



FY 2022

Manager's Recommended Budget

June 9, 2021

This page intentionally left blank

TABLE OF CONTENTS

<u>BUDGET MESSAGE</u>	<u>P1</u>
SUMMARY	P3
<u>BUDGET AUTHORITY</u>	<u>P6</u>
<u>GENERAL FUND</u>	<u>P8</u>
REVENUES	P9
FY 2022 PROPOSED TAX RATE	P9
REVENUE REVIEW	P10
PROPERTY TAX	P10
TAXES AND FEES	P11
UNRESTRICTED INTERGOVERNMENTAL	P11
RESTRICTED REVENUES	P12
CAPITAL RESERVE FUNDS	P13
GENERAL FUND REVENUES (TABLE)	P14
EXPENSES	P18
GOVERNING BODY	P21
ADMINISTRATION	P24
ADMINISTRATION (TABLE)	P26
INSPECTIONS AND PLANNING (TABLE)	P30
PUBLIC SAFETY	P32
POLICE (TABLE)	P33
FIRE (TABLE)	P37
PUBLIC WORKS	P40
PUBLIC WORKS (TABLE)	P42
SOLID WASTE (TABLE)	P44
BUSH MARINA	P45
POWELL BILL (TABLE)	P46
BEACH MANAGEMENT & TOURISM (TABLE)	P47
<u>BIS FUNDS</u>	<u>P49</u>
REVENUES (TABLE)	P52
EXPENSES (TABLE)	P54
<u>ENTERPRISE FUNDS</u>	<u>P56</u>
REVENUES (TABLE)	P59
EXPENSES (TABLE)	P61
<u>SESSION LAW 2019-75 FUNDS</u>	<u>P65</u>
REVENUES (TABLE)	P66
EXPENSES (TABLE)	P67



FY 2021-2022 Budget Message

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

Date: June 1, 2021

On behalf of the entire Topsail Beach staff, I am pleased to submit to you the Manager's Recommended Budget for FY 2021 – 2022 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. This year the staff and Board of Commissioners worked hard to address the impacts felt from the pandemic. Workshops started in December as the Commissioners discussed capital needs and priorities for the Town moving forward, with later meetings in January to discuss projected impacts to the summer season resulting from paid parking in neighboring communities. The Board and staff reviewed the actual impacts from the pandemic on the budget for FY 2020-2021 and the projections for the upcoming months. Department heads considered the goals of their individual departments, coupled with the knowledge of both service and regulatory needs. The Finance Director reviewed 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 in February, the staff prepared the departmental needs focusing on the provision of services in the most efficient and cost-effective manner. Once draft documents were prepared, the Board held three workshops starting in April to review and modify the proposed budget figures. The proposed budget considers 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 22 Budget considers the economic ramifications resulting from the COVID-19 pandemic while looking at the national and state economic forecasts for the coming year. At the time of budget preparation, there is still some unknown economic impacts from the virus at the Federal, State, and Local levels. Federal funding, such as the American Rescue Plan (ARP) are anticipated but it is still unknown exactly how those funds can be utilized. Other grants or similar recovery funds may become available as well and would require some budget adjustments.

Additionally, the FY 22 Budget looks at the growth of our community and the changing dynamics of how we provide the service levels necessary to maintain the high standards for Topsail Beach. Specifically, the Town is exploring several changes that are necessary to meet our needs. Some of the critical changes include:

