

# FY 2020 Budget

June 12, 2019



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## FY 2019-2020 Budget Message

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

**Date:** May 31, 2019

On behalf of the entire Topsail Beach staff, I am pleased to submit to you the Manager's Recommended Budget for FY 2019 – 2020 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 current 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 Board of 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 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 FY 20 Budget also takes into account the Property Reappraisal completed by the Pender County Tax Office. North Carolina General Statutes 159-11(e) requires that in a year where property reappraisal is completed, “...*the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget.*” Staff has prepared a review of the calculated Revenue Neutral Tax Rate which is discussed later in this document.

This year's recommended General Operating Budget is a balanced budget totaling \$29,627,475 for the General Fund, Restricted Funds and the Utility Enterprise Funds. This compares to \$28,571,406 in FY 2018 – 2019. 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 2019 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 2019</u>	<u>Proposed FY 2020</u>
General Fund	\$2,988,155	\$3,189,475
BIS Fund	\$24,578,895	\$25,545,000
Utility Enterprise Fund	\$1,004,356	\$893,000

## **GENERAL FUND**

The General Fund is the daily operating account for the Town. The large majority of services available to the residents and visitors of Topsail Beach falls under the General Fund. For the purpose of this budget, the General Fund consists of the following departments and the service they provide:

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

Department heads were charged with the task of keeping operational costs as close to previous years as possible, and to identify potential cost reductions. Certain annual expenses are dictated by outside considerations, such as health care coverage, state mandated retirement contributions, property and liability insurance, and general inflationary costs. This budget does address staffing needs moving forward for the Town, including two new positions in Administration (Deputy Clerk and Account Technician) and a new full-time Firefighter. The budget also includes an increase to the salary line item for potential merit increases. Capital items within the budget (those large item purchases that are not re-occurring) are included in each department's budget. 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. 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.

For FY 2020, Public Safety accounts for approximately 42.3% 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 24.9%. The chart on below highlights the General Fund expenses by department for FY 2020.



## BIS FUND

Topsail Beach recognizes the vital role that our beach, inlet and sound have as a recreational, environmental, and economical engine for our community. As such, this and previous Board of Commissioners have been prudent stewards of these assets, aided by the Beach, Inlet and Sound (BIS) Committee. The BIS Committee evaluates beach project options and makes recommendations to the Board for future activities. It is also responsible for communication with the public on these matters including hosting several Community Forums.

The Town has been proactive in its efforts to maintain both the beach and the waterways, largely through the development and implementation of its 30 year Storm Damage Reduction Plan. To ensure that adequate funding would be available to supplement federal and state funds, the Town established a separate BIS Fund, utilizing a portion of the tax revenues generated as well as accommodation taxes collected. This allows the Town to be in position to continue its scheduled maintenance projects as well as being prepared for unanticipated disasters such as hurricanes and nor'easters.

This year's budget includes more than \$24 million for the construction of the next phase of the 30 year plan. This project, designed to provide protection to properties from the impacts of storms and erosions, includes among other efforts the development of a new dune and the widening of the public trust beach. Permitting project is underway and schedule to begin in November 2019.



## UTILITY ENTERPRISE FUND

The FY2020 Utility Enterprise Fund budget focuses largely on the provision of water to our homes and businesses. This budget allows the Town to address not only current needs and demands, but also begins to prepare for the future needs as well. Efforts are in place to explore future options for both water and a wastewater service as the Town continues to deal with growth and environmental concerns. It is critical that the Town is proactive when it comes to planning for an essential service like water and wastewater management. The Town has made significant capital investment in water projects over the past several years, most notably the construction of the existing water tower. Those necessary improvements were funded through no-interest or low interest loans that created debt service for the fund.

This budget maintains the current rate structure for water usage. It includes a water facility charge designed to maintain funds to offset the debt service, and therefore position the Town to make necessary improvements in the future.

### SUMMARY

Topsail Beach is home to a little over 400 permanent residents, but is also a place for many second homes and investment rental properties as a resort town. We provide services for an estimated 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 opened this past winter, and will make access to the area even easier. We do not know yet the full impact the new bridge will have on our daily population. We are confident that we will have a very busy summer and fall even after the effects of Hurricane Florence.

The FY 2020 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.

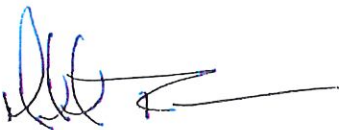
This annual budget provides details of the spending plan for the year and sources of revenue to meet those obligations. Also included are specifically identified goals and objectives for each department. The tables on the following pages highlight both the revenues and expenditures proposed for FY20 in comparison with the FY19 budget. Also shown are actual revenues and expenditures for FY18 and year-to-date FY19. 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.

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 2020.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'MRose', followed by a horizontal line extending to the right.

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 2020 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.Topsailbeach.org](http://www.Topsailbeach.org). The public hearing date for the FY 2019 Budget is set for June 12<sup>th</sup>, 2019.

***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.



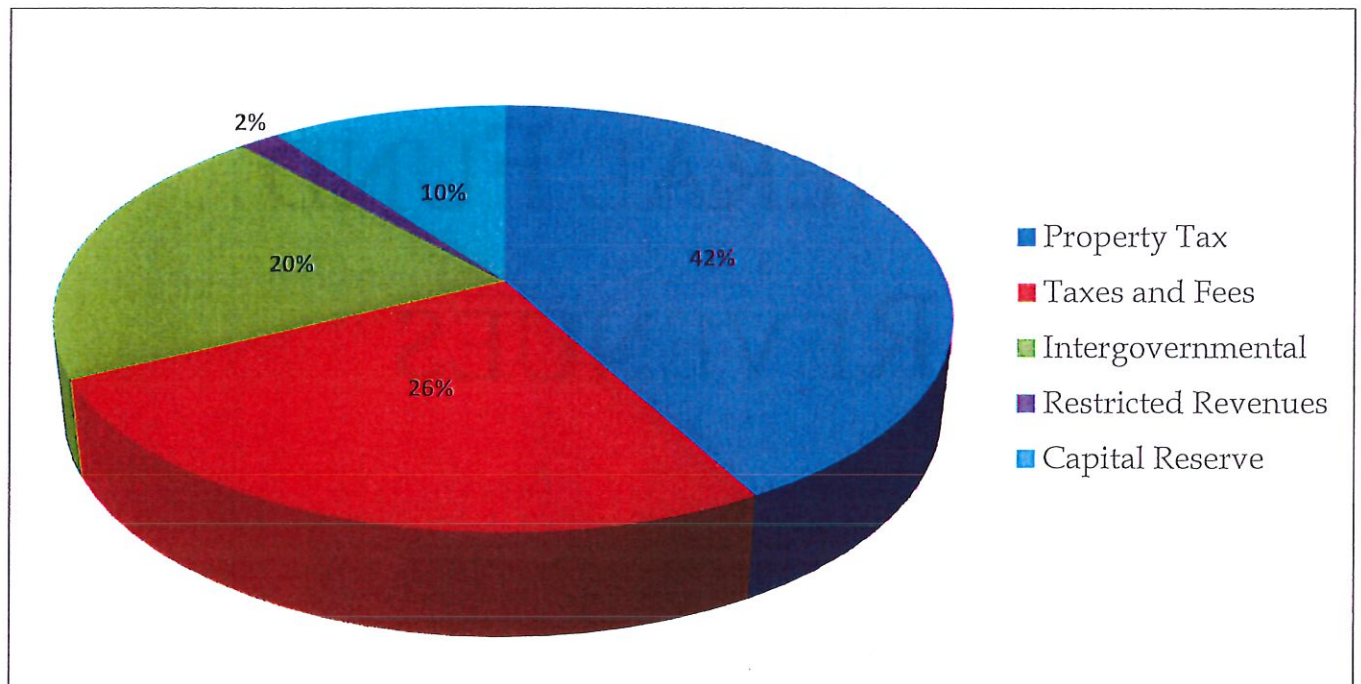
# GENERAL FUND REVENUES



## 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. For FY 2020, the most significant change to the budget comes as a result of Pender County's Property Tax Reappraisal Process. This is described in detail below under the **FY 2020 Proposed Tax Rate**.

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 (42%) makes up the largest segment of the revenue generation, followed by Taxes and Fees (26%) 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.





## FY 2020 PROPOSED TAX RATE

This proposed budget recommends lowering the tax rate level from \$0.3125 per \$100 valuation to \$0.29 per \$100 valuation. Under this proposal, the General Fund tax rate would be \$0.1875 per \$100 valuation, while the BIS Fund would be \$0.1025 per \$100 valuation. The combined tax rate for Topsail Beach of \$0.29 is still in line with similar coastal communities in the area, and in many cases considerably lower.

As mentioned earlier, this year Pender County has completed a Property Reappraisal for all properties including Topsail Beach. As a part of the process, local governments are required to prepare a revenue-neutral tax rate for consideration. It is intended to make the property tax reappraisal and rate setting process more transparent. The rate is required to be calculated and published by local governments but need not actually be adopted for the coming fiscal year. If adopted, the rate is revenue-neutral for the town as a whole but not necessarily for individual taxpayers.

