

# *Town of North Topsail Beach*



## FY 2016-2017

## BUDGET

### *Nature's Tranquil Beauty*



#### MAYOR AND BOARD OF ALDERMEN

Fred J. Burns, Mayor  
Richard Macartney, Mayor Pro Tem  
Don Harte  
Richard Peters  
Joann McDermon  
Walt Yurek

#### TOWN STAFF

Stuart Turille, Town Manager  
Bonnie Kline, Finance Officer  
Carin Z. Faulkner, Asst. Town Manager/Town Clerk

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Rainbow – Bev Green

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Sea Oat Sunrise – Joseph McGrew

Seagulls – Buddy Morrison

Pier at Dusk – Russ Johnson

# *Town of North Topsail Beach*

Fred J. Burns, Mayor  
Richard Macartney, Mayor Pro Tem  
Aldermen:  
Don Harte  
Joann M. McDermon  
Richard Peters  
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Stuart Turille  
Town Manager

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

*Nature's Tranquil Beauty*

May 24, 2016

To: The Honorable Mayor Burns and Town Board of Aldermen  
From: Stuart Turille, Town Manager  
Subject: **Budget Message for Fiscal Year 2016-17**

Please find herein the proposed and recommended budget for Fiscal Year 2016-2017. This budget is the culmination of efforts by the Mayor, Board, and Staff, and Department Head meetings dating from February 2016. 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 FY2016-17.

## **Revenue**

FY 2016-17 should continue the upward trend in the national and local economy, as evidenced by continued strong Sales Tax collections (projected to at least equal last year's 7% increase above budget) and Accommodations Tax – a projected 9% increase over last year. Property Tax collections are in for the current fiscal year at 101% of the budgeted amount – indicating that development growth is still occurring at about at 2% annual rate. The FY16-17 tax roll increased from \$801 million to \$820,415,000 or 2.5% due, in part, to the restoration of the north end erosion area properties resulting from the Town's previous decision to construct a 2,000 LF revetment.

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 solid waste/recycling of 50 cents per month or \$6 annually, to cover contractual inflation costs. All other fees remain unchanged.

## **Ad Valorem Tax**

The General Fund ad valorem levy, at the current tax rate, is expected to garner \$2,000,000 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.

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. When combined with the Accommodations tax and Sales tax the annual amount raised for coastal protection should be \$2,690,000.

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. 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 third 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 7-10% annually as more visitors find our shoreline attractive for vacation and special events. This attraction was increased by last year's 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.

It is important to note that we have requested from Onslow County, in its Tourism Capital Grant, \$874,000 for a 50/50 cost-share of a proposed 2016-17 dredging of the New River Ocean Bar. Because the project involves the New River, the primary agent for this project is Onslow County, with the Town as a secondary beneficiary of the sand. State funds of \$5.6 million are committed to cover 67% of the project and the latest Governor's Budget added another \$500,000 commitment. However this still leaves the Town and County to find an additional \$1,400,000 as a local match. Without the County's critical support, the project cannot proceed, financially. As of this writing no decision by the County has been made.

Also, this year we continue our commitment to a terminal groin at the north end, as the best long-term solution to the inlet hazard area accelerated erosion. We are requesting an Onslow County Tourism grant of \$250,000, 50% of the estimated cost to pursue a terminal groin permit and preliminary design.

### **Expenditures:**

The General Fund increases 1.5% over last year's budget and includes the following highlights:

1. COLA: a 1% cost-of-living increase for staff is included. Inflation is averaging around 1% annually, according to the Bureau of Labor Statistics. From 2009 until 2012 no COLA was given. In 2014 a COLA was given at only 1%, and was 2% last year. Therefore, since 2009 (7 years) base wages have increased only 4% through COLA adjustments.
2. An estimated 8% increase in Health Care costs over FY15-16. Costs are expected to be negotiated down from the original quote of 18% renewal increase, by introducing competition. There is no diminution in health care benefit to staff, with a continuation of a Health Reimbursement Account.
3. Police vehicles: one patrol vehicle 2016 Ford Taurus Interceptor, including emergency equipment and lighting.

4. Funds are included for street repair/drainage work including: River Road extension, 16<sup>th</sup> Avenue and 18<sup>th</sup> Avenues after a Town-wide assessment of street needs. Others needing work can be done at minimal cost.
5. Public works request for backhoe is approved, due to increase maintenance requirements for Town accesses and parking lots, as well as road drainage and vegetative pickup.
6. Local match seed funding of \$15,000 for the multi-use path. The extension of the current path to the north end parking lot is to provide Town-wide continuity for bike and pedestrian access throughout the 11 mile length of the island. A preliminary design is complete and grant funding, primarily from NCDOT, will be pursued.

#### **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.

We continue funding for the following in the operating fund:

- sand bag revetment maintenance
- maintenance of the 500 Town parking spaces and four large Town owned lots.

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 possible use of penalties, to ensure that this tax is collected.

The **Beach Shoreline Protection Capital fund:** (a separate fund 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 \$25,000,000; we are working to build a coalition of County, State and Federal partners to finance remaining projects).

There are two projects of note in the upcoming year:

1. 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. We are requesting a County grant to support the local match requirement of \$1.4M, having received \$6.6M in state grants toward the estimated \$8M total.
2. We continue to pursue a terminal groin at the north end of Town to mitigate accelerated erosion in the inlet hazard area. We requested \$250,000 from Onslow County for a terminal groin permit toward the total cost of the permit and preliminary design.

The cost-share request to the County for the Ocean Bar dredging project is due to the project's primary purpose for maintenance of the New River for navigability. ***At this time, without additional County support, these projects are difficult to implement financially.*** As of today, no decision has been made by the County on our request for a match, as part of the Onslow County Tourism Capital grant.

On a positive note, our request for an additional \$500,000 to the State for beach restoration support, included in the Governor's Recommended budget to the 2016 NC General Assembly, was approved. Combined with the previous award, the Town now has \$1,000,000 in State funds for Beach Renourishment Shoreline Protection projects.

This is an exciting time to be here: the Town now has more access to County, State and Federal Resources for its Shoreline Protection efforts, this year totaling \$7,200,000, than in its 26 year history.

This year we spent an entire workshop on the Capital Improvement Program to begin improved long-term planning of capital projects and revenue sources, and the CIP is more detailed and broader in scope than previous years.

The CIP, and the entire budget, represent projects necessary to implement Town goals, vision and mission, as reflected in the new vision and strategic planning conducted in coordination with UNCW.

