



OAK ISLAND

Town of
North Carolina

2025-2026
ADOPTED BUDGET

Town of
OAK ISLAND
North Carolina

S. Elizabeth White, Mayor
John Bach, Mayor Pro-Tempore
Terri Cartner, Councilmember
Bob Ciullo, Councilmember
Bill Craft, Councilmember
Mark Martin, Councilmember



Kathryn Adams,
Town Manager

Helen Brank,
Finance Director

**2025-2026
ADOPTED BUDGET**

Table of Contents

Budget Message	1
Budget Ordinance	4
Strategic Plan	8
Organizational Chart	15
General Fund	16
Budget Comparison Charts	17
Revenues	19
Town Council	21
Outside Agencies	22
Administration	23
Police	26
Animal Control	29
Fire & Rescue	31
Development Services	34
Parks & Recreation	37
Public Works	41
Transfers	47
Public Utilities	48
Stormwater	58
Solid Waste	62
Par 3 Golf	65
Sewer District Fee Fund	69
Sewer Assessment Fund	71
Accommodations Fund	73
Beach Accommodations Fund	76
Beach Renourishment Fund	78
Pier Complex	81
Parking Fund	84
Capital Reserve Fund	86
Supplemental Information	89

Budget Message

June 10, 2025

Honorable Mayor Elizabeth White
Mayor Pro Tempore John W. Bach
Councilmember Bill Craft
Councilmember Mark Martin
Councilmember Terry Cartner
Councilmember Bob Ciullo

Dear Mayor and Council Members:

In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, the Budget for the Town of Oak Island for the fiscal year beginning July 1, 2025, and ending June 30, 2026, is balanced with no increase in property taxes. This adopted budget represents a significant amount of work and consultation between staff and Town Council so the Town can continue to fulfill its obligations to residents and visitors, meet established goals, and remain fiscally sound now and in the future.

In preparing the Fiscal Year 2025-2026 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. Town Council created a 3 year Strategic Plan with identified goals and priorities for the Town and staff prepared a budget consistent with the goals of that plan. The Fiscal Year 2025-

2026 Recommended Budget is a balanced totaling \$111,058,235 for all Town operations and funds. At the Town Council's direction, the budget is balanced with a tax rate of \$0.20 per \$100 valuation.

General Fund

The Town's General Fund is balanced at \$26,385,340 for Fiscal Year 2025-2026. The General Fund contains all the government services that do not generate sufficient revenue to support their activities, including Police, Fire, Recreation, Public Works, Building and Zoning Services, Human Resources, Finance, Administration and the Governing Body. Some use of the capital reserve funds are included for police and fire vehicles. Fire services are increased with the addition of three new firefighter positions and a part-time supervisor position moving to full-time. An additional Facilities position is also included in the Public Works department to increase the amount of work that can be completed to maintain our public buildings adequately. Funding is included for the next phase of a Recreation Center, and for a major beach nourishment project.

Revenues

The Town of Oak Island continues to experience growth in primary revenue sources, which are Ad Valorum tax and State Sales tax. The property tax revenue (including personal

property) is based on an estimated tax levy of approximately \$9m in revenue with a tax rate of \$0.20 per \$100 valuation and a collection rate of 98%. Of the \$.20 tax rate, \$0.03 is designated for the Town's beach nourishment project(s). The collection of \$0.07 is designated as a Fire Tax. This Fire Tax replaces the previous separate fire district fee. Appropriated Fund Balance is used for one-time use or capital needs in the amount of \$607,740 in the General Fund. The value of one cent on the tax rate is approximately \$682,000. Other increases were necessary in the Stormwater Fund and the Solid Waste Fund to balance the budget. The Stormwater Fund is increased by four positions, one in the permitting division and three in the maintenance division, in order to be in compliance with the Town's MS4 permit from the State and to provide much needed stormwater improvements throughout the Town.

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 refinancing of the debt this year will ensure savings on the debt payments without extending the debt period. The only other outstanding debt for the Town is for fire vehicles. A complete detail of the remaining balances and terms of each loan can be found in the Supplemental Information section of the budget.

Employee Wages/Salaries and Benefits

The Town continues to provide a level of pay for its employees that the Town management feels is fair and equitable in comparison to other

municipalities of the same size in southeastern North Carolina. The Recommended Budget includes an effective 4% merit increase. The Town will continue to match 401(k) employee contributions of up to 5%. The Town also issues a Christmas bonus to full-time and part-time employees.

Water and Wastewater Fund

The base rates for water and wastewater remain the same, at \$25.22 and \$38.41, respectively. The Sewer District Fee remains at \$601.78. As with the General Fund, the Enterprise Funds also use a small amount of capital reserves for replacement of capital items.

Accommodations Tax Fund

The estimated revenue from 3% of the Town's 5% Accommodations Tax levy is \$4,598,300. A portion of these revenues are used for tourism-related expenditures including the Beach Safety Unit which provides ocean rescues and police services during the tourist season. After meeting expenditures, most of the remaining funds will be transferred to the Beach Nourishment Fund for beach nourishment projects.

Beach Tax Fund

The estimated revenue from the remaining 2% of the Town's 5% Accommodation tax levy is \$2,800,000. The budget includes transferring \$2,600,000 to the Beach Nourishment Fund.

Beach Nourishment Fund

The Beach Nourishment Fund is used to account for the activities of Beach Nourishment Projects. The funding for this fund comes from the collection of Ad Valorum taxes of \$40,550,000 and the budgeted transfers from the Accommodation Tax Funds as discussed above.

Other Funds

The Par 3 Golf Fund, Parking Fund, and the Pier Complex Fund are all balanced with various rate increases in user fees.

Conclusion

The Fiscal Year 2025-2026 budget is a balanced budget that provides the citizens of the Town of Oak Island with a level of service that is the same or greater than the current year and addresses priorities set by the Town Council in the Strategic Plan.

Town Council and Town management continue to be fiscally responsible in their decision making regarding the use of taxpayer funds to continue to provide the needed services for the citizens of Oak Island. We continue to encourage all forms of communication with the Town Council and Staff. We believe that the Town has experienced and dedicated staff and leadership team who work diligently to provide the highest quality of service to the Town of Oak Island and its residents.

The preparation of a budget that provides the needs of the town requires a complete team effort from all departments of the Town. On behalf of the Town's management team and staff, we would like to thank the Town Council for all the support, guidance, and confidence in staff to provide services to the citizens of Oak Island, protect the Town's assets and to provide a competitive wage and benefits to its employees.

Sincerely,



Kathryn Adams
Town Manager

**BUDGET ORDINANCE
FISCAL YEAR 2025-2026
TOWN OF OAK ISLAND, NORTH CAROLINA**

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

SECTION I

GENERAL FUND

A.	Revenues Anticipated	Amount
	Current Year Property Taxes	\$ 11,295,727
	State Shared Revenues	5,808,440
	Permits and Fees	708,500
	Other	2,964,933
	Appropriated Fund Balance	<u>5,607,740</u>
	Total Estimated Revenues	<u>26,385,340</u>
B.		
Appropriations Authorized by Departments		
Town Council	\$ 369,650	
Outside Agency Funding	30,750	
Administration	3,047,537	
Police Department	4,049,944	
Animal Control	72,000	
Fire Department	5,065,114	
Development Services	1,661,837	
Public Works	4,527,653	
Recreation/Community Center	2,260,855	
Non-Departmental	<u>5,300,000</u>	
Total Appropriations	<u>\$ 26,385,340</u>	

SECTION II

WATER FUND

A.	Total Estimated Revenues	Amount
		\$ 5,250,980
B.		
Appropriations Authorized by Departments		
Utility General Services	3,133,000	
Water Maintenance	2,117,980	
Total Appropriations	<u>\$ 5,250,980</u>	

SECTION III		<u>WASTEWATER FUND</u>	
A.	Total Estimated Revenues	\$	Amount 15,812,000
B.	Appropriation Authorized by Departments		
	Wastewater Treatment	5,752,305	
	Wastewater Collection	10,059,695	
	Total Appropriations	\$	15,812,000
SECTION IV		<u>SEWER DISTRICT FEE FUND</u>	
A.	Total Estimated Revenues	\$	Amount 7,219,200
B.	Total Appropriations	\$	7,219,200
SECTION V		<u>SEWER ASSESSMENT FUND</u>	
A.	Appropriated Fund Balance	\$	Amount 1,000,000
	Total Estimated Revenues	\$	1,000,000
B.	Total Appropriations	\$	1,000,000
SECTION VI		<u>STORMWATER FUND</u>	
A.	Total Estimated Revenues	\$	Amount 1,877,400
B.	Appropriation Authorized by Departments		
	Stormwater Admin	\$	1,004,300
	Stormwater Maintenance	\$	873,100
		\$	1,877,400
SECTION VII		<u>SOLID WASTE FUND</u>	
A.	Total Estimated Revenues	\$	Amount 2,219,090
B.	Total Appropriations	\$	2,219,090
SECTION VIII		<u>OKI PAR 3 GOLF COURSE FUND</u>	
A.	Total Estimated Revenues	\$	Amount 545,110
B.	Expenditures Authorized by Departments		
	Golf Course Grounds Maintenance	412,060	
	Golf Course Operations	133,050	
	Total Appropriations	\$	545,110
SECTION IX		<u>ACCOMODATION TAX FUND</u>	
A.	Total Estimated Revenues	\$	Amount 4,598,300

B.	Total Appropriations	\$ 4,598,300
SECTION X		

A.	Total Estimated Revenues	\$ 2,800,000
B.		

SECTION XI

BEACH RENOURISHMENT

	Amount
A.	\$ 40,550,000

SECTION XII

PIER COMPLEX FUND

	Amount
A.	\$ 650,815

SECTION XIII

CAPITAL RESERVE FUND

	Amount
A.	\$ 1,110,000

SECTION XIV

PAID PARKING FUND

	Amount
A.	\$ 1,050,000

SECTION XV

Tax Rate Established

There is hereby levied a tax at the rate of twenty cents (\$0.20) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed for Current Year Property Taxes in the General Fund in Section I of this ordinance. The rate of \$0.20 consists of \$0.10 for the general fund, \$0.07 designated as a Fire Tax, and \$0.03 designated for beach nourishment. The collection of the \$0.03 is accounted for in a separate fund established for the beach nourishment projects, generating an estimated \$2,009,700, and the \$0.10 and the \$0.07 are accounted for in the general fund, generating an estimated \$11,295,727.

This rate is based on a total valuation of property for the purposes of taxation of \$6,824,950,000 with an estimated collection rate of 98.00%.

SECTION XVI Service Rates Established

The service rates for Town of Oak Island for Fiscal Year 2025-2026, upon which the Budget is based, will be established by the Town Council through the Fee Schedule. Service rates include those for residential and commercial water usage and wastewater services, stormwater, and solid waste services. Additional fees for services are also authorized by Town Council with the approval of the Fee Schedule.

SECTION XVII Special Authorization - Budget Officer

The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure, as said officer believes necessary. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund. Notation of all interdepartmental transfers shall be made to the Town Council in the next succeeding financial report. The Budget Officer shall be authorized to spend \$50,000 during an emergency. The inter-fund transfer of monies shall be accomplished by Council authorization only. The utilization of any contingency appropriation shall be accomplished only with Council authorization.

SECTION XVIII Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Town of Oak Island Municipal Government during the 2025-2026 Fiscal Year. The Budget Officer shall administer the Budget and shall ensure that all department directors and other appropriate staff are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Finance Director shall maintain records that agree with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

SECTION XIX Merit Increase for employees

This Budget authorizes an effective merit increase of 4% to be utilized in a pool for all employee evaluations. All evaluations will be conducted on or near the employee's anniversary date and will be performed by the department director or supervisor with final approval from the Town Manager.

SECTION XX Purchase Orders

The appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

SECTION XXI Copies

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

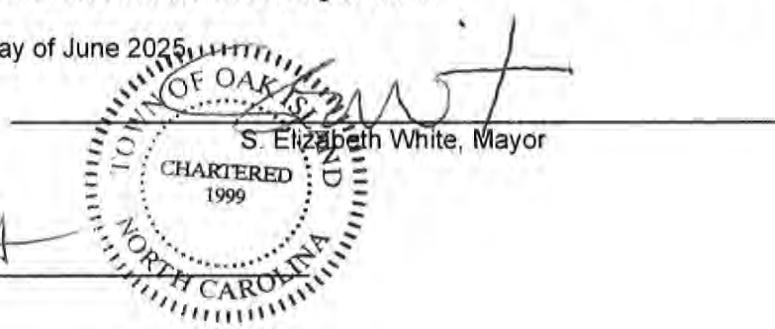
Adopted this the 10th day of June 2025.

S. Elizabeth White, Mayor

ATTESTED:

Lisa P. Stites

Lisa P. Stites, Town Clerk



(SEAL)

TOWN OF OAK ISLAND STRATEGIC PLAN 2025–2027

1. MAINTAIN A WELL-RUN & EFFICIENT GOVERNMENT

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



2. PRESERVE OUR COMMUNITY'S COASTAL LIFESTYLE

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



3. PROTECT NATURAL RESOURCES AND COASTAL ECOSYSTEMS

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



4. BUILD A SUSTAINABLE ECONOMY

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



5. PLAN FOR ORDERLY, SUSTAINABLE GROWTH

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



6. CREATE A SAFE COMMUNITY

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





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

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

1.2 Maintain a strong and diversified financial position.

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

1.3 Provide friendly and accommodating customer service.

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

1.4 Optimize effectiveness of boards and committees

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



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

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

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

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

2.3 Enhance recreational opportunities.

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

2.4 Improve and expand park facilities.

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



3 PROTECT NATURAL RESOURCES AND COASTAL ECOSYSTEMS



3.1 Preserve waterways and promote environmental health.

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

3.2 Manage shorelines sustainably.

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

3.3 Preserve and enhance the town's tree canopy.

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

3.4 Enhance flood hazard mitigation efforts.

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

4 BUILD A SUSTAINABLE ECONOMY



4.1 Enhance the Business-Friendly Ecosystem.

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

4.2 Recruit and Retain Business.

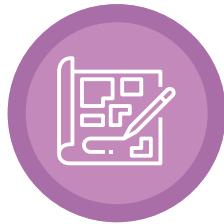
1. Strengthen the Business Retention and Expansion (BRE) program to proactively identify and address the needs of local businesses.
2. Build partnerships with regional economic organizations to attract high-value businesses aligned with Oak Island's vision.
3. Develop initiatives to enhance communication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

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

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

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

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



5.1 Promote compatible land development.

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

5.2 Enhance multi-modal transportation.

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

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

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

5.4 Encourage a range of housing types and visitor accommodations.

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



6.1 Strengthen emergency response.

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

6.2 Minimize emergency incidents through proactive prevention strategies.

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

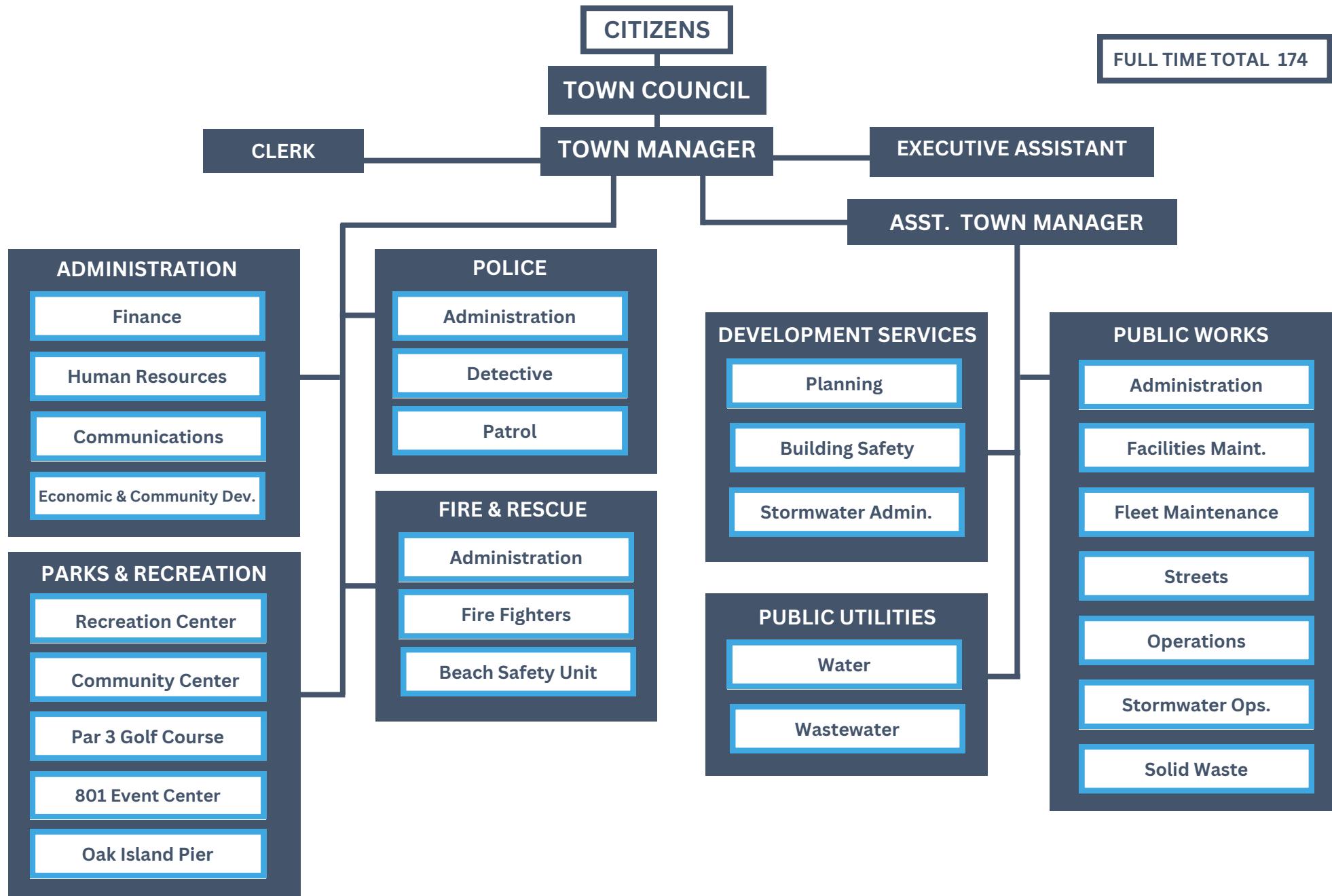
6.3 Enhance pedestrian and traffic safety.