- 1) **Municipal Fire Services:** More and more it has become necessary for the Town to always have guaranteed firefighters available. Topsail Beach has been fortunate to have a strong Volunteer Fire Department over the years with reliable and competent volunteers to help meet our needs. Throughout the state and including our Town, it is harder to meet the fire service needs based solely on volunteers. As such, the Town is moving towards building a Municipal Fire Department that includes paid firefighters to be available on a 24/7 basis. Volunteers will still be a part of the service, but we cannot rely solely on volunteer efforts. Additional firefighters will also require additional expenses, including but not limited to, housing, uniforms, equipment, and related items.
- 2) **Increased Beach Presence:** As the number of visitors to our town continues to increase, more pressure is placed on our services. The Public Works Department will spend more time on trash collection, crossover maintenance, and general appearance needs. The Police Department will continue its efforts to monitor activity on the beach through its Beach Patrol staff.
- 3) **Household Trash Collection:** The Town currently contracts with Tons of Trash to provide our household waste collection as well as our bulk item and vegetation collection. TOT has not increased contractual costs to the Town in over three years, but a new contract is due. In addition, the Commissioners plan on instituting a roll-back service by the provider to ensure trash cans are removed from the street on the day of collection.

As with all budget preparations, several assumptions were made based on conversations at the Retreat and subsequent workshops. These are as follows:

- 1) **No Tax Increase:** The proposed budget leaves the tax rate at \$0.29 per \$100 valuation. However, staff has expressed concern that the current rate makes it difficult to achieve all the goals discussed in the preparatory meetings. Specifically, at least one firefighting position is not funded until mid-year. Monies for major storm water projects are not included, and very little is set aside for potential projects unidentified at this time. While future revenue resources may be identified (i.e. paid parking, grants), it is clear that a tax increase will be necessary in the near future to continue to provide and expand necessary services. A discussion of the distribution of the tax rate follows later in this report.
- 2) **Water Rates:** This budget does include a proposed water rate increase for the first time since 2013. In the past two years, the Local Government Commission has expressed concern about small water systems, including Topsail Beach, and their ability to maintain services with reasonable debt ratio capacity. In an effort to be proactive, the Town had the North Carolina Rural Water Association prepare a Rate

Study for the Town. The study identified a five-year plan, including a proposed rate increase and facility charge increase. Detailed information can be found in the Utilities section of the budget.

- 3) **Solid Waste / Recycling Charges:** In planning for the anticipated increase in solid waste services and for the provision of the new roll-back trash can services, this budget does propose an increase in the monthly fees from \$15 per can per month to \$17 per can per month. Additionally, the budget proposes an increase in recycling fees from \$3 to \$5 a month to help offset the increasing costs of recycling. The budget also proposes a \$10 a month fee to designated businesses within the Town.
- 4) **Maintain Services Levels:** As mentioned, this proposed budget attempts to maintain current service levels and expand levels where necessary.

This year's recommended General Operating Budget is a balanced budget totaling \$11,979,100 for the General Fund, BIS Funds, Special Funds, and the Utility Enterprise Funds. This compares to \$19,705,992 in FY 2020 – 2021. The major reason for the significant decrease in the total funding has to do with the majority of the Storm Damage Reduction Project being completed in FY 21. The BIS Fund went from \$13 million in FY 2021 to just over \$6.6 million in the FY 22 budget. A closer look at the breakdown of the budget by fund shows the following:

	<u>Amended FY 2021</u>	<u>Proposed FY 2022</u>
General Fund	\$3,938,625	\$3,634,200
BIS Fund	\$13,065,000	\$6,608,800
Utility Enterprise Fund	\$1,035,700	\$1,016,100
Session Law 2019-75	\$1,666,667	\$720,000

SUMMARY

The Topsail Beach FY 2022 Budget is a **Plan and a Commitment** for the future. While it establishes a spending plan for the next fiscal year, it also establishes commitments moving forward beyond one year. It represents a commitment to improved fire services, to providing high quality and reliable water system, to providing for our recreational opportunities while protecting our natural resources. As a coastal community, we face threats unique to our area and we must plan in advance for those possibilities. Since 2016, Topsail Beach faced these unique challenges that, as a community, we have been able to stand together and persevere. In 2016 it was Hurricane Matthew, followed by Hurricane Florence in 2018, Hurricane Dorian in 2019, and Hurricane Isaias in 2020. We did this and dealt with a global pandemic and maintained our financial stability. It is difficult to continually take on the devastating impacts from these major events, but with sound fiscal planning the Town will make it work.

