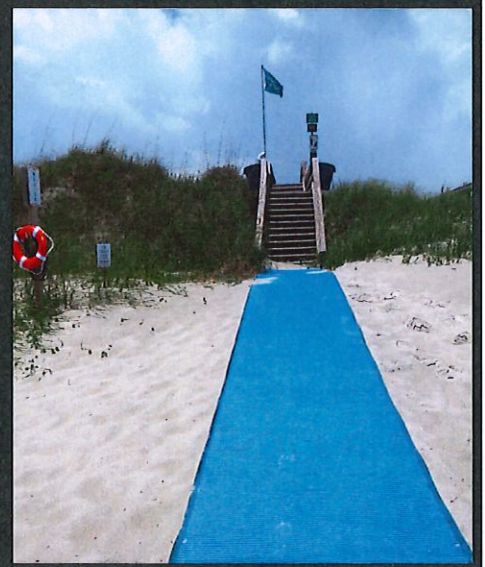
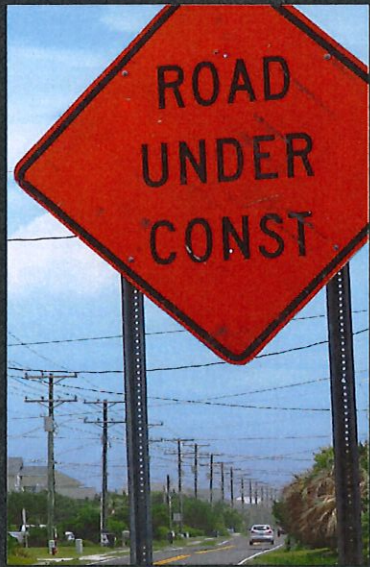
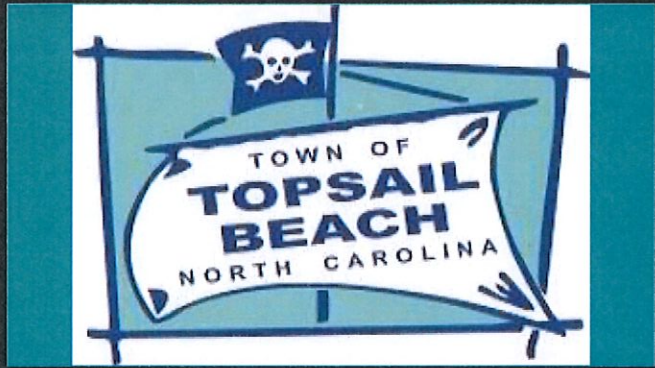


**TOPSAIL BEACH  
FISCAL YEAR 2018-2019  
BUDGET**



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# FY 2019 Budget

Recommended June 13, 2018

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## FY 2018-2019 Budget Message

**To:** The Honorable Mayor Braxton and Town Board, and Topsail Beach Citizens

**Date:** May 31, 2018

On behalf of the entire Topsail Beach staff, I am pleased to submit to you the Manager's Recommended Budget for FY 2018 – 2019 for your review and consideration. The development of this proposed budget is consistent with the requirements set forth in the North Carolina General Statutes, particularly with respect to the Local Government Budget and Fiscal Control Act. It combines the goals and vision of the Board with the sound financial principles the Town has followed over the years. Each year the staff begins its review in January, starting with the budget and consideration of upcoming needs for the new fiscal year. Department heads consider the goals of their individual departments, coupled with the knowledge of both service and regulatory needs. The Finance Director reviews revenue sources and trends to determine the expected funding totals. Based on the goals and priorities established by Town Commissioners at the annual retreat, the staff prepares the departmental needs focusing on the provision of services in the most efficient and cost effective manner. The proposed budget takes into account specific mandates from both the state and federal governments, as well as the current proposed changes in legislation that could affect state shared revenues and levels of service. The budget document provides detailed line item information that describes revenues and expenditures for each annually-budgeted fund.

This year's recommended General Operating Budget is a balanced budget totaling \$28,571,406 for the General Fund, Restricted Funds and the Utility Enterprise Funds. This compares to \$29,430,333 (as amended) in FY 2017 – 2018. In both years, over \$24 million was designated for our next Storm Damage Reduction Project budgeted in the BIS Fund. The project has carried over from FY 2018 as much of the project was held over to this new fiscal year. A closer look at the breakdown of the budget by fund shows the following:

	<u>FY 2018</u>	<u>Proposed FY 2019</u>
General Fund	\$3,716,060	\$2,988,155
BIS Fund	\$24,807,100	\$24,578,895
Utility Fund	\$907,173	\$1,004,356

This proposed budget recommends leaving the tax rate level at \$0.3125 per \$100 valuation. The General Fund tax rate would remain at \$0.1925 per \$100 valuation, while the BIS Fund would remain at \$0.12 per \$100 valuation. The combined tax rate for Topsail Beach of \$0.3125 is still in line with similar coastal communities in the area, and in many cases considerably lower. This budget does propose a change in the Recycling Fee currently charged to support the community Recycling Center. Currently a fee of \$1.00 per month is charged to each residential property. This budget increases this by \$2.00, totaling \$3.00 per month for each housing unit. The average household will experience a \$24.00 annual increase in the fee, but it will generate over \$30,000 in revenue to help offset the cost of recycling.

Although Topsail Beach has a little over 400 permanent residents, it easily services anywhere from 8,000 to 10,000 people during the summer months. This increase in activity places a significant strain on the services provided, whether it is from a public safety aspect or the provision of water. Growth in the Wilmington area, and particularly Hampstead, will certainly impact the Town in terms of the number of day trippers to the beach. The new high-rise bridge will make access to the area even easier. Visitors from every state in the United States visit Topsail Island, many of which spend time at our beach or in our waterways. Providing services to our residents, property owners, and visitors takes a lot of effort by the Town, and its huge success in our Beach Nourishment Programs and erosion control efforts has made Topsail Beach a premier location.

This annual budget provides details of the spending plan for the year and sources of revenue to meet those obligations. Also included are specifically identified goals and objectives for each department. The tables on the following pages highlight both the revenues and expenditures proposed for FY18 in comparison with the FY19 budget. Also shown are actual revenues and expenditures for FY17 and year-to-date FY18. The breakdown of revenues includes Operating Revenues, Grant Proceeds, and Transfers In from Capital Reserves. Expenditures highlight Personnel and Operating Costs, Capital Outlay, and Debt Service.



## FY 2019 BUDGET HIGHLIGHTS

The first step in the budget process is to review the revenue estimates for the upcoming year and to explore the needs of each department in an effort to begin the development of a comprehensive balanced budget. Provided below are the highlights of the key budget indicators and projections.

### *Revenues*

This year's estimated revenues are relatively consistent with previous years. In general, revenues can be divided into five major categories: Property Tax, Fees and Other Taxes, Unrestricted Intergovernmental Revenues, Restricted Funds and Capital Reserve Funds. The revenues are categorized by type and designated as restricted or unrestricted funds. Unrestricted funds can be used for any service provided by the Town, while restricted funds are earmarked for specific purposes. Much of the revenue estimates are consistent with the current budget, however there is one significant change proposed in this budget. Currently the Town charges \$1/month per household for recycling. This helps to cover a portion of the cost of our Recycling Center. In FY 17 we generated nearly \$17,000 in revenue, but had over \$46,000 in expenses. This plan includes a \$2/month increase in the recycling fee. This will allow the Town to generate an additional \$34,000 while costing each individual property an increase of \$24/year.

Below are highlights for both revenues and expenses for this budget. More detailed explanations can be found later in this document.

### **PROPERTY TAX**

Property Tax includes Ad Valorem Tax, DMV Tax, and Interest – Ad Valorem Taxes.

- ❖ According to the Pender County Tax Assessor's Office, the total assessed value for property in Topsail Beach for FY 2019 is \$630,610,269. This represents real and personal property and motor vehicle tax. This compares to \$627,558,003 for FY 2018, or roughly 0.48% increase.
- ❖ Each penny on the tax rate is worth \$63,061.

### **OTHER TAXES AND FEES**

Included in this category is Topsail Accommodations Tax, Tower Lease, Solid Waste Fees (including Recycling), and Fees and Receipts (Several of the departments charge various fees for services, rentals, or other activities. These include, but are not limited to zoning and building

permit fees, temporary permits, compliance permits, and similar items. These fees are designed to cover much of the costs incurred for the provision of related services).

- ❖ Accommodations tax (both for Topsail Beach and Pender County) are anticipated to increase by 4.5% over last year for a total amount of \$860,000. Of this amount, \$215,000 is allocated to the General Fund. (The rest is for the BIS Fund).

## **UNRESTRICTED INTERGOVERNMENTAL REVENUES**

These are largely state-shared revenues and include Utilities Franchise Tax, Alcohol Beverage Tax, Local Sales Tax, and County Option 4 Tax

- ❖ According to State Revenue sources, the distribution of Utilities Franchise Fees at the state level is expected to be relatively stable over the next year. It should be noted however that the funds are impacted by the weather. Mild winters and summers can cause a decrease in revenues.
- ❖ Sales tax figures (both Local Option Sales Tax and County Option 4) are projected to increase by \$55,000 in this budget.

## **RESTRICTED REVENUES**

In particular these include Powell Bill Funds and Fire Grants. The Powell Bill Funds are provided through the state to be used for work on town-maintained roads only. Powell Bill funds shall be expended primarily for the purposes of resurfacing streets within the corporate limits of the municipality but may also be used for maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare within the municipal limits or for planning, construction, and maintenance of bikeways, greenways or sidewalks.

Fire Grant funding is available for use to smaller fire departments to help pay for equipment needs and similar functions.

