



TOWN OF OAK ISLAND

APPROVED BUDGET

2023 - 2024

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

David Kelly, Town Manager

David Hatten, Finance Director

**TOWN OF OAK ISLAND
FISCAL YEAR 2023-2024 APPROVED BUDGET
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June 30, 2023

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

Dear Mayor and Council Members:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the Approved Budget for the Town of Oak Island for the fiscal year beginning July 1, 2023, and ending June 30, 2024, is balanced with no appropriation of fund balance. The Town Council adopted the budget on May 20, 2023, in the Oak Island Town Hall Council Chambers. This adopted budget represents a significant amount of work and consultation between staff and Town Council so the Town can continue to fulfill its obligations to residents and visitors, meet established goals, and remain fiscally sound now and in the future.

In preparing the Fiscal Year 2023-2024 Budget, Staff worked closely with Town Council to develop a budget that balances existing Town programs and services with the development of new plans and projects for the future. In addition, the Town Council identified goals and priorities for the Town, and staff prepared a budget to meet those goals this year or to plan for future projects.

In summary, the Fiscal Year 2023-2024 Approved Budget is a balanced budget totaling \$49,226,298 for all Town operations. At the Town Council's direction, the budget is balanced with a tax rate of \$0.16 per \$100 valuation. In addition, the approved budget does not appropriate any fund balance. This budget reflects Staff's commitment to maintaining and improving the Town of Oak Island for the present and for the future.

Budget Format:

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

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

General Fund:

The Town's General Fund is balanced at \$19,411,757 for Fiscal Year 2023-2024. The General Fund contains all the government services, including Police, Fire, Recreation, Operation Services, Public Services, Building and Zoning Services, Human Resources, Finance, and the Governing Body. In the upcoming year, the Town has budgeted to continue to transfer funds from various departments to Reserves to ensure that funds are available for unanticipated events and for replacing capital items, such as vehicles and heavy equipment.

Revenues

The Town of Oak Island continues to experience growth in primary revenue sources, which are Ad Valorem tax and State Sales tax. For Fiscal Year 2023-2024, the property tax revenue is based on an estimated tax levy of \$6.594 billion, which will generate approximately \$10.292 million in property tax revenue with a tax rate of \$0.16 per \$100 valuation and a collection rate of 98%. Of the \$.016 tax rate, \$0.03 is designated for the Town's future beach nourishment project(s). The collection of the \$0.03 is accounted for in a separate restricted fund that was established for beach nourishment projects.

The Town was awarded \$1,336,298 in American Relief Plan Funds during the FY 2022-2023 Fiscal Year. The Budget for FY 2023-2024 includes the use of \$610,000 of those funds to be used by the Stormwater Department to help fund the Ocean Drive Drainage Project. The remaining funds have not been appropriated at this time.

Debt Service

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

Employee Wages/Salaries and Benefits

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

Water and Wastewater Fund Revenues

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

Solid Waste Fund

For the FY 2023-2024 the town will begin billing a fee of \$3.50 for the pickup of yard debris service that is provided. The Rates for Trash and Recycle Services remained the same.

Accommodations Tax Fund

The FY 2023-2024 estimated revenue from 3% of the Town's 5% Accommodations Tax levy is \$2,550,000. After meeting expenditures in the fund, most of the remaining funds will be transferred to the Beach Nourishment Fund to be used for future beach nourishment projects.

Beach Tax Fund (also funded from collected accommodations tax)

The FY 2023-2024 estimated revenue from the remaining 2% of the Town's Accommodation tax levy is \$1,530,000. The budget includes transferring \$1,230,000 to the Beach Nourishment Fund.

Beach Nourishment Fund

The Beach Nourishment Fund is a Capital Project Fund to account for the activities of Beach Nourishment Projects. The Funding for this fund comes from the collection of Ad Valorem taxes of \$1,929,794 and the budgeted transfers from the Accommodation Tax Funds as discussed above.

Conclusion

The Fiscal Year 2023-2024 budget is a balanced budget that provides the citizens of the Town of Oak Island a level of service that is comparable, if not better, than other beach municipalities in the area, and addresses priorities set by the Town Council. We encourage Town residents and taxpayers to review the FY 2023-2024 Adopted Budget to become more involved and knowledgeable about the Town and its processes.

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

We believe that the Town has an experienced and dedicated staff and leadership team who work diligently to provide the highest quality of service to the Town of Oak Island and its residents. The staff and management of the Town use their knowledge and leadership continue to provide a valuable service to the taxpayers of Oak Island.

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, to protect the Town's assets, and to provide a competitive wage and benefits to our employees.



David E. Kelly
Town Manager

David Hatten, CPA
Finance Director

SECTION I**GENERAL FUND**

		<u>Amount</u>
A.	Revenues Anticipated	
	Current Year's Property Taxes	\$ 8,362,443
	State Shared Revenues	3,374,455
	Fire District Fees	2,462,829
	Permits and Fees	782,000
	Other	3,090,031
	Total Estimated Revenues	\$ 18,071,757
B.	Appropriation Authorized by Departments	
	Town Council	\$ 247,379
	Outside Agency Funding	74,200
	Administration	3,334,894
	Public Services - Facilities	420,926
	Police	3,299,403
	Animal Control	69,799
	Fire & EMS Department	3,611,191
	Building Inspections	912,091
	Planning Department	579,232
	Public Works - Admin	273,360
	Public Works - Fleet Maint.	280,066
	Public Works - Streets	2,060,131
	Public Works - Operations	1,586,789
	Parks & Recreation	1,136,971
	Parks & Recreation - CRC	185,326
	Total Appropriations	\$ 18,071,757

SECTION II**WATER FUND**

		<u>Amount</u>
A.	Total Estimated Revenues	\$ 5,603,364
B.	Expenditures Authorized by Departments	
	Utility General Services	3,043,362
	Water Maintenance	2,560,003
	Total Appropriations	\$ 5,603,364

SECTION III**WASTEWATER FUND**

		<u>Amount</u>
A.	Total Estimated Revenues	\$ 14,783,718
B.	Expenditures Authorized by Departments	
	Wastewater Treatment	4,669,183
	Wastewater Collection	10,114,535
	Total Appropriations	\$ 14,783,718

SECTION IV**SEWER DISTRICT FEE FUND**

		<u>Amount</u>
A.	Total Estimated Revenues	\$ 7,047,446
B.	Total Appropriations	\$ 7,047,446

SECTION V		<u>SEWER ASSESSMENT FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	9,500
	Appropriated Fund Balance		829,896
	Total Estimated Revenues	\$	839,396
B.	Total Appropriations	\$	839,396
SECTION VI		<u>STORMWATER FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	1,739,236
B.	Total Appropriations		1,739,236
SECTION VII		<u>SOLID WASTE FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	2,108,435
B.	Total Appropriations		2,108,435
SECTION VIII		<u>OKI PAR 3 GOLF COURSE FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	509,329
B.	Expenditures Authorized by Departments		
	Golf Course Grounds Maintenance		416,346
	Golf Course Operations		92,983
	Total Appropriations	\$	509,329
SECTION IX		<u>ACCOMMODATIONS TAX FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	2,550,000
B.	Total Appropriations	\$	2,550,000
SECTION X		<u>BEACH TAX FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	1,530,000
B.	Total Appropriations	\$	1,530,000
SECTION XI		<u>BEACH RENOURISHMENT</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	5,366,065
B.	Total Appropriations	\$	5,366,066
SECTION XII		<u>PIER COMPLEX FUND</u>	
			<u>Amount</u>
A.	Total Estimated Revenues	\$	504,494
B.	Total Appropriations	\$	504,494

SECTION XIII**CAPITAL RESERVE FUND**

			<u>Amount</u>
A.	Total Estimated Revenues	\$	488,093
B.	Total Appropriations	\$	488,093

SECTION XIV**ARP FUND**

			<u>Amount</u>
A.	Total Estimated Revenues	\$	610,000
B.	Total Appropriations	\$	610,000

SECTION XV**PAID PARKING FUND**

			<u>Amount</u>
A.	Total Estimated Revenues	\$	730,000
B.	Total Appropriations	\$	730,000

**TOWN OF OAK ISLAND
BUDGET COMPARISON**

FUND/DEPARTMENT	Recommended FY 2023 - 2024	FY 2022 - 2023 (as amended)	Increase (Decrease)	%
REVENUES				
<u>GENERAL FUND</u>				
Current Year Property Taxes	8,362,443	7,891,142	471,301	5.97%
State Shared Revenue	3,374,455	3,106,872	267,583	8.61%
Other	682,000	514,917	167,083	32.45%
Utilities Franchise Tax Revenues	508,053	503,023	5,030	1.00%
Fire District Fees	2,462,829	2,344,063	118,766	5.07%
ABC Board	633,375	421,225	212,150	50.37%
Beer & Wine Tax Proceeds	36,730	35,619	1,111	3.12%
Video Programming	84,359	87,000	(2,641)	-3.04%
Telephone Communication Tax	9,513	10,500	(987)	-9.40%
Permits & Fees	782,000	775,300	6,700	0.86%
Investment Earnings	750,000	10,000	740,000	7400.00%
Appropriated Fund Balance	0	1,020,000	(1,020,000)	-100.00%
ARP Funds	610,000	672,894	(62,894)	100.00%
Paid Parking Fund	730,000	0	730,000	100.00%
Powell Bill	350,000	353,035	(3,035)	-0.86%
Appropriated Fund Balance - Powell Bill	0	0	0	100.00%
Transfer from Capital Reserve	0	35,201	(35,201)	0.00%
Transfer from ARP Funds	0	727,894	(727,894)	0.00%
Grants	0	0	0	0.00%
Sale of Capital Assets	36,000	38,550	(2,550)	-6.61%
Total	19,411,757	18,547,235	864,522	
Water Fund	5,603,364	4,945,165	658,199	13.31%
Wastewater Fund	14,783,718	14,287,464	496,254	3.47%
Stormwater Fund	1,129,236	893,752	235,484	26.35%
Solid Waste Fund	2,108,435	1,823,775	284,660	15.61%
OKI Par 3 Golf Course	509,329	558,177	(48,848)	-8.75%
Sewer District Fee Fund	7,047,446	7,047,446	(0)	0.00%
Sewer Assessment Fund	839,396	837,020	2,376	0.28%
Covid19 Fund	0	106,341	(106,341)	-100.00%
Accommodations Tax Fund	2,550,000	2,500,000	50,000	2.00%
Beach Tax Fund	1,530,000	1,500,000	30,000	2.00%
Beach Renourishment Fund	5,366,065	20,457,806	(15,091,741)	-73.77%
Pier Rebuild Project Fund	0	240,900	(240,900)	-100.00%
Pier Complex Fund	504,494	535,354	(30,860)	-5.76%
Capital Reserve Fund	488,093	803,607	(315,514)	-39.26%
TOTAL REVENUES	61,871,333	75,084,042	(13,212,709)	-17.60%
Less Interfund Transfers	13,255,034	9,256,302	3,998,732	43.20%
NET REVENUES	48,616,299	65,827,740	(17,211,441)	-26.15%
EXPENDITURES				
<u>GENERAL FUND</u>				
Town Council	247,379	194,291	53,088	27.32%
Outside Agency	74,200	58,750	15,450	26.30%
Administration	3,334,894	3,602,630	(267,736)	-7.43%
Facilities Management	420,926	391,773	29,153	7.44%
Police	3,299,403	3,702,300	(402,897)	-10.88%
Fire Department	3,611,191	3,290,766	320,425	9.74%
Animal Control	69,799	66,779	3,020	4.52%
Building Codes	912,091	894,626	17,465	1.95%
Planning Department	579,232	556,448	22,784	4.09%
Public Works Administration	273,360	228,632	44,728	19.56%
Fleet Maintenance	280,066	312,567	(32,501)	-10.40%
Public Works Streets	2,060,131	1,355,695	704,436	51.96%
Public Works Operations	1,586,789	1,785,161	(198,372)	-11.11%
Recreation Department	1,136,971	1,247,274	(110,303)	-8.84%
Community Resource Center	185,326	186,649	(1,323)	-0.71%
TOTAL GENERAL FUND EXPENDITURES	18,071,757	17,874,341	197,416	1.10%

TOWN OF OAK ISLAND
BUDGET COMPARISON

FUND/DEPARTMENT	Recommended FY 2023 - 2024	FY 2022 - 2023 (as amended)	Increase (Decrease)	%
<u>WATER FUND</u>				
Utilities General Services	3,043,362	2,744,158	299,204	
Water Maintenance	2,560,003	2,201,007	358,996	
TOTAL WATER FUND EXPENDITURES	5,603,364	4,945,165	658,199	13.31%
<u>WASTEWATER FUND</u>				
Wastewater Treatment	4,669,183	4,574,760	94,423	
Wastewater Collection	10,114,535	9,712,704	401,831	
TOTAL WASTEWATER FUND EXPENDITURES	14,783,718	14,287,464	496,254	3.47%
<u>STORMWATER FUND</u>	1,739,236	893,752	845,484	94.60%
<u>SOLID WASTE FUND</u>	2,108,435	1,823,775	284,660	15.61%
<u>OKI GOLF COURSE FUND</u>				
TOTAL OKI GOLF COURSE EXPENDITURES	509,329	558,177	(48,848)	-8.75%
<u>Sewer District Fund</u>	7,047,446	7,047,446	(0)	0.00%
<u>Sewer Assessment Fund</u>	839,396	837,020	2,376	0.28%
<u>Covid19 Expenditures</u>		106,341	(106,341)	-100.00%
<u>Accommodations Tax Fund</u>	2,550,000	2,500,000	50,000	2.00%
<u>Beach Tax Fund</u>	1,530,000	1,500,000	30,000	2.00%
<u>BEACH RENOURISHMENT PROJECT</u>	5,366,065	20,457,806	(15,091,741)	-73.77%
<u>Pier Rebuild Project</u>	0	240,900	(240,900)	-100.00%
<u>Pier Complex</u>	504,494	535,354	(30,860)	-5.76%
<u>ARP Funds</u>	610,000	672,894	(62,894)	-9.35%
<u>Paid Parking Funds</u>	730,000	0	730,000	100.00%
<u>Capital Resere Fund</u>	488,093	803,607	(315,514)	-39.26%
Total Expenditures	62,481,332	75,084,042	-12,602,710	-16.79%
Less Interfund Transfers	13,255,034	9,256,302	3,998,732	43.20%
Net Expdentures	49,226,298	65,827,740	(16,601,442)	-25.23%

**TOWN OF OAK ISLAND
GENERAL FUND REVENUES (10)
FY 2023 - 2024**

Account Number	Previous Year Actual FY 21 - 22	Y.T.D. Current Budget		Estimated Revenue FY 22 - 23	Dept. Request FY 2023 - 2024	Manager Recommends	Council Approved
		FY 22 - 23	FY 23 - 24				
Ad Valorum Taxes							
10-300-1100 Current Year Taxes	7,706,140	7,891,142	8,040,288	8,362,443	8,362,443	8,362,443	8,362,443
10-300-1201 Prior Year Taxes	27,433	18,180	3,275	5,000	5,000	5,000	5,000
10-300-1300 Motor Vehicle Taxes - CY	434,053	330,000	438,563	435,000	435,000	435,000	435,000
10-300-1500 Interest - Late Payments	0	0	0	0	0	0	0
10-300-1600 Tax Penalties	49,765	12,800	80,590	79,500	79,500	79,500	79,500
10-300-1601 MV Tax Penalties	2,524	1,200	265	0	0	0	0
Sub-Total Ad Valorum Taxes	8,219,915	8,263,322	8,562,981	8,881,943	8,881,943	8,881,943	8,881,943
Local Option Sales Tax 4%(39)							
10-300-3100 Local Option Sales Tax 4%(39)	1,377,811	1,301,196	1,457,799	1,568,779	1,568,779	1,568,779	1,568,779
10-300-3101 Local Option Sales Tax 1/2%(40)	653,382	633,951	820,557	633,951	633,951	633,951	633,951
10-300-3102 Local Option Sales Tax 1/2%(42)	683,561	645,372	748,167	645,372	645,372	645,372	645,372
10-300-3103 Local Option Sales Tax 1/2%(44)	536,704	526,353	457,723	526,353	526,353	526,353	526,353
Sub-Total Other Taxes	3,251,459	3,106,872	3,484,245	3,374,455	3,374,455	3,374,455	3,374,455
Utilities Franchise Tax Revenues							
10-300-3210 Utilities Franchise Tax Revenues	691,597	503,023	637,569	508,053	508,053	508,053	508,053
10-300-3220 Beer And Wine Tax Proceeds	33,528	35,619	35,975	36,730	36,730	36,730	36,730
10-300-3230 Video Programming	29,056	87,000	86,878	84,359	84,359	84,359	84,359
10-300-3240 Telephone Communication Tax	3,549	10,500	10,500	9,513	9,513	9,513	9,513
Sub-Total Fire District Fees	1,873,146	2,344,063	2,344,063	2,462,829	2,462,829	2,462,829	2,462,829
NC Control Substance Dist.							
10-300-3330 NC Control Substance Dist.	1,438	0	3,770	0	0	0	0
10-300-3710 CAMA Reimbursement	4,130	0	6,350	0	0	0	0
10-300-3720 NCDOT Mowing Agreement	7,365	7,101	0	0	0	0	0
10-300-3800 NCLM Safety Grant	0	5,000	0	0	0	0	0
10-300-3810 Powell Bill Distributions	353,035	353,035	358,310	350,000	350,000	350,000	350,000
Sub-Total Other Sources	2,996,844	3,345,341	3,483,415	3,451,484	3,451,484	3,451,484	3,451,484
ABC Board - Distribution							
10-300-3900 ABC Board - Distribution	349,650	378,595	550,468	558,725	558,725	558,725	558,725
10-300-3901 ABC Board - Education	23,675	24,360	42,761	43,402	43,402	43,402	43,402
10-300-3902 ABC Board - Law Enforcement	16,910	18,270	30,786	31,248	31,248	31,248	31,248
Sub-Total ABC Board	390,235	421,225	624,015	633,375	633,375	633,375	633,375
Permits and Licenses							
10-300-4211 Building Permits	695,256	528,300	585,019	530,000	530,000	530,000	530,000
10-300-4212 Plumbing Permits	18,350	12,000	21,707	15,000	15,000	15,000	15,000
10-300-4213 Electrical Permits	73,700	65,000	98,933	75,000	75,000	75,000	75,000
10-300-4214 Mechanical Permits	68,075	60,000	59,707	60,000	60,000	60,000	60,000
10-300-4220 CAMA Permits	5,900	5,000	7,867	5,000	5,000	5,000	5,000
10-300-4231 Civil Citations	42,310	30,000	41,110	30,000	30,000	30,000	30,000
10-300-4240 Homeowners Recovery Fund	3,900	2,000	2,893	2,000	2,000	2,000	2,000
10-300-4250 Parking Registrations	81,948	7,500	26,528	0	0	0	0
10-300-4260 Brunswick Electric Co-Op Refund	14,873	0	0	0	0	0	0
10-300-4300 Planning/Board of Adjustments	4,823	4,500	0	0	0	0	0
10-300-4301 Development Permits	36,960	31,000	30,581	30,000	30,000	30,000	30,000
10-300-4302 Zoning Permits	30,341	20,000	30,533	25,000	25,000	25,000	25,000
10-300-4305 Annual Fire Inspection Fees	3,200	10,000	0	10,000	10,000	10,000	10,000
Sub-Total Permits and Licenses	1,079,636	775,300	904,878	782,000	782,000	782,000	782,000

**TOWN OF OAK ISLAND
GENERAL FUND REVENUES (10)
FY 2023 - 2024**

Account Number	Previous Year Actual FY 21 - 22	Y.T.D.		Estimated Revenue FY 22 - 23	Dept. Request FY 2023 - 2024	Manager Recommends	Council Approved
		Current Budget FY 22 - 23					
10-300-4410 Fire Report Fees	10	0	65	0	0	0	0
10-300-4420 Burn Fee for Structures	0	0	0	0	0	0	0
10-300-4421 Fire Permits	22,049	2,500	12,150	10,000	10,000	10,000	10,000
10-300-4440 Donations - Fire Department	0	0	2,819	0	0	0	0
Sub-Total Fees	22,059	2,500	15,034	10,000	10,000	10,000	10,000
10-300-4610 Rec Center Program Fees	121,787	85,000	115,879	95,000	95,000	95,000	95,000
10-300-4612 Rec. Center Shelter Rental	1,830	1,000	1,940	1,000	1,000	1,000	1,000
10-300-4615 Splash Pad Rental	900	1,000	67	1,000	1,000	1,000	1,000
10-300-4620 Fundraising and Sponsorship	0	20,000	0	0	0	0	0
10-300-4621 Summer Concert Series Sponsorships	28,850	31,136	33,333	20,000	20,000	20,000	20,000
10-300-4630 Weight Room Fees	36,656	0	43,201	35,000	35,000	35,000	35,000
10-300-4630 Merchandise	1,634	0	1,747	500	500	500	500
10-300-4640 Rec Dept. Donations	1,414	0	0	0	0	0	0
Sub-Total Recreation Dept	193,071	138,136	196,167	152,500	152,500	152,500	152,500
10-300-5530 Police Calendar Sales	13,396	5,000	5,000	5,000	5,000	5,000	5,000
10-300-8100 Miscellaneous Revenues	13,853	11,000	36,776	15,000	15,000	15,000	15,000
10-300-8101 Police Services Reimbursement	8,475	0	3,380	0	0	0	0
10-300-8200 Donations	0	1,550	1,650	0	0	0	0
10-300-8410 Sale of Fixed Assets	0	20,000	20,000	15,000	15,000	15,000	15,000
10-300-8420 Sale of Materials	0	0	0	0	0	0	0
10-300-8500 Insurance Reimbursement	11,575	0	0	0	0	0	0
10-300-8916 Brunswick Arts Council Grant	0	0	0	0	0	0	0
10-300-8917 Veterans Park - Memorial Bricks	3,940	1,000	3,998	1,000	1,000	1,000	1,000
10-300-8918 Community Education Award	2,000	0	0	0	0	0	0
Sub-Total Miscellaneous Revenues	53,239	38,550	70,804	36,000	36,000	36,000	36,000
10-300-8908 Mosquito Control Revenue	1,261	0	0	0	0	0	0
10-300-8905 PARTF Grant	20,000	0	0	0	0	0	0
10-300-8909 FEMA Grant	795,499	0	156,293	0	0	0	0
Sub-Total Grants	816,761	0	156,293	0	0	0	0
10-300-9500 Interest Income	42,949	10,000	1,132,540	750,000	750,000	750,000	750,000
10-300-8972 Transfer from Capital Reserve	0	35,201	0	0	0	0	0
10-300-9742 Transfer from Covid 19 Fund	49,676	0	0	0	0	0	0
10-300-9751 Transfer from ARP Fund	0	727,894	672,894	0	0	0	0
10-300-9800 Appropriated Fund Balance	0	1,020,000	0	0	0	0	0
10-300-9810 Appropriated Powell Bill	0	0	0	0	0	0	0
Sub-Total Other Financing	49,676	1,783,095	672,894	0	0	0	0
Total General Fund Revenues	17,115,841	17,874,341	19,303,266	18,071,757	18,071,757	18,071,757	18,071,757

TOWN OF OAK ISLAND
DEPARTMENT SUMMARY - TOWN COUNCIL (10-410)
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u> <u>FY 23 - 24</u>		<u>Approved</u> <u>FY 2023 - 2024</u>		<u>Approved</u> <u>%</u> <u>Change</u>	<u>POSITIONS</u>
			<u>Budget</u>	<u>Change</u>	<u>Budget</u>	<u>Budget</u>		
Total Personnel Costs	51,134	49,791	51,729	3.75%	51,729	51,729	3.89%	Mayor 1
Operational Expenditures	61,261	144,500	195,650	26.14%	195,650	195,650	35.40%	Town Council Members 5
TOTAL	112,396	194,291	247,379	27.32%	247,379	247,379	27.32%	TOTAL 6

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

**TOWN OF OAK ISLAND
BUDGETED TOWN COUNCIL (10-410)
FY 2023 - 2024**

Account Number	Description	Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 2023 - 2024	Manager Recommendations	Council Approved
Personnel Costs							
10-410-0210	Fees Paid Elected Officials	47,050	46,200	46,200	48,000	48,000	48,000
10-410-0300	FICA & Medicare Expense	3,997	3,534	2,984	3,672	3,672	3,672
10-410-0800	Workers Compensation	88	57	51	57	57	57
	Total Personnel Costs	51,134	49,791	49,235	51,729	51,729	51,729
Operational Expenditures							
10-410-2100	Departmental Supplies	1,985	4,200	2,832	4,000	4,000	4,000
10-410-2101	Video and Taping Supplies	5,648	10,000	6,306	10,000	10,000	10,000
10-410-3100	Professional Services - Legal	0	68,000	42,680	65,000	65,000	65,000
10-410-3101	Professional Services - Other	44,000	46,000	51,875	52,000	52,000	52,000
10-410-3104	Special Projects	587	12,000	10,200	53,000	53,000	53,000
10-410-3200	Advertising	645	2,000	498	1,500	1,500	1,500
10-410-3300	Dues & Subscriptions	300	300	300	450	450	450
10-410-3600	Council Development	1,001	2,000	1,976	2,500	2,500	2,500
10-410-4600	Election Expenses	7,095	0	0	7,200	7,200	7,200
	Total Operational Expenditures	61,261	144,500	116,667	195,650	195,650	195,650
	Total Department Costs (10-410)	112,396	194,291	165,901	247,379	247,379	247,379

BUDGETED TOWN COUNCIL (10-410)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Department Supplies</u>		
	Includes Supplies, name plates and other office items	Total=	\$4,000
2101	<u>Supplies - Videotaping</u>		
	Includes all costs to film, edit and post Town Council Meetings and Community Events on the Town's Public Access Channel. Also includes annual maintenance to Clark Powell for Leightronix equipment for Council chambers.	Total=	\$10,000
3100	<u>Professional Services - Legal</u>		
	Town Attorney's Fee		
	Includes other various legal fees / expenses not a part of the Town Attorney's Contract and / or any other professional fees.	Total=	\$65,000
3101	<u>Professional Services - Other</u>		
	Based on Audit Contract with S. Preston Douglas & Associates, plus Benefits Audit.	Total=	\$52,000
3104	<u>Special Projects</u>		
	Council Approved Art Projects or Purchase	50,000	
	To cover special projects that arise during the course of the year.	3,000	
		Total=	\$53,000
3200	<u>Advertising</u>		
	Based on review of Current year Advertising mostly with State Port Pilot for meeting announcements, etc.	Total=	\$1,500
3300	<u>Dues and Subscriptions</u>		
	North Carolina Mayor's Association	Total=	\$450
3600	<u>Council Development</u>		
	Includes travel incurred by Mayor and Council members to attend various training classes and conferences. Includes annual retreat for Council members to develop the Town's goals and objectives.	Total=	\$2,500
4600	<u>Election Expenses</u>		
	Elections expenses are based on the review of election costs from Brunswick County for the last election of Town Council and Mayor.	Total=	\$7,200
			Total \$ 195,650

TOWN OF OAK ISLAND
BUDGETED TOWN COUNCIL (10-410)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Current Approved Salary	Requested Salary	Approved Salary
Total Salaries & Wages					
			\$ 46,200	\$ 48,000	\$ 48,000
Fringe Benefit Costs					
FICA & Medicare			3,534	3,672	3,672
Workers Compensation			102	57	57
Total Fringe Benefit Costs			3,636	3,729	3,729
Total Salaries and Fringe Benefit Costs					
			49,836	51,729	51,729

TOWN OF OAK ISLAND
BUDGETED OUTSIDE AGENCY FUNDING (10-411)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Agency Requests FY 23 - 24	Manager Recommends	Council Approved
10-411-3301	Brunswick Family Assistance	2,000	2,000	2,000	2,000	2,000	2,000
10-411-3303	Chamber of Commerce	4,250	2,500	2,500	2,500	2,500	2,500
10-411-3305	OKI Senior Citizens Inc.	0	1,100	1,100	1,700	1,700	1,700
10-411-3309	Oak Island Water Rescue	21,150	21,150	21,150	41,500	41,500	41,500
10-411-3314	Brunswick County Literacy Council	1,500	1,500	1,500	0	0	0
10-411-3329	Oak Island Parks Conservancy	6,000	4,500	0	0	0	0
10-411-3331	Sea Biscuit Wildlife Shelter*	3,000	3,000	3,000	3,000	3,000	3,000
10-411-3332	Oak Island Beautification	0	1,000	1,000	1,500	1,500	1,500
10-411-3335	Cape Fear Regional Jetport*	20,000	22,000	22,000	22,000	22,000	22,000
	Total Outside Agency Funding	57,900	58,750	54,250	74,200	74,200	74,200

* Audits provided

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>%</u> <u>Change</u>	<u>POSITIONS</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>				
Salaries/Benefits	\$ 1,200,640	\$ 1,402,160	\$ 1,559,489	11.2%	\$ 1,559,489	\$ 1,559,489	11.2%	Town Manager 1
Operating Expenses	682,420	894,063	1,320,076	47.6%	\$ 1,320,076	\$ 1,320,076	47.6%	Assistant Town Manager (New) 1
Sub-Total	1,883,060	2,296,223	2,879,565	25.4%	\$ 2,879,565	\$ 2,879,565	25.4%	Finance Director 1
								Economical Development Coordinator 1
								Human Resource Specialist 1
								Communications Officer / PIO 1
								Tax Collector 1
								Accounting Technician 1
								Town Clerk 1
								Administrative Assistant II 1
								Drone Pilot 1
								Accounting Services Technician 1
								CSR 3
								<u>Sub-Total Full Time</u> 15
OTAL	\$ 2,302,590	\$ 3,602,630	\$ 3,334,894	-7.4%	\$ 3,334,894	\$ 3,334,894	-7.4%	TOTAL 15

