

Town of North Topsail Beach

Fred J. Burns, Mayor
Richard Macartney, Mayor Pro Tem
Aldermen:
Don Harte
Joann M. McDermon
Richard Peters
Walter Yurek



Stuart Turille
Town Manager

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

Nature's Tranquil Beauty

May 19, 2017

To: The Honorable Mayor Burns and Town Board of Aldermen
From: Stuart Turille, Town Manager
Subject: **Budget Message for Fiscal Year 2017-18**

Please find herein the proposed and recommended budget for Fiscal Year 2017-2018. This budget is the culmination of efforts by the Mayor, Board, and Staff, and Department Head meetings dating from February 2017. Information contained in this document is the most accurate and complete 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 FY2017-18.

Revenue

FY 2017-2018 should continue the upward trend in the national and local economy, as evidenced by continued strong Sales Tax collections (projected to increase 2.5%) and Accommodations Tax. The FY17-18 tax roll improved from last year to \$823 million as the Town continues its nature-based attractiveness to new residents.

Therefore, there is no need for an ad valorem increase and the tax rate will remain at 39.32 cents per \$100 valuation for the general fund and .1571 cents for the Shoreline Protection fund. The changes in revenues involve fees for

1. an increase in the fee for solid waste/recycling of \$.65 per month, to cover contractual inflation costs, tipping fees and a new recycling cost-recovery fee.
2. a new permissible driving permit fee for the north end beach access #3 (\$20 day; \$100 annual).

All other rates and fees remain the same.

Ad Valorem Tax—General Fund

The General Fund ad valorem levy, at the current tax rate, is expected to garner \$1,969,141 in general fund revenues from the 23.61 cents per \$100 valuation of the tax rate dedicated to the general fund. The tax is unchanged from last year.

Ad Valorem—Shoreline Protection Fund

The Shoreline Protection Capital 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

\$1,290,000 with the dedicated tax rate of 15.71 cents per \$100, for coastal protection. The rate remains unchanged this year.

The dedicated Shoreline 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 beach and shore. The shore (beach and berm) 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 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

A new permissible driving permit fee for the north end beach access #3 (\$20 day; \$100 annual) will be implemented to off-set the increased need for resources at the north end Beach Access#3 and to mitigate the impacts of increased population traffic to the area.

This year is the fourth year in which the Town receives the benefit of the change in the Sales Tax distribution by the County in 2013. It remains critical that the Sales Tax calculation method remain ad valorem based, since small coastal Towns have little year-round population for a per capita method. Sales taxes are budgeted in the General Fund and Shoreline Protection Capital Account and used to finance beach nourishment capital projects. These 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% annually as more visitors find our shoreline attractive for vacation and special events. This attraction was increased by the June 2015 Phase 5 beach nourishment/shoreline protection project, which improved 3.85 miles of beach at the southern end of Town. As an essential and important part of the Shoreline fund revenues, we will increase efforts to ensure maximum collection of this Tax including possible penalties or assessments for those under-reporting or evading the tax. This year we are hiring an outside Accommodations Tax collector to locate under-reported and unreported rental tax.

The Phase 5 Beach area was damaged by Hurricane Matthew, but the Town applied for FEMA grant to repair it. At this time have included the grant amount of \$7,000,000 in the Shoreline fund and additional funds for a possible smaller project totaling \$2,000,000.

Also, this year we continue our commitment to a hardened structure at the Town's north end, as the best long-term solution to the inlet hazard area accelerated erosion. We have an Onslow County Tourism grant of \$250,000, 50% of the estimated cost to obtain a design and permit for the structure. We received a State grant of \$2,000,000 for the structure.

Expenditures:

The General Fund increases 9.46% over last year's budget and includes the following highlights:

All department costs decreased except for public safety needs for police and fire.

1. This year the focus is on improving staffing and equipment for public safety, with the addition of two new patrol officers and vehicles. This is to manage the increase in surrounding population resulting in more year-round calls for service, which has increased 150% in February since 2008. There have been no new staff since hired in the Police Department at that time period.

2. Replace to two aging Fire/EMS vehicles critical to maintain dependable, reliable and fast response time.
3. COLA: a 1% 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, and only increased 1% in 3 of the last four years. Therefore, since 2009 (8 years) base wages have increased only 3% through COLA adjustments.
4. Through negotiations and a switch in service providers, staff reduced insurance rates from \$486 per month to \$440 without a loss of benefit. The Town continues its HRA of \$1,800 toward staff deductible. The dental benefit increased \$500 at minimal cost.
5. Seasonal funds are also included for Beach/parking Code Enforcer and Beach interns (beach ambassadors) to increase Town presence on the beach as we see additional folks coming to enjoy the natural beauty of our beaches.

New General Fund Capital Fund—this year we are beginning a long-term capital fund for large general fund projects and dedicating a portion of the expected one-time surplus real property sales (\$300,000). The two principle projects include a new South End Fire Station and extension of the Multi-use path. As we pursue grant funding in the years ahead the need for local match or dedicated revenues must be assessed continually to fund the projects

The Beach Fund:

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 maintained asset.

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. Staff will increase efforts, including use of penalties, to ensure that this tax is collected and this year funds are included to hire an independent occupancy tax collector to investigate under-reporting and non-reporting renters.

The Beach Shoreline Protection Capital fund: (a separate Account for large capital projects): the Town's intention is to continue restoring all Phases of the Shoreline Protection Plan. Due to financial constraints sand deposition is for *phased* locations. (Completion of all remaining phases is estimated at \$44,000,000; we are working to build a coalition of County, State and Federal partners to finance remaining projects including a hardened structure at the north end of Town).

There are two projects of note in the upcoming year:

1. A FEMA funded repair of the 3.5 mile Phase 5 beach area and possibly a smaller add-on project.
2. We continue to pursue a hardened structure at the north end of Town to mitigate accelerated erosion in the inlet hazard area. We received \$250,000 from Onslow County for the preliminary design and permit.

On a positive note, \$2,000,000 in State funds are now in place for the hardened structure and our request for an additional \$500,000 to the State for beach restoration support, included in the Governor's Recommended budget to the 2017 NC General Assembly is in the Senate—approved

budget. Combined with the previous award, the Town would have \$1,500,000 in State funds for Beach nourishment should we receive final approval.

This is an exciting time to be here: the Town now has more access to County, State and Federal grants for its Shoreline Protection efforts, this year totaling \$8,600,000.