## **CAPITAL RESERVE FUNDS**

In FY 2017 the Town established a policy to fund the Capital Reserve Fund which is designed to plan for larger one-time capital needs in the future. This proposed budget includes approximately \$329,100 transferred from the Capital Reserve Fund to meet this year's needs.

## **BEACH INLET AND SOUND (BIS) FUND**

The projected BIS Fund budget revenues of \$24,578,895 for FY 2019 include approximately \$13.8 million from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund and \$9.2 million from FEMA as a result of Hurricane Matthew.

## *Expenses*

Much of the operational expenses have not changed significantly over the previous year. The proposed budget shows health care costs remaining stable. The data also includes an increase to the salary line item for potential merit increases. This budget includes two new positions (Planning and Public Works) and additional Capital Items. For the most part, the budget tries to hold the line on most of the operational costs, such as departmental supplies, maintenance and repair needs, staff development, and vehicle operations. Department heads were charged with the task of keeping operational costs as close to previous years as possible, and to identify potential cost reductions. Any increased costs within individual departments are generally related to larger capital needs. Detailed line item expenses are shown in the budget by department later in this document. Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service that has been provided historically. The major expenditures by function are shown as follows:

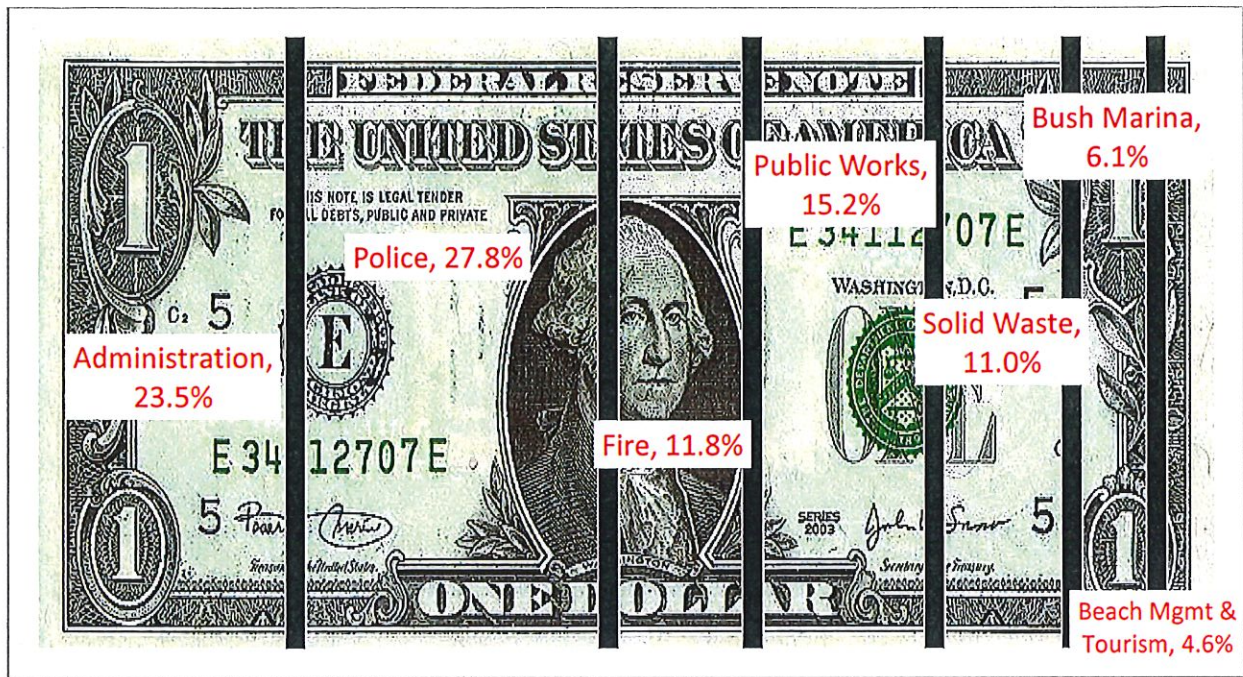
### GENERAL FUND / CAPITAL FUND

- ❖ Administration (includes Town Board, Administration, and Inspections/Planning)
- ❖ Police
- ❖ Fire
- ❖ Public Works
- ❖ Solid Waste
- ❖ Bush Marina
- ❖ Beach Management
- ❖ BIS

### ENTERPRISE FUNDS

- ❖ Utility

Public Safety accounts for approximately 39.6% of the operating and capital budget within the General Fund. Much of the larger expense is in capital as the Town provides for vehicles and equipment necessary for the provision of services. Personnel costs are also a significant portion of the operational costs as both police and fire provide for protection to our citizens and businesses. Administration accounts for the next largest percentage of annual cost at 23.5%. The chart on below highlights the General Fund expenses by department for FY 2019.



Expenses are divided into four major categories - personnel, operating expense, debt service, and capital outlay. These categories are summarized below:

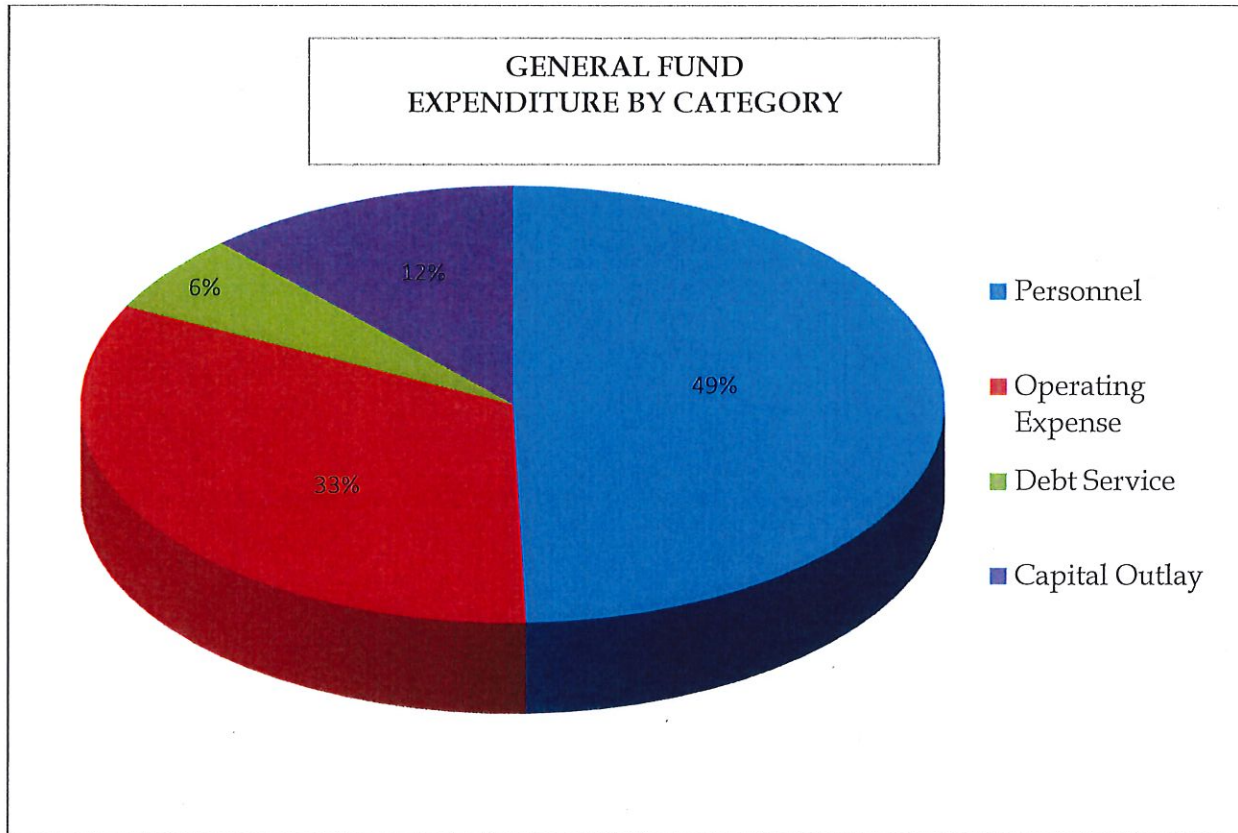
**Personnel** - Expenses which can be directly attributed to the individual employee. These expenses include salaries, wages, insurance benefits, retirement, 401k, and FICA. The costs of such expenditures have been budgeted within each operating department to give a more accurate cost of departmental operations.

**Operating Expenses** - Costs other than personnel and capital outlay that are required for the operations of the Town. Operational line item expenditures are directly affected by increasing costs of goods and materials, greater service demands and enforcement of government regulations. Examples of operating expenses include departmental supplies, motor fuels, utilities, and equipment or vehicle maintenance. Operating expenses also include contracts with outside agencies.

**Debt Service** - North Carolina General Statutes also require that provisions be made to meet annual payments on debt issued within prior years and commitments of the current year's budget. The Town is contractually obligated to provide the annual funding to meet these obligations.

**Capital Outlay** - Capital outlay includes expenditures for the purchase and/or construction of land, buildings, vehicles, equipment, fixtures and other infrastructure (including roads, sidewalks, storm water drainage) which are too permanent in nature to be considered expendable at the time of purchase. Generally capital items should have a value of \$5,000 or more with an expendable life of more than one year.

The chart below shows a breakdown of expenditures by category. As with most towns, personnel makes up a significant portion of the expenses (49%), followed by the daily operating expenses (33%). An overview of the combined expenses for the General Fund can be found on the later sections of this report.