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,

A handwritten signature in blue ink, appearing to read "Stuart Turille".

Stuart Turille  
Town Manager  
North Topsail Beach



# *Town of North Topsail Beach*

Fred J. Burns, Mayor  
Richard Macartney, Mayor Pro Tem  
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Asst. Town Manager/Town Clerk

*Nature's Tranquil Beauty*

## **TOWN OF NORTH TOPSAIL BEACH PROPOSED 2016-2017 BUDGET PUBLIC HEARING NOTICE**

**Thursday  
June 2, 2016  
6:30 P.M.**

The Town of North Topsail Beach budget for 2016-2017 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, 2016 in the Meeting Room of the Town Hall.

Carin Z. Faulkner  
Assistant Town Manager/Town Clerk

Posted 5/19/16  
To Be Advertised JDN: 5/20/16

<p style="text-align: center;"><b>TOWN OF NORTH TOPSAIL BEACH</b> <b>BUDGET ORDINANCE</b> <b>FISCAL YEAR 2016-2017</b></p>
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**BE IT ORDAINED** by the Governing Board of the Town of North Topsail Beach, North Carolina:

**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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

**Appropriations**

GOVERNING BODY	\$111,003
ADMINISTRATION	450,505
POLICE DEPARTMENT	922,235
PLANNING & ZONING	111,379
BUILDING INSPECTIONS	141,812
PUBLIC WORKS	276,493
STREETS	196,240
PUBLIC BUILDINGS & GROUNDS	116,650
SANITATION COLLECTIONS	428,250
RECREATION	69,000
CONTINGENCY	90,209
INSURANCE	155,000
FIRE DEPARTMENT	<u>741,974</u>
	<b>\$3,810,750</b>

**SECTION 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

**Revenues**

STATE	\$1,177,000
TOWN	170,250
PROPERTY TAX	2,025,000
REFUSE	414,500
INTEREST	<u>24,000</u>
	<b>\$3,810,750</b>

**SECTION 3:** The following amounts are hereby appropriated in the **Beach Fund** for beach maintenance and accessibility and associated expenses for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this town:



TOWN OF NORTH TOPSAIL BEACH  
BUDGET ORDINANCE  
FISCAL YEAR 2016-2017

**Appropriations**

BEACH MAINTENANCE	\$601,450
	<b>\$601,450</b>

**SECTION 4:** It is estimated that the following revenues will be available in the Beach Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

**Revenues**

ACCOMODATION TAXES	\$ 520,000
ONslow COUNTY	75,000
PROPERTY TAX	2,000
MISCELLANEOUS	3,250
INTEREST	1,200
	<b>\$ 601,450</b>

**SECTION 5:** The following amounts are hereby appropriated in the **Shoreline Protection Fund** for coastal protection and beach nourishment projects and associated expenses for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this town.

**Appropriations**

SHORELINE PROTECTION	\$9,982,820
	<b>\$9,982,820</b>

**SECTION 6:** It is estimated that the following revenues will be available in the Shoreline Protection Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

**Revenues**

ACCOMODATION TAXES	\$ 500,000
ONslow COUNTY	750,000
STATE	\$6,941,820
PROPERTY TAX	\$1,290,000
SALES TAX	500,000
INTEREST	1,000
	<b>\$9,982,820</b>

**SECTION 7:** 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, 2015, 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 \$820,415,000 and an estimated rate of collection of 98.74 percent.

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

- (A) Town Manager may transfer amounts between line-item expenditures within a department without limitation and without a report being required.
- (B) Town Manager may transfer amounts up to \$500 between functional areas, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Governing Board.
- (C) Town Manager may not transfer any amounts between funds, except as approved by the Governing Board in the budget ordinance as amended.
- (D) Contracts in excess of \$40,000 shall first be approved by Board of Aldermen. The Town Manager has authority for execution under that amount, and must be a budgeted item.

**SECTION 9:** The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2016, and ending June 30, 2017. These fees may be amended during the fiscal year by Board action.

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

**ADOPTED THIS 2<sup>nd</sup> DAY OF JUNE, 2016.**

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Fred Burns, Mayor

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

18-May-16

## Budget Worksheet

NORTH TOPSAIL BEACH

## REVENUES

GL Account/Description	Current Yr Budget	Actual Prior Year	Original Request	Recommended
10-301-00 TAXES CURRENT YEAR	1,864,000	1,866,072.37	2,000,000	2,000,000
10-301-01 PRIOR YEAR TAXES	70,000	77,392.32	15,000	25,000
10-317-00 PENALTIES & INTEREST	20,000	22,527.05	15,000	20,000
10-325-00 PRIVILEGE LICENSES	0	231.25	50	50
10-328-00 CABLE FRANCHISE	0	47,954.95	0	0
10-329-00 INTEREST ON INVESTMENTS	5,000	1,693.20	4,000	4,000
10-335-00 MISCELLANEOUS	37,841	15,757.89	25,000	25,000
10-335-01 MEETING ROOM	1,000	1,240.00	1,500	1,500
10-335-02 Shotgun Reimbursement	0	180.00	0	0
10-336-06 DONATIONS-BEAUTIFICATION	1,500	1,351.50	1,500	1,500
10-336-08 NTB HOLIDAY DONATIONS	0	50.00	100	100
10-337-00 UTILITIES FRANCHISE TAX	250,000	224,307.26	320,000	320,000
10-341-00 BEER & WINE TAX	4,000	3,658.11	4,000	4,000
10-343-00 POWELL BILL ALLOCATIONS	27,000	27,101.65	27,000	27,000
10-345-00 LOCAL OPTION SALES TAX	790,000	759,157.70	800,000	800,000
10-347-02 SOLID WASTE DISP TAX	500	487.68	500	500
10-350-00 RECREATION FEES - PARK	1,000	1,200.00	500	500
10-351-01 OFFICER FEES & VIOLATIONS	20,000	28,006.30	20,000	20,000
10-352-01 FIRE FINES & VIOLATIONS	0	190.00	1000	1000
10-355-00 BUILDING PERMITS	55,000	41,343.42	45,000	45,000
10-355-01 MECHANICAL PERMITS	17,000	15,190.00	20,000	20,000
10-355-02 ELECTRICAL PERMITS	8,000	8,775.00	10,000	10,000
10-355-03 PLUMBING PERMITS	2,000	1,320.00	2,000	2,000
10-355-04 INSULATION PERMITS	500	180.00	500	500
10-355-05 HOMEOWNERS RECOVERY FEE	100	49.00	100	100
10-355-06 TECHNOLOGY FEE	3,000	4,199.45	5,000	5,000