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

6.4 Prepare for emergencies.

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

TOWN OF OAK ISLAND ORGANIZATIONAL CHART

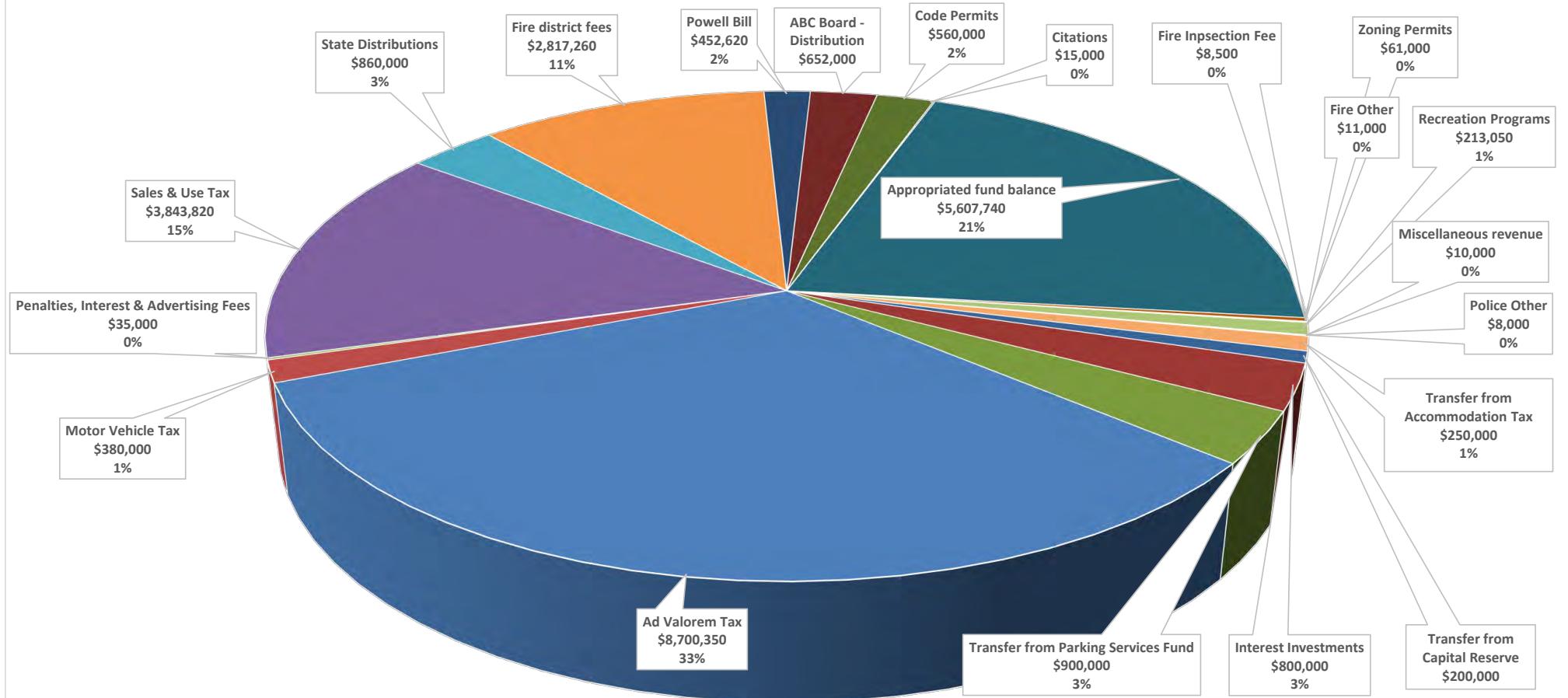


General Fund

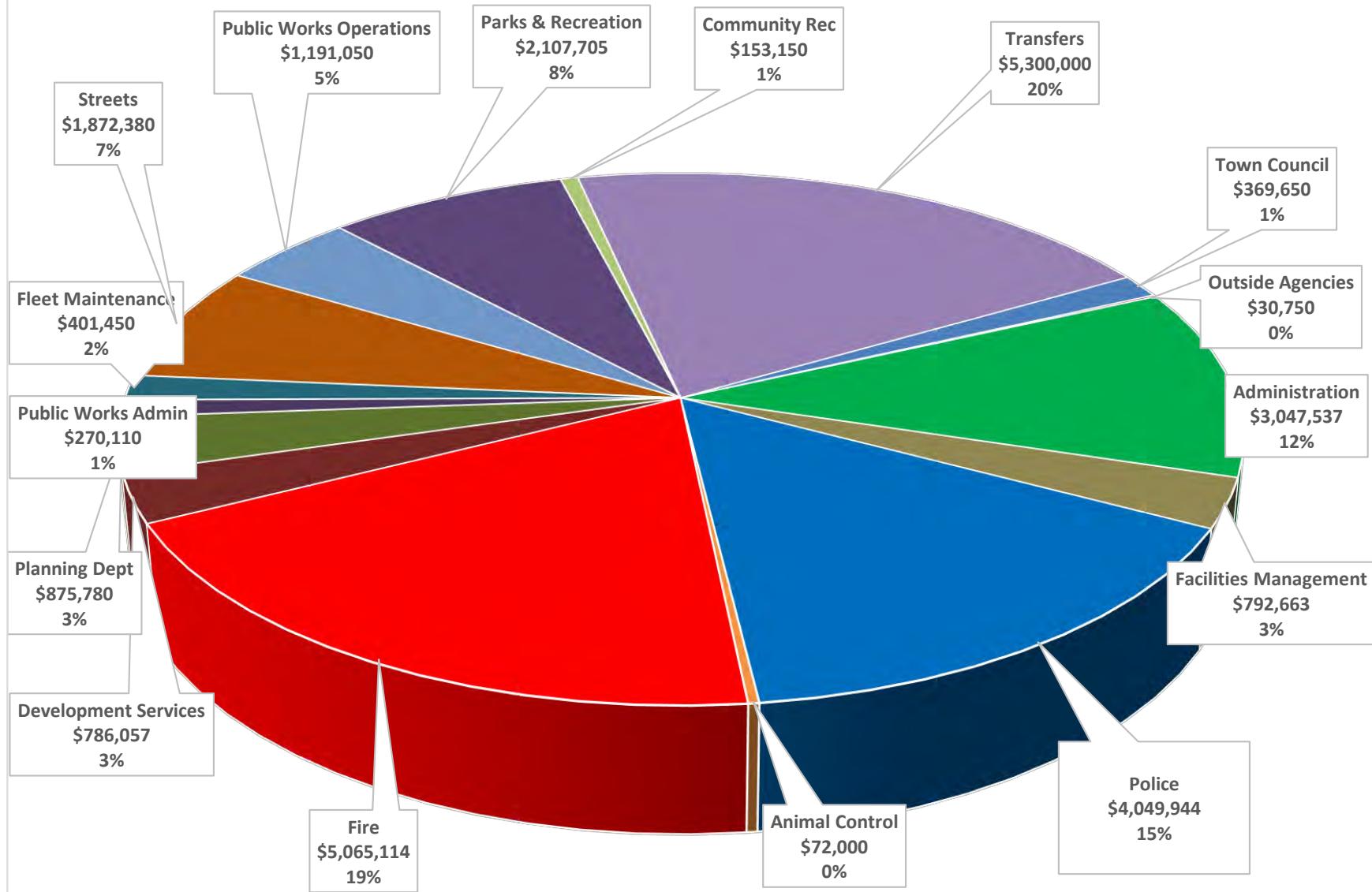
The General Fund is the cornerstone of financial operations for the Town of Oak Island, primarily fueled by property taxes, sales taxes, service fees, and state and federal grants. These diverse revenue streams enable the town to provide vital services such as public safety, environmental conservation,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



General Fund Revenues FY 2025-2026



General Fund Expenditures FY 2025-2026



10 - General Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
10-300-1100	Ad valorem taxes - CY	\$7,983,716.70	\$8,386,222.44	\$8,522,520.00	\$8,603,733.38	\$6,690,110.00	\$6,690,110.00
10-300-1200	Ad Valorem Fire Tax Rec	\$0.00	\$0.00	\$0.00	\$0.00	\$4,777,500.00	\$4,777,500.00
10-300-1201	Ad valorem taxes - PY	\$116,685.34	\$69,096.13	\$50,000.00	\$147,289.64	\$50,000.00	\$50,000.00
10-300-1300	Motor vehicle taxes - CY	\$459,086.44	\$383,361.90	\$443,700.00	\$332,028.35	\$380,000.00	\$380,000.00
10-300-1600	Penalties, Interest & Advertising Fees	\$62,025.62	\$46,508.63	\$50,000.00	\$50,841.01	\$35,000.00	\$35,000.00
10-300-3100	Local option sales tax (39)	\$1,555,058.72	\$1,630,952.76	\$1,650,000.00	\$1,679,051.12	\$1,792,320.00	\$1,792,320.00
10-300-3101	Local option sales tax 1/2% (40)	\$853,031.35	\$797,445.96	\$659,310.00	\$841,514.22	\$765,000.00	\$765,000.00
10-300-3102	Local option sales tax 1/2% (42)	\$799,493.99	\$842,974.11	\$671,500.00	\$932,167.97	\$700,000.00	\$700,000.00
10-300-3103	Local option sales tax 1/2% (44)	\$559,920.77	\$704,332.95	\$575,000.00	\$690,325.02	\$586,500.00	\$586,500.00
10-300-3210	Utility Franchise Tax Distribution	\$864,594.63	\$901,237.54	\$633,750.00	\$1,013,954.58	\$725,000.00	\$725,000.00
10-300-3220	Beer & wine tax	\$40,133.81	\$45,446.77	\$36,800.00	\$38,834.75	\$40,000.00	\$40,000.00
10-300-3230	Video Programming Services	\$85,620.31	\$110,437.60	\$84,400.00	\$110,260.04	\$85,000.00	\$85,000.00
10-300-3240	Telecommunications Tax	\$9,488.20	\$21,265.62	\$9,500.00	\$11,006.62	\$10,000.00	\$10,000.00
10-300-3810	Powell Bill	\$358,310.13	\$405,971.94	\$405,970.00	\$452,622.52	\$452,620.00	\$452,620.00
10-300-3900	ABC Board - Distribution	\$523,876.48	\$546,332.56	\$558,720.00	\$581,628.27	\$575,000.00	\$575,000.00
10-300-3901	ABC Board - Education	\$35,236.45	\$36,755.75	\$43,400.00	\$36,686.80	\$45,000.00	\$45,000.00
10-300-3902	ABC Board - Law Enforcement	\$25,168.89	\$26,254.10	\$31,250.00	\$26,205.00	\$32,000.00	\$32,000.00
10-300-4211	Permits & fees-Buildings-540	\$571,798.67	\$607,589.73	\$0.00	\$487,541.50	\$400,000.00	\$400,000.00
10-300-4212	Permits & fees-Plumbing-540	\$22,567.72	\$26,902.72	\$20,000.00	\$26,702.00	\$20,000.00	\$20,000.00
10-300-4213	Permits & fees-Electrical-540	\$103,075.00	\$111,005.00	\$90,000.00	\$105,181.25	\$85,000.00	\$85,000.00
10-300-4214	Permits & fees-Mechanical-540	\$64,496.25	\$67,990.00	\$55,000.00	\$88,576.50	\$55,000.00	\$55,000.00
10-300-4220	CAMA Permits	\$6,500.00	\$6,200.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
10-300-4231	Civil Citations	\$32,602.79	\$8,775.30	\$20,000.00	\$19,801.84	\$15,000.00	\$15,000.00
10-300-4300	Planning Board/BOA - 541	\$5,721.75	\$10,825.00	\$0.00	\$850.00	\$1,000.00	\$1,000.00

10-300-4301	Development Permits - 540	\$29,544.00	\$24,955.00	\$26,000.00	\$18,900.00	\$20,000.00	\$20,000.00
10-300-4302	Zoning Permits - 541	\$44,457.75	\$54,390.75	\$3,500.00	\$87,091.50	\$35,000.00	\$35,000.00
10-300-4405	Fire Inspection Fee - 540	\$100.00	\$0.00	\$0.00	\$15,900.00	\$8,500.00	\$8,500.00
10-300-4421	Fire Permits --530	\$17,550.00	\$15,035.00	\$14,000.00	\$2,400.00	\$5,000.00	\$5,000.00
10-300-4440	Donations-Fire/EMS-530	\$3,783.78	\$12,175.00	\$11,000.00	\$13,294.80	\$6,000.00	\$6,000.00
10-300-4610	Recreation programs-620	\$117,070.00	\$109,280.90	\$95,000.00	\$99,984.84	\$95,000.00	\$95,000.00
10-300-4612	Park & Shelter Rental -620	\$1,830.00	\$2,018.00	\$1,000.00	\$5,203.00	\$2,000.00	\$2,000.00
10-300-4615	Splash Pad Rental-420	\$650.00	\$600.00	\$800.00	-\$100.00	\$800.00	\$800.00
10-300-4620	Fundraising/Sponsorships-620	\$0.00	\$43,985.00	\$0.00	\$46,252.75	\$20,000.00	\$20,000.00
10-300-4621	Summer Concert Series Sponsorships	\$31,000.00	\$19,000.00	\$21,000.00	\$28,500.00	\$25,000.00	\$25,000.00
10-300-4622	Sunset on Summer Music Festival	\$0.00	\$13,122.42	\$25,000.00	\$14,430.00	\$25,000.00	\$25,000.00
10-300-4623	Christmas by the Sea Parade	\$0.00	\$871.15	\$0.00	\$250.00	\$250.00	\$250.00
10-300-4630	Weight room fees-620	\$43,093.00	\$43,629.00	\$35,000.00	\$49,604.00	\$40,000.00	\$40,000.00
10-300-4640	Products for sale-620	\$1,304.12	\$4,014.00	\$3,000.00	\$12,369.05	\$5,000.00	\$5,000.00
10-300-8100	Miscellaneous revenue	\$5,628.48	\$807,518.86	\$25,000.00	\$18,262.41	\$10,000.00	\$10,000.00
10-300-8101	Police Services Reimbursement	\$4,602.51	\$10,583.07	\$1,000.00	\$7,020.41	\$5,000.00	\$5,000.00
10-300-8200	Donations - Police Department	\$1,750.00	\$6,126.00	\$2,000.00	\$4,200.00	\$3,000.00	\$3,000.00
10-300-8410	Sale of fixed assets	\$115,388.37	\$28,144.14	\$15,000.00	\$0.00	\$0.00	\$0.00
10-300-8917	Veterans Park - Memorial Bricks	\$5,629.50	\$3,483.00	\$2,000.00	\$520.00	\$0.00	\$0.00
10-300-8925	Transfer from Accommodation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
10-300-8972	Transfer from Capital Reserve	\$35,201.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
10-300-9500	Interest Investments	\$1,372,822.24	\$2,233,308.79	\$1,000,000.00	\$2,035,897.83	\$800,000.00	\$800,000.00
10-300-9750	Transfer from Parking Services Fund	\$75,000.00	\$367,000.00	\$850,000.00	\$850,000.00	\$900,000.00	\$900,000.00
10-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$3,625,135.74	\$0.00	\$5,607,740.00	\$5,607,740.00
TOTALS		\$19,671,194.82	\$29,823,610.82	\$23,152,962.74	\$19,591,782.97	\$26,385,340.00	\$26,385,340.00

10 - General Fund

410 - Town Council

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-410-0210	Salaries and wages - Elected officials	\$46,200.00	\$48,000.00	\$49,536.00	\$49,408.00	\$55,640.00	\$51,550.00	\$51,550.00
10-410-0300	FICA	\$2,983.56	\$3,396.48	\$3,790.00	\$3,779.57	\$4,000.00	\$4,000.00	\$4,000.00
10-410-0800	Workers Compensation	\$51.00	\$42.00	\$60.00	\$55.00	\$100.00	\$100.00	\$100.00
10-410-2100	Departmental supplies	\$2,710.82	\$3,664.54	\$4,000.00	\$800.24	\$2,600.00	\$2,600.00	\$2,600.00
10-410-2101	Video & Taping Supplies	\$6,695.29	\$7,779.05	\$10,000.00	\$8,505.91	\$23,000.00	\$23,000.00	\$23,000.00
10-410-2102	Town Council	\$0.00	\$0.00	\$5,000.00	\$102.18	\$5,000.00	\$5,000.00	\$5,000.00
10-410-3100	Legal Services	\$65,702.54	\$122,741.89	\$175,000.00	\$93,702.64	\$175,000.00	\$175,000.00	\$175,000.00
10-410-3101	Other Professional Services	\$49,250.00	\$48,001.55	\$64,500.00	\$51,507.92	\$55,000.00	\$55,000.00	\$55,000.00
10-410-3104	Special Projects	\$12,000.00	\$24,104.87	\$15,000.00	\$995.00	\$35,000.00	\$35,000.00	\$35,000.00
10-410-3200	Advertising	\$773.50	\$445.00	\$2,000.00	\$500.00	\$2,000.00	\$2,000.00	\$2,000.00
10-410-3300	Dues and Subscriptions	\$300.00	\$300.00	\$500.00	\$300.00	\$500.00	\$500.00	\$500.00
10-410-3600	Council Development	\$1,861.16	\$2,358.35	\$3,500.00	\$3,443.68	\$3,900.00	\$3,900.00	\$3,900.00
10-410-4600	Election expenses	\$0.00	\$9,545.62	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
TOTALS		\$188,527.87	\$270,379.35	\$332,886.00	\$213,100.14	\$373,740.00	\$369,650.00	\$369,650.00

10 - General Fund

411 - Outside Agencies

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-411-3301	Brunswick Family Assistance	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00
10-411-3303	OKI-SPT Chamber of Commerce	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
10-411-3305	OKI Senior Citizens	\$1,100.00	\$1,700.00	\$4,500.00	\$4,500.00	\$1,500.00	\$1,500.00	\$1,500.00
10-411-3309	Oak Island Water Rescue	\$21,150.00	\$41,500.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00
10-411-3314	Brunswick Co. Literacy Council	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
10-411-3331	Sea Biscuit Wildlife Shelter	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00	\$1,500.00
10-411-3332	Oak Island Beautification	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
10-411-3335	Brunswick Co. Airport	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00
10-411-3603	Oak Island Beach Preservation	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00
TOTALS		\$54,250.00	\$74,200.00	\$67,000.00	\$67,000.00	\$64,750.00	\$30,750.00	\$30,750.00

Administration

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



DEPARTMENT STAFF

- 1 Town Manager
- 1 Assistant Town Manager
- 1 Finance Director
- 1 Town Clerk
- 1 Deputy Clerk/ Admin Asst
- 1 Human Resources Officer
- 1 Economic & Community Dev. Mgr.
- 1 Communications Manager (PIO)
- 1 Executive Assistant
- 1 IT Analyst
- 1 Tax Collector & CSR Supervisor
- 1 Accounting Specialist
- 1 Accounting Technician
- 3 Customer Service Rep
- 1 Office Assistant

17 Total FTE

Goals and Objectives

1 Deliver Exceptional Customer Service.

- 1.1** Achieve a minimum 4.0 average on the annual Customer Service Survey.
- 1.2** Respond to 95% of citizen inquiries or service requests within 48 hours.

2 Modernize Communication and Public Information.

- 2.1** Develop and implement a Communications strategy and grow engagement on digital channels by 25%.
- 2.2** Convert 100% of public forms to fillable e-formats and launch a citizen portal.

3 Accelerate Economic Development.

- 3.1** Adopt an Economic Development Strategic Plan.
- 3.2** Adopt and begin implementing Streetscape Plan for commercial areas.