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 2017-2018</p>
--

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this Town:

Appropriations

GOVERNING BODY	\$ 140,753
ADMINISTRATION	438,516
POLICE DEPARTMENT	1,232,247
PLANNING & ZONING	114,818
BUILDING INSPECTIONS	144,001
PUBLIC WORKS	278,423
STREETS	129,360
PUBLIC BUILDINGS & GROUNDS	146,900
SANITATION COLLECTIONS	451,346
RECREATION	120,500
ELECTIONS, SALES TAX PAYOUT & COMMITTEES	4,413
PLANNING BOARD	500
CONTINGENCY	4,925
INSURANCE	152,000
FIRE DEPARTMENT	<u>849,983</u>
	\$4,208,685

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2017, and ending June 30, 2018:

Revenues

STATE	\$1,259,343
TOWN	247,855
PROPERTY TAX	2,007,141
REFUSE	451,346
INTEREST	25,000
OTHER SOURCE	<u>218,000</u>
	\$4,208,685

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, 2017, 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 \$824,058,000 and an estimated rate of collection of 98.64 percent.

SECTION 4: The Town Manager and Finance Officer are hereby authorized to transfer appropriations as contained herein under the following conditions:

- (A) Town Manager or Finance Officer 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 or Finance Officer 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, the item must be budgeted and contain Finance Officer authorization(s).

SECTION 5: The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2017, and ending June 30, 2018. 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 7th DAY OF JUNE, 2016.

Fred Burns, Mayor

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

Town of North Topsail Beach

Fred J. Burns, Mayor
Richard Macartney, Mayor Pro Tem
Aldermen:
Don Harte
Joann M. McDermon
Richard Peters
Walter Yurek



Stuart Turille
Town Manager

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

Nature's Tranquil Beauty

TOWN OF NORTH TOPSAIL BEACH PROPOSED 2017-2018 BUDGET PUBLIC HEARING NOTICE

**Wednesday
June 7, 2017
6:30 P.M.**

The Town of North Topsail Beach budget for 2017-2018 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 7, 2017 in the Meeting Room of the Town Hall.

Carin Z. Faulkner
Assistant Town Manager/Town Clerk

Posted 5/23/17
To Be Advertised JDN: 5/26/17



North Topsail Beach FY17-18 Recommended Budget

Budget Worksheet

NORTH TOPSAIL BEACH--GENERAL FUND

Ending Date: 03/31/2017

REVENUES

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Actual Prior Year	Original Request	Recommended
10-301-00 TAXES CURRENT YEAR	\$2,000,000	\$1,884,399	\$1,882,556	\$1,969,141	\$1,969,141
10-301-01 PRIOR YEAR TAXES	\$25,000	\$22,209	\$38,564	\$38,000	\$38,000
10-317-00 PENALTIES & INTEREST	\$20,000	\$9,634	\$11,082	\$15,000	\$15,000
10-325-00 PRIVILEGE LICENSES	\$50	\$118	\$172	\$150	\$150
10-329-00 INTEREST ON INVESTMENTS	\$4,000	\$8,468	\$9,241	\$25,000	\$25,000
10-335-00 MISCELLANEOUS	\$25,000	\$8,574	\$32,431	\$15,000	\$15,000
10-335-01 MEETING ROOM	\$1,500	\$600	\$1,350	\$1,500	\$1,500
10-335-02 Shotgun Reimbursement	\$0	\$200	\$0	\$200	\$200
10-336-06 DONATIONS-BEAUTIFICATION	\$1,500	\$788	\$978	\$1,500	\$1,500
10-337-00 UTILITIES FRANCHISE& CABLE TAX	\$320,000	\$231,148	\$324,206	\$331,000	\$331,000
10-341-00 BEER & WINE TAX	\$4,000	\$0	\$3,378	\$4,000	\$4,000
10-343-00 POWELL BILL ALLOCATIONS	\$27,000	\$26,649	\$27,022	\$27,000	\$27,000
10-345-00 LOCAL OPTION SALES TAX	\$800,000	\$567,555	\$680,632	\$869,200	\$869,200
10-347-02 SOLID WASTE DISP TAX	\$500	\$393	\$488	\$500	\$500
10-350-00 RECREATION FEES - PARK	\$500	\$700	\$1,200	\$59,000	\$59,000
10-351-01 OFFICER FEES & VIOLATIONS	\$20,000	\$12,739	\$19,712	\$10,000	\$10,000
10-352-02 PARKING -CODE ENFORCEMENT FINES	\$0	\$0	\$0	\$17,000	\$17,000
10-352-01 FIRE FINES & VIOLATIONS	\$1,000	\$600	\$575	\$1,000	\$1,000
10-355-00 BUILDING PERMITS	\$45,000	\$33,523	\$39,911	\$45,000	\$45,000
10-355-01 MECHANICAL PERMITS	\$20,000	\$7,372	\$13,800	\$15,000	\$15,000

10-355-02 ELECTRICAL PERMITS	\$10,000	\$5,660	\$7,440	\$8,000	\$8,000
10-355-03 PLUMBING PERMITS	\$2,000	\$960	\$900	\$2,000	\$2,000
10-355-04 INSULATION PERMITS	\$500	\$0	\$240	\$500	\$500
10-355-05 HOMEOWNERS RECOVERY FEE	\$100	\$142	\$40	\$200	\$200
10-355-06 TECHNOLOGY FEE	\$5,000	\$2,896	\$3,900	\$5,000	\$5,000
10-355-07 REINSPECTION FEE/FINES	\$3,000	\$595	\$1,545	\$2,000	\$2,000
10-355-08 OCCUPANCY TAX ADM	\$0	\$10	\$0	\$0	\$0
10-357-08 ZONING PERMITS	\$10,000	\$7,325	\$7,915	\$10,000	\$10,000
10-359-00 REFUSE COLLECTION FEES	\$400,000	\$309,939	\$381,351	\$451,346	\$451,346
10-359-50 VACANT LOT SWF	\$13,000	\$12,211	\$12,625	\$13,000	\$13,000
10-359-51 ADD'L CART SWF	\$1,000	\$160	\$720	\$1,000	\$1,000
10-359-52 ADD'L CART RECYCLING	\$500	\$320	\$1,280	\$500	\$500
10-367-01 SALES TAX REFUNDS	\$20,000	\$0	\$21,652	\$21,948	\$21,948
10-367-02 REIMB. PW FROM BF	\$0	\$0	\$0	\$0	\$0
10-368-00 OTHER STATE REVENUES	\$0	\$0	\$12,725	\$0	\$0
10-368-01 GRASS MOWING REIMB	\$5,500	\$487	\$12,479	\$6,000	\$6,000
10-383-00 SALE OF FIXED ASSETS	\$25,000	\$33,355	\$5,632	\$25,000	\$25,000
10-383-01 HURRICANE REIMBURSEMENT	\$0	\$77,352	\$31,998	\$0	\$0
10-383-02 SPECIAL ASSESSMENT	\$0	\$0	\$0	\$0	\$0
10-383-03 SPEC ASSESSMENT-EXT	\$0	\$0	\$0	\$0	\$0
10-383-04 PART F Grant (Playground)	\$0	\$0	\$0	\$0	\$0
10-330-00 PUBLIC SAFETY VEHICLES-LOAN	\$0	\$0	\$0	\$218,000	\$218,000
10-399-00 APPROP. FUND BALANCE	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,810,750	\$3,267,080	\$3,637,413	\$ 4,208,685	\$4,208,685