10-355-07 REINSPECTION FEE/FINES	3,000	3,055.00	3,000	3,000
10-355-08 OCCUPANCY TAX ADM	0	17,500.00	0	0
10-357-08 ZONING PERMITS	10,000	7,000.00	10,000	10,000
10-359-00 REFUSE COLLECTION FEES	375,000	296,307.63	385,000	400,000
10-359-01 REFUSE COLLECT PRIOR YEAR	1,000	(870.74)		
10-359-50 VACANT LOT SWF	15,000	12,487.50	13,000	13,000
10-359-51 ADD'L CART SWF	1,000	0.00	1,000	1,000
10-359-52 ADD'L CART RECYCLING	1,000	1,760.00	500	500
10-367-01 SALES TAX REFUNDS	20,000	22,912.45	20,000	20,000
10-367-02 REIMB. PW FROM BF	0	40,000.00	0	0
10-368-01 GRASS MOWING REIMB	10,000	0.00	5,500	5,500
10-383-00 SALE OF FIXED ASSETS	49,200	0.00	25,000	25,000
10-383-02 SPECIAL ASSESSMENT	0	0.00	0	0
10-383-03 SPEC ASSESSMENT-EXT	0	0.00	0	0
10-399-00 APPROP. FUND BALANCE	74,450	0.00		
Total Revenues	3,737,091	3,549,767.94	3,780,750	3,810,750

# Budget Worksheet

NORTH TOPSAIL BEACH

## 410-GOVERNING BODY

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-410-02 SALARIES	10,500	10,900.00	10,500	10,500
10-410-04 PROFESSIONAL SERVICES	28,000	33,908.80	25,000	25,000
10-410-05 FICA TAX EXPENSE	803	711.42	803	803
10-410-14 TRAVEL-TRAINING	4,000	638.36	4,000	4,000
10-410-31 Gas, Oil, & Tires	100	0.00	100	100
10-410-33 DEPARTMENTAL SUPPLIES	750	157.11	750	750
10-410-42 CHARTER CODES SERVICE	7,000	6,955.00	5,000	5,000
10-410-43 AUDITOR	9,300	10,750.00	12,500	12,500
10-410-45 TAX COLLECTION FEES	30,000	31,488.45	25,000	25,000
10-410-50 DONATIONS OTHER AGENCIES	19,000	12,267.00	19,000	19,000
10-410-53 DUES & SUBSCRIPTIONS	250	478.20		
10-410-57 MISCELLANEOUS	2,250	151.32	2,250	2,250
10-410-58 TAX REFUNDS	3,000	743.83	2,500	2,500
10-410-95 BOARD EXPENSE ACCOUNT	3,600	4,400.00	3,600	3,600
****GOVERNING BODY Totals	118,553	113,549.49	111,003	111,003

# Budget Worksheet

NORTH TOPSAIL BEACH

## 420-ADMINISTRATION

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-420-02 SALARIES	256,727	249,534.38	265,000	266,450
10-420-03 SALARY ADJUSTMENTS	0	0.00		
10-420-05 FICA	20,864	19,247.50	20,272	20,383
10-420-06 GROUP INSURANCE	24,888	23,739.45	26,352	26,352
10-420-07 RETIREMENT	19,750	18,170.73	18,072	19,318
10-420-08 401 (K)	9,000	9,430.18	7,950	7,950
10-420-09 TOWN INS DEDUCTABLE	25,000	25,795.88	30,000	30,000
10-420-10 EMPLOYEE TRAINING	5,000	1,660.24	6,500	6,500
10-420-11 POSTAGE	2,500	2,239.54	3,000	3,000
10-420-12 MANAGER EXPENSE ACCT	1,000	486.50	1,000	1,000
10-420-15 BANK CHARGES	1,500	1,899.61	2,000	2,000
10-420-16 M & R EQUIPMENT	1,000	260.00	3,000	3,000
10-420-17 M & R VEHICLE	250	123.64		
10-420-18 CONSUMABLES	2,500	1,091.70	3,000	3,000
10-420-26 ADVERTISING	4,000	2,815.99	7,500	7,500
10-420-31 GAS, OIL & TIRES	1,000	822.41	750	750
10-420-32 OFFICE SUPPLIES	2,750	2,810.61	7,302	7,302
10-420-33 DEPART SUPPLIES\MATERIALS	4,000	3,136.76	6,000	6,000
10-420-45 CONTRACTED SERVICES	12,500	34,175.26	25,000	25,000
10-420-53 DUES & SUBSCRIPTIONS	4,000	2,678.91	5,000	5,000
10-420-57 MISCELLANEOUS	3,000	1,196.86		
10-420-74 CAPITAL OUTLAY	4,638	0.00		
10-420-76 LEASE PURCHASE AGREEMENTS	12,000	12,632.79	10,000	10,000
10-420-93 EMPLOY SECURITY COMM	0	2,920.45		
****ADMINISTRATION Totals	417,867	416,869.39	447,698	450,505

# Budget Worksheet

NORTH TOPSAIL BEACH

## 430-ELECTIONS

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
			0	0
10-430-57 ELECTION EXPENSES	3,000	0.00		
****ELECTIONS Totals	3,000	0.00	0	0



# Budget Worksheet

NORTH TOPSAIL BEACH

## 490-PLANNING

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-490-02 SALARIES	65,775	64,156.16	67,000	66,561
10-490-03 PART TIME SALARIES	11,950	12,248.61	13,000	12,310
10-490-05 FICA	5,717	5,766.97	6,120	6,034
10-490-06 GROUP INSURANCE	6,222	5,750.93	6,588	6,588
10-490-07 RETIREMENT	4,438	4,647.72	4,569	4,826
10-490-08 401(K)	1,883	2,207.33	2,010	2,010
10-490-10 EMPLOYEE TRAINING	2,500	442.12	3,000	3,000
10-490-17 M & R VEHICLES	2,000	1,600.25	1,000	3,900
10-490-31 GAS, OIL, & TIRES	1,500	1,247.33	1,500	1,500
10-490-33 DEPARTMENTAL SUPPLIES	500	535.77	2000	2000
10-490-53 DUES & SUBSCRIPTIONS	1,400	1,091.95	1,000	1,000
10-490-57 MISCELLANEOUS	100	0.00	250	250
10-490-58 CRS-ACTIVITY-FLOOD	1,300	0.00	1,400	1,400
10-490-74 CAPITAL OUTLAY		0.00	32,000	
10-490-76 TAXES AND TITLES	500	0.00		
****PLANNING/ZONING/CAMA Totals	105,785	99,695.14	141,437	111,379

