

Town of North Topsail Beach



**FY 2013-2014
BUDGET**



MAYOR AND BOARD OF ALDERMEN

Daniel Tuman, Mayor
Suzanne Gray, Mayor Pro Tem
Don Harte
Tom Leonard
Richard Macartney
Michael Yawn

TOWN STAFF

Stuart Turille, Town Manager
Breck H. Smith, Finance Officer
Carin Z. Faulkner, Town Clerk

Town of North Topsail Beach

Daniel Tuman, Mayor
Suzanne Gray, Mayor Pro Tem
Aldermen:
Don Harte
Tom Leonard
Richard Macartney
Michael Yawn



Stuart Turille
Town Manager

Carin Z. Faulkner, MPA
Town Clerk

May 16, 2013

To: The Honorable Mayor Tuman and Town Board of Aldermen

From: Stuart Turille, Town Manager

Subject: Budget Message for Fiscal Year 2013-14

Please find herein the proposed and recommended the budget for Fiscal Year 2013-2014. This budget is the culmination of efforts by the Mayor, Board, and Staff, with department head meetings that go back to January 2013. Information contained in this document is based on the best information available at this time. The budget was prepared in accordance with NCGS 159.7, and the North Carolina Local Government Budget and Fiscal Control Act. All funds in the proposed budget for the General Fund, and the Beach Fund are balanced, and all revenues and expenditures are identified for the fiscal year 2013-14.

Revenue

FY 2013-14 should continue the upward trend in the national economy, as evidenced by increased Sales Tax collections (3%) and Accommodations Tax (6%). Property Tax collections are in for the current fiscal year at a 95% collection rate, and should reach last year's collection rate of 97.22%. New properties, additions and improvements are entering the tax roll daily. The general fund tax rate must, however, remain unchanged in order to maintain the Town's projected level of service requirements and strong fund balance position, a position that must be protected due to the Town's position facing the Atlantic as a barrier island with associated wind, storm and hurricane events. Changes in the fee schedule will involve both the ad valorem and solid waste fee, as discussed below; others remain unchanged.

Ad Valorem Tax

With a tax roll of \$853,247,700 (an increase of \$1,473,087 over FY12-13), total expected FY13-14 property tax collections for the General Fund will be \$1,870,583, at last year's 97.22% collection rate and the 22.55 cents per \$100 tax rate that funds general fund expenses (Police, Fire, EMS, Planning and Administration). This rate will remain unchanged.

However, the *current* tax rate dedicated to *the beach fund*, which is 1 cent per \$100 property value, will raise only \$82,593 at a 97.22 % collection rate and is insufficient as a source of funding to finance the estimated \$27,000,000 required to complete phases 2-5 of the ongoing Shoreline Protection Project. (The Accommodations tax supports ongoing beach maintenance expenses but is not sufficient alone to cover a large-scale capital beach nourishment project).

Therefore, the 1 cent tax rate dedicated to the beach fund is proposed for an increase of 14 cents, making the total property dedicated to the beach fund 15 cents per \$100 valuation. This means that the total property tax rate will increase 14 cents from 23.55 to 37.55 cents per \$100 of valuation (22.55 cents to the general fund and 15 cents to the beach fund). For a property valued at \$250,000 this means an increase of \$350 in property taxes. Since the increase is dedicated solely to beach nourishment, town staff believes that this increase is in the best long-term interest of our citizens and property owners, since most folks

live, own or visit here to use and enjoy the shore. Also, a well-maintained shoreline protection program protects the island as a whole from wind, storm, and storm surge, as a matter of public safety.

Other Revenue Factors

The Town is continuing to strive to enhance taxpayer funds, and will continue an aggressive program to collect solid waste fees for the Town, so that the cost of the program is not borne by payers, with non-payers benefiting as free riders. This is complicated by the number of owners who live outside of town, in some cases thousands of miles away. The Town is continuing to identify landlords that have not been remitting payments for the accommodations tax; since this is increasing, the program has met with some success (although the improvement in the economy is a contributory factor). The Inspection Department is continuing to work with Onslow County to perform inspections, in order to collect additional revenue to offset the cost of operations of that department. Additionally we have sold surplus police and fire vehicles on-line to return taxpayer funds to Town coffers: in FY12-13 three Crown Vic police vehicles were sold raising \$5,400, and the old fire truck was sold for \$35,032.

Expenditures:

General Fund: The FY13-14 Operational Budget includes the following highlights:

1. A **1% cost of living (COLA) increase** for staff. Inflation is averaging around 2% annually, according to the Bureau of Labor Statistics. From 2009 until 2011 no COLA was given.
2. A **reduction in Health Care** costs of \$16,000 due to competition in the carrier award.
3. An **increase in fire department staffing of four new full time positions**, while eliminating two part time positions. The new positions are recommended for the following reasons:
 - **The importance of maintaining our ISO class 6 rating** --the rating requires 28 active personnel. With the current level of staffing at 7 full time and 2 part-time, this requires 19 volunteers, each of whom must have 36 hours of training. This is difficult for all 19 to achieve, and places the ISO rating in jeopardy.
 - **Response time and public safety** -- Any major structural fire requires three personnel to respond. Volunteer response time, the majority of whom do not reside in Town, is not as efficient as paid, on-site staff. In event of a major event in one end of town, due to the Town's length, a potential exists for a delay in service at the opposite end of town. This is rectified with the employment of 11 full time positions, so that both the north and south end stations are staffed for all shifts. Since the fire department also handles EMS calls, the additional staff can service EMS and fire calls the full length of the Town, from the north and south station, without any gap in service in event of simultaneous incidents.
4. **Reduction in Insurance and Bonds**—due to increase diligence in improving communication with the Town Attorney, the Town's general liability insurance decreased \$43,000.
5. Mandatory increase in the Town's portion of the contribution to the **North Carolina Local Government Retirement System** to 7.07% for general administrative staff and 7.28% for Police Officers. These both represent increases and are actuary driven at the state level.
6. **Mandatory contractual increase in the solid waste contract with Waste Industries of 5.7%** (Based on the January 2013 CPI, Water Sewer and Trash Collection Fees) – requiring an increase in annual fees from \$152 per customer to \$161. Continued CPI increases have a compound effect on costs to our citizens and owners; therefore, since the Town's objective is to achieve the highest

quality of service at the least cost, the town is recommending this contract go out for bid next year in order to ensure that costs are competitive with the current market.

Staff also eliminated other non-essential items such as dues, subscriptions and membership fees of minimal benefit. A Fund balance contribution is used, but this decreases from FY12-13 and is not statistically significant. Overall, the general fund budget increases \$77,635 from FY12-13, due primarily to the four firefighter positions.

Beach Fund:

The beach fund will continue to support ongoing beach maintenance expenses such as crosswalks, Hatteras ramps, beach and parking access, Phase1 of the Shoreline Protection Project (beach nourishment) including studies, the Sea Oats cost-share and Sand Fence cost-share programs, and other costs associated with maintaining the ability of owners and visitors to enjoy the beach. Financing for the operations will continue to be the Accommodations tax and funds received from Onslow County. Anticipated grant funds for development of the Southside Park and Beach Access Project are included.

This year, however, the Town's intent to progress toward completion of Phases two through five of the Shoreline Protection Project, this fiscal year, requires the creation of a separate Capital Account. The account uses multiple potential sources of funds, including a portion of the Accommodations Tax, the 15 cent dedicated ad valorem tax and Special Obligation bonds, to finance the estimated \$27,000,000 required to complete all phases.

Capital Items and Projects: also new this year, in addition to the normal capital items in the budget we are adding a long-term planning element with a new **Capital Improvement Program (CIP)** which includes the separate Shoreline Protection Capital Project Account. The CIP includes all potential projects with a life cycle of over five years, exceeding a cost of \$40,000.

