 85,141	\$ 88,929	\$ 62,069	\$ 62,059	\$ 157,419	\$ 94,976	\$ 94,976
10-530-9102	Expendable Equipment	\$ 66,088	\$ 95,662	\$ 70,000	\$ 42,682	\$ 143,000	\$ 143,000	\$ 143,000
Totals		\$ 3,394,916	\$ 4,536,391	\$ 5,111,837	\$ 4,689,102	\$ 6,611,801	\$ 6,123,076	\$ 6,123,076

Development Services

This department is responsible for ensuring that all development, including residential and nonresidential, complies with the State Building Codes, CAMA requirements, FEMA requirements, fire codes, zoning and all other local ordinances. These responsibilities are delivered through the use of ordinances, plans, and regulations the Town has adopted throughout its development, such as: the Unified Development Ordinance, the Comprehensive Land Use Plan, and the Oak Island Pre-Project Vegetation Line Map.

Administration

Development Services Director 1
Permit Specialist II 1
Permit Specialist I 1
Development Liaison 1

Total FTE: 4

Building Safety

Building Administrator 1
Sr. Building Inspector 1
Building Inspector II 1
Building Inspector I 2

Total FTE: 5

Planning

Planning Manager 1
Planner I 2
Zoning Technician I 2
Zoning Technician II 1
Long Range Planner/GIS 1

Total FTE: 7

Development Services

Goals and Objectives



Improve safety, land use balance, and commercial development

1. Complete at least two remaining short term action items from the Comprehensive Land Use Plan
2. Begin work on at least one medium term, high priority action item from the Comprehensive Land Use Plan



Deliver excellent customer service and support a business-friendly environment

1. Achieve an average permit review of 12 calendar days



Enhance flood hazard mitigation efforts

1. Update Flood Hazard Prevention standards to modernize standards and align with the Comprehensive Land Use Plan



Enhance capacity for professional services in the Department

1. Achieve 100% Planning Division staff certification as Certified Zoning Officials
2. Achieve at least 3 Planning Division staff members certification as Certified Floodplain Administrators

Performance Measures

Permit Turnaround

Average Time to Issue Permit

Target: ≤ 15 days

FY26 Actual

17 days

Plan Review Productivity

Average # of Plan Reviews Completed Daily

Target: 20

FY26 Actual

17.5

Inspection Productivity

Average # of Inspections Performed Daily / Inspector

Target: ≥ 10

FY26 Actual

7

10 - General Fund								
540 - Building Division								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-540-0220	Salaries and Wages - Full time	\$ 611,408	\$ 563,523	\$ 508,900	\$ 508,779	\$ 605,500	\$ 605,500	\$ 605,500
10-540-0240	Salaries and Wages - Overtime	\$ 12,201	\$ 12,617	\$ 580	\$ 575	\$ -	\$ -	\$ -
10-540-0245	Cell Phone Allowance	\$ 4,200	\$ 3,900	\$ 3,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
10-540-0300	FICA & Medicare	\$ 45,736	\$ 43,464	\$ 37,500	\$ 35,597	\$ 45,900	\$ 45,900	\$ 45,900
10-540-0410	Group Insurance	\$ 79,612	\$ 62,199	\$ 76,200	\$ 62,690	\$ 91,300	\$ 91,300	\$ 91,300
10-540-0510	LGERS Retirement	\$ -	\$ 79,515	\$ 71,307	\$ 69,182	\$ 90,600	\$ 90,600	\$ 90,600
10-540-0520	401k Plan Retirement	\$ 23,075	\$ 21,715	\$ 15,500	\$ 12,709	\$ 14,000	\$ 14,000	\$ 14,000
10-540-0800	Workers Compensation	\$ 3,260	\$ 3,864	\$ 3,620	\$ 1,532	\$ 3,500	\$ 4,500	\$ 4,500
10-540-1000	Retiree Insurance (OPEB)	\$ -	\$ 21,513	\$ 38,900	\$ 38,889	\$ 29,600	\$ 29,600	\$ 29,600
10-540-2100	Departmental Supplies	\$ 4,862	\$ 3,240	\$ 11,000	\$ 5,891	\$ 10,000	\$ 10,000	\$ 10,000
10-540-2300	Fleet Operations & Maintenance	\$ 10,153	\$ 11,134	\$ 11,000	\$ 7,819	\$ 7,500	\$ 7,500	\$ 7,500
10-540-3200	Advertising	\$ -	\$ -	\$ 500	\$ 210	\$ 500	\$ 500	\$ 500
10-540-3300	Dues & Subscriptions	\$ 316	\$ 180	\$ 685	\$ -	\$ 685	\$ 700	\$ 700
10-540-3600	Staff Development	\$ 7,997	\$ 6,999	\$ 14,000	\$ 4,405	\$ 9,000	\$ 9,000	\$ 9,000
10-540-3710	Uniforms	\$ 1,821	\$ 1,128	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000

10 - General Fund								
540 - Building Division								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-540-4120	Repair & Maintenance - Equipment	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
10-540-4300	Telephone & Postage	\$ 8,805	\$ 5,524	\$ 7,166	\$ 2,949	\$ 5,000	\$ 5,000	\$ 5,000
10-540-4301	Internet Access	\$ -	\$ 1,600	\$ 3,100	\$ 2,895	\$ 3,200	\$ 3,200	\$ 3,200
10-540-4800	Homeowners' Recovery Fund	\$ 2,529	\$ 1,602	\$ 2,200	\$ 1,277	\$ 2,200	\$ 2,200	\$ 2,200
10-540-6100	Contracted Services	\$ 5,500	\$ 5,365	\$ 7,215	\$ 6,674	\$ 7,500	\$ 7,500	\$ 7,500
Totals		\$ 821,474	\$ 849,083	\$ 814,623	\$ 764,474	\$ 929,385	\$ 930,400	\$ 930,400

10 - General Fund								
541 - Planning Dept								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-541-0220	Salaries & Wages - Full Time	\$ 286,408	\$ 466,113	\$ 463,500	\$ 360,919	\$ 418,500	\$ 418,500	\$ 418,500
10-541-0230	Salaries & Wages-Part Time	\$ -	\$ -	\$ 30,300	\$ 28,987	\$ 27,000	\$ 27,000	\$ 27,000
10-541-0240	Salaries & Wages - Overtime	\$ 4,159	\$ -	\$ 9,240	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
10-541-0245	Cell Phone Allowance	\$ 2,400	\$ 2,300	\$ 4,800	\$ 1,350	\$ 1,200	\$ 1,200	\$ 1,200
10-541-0300	FICA & Medicare	\$ 21,542	\$ 35,102	\$ 40,100	\$ 28,220	\$ 34,200	\$ 34,200	\$ 34,200
10-541-0410	Group Insurance	\$ 45,453	\$ 63,250	\$ 69,000	\$ 48,000	\$ 55,000	\$ 55,000	\$ 55,000
10-541-0510	LGERS Retirement	\$ -	\$ 63,264	\$ 75,350	\$ 53,605	\$ 63,400	\$ 63,400	\$ 63,400
10-541-0520	401K Plan Retirement	\$ 9,372	\$ 13,727	\$ 15,000	\$ 10,313	\$ 15,100	\$ 15,100	\$ 15,100
10-541-0800	Workers Compensation	\$ 3,372	\$ 4,771	\$ 5,400	\$ 5,168	\$ 5,400	\$ 4,500	\$ 4,500
10-541-2100	Departmental Supplies	\$ 6,827	\$ 16,787	\$ 19,284	\$ 11,891	\$ 10,000	\$ 10,000	\$ 10,000
10-541-2102	Advisory Board Expenses	\$ -	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -
10-541-2300	Vehicle Fleet Maintenance	\$ 1,283	\$ 5,341	\$ 8,400	\$ 3,978	\$ 6,000	\$ 6,000	\$ 6,000
10-541-3200	Advertising	\$ 1,295	\$ 995	\$ 3,000	\$ 1,640	\$ 3,000	\$ 3,000	\$ 3,000
10-541-3300	Dues & Subscriptions	\$ 1,055	\$ 1,235	\$ 1,890	\$ 718	\$ 1,550	\$ 1,600	\$ 1,600
10-541-3600	Staff Development	\$ 5,832	\$ 5,105	\$ 10,000	\$ 6,803	\$ 8,000	\$ 8,000	\$ 8,000

10 - General Fund								
541 - Planning Dept								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-541-3710	Uniforms	\$ 660	\$ 1,197	\$ 1,200	\$ 475	\$ 1,200	\$ 1,200	\$ 1,200
10-541-4300	Telephone & Postage	\$ 5,643	\$ 8,839	\$ 8,161	\$ 4,551	\$ 6,000	\$ 6,000	\$ 6,000
10-541-4301	Internet	\$ -	\$ 267	\$ 3,000	\$ 2,658	\$ 3,000	\$ 3,000	\$ 3,000
10-541-6100	Contracted Services	\$ 9,247	\$ 159,268	\$ 204,199	\$ 33,461	\$ 225,000	\$ 225,000	\$ 225,000
Totals		\$ 404,550	\$ 847,561	\$ 973,924	\$ 602,737	\$ 888,550	\$ 887,700	\$ 887,700

Parks and Recreation

Parks and Recreation is dedicated to enhancing the quality of life in Oak Island by providing recreation, cultural, and community services for residents and visitors. The department oversees a wide range of programs and facilities, fitness classes, special events, and seasonal festivals. The department manages the Oak Island Community Center, the Nature Center and Ocean Education Center, the Par 3 Golf Course, 801 Event Center, the Oak Island Pier, and the maintenance of all Town parks and public recreation spaces.

Parks & Recreation Director 1
Recreation Manager 1
Rec Program Supervisor 2
Rec Center Supervisor 1
Rec Center Assistant 2
Community Resource Assistant 2
Total FTE: 9



Parks and Recreation

Goals and Objectives



Increase Nature and Education Center Attendance

1. Increase marketing efforts at events for the education centers
2. Offer two additional programs at each location



Cost recovery of 75 % for 12 Town Special Events

1. Evaluate current Sponsorship Packages, vendor options, and setup of each event for improvements
2. Analyze event satisfaction surveys for suggestions that would allow an increase in cost recovery



Implementation of Parks and Recreation Master Plan action items

1. Analyze the first year suggestions and fiscal obligations and create a timeline
2. Input timeline into ClearGov for tracking and reporting

Performance Measures

Program Attendance

Annual Attendees at
Nature & Ocean
Education Centers

Target: 1,982 (Nature) /
2,451 (Ocean)

FY26 Actual

1,723

Nature Center

2,131

Ocean Education

Event Cost Recovery

% Cost Recovery for
Special Events

Target: $\geq 75\%$

FY26 Actual

65%

Event Satisfaction

% Satisfaction Rate on
Event Surveys

Target: $\geq 80\%$

FY26 Actual

**TRACKING
BEGINS
FY27**

10 - General Fund								
620 - Parks & Recreation								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-620-0220	Salaries and Wages - Full time	\$ 195,442	\$ 302,140	\$ 399,650	\$ 380,436	\$ 488,300	\$ 488,300	\$ 488,300
10-620-0221	Wages - Part Time	\$ 130,150	\$ 89,910	\$ 88,170	\$ 88,108	\$ 104,500	\$ 96,600	\$ 96,600
10-620-0240	Salaries and Wages - Overtime	\$ 4,715	\$ 7,145	\$ 4,100	\$ 2,032	\$ 2,500	\$ 2,500	\$ 2,500
10-620-0245	Cell Phone Allowance	\$ 1,800	\$ 1,350	\$ 2,600	\$ 2,550	\$ 3,000	\$ 3,000	\$ 3,000
10-620-0300	FICA	\$ 23,268	\$ 29,809	\$ 36,300	\$ 32,074	\$ 46,300	\$ 46,300	\$ 46,300
10-620-0410	Group Insurance	\$ 36,717	\$ 39,160	\$ 58,300	\$ 58,010	\$ 104,700	\$ 104,700	\$ 104,700
10-620-0510	LGERS Retirement	\$ -	\$ 41,804	\$ 59,120	\$ 53,407	\$ 87,000	\$ 87,000	\$ 87,000
10-620-0520	401k Plan Retirement	\$ 9,296	\$ 9,128	\$ 13,000	\$ 11,813	\$ 21,300	\$ 21,300	\$ 21,300
10-620-0800	Workers Compensation	\$ 7,006	\$ 6,645	\$ 7,020	\$ 5,550	\$ 7,000	\$ 8,500	\$ 8,500
10-620-1000	Retiree Insurance (OPEB)	\$ -	\$ 46,080	\$ 50,400	\$ 50,388	\$ 56,100	\$ 56,100	\$ 56,100
10-620-2100	Departmental Supplies	\$ 7,817	\$ 6,818	\$ 19,940	\$ 17,677	\$ 6,100	\$ 6,100	\$ 6,100
10-620-2101	Weight Room Expense	\$ 6,535	\$ 2,158	\$ 6,098	\$ 5,371	\$ 19,000	\$ 19,000	\$ 19,000
10-620-2103	Merchandising	\$ 1,218	\$ 2,000	\$ 2,510	\$ 2,503	\$ -	\$ -	\$ -
10-620-2300	Vehicle Supplies - Fuel, Oil small parts	\$ 6,998	\$ 5,458	\$ 6,500	\$ 4,534	\$ 4,000	\$ 4,000	\$ 4,000
10-620-2400	Program & activity supplies	\$ 57,857	\$ 53,762	\$ 71,900	\$ 57,215	\$ 65,000	\$ 65,000	\$ 65,000

10 - General Fund								
620 - Parks & Recreation								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-620-2401	Summer Concert Series	\$ 35,425	\$ 38,408	\$ 41,000	\$ 39,600	\$ 45,000	\$ 45,000	\$ 45,000
10-620-2404	Sunset on Summer Music Festival	\$ 48,466	\$ 38,779	\$ 42,345	\$ 36,048	\$ 35,600	\$ 35,600	\$ 35,600
10-620-2406	Christmas by the Sea Parade	\$ 993	\$ 1,379	\$ 1,000	\$ 216	\$ 1,000	\$ 1,000	\$ 1,000
10-620-2500	Cleaning supplies	\$ 311	\$ 831	\$ 3,392	\$ 1,362	\$ 2,500	\$ 2,500	\$ 2,500
10-620-3200	Advertising	\$ 1,411	\$ 2,310	\$ 6,440	\$ 6,364	\$ 3,600	\$ 3,600	\$ 3,600
10-620-3300	Dues & Subscriptions	\$ 270	\$ 270	\$ 300	\$ 270	\$ 300	\$ 300	\$ 300
10-620-3600	Staff Development	\$ 1,774	\$ 2,942	\$ 2,200	\$ 1,469	\$ 14,000	\$ 14,000	\$ 14,000
10-620-3710	Uniforms	\$ 2,788	\$ 2,173	\$ 3,000	\$ 1,628	\$ 2,200	\$ 2,200	\$ 2,200
10-620-4109	Repair & maintenance - Rec Ctr.	\$ 4,424	\$ 3,432	\$ 6,740	\$ 2,467	\$ 10,000	\$ 10,000	\$ 10,000
10-620-4120	Repair & maintenance - Equipment	\$ 2,142	\$ 1,400	\$ 3,000	\$ 2,989	\$ 3,000	\$ 3,000	\$ 3,000
10-620-4130	Repair & maintenance - Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
10-620-4306	Telephone	\$ 3,273	\$ 3,413	\$ 4,000	\$ 2,342	\$ 2,500	\$ 2,500	\$ 2,500
10-620-4307	Internet Access	\$ 3,869	\$ 3,551	\$ 4,000	\$ 3,514	\$ 4,000	\$ 4,000	\$ 4,000
10-620-4400	Utilities	\$ 46,858	\$ 47,226	\$ 52,000	\$ 50,914	\$ 50,000	\$ 50,000	\$ 50,000
10-620-5401	Middleton Park	\$ 14,213	\$ 27,726	\$ 40,598	\$ 28,810	\$ 30,500	\$ 30,500	\$ 30,500