### **What is the revenue-neutral tax rate (“RNTR”) and why does it exist?**

NCGS 159-11(e) defines the RNTR and requires that it be included in the proposed budget submitted by the finance officer to the governing board “for comparison purposes” in reappraisal years. Counties (and therefore the municipalities in those counties) must conduct reappraisals of real property at least every four to eight years. Pender County uses an eight-year reappraisal cycle.

When a reappraisal occurs, the tax base for that county and its municipalities changes because real property values are pegged back to market value. In “normal” economic times, the real property tax base increases after a reappraisal, usually between 20% and 40% depending on how long it’s been since the county’s last reappraisal. Unfortunately, the process of reappraisal was nearly completed when Hurricane Florence hit, making the analysis more difficult. It may also result in a higher number of appeals to the property values which could have a significant impact on tax collections for the Town.

When the tax base changes, local governments may experience a change in tax revenue if its tax rate were to remain unchanged for the new fiscal year. The RNTR is intended to show the tax rate that would keep the local government’s revenue neutral given its new tax base, although the statutory calculation does allow for increases to the current year’s revenue by the average annual growth rate experienced by the local government’s tax base since the last reappraisal.

RNTR only applies to real and personal property assessments and does not consider any gains or losses to other revenue streams. When preparing a budget and determining the appropriate tax rate, the Town must consider growth or decline in all revenue sources. For Topsail Beach, impacts to Accommodation Tax collection as a result of Hurricane Florence have a major effect on the budget. In addition the RNTR does not factor in any inflationary rates to expenses over the same period however, which must be accounted for within the overall budget.

Staff has calculated the RNTR based on the formulas provide by the State, a copy of which is attached. Based on these calculations, the RNTR for Topsail Beach is \$0.2687 per \$100 valuation. This compares to the current rate of \$0.3125 per \$100 valuation, and the proposed rate of \$0.29 per \$100 valuation.

## REVENUE REVIEW

As mentioned previously, the budget takes into consideration all current and potential resources at the Town's disposal. Property taxes and fees are largely controlled by the Town but many other resources depend on outside influences, such as Federal or State distribution of funds or national economic trends. 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. In general, economic growth for North Carolina, Pender County, and Topsail Beach continues to show some progress; however impacts from Hurricane Florence can still be felt in some areas, particularly in Accommodation Tax collection. According to the NCLM, slight growth in several state-shared revenues can be expected for FY 2020, however there is no guarantee that key indicators won't change. 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, including the recent reappraisal. 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 proposed property tax rate currently is set at \$0.29 per one hundred dollars (\$100) of assessed valuation: \$0.1875 of which is for general government and \$0.1025 of which is designated for the BIS Fund. There is a total assessed value of \$732,303,970 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 \$5,086,930.
- ❖ **Interest – Ad Valorem Taxes:** The revenue generated by penalties and interest is estimated with the use of trend analysis. 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. This budget anticipates a decrease as a result of lost rentals due to Hurricane Florence. The total amount budgeted is \$400,000 for FY 20, compared to a total amount of \$430,000 in FY 19. Of this amount, \$200,000 is allocated to the General Fund. (The rest is for the BIS 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 recycling fee of \$3/month per residential unit developed to cover the costs to operate the Recycling Center located on Carolina Avenue.
- **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. With the planned Beach Project scheduled for this fall, the budget does not include revenue for beach access passes. Under normal years, this can generate more than \$25,000 in revenue for the Town.

## 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. After seeing a decline in revenue over the last few years, FY 2019 had a slight uptick. According to the NCLM, another slight increase is anticipated for FY 2020. 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 slight increase in revenues this year.
- **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 State collects and distributes the proceeds from locally levied tax on retail sales to local governments. 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 \$38,000) 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 - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	% Remaining	Requested	Recommended	Approved
<b>Fund: 10 General Fund</b>									
10-301-0000	1,209,930.00	1,200,000.00	1,199,433.00			0	1,200,000.00	1,325,000.00	
Ad Valorem Taxes - General Fun									
10-301-0100	26,746.00	500.00	929.00			-86	500.00	500.00	
Ad Valorem Taxes Prior									
10-301-0200	3,281.00	2,580.00	4,741.00			-84	2,580.00	1,000.00	
Ad Valorem Tx Penalty & Int									
10-302-0000	23,493.00	19,500.00	16,524.00			15	19,500.00	14,250.00	
Vehicle Tax - Current									
10-302-0100		200.00				100	200.00	200.00	
Vehicle Tax - Prior									
10-303-0100	234,978.00	215,000.00	204,546.00			5	215,000.00	200,000.00	
Topsail Accomodations Tax									
10-328-0000	26,413.00	20,000.00	18,850.00			6	20,000.00	15,000.00	
Cable Tv Franchise									
10-329-0000	58,739.00	20,000.00	86,089.00			-330	20,000.00	45,000.00	
Interest Income - Gf									
10-332-0000	81,009.00	82,000.00	76,007.00			7	82,000.00	80,000.00	
Tower Lease									
10-333-0000		3,000.00	5,000.00			-67	3,000.00	3,000.00	
Wireless Application									
10-337-0000	113,948.00	105,000.00	90,012.00			14	105,000.00	125,000.00	
Utility Franchise Tax									

GENERAL FUND REVENUE REPORT - REVENUE

Amended - 2019-2020

TOWN OF TOWSON BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-342-0000 Alcohol Beverage	15,217.00	16,000.00	13,627.00				15	16,000.00	18,000.00	
10-343-0000 Powell Bill Allocation	16,630.00	16,500.00	16,384.00				1	16,500.00	16,250.00	
10-345-0000 Local Sales & Use Tax	115,522.00	115,000.00	104,275.00				9	115,000.00	125,000.00	
10-345-0100 County Option 4 Tax	335,306.00	330,000.00	276,486.00				16	330,000.00	350,000.00	
10-345-0600 Solid Waste Tx	69.00	175.00	209.00				-19	175.00	175.00	
10-351-0000 Court Costs/Fees/Charges	318.00	250.00	617.00				-147	250.00	500.00	
10-353-0000 Boat Ramp Fees	20,753.00	22,000.00	12,779.00				42	22,000.00	22,000.00	
10-354-0000 Boat Slip Fees	34,008.00	27,000.00	18,875.00				30	27,000.00	25,000.00	
10-355-0000 Dune Permit Fee	100.00		100.00							
10-356-0000 Beach Access Permits	26,300.00	27,000.00	200.00				99	27,000.00		
10-357-0000 Building Permits	39,464.00	33,000.00	49,824.00				-51	33,000.00	40,000.00	
10-357-0100 Electrical Permits	6,415.00	6,500.00	6,985.00				-7	6,500.00	6,500.00	

GENERAL FUND REVENUE REPORT - REVENUE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-357-0200 Plumbing Permits	3,900.00	2,500.00	1,820.00	2,500.00		27	2,500.00	3,000.00	
10-357-0300 Hvac Permits	6,650.00	6,500.00	5,340.00	6,500.00		18	6,500.00	6,500.00	
10-357-0400 Insulation Permits	1,540.00	1,000.00	1,040.00	1,000.00		-4	1,000.00	1,250.00	
10-357-0500 Zoning /Other Fees	3,230.00	2,000.00	2,370.00	2,000.00		-19	2,000.00	2,500.00	
10-357-0700 House Moving Permit	750.00	250.00		250.00		100	250.00	250.00	
10-358-0000 Solid Waste Fees	308,728.00	324,000.00	285,543.00	324,000.00		12	324,000.00	328,000.00	
10-360-0000 Civil Citation	3,920.00	7,500.00	4,852.00	7,500.00		35	7,500.00	6,000.00	
10-367-0000 Sales Tax Refund	-5,171.00	12,000.00	21,467.00	12,000.00		-79	12,000.00	18,000.00	
10-382-0000 Sale Of Surplus Property	5,020.00	5,000.00	50.00	5,000.00		99	5,000.00	10,000.00	
10-383-0000 Town Property Rental	100.00	100.00		100.00		100	100.00	100.00	
10-384-0000 Merchandise Revenue	812.00	1,000.00	1,334.00	1,000.00		-33	1,000.00	1,000.00	
10-384-0300 Fema Hurricane Florence		91,054.00	93,961.00	91,054.00		-3		30,000.00	



Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-384-0500 Ins Florence Reimbursement			51,924.00							
10-389-0000 Employee Health Premium	12,778.00	11,000.00	7,789.00			29		11,000.00	10,000.00	
10-395-0000 Fire Dept Grant		25,000.00				100		25,000.00	38,000.00	
10-399-0500 Transfer Fr Capital Reserve	316,885.00	329,100.00	329,100.00					329,100.00	322,500.00	
<b>Total</b>	<b>\$3,047,781.00</b>	<b>\$3,079,209.00</b>	<b>\$3,009,082.00</b>					<b>\$2,988,155.00</b>	<b>\$3,189,475.00</b>	
<b>Report Total Revenue</b>	<b>\$3,047,781.00</b>	<b>\$3,079,209.00</b>	<b>\$3,009,082.00</b>					<b>\$2,988,155.00</b>	<b>\$3,189,475.00</b>	



# GENERAL FUND EXPENDITURES

## Expenses

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.