10 - General Fund

420 - Administration

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-420-0220	Salaries and wages - Full time	\$910,794.16	\$1,068,082.85	\$1,326,731.00	\$1,171,333.29	\$1,394,150.00	\$1,340,350.00	\$1,340,350.00
10-420-0230	Salaries & Wages - Part Time	\$20,451.01	\$31,307.18	\$20,000.00	\$7,883.18	\$10,000.00	\$10,000.00	\$10,000.00
10-420-0240	Salaries and wages - Overtime	\$9,046.98	\$10,716.52	\$10,000.00	\$2,160.85	\$10,000.00	\$10,000.00	\$10,000.00
10-420-0245	Cell Phone Allowance	\$4,250.00	\$3,800.00	\$6,200.00	\$3,100.00	\$3,600.00	\$3,600.00	\$3,600.00
10-420-0300	FICA	\$67,976.79	\$77,138.18	\$96,650.00	\$85,797.58	\$104,350.00	\$104,350.00	\$104,350.00
10-420-0410	Group insurance	\$119,841.41	\$134,549.38	\$158,170.00	\$146,172.45	\$165,300.00	\$165,300.00	\$165,300.00
10-420-0510	LGERS Retirement	\$107,888.30	\$0.00	\$168,590.00	\$160,996.83	\$202,610.00	\$199,076.00	\$199,076.00
10-420-0520	401k plan retirement	\$29,863.26	\$39,019.85	\$52,154.00	\$44,169.03	\$55,600.00	\$55,600.00	\$55,600.00
10-420-0800	Workers Compensation	\$1,800.77	\$1,495.00	\$3,400.00	\$3,004.00	\$4,000.00	\$4,000.00	\$4,000.00
10-420-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$20,000.00	\$9,296.46	\$0.00	\$0.00	\$0.00
10-420-2100	Departmental supplies	\$25,036.15	\$14,534.72	\$34,500.00	\$22,449.71	\$26,500.00	\$26,500.00	\$26,500.00
10-420-2102	Citizens Academy	\$1,909.17	\$1,673.71	\$2,000.00	\$1,808.72	\$2,000.00	\$2,000.00	\$2,000.00
10-420-2110	Economic Development	\$0.00	\$5,533.64	\$110,000.00	\$70,922.02	\$69,388.00	\$69,386.00	\$69,386.00
10-420-2300	Fleet Operations & Maintenance	\$4,228.89	\$5,159.87	\$6,600.09	\$2,893.95	\$4,000.00	\$3,000.00	\$3,000.00
10-420-3101	Drone Expenditures	\$2,863.28	\$24,953.57	\$0.00	-\$478.38	\$0.00	\$0.00	\$0.00
10-420-3200	Advertising	\$2,478.00	\$370.00	\$1,800.00	\$1,583.42	\$1,800.00	\$1,800.00	\$1,800.00
10-420-3300	Dues & Subscriptions	\$12,247.81	\$14,507.00	\$15,275.00	\$14,726.09	\$17,455.00	\$17,801.00	\$17,801.00
10-420-3400	Beach Day Celebration	\$21,605.71	\$30,722.32	\$40,000.00	\$17,846.44	\$30,000.00	\$30,000.00	\$30,000.00
10-420-3600	Staff Development	\$5,255.08	\$8,565.11	\$10,100.00	\$10,056.48	\$20,000.00	\$20,000.00	\$20,000.00
10-420-3601	Mgr. Staff Development	\$3,459.42	\$2,223.44	\$7,400.00	\$4,184.46	\$7,500.00	\$8,000.00	\$8,000.00
10-420-4110	Repairs & maintenance - Town Hall	\$200.00	\$400.00	\$69,590.00	\$200.00	\$20,000.00	\$20,000.00	\$20,000.00
10-420-4120	Repair & maintenance - Equipment	\$4,462.20	\$5,617.00	\$6,940.00	\$1,440.00	\$1,440.00	\$1,500.00	\$1,500.00
10-420-4300	Telephone & Postage	\$17,668.24	\$21,683.88	\$17,500.00	\$16,877.98	\$18,000.00	\$19,000.00	\$19,000.00
10-420-4301	Internet Access	\$28,365.20	\$25,311.08	\$15,500.00	\$11,195.91	\$22,000.00	\$20,000.00	\$20,000.00
10-420-4308	Oak Island Web Page	\$0.00	\$0.00	\$15,000.00	\$669.00	\$0.00	\$0.00	\$0.00
10-420-4400	Utilities	\$18,432.49	\$19,603.86	\$22,000.00	\$18,308.89	\$25,000.00	\$23,000.00	\$23,000.00

10-420-4500	Liability insurance	\$253,530.85	\$287,518.90	\$342,200.00	\$328,049.34	\$342,200.00	\$382,200.00	\$382,200.00
10-420-4700	Fire district fees	\$20,782.00	\$23,100.00	\$23,100.00	\$22,500.00	\$23,100.00	\$23,100.00	\$23,100.00
10-420-5420	Technology - Upgrades & Maintenance	\$165,062.37	\$121,574.70	\$55,000.00	\$52,735.94	\$60,000.00	\$60,000.00	\$60,000.00
10-420-6100	Contracted services	\$78,355.13	\$218,938.85	\$430,820.00	\$173,658.01	\$322,320.00	\$297,320.00	\$297,320.00
10-420-6101	Contract Services - IT	\$82,958.25	\$75,941.88	\$94,000.00	\$80,303.42	\$106,000.00	\$126,000.00	\$126,000.00
10-420-6600	Bank, Credit Card & Payroll Fees	\$22,350.45	\$11,299.22	\$19,000.00	\$636.78	\$5,000.00	\$4,654.00	\$4,654.00
10-420-7400	Capital Outlay	\$332,009.39	\$271,829.84	\$183,268.00	\$132,442.02	\$25,000.00	\$0.00	\$0.00
10-420-9646	Transfer to Golf Course	\$243,761.00	\$355,329.00	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00
10-420-9672	Transfer to Capital Reserve	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,618,922.76	\$2,962,556.14	\$3,783,488.09	\$3,018,923.87	\$3,098,313.00	\$3,047,537.00	\$3,047,537.00

Police Department

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

DEPARTMENT STAFF

- 1 Police Chief
- 1 Assistant Police Chief
- 2 Lieutenant
- 5 Sergeant
- 4 Corporal
- 1 Community Resource Officer
- 1 Detective
- 3 Master Police Officer
- 9 Police Officer
- 3 Admin Support Specialist

30 Total FTE



Goals and Objectives

1 Ensure a Safe Community

- 1.1** Meet or exceed target response times for emergency calls.
- 1.2** Sustain an above-average crime clearance rate.
- 1.3** Decrease the total number of traffic accidents town-wide.

2 Maintain Qualified Staffing

- 2.1** Recruit and retain high-caliber public-safety professionals.
- 2.2** Ensure daily staffing levels match community safety demands.

3 Earn and Preserve Accreditation

- 3.1** Keep all policies and procedures current and aligned with best practices.
- 3.2** Verify compliance with professional standards through regular internal audits and external reviews.

10 - General Fund

510 - Police

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-510-0220	Salaries and wages - Full time	\$1,596,663.66	\$1,782,908.24	\$2,055,100.00	\$1,977,771.89	\$2,231,402.00	\$2,231,402.00	\$2,231,402.00
10-510-0230	Salaries & Wages - Part Time	\$85,945.45	\$22,920.00	\$2,000.00	\$280.00	\$25,000.00	\$25,000.00	\$25,000.00
10-510-0240	Overtime - Scheduled	\$63,425.34	\$38,179.48	\$25,790.00	\$23,296.22	\$48,000.00	\$48,000.00	\$48,000.00
10-510-0241	Overtime - Unscheduled	\$2,389.66	\$10,075.39	\$4,585.00	\$2,622.01	\$15,000.00	\$15,000.00	\$15,000.00
10-510-0300	FICA & Medicare	\$130,220.53	\$136,377.86	\$154,950.00	\$148,762.30	\$173,417.00	\$173,417.00	\$173,417.00
10-510-0410	Group insurance	\$201,348.17	\$212,266.78	\$242,885.00	\$233,425.02	\$253,300.00	\$253,300.00	\$253,300.00
10-510-0510	LEO retirement	\$197,780.55	\$0.00	\$276,693.00	\$265,905.00	\$346,500.00	\$346,500.00	\$346,500.00
10-510-0511	Retirement - LGERS	\$0.00	\$14,019.93	\$19,712.00	\$19,285.32	\$23,000.00	\$23,050.00	\$23,050.00
10-510-0520	401k plan retirement	\$74,942.02	\$82,971.84	\$95,500.00	\$91,615.85	\$100,950.00	\$100,950.00	\$100,950.00
10-510-0800	Workers Compensation	\$29,462.07	\$24,322.73	\$30,533.00	\$30,486.47	\$35,000.00	\$34,650.00	\$34,650.00
10-510-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$82,050.00	\$81,963.71	\$84,200.00	\$84,200.00	\$84,200.00
10-510-2100	Investigations	\$2,738.96	\$5,445.75	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
10-510-2101	Departmental supplies	\$9,007.68	\$15,452.73	\$9,300.00	\$9,176.87	\$8,000.00	\$8,000.00	\$8,000.00
10-510-2102	Ammunition Expense	\$12,747.84	\$11,991.11	\$985.00	\$887.99	\$10,985.00	\$10,985.00	\$10,985.00
10-510-2103	Drug Enforcement-Narcotics	\$0.00	\$61.17	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
10-510-2300	Fleet Operation & Maintenance	\$105,683.61	\$94,614.22	\$106,710.00	\$103,132.99	\$120,710.00	\$120,710.00	\$120,710.00
10-510-2400	Community Resource Officer Expense	\$5,129.97	\$7,779.21	\$12,300.00	\$12,298.27	\$12,000.00	\$12,000.00	\$12,000.00
10-510-3300	Dues & contributions	\$498.00	\$800.00	\$840.00	\$824.64	\$1,000.00	\$1,000.00	\$1,000.00
10-510-3600	Staff Development	\$13,007.60	\$8,024.61	\$15,000.00	\$14,154.69	\$15,000.00	\$15,000.00	\$15,000.00
10-510-3710	Uniforms	\$21,964.85	\$20,567.21	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00
10-510-4109	Repair & Maintenance - Facilities	\$4,520.35	\$52,472.47	\$20,400.00	\$14,557.89	\$51,400.00	\$51,400.00	\$51,400.00
10-510-4120	Repair & maintenance - Equipment	\$1,387.00	\$4,886.86	\$6,000.00	\$2,263.93	\$14,000.00	\$14,000.00	\$14,000.00
10-510-4300	Telephone & Postage	\$19,939.17	\$29,398.67	\$35,000.00	\$32,952.13	\$40,000.00	\$38,000.00	\$38,000.00
10-510-4301	Internet Access	\$6,120.00	\$8,115.27	\$9,900.00	\$9,899.48	\$22,500.00	\$22,500.00	\$22,500.00
10-510-4400	Utilities	\$23,937.77	\$34,803.59	\$32,400.00	\$32,364.52	\$28,000.00	\$35,000.00	\$35,000.00

10-510-5430	Capital outlay	\$624,350.10	\$364,587.16	\$351,776.00	\$345,941.77	\$186,480.00	\$186,480.00	\$186,480.00
10-510-6100	Contracted services	\$114,126.36	\$90,833.40	\$133,800.00	\$125,444.62	\$171,900.00	\$171,900.00	\$171,900.00
TOTALS		\$3,347,336.71	\$3,073,875.68	\$3,748,209.00	\$3,603,313.58	\$4,045,244.00	\$4,049,944.00	\$4,049,944.00

Animal Control

The town contracts this service to the Brunswick County Sheriff's Office - Animal Protection Services.



10 - General Fund

512 - Animal Control

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-512-6100	Brunswick County Animal Control	\$67,766.04	\$69,799.00	\$72,000.00	\$71,893.00	\$72,000.00	\$72,000.00	\$72,000.00
TOTALS		\$67,766.04	\$69,799.00	\$72,000.00	\$71,893.00	\$72,000.00	\$72,000.00	\$72,000.00

Fire & Rescue

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

DEPARTMENT STAFF

- 1 Fire Chief
- 1 Battalion Chief
- 1 Assistant Fire & EMS Chief
- 3 Fire Lieutenant
- 3 Fire Captain
- 5 Fire Engineers
- 16 Firefighter
- 1 Admin Support Specialist
- 1 Drone Pilot
- 1 Fire Marshal

33 Total FTE



Goals and Objectives

1 Reduce Emergency Response Times

- 1.1** Lower the average response time for all emergency incidents.
- 1.2** Open and staff Station 4 to improve mainland operations.

2 Adopt a Fire Tax Funding Model

- 2.1** Replace the current fire fee with a dedicated Fire Tax.
- 2.2** Provide stable, performance-driven funding for Fire Department operations.

3 Ensure Adequate Staffing Levels

- 3.1** Maintain safe, efficient crew sizes for every emergency response.
- 3.2** Staff each apparatus with a minimum four-person crew.

10 - General Fund

530 - Fire & Rescue

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-530-0220	Salaries and wages - Full time	\$1,274,596.55	\$1,454,704.06	\$1,881,291.00	\$1,801,349.18	\$1,923,600.00	\$2,194,196.00	\$2,194,196.00
10-530-0230	Part Time Earnings	\$58,726.82	\$42,552.00	\$149,750.00	\$141,840.68	\$270,000.00	\$190,000.00	\$190,000.00
10-530-0240	Overtime - Scheduled	\$102,205.68	\$124,747.65	\$157,583.00	\$152,608.91	\$218,571.00	\$189,600.00	\$189,600.00
10-530-0241	Overtime - Unscheduled	\$46,065.31	\$19,362.12	\$38,720.00	\$36,293.68	\$63,720.00	\$53,000.00	\$53,000.00
10-530-0245	Cell Phone Allowance	\$1,900.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
10-530-0300	FICA & Medicare	\$107,427.25	\$117,834.38	\$162,520.00	\$156,082.93	\$166,264.00	\$202,164.00	\$202,164.00
10-530-0410	Group insurance	\$183,488.63	\$219,467.97	\$261,405.00	\$250,504.27	\$283,200.00	\$283,500.00	\$283,500.00
10-530-0510	LGERS retirement	\$166,594.04	\$0.00	\$281,453.00	\$270,504.22	\$277,400.00	\$335,514.00	\$335,514.00
10-530-0520	401k plan retirement	\$42,108.87	\$45,336.07	\$63,420.00	\$60,273.07	\$64,450.00	\$64,450.00	\$64,450.00
10-530-0800	Workers Compensation	\$37,575.00	\$31,834.97	\$38,998.00	\$38,959.21	\$43,000.00	\$43,000.00	\$43,000.00
10-530-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$19,930.00	\$19,930.10	\$20,475.00	\$20,475.00	\$20,475.00
10-530-2101	Departmental supplies	\$35,600.25	\$42,163.64	\$44,300.00	\$43,215.18	\$43,200.00	\$42,200.00	\$42,200.00
10-530-2102	Heavy Rescue	\$9,569.96	\$10,757.30	\$16,000.00	\$15,553.80	\$20,000.00	\$20,000.00	\$20,000.00
10-530-2103	Medical Supplies	\$10,330.61	\$9,924.31	\$12,000.00	\$11,071.62	\$15,000.00	\$15,000.00	\$15,000.00
10-530-2200	Office supplies	\$499.99	\$986.91	\$2,000.00	\$1,963.40	\$3,000.00	\$2,000.00	\$2,000.00
10-530-2300	Fleet Operations & Maintenance	\$57,377.42	\$119,370.83	\$74,500.00	\$71,432.96	\$123,000.00	\$123,000.00	\$123,000.00
10-530-2400	Community Activities	\$2,000.00	\$14,438.73	\$18,000.00	\$15,265.86	\$13,000.00	\$13,000.00	\$13,000.00
10-530-3300	Dues & Subscriptions	\$22,224.77	\$22,613.33	\$28,400.00	\$27,871.09	\$48,050.00	\$48,050.00	\$48,050.00
10-530-3600	Staff Development	\$8,748.82	\$9,713.15	\$15,000.00	\$14,565.54	\$20,000.00	\$20,000.00	\$20,000.00
10-530-3710	Uniforms	\$18,405.86	\$131,260.87	\$83,300.00	\$83,127.45	\$24,500.00	\$54,500.00	\$54,500.00
10-530-4109	Maint of Buildings	\$41,011.60	\$45,658.20	\$50,000.00	\$48,905.84	\$85,000.00	\$85,000.00	\$85,000.00
10-530-4120	Repair & maintenance - Equipment	\$10,165.01	\$12,763.47	\$11,900.00	\$8,493.70	\$20,000.00	\$18,000.00	\$18,000.00
10-530-4304	Telephone & Postage	\$5,609.12	\$8,524.65	\$16,500.00	\$14,316.63	\$18,000.00	\$18,000.00	\$18,000.00
10-530-4305	Internet Access	\$11,748.85	\$12,640.08	\$12,700.00	\$12,622.74	\$12,000.00	\$13,000.00	\$13,000.00
10-530-4400	Utilities	\$23,972.11	\$24,666.16	\$30,100.00	\$23,893.28	\$40,000.00	\$38,000.00	\$38,000.00

10-530-4500	Liability Insurance	\$62,034.00	\$71,722.00	\$88,720.00	\$88,719.00	\$92,500.00	\$94,000.00	\$94,000.00
10-530-5430	Capital Outlay	\$57,619.04	\$129,622.27	\$215,501.00	\$215,054.40	\$227,500.00	\$82,500.00	\$82,500.00
10-530-6100	Contracted services	\$74,186.05	\$45,495.63	\$73,100.00	\$63,867.20	\$88,500.00	\$88,500.00	\$88,500.00
10-530-7110	Debt service - Principle	\$0.00	\$0.00	\$554,326.00	\$554,325.67	\$579,970.00	\$579,970.00	\$579,970.00
10-530-7120	Debt service - Interest	\$0.00	\$85,141.00	\$88,929.00	\$88,928.86	\$63,295.00	\$63,295.00	\$63,295.00
10-530-9102	Expendable Equipment	\$237,164.81	\$66,088.26	\$ 97,280.00	\$95,662.31	\$111,000.00	\$70,000.00	\$70,000.00
Subtotal		\$2,708,956.42	\$2,919,390.01	\$4,588,027.00	\$4,427,202.78	\$4,979,395.00	\$5,065,114.00	\$5,065,114.00

Development Services

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



DEPARTMENT STAFF

Planning Division

- 1 Development Services Director
- 1 Planning Manager
- 2 Planner I
- 3 Zoning Technician
- 1 GIS Administrator

Building Safety Division

- 1 Chief Code Administrator
- 1 Sr. Code Enforcement Officer
- 1 Code Enforcement Officer II
- 2 Code Enforcement Officer
- 1 Permit Specialist II
- 2 Permit Specialist

16 Total FTE

Goals and Objectives

1 Improve Safety, Land Use Balance, and Commercial Development

- 1.1** Complete two short-term pedestrian and traffic safety actions from the Comprehensive Land Use Plan.
- 1.2** Complete two short-term actions related to land use balance and commercial/residential development.



2 Preserve and Enhance the Town's Tree Canopy.

- 2.1** Ensure 90% survival of existing public trees.
- 2.2** Plan new trees annually in key public areas.
- 2.3** Create and implement a Town-wide Tree Management Plan.



3 Protect Waterways and Promote Environmental Health

- 3.1** Achieve 100% compliance within Year 1 of the Town's MS4 Stormwater Permit



4 Deliver Excellent Customer Service and Support a Business-Friendly Environment

- 4.1** Maintain an average permit review time of 12 calendar days.

10 - General Fund

540 - Development Services: Building Safety Division

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-540-0220	Salaries and wages - Full time	\$545,717.24	\$611,407.64	\$612,758.00	\$555,970.62	\$488,900.00	\$488,900.00	\$488,900.00
10-540-0240	Salaries and wages - Overtime	\$19,301.62	\$12,200.59	\$13,000.00	\$12,617.29	\$0.00	\$0.00	\$0.00
10-540-0245	Cell Phone Allowance	\$4,000.00	\$4,200.00	\$4,200.00	\$3,900.00	\$3,000.00	\$3,000.00	\$3,000.00
10-540-0300	FICA & Medicare	\$41,703.03	\$45,735.81	\$49,355.00	\$42,081.38	\$37,100.00	\$37,500.00	\$37,500.00
10-540-0410	Group insurance	\$82,352.37	\$79,611.98	\$84,645.00	\$62,198.86	\$68,400.00	\$68,400.00	\$68,400.00
10-540-0510	LGERS retirement	\$66,292.93	\$0.00	\$79,547.00	\$77,045.80	\$71,307.00	\$71,307.00	\$71,307.00
10-540-0520	401k plan retirement	\$19,729.55	\$23,074.61	\$21,720.00	\$21,144.80	\$15,500.00	\$15,500.00	\$15,500.00
10-540-0800	Workers Compensation	\$3,922.00	\$3,259.63	\$4,373.00	\$3,864.00	\$4,500.00	\$4,200.00	\$4,200.00
10-540-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$30,000.00	\$21,512.89	\$36,900.00	\$36,900.00	\$36,900.00
10-540-2100	Departmental supplies	\$18,628.19	\$4,862.18	\$8,000.00	\$3,240.48	\$13,000.00	\$13,000.00	\$13,000.00
10-540-2300	Fleet Operations & Maintenance	\$10,725.50	\$10,152.67	\$11,000.00	\$10,925.95	\$11,000.00	\$11,000.00	\$11,000.00
10-540-3200	Advertising	\$550.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-540-3300	Dues & Subscriptions	\$1,582.00	\$316.00	\$685.00	\$180.00	\$685.00	\$685.00	\$685.00
10-540-3600	Staff Development	\$9,011.77	\$7,996.67	\$14,000.00	\$6,999.08	\$14,000.00	\$14,000.00	\$14,000.00
10-540-3710	Uniforms	\$1,126.56	\$1,821.41	\$1,980.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-540-4120	Repair & maintenance - Equipment	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
10-540-4300	Telephone & Postage	\$8,359.68	\$8,805.27	\$9,840.00	\$5,521.84	\$10,000.00	\$8,000.00	\$8,000.00
10-540-4301	Internet Access	\$0.00	\$0.00	\$2,000.00	\$1,599.60	\$2,000.00	\$2,000.00	\$2,000.00
10-540-4800	Homeowners' recovery fund	\$2,493.00	\$2,529.00	\$2,200.00	\$1,224.00	\$2,200.00	\$2,200.00	\$2,200.00
10-540-6100	Contracted services	\$5,716.75	\$5,500.11	\$10,165.00	\$5,364.71	\$6,715.00	\$6,715.00	\$6,715.00
10-540-6107	Urban & Community Forestry Services	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-540-9672	Transfer to Capital Reserve	\$4,578.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$845,790.19	\$831,473.57	\$974,218.00	\$845,391.30	\$787,957.00	\$786,057.00	\$786,057.00