10 - General Fund								
620 - Parks & Recreation								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-620-5420	Capital Outlay - Equipment	\$ 222,247	\$ 40,896	\$ 44,768	\$ 24,928	\$ -	\$ -	\$ -
10-620-6100	Contracted Services	\$ 73,263	\$ 191,993	\$ 1,091,995	\$ 164,988	\$ 145,000	\$ 145,000	\$ 145,000
10-620-6600	Credit Card Fees	\$ 2,664	\$ 3,036	\$ 4,110	\$ 3,807	\$ 3,500	\$ 4,000	\$ 4,000
10-620-7420	Veterans Park Memorial Bricks	\$ 2,320	\$ 210	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Totals		\$ 955,532	\$ 1,053,341	\$ 2,178,496	\$ 1,143,385	\$ 1,373,500	\$ 1,367,600	\$ 1,367,600

10 - General Fund								
621 - Parks & Recreation: Community Center								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-621-0220	Salaries and Wages - Full time	\$ 76,138	\$ 85,080	\$ 84,300	\$ 83,175	\$ 90,400	\$ 90,400	\$ 90,400
10-621-0230	Salaries and Wages - Part time	\$ 12,150	\$ 2,956	\$ 14,040	\$ 13,064	\$ 17,700	\$ 17,700	\$ 17,700
10-621-0240	Salaries and Wages - Overtime	\$ 2,371	\$ 293	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
10-621-0245	Cell Phone Allowance	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -
10-621-0300	FICA	\$ 7,940	\$ 6,610	\$ 7,700	\$ 6,902	\$ 7,800	\$ 7,800	\$ 7,800
10-621-0410	Group Insurance	\$ 11,136	\$ 9,175	\$ 10,000	\$ 9,564	\$ 14,400	\$ 14,400	\$ 14,400
10-621-0510	LGERS Retirement	\$ -	\$ 11,497	\$ 12,560	\$ 11,413	\$ 13,500	\$ 13,500	\$ 13,500
10-621-0520	401k Plan Retirement	\$ 2,093	\$ 1,756	\$ 1,700	\$ 1,625	\$ 2,000	\$ 2,000	\$ 2,000
10-621-0800	Workers Compensation	\$ 1,704	\$ 5,357	\$ 5,800	\$ 2,066	\$ 3,000	\$ 2,000	\$ 2,000
10-621-2100	Departmental Supplies	\$ 2,075	\$ 1,347	\$ 2,500	\$ 2,082	\$ 2,050	\$ 2,100	\$ 2,100
10-621-2300	Vehicle Supplies	\$ 4,122	\$ 2,894	\$ 3,000	\$ 61	\$ 3,000	\$ 3,000	\$ 3,000
10-621-2400	Program & Activity Supplies	\$ 2,488	\$ 2,798	\$ 2,500	\$ 1,807	\$ 2,500	\$ 2,500	\$ 2,500
10-621-3710	Uniforms	\$ 460	\$ 466	\$ 500	\$ 489	\$ 500	\$ 500	\$ 500
10-621-4120	Repair & Maintenance - Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
10-621-4130	Repair & Maintenance - Vehicles	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
10-621-4300	Telephone	\$ -	\$ 239	\$ 350	\$ 199	\$ 350	\$ 400	\$ 400

10 - General Fund								
621 - Parks & Recreation: Community Center								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-621-4301	Internet Access	\$ -	\$ -	\$ 1,000	\$ 426	\$ 550	\$ 600	\$ 600
10-621-6100	Contracted services	\$ 286	\$ 2,077	\$ 3,000	\$ 2,774	\$ 10,920	\$ 11,000	\$ 11,000
Totals		\$ 122,966	\$ 132,545	\$ 153,150	\$ 135,645	\$ 171,670	\$ 170,900	\$ 170,900

Public Works

Public Works plays a vital role in maintaining the Town's infrastructure and quality of life through a wide range of essential services. The department oversees facilities and fleet maintenance, street and stormwater operations, solid waste and recycling collection, while also managing street signs, right-of-way mowing, yard waste collection, beach trash removal, and mosquito control.

Administration

Public Works Director 1
Admin Support Specialist II 1

Facilities Maintenance

Facilities Maintenance Tech I 2
Facilities Maintenance Tech II 1

Fleet Maintenance

Sr Equipment Mechanic 1
Equipment Mechanic 1
Automotive Service Aide 1

Operations

Supervisor 1
Crew Leader 1
Maintenance Worker II 2
Maintenance Worker I 3

Streets

Supervisor 1
Crew Leader 1
Heavy Equipment Operator 2
Maintenance Worker II 1
Maintenance Worker I 3

Total FTE: 23

Public Works

Goals and Objectives



Create a plan to guide future use and infrastructure needs for the airport property.

1. Conduct a needs assessment with Town departments to identify current and future space and operational needs.
2. Evaluate water and sewer capacity to understand infrastructure needs for future development.



Explore options to improve fueling efficiency and manage costs for Town operations.

1. Gather input from departments on fuel usage, demand, and operational needs.
2. Collect pricing and terms from private providers to compare available options.

Performance Measures

Work Order Completion

% of Work Orders
Completed Within Target
Timeframe

Target: $\geq 95\%$

FY26 Actual

90%

Street Resurfacing

Lane Miles Resurfaced
Annually

Target: 10 miles

FY26 Actual

5 miles

Solid Waste Cycle

Average Days to
Complete Full Solid
Waste Service Cycle)

Target: 30–40 days

FY26 Actual

60 days

10 - General Fund								
700 - Public Works: Facilities Management								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-700-0220	Facilities Salaries & Wages	\$ 98,965	\$ 107,755	\$ 166,550	\$ 143,393	\$ 157,100	\$ 157,100	\$ 157,100
10-700-0245	Cell Phone Allowance	\$ 386	\$ 1,200	\$ 1,800	\$ 1,150	\$ 1,200	\$ 1,200	\$ 1,200
10-700-0300	Fica & Medicare Facilities Mgmt	\$ 1,200	\$ 7,791	\$ 12,800	\$ 9,810	\$ 15,900	\$ 15,900	\$ 15,900
10-700-0410	Group Insurance Facilities Mgmt	\$ 7,085	\$ 20,905	\$ 41,300	\$ 25,208	\$ 42,200	\$ 42,200	\$ 42,200
10-700-0510	LGERS Retirement Facilities Mgmt	\$ 19,897	\$ 14,657	\$ 24,200	\$ 19,398	\$ 22,900	\$ 22,900	\$ 22,900
10-700-0520	401K Plan Retirement	\$ 1,950	\$ 2,025	\$ 4,850	\$ 2,253	\$ 4,800	\$ 4,800	\$ 4,800
10-700-0800	Workers Compensation Ins	\$ 2,467	\$ 2,925	\$ 3,350	\$ 2,121	\$ 3,000	\$ 3,000	\$ 3,000
10-700-2100	Departmental Supplies	\$ 1,483	\$ 11,723	\$ 12,000	\$ 3,302	\$ 2,520	\$ 2,600	\$ 2,600
10-700-2300	Vehicle Supplies	\$ 8,977	\$ 7,527	\$ 9,322	\$ 9,088	\$ 1,800	\$ 1,800	\$ 1,800
10-700-3600	Staff Development	\$ -	\$ -	\$ 500	\$ -	\$ 750	\$ 800	\$ 800
10-700-3710	Uniforms	\$ 1,197	\$ 1,178	\$ 1,860	\$ 1,365	\$ 1,860	\$ 1,900	\$ 1,900
10-700-3720	OSHA Compliance	\$ 300	\$ 326	\$ 1,200	\$ 1,200	\$ 1,800	\$ 1,800	\$ 1,800
10-700-4110	Repair & Maintenance Facilities	\$ 47,182	\$ 64,990	\$ 49,266	\$ 25,730	\$ 50,000	\$ 50,000	\$ 50,000
10-700-4115	Repair & Maintenance Elevators	\$ -	\$ -	\$ -	\$ -	\$ 94,000	\$ 94,000	\$ 94,000
10-700-4120	Repair & Maintenance Equipment	\$ 811	\$ 621	\$ 1,116	\$ 781	\$ 15,600	\$ 15,600	\$ 15,600
10-700-4130	Repair & Maintenance Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200

10 - General Fund								
700 - Public Works: Facilities Management								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-700-4302	Telephone & Postage	\$ 1,667	\$ 1,452	\$ 1,700	\$ 1,220	\$ 1,300	\$ 1,300	\$ 1,300
10-700-4303	Internet & Microsoft Expense	\$ 1,195	\$ 1,224	\$ 1,700	\$ 1,496	\$ 1,600	\$ 1,600	\$ 1,600
10-700-4400	Utilities	\$ 45,004	\$ 32,871	\$ 45,123	\$ 32,138	\$ 37,800	\$ 37,800	\$ 37,800
10-700-5411	Capital Outlay	\$ -	\$ -	\$ 53,685	\$ 45,779	\$ -	\$ -	\$ -
10-700-5420	Capital Outlay Equipment	\$ -	\$ 50,820	\$ 60,000	\$ 28,172	\$ 160,000	\$ 160,000	\$ 160,000
10-700-6100	Contracted Services	\$ 142,733	\$ 172,132	\$ 350,815	\$ 299,784	\$ 300,000	\$ 300,000	\$ 300,000
Totals		\$ 382,503	\$ 502,123	\$ 843,137	\$ 653,387	\$ 923,330	\$ 923,500	\$ 923,500

10 - General Fund								
745 - Public Works: Administration								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-745-0220	Salaries & Wages Full Time	\$ 148,676	\$ 164,744	\$ 167,350	\$ 166,389	\$ 209,000	\$ 219,000	\$ 219,000
10-745-0245	Cell Phone Allowance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200
10-745-0300	Fica & Medicare	\$ 11,254	\$ 12,498	\$ 12,850	\$ 11,943	\$ 17,600	\$ 17,600	\$ 17,600
10-745-0410	Group Insurance	\$ 16,613	\$ 17,760	\$ 19,400	\$ 18,527	\$ 39,000	\$ 39,000	\$ 39,000
10-745-0510	LGERS Retirement	\$ -	\$ 22,440	\$ 24,300	\$ 22,716	\$ 34,800	\$ 34,800	\$ 34,800
10-745-0520	401K Retirement Plan	\$ 3,545	\$ 4,995	\$ 4,850	\$ 4,625	\$ 7,900	\$ 7,900	\$ 7,900
10-745-0800	Workers Compensation	\$ 1,319	\$ 1,564	\$ 1,750	\$ 1,123	\$ 1,500	\$ 1,500	\$ 1,500
10-745-1000	Retiree Insurance	\$ -	\$ 16,877	\$ 18,600	\$ 18,505	\$ 20,600	\$ 20,600	\$ 20,600
10-745-2100	Departmental Supplies	\$ 1,865	\$ 2,151	\$ 4,067	\$ 3,431	\$ 5,300	\$ 5,300	\$ 5,300
10-745-2300	Vehicle Supplies	\$ 3,996	\$ 1,526	\$ 2,625	\$ 2,624	\$ 1,800	\$ 1,800	\$ 1,800
10-745-3600	Staff Development	\$ 498	\$ 530	\$ 1,160	\$ 887	\$ 2,000	\$ 2,000	\$ 2,000
10-745-3710	Uniforms	\$ 650	\$ 680	\$ 410	\$ 225	\$ 820	\$ 900	\$ 900
10-745-3720	OSHA Compliance	\$ 180	\$ 150	\$ 360	\$ 227	\$ 250	\$ 300	\$ 300
10-745-4130	Repair & Maintenance Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
10-745-4140	Maintenance System Tanks	\$ 9,021	\$ 9,012	\$ 10,400	\$ 6,651	\$ 12,600	\$ 12,600	\$ 12,600

10 - General Fund								
745 - Public Works: Administration								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-745-4300	Telephone & Postage	\$ 241	\$ 164	\$ 500	\$ 1	\$ 500	\$ 500	\$ 500
10-745-4301	Internet Access & Microsoft	\$ -	\$ -	\$ 1,000	\$ 377	\$ 900	\$ 900	\$ 900
10-745-6100	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Totals		\$ 198,459	\$ 255,690	\$ 270,222	\$ 258,851	\$ 357,870	\$ 368,000	\$ 368,000

10 - General Fund								
750 - Public Works: Fleet Maintenance								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-750-0220	Salaries & Wages Full Time	\$ 161,260	\$ 185,521	\$ 188,450	\$ 187,526	\$ 198,900	\$ 198,900	\$ 198,900
10-750-0240	Salaries & Wages Overtime	\$ 84	\$ 283	\$ 1,500	\$ 179	\$ 1,500	\$ 1,500	\$ 1,500
10-750-0245	Cell Phone Allowance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
10-750-0300	Fica & Medicare	\$ 11,111	\$ 12,902	\$ 14,500	\$ 12,275	\$ 14,800	\$ 14,800	\$ 14,800
10-750-0410	Group Insurance	\$ 32,080	\$ 36,400	\$ 39,600	\$ 37,449	\$ 51,800	\$ 51,800	\$ 51,800
10-750-0510	LGERS Retirement	\$ -	\$ 25,280	\$ 27,640	\$ 25,587	\$ 29,100	\$ 29,100	\$ 29,100
10-750-0520	401K Plan Retirement	\$ 5,983	\$ 6,858	\$ 6,650	\$ 6,350	\$ 6,700	\$ 6,700	\$ 6,700
10-750-0800	Workers Compensation Ins	\$ 2,046	\$ 2,474	\$ 2,800	\$ 2,600	\$ 2,800	\$ 4,000	\$ 4,000
10-750-2100	Departmental Supplies	\$ 6,748	\$ 15,643	\$ 7,214	\$ 5,374	\$ 5,040	\$ 5,000	\$ 5,000
10-750-2300	Vehicle Supplies	\$ 22,844	\$ 21,393	\$ 25,200	\$ 23,224	\$ 26,167	\$ 26,200	\$ 26,200
10-750-3600	Staff Development	\$ 75	\$ 275	\$ -	\$ -	\$ 400	\$ 400	\$ 400
10-750-3710	Uniforms	\$ 1,608	\$ 1,850	\$ 1,860	\$ 1,800	\$ 1,860	\$ 1,900	\$ 1,900
10-750-3720	OSHA Compliance	\$ 300	\$ 450	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800
10-750-4120	Repair & Maintenance Equipment	\$ 799	\$ 521	\$ 800	\$ 196	\$ 800	\$ 800	\$ 800
10-750-4130	Repair & Maintenance Vehicles	\$ 2,008	\$ 1,125	\$ 2,055	\$ 2,009	\$ 1,880	\$ 1,900	\$ 1,900