The only significant capital items in the operating budget include the following Police requests:

- **Two Ford Interceptor patrol vehicles** to replace vehicles with 121,000 and 132,000 miles, for purchase at NC contract pricing, with emergency outfit equipment, totaling \$62,700.
- **One Polaris Ranger Crew 500 (4x4 Utility Vehicle)** to support beach patrol activities, replacing a 13 year old vehicle
- **Fourteen Motorola 800 MHz Mid-Tier Dash Mount car Mobile Radios**
- **One Motorola Low tier 800 MHz Control Base Station Radio**, to comply with the federal 2013 mandate for inter-operability communications

This budget reflects the diligent work of both Staff and the Board of Aldermen in its preparation. It makes every effort to keep costs at a minimum, and provide the necessary services to the citizens of North Topsail Beach in the most efficient and effective manner possible.

I would like to take this opportunity thank, the Staff, Mayor, and the Board of Aldermen for their contributions in the preparation of this document.

Respectfully Submitted,

Stuart Turille
Town Manager

Enclosures: Public Hearing Notice
Budget Ordinance FY 2013/14
Schedule of Fees & Taxes

Town of North Topsail Beach

Daniel Tuman, Mayor
Suzanne Gray, Mayor Pro Tem
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Carin Z. Faulkner, MPA
Town Clerk

TOWN OF NORTH TOPSAIL BEACH PROPOSED 2013-2014 BUDGET PUBLIC HEARING NOTICE

**Thursday
June 6, 2013
6:30 P.M.**

The Town of North Topsail Beach budget for 2013-2014 has been submitted to the Town of North Topsail Beach Board of Aldermen and a copy is available for public inspection in the office of the Town Clerk at North Topsail Beach Town Hall located at 2008 Loggerhead Court, North Topsail Beach, North Carolina. The Board of Aldermen will hold a public hearing on the budget at 6:30 P.M. on June 6, 2013 in the Meeting Room of the Town Hall.

This the 16th day of May 2013.

Carin Z. Faulkner, Town Clerk

**Publish: May 22, 2013
Post & Voice**

<p>TOWN OF NORTH TOPSAIL BEACH BUDGET ORDINANCE FISCAL YEAR 2013-2014</p>
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BE IT ORDAINED by the Governing Board of the Town of North Topsail Beach, North Carolina:

GENERAL FUND

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this Town:

Appropriations

GOVERNING BODY	\$121,904
ADMINISTRATION	367,113
POLICE DEPARTMENT	942,053
PLANNING & ZONING	101,048
BUILDING INSPECTIONS	127,491
PUBLIC WORKS	203,017
STREETS	73,000
PUBLIC BUILDINGS & GROUNDS	122,300
SANITATION COLLECTIONS	467,672
RECREATION	47,500
ELECTIONS, SALES TAX PAYOUT & COMMITTEES	5,900
TRANSFER	0
CONTINGENCY	0
INSURANCE	179,767
FIRE DEPARTMENT	<u>703,823</u>
	\$3,462,588

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2013, and ending June 30, 2014:

Revenues

STATE	\$ 924,200
TOWN	99,780
OUTSIDE SOURCES	0
PROPERTY TAX	1,907,583
REFUSE	460,000
INTEREST	10,000
TRANSFER IN	60,025
GRANTS	<u>1,000</u>
	\$3,462,588

BEACH FUND

SECTION 3: The following amounts are hereby appropriated in the Beach Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this Town:

Appropriations

CHAMBER OF COMMERCE	\$ 5,000
BEACH LOBBYING CONTRACT	36,000
BEACH ACCESS PARKING	15,000
CBRA MITIGATION – TRAVEL	5,000
MAINTENANCE & REPAIR DUNES	30,000
COUNTY ACCESS EXPENSE	50,000
ADMINISTRATIVE	18,500
CROSSWALK M & R	5,000
VITEX MITIGATION	10,000
TOPSAIL ISLAND SHORELINE PROTECTION COMM	3,000
CONTRIBUTION TO GF – PW	15,000
3.58 MILES SOUTH END	110,000
ASBPA DUES & MEETINGS	5,000
PARK	255,552
ADDITION TO BEACH FUND BALANCE	<u>220,786</u>
	\$ 783,838

SECTION 4: It is estimated that the following revenues will be available in the Beach Fund for the fiscal year July 1, 2013, and ending June 30, 2014:

Revenues

ACCOMODATIONS TAX	\$472,286
PRIOR YEAR TAXES	4,000
COUNTY ACCESS	50,000
INTEREST ON INVESTMENTS	1,000
MISCELLANEOUS	1,000
STATE GRANT - PARK	<u>255,552</u>
	\$ 783,838

**SHORELINE PROTECTION PROJECT – SECOND EVENT
CAPITAL FUND**

SECTION 5: The following amounts are hereby appropriated in the Shoreline Protection Project Second Event Capital Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this Town:

Appropriations

EASEMENTS/LEGAL	\$ 150,000
ENG CONTRACTS PLANS & SPECS	200,000
CONSTRUCTION	27,000,000
PHASE 1 DEBT SERVICE	<u>617,004</u>
	\$ 27,967,004

SECTION 6: It is estimated that the following revenues will be available in the Shoreline Protection Project Second Event Capital Fund for the fiscal year July 1, 2013, and ending June 30, 2014:

Revenues

\$.15 DEDICATED AD VALOREM	\$ 1,244,290
SALES TAX CONTRIBUTION	345,000
ACCOMODATIONS TAX	377,714
SPECIAL OBLIGATION BONDS	<u>26,000,000</u>
	\$ 27,967,004

SECTION 7:

There is hereby levied a tax at the rate of \$.3755 (\$.2255 General Fund and \$.15 Shoreline Protection Second Event Capital Fund) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2011, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$853,247,000 and an estimated rate of collection of 97.22 percent.

SECTION 8: The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) Town Manager may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) Town Manager may transfer amounts up to \$500 between functional areas, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.

(C) Town Manager may not transfer any amounts between funds, except as approved by the Governing Board in the budget ordinance as amended.

(D) Contracts in excess of \$40,000 shall first be approved by Board of Aldermen. The Town Manager has authority for execution under that amount, and must be a budgeted item.

SECTION 9: The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2013, and ending June 30, 2014. These fees may be amended during the fiscal year by Board action.

SECTION 10: Copies of the budget ordinance shall be furnished to the Clerk to the Governing Board and to the Town Manager and Finance Officer to be kept on file by them to be used in the execution of their duties regarding the disbursement of funds.

ADOPTED THIS 6th DAY OF JUNE, 2013.

Daniel Tuman, Mayor

Carin Z. Faulkner, Town Clerk

Comparison of FY12-13 Budget and FY13-14 General Fund Budget

<u>Revenues</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>Difference</u>
	\$3,384,953	\$3,462,588	\$77,635
<u>Expenditures</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>Difference</u>
Governing Board	\$125,504	\$121,904	-\$3,600
Administration	\$411,276	\$367,113	-\$44,163
Police	\$924,724	\$942,053	\$17,329
Planning & Zoning	\$100,285	\$101,048	\$763
Building Inspections	\$126,059	\$127,491	\$1,432
Public Works	\$217,287	\$203,017	-\$14,270
Streets	\$54,000	\$73,000	\$19,000
Public Buildings and Grounds	\$130,350	\$122,300	-\$8,050
Sanitation	\$447,825	\$467,672	\$19,847
Recreation	\$55,000	\$47,500	-\$7,500
Elections	\$8,700	\$5,900	-\$2,800
Insurance	\$222,940	\$179,767	-\$43,173
Fire Department	<u>\$561,003</u>	<u>\$703,823</u>	<u>\$142,820</u>
	<u>\$3,384,953</u>	<u>\$3,462,588</u>	<u>\$77,635</u>
Contribution from Fund Balance	\$54,314	\$45,025	