The FY 2022 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. While we are home to a little over 400 permanent residents, our community is also a place for many second homes and investment rental properties as a resort town. As we transition into the various phases of recovery from the Coronavirus pandemic, we anticipate an even greater demand on our resources as more people enjoy our newly renourished beach strand. The amount of day trippers to the island is certainly expected to increase as growth in the Wilmington area, and particularly Hampstead and Surf City, which will certainly impact the Town and the services we provide.

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 and our waterways, as reflected in the completion of our Storm Damage Reduction Plan and Beach Nourishment Project. In FY 2021, the Town began efforts to address the sound side with the development of Living Shoreline Projects at Rocky Mount, and plans for Haywood Avenue, and Ward Ave. These projects are designed to protect our homes and property while providing the best recreational beaches possible. Protecting our natural environment is critical for our long term sustainability. 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 FY 22 in comparison with the FY 21 budget. Also shown are actual revenues and expenditures for FY20 and year-to-date FY 21. 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.

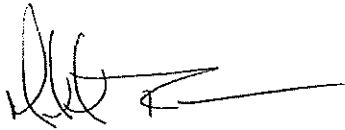
Again, this budget represents a forecast of the revenues and expenses for the upcoming fiscal year. As such, it is subject to change as a result of unforeseen events and should therefore be looked at as a fluid document. Although every effort is made to anticipate all needs, the budget is monitored throughout 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 2022.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'MR', followed by a long 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 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 2022 Budget is a public document and is available for viewing on the Town's website at www.Topsailbeach.org. The public hearing date for the FY 2022 Budget is set for June 9, 2021.

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

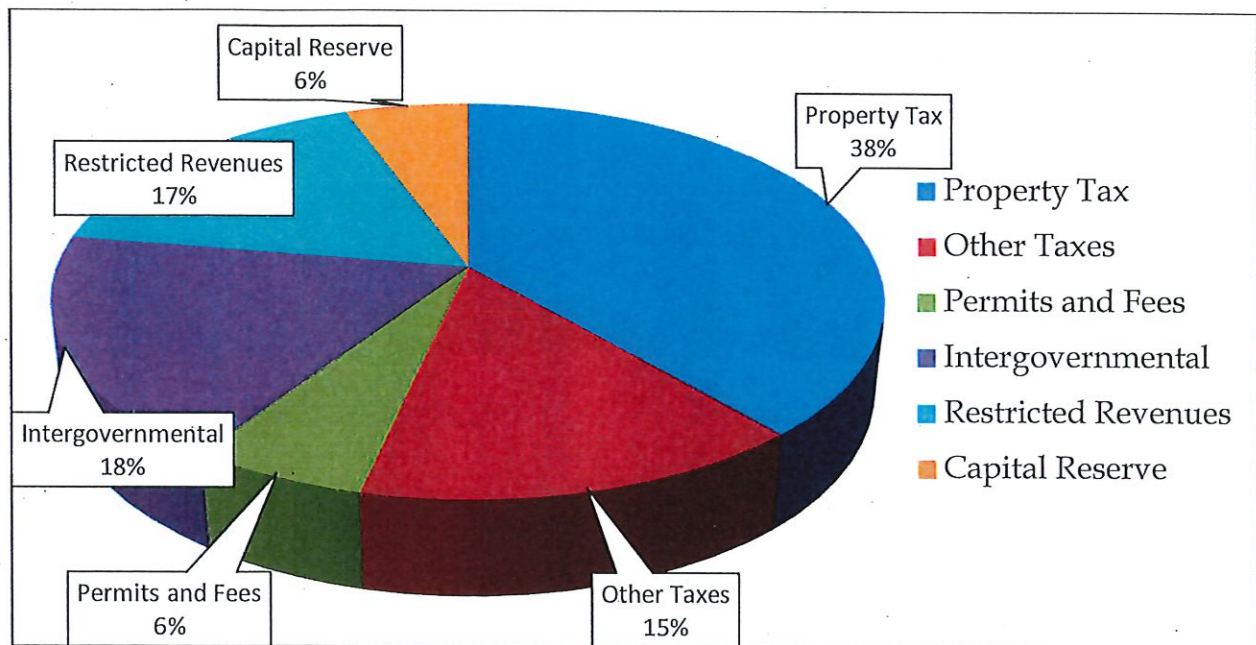
The approved budget authorizes the Town Manager to oversee the use of the approved appropriations in accordance with the Town Board's policies and relevant statutes and regulations.