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	15	0	15

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23 - 24	Manager Recommend	Council Approved
Salaries & Wages							
10-420-0220	Salaries & Wages - Full Time	821,961	979,957	894,476	1,124,939	1,124,939	1,124,939
10-420-0230	Wages - Part Time	29,343	20,518	20,601	-	-	-
10-420-0240	Wages - Overtime	6,185	-	9,573	-	-	-
	Sub-Total Salaries & Wages	857,489	1,000,475	924,650	1,124,939	1,124,939	1,124,939
Fringe Benefits							
10-420-0245	Cell Phone Allowance	4,150	4,800	4,200	4,800	4,800	4,800
10-420-0300	FICA & Medicare Expense	62,753	76,536	69,505	86,058	86,058	86,058
10-420-0410	Group Insurance	117,873	133,109	121,738	139,323	139,323	139,323
10-420-0510	LGERS Retirement	93,527	119,163	109,288	145,230	145,230	145,230
10-420-0520	401K Plan Retirement	29,716	39,198	30,563	44,998	44,998	44,998
10-420-0700	Unemployment Insurance	-	-	-	-	-	-
10-420-0800	Workers Compensation	1,320	2,006	2,401	2,006	2,006	2,006
10-420-1000	Retirees Insurance (OPEB)	33,812	26,873	34,366	12,135	12,135	12,135
	Sub-Total Fringe Benefits	343,151	401,685	372,060	434,549	434,549	434,549
	Total Salaries, Wages & Fringe Benefits	1,200,640	1,402,160	1,296,711	1,559,489	1,559,489	1,559,489
Operational Expenditures							
10-420-2100	Departmental Supplies	22,116	22,000	22,261	22,000	22,000	22,000
10-420-2102	Citizens Academy	548	1,500	1,909	2,000	2,000	2,000
10-420-2105	Cash Over/Short	8	-	12	-	-	-
10-420-2300	Vehicle Fleet Operation and Maintenance	2,728	5,000	4,113	6,000	6,000	6,000
10-420-3000	Collection Adjustments	13,631	-	1,392	25,000	25,000	25,000
10-420-3101	Drone Expenditures	3,254	10,000	393	1,250	1,250	1,250
10-420-3200	Advertising	705	1,000	393	1,250	1,250	1,250
10-420-3300	Dues & Subscriptions	11,106	17,443	16,209	14,626	14,626	14,626
10-420-3400	Beach Day Celebration	24,214	20,000	22,667	40,000	40,000	40,000
10-420-3600	Staff Development	5,177	7,500	6,567	10,000	10,000	10,000
10-420-3601	Manager's Staff Development	3,044	3,500	4,204	7,500	7,500	7,500
10-420-4102	Hurricane Damage Expense	81,839	-	-	-	-	-
10-420-4110	Maint. & Repair Town Hall	9,382	15,000	15,983	5,000	5,000	5,000
10-420-4120	Maint. & Repair Equipment	5,564	8,000	6,667	6,940	6,940	6,940
10-420-4300	Telephone & Postage	23,185	25,000	19,017	19,700	19,700	19,700
10-420-4301	Internet Access	18,787	19,920	27,532	21,720	21,720	21,720
10-420-4400	Utilities	19,120	20,400	17,992	21,000	21,000	21,000
10-420-4500	Liability Insurance	229,639	254,800	250,564	260,000	260,000	260,000
10-420-4700	Misc. - Fire District Fees	17,304	20,000	20,782	22,000	22,000	22,000
10-420-5420	Technology - Upgrades and Maintenance	32,128	195,000	155,467	155,000	155,000	155,000
10-420-6100	Contracted Services	141,012	150,000	123,275	311,400	311,400	311,400
10-420-6101	Contracted Services - IT	83,185	88,000	84,532	90,940	90,940	90,940
10-420-6600	Bank & Credit Card Fees	16,585	10,000	18,883	19,000	19,000	19,000
10-420-9700	Reserve for Fund Balance	-	-	-	259,000	259,000	259,000
	Totals	764,259	894,063	820,421	1,320,076	1,320,076	1,320,076

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23 - 24	Manager Recommends	Council Approved
Capital Outlay							
10-420-7400	Capital Outlay	57,691	850,000	409,448	50,000	50,000	50,000
	Total Capital Outlay	57,691	850,000	409,448	50,000	50,000	50,000
Debt Service							
10-420-7110	Debt Service - Principal	-	-	-	-	-	-
10-420-7120	Debt Service - Interest	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-
Transfers to Other Funds							
10-420-9635	Transfer to Solid Waste	20,000	137,646	100,000	-	-	-
10-420-9646	Transfer to Golf Course	185,000	243,761	243,761	355,329	355,329	355,329
10-420-9648	Transfer to Beach Nourishment	-	-	-	-	-	-
10-420-9649	Transfer to Pier Complex	75,000	75,000	75,000	-	-	-
10-420-9650	Transfer to Parking Services Fund	-	-	-	50,000	50,000	50,000
10-420-9672	Transfer to Capital Reserve	280,000	456,407	418,761	405,329	405,329	405,329
	Total Transfers to Other Funds	280,000	456,407	418,761	405,329	405,329	405,329
	Departmental Total (10-420)	2,302,590	3,602,630	2,945,340	3,334,894	3,334,894	3,334,894

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2102	<u>Department Supplies</u>			
	Anticipated miscellaneous supplies for Town Hall offices based on review of Current year expenditures.		Total=	22,000
2102	<u>Citizens Academy</u>			
	Anticipated cost of planned Citizens Academy		Total=	2,000
2300	<u>Vehicle Fleet Operation and Maintenance</u>			
	Gasoline, oil and repairs to vehicle fleet to be utilized by Town Hall employees.		Total=	6,000
3101	<u>Drone Expenditures</u>			
	To cover the cost of the town's drone activities.		Total=	25,000
3200	<u>Advertising</u>			
	To cover the cost of required legal posting, employment opportunity posting and other miscellaneous advertising. (\$500 extra for Town's 25th anniversary advertisements)		Total=	1,250
3300	<u>Dues & Subscriptions</u>			
	NC League of Municipalities	8,993		
	Cape Fear Council of Governments	1,800		
	NC School of Government Foundation	1,178		
	American Shore and Beaches	500		
	North Carolina Assoc of Municipal Clerks	80		
	International Institute of Municipal Clerks	175		
	NC Resorts	100		
	NC Beach, Inlet & Waterway Association (NCBIWA)	1,800		
		14,626	Total=	14,626
3400	<u>Beach Day Expenses</u>			
	This is to cover the cost of the Town's annual beach day celebration, fireworks, band (pier), feeding employees, additional funding for the Town's 25th anniversary celebration in 2024.		Total=	40,000
3600	<u>Staff Development</u>			
	Estimated for administrative staff to attend, meetings, conferences, etc. in order to stay abreast of changes and to maintain required certificates. Additional funds for EDO for training/certifications and conferences (\$2,500).		Total=	10,000
3601	<u>Manager's Staff Development</u>			
	Estimated based on Town Manager attendance of Seminars, other training and other town functions. Additional funds for Assist Manager for training/certifications and conferences (\$2,500).		Total=	7,500
4110	<u>Maintenance & Repairs - Town Hall</u>			
	Repairs made to Town Hall not charged to Facilities Management.		Total=	5,000
4120	<u>Repair and Maintenance - Equipment</u>			
	Green DM400C Mailing System, Letter Opener and Annual Lease with Pitney Bowes, other office equipment	5,500		
	Ice Machine Rental Town Hall (\$120.00 per month)	1,440		
		6,940	Total=	6,940
4300	<u>Telephone & Postage</u>			
	Postage is for administration and special project mailings.	3,500		
	Focus Broadband Service	16,200		
		Totals 19,700	Total=	19,700
4301	<u>Internet Access</u>			
	Cost to maintain access to the internet connectivity to other buildings.			
	Microsoft (\$550.00 x 12 months), Spectrum (\$750 x 12 months), Charter (\$510 x 12 months)	21,720	Total=	21,720
4400	<u>Utilities</u>			
	This line item is to fund electric, water and wastewater and refuse collection for administration buildings		Total=	21,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

4500	<u>Liability Insurance</u>			
	Includes insurance on Town facilities and equipment, professional liability and required Unemployment Insurance contributions and deductibles for claims/law suits. Estimated Expense will need to be re-evaluated when premium renewal notices are received from insurance carriers.			
	Property & Liability - Based on Billing from NCLM (This covers all town operations)			
	Flood Insurance - This is coverage for Town Hall and Police Building			
	Deductible payments (Misc. claims during the year)	260,000	Total=	260,000
4700	<u>Fire District Fees</u>			
	Payment of Town portion of fire fees. (This is refunded during the year by County in Fire District Fees)		Total=	22,000
5420	<u>Technology - Upgrades & Maintenance</u>			
	Update to computer software, replacement of outdated PC's and printers.		Total=	155,000
6100	<u>Contracted Services</u>			
	Includes software license fees for Harris Software, copier lease payments, EAP, contract service fees, postage meter updates, contract with municipal code corporation and OPEB actuarial studies, etc.			
	Harris Software Contract - To maintain ICS for Assessments	5,700		
	Tyler Software - Annual Maintenance (\$1,500 and Licenses \$53,000)	26,500		
	Property Tax Notices-Printing and mailing (South Data)	8,900		
	OPEB Actuarial Valuations - GASB 73 and 75	12,500		
	Lease of printers, mailing machine and copiers as well as maintenance	8,000		
	Employee Assistance Program (\$1.46 per employee per month)	2,800		
	Granicus	22,000		
	LexisNexis-Accurint	5,000		
	Municipal Code Updates	10,000		
	Commercial Corridor Plan	150,000		
	Other cost incurred during the year. (Design of Phase 2 "Pump Track" \$20,000)	60,000		
		311,400	Total=	311,400
6101	<u>Contracted Services - IT</u>			
	Hooks System - Maintenance of all Systems, Cloud storage and other technical assistance	55,000		
	Hooks System - IT remote care plus package (\$2,995. per month)	35,940		
			Total=	90,940
6600	<u>Bank and Credit Card Fees</u>			
	Based on increase in current year activity and increase in credit card handling charges.		Total=	19,000
9700	<u>Reserve for Fund Balance</u>			
	Funds to be reserved for unexpected events during year		Total=	259,000
		Sub-Total		1,320,076
7400	<u>Capital Outlay</u>			
	Ford Explorer (New) to be utilized by the Assistant Manager and Economical Development Coordinator	50,000		
		50,000	Total=	50,000
		Sub-Total		50,000
9646	<u>Transfer to Golf Course</u>			
	To supplement operations of the golf course.		Total=	355,329
9672	<u>Transfer to Capital Reserve</u>			
	Designated funds for future capital expenditures		Total=	50,000
		Net Transfers		405,329
		Total		1,775,405

TOWN OF OAK ISLAND
BUDGET SUMMARY - ADMINISTRATION (10-420)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	POSITION	GR.	Current Approved Salary	Effective Merit	Market Adjustment	Christmas Check	Requested Salary	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries and Wages - Full Time				\$ 1,065,777	\$ 28,776	\$ 27,011	\$ 3,375	\$ 1,124,939	\$ 1,124,939	\$ 139,323
Total Salaries and Wages - Full & Part Time				\$ 1,065,777	\$ 28,776	\$ 27,011	\$ 3,375	\$ 1,124,939	\$ 1,124,939	\$ 139,323
Fringe Benefit Costs										
Cell Phone Allowance			\$600.00	\$ 3,600				\$ 4,800	\$ 4,800	
Group Insurance				\$ 114,010				\$ 139,323	\$ 139,323	
FICA & Medicare			7.65%	\$ 62,389				\$ 86,058	\$ 86,058	
Unemployment Insurance			\$117.50	\$ 1,645				\$ -	\$ -	
LGERS Retirement			12.91%	\$ 87,734				\$ 145,230	\$ 145,230	
401K Plan Retirement			4.00%	\$ 32,524				\$ 44,998	\$ 44,998	
Workers Compensation				\$ 1,888				\$ 2,006	\$ 2,006	
Retiree Insurance				\$ 26,873				\$ 12,135	\$ 12,135	
Total Fringe Benefit Costs				\$ 330,663				\$ 434,549	\$ 434,549	
Total Salaries, Wages & Fringe Benefits				\$ 1,396,440	\$ 28,776	\$ 27,011	\$ 3,375	\$ 1,559,489	\$ 1,559,489	

**TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
DEPARTMENT SUMMARY
FY 2023 - 2024**

<u>Expenditures</u>	<u>FY 21 - 22 Actual</u>	<u>FY 22 - 23 Budget</u>	<u>Recommended FY 23 - 24 Budget</u>	<u>% Change</u>	<u>Approved FY 23 - 24 Budget</u>	<u>% Change</u>	<u>Positions</u>
Salaries/Benefits	136,487	154,233	149,286	-3.2%	149,286	-3.2%	1
Operating Expenses	276,846	237,540	271,640	14.4%	271,640	14.4%	1
Sub-Total	413,333	391,773	420,926	7.4%	420,926	7.4%	<u>2</u>
<u>Others</u>							
Capital Outlay	118,563	0	0	0.0%	0	#DIV/0!	
Sub-Total	118,563	0	0	0.0%	0	#DIV/0!	
TOTAL	531,897	391,773	420,926	7.4%	420,926	7.4%	
<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>				
	2	0	2				

TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 23 - 24	Dept Request FY 23 - 24	Manager's Recommended	Council Approved	%
Salaries & Wages								
10-500-0220	Salaries & Wages - Full Time	92,610	101,171	103,453	97,784	97,784	97,784	
10-500-0240	Wages - Overtime	711	4,000	576	4,000	4,000	4,000	
	Sub-Total Salaries & Wages	93,321	105,171	104,029	101,784	101,784	101,784	24.18%
Fringe Benefits								
10-500-0245	Cell Phone Allowance	1,200	1,200	1,200	1,200	1,200	1,200	
10-500-0300	FICA & Medicare Expense	6,675	8,046	7,799	7,786	7,786	7,786	
10-500-0410	Group Insurance	18,618	20,157	18,892	18,670	18,670	18,670	
10-500-0510	LGERS Retirement	10,469	12,302	12,652	12,624	12,624	12,624	
10-500-0520	401K Plan Retirement	3,229	4,047	2,133	3,911	3,911	3,911	
10-500-0700	Unemployment Insurance	0	-	-	-	-	-	
10-500-0800	Workers Compensation	2,975	3,310	2,968	3,310	3,310	3,310	
	Sub-Total Fringe Benefits	43,166	49,062	45,644	47,502	47,502	47,502	11.29%
	Total Salaries, Wages & Fringe Benefits	136,487	154,233	149,673	149,286	149,286	149,286	35.47%
Operational Expenditures								
10-500-2100	Departmental Supplies	10,970	10,000	9,144	12,000	12,000	12,000	
10-500-2300	Vehicle Fleet Operations & Maintenance	9,646	7,500	10,585	8,500	8,500	8,500	
10-500-3600	Staff Development	0	500	-	-	-	-	
10-500-3710	Uniforms	1,184	1,240	1,347	1,240	1,240	1,240	
10-500-3720	OSHA Compliance	300	2,000	378	1,500	1,500	1,500	
10-500-4110	Maint. & Repair Facilities	68,182	60,000	46,396	62,000	62,000	62,000	
10-500-4120	Maint. & Repair Equipment	1,263	1,000	239	1,000	1,000	1,000	
10-500-4302	Telephone & Postage	1,611	1,700	1,492	1,700	1,700	1,700	
10-500-4303	Internet Access	1,200	1,900	1,200	1,700	1,700	1,700	
10-500-4400	Utilities	51,775	50,900	53,444	62,000	62,000	62,000	
10-500-6100	Contracted Services	130,714	100,800	124,601	120,000	120,000	120,000	
10-500-9100	Expendable Equipment	0	0	-	0	0	0	
	Total Operational Expenditures	276,846	237,540	248,827	271,640	271,640	271,640	64.53%
Contracted Services								
10-500-5420	Capital Outlay	118,563	0	-	0	-	-	
	Total Capital Outlay	118,563	0	0	0	0	0	0.00%
	Department Total (10-500)	531,897	391,773	398,499	420,926	420,926	420,926	100.00%

**TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024**

2100	<u>Departmental Supplies</u>		
	Shop supplies and materials for general facility department operations, such as saw blades, hand tools, nail guns and other general tools. Bathroom items for parks.	Total=	\$12,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Fuel, oil, etc. And maintenance expenses	Total=	\$8,500
3600	<u>Staff Development</u>		
	Stay current with changes in environmental changes, technology	Total=	\$0
3710	<u>Uniforms</u>		
	2 @ \$620 per employee	Total=	\$1,240
3720	<u>OSHA Compliance</u>		
	Safety Shoes and other required apparatus	Total=	\$1,500
4110	<u>Maint. & Repair Facilities</u>		
	Repairs to Town Hall, Police Department and other buildings not included in department Budgets, increase cost of materials	Total=	\$62,000
4120	<u>Maint. & Repair Equipment</u>		
	This is to fund miscellaneous power hand tools such as a welder, plainer, saws etc.	Total=	\$1,000
4302	<u>Telephone & Postage</u>		
	Estimated based on review of Current year expenditures.	Total=	\$1,700
4303	<u>Internet Access</u>		
	Estimated based on review of Current year expenditures.	Total=	\$1,700
4400	<u>Utilities</u>		
	This line item is for electric service, solid waste, water & sewer service	Total=	\$62,000
6100	<u>Contracted Services</u>		
	Manning Pest Control (\$ 700. per quarter)	\$2,800	
	Janitorial Service (Police Dept \$1,825 Town Hall \$1,675 and Public Works \$600 per Month)	\$49,200	
	Includes monthly cleaning of facilities, pest control and other services		
	Building Facility Review of 20 buildings x \$500.00 each	\$10,000	
	Miscellaneous Items: Masonry, Locksmith, Elevator Inspection and other trades.	\$58,000	
	Sub-Total	\$120,000	Total= \$120,000
		Sub-Total	\$271,640
		Total	\$271,640

TOWN OF OAK ISLAND
FACILITIES MAINTENANCE DEPARTMENT (10-500)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Approved	Effective Merit	Market Adjustment	Christmas Check	Requested Salary	Approved Salary	Annual Insurance
Sub-Total Salaries and Wages										
				\$ 88,878	\$ 2,400	\$ 6,018	\$ 450	\$ 97,784	\$ 97,784	\$ 18,670
Overtime				\$ 4,000						
Total Salaries and Wages										
				\$ 92,878	\$ 2,400	\$ 6,018	\$ 450	\$ 101,784	\$ 101,784	
Total Fringe Benefit Costs										
Cell Phone Allowance				\$ 1,200				\$ 1,200	\$ 1,200	
Group Insurance				\$ 20,157				\$ 18,670	\$ 18,670	
FICA & Medicare		7.65%		\$ 8,046				\$ 7,786	\$ 7,786	
Unemployment Insurance		\$118		\$ -				\$ -	\$ -	
Workers Compensation				\$ 3,310				\$ 3,310	\$ 3,310	
LGERS Retirement		12.91%		\$ 12,302				\$ 12,624	\$ 12,624	
401K Plan Retirement		4.00%		\$ 4,047				\$ 3,911	\$ 3,911	
Total Fringe Benefit Costs										
				\$ 49,062	\$ -	\$ -	\$ -	\$ 47,502	\$ 47,501	
Total Wages, Salaries and Fringe Benefit Costs										
				\$ 141,940	\$ 2,400	\$ 6,018	\$ 450	\$ 149,286	\$ 149,285	

**TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
DEPARTMENT SUMMARY
FY 2023 - 2024**

<u>EXPENDITURES</u>	FY 21 - 22	FY 22 - 23	Recommended		Approved	Approved
	<u>ACTUAL</u>	<u>Budget</u>	FY 23 - 24	<u>Change</u>	FY 23 - 24	%
			<u>Budget</u>		<u>Budget</u>	<u>Change</u>
Salaries/Benefits	2,033,472	2,450,608	2,552,798	4.17%	2,552,798	4.17%
Operating Expenses	391,649	405,642	377,301	-6.99%	377,301	-6.99%
Sub-Total	2,425,121	2,856,250	2,930,099	2.59%	2,930,099	2.59%
Other						
Capital Outlay	126,679	846,050	319,304	-62.26%	319,304	-62.26%
Debt Service	-	-	-	-	-	-
Transfers	40,000	-	50,000	100.00%	50,000	0.00%
Sub-Total	166,679	846,050	369,304	-56.35%	369,304	-62.26%
TOTAL	2,591,800	3,702,300	3,299,403	-10.88%	3,299,403	-10.88%
PERSONNEL	FULL-TIME	PART-TIME	TOTAL			
	30	4	34			
<u>POSITIONS</u>						
Police Chief						1
Assistant Police Chief						1
Lieutenant						2
Sergeant						4
Sergeant Detective (Vacant)						1
Corporal						3
Corporal (Vacant)						1
Detective						2
Police Officer						9
Police Officer (Vacant)						2
Police Officer (New)						1
Community Resource Officer						1
Admin Support Specialist						1
Police Records Specialist						1
Sub-Total Full Time						30
Part Time						
Police Officer						4
Sub-Total Part Time						4
TOTAL						34

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	%
Salaries & Wages								
10-510-0220	Salaries & Wages - Full Time	1,379,446	1,677,889	1,583,247	1,797,182	1,797,182	1,797,182	
10-510-0230	Wages - Part Time	15,292	45,432	79,292	22,932	22,932	22,932	
10-510-0240	Overtime - Scheduled	39,846	27,500	66,203	45,000	45,000	45,000	
10-510-0241	Overtime - Unscheduled	2,022	17,500	2,375	17,500	17,500	17,500	
	Sub-Total Salaries	1,436,606	1,768,321	1,731,116	1,882,614	1,882,614	1,882,614	57.06%
Fringe Benefits								
10-510-0245	Cell Phone Allowance	12,400	15,600	12,067	-	-	-	
10-510-0300	FICA & Medicare	107,603	134,894	133,495	144,020	144,020	144,020	
10-510-0410	Group Insurance	174,256	245,500	200,919	226,985	226,985	226,985	
10-510-0510	Retirement Expense - LEO	160,316	120,039	201,417	120,039	120,039	120,039	
10-510-0511	Retirement Expense - LGERS	0	7,284	-	7,512	7,512	7,512	
10-510-0520	401K Plan Retirement Plan	65,872	73,448	76,279	73,448	73,448	73,448	
10-510-0700	Unemployment Insurance	0	0	-	-	-	-	
10-510-0800	Workers Compensation	31,767	32,633	39,021	32,633	32,633	32,633	
10-510-1000	Retiree Insurance (OPEB)	44,652	52,889	60,411	65,547	65,547	65,547	
	Sub-Total Fringe Benefits	596,866	682,287	723,608	670,184	670,184	670,184	20.31%
	Total Salaries, Wages and Benefits	2,033,472	2,450,608	2,454,724	2,552,798	2,552,798	2,552,798	77.37%
Operational Expenditures								
10-510-2100	Investigations/Drug Enforcement	1,660	3,000	1,873	3,000	3,000	3,000	
10-510-2101	Departmental Supplies	7,580	9,000	9,159	9,000	9,000	9,000	
10-510-2102	Ammunition Expense	3,713	10,000	15,864	12,000	12,000	12,000	
10-510-2103	Drug Enforcement-Narcotics	8,584	5,000	-	3,500	3,500	3,500	
10-510-2300	Vehicle Fleet Operation & Maintenance	82,944	75,000	110,857	120,710	120,710	120,710	
10-510-2400	Community Activities	2,079	5,050	5,072	6,000	6,000	6,000	
10-510-3300	Dues & Subscriptions	290	750	640	750	750	750	
10-510-3600	Staff Development	4,605	15,000	4,629	8,000	8,000	8,000	
10-510-3710	Uniforms	16,226	14,000	18,920	21,000	21,000	21,000	
10-510-3720	New Officer Uniforms/Equipment	-	-	-	15,023	15,023	15,023	
10-510-4109	Maint. & Repair Facility	15,292	14,000	5,921	10,000	10,000	10,000	
10-510-4120	Maint. & Repair Equipment	1,599	2,000	1,849	5,500	5,500	5,500	
10-510-4300	Telephone & Postage	18,915	20,000	21,500	35,000	35,000	35,000	
10-510-4301	Internet Access	5,695	6,000	6,120	7,000	7,000	7,000	
10-510-4400	Utilities	20,019	21,600	19,648	28,000	28,000	28,000	
10-510-6100	Contracted Services	40,562	112,374	95,889	92,818	92,818	92,818	
10-510-6220	Vehicle Lease Payments-Prior Year	153,845	0	-	-	-	-	
10-510-9100	Expendable Equipment	8,041	92,868	92,868	-	-	-	
10-510-9320	Drug Forfeitures - State	-	0	-	-	-	-	
	Sub-Total Operational Expenditures	391,649	405,642	411,313	377,301	377,301	377,301	11.44%

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Capital Outlay								
10-510-5430	Capital Outlay	126,679	846,050	846,050	319,304	319,304	319,304	
	Total Capital Outlay	<u>126,679</u>	<u>846,050</u>	<u>846,050</u>	<u>319,304</u>	<u>319,304</u>	<u>319,304</u>	<u>9.68%</u>
Transfers								
10-510-9672	Transfer to Capital Reserve	40,000	0	-	50,000	50,000	50,000	1.52%
	Total Transfers	<u>40,000</u>	<u>0</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
	Departmental Total(10-510)	<u><u>2,591,800</u></u>	<u><u>3,702,300</u></u>	<u><u>3,712,087</u></u>	<u><u>3,299,403</u></u>	<u><u>3,299,403</u></u>	<u><u>3,299,403</u></u>	<u><u>100.00%</u></u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

<u>Operational Expenditures</u>			
2100	<u>Investigations/Drug Enforcement</u>		
This line item is used for expenses related to the Investigations Division to include surveillance equipment, purchasing narcotic identification kits, and supplies related to the packaging and storage of evidence seized or collected by officers.		Total=	\$ 3,000
2101	<u>Departmental Supplies</u>		
This line item is used to purchase items necessary in the daily operation of the Department. This includes office supplies, rechargeable flashlight batteries, alkaline batteries, flashlight bulbs.		Total=	\$ 9,000
2102	<u>Ammunition Expense</u>		
This line item is to account for the cost of ammunition purchased by the department. This includes all calibers. Prices continue to increase as well as demand.		Total=	\$ 12,000
2103	<u>Drug Enforcement - Narcotics</u>		
This line is used for expenses related to the enforcement of violations of the controlled substance act in include the purchase of illegal narcotics and paying informants.		Total=	\$ 3,500
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
This line item is used to purchase gasoline and tires for the Department's fleet. This line item is also used to purchase fuel for generator located on the police station. (New - Locked Cargo Boxes with sliding drawers 13 units x \$1,977.47 = \$25,707)		Total=	\$ 120,710
2400	<u>Community Activities</u>		
This line item is used to purchase handouts for community events, supplies for service projects, community recognition awards, and necessary equipment for the community resource officer.		Total=	\$ 6,000
3300	<u>Dues & Subscriptions</u>		
This line item is used to pay for annual dues and membership fees. This estimate is based on past cost for dues.			
North Carolina Police Executives Association			
Other		Total=	\$750
3600	<u>Staff Development</u>		
This line item is used for Expenses relating to travel and training. In-service training is done in-house with Department instructors when appropriate. The Department takes advantage of training offered through the LGERS, community colleges, on-line courses and the North Carolina Justice Academy when appropriate classes are offered. This line item covers tuition, materials and books for classes and materials for in-house training. It is mandatory that officers complete 24 hours of in-service training during the calendar year to maintain a Law Enforcement Certification. Article VI, Section 10 of The Town's Personnel Ordinance provides for the tuition assistance of up to \$1,000 per year for full-time employees. This line item is used to pay for any reimbursement to employees that choose to further their education. Travel Expenses include meals, lodging and vehicle Expenses for travel to and from training sites or whenever an officer must travel outside the area to follow up on criminal investigations or to transport prisoners and evidence. This line item also covers the fee for the use of the firing range.		Total=	\$ 8,000
3710	<u>Uniforms</u>		
This line item is used to purchase replacement uniform items for 27 full-time officers, 4 part-time officers and 2 civilian employees. Items include uniform pants, shirts, shoes, jackets, hats, caps, ties, raincoats, gun belts, holsters, badges, uniform patches, uniform shorts, beach patrol t-shirts, polo shirts and ballistic vest.		Total=	\$ 21,000
3720	<u>New (1) Officer Uniforms/Equipment</u>		
Body Armour		\$	875
Portable Radio		\$	2,584
Duty Weapons		\$	3,424
Body Camera		\$	2,940
Taser		\$	3,500
Uniform with Accessories		\$	1,700
		Total=	\$ 15,023
4109	<u>Maint & Repairs - Facilities</u>		
This line item is used for the general maintenance for the police department building and the grounds around the department. This includes the replacement for general building items such as light bulbs and filters as well as the major items that may break such as heating and cooling units.		Total=	\$ 10,000
4120	<u>Maint. & Repairs - Equipment</u>		
This line item is used for the maintenance and repair of all equipment used by the Department, including radios, chargers, weapons, flashlights, radars, cameras, computers, printers and office equipment. Also includes the cost of First-Aid Trauma Kits for all vehicles. (\$3,522)		Total=	\$ 5,500
4300	<u>Telephone & Postage</u>		
This line item is used for Cellular and Telephone service, postage and shipping expenses. Shipping equipment for repairs plus insurance for the value of the equipment. This also includes shipping evidence and items that have to be tested at the SBI lab and or private lab and recovered property that has to be returned to owners. Increase reflects cell service for each officers and one for the front desk to utilize a new CAD program.		Total=	\$ 35,000
4301	<u>Internet Access</u>		
Based on current Spectrum billing		Total=	\$ 7,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

4400	<u>Utilities</u>			
	Based on average bill of \$2,333.33 per month		Total=	\$ 28,000
6100	<u>Contracted Services</u>			
	This line item is used to pay for annual Contracted Services and yearly support fees. This line item is also used to pay for computer network system maintenance assistance.			
	FMRT (Fitness Medical Risk Training) for new employees, Drug evaluation, psychological ad medical fitness, and Post -Conditional-Of medical exam. (6 employees x \$750)	\$	4,500	
	Southern Software yearly support fee (record management & web-based records sharing system)	\$	3,250	
	Digital Ally (Cloud based Storage and License Fee for Car and Body Cameras)	\$	125	
	SBI - DCI System rental (\$150/month x 9 terminals = \$1,350, \$84/month x 21 cars = \$1,764)	\$	3,500	
	Coastal Documents Systems (\$215 per month) plus (\$1,018 maintenance fee)	\$	3,598	
	Traffic radar calibrations (required annually)	\$	1,000	
	TransUnion Investigations Database	\$	2,100	
	Cellbrite - Blacklight (Software)	\$	1,062	
	BFPE (fire extinguisher maintenance for 8 extinguishers in the building plus all patrol vehicles)	\$	2,061	
	Leads Online (On-line investigative service)	\$	2,128	
	Hooks System (Computer maintenance and email services)	\$	4,000	
	Sure-Gen (Generator maintenance)	\$	3,000	
	Active 911	\$	360	
	Policies and Procedures Manual (Risk Assessment) Lexipol	\$	11,572	
	Smith Rodgers and Aldridge PLLC / Legal / Attorney Service	\$	11,162	
	Central Square (Computer Aided Dispatch)	\$	37,200	
	Speed Trailer Cloud Service	\$	1,500	
	1 Taser for the next 5 years	\$	700	
			Total=	\$ 92,818
9320	<u>Forfeitures - State</u>			
	This line item is funded with monies seized from illegal controlled substance revenues. The monies are transferred year to year unless the balance is zeroed out by June 30th of the FY.		Total=	\$ -
			Sub-Total	\$ 377,301
5430	<u>Capital Outlay</u>			
	Two (2) Speed Display Signs	\$	7,304	
	Purchase Dodge Durango (New Position)	\$	78,000	
	Purchase Dodge Durango to replace vehicle #75	\$	78,000	
	Purchase Dodge Durango to replace vehicle #76	\$	78,000	
	Purchase Dodge Durango to replace vehicle #717	\$	78,000	
			Total=	\$ 319,304
			Sub-Total	\$ 319,304
9672	<u>Transfer to Capital Reserve</u>			
	Funds to be utilized for the purchase of police department capital items in future periods		Total=	\$ 50,000
			Sub-Total	\$ 50,000
			Total	\$ 746,605