## SUMMARY

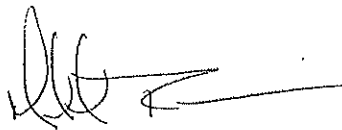
The FY 2019 budget reflects the priorities of the Town Board of Commissioners and staff as we move forward. The Board and staff are committed to providing a high level of service to our residents, property owners, and visitors while maintaining a strong sense of fiscal responsibility. We cannot always control the environment surrounding us, but we can plan to address our needs with the best interests of our community in mind at all times. As a resort community we face unique challenges, particularly during the tourist season. We are committed to provide excellent core services like police and fire, public works and sanitation services, clean water, and safe access while maintaining strong amenities such as Town Center Park and Bush Marina. We are committed to preserving and protecting our beaches through our Storm Damage Reduction Plan and Beach Nourishment so that our homes and property are protected while providing the best recreational beaches possible. We must continue to be vigilant in our efforts and dedicated to the overall goal of providing a safe, affordable, and attractive place for our citizens and our businesses while managing the growth in Topsail Beach. The budget is a tool to help us achieve our goals.

Again, this budget represents a forecast of the revenues and expenses for the upcoming fiscal year. As such, it is subject to change as a result of unforeseen events and should therefore be looked at as a fluid document. Although every effort is made to anticipate all needs, the budget is monitored throughout the year and appropriate amendments are brought to Board's attention for review and action.

In closing, I would like to recognize and thank the elected officials and entire Town staff for their efforts in developing this budget. Budget preparation involves many difficult decisions, with needs often greater than resources available. Board members have and will continue to devote countless hours to review of the details within the proposed budget in order to shape the best document possible. This budget is not successful without the help of each department head, whose diligence and willingness to be part of this process helped in the preparation of this budget. I would particularly like to recognize Connie Forand, Finance Director, for her efforts.

We look forward to the implementation of another successful budget and financial operations in Fiscal Year 2019.

Respectfully submitted,



Michael Rose  
Town Manager

## ***BUDGETARY AUTHORITY***

State law defines an annual budget as "a proposed *plan* for raising and spending money for specified programs, functions, activities or objectives during a fiscal year." While this definition may seem simple, budgets usually contain a considerable amount of detailed information. The fact remains however, that a budget exists as the single most comprehensive annually updated financial guide to the services provided to the citizens of a community.

The Town of Topsail Beach, like all local governments throughout North Carolina, prepares, adopts, and administers its budget in accordance with the Local Government Budget and Fiscal Control Act (LGBFCA). This Act establishes responsibilities in the adoption of the budget and most importantly, requires that the budget be *balanced*. In other words, the estimated revenues must equal the proposed spending. North Carolina local governments operate under a July 1 - June 30 fiscal year. A budget must be adopted by June 30<sup>th</sup> of each year, or interim provisions must occur.

The spending for the coming year is authorized through the Town Board's adoption of a *budget ordinance*. This action authorizes the spending, assures that the budget is balanced, levies the property tax for that budget year, and formally authorizes related fee schedules. Under North Carolina law, local property taxes may not be changed at any point in the year once adopted without input from the State government.

By law, each year a public hearing is held by the Town Board to receive comments from citizens and taxpayers on the recommended budget. That hearing is usually held after the Town Manager formally presents the recommended budget to the governing body. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the Town Finance Director's office and with the Town Clerk.

### ***PUBLIC DOCUMENT***

The Fiscal Year 2019 Budget is a public document and is available for review at the Town of Topsail Beach's Town Hall, 820 S. Anderson Blvd., during the Town's normal office hours 8:00 am to 5:00 pm Monday through Friday; the Town's office is closed weekends and for authorized holidays. It is also available for viewing on the Town's website at [www.TopsailBeachnc.org](http://www.TopsailBeachnc.org). The public hearing date for the FY 2019 Budget is set for June 13<sup>th</sup>, 2018.

***BUDGET OFFICER***

The Town's Manager serves as the budget officer and is authorized to amend the budget within departments and present the amendments for Board approval within the fiscal year.

***AUTHORIZATION***

The approved budget authorizes the Town Manager to oversee the use of the approved appropriations in accordance with the Town Board's policies and relevant statutes and regulations.



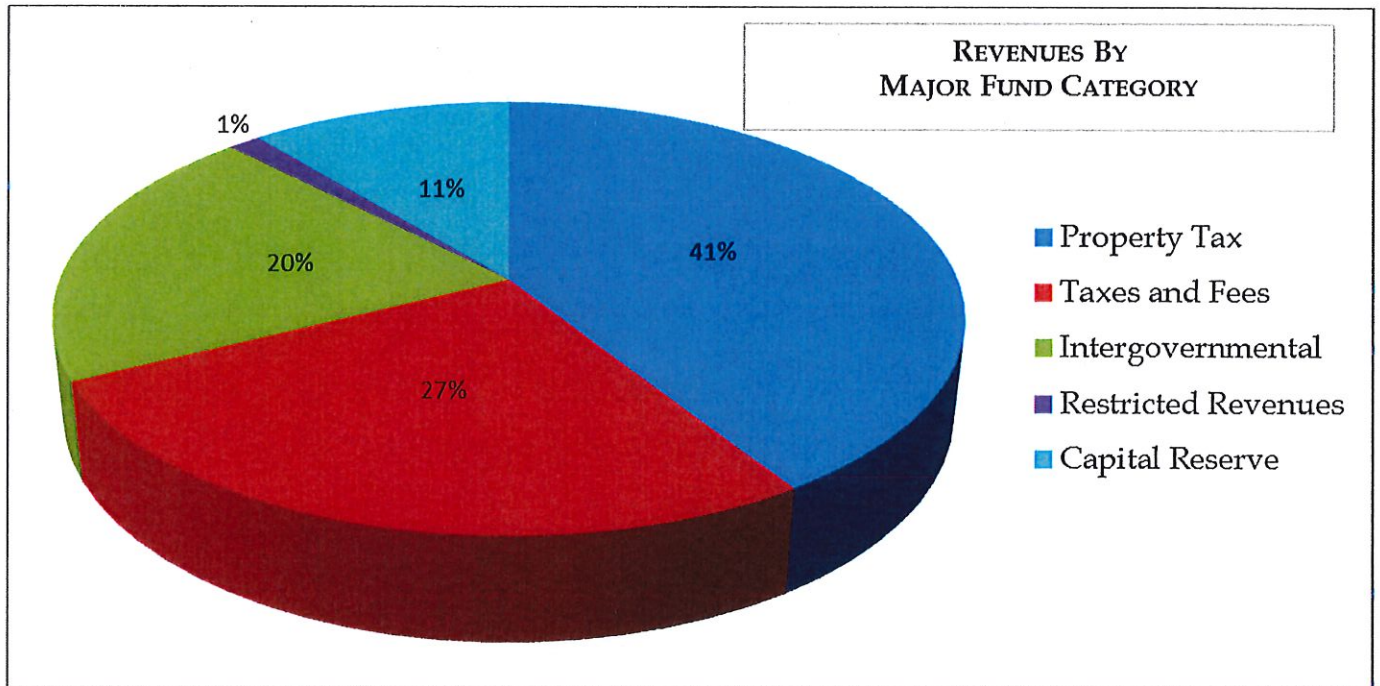


## GENERAL FUND REVENUES

## REVENUES

The Town of Topsail Beach generates income and revenue from a variety of resources to fund the different municipal programs and services. The revenues are categorized by type and designated as restricted or unrestricted funds. Unrestricted funds can be used for any service provided by the Town, while restricted funds are earmarked for specific purposes. Most services, such as administrative functions, public safety, public works services, and our public facilities are funded with the unrestricted monies. Certain specific services, such as street improvements (Powell Bill) and much of the beach-related services (BIS) are examples of restricted fund programs.

Revenues for the Town's General Fund are divided into several different major categories: Property Tax, Taxes and Fees, Unrestricted Intergovernmental Revenues, Restricted Revenues and Capital Reserve Funds. This does not include the revenues related to the BIS or Utility Enterprise, which has been established as separate funds. Within each of these categories are several sources of revenue which are described below. Property Tax (41%) makes up the largest segment of the revenue generation, followed by Taxes and Fees (27%) and Intergovernmental Revenues (20%). Of these, the Town controls property tax levies and some fee schedules, but much of the State-Shared revenues are determined by other actions in the NC General Assembly or other external factors.



Every year the North Carolina League of Municipalities (NCLM) provides revenue projections for state shared revenues to the municipalities. The NCLM considers economic factors, statutory changes, and trend analysis to provide municipalities with guidance for the upcoming budget year. Economic growth for North Carolina, Pender County, and Topsail Beach continues to show some progress, and most projections for the economic outlook in North

Carolina for the upcoming year are generally positive. According to the NCLM, slight growth in several state-shared revenues can be expected for FY 2019, with the exception of some Utility Franchise Taxes. However outside influences can impact revenue sources, including legislative actions, weather, and national economic trends. Staff will be closely monitoring the activities of the General Assembly and the Federal Government to determine what, if any, impacts to the Topsail Beach budget can be expected.

Revenues are shown by sources and by funds. Revenue projections can be made more accurately when revenues are segregated by source and managed accordingly. The major revenues by source are as follows:

### PROPERTY TAX

- ❖ **Ad Valorem Tax:** Pender County performs all calculations of assessed property valuations, real and personal. The total property tax is calculated based upon a compilation of projected assessed value from the Pender County Tax Assessor's Office and current year levy as set by Town Board. The property tax rate currently is set at \$0.3125 per one hundred dollars (\$100) of assessed valuation: \$0.1925 of which is for general government and \$0.12 of which is designated for the BIS Fund. There is a total assessed value of \$624,167,735 inside the town limits.
- ❖ **DMV Tax:** The DMV, or automobile tax is calculated based on an average local fair market value as set by Pender County at the Town Board adopted property tax rate. The total assessed value for the Town is \$6,442,534.
- ❖ **Interest – Ad Valorem Taxes:** The revenue generated by penalties and interest is estimated with the use of trend analysis. This year's estimate represents a consistent pattern with the FY 2016 collections. Penalties are assessed on payments made after January 5. For the period from January 6 to February 1, interest accrues at the rate of 2%. Thereafter, interest accrues at the rate of 3/4% per month until outstanding balances are paid in full.