\$.01 on the tax rate = \$85,325 (prior to applying collection rate)

Key Points:

- 1 Budget includes a 1% COLA
- 2 4 new FT fire positions
- 3 Police equipment--radios and 2 cars
- 4 Switch in Health Care Carriers saving \$16,000
- 5 Additional Changes to Budget format:
 - Capital Improvement Program
 - Separate Shoreline Protection Project/Beach Nourishment Capital Fund from Ongoing Beach Fund Expenses

General Fund - Revenues

						FY 2013 Amended Budget	Received Thru 4/30/2013	Proposed Budget FY 2014
Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget FY 2013			
10-301-00	Current year taxes	1,917,650	1,831,434	1,850,594	1,856,213	1,856,213	1,820,100	1,870,583
10-301-01	Prior Year taxes	82,930	53,174	43,919	37,000	37,000	86,576	37,000
10-317-00	Penalties & Interest	16,246	12,123	13,960	8,500	8,500	11,152	10,000
10-325-00	Privilege Licenses	9,292	11,223	9,889	3,000	3,000	3,735	3,000
10-328-00	Cable Franchise	65,278	63,368	53,902	55,500	55,000	36,468	55,000
10-329-00	Interest on Investments	10,244	7,653	4,583	3,500	3,500	3,010	4,000
10-335-00	Miscellaneous	38,312	10,947	4,916	4,000	4,000	32,041	5,000
10-335-01	Meeting Room Deposits	700	710	500	500	500	350	500
10-335-05	Debt Setoff	100	0	324	1,000	1,000	177	0
10-336-06	Race Income	0	530	0	0	0	15	0
10-335-10	Misc Permits - Fines	200	1,000	485	500	500	0	100
10-335-16	Miscellaneous Income	208	200	0	0		0	0
10-336-06	Donations - Beautifications	450	2,924	3258	2,500	2,500	1,878	1,700
10-336-07	Snowflake Donations	0	0	0	0	0		0
10-336-08	NTB Holiday Donations	0	1,780	963	700	700	28	500
							0	
10-336-10	Fire Truck Loan	0	0	0	0	0		0
10-336-12	Proceeds for computers	0	0	0	0	0	0	0
10-336-13	Gas rebate	242	311	94	100	100	0	100
10-337-00	Utilities Franchise Tax	145,348	134,719	125,638	134,316	134,316	99,194	140,000
10-341-00	Beer & Wine Tax	1,296	4,099	3,224	3,500	3,500	0	3,100
10-343-00	Powell Bill Allocations	28,498	28,818	25,734	25,000	25,000	26,298	26,000
10-345-00	Local Option sales tax	746,559	677,954	671,203	656,000	656,000	509,979	681,000
10-347-01	Hold Harmless	0	0	0	0	0	0	0
10-347-02	Solid Waste Disposal Tax	629	621	539	0	0	363	0
10-348-01	NCLM Grant	0	0	0	0	0	0	0
10-348-11	Grant #541 Shotguns	0	0	0	0	0	0	0
10-348-12	Grant #983 Property R	0	0	0	0	0	0	0
10-348-13	GCC-Uniform & Equipment	0	0	0	0	0	0	0

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget FY 2013	FY 2013 Amended Budget	Received thru 4/30/2013	Proposed Budget 2014
10-349-00	Mosquito Control Grant	1,231	0	2,220	1,000	1,000	0	2,000
10-350-00	Recreation Fees - Park	925	1,115	1035	450	450	600	800
10-351-01	Officer Fees & Violations	7,523	11,235	18,647	6,500	6,500	13,438	12,000
10-351-02	Special Event Reimbursements	0	14,210	3090	0	0	0	0
10-351-03	Body Armor Reimbursement	1,000	0	1,281	0	0	1,293	1,000
10-352-01	Fire Fines & Violations	0	80	370	0	0	360	0
10-352-01	Federal Fire Grant	19,689	92,943	0	0	0	0	0
10-354-00	County Inspection Fee	0	12,505	3127	0	0	0	0
10-355-00	Building Permits	6,836	26,825	28,549	25,000	25,000	28,668	30,000
10-355-01	Mechanical Permits	5,740	9,270	12,030	7,000	7,000	8,788	8,500
10-355-02	Electrical Permits	4,539	6,405	8,935	6,000	6,000	6,675	6,800
10-355-03	Plumbing Permits	1,564	28,792	6,825	1,500	1,500	805	600
10-355-04	Insulation Permits	641	300	240	300	300	60	300
10-355-05	Homeowners Recovery Fee	24	112	130	80	80	-45	80
10-355-06	Technology Fee	1,599	2,989	3,189	1,280	1,280	2,894	2,000
10-355-07	Re-Inspection Fee & Fines	75	175	810	100	100	730	400
10-355-08	Occupancy Tax Administration	0	0	15,000	17,500	17,500	17,500	17,500
10-357-00	CAMA State Reimbursement	3,885	3,335	985	0	0	0	0
10-357-03	CAMA Permits	2,486	2,575	0	0	0	0	0
10-357-05	DCM Grant-Land Use Plan	0	0	0	0	0	0	0
10-357-08	Zoning Fees & Permits	6,290	9,150	8,900	7,500	7,500	7,625	6,000
10-357-09	Mayor's Cup	0	7,093	5265	0	0	0	0
10-359-00	Refuse Collection Fees	333,215	341,263	332,452	395,000	395,000	285,364	447,000
10-359-01	Refuse Collection Prior Years	4,110	6,477	5,769	1,000	1,000	17,323	1,000
10-359-50	Vacant Lot SWF	13,400	12,750	12,435	12,500	12,500	11,587	12,000
10-359-51	Additional Cart SWF	37,590	38,194	1,835	22,000	22,000	0	0
10-359-52	Additional Cart Recycling	320	560	1040	100	100	240	0
10-367-01	Sales Tax Refund	9,171	21,966	9,677	8,000	8,000	10,263	10,000
10-367-02	Reimb.PW from BF	0	0	14,080	18,000	18,000	14,080	15,000

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget FY 2013	FY 2013 Amended Budget	Received Thru 4/30/2013	Proposed Budget 2014
10-368-00	Other State Revenues	0	0	132,413	0	0	0	0
10-368-01	Grass Mowing Reimbursement	4,414	6,434	6,433	5,000	5,000	6,602	7,000
10-383-00	Sale of Fixed Assets	5,900	5,050	500	3,000	3,000	0	0
10-383-01	Hurricane Reimbursement	0	0	33,398	0	0	0	0
10-399-00	Appropriated Fund Balance	0	0	0	54,314	70,060	0	45,025
10-399-01	T/I Capital Reserve Fund	792,157	0	0	0	0	0	0
10-399-02	T/I Other Funds Closed	0	0	0	0	0	0	0
TOTAL		4,328,506	3,505,391	3,484,385	3,384,953	3,398,499	3,066,214	3,462,588