TOWN OF OAK ISLAND
BUDGET SUMMARY - POLICE DEPARTMENT (10-510)
PERSONNEL COST DATA
FY 2023 - 2024

Last name	First Name	POSITION	Gr	Current Approved	Effective Merit	Market Adjustment	Christmas Supplement Check	Requested Salary	Approved Salary	Annual Insurance
Sub-Total Salaries Full Time										
				\$ 1,634,312	\$ 44,126	\$ 56,385	\$ 6,750	\$ 1,741,573	\$ 1,741,573	\$ 226,985
Part Time Employee										
Sub-Total Salaries Part Time										
				\$ 22,500	\$ -	\$ -	\$ 432	\$ 22,932	\$ 22,932	\$ -
Sub-Total Salaries Full & Part Time										
				\$ 1,656,812	\$ 44,126	\$ 56,385	\$ 7,182	\$ 1,764,505	\$ 1,764,505	
Holiday Pay (12 days for 21 officers)										
				\$ 24,277				\$ 50,609	\$ 50,609	
Overtime - Scheduled										
				\$ 27,500			\$	\$ 45,000	\$ 45,000	
Overtime - Unscheduled										
				\$ 17,500			\$	\$ 17,500	\$ 17,500	
Salary Reclassification										
							\$	\$ 5,000	\$ 5,000	
Total Salaries & Wages										
				\$ 1,726,089	\$ 44,126	\$ 56,385	\$ 7,182	\$ 1,882,614	\$ 1,882,614	
Fringe Benefit Costs										
		\$600.00		\$ 15,000				\$ -	\$ -	
				\$ 245,500				\$ 226,985	\$ 226,985	
				\$ 97,121				\$ 144,020	\$ 144,020	
		7.65%		\$ 131,253				\$ 120,039	\$ 120,039	
		14.04%		\$ 7,059				\$ 7,512	\$ 7,512	
		12.91%		\$ 3,055				\$ -	\$ -	
		\$118		\$ 44,825				\$ 32,633	\$ 32,633	
				\$ 55,352				\$ 73,448	\$ 73,448	
				\$ 52,889				\$ 65,547	\$ 65,547	
Total Fringe Benefit Costs										
				\$ 652,054	\$ -	\$ -	\$ -	\$ 670,184	\$ 670,184	
Total Salaries, Wages & Fringe Benefits										
				\$ 2,378,143	\$ 44,126	\$ 56,385	\$ 7,182	\$ 2,552,798	\$ 2,552,798	

TOWN OF OAK ISLAND
BUDGET SUMMARY - ANIMAL CONTROL (10-512)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved
10-512-4500	Contracted Services	65,792	66,779	66,779	69,799	69,799	69,799
	Contracted Amount to Brunswick County for Animal Control (\$16,941.51 per quarter. Anticipate 3% increase for Fiscal Year 2023-2024						
Departmental Total (10-512)		65,792	66,779	66,779	69,799	69,799	69,799

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>ACTUAL</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>%</u> <u>Change</u>	<u>POSITIONS</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>			
Salaries/Benefits	1,758,262	2,118,027	2,202,598	3.99%	2,202,598	3.99%	1 Fire Chief
Operating Expenses	403,926	638,459	684,926	7.28%	684,926	7.28%	1 Assistant Chief
Sub-Total	2,162,189	2,756,486	2,887,524	4.75%	2,887,524	4.75%	1 Administrative Support
<u>Other</u>							3 Fire Captains
Capital Outlay	461,922	69,901	82,000	17.31%	82,000	17.31%	3 Lieutenants
Debt Service	-	432,449	591,667	100.00%	591,667	100.00%	18 FEO /EMT
Transfers	31,275	31,930	50,000	56.59%	50,000	56.59%	27 Sub-Total Full Time
Sub-Total	493,197	534,280	723,667	35.45%	723,667	35.45%	11 FEO EMT (P/T)
<u>TOTAL</u>	<u>2,655,385</u>	<u>3,290,766</u>	<u>3,611,191</u>	<u>9.74%</u>	<u>3,611,191</u>	<u>9.74%</u>	2 FEO EMT (P/T) New
							13 Sub-Total Part Time
							<u>TOTAL</u> 40

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	27	13	40

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
10-530-0220	Salaries & Wages - Full Time	1,130,765	1,387,226	1,255,347	1,394,671	1,394,671	1,394,671	
10-530-0230	Wages - Part Time	37,248	37,448	67,734	55,830	55,830	55,830	
10-530-0240	Over Time - Scheduled	66,275	75,001	93,701	80,000	80,000	80,000	
10-530-0241	Over Time - Un-Scheduled	45,349	20,000	61,420	50,000	50,000	50,000	
	Sub-Total Salaries & Wages	1,279,637	1,519,675	1,478,202	1,580,501	1,580,501	1,580,501	43.77%
Fringe Benefits								
10-530-0245	Cell Phone Allowance	2,400	3,000	2,400	3,000	3,000	3,000	
10-530-0250	Volunteer Incentive	3,105	-	5,880	0	0	-	
10-530-0300	FICA & Medicare	94,410	116,255	111,611	120,908	120,908	120,908	
10-530-0410	Group Insurance	163,756	209,223	175,810	198,185	198,185	198,185	
10-530-0510	LGERS Retirement	139,671	168,687	170,121	178,245	178,245	178,245	
10-530-0520	401K Plan Retirement	42,504	59,289	43,713	60,987	60,987	60,987	
10-530-0700	Unemployment Insurance	0	-	-	-	0	-	
10-530-0800	Workers Compensation	32,780	41,898	35,575	41,898	41,898	41,898	
10-530-1000	Retiree Insurance	-	-	4,782	18,874	18,874	18,874	
	Sub-Total Fringe Benefits	478,625	598,352	549,891	622,097	622,097	622,097	17.23%
	Total Salaries, Wages & Fringe Benefits	1,758,262	2,118,027	2,028,093	2,202,598	2,202,598	2,202,598	60.99%
Operational Expenditures								
10-530-2101	Departmental Supplies	29,697	35,000	38,792	40,000	40,000	40,000	
10-530-2102	Heavy Rescue Supplies	9,466	10,000	12,467	15,000	15,000	15,000	
10-530-2103	Medical Supplies	11,726	12,500	9,253	10,000	10,000	10,000	
10-530-2200	Office Supplies	0	500	163	1,000	1,000	1,000	
10-530-2300	Vehicle Fleet Operation & Maintenance	87,466	50,000	58,535	83,500	83,500	83,500	
10-530-2400	Community Activities	1,712	2,000	2,000	4,000	4,000	4,000	
10-530-3300	Dues & Subscriptions	17,003	22,835	22,009	33,901	33,901	33,901	
10-530-3600	Staff Development	9,277	13,000	4,740	13,000	13,000	13,000	
10-530-3710	Uniforms	6,109	22,300	17,985	116,625	116,625	116,625	
10-530-4109	Maint. & Repair - Facilities	54,629	45,000	32,666	55,000	55,000	55,000	
10-530-4120	Maint. & Repair - Equipment	5,512	7,000	1,673	12,000	12,000	12,000	
10-530-4304	Telephone & Postage	4,635	4,500	6,671	8,500	8,500	8,500	
10-530-4305	Internet Access	10,040	13,000	11,874	12,000	12,000	12,000	
10-530-4400	Utilities	25,417	29,000	23,740	34,500	34,500	34,500	
10-530-4500	Liability Insurance	55,884	58,200	62,418	68,000	68,000	68,000	
10-530-6100	Contracted Services	66,150	75,000	65,970	76,500	76,500	76,500	
	Expendable Equipment	9,205	238,624	210,718	101,400	101,400	101,400	18.97%
	Total Operational Expenditures	403,926	638,459	581,674	684,926	684,926	684,926	

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
10-530-5430	Capital Outlay	461,922	69,901	69,901	82,000	82,000	82,000	2.27%
	Debt Service							
10-530-7110	Debt Service - Principal	0	432,449	240,918	515,116	515,116	515,116	
10-530-7120	Debt Service - Interest	-	-	42,415	76,551	76,551	76,551	
	Total Debt Service	0	432,449	283,333	591,667	591,667	591,667	16.38%
	Transfer to Capital Reserve	31,275	31,930	31,275	50,000	50,000	50,000	1.38%
	Departmental Total (10-530)	2,655,385	3,290,766	2,994,276	3,611,191	3,611,191	3,611,191	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024**

2101	<u>Departmental Supplies</u>	Miscellaneous supplies needed for the day-to-day operation of Station 1, 2 and 3. Other items in this line are for the purchase of firefighting foam, general cleaning supplies, hurricane preparedness items, pagers & radio batteries, and other essential supplies and small equipment otherwise not classified as Expendable Equipment or Capital Outlay.	Total= \$40,000
2102	<u>Heavy Rescue Supplies</u>	As a North Carolina State Certified Heavy Rescue Agency, we are required to maintain certain amounts and types of equipment on the Rescue Truck. This line item will replace rescue ropes and associated hardware as well as replace other rescue items used during the course of actual rescue related calls and/or training.	Total= \$15,000
2103	<u>Medical supplies</u>	Medical supplies for all EMS calls. We Currently respond at a Paramedic level of care. We have 2 fire trucks certified at that level. This line item includes all Paramedic Level supplies needed such as but not limited to: bandages, IV supplies, Oxygen tanks and supplies, medications, narcotics, backboards, trauma supplies, defibrillator/electrode supplies for the cardiac monitors & Narcan Nasal Spray for all OIPD personnel. This line item also includes protocol books, blank Patient Care Report Books, Patient Refusal Forms, Well & Uninjured Forms and other associated paperwork required by NCOEMS. This line item also reflects replacement supplies needed for AED's in OIPD Patrol Cars, Town Hall & the Recreation Center as well as re-stocking supplies in the First Aid Boxes in buildings around the town.	Total= \$10,000
2200	<u>Office Supplies</u>	Includes copy paper, pens, pencils, notebooks, and other essential general office materials for the effective and efficient operation of the department.	Total= \$1,000
2300	<u>Vehicle Fleet Operation & Maintenance</u>	This Line Item is for diesel and regular fuel for all vehicles and gas powered equipment. Also included in this line item are minor vehicle parts and supplies.	
		2023 Pierce Enforcer New Engine, (Annual service and general Maintenance) \$5,000	
		2008 KME Engine 5567 (Keeping engine for reserve unit) Annual Service and general maintenance, Tires, Brakes, Air system repairs, MILES 71210 \$12,000	
		2008 KME Engine 5570 (sell unit once minor repairs are made) Air system repairs, general maintenance MILES 64217 \$5,000	
		2008 KME Engine 5566 (sell unit once minor repairs are made) Air system repairs, general maintenance MILES 76956 \$5,000	
		2008 KME Engine 5568 (Keeping engine for second engine company) Annual service and general maintenance, Tires, Brakes, Air system repairs MILES: 68491 \$12,000	
		2009 Smeal Tower 5511 Annual service and general maintenance, annual aerial inspection, MILES: 70249 \$10,000	
		2004 E-One Tower 5073 Annual service and general maintenance, annual aerial inspection, replace tires MILES:25051 \$14,000	
		2014 Dodge Durango Annual Maintenance, repairs MILES: 129323 \$2,000	
		2008 Ford F-250 Annual Maintenance, repairs, MILES: 91250 \$2,500	
		Fuel Cost \$16,000	
		\$83,500 Total= \$83,500	
2400	<u>Community Programs</u>	This line item reflects costs associated with public relations materials such as Fire and EMS safety literature and supplies. Included are Expenses associated with the joint training and meetings with other departments. This line includes the cost of Car Seat Safety Check Program including supplies, training and certificate.	Total= \$4,000
3300	<u>Dues & Subscriptions</u>	Vector Solutions, Training software \$ 3,500 Active 911, emergency call notification system \$ 700 First Due, Preplans, Community Connect, Inspections, asset management, scheduling, investigations, \$ 12,000 Central Square, CAD, dispatch computer system \$ 3,000 NFPA, National Fire Protection Association, Codes and Standards \$ 1,500 Brunswick County Fire Chiefs Dues \$ 100 NCAFC Fire Chief Dues \$ 200 NFPA Code access dues \$ 200 First Arriving, interoperability software that ties all 3 station with one information system \$ 3,501 Misc. \$ 800 NCSFA, membership dues for Association and pension fund \$ 4,500 NCEMS dues for members, benefits \$ 1,500 Brotherhood Dues, NCEMS fund \$ 1,200 NVFC National Volunteer Fire Council, benefit dues \$ 1,200	\$ 33,901 Total= \$33,901
3600	<u>Staff Development</u>	This line item reflects continuing education for Fire, Rescue and EMS training as well as the cost of Live Burns. Included is registration fees, travel expense, reference material, audio-visual material and associated reimbursement to personnel for expenses associated with training (Some of which is mandated by NFPA, OEMS and OSFM).	\$ 13,000 Total= \$13,000

**TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024**

3710	<u>Uniforms</u> Uniforms, Yearly allowance of boots, shoes, pants, t-shirts, Class A uniform, belts and accessories, hats, winter caps and alterations. PFAS are a category of manufactured chemicals linked to cancer and other diseases. PFAS is used in fire fighter turnout gear and poses an unnecessary occupational threat. The new gear that we are purchasing IS NOT manufactured using PFAS's. We are asking for the second set of turn out gear to minimize the exposure to cancer causing carcinogens that are in the turn out gear after a fire. Our policy is that we take the contaminated gear, in a sealed bag to be cleaned at the station. This process of cleaning the gear takes 3-5 hours. This is time that the company is either out of service, or has to wear contaminated gear. By purchasing this second set of gear, it allows us to protect our employees by reducing the amount of time spent in contaminated gear, and keeping units in service. (23 Full Time 2 Part Time)	\$ 22,000		
		\$ 94,625		
		\$ 116,625	Total=	\$116,625
4109	<u>Maint. & Repairs - Facilities</u> This line item will reflect the costs associated with maintenance and repair to Stations 1, 2 and 3. These include but are not limited to: HVAC systems, bay doors, elevators, air compressors, plymovent systems, electrical, plumbing, Fire Alarm systems, fire sprinkler systems, ice machines, station generators, and other repairs and maintenance associated with keeping buildings operational. Also included in this line item is minor & major upgrades such as replacement carpeting, flooring, interior & exterior paint & supplies, grounds keeping equipment and supplies and other general updates and repairs to all stations. Estimated cost Station 1, 2, and 3 general maintenance and repair, \$10,000 each Station, Station 1 painting and upfitting and water heater replacement \$25,000.	\$ 55,000	Total=	\$55,000
4120	<u>Maint. & Repairs - Equipment</u> To cover repairs and maintenance to office equipment, 2-way radios, pagers, Fire and Rescue equipment, gas monitoring devices and other essential equipment. Also included in this line item is the associated costs of maintaining the telephone systems at Station 1, 2 and 3.	\$ 12,000	Total=	\$12,000
4304	<u>Telephone & Postage</u> Estimated per past experience. This line item includes station telephone lines (Station 1, 2, 3 buildings), long distance service, wireless access cards, 2 Engines, 1 Ladder, 1 QRV, Fire Chief Vehicle, Asst Chief vehicle and phones for apparatus). This line item also includes postage.	\$ 8,500	Total=	\$8,500
4305	<u>Internet Access</u> Computer Internet Access service from Spectrum. (Station 1, 2 & 3)	\$ 12,000	Total=	\$12,000
4400	<u>Utilities</u> Based on review of history of utility billings including electricity, water and wastewater	\$ 34,500	Total=	\$34,500
4500	<u>Liability Insurance</u> Based on current fire department liability insurance with a growth rate of 5%	\$ 68,000	Total=	\$68,000
6100	<u>Contracted Services</u> This line item will include Annual Fit Test, includes service/maintenance of fire truck ground ladders, Annual Pump Test, Stretchers, Air Compressor testing, Air Sampling, SCBA testing. Email for all FT Staff and other essential contract services as mandated by OSHA and/or NFPA. . Copier Service Elevator Service HVAC Service ACS Plymo Vent (Apparatus Exhaust system) Stryker Maintenance (Stair Chair Maintenance) Wilmington Health (Yearly Physicals for members) Melton Power (Generator maintenance, buildings) Background Checks Bio Hazard Service Fire Alarm Monitoring Air Compressor Maintenance Generator Maintenance (apparatus mounted generators) Bay Door Preventative Maintenance Sprinkler Inspection Town Defib Maintenance Floor Buffing	\$ 15,000 \$ 1,200 \$ 7,000 \$ 6,000 \$ 6,000 \$ 1,500 \$ 15,000 \$ 7,000 \$ 1,500 \$ 1,200 \$ 1,200 \$ 1,800 \$ 2,200 \$ 1,500 \$ 1,400 \$ 4,000 \$ 3,000		
		\$ 76,500	Total=	\$76,500
9102	<u>Expendable Equipment</u> 4 SCBA Air Packs with 2 bottles to replace aged units 5 sets of Turnout Gear (5 X \$4,800). This turnout gear is purchased annually on a rotation schedule. Battery Powered PPV fan to replace aged unit, also to provide ventilation to homes as not to place CO2 inside home Purchase of SCBA Pac Trackers for units, used for location of down firefighter. All air packs already have tracking system installed Purchase of SEEK personal thermal image cameras, 4 units for officer position on apparatus Purchase of 10 new pagers for members, replacement of old and broken ones Replacement of Thermal Camera on truck, due to age Oldest Thermal camera 7 years old, replace 3, one every 3 years Water rescue Equipment, boards, cans, life jackets, throw bags helmets, replacing existing equipment that is 10 years plus old and equipment that is not proper size for responders.	\$ 40,000 \$ 24,000 \$ 4,500 \$ 6,000 \$ 2,400 \$ 4,000 \$ 5,500 \$ 15,000		
		\$ 101,400	Total	\$101,400
				Sub-Total \$684,926

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

5430	<u>Capital Outlay</u>			
	Jet Ski	\$	22,000	
	Purchase of new administrative vehicle, unit 180 (replacement of existing 2014 Dodge Durango, need to keep for Asst. Chief)	\$	60,000	
	Purchase of New Pierce Enforcer Engine to replace aged 2008 KME (\$925,000) Payment Reflected in Debt Service	\$	-	
		\$	82,000	Total= \$82,000
7110	<u>Debt Service - Principal</u>			
	Second Year Principal Fire Truck FY 22-23	\$	252,940	
	Principle Payments on the purchase of the above.	\$	262,176	
		\$	515,116	Total= \$515,116
7120	<u>Debt Service - Interest</u>			
	Second Year Interest Fire Truck FY 22-23	\$	30,393	
	Interest Payments on the purchase of the above.	\$	46,158	
		\$	76,551	Total= \$76,551
			Sub-Total Debt	<u>\$591,667</u>
9672	<u>Transfer to Capital Reserve</u>			
	This line item is for the future purchase of fire trucks or Equipment.		Total=	\$50,000
			Total	<u>\$1,408,593</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - FIRE DEPARTMENT (10-530)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr.	Current Salary	Effective Merit	Holiday Pay	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee										
Sub-Total Salaries Full Time				1,176,309	31,760	102,365	64,842	5,400	1,380,671	198,185
Part Time Employee										
Sub-Total Salaries Part Time				55,830	0	0	0	0	55,830	0
Overtime - Scheduled				60,000					80,000	
Overtime - Unscheduled				20,000	0				50,000	
Volunteer Incentive Pay				0	0				0	
Salary Reclassification									14,000	
Sub-Total Salaries				80,000	0	0	0	0	144,000	
Total Salaries & Wages & Overtime				1,312,139	31,760	102,365	64,842	5,400	1,580,501	
Fringe Benefit Costs										
Cell Phone Allowance				4,200					3,000	
Group Insurance				209,223					198,185	
FICA & Medicare				116,255					120,908	
Unemployment Insurance				0					0	
Workers Compensation				35,019					41,898	
LGERS Government Retirement				168,687					178,245	
401K Plan Retirement				33,294					60,987	
Retiree Insurance (OPEB)				0					18,874	
Total Fringe Benefit Costs				566,678	0	0	0	0	622,097	
Total Salaries, Wages & Fringe Benefits				1,878,817	31,760	102,365	64,842	5,400	2,202,598	

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>ACTUAL</u>	<u>Recommended</u>		<u>Approved</u>		<u>POSITIONS</u>
		<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>	
Salaries/Benefits	903,389	797,466	809,451	809,451	1.50%	Building Codes Director 1
Operating Expenses	96,203	49,660	48,640	48,640	-2.05%	Sr Code Enforcement Officer 1
Sub-Total	999,593	847,126	858,091	858,091	1.29%	Code Enforcement Officer II 1
Other						Code Enforcement Officer 4
Capital Outlay	85,518	40,000	44,000	44,000	10.00%	Permit Specialist I 1
Transfers	15,000	7,500	10,000	10,000	33.33%	Permit Specialist I 2
Sub-Total	100,518	47,500	54,000	54,000	13.68%	<u>TOTAL</u> 10
TOTAL	1,100,110	894,626	912,091	912,091	1.95%	

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	10	0	10

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	% of Total
Salaries & Wages								
10-540-0220	Salaries & Wages - Full Time	614,031	548,722	539,052	571,484	571,484	571,484	
10-540-0240	Wages - Overtime	22,338	6,000	24,970	12,000	12,000	12,000	
	Sub-Total Salaries and Wages	636,369	554,722	564,022	583,484	583,484	583,484	63.97%
Fringe Benefits								
10-540-0245	Cell Phone Allowance	5,550	4,200	6,067	4,200	4,200	4,200	
10-540-0300	FICA & Medicare	47,005	42,436	50,999	44,636	44,636	44,636	
10-540-0410	Group Insurance	102,356	92,931	85,011	74,091	74,091	74,091	
10-540-0510	LGERS Retirement	71,212	67,454	77,157	75,328	75,328	75,328	
10-540-0520	401K Plan Retirement	21,510	22,189	22,960	23,339	23,339	23,339	
10-540-0700	Unemployment Insurance	0	0	0	0	0	0	
10-540-0800	Workers Compensation	9,717	4,373	0	4,373	4,373	4,373	
10-540-1000	Retiree Insurance (OPEB)	9,670	9,161	9,223	0	0	0	
	Sub-Total Fringe Benefits	267,021	242,744	251,416	225,967	225,967	225,967	24.77%
	Total Salaries, Wages and Fringe Benefits	903,389	797,466	815,438	809,451	809,451	809,451	88.75%
Operational Expenditures								
10-540-2100	Departmental Supplies	9,779	14,600	5,903	8,000	8,000	8,000	
10-540-2102	Advisory Board Expenses	0	0	0	0	0	0	
10-540-2300	Vehicle Fleet Maintenance	13,215	7,000	10,699	11,000	11,000	11,000	
10-540-3200	Advertising	1,955	1,000	1,907	500	500	500	
10-540-3300	Dues & Subscriptions	110	3,360	147	360	360	360	
10-540-3500	Printing	0	0	0	0	0	0	
10-540-3600	Staff Development	6,679	9,000	8,445	9,000	9,000	9,000	
10-540-3710	Uniforms	745	1,800	71	1,980	1,980	1,980	
10-540-4120	Maint. & Repair Equipment	0	250	0	250	250	250	
10-540-4300	Telephone & Postage	8,882	3,000	7,403	9,840	9,840	9,840	
10-540-4301	Internet Access	0	0	0	0	0	0	
10-540-4800	Homeowners Recovery Fund	3,519	2,200	3,456	2,200	2,200	2,200	
10-540-6100	Contracted Services	51,319	7,450	6,519	5,510	5,510	5,510	
	Total Operational Expenditures	96,203	49,660	44,548	48,640	48,640	48,640	5.33%
10-540-5420	Capital Outlay	85,518	40,000	0	44,000	44,000	44,000	4.82%
10-540-9672	Transfer to Capital Reserve	15,000	7,500	0	10,000	10,000	10,000	1.10%
	Department Total (10-540)	1,100,110	894,626	859,986	912,091	912,091	912,091	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>			
	Based on past cost of paper, ink and other office supplies admin cost of UDO's	\$	5,000	
	Replacement of older Computers (2)	\$	3,000	
	Filling Cabinet / Storage Room			
			Total=	\$8,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>			
	Gasoline and General maintenance of fleet including minor repairs	\$	11,000	Total= \$11,000
3200	<u>Advertising</u>			
	Newspaper publications, printing of brochures, CRS and outreach programs.	\$	500	Total= \$500
3300	<u>Dues & Subscriptions</u>			
	Certificates - Building Inspectors (25 X \$10 = \$250)	\$	250	
	Associations - NCAFPM \$60, NCCFM \$50	\$	110	
	ICC Membership expires on Sept 7, 2024 will need to review in 24/25 budger			
			Total=	\$360
3600	<u>Staff Development</u>			
	Training is required for the building inspectors to maintain their certification. One inspector obtaining additional levels of certification. Schools for FEMA, and Corp as needed. Credits are needed to maintain certifications by job classification	\$	9,000	Total= \$9,000
3710	<u>Uniforms</u>			
	To purchase Uniforms (shirts and work boots).	\$	1,980	Total= \$1,980
4120	<u>Maint. & Repair Equipment</u>			
	Repair of miscellaneous office equipment.	\$	250	Total= \$250
4300	<u>Telephone & Postage</u>			
	Monthly Telephone Charges (\$520 x 12 months)	\$	6,240	
	Purchase Power (Postage Machine & postage) \$300 x 12 months	\$	3,600	
		\$	9,840	Total= \$9,840
4800	<u>Homeowners Recovery Fund</u>			
	Fund set by NC State charged on all single-family homes, permitted in the state. 220 homes @ \$10.00	\$	2,200	Total= \$2,200
6100	<u>Contracted Services</u>			
	Copier maintenance service contract	\$	2,050	
	Printer lease	\$	2,460	
	23-24 B&W printing overage - approx 45,000 copies @ .01 per copy	\$	450	
	ESRI - GIS System	\$	550	
		\$	5,510	Total= \$5,510
			Sub-Total	\$48,640
5420	<u>Capital Outlay</u>			
	IN-7 Chevy Trailblazer. Purchase Ford F-150 Pickup Truck	\$	44,000	Total= \$44,000
9672	<u>Transfer to Capital Reserve</u>			
			Total=	\$10,000
			Total	<u>\$102,640</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - BUILDING INSPECTION DEPARTMENT (10-540)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	POSITION	Gr.	Current Approved	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 554,268	\$ 14,965	\$ 23,717	\$ 2,250	\$ 571,484	\$ 74,091
Overtime									
				\$ 6,000				\$ 12,000	
Total Salaries & Wages & Overtime									
				\$ 560,268	\$ 14,965	\$ 23,717	\$ 2,250	\$ 583,484	
Fringe Benefit Costs									
Cell Phone Allowance			\$600.00	\$ 4,800				\$ 4,200	
Group Insurance				\$ 86,337				\$ 74,091	
FICA & Medicare			7.65%	\$ 41,136				\$ 44,636	
Unemployment Insurance			\$117.50	\$ 1,175				\$ -	
LGERS Retirement			12.91%	\$ 54,519				\$ 75,328	
401K Plan Retirement			4.00%	\$ 22,189				\$ 23,339	
Workers Compensation				\$ 4,373				\$ 4,373	
Retiree Insurance				\$ -				\$ -	
Total Fringe Benefit Costs									
				\$ 214,529	\$ -	\$ -	\$ -	\$ 225,967	
Total Salaries & Fringe Benefits									
				\$ 774,797	\$ 14,965	\$ 23,717	\$ 2,250	\$ 809,451	

TOWN OF OAK ISLAND
 BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
 DEPARTMENT SUMMARY
 FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>ACTUAL</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>Recommended</u> <u>FY 23 - 24</u> <u>%</u> <u>Change</u>	<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u> <u>%</u> <u>Change</u>	<u>POSITIONS</u>
Salaries/Benefits	-	394,040	413,169	4.85%	413,169 4.85%	Planning Director 1
Operating Expenses	-	74,908	166,063	121.69%	166,063 121.69%	Floodplain Management/LPO 1
Sub-Total		468,948	579,232	23.52%	579,232 23.52%	Planner I 1
						Zoning Technician 2
						<u>TOTAL</u> 5
<u>Other</u>						
Capital Outlay	-	80,000	0	-100.00%	0 -100.00%	
Transfers	-	7,500	0	-100.00%	0 -100.00%	
Sub-Total		87,500	0	-100.00%	0 -100.00%	
TOTAL	-	556,448	579,232	4.09%	579,232 4.09%	

<u>PERSONNEL</u>	<u>FULL-TIME</u> 5	<u>PART-TIME</u> 0	<u>TOTAL</u> 5
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TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	% of Total
Salaries & Wages								
10-541-0220	Salaries - Full Time	0	270,917	264,231	285,356	285,356	285,356	
10-541-0240	Wages - Overtime	0	6,000	30,871	6,000	6,000	6,000	
	Sub-Total Salaries and Wages	0	276,917	295,102	291,356	291,356	291,356	50.30%
Fringe Benefits								
10-541-0245	Cell Phone Allowance	0	3,000	2,133	3,000	3,000	3,000	
10-541-0300	FICA & Medicare	0	21,184	19,779	22,289	22,289	22,289	
10-541-0410	Group Insurance	0	43,665	34,559	42,732	42,732	42,732	
10-541-0510	LGERS Retirement	0	0	30,159	0	0	0	
10-541-0520	401K Plan Retirement	0	33,673	8,257	37,614	37,614	37,614	
10-541-0700	Unemployment Insurance	0	11,077	0	11,654	11,654	11,654	
10-541-0800	Workers Compensation	0	4,524	5,411	4,524	4,524	4,524	
10-541-1000	Retiree Insurance (OPEB)	0	0	0	0	0	0	
	Sub-Total Fringe Benefits	0	117,123	100,297	121,813	121,813	121,813	21.03%
	Total Salaries, Wages and Fringe Benefits	0	394,040	395,399	413,169	413,169	413,169	71.33%
Operational Expenditures								
10-541-2100	Departmental Supplies	0	16,100	8,268	10,400	10,400	10,400	
10-541-2102	Advisory Board Expenses	0	28,300	0	0	0	0	
10-541-2300	Vehicle Fleet Maintenance	0	3,000	0	0	0	0	
10-541-3200	Advertising	0	3,000	1,433	3,000	3,000	3,000	
10-541-3300	Dues & Subscriptions	0	2,058	0	1,163	1,163	1,163	
10-541-3600	Staff Development	0	2,500	1,267	10,000	10,000	10,000	
10-541-3710	Uniforms	0	750	831	750	750	750	
10-541-4120	Maint. & Repair Equipment	0	250	0	250	250	250	
10-541-4300	Telephone & Postage	0	3,000	5,509	5,000	5,000	5,000	
10-541-4301	Internet Access	0	0	0	0	0	0	
10-541-6100	Contracted Services	0	15,950	3,546	135,500	135,500	135,500	
	Total Operational Expenditures	0	74,908	20,854	166,063	166,063	166,063	28.67%
10-541-5420	Capital Outlay	0	80,000	85,847	0	0	0	0.00%
10-541-9672	Transfer to Capital Reserve	0	7,500	7,500	0	0	0	0.00%
	Department Total (10-541)	0	556,448	509,600	579,232	579,232	579,232	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>			
	Based on past cost of paper, ink and other office supplies admin cost of UDO's		Total=	\$10,400
2102	<u>Advisory Board Expenses</u>			
	Board member supplies, name plates, training.		Total=	\$0
3200	<u>Advertising</u>			
	To cover the cost of zoning changes published in newspaper, as well as, printing of brochures, CRS and outreach programs.		Total=	\$3,000
3300	<u>Dues & Subscriptions</u>			
	License Fees for Zoning Tech from numerous Associations			
	CZO	\$ 285.00		
	APA	\$ 336.00		
	NC APA	\$ 67.00		
	AICP	\$ 155.00		
	NCAFPMP	\$ 120.00		
	IGMA	\$ 200.00		
			Total=	\$1,163
3600	<u>Staff Development</u>			
	Training is required for the zoning techs to maintain their certification. Schools and training for Zoning, CAMA, FEMA, and Corp as needed.	\$ 10,000	Total=	\$10,000
3710	<u>Uniforms</u>			
	To purchase Uniforms (shirts: 5 staff 4 shirts each at \$37.50 cost per shirt).		Total=	\$750
4120	<u>Maint. & Repair Equipment</u>			
	Repair of miscellaneous office equipment.		Total=	\$250
4300	<u>Telephone & Postage</u>			
	Monthly Telephone Charges (\$ monthly)	\$ 3,000		
	Purchase Power (Postage Machine & postage)	\$ 2,000		
			Total=	\$5,000
6100	<u>Contracted Services</u>			
	Intern Program	\$ 2,500		
	ESRT - GIS System	\$ 2,000		
	Cape Fear COG ARCGIS maintenance/mapping	\$ 6,000		
	Contract for Land Use Plan Update	\$ 125,000		
			Total=	\$135,500
			Sub-Total	\$166,063
5420	<u>Capital Outlay</u>			
		\$ -	Total=	\$0
9672	<u>Transfer to Capital Reserve</u>			
			Total=	
			Total	\$166,063