10 - General Fund

541 - Development Services: Planning Division

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-541-0220	Salaries & Wages - Full Time	\$241,248.40	\$286,407.53	\$536,040.00	\$439,383.20	\$513,800.00	\$513,800.00	\$513,800.00
10-541-0230	Salaries & Wages - Part Time	\$0.00	\$0.00	\$11,700.00	\$10,435.05	\$30,000.00	\$0.00	\$0.00
10-541-0240	Salaries & Wages - Overtime	\$31,253.26	\$4,159.49	\$9,240.00	\$0.00	\$9,240.00	\$9,240.00	\$9,240.00
10-541-0245	Cell Phone Allowance	\$2,200.00	\$2,400.00	\$5,400.00	\$1,900.00	\$4,800.00	\$4,800.00	\$4,800.00
10-541-0300	FICA & Medicare	\$19,445.75	\$21,542.42	\$39,750.00	\$33,557.56	\$40,100.00	\$40,100.00	\$40,100.00
10-541-0410	Group Insurance	\$36,611.16	\$45,453.30	\$65,932.00	\$63,250.03	\$69,000.00	\$69,000.00	\$69,000.00
10-541-0510	LGERS Retirement	\$30,154.47	\$0.00	\$71,161.00	\$60,507.45	\$75,350.00	\$75,350.00	\$75,350.00
10-541-0520	401K Plan Retirement	\$8,209.57	\$9,372.39	\$17,452.00	\$13,169.99	\$15,000.00	\$15,000.00	\$15,000.00
10-541-0800	Workers Compensation	\$4,058.00	\$3,372.13	\$5,400.00	\$4,771.00	\$5,400.00	\$5,400.00	\$5,400.00
10-541-2100	Departmental Supplies	\$10,625.54	\$6,827.04	\$25,500.00	\$16,787.44	\$16,000.00	\$16,000.00	\$16,000.00
10-541-2102	Advisory Board Expenses	\$0.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$2,100.00
10-541-2300	Vehicle Fleet Maintenance	\$2,554.38	\$1,283.37	\$8,400.00	\$5,340.79	\$8,400.00	\$8,400.00	\$8,400.00
10-541-3200	Advertising	\$1,720.00	\$1,295.00	\$3,000.00	\$995.00	\$3,000.00	\$3,000.00	\$3,000.00
10-541-3300	Dues & Subscriptions	\$0.00	\$1,055.00	\$2,305.00	\$1,235.00	\$1,890.00	\$1,890.00	\$1,890.00
10-541-3600	Staff Development	\$1,212.03	\$5,832.45	\$15,000.00	\$5,104.86	\$10,000.00	\$10,000.00	\$10,000.00
10-541-3710	Uniforms	\$623.40	\$660.00	\$1,200.00	\$1,196.92	\$1,200.00	\$1,200.00	\$1,200.00
10-541-4120	Maint. & Repair Equipment	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
10-541-4300	Telephone & Postage	\$5,487.76	\$5,642.50	\$9,000.00	\$8,573.33	\$9,000.00	\$9,000.00	\$9,000.00
10-541-4301	Internet Expense	\$0.00	\$0.00	\$500.00	\$266.60	\$2,000.00	\$2,000.00	\$2,000.00
10-541-5420	Capital Outlay	\$84,968.43	\$0.00	\$99,000.00	\$90,906.66	\$0.00	\$0.00	\$0.00
10-541-6100	Contracted Services	\$1,704.05	\$9,247.39	\$260,000.00	\$142,948.09	\$89,500.00	\$89,500.00	\$89,500.00
TOTALS		\$482,076.20	\$404,550.01	\$1,188,330.00	\$900,328.97	\$905,780.00	\$875,780.00	\$875,780.00

Parks and Recreation

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

DEPARTMENT STAFF

- 1 Parks & Recreation Director
- 1 Recreation Division Manager
- 2 Rec Program Supervisor
- 1 Rec Center Supervisor
- 2 Rec Center Assistant
- 2 Community Resources Assistant
- 9 Total FTE**



Goals and Objectives

- 1 Enhance the use of the Nature and Ocean Education Centers.**
 - 1.1 Increase visitation by 15%.
 - 1.2 Secure a sustainable revenue stream.
- 2 Execute at least 12 events each year.**
 - 2.1 Attain 75% cost recovery for the 12 special events.
 - 2.2 Attain 80% satisfaction score for event attendees.
- 3 Implement Recreation Master Plan recommendations.**
 - 3.1 Improve coordination between Recreation and Public Works.
 - 3.2 Implement 10% of the recommendations from the new Recreation Master Plan.

10 - General Fund

620 - Parks & Recreation

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-620-0220	Salaries and wages - Full time	\$268,859.54	\$195,442.28	\$315,790.00	\$287,667.24	\$299,650.00	\$399,650.00	\$399,650.00
10-620-0221	Wages - Part Time	\$64,657.25	\$130,149.72	\$86,895.00	\$85,483.61	\$88,170.00	\$88,170.00	\$88,170.00
10-620-0240	Salaries and wages - Overtime	\$1,421.24	\$4,714.74	\$6,700.01	\$6,672.87	\$7,000.00	\$7,000.00	\$7,000.00
10-620-0245	Cell Phone Allowance	\$2,350.00	\$1,800.00	\$1,400.00	\$1,350.00	\$2,400.00	\$2,400.00	\$2,400.00
10-620-0300	FICA	\$24,595.91	\$23,268.03	\$34,850.00	\$28,232.08	\$38,000.00	\$38,000.00	\$38,000.00
10-620-0410	Group insurance	\$43,971.97	\$36,717.07	\$41,799.00	\$39,160.25	\$47,500.00	\$47,500.00	\$47,500.00
10-620-0510	LGERS retirement	\$31,463.17	\$0.00	\$47,570.00	\$40,290.20	\$59,070.00	\$59,120.00	\$59,120.00
10-620-0520	401k plan retirement	\$10,663.06	\$9,295.91	\$12,450.00	\$8,821.26	\$13,000.00	\$13,000.00	\$13,000.00
10-620-0800	Workers Compensation	\$9,430.00	\$7,006.19	\$7,520.00	\$6,645.00	\$7,520.00	\$7,520.00	\$7,520.00
10-620-1000	Retiree Insurance (OPEB)	\$1,178.85	\$0.00	\$46,100.00	\$46,080.00	\$47,500.00	\$47,500.00	\$47,500.00
10-620-2100	Departmental supplies	\$6,968.39	\$7,817.28	\$7,000.00	\$6,816.49	\$7,000.00	\$7,000.00	\$7,000.00
10-620-2101	Weight Room Expense	\$5,596.53	\$6,535.32	\$5,000.00	\$1,939.45	\$5,000.00	\$5,000.00	\$5,000.00
10-620-2103	Merchandising	\$2,513.00	\$1,218.42	\$2,000.00	\$2,000.00	\$3,500.00	\$3,500.00	\$3,500.00
10-620-2300	Vehicle Supplies - Fuel, Oil small parts	\$3,619.93	\$6,997.85	\$6,500.00	\$5,359.10	\$6,500.00	\$6,500.00	\$6,500.00
10-620-2400	Program & activity supplies	\$54,633.02	\$57,857.30	\$56,913.19	\$53,722.22	\$65,000.00	\$65,000.00	\$65,000.00
10-620-2401	Summer Concert Series	\$27,954.31	\$35,425.00	\$42,000.00	\$37,249.41	\$41,000.00	\$41,000.00	\$41,000.00
10-620-2404	Sunset on Summer Music Festival	\$4,250.00	\$48,466.43	\$50,000.00	\$38,779.09	\$38,345.00	\$38,345.00	\$38,345.00
10-620-2406	Christmas by the Sea Parade	\$0.00	\$992.54	\$1,380.00	\$1,379.12	\$1,000.00	\$1,000.00	\$1,000.00
10-620-2500	Cleaning supplies	\$2,496.42	\$311.03	\$2,000.00	\$831.23	\$2,500.00	\$2,500.00	\$2,500.00
10-620-3200	Advertising	\$735.51	\$1,411.10	\$3,500.00	\$2,310.00	\$2,000.00	\$2,000.00	\$2,000.00
10-620-3300	Dues & Subscriptions	\$411.90	\$270.00	\$300.00	\$270.00	\$300.00	\$300.00	\$300.00
10-620-3600	Staff Development	\$1,636.42	\$1,773.55	\$2,948.00	\$2,941.57	\$2,200.00	\$2,200.00	\$2,200.00
10-620-3710	Uniforms	\$1,298.27	\$2,788.19	\$2,500.00	\$2,173.00	\$3,000.00	\$3,000.00	\$3,000.00
10-620-4109	Repair & maintenance - Rec Ctr.	\$10,335.51	\$4,424.43	\$10,903.36	\$3,431.96	\$10,000.00	\$10,000.00	\$10,000.00
10-620-4120	Repair & maintenance - Equipment	\$2,366.87	\$2,142.44	\$3,964.54	\$1,400.14	\$3,000.00	\$3,000.00	\$3,000.00

10-620-4306	Telephone	\$2,903.93	\$3,272.63	\$3,500.00	\$3,412.63	\$3,500.00	\$4,000.00	\$4,000.00
10-620-4307	Internet Access	\$3,239.37	\$3,869.06	\$3,610.00	\$3,550.69	\$3,250.00	\$4,000.00	\$4,000.00
10-620-4400	Utilities	\$45,503.94	\$46,857.64	\$52,500.00	\$42,468.38	\$52,500.00	\$50,000.00	\$50,000.00
10-620-5401	Middleton Park	\$66,980.66	\$14,213.45	\$50,000.00	\$27,258.48	\$30,000.00	\$30,000.00	\$30,000.00
10-620-5420	Capital outlay - Equipment	\$99,809.20	\$222,247.16	\$83,898.80	\$40,895.60	\$70,000.00	\$0.00	\$0.00
10-620-6100	Contracted services	\$41,319.36	\$73,262.65	\$223,291.91	\$185,994.41	\$1,114,500.00	\$1,114,500.00	\$1,114,500.00
10-620-6600	Credit Card Fees	\$3,523.80	\$2,664.48	\$3,100.00	\$3,035.76	\$3,000.00	\$3,000.00	\$3,000.00
10-620-7420	Veterans Park Memorial Bricks	\$15,385.22	\$2,320.00	\$2,000.00	\$210.00	\$2,000.00	\$2,000.00	\$2,000.00
10-620-9672	Transfer to Capital Reserve	\$150,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,012,072.55	\$955,531.89	\$1,244,883.81	\$1,042,831.24	\$2,078,905.00	\$2,107,705.00	\$2,107,705.00

10 - General Fund

621 - Parks & Recreation: Community Center

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-621-0220	Salaries and wages - Full time	\$77,907.12	\$76,138.20	\$84,900.00	\$81,828.08	\$84,300.00	\$84,300.00	\$84,300.00
10-621-0230	Salaries and wages - Part time	\$12,452.45	\$12,150.47	\$6,380.00	\$2,479.79	\$14,040.00	\$14,040.00	\$14,040.00
10-621-0240	Salaries and wages - Overtime	\$1,581.93	\$2,371.27	\$2,000.00	\$293.05	\$2,000.00	\$2,000.00	\$2,000.00
10-621-0245	Cell Phone Allowance	\$300.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
10-621-0300	FICA	\$6,883.26	\$7,940.36	\$7,930.00	\$6,324.94	\$7,700.00	\$7,700.00	\$7,700.00
10-621-0410	Group insurance	\$13,552.64	\$11,135.85	\$9,566.00	\$9,174.96	\$10,000.00	\$10,000.00	\$10,000.00
10-621-0510	LGERS retirement	\$8,969.25	\$0.00	\$11,520.00	\$11,064.86	\$12,560.00	\$12,560.00	\$12,560.00
10-621-0520	401k plan retirement	\$2,490.78	\$2,093.40	\$3,320.00	\$1,690.89	\$1,700.00	\$1,700.00	\$1,700.00
10-621-0800	Workers Compensation	\$2,050.00	\$1,704.33	\$5,486.00	\$5,357.07	\$6,000.00	\$5,800.00	\$5,800.00
10-621-2100	Departmental supplies	\$0.00	\$2,074.58	\$2,500.00	\$1,347.00	\$2,500.00	\$2,500.00	\$2,500.00
10-621-2300	Vehicle supplies	\$3,147.97	\$4,122.48	\$4,500.00	\$2,894.10	\$3,000.00	\$3,000.00	\$3,000.00
10-621-2400	Program & activity supplies	\$6,493.48	\$2,488.46	\$4,500.00	\$2,798.28	\$2,500.00	\$2,500.00	\$2,500.00
10-621-3710	Uniforms	\$0.00	\$460.05	\$500.00	\$466.49	\$500.00	\$500.00	\$500.00
10-621-4120	Repair & maintenance - Equipment	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-621-4130	Repair & maintenance - Vehicles	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
10-621-4300	Telephone	\$0.00	\$0.00	\$350.00	\$238.80	\$350.00	\$350.00	\$350.00
10-621-4301	Internet Access	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10-621-6100	Contracted services	\$731.94	\$286.34	\$5,000.00	\$1,992.64	\$3,000.00	\$3,000.00	\$3,000.00
TOTALS		\$136,560.82	\$122,965.79	\$150,652.00	\$127,950.95	\$153,350.00	\$153,150.00	\$153,150.00

Public Works

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



Goals and Objectives

- 1** Improve planning and budgeting for Town facilities.
 - 1.1** Conduct a comprehensive facilities assessment.
 - 1.2** Contract HVAC services that includes maintenance, parts, and replacements.

- 2** Improve traffic and pedestrian safety.
 - 2.1** Repair all potholes within 48 hours of notification.
 - 2.2** Address trip hazards within 48 hours and complete permanent repairs within 30 days.

- 3** Increase fleet longevity and reduce repair costs.
 - 3.1** Create and implement a Town-wide Fleet Manual.
 - 3.2** Decrease annual capital costs by increasing fleet longevity.

DEPARTMENT STAFF

Administration

- 1 Public Works Director
- 1 Admin Support Specialist II

Facilities

- 1 Facilities Maintenance Tech II
- 2 Facilities Maintenance Tech

Fleet Maintenance

- 1 Sr. Equipment Mechanic
- 1 Equipment Mechanic
- 1 Automotive Service Aide

Streets

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

Operations

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

23 Total FTE

10 - General Fund

700 - Public Works: Facilities Management

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-700-0220	Facilities salaries & wages	\$100,840.88	\$98,965.00	\$107,550.00	\$103,734.39	\$166,550.00	\$166,550.00	\$166,550.00
10-700-0240	Salaries and wages-overtime	\$443.28	\$386.15	\$2,000.00	\$78.87	\$0.00	\$0.00	\$0.00
10-700-0245	Cell phone allowance	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,800.00	\$1,800.00
10-700-0300	Fica & medicare	\$7,343.44	\$7,085.22	\$7,940.00	\$7,483.85	\$12,450.00	\$12,800.00	\$12,800.00
10-700-0410	Group insurance	\$19,350.18	\$19,897.32	\$22,590.00	\$20,905.32	\$27,800.00	\$27,800.00	\$27,800.00
10-700-0510	Lgers retirement	\$12,013.74	\$0.00	\$14,700.00	\$14,108.88	\$24,150.00	\$24,200.00	\$24,200.00
10-700-0520	401k plan retirement	\$2,050.00	\$1,950.00	\$2,250.00	\$1,950.00	\$4,850.00	\$4,850.00	\$4,850.00
10-700-0800	Workers compensation ins	\$2,968.00	\$2,467.31	\$3,310.00	\$2,925.00	\$3,500.00	\$3,350.00	\$3,350.00
10-700-2100	Departmental supplies	\$7,188.85	\$1,483.14	\$12,000.00	\$11,723.03	\$12,000.00	\$12,000.00	\$12,000.00
10-700-2300	Vehicle supplies	\$9,397.60	\$8,977.41	\$7,450.00	\$7,393.22	\$8,500.00	\$8,500.00	\$8,500.00
10-700-3600	Staff development	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
10-700-3710	Uniforms	\$1,010.50	\$1,197.36	\$1,180.00	\$1,178.22	\$1,860.00	\$1,860.00	\$1,860.00
10-700-3720	Osha compliance	\$283.43	\$300.00	\$470.00	\$326.22	\$1,200.00	\$1,200.00	\$1,200.00
10-700-4110	Repair & maintenance	\$58,266.55	\$47,182.32	\$64,990.00	\$64,990.00	\$132,453.00	\$132,453.00	\$132,453.00
10-700-4120	Repair & maintenance equipment	\$328.71	\$811.44	\$1,000.00	\$627.07	\$1,000.00	\$1,000.00	\$1,000.00
10-700-4302	Telephone & postage	\$1,489.67	\$1,667.42	\$1,700.00	\$1,452.25	\$1,700.00	\$1,700.00	\$1,700.00
10-700-4303	Internet access	\$1,199.88	\$1,195.33	\$1,700.00	\$1,223.66	\$1,700.00	\$1,700.00	\$1,700.00
10-700-4400	Utilities	\$49,666.47	\$45,004.17	\$62,000.00	\$30,266.76	\$62,000.00	\$45,000.00	\$45,000.00
10-700-5411	Capital outlay	\$13,000.00	\$0.00	\$0.00	\$0.00	\$530,000.00	\$30,000.00	\$30,000.00
10-700-5420	Capital outlay equipment	\$0.00	\$0.00	\$70,000.00	\$50,820.00	\$70,000.00	\$70,000.00	\$70,000.00
10-700-6100	Contracted services	\$136,413.85	\$142,733.24	\$206,191.72	\$171,795.39	\$245,400.00	\$245,400.00	\$245,400.00
TOTALS		\$424,455.03	\$382,502.83	\$590,221.72	\$494,176.13	\$1,308,813.00	\$792,663.00	\$792,663.00

10 - General Fund

745 - Public Works: Administration

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-745-0220	Salaries & Wages Full Time	\$143,258.31	\$148,675.85	\$165,500.00	\$158,631.63	\$167,350.00	\$167,350.00	\$167,350.00
10-745-0245	Cell Phone Allowance	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
10-745-0300	FICA & Medicare	\$10,853.56	\$11,253.97	\$12,550.00	\$12,024.15	\$12,850.00	\$12,850.00	\$12,850.00
10-745-0410	Group Insurance	\$15,903.04	\$16,613.42	\$18,550.00	\$17,760.48	\$19,400.00	\$19,400.00	\$19,400.00
10-745-0510	LGERS Retirement	\$16,842.89	\$0.00	\$22,540.00	\$21,594.08	\$24,300.00	\$24,300.00	\$24,300.00
10-745-0520	401K Retirement Plan	\$3,380.00	\$3,545.00	\$5,200.00	\$4,810.00	\$4,850.00	\$4,850.00	\$4,850.00
10-745-0800	Workers Compensation	\$1,588.00	\$1,319.49	\$1,570.00	\$1,564.00	\$2,000.00	\$1,750.00	\$1,750.00
10-745-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$16,880.00	\$16,877.21	\$17,500.00	\$17,500.00	\$17,500.00
10-745-2100	Departmental Supplies	\$3,864.26	\$1,865.09	\$2,970.00	\$2,078.75	\$3,580.00	\$3,580.00	\$3,580.00
10-745-2300	Vehicle Supplies	\$1,871.79	\$3,996.12	\$2,300.00	\$1,494.89	\$2,000.00	\$2,000.00	\$2,000.00
10-745-3600	Staff Development	\$831.37	\$498.00	\$550.00	\$529.61	\$750.00	\$750.00	\$750.00
10-745-3710	Uniforms	\$278.01	\$650.33	\$680.00	\$680.00	\$680.00	\$680.00	\$680.00
10-745-3720	OSHA Compliance	\$261.42	\$180.21	\$200.00	\$150.00	\$500.00	\$500.00	\$500.00
10-745-4140	Maintenance System Tanks	\$5,310.00	\$9,020.77	\$ 9,800.00	\$9,012.12	\$12,000.00	\$12,000.00	\$12,000.00
10-745-4300	Telephone & Postage	\$260.80	\$240.76	\$ 500.00	\$163.53	\$1,000.00	\$1,000.00	\$1,000.00
10-745-4301	Internet Access	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTALS		\$205,103.45	\$198,459.01	\$260,390.00	\$247,970.45	\$270,360.00	\$270,110.00	\$270,110.00