### TAXES AND FEES

- **Topsail Accommodations Tax:** The Town imposes a tax levy of three percent (3%) of the gross receipts of any person, firm, corporation or association derived from the rental of any sleeping room or lodging. This includes both hotel/motel facilities and private residences. By law, all accommodation taxes received shall be used for "tourism-related" expenditures, which include but is not limited to public safety, public facilities, and solid waste collection. This budget allocates fifty percent (50%) of the revenue collected the BIS Fund and fifty percent (50%) is allocated to General Fund.

- **Tower Lease:** The Town leases property behind Town Hall for a communications tower. Space on the tower is leased for a fee to the following: T-Mobile, Verizon, CenturyLink and AT&T. These are based on existing lease agreements that are reviewed and considered for extensions upon contract.
- **Solid Waste Fees:** Solid Waste fees are charged to each resident to cover the cost of contracted service in the Town. The current fee is \$15/month for one cart, with additional fees charged for additional carts if requested by the property owner. There is a proposed increase of \$2/month to the recycling fee (as mentioned earlier in this report), going from \$1/month currently to \$3/month. This increase will help to offset the costs to operate the Recycling Center located on Carolina Avenue and available for residential recycling.
- **Fees and Receipts:** Several of the departments charge various fees for services, rentals, or other activities. These include, but are not limited to zoning and building permit fees, temporary permits, compliance permits, and similar items. Also included are the boat ramp and boat slip fees, as well as the beach access fees for vehicles. These fees are designed to cover much of the costs incurred for the provision of related services.

<b>UNRESTRICTED INTERGOVERNMENTAL REVENUES</b>
--

- **Utilities Franchise Tax:** As a result of tax reform legislation passed by the North Carolina General Assembly, the distribution method for electricity sales tax and piped natural gas changed in FY 2015, creating a greater distribution of revenue to the municipalities. However, the state has recently seen a decline in revenue growth over the most recent four quarters. After reviewing the trend for Topsail Beach, the FY 2019 numbers reflect this decline. This revenue is highly sensitive to weather; cool summers and mild winters can dramatically affect these receipts. For the purpose of this summary, it is assumed we will see a noticeable decrease in revenues collected in recent years.
- **Alcohol Beverage:** Cities share in the tax on sales of both beer and wine based upon municipal population levels. The State of NC typically distributes this revenue source late in May. In addition, Pender County collects revenues on gross receipts of ABC sales for the county and distributes thirty-five percent (35%) of the revenue to the six municipalities based on a per capita distribution.
- **Local Sales Tax:** The NC General Assembly passed legislation that changes the redistribution of sales tax collected statewide. Services that earlier were not subject to sales tax are now included. The State collects and distributes the proceeds from locally levied tax on retail sales. This revenue source is subject to further significant swings related to the population of the Town of Topsail Beach as compared with other Pender

County local governments. Any significant change (increase or decrease) in other governments' population can result in significant changes to the Town's share of local sales tax distributions. A conservative estimate based on recent trends has been applied to this budget.

- **County Option 4 Tax:** Distribution for Article 40 and 42 Sales Tax is determined by the County. In 1992, special legislation was enacted creating an equitable method for distribution known as the "Option Four Redistribution" for Pender County. The State distributes the sales tax revenues on a per capita basis. The formula then allocates to the beach communities the amount they would receive using an ad valorem basis. The cost is then redistributed on a pro-rata basis to the County, School Board, and the municipalities. As a result, the beach communities receive more than they would using per capita basis, but less than under the ad valorem system.

#### RESTRICTED REVENUES

- ✓ **Powell Bill** The Town of Topsail Beach receives an annual distribution from the North Carolina Department of Transportation of prior year gas tax receipts. Municipal Powell Bill distributions are based upon population and number of municipal street miles maintained. Although gas purchases are volatile during this period of increased prices, this budget estimates revenues to remain stable.
- ✓ **Fire Grants:** The Fire Department has applied for a potential grant with NCDOI (totaling \$25,000) for equipment replacement and similar needs.

#### CAPITAL RESERVE FUNDS

Capital Reserve Funds are monies earmarked for the purchase or acquisition of vehicles and/or equipment needs for the Town as well as the potential studies related to the capital program. The money is set aside on an annual basis and allocated by the Board as part of the budget process. Capital items generally a value of \$5,000 or more with an expendable life of more than one year.

Detailed line item revenue information can be found on the following tables.

**GENERAL FUND REVENUE REPORT - REVENUE**  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
<b>Fund: 10 General Fund</b>										
10-301-0000	1,178,656.00	1,200,000.00	1,202,478.00		0		1,200,000.00			
Ad Valorem Taxes - General Fun										
10-301-0100	3,461.00	500.00	840.00		-68		500.00			
Ad Valorem Taxes Prior										
10-301-0200	6,420.00	1,000.00	2,741.00		-174		2,580.00			
Ad Valorem Tx Penalty & Int										
10-302-0000	18,121.00	19,000.00	19,940.00		-5		19,500.00			
Vehicle Tax - Current										
10-302-0100		500.00			100		200.00			
Vehicle Tax - Prior										
10-303-0100	147,248.00	205,000.00	209,739.00		-2		215,000.00			
Topsail Accomodations Tax										
10-328-0000	20,081.00	20,000.00	19,829.00		1		20,000.00			
Cable Tv Franchise										
10-329-0000	17,005.00	40,000.00	39,085.00		2		20,000.00			
Interest Income - Gf										
10-332-0000	58,758.00	82,000.00	75,966.00		7		82,000.00			
Tower Lease										
10-333-0000	3,500.00						3,000.00			
Wireless Application										
10-337-0000	104,160.00	115,000.00	81,033.00		30		105,000.00			
Utility Franchise Tax										

**GENERAL FUND REVENUE REPORT - REVENUE**  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017	2017 - 2018	5/18/2018	2017 - 2018	2018 - 2019
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
10-337-0100 Telecommunications Tax	7,258.00				
10-342-0000 Alcohol Beverage	16,242.00	16,000.00	11,530.00	28	16,000.00
10-343-0000 Powell Bill Allocation	16,537.00	16,500.00	16,630.00	-1	16,500.00
10-345-0000 Local Sales & Use Tax	109,147.00	105,000.00	105,972.00	-1	115,000.00
10-345-0100 County Option 4 Tax	318,815.00	300,000.00	262,106.00	13	330,000.00
10-345-0600 Solid Waste Tx	197.00	175.00	69.00	61	175.00
10-351-0000 Court Costs/Fees/Charges	349.00	500.00	291.00	42	250.00
10-353-0000 Boat Ramp Fees	22,548.00	20,000.00	17,884.00	11	22,000.00
10-354-0000 Boat Slip Fees	26,645.00	27,000.00	30,026.00	-11	27,000.00
10-355-0000 Dune Permit Fee			100.00		
10-356-0000 Beach Access Permits	26,420.00	27,000.00	26,300.00	3	27,000.00
10-357-0000 Building Permits	39,341.00	33,000.00	31,396.00	5	33,000.00

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**GENERAL FUND REVENUE REPORT - REVENUE**  
 Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-357-0100 Electrical Permits	6,065.00	6,500.00	5,125.00	6,500.00		21	6,500.00		
10-357-0200 Plumbing Permits	3,100.00	2,500.00	3,105.00	2,500.00		-24	2,500.00		
10-357-0300 Hvac Permits	8,245.00	6,500.00	5,305.00	6,500.00		18	6,500.00		
10-357-0400 Insulation Permits	1,540.00	1,000.00	1,210.00	1,000.00		-21	1,000.00		
10-357-0500 Zoning /Other Fees	2,205.00	1,000.00	2,710.00	1,000.00		-171	2,000.00		
10-357-0700 House Moving Permit	55.00		750.00				250.00		
10-358-0000 Solid Waste Fees	299,714.00	292,000.00	263,942.00	292,000.00		10	324,000.00		
10-360-0000 Civil Citation	12,992.00	10,000.00	3,320.00	10,000.00		67	7,500.00		
10-367-0000 Sales Tax Refund	373.00	12,000.00	14,629.00	12,000.00		-22	12,000.00		
10-374-0000 Loan Proceeds	100,000.00								
10-382-0000 Sale Of Surplus Property	6,340.00	5,000.00	5,020.00	5,000.00		0	5,000.00		
10-383-0000 Town Property Rental			50.00				100.00		



**GENERAL FUND REVENUE REPORT - REVENUE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-384-0000 Merchandise Revenue	658.00	1,500.00	632.00	58		1,000.00		
10-384-0200 Fema Matthew Reimbursement	18,637.00							
10-386-0000 Donations-Fire Department	2,625.00							
10-386-0100 Donations-Police Dept	20.00							
10-389-0000 Employee Health Premium	15,694.00	18,000.00	10,898.00	39		11,000.00		
10-394-0000 Public Private Projects	1,050.00							
10-395-0000 Fire Dept Grant						25,000.00		
10-396-0000 Grants From State	28,990.00							
10-399-0000 Appropriated Fund Balance		800,000.00			100			
10-399-0100 Appropriated Powell Bill Fund		15,000.00			100			
10-399-0400 Transfer Fr Bis Fund	11,950.00							
10-399-0500 Transfer Fr Capital Reserve	116,000.00	316,885.00	316,885.00			329,100.00		

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GENERAL FUND REVENUE REPORT - REVENUE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$2,777,162.00	\$3,716,060.00	\$3,716,060.00	\$2,787,536.00	\$2,787,536.00			\$2,988,155.00		
Report Total Revenue	\$2,777,162.00	\$3,716,060.00	\$3,716,060.00	\$2,787,536.00	\$2,787,536.00			\$2,988,155.00		



GENERAL FUND  
EXPENSES

## Expenses

Every effort has been made by the various department heads to keep the daily operational expenses at our near current levels. This budget does include some new expenses, including two new positions, one in Administration and one in Public Works. These new positions are a result of continued increase in service demands as the Town continues to grow. Much of the operational expenses have not changed significantly over the previous year. The Town is fortunate that health care costs remained stable for the coming year. The budget also includes an increase to the salary line item for potential salary adjustment and merit increases. For the most part, the budget tries to hold the line on most of the operational costs, such as departmental supplies, maintenance and repair needs, staff development, and vehicle operations.