10 - General Fund								
750 - Public Works: Fleet Maintenance								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-750-4300	Telephone & Postage	\$ -	\$ 23	\$ 300	\$ 56	\$ 300	\$ 300	\$ 300
10-750-4301	Internet Access & Microsoft	\$ -	\$ -	\$ 200	\$ 159	\$ 300	\$ 300	\$ 300
10-750-5410	Capital Outlay	\$ 48,527	\$ 7,999	\$ 68,000	\$ 16,557	\$ 740,000	\$ 740,000	\$ 740,000
10-750-6100	Contracted Services	\$ 6,169	\$ 8,915	\$ 14,200	\$ 13,783	\$ 19,600	\$ 19,600	\$ 19,600
10-750-6220	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Totals		\$ 302,242	\$ 328,512	\$ 402,069	\$ 336,224	\$ 1,118,347	\$ 1,119,600	\$ 1,119,600

10 - General Fund								
760 - Public Works: Streets								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-760-0220	Salaries & Wages Full Time	\$ 395,154	\$ 423,435	\$ 431,700	\$ 408,685	\$ 435,600	\$ 435,600	\$ 435,600
10-760-0240	Salaries & Wages Overtime	\$ 4,703	\$ 11,754	\$ 7,500	\$ 5,423	\$ 7,500	\$ 7,500	\$ 7,500
10-760-0245	Cell Phone Allowance	\$ 1,200	\$ 1,050	\$ 1,200	\$ 600	\$ 600	\$ 600	\$ 600
10-760-0300	Fica & Medicare	\$ 29,396	\$ 32,737	\$ 33,600	\$ 29,408	\$ 33,000	\$ 33,000	\$ 33,000
10-760-0410	Group Insurance	\$ 66,688	\$ 69,771	\$ 70,500	\$ 70,428	\$ 95,500	\$ 95,500	\$ 95,500
10-760-0510	LGERS Retirement	\$ -	\$ 59,739	\$ 63,350	\$ 56,732	\$ 65,000	\$ 65,000	\$ 65,000
10-760-0520	401K Plan Retirement	\$ 15,503	\$ 17,561	\$ 18,000	\$ 15,343	\$ 15,400	\$ 15,400	\$ 15,400
10-760-0800	Workers Compensation Ins	\$ 13,732	\$ 16,396	\$ 11,000	\$ 8,174	\$ 11,000	\$ 16,000	\$ 16,000
10-760-1000	Retiree Insurance	\$ -	\$ -	\$ 7,000	\$ 6,864	\$ 10,500	\$ 10,500	\$ 10,500
10-760-2100	Departmental Supplies	\$ 4,856	\$ 4,927	\$ 6,235	\$ 5,811	\$ 8,000	\$ 8,000	\$ 8,000
10-760-2101	Paving & Sidewalk Repairs	\$ 45,549	\$ 33,217	\$ 50,201	\$ 4,133	\$ 48,000	\$ 48,000	\$ 48,000
10-760-2300	Fleet Operations & Maintenance	\$ 54,515	\$ 52,413	\$ 51,285	\$ 36,430	\$ 62,050	\$ 62,100	\$ 62,100
10-760-3600	Staff Development	\$ 1,030	\$ 575	\$ 750	\$ -	\$ 750	\$ 800	\$ 800
10-760-3710	Uniforms	\$ 4,455	\$ 4,676	\$ 4,960	\$ 4,606	\$ 4,960	\$ 5,000	\$ 5,000
10-760-3720	OSHA Compliance	\$ 2,000	\$ 1,200	\$ 2,000	\$ 1,323	\$ 3,280	\$ 3,300	\$ 3,300

10 - General Fund								
760 - Public Works: Streets								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-760-4120	Repairs & Maintenance Equipment	\$ 13,781	\$ 13,010	\$ 18,076	\$ 10,613	\$ 19,000	\$ 19,000	\$ 19,000
10-760-4130	Repairs & Maintenance Vehicles	\$ 7,035	\$ 3,848	\$ 8,000	\$ 3,742	\$ 7,000	\$ 7,000	\$ 7,000
10-760-4131	Repairs & Maintenance Streets	\$ 56,632	\$ 68,229	\$ 92,759	\$ 56,276	\$ 75,000	\$ 75,000	\$ 75,000
10-760-4132	Repair & Maintenance Signs	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
10-760-4300	Telephone & Postage	\$ 455	\$ 539	\$ 651	\$ 515	\$ 750	\$ 800	\$ 800
10-760-4305	Internet Access & Microsoft	\$ -	\$ -	\$ 347	\$ 231	\$ 300	\$ 300	\$ 300
10-760-5410	Capital Outlay Improvements	\$ 39,971	\$ 27,014	\$ 151,888	\$ -	\$ -	\$ -	\$ -
10-760-5420	Capital Outlay	\$ 31,904	\$ 124,249	\$ 306,845	\$ 209,297	\$ -	\$ -	\$ -
10-760-6100	Contracted Services	\$ 3,582	\$ 11,395	\$ 20,921	\$ 6,972	\$ 10,000	\$ 10,000	\$ 10,000
10-760-6103	Contracted Services Paving	\$ 8,500	\$ -	\$ 545,530	\$ -	\$ 460,000	\$ 460,000	\$ 460,000
10-760-6104	Contracted Services Sidewalks	\$ 19,209	\$ 1,500	\$ 40,000	\$ 31,672	\$ 26,000	\$ 1,041,000	\$ 1,041,000
10-760-6105	Contracted Services Powell Bill	\$ 438,311	\$ 485,323	\$ 605,522	\$ -	\$ 540,000	\$ 540,000	\$ 540,000
10-760-6220	Equipment Rentals	\$ 24,198	\$ 30,959	\$ 53,126	\$ 12,903	\$ 55,000	\$ 55,000	\$ 55,000
10-760-6221	Vehicle Fleet Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-760-9672	Transfer to Capital Reserve	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -

10 - General Fund								
760 - Public Works: Streets								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
Totals		\$ 1,312,357	\$ 1,525,517	\$ 2,602,946	\$ 986,181	\$ 2,014,690	\$ 3,034,900	\$ 3,034,900

10 - General Fund								
770 - Public Works: Operations								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-770-0220	Salaries & Wages Full Time	\$ 305,298	\$ 339,766	\$ 390,150	\$ 320,606	\$ 352,600	\$ 376,024	\$ 376,024
10-770-0240	Salaries & Wages Overtime	\$ 15,003	\$ 15,290	\$ 15,000	\$ 10,732	\$ 12,000	\$ 12,000	\$ 12,000
10-770-0245	Cell Phone Allowance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-770-0300	Fica & Medicare	\$ 24,047	\$ 26,184	\$ 31,000	\$ 23,340	\$ 26,500	\$ 26,500	\$ 26,500
10-770-0410	Group Insurance	\$ 56,204	\$ 63,391	\$ 74,500	\$ 58,785	\$ 71,300	\$ 71,300	\$ 71,300
10-770-0510	LGERS Retirement	\$ -	\$ 48,191	\$ 58,850	\$ 45,137	\$ 52,300	\$ 52,300	\$ 52,300
10-770-0520	401K Retirement Plan	\$ 8,204	\$ 11,035	\$ 13,800	\$ 9,782	\$ 10,000	\$ 10,000	\$ 10,000
10-770-0800	Workers Compensation Ins	\$ 9,113	\$ 10,868	\$ 13,000	\$ 9,126	\$ 12,000	\$ 9,000	\$ 9,000
10-770-2100	Departmental Supplies	\$ 10,858	\$ 10,998	\$ 16,000	\$ 15,246	\$ 6,840	\$ 6,900	\$ 6,900
10-770-2101	Mosquito Control	\$ 6,240	\$ 1,069	\$ 9,000	\$ 6,138	\$ 11,000	\$ 11,000	\$ 11,000
10-770-2300	Vehicle Supplies	\$ 23,641	\$ 14,912	\$ 19,965	\$ 16,970	\$ 3,080	\$ 3,100	\$ 3,100
10-770-3600	Staff Development	\$ 903	\$ -	\$ 750	\$ 569	\$ 1,750	\$ 1,800	\$ 1,800
10-770-3710	Uniforms	\$ 3,963	\$ 3,100	\$ 3,100	\$ 3,100	\$ 4,340	\$ 4,400	\$ 4,400
10-770-3720	OSHA Compliance	\$ 2,164	\$ 966	\$ 1,500	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500
10-770-4110	ADA Compliance Items	\$ 9,127	\$ 141	\$ 50,000	\$ 25,018	\$ 275,000	\$ 575,000	\$ 575,000

10 - General Fund								
770 - Public Works: Operations								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-770-4111	Repair & Maintenance Facilities	\$ -	\$ -	\$ -	\$ -	\$ 9,700	\$ 9,700	\$ 9,700
10-770-4120	Repair & Maintenance Equipment	\$ 41,509	\$ 5,764	\$ 7,597	\$ 3,650	\$ 5,040	\$ 5,000	\$ 5,000
10-770-4130	Repair & Maintenance Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 6,830	\$ 6,800	\$ 6,800
10-770-4301	Internet Access & Microsoft	\$ -	\$ -	\$ 250	\$ 176	\$ 250	\$ 300	\$ 300
10-770-4400	Utilities	\$ 8,569	\$ 1,522	\$ 2,750	\$ 1,217	\$ 1,700	\$ 1,700	\$ 1,700
10-770-5410	Capital Outlay	\$ 183,188	\$ 614,997	\$ 34,000	\$ 34,000	\$ 66,000	\$ 66,000	\$ 66,000
10-770-5420	Sodium Light System	\$ 129,399	\$ 133,020	\$ 130,000	\$ 121,783	\$ 139,000	\$ 139,000	\$ 139,000
10-770-5440	Capital Outlay Sidewalk Project	\$ 490,781	\$ 478,282	\$ 452,980	\$ 441,472	\$ -	\$ -	\$ -
10-770-6101	Contracted Services Other	\$ 14,694	\$ 41,405	\$ 45,000	\$ 23,407	\$ 130,250	\$ 180,300	\$ 180,300
10-770-6102	Contracted Services Mowing	\$ 267,707	\$ 245,398	\$ 298,009	\$ 267,707	\$ 400,000	\$ 400,000	\$ 400,000
10-770-6220	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Totals		\$ 1,611,810	\$ 2,067,498	\$ 1,668,402	\$ 1,440,062	\$ 1,615,180	\$ 1,985,824	\$ 1,985,824

10 - General Fund								
900 - Transfers								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
10-900-9646	Transfer to Golf Course	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
10-900-9648	Transfer to Beach Nourishment	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -
Totals		\$ -	\$ -	\$ 5,300,000	\$ 5,300,000	\$ 300,000	\$ 300,000	\$ 300,000
Fund Totals		\$ 11,202,883	\$ 14,103,457	\$ 27,950,391	\$ 22,945,901	\$ 24,774,773	\$ 25,963,000	\$ 25,813,000

Public Utilities

The Public Utilities Department provides essential water and wastewater services for the Town of Oak Island, supporting public health, environmental protection, and community growth. It includes two divisions: Water and Wastewater. The Water Division ensures safe, reliable drinking water by maintaining infrastructure and monitoring quality in coordination with regional suppliers. The Wastewater Division handles the collection, treatment, and disposal of wastewater, operating 34 gravity lift stations, 9 vacuum stations, and 2 treatment plants, as well as managing treated discharge at Bill Smith Park. Together, the divisions deliver high-quality utility services to the Oak Island community.

Water Division

Public Utilities Director 1
Superintendent 1
Crew Leaders 2
Heavy Equipment Operator 2
Utility Maintenance Mechanic 4
Utility Billing Specialist 1
Admin Support Specialist II 1
Admin Support Specialist I 1

Total FTE: 13

Wastewater Division

Superintendent 1
Plant Operator ORC 2
Plant Operator 1
Instrumentation Control Tech 1
Crew Leaders 2
Collection System Operator 1
Utility Maintenance Mechanic 1
Heavy Equipment Operator 1
Utility Maintenance Worker BSP 2

Total FTE: 12



Public Utilities: Water

Goals and Objectives



Ensure reliable and efficient water distribution system operations

1. Implement a preventative maintenance program from water system assets, including routine inspections and servicing
2. Respond to and resolve system failures, leaks, and service interruptions in a timely manner



Continue Fire Hydrant Replacement Program and future water storage needs

1. Replace 100 fire hydrants as part of the annual replacement program
2. Complete evaluation of future elevated water storage needs
3. Coordinate with engineering to advance water storage project toward design and implementation



Maintain compliance with water quality and regulatory requirements

1. Conduct all required weekly and monthly water quality sampling in accordance with state regulations
2. Submit all required regulatory reports, including the Consumer Confidence Report, by the established deadlines
3. Maintain compliance with all applicable state and federal water quality standards

Performance Measures

Water Quality Compliance

% Compliance with Water Sampling Requirements

Target: 100%

FY26 Actual

100%

Hydrant Replacement

% of Annual Hydrant Replacement Goal Completed

Target: 100%

FY26 Actual

100%

Water Storage Capacity

Available Water Storage as % of Average Daily Demand

Target: $\geq 50\%$ ($\frac{1}{2}$ day supply)

FY26 Actual

evaluation underway

30 - Water Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Adopted Revenues
30-300-1500	Interest	\$ 3,039	\$ (280)	\$ -	\$ (31)	\$ -	\$ -
30-300-1600	Penalties	\$ 58,120	\$ 111,463	\$ 50,000	\$ 111,500	\$ 75,000	\$ 75,000
30-300-4730	Tower lease -US Cellular	\$ 27,070	\$ 27,952	\$ 28,000	\$ 26,636	\$ 28,000	\$ 28,000
30-300-4731	Tower lease -AT&T	\$ 106,844	\$ 116,649	\$ 120,000	\$ 107,470	\$ 120,000	\$ 120,000
30-300-4732	Tower lease -T Mobile	\$ 50,134	\$ 51,812	\$ 60,000	\$ 53,018	\$ 60,000	\$ 60,000
30-300-4734	Tower lease - Verizon	\$ 150,464	\$ 162,287	\$ 157,980	\$ 136,434	\$ 158,000	\$ 158,000
30-300-5110	Water Utility Revenue	\$ 4,603,162	\$ 4,920,027	\$ 4,580,000	\$ 4,406,694	\$ 4,650,000	\$ 4,650,000
30-300-5120	System Development Fees	\$ 146,074	\$ 77,153	\$ 50,000	\$ 91,704	\$ 75,000	\$ 75,000
30-300-5130	Water tap fees	\$ 320,861	\$ 211,963	\$ 150,000	\$ 250,595	\$ 217,500	\$ 217,500
30-300-5140	Water reconnect fee	\$ 80,375	\$ 31,156	\$ 50,000	\$ 33,750	\$ 40,000	\$ 40,000
30-300-8100	Miscellaneous revenue	\$ 15,993	\$ -	\$ 5,000	\$ 7,345	\$ 5,000	\$ 5,000
30-300-9800	Appropriated fund balance	\$ -	\$ -	\$ 59,872	\$ 59,872	\$ 1,317,400	\$ 1,317,400
Totals		\$ 5,562,137	\$ 5,710,182	\$ 5,310,852	\$ 5,284,987	\$ 6,745,900	\$ 6,745,900