10 - General Fund

750 - Public Works: Fleet Maintenance

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-750-0220	Salaries & Wages Full Time	\$122,819.66	\$161,259.83	\$185,300.00	\$178,613.43	\$188,450.00	\$188,450.00	\$188,450.00
10-750-0240	Salaries & Wages Overtime	\$869.46	\$84.24	\$500.00	\$282.86	\$1,500.00	\$1,500.00	\$1,500.00
10-750-0245	Cell Phone Allowance	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
10-750-0300	FICA & Medicare	\$8,547.85	\$11,110.87	\$12,900.00	\$12,369.12	\$14,500.00	\$14,500.00	\$14,500.00
10-750-0410	Group Insurance	\$22,820.45	\$32,080.46	\$37,970.00	\$36,400.44	\$39,600.00	\$39,600.00	\$39,600.00
10-750-0510	LGERS Retirement	\$14,482.96	\$0.00	\$25,270.00	\$24,327.72	\$27,640.00	\$27,640.00	\$27,640.00
10-750-0520	401K Plan Retirement	\$2,054.12	\$5,982.68	\$6,980.00	\$6,604.00	\$6,650.00	\$6,650.00	\$6,650.00
10-750-0800	Workers Compensation	\$2,462.00	\$2,046.47	\$2,800.00	\$2,474.00	\$3,000.00	\$2,800.00	\$2,800.00
10-750-2100	Departmental Supplies	\$4,445.74	\$6,747.72	\$6,750.00	\$5,769.58	\$7,000.00	\$6,750.00	\$6,750.00
10-750-2300	Vehicle Supplies	\$13,459.64	\$22,843.50	\$20,400.00	\$20,707.76	\$20,400.00	\$20,400.00	\$20,400.00
10-750-3600	Staff Development	\$75.00	\$75.00	\$400.00	\$274.61	\$400.00	\$400.00	\$400.00
10-750-3710	Uniforms	\$1,165.75	\$1,607.71	\$1,860.00	\$1,849.73	\$1,860.00	\$1,860.00	\$1,860.00
10-750-3720	OSHA Compliance	\$300.00	\$300.00	\$500.00	\$450.00	\$500.00	\$500.00	\$500.00
10-750-4120	Repair & Maintenance Equipment	\$296.84	\$799.38	\$800.00	\$521.29	\$800.00	\$800.00	\$800.00
10-750-4130	Repair & Maintenance Vehicles	\$970.81	\$2,008.07	\$1,900.00	\$758.21	\$1,500.00	\$1,500.00	\$1,500.00
10-750-4300	Telephone	\$0.00	\$0.00	\$500.00	\$23.30	\$500.00	\$500.00	\$500.00
10-750-5410	Capital Outlay	\$45,121.71	\$48,527.00	\$463,200.00	\$17,499.98	\$72,000.00	\$72,000.00	\$72,000.00
10-750-6100	Contracted Services	\$9,384.00	\$6,168.87	\$10,000.00	\$8,915.08	\$15,000.00	\$15,000.00	\$15,000.00
TOTALS		\$249,875.99	\$302,241.80	\$778,630.00	\$318,441.11	\$401,900.00	\$401,450.00	\$401,450.00

10 - General Fund

760 - Streets

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-760-0220	Salaries & Wages Full Time	\$378,336.06	\$395,153.56	\$440,300.00	\$416,007.44	\$431,700.00	\$431,700.00	\$431,700.00
10-760-0240	Salaries & Wages Overtime	\$7,923.16	\$4,702.76	\$11,400.00	\$14,044.50	\$7,500.00	\$7,500.00	\$7,500.00
10-760-0245	Cell Phone Allowance	\$1,200.00	\$1,200.00	\$1,050.00	\$1,050.00	\$1,200.00	\$1,200.00	\$1,200.00
10-760-0300	FICA & Medicare	\$28,488.59	\$29,396.09	\$33,800.00	\$31,727.24	\$33,600.00	\$33,600.00	\$33,600.00
10-760-0410	Group Insurance	\$65,025.46	\$66,687.57	\$72,900.00	\$69,771.00	\$70,000.00	\$70,000.00	\$70,000.00
10-760-0510	LGERS Retirement	\$44,898.86	\$0.00	\$61,600.00	\$57,936.63	\$63,850.00	\$63,850.00	\$63,850.00
10-760-0520	401K Plan Retirement	\$13,485.24	\$15,502.89	\$18,900.00	\$17,028.39	\$18,000.00	\$18,000.00	\$18,000.00
10-760-0800	Workers Compensation	\$17,035.93	\$13,732.40	\$16,400.00	\$16,396.04	\$20,000.00	\$18,000.00	\$18,000.00
10-760-2100	Departmental Supplies	\$4,284.91	\$4,855.89	\$5,275.00	\$4,870.91	\$6,000.00	\$6,000.00	\$6,000.00
10-760-2101	Paving & Sidewalk Repairs	\$17,322.46	\$45,548.68	\$48,000.00	\$33,027.46	\$50,000.00	\$50,000.00	\$50,000.00
10-760-2300	Fleet Operations & Maintenance	\$58,161.74	\$54,515.07	\$53,587.99	\$50,733.73	\$50,600.00	\$50,600.00	\$50,600.00
10-760-3600	Staff Development	\$195.00	\$1,030.00	\$1,000.00	\$574.61	\$750.00	\$750.00	\$750.00
10-760-3710	Uniforms	\$4,385.00	\$4,454.67	\$4,960.00	\$4,676.10	\$4,960.00	\$4,960.00	\$4,960.00
10-760-3720	OSHA Compliance	\$1,149.03	\$2,000.00	\$2,000.00	\$1,200.00	\$2,000.00	\$2,000.00	\$2,000.00
10-760-4120	Repairs & Maintenance Equipment	\$15,978.72	\$13,780.93	\$19,000.00	\$12,920.60	\$18,000.00	\$18,000.00	\$18,000.00
10-760-4130	Repairs & Maintenance Vehicles	\$6,570.14	\$7,034.74	\$9,550.00	\$3,847.88	\$8,000.00	\$8,000.00	\$8,000.00
10-760-4131	Repairs & Maintenance Streets	\$32,886.37	\$56,631.74	\$82,000.00	\$67,428.85	\$85,000.00	\$82,000.00	\$82,000.00
10-760-4300	Telephone & Postage	\$198.29	\$455.37	\$600.00	\$538.89	\$600.00	\$600.00	\$600.00
10-760-5410	Capital Outlay Improvements	\$0.00	\$39,971.16	\$150,000.00	\$27,014.16	\$150,000.00	\$150,000.00	\$150,000.00
10-760-5420	Capital Outlay	\$64,831.01	\$31,904.00	\$390,000.00	\$132,509.00	\$128,000.00	\$128,000.00	\$128,000.00
10-760-6100	Contracted Services	\$35,837.48	\$3,582.00	\$42,950.00	\$11,394.79	\$80,000.00	\$0.00	\$0.00
10-760-6103	Contracted Services Paving	\$0.00	\$8,500.00	\$15,000.00	\$0.00	\$254,030.00	\$210,000.00	\$210,000.00
10-760-6104	Contracted Services Sidewalks	\$19,937.50	\$19,209.00	\$100,000.00	\$1,500.00	\$20,000.00	\$20,000.00	\$20,000.00
10-760-6105	Contracted Services Powell Bill	\$206,711.65	\$438,310.82	\$1,561,774.18	\$485,323.43	\$802,620.00	\$452,620.00	\$452,620.00
10-760-6220	Equipment Rentals	\$33,025.39	\$24,197.83	\$43,400.00	\$22,598.71	\$45,000.00	\$45,000.00	\$45,000.00
10-760-9671	Transfer to Capital Reserve	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,057,867.99	\$1,312,357.17	\$3,215,447.17	\$1,511,220.36	\$2,351,410.00	\$1,872,380.00	\$1,872,380.00

10 - General Fund

770 - Public Works: Operations

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-770-0220	Salaries & Wages Full Time	\$288,954.43	\$305,298.31	\$349,000.00	\$327,421.23	\$390,150.00	\$390,150.00	\$390,150.00
10-770-0240	Salaries & Wages Overtime	\$10,452.59	\$15,002.65	\$14,500.00	\$14,097.30	\$15,000.00	\$15,000.00	\$15,000.00
10-770-0245	Cell Phone Allowance	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
10-770-0300	FICA & Medicare	\$22,024.60	\$24,047.10	\$27,100.00	\$25,180.84	\$31,000.00	\$31,000.00	\$31,000.00
10-770-0410	Group Insurance	\$54,327.22	\$56,203.67	\$67,770.00	\$63,390.86	\$74,500.00	\$74,500.00	\$74,500.00
10-770-0510	LGERS Retirement	\$34,574.10	\$0.00	\$49,450.00	\$46,400.54	\$58,850.00	\$58,850.00	\$58,850.00
10-770-0520	401K Retirement Plan	\$7,838.44	\$8,203.64	\$11,500.00	\$10,585.19	\$13,800.00	\$13,800.00	\$13,800.00
10-770-0800	Workers Compensation	\$10,965.00	\$9,113.27	\$10,900.00	\$10,868.00	\$15,000.00	\$13,000.00	\$13,000.00
10-770-2100	Departmental Supplies	\$8,724.29	\$10,858.11	\$11,000.00	\$10,998.17	\$14,000.00	\$14,000.00	\$14,000.00
10-770-2101	Mosquito Control	\$7,996.21	\$6,239.72	\$10,500.00	\$144.03	\$11,000.00	\$11,000.00	\$11,000.00
10-770-2300	Vehicle Supplies	\$18,779.79	\$23,640.51	\$20,500.00	\$14,413.67	\$18,000.00	\$18,000.00	\$18,000.00
10-770-3600	Staff Development	\$157.00	\$902.50	\$0.00	\$0.00	\$750.00	\$750.00	\$750.00
10-770-3710	Uniforms	\$1,439.55	\$3,963.08	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00
10-770-3720	OSHA Compliance	\$974.70	\$2,163.54	\$1,000.00	\$965.93	\$1,500.00	\$1,500.00	\$1,500.00
10-770-4110	ADA Compliance Items	\$9,725.00	\$9,126.74	\$6,680.00	\$140.92	\$70,000.00	\$50,000.00	\$50,000.00
10-770-4120	Repair & Maintenance Equipment	\$2,984.97	\$41,508.82	\$7,875.00	\$5,684.10	\$7,500.00	\$7,500.00	\$7,500.00
10-770-4400	Utilities	\$7,780.43	\$8,568.90	\$8,450.00	\$1,390.44	\$3,000.00	\$3,000.00	\$3,000.00
10-770-5410	Capital Outlay	\$41,541.42	\$183,188.11	\$690,009.95	\$615,921.73	\$208,000.00	\$34,000.00	\$34,000.00
10-770-5420	Sodium Light System	\$128,870.22	\$129,399.45	\$131,320.00	\$122,110.83	\$130,000.00	\$130,000.00	\$130,000.00
10-770-5440	Public Works Operations	\$0.00	\$490,781.25	\$904,775.00	\$197,676.29	\$0.00	\$0.00	\$0.00
10-770-6101	Contracted Services Other	\$12,255.05	\$14,693.53	\$42,500.00	\$41,405.10	\$45,000.00	\$45,000.00	\$45,000.00
10-770-6102	Contracted Services Mowing	\$267,707.04	\$267,707.04	\$289,450.00	\$245,398.12	\$275,700.00	\$275,700.00	\$275,700.00
TOTALS		\$939,272.05	\$1,611,809.94	\$2,658,579.95	\$1,758,573.39	\$1,387,050.00	\$1,191,050.00	\$1,191,050.00

10 - General Fund

900 - Transfers

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
10-900-9646	TRANSFER TO GOLF COURSE	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00
10-900-9648	TRANSFER TO BEACH NOURISHMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00
TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$5,300,000.00	\$5,300,000.00	\$5,300,000.00
FUND TOTALS		\$14,325,677.07	\$15,491,189.69	\$23,652,962.74	\$18,648,285.04	\$27,580,517.00	\$26,465,340.00	\$26,385,340.00

Public Utilities

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



DEPARTMENT STAFF

Water Division

- 1 Public Utilities Director
- 1 Admin Support Specialist II
- 1 Utility Billing Specialist
- 2 Crew Leader
- 2 Heavy Equipment Operator
- 3 Utility Maintenance Mechanic
- 1 Backflow Prevention Tech
- 2 Meter Technician

Wastewater Division

- 1 Plant Operator ORC SWRF
- 2 Plant Operator ORC
- 2 Utility Maintenance Worker BSP
- 1 Instrumentation Control Tech
- 2 Crew Leader
- 1 Collection System Operator
- 2 Utility Maintenance Mechanic
- 1 Heavy Equipment Operator

25 Total FTE

Goals and Objectives

1 Ensure safe and compliant and reliable utility services.

- 1.1 Ensure purchased water meets all regulatory requirements.
- 1.2 Conduct and report weekly/monthly sampling to state agencies.
- 1.3 Identify and eliminate contaminants in the collection system.
- 1.4 Add sampling systems and testing at high-risk locations.

2 Maintain and improve infrastructure for long-term reliability.

- 2.1 Proactively maintain water and wastewater assets.
- 2.2 Replace 25 aging fire hydrants per year.
- 2.3 Continue vacuum pit monitoring to detect issues early and reduce labor.

3 Expand System Capacity and Resilience

- 3.1 Evaluate storage tanks for future needs.
- 3.2 Upgrade elevated storage to meet the state's half-day supply requirement.
- 3.3 Conduct engineering study for adding wet well at Middleton lift station.

4 Upgrade and Optimize Treatment Facilities

- 4.1 Ensure Fish Factory Road Plant is operating at full capacity.
- 4.2 Perform phased renovations to improve plant functionality.
- 4.3 Package, bid, and construct all phases of planned upgrades.

30 - Water Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
30-300-1500	Interest	\$0.00	\$3,038.91	\$0.00	-\$250.63	\$0.00	\$0.00
30-300-1600	Penalties	\$37,995.00	\$58,120.27	\$30,000.00	\$103,708.24	\$50,000.00	\$50,000.00
30-300-4730	Tower lease -US Cellular	\$24,015.14	\$27,070.37	\$27,960.00	\$27,952.25	\$28,000.00	\$28,000.00
30-300-4731	Tower lease -AT&T	\$112,404.53	\$106,844.37	\$119,940.00	\$116,649.32	\$120,000.00	\$120,000.00
30-300-4732	Tower lease -T Mobile	\$62,963.87	\$50,133.56	\$69,320.00	\$51,812.17	\$60,000.00	\$60,000.00
30-300-4734	Tower lease - Verizon	\$160,309.66	\$150,463.87	\$167,980.00	\$162,286.54	\$157,980.00	\$157,980.00
30-300-5110	Water Utility Revenue	\$4,328,205.60	\$4,603,161.92	\$4,463,520.00	\$4,320,046.17	\$4,580,000.00	\$4,580,000.00
30-300-5120	System Development Fees	\$153,096.00	\$146,074.00	\$0.00	\$75,674.72	\$50,000.00	\$50,000.00
30-300-5130	Water tap fees	\$277,358.44	\$320,861.44	\$0.00	\$211,962.72	\$150,000.00	\$150,000.00
30-300-5140	Water reconnect fee	\$108,420.00	\$80,375.00	\$75,000.00	\$28,429.00	\$50,000.00	\$50,000.00
30-300-8100	Miscellaneous revenue	\$15,906.00	\$15,993.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
30-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$414,532.66	\$0.00	\$0.00	\$0.00
TOTALS		\$5,280,674.24	\$5,562,136.71	\$5,373,252.66	\$5,098,270.50	\$5,250,980.00	\$5,250,980.00

30 - Water Fund

720 - Water Administration

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
30-720-0220	Salaries and wages - Full time	\$184,701.84	\$188,240.07	\$210,900.00	\$202,758.40	\$184,050.00	\$184,050.00	\$184,050.00
30-720-0240	Salaries and wages - Overtime	\$7,376.49	\$5,729.50	\$5,941.00	\$5,591.73	\$6,000.00	\$6,000.00	\$6,000.00
30-720-0245	Cell Phone Allowance	\$1,800.00	\$1,300.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
30-720-0300	FICA	\$14,028.56	\$14,153.65	\$15,900.00	\$15,245.04	\$16,000.00	\$16,000.00	\$16,000.00
30-720-0410	Group insurance	\$35,648.19	\$35,497.50	\$39,900.00	\$38,295.48	\$41,600.00	\$41,600.00	\$41,600.00
30-720-0510	LGERS retirement	-\$38,252.56	\$0.00	\$29,420.00	\$28,241.13	\$27,400.00	\$27,400.00	\$27,400.00
30-720-0520	401k plan retirement	\$5,752.00	\$6,258.47	\$5,600.00	\$5,385.92	\$6,350.00	\$6,350.00	\$6,350.00
30-720-0800	Workers Compensation	\$2,627.00	\$2,184.48	\$2,930.00	\$2,589.00	\$4,200.00	\$4,200.00	\$4,200.00
30-720-2100	Departmental supplies	\$2,227.88	\$1,593.50	\$929.00	\$928.91	\$3,500.00	\$3,500.00	\$3,500.00
30-720-2300	Vehicle Supplies	\$2,838.11	\$632.39	\$5,600.00	\$4,698.18	\$3,600.00	\$3,600.00	\$3,600.00
30-720-3600	Staff Development	\$270.00	\$1,425.73	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00
30-720-3710	Uniforms	\$1,114.30	\$780.00	\$620.00	\$620.00	\$1,240.00	\$1,240.00	\$1,240.00
30-720-4120	Repair & maintenance - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
30-720-4300	Telephone & Postage	\$400.13	\$361.15	\$1,000.00	\$436.40	\$1,000.00	\$1,000.00	\$1,000.00
30-720-6100	Contracted services	\$70,804.40	\$96,743.53	\$82,090.00	\$64,386.99	\$78,000.00	\$78,000.00	\$78,000.00
30-720-6510	County water purchase	\$2,385,650.09	\$2,521,433.63	\$2,703,000.00	\$2,258,013.11	\$2,757,060.00	\$2,757,060.00	\$2,757,060.00
TOTALS		\$2,676,986.43	\$2,876,333.60	\$3,105,030.00	\$2,628,390.29	\$3,133,000.00	\$3,133,000.00	\$3,133,000.00

