



FY 2018 Budget

Adopted June 14, 2017

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FY 2017-2018 Budget Message

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

Date: May 24, 2017

On behalf of the entire Topsail Beach staff, I am pleased to submit to you the Manager's Recommended Budget for FY 2017 – 2018 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. The budget process started in January 2017 as the staff began its review of departmental needs, focusing on the provision of services in the most efficient and cost effective manner. The staff considered specific needs, historic trends, and direction from the Board of Commissioners while preparing their requests. 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 \$28,530,333 for the General Fund, Restricted Funds and the Utility Enterprise Funds. This compares to \$5,480,632 (as amended) in FY 2016 – 2017. The significant increase is due to the budgeting of our next Storm Damage Reduction Project budgeted in the BIS Fund, which accounts for \$24,700,000. A closer look at the breakdown of the budget by fund shows the following:

	<u>FY 2017</u>	<u>Proposed FY 2018</u>
General Fund	\$3,023,016	\$2,816,060
BIS Fund	\$1,576,700	\$24,807,100
Utility Fund	\$880,916	\$907,173

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 distribution of the Topsail Beach Accommodations Tax. Currently the revenues generated from this tax is divided between the General Fund and the BIS Fund at a rate of 65% BIS and 35% General Fund. This budget recommends changing the distribution to a 50% split between the two funds. This still meets the requirements for the use of this revenue. The Pender County Accommodations Tax will remain in the BIS Fund at 100%.

In preparing this budget staff considered many factors that impact Topsail Beach today. Although relatively small in geographic size and population, Topsail Beach provides services to a large number of people, particularly during the vacation season. As part of the greater Wilmington region, Topsail Beach is host to many weekly renters and day trippers that come to experience our large, clean beaches and easy-going lifestyle. 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 was accomplished by hard work, smart planning, and cooperative efforts by our elected officials, citizens, and staff, along with the help of the State. The Town must remain diligent in these efforts to maintain our pristine beaches, as well as continuing to provide our core services at a high level.

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 FY17 budget. Also shown are actual revenues and expenditures for FY16 and year-to-date FY17. 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 2018 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 the Manager's Recommended Budget, the tax rate remains at \$0.3125 per \$100 valuation, \$0.1925 of which is allocated to the General Fund. The other \$0.12 currently goes to BIS. As mentioned earlier, the

only significant change is the proposed re-allocation of the Topsail Beach Accommodations Tax. Below are a few highlights found in this budget.

- ❖ According to the Pender County Tax Assessor's Office, the total assessed value for property in Topsail Beach for FY 2018 is \$627,558,003. This represents real and personal property and motor vehicle tax. This compares to \$623,475,257 for FY 2017.
- ❖ Each penny on the tax rate is worth \$62,755.
- ❖ Accommodations tax (both for Topsail Beach and Pender County) are anticipated to increase by 2.5% over last year for a total amount of \$820,000. Of this amount, \$205,000 is allocated to the General Fund. (The rest is for the BIS Fund).
- ❖ According to State Revenue sources, the distribution of Utilities Franchise Fees at the state level is expected to decrease 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 \$25,000 in this budget.
- ❖ 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 preliminary budget includes approximately \$177,000 transferred from the Capital Reserve Fund to meet this year's needs.
- ❖ By comparison, General Fund Revenues for FY 2017 (amended Budget) was \$3,023,016 compared to early estimates of \$2,816,060 for FY 2018.
- ❖ The projected BIS Fund budget revenues of \$24,807,100 for FY 2018 include approximately \$16 million from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund and \$6.8 million from FEMA as a result of Hurricane Matthew. This compared to \$1,576,700 for FY 2017.

Expenses

Much of the operational expenses have not changed significantly over the previous year. 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. The proposed budget also includes an increase to the salary line item for potential salary adjustment/merit increases. 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:

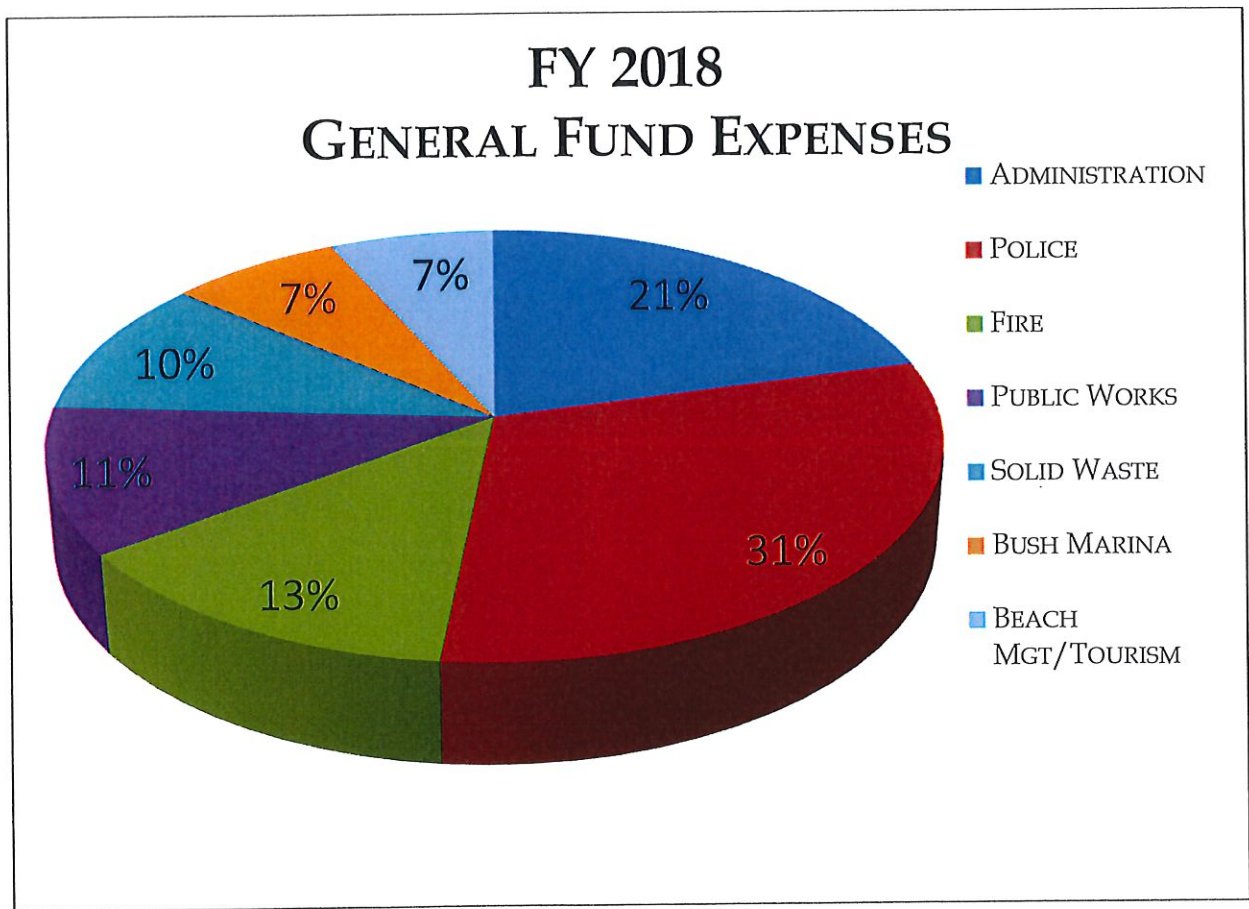
GENERAL FUND / CAPITAL FUND

- ❖ Administration (includes Town Board, Administration, and Inspections/Planning)
- ❖ Public Safety (includes Police and Fire)
- ❖ Public Works (includes Public Works, Solid Waste, and Powell Bill)
- ❖ Beach Management (includes Bush Marina, Beach Management & Tourism, and Federal Project)
- ❖ BIS

ENTERPRISE FUNDS

- ❖ Utility

Public Safety accounts for approximately 44% 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 on a 24/7 basis. Administration accounts for the next largest percentage of annual cost at 21%. The chart on below highlights the General Fund expenses by department for FY 2018.