GENERAL FUND

REVENUES

Revenues for the Town's General Fund are divided into several different major categories: Property Tax, Other Taxes (Accommodations Tax and Solid Waste Fees), Permits and Fees, Unrestricted Intergovernmental Revenues, Restricted Revenues (Powell Bill and Session Law Funds) and Capital Reserve Funds. This does not include the revenues related to the BIS or Utility Enterprise, which have been established as separate funds. Within each of these categories are several sources of revenue which are described below. Property Tax (38%) makes up the largest segment of the revenue generation, followed by Intergovernmental Revenues (18%), Restricted Revenues (17%), and Other Taxes (15%). 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 2022 PROPOSED TAX RATE

The recommended budget is based on keeping the current tax rate of \$0.29 per \$100 valuation in place, with the same distribution rate of \$0.23 for General Fund and \$0.06 for the BIS Fund. It is the Boards intent to gradually return to existing breakdown. While this will have an impact on the revenues set aside for future BIS projects, the current financial position of the fund is very strong and would still see significant increases under this scenario. This is highlighted in more detail in the BIS Fund section of the budget.

Other revenue highlights include:

- ❖ According to the Pender County Tax Assessor's Office, the total assessed value for property in Topsail Beach for FY 2022 is \$734,290,924. This represents real and personal property.
- ❖ Each penny on the tax rate is worth approximately \$71,960 (based on 98% collection rate).
- ❖ Accommodations tax (both for Topsail Beach and Pender County) are anticipated to remain strong based on industry estimates. The proposed budget for FY 2022 is a total amount of \$1,000,000. Of this amount, \$250,000 is allocated to the General Fund. (The rest is for the BIS Fund). It is important to note that recent legislative actions by the state determine short-term rental distribution regulations. Rentals made through third-parties such as AirBnB are less controlled by local entities in terms of tax collection. Revenues received are often lump-sum payments with no way to identify the rental properties to which they relate. This lack of detail makes it almost impossible to know if these third parties are satisfying their occupancy tax obligations.
- ❖ 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 \$245,400 transferred from the Capital Reserve Fund to meet this year's needs.

REVENUE REVIEW

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: \$0.23 of which is for general government and \$0.06 of which is designated for the BIS Fund. There is a total assessed value of \$734,290,924 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.
- ❖ **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. The total amount budgeted is \$500,000 for FY 22, compared to a total amount of \$350,000 in FY 21. Of this amount, \$250,000 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. This budget recommends a fee of \$17/month for one cart, with additional fees charged for additional carts if requested by the property owner. The proposed recycling fee of \$5/month per residential unit and \$10/month for businesses is recommended 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.

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. According to the NCLM, these fees are anticipated to slightly decline in

FY 2022. 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. It is anticipated that we will experience an increase in revenues based in information provided by the NCLM. 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. As with Local Option Sales Tax, it is anticipated that we will experience an increase in revenues

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.
- ✓ **Session Law 2019-75:** The Topsail Island towns of Topsail Beach, Surf City, and North Topsail Beach each received \$1,666,667 last year for Hurricane Recovery and Resiliency. Fund usage from the Session Law had to be approved by North Carolina. For Topsail Beach, those funds have been identified for the development of Living Shorelines,

building an Emergency Operations Center on the mainland, and construction of Hatteras Ramps at our emergency beach accesses. For FY 2022, there is \$720,000 remaining to accomplish these projects.