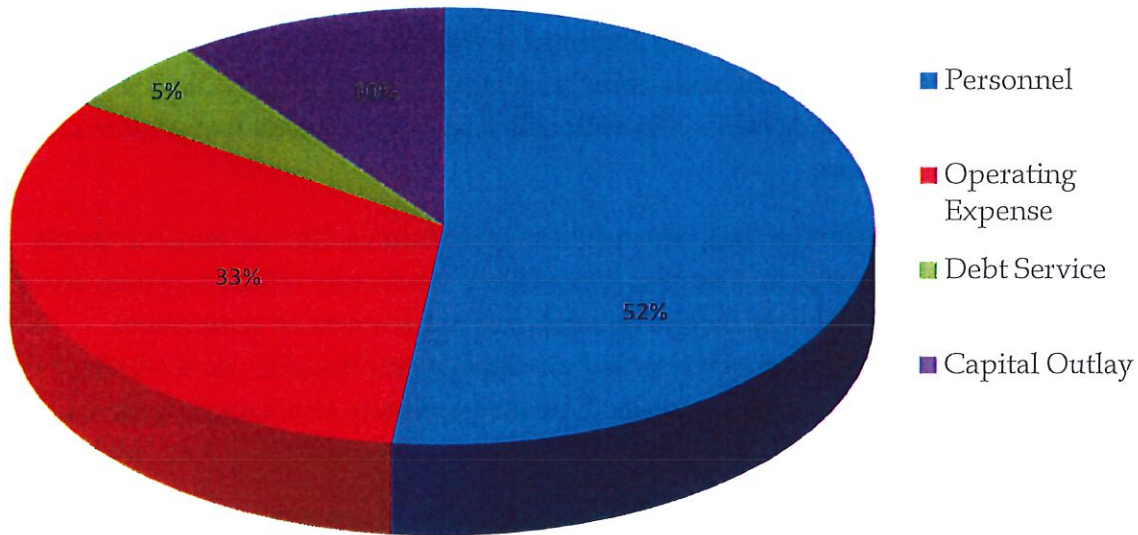
**Debt Service** - North Carolina General Statutes also require that provisions be made to meet annual payments on debt issued within prior years and commitments of the current year's budget. The Town is contractually obligated to provide the annual funding to meet these obligations.

**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 (52%), 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.



**GENERAL FUND  
EXPENDITURE BY CATEGORY**



**EXPENSES BY DEPARTMENT**

Every effort has been made by the various department heads to keep the daily operational expenses at our near current levels. Many expenses are impacted by the current national economy, including such things as gas prices, electricity, and related services. Additionally, state mandated costs have increased including the Town's contribution to the NC Retirement System. The preliminary data shows health care costs rising approximately 15%. The budget includes an increase to the salary line item for potential merit increases. This budget includes three new positions (Administration, Finance, and Fire) and additional Capital Items. 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.

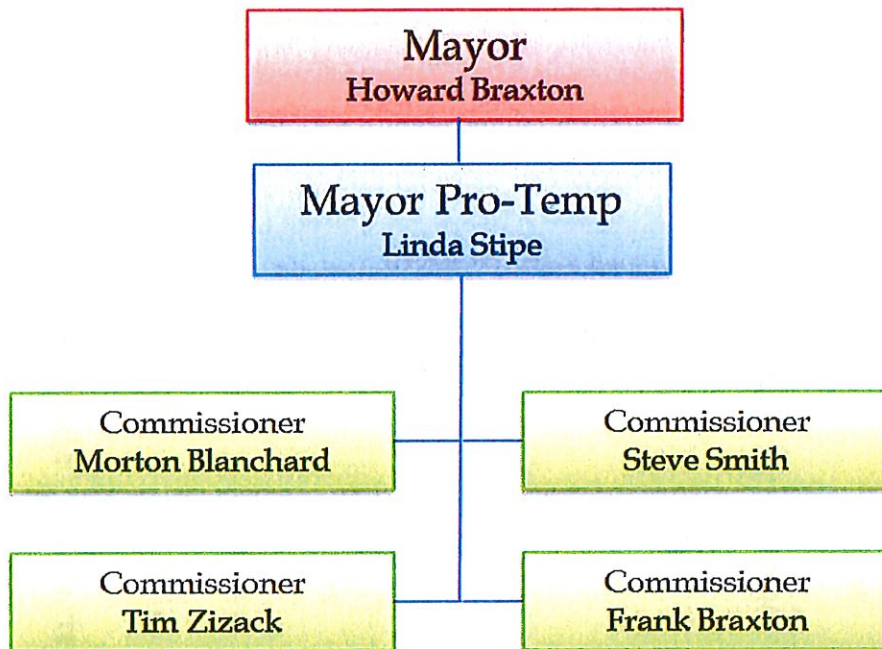
The following highlights are by department. A brief description of the various departments is provided, with highlights found within this proposed budget. More detailed line item budgetary figures are also provided. The dollar amounts for each department represents comparisons for the FY 2019 budget and the current proposed budget for FY 2020.

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

\$78,250 (FY 2020)

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.

## Governing Board



*What's Included:*

- ❖ \$30,000 for Legal Services
- ❖ Increased Professional Services for Single-Audit Fees
- ❖ Staff Development for travel costs
- ❖ \$10,000 for Special Projects

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

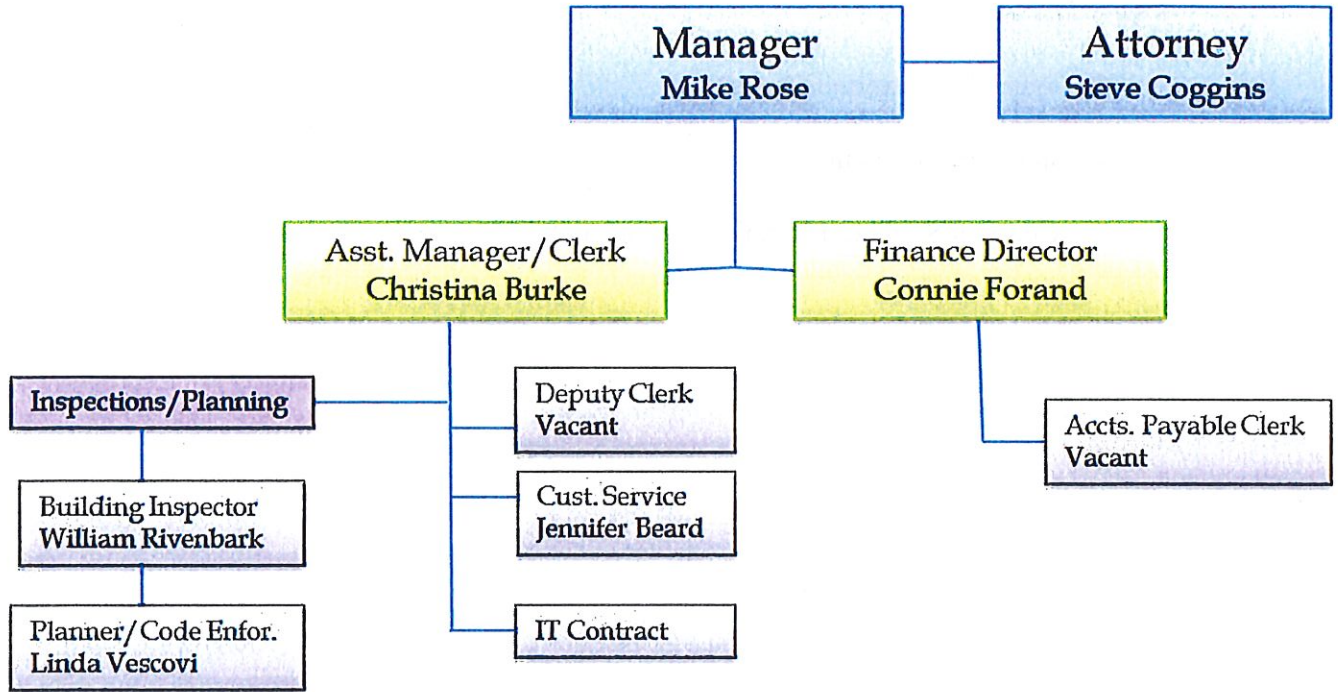
TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018	2018 - 2019	5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 410 Governing Body								
10-410-0200	18,500.00	19,500.00	12,750.00		35	19,500.00	19,500.00	
Salaries								
10-410-0400	6,500.00	7,600.00	6,950.00		9	7,600.00	9,000.00	
Professional Services - Audit								
10-410-0401	81,155.00	30,000.00	72,286.00		-141	30,000.00	30,000.00	
Professional Services - Legal								
10-410-0402	40.00	1,000.00			100	1,000.00	1,000.00	
Professional Services								
10-410-0500	1,415.00	1,500.00	888.00		41	1,500.00	1,500.00	
Fica								
10-410-1400	734.00	2,000.00	771.00		61	2,000.00	1,500.00	
Staff Development								
10-410-3300	200.00	500.00	521.00		-4	500.00	750.00	
Departmental Supplies								
10-410-5300	1,455.00	2,000.00	1,136.00		43	2,000.00	2,000.00	
Dues And Subscriptions								
10-410-5700	3,141.00	3,000.00	1,098.00		63	3,000.00	3,000.00	
Inter Governmental Relations								
10-410-7403	9,924.00	10,000.00	10,346.00		-3	10,000.00	10,000.00	
Special Projects								
<b>Total</b>	<b>\$123,064.00</b>	<b>\$77,100.00</b>	<b>\$106,746.00</b>			<b>\$77,100.00</b>	<b>\$78,250.00</b>	



## *ADMINISTRATION*

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.