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.

An overview of the combined expenses for the General Fund can be found on the following tables.

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

TOWN OF TOPSAIL BEACH
FY 2016-2017

	2015 - 2016		2016 - 2017		5/30/2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
0200 Salaries	\$721,971.00	\$740,300.00	\$659,813.00				\$790,100.00	\$790,100.00		
0201 Salaries - Overtime	\$8,644.00	\$19,484.00	\$13,884.00				\$9,500.00	\$9,500.00		
0300 Salaries - Part Time	\$69,699.00	\$84,132.50	\$62,821.00				\$122,700.00	\$122,700.00		
0301 Unemployment	\$20,849.00	\$22,300.00	\$9,805.00				\$6,800.00	\$6,800.00		
0302 Longevity	\$5,050.00	\$5,650.00	\$5,650.00				\$5,950.00	\$5,950.00		
0303 Salary P/ Time Vff	\$41,800.00	\$70,400.00	\$47,400.00				\$56,100.00	\$56,100.00		
0400 Prof Serv - Audit	\$6,600.00	\$8,600.00	\$7,600.00				\$8,600.00	\$8,600.00		
0401 Prof Serv - Legal	\$48,754.00	\$101,000.00	\$95,345.00				\$16,000.00	\$16,000.00		
0402 Professional Services	\$54,734.00	\$5,348.00	\$15,042.00				\$6,000.00	\$6,000.00		
0500 Fica	\$53,959.00	\$65,522.26	\$59,161.00				\$59,570.00	\$59,570.00		
0600 Group Insurance	\$257,132.00	\$233,373.93	\$204,270.00				\$233,600.00	\$233,600.00		
0700 Retirement	\$41,455.00	\$57,614.00	\$52,547.00				\$63,050.00	\$63,050.00		
0701 401K	\$36,875.00	\$38,425.61	\$30,277.00				\$37,950.00	\$37,950.00		
0800 Firemen Pension Fnd State	\$720.00	\$2,400.00	\$600.00				\$2,400.00	\$2,400.00		
1000 Credit Card Serv Fees	\$4,431.00	\$6,500.00	\$3,643.00				\$6,500.00	\$6,500.00		
1100 Communications	\$21,311.00	\$29,676.49	\$26,262.00				\$30,000.00	\$30,000.00		
1101 Postage	\$2,112.00	\$3,000.00	\$2,318.00				\$3,000.00	\$3,000.00		
1200 Printing	\$88.00	\$500.00	\$75.00				\$500.00	\$500.00		
1300 Utilities	\$35,656.00	\$40,500.00	\$33,831.00				\$41,000.00	\$41,000.00		
1400 Staff Development	\$7,514.00	\$17,000.00	\$8,015.00				\$15,500.00	\$15,500.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
1500 M&R Buildings	\$29,481.00	\$63,000.00	\$41,445.00		\$41,445.00			\$59,000.00	\$59,000.00	
1501 M&R Grounds	\$8,447.00	\$14,800.00	\$8,704.00		\$8,704.00			\$20,300.00	\$20,300.00	
1600 M&R Equipment	\$32,232.00	\$52,500.00	\$25,410.00		\$25,410.00			\$45,000.00	\$45,000.00	
1601 Rental - Equipment	\$21,767.00	\$28,000.00	\$13,628.00		\$13,628.00			\$23,000.00	\$23,000.00	
1700 M&R Vehicles	\$25,521.00	\$48,455.42	\$37,219.00		\$37,219.00			\$49,000.00	\$49,000.00	
1800 Car Allowance	\$14,672.00	\$17,300.00	\$13,017.00		\$13,017.00			\$19,700.00	\$19,700.00	
1900 1900	\$4,487.00									
2101 Building Lease	\$6,004.00	\$6,003.00	\$6,003.00		\$6,003.00			\$6,000.00	\$6,000.00	
2600 Advertising	\$600.00	\$2,386.55	\$121.00		\$121.00			\$1,500.00	\$1,500.00	
3100 Vehicle Operating Supply	\$23,546.00	\$33,500.00	\$18,668.00		\$18,668.00			\$34,000.00	\$34,000.00	
3200 Mosquito Control	\$1,939.00	\$3,726.00	\$307.00		\$307.00			\$4,000.00	\$4,000.00	
3300 Departmental Supplies	\$76,645.00	\$44,000.00	\$26,326.00		\$26,326.00			\$41,290.00	\$41,290.00	
3301 Beach Grass And Fence	\$2,280.00	\$11,446.99						\$5,000.00	\$5,000.00	
3302 Expendable Equipment	\$792.00	\$1,200.00	\$150.00		\$150.00			\$1,000.00	\$1,000.00	
3305 Water Treatment Supplies	\$17,493.00									
3600 Uniforms	\$13,943.00	\$26,831.00	\$7,780.00		\$7,780.00			\$15,750.00	\$15,750.00	
3601 Uniform Cleaning		\$250.00						\$250.00	\$250.00	
4500 Contract Services	\$158,468.00	\$177,605.76	\$155,218.00		\$155,218.00			\$193,350.00	\$193,350.00	
4501 Cs/Ts/Np	\$94,262.00	\$85,500.00	\$73,722.00		\$73,722.00			\$82,000.00	\$82,000.00	
4502 Recycling	\$34,926.00	\$37,500.00	\$32,907.00		\$32,907.00			\$37,500.00	\$37,500.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

	2015 - 2016		2016 - 2017		5/30/2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
4503 Town Code Updates	\$650.00	\$4,000.00	\$650.00	\$650.00				\$4,000.00	\$4,000.00	
4600 Pre-Employment Exams	\$540.00	\$1,175.00	\$650.00	\$650.00				\$800.00	\$800.00	
4601 Computer Software Maint	\$21,067.00	\$63,355.52	\$30,824.00	\$30,824.00				\$30,000.00	\$30,000.00	
5300 Dues And Subscriptions	\$4,549.00	\$9,100.00	\$4,831.00	\$4,831.00				\$9,350.00	\$9,350.00	
5400 Insurance And Bonding	\$69,329.00	\$82,421.33	\$82,421.00	\$82,421.00				\$85,000.00	\$85,000.00	
5600 Street Improvements		\$3,000.00	\$379.00	\$379.00				\$103,000.00	\$103,000.00	
5700 Water Deposit Clearing	\$3,536.00	\$4,000.00	\$3,631.00	\$3,631.00				\$4,000.00	\$4,000.00	
5802 Powell Bill Engineering	\$445.00	\$1,000.00						\$1,000.00	\$1,000.00	
5803 Paving And Resurfacing	\$587,581.00	\$4,000.00						\$5,000.00	\$5,000.00	
5805 Storm Drainage	\$3,790.00	\$3,000.00						\$1,500.00	\$1,500.00	
5806 Traffic Control	\$1,894.00	\$2,500.00	\$714.00	\$714.00				\$58,400.00	\$58,400.00	
7400 Capital Outlay	\$115,614.00	\$42,000.00	\$12,298.00	\$12,298.00				\$118,500.00	\$118,500.00	
7401 Co Equipment	\$15,533.00	\$175,700.58	\$175,701.00	\$175,701.00				\$22,000.00	\$22,000.00	
7402 Capital Profess Services	\$5,661.00	\$100.00	\$100.00	\$100.00				\$12,000.00	\$12,000.00	
7403 Federal Project	\$211,425.00	\$524,343.48	\$517,599.00	\$517,599.00				\$4,400.00	\$4,400.00	
7405 Hurrigan Preparedness	\$2,187.00	\$10,138.58	\$3,683.00	\$3,683.00				\$25,000.00	\$25,000.00	
7406 Capital Bullet Proof Vest		\$1,000.00	\$400.00	\$400.00				\$500.00	\$500.00	
7408 Police/ Fire Grant		\$225,000.00								
7488 Festivals		\$500.00	\$171.00	\$171.00						
7490			\$17,144.00	\$17,144.00						