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 - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
Fund: 10 General Fund								
10-301-0000	1,365,053.00	1,645,000.00	1,674,645.00		-2	1,655,000.00		
Ad Valorem Taxes - General Fun								
10-301-0100	556.00	750.00			100	500.00		
Ad Valorem Taxes Prior								
10-301-0200	1,552.00	1,500.00	1,117.00		26	1,500.00		
Ad Valorem Tx Penalty & Int								
10-302-0000	25,627.00	19,000.00	23,284.00		-23	24,000.00		
Vehicle Tax - Current								
10-302-0100		100.00			100			
Vehicle Tax - Prior								
10-303-0100	218,038.00	230,000.00	278,452.00		-21	250,000.00		
Topsail Accomodations Tax								
10-328-0000	23,210.00	15,000.00	16,575.00		-11	15,000.00		
Cable Tv Franchise								
10-329-0000	86,627.00	14,000.00	14,336.00		-2	10,000.00		
Interest Income - Gf								
10-332-0000	84,663.00	80,000.00	76,695.00		4	80,000.00		
Tower Lease								
10-333-0000	3,500.00	3,000.00			100	3,000.00		
Wireless Application								
10-337-0000	123,393.00	125,000.00	83,389.00		33	110,000.00		
Utility Franchise Tax								

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021		2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved		
10-342-0000 Alcohol Beverage	21,744.00	22,000.00	22,017.00	0		20,000.00				
10-343-0000 Powell Bill Allocation	16,348.00	16,000.00	15,281.00	4		14,900.00				
10-345-0000 Local Sales & Use Tax	135,180.00	125,000.00	137,142.00	-10		145,000.00				
10-345-0100 County Option 4 Tax	419,768.00	407,650.00	356,547.00	13		450,000.00				
10-345-0600 Solid Waste Tx	314.00	175.00	76.00	57		150.00				
10-351-0000 Court Costs/Fees/Charges	655.00	500.00	639.00	-28		650.00				
10-353-0000 Boat Ramp Fees	19,079.00	20,000.00	26,470.00	-32		30,000.00				
10-354-0000 Boat Slip Fees	36,617.00	33,000.00	35,324.00	-7		33,000.00				
10-355-0000 Dune Permit Fee	100.00									
10-356-0000 Beach Access Permits	16,525.00		25.00			10,000.00				
10-357-0000 Building Permits	65,484.00	45,000.00	45,743.00	-2		45,000.00				
10-357-0100 Electrical Permits	10,265.00	7,000.00	6,845.00	2		8,000.00				

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	Requested	
10-357-0200 Plumbing Permits	3,870.00	3,000.00	2,845.00		3,500.00	
10-357-0300 Hvac Permits	8,955.00	6,500.00	7,015.00		7,000.00	
10-357-0400 Insulation Permits	2,860.00	1,500.00	1,495.00		1,500.00	
10-357-0500 Zoning /Other Fees	3,235.00	2,500.00	3,120.00		2,500.00	
10-357-0700 House Moving Permit			250.00			
10-358-0000 Solid Waste Fees	340,211.00	325,000.00	298,499.00		400,000.00	
10-360-0000 Civil Citation	7,283.00	5,000.00	4,348.00		5,000.00	
10-367-0000 Sales Tax Refund	-142.00	29,000.00	29,467.00		20,000.00	
10-379-0000 Miscellaneous	28,575.00		69.00			
10-382-0000 Sale Of Surplus Property	21,104.00	5,000.00	6,555.00			
10-383-0000 Town Property Rental		100.00			100.00	
10-384-0000 Merchandise Revenue	2,179.00	6,500.00	6,245.00		6,000.00	