30 - Water Fund								
720 - Water Administration								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
30-720-0220	Salaries and Wages - Full time	\$ 188,240	\$ 212,531	\$ 186,550	\$ 186,361	\$ 194,800	\$ 194,800	\$ 194,800
30-720-0240	Salaries and Wages - Overtime	\$ 5,730	\$ 5,728	\$ 3,500	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
30-720-0245	Cell Phone Allowance	\$ 1,300	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
30-720-0300	FICA	\$ 14,154	\$ 15,842	\$ 16,000	\$ 13,301	\$ 15,000	\$ 15,000	\$ 15,000
30-720-0410	Group Insurance	\$ 35,498	\$ 38,295	\$ 47,900	\$ 32,325	\$ 45,200	\$ 45,200	\$ 45,200
30-720-0510	LGERS Retirement	\$ -	\$ 29,307	\$ 27,400	\$ 25,406	\$ 29,500	\$ 29,500	\$ 29,500
30-720-0520	401k Plan Retirement	\$ 6,258	\$ 5,621	\$ 6,350	\$ 4,889	\$ 6,000	\$ 6,000	\$ 6,000
30-720-0800	Workers Compensation	\$ 2,184	\$ 2,589	\$ 4,200	\$ 4,047	\$ 4,500	\$ 3,000	\$ 3,000
30-720-2100	Departmental Supplies	\$ 1,594	\$ 929	\$ 905	\$ 905	\$ 3,500	\$ 3,000	\$ 3,000
30-720-2300	Vehicle Supplies	\$ 632	\$ 4,914	\$ 7,535	\$ 7,711	\$ 5,500	\$ 5,500	\$ 5,500
30-720-3600	Staff Development	\$ 1,426	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
30-720-3710	Uniforms	\$ 780	\$ 620	\$ 1,240	\$ 1,212	\$ 1,240	\$ 1,300	\$ 1,300
30-720-3720	OSHA Compliance	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
30-720-4120	Repair & Maintenance - Equipment	\$ -	\$ -	\$ 700	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
30-720-4130	Maint & Repairs Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
30-720-4300	Telephone & Postage	\$ 361	\$ 469	\$ 1,200	\$ 1,080	\$ 1,500	\$ 1,500	\$ 1,500

30 - Water Fund								
720 - Water Administration								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
30-720-4301	Internet Access	\$ -	\$ -	\$ 300	\$ 215	\$ 500	\$ 500	\$ 500
30-720-6100	Contracted Services	\$ 96,744	\$ 64,387	\$ 80,340	\$ 71,497	\$ 90,000	\$ 90,000	\$ 90,000
30-720-6510	County Water Purchase	\$ 2,521,434	\$ 2,561,134	\$ 2,757,060	\$ 2,274,394	\$ 2,757,100	\$ 2,757,100	\$ 2,757,100
Totals		\$ 2,876,334	\$ 2,943,567	\$ 3,142,980	\$ 2,624,543	\$ 3,167,340	\$ 3,165,400	\$ 3,165,400

30 - Water Fund								
814 - Water Maintenance								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
30-814-0220	Salaries and wages - Full time	\$ 491,644	\$ 572,235	\$ 542,800	\$ 519,140	\$ 522,000	\$ 522,000	\$ 522,000
30-814-0240	Salaries and wages - Overtime	\$ 58,274	\$ 67,306	\$ 66,000	\$ 62,508	\$ 66,000	\$ 66,000	\$ 66,000
30-814-0245	Cell Phone Allowance	\$ 2,900	\$ 3,000	\$ 5,400	\$ 3,000	\$ 2,400	\$ 2,400	\$ 2,400
30-814-0300	FICA	\$ 40,274	\$ 45,405	\$ 46,600	\$ 40,672	\$ 42,000	\$ 42,000	\$ 42,000
30-814-0410	Group insurance	\$ 74,405	\$ 81,786	\$ 89,000	\$ 79,398	\$ 112,900	\$ 112,900	\$ 112,900
30-814-0510	LGERS retirement	\$ -	\$ 102,594	\$ 86,700	\$ 79,673	\$ 85,000	\$ 85,000	\$ 85,000
30-814-0520	401k plan retirement	\$ 15,718	\$ 20,147	\$ 20,300	\$ 20,217	\$ 21,300	\$ 21,300	\$ 21,300
30-814-0800	Workers Compensation	\$ 12,326	\$ 14,615	\$ 17,500	\$ 9,033	\$ 13,000	\$ 8,000	\$ 8,000
30-814-2100	Departmental supplies	\$ 2,218	\$ 2,403	\$ 3,676	\$ 1,549	\$ 3,200	\$ 3,200	\$ 3,200
30-814-2101	Tap Installation	\$ 511,834	\$ 235,418	\$ 602,299	\$ 549,735	\$ 577,000	\$ 577,000	\$ 577,000
30-814-2300	Fleet Operations & Maintenance	\$ 36,878	\$ 17,592	\$ 36,632	\$ 20,066	\$ 37,000	\$ 37,000	\$ 37,000
30-814-3100	Professional services	\$ -	\$ -	\$ 2,500	\$ 2,250	\$ 4,600	\$ 4,600	\$ 4,600
30-814-3101	Lab Testing	\$ 18,250	\$ 19,280	\$ 26,820	\$ 16,720	\$ 25,000	\$ 25,000	\$ 25,000
30-814-3102	Backflow Valve Testing	\$ 32,580	\$ 38,880	\$ 43,000	\$ 42,330	\$ 48,000	\$ 48,000	\$ 48,000
30-814-3300	Permits	\$ 3,250	\$ 3,250	\$ 4,000	\$ 3,436	\$ 4,000	\$ 4,000	\$ 4,000

30 - Water Fund								
814 - Water Maintenance								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
30-814-3600	Staff Development	\$ 4,120	\$ 3,040	\$ 6,500	\$ 3,640	\$ 6,500	\$ 6,500	\$ 6,500
30-814-3710	Uniforms	\$ 5,533	\$ 5,421	\$ 5,580	\$ 5,292	\$ 5,600	\$ 5,600	\$ 5,600
30-814-3720	OSHA compliance	\$ 4,480	\$ 4,705	\$ 5,000	\$ 4,411	\$ 5,000	\$ 5,000	\$ 5,000
30-814-4110	Repair & maintenance - Facilities	\$ 5,962	\$ 250,185	\$ 2,000	\$ 550	\$ 2,000	\$ 2,000	\$ 2,000
30-814-4120	Repair & maintenance - Equipment	\$ 7,927	\$ 2,662	\$ 21,808	\$ 2,091	\$ 20,000	\$ 20,000	\$ 20,000
30-814-4130	Repair & maintenance - Vehicles	\$ -	\$ 6,769	\$ 36,150	\$ 5,550	\$ 21,000	\$ 21,000	\$ 21,000
30-814-4140	Fire Hydrant Replace,Maintance,Repairs	\$ -	\$ -	\$ 252,500	\$ 221,208	\$ 655,000	\$ 1,624,400	\$ 1,624,400
30-814-4300	Telephone & Postage	\$ 3,955	\$ 3,581	\$ 3,224	\$ 2,398	\$ 2,500	\$ 2,500	\$ 2,500
30-814-4305	Internet Access-Microsoft	\$ -	\$ -	\$ 970	\$ 867	\$ 1,500	\$ 1,500	\$ 1,500
30-814-4400	Utilities	\$ 10,128	\$ 8,708	\$ 9,000	\$ 7,420	\$ 10,000	\$ 10,000	\$ 10,000
30-814-5440	Capital Improvement	\$ 68,068	\$ -	\$ 24,273	\$ 24,273	\$ 86,000	\$ 86,000	\$ 86,000
30-814-6100	Contracted services	\$ 211,802	\$ 143,957	\$ 192,640	\$ 122,189	\$ 222,600	\$ 222,600	\$ 222,600
30-814-6900	Damages for Buried Cable	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Totals		\$ 1,622,526	\$ 1,974,274	\$ 2,167,871	\$ 1,849,617	\$ 2,616,100	\$ 3,580,500	\$ 3,580,500
Fund Totals		\$ 4,498,860	\$ 4,917,841	\$ 5,310,851	\$ 4,474,159	\$ 5,783,440	\$ 6,745,900	\$ 6,745,900

Public Utilities: Wastewater

Goals and Objectives



Improve and expand reliability of wastewater collection system

1. Perform engineering study to evaluate wet well at Middleton lift station which will ensure adequate capacity to allow appropriate hold time during emergency repairs and routine maintenance



Ensure Fish Factory Rd Treatment Plant is safe, reliable, and working at full capacity

1. Perform Phase II of the project
2. Completion of upgrades and improvements



Reduce or eliminate contaminants in the collection system

1. Identify contaminants in the collection system
2. Maintain state compliance (FOG) Fats, Oil, and Grease program

Performance Measures

Regulatory Compliance

% Compliance with All
Applicable Wastewater
Standards

Target: 100%

FY26 Actual

100%

FOG Program Compliance

% of Required Grease Trap
Inspections Completed
Annually

Target: $\geq 10\%$ annually

FY26 Actual

25 inspections
completed

Treatment Facility Reliability

% of Treatment Facility
Operating at Full
Capacity

Target: 100% reliability

FY26 Actual

Phase II
improvements in
progress

31 - Wastewater Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
31-300-1500	Interest	\$ 4,528	\$ 28,662	\$ 12,000	\$ 18,243	\$ 12,000	\$ 12,000
31-300-5210	Sewer Utility Revenue	\$ 5,433,068	\$ 5,505,320	\$ 5,000,000	\$ 5,047,356	\$ 5,907,300	\$ 5,907,300
31-300-5220	System Development Fees	\$ 707,626	\$ 447,748	\$ 550,000	\$ 579,158	\$ 525,000	\$ 525,000
31-300-5230	Sewer tap fees	\$ 525,897	\$ 315,126	\$ 375,000	\$ 298,800	\$ 350,000	\$ 350,000
31-300-5250	Sewer revenue - Caswell Beach	\$ 225,673	\$ 289,551	\$ 350,000	\$ 283,858	\$ 350,000	\$ 350,000
31-300-6100	Sewer Assessments	\$ 2,157	\$ 2,005	\$ -	\$ 3,050	\$ -	\$ -
31-300-9739	Transfer from Sewer District Fee Fund	\$ 7,047,446	\$ 7,184,280	\$ 7,219,200	\$ 7,219,200	\$ 7,111,000	\$ 7,111,000
31-300-9765	Transfer from Sewer Assessment Fds.	\$ 839,396	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
31-300-9772	Transfer from Capital Reserve	\$ 338,093	\$ -	\$ 910,000	\$ 910,000	\$ -	\$ -
31-300-9800	Appropriated Fund Balance	\$ -	\$ 639,387	\$ 1,316,796	\$ 1,316,796	\$ 1,423,000	\$ 1,423,000
Totals		\$ 15,123,884	\$ 15,412,079	\$ 16,732,996	\$ 16,676,461	\$ 16,678,300	\$ 16,678,300

31 - Wastewater Fund								
820 - Wastewater Treatment								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
31-820-0220	Salaries and wages - Full time	\$ 351,220	\$ 358,716	\$ 377,400	\$ 360,709	\$ 390,000	\$ 390,000	\$ 390,000
31-820-0240	Overtime - Scheduled	\$ 73,973	\$ 86,108	\$ 70,000	\$ 26,751	\$ 50,000	\$ 50,000	\$ 50,000
31-820-0245	Cell Phone Allowance	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
31-820-0300	FICA	\$ 31,380	\$ 32,736	\$ 34,255	\$ 27,297	\$ 33,000	\$ 33,000	\$ 33,000
31-820-0410	Group insurance	\$ 50,015	\$ 45,396	\$ 51,700	\$ 50,528	\$ 68,100	\$ 68,100	\$ 68,100
31-820-0510	LGERS retirement	\$ -	\$ 60,020	\$ 64,450	\$ 53,329	\$ 60,000	\$ 60,000	\$ 60,000
31-820-0520	401k plan retirement	\$ 15,005	\$ 14,286	\$ 12,200	\$ 11,826	\$ 12,000	\$ 12,000	\$ 12,000
31-820-0800	Workers Compensation	\$ 5,879	\$ 5,644	\$ 6,500	\$ 4,432	\$ 6,200	\$ 6,200	\$ 6,200
31-820-2100	Departmental supplies	\$ 732	\$ 3,502	\$ 4,000	\$ 2,931	\$ 4,000	\$ 4,000	\$ 4,000
31-820-2101	Chemicals	\$ 26,070	\$ 33,056	\$ 83,963	\$ 27,195	\$ 65,000	\$ 65,000	\$ 65,000
31-820-2102	Lab Equipment	\$ 4,700	\$ 1,710	\$ 5,000	\$ 2,871	\$ 5,000	\$ 5,000	\$ 5,000
31-820-2300	Vehicle supplies	\$ 17,339	\$ 17,585	\$ 18,514	\$ 18,206	\$ 18,000	\$ 18,000	\$ 18,000
31-820-2600	Groundskeeping supplies	\$ 32,995	\$ 15,025	\$ 26,244	\$ 21,231	\$ 26,000	\$ 26,000	\$ 26,000
31-820-3101	Lab Testing	\$ 22,102	\$ 21,745	\$ 30,000	\$ 20,675	\$ 36,000	\$ 36,000	\$ 36,000
31-820-3300	Dues & Subscriptions	\$ 10,717	\$ 4,555	\$ 8,000	\$ 4,773	\$ 5,100	\$ 5,100	\$ 5,100
31-820-3600	Staff Development	\$ 2,796	\$ 2,168	\$ 3,500	\$ 675	\$ 3,500	\$ 3,500	\$ 3,500
31-820-3710	Uniforms	\$ 3,693	\$ 3,006	\$ 3,500	\$ 3,297	\$ 3,500	\$ 3,500	\$ 3,500
31-820-3720	OSHA compliance	\$ 1,465	\$ 750	\$ 4,000	\$ 2,072	\$ 4,000	\$ 4,000	\$ 4,000
31-820-4110	Repair & maintenance - Equipment	\$ 47,885	\$ 25,169	\$ 21,000	\$ 20,963	\$ 86,000	\$ 86,000	\$ 86,000
31-820-4115	Repair and Maintenance Facilities	\$ 24,255	\$ 25,140	\$ 25,000	\$ 5,943	\$ 25,000	\$ 25,000	\$ 25,000
31-820-4120	Repair & maintenance - Plant	\$ 132,678	\$ 48,135	\$ 86,524	\$ 34,159	\$ 65,000	\$ 65,000	\$ 65,000
31-820-4130	Repair & maintenance - Vehicles	\$ 1,075	\$ -	\$ 1,000	\$ 640	\$ 3,000	\$ 3,000	\$ 3,000
31-820-4300	Telephone & Postage	\$ 2,899	\$ 3,000	\$ 3,000	\$ 921	\$ 3,000	\$ 3,000	\$ 3,000

31 - Wastewater Fund								
820 - Wastewater Treatment								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
31-820-4400	Utilities	\$ 50,872	\$ 54,133	\$ 60,000	\$ 52,448	\$ 62,000	\$ 62,000	\$ 62,000
31-820-5401	Capital outlay	\$ -	\$ -	\$ 107,000	\$ 50,099	\$ 68,000	\$ 68,000	\$ 68,000
31-820-5440	Sewer Treatment Cost	\$ 2,808,411	\$ 2,952,876	\$ 3,000,000	\$ 2,672,151	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
31-820-5445	Capital Outlay - Improvement	\$ -	\$ -	\$ 887,021	\$ 331,856	\$ 500,000	\$ 500,000	\$ 500,000
31-820-6100	Contracted services	\$ 23,151	\$ 97,594	\$ 188,455	\$ 82,134	\$ 393,500	\$ 393,500	\$ 393,500
31-820-6101	Sludge Removal	\$ 83,980	\$ 77,805	\$ 225,595	\$ 76,760	\$ 225,000	\$ 225,000	\$ 225,000
31-820-6520	County Treatment -County O&M	\$ 579,261	\$ 835,017	\$ 976,454	\$ 827,432	\$ 1,409,249	\$ 1,379,300	\$ 1,379,300
31-820-7100	Cost of Bond Issuance	\$ -	\$ 195,628	\$ -	\$ -	\$ -	\$ -	\$ -
31-820-7101	Bond Amortization Expense	\$ -	\$ (2,821,737)	\$ -	\$ -	\$ -	\$ -	\$ -
31-820-7102	Bond Insurance Expense	\$ -	\$ 230,384	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 4,406,947	\$ 2,431,553	\$ 6,386,674	\$ 4,796,701	\$ 6,631,549	\$ 6,601,600	\$ 6,601,600