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
7500 Debt Service Principal	\$223,230.00	\$143,750.00	\$143,750.00			\$162,750.00	\$162,750.00	
7501 Debt Service - Interest	\$22,066.00	\$17,200.00	\$17,178.00			\$16,400.00	\$16,400.00	
Report Totals	\$3,295,956.00	\$3,523,016.00	\$2,811,108.00			\$2,816,060.00	\$2,816,060.00	

SUMMARY

The FY 2018 budget reflects the priorities of the Town Board of Commissioners and staff as we move forward. We are increasingly impacted by neighboring communities within both the Wilmington and Jacksonville greater area. The vacation season continues to extend beyond the traditional period of Memorial Day to Labor Day, placing a greater strain on the services the Town provides. As a beach community, we welcome the visitors to our town, but it must be recognized that this requires attention to public safety, wear on our infrastructure, and stretches our personnel. Strong amenities like our beaches, our Town Center and our dedication to providing the core services like police and fire, public works and sanitation services, clean water, and safe access are the reason Topsail Beach is no longer a secret. The BIS Fund has positioned the Town to continue its efforts to not only maintain the beach, but to improve it so that it provides protection to our island from storms and creates a wonderful recreational haven. 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 that has returned to 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 2018.

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 30th 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 2018 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. The public hearing date for the FY 2018 Budget is set for June 14th, 2017.

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.

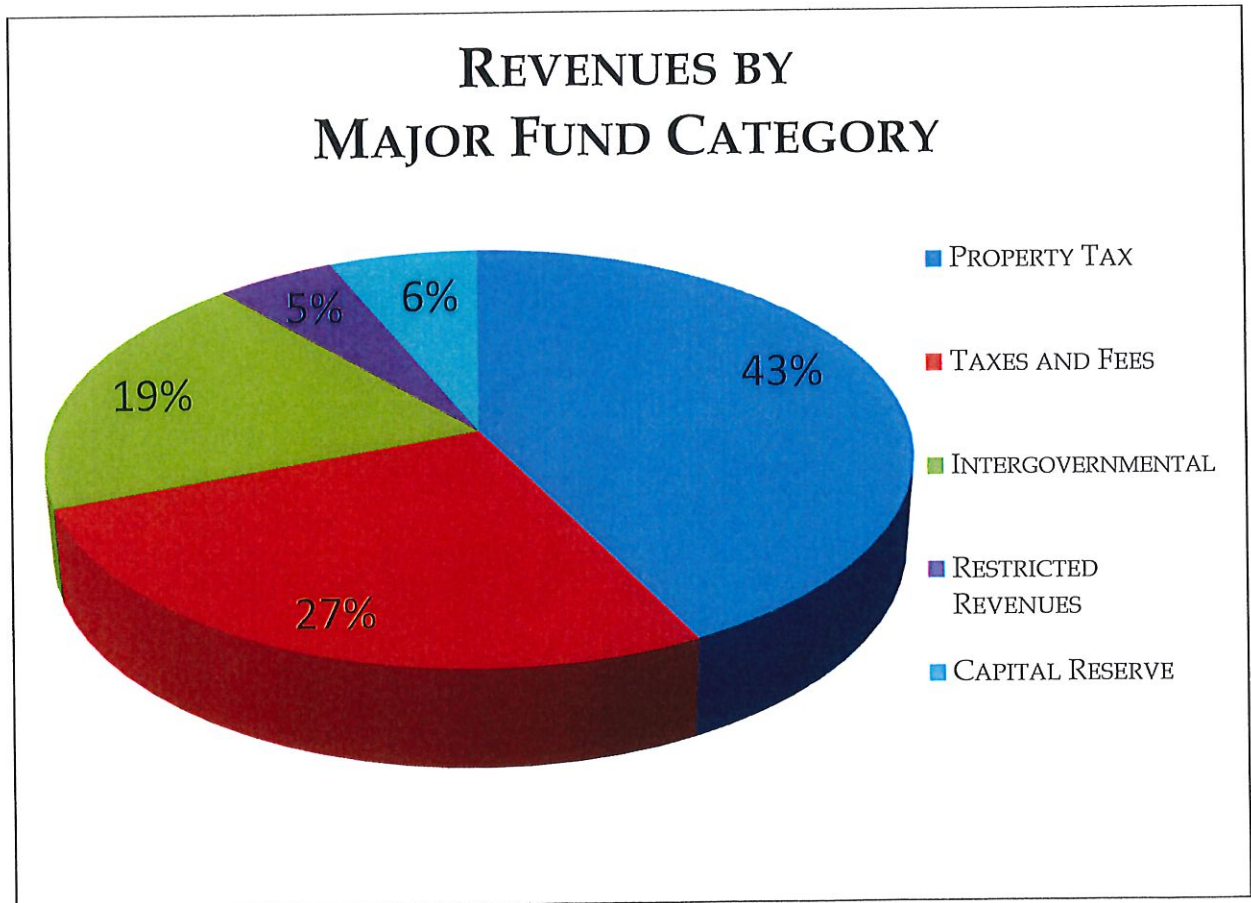


GENERAL FUND REVENUES

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, Fees and Taxes, Unrestricted Intergovernmental Revenues, Restricted Funds 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 (43%) makes up the largest segment of the revenue generation, followed by Taxes and Fees (27%) and Intergovernmental Revenues (19%). Of these, the Town controls property tax levies, 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 2018, with the exception of some Utility Franchise Taxes. However outside influences can impact revenue sources. Staff will be closely monitoring the activities of the General Assembly 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 \$621,309,138 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 \$6,248,865.
- ❖ **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.

OTHER 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. In the past, sixty –five percent (65%) of the revenue collected has been allocated to the BIS Fund, and thirty-five percent (35%) is allocated to General Fund. This budget proposes the revenue be split evenly among the two funds (50% - 50%) since much of the services listed above are handled solely within the 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 also a \$1/month fee for recycling. A Recycling Center is located on Carolina Avenue and is 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. These fees are designed to cover much of the costs incurred for the provision of related services.
- **Transfer of Capital Reserves:** Capital Reserve Funds are monies earmarked for the purchase or acquisition of vehicles and/or equipment needs for the Town. 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.

UNRESTRICTED INTERGOVERNMENTAL REVENUES

- **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 2017 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.