The following highlights are by department. A brief description of the various departments is provided, with highlights found within this proposed budget. More detailed line item budgetary figures are also provided. The dollar amounts for each department represents comparisons for the FY 2018 budget (as amended) and the current proposed budget for FY 2019.

## ***ADMINISTRATION***

Administration includes the oversight and management of the Town on a daily operational basis. It also includes the development of regulations, policies and goals for the Town as we move forward. This category includes the budget funds for the Governing Board, Administration, and Inspections and Planning.

**Governing Board:**    \$133,320 (FY 2018)                      \$77,100 (FY 2019)

The Governing Board consists of a Mayor and five Commissioners. The elected officials provide oversight on Town services and develop policies, goals, and ordinances designed to achieve orderly growth and development in the Town. The Board is responsible for legislative and legal actions as well.

*What's Included:*

- ❖ Dues for professional organizations, (NCLM, School of Government, Council of Governments)
- ❖ Staff Development for travel costs
- ❖ \$10,000 for Special Projects

**Administration:**    \$1,288,150 (FY 2018)                      \$525,810 (FY 2019)

Administration consists of the Town Manager, Town Clerk, and Finance Director. It provides oversight and staffing to all departments of the Town, as well as support services to the Governing Board. Among the responsibilities of the administrative staff are communications through the website, facebook, and the sunshine list, custodian of all public records, oversight of daily operations, preparation of financial records, customer service for citizens and businesses, and oversight of personnel matters.

*What's Included:*

- ❖ General Operating Expenses
- ❖ All Computer/Software needs for the Town.
- ❖ Upgrades to the Board Room Audio and Video System
- ❖ Facility and Space Needs Study

**Inspections and Planning:     \$68,450 (FY 2018)**

**\$94,860 (FY 2019)**

Planning and Inspections includes work related to building inspections, issuance of permits, and the review and interpretation of development ordinances such as the Zoning Ordinance and the Flood Damage Prevention Ordinance. This budget includes a new Zoning/Code Enforcement position in addition to the current part time Building Inspector.

*What's Included:*

- ❖ New Code Enforcement/Plan Review Position (\$40,000 plus Benefits)
- ❖ Increased Staff Development
- ❖ Remainder of Zoning Ordinance Update
- ❖ Contract Services (Enforcement Assistance)

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 410 Governing Body</b>								
10-410-0200	18,000.00	19,500.00	14,000.00		28	19,500.00		
Salaries								
10-410-0400	7,600.00	8,600.00	6,500.00		24	7,600.00		
Professional Services - Audit								
10-410-0401	101,206.00	70,000.00	73,018.00		-4	30,000.00		
Professional Services - Legal								
10-410-0402	578.00	2,000.00	40.00		98	1,000.00		
Professional Services								
10-410-0500	1,339.00	1,220.00	706.00		42	1,500.00		
Fica								
10-410-1400	1,443.00	2,000.00	734.00		63	2,000.00		
Staff Development								
10-410-3300	96.00	1,000.00	200.00		80	500.00		
Departmental Supplies								
10-410-5300	2,747.00	3,000.00	1,455.00		52	2,000.00		
Dues And Subscriptions								
10-410-5700	3,936.00	4,000.00	2,779.00		31	3,000.00		
Inter Governmental Relations								
10-410-7403	18,199.00	22,000.00	6,229.00		72	10,000.00		
Special Projects								
<b>Total</b>	<b>\$155,146.00</b>	<b>\$133,320.00</b>	<b>\$105,661.00</b>			<b>\$77,100.00</b>		

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 420 Administration</b>										
10-420-0200	171,541.00	164,000.00	132,110.00	164,000.00	132,110.00	19		173,000.00		
Salaries										
10-420-0201	3,863.00	1,000.00	2,233.00	1,000.00	2,233.00	-123		2,000.00		
Salaries - Overtime										
10-420-0300	5,145.00	3,500.00	1,500.00	3,500.00	1,500.00	57				
Salaries, Part-Time										
10-420-0301	294.00	6,800.00		6,800.00		100		3,500.00		
Unemployment										
10-420-0302	2,050.00	1,950.00	1,950.00	1,950.00	1,950.00			2,050.00		
Longevity										
10-420-0402	1,798.00	2,000.00	1,250.00	2,000.00	1,250.00	38		2,000.00		
Professional Services										
10-420-0500	16,979.00	10,200.00	9,273.00	10,200.00	9,273.00	9		13,200.00		
Fica										
10-420-0600	42,508.00	39,200.00	34,625.00	39,200.00	34,625.00	12		39,500.00		
Group Insurance										
10-420-0700	13,861.00	12,300.00	9,336.00	12,300.00	9,336.00	24		14,000.00		
Retirement										
10-420-0701	14,300.00	8,200.00	11,233.00	8,200.00	11,233.00	-37		8,700.00		
401-K										
10-420-1000	3,618.00	6,500.00	4,716.00	6,500.00	4,716.00	27		6,500.00		
Credit Card Service Fees										



GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-1100 Communications	11,279.00	13,000.00	10,472.00	19		13,000.00		
10-420-1101 Postage	1,693.00	2,000.00	965.00	52		2,000.00		
10-420-1200 Printing	75.00	500.00		100		500.00		
10-420-1300 Utilities	29,116.00	30,000.00	26,480.00	12		32,000.00		
10-420-1400 Staff Development	1,150.00	4,000.00	2,179.00	46		3,000.00		
10-420-1500 M&R Buildings	6,258.00							
10-420-1501 M& R Grounds	1,204.00	2,000.00	1,103.00	45				
10-420-1600 M&R - Equipment	3,304.00	4,500.00	1,808.00	60		3,500.00		
10-420-1700 M&R - Vehicle	2,486.00	2,500.00	948.00	62		2,500.00		
10-420-2600 Advertising	371.00	500.00		100		500.00		
10-420-3100 Vehicle Operating Supplies	1,025.00	1,000.00	1,071.00	-7		1,200.00		
10-420-3300 Departmental Supplies	10,841.00	5,000.00	2,906.00	42		6,000.00		

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GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-4500 Contracted Services	5,560.00	25,000.00	10,525.00		10,525.00		58	13,160.00		
10-420-4502 Tax Collection	933.00	2,500.00	980.00		980.00		61	2,000.00		
10-420-4503 Town Code Updates	3,257.00	4,000.00	650.00		650.00		84	2,000.00		
10-420-4601 Computer Maintenance	13,620.00	45,000.00	39,316.00		39,316.00		13	40,000.00		
10-420-5300 Dues And Subscriptions	987.00	3,000.00	307.00		307.00		90	2,000.00		
10-420-5400 Insurance And Bonding	55,819.00	57,000.00	59,810.00		59,810.00		-5	57,000.00		
10-420-7400 Capital Outlay Projects		30,000.00					100	80,000.00		
10-420-7403 Transfer To Capital Reserves	500,000.00	800,000.00	800,000.00		800,000.00					
10-420-7405 Hurricane Preparedness Exp		1,000.00					100	1,000.00		
<b>Total</b>	<b>\$924,935.00</b>	<b>\$1,288,150.00</b>	<b>\$1,167,746.00</b>		<b>\$1,167,746.00</b>			<b>\$525,810.00</b>		

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 450 Inspections And Planning										
10-450-0200	12,588.00	17,000.00	10,789.00				37	55,600.00		
Salaries										
10-450-0500	963.00	1,450.00	781.00				46	4,300.00		
Fica										
10-450-0600								9,560.00		
Group Insurance										
10-450-0700								3,100.00		
Retirement										
10-450-0701								2,000.00		
401K										
10-450-1400	1,978.00	2,000.00	2,171.00				-9	5,000.00		
Staff Development										
10-450-2600	62.00	500.00					100	300.00		
Advertising										
10-450-3300	1,034.00	2,000.00	1,013.00				49	2,000.00		
Departmental Supplies										
10-450-4500	6,343.00	5,000.00	6,745.00				-15	5,000.00		
Contracted Services										
10-450-4601	2,755.00									
Computer Software Maint										
10-450-5300	145.00	500.00	145.00				71	500.00		
Dues And Subscriptions										

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GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-450-7401			40,000.00	32,000.00			20	7,500.00		
Capital Outlay Zoning Subd Projec...										
<b>Total</b>	<b>\$25,868.00</b>	<b>\$68,450.00</b>		<b>\$52,644.00</b>				<b>\$94,860.00</b>		

## ***PUBLIC SAFETY***

Public Safety includes the Topsail Beach Police Department and the Topsail Beach Volunteer Fire Department. Both provide excellent coverage 24 hours a day, 7 days a week. The Police Department includes the Police Chief, Administrative Assistant, and 8 officers. A new position is included in this budget. The Fire Department includes one full and one part-time position, as well as many dedicated volunteers.