TOWN OF OAK ISLAND
BUDGET SUMMARY - PLANNING DEPARTMENT (10-541)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	POSITION	Gr.	Current Approved	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 264,623	\$ 7,145	\$ 12,464	\$ 1,125	\$ 285,356	\$ 42,732
Overtime				\$ 6,000				\$ 6,000	
Total Salaries & Wages & Overtime									
				\$ 270,623	\$ 7,145	\$ 12,464	\$ 1,125	\$ 291,356	
Fringe Benefit Costs									
Cell Phone Allowance			\$600.00	\$ 4,800				\$ 3,000	
Group Insurance				\$ 86,337				\$ 42,732	
FICA & Medicare			7.65%	\$ 41,136				\$ 22,289	
Unemployment Insurance			\$117.50	\$ 1,175				\$ -	
LGERS Retirement			12.91%	\$ 54,519				\$ 37,614	
401K Plan Retirement			4.00%	\$ 22,189				\$ 11,654	
Workers Compensation				\$ 4,373				\$ 4,524	
Retiree Insurance				\$ -				\$ -	
Total Fringe Benefit Costs									
				\$ 214,529	\$ -	\$ -	\$ -	\$ 121,813	
Total Salaries & Fringe Benefits									
				\$ 485,152	\$ 7,145	\$ 12,464	\$ 1,125	\$ 413,169	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>%</u> <u>Change</u>	<u>Positions</u>	
			<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>			PW Director	Admin Support Specialist II
Salaries/Benefits	191,258	210,002	212,630	1.25%	212,630	1.25%	1	1
Operating Expenses	15,490	18,630	18,730	0.54%	18,730	0.54%	1	1
	206,749	228,632	231,360	1.19%	231,360	1.19%	<u>TOTAL</u>	
Capital Outlay	0	0	42,000	100.00%	42,000	100.00%		
			42,000	100.00%	42,000	100.00%		
TOTAL	413,497	228,632	273,360	19.56%	273,360	19.56%		

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
10-545-0220	Salaries & Wages - Full Time	132,467	142,495	141,635	145,825	145,825	145,825	
	Sub-Total Salaries and Wages	132,467	142,495	141,635	145,825	145,825	145,825	53.35%
Fringe Benefits								
10-545-0245	Cell Phone Allowance	600	600	600	600	600	600	
10-545-0300	FICA & Medicare Expense	10,103	10,901	11,121	11,156	11,156	11,156	
10-545-0410	Group Insurance	15,650	16,928	16,024	15,538	15,538	15,538	
10-545-0510	LGERS Retirement	14,943	17,327	17,099	18,826	18,826	18,826	
10-545-0520	401K Plan Retirement	3,380	5,700	3,467	5,833	5,833	5,833	
10-545-0700	Unemployment Insurance	-	-	-	-	-	-	
10-545-0800	Workers Compensation	1,451	1,770	2,117	1,770	1,770	1,770	
10-545-1000	Retiree Insurance (OPEB)	12,664	14,281	12,728	13,082	13,082	13,082	
	Sub-Total Fringe Benefits	58,791	67,507	63,156	66,804	66,804	66,804	24.44%
	Total Salaries, Wages and Fringe Benefits	191,258	210,002	204,791	212,630	212,630	212,630	77.78%
Operational Expenditures								
10-545-2100	Departmental Supplies	3,694	3,600	4,467	3,800	3,800	3,800	
10-545-2300	Vehicle Fleet Operations & Maintenance	1,383	2,000	1,711	2,000	2,000	2,000	
10-545-3600	Staff Development	421	750	319	750	750	750	
10-545-3710	Uniforms	130	680	371	680	680	680	
10-545-3720	OSHA Compliance Items	280	500	200	500	500	500	
10-545-4140	Maint Fuel System Tanks	8,450	10,000	7,080	10,000	10,000	10,000	
10-545-4300	Telephone & Postage	1,133	1,100	293	1,000	1,000	1,000	
	Total Operational Expenditures	15,490	18,630	14,440	18,730	18,730	18,730	6.85%
Capital Outlay								
10-545-5410	Capital Outlay	-	-	-	42,000	42,000	42,000	15.36%
	Departmental Total (10-545)	206,749	228,632	219,231	273,360	273,360	273,360	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - ADMIN (10-545)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	Estimated per review of Current year invoicing	Total=	\$3,800
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Fuel, oil, etc. Estimated based on review of Current year invoicing	Total=	\$2,000
3600	<u>Staff Development</u>		
	Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety.	Total=	\$750
3710	<u>Uniforms</u>		
	Uniforms for one at \$620. and 2 shirts for admin @ \$30.00 per shirt	Total=	\$680
3720	<u>OSHA Compliance Items</u>		
	Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE	Total=	\$500
4140	<u>Maintenance of Fuel System Tanks</u>		
	Estimated on review of Current year planned maintenance of fuel system tanks	Total=	\$10,000
4300	<u>Telephone & Postage</u>		
	Estimated per review of Current year invoicing	Total=	\$1,000
4301	<u>Internet Access</u>		
	Based on review of Current year invoices for internet	Total=	\$0
		Sub-Total	\$18,730
5410	<u>Capital Outlay</u>		
	PW 30 will be reassigned within department, Purchase of a Ford Ranger Etended Cab	Total=	\$42,000
		Total	\$60,730

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

PERSONNEL COST DATA

FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee									
Sub-Total Salaries and Wages				\$ 137,850	\$ 3,722	\$ 3,803	\$ 450	\$ 145,825	\$ 15,538
Total Salaries and Wages				\$ 137,850	\$ 3,722	\$ 3,803	\$ 450	\$ 145,825	
Fringe Benefit Costs									
Cell Phone Allowance				\$ 600				\$ 600	
Group Insurance				\$ 16,928				\$ 15,538	
FICA & Medicare				\$ 10,901				\$ 11,156	
Unemployment Insurance				\$ -				\$ -	
LGERS Retirement				\$ 17,327				\$ 18,826	
401K Plan Retirement				\$ 5,700				\$ 5,833	
Workers Compensation				\$ 1,770				\$ 1,770	
Retiree Insurance				\$ 15,592				\$ 13,082	
Total Fringe Benefit Costs				\$ 68,818	\$ -	\$ -	\$ -	\$ 66,804	
Grand Total Salaries, Wages and Benefits				\$ 206,668	\$ 3,722	\$ 3,803	\$ 450	\$ 212,630	

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Exoenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>Approved</u> <u>%</u> <u>Change</u>		<u>Positions</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>					
Salaries/Benefits	156,122	176,537	240,506	36.24%	240,506	240,506	36.24%		Sr. Equipment Mechanic 1
Operating Expenses	31,631	35,490	39,560	11.47%	39,560	39,560	11.47%		Equipment Mechanic 1
Sub-Total	187,754	212,027	280,066	32.09%	280,066	280,066	32.09%		Automotive Service Aide (NEW) 1
									<u>TOTAL</u> 3
<u>Other</u>									
Capital Outlay	-	100,540	-	-100.00%	-	-	-100.00%		
Sub-Total	-	100,540	-	-100.00%	-	-	100.00%		
<u>TOTAL</u>	<u>187,754</u>	<u>312,567</u>	<u>280,066</u>	<u>-10.40%</u>	<u>280,066</u>	<u>280,066</u>	<u>-10.40%</u>		

<u>PERSONNEL</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>TOTAL</u>
	3	0	3

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
10-550-0220	Salaries & Wages - Full Time	111,213	121,708	121,752	164,168	164,168	164,168	
10-550-0240	Wages - Overtime	-	1,500	390	1,500	1,500	1,500	
	Sub-Total Salaries and Wages	111,213	123,208	122,142	165,668	165,668	165,668	59.15%
Fringe Benefits								
10-550-0245	Cell Phone Allowance	600	1,200	1,200	1,800	1,800	1,800	
10-550-0300	FICA & Medicare Expense	7,906	9,425	8,765	12,674	12,674	12,674	
10-550-0410	Group Insurance	19,851	20,290	23,013	29,857	29,857	29,857	
10-550-0510	LGERS Retirement	12,514	14,800	14,668	21,194	21,194	21,194	
10-550-0520	401K Plan Retirement	1,706	4,868	2,107	6,567	6,567	6,567	
10-550-0700	Unemployment Insurance	-	-	-	-	-	-	
10-550-0800	Workers Compensation	2,333	2,746	3,283	2,746	2,746	2,746	
	Sub-Total Fringe Benefits	44,910	53,329	53,036	74,838	74,838	74,838	26.72%
	Total Salaries, Wages & Fringe Benefits	156,122	176,537	175,178	240,506	240,506	240,506	85.87%
Operational Expenditures								
10-550-2100	Departmental Supplies	5,022	6,750	4,660	6,750	6,750	6,750	
10-550-2300	Vehicle Fleet Operations & Maintenance	15,656	15,000	16,857	17,000	17,000	17,000	
10-550-3600	Staff Development	-	250	100	250	250	250	
10-550-3710	Uniforms	1,038	1,240	1,553	1,860	1,860	1,860	
10-550-3720	OSHA Compliance	312	500	400	500	500	500	
10-550-4120	Maint. & Repair Equipment	-	1,000	372	800	800	800	
10-550-4130	Maint. & Repair Vehicles	1,850	2,000	1,293	1,900	1,900	1,900	
10-550-4300	Telephone	41	750	-	500	500	500	
10-550-6100	Contracted Services	7,713	8,000	12,512	10,000	10,000	10,000	
	Total Operational Expenditures	31,631	35,490	37,748	39,560	39,560	39,560	14.13%
Capital Outlay								
10-550-5410	Capital Outlay	-	100,540	45,122	-	-	-	0.00%
	Department Total (10-550)	187,754	312,567	258,048	280,066	280,066	280,066	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	Includes general garage supplies such as nuts, bolts, wire, welding supplies, grease, oil, bulbs, fuses, etc. for supporting the town vehicle/equipment fleet. These supplies are for all departments	Total=	\$6,750
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Oil and transmission fluids for all departments. 55 gallon drum prices and 3 vehicles in fleet for department	Total=	\$17,000
3600	<u>Staff Development</u>		
	Stay Current with the required Changes in environmental technology, regulations, and Vehicle safety.	Total=	\$250
3710	<u>Uniforms</u>		
	Three (3) department personnel at \$620. each	Total=	\$1,860
3720	<u>OSHA Compliance</u>		
	Purchase of safety shoes and other required items	Total=	\$500
4120	<u>Maintenance & Repair - Equipment</u>		
		Total=	\$800
4130	<u>Maintenance & Repair - Vehicles</u>		
	Based on review of Current year activity for three vehicles in department fleet (4x4 Truck, Crown Vic & Pick Up)	Total=	\$1,900
4300	<u>Telephone & Postage</u>		
	Based on review of Current and prior years.	Total=	\$500
6100	<u>Contracted Services</u>		
	A fee to pick up used oil by Noble Oil Estimated funds for disposal of hazardous waste and other miscellaneous contracted services.	Total=	\$10,000
		Sub-Total=	\$39,560
5420	<u>Capital Outlay</u>		
		Total=	\$0
		Sub-Total=	\$0
		Total	<u>\$39,560</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - FLEET MAINTENANCE (10-550)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Wages and Salaries									
Overtime				\$ 155,376	\$ 4,195	\$ 3,922	\$ 675	\$ 164,168	\$ 29,857
Total Wages and Salaries				\$ 2,000				\$ 1,500	
				\$ 157,376	\$ 4,195	\$ 3,922	\$ 675	\$ 165,668	
Fringe Benefit Costs									
Cell Phone Allowance		\$600.00		\$ 1,200				\$ 1,800	
Group Insurance				\$ 17,499				\$ 29,857	
FICA & Medicare		7.65%		\$ 8,534				\$ 12,674	
Unemployment Insurance		\$118		\$ 235				\$ -	
LGERS Retirement		12.91%		\$ 11,244				\$ 21,194	
401K Plan Retirement		4.00%		\$ 4,396				\$ 6,567	
Workers Compensation				\$ 3,555				\$ 2,746	
Total Fringe Benefit Costs				\$ 46,663	\$ -	\$ -	\$ -	\$ 74,838	
Total Salaries, Wages & Fringe Benefits									
				\$ 204,039	\$ 4,195	\$ 3,922	\$ 675	\$ 240,506	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>ACTUAL</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Rcommended</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	<u>POSITIONS</u>
Salaries/Benefits	397,643	554,485	578,071	4.25%	578,071	4.25%	PW Supervisor 1
Operating Expenses	1,865,966	666,210	1,061,960	59.40%	1,061,960	59.40%	PW Crew Leader 1
Sub-Total	2,263,609	1,220,695	1,640,031	34.35%	1,640,031	34.35%	Heavy Equipment Operator 2
							Equipment Operator 1
<u>Other</u>							Maintenance Worker II 1
Capital Outlay	0	135,000	390,100	188.96%	390,100	188.96%	Maintenance Worker I 1
Transfers	30,000	0	30,000	100.00%	30,000	100.00%	Maintenance Worker I (Vacant) 1
Sub-Total	30,000	135,000	420,100	211.19%	420,100	211.19%	<u>TOTAL</u> 8
<u>total</u>	<u>2,293,609</u>	<u>1,355,695</u>	<u>2,060,131</u>	<u>51.96%</u>	<u>2,060,131</u>	<u>51.96%</u>	

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	
Salaries & Wages								
10-560-0220	Salaries - Full Time	270,307	371,367	382,950	392,171	392,171	392,171	
10-560-0240	Wages - Overtime	3,000	4,900	10,027	4,900	4,900	4,900	
	Sub-Total Salaries and Wages	273,307	376,267	392,977	397,071	397,071	397,071	19.27%
Fringe Benefits								
10-560-0245	Cell Phone Allowance	650	600	1,200	1,200	1,200	1,200	
10-560-0300	FICA & Medicare Expense	20,190	28,784	30,049	30,376	30,376	30,376	
10-560-0410	Group Insurance	49,955	69,505	67,861	63,856	63,856	63,856	
10-560-0510	LGERS Retirement	30,716	45,754	46,749	51,262	51,262	51,262	
10-560-0520	401K Plan Retirement	9,492	15,051	13,695	15,883	15,883	15,883	
10-560-0700	Unemployment Insurance	0	0	0	0	0	0	
10-560-0800	Workers Compensation	13,333	18,424	22,031	18,424	18,424	18,424	
	Sub-Total Fringe Benefits	124,337	178,218	181,585	181,001	181,001	181,001	8.79%
	Total Salaries, Wages & Fringe Benefits	397,643	554,485	574,562	578,071	578,071	578,071	28.06%
Operational Expenditures								
10-560-2100	Departmental Supplies	4,447	3,500	4,907	4,500	4,500	4,500	
10-560-2101	Paving & Sidewalk Repairs	39,742	50,000	31,564	50,000	50,000	50,000	
10-560-2300	Vehicle Fleet Operation & Maintenance	51,373	40,000	64,189	46,000	46,000	46,000	
10-560-3600	Staff Development	236	750	0	500	500	500	
10-560-3710	Uniforms	4,229	4,960	5,847	4,960	4,960	4,960	
10-560-3720	OSHA Compliance	1,152	2,000	1,532	2,000	2,000	2,000	
10-560-4120	Maint. & Repair - Equipment	15,120	18,000	19,469	19,000	19,000	19,000	
10-560-4130	Maint. & Repair - Vehicles	3,672	12,000	2,543	10,000	10,000	10,000	
10-560-4131	Maint. & Repair - Streets	54,569	70,000	56,611	65,000	65,000	65,000	
10-560-4300	Telephone & Postage	0	0	0	0	0	0	
10-560-6100	Contracted Services	51,193	80,000	82,549	125,000	125,000	125,000	
10-560-6103	Contract Services - Paving	0	20,000	16,783	20,000	20,000	20,000	
10-560-6104	Contract Services - Sidewalks	5,000	20,000	17,668	20,000	20,000	20,000	
10-560-6105	Contract Services - Powell Bill	1,602,040	300,000	275,616	650,000	650,000	650,000	
10-560-6220	Equipmental Rental	32,795	45,000	35,413	45,000	45,000	45,000	
10-560-9100	Expendable Equipment	400	0	0	0	-	-	
	Sub-Total Operational Expenditures	1,865,966	666,210	614,691	1,061,960	1,061,960	1,061,960	51.55%
Capital Outlay								
10-560-5410	Capital Outlay - Improvement	0	135,000	16,000	200,000	200,000	200,000	
10-560-5420	Capital Outlay	0	135,000	16,000	190,100	190,100	190,100	
	Sub-Total Capital Outlay	0	135,000	16,000	390,100	390,100	390,100	18.94%
10-560-9672	Transfer to Capital Reserve	30,000	0	0	30,000	30,000	30,000	1.46%
	Department Total(10-560)	2,293,609	1,355,695	1,205,253	2,060,131	2,060,131	2,060,131	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u> Based on review of Current year and prior year expenditures	Total=	\$4,500
2100	<u>Paving & Sidewalk Repairs</u> This is funding to perform paving and sidewalk repairs by the Street Department	Total=	\$50,000
2300	<u>Vehicle Fleet Operation & Maintenance</u> Cost of fuel, oil and other vehicle Expenses	Total=	\$46,000
3600	<u>Staff Development</u> Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety. Also includes additional asphalt training.	Total=	\$500
3710	<u>Uniforms</u> Cost for 8 department personnel @ \$620.00 each	Total=	\$4,960
3710	<u>OSHA Compliance</u> Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE	Total=	\$2,000
4120	<u>Maintenance & Repairs - Equipment</u> Based on review of Current year invoicing	Total=	\$19,000
4130	<u>Maintenance & Repairs - Vehicles</u> Based on review of Current year invoicing	Total=	\$10,000
4131	<u>Maintenance & Repairs - Street</u> Estimated cost to repair streets and street name signs for entire town. (Non Powell Bill eligible)	Total=	\$65,000
4300	<u>Telephone & Postage</u> Based on review of Current year invoicing	Total=	\$0
6100	<u>Contracted Services</u> Bulkhead Davis Canal (\$35,000 each) 3 Total Misc Survey Work	\$ 105,000 \$ 20,000 Total=	\$125,000
6103	<u>Contracted Services/Street Paving</u> Miscellaneous work to be performed during the year.	\$ 20,000 Total=	\$20,000
6104	<u>Contracted Services/Sidewalks</u> This is work that will be outsourced for these repairs	\$ 20,000 Total=	\$20,000
6105	<u>Contract Services - Powell Bill</u> Paving of selected streets in town which are Powell Bill eligible. Based on street survey recently completed. Council approved (\$350,000) to be added to Powell Bill for paving	\$ 300,000 \$ 350,000 Total=	\$650,000
6220	<u>Equipment Rental</u> Lease of Motor Grader for six months to aid in repair of streets. (NEEDED if Capital Item not purchased \$45,000)	\$ 45,000 Total=	\$45,000
9100	<u>Expendable Equipment</u> Expense for items lasting more than 1 year and costing less than \$5,000	\$ - Total=	\$0
		Sub-Total	\$1,061,960
5410	<u>Capital Outlay - Improvement</u> Phase 1 of Greenway Projects (SE 46th to SE 31st) Street Department Building Improvement	\$ 100,000 \$ 100,000 Total=	\$200,000
5420	<u>Capital Outlay</u> Replace ST-1 with a New Ford F-150 Replace ST-19 Sweeper Body with New Equivalent	\$ 44,000 \$ 146,100 Total=	\$190,100
		Sub-Total	\$390,100
9672	<u>Transfer to Reserves</u> Transfer to Capital Reserve for the replacement of vehicles and/or equipment in future Budget years.	Total=	\$30,000
		Total	<u>\$1,482,060</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - STREETS (10-560)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
		(On call person 1 hr/day)		\$ 360,984	\$ 9,747	\$ 19,640	\$ 1,800	\$ 392,171	\$ 63,856
Overtime - Scheduled				\$ 4,900				\$ 4,900	
Total Salaries & Wages				\$ 365,884	\$ 9,747	\$ 19,640	\$ 1,800	\$ 397,071	
Fringe Benefit Costs									
Cell Phone Allowance		\$600		\$ 600				\$ 1,200	
Group Insurance				\$ 55,285				\$ 63,856	
FICA & Medicare		7.65%		\$ 28,784				\$ 30,376	
Unemployment Insurance		\$217		\$ 705				\$ -	
LGERS Retirement		12.91%		\$ 32,300				\$ 51,262	
401K Plan Retirement		4.00%		\$ 15,051				\$ 15,883	
Workers Compensation				\$ 15,516				\$ 18,424	
Total Fringe Benefit Costs				\$ 148,241	\$ -	\$ -	\$ -	\$ 181,001	
Total Salaries, Wages & Fringe Benefits									
				\$ 514,125	\$ 9,747	\$ 19,640	\$ 1,800	\$ 578,071	

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>Recommended</u> <u>FY 23 - 24</u> <u>% Change</u>	<u>Approved</u> <u>FY 23 - 24</u> <u>Budget</u> <u>% Change</u>	<u>POSITIONS</u>
Salaries/Benefits	359,969	452,734	530,982	17.28%	530,982	17.28%
Operating Expenses	474,732	513,427	511,807	-0.32%	511,807	-0.32%
Sub-Total	834,701	966,161	1,042,789	7.93%	1,042,789	7.93%
<u>Other</u>						
Capital Outlay	58,184	819,000	544,000	-33.58%	544,000	-33.58%
Transfers	0	0	0		0	
Sub-Total	58,184	819,000	544,000	-33.58%	544,000	-33.58%
Total	892,885	1,785,161	1,586,789	-11.11%	1,586,789	-11.11%

<u>PERSONNEL</u>	<u>FULL-TIME</u> <u>8</u>	<u>PART-TIME</u> <u>0</u>	<u>TOTAL</u> <u>8</u>
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PW Crew Supervisor	1
Crew Leader	1
Maintenance Worker II	3
Maintenance Worker I	3
<u>TOTAL</u>	<u>8</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	
10-570-0220	Salaries and Wages	245,266	302,669	279,806	358,314	358,314	358,314	
10-570-0240	Salaries & Wages - Full Time	10,239	6,000	11,255	6,000	6,000	6,000	
	Wages - Overtime	255,505	308,669	291,061	364,314	364,314	364,314	22.96%
	Sub-Total Salaries & Wages							
	Fringe Benefits							
10-570-0245	Cell Phone Allowance	1,150	1,200	1,200	1,200	1,200	1,200	
10-570-0300	FICA & Medicare Expense	17,493	23,613	22,499	27,870	27,870	27,870	
10-570-0410	Group Insurance	42,537	57,144	52,280	63,765	63,765	63,765	
10-570-0510	LGERS Retirement	26,222	37,534	34,848	47,033	47,033	47,033	
10-570-0520	401K Plan Retirement	7,139	12,347	8,111	14,573	14,573	14,573	
10-570-0700	Unemployment Insurance	-	-	-	-	-	-	
10-570-0800	Workers Compensation	9,924	12,227	9,691	12,227	12,227	12,227	10.50%
	Sub-Total Fringe Benefits	104,464	144,065	128,628	166,668	166,668	166,668	33.46%
	Total Salaries, Wages and Fringe Benefits	359,969	452,734	419,689	530,982	530,982	530,982	
	Operational Expenditures							
10-570-2100	Departmental Supplies	8,019	7,000	10,152	9,000	9,000	9,000	
10-570-2101	Mosquito Control	8,365	10,000	10,447	10,500	10,500	10,500	
10-570-2300	Vehicle Fleet Operations & Maintenance	21,769	22,500	18,437	22,500	22,500	22,500	
10-570-3600	Staff Development	215	500	209	500	500	500	
10-570-3710	Uniforms	2,881	3,720	1,800	3,100	3,100	3,100	
10-570-3720	OSHA Compliance	563	2,000	1,300	2,000	2,000	2,000	
10-570-4110	ADA Compliance Items	-	10,000	8,695	10,000	10,000	10,000	
10-570-4120	Maint. & Repair - Equipment	4,522	7,500	2,599	7,500	7,500	7,500	
10-570-4300	Telephone & Postage	-	-	-	-	-	-	
10-570-4400	Utilities	12,055	7,500	8,387	9,000	9,000	9,000	
10-570-5420	Sodium Light System (Lights)	128,631	130,000	128,940	130,000	130,000	130,000	
10-570-6101	Contracted Services	10,051	45,000	42,081	40,000	40,000	40,000	
10-570-6102	Contracted Services-Mowing	277,672	267,707	237,961	267,707	267,707	267,707	32.25%
	Sub-Total Operational Expenditures	474,732	513,427	471,008	511,807	511,807	511,807	
10-570-5410	Capital Outlay	58,184	819,000	525,000	544,000	544,000	544,000	34.28%
10-570-9672	Transfer to Capital Reserve	-	-	-	-	-	-	
	Department Total (10-570)	892,885	1,785,161	1,415,697	1,586,789	1,586,789	1,586,789	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	Based on review of Current year and prior year expenditures	Total=	\$9,000
2101	<u>Mosquito Control</u>		
	Based on Estimated cost for Current year.	Total=	\$10,500
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Cost of fuel, oil and other vehicle maintenance expenses	Total=	\$22,500
3600	<u>Staff Development</u>		
	Stay Current with the Changes in environmental Changes, technology, regulations, and Vehicle safety. Also includes additional pesticide training.	Total=	\$500
3710	<u>Uniforms</u>		
	Estimate per past experience for 5 department personnel @ \$620.00 each	Total=	\$3,100
3720	<u>OSHA Compliance</u>		
	Items needed during the year for safety issues such as training videos, rain gear, safety vests, PPE	Total=	\$2,000
4110	<u>ADA Compliance Regulations</u>		
	This line item is for ADA Compliance items to include survey and repairs items as required.	Total=	\$10,000
4120	<u>Maintenance & Repair - Equipment</u>		
	Based on review of Current year invoicing.	Total=	\$7,500
4300	<u>Telephone & Postage</u>		
	Based on review of Current year invoicing	Total=	\$0
4400	<u>Utilities</u>		
	Based on review of Current year activity.	Total=	\$9,000
5420	<u>Sodium Light System</u>		
	Street Lights for the Total Town. Based on review of Brunswick Electric Billings	Total=	\$130,000
6101	<u>Contract Services - Other</u>		
	Christmas Tree Light Installation and Removal		
	Mulch and Other Landscaping		
	Hazardous Tree and Limb Removal		
		Total=	\$40,000
6102	<u>Contracted Services / Mowing</u>		
	GreenMan Mowing Contract - (Town Buildings and Parks Mowing)		
	GreenMan Mowing Contract - (Right of Way Mowing)		
		Total=	\$267,707
		Sub-Total	\$511,807
5410	<u>Capital Outlay</u>		
	SE 9th Crossover	\$	450,000
	Utility Trailer 6' X 15"	\$	5,000
	Ford F-150 Pickup Truck	\$	44,000
	Mobi Mata	\$	25,000
	John Deere Gator or equal	\$	20,000
		Sub- Total	\$544,000
		Total	\$1,055,807

TOWN OF OAK ISLAND
BUDGET SUMMARY - PUBLIC WORKS - OPERATIONS (10-570)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 319,904	\$ 8,637	\$ 27,973	\$ 1,800	\$ 358,314	\$ 63,765
Overtime - Unscheduled									
				\$ 4,000				\$ 6,000	
Total Salaries & Wages									
				\$ 323,904	\$ 8,637	\$ 27,973	\$ 1,800	\$ 364,314	
Fringe Benefit Costs									
Cell Phone Allowance			\$600	1,200				\$ 1,200	
Group Insurance				26,850				\$ 63,765	
FICA & Medicare (7.65%)			7.65%	23,613				\$ 27,870	
Unemployment Insurance			\$217	-				\$ -	
LGERS Retirement			12.91%	37,534				\$ 47,033	
401K Plan Retirement			4.00%	12,347				\$ 14,573	
Workers Compensation				9,131				\$ 12,227	
Total Fringe Benefit Costs				\$ 110,675	\$ -	\$ -	\$ -	\$ 166,668	
Total Salaries and Fringe Benefit Costs									
				\$ 434,579	\$ 8,637	\$ 27,973	\$ 1,800	\$ 530,982	

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>Recommended</u>		<u>Approved</u>		<u>POSITIONS</u>
		<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	\$ 464,031	\$ 516,494	\$ 538,721	\$ 538,721	4.30%	<u>Full time</u> Parks & Recreation Director 1
Operating Expenses	\$ 245,934	\$ 291,180	\$ 410,250	\$ 410,250	40.89%	Rec. Program Supervisor 2
Sub-Total	\$ 709,965	\$ 807,674	\$ 948,971	\$ 948,971	17.49%	Rec. Center Coordinator 1
						Rec. Center Assistant 1
						Sub-Total Full Time 5
<u>Other</u>						
Capital Outlay-Equipment	\$ 60,730	\$ 289,600	\$ 38,000	\$ 38,000	-86.88%	<u>Part Time</u>
Transfers to Reserve	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	100.00%	Permanent Part Time 3
Sub-Total	\$ 60,730	\$ 439,600	\$ 188,000	\$ 188,000	-57.23%	Permanent Part Time (NEW) 1
						Seasonal Part Time 5
						Sub-Total Part Time 9
TOTAL	\$ 770,695	\$ 1,247,274	\$ 1,136,971	\$ 1,136,971	-8.84%	TOTAL 14