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

410- Governing Board

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-410-02 SALARIES	\$10,500	\$7,675	\$10,500	\$10,500	\$10,500
10-410-04 PROFESSIONAL SERVICES	\$50,000	\$40,769	\$29,712	\$50,000	\$50,000
10-410-05 FICA TAX EXPENSE	\$803	\$587	\$803	\$803	\$803
10-410-14 TRAVEL-TRAINING	\$0	\$0	\$4,064	\$0	\$0
10-410-31 Gas, Oil, & Tires	\$100	\$0	\$72	\$100	\$100
10-410-33 DEPARTMENTAL SUPPLIES	\$750	\$107	\$831	\$750	\$750
10-410-42 CHARTER CODES SERVICE	\$5,000	\$0	\$7,879	\$5,000	\$5,000
10-410-43 AUDITOR	\$12,500	\$8,250	\$12,500	\$19,000	\$19,000
10-410-45 TAX COLLECTION FEES	\$25,000	\$23,458	\$33,296	\$30,000	\$30,000
10-410-50 DONATIONS OTHER AGENCIES	\$19,000	\$13,350	\$20,850	\$16,000	\$16,000
10-410-53 DUES & SUBSCRIPTIONS	\$2,000	\$1,738	\$0	\$2,000	\$2,000
10-410-57 MISCELLANEOUS	\$576	-\$305	\$2,261	\$600	\$600
10-410-58 TAX REFUNDS	\$2,500	\$49	\$1,659	\$2,500	\$2,500
10-410-95 BOARD EXPENSE ACCOUNT	\$3,600	\$2,700	\$3,600	\$3,500	\$3,500
****GOVERNING BODY Totals	\$132,329	\$98,378	\$128,027	\$ 140,753	\$ 140,753

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	420-Admin Recommended
10-420-02 SALARIES	\$256,450	\$173,718	\$258,017	\$255,108	\$255,108
10-420-03 SALARY ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0
10-420-05 FICA	\$20,383	\$13,196	\$19,627	\$19,516	\$19,516
10-420-06 GROUP INSURANCE	\$26,352	\$17,458	\$22,021	\$23,856	\$23,856
10-420-07 RETIREMENT	\$19,318	\$12,783	\$17,563	\$19,133	\$19,133
10-420-08 401 (K)	\$7,950	\$5,176	\$8,921	\$7,653	\$7,653
10-420-09 TOWN INS DEDUCTABLE	\$30,000	\$144	\$30,636	\$31,000	\$31,000
10-420-10 EMPLOYEE TRAINING	\$6,500	\$2,972	\$5,503	\$6,500	\$6,500
10-420-11 POSTAGE	\$3,000	\$1,128	\$2,387	\$3,000	\$3,000
10-420-12 MANAGER EXPENSE ACCT	\$1,000	\$252	\$0	\$1,000	\$1,000
10-420-15 BANK CHARGES	\$2,000	\$3,676	\$2,695	\$3,000	\$3,000
10-420-16 M & R EQUIPMENT	\$3,000	\$413	\$250	\$2,000	\$2,000
10-420-17 M & R VEHICLE	\$3,674	\$670	\$652	\$1,500	\$1,500
10-420-18 CONSUMABLES	\$3,000	\$1,183	\$3,879	\$2,000	\$2,000
10-420-26 ADVERTISING	\$7,500	\$1,200	\$3,598	\$4,000	\$4,000
10-420-31 GAS, OIL & TIRES	\$750	\$640	\$317	\$1,000	\$1,000
10-420-32 OFFICE SUPPLIES	\$7,302	\$692	\$1,031	\$1,500	\$1,500
10-420-33 DEPART SUPPLIES\MATERIALS	\$6,000	\$4,365	\$6,721	\$6,500	\$6,500
10-420-45 CONTRACTED SERVICES	\$35,000	\$58,470	\$29,252	\$35,000	\$35,000
10-420-53 DUES & SUBSCRIPTIONS	\$5,000	\$3,397	\$4,563	\$5,000	\$5,000
10-420-57 MISCELLANEOUS	\$0	-\$58	\$2,521	\$250	\$250
10-420-74 CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
10-420-76 LEASE PURCHASE AGREEMENTS	\$10,000	\$0	\$3,122	\$10,000	\$10,000
10-420-93 EMPLOY SECURITY COMM	\$0	\$0	\$0	\$0	\$0
****ADMINISTRATION Totals	\$ 454,179.00	\$ 301,472.32	\$ 423,274.76	\$ 438,516	\$ 438,516

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

430-Elections

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-430-57 ELECTION EXPENSES	\$0	\$0	\$2,243	\$4,413	\$4,413
****ELECTIONS Totals	\$0	\$0	\$2,243	\$ 4,413.00	\$4,413

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

490-Planning

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-490-02 SALARIES	\$66,561	\$49,078	\$65,548	\$68,231	\$68,231
10-490-03 PART TIME SALARIES	\$12,310	\$9,736	\$12,733	\$24,153	\$16,153
10-490-05 FICA	\$6,034	\$4,499	\$5,978	\$7,067	\$6,455
10-490-06 GROUP INSURANCE	\$6,588	\$4,874	\$5,670	\$5,964	\$5,964
10-490-07 RETIREMENT	\$4,826	\$3,611	\$4,444	\$5,117	\$5,117
10-490-08 401(K)	\$2,010	\$1,471	\$1,904	\$2,047	\$2,047
10-490-10 EMPLOYEE TRAINING	\$3,000	\$1,795	\$465	\$3,000	\$3,000
10-490-17 M & R VEHICLES	\$3,900	\$116	\$689	\$2,000	\$2,000
10-490-31 GAS, OIL, & TIRES	\$1,500	\$473	\$588	\$1,000	\$1,000
10-490-33 DEPARTMENTAL SUPPLIES	\$2,000	\$496	\$256	\$2,000	\$2,000
10-490-53 DUES & SUBSCRIPTIONS	\$1,000	\$871	\$1,089	\$1,200	\$1,200
10-490-57 MISCELLANEOUS	\$250	\$15	\$156	\$250	\$250
10-490-58 CRS-ACTIVITY-FLOOD	\$1,400	\$0	\$1,248	\$1,400	\$1,400
10-490-74 CAPITAL OUTLAY	\$14,431	\$14,431	\$0	\$0	\$0
10-490-76 TAXES AND TITLES	\$0	\$0	\$233	\$0	\$0
****PLANNING/ZONING/CAMA Totals	\$125,810	\$91,466	\$101,003	\$123,430	\$114,818