**Police:**                      **\$857,350 (FY 2018)**                      **\$826,055 (FY 2019)**

*What's Included:*

- ❖ General Operating Expenses
- ❖ Funding for Part-Time Seasonal help for parking and beach patrol
- ❖ One replacement vehicles
- ❖ Bullet-proof Vest replacement
- ❖ Message Board / Speed Limit Trailer

**Fire:**                              **\$349,950 (FY 2018)**                              **\$351,280 (FY 2019)**

*What's Included:*

- ❖ General Operating Expenses
- ❖ Increased funding for volunteers
- ❖ Turn-out Gear and Breathing Apparatus
- ❖ Fire Department ISO Grant
- ❖ Debt Service

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 510 Police</b>								
10-510-0200	393,734.00	455,500.00	396,415.00	13		465,800.00		
Salaries								
10-510-0201	8,837.00	6,000.00	5,563.00	7		6,000.00		
Salaries - Overtime								
10-510-0300	5,745.00	16,000.00	9,063.00	43		16,000.00		
Salaries - Part-Time								
10-510-0301	9,511.00							
Supplemental Retirement								
10-510-0302	2,550.00	2,850.00	2,850.00			3,150.00		
Longevity								
10-510-0401		500.00			100	500.00		
Legal								
10-510-0402	166.00	1,100.00	1,100.00			500.00		
Professional Services								
10-510-0500	39,758.00	28,500.00	30,253.00	-6		35,640.00		
Fica								
10-510-0600	79,925.00	100,000.00	73,940.00	26		95,525.00		
Group Insurance								
10-510-0700	32,054.00	37,600.00	31,063.00	17		40,200.00		
Retirement								
10-510-0701	27,474.00	23,000.00	17,533.00	24		23,290.00		
401-K								

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-1100 Communications	893.00	1,800.00	842.00				53	1,000.00		
10-510-1400 Staff Development	2,991.00	3,000.00	2,446.00				18	3,500.00		
10-510-1500 M&R Bldg Police	4,697.00	4,000.00	1,198.00				70	4,000.00		
10-510-1501 M&R Grounds	602.00	800.00	552.00				31			
10-510-1600 M&R - Equipment	2,745.00	4,000.00	820.00				79	4,000.00		
10-510-1601 Rental Equipment	150.00	500.00					100	500.00		
10-510-1700 M&R - Vehicles	7,894.00	5,500.00	5,245.00				5	8,000.00		
10-510-1800 Vehicle Allowance	13,517.00	19,200.00	14,300.00				26	16,800.00		
10-510-3100 Vehicle Operating Supplies	16,463.00	23,000.00	12,988.00				44	20,000.00		
10-510-3300 Departmental Supplies	13,301.00	5,500.00	4,913.00				11	5,500.00		
10-510-3600 Uniforms	4,563.00	9,500.00	8,208.00				14	5,500.00		
10-510-3601 Uniform Cleaning		250.00					100	250.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-4500 Contracted Services		350.00	332.00			5	350.00		
10-510-4600 Pre-Employment Exams	820.00	600.00	600.00				1,000.00		
10-510-4601 Computer Software Maintenance	5,127.00								
10-510-5300 Dues And Subscriptions	209.00	1,000.00	181.00			82	1,000.00		
10-510-7400 Capital Outlay Equipment		23,400.00	19,454.00			17	29,550.00		
10-510-7401 Capital Outlay Equipment	33,561.00	78,500.00	78,386.00			0	35,500.00		
10-510-7405 Hurricane Preparedness	309.00	1,000.00	54.00			95	1,000.00		
10-510-7406 Capital Bullet Vest		4,400.00	1,712.00			61	2,000.00		
<b>Total</b>	<b>\$707,596.00</b>	<b>\$857,350.00</b>	<b>\$720,011.00</b>				<b>\$826,055.00</b>		



GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended	Approved
Department: 520 Fire										
10-520-0201	570.00	500.00					100	500.00		
Salaries, Overtime										
10-520-0300	53,635.00	92,000.00	54,943.00				40	98,400.00		
Salaries - Part Time										
10-520-0303	63,750.00	56,100.00	46,645.00				17	58,920.00		
Salary P/Time Vif										
10-520-0500	8,955.00	9,200.00	6,165.00				33	12,040.00		
Fica										
10-520-0600	84,168.00	75,200.00	65,146.00				13	57,470.00		
Group Insurance										
10-520-0700	2,509.00	3,100.00	2,533.00				18	3,300.00		
Retirement										
10-520-0701								2,130.00		
401K										
10-520-0800	600.00	2,400.00	600.00				75	2,400.00		
Firemen Pension Fund State										
10-520-1100	9,921.00	9,200.00	2,672.00				71	5,000.00		
Communications										
10-520-1400	1,114.00	3,000.00	1,174.00				61	2,000.00		
Staff Development										
10-520-1500	11,267.00	15,000.00	4,278.00				71	10,000.00		
M&R Buildings										

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-1600 M&R - Equipment	6,722.00	10,000.00	5,231.00		48	10,000.00		
10-520-1700 M&R - Vehicles	9,127.00	8,000.00	10,305.00		-29	13,000.00		
10-520-2600 Advertising		500.00			100	200.00		
10-520-3100 Vehicle Operating Supplies	2,129.00	4,000.00	3,045.00		24	4,000.00		
10-520-3300 Departmental Supplies	2,804.00	4,000.00	3,373.00		16	4,000.00		
10-520-3600 Uniforms	4,430.00	3,000.00	513.00		83	2,000.00		
10-520-4501 Cs/Ts/Np		500.00			100	200.00		
10-520-4600 Pre Employment Exams		100.00			100	100.00		
10-520-4601 Computer Software Maintenance	1,438.00							
10-520-5300 Dues And Subscriptions	743.00	1,500.00	725.00		52	1,500.00		
10-520-7400 Co Equipment Replacement	20,669.00	30,000.00	606.00		98	16,500.00		
10-520-7401 Cap Outlay Fire Truck	142,140.00							

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-7405 Hurricane Preparedness	189.00	1,000.00	168.00	1,000.00	168.00		83	1,000.00		
10-520-7408 Police / Fire Grant								25,000.00		
10-520-7500 Debt Service - Principal		19,000.00	18,968.00	19,000.00	18,968.00		0	18,970.00		
10-520-7501 Debt Service - Interest		2,650.00	2,650.00	2,650.00	2,650.00			2,650.00		
<b>Total</b>	<b>\$426,880.00</b>	<b>\$349,950.00</b>	<b>\$229,740.00</b>	<b>\$349,950.00</b>	<b>\$229,740.00</b>			<b>\$351,280.00</b>		

## ***PUBLIC WORKS***

The Public Works Department is responsible for several different services including maintenance and upkeep of all town owned property and infrastructure, oversight of town-maintained streets and sidewalks, storm water services, sanitation, and related services. It is comprised of a Public Works Director (who also oversees the Water Department) and one full-time employee.

**Public Works:**            **\$316,600 (FY 2018)**            **\$452,740 (FY 2019)**

*What's Included:*

- ❖ General Operating Expenses
- ❖ New Public Works Position (\$32,000 plus Benefits)
- ❖ \$100,000 for Street Improvements
- ❖ \$60,000 for Storm Water Improvements

**Solid Waste:**            **\$285,000 (FY 2018)**            **\$327,000 (FY 2019)**

*What's Included:*

- ❖ Contract Services for Trash
- ❖ Contract Services for Recycling
- ❖ Replacement of trash carts as needed

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 600 Public Works</b>									
10-600-0200	94,598.00	103,100.00	89,425.00			13	142,000.00		
Salaries									
10-600-0201	2,140.00	2,000.00	41.00			98	2,000.00		
Salaries - Overtime									
10-600-0302	1,050.00	1,150.00	1,150.00				1,250.00		
Longevity									
10-600-0500	6,360.00	6,400.00	5,870.00			8	10,860.00		
Fica									
10-600-0600	20,083.00	19,200.00	17,562.00			8	30,000.00		
Group Insurance									
10-600-0700	7,090.00	7,750.00	6,282.00			19	16,800.00		
Retirement									
10-600-0701	8,729.00	5,200.00	3,295.00			37	10,830.00		
401-K									
10-600-1400	146.00	500.00	347.00			31	650.00		
Staff Development									
10-600-1500	10,045.00	20,000.00	8,010.00			60	30,000.00		
M&R - Buildings									
10-600-1501	1,844.00	4,500.00	1,795.00			60	11,900.00		
M&R - Grounds									
10-600-1600	3,451.00	7,500.00	4,016.00			46	6,000.00		
M&R - Equipment									

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-600-1601 Rental Equipment	741.00	2,500.00	260.00				90	2,500.00		
10-600-1700 M&R - Vehicles	3,027.00	5,000.00	1,225.00				75	5,000.00		
10-600-3100 Vehicle Operating Supplies	3,150.00	4,500.00	3,230.00				28	5,000.00		
10-600-3200 Mosquito Control	3,583.00	4,000.00					100	4,000.00		
10-600-3300 Departmental Supplies	3,041.00	4,500.00	2,045.00				55	5,500.00		
10-600-3302 Expendable Equipment	150.00	1,000.00	211.00				79			
10-600-3600 Uniforms	2,782.00	3,100.00	2,974.00				4	3,250.00		
10-600-4501 Cs/Ts/Np		500.00					100			
10-600-5300 Dues And Subscriptions	40.00	200.00					100	200.00		
10-600-5600 C Outlay Street Improvements		110,000.00	110,032.00				0	100,000.00		
10-600-7405 Hurricane Preparedness	735.00	4,000.00	1,579.00				61	5,000.00		
10-600-7407 C Outlay Storm Water Project								60,000.00		