Administration:      \$525,810 (FY 2019)              \$621,850 (FY 2020)

*What's Included:*

- ❖ Change of Town Clerk Position to Assistant Town Manager
- ❖ Addition of two new positions for ½ year: Deputy Town Clerk and Account Technician.
- ❖ Shift of a portion of Finance Director salary to BIS Fund
- ❖ Include Engineering Services under Contracted Services
- ❖ All Computer/Software needs for the Town. Includes potential new VOIP Telephone system and additional security functions.
- ❖ Capital items include two new replacement vehicles, Space/Facility Needs Study, and one-time computer system improvements.

**Inspections and Planning:     \$94,860 (FY 2019)             \$95,400 (FY 2020)**

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:*

- ❖ General Operation Expenses
- ❖ Staff Development
- ❖ Contract Services (Planning Assistance)

Account	2017 - 2018		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Requested	Recommended
Department: 420 Administration						
10-420-0200	157,457.00	173,000.00	150,008.00	173,000.00	173,000.00	181,000.00
Salaries						
10-420-0201	2,808.00	5,881.00	12,196.00		2,000.00	3,500.00
Salaries - Overtime						
10-420-0300	1,500.00					
Salaries, Part-Time						
10-420-0301		3,500.00	116.00		3,500.00	2,000.00
Unemployment						
10-420-0302	1,950.00	2,050.00	2,050.00		2,050.00	2,150.00
Longevity						
10-420-0402	1,250.00	2,000.00	600.00		2,000.00	4,000.00
Professional Services						
10-420-0500	12,139.00	13,497.00	11,778.00		13,200.00	13,900.00
Fica						
10-420-0600	39,174.00	39,500.00	32,361.00		39,500.00	38,000.00
Group Insurance						
10-420-0601						5,000.00
Hra Fund						
10-420-0700	12,949.00	14,331.00	12,755.00		14,000.00	16,200.00
Retirement						
10-420-0701	14,200.00	8,700.00	12,904.00		8,700.00	9,100.00
401-K						

Estimate

%Remaining



GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-1000 Credit Card Service Fees	4,716.00	6,500.00	3,420.00				47	6,500.00	5,000.00	
10-420-1100 Communications	11,489.00	13,000.00	10,220.00				21	13,000.00	13,000.00	
10-420-1101 Postage	990.00	2,000.00	1,798.00				10	2,000.00	2,500.00	
10-420-1200 Printing	49.00	500.00	16.00				97	500.00	1,000.00	
10-420-1300 Utilities	28,820.00	32,000.00	24,931.00				22	32,000.00	32,000.00	
10-420-1400 Staff Development	2,179.00	3,000.00	1,562.00				48	3,000.00	5,000.00	
10-420-1501 M&R Grounds	1,264.00									
10-420-1600 M&R - Equipment	2,038.00	3,500.00	10,259.00				-193	3,500.00	3,500.00	
10-420-1700 M&R - Vehicle	948.00	2,500.00	4,572.00				-83	2,500.00	2,500.00	
10-420-2600 Advertising	102.00	500.00					100	500.00	1,500.00	
10-420-3100 Vehicle Operating Supplies	1,266.00	1,200.00	1,339.00				-12	1,200.00	1,500.00	
10-420-3300 Departmental Supplies	2,933.00	6,000.00	3,787.00				37	6,000.00	6,500.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOWSON BEACH  
F, 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-4500 Contracted Services	10,525.00	13,160.00	11,368.00			14	13,160.00	20,000.00	
10-420-4502 Tax Collection	27,116.00	2,000.00	220.00			89	2,000.00	2,000.00	
10-420-4503 Town Code Updates	875.00	2,000.00	650.00			68	2,000.00	1,000.00	
10-420-4601 Computer Maintenance	39,700.00	40,000.00	51,385.00			-28	40,000.00	80,000.00	
10-420-5300 Dues And Subscriptions	307.00	2,000.00	1,216.00			39	2,000.00	2,000.00	
10-420-5400 Insurance And Bonding	64,706.00	57,000.00	48,081.00			16	57,000.00	65,000.00	
10-420-5700 Miscellaneous	47.00								
10-420-7400 Capital Outlay Projects	29,790.00	80,000.00	29,384.00			63	80,000.00	35,000.00	
10-420-7401 Capital Outlay Equipment								65,000.00	
10-420-7403 Transfer To Capital Reserves	800,000.00								
10-420-7405 Hurricane Preparedness Exp		1,000.00	872.00			13	1,000.00	3,000.00	
<b>Total</b>	<b>\$1,273,287.00</b>	<b>\$530,319.00</b>	<b>\$439,848.00</b>				<b>\$525,810.00</b>	<b>\$621,850.00</b>	

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 450 Inspections And Planning										
10-450-0200	14,358.00	55,969.00	43,355.00				23	55,600.00	60,600.00	
Salaries										
10-450-0500	945.00	4,328.00	3,205.00				26	4,300.00	4,600.00	
Fica										
10-450-0600		9,560.00	6,372.00				33	9,560.00	10,500.00	
Group Insurance										
10-450-0700		3,126.00	2,329.00				26	3,100.00	4,000.00	
Retirement										
10-450-0701		2,000.00	1,461.00				27	2,000.00	2,200.00	
401K										
10-450-1101			422.00						1,500.00	
Postage										
10-450-1400	2,171.00	5,000.00	771.00				85	5,000.00	3,000.00	
Staff Development										
10-450-2600		300.00	426.00				-42	300.00	1,500.00	
Advertising										
10-450-3300	1,013.00	2,000.00	1,657.00				17	2,000.00	2,500.00	
Departmental Supplies										
10-450-4500	40,973.00	5,000.00	4,100.00				18	5,000.00	4,000.00	
Contracted Services										
10-450-5300	145.00	500.00					100	500.00	1,000.00	
Dues And Subscriptions										



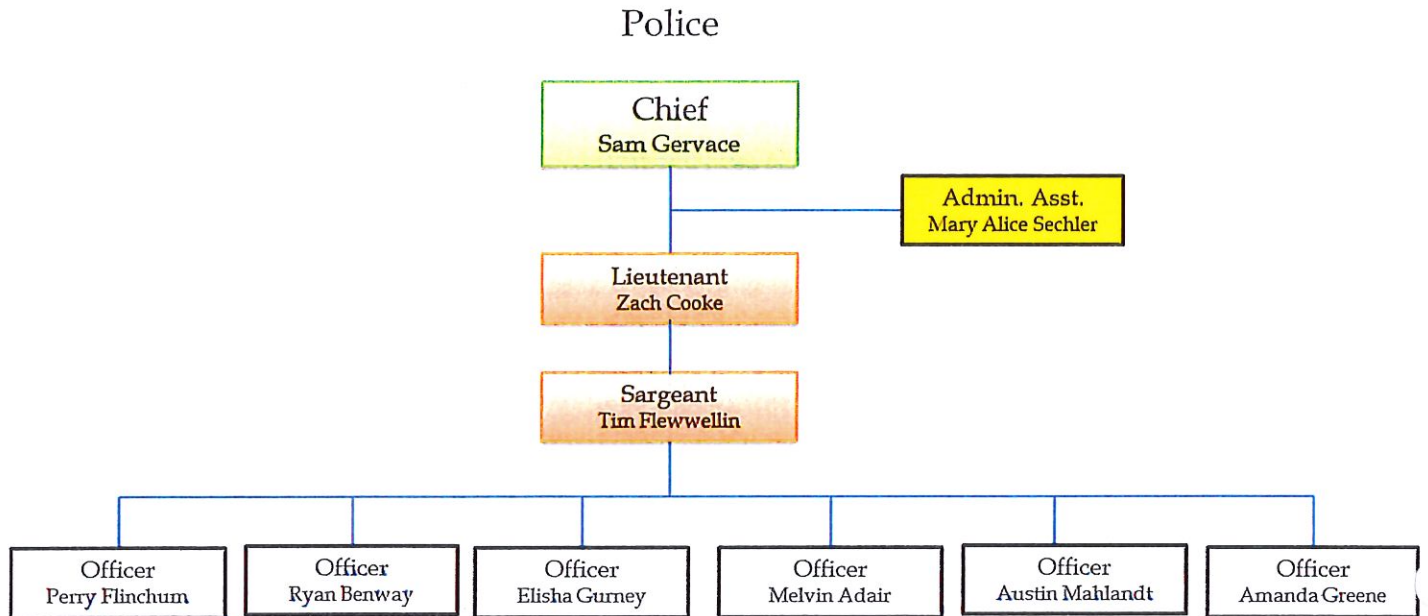
GENERAL FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2019-2020

TOWN OF TOPSHAM BEACH  
 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
10-450-7401		7,500.00	7,500.00	5,200.00		31	7,500.00			
Capital Overlay Zoning Subd Projec...										
<b>Total</b>	\$59,605.00	\$95,283.00	\$95,283.00	\$69,298.00			\$94,860.00	\$95,400.00		

# 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 8 officers. The Fire Department includes two full and one part-time position, as well as many dedicated volunteers. A new firefighter position is added to the FY 2020 budget.