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

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 10 General Fund									
10-301-0000	1,064,591.00	1,173,500.00	1,171,592.00		0		1,180,000.00		
Ad Valorem Taxes - General Fun									
10-301-0100	772.00	2,000.00			100		500.00		
Ad Valorem Taxes Prior									
10-301-0200	1,375.00	2,000.00	1,533.00		23		1,000.00		
Ad Valorem Tx Penalty & Int									
10-302-0000	16,667.00	17,000.00	16,201.00		5		19,000.00		
Vehicle Tax - Current									
10-302-0100		1,000.00			100		500.00		
Vehicle Tax - Prior									
10-303-0100	129,052.00	140,000.00	147,516.00		-5		205,000.00		
Topsail Accommodations Tax									
10-328-0000	19,351.00	30,000.00	20,570.00		31		20,000.00		
Cable Tv Franchise									
10-329-0000	1,531.00	12,495.00	9,835.00		21		5,000.00		
Interest Income - Gf									
10-329-0100	324.00								
Interest Earned - Bis Maint									
10-329-0200	-387.00								
Interest Earned - Powell Bill									
10-332-0000	70,498.00	78,000.00	85,578.00		-10		82,000.00		
Tower Lease									

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	5/30/2017	Estimate	%Remaining	Requested	Recommended	Approved
10-333-0000 Wireless Application			3,500.00						
10-337-0000 Utility Franchise Tax	167,847.00	130,000.00	89,678.00			31	115,000.00		
10-337-0100 Telecommunications Tax	6,913.00								
10-342-0000 Alcohol Beverage	15,386.00	15,000.00	14,427.00			4	16,000.00		
10-343-0000 Powell Bill Allocation	16,532.00	17,000.00	16,537.00			3	16,500.00		
10-345-0000 Local Sales & Use Tax	98,492.00	90,000.00	97,463.00			-8	105,000.00		
10-345-0100 County Option 4 Tax	270,869.00	275,000.00	300,391.00			-9	285,000.00		
10-345-0600 Solid Waste Tx	187.00	175.00	197.00			-12	175.00		
10-351-0000 Court Costs/Fees/Charges	585.00	400.00	340.00			15	500.00		
10-353-0000 Boat Ramp Fees	19,030.00	18,000.00	19,195.00			-7	20,000.00		
10-354-0000 Boat Slip Fees	23,709.00	23,000.00	24,580.00			-7	27,000.00		
10-355-0000 Dune Permit Fee	100.00								

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-356-0000 Beach Access Permits	22,445.00	20,500.00	26,420.00	20,500.00		-29	27,000.00		
10-357-0000 Building Permits	33,521.00	30,000.00	34,754.00	30,000.00		-16	33,000.00		
10-357-0100 Electrical Permits	7,095.00	6,000.00	5,470.00	6,000.00		9	6,500.00		
10-357-0200 Plumbing Permits	2,505.00	2,000.00	2,780.00	2,000.00		-39	2,500.00		
10-357-0300 Hvac Permits	7,510.00	6,000.00	7,430.00	6,000.00		-24	6,500.00		
10-357-0400 Insulation Permits	1,125.00	720.00	1,320.00	720.00		-83	1,000.00		
10-357-0500 Zoning /Other Fees	600.00	1,000.00	1,845.00	1,000.00		-85	1,000.00		
10-357-0600 Tech Fee	25.00								
10-357-0700 House Moving Permit			55.00						
10-358-0000 Solid Waste Fees	297,551.00	290,000.00	266,417.00	290,000.00		8	292,000.00		
10-360-0000 Civil Citation	5,788.00	4,000.00	11,617.00	4,000.00		-190	10,000.00		
10-367-0000 Sales Tax Refund	-16,562.00	12,000.00	11,789.00	12,000.00		2	12,000.00		

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	5/30/2017	Estimate	%Remaining	Requested	Recommended	Approved
10-374-0000		100,000.00	100,000.00	100,000.00					
Loan Proceeds									
10-379-0000	-6.00								
Miscellaneous									
10-381-0000	172,000.00								
Sale Of Town Property									
10-382-0000		5,000.00	6,340.00				5,000.00		
Sale Of Surplus Property									
10-383-0000	5,000.00								
Town Property Rental									
10-384-0000	986.00	2,000.00	1,354.00			32	1,500.00		
Merchandise Revenue									
10-384-0200		10,226.00	18,637.00						
Fema Matthew Reimbursement									
10-386-0000	400.00		2,260.00						
Donations-Fire Department									
10-386-0100	450.00		20.00						
Donations-Police Dept									
10-386-0400	566.00								
Donations Town Center									
10-389-0000	21,179.00	21,000.00	13,314.00			37	18,000.00		
Employee Health Premium									
10-394-0000		500.00	1,050.00						
Public Private Projects									

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-395-0000 Fire Dept Grant		225,000.00			100		25,000.00		
10-396-0000 Grants From State	36,182.00	500.00	43,990.00		-8,698		100,000.00		
10-398-0000 Grants From Agencies	893,273.00								
10-399-0000 Appropriated Fund Balance		646,000.00			100				
10-399-0300 Reimbursement From Fema Proj									
10-399-0400 Transfer Fr Bis Fund	14,238.00								
10-399-0500 Transfer Fr Capital Reserve		116,000.00			100		176,885.00		
Total	\$3,429,295.00	\$3,523,016.00	\$2,575,995.00				\$2,816,060.00	\$2,816,060.00	
Report Total Revenue	\$3,429,295.00	\$3,523,016.00	\$2,575,995.00				\$2,816,060.00	\$2,816,060.00	



GENERAL FUND EXPENDITURES

Expenses

Much of the operational expenses have not changed significantly over the previous year. The budget includes health care costs remaining stable as a result of moving to the North Carolina League of Municipalities. The Town will see a modest increase in liability insurance and bonding. The data 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. As a final budget is prepared, some of these expense figures are subject to change once additional information is obtained.

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 2017 budget (as amended) and the current proposed budget for FY 2018.

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: \$169,719 (FY 2017) \$78,320 (FY 2018)

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)
- ❖ Legal Fees
- ❖ Staff Development for travel costs
- ❖ Special Projects Funding

Administration: \$503,394 (FY 2017) \$443,150 (FY 2018)

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
- ❖ Utility Fees for street lighting and related items
- ❖ Contracted Services including Engineering

Inspections and Planning \$34,450 (FY 2017)

\$68,450 (FY 2018)

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. The Town has a part time Building Inspector to assist in the

What's Included:

- ❖ General Operating Expenses
- ❖ Zoning/Subdivision Ordinance Updates
- ❖ Contract Services (Enforcement Assistance)