Administration

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-420-02	Salaries	211,890	214,521	224,533	227,975	227,975	168,989	234,972
10-420-03	Hurricane Crew	0	0	0	0	0	0	0
10-420-05	FICA	16,118	16,323	17,317	17,441	17,441	12,865	17,975
10-420-06	Group Insurance	17,024	18,412	19,541	22,160	22,160	15,050	20,204
10-420-07	Retirement	10,488	13,966	15,956	15,366	15,366	11,355	16,613
10-420-08	401(k)	7,985	9,115	8,749	8,684	8,684	5,570	7,049
10-420-09	Town Insurance Deductible	0	0	21,046	25,000	25,000	10,064	18,000
10-420-10	Employee Training	2,838	5,362	583	2,000	2,000	150	2,000
10-420-11	Postage	2,612	4,629	4,500	4,500	4,500	3,507	5,000
10-420-12	Manager Expense Account	824	866	661	750	900	761	1,000
10-420-13	Tuition Reimbursement	1,500	500	0	0	0	0	0
10-420-14	Mileage	599	0	0	0	0	0	0
10-420-15	Bank Fees & Charges	0	0	0	0	0	0	1,200
10-420-16	M&R Equipment	188	421	500	500	500	421	500
10-420-17	M&R Vehicles	398	70	175	500	500	135	500
10-420-18	Consumables	0	0	999	1,300	1,300	1,287	1,300
10-420-26	Advertising	6,918	1,839	4,367	2,500	2,500	1,119	2,500
10-420-31	Gas, Tires, Oil	1,646	2,449	2,342	2,600	2,600	1,479	2,600
10-420-32	Office Supplies	4,234	2,930	3,691	4,500	4,500	1,784	3,000
10-420-33	Departmental Supplies	3,368	1,842	2,212	2,500	2,500	1,181	2,200
10-420-45	Contracted Services	28,755	13,763	11,599	15,000	15,000	13,138	15,000
10-420-53	Dues & Subscriptions	2,168	1,344	2,000	2,000	2,646	2,646	1,500
10-420-54	Insurance & Bonds	0	0	0	0	0	0	0
10-420-57	Miscellaneous	3,106	2,457	1,820	3,000	3,000	401	1,000
10-420-58	Town Clerk Search	0	0	0	0	0	0	0
10-420-74	Capital Outlay (Computers)	0	0	0	40,000	46,309	46,309	0
10-420-76	Lease Purchase Agreements	43,214	15,988	10,000	13,000	13,000	10,083	13,000
10-420-80	Storm Damage	0	0	4,848	0	0	0	0
10-420-93	Employment Security Comm.	10,472	0	0	0	2,825	2,825	0
		376,345	326,797	357,439	411,276	421,206	301,055	367,113

Fire Department

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-690-02	Salaries	284,900	288,943	306,795	313,631	313,631	257,471	431,718
10-690-03	Volunteer Incentive Pay	26,520	31,940	26,380	30,000	30,000	9,683	30,000
10-690-04	Volunteer Appreciation	948	728	990	1,000	1,000	903	1,000
10-690-05	FICA	23,248	23,955	24,549	26,288	26,288	19,741	35,321
10-690-06	Group Insurance	34,125	30,155	30,386	36,194	36,194	29,691	55,560
10-690-07	Retirement	13,321	17,486	18,385	21,139	21,139	15,255	30,522
10-690-08	401(k)	8,613	8,056	7,475	9,409	9,409	6,412	12,952
10-690-10	Employee Training	1,805	1,891	1,970	3,000	3,000	1,583	3,000
10-690-16	M&R Equipment	5,065	17,200	4,995	5,000	6,000	5,622	5,000
10-690-17	M&R Vehicle	5,337	4,859	4,817	5,000	9,000	7,556	5,000
10-690-31	Gas, Tires, Oil	7,751	7,708	10,153	12,000	12,000	8,235	12,000
10-690-32	Office Supplies	514	875	500	500	1,500	602	500
10-690-33	Departmental Supplies	19,321	18,016	17,673	16,722	16,722	19,140	18,000
10-690-34	Volunteer Expenses	1,985	1,919	1,999	2,000	2,000	1,126	2,000
10-690-36	Uniforms	4,916	4,767	4,975	5,000	5,000	4,971	6,000
10-690-53	Dues & Subscriptions	5,665	6,256	7,000	9,000	9,000	5,264	7,000
10-690-56	Federal Fire Grant	26,437	108,843	0	0	0	0	0
10-690-57	Miscellaneous	88	0	449	500	500	11	250
10-690-73	Communications Equipment	4,758	4,932	4,937	5,000	5,000	3,880	5,000
10-690-74	Capital Outlay	31,624	0	31,915	48,000	48,000	395,228	0
10-690-75	Lease-Loan Payments	277,224	0	0	0	0	0	43,000
10-690-76	Taxes & Titles	924	900	964	11,620	16,253	1,006	0
10-690-80	Storm Damage	0	0	7,188	0	0	0	0
		785,089	579,429	514,495	561,003	571,636	793,380	703,823

Police Department

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-510-02	Salaries	524,234	538,010	528,025	563,526	563,526	417,369	529,487
10-510-03	Part-time Salaries	17,425	9,675	11,977	17,604	17,604	8,545	17,596
10-510-04	Professional Services	855	700	695	1,500	1,500	170	1,500
10-510-05	FICA	41,020	41,639	41,744	44,457	44,457	32,096	40,506
10-510-06	Group Insurance	59,808	56,583	51,516	66,528	66,528	53,921	60,611
10-510-07	Retirement	25,219	33,602	37,431	38,151	38,151	28,054	38,547
10-510-08	401(k)	23,186	23,959	23,537	28,177	28,177	17,791	26,474
10-510-10	Employee Training	6,640	6,965	6,435	7,000	7,000	1,319	7,000
10-510-12	Tuition Assistance	1,000	2,000	1,000	1,500	1,500	1,000	1,000
10-510-16	M&R Equipment	3,640	4,434	4,187	4,681	4,681	2,876	4,600
10-510-17	M&R Vehicles	16,632	12,627	9,622	11,000	11,000	7,444	11,000
10-510-31	Gas, Tires, Oil	44,927	48,036	45,265	59,484	59,484	32,648	55,000
10-510-32	Office Supplies	1,565	1,529	1,838	3,000	3,000	1,083	3,000
10-510-33	Departmental Supplies	6,789	5,215	6,872	7,500	7,500	6,999	7,500
10-510-35	K-9 Unit Supplies	0	0	0	0	0	0	0
10-510-36	Uniforms	6,189	7,262	7,231	7,500	7,500	6,369	7,500
10-510-37	Ballistics Vest Replacement	2,586	2,365	3,681	2,400	2,400	0	2,400
10-510-53	Dues & Subscriptions	6,038	7,811	5,954	6,168	6,168	5,675	5,639
10-510-57	Miscellaneous	109	0	0	0	0	0	0
10-510-73	Capital Reserve	0	0	0	0	0	0	58,133
10-510-74	Capital Outlay	101,484	36,429	37,180	53,000	53,000	53,000	62,700
10-510-75	Lease Purchase Agreements	15,481	0	0	0	0	0	0
10-510-76	Taxes & Titles	451	912	912	1,548	1,548	1,489	1,860
10-510-80	Storm Damage	0	0	11229	0	0	0	0
		905,278	839,753	836,331	924,724	924,724	677,848	942,053

Inspection

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-491-02	Salaries	62,400	89,903	98,240	92,457	92,457	78,206	93,382
10-491-05	FICA	4,774	6,877	7,522	7,073	7,073	5,952	7,144
10-491-06	Group Insurance	7,732	8,847	8,698	11,080	11,080	9,023	10,102
10-491-07	Retirement	3,114	5,845	6,906	6,232	6,232	5,246	6,602
10-491-08	401(k)	1,825	2,575	2,856	2,774	2,774	2,119	2,801
10-491-10	Employee Training	2,073	2,740	2,264	1,466	1,466	433	2,000
10-491-16	M&R Equipment	195	250	295	300	300	38	300
10-491-17	M&R Vehicles	19	30	295	300	300	36	500
10-491-31	Gas, Tires, Oil	558	1,649	1,793	2,500	2,500	1,317	2,500
10-491-33	Departmental Supplies	826	562	325	325	515	705	560
10-491-53	Dues & Subscriptions	838	1,006	1,452	1,452	1,452	950	1,500
10-491-57	Miscellaneous	58	0	100	100	100	11	100
10-491-76	Lease Payments	0	0	0	0	0	0	0
10-491-80	Storm Damage	0	0	567	0	0	0	0
		84,412	120,284	131,313	126,059	126,249	104,036	127,491