# Budget Worksheet

NORTH TOPSAIL BEACH

## 491-INSPECTIONS

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-491-02 SALARIES	96,465	97,322.08	100,000	103,295
10-491-05 FICA	7,296	7,399.31	7,650	7,902
10-491-06 GROUP INSURANCE	12,444	11,410.70	13,176	13,176
10-491-07 RETIREMENT	6,743	7,083.12	6,819	7,489
10-491-08 401K	2,861	3,148.66	3,000	3,000
10-491-09 PROFESSIONAL SERVICES		0.00	1,200	1,200
10-491-10 EMPLOYEE TRAINING	2,100	1,162.58	2,100	2,100
10-491-16 M & R EQUIPMENT	100	0.00		
10-491-17 M & R VEHICLES	500	677.78	500	500
10-491-31 GAS, OIL, & TIRES	2,500	1,132.50	1,500	1,500
10-491-33 DEPARTMENTAL SUPPLIES	400	715.38	650	650
10-491-53 DUES & SUBSCRIPTIONS	1,200	1,241.94	1,000	1,000
10-491-76 LEASE PAYMENTS	0	0.00	0	0
****INSPECTIONS Totals	132,609	131,294.05	137,595	141,812

## Budget Worksheet

### NORTH TOPSAIL BEACH

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-500-11 PHONES	17,000	18,607.55	17,000	17,000
10-500-13 UTILITIES	60,000	76,350.60	30,000	30,000
10-500-15 M & R BUILDINGS/GROUNDS	50,000	60,986.70	38,500	26,000
10-500-17 LANDSCAPE M & R	15,225	6,354.99	17,000	17,000
10-500-33 SUPPLIES FOR BUILDINGS	7,000	8,562.87	7,500	7,500
10-500-43 TOWN HALL CLEANING	7,800	9,800.00	10,400	10,400
10-500-45 PEST CONTROL	2,500	1,163.00	2,500	2,500
10-500-46 SECURITY MONITORING	5,400	0.00	400	400
10-500-54 FLOOD INSURANCE	0	0.00		
10-500-57 TOWN SIGN	0	2,956.82	250	250
10-500-58 CALL BACK/WEB EOC	5,600	8,450.50	5,600	5,600
10-500-74 CAPITAL OUTLAY	14,000	0.00		
****PUBLIC BLDGS Totals	184,525	193,233.03	129,150	116,650

# Budget Worksheet

NORTH TOPSAIL BEACH

## 501-INSURANCE

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-501-09 WORKERS COMPENSATION	32,589	34,498.82	35,000	35,000
10-501-13 INSURANCE AND BONDS	98,179	87,007.00	100,000	100,000
10-501-17 VFIS INSURANCE	20,790	15,456.46	20,000	20,000
10-501-54 FLOOD INSURANCE	0	0.00		
****Department 501 Totals	151,558	136,962.28	155,000	155,000

# Budget Worksheet

NORTH TOPSAIL BEACH

## 510-POLICE

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-510-02 SALARIES	556,092	533,985.10	584,474	563,750
10-510-03 PART-TIME SALARIES	17,596	13,525.15	17,596	18,000
10-510-04 PROFESSIONAL SERVICES	1,500	8,017.38	1,500	1,500
10-510-05 FICA	43,696	41,471.90	46,058	44,504
10-510-06 GROUP INSURANCE	74,663	69,010.79	79,056	79,056
10-510-07 RETIREMENT	41,796	42,169.97	40,913	45100
10-510-08 401(K)	27,680	23,283.80	27,680	29000
10-510-10 EMPLOYEE TRAINING	7,000	6,417.55	7,000	7,000
10-510-12 TUITION ASSISTANCE	1,000	500.00	1,000	1,000
10-510-16 MAINT. & REPAIRS-EQUIP.	4,600	4,388.39	4,600	4,600
10-510-17 MAINT. & REPAIRS-VEHICLES	11,000	9,647.99	11,000	11,000
10-510-31 GAS,OIL, & TIRES	55,000	35,488.28	55,000	55,000
10-510-32 OFFICE SUPPLIES	3,000	1,457.76	3,000	3,000
10-510-33 DEPARTMENTAL SUPPLIES	7,500	8,665.94	7,500	7,500
10-510-36 UNIFORMS	7,500	9,446.17	7,500	7,500
10-510-37 BALLISTIC VEST REPLACE	2,400	2,166.03	2,400	2,400
10-510-53 DUES & SUBSCRIPTIONS	6,764	5,801.00	7,302	7,302
10-510-73 CAPITAL RESERVE	0	41,072.00		
10-510-74 CAPITAL OUTLAY	74,715	75,796.98	34,298	34,298
10-510-76 TAXES AND TITLES	0	1,895.00	725	725
****POLICE Totals	943,502	934,207.18	938,602	922,235

# Budget Worksheet

NORTH TOPSAIL BEACH

## 545-PUBLIC WORKS

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-545-02 SALARIES	117,002	139,011.86	143,702	143,476
10-545-03 PART TIME SALARIES	18,422	12,059.71	15,842	14,350
10-545-05 FICA	10,360	11,125.91	12,205	12,074
10-545-06 GROUP INSURANCE	12,444	14,259.68	16,470	16,470
10-545-07 RETIREMENT	7,919	8,452.83	9,800	10,402
10-545-08 401 (K)	3,360	3,505.70	4,311	4,311
10-545-14 EMPLOYEE TRAINING	100	0.00	100	100
10-545-16 MAINT/REPAIR EQUIPT	7,000	18,638.45	15,000	15,000
10-545-17 MAINT REPAIR - VEHICLES	7,000	2,499.90	10,000	10,000
10-545-31 GAS, OIL, & TIRES	15,000	26,121.38	17,000	17,000
10-545-33 DEPARTMENTAL SUPPLIES	14,150	5,231.87	9,150	9,150
10-545-34 CHEMICAL-MOSQ CONTROL	10,600	2,708.98	10,600	10,600
10-545-36 UNIFORMS	4,500	4,309.36	4,800	4,800
10-545-53 DUES & SUBSCRIPTIONS	100	0.00	100	100
10-545-57 MISCELLANEOUS	100	33.43	100	100
10-545-74 CAPITAL OUTLAY	42,000	11,235.00	8,000	8,000
10-545-76 TAXES AND TITLES	2,400	0.00	560	560
****PUBLIC WORKS Totals	272,457	259,194.06	277,740	276,493