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 410 Governing Body								
10-410-0200	18,000.00	19,500.00	13,500.00		31	19,500.00		
Salaries								
10-410-0400	6,600.00	8,600.00	7,600.00		12	8,600.00		
Professional Services - Audit								
10-410-0401	32,058.00	100,000.00	95,345.00		5	15,000.00		
Professional Services - Legal								
10-410-0402	1,891.00	2,000.00	578.00		71	2,000.00		
Professional Services								
10-410-0500	1,337.00	1,220.00	1,005.00		18	1,220.00		
Fica								
10-410-1400	1,563.00	2,000.00	1,422.00		29	2,000.00		
Staff Development								
10-410-3300	1,167.00	1,000.00	48.00		95	1,000.00		
Departmental Supplies								
10-410-5300	2,237.00	2,750.00	2,747.00		0	3,000.00		
Dues And Subscriptions								
10-410-5700	3,536.00	4,000.00	3,631.00		9	4,000.00		
Inter Governmental Relations								
10-410-7403		24,343.48	17,599.00		28	22,000.00		
Special Projects								
Total	\$68,389.00	\$165,413.48	\$143,475.00			\$78,320.00	\$78,320.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 420 Administration								
10-420-0200	168,643.00	175,500.00	157,874.00		10	164,000.00		
Salaries								
10-420-0201	1,403.00	4,154.00	3,619.00		13	1,000.00		
Salaries - Overtime								
10-420-0300	593.00	5,742.50	3,960.00		31	3,500.00		
Salaries, Part-Time								
10-420-0301	4,800.00	6,800.00	294.00		96	6,800.00		
Unemployment								
10-420-0302	1,900.00	2,050.00	2,050.00			1,950.00		
Longevity								
10-420-0402	2,300.00	1,798.00	1,798.00		0	2,000.00		
Professional Services								
10-420-0500	9,854.00	13,902.26	12,225.00		12	10,200.00		
Fica								
10-420-0600	44,387.00	39,800.00	35,608.00		11	39,200.00		
Group Insurance								
10-420-0700	6,862.00	12,906.00	11,853.00		8	12,300.00		
Retirement								
10-420-0701	14,203.00	11,920.61	10,838.00		9	8,200.00		
401-K								
10-420-1000	4,431.00	6,500.00	3,643.00		44	6,500.00		
Credit Card Service Fees								

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-1100 Communications	12,650.00	12,000.00	10,421.00		13	13,000.00		
10-420-1101 Postage	1,500.00	2,000.00	1,641.00		18	2,000.00		
10-420-1200 Printing	88.00	500.00	75.00		85	500.00		
10-420-1300 Utilities	26,968.00	30,000.00	26,760.00		11	30,000.00		
10-420-1400 Staff Development	152.00	5,500.00	1,095.00		80	4,000.00		
10-420-1500 M&R Buildings	2,530.00	5,000.00	2,500.00		50			
10-420-1501 M& R Grounds	1,301.00	2,000.00	1,103.00		45	2,000.00		
10-420-1600 M&R - Equipment	4,149.00	4,500.00	3,304.00		27	4,500.00		
10-420-1700 M&R - Vehicle	2,378.00	2,000.00	2,198.00		-10	2,500.00		
10-420-1900 Moving Allowance	4,487.00							
10-420-2600 Advertising	323.00	1,000.00	59.00		94	500.00		
10-420-3100 Vehicle Operating Supplies	406.00	1,000.00	808.00		19	1,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

TOWN OF TOPSAIL BEACH
FY 2016-2017

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-3300 Departmental Supplies	4,006.00	5,000.00	2,083.00		58	5,000.00		
10-420-4500 Contracted Services	3,160.00	11,999.31	5,560.00		54	25,000.00		
10-420-4501 Software Support	45.00							
10-420-4502 Tax Collection	2,576.00	2,500.00	933.00		63	2,500.00		
10-420-4503 Town Code Updates	650.00	4,000.00	650.00		84	4,000.00		
10-420-4601 Computer Software Maint/lt	6,675.00	40,000.00	13,321.00		67	30,000.00		
10-420-5300 Dues And Subscriptions	244.00	3,000.00	987.00		67	3,000.00		
10-420-5400 Insurance And Bonding	45,954.00	54,871.32	54,871.00			57,000.00		
10-420-7403 Transfer To Capital Reserves	211,425.00	500,000.00	500,000.00					
10-420-7405 Hurricane Preparedness Exp		1,000.00			100	1,000.00		
Total	\$591,043.00	\$968,944.00	\$872,131.00			\$443,150.00	\$443,150.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 450 Inspections And Planning								
10-450-0200	13,717.00	17,000.00	11,813.00		31	17,000.00		
Salaries								
10-450-0402	7,500.00							
Professional Services								
10-450-0500	-1,701.00	1,450.00	904.00		38	1,450.00		
Fica								
10-450-1400	932.00	2,000.00	1,783.00		11	2,000.00		
Staff Development								
10-450-2600	277.00	743.55	62.00		92	500.00		
Advertising								
10-450-3300	1,593.00	2,000.00	852.00		57	2,000.00		
Departmental Supplies								
10-450-4500		5,256.45	5,256.00			5,000.00		
Contracted Services								
10-450-4601	2,002.00	5,500.00	2,755.00		50			
Computer Software Maint								
10-450-5300	195.00	500.00	145.00		71	500.00		
Dues And Subscriptions								
10-450-7401						40,000.00		
Capital Outlay Zoning Subd Projec...								
Total	\$24,515.00	\$34,450.00	\$23,570.00			\$68,450.00	\$68,450.00	

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 7 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: **\$740,598 (FY 2017)** **\$857,350 (FY 2018)**

What's Included:

- ❖ General Operating Expenses
- ❖ Funding for one new police officer
- ❖ Funding for Part-Time Seasonal help for parking and beach patrol
- ❖ Two replacement vehicles
- ❖ New ATV for Beach Patrol
- ❖ Bullet-proof Vest replacement

Fire: **\$703,948 (FY 2017)** **\$374,950 (FY 2018)**

What's Included:

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

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 510 Police										
10-510-0200	408,201.00	399,700.00	364,068.00				9	455,500.00		
Salaries										
10-510-0201	6,644.00	10,421.00	7,555.00				27	6,000.00		
Salaries - Overtime										
10-510-0300	1,726.00	10,000.00	1,916.00				81	16,000.00		
Salaries - Part-Time										
10-510-0301	16,049.00	15,500.00	9,511.00				39			
Supplemental Retirement										
10-510-0302	2,200.00	2,550.00	2,550.00					2,850.00		
Longevity										
10-510-0401		500.00					100	500.00		
Legal										
10-510-0402		500.00	166.00				67	500.00		
Professional Services										
10-510-0500	31,735.00	32,274.00	29,328.00				9	28,500.00		
Fica										
10-510-0600	82,453.00	80,200.00	72,675.00				9	100,000.00		
Group Insurance										
10-510-0700	28,329.00	32,353.00	29,636.00				8	37,600.00		
Retirement										
10-510-0701	14,167.00	20,000.00	16,080.00				20	23,000.00		
401-K										