Police:                      \$826,055 (FY 2019)                      \$886,000 (FY 2020)

*What's Included:*

- ❖ General Operating Expenses
- ❖ Funding for Part-Time Seasonal help for parking and beach patrol
- ❖ Bullet-proof Vest replacement
- ❖ Capital Items include a new Drone, Radio replacements, and new computer equipment

GENERAL BUDGET EXPENSE REPORT - EXPENDITURE  
 Amended - 2019-2020

TOWN OF TOPSHAM BEACH  
 FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 510 Police									
10-510-0200	464,760.00	465,800.00	412,421.00			11	465,800.00	493,100.00	
Salaries									
10-510-0201	7,410.00	38,625.00	55,997.00			-43	6,000.00	7,000.00	
Salaries - Overtime									
10-510-0300	14,644.00	16,000.00	10,405.00			35	16,000.00	20,000.00	
Salaries - Part-Time									
10-510-0302	2,850.00	3,150.00	2,250.00			29	3,150.00	2,450.00	
Longevity									
10-510-0401		500.00				100	500.00	500.00	
Legal									
10-510-0402	1,100.00	500.00	328.00			34	500.00	500.00	
Professional Services									
10-510-0500	36,272.00	38,136.00	36,314.00			5	35,640.00	40,000.00	
Fica									
10-510-0600	79,840.00	95,525.00	82,015.00			14	95,525.00	120,000.00	
Group Insurance									
10-510-0700	38,620.00	43,131.00	39,461.00			9	40,200.00	47,890.00	
Retirement									
10-510-0701	24,000.00	23,290.00	21,475.00			8	23,290.00	24,660.00	
401-K									
10-510-1100	1,002.00	1,000.00	616.00			38	1,000.00	1,000.00	
Communications									



GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	% Remaining	Requested	Recommended	Approved
10-510-1400 Staff Development	2,446.00	3,500.00	3,732.00	3,500.00		-7	3,500.00	3,500.00	
10-510-1500 M&R Blëg Police	1,266.00	4,000.00	1,185.00	4,000.00		70	4,000.00		
10-510-1501 M&R Grounds	632.00								
10-510-1600 M&R - Equipment	1,016.00	4,000.00	2,849.00	4,000.00		29	4,000.00	4,000.00	
10-510-1601 Rental Equipment		500.00		500.00		100	500.00	500.00	
10-510-1700 M&R - Vehicles	5,937.00	8,000.00	9,247.00	8,000.00		-16	8,000.00	7,000.00	
10-510-1800 Vehicle Allowance	17,000.00	16,800.00	15,100.00	16,800.00		10	16,800.00	16,800.00	
10-510-3100 Vehicle Operating Supplies	16,129.00	20,000.00	14,703.00	20,000.00		26	20,000.00	20,000.00	
10-510-3300 Departmental Supplies	29,040.00	5,500.00	4,709.00	5,500.00		14	5,500.00	8,500.00	
10-510-3600 Uniforms	10,551.00	5,500.00	4,564.00	5,500.00		17	5,500.00	5,500.00	
10-510-3601 Uniform Cleaning		250.00		250.00		100	250.00	250.00	
10-510-4500 Contracted Services	332.00	350.00		350.00		100	350.00	350.00	

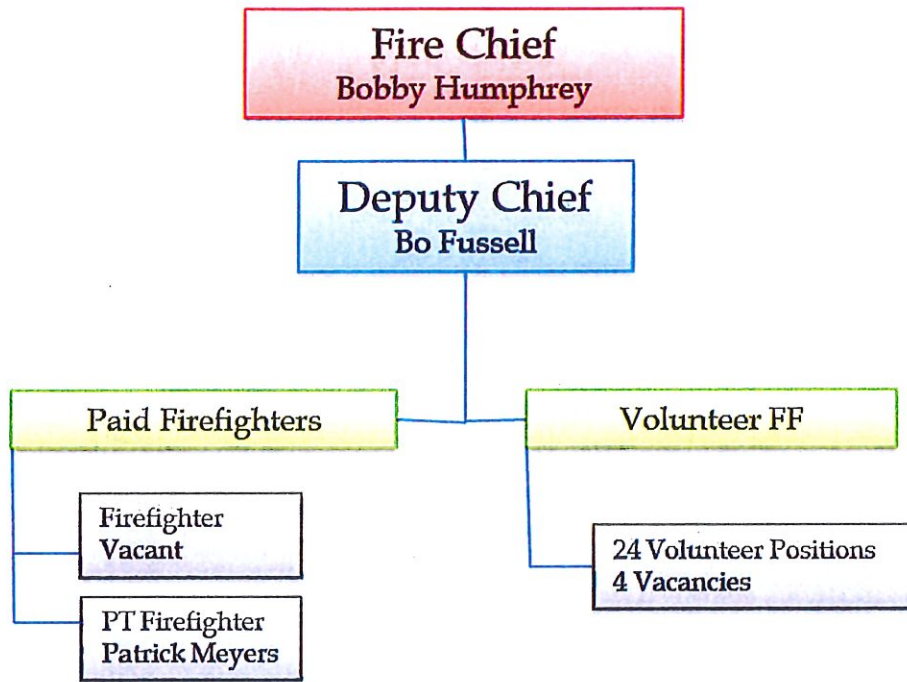
GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOWSONVILLE BEACH  
2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-4600 Pre-Employment Exams	1,200.00	1,000.00					100	1,000.00	1,000.00	
10-510-5300 Dues And Subscriptions	181.00	1,000.00	225.00				77	1,000.00	500.00	
10-510-7400 Capital Outlay Equipment	16,275.00	29,550.00	27,934.00				5	29,550.00	57,000.00	
10-510-7401 Capital Outlay Equipment	60,647.00	35,500.00	38,327.00				-8	35,500.00		
10-510-7405 Hurricane Preparedness	54.00	1,000.00	1,297.00				-30	1,000.00	3,000.00	
10-510-7406 Capital Bullet Vest	1,905.00	2,000.00					100	2,000.00	1,000.00	
<b>Total</b>	<b>\$835,109.00</b>	<b>\$864,107.00</b>	<b>\$784,554.00</b>					<b>\$826,055.00</b>	<b>\$886,000.00</b>	

# Fire Department



Fire:                      \$351,280 (FY 2019)                      \$463,525 (FY 2020)

*What's Included:*

- ❖ General Operating Expenses
- ❖ Addition of one new paid firefighter position (Salary and Benefits)
- ❖ Capital Items include Turn-out Gear and Breathing Apparatus and a new replacement vehicle



GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSHAM BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 520 Fire									
10-520-0201	29.00	6,360.00	8,572.00			-35	500.00	2,000.00	
Salaries, Overtime									
10-520-0300	75,043.00	98,400.00	67,950.00			31	98,400.00	98,400.00	
Salaries - Part Time									
10-520-0302								200.00	
Longevity									
10-520-0303	54,999.00	58,920.00	55,536.00			6	58,920.00	103,100.00	
Salary P/Time Vff									
10-520-0500	9,958.00	12,488.00	8,310.00			33	12,040.00	15,500.00	
Fica									
10-520-0600	72,572.00	57,470.00	49,425.00			14	57,470.00	60,000.00	
Group Insurance									
10-520-0700	3,074.00	3,805.00	4,835.00			-27	3,300.00	9,300.00	
Retirement									
10-520-0701		2,130.00				100	2,130.00	4,000.00	
401K									
10-520-0800	600.00	2,400.00	720.00			70	2,400.00	2,400.00	
Firemen Pension Fund State									
10-520-1100	2,672.00	5,000.00	353.00			93	5,000.00	8,000.00	
Communications									
10-520-1400	1,174.00	2,000.00	213.00			89	2,000.00	2,500.00	
Staff Development									