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

491-Inspections

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Requested	Approved
10-491-02 SALARIES	\$103,295	\$74,520	\$100,181	\$105,902	\$105,902
10-491-05 FICA	\$7,902	\$5,701	\$7,409	\$8,102	\$8,101
10-491-06 GROUP INSURANCE	\$13,176	\$9,727	\$10,213	\$11,928	\$11,928
10-491-07 RETIREMENT	\$7,489	\$5,470	\$6,788	\$7,943	\$7,943
10-491-08 401K	\$3,000	\$2,206	\$2,578	\$3,177	\$3,177
10-491-09 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
10-491-10 EMPLOYEE TRAINING	\$2,100	\$1,028	\$2,980	\$2,100	\$2,100
10-491-16 M & R EQUIPMENT	\$0	\$0	\$0	\$0	\$0
10-491-17 M & R VEHICLES	\$500	\$30	\$52	\$500	\$500
10-491-31 GAS, OIL, & TIRES	\$1,500	\$711	\$1,480	\$1,500	\$1,500
10-491-33 DEPARTMENTAL SUPPLIES	\$650	\$291	\$361	\$1,350	\$1,350
10-491-53 DUES & SUBSCRIPTIONS	\$1,000	\$355	\$470	\$1,000	\$1,000
10-491-53 MISCELLANEOUS	\$1,200	\$0	\$0	\$500	\$500
10-491-76 LEASE PAYMENTS	\$0	\$0	\$0	\$0	\$0
****INSPECTIONS Totals	\$141,812	\$100,040	\$132,512	\$ 144,001	\$ 144,001

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

500-Buildings

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-500-11 PHONES	\$17,000	\$14,567	\$19,427	\$20,000	\$20,000
10-500-13 UTILITIES	\$53,000	\$52,721	\$68,988	\$53,000	\$53,000
10-500-15 M & R BUILDINGS/GROUNDS	\$56,000	\$52,387	\$21,211	\$35,000	\$35,000
10-500-17 LANDSCAPE M & R	\$17,000	\$3,456	\$10,718	\$12,000	\$12,000
10-500-33 SUPPLIES FOR BUILDINGS	\$7,500	\$5,143	\$8,989	\$7,500	\$7,500
10-500-43 TOWN HALL CLEANING	\$10,400	\$8,200	\$10,200	\$10,400	\$10,400
10-500-45 PEST CONTROL	\$2,500	\$735	\$1,354	\$2,500	\$2,500
10-500-46 SECURITY MONITORING	\$400	\$0	\$608	\$400	\$400
10-500-54 FLOOD INSURANCE	\$0	\$0	\$1,946	\$0	\$0
10-500-57 TOWN SIGN	\$250	\$0	\$0	\$500	\$500
10-500-58 CALL BACK/WEB EOC	\$5,600	\$0	\$0	\$5,600	\$5,600
10-500-74 CAPITAL OUTLAY	\$0	\$0	\$26,603	\$0	\$0
****PUBLIC BLDGS Totals	\$169,650	\$137,210	\$170,043	\$ 146,900.00	\$146,900

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

501-Insurance

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-501-09 WORKERS COMPENSATION	\$35,000	\$34,963	\$35,001	\$35,000	\$35,000
10-501-13 INSURANCE AND BONDS	\$100,000	\$93,442	\$91,000	\$97,000	\$97,000
10-501-17 VFIS INSURANCE	\$20,000	\$19,091	\$18,585	\$20,000	\$20,000
10-501-54 FLOOD INSURANCE	\$0	\$2,279	\$0	\$0	\$0
****Department 501 Totals	\$155,000	\$149,775	\$144,587	\$ 152,000.00	\$152,000.00

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

510-Police

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-510-02 SALARIES	\$563,750	\$410,525	\$550,771	\$579,458	\$579,458
Additional Police Officers				\$70,743	\$70,743
10-510-02-1 POLICE SEPERATION ALLOWANCE	\$18,000	\$109	\$17,009	\$22,780	\$22,780
10-510-03 PART-TIME SALARIES	\$18,000	\$109	\$17,009	\$4,237	\$4,237
10-510-03-1 INTERN BEACH PROGRAM	\$0	\$0	\$0	\$9,291	\$9,291
10-510-04 PROFESSIONAL SERVICES	\$1,500	\$1,160	\$0	\$11,500	\$11,500
10-510-05 FICA	\$44,504	\$31,327	\$43,126	\$52,518	\$52,518
10-510-06 GROUP INSURANCE	\$79,056	\$54,946	\$66,218	\$77,532	\$77,532
10-510-07 RETIREMENT	\$45,100	\$31,819	\$39,947	\$56,974	\$56,974
10-510-08 401(K)	\$29,000	\$17,989	\$26,510	\$33,746	\$33,746
10-510-10 EMPLOYEE TRAINING	\$7,000	\$4,227	\$1,743	\$7,000	\$7,000
10-510-12 TUITION ASSISTANCE	\$1,000	\$0	\$500	\$1,000	\$1,000
10-510-16 MAINT. & REPAIRS-EQUIP.	\$4,600	\$2,250	\$6,460	\$4,600	\$4,600
10-510-17 MAINT. & REPAIRS-VEHICLES	\$11,000	\$10,001	\$11,927	\$11,000	\$11,000
10-510-31 GAS,OIL, & TIRES	\$55,000	\$36,936	\$38,774	\$55,000	\$55,000
10-510-32 OFFICE SUPPLIES	\$3,000	\$1,742	\$2,661	\$3,000	\$3,000
10-510-33 DEPARTMENTAL SUPPLIES	\$7,500	\$6,586	\$58,659	\$13,120	\$13,120
10-510-36 UNIFORMS	\$7,500	\$4,083	\$6,005	\$7,500	\$7,500
10-510-37 BALLISTIC VEST REPLACE	\$2,400	\$1,064	\$2,635	\$2,400	\$2,400
10-510-53 DUES & SUBSCRIPTIONS	\$7,302	\$2,094	\$5,768	\$7,302	\$7,302
10-510-73 CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0
10-510-74 CAPITAL OUTLAY	\$34,298	\$32,866	\$17,651	\$147,139	\$147,139
10-510-75 LEASE PURCHASE AGREEMENTS	\$0	\$0	\$0	\$51,519	\$51,519
10-510-76 TAXES AND TITLES	\$725	\$697	\$0	\$2,888	\$2,888
10-510-80 STORM DAMAGE	\$0	\$1,053	\$0	\$0	\$0
****POLICE Totals	\$922,235	\$651,580	\$913,373	\$ 1,232,247	\$ 1,232,247