Streets

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	FY 2013 Amended Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-560-13	Utilities - Street Lights	21,279	21,335	21,341	22,000	22,000	17,779	22,000
10-560-15	M&R Public Parking	1,729	1,300	937	3,500	3,500	24	3,500
10-560-33	Departmental Supplies	5,960	3,790	7,451	8,500	8,500	8,153	7,500
10-560-43	River Road Walk	0	0	0	0	0	0	0
10-560-46	Walkway Repairs	0	7,500	0	0	0	0	0
10-560-73	Street Repair Construction	40,050	52,088	13,926	20,000	20,000	2,605	40,000
10-560-74	Capital Outlay	82,500	0	29,785	0	0	0	0
10-560-80	Storm Damage	0	0	9,908	0	0	0	0
		151,518	86,013	83,348	54,000	54,000	28,561	73,000

Public Building and Grounds

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	FY 2013 Amended Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-500-11	Phones	26,352	21,327	18,549	22,000	28,304	28,303	22,000
10-500-13	Utilities	29,792	27,956	24,680	33,000	33,000	20,216	28,000
10-500-15	M&R Buildings & Grounds	76,538	39,645	31,339	35,500	30,250	49,249	35,000
10-500-17	Landscape Maintenance	11,028	17,024	12,500	16,500	16,500	8,688	14,000
10-500-31	Gas, Tires, Oil	0	4	0	0	0	0	0
10-500-33	Supplies for Buildings	3,988	4,613	4,492	6,500	6,500	5,147	6,500
10-500-43	Town Hall Cleaning	7,500	7,950	7,800	7,800	7,800	6,150	7,800
10-500-45	Pest Control	1,017	1,520	1,757	2,500	2,500	648	2,500
10-500-46	Security Monitoring	360	360	210	350	350	0	400
10-500-54	Flood Insurance	0	0	0	0	0	0	0
10-500-57	Town Sign	0	0	500	600	600	0	500
10-500-58	CTY/Web EOC	5,311	4,788	4,788	5,600	5,600	4,788	5,600
10-500-72	Building Special Repair	0	0	0	0	0	0	0
10-500-73	Sound System	0	0	0	0	0	0	0
10-500-74	Visual System	0	0	0	0	0	0	0
10-500-80	Storm Damage	0	0	110	0	0	0	0
		161,886	125,187	106,725	130,350	131,404	123,189	122,300

Recreation

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	FY 2013 Amended Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-620-12	Snowflakes	9,711	4,066	5,499	7,500	8,987	8,986	7,500
10-620-13	Park Utilities	13,755	13,289	9,998	12,000	12,000	5,632	10,000
10-620-14	Park Well	0	0	10,000	1,000	1,000	0	0
10-620-15	Park Maintenance	13,722	9,553	25,250	25,000	25,000	1,106	20,000
10-620-17	Bike Path Maintenance	3,607	2,490	1,105	2,500	2,500	786	4,000
10-620-27	Special Events	2,336	3,632	2,439	4,000	4,000	1,753	4,000
10-620-33	Park Supplies	3,245	651	1,326	3,000	3,000	189	2,000
10-620-73	Bike & Ped Grant	0	0	0	0	0	0	0
10-620-74	Capital Outlay	285,000	0	0	0	0	0	0
10-620-80	Storm Damage	0	0	0	0	0	0	0
		331,376	33,681	55,617	55,000	56,487	18,452	47,500

Sanitation

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	FY 2013 Amended Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-580-45	Sanitation Contract	295,317	340,177	339,467	387,325	387,325	223,367	409,372
10-580-46	Onslow County Tipping Fee	61,225	55,168	76,656	58,000	58,000	35,700	58,000
10-580-47	Recycling	0	0	0	0	0	0	0
10-580-58	Solid Waste Fee Refunds	0	0	0	300	300	0	300
10-580-59	Recycling Tip Fee	0	0	0	2,200	2,200	0	0
10-580-80	Storm Damage	0	0	0	0	0	0	0
		356,542	395,345	416,123	447,825	447,825	259,067	467,672

Elections, Sales Tax Payout, & Committees

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-430-57	Elections	3,061	0	2,691	0	0	0	3,500
10-695-00	Land Use Plan - DCM Grant	0	0	0	0	0	0	
10-695-45	Contracted Services	0	0	0	0	0	0	
10-695-91	Planning Brd/Board of Adj	592	0	0	1,200	1,200	0	1,200
10-695-93	Beautification Committee	608	15,365	12,789	7,500	7,500	1,545	1,200
10-695-94	X-mas Donation Expense	0	0	1,570	0	0	0	
		4,261	15,365	17,050	8,700	0	1,545	5,900

Contingency

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2012 Budget	Expended Thru 4/30/2012	Proposed Budget FY 2014
10-999-01	Contingency	2,010	0	0	0	0	0	0
10-999-02	Debt Principal	0	0	0	0	0	0	0
10-999-03	Debt Interest	0	0	0	0	0	0	0
10-999-04	Capital Assets Reserve	0	0	0	0	0	0	0
10-999-05	FEMA Funds Reimburse	0	0	0	0	0	0	0
		2,010	0	0	0	0	0	0

Insurance

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-501-17	Insurance (VFIS)	14,562	16,356	33,301	18,000	18,000	17,049	18,000
10-501-09	Worker's Compensation	27,554	31,716	124,339	34,000	34,000	32,096	34,700
10-501-13	Insurance & Bonds	49,626	116,589	16,772	136,940	136,940	77,335	91,367
10-501-54	Flood Insurance	33,806	34,001	33,877	34,000	34,030	34,029	35,700
		125,548	198,662	208,289	222,940	22,970	160,509	179,767

Governing Board

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-410-02	Salaries	3,404	4,435	5,865	10,500	10,500	9,350	10,500
10-410-04	Professional Services	57,927	40,561	24,763	35,000	35,000	21,856	35,000
10-410-05	FICA	206	160	421	804	804	593	804
10-410-14	Travel, Training, Meetings	6,170	3,212	1,512	3,000	3,000	10	3,000
10-410-15	Mileage	207	0	0	0	0	0	0
10-410-31	Gas, Tires, Oil	61	0	138	500	500	0	0
10-410-33	Departmental Supplies	1,091	32	499	500	500	14	500
10-410-42	Charter Code Services	6,293	0	550	5,000	5,000	550	5,000
10-410-43	Auditor	17,000	13,055	14,395	17,000	17,000	9,800	10,000
10-410-45	Tax Collection Fees	33,880	25,177	20,999	25,000	25,000	21,608	25,000
10-410-50	Donations Other Organizations	16,000	11,000	11,000	11,000	11,000	11,000	11,000
10-410-51	NTB Holiday Donations	0	3,569	0	500	500	0	500
10-410-53	Dues & Subscriptions	316	421	763	1,000	1,000	0	500
10-410-54	Donation for CFCC Road	0	0	0	5,000	5,000	0	5,000
10-410-57	Miscellaneous	740	444	499	600	600	403	500
10-410-58	Tax Refunds	1,149	1,934	360	1,500	4,525	7,550	1,500
10-410-61	Litigation	87,016	25,000	243	5,000	5,000	0	0
10-410-61	Town Manager Search	386	0	0	0	5,000	5,000	0
10-410-63	Storm Damage	0	0	342	0	0	0	0
10-410-93	Employment Security Comm	0	32,497	0	0	0	2,825	2,000
10-410-95	Board Expense Account	0	0	0	3,600	0	0	3,600
		231,846	161,497	82,349	125,504	129,929	90,559	121,904

