

Town of North Topsail Beach

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



Stuart Turille
Town Manager

Carin Z. Faulkner, MPA
Asst. Town Manager/Town Clerk

May 22, 2015

To: The Honorable Mayor Tuman and Town Board of Aldermen
From: Stuart Turille, Town Manager
Subject: **Budget Message for Fiscal Year 2015-16**

Please find herein the proposed and recommended budget for Fiscal Year 2015-2016. This budget is the culmination of efforts by the Mayor, Board, and Staff, with department head meetings dating from February 2015. 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 fiscal year 2015-16.

Revenue

FY 2015-16 should continue the upward trend in the national and local economy, as evidenced by increased Sales Tax collections (7% above budget) and Accommodations Tax (10%). Property Tax collections are in for the current fiscal year at 99.7% of the budgeted amount -- a very good collection rate. The FY15-16 tax roll is stable at \$801 million. Therefore there is no need for an ad valorem increase and the tax rate will remain at 39.32 cents per \$100 valuation. The only change recommended is an increase in the fee for the solid waste/recycling of \$3.75 per month or \$45 annually, to cover contractual inflation costs and the \$55,000 tipping fee for waste landfill disposal, which has not been recovered in the past. All other fees remain unchanged.

Ad Valorem Tax

The General Fund ad valorem levy, at the current tax rate, is expected to garner \$1,864,000 in general fund revenues from the 23.61 cents per \$100 valuation of the tax rate dedicated to the general fund.

The Capital Beach Fund is a separate dedicated fund with a tax rate dedicated to coastal protection and beach nourishment only, not for personnel or operational funds. We project to raise \$1,285,554 with the dedicated tax rate of 15.71 cents per \$100, for coastal protection. When combined with the Accommodations tax and Sales tax the annual amount raised for coastal protection should be \$3,013,000.

Town officials believe that this separate fund 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. It is our chief and only large infrastructure asset and is recorded as such in our financial statements. A well-maintained shoreline protection program protects the island as a whole from wind, storm, and storm surge, as a

matter of public safety, in addition to the traditional considerations of property value protection and tourist economics.

Other Revenue Factors

This year is the second year in which the Town receives the benefit of the change in the Sales Tax distribution by the County in 2013. The majority of funds are budgeted in the Shoreline Protection Capital Account and used to finance beach nourishment capital projects. The funds are essential to Shoreline capital projects, which strengthen and enhance the beach used by all Onslow County residents.

Accommodations Tax continues to increase at 7-10% annually as more visitors find our shoreline attractive for vacation and special events. This attraction will be increased by the current Phase 5 beach nourishment/shoreline protection project, which is scheduled to enhance 3.85 miles of beach at the southern end of Town. As an essential and important part of the Shoreline fund, we will increase efforts to ensure maximum collection of this Tax including possible penalties or assessments for those under-reporting or evading the tax.

It is important to note that we have requested from Onslow County, in its Tourism Capital Grant, \$705,000 for a 50/50 cost-share of a proposed Cedar Bush cut dredging/beach sand deposition project in the Fall of 2015. Because the project involves the New River, the primary agent for this project is Onslow County, with the Town as only as secondary beneficiary of the sand. Though State funds are committed to cover 50% of the project, no Town funds are budgeted, absent confirmation of County support for the project in a 50/50 cost-share with the town of the remaining non-State part of the cost. Without this critical support, the project cannot proceed, financially. As of this writing no decision by the County has been made.

Additional beach nourishment support is requested by the Town (\$500,000) and included in the 2015 Governor's budget for North Topsail Beach nourishment projects, but cannot be budgeted at this time until final approval from the NC General Assembly.

At this time I am not proposing any other changes to fees, other than the increase in the monthly solid waste/recycling fee by \$3.75 per month to cover inflation and tipping fee costs.

Expenditures:

General Fund: The FY15-14 Operational Budget includes the following highlights:

1. Wages:

COLA: a 2% cost of living increase for staff is included. Inflation is averaging around 2% annually, according to the Bureau of Labor Statistics. From 2009 until 2012 no COLA was given. In 2013 a COLA was given at only 1%, and was 2% last year. Therefore, since 2009 (7 years) base wages have increased only 5% through COLA.

Merit Pay: new this year are funds totaling \$16,000 to implement a merit pay plan ranging from 1-3%. This will give Department Heads the ability to reward excellent workers for efforts not rewarded previously by straight COLA increases. It will also provide an incentive for workers who may have reached the top tier of the pay grade to continue to develop skills and provide excellent customer service to the community, at a relatively low cost to the budget.

The Assistant Town Manager is commended for leading this effort.

2. A 7% increase in Health Care costs over FY14-15. Costs were negotiated down from the original quote of 9.5% and are impacted by the Affordable Health care act, which uses a new method of calculating risk based on "age-banding." There is no diminution in health care benefit to staff.
3. New radio equipment is included totaling \$130,000 for new public safety radios, in order to communicate with Onslow County emergency responders, and for improved inter-operability among staff, as required by Federal and County mandate. This cost will be offset partly by the sale of the old radios, estimated at \$39,000.
4. Funds are included for three street re-capping projects: 17th Avenue, Seashore Drive and a portion of Ocean Drive.
5. Public works request for replacement of an F150 truck is included.
6. Funds included for electrical rewire of Town Hall for compatibility with a generator in event of hurricane or major storm event.
7. Funding is included for an Engineering study to continue development of the multi-use bike path. The study will be used to seek grant funds for implementation of a continuous multi-use path throughout the length of town.
8. Funding continues for Part time seasonal employees for Beach patrol.