FULL-TIME 5 PART-TIME 9 TOTAL 14

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
10-620-0220	Salaries & Wages - Full Time	261,616	280,193	275,780	292,378	292,378	292,378	
10-620-0221	Wages - Part Time	44,965	67,392	60,660	67,872	67,872	67,872	
	Sub-Total Salaries & Wages	306,581	347,585	336,440	360,250	360,250	360,250	31.69%
Fringe Benefits								
10-620-0245	Cell Phone Allowance	2,300	3,000	1,800	3,000	3,000	3,000	
10-620-0300	FICA & Medicare Expense	22,984	26,590	24,616	27,559	27,559	27,559	
10-620-0410	Group Insurance	42,542	41,948	42,128	41,799	41,799	41,799	
10-620-0510	LGERS Retirement	29,479	39,815	31,426	44,308	44,308	44,308	
10-620-0520	401K Plan Retirement	10,385	11,208	10,560	11,695	11,695	11,695	
10-620-0700	Unemployment Insurance	0	0	0	-	-	-	
10-620-0800	Workers Compensation	8,103	7,520	9,430	7,520	7,520	7,520	
10-620-0500	Retiree Insurance (OPEB)	41,657	38,828	42,668	42,590	42,590	42,590	
	Sub-Total Fringe Benefits	157,450	168,909	162,628	178,471	178,471	178,471	15.70%
	Total Salaries, Wages & Fringe Benefits	464,031	516,494	499,068	538,721	538,721	538,721	47.38%
Operational Expenditures								
0-620-2100	Departmental Supplies	3,996	7,000	5,680	7,000	7,000	7,000	
0-620-2101	Weight Room Expenses	2,383	5,000	2,744	5,000	5,000	5,000	
10-620-2103	Merchandising	2,082	3,500	4,595	3,500	3,500	3,500	
10-620-2300	Vehicle Fleet Operation & Maintenance	6,213	6,500	2,976	5,500	5,500	5,500	
10-620-2400	Activities and Programs	48,907	46,000	57,204	52,500	52,500	52,500	
10-620-2401	Concert Series Expenditures	31,235	30,000	30,250	35,000	35,000	35,000	
10-620-2500	Cleaning Supplies	657	2,500	2,748	2,500	2,500	2,500	
10-620-3200	Advertising	740	750	929	1,000	1,000	1,000	
10-620-3300	Dues & Subscriptions	326	850	520	500	500	500	
10-620-3600	Staff Development	739	2,000	1,309	2,000	2,000	2,000	
10-620-3710	Uniforms	758	2,000	1,640	2,000	2,000	2,000	
10-620-4109	Repairs & Maintenance - Rec Center	9,246	10,000	9,448	15,000	15,000	15,000	
10-620-4120	Repairs & Maintenance of Equipment	878	3,000	460	3,000	3,000	3,000	
10-620-4306	Telephone	4,054	3,500	2,924	3,500	3,500	3,500	
10-620-4307	Internet Access	3,202	3,200	2,943	3,250	3,250	3,250	
10-620-4400	Utilities	47,614	50,000	48,628	52,500	52,500	52,500	
10-620-5401	Middleton Park	41,904	65,000	62,799	75,000	75,000	75,000	
10-620-6100	Contracted Services	39,064	39,000	36,947	139,500	139,500	139,500	
10-620-6600	Credit Card Fees	1,486	1,380	2,052	2,000	2,000	2,000	
10-620-7420	Veterans Park Memorial Bricks	449	10,000	18,316	-	-	-	
	Total Operational Expenditures	245,934	291,180	295,110	410,250	410,250	410,250	36.08%

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
	Capital Outlay							
10-620-5420	Capital Outlay - Equipment	60,730	289,600	90,768	38,000	38,000	38,000	
	Total Capital Outlay	60,730	289,600	90,768	38,000	38,000	38,000	3.34%
10-620-9672	Transfer to Capital Reserve	-	150,000	150,000	150,000	150,000	150,000	13.19%
	Department Total (10-620)	770,695	1,247,274	1,034,947	1,136,971	1,136,971	1,136,971	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	Restroom supplies and products for all facilities, paper, copy paper, ink cartridges, printer cartridges, office supplies	Total=	\$ 7,000
2101	<u>Weight Room Expense</u>		
	Quarterly maintenance service to all equipment, replacement pads and weights, disinfecting wipes, fitness equipment parts.	Total=	\$ 5,000
2103	<u>Merchandising</u>		
	Town shirts and other merchandise for resale for profit.	Total=	\$ 3,500
2300	<u>Vehicle Fleet Operations and Maintenance</u>		
	Based on Current year expenditures for gasoline, tires and repairs	Total=	\$ 5,500
2400	<u>Activities and Programs</u>		
	Athletic programs, fitness programs, festivals, special events, camps, wellness programs, trips and community activities	Total=	\$ 52,500
2401	<u>Concert Series Expenditures</u>		
	Expenditures anticipated for bands and Expense of summer concert series	Total=	\$ 35,000
2500	<u>Cleaning Supplies</u>		
	Cleaning supplies for all facilities, based on review of Current year expenditures and costs to continue to sanitize	Total=	\$ 2,500
3200	<u>Advertising</u>		
	Publications, Advertising through various media for programs, facilities, events, new radio adds	Total=	\$ 1,000
3300	<u>Dues and Subscriptions</u>		
	Memberships in NRPA and NCRPA - state and national association	Total=	\$ 500
3600	<u>Staff Development</u>		
	Training and conferences to maintain certifications for staff. Recertifications for fitness certifications and splashpad continuing education, First Aid/CPR	Total=	\$ 2,000
3710	<u>Uniforms</u>		
	Shirts for both full time and part time staff to wear during recreation Department events	Total=	\$ 2,000
4109	<u>Maintenance & Repairs - Facilities</u>		
	Repairs of Buildings and Grounds: All repair Expenses for Recreation Center, Middleton Park and chemicals for Splash Pad. Chlorine cost continues to rise along with field maintenance items.	Total=	\$ 15,000
4120	<u>Maintenance & Repairs - Equipment</u>		
	Computers, digital sign, office equipment	Total=	\$ 3,000
4306	<u>Telephone & Postage</u>		
	Recreation Center, Athletics Office and Nature Center	Total=	\$ 3,500
4307	<u>Internet Access</u>		
	Recreation Center, Teen Center, and Athletics Office	Total=	\$ 3,250
4400	<u>Utilities</u>		
	Based on review of Current year utility bills from Brunswick Electric	Total=	\$ 52,500
5401	<u>Middleton Park</u>		
	Bathroom (Softball -Skate Park)	Total=	\$ 75,000
6100	<u>Contracted Services</u>		
	This line item is for contracted instructors such as exercise, and sports official, copier lease, and special event contractors. Exercise instructors are paid a percentage from revenue collect from classes. As class participant Numbers increase, so does the contractor compensation. Also includes yearly recreation software fees and building maintenance contracts: copies, fire, floor stripping.		
	Architect and Engineering of Recreational Structure(s)		39,500
			100,000
			139,500
		Total=	\$ 139,500
6600	<u>Credit Card Fees</u>		
	This is based on review of the current year credit card fees	Total=	\$ 2,000
		Sub-Total	\$ 410,250

BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
 LINE ITEM FUNDING PROPOSAL
 FY 2023 - 2024

5420	<u>Capital Outlay - Equipment</u>		
	Star Trac Pro Bike	5,500	
	(2) Life Fitness Treadmills	11,000	
	Commercial Smith Machine	6,000	
	Low Back Extension	5,500	
	Abdominal Crunch	3,000	
	Leg/Hamstring	3,000	
	(6) Swifty (Single seat)	4,000	
		<u>38,000</u>	
		Total=	\$ 38,000
7110	<u>Debt Service - Principal and Interest</u>		
	Principle Payments on the New and / Or Renovated Rec Center		
	Interest Payments on the New and / Or Renovated Rec Center		
		Total=	\$0
9672	<u>Transfer to Capital Reserve</u>		
	Transfer for New Or Renovated Facility (Recreation Facility) Same funding over 3 year period	Total=	\$ 150,000
		Total=	\$ -
		Total	<u>\$ 598,250</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - RECREATION DEPARTMENT (10-620)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	Last Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 272,124	\$ 7,347	\$ 11,782	\$ 1,125	\$ 292,378	\$ 41,799
Part Time - Permanent									
Sub-Total Wages - Part Time Permanent									
				\$ 50,400	\$ -	\$ -	\$ 432	\$ 50,832	
Part Time - Seasonal									
Sub-Total Wages - Part Time Temporary									
				\$ 17,040	\$ -	\$ -	\$ -	\$ 17,040	
Sub-Total Part Time Permanent & Temporary									
				\$ 67,440	\$ -	\$ -	\$ -	\$ 67,872	
Total Salaries & Wages									
				\$ 339,564	\$ 7,347	\$ 11,782	\$ 1,125	\$ 360,250	
Total Fringe Benefit Costs									
Cell Phone Allowance				\$ 2,400				\$ 3,000	
Group Insurance				\$ 41,948				\$ 41,799	
FICA & Medicare				\$ 26,590				\$ 27,559	
Unemployment Insurance	7.65%			\$ -				\$ -	
LGERS Retirement	\$118			\$ 39,815				\$ 44,308	
401K Plan Retirement	12.91%			\$ 11,208				\$ 11,695	
Workers Compensation	4.00%			\$ 8,089				\$ 7,520	
Retiree Insurance				\$ 38,828				\$ 42,590	
Total Fringe Benefit Costs				\$ 168,878	\$ -	\$ -	\$ -	\$ 178,471	
Total Salaries, Wages and Fringe Benefits									
				\$ 508,442	\$ 7,347	\$ 11,782	\$ 1,125	\$ 538,721	

TOWN OF OAK ISLAND
BUDGET SUMMARY - COMMUNITY CENTER (10-621)
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions</u>
		<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	102,541	132,748	116,476	116,476	-12.26%	Full Time
Operating Expenses	14,590	17,850	16,850	16,850	-5.60%	Community Resource Assistant
Sub-Total	117,130	150,598	133,326	133,326	-17.86%	Sub-Total Full Time
<u>Other</u>						Permanent Part Time
Capital Outlay	0	36,051	52,000	52,000	100.00%	Community Resource Assistant
Sub-Total	0	36,051	52,000	52,000	100.00%	Sub-Total Part Time
TOTAL	117,130	186,649	185,326	185,326	-0.71%	TOTAL

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

FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
10-621-0220	Salaries & Wages - Full Time	63,142	79,743	79,674	78,093	78,093	78,093	
10-621-0230	Wages - Part Time	7,269	13,520	12,380	7,108	7,108	7,108	
	Sub-Total Salaries & Wages	70,410	93,263	92,053	85,201	85,201	85,201	45.97%
Fringe Benefits								
10-621-0245	Cell Phone Allowance	150	600	300	1,200	1,200	1,200	
10-621-0300	FICA & Medicare	5,269	7,135	5,657	6,518	6,518	6,518	
10-621-0410	Group Insurance	14,631	16,577	11,979	8,066	8,066	8,066	
10-621-0510	LGERS Retirement	7,090	9,697	7,249	10,082	10,082	10,082	
10-621-0520	401K Plan Retirement	3,032	3,190	2,210	3,124	3,124	3,124	
10-621-0700	Unemployment Insurance	-	-	-	-	-	-	
10-621-0800	Workers Compensation	1,959	2,286	2,126	2,286	2,286	2,286	
	Sub-Total Fringe Benefits	32,130	39,485	29,521	31,275	31,275	31,275	16.88%
	Total Salaries, Wages & Fringe Benefits	102,541	132,748	121,574	116,476	116,476	116,476	62.85%
Operational Expenditures								
10-621-2101	Departmental Supplies	940	2,500	1,896	2,500	2,500	2,500	
10-621-2300	Vehicle Repairs & Supplies	4,541	3,500	2,522	3,500	3,500	3,500	
10-621-2400	Activities & Programs	4,954	6,500	4,310	5,500	5,500	5,500	
10-621-4120	Maint. & Repair Equipment	337	1,000	-	1,000	1,000	1,000	
10-621-4300	Telephone	190	350	-	350	350	350	
10-621-6100	Contracted Services	3,627	4,000	4,148	4,000	4,000	4,000	
	Sub-Total Operational Expenditures	14,590	17,850	12,875	16,850	16,850	16,850	9.09%
Capital Outlay								
10-621-5401	Capital Outlay -Equipment	0	36,051	6,215	52,000	52,000	52,000	28.06%
	Department Total (10-621)	117,130	186,649	134,450	185,326	185,326	185,326	100.00%

TOWN OF OAK ISLAND
LINE ITEM FUNDING PROPOSAL COMMUNITY CENTER (10-621)
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	This line item is used to purchase items necessary in the daily operation of the Department. This includes office supplies, cleaning supplies, paper products and other supplies as needed.		
		Total=	\$2,500
2300	<u>Vehicle Fleet Operation and Maintenance</u>		
	This line item is used for the purchase of gasoline, tires, parts, lubricants and fluids to maintain and repair the Departments fleet of vehicles. The Department vehicle fleet includes (1) multi purpose resource vehicle & one passenger vehicle		
		Total=	\$3,500
2400	<u>Activities & Programs</u>		
	Provide activities both in-house and for excursions for seniors	Total=	\$5,500
4120	<u>Maint. & Repair Equipment</u>		
	This line item is used for the maintenance and repair of all equipment used by the Department	Total=	\$1,000
4300	<u>Telephone & Postage</u>		
	This line item is used for Telephone service and postage and shipping Expenses.	Total=	\$350
6100	<u>Contracted Services</u>		
	Janitorial Services		
	Stripping and waxing floors (2) times	Total=	\$4,000
		Sub-Total	\$16,850
5401	<u>Capital Outlay -Equipment</u>		
	Mini-Bus (14 Passanger)		
		52,000	
		Total=	\$52,000
		Total	<u>\$68,850</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - COMMUNITY CENTER (10-621)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Wages- Full Time									
				\$ 68,182	\$ 1,841	\$ 7,619	\$ 450	\$ 78,093	\$ 8,066
Part Time									
				\$ 7,000	\$ -	\$ -	\$ 108	\$ 7,108	\$ -
Sub-Total Wages - Part Time									
				\$ 75,182	\$ 1,841	\$ 7,619	\$ 558	\$ 85,201	\$ 8,066
Total Wages									
Fringe Benefit Costs									
Cell Phone Allowance				\$ 600				\$ 1,200	
Group Insurance				\$ 16,577				\$ 8,066	
ICA & Medicare				\$ 7,135				\$ 6,518	
Unemployment Insurance		7.65%		\$ -				\$ -	
LGERS Retirement		\$117.50		\$ 9,697				\$ 10,082	
401K Plan Retirement		12.91%		\$ 3,190				\$ 3,124	
Workers Compensation		4.00%		\$ -				\$ 2,286	
Total Fringe Benefit Cost				\$ 37,199	\$ -	\$ -	\$ -	\$ 31,275	
Total Wages and Fringe Benefit Costs									
				\$ 112,381	\$ 1,841	\$ 7,619	\$ 558	\$ 116,476	

TOWN OF OAK ISLAND
BUDGETED REVENUES ACCOMMODATIONS TAX FUND (45)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept Request FY 22 - 23	Manager Recommends	Council Approved
45-300-5700	Accommodations Tax Receipts (3%)	2,795,861	2,500,000	2,839,907	2,550,000	2,550,000	2,550,000
45-300-6150	Penalties	472	0	200	0	0	0
45-300-9800	Appropriated Fund Balance	0	0	0	0	0	0
Total Accommodations Tax Fund (45)		2,796,333	2,500,000	2,840,107	2,550,000	2,550,000	2,550,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Expenditures</u>	FY 21 - 22 <u>Actual</u>	<u>Recommended</u>			<u>Approved</u>	
		FY 22 - 23 <u>Budget</u>	FY 23 - 24 <u>Budget</u>	<u>Change</u> %	FY 23 - 24 <u>Budget</u>	<u>Change</u> %
Salaries / Benefits	27,515	167,229	99,410	-40.55%	99,410	-40.55%
Operating Expenses	140,423	378,580	265,820	-29.78%	265,820	-29.78%
Sub-Total	167,939	545,809	365,230	-33.08%	365,230	-33.08%
<u>Other</u>						
Transfers	2,028,627	1,954,191	2,184,770	11.80%	2,184,770	11.80%
Sub-Total	2,028,627	1,954,191	2,184,770		2,184,770	
TOTAL	2,196,566	2,500,000	2,550,000	2.00%	2,550,000	2.00%

Part Time 18 Total 18

<u>Positions</u> <u>Part Time</u>	
Beach Ambassador	1
Beach Services	16
Drone Pilot (Vacant)	1
<u>TOTAL</u>	<u>18</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept Request FY 23 - 24	Manager Recommends	Council Approved	%
Wages & Salaries								
45-745-0230	Salaries & Wages- Part Time	25,458	154,983	50,277	91,983	91,983	91,983	
45-745-0300	FICA & Medicare Expense	2,058	11,856	3,846	7,037	7,037	7,037	
45-745-0800	Workers Compensation		390	390	390	390	390	
	Sub-Total Wages & Benfits	27,515	167,229	54,513	99,410	99,410	99,410	3.90%
Departmental Supplies								
45-745-2102	Citizens Patrol Supplies	1,956	5,000	3,090	5,000	5,000	5,000	
45-745-4111	Access Parking Lot Maintenance	50,739	125,000	59,646	0	0	0	
45-745-4115	Tourism & Marketing Development	0	20,000	2,719	20,000	20,000	20,000	
45-745-4140	Repairs - Bulkheading	13,132	200,000	22,152	200,000	200,000	200,000	
45-745-4400	Utilities	2,081	3,500	2,694	3,200	3,200	3,200	
45-745-5420	Capital Outlay	46,868		0	0	0	0	
45-745-6100	Contracted Services	25,647	25,080	27,219	37,620	37,620	37,620	
	Total Departmental Supplies	140,423	378,580	117,519	265,820	265,820	265,820	10.42%
Transfers								
45-745-9650	Transfer to Beach Sand Fund	2,028,627	1,954,191	2,000,000	2,184,770	2,184,770	2,184,770	
	Total Transfers	2,028,627	1,954,191	2,000,000	2,184,770	2,184,770	2,184,770	85.68%
	Department Total (45-745)	2,196,566	2,500,000	2,172,032	2,550,000	2,550,000	2,550,000	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2102	<u>Beach Services</u> Cost of citizens patrol excluding salaries. (Fuel \$1,500, vehicle repairs \$1,000, Uniforms \$500. and first aid and training \$250.) and other operational cost.	\$ 5,000	Total=	\$5,000
4115	<u>Tourism & Marketing Development</u> Based on planned tourism initiative for the upcoming year	\$ 20,000	Total=	\$20,000
4140	<u>Bulkheading and Maintenance of Beach & Waterway Accesses</u> Repairs work will need to be performed this year due to conditions of bulkheads and steps.	\$ 200,000	Total=	\$200,000
4400	<u>Utilities</u> Based on prior year and anticipated costs for the upcoming year		Total=	\$3,200
6100	<u>Contracted Services</u> UTV Rental for Beach Services (4 @ \$700/month for 6 months) All Port A Johns, Barbee, West End and Kings Lynn	\$ 16,800 \$ 20,820	Total=	\$37,620
	Transfers		Subtotal=	\$265,820
9610	<u>Transfer to Beach Sand Fund</u> Transfer funds to pay for Engineering Costs for Beach Nourishment		Total=	\$2,184,770
			Total	<u>\$2,450,590</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - ACCOMMODATIONS TAX FUND (45-745)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Christmas Check	Requested Salary	Approved Salary
Part Time Wages							
Total Part time Wages				\$ 98,000	\$ 108	\$ 91,983	\$ 91,983
Fringe Benefit Costs							
FICA & Medicare		7.65%		793		7,037	7,037
Workers Compensation				-		390	390
Total Fringe Benefit Costs				793		7,037	7,037
Total Part Time Wages & Fringe Benefits				\$ 98,793	\$ 108	\$ 99,020	\$ 99,020

TOWN OF OAK ISLAND
BUDGET REVENUES BEACH TAX FUND (46)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommends	Council Approved
300-8956	Accommodations Tax Receipts (2%)	1,863,907	1,500,000	1,880,565	1,530,000	1,530,000	1,530,000
Total Accommodations Tax Fund		1,863,907	1,500,000	1,880,565	1,530,000	1,530,000	1,530,000

TOWN OF OAK ISLAND
BEACH TAX FUND (46-746)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Expenditures</u>	FY 21 - 22 <u>Actual</u>	<u>Recommended</u>		<u>Approved</u>	
		FY 22 - 23 <u>Budget</u>	FY 23 - 24 <u>Budget</u>	FY 23 - 24 <u>Budget</u>	% <u>Change</u>
Operating Expenses	4,152	300,000	300,000	300,000	0.00%
Transfers	1,538,000	1,200,000	1,230,000	1,230,000	-2.44%
TOTAL	1,542,152	1,500,000	1,530,000	1,530,000	2.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH TAX FUND (46-746)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23 - 24	Manager Recommends	Council Approved
Departmental Expenditures							
46-746-4141	Dune Maintenance	4,152	300,000	300	300,000	300,000	300,000
46-746-4142	Hurricane Ian Post Storm Survey	-	-	33,986	-	-	-
	Sub-Total Departmental Expenditures	4,152	300,000	34,286	300,000	300,000	300,000
Transfers							
46-746-9672	Transfer to Beach Nourishment	1,538,000	1,200,000	1,200,000	1,230,000	1,230,000	1,230,000
	Departmental Total (46-746)	1,542,152	1,500,000	1,234,286	1,530,000	1,530,000	1,530,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH TAX FUND (46-746)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

4141	<u>Dune Maintenance</u>		
	Based on Planned maintenance to dunes during upcoming season	Total=	\$300,000
9672	<u>Transfer to Beach Nourishment</u>		
	Transfer of funds for future beach nourishment projects	Total=	\$1,230,000
		Total	<u>\$1,530,000</u>

TOWN OF OAK ISLAND
BUDGET REVENUES - BEACH RENOURISHMENT (47)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept Request FY 23 - 24	Manager Recommends	Council Approved
47-300-1100	Ad Valorem Tax - CY	1,675,242	1,715,466	1,752,655	1,929,794	1,929,794	1,929,794
47-300-1201	Ad Valorem Tax - PY	4,176	2,500	3,900	2,500	2,500	2,500
47-300-4231	Parking / Dune Citations	30	1,000	0	1,000	1,000	1,000
	Total Ad Valorem Taxes	1,679,447	1,718,966	1,756,555	1,933,294	1,933,294	1,933,294
Grant and Bond Funding							
47-300-8800	Coastal Damage Mitigation Grant	0	0	241,250	0	0	0
47-300-8900	Special Obligation Bonds - 2021A	0	0	0	0	0	0
47-300-8901	Beach Nourishment Grants - NCDEQ	1,008,177	336,059	336,059	0	0	0
47-300-8903	Large Sediment Sampling Grant		12,296	12,296	0	0	0
47-300-8904	Special Obligations Bonds - 2021B	10,055,728	10,061,294	0	0	0	0
47-300-8905	NCDENR Allocation	0	5,000,000	20,000,000	0	0	0
	Total Grant and Bond Funding	11,063,905	15,409,649	20,589,605	0	0	0
47-300-9500	Interest Income	2,110	0	17,500	18,000	18,000	18,000
Transfers							
47-300-9710	Transfer from Accommodations Tax Fund (3%)	2,028,627	1,954,191	2,000,000	2,184,770	2,184,770	2,184,770
47-300-9750	Transfer from Beach Tax Fund (2%)	1,538,000	1,200,000	1,200,000	1,230,000	1,230,000	1,230,000
	Total Transfers	3,566,627	3,154,191	3,200,000	3,414,770	3,414,770	3,414,770
47-300-9800	Appropriated Fund Balance	0	175,000		0	0	0
	Total Beach Renourishment	16,312,089	20,457,806	25,563,660	5,366,065	5,366,065	5,366,065

TOWN OF OAK ISLAND
BEACH NOURISHMENT (47-746)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>Requested</u>			<u>Approved</u>		
		<u>FY 22 - 23</u> <u>Budget</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Operating Expenses	32,751,231	15,998,590	1,971,114	-87.68%	1,971,114	-87.68%	
Reserves	0	4,459,216	3,394,951	0.00%	3,394,951	0.00%	
TOTAL	32,751,231	20,457,806	5,366,065	-73.77%	5,366,065	-73.77%	

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH NOURISHMENT FUND (47-746)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept Request FY 23 - 24	Manager Recommends	Council Approved
Departmental Expenditures							
47-746-3100	Legal and Court Costs	15,784		130			
47-746-5401	Engineering - OKI Sand Management Plan	332,988	500,000	143,540	1,000,000	1,000,000	1,000,000
47-746-5402	Engineering - Phase One	87,508					
47-746-5403	Engineering - Phase Two	365,824		116,988			
47-746-5405	Lockwood Folly Inlet Dredging	134,194	275,000	175,000	175,000	175,000	175,000
47-746-5407	Phase One Sand Project	3,227,854					
47-746-5408	Phase Two Sand Project	10,055,728	5,000,000	7,821,243			
47-746-5420	Federal Beach Project				500,000	500,000	500,000
47-746-6100	Contract Services	222,630	112,296	95,285	100,000	100,000	100,000
47-746-6600	Bank Analysis Charge	1,035					
47-746-7110	SOB Bond Principal	18,090,284	10,061,294	10,061,294			
47-746-7120	Bond Interest	217,401	50,000	196,114	196,114	196,114	196,114
	Sub-Total Departmental Expenditures	32,751,231	15,998,590	18,609,594	1,971,114	1,971,114	1,971,114
Reserves							
47-746-9700	Reserve for Beach Nourishment		4,459,216	4,529,216	3,394,951	3,394,951	3,394,951
	Departmental Total (47-746)	32,751,231	20,457,806	23,138,810	5,366,065	5,366,065	5,366,065

TOWN OF OAK ISLAND
BUDGET SUMMARY - BEACH NOURISHMENT FUND (47-746)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

5401	<u>Project Engineering - Year three of three year contract</u> Oak Island Beach Management Plan (3rd Stage)	Total=	<u>\$1,000,000</u>
5405	<u>Lockwood Folley Dredging</u> This represents the Town portion of the annual maintenance of Lockwood Folley. This is a shared cost between the Federal Government, State, County and Local governments	Total=	<u>\$175,000</u>
5420	<u>Federal Beach Project</u> Engineering Study to possibly become a federal beach	Total=	<u>\$500,000</u>
6100	<u>Contract Services</u> Moffatt & Nichol annual contract for observation of beach sand conditions	Total=	<u>\$100,000</u>
6100	<u>Special Obligation Bond Interest</u> Payment of Bond Interest to PNC for Special Obligation Bonds	Total=	<u>\$196,114</u>
	<u>Special Obligation Bond Principal</u> Payment of Special Obligation Bond Principal to PNC	Total=	<u>\$0</u>
		Sub - Total	<u>\$1,971,114</u>
9672	<u>Reserve for Beach Nourishment</u> Begin to reserve funds for future beach nourishment projects	Total=	<u>\$3,394,951</u>
		Total	<u><u>\$5,366,065</u></u>
		Summary	<u>\$5,366,065</u>

TOWN OF OAK ISLAND
BUDGET REVENUE PAID PARKING FUND (50)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept Request FY 23 - 24	Manager Recommends	Council Approved
	Revenue						
50-300-4710	Parking Revenue	0	0	324,402	700,000	700,000	700,000
50-300-4720	Parking Violations		0	16,590	30,000	30,000	30,000
Total Paid Parking Fund (50)		0	0	340,992	730,000	730,000	730,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - PAID PARKING FUND (50-700)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23- 24	Manager Recommends	Council Approved
50-700-4111	Maintenance of Paid Parking Areas	-	-	-	-	-	-
50-700-9800	Appropriated Fund Balance	-	-	340,992	730,000	730,000	730,000
Department Total (51)		-	-	340,992	730,000	730,000	730,000

TOWN OF OAK ISLAND
BUDGET REVENUE ARP FUND (51)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept Request FY 23 - 24	Manager Recommends	Council Approved
	Revenue						
51-300-3830	ARP Funding Received	1,336,298		1,336,298	0	0	0
51-300-9800	Appropriated Fund Balance		672,894	672,894	610,000	610,000	610,000
	Total ARP Fund (51)	1,336,298	672,894	2,009,192	610,000	610,000	610,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - ARP FUNDING (51-751)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23- 24	Manager Recommendations	Council Approved
51-751-9610	Transfer to General Fund	-	672,894	672,894	-	-	-
51-751-9611	Transfers to Stormwater				610,000	610,000	610,000
Department Total (51)		-	672,894	672,894	610,000	610,000	610,000

TOWN OF OAK ISLAND
BUDGETED REVENUES WATER FUND (30)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	%
	Service Revenue							
30-300-5110	Water Utility Revenue	4,196,556	3,900,000	4,416,949	4,376,000	4,376,000	4,376,000	
30-300-1600	Penalties & Late Fees	40,681	30,000	38,180	30,000	30,000	30,000	
30-300-5120	System Development Fees	201,585	150,000	155,285	150,000	150,000	150,000	
30-300-5130	Water Tap Fees	363,281	250,000	282,885	250,000	250,000	250,000	
30-300-5140	Reconnection Fees	123,860	75,000	110,027	75,000	75,000	75,000	
30-300-5150	Hydrant Connection Fee	1,400	1,000	-	1,000	1,000	1,000	
30-300-8100	Miscellaneous Revenue	14,080		16,959	5,000	5,000	5,000	
30-300-9800	Appropriated Fund Balance	-	205,000		342,408	342,408	342,408	
	Sub-Total Service Income	4,941,443	4,611,000	5,020,285	5,229,408	5,229,408	5,229,408	93.33%
	Tower Leases							
30-300-4730	Tower Lease - US Cellular	20,459	22,425	26,612	27,144	27,144	27,144	
30-300-4731	Tower Lease - AT&T	96,436	98,160	114,156	116,439	116,439	116,439	
30-300-4732	Tower Lease - T Mobile	66,102	57,580	65,973	67,293	67,293	67,293	
30-300-4734	Tower Lease - Verizon	156,400	156,000	159,883	163,080	163,080	163,080	
	Sub-Total Tower Leases	339,397	334,165	366,624	373,956	373,956	373,956	6.67%
	Transfers							
30-300-9742	Transfer from Covid 19 Fund	7,472	-	-	-	-	-	
	Total Water Fund (30)	5,288,312	4,945,165	5,386,909	5,603,364	5,603,364	5,603,364	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	240,902	261,596	280,418	7.19%	280,418	7.19%	Admin Sup Spec II 1
Operating Expenses	1,718,625	1,729,990	2,762,944	59.71%	2,762,944	59.71%	Utility Billing Specialist 1
Sub-Total	1,959,527	1,991,586	3,043,362	52.81%	3,043,362	52.81%	Meter Technician 2
							<u>TOTAL</u> 4
<u>Others</u>							
Transfers	643,800	752,572	0	-100.00%	0	-100.00%	
Capital Outlay	26,740	0	0	#DIV/0!	0	#DIV/0!	
Sub-Total	670,540	752,572	0	-100.00%	0	-100.00%	
TOTAL	2,630,067	2,744,158	3,043,362	10.90%	3,043,362	10.90%	