# Budget Worksheet

NORTH TOPSAIL BEACH

## 560-STREETS

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-560-13 UTILITES-STREET LIGHTS	23,000	21,177.88	23,000.00	23,000.00
10-560-15 M&R PUBLIC PARKING	25,000	2,366.08	40,000.00	40,000.00
10-560-33 DEPARTMENTAL SUPPLIES	11,000	9,763.52	12,000.00	12,000.00
10-560-43 LANDSCAPING PARKING AREAS		0.00	10,000.00	10,000.00
10-560-73 STREET REPAIR CONST IMPRO	100,716	75,210.42	82,000.00	82,000.00
10-560-74 CAPITAL OUTLAY	20,000	0.00	29,240.00	29,240.00
****STREETS Totals	179,716	108,517.90	196,240	196,240



# Budget Worksheet

NORTH TOPSAIL BEACH

## 580-SANITATION

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-580-45 SANITATION CONTRACTS	345,000	334,975.30	365,000	365,000
10-580-46 TIPPING FEES	54,800	53,238.13	55,000	55,000
10-580-47 RECYCLING	0	0.00	7500	7500
10-580-58 SOLID WASTE FEE REFUNDS	0	0.00	750	750
****SANITATION Totals	399,800	388,213.43	428,250	428,250

# Budget Worksheet

NORTH TOPSAIL BEACH

## 620-RECREATION

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-620-12 SNOWFLAKES	7,500	361.79	7,500	7500
10-620-13 PARK UTILITIES	1,000	5,396.38		
10-620-14 PARK WELL	500	0.00	500	500
10-620-15 PARK MAINTENANCE	20,000	14,833.54	60,300	35000
10-620-17 BIKE PATH M & R	4,000	2,076.41	4,000	4000
10-620-27 SPECIAL EVENTS	4,000	4,588.92	4,000	4000
10-620-33 PARK SUPPLIES	2,000	211.16	3,000	3000
10-620-73 BIKE & PED PATH	10,000	0.00		15,000
10-620-74 CAPITAL OUTLAY	0	0.00		
****RECREATION Totals	49,000	27,468.20	79,300	69,000

# Budget Worksheet

NORTH TOPSAIL BEACH

**690-FIRE**

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-690-02 SALARIES	447,222	449,465.35	445,289	447,922
10-690-03 VOL INCENTIVE PAY	20,000	17,175.00	20,000	20,000
10-690-04 VOLUNTEER APPRECIATION	1,000	0.00	1,000	1,000
10-690-05 FICA	34,977	35,182.18	35,594	35,796
10-690-06 GROUP INSURANCE	68,441	51,576.56	69,174	69,174
10-690-07 RETIREMENT	30,912	32,696.56	30,368	32,474
10-690-08 401 (K)	13,117	12,762.97	13,358	13,358
10-690-10 EMPLOYEE TRAINING	3,000	2,652.45	3,000	3,000
10-690-16 M & R EQUIPMENT	11,000	5,058.67	9,000	9,000
10-690-17 M & R VEHICLES	4,300	6,235.86	9,000	9,000
10-690-31 GAS, OIL, & TIRES	13,000	7,739.40	12,000	12,000
10-690-32 OFFICE SUPPLIES	500	524.22	500	500
10-690-33 DEPARTMENTAL SUPPLIES	19,000	18,918.28	20,000	20,000
10-690-34 VOLUNTEER EXPENSES	2,000	1,663.85	2,000	2,000
10-690-36 UNIFORMS	6,000	5,092.67	6,000	6,000
10-690-53 DUES & SUBSCRIPTIONS	7,000	5,800.50	7,000	7,000
10-690-57 MISCELLANEOUS	250	194.51	250	250
10-690-56 FEDERAL FIRE GRANT		0.00	5,500	5,500
10-690-73 COMMUNICATIONS EQUIP	54,000	14,389.83	5,000	5,000
10-690-75 LEASE/LOAN PAYMENT	43,000	42,768.56	43,000	43,000
****FIRE DEPARTMENT Totals	778,719	709,897.42	737,033	741,974

# Budget Worksheet

NORTH TOPSAIL BEACH

## 695-COMMITTEES

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-695-91 PLANNING BOARD	0	33.61	0	0
10-695-93 BEAUTIFICATION COMM	0	900.89	0	0
****COMMITTES Totals	0	934.50	0	0

### Budget Worksheet

NORTH TOPSAIL BEACH

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-998-02 Transfer out-Beach Nouris	0	2,600,000.00	0	0
10-998-04 T/O Capital Reserve Fund	0	0.00	0	0
****Department 998 Totals	0	2,600,000.00	0	0

### Budget Worksheet

NORTH TOPSAIL BEACH

### 999-CONTINGENCY

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
10-999-01 CONTINGENCY	0	0.00	1702	90,209
****CONTINGENCY Totals	0	0.00	1702	90,209

### Budget Worksheet

NORTH TOPSAIL BEACH

GL Account/Description	Current Yr Budget	Audited Prior Year	Departmental Request	Recommended
**Total Expenditures for Fund: 10	3,737,091	6,120,036.07	3,780,750	3,810,750
**Revenues Over/(Under) Expenditures	0	(2,570,268.13)	#	( 0.00)

TOWN OF NORTH TOPSAIL BEACH  
General Fund Summary by Department  
FY16-17 Budget Proposal