The Beach Fund:

I. The **Operating beach fund** will continue to support ongoing beach maintenance expenses such as crosswalks, beach and parking access, environmental studies, the sea oats cost-share, and other costs associated with maintaining the ability of owners and visitors to enjoy the beach as a valued and protected asset.

This year we have added the following to the operating fund:

- funds to maintain the sand bag revetment and the use of surveillance cameras and/or additional security to stop vandalism of the revetment
- funds to continue rock remediation of the Phase 5 project (set to conclude June 30, 2015)
- funds to study the feasibility of a terminal groin located adjacent to the New River
- sufficient funds to continue additional parking across from Rogers Bay Campground should we receive CAMA permit approval, and to maintain the 314 additional parking spaces constructed this year (at the north end adjacent to the inlet, across from Town Hall and at Town Park South).

The major source of financing for the operations will continue to be the Accommodations tax, an essential resource for ensuring that residents and visitors have the quality beach they have come to expect and enjoy. Therefore, staff will increase efforts, including possible use of penalties, to ensure that this tax is collected.

Funding is also included for the local match required should the Town receive the PARTF grant for continued development of the Town Park South.

II. The **Beach Shoreline Protection Capital fund** (a separate Account for large capital projects): with the scheduled completion of the Phase 5 Shoreline Restoration project (southern-most 3.85 miles of Town) by June 30, 2105 the Town's intention is to continue restoring all Phases of the Shoreline Protection Plan.

There are two projects we are pursuing in the near-term:

1. a Fall 2015 dredging of New River Cedar Bush cut area, with sand deposition to the Phase 1-2 area;
2. a 2016 dredging of the Ocean Bar, at the New River Inlet entrance. This is a scheduled maintenance event to continue sand deposition to the beach.

Although State funding support was contracted for these projects we are awaiting information from Onslow County regarding our request for a 50/50 cost-share with the Town. (The costs-share request to the County is due to the project's primary purpose as maintenance of the New River for navigability). ***At this time, without additional financial support, these projects are not financially feasible and remain goals only.*** As of today, no decision has been made by the County on our request for a match, as part of the 2015 Onslow County Tourism Capital grant.

We are also awaiting approval of our \$500,000 request to the State for beach restoration support, which is included in the Governor's Recommended budget to the 2015 NC General Assembly. This source would also contribute to the 2015 and 2016 dredging/sand deposition projects.

Fiscal prudence dictates that we await this information on financial support for these projects, before we can add them to the FY15-16 budget.

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
North Topsail Beach

<p>TOWN OF NORTH TOPSAIL BEACH BUDGET ORDINANCE FISCAL YEAR 2015-2016</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, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this Town:

Appropriations

GOVERNING BODY	\$107,903
ADMINISTRATION	414,867
POLICE DEPARTMENT	918,161
PLANNING & ZONING	98,985
BUILDING INSPECTIONS	131,609
PUBLIC WORKS	272,456
STREETS	159,716
PUBLIC BUILDINGS & GROUNDS	154,525
SANITATION COLLECTIONS	399,800
RECREATION	65,000
ELECTIONS, SALES TAX PAYOUT & COMMITTEES	4,500
TRANSFER	151,558
CONTINGENCY	0
INSURANCE	151,558
FIRE DEPARTMENT	<u>760,719</u>
	\$3,639,800

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2015, and ending June 30, 2016:

Revenues

STATE	\$ 987,000
TOWN	192,800
PROPERTY TAX	1,939,000
REFUSE	393,000
INTEREST	25,000
TRANSFER IN	100,000
GRANTS	<u>3,000</u>
	\$3,639,800

SECTION 3: There is hereby levied a tax at the rate of \$.3932 (\$.2361 General Fund and \$.1571 Beach Nourishment Fund) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2014, 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 \$802,040,000 and an estimated rate of collection of 98.13 percent.

SECTION 4: 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 5: The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2015, and ending June 30, 2016. These fees may be amended during the fiscal year by Board action.

SECTION 6: 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 2nd DAY OF JUNE, 2015.

Daniel Tuman
Mayor

Carin Z. Faulkner
Asst. Town Manager/Town Clerk

Town of North Topsail Beach

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Tom Leonard, Mayor Pro Tem
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**TOWN OF NORTH TOPSAIL BEACH
PROPOSED 2015-2016 BUDGET
PUBLIC HEARING NOTICE**

**Tuesday
June 2, 2015*
6:30 P.M.**

The Town of North Topsail Beach budget for 2015-2016 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 2, 2015 in the Meeting Room of the Town Hall.

This the 22nd day of May 2015.