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 2023 - 2024	Manager Recommendations	Council Approved	%
Salaries & Wages								
30-720-0220	Salaries & Wages - Full Time	164,514	180,568	184,467	194,115	194,115	194,115	
30-720-0240	Wages - Overtime	3,584	-	6,985	-	-	-	
	Sub-Total Salaries & Wages	168,098	180,568	191,452	194,115	194,115	194,115	6.38%
Fringe Benefits								
30-720-0245	Cell Phone Allowance	1,450	1,800	1,800	1,800	1,800	1,800	
30-720-0300	FICA & Medicare Expense	12,499	13,813	14,505	14,850	14,850	14,850	
30-720-0410	Group Insurance	32,259	33,305	35,951	33,897	33,897	33,897	
30-720-0510	LGERS Retirement	18,916	21,957	22,732	25,060	25,060	25,060	
30-720-0520	401K Plan Retirement	5,594	7,223	5,875	7,765	7,765	7,765	
30-720-0700	Unemployment Insurance	-	-	-	-	-	-	
30-720-0800	Workers Compensation	2,085	2,930	2,322	2,930	2,930	2,930	
	Sub-Total Fringe Benefits	72,804	81,028	83,185	86,302	86,302	86,302	2.84%
	Total Salaries, Wages & Fringe Benefits	240,902	261,596	274,637	280,418	280,418	280,418	9.21%
Departmental Expenditures								
30-720-2100	Departmental Supplies	1,705	3,500	1,477	4,000	4,000	4,000	
30-720-2300	Vehicle Fleet Operation & Maintenance	4,361	3,500	2,561	3,600	3,600	3,600	
30-720-3600	Staff Development	-	1,000	360	500	500	500	
30-720-3710	Uniforms	885	1,390	1,485	1,390	1,390	1,390	
30-720-4120	Maint. & Repair - Equipment	-	1,000	-	1,000	1,000	1,000	
30-720-4300	Telephone & Postage	482	1,000	453	1,000	1,000	1,000	
30-720-6100	Contracted Services	65,309	63,600	63,100	96,454	96,454	96,454	
30-720-6510	Cost of County Water	1,645,885	1,650,000	2,300,000	2,650,000	2,650,000	2,650,000	
30-720-6900	Damages for Buried Cable	7,373	5,000	308	5,000	5,000	5,000	
	Total Departmental Expenditures	1,725,998	1,729,990	2,369,744	2,762,944	2,762,944	2,762,944	90.79%
30-720-7400	Capital Outlay	26,740	-	-	-	-	-	0.00%
Transfers								
30-720-9631	Transfer to Wastewater	450,000	450,000	450,000	-	-	-	
30-720-9672	Transfer to Capital Reserve	193,800	302,572	171,778	-	-	-	
	Total Transfers	643,800	752,572	621,778	-	-	-	0.00%
Transfers are reflected in 31-814 FY 23-24								
	Department Total (30-720)	2,637,440	2,744,158	3,266,159	3,043,362	3,043,362	3,043,362	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>		
	Budget Request based on historical costs for office supplies including paper, water bills, and printer cartridges.	Total=	\$4,000
2300	<u>Vehicle Supplies and Repairs</u>		
	Fuel, Oil, etc and minor repairs	Total=	\$3,600
3600	<u>Staff Development</u>		
	Travel and training for customer service representatives to keep up to date on billing software, hand-held meters software and to attend customer service training courses.	Total=	\$500
3710	<u>Uniforms</u>		
	This is to cover the cost of Uniforms for field employees (\$620 x 2) (4 shirts @ \$37.50)	Total=	\$1,390
4120	<u>Maintenance & Repair Equipment</u>		
	Budget Request based on historical repair costs to computer equipment, printers, and hand-helds.	Total=	\$1,000
4300	<u>Telephone & Postage</u>		
	Office Telephone service and postage for additional mailings	Total=	\$1,000
6100	<u>Contracted Services</u>		
	Southdata -Monthly printing and mailing of utility bills (Monthly Avg \$5,100. x 12)	\$ 68,904	
	Tyler Software Utility Billing Annual Fee	\$ 1,200	
	Annual Software Maintenance and Fees for Sensus (Flex Net support)	\$ 26,100	
	Copier Lease	\$ 250	
		Total=	\$96,454
6510	<u>Cost of Wholesale Water from Brunswick County</u>		
	Purchase of water from Brunswick County. For the period July 1, 2023 to June 30, 2024 the rate will be \$5.25/1,000 gallons.	Total=	\$2,650,000
6900	<u>Damages for Buried Cable</u>		
	Cost to repair damaged buried utilities	5000 Total=	\$5,000
		Sub-Total	\$2,762,944
5400	<u>Capital Outlay</u>		
		Total=	\$0
		Total	<u>\$2,762,944</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - UTILITIES GENERAL SERVICES (30-720)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Full Time Employee									
Total Salaries & Wages				\$ 176,134	\$ 4,756	\$ 12,325	\$ 900	\$ 194,115	\$ 33,897
Fringe Benefit Costs									
Cell Phone Allowance				\$ 1,800				\$ 1,800	
FICA & Medicare		7.65%		\$ 12,512				\$ 14,850	
Group Insurance				\$ 27,701				\$ 33,897	
Unemployment Insurance		\$117.50		\$ 470				\$ -	
Workers Compensation				\$ 351				\$ 2,930	
LGERS Retirement		12.91%		\$ 16,640				\$ 25,060	
401K Plan Retirement		4.00%		\$ 6,506				\$ 7,765	
Total Fringe Benefit Costs				\$ 65,980	\$ -	\$ -	\$ -	\$ 86,302	
Total Wages, Salaries & Fringe Benefits				\$ 242,114	\$ 4,756	\$ 12,325	\$ 900	\$ 280,418	

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PERSONNEL	$\frac{\text{FULL-TIME}}{9}$	$\frac{\text{PART-TIME}}{0}$	$\frac{\text{TOTAL}}{9}$
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TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 2023 - 2024	Manager Recommendations	Council Approved	%
Salaries & Wages								
30-814-0220	Salaries & Wages - Full Time	412,123	478,102	446,402	482,465	482,465	482,465	
30-814-0240	Overtime - Scheduled	57,335	40,000	63,803	40,000	40,000	40,000	
30-814-0241	Overtime - Unscheduled		20,000	0	20,000	20,000	20,000	
	Sub-Total Salaries & Wages	469,458	538,102	510,204	542,465	542,465	542,465	21.19%
Fringe Benefits								
30-814-0245	Cell Phone Allowance	4,000	5,400	3,200	5,400	5,400	5,400	
30-814-0300	FICA & Medicare Expense	35,068	41,165	38,561	41,499	41,499	41,499	
30-814-0410	Group Insurance	71,239	79,844	73,092	79,469	79,469	79,469	
30-814-0510	LGRS Retirement	53,250	65,433	60,663	70,032	70,032	70,032	
30-814-0520	401K Plan Retirement	16,243	21,524	17,027	21,699	21,699	21,699	
30-814-0700	Unemployment Insurance	0	0	0	0	0	0	
30-814-0800	Workers Compensation	10,644	16,538	16,538	16,538	16,538	16,538	
	Sub-Total Fringe Benefits	190,444	229,904	209,081	234,637	234,637	234,637	9.17%
	Total Salaries, Wages & Fringe Benefits	659,902	768,006	719,285	777,102	777,102	777,102	
Departmental Expenditures								
30-814-2100	Departmental Supplies	1,036	2,500	344	2,500	2,500	2,500	
30-814-2101	Tap Installation	306,118	731,133	705,317	550,000	550,000	550,000	
30-814-2300	Vehicle Fleet Operation & Maintenance	34,753	31,500	31,801	31,500	31,500	31,500	
30-814-3100	Professional Services	0	2,500	0	2,500	2,500	2,500	
30-814-3101	Lab Testing	16,965	20,000	18,233	20,000	20,000	20,000	
30-814-3102	Backflow Valve Testing	24,660	28,500	37,520	33,000	33,000	33,000	
30-814-3300	Permits	2,708	3,500	3,959	3,500	3,500	3,500	
30-814-3600	Staff Development	350	5,000	4,405	5,000	5,000	5,000	
30-814-3710	Uniforms	4,804	5,580	5,349	5,580	5,580	5,580	
30-814-3720	OSHA Compliance Items	4,576	5,000	4,123	5,000	5,000	5,000	
30-814-4110	Maint. & Repair - Facilities	270	1,000	436	1,000	1,000	1,000	
30-814-4120	Maint. & Repair Equipment	5,601	8,000	8,837	8,000	8,000	8,000	
30-814-4300	Telephone & Postage	4,103	4,000	3,736	4,000	4,000	4,000	
30-814-4400	Utilities	7,984	6,500	8,719	9,000	9,000	9,000	
30-814-6100	Contracted Services	176,705	238,104	221,109	267,640	267,640	267,640	
	Expendable Equipment	0	0	0	0	0	0	
	Total Departmental Expenditures	590,633	1,092,817	1,053,889	948,220	948,220	948,220	37.04%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 2023 - 2024	Manager Recommendations	Council Approved	%
Capital Outlay								
30-814-5401	Capital Outlay	98,415	214,803	214,803	170,000	170,000	170,000	
30-814-5440	Capital Improvements	181,025	125,381	132,772	69,059	69,059	69,059	
	Sub-Total Capital Outlay	279,439	340,184	347,575	239,059	239,059	239,059	
Transfers								
30-720-9631	Transfer to Wastewater	-	-	-	500,000	500,000	500,000	
30-720-9672	Transfer to Capital Reserve	-	-	-	95,622	95,622	95,622	
	Total Transfers	-	-	-	595,622	595,622	595,622	23.27%
	Department Total (30-814)	1,529,975	2,201,007	2,120,749	2,560,003	2,560,003	2,560,003	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>	Miscellaneous supplies for the offices based on past experience, computers, printers, plus added supplies for maintaining maps, GIS, establishing written specs, procedures and information packages for public information and education. Paper products.	2,500	Total=	\$2,500
2101	<u>Taps/Maintenance Water System</u>	Estimated per past experience plus installation of five (5) valves. Installation or replacement of three (3) hydrants. Installation and replacement of electronic meters and transmitters. continued maintenance on water tower vaults. (SE 56th St)	550,000	Total=	\$550,000
2300	<u>Vehicle Fleet Operation & Maintenance</u>	Fuel, oil, etc. Based on review of current year expenses	31,500	Total=	\$31,500
3100	<u>Professional Services</u>	Estimated funds required for professional assistance in developing resources for Public Utilities and engineering for 59th & 61th streets	2,500	Total=	\$2,500
3101	<u>Professional Services - Lab Testing</u>	For monthly and quarterly State mandated testing for wells and distribution system as well as additional sampling.	20,000	Total=	\$20,000
3102	<u>Backflow Valve Testing</u>	Continued Annual testing of 1,100 backflow valves, town wide number will continue to grow each year	33,000	Total=	\$33,000
3300	<u>Permits</u>	Estimated for professional dues, mandated state certificate renewal, books, subscriptions and other materials.	3,500	Total=	\$3,500
3600	<u>Staff Development</u>	Estimated per past experience plus additional training to maintain State mandated certifications. Required 8 Continuing Education Hours/employee with certifications.	5,000	Total=	\$5,000
3710	<u>Uniforms</u>	For Water Division (9 employees) \$620 per employee for shirts, pants, hats, rain gear.	5,580	Total=	\$5,580
3720	<u>OSHA Compliance Items</u>	Inventory of confined space equipment devices, sensors & other safety Equipment & devices.	5,000	Total=	\$5,000
4110	<u>Maintenance & Repairs - Facilities</u>	Repairs pump house structures and water tanks.	1,000	Total=	\$1,000
4120	<u>Maintenance & Repairs - Equipment</u>	Estimated per past experience to cover repairs and maintenance of handheld motor reading units, electric wands and other Water Department special equipment.	8,000	Total=	\$8,000
4300	<u>Telephone & Postage</u>	Estimated per past experience for educational and annual mailings of CCR reports.	4,000	Total=	\$4,000
4400	<u>Utilities</u>	Based on review of Current year invoices	9,000	Total=	\$9,000
6100	<u>Contracted Services</u>	Contracted amount for water tower maintenance with Southern Corrosion Engineering Services for Required Lead and Copper Report Based on present contracts for maintenance and repairs to other parts of the system which has increased over the year(s)	102,640 50,000 115,000	Total=	\$267,640
9100	<u>Expendable Equipment</u>	Small Value Equipment costing less than \$5,000 with a useful life of more than one year.	0	Total=	\$0
				Sub-Total	\$948,220
5401	<u>Capital Outlay</u>	Purchase of a Service Truck to replace WA-88 Purchase of a Vermeer 500LE to replace a 2010 Vermeer 500LE purchased in 2010	65,000 105,000	Total=	\$170,000
5440	<u>Capital Improvements</u>	Continue Exterior & Interior maintenance of 776 fire hydrants. The Plan is to do 100 in 2023-2024 cost \$24,059 in material and \$45,000 in contract labor cost.	69,059	Total=	\$69,059
				Sub-Total	\$239,059
9631	<u>Transfers</u> <u>Transfer of Funds to Wastewater</u>	Transfer of Funds to Wastewater to supplement operations		Total=	\$500,000
9672	<u>Transfer to Capital Reserve</u>	Funds to be utilized for the purchase of water capital items in future periods.		Total=	\$95,622
				Sub-Total	\$595,622
				Total	\$1,782,901

**TOWN OF OAK ISLAND
BUDGET SUMMARY - WATER MAINTENANCE (30-814)**

PERSONNEL COST DATA

FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 446,892	\$ 12,066	\$ 21,482	\$ 2,025	\$ 482,465	\$ 79,469
Overtime - Scheduled				\$ 20,000				\$ 40,000	
Overtime - Un-Scheduled				\$ -				\$ 20,000	
Total Salaries & Wages				\$ 466,892	\$ 12,066	\$ 21,482	\$ 2,025	\$ 542,465	
Fringe Benefit Costs									
Cell Phone Allowance				\$ 2,400				\$ 5,400	
Group Insurance				\$ 57,360				\$ 79,469	
ICA & Medicare				\$ 30,634				\$ 41,499	
Unemployment Insurance				\$ 1,058				\$ -	
Workers Compensation				\$ 10,565				\$ 16,538	
LGERS Retirement				\$ 36,160				\$ 70,032	
401K Plan Retirement				\$ 16,018				\$ 21,699	
Total Fringe Benefit Costs				\$ 154,195	\$ -	\$ -	\$ -	\$ 234,637	
Total Salaries, Wages & Fringe Benefits									
				\$ 621,087	\$ 12,066	\$ 21,482	\$ 2,025	\$ 777,102	

TOWN OF OAK ISLAND
BUDGETED REVENUES WASTEWATER FUND (31)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 20 - 21	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	%
Services								
31-300-5210	Sewer Utility Income	5,018,196	4,902,948	4,919,908	4,902,948	4,902,948	4,902,948	
31-300-5220	System Development Fees	771,150	500,000	589,479	525,000	525,000	525,000	
31-300-5230	Tap Fees/New Service	457,329	300,000	352,885	325,000	325,000	325,000	
31-300-5250	Sewer Revenue - Caswell Beach	318,637	250,000	307,659	275,000	275,000	275,000	
	Sub-Total Services	6,565,311	5,952,948	6,149,931	6,027,948	6,027,948	6,027,948	40.77%
Other Operating Revenues								
31-300-8945	Sally Dog Park Funding	0	0	0	0	0	0	
	Sub-Total Other Operating Revenues	0	0	0	0	0	0	0.00%
31-300-9500	Interest - Reserve Accounts	5	50	0	50	50	50	0.00%
Transfers								
31-300-8946	Transfer from Water Fund	450,000	450,000	450,000	500,000	500,000	500,000	
31-300-9739	Transfer from SDF Fund	7,008,979	7,047,446	7,017,958	7,047,446	7,047,446	7,047,446	
31-300-9742	Transfer from Covid 19 Fund	7,472		0	0	0	0	
31-300-9765	Transfers from Sewer Assessments	0	837,020	825,405	839,396	839,396	839,396	
31-300-9772	Transfer from Capital Reserve	0		0	368,879	368,879	368,879	
	Sub-Total Transfers	7,466,451	8,334,466	8,293,363	8,755,720	8,755,720	8,755,720	59.23%
31-300-9800	Appropriated Fund Balance	0	0	0	0	0	0	
	Total Wastewater Fund (31)	14,031,767	14,287,464	14,443,294	14,783,718	14,783,718	14,783,718	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	FY 20 - 21 <u>Actual</u>	FY 22 - 23 <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>POSITIONS</u>
			FY 23 - 24 <u>Budget</u>	<u>Change</u> %	FY 23 - 24 <u>Budget</u>	<u>Change</u> %	
Salaries/Benefits	506,800	535,337	544,797	1.77%	544,797	1.77%	Instrumentation/Electrician 1
Operating Expenses	2,391,872	1,182,720	1,133,120	-4.19%	1,133,120	-4.19%	Treatment Plant Operator (ORC) 2
Sub-Total	2,898,672	1,718,057	1,677,917	-2.34%	1,677,917	-2.34%	Treatment Plant Operator 1
							Utility Maint. Worker (BSP) 2
							<u>TOTAL</u> 6
<u>Other</u>							
Capital Outlay	156,579	16,000	175,000	993.75%	175,000	993.75%	
Sewer Treatment	2,807,759	2,816,713	2,816,266	-0.02%	2,816,266	-0.02%	
Transfers	36,450	23,990	0	-100.00%	0	-100.00%	
Sub-Total	3,000,788	2,856,703	2,991,266	4.71%	2,991,266	4.71%	
TOTAL	5,899,460	4,574,760	4,669,183	2.06%	4,669,183	2.06%	

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
31-820-0220	Salaries & Wages - Full Time	306,464	325,234	342,541	339,644	339,644	339,644	
31-820-0240	Wages - Overtime -Scheduled	61,681	60,000	61,401	60,000	60,000	60,000	
31-820-0241	Wages - Overtime -Unscheduled	-	-	-	-	-	-	
	Sub-Total Wages & Salaries	368,145	385,234	403,942	399,644	399,644	399,644	8.56%
Fringe Benefits								
31-820-0245	Cell Phone Allowance	2,400	2,400	2,400	2,400	2,400	2,400	
31-820-0300	FICA & Medicare Expense	27,201	29,470	30,655	30,573	30,573	30,573	
31-820-0410	Group Insurance	46,224	59,797	48,835	48,867	48,867	48,867	
31-820-0510	LGERS Retirement	41,485	39,548	48,491	43,848	43,848	43,848	
31-820-0520	401K Supplemental retirement	13,405	13,009	14,455	13,586	13,586	13,586	
31-820-0700	Unemployment Insurance	-	-	-	-	-	-	
31-820-0800	Workers Compensation	7,941	5,879	5,879	5,879	5,879	5,879	
31-820-1000	Retiree Insurance	-	-	-	-	-	-	
	Sub-Total Fringe Benefits	138,655	150,103	150,714	145,153	145,153	145,153	3.11%
	Total Salaries, Wages and Benefits	506,800	535,337	554,656	544,797	544,797	544,797	11.67%
Operational Expenditures								
31-820-2100	Department Supplies	3,104	4,000	2,916	4,000	4,000	4,000	
31-820-2101	Chemicals	31,857	42,000	41,676	50,400	50,400	50,400	
31-820-2102	Certified Lab Equipment	335	5,000	5,011	5,000	5,000	5,000	
31-820-2300	Vehicle Fleet Operations & Maintenance	15,042	17,500	14,231	17,500	17,500	17,500	
31-820-2600	Groundskeeping Supplies	21,645	30,000	26,373	30,000	30,000	30,000	
31-820-2601	Salty Dog Park Maintenance	-	1,000	1,087	1,000	1,000	1,000	
31-820-3100	Professional Services	-	5,000	-	5,000	5,000	5,000	
31-820-3101	Lab Testing	21,000	20,000	50,707	20,000	20,000	20,000	
31-820-3300	Dues & Subscriptions	8,126	12,000	3,693	12,000	12,000	12,000	
31-820-3600	Staff Development	381	3,500	1,508	3,500	3,500	3,500	
31-820-3710	Uniforms	3,093	3,720	3,504	3,720	3,720	3,720	
31-820-3720	OSHA Compliance Items	900	4,000	1,191	4,000	4,000	4,000	
31-820-4110	Maint. & Repair Equipment	31,620	60,000	65,080	52,000	52,000	52,000	
31-820-4115	Maint. & Repair Facilities	92,738	25,000	22,209	25,000	25,000	25,000	
31-820-4120	Maint. & Repair Plant	43,710	40,000	47,252	48,000	48,000	48,000	
31-820-4300	Telephone & Postage	4,194	5,000	3,136	5,000	5,000	5,000	
31-820-4400	Utilities	61,299	65,000	57,021	65,000	65,000	65,000	
31-820-5440	Sewer Treatment Costs	2,807,759	2,816,713	2,808,846	2,816,266	2,816,266	2,816,266	
31-820-6100	Contracted Services	56,449	20,000	13,831	25,000	25,000	25,000	
31-820-6101	Contracted Services -Sludge Removal	73,350	120,000	114,328	132,000	132,000	132,000	
31-820-6520	Sewer Treatment -County (O&M)	595,036	700,000	590,000	625,000	625,000	625,000	
31-820-9740	SDF Settlement Fund	1,327,995	-	-	-	-	-	
	Total Operational Expenditures	5,199,631	3,999,433	3,873,599	3,949,386	3,949,386	3,949,386	84.58%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept Request FY 23 - 24	Manager Recommendations	Council Approved	%
Capital Outlay								
31-820-5401	Capital Outlay - Plant	156,579	16,000	14,597	-	-	-	-
31-820-5445	Capital Outlay - Improvement			-	175,000	175,000	175,000	
	Total Capital Outlay	156,579	16,000	14,597	175,000	175,000	175,000	3.75%
Transfers								
31-820-9672	Transfer to Capital Reserve	36,450	23,990	100,000	-	-	-	0.00%
	Department Total (31-820)	5,899,460	4,574,760	4,542,852	4,669,183	4,669,183	4,669,183	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Department Supplies</u> Miscellaneous supplies for the offices based on past experience for computers, printers, plus added supplies for maintaining maps, procedures and information packages for public information and education.	4,000 Total=	\$4,000
2101	<u>Chemicals</u> Estimated per past experience, consumption and additional flows that are forthcoming. Reflects upcoming chemical cost increases.	50,400 Total=	\$50,400
2102	<u>Lab Equipment/Supplies</u> Estimated per past experience to provide the required testing for on-site monitoring as mandated in our NPDES permit. Test performed are cl2, ph, DO, Imhoff cone and ammonia, will start to perform COD, TSS and MLSS sampling this year County had been providing some of this for us but we need quicker results for operation of plant.	5,000 Total=	\$5,000
2300	<u>Vehicle Fleet Operation & Maintenance</u> Fuel, diesel, oil, etc. Estimated per past experience. Also for SWRF and Fish Factory generators.	17,500 Total=	\$17,500
2600	<u>Groundskeeping Supplies</u> Estimated per past experience to upkeep 30 acres at Bill Smith Park for irrigation systems, also planting of cover crops on same as mandated in our NPDES permit. Applying lime, pesticides and fertilizers to grassed areas. Keeping up ball fields, chain link fencing, clay, mulch, tress, shrub, signs,etc.	30,000 Total=	\$30,000
2601	<u>Salty Dog Park Maintenance</u> Estimated to maintain Salty Dog Park at Bill Smith Park	1,000 Total=	\$1,000
3100	<u>Professional Services - Engineering</u> Estimated funds required for professional assistance with studies of capacities, plant modifications, permit modifications, bar screening and GIS updates.	5,000 Total=	\$5,000
3101	<u>Professional Services - Lab Testing</u> For monthly and quarterly State mandated testing for monitoring wells, treatment, effluent, sludge and disposal. Five (10) different test are performed monthly on effluent with an additional five (10) test run quarterly, monitoring wells consist of three (3) wells with five (5) different test performed on them as well quarterly. Sludge test is run annually.	20,000 Total=	\$20,000
3300	<u>Dues & Subscriptions</u> Estimated for professional dues, mandated state certificate renewals, books, subscriptions and other materials and three (3) Permit renewals.	12,000 Total=	\$12,000
3600	<u>Staff Development</u> Estimated per past experience plus additional training within the utility field. Six (6) hours Continued Education required per license by the State.	3,500 Total=	\$3,500
3710	<u>Uniforms</u> (Cost of \$620 per employee for six employees)	3,720 Total=	\$3,720
3720	<u>OSHA Compliance Items</u> Safety boots for all department personnel. Inventory of items for confined space equipment and devices. Also includes new gas monitoring	4,000 Total=	\$4,000
4110	<u>Repairs & Maintenance - Equipment</u> Based on review of average amount of maintenance per past years	52,000 Total=	\$52,000
4115	<u>Repairs & Maintenance - Facilities</u> Estimated per past experience to cover repairs and maintenance of blowers,pumps,valves,timers,relays,electrical equipment at both facilities and with the edition of upkeep of buildings and facilities at Bill Smith Park.	25,000 Total=	\$25,000
4120	<u>Repairs & Maintenance - Plant</u> Estimated per past experience to cover repairs and maintenance of blowers, pumps, valves, timers, relays and other electrical equipment for both the Fish Factory and SWRF facilities	48,000 Total=	\$48,000
4300	<u>Telephone & Postage</u> Estimated per past experience for 24/7 on call requirements. Plant Phones plus on call sewer phone. Mailing or reports, plans and other required notifications.	5,000 Total=	\$5,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

4400	<u>Utilities</u>			
	Estimated per past experience for disposal and treatment facilities.	65,000	Total=	\$65,000
5440	<u>Sewer Treatment Costs</u>			
	Payment to county for Capital Cost for Treatment.	2,816,266	Total=	\$2,816,266
6100	<u>Contracted Services</u>			
	Based on facility generators maintenance and cleaning of Aeration Basin and tilling of irrigation ponds.	25,000	Total=	\$25,000
6101	<u>Contracted Services - Sludge Removal</u>			
	Estimated per past experience. Current contract price is about \$0.20/gal hauled by Lewis Farms	132,000	Total=	\$132,000
6520	<u>Sewer Treatment Costs</u>			
	Payment to county for O&M Costs for treatment which increased due to increased flow and increase from County for treatment.	625,000	Total=	\$625,000
			Sub-Total	\$3,949,386
5401	<u>Capital Outlay</u>			
	NONE		Total=	\$0
5445	<u>Capital Outlay - Improvement</u>			
	SWRF Facility Membrane replacement (Treatment Process)	100,000		
	Clearwell - Filter Concrete wall rehab	75,000	Total=	\$175,000
			Sub-Total	\$175,000
9672	<u>Transfer to Capital Reserve</u>			
	Transfer funds for planned capital expenditures		Total=	
			Total	<u>\$4,124,386</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER TREATMENT (31-820)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Approved Salary	Effective Merit	Market Adjustment	Christmas Supplement Check	Approved Salary	Annual Insurance
Sub-Total Salaries and Wages									
Overtime - Scheduled				\$ 314,642	\$ 8,495	\$ 15,157	\$ 1,350	\$ 339,644	\$ 48,867
Overtime - Un-Scheduled				\$ 60,000				\$ 60,000	
Total Salaries & Wages				\$ 374,642	\$ 8,495	\$ 15,157	\$ 1,350	\$ 399,644	
Fringe Benefit Costs									
Cell Phone Allowance			600	-				\$ 2,400	
Group Insurance				-				\$ 48,867	
FICA & Medicare			7.65%	-				\$ 30,573	
Unemployment Insurance			\$118	-				\$ -	
Workers Compensation				-				\$ 5,879	
LGERS Retirement			12.91%	-				\$ 43,848	
01K Plan Retirement			4.00%	-				\$ 13,586	
Retiree Insurance				-				\$ -	
Total Fringe Benefit Costs				\$ -	\$ -	\$ -	\$ -	\$ 145,153	
Total Salaries, Wages and Fringe Benefit Costs									
				\$ 374,642	\$ 8,495	\$ 15,157	\$ 1,350	\$ 544,797	

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

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>	
Salaries/Benefits	565,343	632,527	691,324	9.30%	691,324	9.30%	1 Wastewater Superintendent
Operating Expenses	1,216,459	1,371,540	1,417,540	3.35%	1,417,540	3.35%	1 Crew Leader
Sub-Total	1,781,802	2,004,067	2,108,864	5.23%	2,108,864	5.23%	2 Collection System Operator
<u>Other</u>							2 Collection System Mechanic
Capital Outlay	186,688	51,000	167,000	227.45%	167,000	227.45%	1 Collection System Mechanic
Capital Outlay -CIP	149,352	371,447	590,000	58.84%	590,000	58.84%	<u>TOTAL</u>
Debt Service	7,223,692	7,224,200	7,226,200	0.03%	7,226,200	0.03%	
Reserves	133,028	61,990	22,471	-63.75%	22,471	-63.75%	
Transfers	-	-	-	-	-	-	
Sub-Total	7,692,761	7,708,637	8,005,671	3.85%	8,005,671	3.85%	
TOTAL	9,474,563	9,712,704	10,114,535	4.14%	10,114,535	4.14%	