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-1100 Communications	149.00	1,800.00	806.00		55	1,800.00		
10-510-1400 Staff Development	2,832.00	3,500.00	2,573.00		26	3,500.00		
10-510-1500 M&R Bldg Police	9,646.00	6,000.00	202.00		97	4,000.00		
10-510-1501 M&R Grounds	673.00	800.00	552.00		31	800.00		
10-510-1600 M&R - Equipment	3,874.00	4,000.00	2,745.00		31	4,000.00		
10-510-1601 Rental Equipment	300.00	500.00	150.00		70	500.00		
10-510-1700 M&R - Vehicles	5,155.00	8,464.42	7,787.00		8	5,500.00		
10-510-1800 Vehicle Allowance	14,400.00	16,800.00	12,517.00		25	19,200.00		
10-510-3100 Vehicle Operating Supplies	17,438.00	23,000.00	11,692.00		49	23,000.00		
10-510-3300 Departmental Supplies	12,595.00	5,500.00	4,538.00		17	5,500.00		
10-510-3600 Uniforms	4,130.00	10,500.00	3,683.00		65	9,500.00		
10-510-3601 Uniform Cleaning		250.00			100	250.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-4500 Contracted Services	233.00	350.00		100		350.00		
10-510-4600 Pre-Employment Exams	540.00	1,075.00	650.00	40		700.00		
10-510-4601 Computer Software Maintenance	5,239.00	6,000.00	5,021.00	16				
10-510-5300 Dues And Subscriptions	963.00	1,000.00	209.00	79		1,000.00		
10-510-7400 Capital Outlay Equipment		12,000.00	1,778.00	85		23,400.00		
10-510-7401 Capital Outlay Equipment	15,533.00	33,560.58	33,561.00			78,500.00		
10-510-7405 Hurricane Preparedness	267.00	500.00	309.00	38		1,000.00		
10-510-7406 Capital Bullet Vest		1,000.00	400.00	60		4,400.00		
Total	\$685,471.00	\$740,598.00	\$622,658.00			\$857,350.00	\$857,350.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 520 Fire										
10-520-0201	7.00	931.00	570.00				39	500.00		
Salaries, Overtime										
10-520-0300	57,865.00	55,000.00	49,480.00				10	92,000.00		
Salaries - Part Time										
10-520-0303	41,800.00	70,400.00	47,400.00				33	56,100.00		
Salary P/Time Vlf										
10-520-0500	6,189.00	7,627.00	7,393.00				3	9,200.00		
Fica										
10-520-0600	106,518.00	93,263.93	77,564.00				17	75,200.00		
Group Insurance										
10-520-0700	1,866.00	2,830.00	2,670.00				6	3,100.00		
Retirement										
10-520-0800	720.00	2,400.00	600.00				75	2,400.00		
Firemen Pension Fund State										
10-520-1100	2,228.00	9,876.49	9,876.00					9,200.00		
Communications										
10-520-1400	1,459.00	2,500.00	996.00				60	3,000.00		
Staff Development										
10-520-1500	9,077.00	12,000.00	5,667.00				53	15,000.00		
M&R Buildings										
10-520-1600	6,251.00	15,000.00	3,633.00				76	10,000.00		
M&R - Equipment										

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-1700	4,354.00	8,091.00	1,290.00		84	8,000.00		
M&R - Vehicles								
10-520-2600		100.00			100	500.00		
Advertising								
10-520-3100	2,078.00	3,000.00	1,908.00		36	4,000.00		
Vehicle Operating Supplies								
10-520-3300	2,847.00	5,000.00	2,770.00		45	4,000.00		
Departmental Supplies								
10-520-3600	7,505.00	13,500.00	1,267.00		91	3,000.00		
Uniforms								
10-520-4501	75.00	500.00			100	500.00		
Cs/Ts/Np								
10-520-4600		100.00			100	100.00		
Pre Employment Exams								
10-520-4601	1,742.00	3,000.00	1,438.00		52			
Computer Software Maintenance								
10-520-5300	738.00	1,500.00	743.00		50	1,500.00		
Dues And Subscriptions								
10-520-7400	188.00	30,000.00	10,520.00		65	30,000.00		
Co Equipment Replacement								
10-520-7401		142,140.00	142,140.00					
Cap Outlay Fire Truck								
10-520-7405		188.58	189.00					1,000.00
Hurricane Preparedness								

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-7408 Police / Fire Grant		225,000.00			100	25,000.00		
10-520-7500 Debt Service - Principal	79,480.00					19,000.00		
10-520-7501 Debt Service - Interest	1,452.00					2,650.00		
Total	\$334,439.00	\$703,948.00	\$368,114.00			\$374,950.00	\$374,950.00	

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: **\$197,637 (FY 2017)** **\$306,600 (FY 2018)**

What's Included:

- ❖ General Operating Expenses
- ❖ \$100,000 for Street Improvements
- ❖ Maintenance and Repair of Public Works and Town Hall Facilities

Solid Waste:

What's Included:

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

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 600 Public Works								
10-600-0200	98,972.00	98,500.00	86,965.00		12	103,100.00		
Salaries								
10-600-0201	590.00	3,978.00	2,140.00		46	2,000.00		
Salaries - Overtime								
10-600-0302	950.00	1,050.00	1,050.00			1,150.00		
Longevity								
10-600-0401		500.00			100			
Professional Services								
10-600-0500	5,779.00	6,354.00	5,875.00		8	6,400.00		
Fica								
10-600-0600	23,774.00	20,110.00	18,423.00		8	19,200.00		
Group Insurance								
10-600-0700	3,606.00	7,345.00	6,536.00		11	7,750.00		
Retirement								
10-600-0701	6,720.00	5,000.00	3,359.00		33	5,200.00		
401-K								
10-600-1400	306.00	1,000.00	146.00		85	500.00		
Staff Development								
10-600-1500	5,784.00	10,000.00	6,199.00		38	20,000.00		
M&R - Buildings								
10-600-1501	2,044.00	3,000.00	1,743.00		42	4,500.00		
M&R - Grounds								

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-600-1600 M&R - Equipment	4,999.00	10,000.00	2,245.00				78	7,500.00		
10-600-1601 Rental Equipment	125.00	5,000.00	741.00				85	2,500.00		
10-600-1700 M&R - Vehicles	1,886.00	4,900.00	3,027.00				38	5,000.00		
10-600-3100 Vehicle Operating Supplies	2,120.00	4,000.00	2,382.00				40	4,500.00		
10-600-3200 Mosquito Control	1,939.00	3,726.00	307.00				92	4,000.00		
10-600-3300 Departmental Supplies	4,488.00	4,000.00	2,472.00				38	4,500.00		
10-600-3302 Expendable Equipment	792.00	1,200.00	150.00				87	1,000.00		
10-600-3600 Uniforms	2,285.00	2,674.00	2,673.00				0	3,100.00		
10-600-4501 Cs/Ts/Np		1,000.00					100	500.00		
10-600-5300 Dues And Subscriptions	140.00	200.00					100	200.00		
10-600-5600 C Outlay Street Improvements		100.00							100,000.00	
10-600-7402 Capital Outlay Vehicle	5,661.00	100.00	100.00							

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended	Approved
10-600-7405	1,920.00	4,000.00	735.00		82	4,000.00		
Hurricane Preparedness								
Total	\$174,880.00	\$197,637.00	\$147,268.00			\$306,600.00	\$306,600.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 610 Solid Waste								
10-610-1600	9,180.00	14,000.00	9,385.00	33		14,000.00		
M&R - Equipment								
10-610-1601	4,481.00	5,000.00	4,754.00	5		5,000.00		
Rental Equipment								
10-610-4500	155,075.00	160,000.00	144,402.00	10		163,000.00		
Contract Services-Refuse Coll								
10-610-4501	78,642.00	65,000.00	57,722.00	11		65,000.00		
Cs/Ts/Np								
10-610-4502	32,350.00	35,000.00	31,974.00	9		35,000.00		
Recycling								
10-610-4601	2,406.00	4,355.52	4,356.00					
Computer Software Maintenance								
10-610-7400	21,395.00							
Capital Outlay								
10-610-7405		2,450.00	2,450.00			3,000.00		
Hurricane Preparedness								
Total	\$303,529.00	\$285,805.52	\$255,043.00			\$285,000.00	\$285,000.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 630 Powell Bill								
10-630-1700						3,000.00		
M&R Vehicle								
10-630-3100	1,504.00	2,500.00	1,878.00		25	1,500.00		
Vehicle Supplies								
10-630-3300	939.00	1,000.00	588.00		41	1,500.00		
Departmental Supplies								
10-630-5600		3,000.00	379.00		87	3,000.00		
Street Improvements								
10-630-5802	445.00	1,000.00			100	1,000.00		
Engineering Powell Bill								
10-630-5803		4,000.00			100			
Paving Resurfacing								
10-630-5805	3,790.00	3,000.00			100	5,000.00		
Drainage And Storm								
10-630-5806	1,894.00	2,500.00	714.00		71	1,500.00		
Traffic Control								
Total	\$8,572.00	\$17,000.00	\$3,559.00			\$16,500.00	\$16,500.00	