31 - Wastewater Fund								
830 - Wastewater Collection								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
31-830-0220	Salaries and Wages - Full time	\$ 426,432	\$ 467,672	\$ 484,000	\$ 454,173	\$ 447,800	\$ 447,800	\$ 447,800
31-830-0240	Overtime - Scheduled	\$ 112,045	\$ 133,878	\$ 100,000	\$ 57,864	\$ 80,000	\$ 80,000	\$ 80,000
31-830-0245	Cell Phone Allowance	\$ 4,200	\$ 4,200	\$ 3,600	\$ 3,450	\$ 3,600	\$ 3,600	\$ 3,600
31-830-0300	FICA	\$ 39,381	\$ 44,075	\$ 46,280	\$ 35,655	\$ 35,500	\$ 35,500	\$ 35,500
31-830-0410	Group Insurance	\$ 66,637	\$ 69,791	\$ 76,000	\$ 72,088	\$ 90,800	\$ 90,800	\$ 90,800
31-830-0510	LGERS Retirement	\$ -	\$ 91,673	\$ 84,100	\$ 70,345	\$ 79,500	\$ 79,500	\$ 79,500
31-830-0520	401k Plan Retirement	\$ 17,231	\$ 19,204	\$ 17,500	\$ 15,870	\$ 17,500	\$ 17,500	\$ 17,500
31-830-0800	Workers Compensation	\$ 8,293	\$ 7,747	\$ 10,000	\$ 1,728	\$ 5,000	\$ 9,000	\$ 9,000
31-830-1000	Retiree Insurance (OPEB)	\$ -	\$ 1,031	\$ 18,000	\$ 14,125	\$ 16,400	\$ 16,400	\$ 16,400
31-830-2100	Department Supplies	\$ 895	\$ 2,911	\$ 3,000	\$ 900	\$ 3,000	\$ 3,000	\$ 3,000
31-830-2101	Tap Installation	\$ 188,052	\$ 198,811	\$ 326,104	\$ 304,183	\$ 325,000	\$ 325,000	\$ 325,000
31-830-2300	Vehicle supplies	\$ 30,636	\$ 22,771	\$ 30,585	\$ 29,750	\$ 34,000	\$ 34,000	\$ 34,000
31-830-3100	Professional services	\$ 2,853	\$ 2,088	\$ 2,500	\$ 1,377	\$ 5,000	\$ 5,000	\$ 5,000
31-830-3300	Dues & Subscriptions	\$ 1,200	\$ 5,014	\$ 7,500	\$ 1,225	\$ 7,500	\$ 7,500	\$ 7,500
31-830-3600	Staff Development	\$ 3,946	\$ 3,125	\$ 3,500	\$ 1,980	\$ 5,000	\$ 5,000	\$ 5,000
31-830-3710	Uniforms	\$ 4,271	\$ 3,592	\$ 5,000	\$ 4,915	\$ 5,000	\$ 5,000	\$ 5,000
31-830-3720	OSHA compliance	\$ 2,025	\$ 2,548	\$ 3,200	\$ 2,822	\$ 3,200	\$ 3,200	\$ 3,200
31-830-4110	Repair and Maintenace Facilities	\$ 13,006	\$ 9,713	\$ 16,600	\$ 12,403	\$ 14,000	\$ 14,000	\$ 14,000
31-830-4120	Repair & maintenance - Equipment	\$ 270,979	\$ 577,352	\$ 218,166	\$ 135,550	\$ 210,000	\$ 210,000	\$ 210,000
31-830-4130	Repair & maintenance - Vehicles	\$ 23	\$ (6)	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ 27,000
31-830-4140	Repair & maintenance - System	\$ 261,098	\$ 324,532	\$ 374,980	\$ 354,339	\$ 377,000	\$ 377,000	\$ 377,000
31-830-4300	Telephone	\$ 3,382	\$ 5,376	\$ 2,121	\$ 1,540	\$ 3,000	\$ 3,000	\$ 3,000
31-830-4301	Internet Access	\$ -	\$ 1,245	\$ 7,750	\$ 7,686	\$ 8,000	\$ 8,000	\$ 8,000

31 - Wastewater Fund								
830 - Wastewater Collection								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
31-830-4400	Utilities	\$ 390,664	\$ 367,987	\$ 348,948	\$ 334,725	\$ 350,000	\$ 350,000	\$ 350,000
31-830-5440	Capital outlay - System	\$ 160,950	\$ 1	\$ 170,000	\$ 139,035	\$ 72,692	\$ 72,700	\$ 72,700
31-830-5450	Capital outlay -Capital Improvement	\$ 694,606	\$ 0	\$ 546,016	\$ 294,356	\$ 456,000	\$ 456,000	\$ 456,000
31-830-6100	Contracted services	\$ 198,504	\$ 124,187	\$ 329,856	\$ 203,924	\$ 297,200	\$ 297,200	\$ 297,200
31-830-6220	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
31-830-7110	Debt service - Principle	\$ 4,503,570	\$ (0)	\$ 4,789,538	\$ 4,748,722	\$ 4,917,000	\$ 4,917,000	\$ 4,917,000
31-830-7120	Debt service - Interest	\$ 2,722,630	\$ 2,518,253	\$ 2,321,477	\$ 2,321,440	\$ 2,147,000	\$ 2,147,000	\$ 2,147,000
Totals		\$ 10,127,509	\$ 5,008,772	\$ 10,346,322	\$ 9,626,170	\$ 10,072,692	\$ 10,076,700	\$ 10,076,700
Fund Totals		\$ 14,534,456	\$ 7,440,325	\$ 16,732,996	\$ 14,422,870	\$ 16,704,241	\$ 16,678,300	\$ 16,678,300

Stormwater

The stormwater divisions work to find the balance between sustainable development and maintaining a healthy ecosystem and environment. The goal of our stormwater program is to understand, plan for, and respond to stormwater issues. Stormwater mitigation is the effort to reduce runoff of rainwater into our streets and improve the water quality of this runoff before it enters natural water bodies.

Stormwater Administrator 1
Plan/Review Inspector 2
Crew Leader 1
Heavy Equipment Operator 3
Equipment Operator 3
Maintenance Worker II 2

Total FTE: 12

32 - Stormwater Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
32-300-5310	Stormwater fees - Residential	\$ 859,490	\$ 950,864	\$ 1,214,000	\$ 1,201,023	\$ 1,293,000	\$ 1,293,000
32-300-5320	Stormwater fees - Commercial	\$ 31,388	\$ 33,783	\$ 30,000	\$ 39,930	\$ 42,000	\$ 42,000
32-300-5400	Stormwater Review	\$ 211,350	\$ 89,950	\$ 103,400	\$ 88,050	\$ 100,000	\$ 100,000
32-300-5401	Reinspection Fee	\$ -	\$ 1,485	\$ -	\$ 1,600	\$ 1,000	\$ 1,000
32-300-5450	MS4 Compliance Fines Collected		\$ 3,250	\$ -	\$ 19,700	\$ 5,000	\$ 5,000
32-300-5500	Stormwater Tree Inspection Fees			\$ -	\$ 5,750	\$ 5,000	\$ 5,000
32-300-5550	Stormwater Tree Fund			\$ 10,000	\$ 8,015	\$ 10,000	\$ 10,000
32-300-9772	Transfer from Capital Reserve	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
32-300-9800	Appropriated fund balance	\$ -	\$ 496,001	\$ 1,128,803	\$ 1,128,803	\$ -	\$ -
Totals		\$ 1,102,228	\$ 1,575,493	\$ 2,506,203	\$ 2,492,871	\$ 1,456,000	\$ 1,456,000

32 - Stormwater Fund								
562 - Stormwater Admin								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
32-562-0220	Salaries and Wages - Full time	\$ 362,228	\$ 432,354	\$ 183,370	\$ 182,618	\$ 235,700	\$ 235,700	\$ 235,700
32-562-0245	Cell Phone Allowance	\$ 1,550	\$ 1,400	\$ 1,800	\$ 1,750	\$ 1,800	\$ 1,800	\$ 1,800
32-562-0300	FICA	\$ 27,018	\$ 32,132	\$ 14,100	\$ 13,255	\$ 16,000	\$ 16,000	\$ 16,000
32-562-0410	Group Insurance	\$ 55,332	\$ 68,993	\$ 29,100	\$ 18,919	\$ 28,500	\$ 28,500	\$ 28,500
32-562-0510	LGERS retirement	\$ -	\$ 107,209	\$ 26,450	\$ 25,040	\$ 35,000	\$ 35,000	\$ 35,000
32-562-0520	401k plan retirement	\$ 9,166	\$ 9,277	\$ 5,450	\$ 5,007	\$ 6,100	\$ 6,100	\$ 6,100
32-562-0800	Workers Compensation	\$ 5,499	\$ 6,519	\$ 4,000	\$ 850	\$ 4,000	\$ 2,000	\$ 2,000
32-562-2100	Departmental supplies	\$ 15,039	\$ 13,500	\$ 4,400	\$ 3,802	\$ 4,500	\$ 4,000	\$ 4,000
32-562-2300	Vehicle supplies	\$ 30,050	\$ 28,494	\$ 4,010	\$ 3,955	\$ 3,500	\$ 3,500	\$ 3,500
32-562-3100	Professional services	\$ 1,500	\$ 270	\$ 22,500	\$ 5,950	\$ 20,000	\$ 20,000	\$ 20,000
32-562-3200	NPDES-Public Education	\$ 1,651	\$ -	\$ 12,000	\$ 3,394	\$ 10,000	\$ 6,700	\$ 6,700
32-562-3300	Environmental Permit	\$ 1,000	\$ 1,237	\$ 1,250	\$ 1,056	\$ 1,200	\$ 1,200	\$ 1,200
32-562-3600	Staff Development	\$ 1,527	\$ 2,366	\$ 5,039	\$ 945	\$ 5,100	\$ 5,000	\$ 5,000
32-562-3710	Uniforms	\$ 3,764	\$ 4,323	\$ 930	\$ 607	\$ 1,860	\$ 1,500	\$ 1,500
32-562-3720	OSHA compliance	\$ 2,255	\$ 750	\$ -	\$ -	\$ 1,050	\$ 1,000	\$ 1,000
32-562-4130	Repair & maintenance - Vehicles	\$ -	\$ -	\$ 2,500	\$ 612	\$ 5,000	\$ 4,000	\$ 4,000
32-562-4140	Repair & maintenance - System	\$ 33,750	\$ 161,120	\$ 52	\$ 52	\$ -	\$ -	\$ -
32-562-4300	Telephone & Postage	\$ 62	\$ 773	\$ 737	\$ 532	\$ 950	\$ 900	\$ 900
32-562-4301	Internet Access	\$ -	\$ -	\$ 1,850	\$ 1,636	\$ 1,500	\$ 1,500	\$ 1,500
32-562-4450	Tree Planting Expense	\$ -	\$ -	\$ 26,000	\$ 17,894	\$ 26,700	\$ 2,500	\$ 2,500
32-562-5420	Capital outlay - Equipment	\$ 138,535	\$ -	\$ -	\$ -	\$ 41,800	\$ 41,800	\$ 41,800
32-562-5440	Capital Outlay - Improvements	\$ -	\$ (0)	\$ 961,735	\$ 296,178	\$ 135,000	\$ -	\$ -

32 - Stormwater Fund								
562 - Stormwater Admin								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
32-562-6100	Contracted services	\$ 8,643	\$ (0)	\$ 243,027	\$ 62,942	\$ 213,000	\$ 62,200	\$ 62,200
32-562-6101	Drainage Project	\$ 78,160	\$ 5,000	\$ 27,803	\$ 18,824	\$ 390,000	\$ -	\$ -
32-562-6102	Water Quality Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Totals		\$ 776,729	\$ 875,717	\$ 1,578,103	\$ 665,820	\$ 1,198,260	\$ 490,900	\$ 490,900

32 - Stormwater Fund								
563 - Stormwater Maintenance								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Anticipated Budget
32-563-0220	Salaries and wages -Full Time	\$ -	\$ -	\$ 497,500	\$ 338,265	\$ 415,400	\$ 415,400	\$ 415,400
32-563-0230	Salaries & wages-Part Time	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
32-563-0240	Overtime	\$ -	\$ -	\$ 5,000	\$ 143	\$ 5,000	\$ 5,000	\$ 5,000
32-563-0245	Cell Phone Allowance	\$ -	\$ -	\$ 1,200	\$ 1,100	\$ 3,000	\$ 1,200	\$ 1,200
32-563-0300	FICA	\$ -	\$ -	\$ 38,700	\$ 23,879	\$ 31,500	\$ 31,500	\$ 31,500
32-563-0410	Group Insurance	\$ -	\$ -	\$ 80,350	\$ 61,259	\$ 90,900	\$ 90,900	\$ 90,900
32-563-0510	LGERS Retirement	\$ -	\$ -	\$ 71,650	\$ 45,735	\$ 62,000	\$ 62,000	\$ 62,000
32-563-0520	401K Plan Retirement	\$ -	\$ -	\$ 15,000	\$ 6,898	\$ 8,000	\$ 8,000	\$ 8,000
32-563-0800	Workers Compensation	\$ -	\$ -	\$ 8,000	\$ 7,922	\$ 8,000	\$ 9,000	\$ 9,000
32-563-2100	Departmental Supplies	\$ -	\$ -	\$ 15,000	\$ 5,714	\$ 15,000	\$ 7,500	\$ 7,500
32-563-2300	Vehicle Supplies	\$ -	\$ -	\$ 37,000	\$ 30,852	\$ 44,250	\$ 26,000	\$ 26,000
32-563-3600	Staff Development	\$ -	\$ -	\$ 1,000	\$ 67	\$ 2,500	\$ 2,500	\$ 2,500
32-563-3710	Uniforms	\$ -	\$ -	\$ 3,100	\$ 3,100	\$ 4,500	\$ 3,500	\$ 3,500
32-563-3720	OSHA Compliance	\$ -	\$ -	\$ 7,500	\$ 2,469	\$ 5,000	\$ 5,000	\$ 5,000
32-563-4130	Repair & Maintenance-Vehicles	\$ -	\$ -	\$ 6,000	\$ 2,630	\$ 10,500	\$ 10,500	\$ 10,500
32-563-4140	Repair & Maintenance System	\$ -	\$ -	\$ 120,000	\$ 57,567	\$ 100,000	\$ 75,000	\$ 75,000
32-563-4300	Telephone & Postage	\$ -	\$ -	\$ 600	\$ -	\$ 800	\$ 500	\$ 500
32-563-4301	Internet Access	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ 1,600	\$ 1,600
32-563-5420	Capital Outlay Equipment	\$ -	\$ -	\$ -	\$ -	\$ 855,000	\$ -	\$ -
32-563-6101	Drainage Project	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ 190,000	\$ 190,000
32-563-6102	Water Quality Monitoring	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -

32 - Stormwater Fund

563 - Stormwater Maintenance

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Anticipated Budget
32-563-6220	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Totals		\$ -	\$ -	\$ 928,100	\$ 587,600	\$ 1,873,450	\$ 965,100	\$ 965,100
Fund Totals		\$ 776,729	\$ 875,717	\$ 2,506,203	\$ 1,253,420	\$ 3,071,710	\$ 1,456,000	\$ 1,456,000

Solid Waste

The Town of Oak Island's Public Works Solid Waste department provides collection of residential leaf and yard debris and also staff and maintain the Disposal Convenience Site. Weekly residential refuse and recycling services are contracted out. A second weekly service is provided in certain areas.