30 - Water Fund

814 - Water Maintenance

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
30-814-0220	Salaries and wages - Full time	\$441,587.54	\$491,643.87	\$553,900.00	\$533,326.36	\$542,800.00	\$542,800.00	\$542,800.00
30-814-0240	Salaries and wages - Overtime	\$62,442.54	\$58,273.66	\$72,100.00	\$62,793.90	\$66,000.00	\$66,000.00	\$66,000.00
30-814-0245	Cell Phone Allowance	\$3,000.00	\$2,900.00	\$3,000.00	\$3,000.00	\$5,400.00	\$5,400.00	\$5,400.00
30-814-0300	FICA	\$37,152.53	\$40,274.19	\$45,300.00	\$43,669.13	\$46,600.00	\$46,600.00	\$46,600.00
30-814-0410	Group insurance	\$72,672.18	\$74,405.35	\$85,270.00	\$81,785.88	\$89,000.00	\$89,000.00	\$89,000.00
30-814-0510	LGERS retirement	\$0.00	\$0.00	\$84,400.00	\$81,016.31	\$87,700.00	\$87,700.00	\$87,700.00
30-814-0520	401k plan retirement	\$16,378.61	\$15,718.15	\$20,500.00	\$19,462.11	\$19,300.00	\$19,300.00	\$19,300.00
30-814-0800	Workers Compensation	\$14,832.00	\$12,326.44	\$16,540.00	\$14,615.00	\$12,500.00	\$17,500.00	\$17,500.00
30-814-2100	Departmental supplies	\$257.99	\$2,218.43	\$2,500.00	\$2,403.24	\$2,500.00	\$3,676.00	\$3,676.00
30-814-2101	Tap Installation	\$764,513.37	\$511,833.69	\$603,092.66	\$528,628.85	\$577,500.00	\$577,500.00	\$577,500.00
30-814-2300	Fleet Operations & Maintenance	\$31,373.57	\$36,878.16	\$27,000.00	\$16,911.41	\$36,750.00	\$36,750.00	\$36,750.00
30-814-3100	Professional services	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
30-814-3101	Lab Testing	\$18,450.00	\$18,250.00	\$20,000.00	\$17,235.00	\$20,000.00	\$20,000.00	\$20,000.00
30-814-3102	Backflow Valve Testing	\$28,140.00	\$32,580.00	\$39,000.00	\$38,880.00	\$43,000.00	\$43,000.00	\$43,000.00
30-814-3300	Permits	\$2,969.30	\$3,250.00	\$4,000.00	\$3,250.00	\$4,000.00	\$4,000.00	\$4,000.00
30-814-3600	Staff Development	\$3,931.40	\$4,119.86	\$6,500.00	\$3,040.35	\$6,500.00	\$6,500.00	\$6,500.00
30-814-3710	Uniforms	\$4,012.02	\$5,532.77	\$5,580.00	\$5,420.58	\$5,580.00	\$5,580.00	\$5,580.00
30-814-3720	OSHA compliance	\$4,477.26	\$4,480.13	\$5,000.00	\$4,705.39	\$5,000.00	\$5,000.00	\$5,000.00
30-814-4110	Repair & maintenance - Facilities	\$327.09	\$5,961.98	\$1,000.00	\$33.98	\$2,000.00	\$2,000.00	\$2,000.00
30-814-4120	Repair & maintenance - Equipment	\$7,168.55	\$7,926.88	\$8,000.00	\$2,662.01	\$21,784.00	\$21,784.00	\$21,784.00
30-814-4130	Repair & maintenance - Vehicles	\$0.00	\$0.00	\$15,000.00	\$6,769.42	\$17,250.00	\$17,250.00	\$17,250.00
30-814-4300	Telephone & Postage	\$4,121.55	\$3,954.82	\$4,000.00	\$3,580.68	\$4,000.00	\$4,000.00	\$4,000.00
30-814-4400	Utilities	\$8,609.07	\$10,128.30	\$9,000.00	\$7,829.33	\$9,000.00	\$9,000.00	\$9,000.00
30-814-5440	Capital Improvement	\$130,817.67	\$68,067.74	\$330,000.00	\$250,151.44	\$252,500.00	\$252,500.00	\$252,500.00
30-814-6100	Contracted services	\$156,864.86	\$211,801.98	\$200,040.00	\$143,957.22	\$217,640.00	\$217,640.00	\$217,640.00

30-814-6900	Damages for Buried Cable	\$0.00	\$0.00	\$5,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
30-814-9631	Transfer to Wastewater Fund	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,814,099.10	\$2,122,526.40	\$2,668,222.66	\$2,375,127.59	\$2,111,804.00	\$2,117,980.00	\$2,117,980.00
FUND TOTALS		\$4,491,085.53	\$4,998,860.00	\$5,773,252.66	\$5,003,517.88	\$5,244,804.00	\$5,250,980.00	\$5,250,980.00

31 - Wastewater Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
31-300-1500	Interest	\$0.00	\$4,528.34	\$0.00	\$15,399.92	\$12,000.00	\$12,000.00
31-300-5210	Sewer Utility Revenue	\$5,050,132.50	\$5,433,067.72	\$5,020,200.00	\$5,007,844.20	\$5,000,000.00	\$5,000,000.00
31-300-5220	System Development Fees	\$677,164.00	\$707,626.00	\$0.00	\$445,106.00	\$550,000.00	\$550,000.00
31-300-5230	Sewer tap fees	\$399,253.00	\$525,897.00	\$400,000.00	\$308,526.00	\$375,000.00	\$375,000.00
31-300-5250	Sewer revenue - Caswell Beach	\$304,580.09	\$225,672.70	\$300,000.00	\$260,886.95	\$350,000.00	\$350,000.00
31-300-6100	Sewer Assessments	\$0.00	\$2,157.12	\$0.00	\$2,005.36	\$0.00	\$0.00
31-300-8946	Transfer from Water Fund	\$225,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00
31-300-9739	Transfer from Sewer District Fee Fund	\$7,047,446.00	\$7,047,446.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00
31-300-9765	Transfer from Sewer Assessment Fds.	\$0.00	\$839,396.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
31-300-9772	Transfer from Capital Reserve	\$0.00	\$338,093.00	\$565,532.00	\$0.00	\$910,000.00	\$910,000.00
31-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$817,026.66	\$0.00	\$395,800.00	\$395,800.00
TOTALS		\$13,703,575.59	\$15,623,883.88	\$15,821,958.66	\$14,758,968.43	\$15,812,000.00	\$15,812,000.00

31 - Wastewater Fund

820 - Wastewater Treatment

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
31-820-0220	Salaries and wages - Full time	\$347,907.27	\$351,220.03	\$358,401.00	\$343,981.97	\$377,400.00	\$377,400.00	\$377,400.00
31-820-0240	Overtime - Scheduled	\$60,891.50	\$73,972.54	\$81,820.00	\$79,357.55	\$70,000.00	\$70,000.00	\$70,000.00
31-820-0245	Cell Phone Allowance	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
31-820-0300	FICA	\$29,715.95	\$31,379.87	\$32,630.00	\$31,364.09	\$34,255.00	\$34,255.00	\$34,255.00
31-820-0410	Group insurance	\$48,626.28	\$50,014.72	\$47,667.00	\$45,396.48	\$46,100.00	\$46,100.00	\$46,100.00
31-820-0510	LGERS retirement	\$0.00	\$0.00	\$59,990.00	\$57,570.51	\$64,450.00	\$64,450.00	\$64,450.00
31-820-0520	401k plan retirement	\$14,093.80	\$15,005.31	\$14,280.00	\$13,742.16	\$11,700.00	\$11,700.00	\$11,700.00
31-820-0800	Workers Compensation	\$5,273.00	\$5,879.00	\$5,879.00	\$5,644.28	\$8,000.00	\$7,000.00	\$7,000.00
31-820-2100	Departmental supplies	\$2,187.34	\$732.15	\$4,000.00	\$3,502.25	\$4,000.00	\$4,000.00	\$4,000.00
31-820-2101	Chemicals	\$36,458.71	\$26,070.11	\$60,480.00	\$31,765.50	\$66,528.00	\$66,500.00	\$66,500.00
31-820-2102	Lab Equipment	\$3,920.18	\$4,699.53	\$5,000.00	\$1,710.15	\$5,000.00	\$5,000.00	\$5,000.00
31-820-2300	Vehicle supplies	\$13,863.70	\$17,339.27	\$17,500.00	\$16,986.08	\$17,500.00	\$17,500.00	\$17,500.00
31-820-2600	Groundskeeping supplies	\$34,644.37	\$32,994.95	\$36,000.00	\$14,527.40	\$15,000.00	\$15,000.00	\$15,000.00
31-820-2601	Salty Dog Park Maintenance	\$0.00	\$261.60	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
31-820-3101	Lab Testing	\$41,705.00	\$22,102.00	\$34,000.00	\$21,745.00	\$30,000.00	\$30,000.00	\$30,000.00
31-820-3300	Dues & Subscriptions	\$4,405.56	\$10,716.68	\$12,000.00	\$4,555.00	\$12,000.00	\$8,000.00	\$8,000.00
31-820-3600	Staff Development	\$1,700.32	\$2,796.43	\$3,500.00	\$2,167.73	\$3,500.00	\$3,500.00	\$3,500.00
31-820-3710	Uniforms	\$2,627.93	\$3,693.00	\$3,005.87	\$3,005.87	\$4,092.00	\$3,500.00	\$3,500.00
31-820-3720	OSHA compliance	\$893.40	\$1,464.69	\$4,000.00	\$750.00	\$4,000.00	\$4,000.00	\$4,000.00
31-820-4110	Repair & maintenance - Equipment	\$56,617.89	\$47,884.69	\$42,400.00	\$24,305.08	\$68,640.00	\$68,000.00	\$68,000.00
31-820-4115	Repair and Maintenace Facilities	\$4,640.97	\$24,254.96	\$30,000.00	\$25,140.19	\$30,000.00	\$25,000.00	\$25,000.00
31-820-4120	Repair & maintenance - Plant	\$38,939.51	\$132,677.67	\$57,600.00	\$48,040.47	\$63,360.00	\$63,000.00	\$63,000.00
31-820-4130	Repair & maintenance - Vehicles	\$0.00	\$1,075.01	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
31-820-4300	Telephone & Postage	\$2,928.54	\$2,899.49	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
31-820-4400	Utilities	\$54,632.29	\$50,872.18	\$62,000.00	\$48,051.24	\$65,000.00	\$60,000.00	\$60,000.00

31-820-5401	Capital outlay	-\$305,953.69	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00
31-820-5440	Sewer Treatment Cost	\$2,360,639.59	\$2,808,411.17	\$2,816,266.00	\$2,807,140.24	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00
31-820-5445	Capital Outlay - Improvement	\$0.00	\$0.00	\$654,911.68	\$145,736.00	\$500,000.00	\$500,000.00	\$500,000.00
31-820-6100	Contracted services	\$19,812.76	\$23,150.85	\$130,000.00	\$97,593.88	\$157,000.00	\$157,000.00	\$157,000.00
31-820-6101	Sludge Removal	\$79,040.00	\$83,980.00	\$158,400.00	\$77,805.00	\$167,904.00	\$165,000.00	\$165,000.00
31-820-6520	County Treatment -County O&M	\$535,434.85	\$579,261.03	\$955,100.00	\$835,016.91	\$880,000.00	\$880,000.00	\$880,000.00
TOTALS		\$3,498,047.02	\$4,407,208.93	\$5,693,730.55	\$4,792,001.03	\$5,771,829.00	\$5,752,305.00	\$5,752,305.00

31 - Wastewater Fund

830 - Wastewater Collection

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
31-830-0220	Salaries and wages - Full time	\$387,783.51	\$426,431.84	\$471,880.00	\$454,257.38	\$484,000.00	\$484,000.00	\$484,000.00
31-830-0240	Overtime - Scheduled	\$0.00	\$0.00	\$132,030.00	\$124,266.67	\$120,000.00	\$100,000.00	\$100,000.00
31-830-0245	Cell Phone Allowance	\$3,850.00	\$4,200.00	\$4,200.00	\$4,200.00	\$3,600.00	\$3,600.00	\$3,600.00
31-830-0300	FICA	\$35,252.46	\$39,380.83	\$44,250.00	\$42,373.08	\$46,280.00	\$46,280.00	\$46,280.00
31-830-0410	Group insurance	\$67,631.48	\$66,637.36	\$72,751.00	\$69,791.28	\$76,000.00	\$76,000.00	\$76,000.00
31-830-0510	LGERS retirement	\$0.00	\$0.00	\$82,300.00	\$78,761.34	\$84,100.00	\$84,100.00	\$84,100.00
31-830-0520	401k plan retirement	\$14,054.88	\$17,231.26	\$19,470.00	\$18,481.92	\$17,500.00	\$17,500.00	\$17,500.00
31-830-0800	Workers Compensation	\$7,864.00	\$8,292.53	\$7,768.00	\$7,747.00	\$12,000.00	\$10,000.00	\$10,000.00
31-830-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$1,050.00	\$1,031.46	\$18,000.00	\$18,000.00	\$18,000.00
31-830-2100	Department Supplies	\$2,483.70	\$895.24	\$3,000.00	\$2,910.73	\$3,180.00	\$3,000.00	\$3,000.00
31-830-2101	Tap Installation	\$259,269.70	\$188,052.00	\$325,000.00	\$319,319.21	\$344,500.00	\$325,000.00	\$325,000.00
31-830-2300	Vehicle supplies	\$31,313.89	\$30,635.85	\$25,000.00	\$21,959.49	\$26,500.00	\$24,000.00	\$24,000.00
31-830-3100	Professional services	\$2,920.14	\$2,852.64	\$7,950.00	\$2,087.58	\$9,000.00	\$5,000.00	\$5,000.00
31-830-3300	Dues & Subscriptions	\$6,459.81	\$1,200.05	\$10,000.00	\$5,014.25	\$10,000.00	\$7,500.00	\$7,500.00
31-830-3600	Staff Development	\$3,639.10	\$3,946.42	\$7,000.00	\$3,125.04	\$7,000.00	\$5,000.00	\$5,000.00
31-830-3710	Uniforms	\$2,960.92	\$4,271.20	\$5,714.13	\$3,591.97	\$5,500.00	\$5,000.00	\$5,000.00
31-830-3720	OSHA compliance	\$1,102.40	\$2,024.79	\$3,200.00	\$2,548.25	\$3,520.00	\$3,200.00	\$3,200.00
31-830-4110	Repair and Maintenace Facilities	\$5,465.62	\$13,005.84	\$14,000.00	\$9,712.63	\$14,000.00	\$14,000.00	\$14,000.00
31-830-4120	Repair & maintenance - Equipment	\$143,595.67	\$270,978.56	\$216,561.42	\$177,037.21	\$230,560.00	\$210,000.00	\$210,000.00
31-830-4130	Repair & maintenance - Vehicles	\$0.00	\$22.98	\$0.00	-\$6.32	\$0.00	\$0.00	\$0.00
31-830-4140	Repair & maintenance - System	\$251,601.99	\$261,098.24	\$365,400.00	\$318,083.66	\$360,000.00	\$360,000.00	\$360,000.00
31-830-4300	Telephone	\$2,342.71	\$3,382.27	\$6,000.00	\$5,375.91	\$6,000.00	\$6,000.00	\$6,000.00
31-830-4301	Internet Access	\$0.00	\$0.00	\$3,000.00	\$1,245.00	\$1,000.00	\$1,000.00	\$1,000.00
31-830-4400	Utilities	\$365,170.03	\$390,664.38	\$340,000.00	\$334,524.10	\$400,000.00	\$350,000.00	\$350,000.00
31-830-5440	Capital outlay - System	\$51,770.52	\$160,950.00	\$167,000.00	\$89,532.17	\$170,000.00	\$170,000.00	\$170,000.00

31-830-5450	Capital outlay -Capital Improvement	\$254,183.17	\$694,606.49	\$870,753.56	\$415,991.67	\$350,000.00	\$350,000.00	\$350,000.00
31-830-6100	Contracted services	\$162,614.67	\$198,503.58	\$253,700.00	\$132,337.14	\$240,000.00	\$240,000.00	\$240,000.00
31-830-7110	Debt service - Principle	\$0.00	\$4,503,569.64	\$4,700,947.00	\$4,700,946.64	\$4,918,722.00	\$4,837,038.00	\$4,837,038.00
31-830-7120	Debt service - Interest	\$2,917,617.42	\$2,722,629.62	\$2,518,253.00	\$2,510,785.24	\$2,304,477.00	\$2,304,477.00	\$2,304,477.00
TOTALS		\$4,980,947.79	\$10,015,463.61	\$10,678,228.11	\$9,857,031.70	\$10,265,439.00	\$10,059,695.00	\$10,059,695.00
FUND TOTALS		\$8,478,994.81	\$14,422,672.54	\$16,371,958.66	\$14,649,032.73	\$16,037,268.00	\$15,812,000.00	\$15,812,000.00

Stormwater

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

DIVISION STAFF

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

12 Total FTE



32 - Stormwater Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
32-300-5310	Stormwater fees - Residential	\$830,853.41	\$859,490.15	\$848,548.00	\$876,801.94	\$1,214,000.00	\$1,214,000.00
32-300-5320	Stormwater fees - Commercial	\$30,989.57	\$31,387.98	\$31,546.00	\$31,139.36	\$30,000.00	\$30,000.00
32-300-5400	Stormwater Review	\$193,400.00	\$211,350.00	\$181,614.00	\$89,950.00	\$103,400.00	\$103,400.00
32-300-5401	Reinspection Fee	\$0.00	\$0.00	\$0.00	\$1,485.00	\$0.00	\$0.00
32-300-5450	MS4 Compliance Fines Collected	\$0.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$0.00
32-300-5500	Stormwater Tree Inspection Fees	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
32-300-5550	Stormwater Tree Fund	\$0.00	\$0.00	\$0.00	\$12,050.00	\$10,000.00	\$10,000.00
32-300-5600	Stormwater Education	\$0.00	\$0.00	\$0.00	\$160.00	\$0.00	\$0.00
32-300-9772	Transfer from Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
32-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$641,084.26	\$0.00	\$500,000.00	\$500,000.00
TOTALS		\$1,055,242.98	\$1,102,228.13	\$1,702,792.26	\$1,017,036.30	\$1,877,400.00	\$1,877,400.00

32 - Stormwater Fund

562 - Stormwater Admin

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
32-562-0220	Salaries and wages - Full time	\$314,122.07	\$360,489.58	\$422,220.00	\$406,616.87	\$183,370.00	\$183,370.00	\$183,370.00
32-562-0240	Overtime	\$5,942.27	\$1,738.03	\$7,500.00	\$6,977.53	\$0.00	\$0.00	\$0.00
32-562-0245	Cell Phone Allowance	\$1,200.00	\$1,550.00	\$1,370.00	\$1,400.00	\$1,800.00	\$1,800.00	\$1,800.00
32-562-0300	FICA	\$23,172.28	\$27,017.60	\$32,160.00	\$30,871.70	\$14,100.00	\$14,100.00	\$14,100.00
32-562-0410	Group insurance	\$48,256.57	\$55,331.86	\$72,040.00	\$68,993.27	\$24,200.00	\$24,200.00	\$24,200.00
32-562-0510	LGERS retirement	\$0.00	\$0.00	\$58,250.00	\$56,120.46	\$26,450.00	\$26,450.00	\$26,450.00
32-562-0520	401k plan retirement	\$8,426.95	\$9,165.50	\$9,680.00	\$8,880.22	\$5,450.00	\$5,450.00	\$5,450.00
32-562-0800	Workers Compensation	\$6,616.00	\$5,499.36	\$7,378.00	\$6,519.00	\$5,000.00	\$5,000.00	\$5,000.00
32-562-2100	Departmental supplies	\$5,555.87	\$15,039.41	\$13,500.00	\$13,500.00	\$5,000.00	\$5,000.00	\$5,000.00
32-562-2300	Vehicle supplies	\$43,414.85	\$30,050.47	\$28,584.26	\$26,787.44	\$3,000.00	\$3,000.00	\$3,000.00
32-562-3100	Professional services	\$1,460.00	\$1,500.00	\$2,500.00	\$270.00	\$22,500.00	\$22,500.00	\$22,500.00
32-562-3200	NRDES-Public Education	\$2,837.73	\$1,651.07	\$5,500.00	\$4,278.21	\$12,000.00	\$12,000.00	\$12,000.00
32-562-3300	Environmental Permit	\$860.00	\$1,000.00	\$1,700.00	\$1,237.47	\$1,200.00	\$1,250.00	\$1,250.00
32-562-3600	Staff Development	\$1,463.43	\$1,527.20	\$3,830.00	\$2,365.95	\$10,000.00	\$5,000.00	\$5,000.00
32-562-3710	Uniforms	\$4,626.50	\$3,764.08	\$4,370.00	\$4,323.40	\$2,500.00	\$930.00	\$930.00
32-562-3720	OSHA compliance	\$3,934.67	\$2,255.16	\$2,000.00	\$750.00	\$0.00	\$0.00	\$0.00
32-562-4130	Repair & maintenance - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
32-562-4140	Repair & maintenance - System	\$55,138.78	\$33,750.17	\$80,000.00	\$23,764.01	\$0.00	\$0.00	\$0.00
32-562-4300	Telephone & Postage	\$0.00	\$62.04	\$810.00	\$772.66	\$950.00	\$950.00	\$950.00
32-562-5420	Capital outlay - Equipment	\$121,832.80	\$138,535.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
32-562-5440	Capital Outlay - Improvements	\$0.00	\$0.00	\$689,100.00	\$171,271.80	\$1,126,000.00	\$526,000.00	\$526,000.00
32-562-6100	Contracted services	\$19,655.76	\$8,643.15	\$190,000.00	\$82,371.60	\$283,800.00	\$164,800.00	\$164,800.00
32-562-6101	Drainage Project	\$54,657.30	\$78,159.51	\$45,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
32-562-6102	Water Quality Monitoring	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$723,173.83	\$776,729.19	\$1,702,792.26	\$923,071.59	\$1,729,820.00	\$1,004,300.00	\$1,004,300.00