Carin Z. Faulkner
Assistant Town Manager/Town Clerk

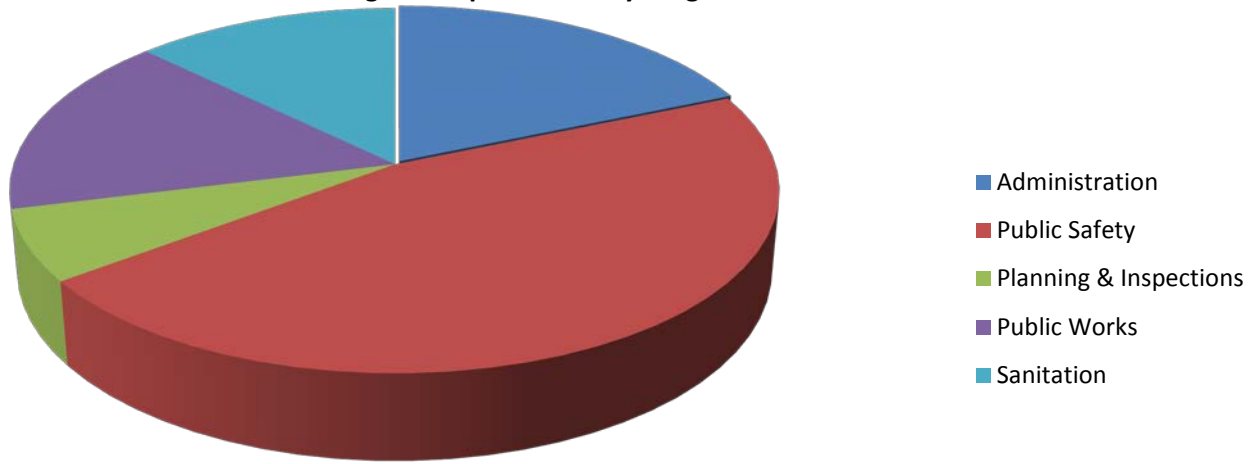
*Note: The June regular meeting has been rescheduled from 6/4/15 to 6/2/15.

To be advertised: JDN 5/22/15
Posted on: 5/22/15

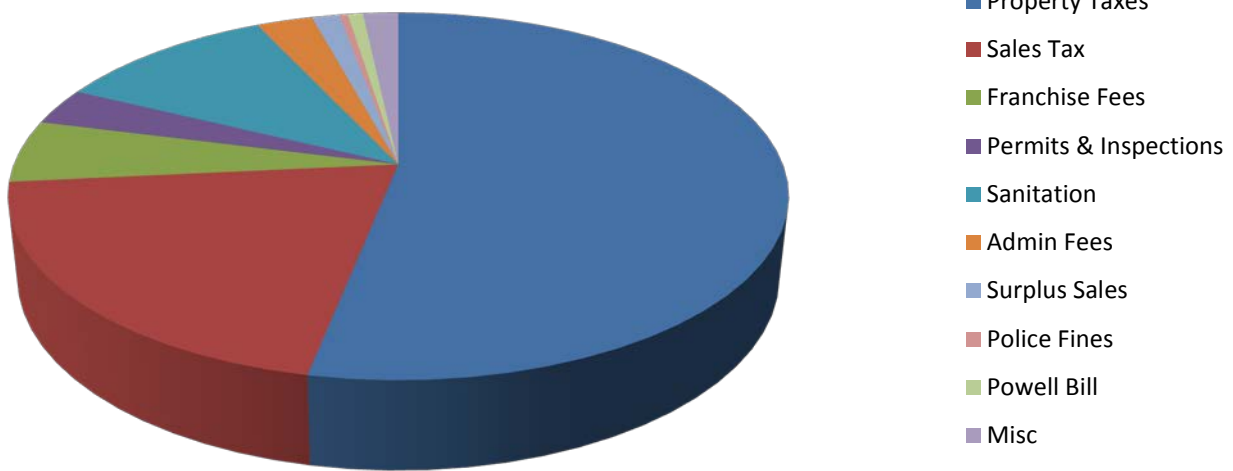
FY15-16 Town Manager's Recommended
Budget
22-May-15



General Fund Budgeted Expenditures by Program Function



General Fund Budgeted Revenues by Source



FY15-16 General Fund Budget

<u>Revenues</u>	Revenue Neutral Tax Rate		<u>FY15-16</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>FY13-14</u>	<u>FY14-15</u>			
	\$3,507,640	\$3,546,291	\$3,639,800	\$93,508	2.6%
 <u>Expenditures</u>	 <u>FY13-14</u>	 <u>FY14-15</u>	 <u>FY15-16</u>	 <u>\$ Change</u>	 <u>% Change</u>
Governing Board	\$114,404	\$107,153	\$107,903	\$750	1%
Administration	\$401,315	\$430,421	\$414,867	-\$15,554	-4%
Police	\$942,053	\$976,230	\$918,161	-\$58,069	-6%
Planning & Zoning	\$95,997	\$101,324	\$98,985	-\$2,339	-2%
Building Inspections	\$127,491	\$130,844	\$131,609	\$765	1%
Public Works	\$226,418	\$241,377	\$272,456	\$31,079	13%
Streets	\$73,000	\$127,500	\$159,716	\$32,216	25%
Public Buildings and Grounds	\$122,300	\$125,300	\$154,525	\$29,225	23%
Sanitation	\$467,672	\$384,988	\$399,800	\$14,812	4%
Recreation	\$47,500	\$55,000	\$65,000	\$10,000	18%
Elections	\$5,900	\$4,500	\$4,500	\$0	0%
Insurance	\$179,767	\$151,474	\$151,558	\$84	0%
Fire Department	<u>\$703,823</u>	<u>\$710,180</u>	<u>\$760,719</u>	<u>\$50,539</u>	<u>7%</u>
Total	\$3,507,640	\$3,546,291	\$3,639,800	\$93,509	2.6%