Crew Leader 1
Heavy Equipment Operator 3
Total FTE: 4

35-Solid Waste

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
35-300-1500	Interest	\$ 1,917	\$ 6,771	\$ 6,200	\$ 6,204	\$ 6,000	\$ 6,000
35-300-3250	Solid Waste Disposal Tax	\$ 7,303	\$ 7,446	\$ 7,700	\$ 7,706	\$ 8,000	\$ 8,000
35-300-5410	Refuse & Recycle Service Fee	\$ 1,782,821	\$ 1,884,465	\$ 2,092,190	\$ 1,935,744	\$ 2,016,100	\$ 2,016,100
35-300-8500	Yard Debris Collection Fee	\$ 441,601	\$ 445,763	\$ 451,400	\$ 413,997	\$ 730,000	\$ 730,000
35-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 6,471	\$ 6,471	\$ -	\$ -
Totals		\$ 2,233,642	\$ 2,344,446	\$ 2,563,961	\$ 2,370,121	\$ 2,760,100	\$ 2,760,100

35-Solid Waste Fund								
580-Solid Waste								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
35-580-0220	Salaries and Wages - Full time	\$ 213,091	\$ 239,295	\$ 234,000	\$ 234,243	\$ 294,800	\$ 244,800	\$ 244,800
35-580-0240	Salaries and Wages - Overtime	\$ 2,699	\$ 777	\$ 700	\$ 665	\$ 4,000	\$ 4,000	\$ 4,000
35-580-0245	Cell Phone Allowance	\$ 1,850	\$ 1,850	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
35-580-0300	FICA	\$ 15,599	\$ 16,898	\$ 16,200	\$ 16,116	\$ 22,500	\$ 18,600	\$ 18,600
35-580-0410	Group Insurance	\$ 39,328	\$ 40,939	\$ 43,000	\$ 42,630	\$ 65,500	\$ 59,600	\$ 59,600
35-580-0510	LGERS Retirement	\$ -	\$ 29,446	\$ 32,050	\$ 32,020	\$ 44,300	\$ 36,700	\$ 36,700
35-580-0520	401k Plan Retirement	\$ 3,998	\$ 4,293	\$ 4,750	\$ 4,707	\$ 9,300	\$ 6,300	\$ 6,300
35-580-0800	Workers Compensation	\$ 7,390	\$ 8,765	\$ 4,650	\$ 4,603	\$ 7,000	\$ 4,000	\$ 4,000
35-580-2100	Departmental supplies	\$ 1,938	\$ 1,687	\$ 2,402	\$ 2,155	\$ 2,500	\$ 2,500	\$ 2,500
35-580-2300	Vehicle Supplies	\$ 124,620	\$ 85,276	\$ 107,569	\$ 99,985	\$ 14,000	\$ 14,000	\$ 14,000
35-580-3600	Staff Development	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
35-580-3710	Uniforms	\$ 2,325	\$ 2,218	\$ 2,480	\$ 2,480	\$ 2,480	\$ 2,500	\$ 2,500
35-580-3720	OSHA compliance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,400	\$ 1,400	\$ 1,400
35-580-4130	Repair & maintenance - Vehicles	\$ (23,421)	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000
35-580-4140	Repairs & Maintenance - Ramp	\$ 75	\$ -	\$ 910	\$ 306	\$ 5,000	\$ 5,000	\$ 5,000
35-580-4301	Internet Access-Microsoft	\$ -	\$ -	\$ 90	\$ 81	\$ 200	\$ 200	\$ 200
35-580-5420	Capital outlay - Equipment	\$ 233,110	\$ -	\$ 221,400	\$ 221,334	\$ 240,000	\$ -	\$ -
35-580-6100	Contracted services	\$ -	\$ 866	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
35-580-6101	Household Refuse Services	\$ 341,654	\$ 446,734	\$ 536,760	\$ 536,565	\$ 650,000	\$ 603,000	\$ 603,000
35-580-6410	Solid waste disposal fees	\$ 12,114	\$ 13,700	\$ 16,550	\$ 14,325	\$ 19,200	\$ 19,200	\$ 19,200
35-580-6420	Household recycling Service	\$ 930,766	\$ 1,152,591	\$ 1,176,450	\$ 1,176,347	\$ 1,304,000	\$ 1,275,000	\$ 1,275,000
35-580-6430	Tub Grinding	\$ 155,492	\$ 83,028	\$ 161,100	\$ 161,100	\$ 340,000	\$ 340,000	\$ 340,000
Totals		\$ 2,063,229	\$ 2,230,833	\$ 2,563,461	\$ 2,552,064	\$ 3,149,480	\$ 2,760,100	\$ 2,760,100
Fund Totals		\$ 2,063,229	\$ 2,230,833	\$ 2,563,961	\$ 2,552,064	\$ 3,149,480	\$ 2,760,100	\$ 2,760,100

Par 3 Golf

Oak Island Par 3 Golf is one of the best par three courses in the region. The course is designed with a layout that all levels of golfers can play and enjoy. Walking this unique par three offers a relaxing stroll along lush fairways and smooth, manicured greens, but rental carts and clubs are available as well. Oak Island Par 3 Golf is always open to the public with no membership required to play.

Par 3 Manager 1
Maintenance Worker 2
Total FTE: 3

38 - Oak Island Par 3 Golf Course

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
38-300-5500	Green Fees	\$ 176,697	\$ 170,058	\$ 144,000	\$ 250,452	\$ 218,100	\$ 218,100
38-300-5510	Riding Cart Fees	\$ 51,678	\$ 46,315	\$ 38,860	\$ 17,379	\$ 20,000	\$ 20,000
38-300-5515	Pull Cart Rental	\$ 4,538	\$ 4,626	\$ 6,000	\$ 5,464	\$ 5,000	\$ 5,000
38-300-5520	Memberships	\$ 47,344	\$ 44,700	\$ 40,250	\$ 50,342	\$ 45,000	\$ 45,000
38-300-5530	Merchandise sales	\$ 11,595	\$ 11,819	\$ 10,000	\$ 9,681	\$ 15,000	\$ 15,000
38-300-5540	Food & Drink Revenue	\$ 6,330	\$ 5,829	\$ 6,000	\$ 7,374	\$ 8,000	\$ 8,000
38-300-9710	Transfer from General Fund	\$ 355,329	\$ 350,255	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
38-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 203,657	\$ 203,657	\$ -	\$ -
Totals		\$ 653,510	\$ 633,602	\$ 748,767	\$ 844,349	\$ 611,100	\$ 611,100

38 - Oak Island Par 3 Golf Course

501 - South Harbor Golf

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
38-501-0220	Salaries and Wages - Full time	\$ 145,815	\$ 156,763	\$ 159,100	\$ 95,710	\$ 111,300	\$ 111,300	\$ 111,300
38-501-0240	Salaries and Wages - Overtime	\$ 635	\$ 1,649	\$ 3,000	\$ 1,660	\$ 3,000	\$ 3,000	\$ 3,000
38-501-0245	Cell Phone Allowance	\$ 600	\$ 600	\$ 600	\$ 50	\$ 1,500	\$ 1,500	\$ 1,500
38-501-0300	FICA	\$ 10,453	\$ 11,395	\$ 12,450	\$ 7,138	\$ 8,700	\$ 8,700	\$ 8,700
38-501-0410	Group Insurance	\$ 27,977	\$ 25,928	\$ 31,200	\$ 16,312	\$ 25,300	\$ 25,300	\$ 25,300
38-501-0510	LGERS Retirement	\$ -	\$ 25,921	\$ 23,350	\$ 13,627	\$ 17,300	\$ 17,300	\$ 17,300
38-501-0520	401k Plan Retirement	\$ 3,896	\$ 2,338	\$ 2,000	\$ 825	\$ 3,000	\$ 3,000	\$ 3,000
38-501-0800	Workers Compensation	\$ 1,667	\$ 1,976	\$ 2,500	\$ 1,221	\$ 2,000	\$ 1,500	\$ 1,500
38-501-2100	Departmental Supplies	\$ 289	\$ 822	\$ 1,000	\$ 767	\$ 1,200	\$ 1,200	\$ 1,200
38-501-2101	Chemicals/Fertilizer	\$ 32,502	\$ 37,820	\$ 41,000	\$ 18,685	\$ 60,000	\$ 60,000	\$ 60,000
38-501-2102	Golf Course Supplies	\$ 20,014	\$ 23,147	\$ 25,971	\$ 13,165	\$ 26,500	\$ 26,500	\$ 26,500
38-501-2300	Vehicle supplies	\$ 11,019	\$ 9,479	\$ 10,250	\$ 10,052	\$ 5,700	\$ 5,700	\$ 5,700
38-501-3710	Uniforms	\$ 1,749	\$ 1,860	\$ 1,860	\$ 1,088	\$ 1,860	\$ 1,800	\$ 1,800
38-501-3720	OSHA Compliance	\$ 389	\$ 300	\$ 500	\$ 300	\$ 700	\$ 700	\$ 700
38-501-4120	Repair & Maintenance - Equipment	\$ (22,278)	\$ 9,558	\$ 12,007	\$ 4,258	\$ 600	\$ 600	\$ 600
38-501-4400	Utilities	\$ 11,744	\$ 11,037	\$ 11,000	\$ 10,626	\$ 12,600	\$ 12,600	\$ 12,600
38-501-5401	Capital Outlay	\$ 136,753	\$ -	\$ 122,906	\$ 82,252	\$ -	\$ -	\$ -
38-501-6100	Contracted Services	\$ 13,925	\$ 26,390	\$ 155,000	\$ 15,204	\$ 140,000	\$ 140,000	\$ 140,000
Totals		\$ 397,148	\$ 346,981	\$ 615,694	\$ 292,940	\$ 421,260	\$ 420,700	\$ 420,700

38 - Oak Island Par 3 Golf Course

738 - South Harbor Golf PT

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
38-738-0220	Salaries & Wages Full Time	\$ -	\$ -	\$ -	\$ -	\$ 39,200	\$ 39,200	\$ 39,200
38-738-0230	Salaries and Wages - Part time	\$ 46,006	\$ 48,178	\$ 69,000	\$ 53,804	\$ 70,000	\$ 70,000	\$ 70,000
38-738-0300	FICA	\$ 3,495	\$ 3,659	\$ 5,300	\$ 3,790	\$ 5,000	\$ 5,000	\$ 5,000
38-738-2100	Pro Shop Supplies	\$ 2,999	\$ 3,557	\$ 4,500	\$ 1,191	\$ 3,500	\$ 3,500	\$ 3,500
38-738-2101	Departmental Supplies	\$ 723	\$ 1,820	\$ 1,800	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000
38-738-2102	Merchandising	\$ 10,286	\$ 9,211	\$ 10,000	\$ 9,775	\$ 27,000	\$ 27,000	\$ 27,000
38-738-2105	Cash Short (Over)	\$ (23)	\$ 161	\$ -	\$ 46	\$ -	\$ -	\$ -
38-738-2400	Program & activity supplies	\$ 500	\$ 1,484	\$ 23	\$ 23	\$ 4,000	\$ 4,000	\$ 4,000
38-738-3200	Advertising	\$ 2,551	\$ 877	\$ 1,100	\$ 1,089	\$ 3,000	\$ 3,000	\$ 3,000
38-738-4301	Internet Access	\$ 1,760	\$ 1,750	\$ 2,550	\$ 2,441	\$ 2,500	\$ 2,500	\$ 2,500
38-738-4400	Utilities	\$ 837	\$ 487	\$ 750	\$ -	\$ 750	\$ 700	\$ 700
38-738-6100	Contracted services	\$ 367	\$ 755	\$ 3,250	\$ 3,244	\$ 1,000	\$ 1,000	\$ 1,000
38-738-6220	Equipment lease/rental	\$ 21,441	\$ 16,791	\$ 26,000	\$ 18,091	\$ 26,000	\$ 26,000	\$ 26,000
38-738-6600	Credit Card Fees	\$ 7,060	\$ 6,936	\$ 8,800	\$ 8,644	\$ 7,500	\$ 7,500	\$ 7,500
Totals		\$ 98,003	\$ 95,667	\$ 133,073	\$ 103,098	\$ 190,450	\$ 190,400	\$ 190,400
Fund Totals		\$ 495,151	\$ 442,648	\$ 748,767	\$ 396,038	\$ 611,710	\$ 611,100	\$ 611,100

Sewer District Fee Fund

Sewer District Fees are included on all tax bills for all parcels. The SDF is used for debt within the system. The balance of water and sewer rates will continue to pay for the operational and maintenance items within the system. The Sewer District Fee is being reduced from \$601.78 to an annual fee of \$600 in FY26-27.

39 - Sewer Fee District Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
39-300-5610	39-300-5610 - SDF - CY	\$ 7,036,937	\$ 7,091,637	\$ 7,188,394	\$ 7,091,637	\$ 7,056,000	\$ 7,056,000
39-300-5620	39-300-5620 - SDF - PY	\$ 70,418	\$ 124,495	\$ 30,806	\$ 124,495	\$ 40,000	\$ 40,000
39-300-8952	39-300-8952 - SDF Interest & charges	\$ -	\$ 13,461	\$ -	\$ 13,461	\$ 15,000	\$ 15,000
Totals		\$ 7,107,355	\$ 7,229,594	\$ 7,219,200	\$ 7,229,594	\$ 7,111,000	\$ 7,111,000

39 - Sewer Fee District Fund

835 - Sewer Fee District Fund

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
39-835-9631	Transfer to Wastewater Fund	\$ 7,047,446	\$ 7,184,280	\$ 7,219,200	\$ 7,219,200	\$ 7,111,000	\$ 7,111,000	\$ 7,111,000
Totals		\$ 7,047,446	\$ 7,184,280	\$ 7,219,200	\$ 7,219,200	\$ 7,111,000	\$ 7,111,000	\$ 7,111,000
Fund Totals		\$ 7,047,446	\$ 7,184,280	\$ 7,219,200	\$ 7,219,200	\$ 7,111,000	\$ 7,111,000	\$ 7,111,000

Accommodations Fund

The Town of Oak Island levies an occupancy tax on all rentals of hotel/motel rooms, homes, cottages or other lodging facilities that are rented to the same person for less than 90 continuous days. This tax on accommodations is currently levied at 5% of gross receipts, 3% of which goes to this fund for tourism-related activities.