Planning & Zoning

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-490-02	Salaries	103,982	108,402	63,559	60,916	60,916	51,533	61,529
10-490-03	Part-time Salaries	9,082	11,349	13,048	11,365	11,365	10,321	11,715
10-490-05	FICA	8,650	9,135	5,957	5,530	5,530	4,720	5,557
10-490-06	Group Insurance	9,837	10,408	5,218	5,540	5,540	4,532	5,051
10-490-07	Retirement	5,156	6,735	4,331	4,106	4,106	3,456	4,350
10-490-08	401(k)	3,084	3,187	1,764	1,828	1,828	1,396	1,846
10-490-10	Employee Training	3,035	2,994	0	3,000	3,000	1,207	3,000
10-490-11	Postage	52	24	0	0	0	0	0
10-490-17	M&R Vehicles	435	212	499	500	500	68	500
10-490-26	Advertising	5,676	1,725	0	0	0	0	0
10-490-31	Gas, Tires, Oil	1,670	1,459	2,268	2,000	2,000	1,007	2,000
10-490-33	Departmental Supplies	961	1,543	705	900	900	624	900
10-490-53	Dues & Subscriptions	1,665	1,188	1,342	1,500	1,500	450	1,500
10-490-57	Miscellaneous	123	0	100	100	100	50	100
10-490-58	CRS Activities - Flood	0	1,399	2,126	3,000	3,000	0	3,000
10-490-74	Capital Outlay	0	0	0	0	0	0	0
10-490-76	Taxes & Titles	0	0	0	0	0	0	0
10-490-80	Storm Damage	0	0	0	0	0	0	0
		153,408	159,760	100,917	100,285	100,285	79,364	101,048

Public Works

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amended 2013 Budget	Expended Thru 4/30/2013	Proposed Budget FY 2014
10-545-02	Salaries	100,574	104,428	106,292	110,138	110,138	89,007	110,418
10-545-03	Part-time Salaries	14,655	16,359	13,038	17,627	17,627	14,535	25,331
10-545-05	FICA	8,729	9,097	9,023	9,775	9,775	7,789	8,447
10-545-06	Group Insurance	9,934	12,302	9,880	14,018	14,018	9,071	10,102
10-545-07	Retirement	4,887	6,774	7,367	7,424	7,424	5,940	7,807
10-545-08	401(k)	2,979	3,089	3,041	3,305	3,305	2,402	3,313
10-545-14	Employee Training	63	0	100	150	150	0	100
10-545-16	M&R Equipment	6,561	10,062	6,851	8,000	8,000	4,883	8,000
10-545-17	M&R Vehicles	4,914	2,994	4,440	6,500	6,500	2,781	6,500
10-545-31	Gas, Tires, Oil	9,785	16,778	13,500	15,500	15,500	10,663	13,500
10-545-32	Office Supplies	0	0	0	0	0	0	0
10-545-33	Departmental Supplies	8,602	7,655	9,000	9,000	9,339	9,339	9,000
10-545-34	Vector Control	4,535	5,156	8,252	11,600	11,600	6,984	10,600
10-545-36	Uniforms	0	3,745	3,473	4,000	4,000	1,993	4,200
10-545-53	Dues & Subscriptions	18	53	18	150	150	35	100
10-545-57	Miscellaneous	0	0	99	100	100	0	100
10-545-74	Capital Outlay	0	22,500	5,000	0	0	0	8,900
10-545-75	Lease Payments	76,320	0	0	0	0	0	0
10-545-76	Taxes & Titles	0	667	0	0	0	0	0
10-545-80	Storm Damage	0	0	3098	0	0	0	0
		252,556	221,659	202,472	217,287	217,626	165,422	203,017

Beach Fund Operating Budget- Revenues

		Actual	Actual	Actual	Budget	Collected	Projected	Proposed
Account	Name	2010	2011	2012	FY 2013	Thru 4/30/2013	End of Year FY12-13	Budget FY 2014
20-301-00	Accommodations Tax	675,206	747,952	805,569	725,000	762,123	850,000	472,286
20-301-01	Acc.Tax money requested from Onslow Co. or Spec. Ob. Bonds	0	0	0	2,500,000	2,840,000	2,840,000	0
20-301-02	Sales Tax Contribution from Onslow Co.	..	..	17,332	..	..	..	..
20-301-04	Sand Push Fee	0	0	0	0	63,226	65,000	0
20-301-05	Beach Nourishment - from property tax	147,512	81,516	82,066	82,317	80,232	82,317	0
20-301-06	Prior Year Taxes	6,379	4,090	3,378	4,000	3,978	4,000	4,000
20-301-07	Administrative Costs	0	0	0	0	0	0	0
20-317-00	Penalties & Interest	1,156	823	749	0	0	0	0
20-317-01	County Beach Maintenance	0	0	0	0	4,831	5,000	0
20-317-02	County Access	0	0	24,500	0	9,649	45,000	50,000
20-329-00	Interest on investments	0	1,742	1,488	0	1,083	1,500	1,000
20-335-00	Miscellaneous	3,000	1,855	100	0	6,892	8,000	1,000
20-335-01	State Non-Fed Projects Grant	9,500	0	0	2,500,000	0	0	0
20-335-02	State Reimbursement	0	10,000	0	0	0	0	0
20-336-01	Topsail Island Shoreline Protection	0	0	200	0	120	0	0
20-336-03	Cost Share Plant Purchase	6,340	1,750	3,300	0	1,975	3,000	0
20-348-00	State - Federal - Southern Section	0	0	0	0	0	0	0
20-348-09	Fish & Wildlife Vitex	0	5,850	0	0	0	0	0
20-348-10	State Grant-Rodney Knowles Park	0	0	0	272,000	0	16,448	255,552
20-399-00	Appropriated Fund Balance	0	0	0	2,500,000	2,500,000	2,500,000	0
		849,093	855,578	938,682	8,583,317	6,274,109	6,420,265	783,838

Beach Fund - Operating Expenditures

Account	Name	Actual 2010	Actual 2011	Actual 2012	Budget FY 2013	Expended Thru 4/30/2013	Projected End of Year FY12-13	Proposed Budget FY 2014
20-720-08	Contracts, Plans & Specs	27,456	7,443	67,488	110,000	0	0	0
20-720-09	Chamber of Commerce	0	5,000	5,000	5,000	5,000	5,000	5,000
20-720-10	Beach Lobbying Contract	20,000	27,733	33,000	36,000	27,033	36,000	36,000
20-720-12	Beach Access Parking	0	0	5,219	15,000	0	0	15,000
20-720-13	CP&E Addition	0	0	0	0	0	0	0
20-720-14	CBRA Mitigation - Travel	1,192	700	0	2,500	0	0	5,000
20-720-15	M & R Dunes - crosswalk	18,491	13,563	20,237	30,000	24,592	28,000	30,000
20-720-26	Advertising (Bids)	0	0	0	0	0	0	0
20-720-27	Voter Education	0	0	0	0	0	0	0
20-720-28	County Access Expense	0	0	21,271	0	28,457	0	50,000
20-720-33	Administrative	2,829	6,456	18,500	18,500	24,556	30,000	18,500
20-720-34	Beach Patrol	0	0	44,998	0	0	0	0
20-720-35	Crosswalk M&R	0	0	0	5,000	0	0	5,000
20-720-36	Easement acquisition	0	0	27,000	125,000	4,606	0	0
20-720-46	Vitex Mitigation	6,250	2,975	9,441	10,000	0	0	10,000
20-720-45	Contracted Services	0	0	0	0	0	0	0
20-720-47	Topsail Island Shoreline Protection Committee	2,038	2,018	3,000	3,000	0	3,000	3,000
20-720-48	Construction Monitoring	9,814	0	0	0	0	0	0
20-720-49	Contribution to GF - PW	0	0	14,080	14,080	14,080	14,080	15,000
20-720-51	3.58 miles South end	0	33,000	0	110,000	0	0	110,000
20-720-52	Dredging Inlet	0	0	0	0	0	0	0
20-720-53	ASBPA dues and meetings	4,210	3,345	4,000	5,000	0	0	5,000
20-720-54	Construction cost	0	0	0	0	0	0	0
20-720-55	Sand Push	0	0	16,321	0	63,226	65,000	0
20-720-56	Rodney Knowles Park	0	0	0	272,000	16,448	16,448	255,552
20-720-57	New River Inlet Project	0	0	0	7,500,000	5,941,541	5,941,541	0
20-720-58	Beach Finance Consultant					64,560	64,560	0
20-720-80	Storm damage	0	0	300	0	0	0	0
20-720-84	Storm Damage 08/09	0	0	0	0	0	0	0
20-720-98	Addition to Beach Fund Balance	524,236	0	648,827	312,237	..	216,636	220,786
20-720-99	Contingency	0	0	0	10,000			0
		616,516	102,233	938,682	8,583,317	6,214,099	6,420,265	783,838