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
31-830-0200	Salaries & Wages - Full Time	318,649	371,696	382,656	397,137	397,137	397,137	
31-830-0210	Wages - Overtime - Scheduled	90,204	45,000	96,420	65,000	65,000	65,000	
31-830-0220	Wages - Overtime - Unscheduled	-	30,000	-	30,000	30,000	30,000	
	Sub-Total Salaries & Wages	408,854	446,696	479,076	492,137	492,137	492,137	4.87%
Fringe Benefits								
31-830-0245	Cell Phone Allowance	3,600	4,200	3,537	4,200	4,200	4,200	
31-830-0300	FICA & Medicare Expense	30,113	34,172	34,011	37,648	37,648	37,648	
31-830-0410	Group Insurance	54,744	66,505	64,757	65,351	65,351	65,351	
31-830-0510	LGERS Retirement	46,138	54,318	54,676	63,535	63,535	63,535	
31-830-0520	401K Plan Retirement	12,358	17,868	13,456	19,685	19,685	19,685	
31-830-0700	Unemployment Insurance	-	-	-	-	-	-	
31-830-0800	Workers Compensation	9,536	8,768	9,231	8,768	8,768	8,768	
	Sub-Total Fringe Benefits	156,489	185,831	179,668	199,187	199,187	199,187	1.97%
	Total Salaries, Wages & Fringe Benefits	565,343	632,527	658,744	691,324	691,324	691,324	6.83%
Operational Expenditures								
31-830-2100	Department Supplies	1,498	3,000	2,012	3,000	3,000	3,000	
31-830-2101	Sewer Tap Installation	304,523	325,000	324,309	325,000	325,000	325,000	
31-830-2300	Vehicle Fleet Operation & Maintenance	51,595	21,000	30,230	21,000	21,000	21,000	
31-830-3100	Professional Services	2,444	9,000	2,663	9,000	9,000	9,000	
31-830-3300	Dues & Subscriptions	1,080	10,000	8,127	10,000	10,000	10,000	
31-830-3600	Staff Development	1,885	6,000	4,382	6,000	6,000	6,000	
31-830-3710	Uniforms	2,475	4,340	3,740	4,340	4,340	4,340	
31-830-3720	OSHA Compliance Items	900	3,200	1,392	3,200	3,200	3,200	
31-830-4110	Maint. & Repairs - Facilities	9,843	14,000	5,667	14,000	14,000	14,000	
31-830-4120	Maint. & Repairs - Equipment	115,340	145,000	169,011	174,000	174,000	174,000	
31-830-4140	Maint. & Repairs - Collection System	266,696	300,000	285,994	300,000	300,000	300,000	
31-830-4300	Telephone	5,171	8,000	2,022	5,000	5,000	5,000	
31-830-4301	Internet Access	-	3,000	-	3,000	3,000	3,000	
31-830-4400	Utilities	357,109	320,000	347,267	340,000	340,000	340,000	
31-830-6100	Contracted Services	95,901	200,000	62,259	200,000	200,000	200,000	
	Sub-Total Operational Expenditures	1,216,459	1,371,540	1,249,075	1,417,540	1,417,540	1,417,540	14.01%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Capital Outlay								
31-830-5440	Capital Outlay - System	186,688	51,000	51,770	167,000	167,000	167,000	
31-830-5450	Capital Outlay-CIP	149,352	371,447	364,911	590,000	590,000	590,000	
	Sub-Total Capital Outlay	336,040	422,447	416,681	757,000	757,000	757,000	7.48%
Debt Service-Principal & Interest								
31-830-7110	Debt Service - Principal	4,119,975	4,306,582	4,306,582	4,503,570	4,503,570	4,503,570	
31-830-7120	Debt Service - Interest	3,103,718	2,917,618	2,917,618	2,722,630	2,722,630	2,722,630	
	Sub-Total Debt Service Principal & Interest	7,223,692	7,224,200	7,224,200	7,226,200	7,226,200	7,226,200	71.44%
Transfers								
31-830-9630	Transfer to Water Fund	-	-	-	-	-	-	
31-830-9672	Transfer to Capital Reserve	133,028	61,990	211,990	22,471	22,471	22,471	
31-830-9740	Transfer to Sewer Assessments	-	-	-	-	-	-	
	Sub-Total Transfers	133,028	61,990	211,990	22,471	22,471	22,471	0.22%
	Department Total (31-830)	9,474,563	9,712,704	9,760,690	10,114,535	10,114,535	10,114,535	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>			
	Miscellaneous supplies for the offices based on past experience for computers, printers, plus added supplies for maintaining maps, procedures and information packages for public information and education.	3,000	Total=	\$ 3,000
2101	<u>Sewer Taps</u>			
	Materials needed to provide service connections to our customers.(5 on vac system, 4 on gravity system)			
	Installation of 30 pits	325,000	Total=	\$ 325,000
2300	<u>Vehicle Fleet Operations and Maintenance</u>			
	Fuel, diesel, oil, etc.and othe small repairs and maintenance issues.	21,000	Total=	\$ 21,000
3100	<u>Professional Services</u>			
	Permit renewal modifications and other studies	9,000	Total=	\$ 9,000
3300	<u>Dues & Subscriptions</u>			
	Estimated for professional dues, mandated state certificate renewals, books, subscriptions and other materials. As well as additional Permit renewals along with the SCADA renewal.	10,000	Total=	\$ 10,000
3600	<u>Staff Development</u>			
	Estimated per past experience plus additional training within the utility field (six (6) hours continued Education required per license by the State.)	6,000	Total=	\$ 6,000
3710	<u>Uniforms</u>			
	Uniform Costs for seven (7) employees @ \$620.00 per employee	4,340	Total=	\$ 4,340
3720	<u>OSHA Compliance Items</u>			
	Safety equipment needed in the field, including \$150.00 per employee for safety boots	3,200	Total=	\$ 3,200
4110	<u>Maint. & Repairs - Facilities</u>			
	For repairs to Wastewater Department Bldgs and Grounds	14,000	Total=	\$ 14,000
4120	<u>Maint. & Repairs - Equipment</u>			
	Cover the repairs and maintenance of sewage pumps, valves, electrical equipment with the vacuum and gravity lift stations. Also repair of SCADA monitoring equipment (radios, atennas, etc.) and generator repairs. Also includes the costs of the bypass connections.	174,000	Total=	\$ 174,000
4140	<u>Maint. & Repairs - Collection System</u>			
	Maintenance provided to 36 Lift Stations, 68 pumps, 9,000 connections, manholes, 100 miles of pipe lines.	300,000	Total=	\$ 300,000
4300	<u>Telephone & Postage</u>			
	Estimated per past experience for 24/7 on call requirements plus Lift Stations and Vacuum Stations Alarm Systems.	5,000	Total=	\$ 5,000
4301	<u>Internet Access</u>			
	Based on past year activity	3,000	Total=	\$ 3,000
4400	<u>Utilities</u>			
	Estimated per past experience for Lift Stations (36 Total) plus Vacuum Stations (9).	340,000	Total=	\$ 340,000

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

6100	<u>Contracted Services</u>		
	Emergency repairs to collection system, line and service repair. Vac Stations, lift station and generator repairs. Includes \$13,000 for the SCADA system annual maintenance.	200,000	Total= \$ 200,000
			Sub-Total \$ 1,417,540
	<u>Capital Outlay and Improvement</u>		
5440	<u>Capital Outlay</u>		
	Mainline Sewer Camera (Replacement)	137,000	
	Mini Kabota (New)	30,000	
		Total=	\$167,000
5450	<u>Capital Improvement</u>		
	Fairbanks Morris 200hp Sewage Pump	200,000	
	Control Panel Replacement (1992 Install)	90,000	
	Forcemain Replacement (Splintering Pipe)	150,000	
	Generator Trailer Rehab	50,000	
	Vac Pit Packages (24 units)	100,000	
		<u>\$590,000</u>	
		Total=	\$590,000
			Sub-Total \$ 757,000
	<u>Debt Service - Principal and Interest</u>		
7110	<u>Debt Service - Principal</u>		
	2015 Revenue Bond	\$ 2,060,000	
	2017 Revenue Bond	\$ 1,680,000	
	SRLF - \$9,000,000	\$ 410,402	
	SRLF - \$8,500,000	\$ 353,168	
		Total=	\$ 4,503,570
7120	<u>Debt Service - Interest</u>		
	2015 Revenue Bond	\$ 1,499,638	
	2017 Revenue Bond	\$ 1,102,681	
	SRLF - \$9,000,000	\$ 54,246	
	SRLF - \$8,500,000	\$ 66,065	
		Total=	\$ 2,722,630
9672	<u>Transfer to Capital Reserve</u>		
	Transfers for funding of future capital projects as capital needs replaced	Total=	\$ 22,471
		Sub-Total	\$ 7,248,671
		Total	<u>\$ 9,423,211</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - WASTEWATER COLLECTION (31-830)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Supplement Check	Approved Salary	Annual Insurance
Sub-Total Salaries and Wages									
				\$ 361,624	\$ 9,764	\$ 18,175	\$ 1,575	\$ 391,137	\$ 65,351
Overtime - Scheduled				\$ 30,000				\$ 65,000	
Overtime - Unscheduled				\$ -				\$ 30,000	
Salary Reclassification								\$ 6,000	
Total Salaries & Wages				\$ 391,624	\$ 9,764	\$ 18,175	\$ 1,575	\$ 492,137	
Fringe Benefit Costs									
Cell Phone Allowance			\$600	2,400				\$ 4,200	
Group Insurance				66,505				\$ 65,351	
FICA & Medicare & Medicare		7.65%		34,172				\$ 37,648	
Unemployment Insurance		\$118		705				\$ -	
Workers Compensation				8,768				\$ 8,768	
IGERS Retirement		12.91%		21,018				\$ 63,535	
01K Plan Retirement		4.00%		6,040				\$ 19,685	
Total Fringe Benefit Costs				\$ 139,608	\$ -	\$ -	\$ -	\$ 199,187	
Total Salaries, Wages & Fringe Benefits									
				\$ 531,232	\$ 9,764	\$ 18,175	\$ 1,575	\$ 691,324	

TOWN OF OAK ISLAND
BUDGETED REVENUES/EXPENDITURES SEWER DISTRICT FUND (39)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommends	Council Approved
39-300-5610	Sewer District Fee - Current Year	6,880,792	7,047,446	7,102,168	7,047,446	7,047,446	7,047,446
39-300-5620	Sewer District Fee - Prior Year		0		0	0	0
39-300-8952	Sewer District Fee - Interest and Charges				0	0	0
Total Sewer District Fee		6,880,792	7,047,446	7,102,168	7,047,446	7,047,446	7,047,446
39-835-9631 Transfer to Wastewater Fund		7,008,979	7,047,446	7,047,446	7,047,446	7,047,446	7,047,446

TOWN OF OAK ISLAND
BUDGETED REVENUES/EXPENDITURES SEWER ASSESSMENTS (40)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved
40-300-6100	Sewer Assessments	15,888		5,000	5,000	5,000	5,000
40-300-6150	Sewer Assessments - Interest	7,882		4,500	4,500	4,500	4,500
40-300-9700	Appropriated Fund Balance	0	837,020	827,520	829,896	829,896	829,896
	Total Sewer Assessments	23,770	837,020	837,020	839,396	839,396	839,396
40-480-9631	Transfer to Wastewater Fund	0	837,020	837,020	839,396	839,396	839,396
	Department Total (40)	0	837,020	837,020	839,396	839,396	839,396

TOWN OF OAK ISLAND
REVENUES STORMWATER FUND (32)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved
32-300-5310	Stormwater Fees - Residential	649,183	809,200	827,516	831,910	831,910	831,910
32-300-5320	Stormwater Fees - Commercial	30,148	30,302	30,923	30,928	30,928	30,928
32-300-9742	Transfer from Covid 19 Fund	1,245		0	0	0	0
32-300-9751	Transfer from ARP Fund	0	0	0	610,000	610,000	610,000
32-300-9800	Appropriated Fund Balance			0	137,648	137,648	137,648
32-300-5400	Stormwater Permit Review	800	50,500	179,333	125,000	125,000	125,000
32-300-5401	Reinspection Fee		3,750	0	3,750	3,750	3,750
Total Stormwater Fund		681,376	893,752	1,037,772	1,739,236	1,739,236	1,739,236

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>%</u> <u>Change</u>	
Salaries/Benefits	254,973	469,888	565,436	20.33%	565,436	20.33%	1
Operating Expenses	241,033	269,440	374,800	39.10%	374,800	39.10%	1
Sub-Total	496,005	739,328	940,236	27.17%	940,236	27.17%	1
<u>Other</u>							2
Capital Outlay	157,885	113,000	769,000	580.53%	769,000	580.53%	2
Transfers	100,000	41,424	30,000	-27.58%	30,000	-27.58%	1
Sub-Total	257,885	154,424	799,000	417.41%	799,000	417.41%	1
TOTAL	753,890	893,752	1,739,236	94.60%	1,739,236	94.60%	8

<u>PERSONNEL</u>	<u>FULL-TIME</u> 8	<u>PART-TIME</u> 0	<u>TOTAL</u> 8
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<u>Full -Time</u>	
SW Administrator	1
Plan Review / Inspector (New)	1
PW Crew Leader	1
HEO	2
EO	2
Maintenance Worker II	1
TOTAL	8

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	
Salaries & Wages								
32-562-0220	Salaries & Wages - Full Time	137,878	309,703	309,772	396,909	396,909	396,909	
32-562-0230	Wages - Part Time	24,293	-	-				
32-562-0240	Wages - Overtime	3,059	-	7,923	7,500	7,500	7,500	
	Sub-Total Salaries & Wages	165,230	309,703	317,695	404,409	404,409	404,409	23.25%
Fringe Benefits								
32-562-0245	Cell Phone Allowance	950	1,200	1,200	1,800	1,800	1,800	
32-562-0300	FICA & Medicare Expense	12,491	23,692	23,556	30,937	30,937	30,937	
32-562-0410	Group Insurance	24,467	57,087	86,888	52,526	52,526	52,526	
32-562-0510	LGERS Retirement	18,621	37,660	36,896	52,209	52,209	52,209	
32-562-0520	401K Plan Retirement	5,356	12,388	8,332	16,176	16,176	16,176	
32-562-0700	Unemployment Insurance	0	-	-	0	0	0	
32-562-0800	Workers Compensation	6,516	7,378	5,848	7,378	7,378	7,378	
32-562-1000	Retiree Insurance (OPEB)	21,342	20,780	9,099	0	0	0	
	Sub-Total Fringe Benefits	89,742	160,185	171,819	161,026	161,026	161,026	9.26%
	Total Salaries, Wages & Fringe Benefits	254,973	469,888	489,514	565,436	565,436	565,436	32.51%
Operational Expenditures								
32-562-2100	Departmental Supplies	4,021	5,000	5,063	9,400	9,400	9,400	
32-562-2300	Vehicle Fleet Operations & Maintenance	19,690	44,000	41,365	47,000	47,000	47,000	
32-562-3100	Professional Services	0	2,500	-	2,500	2,500	2,500	
32-562-3200	NPDES - Public Education	1,340	2,000	813	2,000	2,000	2,000	
32-562-3300	Environmental Permit	860	900	800	900	900	900	
32-562-3600	Staff Development	129	1,000	1,050	3,000	3,000	3,000	
32-562-3710	Uniforms	3,057	4,340	2,230	4,340	4,340	4,340	
32-562-3720	OSHA Compliance Items	3,642	4,000	2,605	4,960	4,960	4,960	
32-562-4140	Maint. & Repairs - Drainage	39,438	55,000	50,673	80,000	80,000	80,000	
32-562-4300	Telephone & Postage	0	400	-	400	400	400	
32-562-6100	Contracted Services	59,826	50,000	222	170,000	170,000	170,000	
32-562-6101	Drainage Projects	109,030	100,000	42,467	50,000	50,000	50,000	
32-562-6102	Water Quality Monitoring	0	300	-	300	300	300	
	Total Operational Expenditures	241,033	269,440	147,288	374,800	374,800	374,800	21.55%
Capital Outlay								
32-562-5420	Capital Outlay - Equipment	157,885	113,000	119,837	159,000	159,000	159,000	
32-562-5440	Capital Outlay - Improvements	0	-	-	610,000	610,000	610,000	
		157,885	113,000	119,837	769,000	769,000	769,000	44.21%
32-562-9672	Transfer to Capital Reserve	100,000	41,424	100,000	30,000	30,000	30,000	1.72%
	Department Total (32-562)	753,890	893,752	856,638	1,739,236	1,739,236	1,739,236	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u>			
	Power tools, hand held equipment, weedeater, blowers, chainsaws, office supplies.	\$ 9,400	Total=	\$9,400
2300	<u>Vehicle Repairs and Supplies</u>			
	Gas, oil, etc. for department vehicle use and maintenance and repairs to Dump truck & backhoe and other equipment.	\$ 47,000	Total=	\$47,000
3100	<u>Professional Services</u>			
	Estimated funds needed for consulting to update the GIS stormwater inventory and engineering service for structural BMP design and large-scale stormwater management plan reviews.	\$ 2,500	Total=	\$2,500
3200	<u>NPDES-Public Education</u>			
	Funds for development and distribution of public education materials to identified user groups and conducting outreach programs.	\$ 2,000	Total=	\$2,000
3300	<u>Environmental Permit</u>			
	Based on review of Current year permit cost	\$ 900	Total=	\$900
3600	<u>Staff Development</u>			
	Estimated funds needed for travel and training (e.g., sediment and erosion control, stormwater regulations, GIS/GPS, clean water contractor, rain garden certification.) Staff Certifications.	\$ 3,000	Total=	\$3,000
3710	<u>Uniforms</u>			
	8 employees at \$620.00 each (Includes 1 New Position)	\$ 4,340	Total=	\$4,340
3720	<u>OSHA Compliance Items</u>			
	Safety Shoes for employees and other equipment, etc. for safety compliance. Update some older items, cones, signs, etc.	\$ 4,960	Total=	\$4,960
4140	<u>Maintenance and Repairs - Drainage</u>			
	Estimated from past experience, funds for stone, replacement pipe, etc. for maintaining system. In addition, there will be an effort to clear and maintain the Town's 25 miles of open ditches.	\$ 80,000	Total=	\$80,000
4300	<u>Telephone & Postage</u>			
	Estimated funds needed for basic administrative operations plus added amount for mailings of educational materials, notices, etc.	\$ 400	Total=	\$400
6100	<u>Contracted Services</u>			
	Engineered Study for Stormwater Inventory of entire system	\$ 90,000		
	Grant Applications	\$ 30,000		
	Emergency Repairs within the system	\$ 50,000		
		\$ 170,000	Total=	\$170,000
6101	<u>Drainage Projects (Engineered)</u>			
	Estimated funds needed for the materials for new long-term drainage improvement projects, including stone, landscape fabric, topsoil if needed, and support equipment rental if necessary.	\$ 50,000	Total=	\$50,000
6102	<u>Water Quality Monitoring</u>			
	Funds for water sampling and analysis for Water Quality Group Requests.	\$ 300	Total=	\$300
			Sub-Total	\$374,800
5420	<u>Capital Outlay - Equipment</u>			
	F150 Truck (New)	\$ 44,000		
	F350 Truck \$75,000 (New)	\$ 75,000		
	20 Ton Trailer with air brakes (New)	\$ 40,000		
		\$ 159,000	Total=	\$159,000
5440	<u>Capital Outlay - Improvements</u>			
	Tree Replacement Program 20 Live Oaks 3" DBH Oak Island Dr.	\$ 10,000		
	Phase II Drainage Project Installation	\$ 600,000		
		\$ 610,000		\$610,000
9672	<u>Transfer to Capital Reserve</u>			
	Funds to be utilized for the purchase of Stormwater equipment and infrastructure.		Total	\$30,000
			Total	<u>\$1,173,800</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - STORMWATER DEPARTMENT (32-562)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	Last Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
Overtime				\$ 363,823	\$ 9,823	\$ 21,463	\$ 1,800	\$ 396,909	\$ 52,526
Total Salaries & Overtime				\$ 5,000	\$ 7,500	\$	7,500	\$ 7,500	
				\$ 368,823	\$ 17,323	\$ 21,463	\$ 9,300	\$ 404,409	
Fringe Benefit Costs									
Cell Phone Allowance				\$ 1,200				\$ 1,800	
Group Insurance				\$ 57,087				\$ 52,526	
FICA & Medicare		7.65%		\$ 23,692				\$ 30,937	
Unemployment Insurance				\$ -				\$ -	
Workers Compensation				\$ 6,413				\$ 7,378	
LGERS Retirement		12.91%		\$ 37,660				\$ 52,209	
401K Plan Retirement		4.00%		\$ 12,388				\$ 16,176	
Retiree Insurance				\$ 23,029				\$ -	
Total Fringe Benefit Costs				\$ 161,469	\$ -	\$ -	\$ -	\$ 161,026	
Total Salaries, Wages & Fringe Benefits				\$ 530,292	\$ 17,323	\$ 21,463	\$ 9,300	\$ 565,436	

TOWN OF OAK ISLAND
REVENUES SOLID WASTE FUND (35)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved
35-300-3250	Solid Waste Disposal Tax	4,896	4,142	3,300	4,142	4,142	4,142
35-300-5410	Solid Waste Collection Fee	1,550,310	1,614,987	1,717,296	1,694,457	1,694,457	1,694,457
35-300-8420	Sale of Materials	2,368	0	0	0	0	0
35-300-8500	Yard Debris Collection Fee				409,836	409,836	409,836
35-300-9710	Transfer from General Fund	20,000	137,646	0	0	0	0
35-300-9742	Transfer from Covid 19 Fund	1,868		1,868			
35-300-9772	Transfer from Capital Reserve	0	67,000	0			
Total Solid Waste Fund (35)		1,579,443	1,823,775	1,722,464	2,108,435	2,108,435	2,108,435

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>Expenditures</u>	<u>FY 21 - 22</u> <u>Actual</u>	<u>FY 22 - 23</u> <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions</u>
			<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>	<u>FY 23 - 24</u> <u>Budget</u>	<u>Change</u> <u>%</u>	
Salaries/Benefits	303,836	323,445	347,119	7.32%	347,119	7.32%	1
Operating Expenses	1,162,093	1,238,330	1,386,816	11.99%	1,386,816	11.99%	3
Sub-Total	1,465,929	1,561,775	1,733,935	11.02%	1,733,935	11.02%	<u>4</u>
<u>Other</u>							
Capital Outlay	0	262,000	374,500	100%	374,500	1000%	
Transfers	-	-	-	0%	-	0%	
Sub-Total	0	262,000	374,500	100%	374,500	1000%	
OTAL	1,465,929	1,823,775	2,108,435	15.61%	2,108,435	15.61%	

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

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Salaries & Wages								
35-580-0220	Salaries & Wages - Full Time	183,051	199,111	195,874	210,130	210,130	210,130	
35-580-0240	Wages - Overtime	3,979	-	688	-	-	-	
	Sub-Total Salaries & Wages	187,030	199,111	196,561	210,130	210,130	210,130	9.97%
Fringe Benefits								
35-580-0245	Cell Phone Allowance	2,000	2,400	1,933	2,400	2,400	2,400	
35-580-0300	FICA & Medicare Expense	15,106	15,232	14,627	16,075	16,075	16,075	
35-580-0410	Group Insurance	41,076	36,046	40,436	36,760	36,760	36,760	
35-580-0510	LGERS Retirement	23,583	24,212	23,627	27,128	27,128	27,128	
35-580-0520	401K Plan Retirement	5,953	7,964	3,853	8,405	8,405	8,405	
35-580-0700	Unemployment Insurance	0	-	-	-	-	-	
35-580-0800	Workers Compensation	6,408	9,915	11,856	9,915	9,915	9,915	
35-580-0800	Retiree Insurance (OPEB)	22,680	28,565	28,565	36,305	36,305	36,305	
35-580-1000	Sub-Total Fringe Benefits	116,805	124,334	124,897	136,989	136,989	136,989	6.50%
	Total Salaries, Wages & Fringe Benefits	303,836	323,445	321,458	347,119	347,119	347,119	16.46%
Departmental Expenditures								
35-580-2100	Departmental Supplies	1,421	1,750	2,261	2,000	2,000	2,000	
35-580-2300	Vehicle Fleet Operations & Maintenance	92,142	95,000	109,904	95,000	95,000	95,000	
35-580-3710	Uniforms	1,818	2,480	3,004	2,480	2,480	2,480	
35-580-3720	OSHA Compliance	450	600	735	600	600	600	
35-580-4140	Maint. & Repair - Ramp	0	2,500	104	2,500	2,500	2,500	
35-580-4300	Telephone	0	1,000	-	-	-	-	
35-580-6100	Contracted Services	199,457	1,000	497	1,000	1,000	1,000	
35-580-6101	Household Refuse Services	-	249,000	394,384	387,236	387,236	387,236	
35-580-6105	Hurricane Debris Clearing	-	-	-	-	-	-	
35-580-6410	Solid Waste Disposal Fees	9,059	15,000	5,597	11,000	11,000	11,000	
35-580-6420	Household Recycling Program	762,496	725,000	657,848	725,000	725,000	725,000	
35-580-6430	Tub Grinding	95,250	145,000	108,267	160,000	160,000	160,000	
35-580-9100	Expendable Equipment	-	-	-	-	-	-	
	Total Departmental Expenditures	1,162,093	1,238,330	1,282,601	1,386,816	1,386,816	1,386,816	65.77%
35-580-5420	Capital Outlay - Equipment		262,000	258,797	374,500	374,500	374,500	17.76%
35-580-9672	Transfer to Capital Reserve	0	0	0	0	0	0	
	Department Total (35-580)	1,465,929	1,823,775	1,862,857	2,108,435	2,108,435	2,108,435	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Departmental Supplies</u> Supplies include trash bags for beach trash program	2,000 Total=	\$2,000
2300	<u>Vehicle Fleet Operations & Maintenance</u> Gas, oil, etc. for department vehicle use and maintenance and repairs to vehicles	95,000 Total=	\$95,000
3710	<u>Uniforms</u> Uniforms for (4) employees at \$620.00 each	2,480 Total=	\$2,480
37200	<u>OSHA Compliance</u> For Safety Shoes and other equipment, etc. for safety compliance as well as safety shoes for four employees	600 Total=	\$600
4140	<u>Maintenance & Repairs - Ramps</u> Maintenance of Ramps at Airport facility recycling center	2,500 Total=	\$2,500
4300	<u>Telephone & Postage</u> Estimated funds needed for basic administrative operations plus added amount for mailings of educational materials, notices, etc.	0 Total=	\$0
6100	<u>Contracted Services</u> Based on Prior Years	1,000 Total=	\$1,000
6101	<u>Household Refuse Services</u> Second summer pickup on beachside of the island. Extra trash, Beach access and recycling poly carts in parks. Miscellaneous Item Pickup	387,236 Total=	\$387,236
6410	<u>Solid Waste Disposal Fee</u> Funds required for C+D debris and general trash generated from maintenance work or picked up and delivered to the county landfill	11,000 Total=	\$11,000
6420	<u>Household Recycling</u> Curbside recycling for over 9,300 residential customers provided by GFL	725,000 Total=	\$725,000
6430	<u>Yard Waste Recycle - Tub Grinding</u> Funds to dispose of yard debris by tub grinding. The price of grinding has increased	160,000 Total=	\$160,000
		Sub-Total=	\$1,386,816
5420	<u>Capital Outlay</u> SW4 and SW 6 Replacement, will purchase a single unit with 8 yard hopper and compaction bed International Grapple Truck	167,500 207,000 374,500 Total=	\$374,500
		Total	<u>\$1,761,316</u>

TOWN OF OAK ISLAND
BUDGET SUMMARY - SOLID WASTE FUND (35-580)
PERSONNEL COST DATA
FY 2023 - 2024

First Name	Last Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Full Time Employees									
				\$ 193,752	\$ 5,231	\$ 10,247	\$ 900	\$ 210,130	\$ 36,760
Sub-Total Salaries and Wages									
				\$ 193,752	\$ 5,231	\$ 10,247	\$ 900	\$ 210,130	\$ 36,760
Overtime				\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages				\$ 203,752	\$ 5,231	\$ 10,247	\$ 900	\$ 210,130	\$ -
Fringe Benefit Costs				\$ 1,800				\$ 2,400	
Cell Phone Allowance				\$ 36,046				\$ 36,760	
Group Insurance		7.55%		\$ 15,232				\$ 16,075	
FICA & Medicare & Medicare				\$ -				\$ -	
Unemployment Insurance				\$ 9,330				\$ 9,915	
Workers Compensation				\$ 24,212				\$ 27,128	
LGERS Retirement		12.91%		\$ 7,964				\$ 8,405	
151K Plan Retirement		4.00%		\$ 28,565				\$ 36,305	
Life Insurance (OPEB)				\$ 123,149	\$ -	\$ -	\$ -	\$ 136,989	
Total Fringe Benefit Costs				\$ 326,901	\$ 5,231	\$ 10,247	\$ 900	\$ 347,119	

TOWN OF OAK ISLAND
REVENUE OKI PAR 3 GOLF COURSE (38)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Charges for Services								
38-300-5500	Green Fee Play	105,236	100,000	91,816	100,000	100,000	100,000	
38-300-5510	Riding Cart Fees	23,182	20,000	26,261	20,000	20,000	20,000	
38-300-5515	Pull Cart Rental	2,736	3,000	2,045	3,000	3,000	3,000	
38-300-5520	Annual Memberships	29,286	22,000	24,769	22,000	22,000	22,000	
38-300-5530	Merchandise Sales	9,030	9,000	9,008	9,000	9,000	9,000	
	Sub-Total Charges for Services	169,470	154,000	153,900	154,000	154,000	154,000	30.24%
38-300-8951	Capital Loan Funds	0	126,612	126,612	0	0	0	
38-300-9710	Transfer from General Fund	185,000	243,761	212,798	355,329	355,329	355,329	69.76%
38-300-9742	Transfer from Covid 19	3,999	0	0	0	0	0	
38-300-9800	Appropriated Fund Balance		33,804					
	Total OKI Par Three Golf Course (38)	358,469	558,177	493,310	509,329	509,329	509,329	100.00%

TOWN OF OAK ISLAND

DEPARTMENT SUMMARY

FY 2023 - 2024

<u>Expenditures</u>	FY 20 - 21 <u>Actual</u>	FY 22 - 23 <u>Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>Positions Full Time</u>
			FY 23 - 24 <u>Budget</u>	% <u>Change</u>	FY 23 - 24 <u>Budget</u>	% <u>Change</u>	
Salaries/Benefits	174,668	194,832	205,536	5.49%	205,536	5.49%	1 Greenskeeper
Operating Expenses	96,913	84,810	95,810	12.97%	95,810	12.97%	2 Maintenance Worker
Sub-Total	271,581	279,642	301,346	7.76%	301,346	7.76%	3 Total
<u>Other</u>							
Capital Outlay	-	194,220	115,000	0.00%	115,000	0.00%	
Transfer	-	-	-	0.00%	-	0.00%	
Sub-Total	-	194,220	115,000	0.00%	115,000	0.00%	
TOTAL	271,581	473,862	416,346	-12.14%	416,346	-12.14%	
<u>PERSONNEL</u>	<u>FULL-TIME</u> 3	<u>PART-TIME</u> 0	<u>TOTAL</u> 3				

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 20-21	Current Budget FY 21-22	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
38-501-0220	Salaries & Wages - Full Time	121,942	133,911	108,876	140,930	140,930	\$ 140,930	
38-501-0230	Salaries & Wages - Part Time	0	-	4,667	-	-	-	
38-501-0240	Wages - Overtime	3,273	-	-	-	-	-	
	Sub-Total Salaries & Wages	125,215	133,911	113,543	140,930	140,930	140,930	33.85%
	Fringe Benefits							
38-501-0245	Cell Phone Allowance	600	600	600	600	600	600	
38-501-0300	FICA & Medicare Expense	9,214	10,245	8,493	10,781	10,781	10,781	
38-501-0410	Group Insurance	22,374	26,200	18,857	27,158	27,158	27,158	
38-501-0510	LGERS Retirement	14,015	16,284	13,595	18,194	18,194	18,194	
38-501-0520	401K Plan Retirement	2,124	5,356	2,321	5,637	5,637	5,637	
38-501-0700	Unemployment Insurance	0	-	-	-	-	-	
38-501-0800	Workers Compensation	1,126	2,236	2,236	2,236	2,236	2,236	
	Sub-Total Fringe Benefits	49,453	60,921	46,103	64,606	64,606	64,606	15.52%
	Total Salaries, Wages & Fringe Benefits	174,668	194,832	159,646	205,536	205,536	205,536	49.37%
	Departmental Expenditures							
38-501-2101	Chemicals/Fertilizers	23,202	32,000	32,672	34,000	34,000	34,000	
38-501-2102	Golf Course Supplies	11,087	10,000	11,948	15,000	15,000	15,000	
38-501-2300	Vehicle Fleet Operations & Maintenance	4,038	3,500	5,757	4,500	4,500	4,500	
38-501-3710	Uniforms	1,834	1,860	1,834	1,860	1,860	1,860	
38-501-3720	OSHA Compliance	423	450	392	450	450	450	
38-501-4120	Repairs & Maint. - Equipment	26,298	11,000	6,440	11,000	11,000	11,000	
38-501-4400	Utilities	10,495	11,000	11,443	11,000	11,000	11,000	
38-501-6100	Contracted Services	19,537	15,000	17,564	18,000	18,000	18,000	
	Total Departmental Expenditures	96,913	84,810	88,050	95,810	95,810	95,810	23.01%
38-501-5401	Capital Outlay	0	194,220	173,104	115,000	115,000	115,000	27.62%
38-501-9672	Transfer to Capital Reserve	0	-	-	-	-	-	0.00%
	Departmental Total (38-501)	271,581	473,862	420,800	416,346	416,346	416,346	100.00%