45 - Special Revenue-Accommodations Tax Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
45-300-5700	Accommodations Tax 3%	\$ 3,174,470	\$ 3,449,366	\$ 3,500,300	\$ 3,785,933	\$ 3,575,000	\$ 3,575,000
45-300-6150	Penalties Accommodations	\$ 4,844	\$ 686	\$ -	\$ 922	\$ -	\$ -
45-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 1,102,484	\$ 1,102,484	\$ -	\$ -
Totals		\$ 3,179,314	\$ 3,450,052	\$ 4,602,784	\$ 4,889,338	\$ 3,575,000	\$ 3,575,000

45 - Special Revenue-Accommodations Tax Fund								
745 - Accomodation Tax								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
45-745-0230	Salaries and Wages - Part-Time	\$ 55,973	\$ 71,445	\$ 100,000	\$ 37,153	\$ -	\$ -	\$ -
45-745-0300	FICA	\$ 4,282	\$ 12,548	\$ 7,650	\$ 2,843	\$ -	\$ -	\$ -
45-745-2100	Departmental Supplies	\$ -	\$ -	\$ 21,800	\$ 15,757	\$ -	\$ -	\$ -
45-745-4111	Repairs - Beach Access	\$ 1,098	\$ -	\$ 30,000	\$ 4,025	\$ -	\$ -	\$ -
45-745-4115	Tourism & Marketing Development	\$ 48,533	\$ 1,440	\$ 20,000	\$ 15,120	\$ -	\$ 98,000	\$ 98,000
45-745-4140	Repairs - Bulkheading	\$ 125,316	\$ 116	\$ 100,000	\$ 55,800	\$ -	\$ -	\$ -
45-745-4400	Utilities	\$ 5,379	\$ 5,870	\$ 8,850	\$ 8,013	\$ -	\$ -	\$ -
45-745-5410	Capital Outlay - Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
45-745-5902	Beach Access Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
45-745-6100	Contracted Services	\$ 79,243	\$ 46,495	\$ 64,484	\$ 50,395	\$ -	\$ -	\$ -
45-745-9647	Transfer to General Fund	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 757,400	\$ 832,400	\$ 832,400
45-745-9650	Transfer to Beach Sand Fund	\$ 2,184,770	\$ 2,259,410	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -
45-745-9700	Reserve for Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,444,600	\$ 2,444,600	\$ 2,444,600
Totals		\$ 2,504,593	\$ 2,397,324	\$ 4,602,784	\$ 4,439,106	\$ 3,202,000	\$ 3,575,000	\$ 3,575,000
Fund Totals		\$ 2,504,593	\$ 2,397,324	\$ 4,602,784	\$ 4,439,106	\$ 3,202,000	\$ 3,575,000	\$ 3,575,000

Beach Accommodations Fund

The Town of Oak Island levies an occupancy tax on all rentals of hotel/motel rooms, homes, cottages or other lodging facilities that are rented to the same person for less than 90 continuous days. This tax on accommodations is currently levied at 5% of gross receipts, 2% of which goes to this fund for beach protection and re-nourishment. Dune maintenance is provided where needed throughout the year and the remainder is referred to the Beach Nourishment Fund for the renourishment of the sand.

46 - Special Revenue-Beach Tax Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
46-300-8956	Accommodations Tax - 2%	\$ 2,115,847	\$ 2,296,385	\$ 2,000,000	\$ 2,524,256	\$ 2,450,000	\$ 2,450,000
46-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Totals		\$ 2,115,847	\$ 2,296,385	\$ 2,800,000	\$ 3,324,256	\$ 2,450,000	\$ 2,450,000

46 - Special Revenue-Beach Tax Fund								
746 - Beach Renourishment								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
46-746-4141	Dune Maintenance	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
46-746-9672	Transfer to Beach Nourishment Project	\$ 1,230,000	\$ 1,550,000	\$ 2,600,000	\$ 2,600,000	\$ -	\$ -	\$ -
46-746-9700	Reserve for Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,450,000	\$ 2,450,000	\$ 2,450,000
Totals		\$ 1,230,000	\$ 1,550,000	\$ 2,800,000	\$ 2,600,000	\$ 2,450,000	\$ 2,450,000	\$ 2,450,000

Beach Renourishment Fund

The Beach Nourishment Fund is dedicated to preserving and enhancing our beautiful shoreline. The tax rate of \$0.20 per \$100 of property value, with \$0.13 allocated to the General Fund and \$0.03 directed towards this Beach Nourishment Fund. This fund supports critical projects aimed at combating erosion, maintaining safe and enjoyable beach access, and protecting our coastal ecosystems. By investing in this fund, we ensure the continued vitality of our beaches, bolster property values, and sustain the natural beauty that defines our town.

47 - Beach Renourishment Project Fund								
746 - Beach Renourishment								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
47-746-4141	Beach Renourishment	\$ 321,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47-746-5401	Engineering -OIBMP	\$ 979,411	\$ 482,151	\$ 948,841	\$ 434,376	\$ 250,000	\$ 250,000	\$ 250,000
47-746-5404	Annual Beach Monitoring	\$ 100,427	\$ 66,127	\$ 130,314	\$ 103,698	\$ 125,000	\$ 125,000	\$ 125,000
47-746-5405	Lockwood Folly Inlet Dredging	\$ -	\$ 90,281	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000
47-746-5406	Wilmington Harbor Dredging	\$ -	\$ -	\$ 6,615,000	\$ 6,600,000	\$ -	\$ -	\$ -
47-746-5420	Federal Beach Project	\$ 500,000	\$ 551,000	\$ 709,000	\$ 350,000	\$ 200,000	\$ 600,000	\$ 600,000
47-746-5430	Dune Planting Project	\$ -	\$ -	\$ 880,000	\$ 267,462	\$ 300,000	\$ 300,000	\$ 300,000
47-746-6100	Contract Services	\$ 94,732	\$ 18,111	\$ 3,281,653	\$ 3,263,813	\$ 30,000	\$ 30,000	\$ 30,000
47-746-9700	Reserve for Beach Renourishment Fund Bal	\$ -	\$ -	\$ 32,500,000	\$ 32,500,000	\$ 1,614,500	\$ 1,614,500	\$ 1,614,500
47-746-9999	Account Fees Brokerage	\$ 20,829	\$ 43,352	\$ -	\$ 45,220	\$ 50,000	\$ 50,000	\$ 50,000
Totals		\$ 2,016,685	\$ 1,251,022	\$ 45,239,807	\$ 43,564,569	\$ 2,744,500	\$ 3,144,500	\$ 3,144,500
Fund Totals		\$ 2,016,685	\$ 1,251,022	\$ 45,239,807	\$ 87,129,138	\$ 2,744,500	\$ 3,144,500	\$ 3,144,500

Pier Complex

The Oak Island Pier is a favorite destination for residents and visitors. Originally built more than 65 years ago, the Pier was rebuilt and reopened in 2019, and is currently named as North Carolina's highest pier.

801 Ocean, Oak Island's premier oceanfront venue, is the ideal location for all types of celebrations and events. Open year round, this inviting event space hosts weddings, social, and corporate events and can accommodate up to 200 guests.

Pier Coordinator 1
Total FTE: 1

Pier Complex

Goals and Objectives



Increase utilization of the Pier Complex

1. Collaborate with the Parks and Recreation Department to implement new community programs and events at the Pier and Event Center
2. Enhance community engagement through various events in order to maximize the Town asset, to visitors and residents alike



Develop a long-term operations and maintenance plan for the Pier Complex

1. Analyze current operational performance of the Pier Complex to identify opportunities and challenges to help inform future planning discussions
2. Conduct an evaluation of the current condition, functionality, and maintenance needs of the Pier Complex

Performance Measures



49 - Pier Complex Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY 26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
49-300-4710	Pier Restaurant Rental	\$59,023	\$78,556	\$80,710	\$80,711	\$83,100	\$83,100
49-300-6100	801 Rental	\$130,716	\$110,114	\$145,000	\$143,937	\$145,000	\$145,000
49-300-8400	Food & Beverage Sales	\$39,394	\$37,392	\$40,000	\$40,274	\$40,000	\$40,000
49-300-8410	Fishing Passes-Annual & Daily	\$164,333	\$152,066	\$150,000	\$142,378	\$150,300	\$150,300
49-300-8420	Merchandise Sales	\$163,266	\$200,638	\$150,000	\$206,189	\$176,700	\$176,700
49-300-8430	Beer Sales	\$46,574	\$45,470	\$45,000	\$49,811	\$50,000	\$50,000
49-300-9800	Appropriated Fund Balance	\$0	\$0	\$326,934	\$326,934	\$90,000	\$90,000
Totals		\$603,305	\$624,235	\$937,644	\$990,233	\$735,100	\$735,100

49 - Pier Complex Fund								
749 - Pier Complex								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
49-749-0220	Salaries & Wages - Full Time	\$ 96,179	\$ 137,143	\$ 126,250	\$ 126,049	\$ 88,600	\$ 88,600	\$ 88,600
49-749-0230	Salaries & Wages - Part Time	\$ 109,947	\$ 120,752	\$ 135,815	\$ 132,024	\$ 155,000	\$ 155,000	\$ 155,000
49-749-0240	Overtime	\$ 7,030	\$ 5,315	\$ 5,000	\$ 4,165	\$ 5,000	\$ 5,000	\$ 5,000
49-749-0245	Cell Phone Allowance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
49-749-0300	FICA Expense	\$ 15,101	\$ 18,496	\$ 20,350	\$ 18,699	\$ 20,300	\$ 21,000	\$ 21,000
49-749-0410	Group Insurance	\$ 11,029	\$ 20,676	\$ 21,400	\$ 20,091	\$ 26,300	\$ 26,300	\$ 26,300
49-749-0510	LGERS Retirement	\$ 14,108	\$ 37,727	\$ 18,700	\$ 17,851	\$ 18,400	\$ 18,400	\$ 18,400
49-749-0520	401K Supp Retirement	\$ 520	\$ 556	\$ 600	\$ 521	\$ 600	\$ 600	\$ 600
49-749-0800	Workers Compensation	\$ 422	\$ 500	\$ 1,000	\$ 750	\$ 1,000	\$ 4,000	\$ 4,000
49-749-2100	Departmental Supplies	\$ 14,176	\$ 12,768	\$ 13,150	\$ 10,415	\$ 15,000	\$ 15,000	\$ 15,000
49-749-2102	Merchandise	\$ 115,436	\$ 151,649	\$ 175,118	\$ 149,963	\$ 185,000	\$ 186,100	\$ 186,100
49-749-2105	Cash Over/Short	\$ (2,010)	\$ (651)	\$ -	\$ (504)	\$ -	\$ -	\$ -
49-749-3200	Advertising	\$ 4,369	\$ 4,024	\$ 3,000	\$ 2,977	\$ 6,000	\$ 6,000	\$ 6,000
49-749-3710	Uniforms	\$ 795	\$ 515	\$ 1,800	\$ 937	\$ 2,500	\$ 2,500	\$ 2,500
49-749-4110	Pier & Pier House Repairs	\$ 61,035	\$ 2,245	\$ 312,855	\$ 310,984	\$ 50,000	\$ 50,000	\$ 50,000
49-749-4112	801 Building Repairs	\$ 544	\$ 23,296	\$ 20,000	\$ 14,960	\$ 40,000	\$ 40,000	\$ 40,000

49 - Pier Complex Fund								
749 - Pier Complex								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
49-749-4300	Telephone & Postage	\$ 780	\$ 800	\$ 4,359	\$ 3,557	\$ 4,500	\$ 4,500	\$ 4,500
49-749-4301	Internet Access	\$ -	\$ -	\$ 941	\$ 789	\$ 1,000	\$ 1,000	\$ 1,000
49-749-4400	Utilities	\$ 34,992	\$ 34,313	\$ 30,000	\$ 28,831	\$ 47,000	\$ 47,000	\$ 47,000
49-749-6100	Contracted Services	\$ 5,059	\$ 4,728	\$ 24,206	\$ 23,955	\$ 31,500	\$ 31,500	\$ 31,500
49-749-6410	Alcohol Permit & Pier Fishing License	\$ 4,437	\$ 4,437	\$ 4,500	\$ 4,437	\$ 4,450	\$ 4,500	\$ 4,500
49-749-6600	Credit Card Fees	\$ 13,787	\$ 15,697	\$ 17,000	\$ 16,855	\$ 27,500	\$ 27,500	\$ 27,500
Totals		\$ 508,338	\$ 732,429	\$ 936,644	\$ 888,907	\$ 730,250	\$ 735,100	\$ 735,100
Fund Totals		\$ 508,338	\$ 732,429	\$ 1,747,038	\$ 1,651,764	\$ 730,250	\$ 735,100	\$ 735,100

Parking Fund

The Town of Oak Island currently provides 1,366 parking spaces across 65 Beach Access Locations, more than any other island community in the Carolinas. In January 2023, the Oak Island Town Council voted to begin a Paid Parking program during the busier spring and summer months, to help with the improvement, maintenance, and addition of these spaces, as well as to reduce congestion from unregulated right-of-way (streetside) parking. A dedicated 15% is to maintain signs, bumpers and parking lots and while the remaining 85% is referred to the General Fund. The program is managed by contracted vendor, Otto Connect through their proprietary SurfCast application.

50-Parking Services Fund

300 - Revenue

Account Number	Description	FY24 Actual Revenue	FY25 Actual Revenue	FY26 Approp Revenue	FY26 Actual Revenue	FY27 Recommended Revenues	FY27 Anticipated Revenues
50-300-4710	Parking Revenue	\$ 971,775	\$ 1,093,345	\$ 950,000	\$ 1,212,799	\$ 950,000	\$ 950,000
50-300-4720	Parking Tickets Collected	\$ 309,887	\$ 171,536	\$ 100,000	\$ 174,371	\$ 125,000	\$ 125,000
50-300-9800	Appropriated Fund Balance		\$ 9,492	\$ 347,148	\$ 347,148	\$ -	\$ -
Totals		\$ 1,281,662	\$ 1,274,373	\$ 1,397,148	\$ 1,734,318	\$ 1,075,000	\$ 1,075,000

50-Parking Services Fund								
700-Parking								
Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
50-700-4100	Evening Parking Enforcement Fees	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
50-700-4111	Repairs & Maintenance - Parking Areas	\$ 176,879	\$ 77,030	\$ 136,618	\$ 47,224	\$ 50,000	\$ 50,000	\$ 50,000
50-700-9600	Transfer to General Fund	\$ 367,000	\$ 850,000	\$ 1,235,530	\$ 1,235,530	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Totals		\$ 543,879	\$ 927,030	\$ 1,397,148	\$ 1,307,754	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000
Fund Totals		\$ 543,879	\$ 927,030	\$ 1,397,148	\$ 1,307,754	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000

Capital Improvements

The Town of Oak Island's Capital Improvement Program provides a long-term plan for maintaining, replacing, and enhancing public facilities, infrastructure, and equipment. The following pages include the FY 2026–2027 Capital Reserve Fund budget and the Town's five-year Capital Improvement Plan, which guide strategic investments in the community.