BEACH MANAGEMENT

Bush Marina: **\$208,120 (FY 2017)** **\$197,050 (FY 2018)**

What's Included:

- ❖ General Operating Expenses
- ❖ Upgrades/repairs to Building and Docks (\$18,000)
- ❖ Debt Service
- ❖ Gate at Boat Ramp

Beach Management & Tourism: **\$200,050 (FY 2017)** **\$187,690 (FY 2018)**

What's Included:

- ❖ General Operating Expenses
- ❖ Maintenance and repair of public access points
- ❖ Non-Profit Sponsorships (i.e. Historical Society, Chamber of Commerce)

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 620 Bush Marina									
10-620-0300	9,515.00	13,390.00	7,465.00			44	11,200.00		
Marina Salaries									
10-620-0500	178.00	830.00	571.00			31	700.00		
Fica									
10-620-1500	2,444.00	27,000.00	26,877.00			0	18,000.00		
M&R Bldg.									
10-620-1501	1,750.00	3,500.00	1,359.00			61	4,000.00		
M&R Grounds									
10-620-2600		293.00				100			
Advertising									
10-620-3300	489.00	500.00	511.00			-2	500.00		
Departmental Supplies									
10-620-3600	23.00	157.00	157.00				150.00		
Uniforms									
10-620-4601	1,001.00	1,500.00	1,225.00			18			
Computer Software Maintenance									
10-620-7400							5,000.00		
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	20,614.00	17,200.00	17,178.00			0	13,750.00		
Debt Interest Marina									

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$179,764.00	\$208,120.00	\$199,093.00	\$197,050.00		\$197,050.00	\$197,050.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 700 Bm & Tourism								
10-700-0200	14,438.00	30,100.00	25,593.00		15	31,000.00		
Salary								
10-700-0401	16,696.00							
Professional Services - Legal								
10-700-0402	43,043.00					1,000.00		
Professional Services								
10-700-0500	588.00	1,865.00	1,860.00		0	1,900.00		
Fica								
10-700-0700	792.00	2,180.00	1,852.00		15	2,300.00		
Retirement								
10-700-0701	1,785.00	1,505.00			100	1,550.00		
401 K								
10-700-1100	6,284.00	6,000.00	5,159.00		14	6,000.00		
Communications								
10-700-1101	612.00	1,000.00	677.00		32	1,000.00		
Postage								
10-700-1300	8,688.00	10,500.00	7,071.00		33	11,000.00		
Utilities								
10-700-1400	270.00	500.00			100	500.00		
Staff Development								
10-700-1500		3,000.00			100	2,000.00		
M&R Building								

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

TOWN OF TOPSAIL BEACH
FY 2016-2017

Account	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-700-1501 M&R Grounds	2,679.00	5,500.00	3,947.00				28	9,000.00		
10-700-1600 M&R - Equipment	3,779.00	5,000.00	4,098.00				18	5,000.00		
10-700-1601 Rental - Equipment	16,861.00	17,500.00	7,983.00				54	15,000.00		
10-700-1700 M&R - Structures	11,748.00	25,000.00	22,917.00				8	25,000.00		
10-700-1800 Town Appearance Projects	272.00	500.00	500.00					500.00		
10-700-2101 Rental-Building	6,004.00	6,003.00	6,003.00					6,000.00		
10-700-2600 Advertising		250.00					100			
10-700-3300 Departmental Supplies	48,521.00	20,000.00	12,464.00				38	17,290.00		
10-700-3301 Beach Grass And Fence	2,280.00	11,446.99					100	5,000.00		
10-700-3305 Flood Map Appeal	17,493.00									
10-700-4501 Cs/Ts/Np	15,500.00	19,000.00	16,000.00				16	16,000.00		
10-700-4601 Computer Software Maintenance	2,002.00	3,000.00	2,708.00				10			

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved		
10-700-5300	32.00	150.00		100		150.00				
Dues And Subscriptions										
10-700-5400	23,375.00	27,550.01	27,550.00			28,000.00				
Insurance And Bonding										
10-700-5803	587,581.00									
Transfer To Bis Fund										
10-700-7400	94,031.00									
Capital Outlay										
10-700-7405		2,000.00				2,000.00				
Hurricane Preparedness										
10-700-7488		500.00	171.00			500.00				
Festivals										
10-700-7490			17,144.00							
Pickle Ball Court 2										
Total	\$925,354.00	\$200,050.00	\$163,697.00			\$187,690.00		\$187,690.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 720 Federal Project								
10-720-0401				500.00		500.00		
Legal								
10-720-0402		1,050.00	12,500.00		-1,090	500.00		
Professional Services								
Total		\$1,050.00	\$12,500.00			\$1,000.00	\$1,000.00	
Report Total Expenditure	\$3,295,956.00	\$3,523,016.00	\$2,811,108.00			\$2,816,060.00	\$2,816,060.00	



BIS FUNDS

Beach Inlet & Sound

BIS Fund: \$1,576,700 (FY 2017) \$24,807,100 (FY 2018)

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 \$6.8 million.
- 6) The projected BIS Fund budget includes grant revenues of approximately \$16 million from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund.

EXPENSES

What's Included:

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

BEACH INLET SOUND REVENUE - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 25 Bis Capital Project								
25-301-0000	752,852.00	731,200.00	744,945.00		-2	735,879.00		
Ad Valorem Taxes-Bis Fund			190.00					
25-301-0100								
Ad Valorem Taxes (Prior Years)								
25-301-0200	957.00							
Ad Val Tx Penalty Int Bis								
25-302-0000	369,106.00	400,000.00	377,437.00		6	410,000.00		
Pender-Accom Tax-Bis Fund								
25-302-0100	239,854.00	260,000.00	229,923.00		12	205,000.00		
Topsail-Accom Tax-Bis Fund								
25-304-0000						16,083,000.00		
State Matching Funds								
25-307-0000	150,000.00	180,000.00	180,000.00			180,000.00		
Pender County Funds								
25-307-0100	587,581.00							
Transfer Fr Gf (Fema)								
25-307-0200						6,799,000.00		
Fema Funds								
25-307-0300						389,221.00		
Transfer Fr Bis Reserve								
25-329-0000	925.00	5,500.00	10,084.00		-83	5,000.00		
Interest Earned								

BEACH INLET SOUND REVENUE - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
25-396-0000	2,500.00							
Grants From State								
Total	\$2,103,775.00	\$1,576,700.00	\$1,542,579.00			\$24,807,100.00	\$24,807,100.00	
Report Total Revenue	\$2,103,775.00	\$1,576,700.00	\$1,542,579.00			\$24,807,100.00	\$24,807,100.00	