General Fund - Revenues

		Actual	Budget	Proposed
Account	Name	2014	2015	Budget FY 2016
10-301-00	Current year taxes	1,880,541	1,885,651	1,864,000
10-301-01	Prior Year taxes	40,119	42,000	70,000
10-317-00	Penalties & Interest	9,958	12,000	20,000
10-325-00	Privilege Licenses	3,000	10,000	0
10-328-00	Cable Franchise	47,294	50,000	50,000
10-329-00	Interest on Investments	2,045	4,000	5,000
10-335-00	Miscellaneous	5,000	7,000	15,000
10-335-01	Meeting Room Deposits	500	500	1,000
10-335-10	Misc Permits - Fines	100	0	0
10-336-06	Donations - Beautifications	1,700	2,000	1,500
10-336-08	NTB Holiday Donations	500	0	0
10-336-13	Gas rebate	100	0	0
10-337-00	Utilities Franchise Tax	132,248	145,000	150,000
10-341-00	Beer & Wine Tax	3,311	3,000	4,000
10-343-00	Powell Bill Allocations	26,878	27,000	27,000
10-345-00	Local Option sales tax	699,576	725,000	740,000
10-347-02	Solid Waste Disposal Tax	0	500	500
10-349-00	Mosquito Control Grant	2,000	2,000	0
10-350-00	Recreation Fees - Park	800	3,000	1,000
10-351-01	Officer Fees & Violations	12,000	20,000	20,000
10-351-03	Body Armor Reimbursement	1,000	1,000	0
10-355-00	Building Permits	30,000	40,000	55,000
10-355-01	Mechanical Permits	8,500	10,000	17,000
10-355-02	Electrical Permits	6,800	8,000	8,000
10-355-03	Plumbing Permits	600	1,000	2,000
10-355-04	Insulation Permits	300	500	500
10-355-05	Homeowners Recovery Fee	80	100	100
10-355-06	Technology Fee	2,000	3,000	3,000
10-355-07	Re-Inspection Fee & Fines	400	1,000	3,000
10-355-08	Occupancy Tax Administration	17,500	17,500	20,000
10-357-08	Zoning Fees & Permits	6,000	10,000	10,000
10-359-00	Refuse Collection Fees	421,189	326,988	375,000
10-359-01	Refuse Collection Prior Years	1,000	2,000	1,000
10-359-50	Vacant Lot SWF	12,000	15,000	15,000
10-359-51	Additional Cart SWF	0	300	1,000
10-359-52	Additional Cart Recycling	0	700	1,000
10-367-01	Sales Tax Refund	11,435	15,000	20,000
10-367-02	Reimbursement.PW from BF	15,000	40,000	40,000
10-367-03	Reimburse Admin for Shoreline Protection	..	..	40,000
10-368-00	Other State Revenues	0	10,000	0
10-368-01	Grass Mowing Reimbursement	7,000	7,000	10,000
10-383-00	Sale of Fixed Assets	0	14,109	49,200
10-399-00	Appropriated Fund Balance	45,025	84,443	0

TOTAL 3,453,499 3,546,291 3,639,800

Administration

Account	Name	Budget	Budget	Proposed Budget
		2014	2015	2016
10-420-02	Salaries	234,972	245,070	256,728
10-420-03	Salary Adjustment	..	28,328	16,000
10-420-05	FICA	17,975	18,748	20,864
10-420-06	Group Insurance	20,204	23,259	24,888
10-420-07	Retirement	16,613	17,719	19,750
10-420-08	401(k)	7,049	7,352	9,000
10-420-09	Town Insurance Deductible	18,000	18,000	10,000
10-420-10	Employee Training	2,000	4,000	3,000
10-420-11	Postage	5,000	7,200	2,500
10-420-12	Manager Expense Account	1,000	500	1,000
10-420-13	Tuition Reimbursement	0	0	0
10-420-15	Bank Fees & Charges	1,200	1,200	1,500
10-420-16	M&R Equipment	500	500	1,000
10-420-17	M&R Vehicles	500	500	250
10-420-18	Consumables	1,300	1,000	1,500
10-420-26	Advertising	2,500	3,000	4,000
10-420-31	Gas, Tires, Oil	2,600	2,000	1,000
10-420-32	Office Supplies	3,000	2,500	2,750
10-420-33	Departmental Supplies	2,200	2,000	2,000
10-420-45	Contracted Services	15,000	17,000	12,500
10-420-53	Dues & Subscriptions	1,500	2,000	3,000
10-420-57	Miscellaneous	1,000	500	1,000
10-420-74	Capital Outlay (Computers)	0	0	4,638
10-420-76	Lease Purchase Agreements	13,000	13,000	12,000
10-420-93	Employment Security Comm.	34,202	15,046	4,000
		401,315	430,421	414,867