72 - Capital Reserve Fund

300 - Revenue

Account Number	Description	Prior Year 2 Actual Revenue	Prior Year Actual Revenue	Current Year Approp Revenue	Current Year Actual Revenue	FY2027 Recommended Revenues	FY2027 Anticipated Revenues
72-300-9800	Appropriated Fund Balance	\$ -	\$ -	\$ 1,110,000	\$ 1,110,000	\$ 275,000	\$ 275,000
Totals		\$ -	\$ -	\$ 1,110,000	\$ 1,110,000	\$ 275,000	\$ 275,000

72 - Capital Reserve Fund

772 - Capital Reserve Fund

Account Number	Description	FY24 Actual Expense	FY25 Actual Expense	FY26 Approp Expense	FY26 Actual Expense	FY27 Requested Budget	FY27 Recommended Budget	FY27 Adopted Budget
72-772-9600	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
72-772-9610	Transfer to Police Department	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
72-772-9630	Transfer to Fire Department	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
72-772-9631	Transfer to Wastewater	\$ 338,093	\$ -	\$ 910,000	\$ 910,000	\$ -	\$ -	\$ -
Totals		\$ 338,093	\$ -	\$ 1,110,000	\$ 1,110,000	\$ -	\$ 275,000	\$ 275,000

Capital Improvement Plan: General Fund

EXPENDITURES	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
Efficient Government						
Operations Center relocation plan/design	\$50,000	\$-	\$-	\$-	\$-	\$50,000
Public Works Streets Division to Airport Rd	\$-	\$1,800,000	\$-	\$-	\$-	\$1,800,000
Public Works Fleet Division to Airport Rd	\$-	\$1,900,000	\$-	\$-	\$-	\$1,900,000
Public Works Storage Building at Airport Rd	\$-	\$100,000	\$-	\$-	\$-	\$100,000
Grant Matches anticipated	\$-	\$-	\$-	\$-	\$-	\$-
Above Ground Fuel Tanks (At FS#2)	\$740,000	\$-	\$-	\$-	\$-	\$740,000
Town Hall and Police Dept Building Repairs/Maint	\$50,000	\$50,000	\$-	\$-	\$-	\$100,000
Roof/Facility Replacement Cycle	\$-	\$-	\$100,000	\$100,000	\$100,000	\$300,000
Carpet/Floors/Interior Repairs and Maint cycle	\$-	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
HVAC Replacement Cycle	\$160,000	\$100,000	\$50,000	\$50,000	\$50,000	\$410,000
Preserve Community Coastal Lifestyle						
New Recreation Center	\$-	\$-	\$1,200,000	\$12,000,000	\$-	\$13,200,000
Renovate Existing Recreation Center	\$300,000	\$-	\$-	\$-	\$-	\$300,000
Park Enhancements	\$100,000	\$100,000	\$100,000	\$-	\$-	\$300,000
Trees and Watering	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Davis Canal Walkover at SW 6th St	\$-	\$150,000	\$1,055,000	\$-	\$-	\$1,205,000
Build A Sustainable Economy						
Town Center Study at Middleton Park (DFI) Phase 1 in FY25-26; signage in future years	\$-	\$50,000	\$50,000	\$-	\$-	\$100,000
Parking in Business Corridors	\$36,000	\$500,000	\$-	\$-	\$-	\$536,000
Airport Area Welcome Sign and Parking	\$10,000	\$50,000	\$-	\$-	\$-	\$60,000
Streetscape Project on OKI Drive	\$50,000	\$150,000	\$500,000	\$3,000,000	\$250,000	\$3,950,000
Orderly Sustainable Growth						
Greenway/Bike Path on Yacht Drive	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Street Paving Program	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Create a Safe Community						
Blue Ribbon Safety Committee Recommendations	\$-	\$50,000	\$-	\$-	\$-	\$50,000
Police Surveillance System replacement	\$50,000	\$-	\$-	\$-	\$-	\$50,000
Sidewalk/Crosswalk Program on OKI Drive	\$-	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Americans with Disabilities Act projects	\$425,000	\$-	\$-	\$-	\$-	\$425,000
Fire Station 1 Facility Improvements	\$100,000	\$4,500,000	\$-	\$-	\$-	\$4,600,000
Fire Station 3 - roof leak, dehumidifiers	\$30,000	\$-	\$-	\$-	\$-	\$30,000
Fire Station 4 - New Station	\$-	\$-	\$550,000	\$5,300,000	\$-	\$5,850,000
Fire Apparatus for Station 4	\$-	\$-	\$-	\$2,300,000	\$-	\$2,300,000
TOTAL EXPENDITURES	\$4,201,000	\$11,800,000	\$5,905,000	\$25,050,000	\$2,700,000	\$49,656,000

Supplemental Information



**TOWN OF OAK ISLAND ENTERPRISE FUND DEBT SERVICE SCHEDULE
ENTERPRISE FUNDS ONLY
FOR THE FISCAL YEAR 2026- 2027**

<u>Wastewater - Collections</u>	Principal	Interest	Total
Revenue Bonds 2025	2,160,000	1,241,750	3,401,750
Revenue Bonds 2017	1,940,000	838,181	2,778,181
State Revolving Loan - 1	436,804	27,844	464,648
State Revolving Loan - 2	380,101	39,132	419,233
Total Waste Water - Collections	4,916,905	2,146,907	7,063,812

Fiscal Year	NC Enterprise System Revenue Refunding Bonds, Series 2025		State Revolving Loan 1st Allocation \$9,000,000		State Revolving Loan 2nd Allocation \$8,500,000		Enterprise Refunding Bonds Series 2017		Total Annual Payments
Financed By Original Issue Amt Date	DTC thru Wells Fargo		NCDEQ		NCDEQ		DTC thru U.S. Bank		
Interest Rate	\$26,935,000		\$7,524,846		\$6,579,167		\$32,695,000		
Pymt Date	7/1/2025		4/1/2012		4/1/2012		2/23/2017		
Fund-Dept	5.00%		2.10%		2.48%		2.25-5.75%		
	6/1 & 12/1		5/1 & 11/1		5/1 & 11/1		6/1 & 12/1		
	31-830		31-830		31-830		31-830		
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	
2026-2027	2,160,000	1,241,750	436,804	27,844	380,101	39,132	1,940,000	838,181	7,063,812
2027-2028	2,270,000	1,133,750	445,977	18,671	389,527	29,705	2,035,000	741,181	7,063,812
2028-2029	2,380,000	1,020,250	443,130	9,306	399,187	20,045	2,135,000	639,431	7,046,349
2029-2030	2,505,000	901,250			409,087	10,145	2,205,000	575,381	6,605,864
2030-2031	2,630,000	776,000					2,270,000	509,231	6,185,231
2031-2032	2,760,000	644,500					2,345,000	438,294	6,187,794
2032-2033	2,900,000	506,500					2,460,000	321,044	6,187,544
2033-2034	3,040,000	361,500					2,580,000	198,044	6,179,544
2034-2035	3,190,000	209,500					2,670,000	110,969	6,180,469
2035-2036	1,000,000	50,000					115,000	4,169	1,169,169
Total Debt \$	24,835,000	6,845,000	1,325,910	55,821	1,577,902	99,028	20,755,000	4,375,925	59,869,586

<u>Enterprise Fund Total Debt</u>	
Total Principal	48,493,812
Total Interest	11,375,774
Grand Total	59,869,586

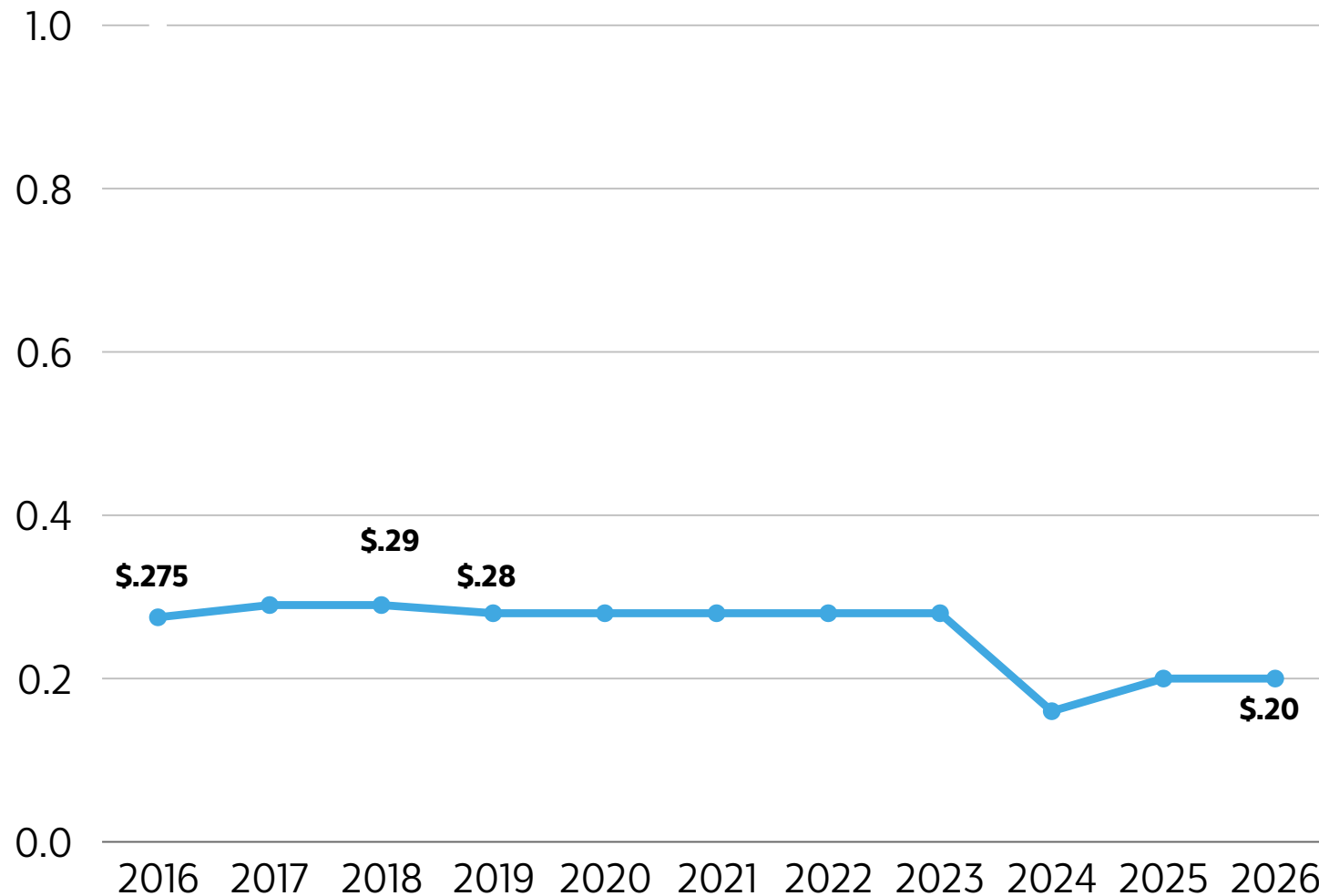
TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY
FOR THE FISCAL YEAR 2026 - 2027

Fiscal Year	Fire Department		Fire Department		Total Annual Payments
Financed By	P2024 Engine		P2023 Engine		(Governmental Funds Only)
Original Issue Amt	\$894,828		\$850,000		
Date	8/2023		8/2023		
Interest Rate	5.30% Original Rate		5.30% Original Rate		
Pymt Date	9/2026		9/2026		
Fund-Dept	10-530		10-530		
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	
2026-2027	313,190	16,599	297,592	15,772	643,153
Total Debt \$	313,190	16,599	297,592	15,772	643,153

Total Principal	610,782
Total Interest	32,371
Grand Total	643,153

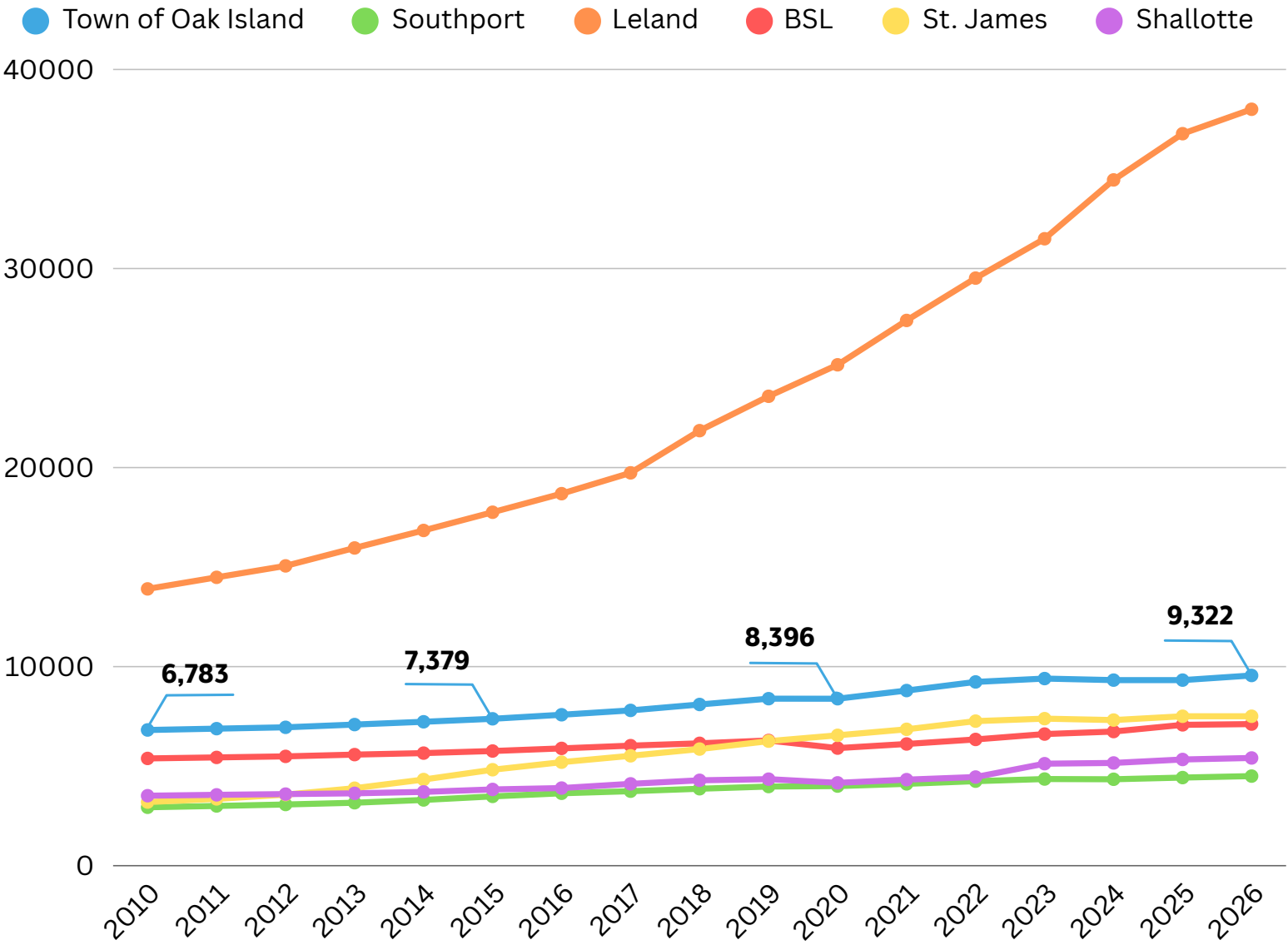
Town of Oak Island Tax Rate

Tax Rate per
\$100 valuation



*As of June 2026

Population Growth in Brunswick County



Source: United States Census Bureau

Glossary

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.

Glossary

Budget Document	The official comprehensive financial program for a specific fiscal year, as prepared by Town staff and adopted by the Town Council.
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 sources, appropriations by department or fund 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 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.

Glossary

Department	A unit of the Town government which is responsible for performing a primary government function.
Delinquent Taxes	Taxes that remain unpaid on or after the due date on which a penalty for non-payment may be attached.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.
Enterprise Fund	A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee 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 NC 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.

Glossary

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.
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 account 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 board 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 chance in a condition.
Interfund Transfer	Money transferred from one fund to another.

Glossary

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.

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.

Glossary

Retained Earnings	An equity accounting 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 part benefiting from the service.