BEACH INLET SOUND EXPENSE - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017	2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved	
Fund: 25 Bis Capital Project									
25-700-0400	3,300.00	86,900.00	50,116.00	42		86,900.00			
Professional Serv & Audit									
25-700-0401	2,400.00	5,606.92	2,225.00	60		15,000.00			
Legal									
25-700-1101		100.00		100		100.00			
Postage									
25-700-1200	48.00	100.00		100		100.00			
Printing									
25-700-1400		8,893.08	8,893.00			2,000.00			
Staff Development									
25-700-5300		500.00	500.00			3,000.00			
Dues And Subscriptions									
25-700-5803	14,238.00								
Transfer To General Fund									
25-700-7401						24,700,000.00			
Cap Outlay - Beach Project									
25-700-7402	125,625.00	336,700.00	99,975.00	70					
C Outlay-Eng & Design									
25-700-7403									
Federal Funds Spent									
25-700-7405		30,000.00	925.00	97					
Hurricane Preparedness									

BEACH INLET SOUND EXPENSE - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
25-700-7411		1,107,900.00				100			
Reserve Future Bch Proj									
Total	\$145,611.00	\$1,576,700.00	\$162,634.00	\$162,634.00			\$24,807,100.00	\$24,807,100.00	
Report Total Expenditure	\$145,611.00	\$1,576,700.00	\$162,634.00	\$162,634.00			\$24,807,100.00	\$24,807,100.00	



ENTERPRISE FUNDS

Utility Fund: \$880,916 (FY 2017)

\$907,173 (FY 2018)

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 revenue from the following sources:

- 1) Utility Use Facility Charge
- 2) Water Use Charge

EXPENSES

What's Included:

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

UTILITY FUND REVENUE REPORT - REVENUE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 30 Utility Fund									
30-329-0000 Interest Earned	9,491.00	4,070.00				100	4,073.00		
30-370-0000 Water Use Facility Charge	511,661.00	483,000.00	421,174.00			13	500,000.00		
30-371-0000 Water Use Charges	330,335.00	312,782.00	285,763.00			9	320,000.00		
30-373-0000 Tap On Fees	12,800.00	5,000.00	9,700.00			-94	7,000.00		
30-374-0000 Water Impact Fees	64,760.00	50,000.00	73,500.00			-47	50,000.00		
30-379-0000 Water Late/ Cut Off Fees	5,305.00	5,964.00	4,601.00			23	6,000.00		
30-384-0000 Miscellaneous Revenue	20,464.00	100.00	-391.00			491	100.00		
30-399-0000 Transfer Fr Water Reserve		20,000.00				100	20,000.00		
Total	\$954,816.00	\$880,916.00	\$794,347.00				\$907,173.00	\$907,173.00	
Report Total Revenue	\$954,816.00	\$880,916.00	\$794,347.00				\$907,173.00	\$907,173.00	

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 30 Utility Fund								
30-710-0200	142,565.00	150,000.00	126,124.00		16	173,100.00		
Salaries								
30-710-0201	610.00	1,000.00			100	1,000.00		
Salaries - Over Time								
30-710-0202	18,000.00	19,500.00	13,525.00		31	19,500.00		
Salaries Gov Board								
30-710-0301	2,418.00	3,464.00			100	3,464.00		
Unemployment								
30-710-0302	2,250.00	2,400.00	2,350.00		2	2,575.00		
Longevity								
30-710-0400	3,300.00	4,300.00	4,050.00		6	4,500.00		
Professional Services-Audit								
30-710-0401	9,928.00	15,000.00	8,000.00		47	15,000.00		
Professional Services-Legal								
30-710-0402	480.00	10,000.00	7,440.00		26	25,179.00		
Professional Services-Engineer								
30-710-0600	11,921.00	11,240.00	10,337.00		8	10,800.00		
Fica								
30-710-0600	28,462.00	29,867.00	26,048.00		13	34,000.00		
Group Insurance								
30-710-0700	10,224.00	11,000.00	9,314.00		15	13,000.00		
Retirement								

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-0701 401-K	8,615.00	7,400.00	3,384.00		54	8,653.00		
30-710-1000 Credit Card Service Fees	1,876.00	4,000.00	1,162.00		71	4,000.00		
30-710-1100 Communications	6,293.00	5,500.00	5,209.00		5	5,500.00		
30-710-1101 Postage	6,897.00	9,000.00	5,689.00		37	13,000.00		
30-710-1200 Printing	363.00	1,500.00			100	1,500.00		
30-710-1300 Utilities	5,636.00	6,000.00	5,297.00		12	7,000.00		
30-710-1301 Utilities - Pumping	18,417.00	19,500.00	17,100.00		12	21,000.00		
30-710-1400 Staff Development	1,342.00	2,800.00	527.00		81	2,800.00		
30-710-1500 M&R - Buildings	14,145.00	7,687.16	3,378.00		56	15,000.00		
30-710-1501 M&R - Grounds	238.00	3,000.00	1,277.00		57	5,000.00		
30-710-1600 M&R - Equipment	10,597.00	10,000.00	7,641.00		24	12,000.00		
30-710-1601 Rental - Equipment	6,030.00	7,500.00	2,351.00		69	7,500.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

Account	2015 - 2016		2016 - 2017		5/30/2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-1700 M&R - Vehicles	2,143.00	4,500.00	275.00				94	2,500.00		
30-710-2101 Rental Building	1,800.00	1,800.00	1,800.00					1,800.00		
30-710-3100 Vehicle Operating Supplies	4,650.00	5,500.00	4,135.00				25	5,500.00		
30-710-3300 Departmental Supplies	11,817.00	19,741.00	16,728.00				15	20,000.00		
30-710-3302 Expendable Equipment	564.00	1,500.00	426.00				72	1,500.00		
30-710-3305 Water Treatment Supplies	9,607.00	15,500.00	7,275.00				53	15,500.00		
30-710-3600 Uniforms	2,449.00	2,600.00	2,249.00				14	3,100.00		
30-710-4500 Contract Services	3,884.00	23,000.00	7,594.00				67	23,000.00		
30-710-4600 Computer Software Purchase		8,565.00					100			
30-710-4601 Computer Software Maintenance	8,002.00	15,000.00	9,949.00				34			
30-710-5300 Dues And Subscriptions	2,667.00	2,700.00	2,220.00				18	2,700.00		
30-710-5400 Insurance And Bonding	23,253.00	30,000.00	27,486.00				8	30,000.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2017-2018

TOWN OF TOPSAIL BEACH
FY 2016-2017

Account	2015 - 2016		2016 - 2017		2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-5700			-4,957.00					
Water Deposit Clearing Account								
30-710-5800	67,794.00	72,070.00	57,960.00	20		72,000.00		
Water System Repairs								
30-710-5804	30,671.00							
Transfer To Veh Cr								
30-710-7400		7,500.00			100			
Capital Outlay-Equipment								
30-710-7401	29,724.00							
Capital Outlay Res-Vehicles								
30-710-7402	23,583.00							
Capital Outlay Vehicle								
30-710-7405	4,853.00	7,428.00	7,427.00		0	5,000.00		
Hurricane Preparedness								
30-710-7406		20,000.00	15,050.00		25	20,000.00		
Capital Outlay Projects								
30-710-7500	276,178.00	276,200.00	276,179.00		0	276,180.00		
Debt Service Principal								
30-710-7501	27,987.00	25,653.84	25,654.00			23,322.00		
Debt Service Interest								
Total	\$842,233.00	\$880,916.00	\$717,653.00			\$907,173.00	\$907,173.00	
Report Total Expenditure	\$842,233.00	\$880,916.00	\$717,653.00			\$907,173.00	\$907,173.00	