Fire Department

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-690-02	Salaries	431,718	437,222	437,222
10-690-03	Volunteer Incentive Pay	30,000	20,000	20,000
10-690-04	Volunteer Appreciation	1,000	1,000	1,000
10-690-05	FICA	35,321	33,447	34,977
10-690-06	Group Insurance	55,560	63,964	68,441
10-690-07	Retirement	30,522	31,611	30,912
10-690-08	401(k)	12,952	13,117	13,117
10-690-10	Employee Training	3,000	3,000	3,000
10-690-16	M&R Equipment	5,000	5,000	5,000
10-690-17	M&R Vehicle	5,000	6,300	6,300
10-690-31	Gas, Tires, Oil	12,000	13,000	13,000
10-690-32	Office Supplies	500	500	500
10-690-33	Departmental Supplies	18,000	19,000	19,000
10-690-34	Volunteer Expenses	2,000	2,000	2,000
10-690-36	Uniforms	6,000	6,000	6,000
10-690-53	Dues & Subscriptions	7,000	7,000	7,000
10-690-56	Federal Fire Grant	0	0	0
10-690-57	Miscellaneous	250	250	250
10-690-73	Communications Equipment	5,000	5,000	50,000
10-690-74	Capital Outlay	0	0	0
10-690-75	Lease-Loan Payments	43,000	42,769	43,000
10-690-76	Taxes & Titles	0	0	0
10-690-80	Storm Damage	0	0	0
		703,823	710,180	760,719

Police Department

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-510-02	Salaries	529,487	553,592	553,592
10-510-03	Part-time Salaries	17,596	17,596	17,596
10-510-04	Professional Services	1,500	1,500	1,500
10-510-05	FICA	40,506	42,350	43,696
10-510-06	Group Insurance	0	69,778	74,663
10-510-07	Retirement	38,547	40,246	41,796
10-510-08	401(k)	26,474	27,180	27,680
10-510-10	Employee Training	7,000	7,000	7,000
10-510-12	Tuition Assistance	1,000	1,000	1,000
10-510-16	M&R Equipment	4,600	4,600	4,600
10-510-17	M&R Vehicles	11,000	11,000	11,000
10-510-31	Gas, Tires, Oil	55,000	55,000	55,000
10-510-32	Office Supplies	3,000	3,000	3,000
10-510-33	Departmental Supplies	7,500	7,500	7,500
10-510-36	Uniforms	7,500	7,500	7,500
10-510-37	Ballistics Vest Replacement	2,400	2,400	2,400
10-510-53	Dues & Subscriptions	5,639	5,826	6,764
10-510-73	Capital Reserve	58,133	41,072	51,874
10-510-74	Capital Outlay	62,700	76,020	0
10-510-75	Lease Purchase Agreements	0	0	0
10-510-76	Taxes & Titles	1,860	2,070	0
10-510-80	Storm Damage	0	0	0
		942,053	976,230	918,161

Inspection

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-491-02	Salaries	93,382	95,363	95,365
10-491-05	FICA	7,144	7,295	7,296
10-491-06	Group Insurance	10,102	11,630	12,444
10-491-07	Retirement	6,602	6,895	6,743
10-491-08	401(k)	2,801	2,861	2,861
10-491-10	Employee Training	2,000	2,000	2,100
10-491-16	M&R Equipment	300	300	100
10-491-17	M&R Vehicles	500	500	500
10-491-31	Gas, Tires, Oil	2,500	2,500	2,500
10-491-33	Departmental Supplies	560	500	400
10-491-53	Dues & Subscriptions	1,500	1,000	1,200
10-491-80	Storm Damage	0	0	0
		127,491	130,844	131,609

Streets

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-560-13	Utilities - Street Lights	22,000	23,000	23,000
10-560-15	M&R Public Parking	3,500	15,000	25,000
10-560-33	Departmental Supplies	7,500	9,500	11,000
10-560-43	River Road Walk	0	0	0
10-560-46	Walkway Repairs	0	0	0
10-560-73	Street Repair Construction	40,000	80,000	100,716
10-560-74	Capital Outlay	0	0	0
10-560-80	Storm Damage	0	0	0
		73,000	127,500	159,716

5/1/15 Removed lawnmower

Public Building and Grounds

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-500-11	Phones	22,000	17,000	17,000
10-500-13	Utilities	28,000	30,000	30,000
10-500-15	M&R Buildings & Grounds	35,000	35,500	50,000
10-500-17	Landscape Maintenance	14,000	14,500	15,225
10-500-31	Gas, Tires, Oil	0	0	0
10-500-33	Supplies for Buildings	6,500	7,000	7,000
10-500-43	Town Hall Cleaning	7,800	7,800	7,800
10-500-45	Pest Control	2,500	2,500	2,500
10-500-46	Security Monitoring	400	400	5400
10-500-54	Flood Insurance	0	0	0
10-500-57	Town Sign	500	5000	0
10-500-58	CTY/Web EOC	5,600	5,600	5,600
10-500-72	Building Special Repair	0	0	0
10-500-73	Capital Improvements	0	0	14,000
10-500-74	Generator	0	0	0
10-500-75	Sales Tax	0	0	0
10-500-80	Storm Damage	0	0	0
		122,300	125,300	154,525

Recreation

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-620-12	Snowflakes	7,500	7,500	7,500
10-620-13	Park Utilities	10,000	12,000	12,000
10-620-14	Park Well	0	500	500
10-620-15	Park Maintenance	20,000	25,000	25,000
10-620-17	Bike Path Maintenance	4,000	4,000	4,000
10-620-27	Special Events	4,000	4,000	4,000
10-620-33	Park Supplies	2,000	2,000	2,000
10-620-34	Bike/Pedestrian Design	0	0	10,000
10-620-73	Bike & Ped Grant	0	0	0
10-620-74	Capital Outlay	0	0	0
10-620-80	Storm Damage	0	0	0
		47,500	55,000	65,000