Shoreline Protection Project/Beach Nourishment Capital Account--New

Revenue

	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
<i>\$.15 Dedicated Ad Valorem</i>	82,317	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290	1,244,290
<i>Sales Tax Contribution</i>	..	345,000	960,000	960,000	960,000	960,000	..	..	..	..	..	..
<i>Accommodations Tax</i>	546,224	377,714	205,643	172,270	138,896	105,523	464,150	440,660	417,170	393,680	370,190	346,700
<i>Special Obligation Bonds</i>	2,840,000	26,000,000	..	..	..	..	..	..	..	..	..	..
<i>Fund Balance Contribution*</i>	2,500,000	..	..	..	..	..	..	..	..	..	..	..
Total	5,968,541	27,967,004	2,409,933	2,376,560	2,343,186	2,309,813	1,708,440	1,684,950	1,661,460	1,637,970	1,614,480	1,590,990

Expense

	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
<i>Easements/Legal</i>	27,000	150,000	..	..	..	..	..	..	..	..	..	..
<i>Eng. Contracts Plans and Spec</i>	160,000	200,000	..	..	..	..	..	..	..	..	..	..
<i>Construction</i>	5,781,541	27,000,000	..	..	..	..	..	..	..	..	..	..
<i>Phase 1 Debt Service</i>	..	617,004	607,533	597,650	587,766	577,883	..	..	..	..	..	..
<i>Estimated Phase 2-5 Debt</i>	..	..	1,802,400	1,778,910	1,755,420	1,731,930	1,708,440	1,684,950	1,661,460	1,637,970	1,614,480	1,590,990
Total	5,968,541	27,967,004	2,409,933	2,376,560	2,343,186	2,309,813	1,708,440	1,684,950	1,661,460	1,637,970	1,614,480	1,590,990

NORTH TOPSAIL BEACH CAPITAL IMPROVEMENT PROGRAM

Project Summary:

Department	Project	Total Cost Estimate	FY13 Current Year	FY14 1st Year	FY15 2nd Year	FY16 3rd Year	FY17 4th Year	FY18 5th Year
Admin	Computer System Upgrade	\$ 103,000	\$ 48,000					\$ 55,000
Fire	2400 Vehicle	\$ -						
Fire	2401 Vehicle	\$ -						
Fire	South End Fire Station	\$ 370,000	\$ 20,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	
Plan&Bldg Insp	Vehicle	\$ 48,000			\$ 24,000	\$ 24,000		
Planning	Hazard Mitigation Grant	\$ 129,600	\$ 129,600					
Police	Vehicle	\$ 267,811	\$ 55,794	\$ 37,196	\$ 37,196	\$ 55,794	\$ 37,196	\$ 44,635
Public Safety	Fire truck	\$ -						
Public Safety	Equipment truck	\$ -						
Public Works	Park (South) Acq & Dev	\$ 286,779		\$ 286,779				
Public Works	Parking (North End) Acq & Dev	\$ 327,380		\$ 327,380				
Public Works	Off Island PW Building & Grounds	\$ 325,000		\$ 150,000	\$ 100,000	\$ 75,000		
Public Works	Beach Access	\$ 250,000	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Administration	Beach Nourishment	\$ 43,375,037	\$ 5,968,541	\$ 27,967,004	\$ 2,409,933	\$ 2,376,560	\$ 2,343,186	\$ 2,309,813
Total Expenditures		\$ 45,482,607	\$ 6,271,935	\$ 28,818,359	\$ 2,721,129	\$ 2,681,354	\$ 2,530,382	\$ 2,459,448

Funding Summary:

General Fund	\$ 791,330	\$ 123,794	\$ 89,716	\$ 161,196	\$ 179,794	\$ 137,196	\$ 99,635
Special Obligation Bonds	\$ 28,840,000	\$ 2,840,000	\$ 26,000,000	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ 4,185,000	\$ -	\$ 345,000	\$ 960,000	\$ 960,000	\$ 960,000	\$ 960,000
Beach Fund Fund Balance	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Ad Valorem -- Beach	\$ 6,303,769	\$ 82,317	\$ 1,244,290	\$ 1,244,290	\$ 1,244,290	\$ 1,244,290	\$ 1,244,290
Accommodation Tax	\$ 1,546,270	\$ 546,224	\$ 377,714	\$ 205,643	\$ 172,270	\$ 138,896	\$ 105,523
County Aid	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
State Aid	\$ 561,639		\$ 561,639	\$ -	\$ -	\$ -	\$ -
Federal Aid	\$ 129,600	\$ 129,600	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Town Property	\$ 325,000	\$ -	\$ 150,000	\$ 100,000	\$ 75,000	\$ -	\$ -
Total Funding	\$ 45,482,607	\$ 6,271,935	\$ 28,818,359	\$ 2,721,129	\$ 2,681,354	\$ 2,530,382	\$ 2,459,448

**Town of North Topsail Beach
FY 2013-14
General Fee Schedule**

Current Fees	
Property Tax	37.55 cents per \$100 valuation total tax (22.55 General Fund and 15 cent Beach Fund)
Accommodations Tax	3%
Late Fees and Penalties for Accomodations Tax	\$10.00 per day for each days omission; 5% penalty for any person refusing to file return or pay tax for 30 day period or fraction thereof until tax is paid
Privilege License	\$5.00 to \$200.00

Copies (per page)	\$0.10 Black/white \$0.60 Color
Copy of CD-ROM	\$5.00
Fax	No charge for Local \$1.00 for Long Distance
Notary Fee	No charge

Rental Fees	
Meeting Room	\$50 per day plus \$50 deposit yearly
Park Shelter & Gazebo	\$25 picnic Shelter (each) \$25 for Gazebo

Solid Waste Fees	
Solid Waste Fees Vacant	\$25 per year
Solid Waste Fee - Condos	\$152 per year (billed by Town)
Solid Waste Fee - Non Condos	\$152 per cart (billed by ONWASA)
Replacement Cart/Additional Recycling Cart	\$80 per cart (billed by Town)
Late Fee - no additional cart until back fees remitted	\$25.00 per month

Returned Checks	\$25.00 per check
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Replacement Re-Entry Pass	\$25.00 per pass*
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Notice of Special Meetings	\$10 per year
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**Town of North Topsail Beach
FY 2013-14
Police - Fire- Public Works Fee Schedule**

Current Fees	
Burn Permits	No Burning in Town
Finger Printing	No longer providing service
False Alarms	First False Alarm \$100 Second False Alarm \$200 Third & Subsequent False Alarms each \$500
Illegal Burning	\$250.00 per occurrence
Civil Citations	\$25 - \$500
Parking Tickets	\$50.00
Sand Dune Violations	\$500*
Leash Law	\$100.00*
Failure to Pick Up Dog Waste	\$100.00*
Noise Violation	\$25.00
Illegal Dumping	\$500 per occurrence
Late Fees-Town Citations	\$25.00
Nuisance Trash	\$50 per day plus clean up rate
Nuisance Clean up Hourly Rate - Personnel	\$20.00 per person per hour
Nuisance Clean up Hourly Rate - Equipment	\$90.00 per hour Loader \$30.00 per hour Pick-up Truck \$50.00 per hour John Deere