32 - Stormwater Fund

563 - Stormwater Maintenance

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
32-563-0220	Salaries and wages -Full Time	\$0.00	\$0.00	\$0.00	\$0.00	\$497,500.00	\$497,500.00	\$497,500.00
32-563-0230	Salaries & wages-Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
32-563-0245	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
32-563-0300	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$38,700.00	\$38,700.00	\$38,700.00
32-563-0410	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$80,350.00	\$80,350.00	\$80,350.00
32-563-0510	LGERS Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$71,650.00	\$71,650.00	\$71,650.00
32-563-0520	401K Plan Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
32-563-0800	Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
32-563-2100	Departmental Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
32-563-2300	Vehicle Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
32-563-3600	Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
32-563-3710	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$5,580.00	\$3,100.00	\$3,100.00
32-563-3720	OSHA Compliance	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
32-563-4130	Repair & Maintenance-Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
32-563-4140	Repair & Maintenance System	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00
32-563-4300	Telephone & Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00
32-563-5420	Capital Outlay Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$0.00	\$0.00
32-563-6101	Drainage Project	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
32-563-6102	Water Quality Monitoring	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00
TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$1,013,580.00	\$1,011,100.00	\$873,100.00
FUND TOTALS		\$0.00	\$0.00	\$1,702,792.26	\$923,071.59	\$2,743,400.00	\$2,015,400.00	\$1,877,400.00

Solid Waste

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

DIVISION STAFF

1 Crew Leader
3 Heavy Equipment Operator
4 Total FTE



35 - Solid Waste Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
35-300-1500	Interest	\$0.00	\$1,917.19	\$0.00	\$6,319.88	\$0.00	\$0.00
35-300-3250	Solid Waste Disposal Tax	\$6,836.84	\$7,303.26	\$5,000.00	\$7,446.11	\$6,000.00	\$6,000.00
35-300-5410	Refuse & Recycle Service Fee	\$1,730,215.57	\$1,782,820.63	\$1,694,450.00	\$1,724,101.94	\$1,813,090.00	\$1,813,090.00
35-300-8420	Sale of materials	\$0.00	\$0.00	\$0.00	\$418.20	\$0.00	\$0.00
35-300-8500	Yard Debris Collection Fee	\$0.00	\$441,600.64	\$409,840.00	\$408,326.69	\$400,000.00	\$400,000.00
35-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,737,052.41	\$2,233,641.72	\$2,239,290.00	\$2,146,612.82	\$2,219,090.00	\$2,219,090.00

35 - Solid Waste Fund

580 - Solid Waste

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
35-580-0220	Salaries and wages - Full time	\$198,356.86	\$213,090.80	\$231,800.00	\$223,576.69	\$234,000.00	\$234,000.00	\$234,000.00
35-580-0240	Salaries and wages - Overtime	\$941.85	\$2,698.94	\$1,000.00	\$776.68	\$5,000.00	\$5,000.00	\$5,000.00
35-580-0245	Cell Phone Allowance	\$1,900.00	\$1,850.00	\$1,850.00	\$1,850.00	\$1,800.00	\$1,800.00	\$1,800.00
35-580-0300	FICA	\$14,318.19	\$15,599.29	\$16,950.00	\$16,236.46	\$18,300.00	\$18,300.00	\$18,300.00
35-580-0410	Group insurance	\$41,028.44	\$39,328.07	\$42,760.00	\$40,938.60	\$44,800.00	\$44,800.00	\$44,800.00
35-580-0510	LGERS retirement	\$0.00	\$0.00	\$31,680.00	\$30,501.57	\$34,450.00	\$34,450.00	\$34,450.00
35-580-0520	401k plan retirement	\$3,769.03	\$3,998.28	\$4,800.00	\$4,133.10	\$4,300.00	\$4,300.00	\$4,300.00
35-580-0800	Workers Compensation	\$8,892.00	\$7,390.17	\$8,810.00	\$8,765.00	\$9,800.00	\$9,800.00	\$9,800.00
35-580-1000	Retiree Insurance (OPEB)	\$0.00	\$0.00	\$11,500.00	\$10,823.28	\$0.00	\$0.00	\$0.00
35-580-2100	Departmental supplies	\$2,190.41	\$1,937.79	\$2,000.00	\$1,682.01	\$1,800.00	\$1,800.00	\$1,800.00
35-580-2300	Vehicle supplies	\$102,206.29	\$124,620.33	\$95,360.00	\$83,590.81	\$95,000.00	\$95,000.00	\$95,000.00
35-580-3600	Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
35-580-3710	Uniforms	\$2,252.75	\$2,324.91	\$2,220.00	\$2,217.86	\$2,480.00	\$2,480.00	\$2,480.00
35-580-3720	OSHA compliance	\$550.81	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
35-580-4140	Repairs & Maintenance - Ramp	\$78.30	\$75.34	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
35-580-5420	Capital outlay - Equipment	\$258,796.91	\$233,109.94	\$150,330.00	\$150,330.00	\$220,000.00	\$220,000.00	\$220,000.00
35-580-6100	Contracted services	\$372.76	\$0.00	\$1,000.00	\$866.12	\$1,000.00	\$1,000.00	\$1,000.00
35-580-6101	Household Refuse Services	\$442,931.13	\$341,653.92	\$447,260.00	\$446,733.94	\$447,260.00	\$447,260.00	\$447,260.00
35-580-6410	Solid waste disposal fees	\$10,974.00	\$12,114.42	\$13,700.00	\$12,487.68	\$18,000.00	\$18,000.00	\$18,000.00
35-580-6420	Household recycling Service	\$786,960.69	\$930,765.67	\$1,092,470.00	\$1,085,938.63	\$850,000.00	\$925,000.00	\$925,000.00
35-580-6430	Tub Grinding	\$150,600.00	\$155,492.00	\$83,200.00	\$83,027.77	\$180,000.00	\$150,000.00	\$150,000.00
TOTALS		\$2,027,120.42	\$2,086,649.87	\$2,239,290.00	\$2,205,076.20	\$2,174,090.00	\$2,219,090.00	\$2,219,090.00

Par 3 Golf

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

DIVISION STAFF

1 Parks Maintenance Division Manager
2 Maintenance Worker
3 Total FTE



38 - Oak Island Par 3 Golf Course

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
38-300-5500	Green Fees	\$125,297.73	\$176,696.59	\$120,000.00	\$164,869.44	\$144,000.00	\$144,000.00
38-300-5510	Riding Cart Fees	\$33,259.99	\$51,677.63	\$35,000.00	\$44,419.49	\$38,860.00	\$38,860.00
38-300-5515	Pull Cart Rental	\$2,750.71	\$4,537.82	\$3,000.00	\$4,543.12	\$6,000.00	\$6,000.00
38-300-5520	Memberships	\$34,328.16	\$47,344.00	\$30,000.00	\$43,227.28	\$40,250.00	\$40,250.00
38-300-5530	Merchandise sales	\$7,369.41	\$11,594.80	\$9,000.00	\$11,498.82	\$10,000.00	\$10,000.00
38-300-5540	Food & Drink Revenue	\$4,379.58	\$6,330.46	\$0.00	\$5,629.35	\$6,000.00	\$6,000.00
38-300-5550	Sponsorships - Tee Boxes	\$1,640.00	\$901.00	\$0.00	\$5,250.00	\$0.00	\$0.00
38-300-9710	Transfer from General Fund	\$243,761.00	\$355,329.00	\$350,000.00	\$350,000.00	\$300,000.00	\$300,000.00
TOTALS		\$452,786.58	\$654,411.30	\$547,000.00	\$629,437.50	\$545,110.00	\$545,110.00

38 - Oak Island Par 3 Golf Course

501 - South Harbor Golf

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
38-501-0220	Salaries and wages - Full time	\$115,788.00	\$145,815.00	\$157,150.00	\$146,899.24	\$159,100.00	\$159,100.00	\$159,100.00
38-501-0240	Salaries and wages - Overtime	\$3,590.26	\$635.24	\$1,700.00	\$1,648.85	\$3,000.00	\$3,000.00	\$3,000.00
38-501-0245	Cell Phone Allowance	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
38-501-0300	FICA	\$8,488.37	\$10,453.13	\$11,600.00	\$10,944.94	\$12,450.00	\$12,450.00	\$12,450.00
38-501-0410	Group insurance	\$22,411.05	\$27,976.62	\$27,300.00	\$25,927.96	\$30,000.00	\$30,000.00	\$30,000.00
38-501-0510	LGERS retirement	\$0.00	\$0.00	\$21,100.00	\$20,184.08	\$23,350.00	\$23,350.00	\$23,350.00
38-501-0520	401k plan retirement	\$2,566.33	\$3,896.16	\$3,300.00	\$2,262.60	\$2,000.00	\$2,000.00	\$2,000.00
38-501-0800	Workers Compensation	\$2,005.00	\$1,667.11	\$1,986.00	\$1,976.00	\$2,500.00	\$2,500.00	\$2,500.00
38-501-2100	Departmental supplies	\$0.00	\$288.80	\$ 885.00	\$821.92	\$1,000.00	\$1,000.00	\$1,000.00
38-501-2101	Chemicals/Fertilizer	\$32,626.35	\$32,501.70	\$38,000.00	\$37,819.53	\$42,000.00	\$42,000.00	\$42,000.00
38-501-2102	Golf Course Supplies	\$10,170.76	\$20,014.28	\$24,620.00	\$23,147.12	\$25,000.00	\$25,000.00	\$25,000.00
38-501-2300	Vehicle supplies	\$5,735.96	\$11,018.52	\$9,810.00	\$9,223.87	\$10,000.00	\$9,000.00	\$9,000.00
38-501-3710	Uniforms	\$1,155.25	\$1,748.59	\$1,860.00	\$1,860.00	\$1,860.00	\$1,860.00	\$1,860.00
38-501-3720	OSHA Compliance	\$294.09	\$388.97	\$375.00	\$300.00	\$500.00	\$500.00	\$500.00
38-501-4120	Repair & maintenance - Equipment	\$8,784.13	-\$22,278.26	\$ 9,300.00	\$9,244.39	\$12,000.00	\$12,000.00	\$12,000.00
38-501-4400	Utilities	\$11,403.45	\$11,744.33	\$11,000.00	\$9,860.67	\$11,000.00	\$11,000.00	\$11,000.00
38-501-5401	Capital Outlay	\$180,603.84	\$136,753.00	\$82,400.00	\$278.00	\$157,700.00	\$46,700.00	\$46,700.00
38-501-6100	Contracted services	\$25,173.15	\$13,924.99	\$26,460.00	\$26,389.74	\$30,000.00	\$30,000.00	\$30,000.00
TOTALS		\$431,395.99	\$397,148.18	\$429,446.00	\$329,388.91	\$524,060.00	\$412,060.00	\$412,060.00

38 - Oak Island Par 3 Golf Course

738 - South Harbor Golf PT

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
38-738-0230	Salaries and wages - Part time	\$44,925.96	\$46,005.74	\$57,754.00	\$45,893.17	\$57,000.00	\$69,000.00	\$69,000.00
38-738-0300	FICA	\$3,422.56	\$3,495.44	\$4,300.00	\$3,510.85	\$4,300.00	\$5,300.00	\$5,300.00
38-738-2100	Pro Shop Supplies	\$2,756.90	\$2,999.48	\$4,080.00	\$3,557.44	\$4,500.00	\$4,500.00	\$4,500.00
38-738-2101	Departmental Supplies	\$1,545.04	\$723.47	\$2,000.00	\$1,820.24	\$2,000.00	\$2,000.00	\$2,000.00
38-738-2102	Merchandising	\$7,369.41	\$10,285.88	\$10,000.00	\$7,703.70	\$10,000.00	\$10,000.00	\$10,000.00
38-738-2105	Cash Short (Over)	\$18.25	-\$23.00	\$162.00	\$161.47	\$0.00	\$0.00	\$0.00
38-738-2400	Program & activity supplies	\$957.02	\$500.00	\$1,640.00	\$1,483.59	\$2,000.00	\$2,000.00	\$2,000.00
38-738-3200	Advertising	\$1,263.54	\$2,551.27	\$2,000.00	\$877.31	\$4,000.00	\$4,000.00	\$4,000.00
38-738-4300	Telephone & Postage	\$0.00	\$7.65	\$110.00	\$53.03	\$0.00	\$0.00	\$0.00
38-738-4301	Internet Access	\$1,529.08	\$1,759.68	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00
38-738-4400	Utilities	\$456.12	\$836.84	\$900.00	\$487.12	\$1,000.00	\$1,000.00	\$1,000.00
38-738-6100	Contracted services	\$12.00	\$367.22	\$1,000.00	\$754.69	\$1,000.00	\$1,000.00	\$1,000.00
38-738-6220	Equipment lease/rental	\$7,434.76	\$21,440.91	\$25000.00	\$16,791.21	\$26,000.00	\$26,000.00	\$26,000.00
38-738-6600	Credit Card Fees	\$4,718.93	\$7,059.97	\$6,858.00	\$6,685.88	\$6,500.00	\$6,500.00	\$6,500.00
TOTALS		\$76,409.57	\$98,010.55	\$117,554.00	\$91,529.70	\$120,050.00	\$133,050.00	\$133,050.00
FUND TOTALS		\$507,805.56	\$495,158.73	\$547,000.00	\$420,918.61	\$644,110.00	\$545,110.00	\$545,110.00

Sewer District Fee Fund

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



39 - Sewer Fee District Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUE	FY25 ACTUAL REVENUE	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
39-300-5610	SDF - CY	\$7,019,805.17	\$7,036,937.47	\$7,188,394.00	\$7,043,271.52	\$7,188,394.00	\$7,188,394.00
39-300-5620	SDF - PY	\$167,694.53	\$70,417.55	\$30,806.00	\$120,282.85	\$30,806.00	\$30,806.00
39-300-8952	SDF Interest & charges	\$0.00	\$0.00	\$0.00	\$13,419.78	\$0.00	\$0.00
TOTALS		\$7,187,499.70	\$7,107,355.02	\$7,219,200.00	\$7,176,974.15	\$7,219,200.00	\$7,219,200.00

39 - Sewer Fee District Fund

835 - Sewer Fee District Fund

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
39-835-9631	Transfer to Wastewater Fund	\$7,047,446.00	\$7,047,446.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00
TOTALS		\$7,047,446.00	\$7,047,446.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00
FUND TOTALS		\$7,047,446.00	\$7,047,446.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00	\$7,219,200.00

Sewer Assessment Fund

The Sewer Assessment Fund represents the ten-year assessment that was created by Town Council in 2013. It is used to pay down the debt on the Wastewater System.



40 - Sewer Assessments

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUE	FY24 ACTUAL REVENUE	FY25 APPROP REVENUE	FY25 ACTUAL REVENUE	FY26 RECOMMENDED REVENUE	FY26 ANTICIPATED REVENUE
40-300-9700	Appropriated Fund Balance	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$1,000,000.00
TOTALS		\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$1,000,000.00

40 - Sewer Assessments

480 - Total

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
40-480-9631	Transfer to Wastewater	\$0.00	\$839,396.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
TOTALS		\$0.00	\$839,396.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
FUND TOTALS		\$0.00	\$839,396.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00

Accommodations Fund

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



45 - Special Revenue-Accommodations Tax Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
45-300-5700	Accommodations tax 3%	\$2,801,609.34	\$3,174,469.76	\$2,626,500.00	\$3,447,891.47	\$3,500,300.00	\$3,500,300.00
45-300-6150	Penalties Accommodations	\$204.29	\$4,844.22	\$0.00	\$685.91	\$0.00	\$0.00
45-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,098,000.00	\$1,098,000.00
TOTALS		\$2,801,813.63	\$3,179,313.98	\$2,626,500.00	\$3,448,577.38	\$4,598,300.00	\$4,598,300.00

45 - Special Revenue-Accommodations Tax Fund

745 - Accomodation Tax

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
45-745-0230	Salaries and wages - Part time	\$53,384.99	\$55,973.14	\$102,000.00	\$67,796.73	\$100,000.00	\$100,000.00	\$100,000.00
45-745-0300	FICA	\$4,100.69	\$4,282.04	\$7,700.00	\$5,004.74	\$5,800.00	\$7,650.00	\$7,650.00
45-745-0800	Workers Compensation	\$0.00	\$0.00	\$390.00	\$311.00	\$0.00	\$0.00	\$0.00
45-745-2100	Departmental supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$23,000.00	\$23,000.00
45-745-2102	Citizens Patrol Supplies	\$8,010.21	-\$16,042.51	\$6,000.00	\$1,525.06	\$0.00	\$0.00	\$0.00
45-745-4111	Repairs - Beach Access	\$48,764.24	\$1,097.63	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
45-745-4115	Tourism & Marketing Development	\$3,636.88	\$48,533.21	\$20,000.00	\$1,440.00	\$20,000.00	\$20,000.00	\$20,000.00
45-745-4140	Repairs - Bulkheading	\$87,384.00	\$125,315.56	\$175,000.00	\$115.79	\$100,000.00	\$100,000.00	\$100,000.00
45-745-4400	Utilities	\$2,910.53	\$5,379.07	\$6,000.00	\$5,378.63	\$10,000.00	\$7,650.00	\$7,650.00
45-745-6100	Contracted services	\$33,430.03	\$79,242.69	\$50,000.00	\$46,495.15	\$60,000.00	\$60,000.00	\$60,000.00
45-745-9647	Transfer to General fund	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$250,000.00	\$250,000.00
45-745-9650	Transfer to Beach Sand Fund	\$1,954,191.00	\$2,184,770.00	\$2,259,410.00	\$2,259,410.00	\$0.00	\$4,000,000.00	\$4,000,000.00
TOTALS		\$2,195,812.57	\$2,488,550.83	\$2,626,500.00	\$2,387,477.10	\$545,800.00	\$4,598,300.00	\$4,598,300.00
FUND TOTALS		\$2,195,812.57	\$2,488,550.83	\$2,626,500.00	\$2,387,477.10	\$545,800.00	\$4,598,300.00	\$4,598,300.00

Beach Accommodations Fund

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



46 - Special Revenue-Beach Tax Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
46-300-8956	Accommodations Tax - 2%	\$1,868,437.13	\$2,115,846.72	\$1,750,000.00	\$2,295,401.83	\$2,000,000.00	\$2,000,000.00
46-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00	\$800,000.00
TOTALS		\$1,868,437.13	\$2,115,846.72	\$1,750,000.00	\$2,295,401.83	\$2,800,000.00	\$2,800,000.00

46 - Special Revenue-Beach Tax Fund

746 - Beach Renourishment

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
46-746-4141	Dune Maintenance	\$300.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00
46-746-9672	Transfer to Beach Nourishment Project	\$1,200,000.00	\$1,230,000.00	\$1,550,000.00	\$1,550,000.00	\$1,800,000.00	\$2,600,000.00	\$2,600,000.00
TOTALS		\$1,200,300.00	\$1,230,000.00	\$1,750,000.00	\$1,550,000.00	\$2,000,000.00	\$2,800,000.00	\$2,800,000.00
TOTALS		\$1,200,300.00	\$1,230,000.00	\$1,750,000.00	\$1,550,000.00	\$2,000,000.00	\$2,800,000.00	\$2,800,000.00

Beach Renourishment Fund

The Beach Nourishment Fund is dedicated to preserving and enhancing our beautiful shoreline. The tax rate of \$0.16 per \$100 of property value, with \$0.13 allocated to the General Fund and \$0.03 directed towards this Beach Nourishment Fund. This fund supports critical projects aimed at combating erosion, maintaining safe and enjoyable beach access, and protecting our coastal ecosystems. By investing in this fund, we ensure the continued vitality of our beaches, bolster property values, and sustain the natural beauty that defines our town.