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
10-520-1500 M&R Buildings	4,458.00	10,000.00	10,000.00	23,962.00		-140	10,000.00			
10-520-1600 M&R - Equipment	6,472.00	10,000.00	10,000.00	5,161.00		48	10,000.00	10,000.00		
10-520-1700 M&R - Vehicles	10,357.00	13,000.00	13,000.00	9,305.00		28	13,000.00	15,000.00		
10-520-2600 Advertising		200.00	200.00			100	200.00	200.00		
10-520-3100 Vehicle Operating Supplies	3,676.00	4,000.00	4,000.00	1,626.00		59	4,000.00	4,500.00		
10-520-3300 Departmental Supplies	3,800.00	4,000.00	4,000.00	1,031.00		74	4,000.00	4,000.00		
10-520-3600 Uniforms	1,334.00	2,000.00	2,000.00	124.00		94	2,000.00	2,000.00		
10-520-4501 Cs/Ts/Np		200.00	200.00			100	200.00	200.00		
10-520-4600 Pre Employment Exams		100.00	100.00			100	100.00	100.00		
10-520-5300 Dues And Subscriptions	49,126.00	1,500.00	1,500.00	791.00		47	1,500.00	1,500.00		
10-520-7400 Co Equipment Replacement	16,263.00	16,500.00	16,500.00	6,049.00		63	16,500.00	25,000.00		
10-520-7401 Cap Outlay Chief Vehicle									35,000.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2019-2020

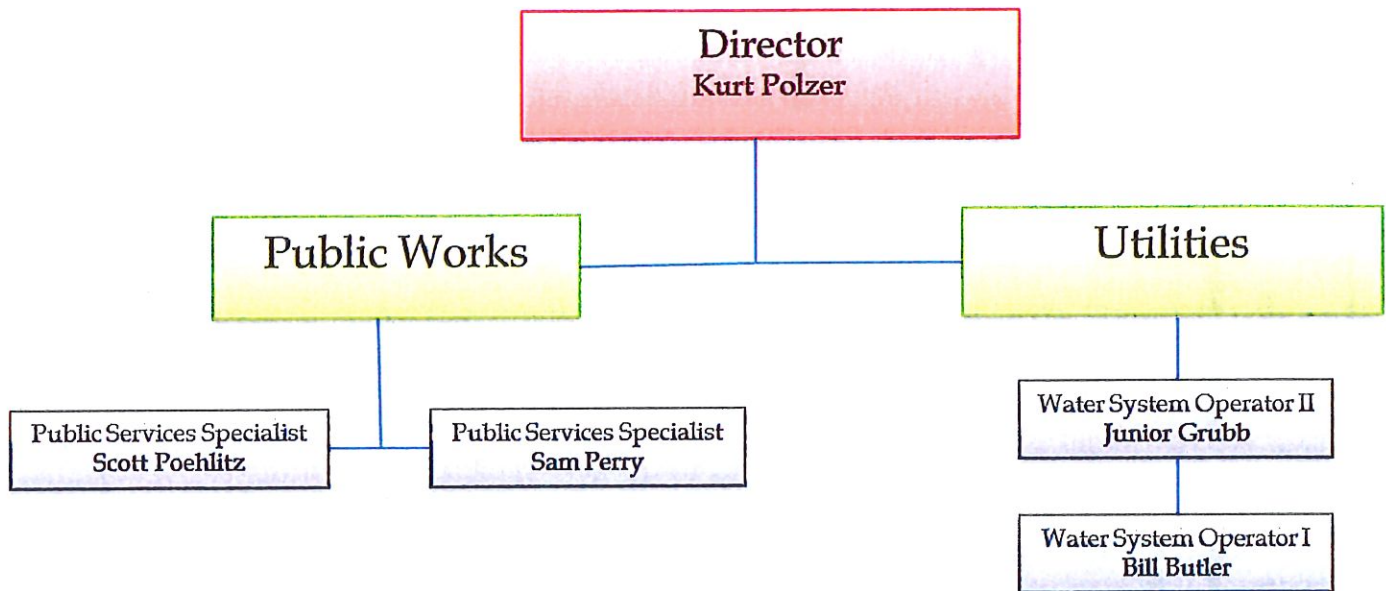
TOWN OF TOWSON BEACH  
 FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-7405 Hurricane Preparedness	338.00	1,000.00	790.00				21	1,000.00	1,000.00	
10-520-7408 Police / Fire Grant		25,000.00					100	25,000.00	38,000.00	
10-520-7500 Debt Service - Principal	18,968.00	18,970.00	19,470.00				-3	18,970.00	19,990.00	
10-520-7501 Debt Service - Interest	2,650.00	2,650.00	2,147.00				19	2,650.00	1,635.00	
<b>Total</b>	<b>\$337,563.00</b>	<b>\$358,093.00</b>	<b>\$266,370.00</b>					<b>\$351,280.00</b>	<b>\$463,525.00</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:**            \$452,740 (FY 2019)            \$403,050 (FY 2020)

*What's Included:*

- ❖ General Operating Expenses
- ❖ All building repair and maintenance costs for Town Hall, Police, Public Works, and Fire Facilities included under Public Works
- ❖ Capital Items include \$100,000 for Sidewalk and Street Improvements

**Solid Waste:**            \$327,000 (FY 2019)            \$325,000 (FY 2020)

*What's Included:*

- ❖ Contract Services for Trash
- ❖ Contract Services for Recycling

**Bush Marina:**            \$181,160 (FY 2019)            \$171,000 (FY 2020)

*What's Included:*

- ❖ General Operating Expenses
- ❖ Debt Service

**Beach Management & Tourism:**    \$135,650 (FY 2019)    \$129,150 (FY 2020)

*What's Included:*

- ❖ General Operating Expenses (including Insurance and Bonding)
- ❖ Maintenance of grounds for Town Center Park including contracted services.



GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019		2018 - 2019		2019 - 2020	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 600 Public Works										
10-600-0200	105,320.00	142,000.00	115,478.00			19		142,000.00	149,100.00	
Salaries										
10-600-0201	41.00	7,069.00	7,575.00			-7		2,000.00	2,000.00	
Salaries - Overtime										
10-600-0302	1,150.00	1,250.00	1,250.00					1,250.00	1,350.00	
Longevity										
10-600-0500	8,057.00	11,248.00	8,464.00			25		10,860.00	11,450.00	
Fica										
10-600-0600	19,181.00	30,000.00	23,953.00			20		30,000.00	31,500.00	
Group Insurance										
10-600-0700	7,747.00	17,255.00	9,685.00			44		16,800.00	13,400.00	
Retirement										
10-600-0701	5,913.00	10,830.00	5,074.00			53		10,830.00	11,400.00	
401-K										
10-600-1400	547.00	650.00	227.00			65		650.00	650.00	
Staff Development										
10-600-1500	15,336.00	30,000.00	26,057.00			13		30,000.00	35,200.00	
M&R - Buildings										
10-600-1501	1,955.00	11,900.00	5,280.00			56		11,900.00	9,000.00	
M&R - Grounds										
10-600-1600	4,237.00	6,000.00	2,590.00			57		6,000.00	6,000.00	
M&R - Equipment										



GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPS BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-600-1601 Rental Equipment	2,150.00	2,500.00	263.00			90	2,500.00	2,500.00	
10-600-1700 M&R - Vehicles	1,581.00	5,000.00	1,133.00			77	5,000.00	5,000.00	
10-600-3100 Vehicle Operating Supplies	3,230.00	5,000.00	1,303.00			74	5,000.00	5,000.00	
10-600-3200 Mosquito Control	1,905.00	4,000.00	459.00			89	4,000.00	4,000.00	
10-600-3300 Departmental Supplies	2,338.00	5,500.00	3,988.00			27	5,500.00	5,000.00	
10-600-3302 Expendable Equipment	211.00								
10-600-3600 Uniforms	3,559.00	3,250.00	2,885.00			11	3,250.00	3,800.00	
10-600-5300 Dues And Subscriptions	98.00	200.00	196.00			2	200.00	200.00	
10-600-5600 C Outlay Street Improvements	110,032.00	100,000.00	8,900.00			91	100,000.00	100,000.00	
10-600-7405 Hurricane Preparedness	1,749.00	5,000.00	4,389.00			12	5,000.00	6,500.00	
10-600-7407 C Outlay Storm Water Project		60,000.00	10,000.00			83	60,000.00		
<b>Total</b>	<b>\$296,337.00</b>	<b>\$458,652.00</b>	<b>\$239,149.00</b>				<b>\$452,740.00</b>	<b>\$403,050.00</b>	

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 610 Solid Waste										
10-610-1600	12,559.00	14,000.00	8,224.00				41	14,000.00	14,000.00	
M&R - Equipment										
10-610-1601	5,379.00	6,000.00	5,383.00				10	6,000.00	6,000.00	
Rental Equipment										
10-610-4500	155,645.00	179,000.00	158,500.00				11	179,000.00	179,000.00	
Contract Services-Refuse Coll										
10-610-4501	74,115.00	75,000.00	66,211.00				12	75,000.00	75,000.00	
Cs/Ts/Np										
10-610-4502	42,282.00	50,000.00	41,185.00				18	50,000.00	50,000.00	
Recycling										
10-610-7405		3,000.00					100	3,000.00	1,000.00	
Hurricane Preparedness										
<b>Total</b>	<b>\$289,980.00</b>	<b>\$327,000.00</b>	<b>\$279,503.00</b>					<b>\$327,000.00</b>	<b>\$325,000.00</b>	