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

545-Public Wks

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-545-02 SALARIES	\$143,476	\$108,070	\$121,634	\$149,069	\$149,069
10-545-03 PART TIME SALARIES	\$14,350	\$8,744	\$10,978	\$15,397	\$15,397
10-545-05 FICA	\$12,074	\$8,877	\$10,022	\$12,582	\$12,582
10-545-06 GROUP INSURANCE	\$16,470	\$15,104	\$12,551	\$20,874	\$20,874
10-545-07 RETIREMENT	\$10,402	\$7,920	\$7,976	\$11,180	\$11,180
10-545-08 401 (K)	\$4,311	\$2,525	\$4,260	\$4,472	\$4,472
10-545-14 EMPLOYEE TRAINING	\$100	\$0	\$0	\$100	\$100
10-545-16 MAINT/REPAIR EQUIPT	\$15,000	\$13,623	\$4,897	\$15,000	\$15,000
10-545-17 MAINT REPAIR - VEHICLES	\$10,000	\$8,554	\$7,182	\$10,000	\$10,000
10-545-31 GAS, OIL, & TIRES	\$17,000	\$7,312	\$7,551	\$14,000	\$14,000
10-545-32 OFFICE SUPPLIES	\$0	\$0	\$0	\$150	\$150
10-545-33 DEPARTMENTAL SUPPLIES	\$9,150	\$9,027	\$34,911	\$10,000	\$10,000
10-545-34 CHEMICAL-MOSQ CONTROL	\$10,600	\$7,395	\$8,893	\$10,600	\$10,600
10-545-36 UNIFORMS	\$4,800	\$4,310	\$5,841	\$4,800	\$4,800
10-545-53 DUES & SUBSCRIPTIONS	\$100	\$40	\$200	\$100	\$100
10-545-57 MISCELLANEOUS	\$100	\$0	\$0	\$100	\$100
10-545-74 CAPITAL OUTLAY	\$8,000	\$9,117	\$28,608	\$0	\$0
10-545-76 TAXES AND TITLES	\$560	\$0	\$0	\$0	\$0
10-545-80 STORM DAMAGE	\$0	\$0	\$0	\$0	\$0
****PUBLIC WORKS Totals	\$276,493	\$210,620	\$265,504	\$278,423	\$ 278,423

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

560-Streets

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Department Request	Recommended
10-560-13 UTILITES-STREET LIGHTS	\$0	\$0	\$0	\$24,600	\$24,600
10-560-15 M&R PUBLIC PARKING	\$40,000	\$8,599	\$17,662	\$26,500	\$26,500
10-560-33 DEPARTMENTAL SUPPLIES	\$12,000	\$6,589	\$20,133	\$15,000	\$15,000
10-560-43 RIVER ROAD WALK	\$10,000	\$0	\$0	\$0	\$0
10-560-73 STREET REPAIR CONST IMPRO	\$82,000	\$69,200	\$98,050	\$25,500	\$25,500
10-560-74 CAPITAL OUTLAY	\$29,240	\$16,838	\$0	\$36,500	\$36,500
10-560-80 STORM DAMAGE	\$0	\$1,252	\$0	\$1,260	\$1,260
****STREETS Totals	\$173,240	\$102,478	\$135,845	\$ 129,360.00	\$ 129,360.00

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

580 - Sanitation

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-580-45 SANITATION CONTRACTS	\$365,000	\$231,960	\$351,072	\$378,865	\$378,865
10-580-46 TIPPING FEES	\$55,000	\$36,596	\$56,856	\$59,000	\$59,000
10-580-47 RECYCLING	\$7,500	\$5,654	\$6,500	\$12,731	\$12,731
10-580-58 SOLID WASTE FEE REFUNDS	\$750	\$314	\$573	\$750	\$750
10-580-80 STORM DAMAGE	\$0	\$51,105	\$0	\$0	\$0
****SANITATION Totals	\$428,250	\$325,630	\$415,001	\$ 451,346	\$ 451,346.00

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

620-Parks/Rec

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-620-12 SNOWFLAKES	\$7,500	\$248	\$583	\$4,500	\$4,500
10-620-13 PARK UTILITIES	\$0	\$0	\$60	\$0	\$0
10-620-14 PARK WELL	\$500	\$0	\$0	\$500	\$500
10-620-15 PARK MAINTENANCE	\$35,000	\$56,702	\$7,580	\$39,500	\$39,500
10-620-17 BIKE PATH M & R	\$4,000	\$0	\$2,014	\$2,500	\$2,500
10-620-27 SPECIAL EVENTS	\$4,000	\$0	\$0	\$4,000	\$4,000
10-620-33 PARK SUPPLIES	\$3,000	\$903	\$309	\$3,500	\$3,500
10-620-73 BIKE & PED PATH	\$15,000	\$0	\$23,500	\$0	\$0
10-620-74 CAPITAL OUTLAY	\$0	\$0	\$5,226	\$66,000	\$66,000
10-620-80 STORM DAMAGE	\$0	\$0	\$0	\$0	\$0
****RECREATION Totals	\$69,000	\$57,853	\$39,272	\$120,500	\$ 120,500.00