17-May-16

<u>Revenues</u>	<u>Current FY15-16</u>	<u>Proposed FY16-17</u>	<u>\$ Change</u>	<u>% Change</u>
	\$3,737,091	\$3,810,750	\$73,659	1.93%
<u>Expenditures</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>\$ Change</u>	<u>% Change</u>
Governing Board	\$118,553	\$111,003	(\$7,550)	-6.80%
Administration	\$417,867	\$450,505	\$32,638	7.24%
Police	\$943,502	\$922,235	(\$21,267)	-2.31%
Planning & Zoning	\$105,785	\$111,379	\$5,594	5.02%
Building				
Inspections	\$132,609	\$141,812	\$9,203	6.49%
Public Works	\$272,457	\$276,493	\$4,036	1.46%
Streets	\$179,716	\$196,240	\$16,524	8.42%
Public Buildings and Grounds	\$184,525	\$116,650	(\$67,875)	-58.19%
Sanitation	\$399,800	\$428,250	\$28,450	6.64%
Recreation	\$49,000	\$69,000	\$20,000	28.99%
Elections	\$3,000	\$0	(\$3,000)	-100.00%
Insurance	\$151,558	\$155,000	\$3,442	2.22%
Fire	\$778,719	\$741,974	(\$36,745)	-4.95%
Contingency		\$90,209	\$90,209	100.00%
Total Expenses	\$3,737,091	\$3,810,750	\$73,659	1.93%

# NORTH TOPSAIL CAPITAL IMPROVEMENT PROGRAM--ALL FUNDS

## Project Summary:

Department	Project	Total Cost Estimate	FY15-16 Current Year	FY16-17 1st Year	FY17-18 2nd Year	FY18-19 3rd Year	FY19-20 4th Year	FY20-21 5th Year
Admin	Computer System Upgrade	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -
Fire	South End Fire Station	\$ 1,820,000	\$ 20,000	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -
Plan&Bldg Insp	Vehicle	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Planning	FEMA Grant Generator	\$ 59,000	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Planning	Multi-Use Pedestrian Bike Path	\$ 2,030,000	\$ 15,000	\$ 15,000	\$ 2,000,000	\$ -	\$ -	\$ -
Police	Vehicles	\$ 240,086	\$ -	\$ 34,298	\$ 68,596	\$ 34,298	\$ 68,596	\$ 34,298
Public Safety	Equipment--New Radios	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Town Park (South) Dev	\$ 125,552	\$ 125,552	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Street Renovations	\$ 522,000	\$ 100,000	\$ 82,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Public Works	Hudson Trailer & Other Small Equipment	\$ 58,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Public Works	Backhoe	\$ 94,000	\$ -	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500	\$ -
Public Works	Beach Access Renovations	\$ 475,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Administration	North End Revetment	\$ 1,410,207	\$ 1,410,207	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	Phase 5 Shoreline Protection	\$ 17,326,000	\$ 17,326,000	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	ICW/New River (Phase 1 Maintenance)	\$ 2,534,838	\$ 2,534,838	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	Ocean Bar (Phase 2)	\$ 16,400,000	\$ 277,880	\$ 7,622,120	\$ -	\$ -	\$ -	\$ 8,500,000
Administration	New River/Spoil Island Dredge for Phase 3-4,5	\$ 7,200,000	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000	\$ -
Administration	Terminal Groin Feasibility, Permit and Construction	\$ 8,000,000	\$ -	\$ 500,000	\$ -	\$ 7,500,000	\$ -	\$ -
Administration	NTB-Surf City Federal Project	\$ 129,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,000,000
<b>Total Expenditures</b>		<b>\$187,511,683</b>	<b>\$ 22,049,477</b>	<b>\$ 8,450,918</b>	<b>\$ 2,317,096</b>	<b>\$ 9,527,798</b>	<b>\$ 7,462,096</b>	<b>\$ 137,704,298</b>

## Funding Summary:

General Fund	\$ 2,381,086	\$ 275,000	\$ 194,798	\$ 542,096	\$ 1,052,798	\$ 187,096	\$ 129,298
Special Obligation Bonds/USDA Loan	\$ 16,815,000	\$ 16,815,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ 2,541,669	\$ 534,501	\$ 175,000	\$ -	\$ 605,640	\$ 616,103	\$ 610,425
Beach Fund Fund Balance	\$ 4,987,580	\$ 366,500	\$ -	\$ -	\$ 664,360	\$ 1,215,525	\$ 2,741,195
Dedicated Ad Valorem -- Beach	\$ 5,445,000	\$ 1,280,000	\$ 325,000	\$ -	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000
Accommodation Tax	\$ 3,485,464	\$ 450,000	\$ 211,120	\$ -	\$ 450,000	\$ 1,187,172	\$ 1,187,172
Onslow County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Access	\$ 435,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Terminal Groin	\$ 1,000,000	\$ -	\$ 250,000	\$ -	\$ 750,000	\$ -	\$ -
ICW/New River	\$ 916,500	\$ 416,500	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Ocean Bar	\$ 2,016,667	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,416,667
State Shallow Draft Inlet Fund	\$ 15,418,067	\$ 1,689,200	\$ 5,661,000	\$ -	\$ -	\$ 2,401,200	\$ 5,666,667
Governors State Budget-- Ocean Bar	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Governors State Budget-- Terminal Groin	\$ 3,750,000	\$ -	\$ -	\$ -	\$ 3,750,000	\$ -	\$ -
State PARTF Grant	\$ 62,776	\$ 62,776	\$ -	\$ -	\$ -	\$ -	\$ -
NCDOT grant for MU Path	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -
MU Path grants (BCBS, Duke energy, PartF)	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Camp LeJuene Contribution to River Navigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Fire Grant	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -
FEMA Grant for Generator	\$ 59,000	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Federal, State and Surf City Contribution	\$ 120,195,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,195,750
Phase 5 Credit for Federal Project	\$ 4,402,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,402,125
<b>Total Funding</b>	<b>\$187,511,683</b>	<b>\$ 22,049,477</b>	<b>\$ 8,450,918</b>	<b>\$ 2,317,096</b>	<b>\$ 9,527,798</b>	<b>\$ 7,462,096</b>	<b>\$ 137,704,298</b>