5/1/15 Added Bike study funds into total

Sanitation

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-580-45	Sanitation Contract	409,372	326,988	345,000
10-580-46	Onslow County Tipping Fee	58,000	58,000	54,800
10-580-47	Recycling	0	0	0
10-580-58	Solid Waste Fee Refunds	300	0	0
10-580-80	Storm Damage	0	0	0
		467,672	384,988	399,800

Elections, Sales Tax Payout, & Committees

Account	Name	Actual 2014	Budget 2015	Proposed Budget FT 2016
10-430-57	Elections	3,500	3,000	3,000
10-695-00	Land Use Plan - DCM Grant	0	0	0
10-695-45	Contracted Services	0	0	0
10-695-91	Planning Brd/Board of Adj	1,200	750	750
10-695-93	Beautification Committee	1,200	750	750
10-695-94	Christmas Donation Expense	0	0	0
		5,900	4,500	4,500

Insurance

Account	Name	Actual 2014	Budget 2015	Proposed Budget FY 2016
10-501-17	Insurance (VFIS)	18,000	19,800	20,790
10-501-09	Worker's Compensation	34,700	38,170	32,589
10-501-13	Insurance & Bonds	91,367	93,504	98,179
10-501-54	Flood Insurance	35,700	0	0
		179,767	151,474	151,558

Governing Board

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-410-02	Salaries	10,500	10,500	10,500
10-410-04	Professional Services	35,000	28,000	28,000
10-410-05	FICA	804	803	803
10-410-14	Travel, Training, Meetings	3,000	2,000	2,000
10-410-33	Departmental Supplies	500	750	750
10-410-42	Charter Code Services	5,000	5,000	5,000
10-410-43	Auditor	10,000	10,500	10,500
10-410-45	Tax Collection Fees	25,000	30,000	30,000
10-410-50	Donations Other Organizations	11,000	12,000	12,000
10-410-51	NTB Holiday Donations	500	0	0
10-410-53	Dues & Subscriptions	500	250	250
10-410-54	Donation for CFCC Road	5,000	0	0
10-410-57	Miscellaneous	500	750	1,500
10-410-58	Tax Refunds	1,500	3,000	3,000
10-410-61	Litigation	0	0	0
10-410-63	Storm Damage	0	0	0
10-410-93	Employment Security Comm	2,000	0	0
10-410-95	Board Expense Account	3,600	3,600	3,600
		114,404	107,153	107,903

Public Works

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-545-02	Salaries	110,418	110,534	112,002
10-545-03	Part-time Salaries	25,331	23,656	23,422
10-545-05	FICA	8,447	8,456	10,360
10-545-06	Group Insurance	11,630	11,630	12,444
10-545-07	Retirement	7,807	7,450	7,919
10-545-08	401(k)	3,313	3,316	3,360
10-545-14	Employee Training	100	100	100
10-545-16	M&R Equipment	8,000	19,000	12,000
10-545-17	M&R Vehicles	6,500	7,000	7,000
10-545-31	Gas, Tires, Oil	13,500	15,000	15,000
10-545-32	Office Supplies	0	0	150
10-545-33	Departmental Supplies	9,000	9,000	9,000
10-545-34	Vector Control	10,600	10,600	10,600
10-545-36	Uniforms	4,200	4,200	4,500
10-545-53	Dues & Subscriptions	100	100	100
10-545-57	Miscellaneous	100	100	100
10-545-74	Capital Outlay	8,900	10,500	42,000
10-545-75	Lease Payments	0	0	0
10-545-76	Taxes & Titles	0	735	2,400
10-545-80	Storm Damage	0	0	0
		226,418	241,377	272,456

Planning & Zoning

Account	Name	Budget 2014	Budget 2015	Proposed Budget FY 2016
10-490-02	Salaries	61,529	62,775	62,775
10-490-03	Part-time Salaries	11,715	12,060	11,950
10-490-05	FICA	5,557	4,802	5,717
10-490-06	Group Insurance	0	5,815	6,222
10-490-07	Retirement	4,350	4,539	4,438
10-490-08	401(k)	1,846	1,883	1,883
10-490-10	Employee Training	3,000	3,000	500
10-490-11	Postage	0	0	0
10-490-17	M&R Vehicles	500	500	2000
10-490-26	Advertising	0	0	0
10-490-31	Gas, Tires, Oil	2,000	2,000	1500
10-490-33	Departmental Supplies	900	500	500
10-490-53	Dues & Subscriptions	1,500	750	1400
10-490-57	Miscellaneous	100	200	100
10-490-58	CRS Activities - Flood	3,000	2,500	0
10-490-74	Capital Outlay	0	0	0
10-490-76	Taxes & Titles	0	0	0
		95,997	101,324	98,985