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
FY 2023 - 2024

2101	<u>Chemicals, Fertilizers and Soil</u>		
	Estimated funds to purchase chemicals, fertilizers, etc.	34,000 Total=	\$34,000
2102	<u>Golf Course Supplies</u>		
	Purchase supplies for course flags, boxes, cups etc.	15,000 Total=	\$15,000
2300	<u>Vehicle Fleet Operations & Maintenance</u>		
	Gas, oil, etc. for department vehicle use.	4,500 Total=	\$4,500
3710	<u>Uniforms</u>		
	Full time employees: (10) shirts @ \$20.00, (10) pants @ \$40.00 each and (2) pair boots @ \$140.00 each	1,860 Total=	\$1,860
3710	<u>OSHA Compliance</u>		
	Work Boots for three employees and other safety items	450 Total=	\$450
4120	<u>Maintenance & Repairs - Equipment</u>		
	Includes reel grinding, Backlapping, bedknife grinding, etc. on a biweekly basis	11,000 Total=	\$11,000
4400	<u>Utilities</u>		
	Based on previous cost	11,000	\$11,000
6100	<u>Contracted Services</u>		
	Irrigation, Controls and Pump repairs and Aquatic Spraying for 12 months	18,000 Total=	\$18,000
		Sub-Total	\$95,810
5401	<u>Capital Outlay - Equipment</u>		
	Replacement of GC 17 with Ford F-150	44,000	
	Replacement of GC 9 Equipment Lift with equivalent	11,000	
	New Tractor with Misc. Attachments	60,000	
		115,000 Total=	\$115,000
		Total	<u>\$210,810</u>

TOWN OF OAK ISLAND
OKI PAR 3 GOLF - GROUNDS MAINTENANCE (38-501)
PERSONNEL COST DATA
FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Group Insurance
Total Salaries and Wages									
				\$ 127,670	\$ 3,447	\$ 9,138	\$ 675	\$ 140,930	\$ 27,158
Fringe Benefit Costs									
Cell Phone Allowance				600				600	
Group Insurance				26,200				27,158	
FICA & Medicare		7.65%		10,245				10,781	
Unemployment Insurance		\$118		-				-	
Workers Compensation				2,081				2,236	
LGERS Retirement		12.91%		11,237				18,194	
401K Plan Retirement		4.00%		5,356				5,637	
Total Fringe Benefit Costs				\$ 55,719	\$ -	\$ -	\$ -	\$ 64,606	
Total Salaries, Wages & Fringe Benefits									
				\$ 183,389	\$ 3,447	\$ 9,138	\$ 675	\$ 205,536	

TOWN OF OAK ISLAND

BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)

DEPARTMENT SUMMARY

FY 2023 - 2024

<u>Expenditures</u>	FY 21 - 22 <u>Actual</u>	FY 22 - 23 <u>Budget</u>	<u>Requested</u>		<u>Approved</u>		<u>Positions Part Time</u>
			FY 23 - 24 <u>Budget</u>	% <u>Change</u>	FY 23 - 24 <u>Budget</u>	% <u>Change</u>	
Salaries & Benefits	48,907	55,715	55,483	-0.42%	55,483	-0.42%	7
Operating Expenses	26,495	28,600	37,500	31.12%	37,500	31.12%	7
TOTAL	75,402	84,315	92,983	10.28%	92,983	10.28%	Total

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TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	%
Salaries & Wages & Benefits								
38-738-0220	Wages - Part Time	45,431	51,756	43,789	51,540	51,540	51,540	
38-738-0500	FICA & Medicare Expense	3,475	3,959	3,350	3,943	3,943	3,943	
38-738-0700	Unemployment Insurance	0	-	-	-	-	-	
38-738-0800	Workers Compensation	0	-	-	-	-	-	
	Total Salaries, Wages & Benefits	48,907	55,715	47,139	55,483	55,483	55,483	59.67%
Operational Expenditures								
38-738-2100	Pro Shop Supplies	1,983	3,000	1,320	4,500	4,500	4,500	
38-738-2101	Departmental Supplies	2,019	1,000	2,060	2,000	2,000	2,000	
38-738-2102	Merchandising Expense	6,791	8,500	6,109	10,000	10,000	10,000	
38-738-2105	Cash Short (Over)	13	-	-	-	-	-	
38-738-2400	Program & Activity Expense	203	500	1,276	1,500	1,500	1,500	
3-738-3200	Advertising	1,258	1,500	1,645	2,000	2,000	2,000	
3-738-4301	Internet Access	1,500	1,500	1,500	1,600	1,600	1,600	
3-738-4400	Utilities	418	700	405	900	900	900	
38-738-6100	Contracted Services	203	400	16	1,000	1,000	1,000	
38-738-6220	Equipment Lease and Rental	7,729	7,500	7,435	10,000	10,000	10,000	
38-738-6600	Credit Card Fees	4,378	4,000	3,604	4,000	4,000	4,000	
	Total Operational Expenditures	26,495	28,600	25,371	37,500	37,500	37,500	40.33%
Department Total (38-738)								
		75,402	84,315	72,510	92,983	92,983	92,983	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024

2100	<u>Pro Shop Supplies</u>		
	Estimated funding based on Current year purchases	4,500 Total=	\$4,500
2101	<u>Departmental Supplies</u>		
	Estimated funds to purchase supplies.	2,000 Total=	\$2,000
2102	<u>Merchandising Expense</u>		
	Purchase of merchandise for pro shop sales	10,000 Total=	\$10,000
2400	<u>Program and Activities</u>		
	Golf tournaments for memebers and to promote the golf course	1,500 Total=	\$1,500
3200	<u>Advertising</u>		
	Anticipated Advertising to encourage to play at course	2,000 Total=	\$2,000
3300	<u>Dues & Subscriptions</u>		
	Association Dues	0 Total=	\$0
4301	<u>Internet Access</u>		
	Required for credit card billing	1,600 Total=	\$1,600
4400	<u>Utilities</u>		
	Estimated from review of Current year utility bills	900 Total=	\$900
6100	<u>Contracted Services</u>		
	Estimated based on Current year	1,000 Total=	\$1,000
6220	<u>Equipment Lease/Rental</u>		
	Estimated based on Current year	10,000 Total=	\$10,000
6600	<u>Credit Card Fees</u>		
	Based on anticipated credit card fees for year	4,000 Total=	\$4,000
Total			<u>\$37,500</u>

TOWN OF OAK ISLAND

BUDGET SUMMARY - OKI PAR 3 GOLF - OPERATIONS (38-738)

PERSONNEL COST DATA

FY 2023 - 2024

Last Name	First Name	Position	Gr	Current Salary	Christmas Check	Approved Salary
Total Part Time Wages						
				\$ 50,784	\$ 756	\$ 51,540
Fringe Benefit Costs						
Group Insurance				-	\$	-
FICA & Medicare		7.65%		3,959	\$	3,943
Unemployment Insurance		\$118		-	\$	-
Workers Compensation				-	\$	-
Total Fringe Benefit Costs				3,959	-	3,943
Total Part Time Wages & Fringe Benefits						
				54,743	756	55,483

TOWN OF OAK ISLAND
BUDGETED REVENUES PIER COMPLEX FUND (49)
FY 2023 - 2024

Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 23 - 24	Manager Recommendations	Council Approved	%
Revenue from Services								
49-300-4710	Pier Restaurant Rental	61,250	75,000	75,000	75,000	75,000	75,000	
49-300-6100	801 Facility Rental	89,577	55,000	80,551	62,000	62,000	62,000	
49-300-8400	Food & Beverage Sales	39,733	46,000	32,876	36,555	36,555	36,555	
49-300-8410	Fishing Passes - Annually & Daily	177,097	175,000	160,000	173,445	173,445	173,445	
49-300-8420	Merchandise Sales	135,643	110,000	119,283	110,585	110,585	110,585	
49-300-8430	Alcohol Sales	50,714	42,354	45,000	46,909	46,909	46,909	
49-300-9800	Appropriated Fund Balance		32,000	17,000				
	Sub-Total Revenue from Services	554,014	535,354	529,709	504,494	504,494	504,494	100.00%
49-300-9710	Transfer from General Fund	75,000						
49-300-9742	Transfer from Covid 19 Fund	5,046						
49-300-9748	Transfer from Pier Project Fund	100,000						
	Sub-Total Transfers	180,046						
	Total Pier Complex Fund	734,060	535,354	529,709	504,494	504,494	504,494	100.00%

TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
DEPARTMENT SUMMARY
FY 2023 - 2024

<u>EXPENDITURES</u>	<u>FY 21 - 22 ACTUAL</u>	<u>FY 22 - 23 Budget</u>	<u>Recommended</u>		<u>Approved</u>		<u>POSITIONS</u>
			<u>FY 23 - 24 Budget</u>	<u>Change</u> %	<u>FY 23 - 24 Budget</u>	<u>Change</u> %	
Salaries/Benefits	193,327	241,354	259,494	7.52%	259,494	7.52%	Full Time
Operating Expenses	374,040	262,000	245,000	-6.49%	245,000	-6.49%	Pier Coordinator 1
Sub-Total	567,367	503,354	504,494	0.23%	504,494	0.23%	<u>Total Full Time</u> 1
Capital Outlay	-	32,000	-	-100.00%	-	-100.00%	Part Time
Transfers	-	-	-	-	-	-	Pier House 16
Sub-Total	-	32,000	-	-100.00%	-	-100.00%	Pier Complex Maint. Worker (Vacant) 1
<u>TOTAL</u>	<u>567,367</u>	<u>535,354</u>	<u>504,494</u>	<u>-5.76%</u>	<u>504,494</u>	<u>-5.76%</u>	<u>Total Part Time</u> 17
<u>PERSONNEL</u>	<u>FULL-TIME</u> 1	<u>PART-TIME</u> 17	<u>TOTAL</u> 18				<u>TOTAL</u> 18

TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated FY 22 - 23 Expense	Dept. Request FY 23 - 24	Manager Recommends	Council Approved	%
49-749-0220	Salaries & Wages	60,371	64,409	59,959	42,571	42,571	42,571	
49-749-0230	Salaries & Wages - Full Time	102,481	141,228	127,576	183,680	183,680	183,680	
49-749-0240	Wages - Part Time			256				
	Wages - Over Time							
	Sub-Total Salaries & Wages	162,852	205,637	187,791	226,251	226,251	226,251	44.85%
	Fringe Benefits							
49-749-0245	Cell Phone Allowance	-	600	600	600	600	600	
49-749-0300	FICA & Medicare Expense	12,268	15,730	12,310	17,308	17,308	17,308	
49-749-0410	Group Insurance	7,780	8,413	5,334	7,569	7,569	7,569	
49-749-0510	Retirement	6,801	7,832	5,191	5,496	5,496	5,496	
49-749-0520	401K Plan Retirement	2,852	2,576	1,879	1,703	1,703	1,703	
49-749-0700	Unemployment Insurance	-	-	-	-	-	-	
49-749-0800	Workers Compensation	774	566	448	566	566	566	
	Sub-Total Fringe Benefits	30,475	35,717	25,761	33,242	33,242	33,242	6.59%
	Total Salaries, Wages & Fringe Benefits	193,327	241,354	213,552	259,494	259,494	259,494	51.44%
	Departmental Expenditures							
49-749-2100	Departmental Supplies	23,810	27,500	26,949	25,000	25,000	25,000	
49-749-2101	Merchandise	117,814	95,000	93,169	100,000	100,000	100,000	
49-749-2105	Cash Over or Short	(361)	-	(543)	-	-	-	
49-749-3200	Advertising	3,152	4,500	5,375	4,500	4,500	4,500	
49-749-3710	Uniforms	442	1,000	657	1,000	1,000	1,000	
49-749-4110	Pier House Repairs	157,136	54,000	11,264	35,000	35,000	35,000	
49-749-4112	801 Building Repairs	12,292	20,000	10,640	20,000	20,000	20,000	
49-749-4300	Telephone & Postage	812	1,500	191	500	500	500	
49-749-4400	Utilities	32,478	32,000	25,741	32,000	32,000	32,000	
49-749-4500	Pier Insurance	2,416	4,000	4,000	4,000	4,000	4,000	
49-749-6100	Contracted Services	9,289	10,000	10,680	10,000	10,000	10,000	
49-749-6410	Annual Fishing License & Alcohol Permit	4,438	4,000	4,000	4,000	4,000	4,000	
49-749-6600	Credit Card Fees	10,322	8,500	7,987	9,000	9,000	9,000	
49-749-9100	Expendable Equipment	-	-	-	-	-	-	
	Sub-Total Departmental Expenditures	374,040	262,000	200,110	245,000	245,000	245,000	48.56%
	Capital Outlay	10,965	32,000	10,965	-	-	-	
49-749-5410	Department Total (49-749)	578,332	535,354	424,627	504,494	504,494	504,494	100.00%

**TOWN OF OAK ISLAND
BUDGET SUMMARY - PIER COMPLEX FUND (49-749)
LINE ITEM FUNDING PROPOSAL
FY 2023 - 2024**

2100	<u>Departmental Supplies</u>			
	Garage bags, cleaning supplies, wristbands, office supplies (paper, pens, paperclips, folders, etc. and other related items.	\$ 25,000	Total=	\$25,000
2102	<u>Merchandise Inventory</u>			
	Inventory items including Bait, fishing supplies/tackle, snacks, ice cream, beer, candy, sundries, souvenirs, t-shirts,	\$ 100,000	Total=	\$100,000
3200	<u>Advertising</u>			
	Wedding/bridal expos: Ad placements in State Port Pilot supplements/online, Visitors Guides, regional publications	\$ 4,500	Total=	\$4,500
3710	<u>Uniforms</u>			
	Shirts and hats for employees.	\$ 1,000	Total=	\$1,000
4110	<u>Repairs - Pier</u>			
	Small repairs and maintenance for Pier house and pier	\$ 35,000	Total=	\$35,000
4112	<u>Repairs - Facilities</u>			
	Small repairs and maintenance for the 801 Building	\$ 20,000	Total=	\$20,000
4300	<u>Telephone & Postage</u>			
	Basic administrative operations, Internet, mailings, etc.	\$ 500	Total=	\$500
4400	<u>Utilities</u>			
	For water, wastewater from the town, electricity from BEMC and dumpster pickups from GFL.	\$ 32,000	Total=	\$32,000
4500	<u>Pier Insurance</u>			
	Liability Insurance for pier based on updated quotes	\$ 4,000	Total=	\$4,000
6100	<u>Contracted Services</u>			
	Janitorial services	\$ 10,000	Total=	\$10,000
6410	<u>Annual Fishing License & Alcohol Permit</u>			
	Annual NC fishing license for Pier and annual alcohol permit.	\$ 4,000	Total=	\$4,000
6600	<u>Credit Card Fees</u>			
	Credit Card Fees based on current year activity	\$ 9,000	Total=	\$9,000
Total				<u>\$245,000</u>

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

FY 2023 - 2024

First Name	Last Name	Position	Gr	Current Salary	Effective Merit	Market Adjustment	Christmas Check	Approved Salary	Annual Insurance
Sub-Total Salaries & Wages									
				\$ 37,648	\$ 1,016	\$ 3,682	\$ 225	\$ 42,571	\$ 7,569
Part Time Employees									
				\$ 181,844	\$ -	\$ -	\$ 1,836	\$ 183,680	
Sub-Total Part Time Employees									
				\$ 219,492	\$ 1,016	\$ 3,682	\$ 2,061	\$ 226,251	
Sub-Total Salaries and Wages - Full and Part Time									
				\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime									
				\$ 219,492	\$ 1,016	\$ 3,682	\$ 2,061	\$ 226,251	
Total Salaries and Wages - Full and Part Time									
				\$ -	\$ -	\$ -	\$ -	\$ -	
Fringe Benefit Costs									
		\$600		\$ 600				\$ 600	
				\$ 8,413				\$ 7,569	
		7.65%		\$ 15,731				\$ 17,308	
		\$118		\$ -				\$ -	
				\$ 566				\$ 566	
		12.91%		\$ 7,832				\$ 5,496	
		4.00%		\$ 2,576				\$ 1,703	
				\$ 35,718	\$ -	\$ -	\$ -	\$ 33,242	
Total Fringe Benefit Costs									
				\$ 255,210	\$ 1,016	\$ 3,682	\$ 2,061	\$ 259,494	
Total Salaries, Wages and Benefit Costs									
				\$ 255,210	\$ 1,016	\$ 3,682	\$ 2,061	\$ 259,494	

TOWN OF OAK ISLAND
BUDGETED REVENUES & TRANSFERS CAPITAL RESERVE FUND (72)
FY 2023 - 2024

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Revenue FY 22 - 23	Dept. Request FY 2023 - 2024	Manager Recommends	Council Approved
Transfers In							
72-300-9700	Transfer from General Fund	0	0	0	50,000	50,000	50,000
72-300-9710	Transfer from Police Department	40,000	60,000	0	50,000	50,000	50,000
72-300-9720	Transfer from Recreation Department	0	150,000	0	150,000	150,000	150,000
72-300-9730	Transfer from Water Department	193,800	302,572	171,778	95,622	95,622	95,622
72-300-9731	Transfer from Wastewater	169,478	107,980	0	22,471	22,471	22,471
72-300-9732	Transfer from Stormwater	100,000	41,424	0	30,000	30,000	30,000
72-300-9740	Transfer from Building Inspections	15,000	7,500	0	10,000	10,000	10,000
72-300-9741	Transfer from Planning Department	0	7,500	0	0	0	0
72-300-9760	Transfer from Street Department	30,000	0	0	30,000	30,000	30,000
72-300-9781	Transfer from Fire Department	31,275	24,430	31,275	50,000	50,000	50,000
72-300-9800	Appropriated Fund Balance	0	102,201	0	0	0	0
Total Capital Reserve Fund (72)		579,553	803,607	203,053	488,093	488,093	488,093

Account Number	Description	Previous Year Actual FY 21 - 22	Current Budget FY 22 - 23	Estimated Expense FY 22 - 23	Dept. Request FY 2023 - 2024	Manager Recommends	Council Approved
72-772-9610	Transfer to General Fund	0	10,000	0	0	0	0
72-772-9620	Transfer to Recreation Department	0	17,800	0	0	0	0
72-772-9635	Transfer to Solid Waste Fund	0	67,000	0	0	0	0
72-772-9630	Transfer to Fire Department	0	7,401	0	0	0	0
72-772-9800	Appropriated Fund Balance	0	701,406	203,053	488,093	488,093	488,093
Department Totals (72-772)		0	803,607	203,053	488,093	488,093	488,093

SUMMARY OF INTERFUND TRANSFERS

Recommended BUDGET

FY 2023 - 2024

REVENUES

Account #	Item	For	Amount
10-300-9751	Transfer from ARP Fund	For Funding for Police and Fire needed items	-
31-300-3000	Transfer from Water Fund	For Wastewater Debt Service	500,000
31-300-3900	Transfer from Sewer District Fee Fund	Sewer District Fee utilized for Debt Service/Capital	7,047,446
31-300-9765	Transfer from Sewer Assessments	Sewer Assessment Transfer for Capital	839,396
30-535-9765	Transfer from General Fund	Solid Waste Operations Subsidy	-
38-300-4500	Transfer from General Fund	Golf Course Operations Subsidy	355,329
32-300-9751	Transfer from ARP Fund	For construction of stormwater drainage project	610,000
48-300-9700	Transfer from Accommodations Fund	Funds for Pier Replacement	-
72-300-9710	Transfer from Police Department	Capital Reserve for future Police Vehicle Purchases	50,000
47-300-9750	Transfer from Accommodations Tax Fund	Transfers for Beach Sand	1,230,000
47-300-9765	Transfer from Beach Tax Fund	Funds for maintenance of Beach Sand	2,184,770
72-300-9700	Transfer from General Fund	Capital Reserve for future Capital Expenditures	50,000
72-300-9731	Transfer from Wastewater Fund	Capital Reserve for future Capital Expenditures	22,471
72-300-9733	Transfer from Recreation Department	Capital Reserve for future Capital Expenditures	150,000
72-300-9732	Transfer from Stormwater	Capital Reserve for future Capital Expenditures	30,000
72-300-9735	Transfer from Solid Waste	Capital Reserve for future Capital Expenditures	-
72-300-9738	Transfer from Golf Course	Capital Reserve for future Golf Course Equipment	-
72-300-9740	Transfer from Building Inspections	Capital Reserve for future Capital Expenditures	10,000
72-300-9741	Transfer from Planning Department	Capital Reserve for future Capital Expenditures	-
72-300-9752	Transfer from Water Department	Capital Reserve for future Capital Expenditures	95,622
72-300-9760	Transfer from Street Department	Capital Reserve for future Capital Expenditures	30,000
72-300-9781	Transfer from Fire Department	Capital Reserve for Future Fire Department Vehicles	50,000
	TOTAL		<u>\$ 13,255,034</u>

SUMMARY OF INTERFUND TRANSFERS
Recommended BUDGET

FY 2023 - 2024

EXPENDITURES

Account #	Item	For	Amount
10-420-9038	Transfer to Golf Course	Golf Course Operations Subsidy	\$ 355,329
10-420-9672	Transfer to Capital Reserve	Capital Reserve for future Capital Expenditures	50,000
10-420-9635	Transfer to Solid Waste	Solid Waste Operations Subsidy	-
10-510-9672	Transfer to Capital Reserve	Future Year Police Vehicle Purchases	50,000
10-530-9672	Transfer to Capital Reserve	Future Purchase of Fire Department Equipment	50,000
10-540-9672	Transfer to Capital Reserve	Capital Reserve for future Capital -Building Inspections	10,000
10-541-9672	Transfer to Capital Reserve	Capital Reserve for future Capital -Planning Department	-
10-620-9672	Transfer to Capital Reserve	Capital Reserve for future Capital - Administration	150,000
10-560-9672	Transfer to Capital Reserve	Capital Reserve for future Capital -Street Department	30,000
30-814-9131	Transfer to Wastewater Fund	Supplement to Wastewater Debt Service	500,000
30-814-9672	Transfer to Capital Reserve	Capital Reserve for future Capital Expenditures	95,622
31-820-9900	Transfer to Capital Reserve	Future purchase of Wastewater Equipment	-
31-830-9672	Transfer to Capital Reserve	Future purchase of Wastewater Equipment	22,471
32-562-9672	Transfer to Capital Reserve	Capital Reserve for future Capital Expenditures	30,000
35-580-9672	Transfer to Capital Reserve	Capital Reserve for future Capital Expenditures	-
18-501-9672	Transfer to Capital Reserve	Capital Reserve for Anticipated Golf Course Equipment	-
19-835-9131	Transfer to Sewer Fund	Sewer District Fee for Wastewater Debt Service	7,047,446
10-480-9631	Transfer to Wastewater Fund	Transfer to Wastewater for Debt Service/capital	839,396
45-745-9635	Transfer to Pier Project	Transfer funds Pier Rebuilding Project	-
46-746-9647	Transfer to Beach Nourishment	Transfer funds Beach Renourishment Project	1,230,000
45-745-9635	Transfer to Beach Sand Fund	Transfer funds Beach Renourishment Project	2,184,770
51-751-9611	Transfer to Stormwater Fund	Transfer to Stormwater Fund for Storm Drain Project	610,000
	TOTAL		\$ 13,255,034

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

Acct.	Account Descriptions	Fund	Capital Item	Budgeted	Total Fund
10-420-5420	Capital Outlay	Administration	Ford Explorer (New) to be utilized by the Assistant Manager and Economical Development Coordinator	\$ 50,000	\$ 50,000
10-510-5420	Capital Outlay	Police Department	Two (2) Speed Display Signs	\$ 7,304	
			Purchase Dodge Durango (New Position)	\$ 78,000	
			Purchase Dodge Durango to replace vehicle #75	\$ 78,000	
			Purchase Dodge Durango to replace vehicle #76	\$ 78,000	
			Purchase Dodge Durango to replace vehicle #717	\$ 78,000	
				\$ 319,304	
10-530-5420	Capital Outlay	Fire Department	Purchase of new administrative vehicle, unit 180 (replacement of existing 2014 Dodge Durango, need to keep for Asst. Chief)	\$ 60,000	
			Purchase of New Pierce Enforcer Engine to replace aged 2008 KME (\$925,000) Payment Reflected in Debt Service	\$ -	
			Jet Ski	\$ 22,000	\$ 82,000
10-540-5420	Capital Outlay	Building Code Department	IN-7 Chevy Trailblazer. Purchase Ford F-150 Pickup Truck	\$ 44,000	\$ 44,000
10-545-5420	Capital Outlay	Public Works Administration	PW 30 will be reassigned within department, Purchase of a Ford Ranger Extended Cab	\$ 42,000	\$ 42,000
0-560-5420	Capital Outlay	Streets Department	Replace ST-1 with a New Ford F-150	\$ 44,000	
			Replace ST-19 Sweeper Body with New Equivalent	\$ 146,100	\$ 190,100
10-570-5420	Capital Outlay	Public Works-Operations	SE 9th St. Crossover	\$ 450,000	
			Utility Trailer 6' X 15"	\$ 5,000	
			Ford F-150 Pickup Truck	\$ 44,000	
			Mobi Malt	\$ 25,000	
			John Deere Gator or equal	\$ 20,000	\$ 544,000
10-620-5420	Capital Outlay	Recreation Department	Star Trac Pro Bike	\$ 5,500	
			(2) Life Fitness Treadmills	\$ 11,000	
			Commercial Smith Machine	\$ 6,000	
			Low Back Extension	\$ 5,500	
			Abdominal Crunch	\$ 3,000	
			Leg/Hamstring	\$ 3,000	
			(6) Swiftly (Single seat)	\$ 4,000	\$ 38,000
10-621-5420	Capital Outlay	Community Center	Mini-Bus (14 Passenger)	\$ 52,000	\$ 52,000
			Total General Fund	\$ 1,361,404	

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

Acct.	Account Descriptions <u>Enterprise Funds</u>	Fund	Capital Item	Budgeted	Total Fund
30-814-7400	Water Fund Capital Outlay	Water Maintenance	Purchase of a Service Truck to replace WA-88	\$ 65,000	
			Purchase of a Vermeer 500LE to replace a 2010 Vermeer 500LE purchased in 2010	\$ 105,000	\$ 170,000
31-830-7400	Wastewater Fund Capital Outlay	Collection	Mainline Sewer Camera (Replacement)	\$ 137,000	
			Mini Kabota (New)	\$ 30,000	\$ 167,000
32-562-7400	Stormwater Capital Outlay	Stormwater	F150 Truck (New)	\$ 44,000	
			F350 Truck \$75,000 (New)	\$ 75,000	
			20 Ton Trailer with air brakes (New)	\$ 40,000	\$ 159,000
35-580-5401	Solid Waste Capital Outlay	Solid Waste	SW4 and SW 6 Replacement, will purchase a single unit with 8 yard hopper and compaction bed	\$ 167,500	
			International Grapple Truck	\$ 207,000	\$ 374,500
38-501-5401	Golf Course Capital Outlay	OKI Golf Course.	Replacement of GC 17 with Ford F-150	\$ 44,000	
			Replacement of GC 9 Equipment Lift with equivalent	\$ 11,000	
			New Tractor with Misc. Attachments	\$ 60,000	\$ 115,000
			Total Enterprise Funds		\$985,500
			Total General and Enterprise Funds		\$ 2,346,904

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY
FOR THE FISCAL YEAR 2023 - 2024

Fiscal Year	Fire Department		Fire Department	Total Annual Payments
Financed By				(Governmental Funds Only)
Original Issue Amt	\$	925,000	\$ 850,000	
Date	10/1/2023	12/1/2023		
Interest Rate	4.99% Original Rate		4.99% Original Rate	
Pymt Date	10/1/2023	12/1/2023		
Fund-Dept	10-530	10-530		
	Principal Payment	Interest Payment	Principal Payment	Interest Payment
2023-2024	262,176	46,158	240,918	42,415
2024-2025	275,258	33,075	252,940	30,393
2025-2026	288,994	19,339	265,562	17,772
Total Debt \$	826,428	98,571	759,420	90,580
				1,775,000

Total Principal	1,585,848
Total Interest	189,151
Grand Total	<u>1,775,000</u>

TOWN OF OAK ISLAND DEBT SERVICE SUMMARY AND SCHEDULE
FOR THE FISCAL YEAR 2023 - 2024

<u>Wastewater - Collections</u>			
	Principal	Interest	Total
Revenue Bonds 2015	2,060,000	1,499,638	3,559,638
Revenue Bonds 2017	1,680,000	1,102,681	2,782,681
State Revolving Loan - 1	410,402	54,246	464,648
State Revolving Loan - 2	353,168	66,065	419,233
Total Waste Water - Collections	4,503,570	2,722,630	7,226,200
Total Wastewater Fund	4,503,570	2,722,630	7,226,200

Fiscal Year	Wastewater Project Revenue Bonds 2015A		State Revolving Loan 1st Allocation \$9,000,000		State Revolving Loan 2nd Allocation \$8,500,000		Enterprise Refunding Bonds Series 2017		Total Annual Payments
	Original Issue Am't	Interest Rate	Principal	Interest	Principal	Interest	Principal	Interest	
2023-2024	2,060,000	2.0-5.0%	410,402	54,246	353,168	66,065	1,680,000	1,102,681	7,226,200
2024-2025	2,160,000	2.0-5.0%	419,020	45,628	361,926	57,308	1,760,000	1,018,681	7,219,200
2025-2026	2,270,000	2.0-5.0%	427,820	36,828	370,902	48,330	1,850,000	930,681	7,223,200
2026-2027	2,380,000	2.0-5.0%	436,804	27,844	380,101	39,132	1,940,000	838,181	7,217,200
2027-2028	2,500,000	2.0-5.0%	445,977	18,671	389,527	29,705	2,035,000	741,181	7,216,200
2028-2029	2,575,000	2.0-5.0%	443,130	9,306	399,187	20,045	2,135,000	639,431	7,202,237
2029-2030	2,705,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,205,000	575,381	6,757,002
2030-2031	2,795,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,270,000	509,231	6,338,706
2031-2032	2,935,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,345,000	438,294	6,343,019
2032-2033	3,040,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,460,000	321,044	6,343,044
2033-2034	3,185,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,580,000	198,044	6,333,044
2034-2035	3,345,000	2.0-5.0%	443,130	9,306	409,087	10,145	2,670,000	110,969	6,336,719
2035-2036	1,160,000	2.0-5.0%	443,130	9,306	409,087	10,145	115,000	4,169	1,322,669
Total Debt \$	33,110,000		2,583,152	192,523	2,663,898	270,729	26,045,000	7,427,969	83,078,438

<u>Enterprise Fund</u>		
Total Principal		64,402,050
Total Interest		18,676,387
Grand Total		83,078,438

Neutral Property Tax Increase

TOWN OF OAK ISLAND

PRELIMINARY REVALUATION VALUES

Revaluations as of:
January 1, 2023 and 2019

Fiscal year	Assessed Valuation as of June 30	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2023-2024	6,543,756,770	23-24 6,543,756,770 22-23 3,441,918,145		
2022-2023	3,441,918,145	22-23 3,441,918,145 21-22 3,334,413,507	107,504,638	3.22%
2021-2022	3,334,413,507	21-22 3,334,413,507 20-21 3,262,579,376	71,834,131	2.20%
2020-2021	3,262,579,376	20-21 3,262,579,376 19-20 3,180,264,440	82,314,936	2.59%
2019-2020	3,180,264,440	19-20 3,180,264,440 18-19		2.67%

Last year prior to revaluation 2022-2023	3,441,918,145	Tax rate	Estimated tax levy
		0.2800	9,637,371
First year of revaluation 2023-2024	6,543,756,770	Tax rate to produce equivalent levy	
		0.1473	9,637,371
2023 - 2024 Budgeted Tax Collection based on prior year collection rate of 98%			17,956,069

Increase tax rate for average growth rate 2023-2024	6,543,756,770	Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
		0.1512	9,894,822
Average Percentage Increase		Increase in Tax Levy	257,451
			2.67%