47 - Beach Renourishment Project Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
47-300-1100	Ad Valorem Tax - CY	\$1,735,340.92	\$1,935,176.30	\$1,968,390.00	\$1,985,510.67	\$2,009,700.00	\$2,009,700.00
47-300-1201	Ad Valorem Tax - PY	\$23,727.75	\$14,531.74	\$2,000.00	\$13,217.92	\$10,000.00	\$10,000.00
47-300-8800	Coastal Storm Damage Mitigation Grant	\$482,500.00	\$241,250.00	\$440,000.00	\$974,996.85	\$0.00	\$0.00
47-300-8907	Unrealized Gain Brokerage	\$0.00	\$54,552.69	\$0.00	\$0.00	\$0.00	\$0.00
47-300-8909	NC Dept of DEQ	\$0.00	\$28,665.00	\$0.00	\$6,140.00	\$0.00	\$0.00
47-300-8910	Easement Reimbursements	\$0.00	\$0.00	\$0.00	\$3,450.00	\$0.00	\$0.00
47-300-9700	Transfer from General Fund	\$0.00	\$10,054,010.00	\$0.00	\$0.00	\$5,000,000.00	\$5,000,000.00
47-300-9710	Transfer from Beach Tax Fund	\$1,200,000.00	\$1,230,000.00	\$1,550,000.00	\$1,550,000.00	\$2,800,000.00	\$2,800,000.00
47-300-9750	Transfer from Accommodations Fund	\$1,954,191.00	\$2,184,770.00	\$2,259,410.00	\$2,259,410.00	\$4,000,000.00	\$4,000,000.00
47-300-9800	Appropriated Fund Balance	\$0.00	\$0.00	\$440,000.00	\$0.00	\$26,730,300.00	\$26,730,300.00
TOTALS		\$5,395,759.67	\$15,742,955.73	\$6,659,800.00	\$6,792,725.44	\$40,550,000.00	\$40,550,000.00

47 - Beach Renourishment Project Fund

746 - Beach Renourishment

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
47-746-4141	Beach Maintenance	\$0.00	\$321,285.00	\$880,000.00	\$0.00	\$0.00	\$0.00	\$0.00
47-746-5401	Engineering -OIBMP	\$343,310.05	\$979,411.04	\$1,237,500.00	\$482,150.59	\$0.00	\$250,000.00	\$250,000.00
47-746-5404	Annual Beach Monitoring	\$76,379.49	\$100,427.30	\$67,090.00	\$66,127.00	\$125,000.00	\$125,000.00	\$125,000.00
47-746-5405	Lockwood Folly Inlet Dredging	\$175,000.00	\$0.00	\$175,000.00	\$90,281.25	\$0.00	\$175,000.00	\$175,000.00
47-746-5406	Wilmington Harbor Dredging	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000,000.00	\$6,600,000.00	\$6,600,000.00
47-746-5420	Federal Beach Project	\$0.00	\$500,000.00	\$600,000.00	\$551,000.00	\$600,000.00	\$880,000.00	\$880,000.00
47-746-6100	Contract Services	\$75,000.00	\$94,732.04	\$125,000.00	\$18,110.50	\$0.00	\$20,000.00	\$20,000.00
47-746-6102	SVL Update Beach Mgt Plan	\$42,634.99	\$61,829.60	\$61,830.00	\$0.00	\$0.00	\$0.00	\$0.00
47-746-9700	Reserve for Beach Renourishment	\$0.00	\$0.00	\$3,513,380.00	\$10.00	\$32,500,000.00	\$32,500,000.00	\$32,500,000.00
47-746-9999	Account Fees Brokerage	\$0.00	\$20,829.18	\$0.00	43,352.49	\$0.00	\$0.00	\$0.00
TOTALS		\$712,324.53	\$2,078,514.16	\$6,659,800.00	\$1,251,031.83	\$39,225,000.00	\$40,550,000.00	\$40,550,000.00
FUND TOTALS		\$712,324.53	\$2,078,514.16	\$6,659,800.00	\$1,251,031.83	\$39,225,000.00	\$40,550,000.00	\$40,550,000.00

Pier Complex

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

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

DEPARTMENT STAFF

- 1 Special Events and Venue Division Manager
- 1 Pier Coordinator
- 2 Total FTE



Goals and Objectives

1 Enhance Customer Experience and Engagement.

1.1 Train staff to improve guest interactions and ensure consistent, high-quality service.

1.2 Implement customer feedback mechanism to continually improve guest experience.

2 Enhance Event Center's Reputation and Facilities.

2.1 Complete key facility upgrades to modernize and enhance aesthetics, appealing to various event types.

2.2 Develop packages that offer added value to customers, including bundling services with local vendors.

3 Increase Revenue from the Pier Shop.

3.1 Expand product offerings in the pier shop, catering to both tourists and locals.

3.2 Optimize pricing strategies for pier access, shop merchandise, and rentals.

49 - Pier Complex Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
49-300-4710	Pier Restaurant Rental	\$75,000.00	\$59,023.00	\$77,250.00	\$78,555.90	\$80,710.00	\$80,710.00
49-300-6100	801 Rental	\$100,452.62	\$130,715.61	\$95,000.00	\$111,638.58	\$145,000.00	\$145,000.00
49-300-8400	Food & Beverage Sales	\$36,691.40	\$39,393.52	\$38,265.00	\$35,720.24	\$40,000.00	\$40,000.00
49-300-8410	Fishing Passes-Annual & Daily	\$168,370.73	\$164,332.66	\$170,000.00	\$147,348.33	\$150,000.00	\$150,000.00
49-300-8420	Merchandise Sales	\$148,461.49	\$163,265.68	\$150,000.00	\$191,678.12	\$150,000.00	\$150,000.00
49-300-8430	Beer Sales	\$46,786.50	\$46,574.06	\$45,000.00	\$43,122.59	\$45,000.00	\$45,000.00
49-300-9800	Appropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$40,105.00	\$40,105.00
TOTALS		\$575,762.74	\$603,304.53	\$575,515.00	\$608,063.76	\$650,815.00	\$650,815.00

49 - Pier Complex Fund

749 - Pier Complex

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
49-749-0220	Salaries & Wages - Full Time	\$52,394.37	\$96,179.45	\$127,350.00	\$121,822.90	\$124,750.00	\$124,750.00	\$124,750.00
49-749-0230	Salaries & Wages - Part Time	\$144,673.79	\$109,947.34	\$123,030.00	\$118,256.19	\$135,815.00	\$135,815.00	\$135,815.00
49-749-0240	Overtime	\$2,223.21	\$7,030.01	\$4,500.00	\$4,029.29	\$5,000.00	\$5,000.00	\$5,000.00
49-749-0245	Cell Phone Allowance	\$150.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
49-749-0300	FICA Expense	\$14,930.39	\$15,101.06	\$18,640.00	\$17,671.88	\$20,350.00	\$20,350.00	\$20,350.00
49-749-0410	Group Insurance	\$6,580.22	\$11,029.36	\$21,572.00	\$20,675.97	\$22,700.00	\$22,700.00	\$22,700.00
49-749-0510	LGERS Retirement	\$0.00	\$0.00	\$18,029.00	\$17,344.42	\$18,700.00	\$18,700.00	\$18,700.00
49-749-0520	401K Supp Retirement	\$1,763.65	\$520.00	\$810.00	\$535.72	\$600.00	\$600.00	\$600.00
49-749-0800	Workers Compensation	\$68.38	\$422.09	\$566.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00
49-749-0900	Pension Expense	\$8,234.25	\$14,107.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49-749-2100	Departmental Supplies	\$31,481.03	\$14,176.47	\$13,000.00	\$12,400.11	\$15,000.00	\$15,000.00	\$15,000.00
49-749-2102	Merchandise	\$116,974.42	\$115,435.91	\$146,000.00	\$143,627.67	\$175,000.00	\$175,000.00	\$175,000.00
49-749-2105	Cash Over/Short	-\$943.86	-\$2,009.66	\$0.00	-\$637.71	\$0.00	\$0.00	\$0.00
49-749-3200	Advertising	\$4,892.55	\$4,369.20	\$4,500.00	\$4,023.55	\$6,000.00	\$6,000.00	\$6,000.00
49-749-3710	Uniforms	\$575.00	\$794.90	\$1,500.00	\$514.75	\$2,500.00	\$2,500.00	\$2,500.00
49-749-4110	Pier & Pier House Repairs	\$10,747.62	\$61,035.41	\$10,118.00	\$10,044.96	\$30,000.00	\$30,000.00	\$30,000.00
49-749-4112	801 Building Repairs	\$23,523.72	\$544.47	\$23,700.00	\$23,296.42	\$30,000.00	\$30,000.00	\$30,000.00
49-749-4300	Telephone & Postage	\$308.41	\$779.62	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
49-749-4400	Utilities	\$30,109.54	\$34,991.86	\$32,000.00	\$29,426.74	\$30,000.00	\$30,000.00	\$30,000.00
49-749-4500	Pier Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
49-749-6100	Contracted Services	\$6,422.06	\$5,058.70	\$ 9,000.00	\$4,727.50	\$13,500.00	\$13,500.00	\$13,500.00
49-749-6410	Alcohol Permit & Pier Fishing License	\$4,436.50	\$4,436.50	\$4,500.00	\$4,436.50	\$4,500.00	\$4,500.00	\$4,500.00
49-749-6600	Credit Card Fees	\$12,151.27	\$13,787.13	\$15,300.00	\$15,152.99	\$14,000.00	\$14,000.00	\$14,000.00
TOTALS		\$471,696.52	\$508,337.77	\$575,515.00	\$549,249.85	\$654,815.00	\$650,815.00	\$650,815.00
FUND TOTALS		\$471,696.52	\$508,337.77	\$575,515.00	\$549,249.85	\$654,815.00	\$650,815.00	\$650,815.00

Parking Fund

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



50 - Parking Services Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
50-300-4710	Parking Revenue	\$298,432.00	\$971,774.84	\$940,000.00	\$1,093,344.69	\$950,000.00	\$950,000.00
50-300-4720	Parking Tickets Collected	\$27,250.00	\$309,886.91	\$60,000.00	\$171,535.68	\$100,000.00	\$100,000.00
50-300-9800	Appropriated Fund Balance	\$0.00	\$0.00	\$9,492.31	\$9,492.31	\$0.00	\$0.00
TOTALS		\$325,682.00	\$1,281,661.75	\$1,009,492.31	\$1,274,372.68	\$1,050,000.00	\$1,050,000.00

50 - Parking Services Fund

700 - Parking Services Fund

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
50-700-4111	Repairs & Maintenance - Parking Areas	\$87,726.78	\$176,878.67	\$159,492.31	\$77,021.66	\$150,000.00	\$150,000.00	\$150,000.00
50-700-9600	Transfer to General Fund	\$75,000.00	\$367,000.00	\$850,000.00	\$850,000.00	\$900,000.00	\$900,000.00	\$900,000.00
TOTALS		\$162,726.78	\$543,878.67	\$1,009,492.31	\$927,021.66	\$1,050,000.00	\$1,050,000.00	\$1,050,000.00
FUND TOTALS		\$162,726.78	\$543,878.67	\$1,009,492.31	\$927,021.66	\$1,050,000.00	\$1,050,000.00	\$1,050,000.00

Capital Reserve Fund

A capital reserve fund is a savings account established to set aside money for future capital expenses, such as infrastructure projects, equipment purchases, or facility upgrades. This fund helps ensure that the town can finance significant investments without needing to borrow extensively or raise taxes suddenly.



72 - Capital Reserve Fund

300 - Revenue

Account Number	Description	FY23 ACTUAL REVENUES	FY24 ACTUAL REVENUES	FY25 APPROP REVENUES	FY25 ACTUAL REVENUES	FY26 RECOMMENDED REVENUES	FY26 ANTICIPATED REVENUES
72-300-9700	Transfer from General Fund	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
72-300-9710	Transfer from Police Department	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
72-300-9720	Transfer from Recreation Department	\$150,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00
72-300-9731	Transfer from Wastewater Fund	\$85,980.00	\$22,471.00	\$25,000.00	\$0.00	\$0.00	\$0.00
72-300-9735	Transfer from Solid Waste	\$0.00	\$0.00	\$164,824.00	\$0.00	\$0.00	\$0.00
72-300-9740	Transfer from Development Services	\$4,578.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
72-300-9760	Transfer from Street Department	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00
72-300-9781	Transfer From Fire Department	\$31,930.00	\$50,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
72-300-9800	Appropriated fund balance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,110,000.00	\$1,110,000.00
TOTALS		\$272,488.00	\$212,471.00	\$379,824.00	\$115,000.00	\$1,110,000.00	\$1,110,000.00

72 - Capital Reserve Fund

772 - Capital Reserve Fund

Account Number	Description	FY23 ACTUAL EXPENSE	FY24 ACTUAL EXPENSE	FY25 APPROP EXPENSE	FY25 ACTUAL EXPENSE	FY26 REQUESTED BUDGET	FY26 RECOMMENDED BUDGET	FY26 ADOPTED BUDGET
72-772-9610	Transfer to Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
72-772-9630	Transfer to Fire Department	\$7,401.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
72-772-9631	Transfer to Wastewater	\$0.00	\$338,093.00	\$0.00	\$0.00	\$0.00	\$910,000.00	\$910,000.00
72-772-9800	Appropriated Fund Balance	\$0.00	\$0.00	\$379,824.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$7,401.00	\$338,093.00	\$379,824.00	\$0.00	\$0.00	\$1,110,000.00	\$1,110,000.00
FUND TOTALS		\$7,401.00	\$338,093.00	\$379,824.00	\$0.00	\$0.00	\$1,110,000.00	\$1,110,000.00

Supplemental Information



**TOWN OF OAK ISLAND ENTERPRISE FUND DEBT SERVICE SCHEDULE
ENTERPRISE FUNDS ONLY
FOR THE FISCAL YEAR 2025- 2026**

<u>Wastewater - Collections</u>	Principal	Interest	Total
Revenue Bonds 2025	2,100,000	1,305,599	3,405,599
Revenue Bonds 2017	1,850,000	930,681	2,780,681
State Revolving Loan - 1	427,820	36,828	464,648
State Revolving Loan - 2	370,902	48,330	419,233
Total Waste Water - Collections	4,748,722	2,321,439	7,070,161

Fiscal Year	NC Enterprise System		State Revolving Loan		State Revolving Loan		Enterprise Refunding Bonds Series 2017	Total Annual Payments	
	Revenue Refunding Bonds, Series 2025		1st Allocation	\$9,000,000	2nd Allocation	\$8,500,000			
Financed By	DTC thru Wells Fargo		NCDEQ		NCDEQ		DTC thru U.S. Bank		
Original Issue Amt	\$26,935,000		\$7,524,846		\$6,579,167		\$32,695,000		
Date	7/1/2025		4/1/2012		4/1/2012		2/23/2017		
Interest Rate	5.00%		2.10%		2.48%		2.25-5.75%		
Pymt Date	SA 6/1 & 12/1		SA 5/1 & 11/1		SA 5/1 & 11/1		SA 6/1 & 12/1		
Fund-Dept	31-830		31-830		31-830		31-830		
	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	Principal Payment	Interest Payment	
2025-2026	2,100,000	1,305,599	427,820	36,828	370,902	48,330	1,850,000	930,681	
2026-2027	2,160,000	1,241,750	436,804	27,844	380,101	39,132	1,940,000	838,181	
2027-2028	2,270,000	1,133,750	445,977	18,671	389,527	29,705	2,035,000	741,181	
2028-2029	2,380,000	1,020,250	443,130	9,306	399,187	20,045	2,135,000	639,431	
2029-2030	2,505,000	901,250			409,087	10,145	2,205,000	575,381	
2030-2031	2,630,000	776,000					2,270,000	509,231	
2031-2032	2,760,000	644,500					2,345,000	438,294	
2032-2033	2,900,000	506,500					2,460,000	321,044	
2033-2034	3,040,000	361,500					2,580,000	198,044	
2034-2035	3,190,000	209,500					2,670,000	110,969	
2035-2036	1,000,000	50,000					115,000	4,169	
Total Debt \$	26,935,000	8,150,599	1,753,730	92,649	1,948,804	147,358	22,605,000	5,306,606	
								66,939,747	

Enterprise Fund Total Debt

Total Principal	53,242,534
Total Interest	13,697,213
Grand Total	66,939,747

TOWN OF OAK ISLAND DEBT SERVICE SCHEDULE
GOVERNMENTAL FUNDS ONLY
FOR THE FISCAL YEAR 2025 - 2026

Fiscal Year	Fire Department	Fire Department	Total Annual Payments
Financed By	P2024 Engine	P2023 Engine	
Original Issue Amt	\$894,828	\$850,000	(Governmental Funds Only)
Date	8/2023	8/2023	
Interest Rate	5.30% Original Rate	5.30% Original Rate	
Pymt Date	9/2025	9/2025	
Fund-Dept	10-530	10-530	
	Principal Payment	Interest Payment	
2025-2026	297,354	32,536	643,255
2026-2027	313,190	16,599	643,153
Total Debt \$	610,544	49,135	1,286,407

Total Principal	1,190,749
Total Interest	95,658
Grand Total	<u>1,286,407</u>

Glossary

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

Glossary

Budget Document	The official comprehensive financial program for a specific fiscal year, as prepared by Town staff and adopted by the Town Council.
Budget Message	A summary of the proposed budget that provides the Town Council and the public with the most important aspects of the financial plan for the coming year, noteworthy changes from previous years and the views and recommendations of the Manager.
Budget Ordinance	A document adopted by the Town council which lists revenues by sources, appropriations by department or fund levies taxes for the coming fiscal year.
Capital Outlay	Items purchased by the Town that have an expected life which exceeds one year.
Cash Accounting	Basis of accounting that recognizes revenues when a government receives cash and costs when it disburses cash.
Cash Management	The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment and establishing and maintaining banking relationships.
Contingency	Funds set aside for unforeseen expenditures that may become necessary during the year. The Town Council must approve use of these funds before they can be appropriated.
Debt Service	An obligation by the Town to pay the principal and interest of all bonds and other debt instruments according to a pre-determined schedule.

Glossary

Department:	A unit of the Town government which is responsible for performing a primary government function.
Delinquent Taxes	Taxes that remain unpaid on or after the due date on which a penalty for non-payment may be attached.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.
Enterprise Fund	A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services is charged. Fees are charged to the consumers of the service to completely or partially recover the expenses of the operation.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Town Council in the Budget Ordinance.
Expenditure	The cost of goods or services received by the Town.
Fiscal Year	The time period that indicates the start and finish for recording financial transactions. The fiscal year for municipal governments in NC begins July 1 and ends June 30.
Fixed Assets	Assets of a long-term character which are intended to be used or held, such as land, buildings, machinery, furniture, and equipment.
Fund	A fund is a separate fiscal and accounting entity with a separate set of accounting records that governments segregate to carry on a specific activity.

Glossary

Fund Balance	The cash and investments that remain at the end of the fiscal year which can legally be appropriated to fund expenditures in the coming year. The Local Government Budget and Fiscal Control Act (LGBFCA) limits the amount of fund balance that may be appropriated in the next budget year.
GAAP	Generally Accepted Accounting Principles (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practices and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting that are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.
General Fund	A fund established to account for the resources used for the general operation of the Town.
General Ledger	An accounting file which is a grouping of the account in which the activities of the Town are recorded.
General Obligation Bond	Debt instruments issued by the Town that are backed by the full faith and credit of the issuing government.
Goal	A board general statement of direction based on the needs of the community and government.
Indicator	A quantitative measure or index that may represent the degree of presence or magnitude of chance in a condition.
Interfund Transfer	Money transferred from one fund to another.

Glossary

Intergovernmental Revenue	Revenue received from another government for a specified purpose.
Investment Revenue	Revenue earned on investments with a third party.
LGBFCA	The Local Government Budget and Fiscal Control Act. The Act governs all financial activities of local governments within the state of North Carolina.
Long Term Debt	Debt with a maturity of more than one year after issuance.
Maturities	The dates on which the principal or state values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued at commitment but revenues are accounted for as they are actually received and available for expenditure.
Objective	A statement of specific direction, which is to be accomplished by the staff or individual departments.
Operating Transfer	Routine and/or recurring transfers of assets between funds.
Program	An organized set of work activities that are directed toward accomplishing a common goal.
Property Tax Rate	The rate at which real and personal property in Town is taxed in order to produce the necessary revenues to conduct vital government operations.
Recommended Budget	The budget proposal made by the Town Manager and recommended to Town Council.

Glossary

Retained Earnings	An equity accounting reflecting the accumulated earnings of an Enterprise Fund.
Revenue	Income received from a variety of sources and used to finance government or enterprise operations.
Special Assessment	A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit certain properties.
Tax Levy	The total amount of revenue to be raised by ad valorem taxes.
Unencumbered Balance	The amount of appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future appropriation.
User Fees	The payment of a fee for direct receipt of a public service by the part benefiting from the service.

Town of
OAK ISLAND
North Carolina

**2025-2026
ADOPTED BUDGET**