Beach Fund Operating Budget- Revenues

		Actual	Actual	Actual	Budget	Proposed
Account	Name	2012	2013	2014	2015	Budget FY 2016
20-301-00	Accommodations Tax	805,569	742,098	470,730	450,000	453,236
20-301-02	Sales Tax Contribution from Onslow Co.	17,332	45,807	0	0	0
20-301-03	GF Transfer for Emergency Sand Bag Revetment	..	..	..	..	1,398,455
20-301-04	Sand Push Fee	0	43,339	0	0	0
20-301-05	Beach Nourishment - from property tax	82,066	82,885	0	0	0
20-301-06	Prior Year Taxes	3,378	2,209	4,000	2,000	20,000
20-317-00	Penalties & Interest	749	501	0	0	0
20-317-01	County Beach Maintenance (County Grant)	0	4,831	0	100,000	100,000
20-317-02	Beach Access Parking (County Grant)	24,500	32,899	50,000	275,830	0
20-329-00	Interest on investments	1,488	1,623	1,000	1,000	1,000
20-335-00	Miscellaneous	100	5,503	1,000	500	1,000
20-335-01	State Non-Fed Projects Grant	0	0	0	0	0
20-335-02	State Reimbursement	0	0	0	0	0
20-335-03	Sand Fencing Sales	0	4,230	0	0	0
20-336-01	Topsail Island Shoreline Protection	200	300	0	0	0
20-336-03	Cost Share Plant Purchase	3,300	2,575	0	1,000	1,000
20-348-00	State - Federal - Southern Section	0	0	0	0	0
20-348-09	Fish & Wildlife Vitex	0	0	0	0	0
20-348-10	State Grant-Town Park South	0	0	255,552	0	62,776
20-399-00	Appropriated Fund Balance	0	2,711,151	0	0	0
		938,682	6,501,189	782,282	830,330	2,037,467

Beach Fund - Operating Expenditures

		Actual	Actual	Actual	Budget	Proposed
Account	Name	2012	2013	2014	2015	Budget FY 2016
20-720-08	Contracts, Plans & Specs	67,488	116,444	0	0	0
20-720-09	Chamber of Commerce	5,000	5,000	5,000	5,000	5,000
20-720-10	Beach Lobbying Contract	33,000	37,700	36,000	36,000	36,000
20-720-12	Beach & Access Maintenance (County Tourism Grant)	5,219	0	50,000	100,000	100,000
20-720-14	Beach Related Travel	0	28	5,000	3,000	6,000
20-720-15	M & R Dunes - crossover	20,237	56,978	30,000	30,000	4,000
20-720-28	Beach Access Parking (County Capital Tourism Grant)	21,271	64,057	50,000	275,000	0
20-720-29	Emergency Sandbag Revetment Project	..	..	..	..	1,199,495
20-720-30	Northern Revetment Extension	..	..	..	..	198,960
20-720-31	Revetment Maintenance	..	..	..	..	40,000
20-720-32	Cont. to GF - Occ Tax	0	0	0	17,500	20,000
20-720-33	Administrative	18,500	26,106	18,500	18,050	0
20-720-36	Easement acquisition	27,000	17,508	0	0	0
20-720-46	Vitex Mitigation	9,441	0	10,000	10,000	0
20-720-45	Contracted Services	0	0	0	75,000	75,000
20-720-47	Topsail Island Shoreline Protection Committee	3,000	0	3,000	3,000	3,000
20-720-49	Contribution to GF - PW	14,080	14,080	15,000	40,000	40,000
20-720-51	3.58 miles South end	0	39,357	0	0	
20-720-53	ASBPA dues and meetings	4,000	5,126	5,000	10,000	13,000
20-720-55	Sand Push	16,321	63,227	0	0	0
20-720-56	Town Park-South	0	16,448	255,552	0	125,552
20-720-57	New River Inlet Project Monitoring	0	5,959,454	160,000	160,000	121,068
20-720-58	Terminal Groin Modelling					50,392
20-720-80	Storm damage	300	0	0	0	0
20-720-98	Addition to Beach Fund Balance	648,827	0		47,780	0
		938,682	6,486,073	648,052	830,330	2,037,467

**Fund 30 Shoreline Protection Project
Shoreline Protection Fund - Revenues**

Account	Name	Actual 2014	Budget 2015	Estimated FY14-15	Proposed Budget 2016
30-301-00	Accommodation Tax	377,714	450,000	490,000	450,000
30-301-05	\$.15 Ad Valorem	1,244,290	1,285,554	1,200,000	1,230,294
30-345-00	Local Option Sales Tax	345,000	850,000	900,000	700,000
30-398-00	Phase 5 USDA/Bank Loan	..	\$16,815,000	14,836,000	1,979,000
Total		1,969,018	19,400,554	17,426,000	4,359,294

Shoreline Protection - Expenditures

Account	Name	Actual 2014	Budget 2015	Estimated FY14-15	Proposed Budget 2016
30-720-08	Contracts, Plans, Specs	246,002	695,000	385,084	391,320
30-720-36	Easements/Legal	38,838	50,000	94,646	100,000
30-720-54	Phase 5 Construction	0	16,245,000	14,836,000	1,979,000
30-720-60	Phase 1 Debt	617,004	607,533	607,533	597,650
30-720-62	Phase 5 Construction Loan Cost	..	181,602	..	181,602
30-720-63	Reserve Contribution To Fund Balance	1,067,174	1,621,419	1,502,737	1,109,722
Total		1,969,018	19,400,554	17,426,000	4,359,294