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

690-FIRE

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-690-02 SALARIES	\$447,922	\$332,610	\$446,288	\$458,293	\$458,293
10-690-03 VOL INCENTIVE PAY	\$14,000	\$6,300	\$11,250	\$20,000	\$20,000
10-690-04 VOLUNTEER APPRECIATION	\$0	\$0	\$0	\$0	\$0
10-690-05 FICA	\$35,796	\$25,891	\$34,877	\$36,589	\$36,589
10-690-06 GROUP INSURANCE	\$69,174	\$49,655	\$55,279	\$62,622	\$62,622
10-690-07 RETIREMENT	\$32,474	\$24,335	\$29,984	\$34,372	\$34,372
10-690-08 401 (K)	\$13,358	\$10,342	\$14,239	\$13,749	\$13,749
10-690-10 EMPLOYEE TRAINING	\$3,000	\$2,752	\$182	\$3,000	\$3,000
10-690-16 M & R EQUIPMENT	\$9,000	\$8,783	\$12,015	\$9,000	\$9,000
10-690-17 M & R VEHICLES	\$9,000	\$6,074	\$10,664	\$9,000	\$9,000
10-690-31 GAS, OIL, & TIRES	\$12,000	\$7,961	\$6,610	\$11,000	\$11,000
10-690-32 OFFICE SUPPLIES	\$500	\$0	\$0	\$500	\$500
10-690-33 DEPARTMENTAL SUPPLIES	\$29,000	\$24,886	\$22,670	\$22,000	\$22,000
10-690-34 FIRE FIGHTER PHYSICALS	\$0	\$0	\$1,993	\$3,850	\$3,850
10-690-36 UNIFORMS	\$6,000	\$4,490	\$5,890	\$6,000	\$6,000
10-690-53 DUES & SUBSCRIPTIONS	\$7,000	\$5,017	\$6,076	\$4,000	\$4,000
10-690-56 FEDERAL FIRE GRANT	\$0	\$0	\$0	\$0	\$0
10-690-57 MISCELLANEOUS	\$250	\$0	\$2,086	\$250	\$250
10-690-56 FEDERAL FIRE GRANT	\$0	\$0	\$0	\$0	\$0
10-690-73 COMMUNICATIONS EQUIP	\$5,000	\$1,889	\$53,999	\$4,000	\$4,000
10-690-74 CAPITAL OUTLAY	\$5,500	\$0	\$0	\$81,807	\$81,807
10-690-75 LEASE/LOAN PAYMENT	\$43,000	\$42,769	\$42,769	\$67,811	\$67,811
10-690-76 TAXES & TITLES	\$0	\$0	\$0	\$2,140	\$2,140
10-690-80 STORM DAMAGE	\$0	\$0	\$0	\$0	\$0
***FIRE DEPARTMENT Totals	\$741,974	\$553,755	\$756,872	\$ 849,983	\$ 849,983

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

695-Plan Board

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-695-91 PLANNING BOARD	\$0	\$0	\$0	\$500	\$500
10-695-93 BEAUTIFICATION COMM	\$0	\$0	\$0	\$0	\$0
****COMMITTES Totals	\$0	\$0	\$0	\$ 500.00	\$ 500.00

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

720-BEACH

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-720-80 STORM DAMAGE	\$0	\$1,117	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
****Department 720 Totals	\$0	\$1,117	\$0	\$ -	\$ -

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

999-Contingent

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
10-999-01 CONTINGENCY	\$20,778	\$0	\$0	\$7,313	\$4,925
****CONTINGENCY Totals	\$20,778	\$0	\$0	\$7,313	\$4,925

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

GL Account/Description	Current Yr Budget	Through 3/31/17 Actual	Audited Prior Year	Departmental Request	Recommended
**Total Expenditures for Fund: 10	\$ 3,810,750.00	\$ 2,781,375.11	\$ 3,627,556.01	\$ 4,219,685	\$ 4,208,685
**Revenues Over/(Under) Expenditures	\$ -	\$ 501,665.82		\$ (11,000)	\$ (0.00)

TOWN OF NORTH TOPSAIL BEACH
 General Fund Summary by Department

19-May-17

FY17-18 Budget Proposal

Revenues

	<u>Current FY16-17</u>	<u>Proposed FY17-18</u>	<u>\$ Change</u>	<u>% Change</u>
	\$3,810,750	\$4,208,685	\$397,935	9.46%
<u>Expenditures</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>\$ Change</u>	<u>% Change</u>
Governing Board	\$132,329	\$140,753	\$8,424	6%
Administration	\$454,179	\$438,516	(\$15,663)	-4%
Police	\$922,235	\$1,232,247	\$310,012	25%
Planning & Zoning	\$125,810	\$114,818	(\$10,992)	-10%
Building Inspections	\$141,812	\$144,001	\$2,189	2%
Public Works	\$276,493	\$278,423	\$1,930	1%
Streets	\$173,240	\$129,360	(\$43,880)	-34%
Public Buildings and Grounds	\$169,650	\$146,900	(\$22,750)	-15%
Sanitation	\$428,250	\$451,346	\$23,096	5%
Recreation	\$69,000	\$120,500	\$51,500	43%
Elections	\$0	\$4,413	\$4,413	100%
Insurance	\$155,000	\$152,000	(\$3,000)	-2%
Fire	\$741,974	\$849,983	\$108,009	13%
Planning Board	\$0	\$500	\$500	100%
Contingency	<u>\$20,778</u>	\$4,925	(\$15,853)	-322%
Total Expenses	\$ 3,810,750.00	\$4,208,685	\$397,935	9.46%

CAPITAL RESERVE FUND--GENERAL FUND

CAPITAL PROJECTS

FIRE STATION
MULTI USE PATH

PROJECT COST

\$3,300,000
\$7,400,000

RESERVE FUNDING

From Sale of Surplus Property FY16-17

	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
		<u>GOAL</u>	<u>GOAL</u>	<u>GOAL</u>	<u>GOAL</u>
	\$300,000	\$185,000	\$185,000	\$185,000	\$185,000
Total	\$300,000	\$485,000	\$670,000	\$855,000	\$1,040,000

REVENUE

NCDOT Multi Use Path (80% CONTRIBUTION GRANT)
COUNTY Multi Use Path (20% CONTRIBUTION GRANT)
TOWN Matching Funds
GRANTS/USDA LOAN

Total

	..	\$1,480,000	\$1,480,000	\$1,480,000	\$1,480,000
	..	\$185,000	\$185,000	\$185,000	\$185,000
	..	\$185,000	\$185,000	\$185,000	\$185,000
	..	\$151,547	\$151,547	\$151,547	\$151,547
Total		\$2,001,547	\$2,001,547	\$2,001,547	\$2,001,547

APPROPRIATION

MULTI USE PATH (PHASES) \$7,400,000
FIRE STATION--USDA LOAN \$3,300,000

Total

	..	\$1,850,000	\$1,850,000	\$1,850,000	\$1,850,000
		\$151,547	\$151,547	\$151,547	\$151,547
Total	..	\$2,001,547	\$2,001,547	\$2,001,547	\$2,001,547