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**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$172,785.00	\$316,600.00	\$316,600.00	\$259,369.00				\$452,740.00		

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 610 Solid Waste</b>										
10-610-1600	13,527.00	14,000.00	9,231.00				34	14,000.00		
M&R - Equipment										
10-610-1601	5,179.00	5,000.00	4,740.00				5	6,000.00		
Rental Equipment										
10-610-4500	157,325.00	163,000.00	142,722.00				12	179,000.00		
Contract Services-Refuse Coll										
10-610-4501	65,321.00	65,000.00	68,497.00				-5	75,000.00		
Cs/Ts/Np										
10-610-4502	36,224.00	35,000.00	38,032.00				-9	50,000.00		
Recycling										
10-610-4601	4,356.00									
Computer Software Maintenance										
10-610-7405	2,450.00	3,000.00					100	3,000.00		
Hurricane Preparedness										
<b>Total</b>	<b>\$284,382.00</b>	<b>\$285,000.00</b>	<b>\$263,222.00</b>					<b>\$327,000.00</b>		



GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 630 Powell Bill								
10-630-1700 M&R Vehicle		3,000.00	1,912.00		36	4,500.00		
10-630-3100 Vehicle Supplies	2,089.00	1,500.00	1,399.00		7	1,500.00		
10-630-3300 Departmental Supplies	615.00	1,500.00	905.00		40	2,000.00		
10-630-5600 Street Improvements	1,129.00	3,000.00			100	3,000.00		
10-630-5802 Engineering Powell Bill		1,000.00			100	1,000.00		
10-630-5803 Paving Resurfacing		15,000.00			100			
10-630-5805 Drainage And Storm		5,000.00			100	3,000.00		
10-630-5806 Traffic Control	714.00	1,500.00	1,341.00		11	1,500.00		
<b>Total</b>	<b>\$4,547.00</b>	<b>\$31,500.00</b>	<b>\$5,557.00</b>			<b>\$16,500.00</b>		

## ***BEACH MANAGEMENT***

**Bush Marina:**            \$197,050 (FY 2018)            \$181,160 (FY 2019)

*What's Included:*

- ❖ General Operating Expenses
- ❖ Debt Service

**Beach Management & Tourism:**    \$187,690 (FY 2018)    \$135,650 (FY 2019)

*What's Included:*

- ❖ General Operating Expenses
- ❖ Scheduled Maintenance of Beach Accesses, Town Center
- ❖ Non-Profit Sponsorships (i.e. Historical Society, Chamber of Commerce)

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Department: 620 Bush Marina</b>										
10-620-0300	9,030.00	11,200.00	7,790.00				30	11,500.00		
Marina Salaries										
10-620-0500	691.00	700.00	596.00				15	900.00		
Fica										
10-620-1500	41,801.00	18,000.00	1,648.00				91	7,500.00		
M&R Bldg.										
10-620-1501	1,719.00	4,000.00	1,628.00				59	6,000.00		
M&R Grounds										
10-620-2700								500.00		
Merchandise										
10-620-3300	877.00	500.00	39.00				92	500.00		
Departmental Supplies										
10-620-3600	187.00	150.00					100	200.00		
Uniforms										
10-620-4601	1,225.00									
Computer Software Maintenance										
10-620-7400		5,000.00					100			
Capital Outlay Equipment										
10-620-7500	143,750.00	143,750.00	143,750.00					143,750.00		
Debt Service Marina Principal										
10-620-7501	17,178.00	13,750.00	13,643.00				1	10,310.00		
Debt Interest Marina										

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GENERAL FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Total</b>	\$216,458.00	\$197,050.00	\$197,050.00	\$169,094.00			\$181,160.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended	Approved
<b>Department: 700 Bm &amp; Tourism</b>								
10-700-0200	27,815.00	31,000.00	27,638.00		11			
Salary								
10-700-0402		1,000.00	400.00		60	1,000.00		
Professional Services								
10-700-0500	2,022.00	1,900.00	1,903.00		0			
Fica								
10-700-0700	2,013.00	2,300.00	1,916.00		17			
Retirement								
10-700-0701		1,550.00			100			
401 K								
10-700-1100	5,588.00	6,000.00	6,010.00		0	6,000.00		
Communications								
10-700-1101	677.00	1,000.00	330.00		67	1,000.00		
Postage								
10-700-1300	7,679.00	11,000.00	9,072.00		18	11,000.00		
Utilities								
10-700-1400		500.00			100			
Staff Development								
10-700-1500	1,185.00	2,000.00	1,749.00		13	7,500.00		
M&R Building								
10-700-1501	4,097.00	9,000.00	2,487.00		72	14,000.00		
M&R Grounds								

**GENERAL FUND EXPENSE REPORT - EXPENDITURE**  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017	2017 - 2018	5/18/2018	2017 - 2018	2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved	
10-700-1600 M&R - Equipment	4,318.00	5,000.00	3,700.00	26	5,000.00	
10-700-1601 Rental - Equipment	8,605.00	15,000.00	10,782.00	28	15,000.00	
10-700-1700 M&R - Structures	33,913.00	25,000.00	14,222.00	43		
10-700-1800 Town Appearance Projects	500.00	500.00		100	500.00	
10-700-2101 Rental-Building	6,004.00	6,000.00	6,003.00	0	6,000.00	
10-700-3300 Departmental Supplies	19,643.00	17,290.00	14,449.00	16	18,000.00	
10-700-3301 Beach Grass And Fence		5,000.00		100		
10-700-4501 Cs/Ts/Np	16,000.00	16,000.00	15,000.00	6	20,000.00	
10-700-4601 Computer Software Maintenance	2,708.00					
10-700-5300 Dues And Subscriptions		150.00		100	150.00	
10-700-5400 Insurance And Bonding	27,774.00	28,000.00	28,459.00	-2	28,000.00	
10-700-7405 Hurricane Preparedness		2,000.00		100	2,000.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-700-7488 Festivals	171.00	500.00	228.00		54	500.00		
10-700-7490 Pickle Ball Court 2	19,307.00							
<b>Total</b>	<b>\$190,019.00</b>	<b>\$187,690.00</b>	<b>\$144,348.00</b>			<b>\$135,650.00</b>		

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 720 Federal Project										
10-720-0401		500.00					100			
Legal										
10-720-0402	12,500.00	500.00					100			
Professional Services										
<b>Total</b>	<b>\$12,500.00</b>	<b>\$1,000.00</b>								
<b>Report Total Expenditure</b>	<b>\$3,121,116.00</b>	<b>\$3,716,060.00</b>	<b>\$3,117,392.00</b>					<b>\$2,988,155.00</b>		





## BEACH INLET & SOUND

## REVENUES

# Beach Inlet & Sound

## Revenues

**BIS Fund:**    \$24,807,100 (FY 2018)                      \$24,578,895 (FY 2019)

The Beach Inlet and Sound (BIS) Fund generates revenue from the following sources:

- 1) Ad Valorem Tax Revenue - \$0.12 per \$100 assessed value of real and personal property
- 2) Pender County Accommodations Tax – Pender County provides 100% of the revenue generated from its accommodations tax to Topsail Beach which is allocated to the BIS Fund. The tax is collected in a similar manner as the Topsail Beach Accommodations Tax
- 3) Topsail Beach Accommodations Tax – A proposed amount of 50% of the revenue collected (as stated above) is allocated to the BIS Fund as discussed earlier in this document.
- 4) Pender County Funds – Pender County allocates additional funding to the Town towards the maintenance and repair of the beach. FY 2018 projects this figure to be \$180,000.
- 5) FEMA Reimbursement – As a result of damage to the beach as a result of Hurricane Matthew, the Town is eligible for reimbursement of funds spent on repair up to \$9.2 million.
- 6) The projected BIS Fund budget includes grant revenues of approximately \$13.8 million from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund.