North Topsail Beach - Shoreline Protection Project Capital Fund--Funds 20 & 30

<u>Revenues</u>	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>
Occupancy Tax -	\$ 901,000	\$ 919,020	\$ 987,947	\$ 1,062,042	\$ 1,115,145	\$ 1,170,902
15 Cents dedicated AV -	\$ 1,244,280	\$ 1,244,280	\$ 1,244,280	\$ 1,244,280	\$ 1,244,280	\$ 1,244,280
Sales Tax -	\$ 900,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Totals -	\$ 3,045,280	\$ 3,013,300	\$ 3,082,227	\$ 3,156,322	\$ 3,209,425	\$ 3,265,182
<u>Expenses</u>						
Phase One Debt (Bank) -	\$ 607,533	\$ 597,650	\$ 587,766	\$ 577,883	\$ -	\$ -
Phase Five Debt (USDA) -	\$ -	\$ -	\$ 914,254	\$ 914,254	\$ 914,254	\$ 914,254
Interim Construction Loan Interest -	\$ -	\$ 181,602	\$ -	\$ -	\$ -	\$ -
Administrative/Legal Fees -	\$ 479,730	\$ 491,320	\$ -	\$ -	\$ -	\$ -
Annual Operating -	\$ 260,000	\$ 273,000	\$ 286,650	\$ 300,983	\$ 316,032	\$ 331,833
Totals -	\$ 1,347,263	\$ 1,543,572	\$ 1,788,670	\$ 1,793,119	\$ 1,230,286	\$ 1,246,087
Surplus/(Deficit) -	\$ 1,698,017	\$ 1,469,728	\$ 1,293,557	\$ 1,363,203	\$ 1,979,139	\$ 2,019,095
Transfer to USDA Reserve Fund -		(3,657,016)	\$ (91,425)	\$ (91,425)	\$ (91,425)	\$ (91,425)
Beach Fund Balance	\$ 4,007,851	\$ 1,820,563	\$ 3,205,545	\$ 4,660,174	\$ 6,639,313	\$ 8,658,407

NORTH TOPSAIL BEACH CAPITAL IMPROVEMENT PROGRAM

Project Summary:

Project Summary:		Total Cost Estimate	FY14-15 Current Year	FY15-16 1st Year	FY17-18 2nd Year	FY18-19 3rd Year
Department	Project					
Admin	Computer System Upgrade	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -
Fire	South End Fire Station	\$ 400,000	\$ -	\$ -	\$ 100,000	\$ 100,000
Plan&Bldg Insp	Vehicle	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
Planning	FEMA Grant Generator	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Planning	Multi-Use Pedestrian Bike Path	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Police	Vehicles	\$ 81,831	\$ -	\$ -	\$ 37,196	\$ -
Public Safety	Equipment--New Radios	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ -
Public Works	PartF Grant Town Park (South) Dev	\$ 125,552	\$ -	\$ 125,552	\$ -	\$ -
Public Works	Parking (North End) Acq & Dev	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ -
Public Works	Parking -- County Capital Infrastructure Grant	\$ 275,000	\$ 425,000	\$ -	\$ -	\$ -
Public Works	Beach Access Renovations	\$ 600,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Administration	Beach Nourishment/Shoreline Protection	\$ 16,815,000	\$ 14,836,000	\$ 1,979,000	\$ -	\$ -
Total Expenditures		\$ 18,792,748	\$ 15,886,000	\$ 2,394,552	\$ 312,196	\$ 200,000

Funding Summary:

General Fund	\$ 584,577	\$ 274,170	\$ 153,576	\$ 112,196	\$ -
Special Obligation Bonds/USDA Loan	\$ 16,815,000	\$ 14,836,000	\$ 1,979,000	\$ -	\$ -
Accommodation Tax	\$ 62,776	\$ -	\$ 62,776	\$ -	\$ -
County Aid	\$ 1,000,830	\$ 500,830	\$ 100,000	\$ 100,000	\$ 100,000
State Aid	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -
Federal Aid	\$ 450,000	\$ -	\$ 50,000	\$ 100,000	\$ 100,000
Sale of Town Property	\$ 49,200	\$ -	\$ 49,200	\$ -	\$ -
Total Funding	\$ 18,792,748	\$ 15,886,000	\$ 2,394,552	\$ 312,196	\$ 200,000

**Town of North Topsail Beach
FY 2015-2016
General Fee Schedule**

Current Fees (effective 7/1/15)

Property Tax	39.32 cents per \$100 valuation total tax (23.61 General Fund and 15.71 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	N/A

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	\$50 each

Solid Waste Fees	
Solid Waste Fees Vacant	\$25 per year
Solid Waste Fees Dwelling	\$195 per cart per year
Cart Fee - Recycling (additional or replacement)	\$80 per cart
Late Fee - no additional cart until back fees remitted	\$25.00 per month
Returned Checks	\$25.00 per check
Replacement Re-Entry Pass	\$10 per pass
Notice of Special Meetings	\$10 per year

**Town of North Topsail Beach
FY 2015-2016**

Police - Fire- Public Works Fee Schedule

Current Fees (as of 7/1/15)

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	warning; \$100; \$250; \$500
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 2015-2016**

Planning - Zoning Fee Schedule

Development	Current Fees
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 CUP fee)	\$750.00
Commercial Site Plan Review (includes CUP 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
Conditional Use Permit/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
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 2015-2016
Inspections - Permits Fee Schedule**

Current Fees (as of 7/1/15)

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	
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 2015-2016
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

	Current Fees
Technology Fee	5%(percent) of total cost of permit with a minimum of \$5

**Town of North Topsail Beach
FY 2015-2016
Inspections - Permits Fee Schedule**

Current Fees	
Demolition of Building (Commercial and Residential)	\$60 + trade
Temporary Construction Trailer	\$60.00
Storage Building*	\$60.00
* All storage buildings require permit and design for foundations	
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.