**Town of North Topsail Beach
FY 2013-14
Planning - Zoning Fee Schedule**

	Current Fees
Development	
CAMA Minor Permit Application Fee	\$100.00
Re-inspection Fee (DCM allows first line of vegetation to be called every 6 months)	\$50.00
Floodplain Development Permit Fee	\$50.00
Zoning Permit Fee(unless otherwise listed)	\$75.00
Special Requirement Site Plans (includes SUP fee)	\$750.00
Commercial Site Plan Review (includes SUP fee)	\$750.00
NTB Driveway Permit (NCDOT separate fee)	\$50.00
Telecommunications Facility - Co-location	\$400.00
Telecommunications Facility - New	\$2,000.00
Accessory Structures	\$50.00
Quasi-Judicial Public Hearings*	
Variance Request	\$350.00
Appeals	\$350.00
Special Use Permit	\$350.00
Legislative Hearings	
Map Amendment (Rezone)	\$400.00
Text Amendment	\$250.00
Other	
Home Occupation Permit	\$50.00
Signs	\$50.00
Zoning Letter of Compliance	\$100.00
SUBDIVISIONS:	
Major Subdivision/Planned Unit Developments	
Sketch, Preliminary and Final	\$300/\$300/\$150
Minor Suidivision	
Sketch and Final	\$200/\$200
Exemptions (Review Required)	\$50.00

* Applicant is responsible for all transcript expenses. In addition to the fee, a \$150 deposit for transcript is required. All cancellations must be received at least 48 hours before the start of the public hearing and refunds are subject to a \$150 cancellation fee.

**Town of North Topsail Beach
FY 2013-14
Inspections - Permits Fee Schedule**

Current Fees	
Residential New Construction	
Building	\$500 1 st 1000 sq ft & .25 per sq ft over
Electrical	included
Plumbing	included
Mechanical	included
Insulation	included

Commercial New Construction	
Building	20 cent per sq ft
Electrical	8 cent per sq ft
Plumbing	8 cent per sq ft
Mechanical	8 cent per sq ft
Insulation	8 cent per sq ft

**All Fees based on Cost of Construction can be substantiated as stated
in Section 143-151.8 of NC General Statues at discretion of
Inspections Department**

Commercial Renovations & Repairs	Current Fees
Building	\$5 per \$1000 cost of construction
Electric	\$3 per \$1000 cost of construction
Mechanical	\$3 per \$1000 cost of construction
Plumbing	\$3 per \$1000 cost of construction
Insulation	\$3 per \$1000 cost of construction

**Town of North Topsail Beach
FY 2013-14
Inspections - Permits Fee Schedule**

Residential Renovations & Repairs*	Current Fees
Building Addition & Accessory or Alteration	\$60.00
Electrical Addition/Alteration	\$60 per trade
Mechanical Addition/Alteration	\$60 per trade
Plumbing Addition/Alteration	\$60 per trade
Insulation	\$60 per trade
Gas Fuel Piping	\$60 per trade

* Duplex with separate owners requires two permits

Mobile Homes	Current Fees
Single Wide	Removed from Schedule These no longer allowed in Town
Double Wide	Treat like new construction
Triple Wide	Treat like new construction
Modular Home	Treat like new construction

Service Pole	\$60.00
Electrical Service Upgrade Change Meter Base/Service Panel	\$60 per 200 amp
Temporary Power Extension Permit (permits expire 30 days from issue date)	\$25.00
RV Sites/Campgrounds	
Electric	\$75.00
Plumbing	\$75.00
House Moving	\$60 permit plus posting of \$1000 bond or \$1000 Cashiers Check plus \$50 per hour per officer for traffic control (check will be refunded within 30 days of completion of project and inspections less any damages incurred)
Home Owners Recovery Fee	\$10.00
Technology Fee	5%(percent) of total cost of permit with a minimum of \$5

**Town of North Topsail Beach
FY 2013-14
Inspections - Permits Fee Schedule**

	Current Fees
Demolition of Building (Commercial and Residential)	\$60 + trade
Temporary Construction Trailer	\$60.00
Swimming Pool (Residential)	\$100 + Zoning Fee + Electrical + Plumbing + Technology Fees
Swimming Pool (Commerical)	\$150 + trades
Canopy/Awning/Hurricane Shutters	\$60.00
Building Sprinkler (Residential - 1)	\$60.00 + \$1.25 p/Hd
Building Sprinkler (Commercial - 2)	\$100.00 + \$1.25 p/Hd
Yard Sprinklers	\$60.00
Fire/ Burglar Alarm System	\$60 + .02 If \$1.25 P/hd
Elevator (Comm/Res)	\$100.00
Docks, Bulkheads and Retaining Walls	\$60.00
Boat Lift	\$60.00 + TRADE
Dumbwaiter	\$60.00
Signs	\$60.00

	Current Fees
Work Done w/o Permit	Double permit fee + \$200 fine
Occupying Dwelling without Certificate of Occupancy	\$1000 per day to be levied toward the General Contractor from the date of Violation
Failure to get final inspection prior to expiration of permit	\$100.00
Change Occupancy	\$60.00
Re-Inspections	\$25 for 1st re-inspection; \$50 for 2nd and all other additional re-inspections
Fire Inspections (annual)	No charge

Plan Review	Current Fees
SFR/Duplex/Townhouse	\$60 applied to permit nonrefundable
Commercial (\$30k - 200k)	<\$30k \$75 hr.
Commercial (\$201k-370k)	>\$30k - \$175 hr.
Commercial (over \$370k)	No charge
Plan Revision	\$75.00/hr.

**Town of North Topsail Beach
FY 2013-14
Privilege License Fees**

Below is a list of privilege license fees that have most recently been charged for the Town of North Topsail Beach. The fees are based on business function per State statute.

Description	Fee
Bait & Tackle	\$5.00
Rod & Reel Repair	\$5.00
Sprinkler Installation	\$100.00
Carpentry/Framing	\$32.50
House Movers/Demolition	\$32.50
Vinyl Siding /Windows/Shutters	\$32.50
Pool/Spa Installation	\$32.50
Insulation	\$32.50
Flooring Installation	\$32.50
Cleaning Service Comm/Res.	\$32.50
Porta John/Septic Service	\$32.50
Elevator Sales/Service	\$100.00
Remodel/Renovation/Restoration	\$32.50
Concrete	\$32.50
Heavy Equipment	\$32.50
Garage Doors Sales/Service	\$32.50
Alarm System Installation	\$0.00
License General Contractor	\$10.00
Framer/Roofer	\$32.50
Electrician	\$50.00
Plumber	\$50.00
Mechanical	\$50.00
Painter	\$32.50
Drywall	\$32.50
Piling Installation	\$32.50
LP Gas & Oil	\$50.00
Marine Construction	\$32.50
Modular Home Set Up	\$32.50
Misc. Home Improvements	\$32.50
Decks/Pilings	\$32.50
Peddler on Foot	\$10.00
Peddler Exempt	\$0.00
Peddler with Vehicle	\$25.00
Pool Table	\$25.00
Merchant	\$50.00
Itinerant Merchant	\$100.00
Ice Cream	\$12.50
Fishing Pier	\$50.00
Specialty Market Operator	\$200.00

Description	Fee
Towing Service	\$15.00
Appliance Repair/Maintenance	\$32.50
Miscellaneous	\$32.50
DVD/Movie Rentals	\$25.00
Off Premise Wine	\$10.00
Off Premise Malt Beverage	\$5.00
On Premise Wine	\$15.00
On Premise Malt Beverage	\$7.50
Taxi	\$15.00
Video Games	\$5.00
Landscape/Lot Clearing	\$65.00
Motel	\$25.00
Campgrounds	\$12.50
Restaurant w/ 5 or more seats	\$42.50
Restaurant w/less than 5 seats	\$25.00