BEACH INLET SOUND REVENUE - REVENUE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Fund: 25 Bis Capital Project</b>										
25-301-0000	744,984.00	735,879.00	744,007.00				-1	746,895.00		
Ad Valorem Taxes-Bis Fund										
25-301-0100	190.00									
Ad Valorem Taxes (Prior Years)										
25-301-0200	1,826.00									
Ad Val Tx Penalty Int Bis										
25-302-0000	420,868.00	410,000.00	404,593.00				1	430,000.00		
Pender-Accom Tax-Bis Fund										
25-302-0100	273,181.00	205,000.00	194,529.00				5	215,000.00		
Topsail-Accom Tax-Bis Fund										
25-304-0000		16,083,000.00								
State Matching Funds										
25-307-0000	180,000.00	180,000.00	180,000.00					180,000.00		
Pender County Funds										
25-307-0100		7,188,221.00	412,064.00				94	9,200,000.00		
Fema Matthew Reimbursement										
25-329-0000	11,712.00	5,000.00	13,108.00				-162	7,000.00		
Interest Earned										
25-396-0000			6,808.00					13,800,000.00		
Grants From State										
<b>Total</b>	<b>\$1,632,761.00</b>	<b>\$24,807,100.00</b>	<b>\$1,955,109.00</b>	<b>\$1,955,109.00</b>				<b>\$24,578,895.00</b>		
<b>Report Total Revenue</b>	<b>\$1,632,761.00</b>	<b>\$24,807,100.00</b>	<b>\$1,955,109.00</b>	<b>\$1,955,109.00</b>				<b>\$24,578,895.00</b>		



## BEACH INLET & SOUND

## EXPENSES

## **Beach Inlet & Sound**

### **Expenses**

**BIS Fund:**    \$24,807,100 (FY 2018)                      \$24,578,895 (FY 2019)

*What's Included:*

- ❖ Professional Services / Lobbying Expenses
- ❖ Capital Outlay – Storm Damage Reduction Project

**BEACH INLET SOUND EXPENSE - EXPENDITURE**  
 Amended - 2018-2019

**TOWN OF TOPSAIL BEACH**  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 25 Bis Capital Project									
25-700-0200 Salary							33,250.00		
25-700-0400 Professional Serv & Audit	57,909.00	86,900.00	71,361.00			18			
25-700-0401 Legal	2,625.00	15,000.00	4,940.00			67	10,000.00		
25-700-0500 Fica							2,600.00		
25-700-0700 Retirement							2,600.00		
25-700-0701 401 K							1,670.00		
25-700-1101 Postage		100.00							
25-700-1200 Printing		100.00	48.00			52			
25-700-1400 Staff Development	8,693.00	2,000.00	12,213.00			-511	12,000.00		
25-700-1700 M&R Structures							516,775.00		
25-700-5300 Dues And Subscriptions	500.00	3,000.00	2,084.00			31			

**BEACH INLET SOUND EXPENSE - EXPENDITURE**  
 Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
25-700-5803 Transfer To General Fund	11,950.00									
25-700-7402 C Outlay-Eng & Design	281,868.00	24,700,000.00	24,700,000.00	159,485.00		99		24,000,000.00		
25-700-7405 Hurricane Preparedness	925.00									
<b>Total</b>	<b>\$364,470.00</b>	<b>\$24,807,100.00</b>	<b>\$24,807,100.00</b>	<b>\$250,131.00</b>				<b>\$24,578,895.00</b>		
<b>Report Total Expenditure</b>	<b>\$364,470.00</b>	<b>\$24,807,100.00</b>	<b>\$24,807,100.00</b>	<b>\$250,131.00</b>				<b>\$24,578,895.00</b>		



## UTILITY FUND REVENUES



**Utility Fund: \$907,173 (FY 2018)**

**\$1,004,356 (FY 2019)**

The Utility Fund is an Enterprise Fund covering the Town's water service. It has been established to separate the functions of this service from the General Fund, operating as a stand-alone enterprise of the Town. The Utility Department is managed through the Public Works Department and has a staff of two employees and an Administrative Assistant/Billing Clerk.

## **REVENUES**

The Utility Fund generates a significant portion of its revenue from the following sources:

- 1) Utility Use Facility Charge
- 2) Water Use Charge
- 3) Water System Development Fees

UTILITY FUND REVENUE REPORT - REVENUE  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	% Remaining	Requested	Recommended	Approved
<b>Fund: 30 Utility Fund</b>									
30-329-0000 Interest Earned	1,870.00	4,073.00	1,419.00			65	2,500.00		
30-370-0000 Water Use Facility Charge	476,548.00	500,000.00	417,612.00			16	500,000.00		
30-371-0000 Water Use Charges	347,754.00	320,000.00	283,123.00			12	340,000.00		
30-371-0100 Meter Rental And Use Fees	126.00		55.00				756.00		
30-372-0000 Water Boring Fee			2,400.00				4,000.00		
30-373-0000 Tap On Fees	10,500.00	7,000.00	12,000.00			-71	10,000.00		
30-374-0000 Water System Development Fees	82,000.00	50,000.00	83,305.00			-67	25,000.00		
30-379-0000 Water Late/ Cut Off Fees	4,472.00	6,000.00	4,091.00			32	6,000.00		
30-384-0000 Miscellaneous Revenue		100.00	-765.00			865	100.00		
30-399-0000 Transfer Fr Water Reserve	20,000.00	20,000.00	20,000.00				116,000.00		
<b>Total</b>	<b>\$943,270.00</b>	<b>\$907,173.00</b>	<b>\$823,240.00</b>				<b>\$1,004,356.00</b>		
<b>Report Total Revenue</b>	<b>\$943,270.00</b>	<b>\$907,173.00</b>	<b>\$823,240.00</b>				<b>\$1,004,356.00</b>		



## UTILITY FUND EXPENSES

# EXPENSES

*What's Included:*

- ❖ General Operating Expenses
- ❖ Professional Services - Engineering
- ❖ Water System Repairs
- ❖ Capital Equipment - Vehicle
- ❖ Debt Service

UTILITY FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 710 Water Department									
30-710-0200	137,023.00	173,100.00	164,668.00			5	182,871.00		
Salaries									
30-710-0201		1,000.00	49.00			95	1,000.00		
Salaries - Over Time									
30-710-0202	18,025.00	19,500.00	14,000.00			28	19,500.00		
Salaries Gov Board									
30-710-0301		3,464.00				100	4,000.00		
Unemployment									
30-710-0302	2,350.00	2,575.00	2,700.00			-5	2,900.00		
Longevity									
30-710-0400	4,050.00	4,500.00	3,625.00			19	4,500.00		
Professional Services-Audit									
30-710-0401	9,600.00	15,000.00	8,000.00			47	15,000.00		
Professional Services-Legal									
30-710-0402	8,415.00	25,179.00	12,200.00			52	46,000.00		
Professional Services-Engineer									
30-710-0500	11,487.00	10,800.00	12,482.00			-16	14,000.00		
Fica									
30-710-0600	29,322.00	34,000.00	30,753.00			10	34,000.00		
Group Insurance									
30-710-0700	8,401.00	13,000.00	11,712.00			10	14,200.00		
Retirement									

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-0701 401-K	803.00	8,653.00	5,112.00	5,112.00		41	10,000.00		
30-710-1000 Credit Card Service Fees	1,765.00	4,000.00	1,566.00	4,000.00		61	4,000.00		
30-710-1100 Communications	5,638.00	5,500.00	5,273.00	5,500.00		4	5,500.00		
30-710-1101 Postage	6,542.00	13,000.00	5,844.00	13,000.00		55	11,000.00		
30-710-1200 Printing		1,500.00		1,500.00		100	500.00		
30-710-1300 Utilities	5,642.00	7,000.00	8,191.00	7,000.00		-17	23,000.00		
30-710-1301 Utilities - Pumping	19,148.00	21,000.00	15,266.00	21,000.00		27	21,000.00		
30-710-1400 Staff Development	677.00	2,800.00	1,263.00	2,800.00		55	2,800.00		
30-710-1500 M&R - Buildings	3,378.00	15,000.00	6,814.00	15,000.00		55	10,000.00		
30-710-1501 M&R - Grounds	1,277.00	5,000.00	873.00	5,000.00		83	2,000.00		
30-710-1600 M&R - Equipment	7,641.00	12,000.00	10,084.00	12,000.00		16	12,000.00		
30-710-1601 Rental - Equipment	2,351.00	7,500.00		7,500.00		100	7,500.00		

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UTILITY FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018	2017 - 2018		2018 - 2019		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-1700 M&R - Vehicles	275.00	2,500.00	2,035.00		2,035.00		19	3,500.00		
30-710-2101 Rental Building	1,800.00	1,800.00	1,800.00					1,800.00		
30-710-3100 Vehicle Operating Supplies	4,842.00	5,500.00	4,568.00				17	5,000.00		
30-710-3300 Departmental Supplies	16,888.00	20,000.00	16,984.00				15	20,000.00		
30-710-3302 Expendable Equipment	426.00	1,500.00	185.00				88	500.00		
30-710-3305 Water Treatment Supplies	8,908.00	15,500.00	7,077.00				54	15,500.00		
30-710-3600 Uniforms	2,580.00	3,100.00	2,655.00				14	3,250.00		
30-710-4500 Contract Services	23,433.00	23,000.00	21,617.00				6	23,000.00		
30-710-4601 Computer Software Maintenance	9,949.00		2,175.00					4,000.00		
30-710-5300 Dues And Subscriptions	2,220.00	2,700.00	2,650.00				2	2,700.00		
30-710-5400 Insurance And Bonding	27,710.00	30,000.00	28,459.00				5	30,000.00		
30-710-5700 Water Deposit Cleaning Account	-6,470.00		-4,208.00							

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UTILITY FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2018-2019

TOWN OF TOPSAIL BEACH  
FY 2017-2018

Account	2016 - 2017		2017 - 2018		5/18/2018		2017 - 2018		2018 - 2019	
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-5800 Water System Repairs	61,045.00	56,000.00	56,000.00	44,503.00		21		72,000.00		
30-710-7400 Capital Outlay-Equipment								30,000.00		
30-710-7402 Capital Outlay Vehicle										
30-710-7405 Hurricane Preparedness	7,427.00	5,000.00	5,828.00			-17		7,500.00		
30-710-7406 Capital Outlay Projects		36,000.00	35,080.00			3		40,000.00		
30-710-7500 Debt Service Principal		276,180.00	276,179.00			0		276,179.00		
30-710-7501 Debt Service Interest	22,741.00	23,322.00	23,322.00			0		22,156.00		
<b>Total</b>	<b>\$467,314.00</b>	<b>\$907,173.00</b>	<b>\$791,384.00</b>					<b>\$1,004,356.00</b>		
<b>Report Total Expenditure</b>	<b>\$467,314.00</b>	<b>\$907,173.00</b>	<b>\$791,384.00</b>					<b>\$1,004,356.00</b>		