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 03/31/2017

GL Account/Description	Current	Actual	Estimated	Requested
20-301-00 ACCOMODATIONS TAX	\$0	\$2,079	\$0	\$0
20-301-01 ACC TAX-COUTY-FOR BONDS	\$520,000	\$354,327	\$500,000	\$0
20-301-02 SALES TAX-ONSLow CO.	\$0	\$0	\$0	\$530,000
20-317-01 COUNTY BCH MAINT-COUNTY	\$75,000	\$0	\$60,000	\$150,000
20-329-00 INTEREST ON INVESTMENTS	\$1,000	\$42	\$200	\$1,000
20-335-00 MISCELLANEOUS	\$250	\$135	\$150	\$200
20-336-03 COST SHARE PLANT PURCHASE	\$3,000	\$9,500	\$10,000	\$10,000
20-348-09 NOXIOUS WEEDS--STATE Grant	\$0	\$0	\$0	\$1,700
20-399-00 APPROP FUND BALANCE	\$0	\$0	\$0	\$0
Total Revenues	\$601,450	\$367,163	\$570,350	\$692,900

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date: 04/14/2016

GL Account/Description	Current	Actual	Estimated	Requested
20-720-08 CONTRACTS, PLANS & SPECS	\$5,000	\$100	\$500	\$50,000
20-720-09 CHAMBER OF COMMERCE	\$5,300	\$5,000	\$5,000	\$5,000
20-720-10 BEACH LOBBYING CONTRACT	\$40,000	\$31,916	\$38,000	\$45,000
20-720-12 BEACH & ACCESS MAINT (CO)	\$75,000	\$0	\$60,000	\$150,000
20-720-14 BEACH RELATED TRAVEL	\$4,000	\$0	\$1,200	\$2,000
20-720-15 M & R DUNES/CROSSWALKS	\$50,000	\$6,718	\$12,000	\$8,000
20-720-30 NORTH END REVETMENT IMPROVEMENT	\$0	\$0	\$0	\$200,000
20-720-31 REVETMENT MAINTENANCE	\$200,000	\$6,381	\$6,380	\$0
20-720-36 EASEMENT ACQUISITION	\$3,000	\$1,442	\$1,442	\$1,000
20-720-45 CONTRACTED SERVICES	\$50,000	\$60,465	\$73,000	\$37,000
20-720-48 WEED MITIGATION	\$0	\$0	\$0	\$3,400
20-720-53 ASBPA/NCBIWA DUES & MEETINGS	\$3,000	\$500	\$1,000	\$1,500
20-720-55 SAND PUSH	\$136,156	\$128,121	\$128,121	\$120,000
20-720-56 TOWN PARK SOUTH	\$0	\$0	\$0	\$0
20-720-57 NEW RIVER INL PROJ MONITO	\$29,494	\$29,033	\$29,000	\$0
20-720-60 SEA OATS	\$0	\$0	\$14,000	\$20,000
20-720-80 STORM DAMAGE	\$0	\$0	\$0	\$50,000
20-720-99 CONTINGENCY	\$0	\$0	\$0	\$0
****Department 998 Totals	\$601,450	\$269,677	\$369,643	\$692,900
*****	*****	*****	*****	*****
**Total Expenditures for Fund: 20	\$601,450	\$269,677	\$369,643	\$692,900

**Revenues Over/(Under) Expenditures \$0 \$97,486 \$200,707 \$0 \$0
 4/14/2016 3:24:11 PM

FUND 30 SHORELINE PROTECTION FUND

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date:
03/31/2017

GL Account/Description	Current	Actual	Estimated	Requested	Recommended
30-301-00 ACCOMMODATION TAX	\$500,000	\$356,407	\$500,000	\$1,286,333	\$1,286,333
30-301-01 Onslow County--Hardened Structure	\$250,000	\$0	\$0	\$250,000	\$250,000
30-301-05 \$.15 AD VALOREM	\$1,290,000	\$1,267,674	\$1,280,000	\$1,290,000	\$1,290,000
30-329-00 Interest Income	\$1,000	\$2,091	\$3,500	\$10,000	\$10,000
30-345-00 LOCAL OPTION SALES TAX	\$900,000	\$534,936	\$713,248	\$240,800	\$240,800
30-348-05 County Tourism--NR Dredging	\$500,000	\$0	\$0	\$0	\$0
30-348-06 DWR Grant 15 ICW/New River	\$0	\$0	\$0	\$0	\$0
30-348-07 DWR Grant 16 Ocean Bar	\$5,541,820	\$83,252	\$83,252	\$0	\$0
30-348-07 FEMA REIMBURSEMENT GRANT	\$0	\$0	\$37,500	\$7,028,000	\$7,028,000
30-350-00 STATE FUNDING FOR BEACH	\$1,000,000	\$0	\$0	\$1,000,000	\$1,000,000
30-399-00 APPROP. FUND BALANCE	\$6,103	\$0	\$0	\$0	\$0
Total Revenues	\$10,096,989	\$2,244,360	\$2,617,500	\$11,105,133	\$11,105,133

Budget Worksheet

NORTH TOPSAIL BEACH

Ending Date:
3/31/2017

GL Account/Description	Current	Actual	Estimated	Requested	Recommended
30-720-04 FEMA PHASE 5 POST STORM SURV/Assess	\$45,566	\$0	\$37,500	\$0	\$0
30-720-06 FEMA Phase 5 Storm Repair Project	\$0	\$0	\$0	\$7,028,000	\$7,028,000
30-720-07 HARDENED STRUCTURE PERMIT & DESIGN	\$0	\$0	\$0	\$500,000	\$500,000
30-720-08 CONTRACTS, PLANS, SPECS	\$101,425	\$38,464	\$103,464	\$80,000	\$80,000
30-720-36 EASEMENTS/LEGAL	\$15,000	\$17,154	\$31,781	\$20,000	\$20,000
30-720-50 TOWN PARK SOUTH	\$125,000	\$48,144	\$0	\$0	\$0
30-720-54 BEACH PROJECT CONSTRUCTION	\$500,000	\$666	\$0	\$2,000,000	\$2,000,000
30-720-55 NEW RIVER DREDGE	\$0	\$0	\$0	\$0	\$0
30-720-56 OCEAN BAR DESIGN & CONSTRUCTION	\$7,822,120	\$50,209	\$0	\$0	\$0
30-720-60 PHASE I DEBT SERVICE	\$587,766	\$587,794	\$587,794	\$577,883	\$577,883
30-720-62 PHASE 5 DEBT	\$900,112	\$0	\$900,112	\$899,250	\$899,250
30-720-63 CONTR. TO FUND BAL	\$0	\$11,146	\$956,849	\$0	\$0
*****	*****	*****	*****	*****	*****
**Total Expenditures for Fund: 30	\$10,096,989	\$753,577	\$2,617,500	\$11,105,133	\$11,105,133
**Revenues Over/(Under) Expenditures	\$0	\$1,490,783	\$0	\$0	\$0