GENERAL FUND EXPENDITURE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPS BEACH  
Fiscal Year 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended	Approved
Department: 620 Bush Marina										
10-620-0300	10,821.00	11,500.00	6,254.00				46	11,500.00	12,225.00	
Marina Salaries										
10-620-0500	828.00	900.00	478.00				47	900.00	950.00	
Fica										
10-620-1500	1,919.00	35,033.00	2,906.00				92	7,500.00	5,500.00	
M&R Bldg.										
10-620-1501	1,788.00	6,000.00	2,719.00				55	6,000.00		
M&R Grounds										
10-620-2700		500.00					100	500.00	500.00	
Merchandise										
10-620-3200			201.00							
Contract Service										
10-620-3300	2,187.00	500.00	42.00				92	500.00	1,000.00	
Departmental Supplies										
10-620-3600	38.00	200.00	24.00				88	200.00	200.00	
Uniforms										
10-620-7500	143,750.00	143,750.00	143,750.00					143,750.00	143,750.00	
Debt Service Marina Principal										
10-620-7501	13,643.00	10,310.00	10,307.00				0	10,310.00	6,875.00	
Debt Interest Marina										
<b>Total</b>	<b>\$174,974.00</b>	<b>\$208,693.00</b>	<b>\$166,681.00</b>					<b>\$181,160.00</b>	<b>\$171,000.00</b>	



GENERAL FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
 FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 630 Powell Bill										
10-630-1700	1,912.00	4,500.00	906.00				80	4,500.00	4,500.00	
M&R Vehicle										
10-630-3100	1,649.00	1,500.00	1,409.00				6	1,500.00	1,500.00	
Vehicle Supplies										
10-630-3300	1,332.00	2,000.00	1,049.00				48	2,000.00	2,000.00	
Departmental Supplies										
10-630-5600		3,000.00					100	3,000.00	3,000.00	
Street Improvements										
10-630-5802		1,000.00					100	1,000.00	1,000.00	
Engineering Powell Bill										
10-630-5805		3,000.00					100	3,000.00	3,000.00	
Drainage And Storm										
10-630-5806	2,239.00	1,500.00	948.00				37	1,500.00	1,250.00	
Traffic Control										
<b>Total</b>	<b>\$7,132.00</b>	<b>\$16,500.00</b>	<b>\$4,312.00</b>					<b>\$16,500.00</b>	<b>\$16,250.00</b>	

GENERAL FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOLL BEACH  
F, 2018-2019

Account	2017 - 2018	2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 700 Bm & Tourism									
10-700-0200	32,461.00	3,665.00	3,666.00	3,666.00		0			
Salary									
10-700-0402	400.00	1,000.00	1,000.00			100	1,000.00	1,000.00	
Professional Services									
10-700-0500	2,474.00	1,991.00	2,082.00			-5			
Fica									
10-700-0700	2,379.00	2,156.00	2,255.00			-5			
Retirement									
10-700-0701	1,550.00								
401 K									
10-700-1100	6,559.00	6,000.00	5,182.00			14	6,000.00	6,000.00	
Communications									
10-700-1101	330.00	1,000.00	363.00			64	1,000.00	500.00	
Postage									
10-700-1300	9,836.00	11,000.00	7,524.00			32	11,000.00	11,000.00	
Utilities									
10-700-1400			90.00						
Staff Development									
10-700-1500	1,906.00	7,500.00	2,218.00			70	7,500.00	2,000.00	
M&R Building									
10-700-1501	2,728.00	14,000.00	2,256.00			84	14,000.00	10,000.00	
M&R Grounds									

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-700-1600 M&R - Equipment	4,034.00	5,000.00	3,430.00			31	5,000.00	5,000.00	
10-700-1601 Rental - Equipment	12,465.00	15,000.00	11,698.00			22	15,000.00	15,000.00	
10-700-1700 M&R - Structures	15,560.00								
10-700-1800 Town Appearance Projects		500.00				100	500.00		
10-700-2101 Rental-Building	6,004.00	6,000.00	6,004.00			0	6,000.00	6,000.00	
10-700-3300 Departmental Supplies	15,401.00	18,000.00	15,741.00			13	18,000.00	18,000.00	
10-700-4501 Cs/Ts/NP	15,000.00	20,000.00	20,000.00				20,000.00	20,000.00	
10-700-5300 Dues And Subscriptions		150.00				100	150.00	150.00	
10-700-5400 Insurance And Bonding	28,867.00	28,000.00	24,959.00			11	28,000.00	33,000.00	
10-700-7405 Hurricane Preparedness		2,000.00				100	2,000.00		
10-700-7488 Festivals	228.00	500.00				100	500.00	1,500.00	
<b>Total</b>	<b>\$158,182.00</b>	<b>\$143,462.00</b>	<b>\$107,468.00</b>				<b>\$135,650.00</b>	<b>\$129,150.00</b>	



Account	2017 - 2018	2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Report Total Expenditure	\$3,555,233.00	\$3,079,209.00	\$3,079,209.00	\$2,463,929.00			\$2,988,155.00	\$3,189,475.00	



# BIS FUNDS

## Beach Inlet & Sound

### Revenues

**BIS Fund:**    \$24,578,895 (FY 2019)                      \$25,545,000 (FY 2020)

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

- 1) Ad Valorem Tax Revenue - \$0.1025 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 2020 projects this figure to be \$200,000.
- 5) FEMA Reimbursement – As a result of damage to the beach as a result of Hurricanes Matthew and Florence, the Town is eligible for reimbursement of funds spent on repair up to \$23.1 million.
- 6) The projected BIS Fund budget includes grant revenues of approximately \$900,000 from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund.



BEACH INLET SOUND REVENUE - REVENUE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018	2018 - 2019	5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Fund: 25 Bis Capital Project</b>								
25-301-0000	747,182.00	746,895.00	745,167.00		0	746,895.00	735,000.00	
Ad Valorem Taxes-Bis Fund								
25-302-0000	477,934.00	430,000.00	398,281.00		7	430,000.00	400,000.00	
Pender-Accom Tax-Bis Fund								
25-302-0100	186,721.00	215,000.00	193,923.00		10	215,000.00	200,000.00	
Topsail-Accom Tax-Bis Fund								
25-307-0000	180,000.00	180,000.00	180,000.00			180,000.00	200,000.00	
Pender County Funds								
25-307-0100	412,064.00	9,200,000.00	1,736,146.00		81	9,200,000.00	5,100,000.00	
Fema Matthew Reimbursement								
25-307-0400			36,550.00				18,000,000.00	
Fema Florence Reimbursement								
25-307-0500			19,318.00					
Ins Reimb Florence								
25-329-0000	17,823.00	7,000.00	19,245.00		-175	7,000.00	10,000.00	
Interest Earned								
25-396-0000	6,808.00	13,800,000.00			100	13,800,000.00	900,000.00	
Grants From State								
<b>Total</b>	<b>\$2,028,532.00</b>	<b>\$24,578,895.00</b>	<b>\$3,328,630.00</b>			<b>\$24,578,895.00</b>	<b>\$25,545,000.00</b>	
<b>Report Total Revenue</b>	<b>\$2,028,532.00</b>	<b>\$24,578,895.00</b>	<b>\$3,328,630.00</b>			<b>\$24,578,895.00</b>	<b>\$25,545,000.00</b>	

# Beach Inlet & Sound

## Expenses

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

\$25,545,000 (FY 2020)

*What's Included:*

- ❖ Partial salaries of Town Manager and Finance Director
- ❖ Staff Development for Committee members and staff
- ❖ Maintenance and Repair of public crossovers
- ❖ \$24,00,000 Storm Damage Repair Project
- ❖ \$1.1 million reserved for future Beach Project needs



BEACH INLET SOUND EXPENSE - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018	2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 25 Bis Capital Project								
25-700-0200		33,250.00	25,343.00		24	33,250.00	61,700.00	
Salary								
25-700-0400	79,935.00	80,000.00	55,585.00		31	80,000.00	80,000.00	
Professional Serv & Audit								
25-700-0401	6,540.00	10,000.00	5,068.00		49	10,000.00	10,000.00	
Legal								
25-700-0500		2,600.00			100	2,600.00	4,800.00	
Fica								
25-700-0700		2,600.00			100	2,600.00	5,600.00	
Retirement								
25-700-0701		1,670.00			100	1,670.00	3,100.00	
401 K								
25-700-1200	48.00						2,000.00	
Printing								
25-700-1400	12,213.00	12,000.00	7,980.00		33	12,000.00	10,000.00	
Staff Development								
25-700-1700		436,775.00	23,921.00		95	436,775.00	250,000.00	
M&R Structures								
25-700-5300	2,084.00		1,995.00				2,000.00	
Dues And Subscriptions								
25-700-7402	307,872.00	24,000,000.00	2,670,364.00		89	24,000,000.00	24,000,000.00	
C Outlay-Eng & Design								



Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
25-700-7405 Hurricane Preparedness								5,000.00	
25-700-7406 Hurricane Florence			163,263.00						
25-700-7411 Reserve Future Bch Proj									1,110,800.00
<b>Total</b>	\$408,692.00	\$24,578,895.00	\$2,953,519.00	\$2,953,519.00			\$24,578,895.00	\$25,545,000.00	
<b>Report Total Expenditure</b>	\$408,692.00	\$24,578,895.00	\$2,953,519.00	\$2,953,519.00			\$24,578,895.00	\$25,545,000.00	



# ENTERPRISE FUNDS

## *UTILITIES ENTERPRISE FUND*

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

**Utilities Enterprise Fund:   \$1,001,356 (FY 2019)                   \$893,000 (FY 2020)**

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



Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Fund: 30 Utility Fund</b>									
30-329-0000 Interest Earned	3,048.00	2,500.00	3,796.00			-52	2,500.00	4,000.00	
30-370-0000 Water Use Facility Charge	487,137.00	500,000.00	414,359.00			17	500,000.00	500,000.00	
30-371-0000 Water Use Charges	329,175.00	340,000.00	292,799.00			14	340,000.00	350,000.00	
30-371-0100 Meter Rental And Use Fees	282.00	756.00				100	756.00		
30-372-0000 Water Boring Fee	4,200.00	4,000.00	1,200.00			70	4,000.00	1,000.00	
30-373-0000 Tap On Fees	15,600.00	10,000.00	7,450.00			26	10,000.00	10,000.00	
30-374-0000 Water System Development Fees	108,305.00	25,000.00	18,785.00			25	25,000.00	22,000.00	
30-379-0000 Water Late/ Cut Off Fees	4,625.00	6,000.00	4,430.00			26	6,000.00	5,000.00	
30-384-0000 Miscellaneous Revenue		100.00	-1,166.00			1,266	100.00	1,000.00	
30-384-0300 Fema Hurricane Florence		4,622.00	4,622.00			0			
30-399-0000 Transfer Fr Water Reserve	20,000.00	116,000.00				100	116,000.00		

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$972,372.00	\$1,008,978.00	\$746,275.00	\$746,275.00	\$746,275.00			\$1,004,356.00	\$893,000.00	
Report Total Revenue	\$972,372.00	\$1,008,978.00	\$746,275.00	\$746,275.00				\$1,004,356.00	\$893,000.00	

## EXPENSES

**Utilities Enterprise Fund: \$1,001,356 (FY 2019)      \$893,000 (FY 2020)**

*What's Included:*

- ❖ General Operating Expenses
- ❖ Professional Services - Engineering
- ❖ \$64,600 for Water System Repairs
- ❖ Debt Service



Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 710 Water Department									
30-710-0200	191,771.00	182,871.00	160,379.00			12	182,871.00	191,200.00	
Salaries									
30-710-0201	49.00	4,968.00	3,750.00			25	1,000.00	1,000.00	
Salaries - Over Time									
30-710-0202	18,500.00	19,500.00	15,250.00			22	19,500.00	19,500.00	
Salaries Gov Board									
30-710-0301		4,000.00	116.00			97	4,000.00	2,000.00	
Unemployment									
30-710-0302	2,700.00	2,900.00	2,850.00			2	2,900.00	3,000.00	
Longevity									
30-710-0400	3,625.00	4,500.00	3,950.00			12	4,500.00	4,500.00	
Professional Services-Audit									
30-710-0401	8,400.00	15,000.00	6,800.00			55	15,000.00	10,000.00	
Professional Services-Legal									
30-710-0402	13,600.00	46,000.00	2,428.00			95	46,000.00	25,000.00	
Professional Services-Engineer									
30-710-0500	15,202.00	14,304.00	13,129.00			8	14,000.00	14,700.00	
Fica									
30-710-0600	33,555.00	34,000.00	30,767.00			10	34,000.00	36,800.00	
Group Insurance									
30-710-0601								1,000.00	
Hra									

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-0700 Retirement	13,186.00	14,550.00	12,985.00			11	14,200.00	17,100.00	
30-710-0701 401-K	8,653.00	10,000.00	5,778.00			42	10,000.00	9,600.00	
30-710-1000 Credit Card Service Fees	2,193.00	4,000.00	700.00			82	4,000.00	2,500.00	
30-710-1100 Communications	5,791.00	5,500.00	5,054.00			8	5,500.00	5,500.00	
30-710-1101 Postage	6,552.00	11,000.00	6,014.00			45	11,000.00	9,000.00	
30-710-1200 Printing		500.00				100	500.00	500.00	
30-710-1300 Utilities	8,539.00	23,000.00	8,749.00			62	23,000.00	18,000.00	
30-710-1301 Utilities - Pumping	17,552.00	21,000.00	13,966.00			33	21,000.00	21,000.00	
30-710-1400 Staff Development	1,398.00	2,800.00	792.00			72	2,800.00	2,200.00	
30-710-1500 M&R - Buildings	7,752.00	10,000.00	11,996.00			-20	10,000.00	8,000.00	
30-710-1501 M&R - Grounds	873.00	2,000.00	168.00			92	2,000.00	1,000.00	
30-710-1600 M&R - Equipment	10,379.00	12,000.00	7,900.00			34	12,000.00	13,000.00	

UTILITY FUND EXPENSE REPORT - EXPENDITURE  
 Amended - 2019-2020

TOWN OF TOPSHAM BEACH  
 FY 2018-2019

Account	2017 - 2018		2018 - 2019		2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-1601 Rental - Equipment		7,500.00				100	7,500.00	1,000.00	
30-710-1700 M&R - Vehicles	2,486.00	3,500.00	2,698.00			23	3,500.00	3,000.00	
30-710-2101 Rental Building	1,800.00	1,800.00	1,800.00				1,800.00	1,800.00	
30-710-3100 Vehicle Operating Supplies	5,171.00	5,000.00	4,516.00			10	5,000.00	5,000.00	
30-710-3300 Departmental Supplies	17,648.00	20,000.00	17,069.00			15	20,000.00	20,000.00	
30-710-3302 Expendable Equipment	185.00	500.00				100	500.00		
30-710-3305 Water Treatment Supplies	10,075.00	15,500.00	6,500.00			58	15,500.00	15,500.00	
30-710-3600 Uniforms	3,119.00	3,250.00	2,579.00			21	3,250.00	3,800.00	
30-710-4500 Contract Services	22,995.00	23,000.00	7,262.00			68	23,000.00	20,000.00	
30-710-4601 Computer Software Maintenance	2,175.00	4,000.00	5,195.00			-30	4,000.00	6,000.00	
30-710-5300 Dues And Subscriptions	2,650.00	2,700.00	2,494.00			8	2,700.00	2,700.00	
30-710-5400 Insurance And Bonding	28,867.00	30,000.00	24,959.00			17	30,000.00	30,000.00	



UTILITY FUND EXPENSE REPORT - EXPENDITURE  
Amended - 2019-2020

TOWN OF TOPSAIL BEACH  
FY 2018-2019

Account	2017 - 2018		2018 - 2019		5/15/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Budget (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-5700	1,188.00				-5,971.00					
Water Deposit Clearing Account										
30-710-5800	62,720.00	72,000.00	72,000.00	72,000.00	38,591.00	46		72,000.00	64,600.00	
Water System Repairs										
30-710-7402		30,000.00	30,000.00	30,000.00	30,870.00	-3		30,000.00		
Capital Outlay Vehicle										
30-710-7405	5,828.00	7,500.00	7,500.00	7,500.00	4,903.00	35		7,500.00	7,500.00	
Hurricane Preparedness										
30-710-7406	32,862.00	40,000.00	40,000.00	40,000.00		100		40,000.00		
Capital Outlay Projects										
30-710-7410					39,676.00					
Hurricane Florence										
30-710-7500	276,179.00	276,179.00	276,179.00	276,179.00	276,179.00	0		276,179.00	277,000.00	
Debt Service Principal										
30-710-7501	23,322.00	22,156.00	22,156.00	22,156.00	20,990.00	5		22,156.00	19,000.00	
Debt Service Interest										
<b>Total</b>	<b>\$869,540.00</b>	<b>\$1,008,978.00</b>	<b>\$1,008,978.00</b>	<b>\$1,008,978.00</b>	<b>\$793,831.00</b>			<b>\$1,004,356.00</b>	<b>\$893,000.00</b>	
<b>Report Total Expenditure</b>	<b>\$869,540.00</b>	<b>\$1,008,978.00</b>	<b>\$1,008,978.00</b>	<b>\$1,008,978.00</b>	<b>\$793,831.00</b>			<b>\$1,004,356.00</b>	<b>\$893,000.00</b>	