NORTH TOPSAIL BEACH

Ending Date: 04/14/2016

GL Account/Description	Current	Actual	Prior Year	Estimated	Requested	Recommended
20-301-00 ACCOMODATIONS TAX	463,236	343,623.30	456,760	500,000	520,000	520,000
20-301-01 ACC TAX-COUTY-FOR BONDS						
20-301-03 Due From General Fund	0	0.00	2,600,000	0	0	0
20-301-04 SAND PUSH FEES	0	0.00	0	0	0	0
20-301-05 BEACH RENOURISHMENT-TAX	0	0.00	0			
20-301-06 PRIOR YEAR TAXES	10,000	0.00	1,475	2,000	2,000	2,000
20-301-07 ADMINISTRATIVE COSTS	0	0.00	0			
20-317-00 PENALTIES & INTEREST	0	0.00	114	200	200	200
20-317-01 COUNTY BCH MAINT-COUNTY	100,000	100,000.00	89,083	100,000	75,000	75,000
20-317-02 BEACH ACCESS PARKING COUNTY GRANT	0	0.00	275,830	0	0	
20-329-00 INTEREST ON INVESTMENTS	1,000	200.20	711	500	1,000	1,000
20-335-00 MISCELLANEOUS	1,000	220.00	230	250	250	250
20-335-01 ST NON-FED PROJ GRANT	0	0.00	123,023	0	0	0
20-335-03 SAND FENCING SALES	0	3850.00	0	5,000	0	0
20-336-01 TOPSAIL ISL SHORELINE PRO	0	0.00	0	0	0	0
20-336-03 COST SHARE PLANT PURCHASE	1,000	2,000.00	6,150	3,000	3,000	3,000
20-348-00 STATE-FEDERAL-SOUTH SECTI	0	0.00	0	6,000	0	0
20-348-10 ST GRANT-TOWN PARK GRANT	62,776	0.00	274,860	62,776	0	0
20-399-00 APPROP FUND BALANCE	740,023	0.00	0	2,268,680	0	0
Total Revenues	1,379,035	446,048.50	3,828,236	2,948,406	601,450	601,450

NORTH TOPSAIL BEACH

Ending Date: 04/14/2016

GL Account/Description	Current	Actual	Prior Year	Estimated	Requested	Recommended
20-720-08 CONTRACTS, PLANS & SPECS	500	200.00	27,588	200	30,000	5,000
20-720-09 CHAMBER OF COMMERCE	5,300	5,208.65	5,000	5,209	5,000	5,300
20-720-10 BEACH LOBBYING CONTRACT	36,000	22,166.66	32,717	36,000	40,000	40,000
20-720-12 BEACH & ACCESS MAINT (CO)	107,525	114,054.11	78,342	124,000	75,000	75,000
20-720-14 BEACH RELATED TRAVEL	0	0.00	6,472	2,000	4,000	4,000
20-720-15 M & R DUNES/CROSSWALKS	0	0.00	55,509	0	50,000	50,000
20-720-28 BCH ACCESS PARKING	0	0.00	416,023	0	0	0
20-720-29 Emerg. SandBag Project	0	0.00	1,553,288	1,449,207	0	0
20-720-30 North End Revetment	0	0.00	11,040	0	0	0
20-720-31 Revetment Maint.	600,000	433,641.45	0	433,641	200,000	200,000
20-720-32 CONT. TO GF - OCC TAX	20000	0.00	17,500	20,000	0	0
20-720-33 ADMINISTRATIVE	175	175.00	350	250	500	500

20-720-36 EASEMENT ACQUISITION	3,000	2,958.00	0	3,000	3,000	3,000
20-720-45 CONTRACTED SERVICES	103,400	103,202.92	99,911	110,000	50,000	50,000
20-720-47 TOPSAIL SHORELINE PROT CO	0	0.00	100	0	0	0
20-720-48 CONSTRUCTION MONITORING	0	0.00	0	0	0	0
20-720-49 CONTRIBUTION TO GF-PW	40,000	0.00	40,000	40,000	0	0
20-720-51 3.58 MILES SOUTHEND	0	0.00	0	6,000	0	0
20-720-53 ASBPA DUES & MEETINGS	100	100.00	12,675	100	3,000	3,000
20-720-55 SAND PUSH	112,000	112,000.00	0	112,000	0	0
20-720-56 TOWN PARK SOUTH	116,552	0.00	0	116,552	0	0
20-720-57 NEW RIVER INL PROJ MONITO	121,068	95,847.87	153,607	117,473	50,000	70,000
20-720-58 Beach Finance Project	50,392	42,467.60	0	50,392	0	0
20-720-80 STORM DAMAGE	0	0.00	0	0	20,000	20,000
20-720-98 ADD TO BEACH FUND BALANCE	0	0.00	0	0	0	0
20-720-99 CONTINGENCY	0	0.00	0	0	70,950	75,650
20-998-01 Trans To Cap Project	123,023	123,023.00	0	123,023.00	0	0
****Department 998 Totals	123,023	123,023.00	0	123,023.00	0	0
*****						
**Total Expenditures for Fund: 20	1,379,035	1,055,045.26	2,510,121	#####	601,450.00	601,450.00
**Revenues Over/(Under) Expenditures	0	(608,996.76)	1,318,115	199,358.55	0.00	0.00

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## NORTH TOPSAIL BEACH

Ending Date: 04/14/2016

GL Account/Description	Current	Actual	Prior Year	Estimated	Requested
30-301-00 ACCOMMODATION TAX	460,000	343,623	456,760	475,000	500,000
30-301-01 Onslow County Contribution	60,000	60,000	100,000	60,000	250,000
30-301-05 \$.15 AD VALOREM	1,230,294	1,254,410	1,269,607	1,280,000	1,290,000
30-329-00 Interest Income	0	83	4,700	100	1,000
30-335-30 Transfer In GF	0	0	0	0	0
30-345-00 LOCAL OPTION SALES TAX	890,000	595,244	890,047	900,000	900,000
30-348-03 PARTF Grant	0	0	0	0	0
30-348-04 CAMA Park Grant	0	0	126,000	0	0
30-348-05 County Tourism Grant	400,000	0	0	576,000	500,000
30-348-06 DWR Grant 15 ICW/New River	1,630,000	427,500	0	1,689,892	0
30-348-07 DWR Grant 16 Ocean Bar	385,785	0	0	119,180	5,541,820
30-350-00 STATE FUNDING FOR OCEAN BAR	500,000	0	0	0	1,000,000
30-398-00 SPECIAL OBLIGATION BONDS	0	0	16,815,000	0	0
30-399-00 APPROP. FUND BALANCE	-163,486	0	0	256,800	0
30-399-01 Trans From Beach Fund	123,023	123,023	0	123,023	
Total Revenues	5,515,616	2,803,883	19,536,114	5,479,995	9,982,820