Long Range Capital Planning--All Funds (Beyond FY17-18 for Cost Planning Purposes Only)

Project Summary:

Department	Project	Total 5 Year Cost Estimate	FY17-18 (in Recommended Budget)	FY18-19	FY19-20	FY20-21	FY21-22
Admin	Computer System Upgrade	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -
Fire	South End Fire Station	\$ 906,190	\$ 300,000	\$ 151,547	\$ 151,547	\$ 151,547	\$ 151,547
Plan&Bldg Insp	Vehicle	\$ 32,000	\$ -	\$ -	\$ 32,000	\$ -	\$ -
Planning	Multi-Use Pedestrian Bike Path	\$ 7,400,000	\$ -	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000
Police	Vehicles	\$ 284,331	\$ 147,139	\$ -	\$ 68,596	\$ -	\$ 68,596
Public Safety	Equipment--New Radios	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ -	\$ -
Public Works	Street Renovations	\$ 362,500	\$ 25,500	\$ 82,000	\$ 85,000	\$ 85,000	\$ 85,000
Public Works	Street & Beach Maintenance Equipment	\$ 100,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Public Works	Beach Access Renovations	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Administration	North End Revetment	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Administration	Phase 5 Shoreline Protection	\$ 7,027,797	\$ 7,027,797	\$ -	\$ -	\$ -	\$ -
Administration	ICW/New River (Phase 1 Maintenance)	\$ 5,000,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Administration	Phase 2 Shoreline protection	\$ 7,900,000	\$ -	\$ -	\$ 7,900,000	\$ -	\$ -
Administration	Phases 3-4	\$ 17,500,000	\$ -	\$ -	\$ -	\$ 17,500,000	\$ -
Administration	All Phases Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	Hardened Structure Design, Permit and Construction	\$ 9,000,000	\$ 500,000	\$ -	\$ 8,500,000	\$ -	\$ -
Administration	NTB-Surf City Federal Project	\$ 32,250,000	\$ -	\$ -	\$ -	\$ -	\$ 32,250,000
Total Expenditures		\$ 88,897,818	\$ 8,350,436	\$ 4,943,547	\$ 18,762,143	\$ 19,761,547	\$ 37,080,143

Funding Summary:

General Fund	\$ 1,751,925	\$ 472,639	\$ 291,999	\$ 362,143	\$ 294,999	\$ 330,143
Beach Fund Fund (Sales Tax)	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Shoreline Fund (Occupancy Tax + \$.1571 AV Tax)	\$ 6,567,015	\$ 250,000	\$ 597,500	\$ 185,000	\$ 2,887,500	\$ 2,647,015
Onslow County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Access	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Hardened Structure	\$ 1,250,000	\$ 250,000	\$ -	\$ 1,000,000	\$ -	\$ -
ICW/New River	\$ 825,000	\$ -	\$ 412,500	\$ -	\$ -	\$ 412,500
Phase 2, 3-4	\$ 4,191,000	\$ -	\$ -	\$ 1,303,500	\$ 2,887,500	\$ -
Multi-Use Path	\$ 740,000	\$ -	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
State Shallow Draft Inlet Fund	\$ 9,670,000	\$ -	\$ 1,675,000	\$ 6,320,000	\$ -	\$ 1,675,000
Governors State Budget	\$ 5,643,750	\$ -	\$ -	\$ -	\$ -	\$ 5,643,750
Governors State Budget-- Hardened Structure	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
New Beach Nourishment Fund	\$ 11,725,000	\$ -	\$ -	\$ -	\$ 11,725,000	\$ -
MU Path grants Primarily NCDOT 80%	\$ 5,920,000	\$ -	\$ 1,480,000	\$ 1,480,000	\$ 1,480,000	\$ 1,480,000
USDA Loan for Fire Station	\$ 606,190	\$ -	\$ 151,547	\$ 151,547	\$ 151,547	\$ 151,547
Surf City Federal Project Match	\$ 3,442,688	\$ -	\$ -	\$ -	\$ -	\$ 3,442,688
FEMA Grant	\$ 7,027,797	\$ 7,027,797	\$ -	\$ -	\$ -	\$ -
Other Federal Grants	\$ 26,588,433	\$ -	\$ -	\$ 5,625,933	\$ -	\$ 20,962,500
Total Funding	\$ 88,897,818	\$ 8,350,436	\$ 4,943,547	\$ 18,762,143	\$ 19,761,547	\$ 37,080,143

**Town of North Topsail Beach
FY 2017-2018
General Fee Schedule**

Current Fees (effective 7/1/17)

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 Accommodations 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.

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 (Town Business Only)	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	\$208.77 per cart per year/\$17.40 monthly
Cart Fee - Recycling (additional or replacement)	\$80 per cart
Late Fee - no additional cart until back fees remitted	\$25.00 per month
Fee for leaving cart out after 10:00 AM on the day following collection (Ord. 13-7)	\$50.00 per occurrence

Returned Checks	\$25.00 per check
------------------------	-------------------

Replacement Re-Entry Pass	\$10 per pass
----------------------------------	---------------

Permissible Driving Permits - New	\$20.00 Daily / \$100.00 Annually
--	-----------------------------------

Notice of Special Meetings	\$10 per year
-----------------------------------	---------------

**Town of North Topsail Beach
FY 2017-2018
General Fee Schedule**

Current Fees (effective 7/1/17)	
Golf Cart Registration	\$20 per year
Special Event Permit Application	\$25 per application

**Town of North Topsail Beach
FY 2017-2018**

Police - Fire- Public Works Fee Schedule

Current Fees (as of 7/1/17)

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
Use of Off Duty Officer/Vehicles	
Fee for Services of Off Duty Officer	\$30.00 per hour per officer
Vehicle	\$50.00 per vehicle assigned
Cancellation Fee	\$60.00

**Town of North Topsail Beach
FY 2017-2018**

Planning - Zoning Fee Schedule

Development	Current Fees
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
Change of Occupancy/Change of Use Application	\$75.00

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 2017-2018
Inspections - Permits Fee Schedule**

Current Fees (as of 7/1/17)	
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 2017-2018
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
Change of Occupancy/Change of Use	\$60.00

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

**Town of North Topsail Beach
FY 2017-2018
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

Current Fees	
Plan Review	
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.