## NORTH TOPSAIL BEACH

Ending Date: 04/14/2016

GL Account/Description	Current	Actual	Prior Year	Estimated	Requested
30-720-08 CONTRACTS, PLANS, SPECS	162,500	149,975	193,146	173,459	45,000
30-720-36 EASEMENTS/LEGAL	87,500	26,541	102,126	26,541	50,000
30-720-54 PHASE 5 CONSTRUCTION & MONITOR	941,000	871,627	16,429,099	910,627	77,822
30-720-55 NEW RIVER DREDGE	2,450,000	697,042	0	2,534,838	0
30-720-56 OCEAN BAR DESIGN & CONSTRUCTION	150,000	99,517	0	177,880	7,822,120
30-720-57 NORTH END EMERGENCY	401,000	400,000	0	400,000	0
30-720-58 TERMINAL GROIN DESIGN & PERMIT				0	500,000
30-720-60 PHASE I DEBT SERVICE	597,650	597,650	607,396	597,650	587,766
30-720-62 PHASE 5 DEBT	725,966	66,966	3,429	659,000	900,112
30-720-63 CONTR. TO FUND BAL	0	0	0		0
***BEACH REN. / DUNE STAB. Totals	5,515,616	2,909,318	17,504,892	5,479,995	9,982,820
*****					
**Total Expenditures for Fund: 30	5,515,616	2,909,318	17,504,892	5,479,995	9,982,820
**Revenues Over/(Under) Expenditures	0	-105,434	2,031,223	0	0

**Town of North Topsail Beach  
FY 2016-2017  
General Fee Schedule**

<b>Current Fees (effective 7/1/16)</b>	
<b>Property Tax</b>	39.32 cents per \$100 valuation total tax (23.61 General Fund and 15.71 cent Beach Fund)
<b>Accommodations Tax</b>	3%*
<b>Late Fees and Penalties for Accommodations Tax</b>	\$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*

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

<b>Rental Fees</b>	
<b>Meeting Room</b>	\$50 per day plus \$50 deposit yearly
<b>Park Shelter &amp; Gazebo</b>	\$50 each

<b>Solid Waste Fees</b>	
<b>Solid Waste Fees Vacant</b>	\$25 per year
<b>Solid Waste Fees Dwelling</b>	\$201 per cart per year
<b>Cart Fee - Recycling (additional or replacement)</b>	\$80 per cart
<b>Late Fee - no additional cart until back fees remitted</b>	\$25.00 per month

<b>Returned Checks</b>	\$25.00 per check
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<b>Replacement Re-Entry Pass</b>	\$10 per pass
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<b>Notice of Special Meetings</b>	\$10 per year
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<b>Golf Cart Registration</b>	\$20 per year
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<b>Special Event Permit Application</b>	\$25 per application
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**Town of North Topsail Beach  
FY 2016-2017**

**Police - Fire- Public Works Fee Schedule**

**Current Fees (as of 7/1/16)**

<b>Burn Permits</b>	No Burning in Town
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<b>Finger Printing</b>	No longer providing service
<b>False Alarms</b>	First False Alarm \$100 Second False Alarm \$200 Third & Subsequent False Alarms each \$500
<b>Illegal Burning</b>	\$250.00 per occurrence

<b>Civil Citations</b>	\$25 - \$500
<b>Parking Tickets</b>	\$50.00
<b>Sand Dune Violations</b>	\$500*
<b>Leash Law</b>	\$100.00*
<b>Failure to Pick Up Dog Waste</b>	\$100.00*
<b>Noise Violation</b>	warning; \$100; \$250; \$500
<b>Illegal Dumping</b>	\$500 per occurrence
<b>Late Fees-Town Citations</b>	\$25.00

<b>Nuisance Trash</b>	\$50 per day plus clean up rate
<b>Nuisance Clean up Hourly Rate - Personnel</b>	\$20.00 per person per hour
<b>Nuisance Clean up Hourly Rate - Equipment</b>	\$90.00 per hour Loader \$30.00 per hour Pick-up Truck \$50.00 per hour John Deere

**Town of North Topsail Beach  
FY 2016-2017**

**Planning - Zoning Fee Schedule**

<b>Development</b>	<b>Current Fees</b>
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
<b>Quasi-Judicial Public Hearings*</b>	
Variance Request	\$350.00
Appeals	\$350.00
Conditional Use Permit/Special Use Permit	\$350.00
<b>Legislative Hearings</b>	
Map Amendment (Rezone)	\$400.00
Text Amendment	\$250.00
<b>Other</b>	
Home Occupation Permit	\$50.00
Signs	\$50.00
Zoning Letter of Compliance	\$100.00
<b>Major Subdivision/Planned Unit Developments</b>	
Sketch, Preliminary and Final	\$300/\$300/\$150
<b>Minor Sudivision</b>	
Sketch and Final	\$200/\$200
<b>Exemptions (Review Required)</b>	<b>\$50.00</b>

\* 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 2016-2017  
Inspections - Permits Fee Schedule**

**Current Fees (as of 7/1/16)**

<b>Residential New Construction</b>	
<b>Building</b>	\$500 1 <sup>st</sup> 1000 sq ft & .25 per sq ft over
<b>Electrical</b>	included
<b>Plumbing</b>	included
<b>Mechanical</b>	included
<b>Insulation</b>	included

<b>Commercial New Construction</b>	
<b>Building</b>	20 cent per sq ft
<b>Electrical</b>	8 cent per sq ft
<b>Plumbing</b>	8 cent per sq ft
<b>Mechanical</b>	8 cent per sq ft
<b>Insulation</b>	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 Statutes at discretion of  
Inspections Department**

<b>Commercial Renovations &amp; Repairs</b>	
<b>Building</b>	\$5 per \$1000 cost of construction
<b>Electric</b>	\$3 per \$1000 cost of construction
<b>Mechanical</b>	\$3 per \$1000 cost of construction
<b>Plumbing</b>	\$3 per \$1000 cost of construction
<b>Insulation</b>	\$3 per \$1000 cost of construction



**Town of North Topsail Beach**  
**FY 2016-2017**  
**Inspections - Permits Fee Schedule**

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

\* Duplex with separate owners requires two permits

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

<b>Service Pole</b>	\$60.00
<b>Electrical Service Upgrade</b>	
<b>Change Meter Base/Service Panel</b>	\$60 per 200 amp
<b>Temporary Power Extension Permit (permits expire 30 days from issue date)</b>	\$25.00

<b>RV Sites/Campgrounds</b>	
<b>Electric</b>	\$75.00
<b>Plumbing</b>	\$75.00

<b>House Moving</b>	\$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)
<b>Home Owners Recovery Fee</b>	\$10.00

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

**Town of North Topsail Beach  
FY 2016-2017  
Inspections - Permits Fee Schedule**

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

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

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