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
10-384-0300 Fema Hurricane Florence	52,272.00					30,000.00		
10-384-0600 Hurricane Florence Debris Refund		453,043.00			100			
10-386-0000 Donations-Fire Department	500.00		250.00					
10-386-0700 Ncdot Refund Paving 2017	60,353.00							
10-389-0000 Employee Health Premium	9,124.00	10,000.00	11,051.00		-11	7,500.00		
10-395-0000 Fire Dept Grant		25,000.00			100			
10-399-0000 Appropriated Fund Balance		500,000.00	500,000.00					
10-399-0500 Transfer Fr Capital Reserve	322,500.00	287,000.00	287,000.00			245,400.00		
Total	\$3,537,177.00	\$4,468,818.00	\$3,972,811.00			\$3,634,200.00		
Report Total Revenue	\$3,537,177.00	\$4,468,818.00	\$3,972,811.00			\$3,634,200.00		

Expenses

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:

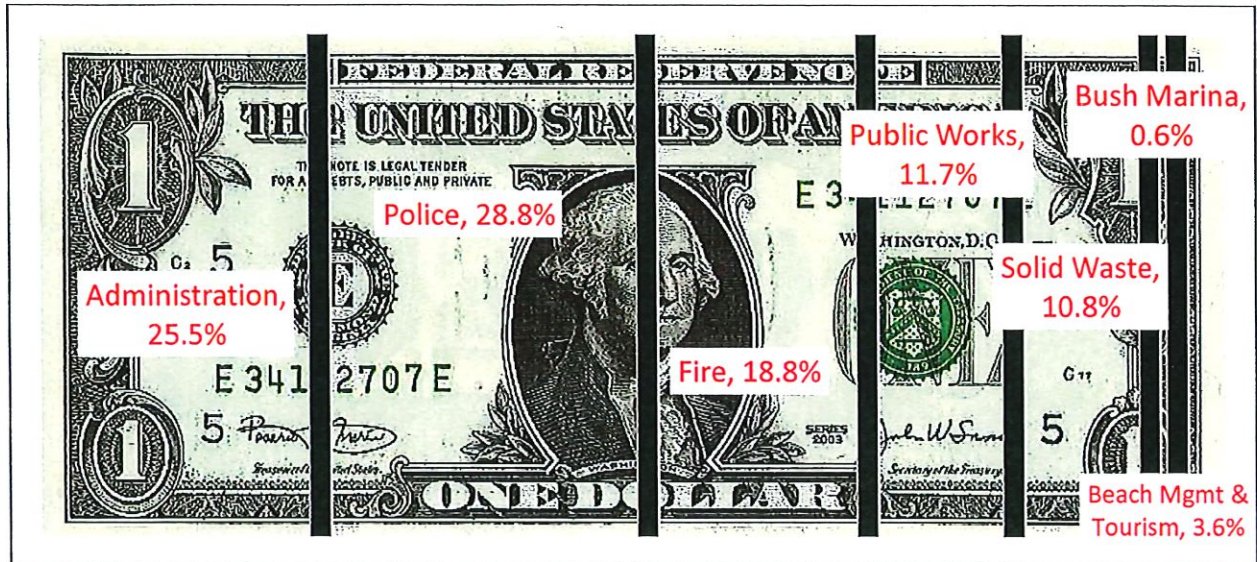
- ❖ Administration (includes Town Board, Administration, and Inspections/Planning)
- ❖ Police
- ❖ Fire
- ❖ Public Works
- ❖ Powell Bill Funds (State-Restricted)
- ❖ Solid Waste
- ❖ Bush Marina
- ❖ Beach Management and Tourism

As part of this budget process, department heads were charged with the task of keeping operational costs as close to previous years as possible, while accounting for the necessary improvements to maintain the level of service residents and property owners expect. There are certain fixed annual expenses that must be budgeted and are often dictated by outside considerations, such as health care coverage, state mandated retirement contributions, property and liability insurance, and general inflationary costs. The Town is still dealing with the residual effects of previous hurricanes and the pandemic that leads to greater financial needs. The increased need for fire services as described earlier, as well as the strain on services resulting from increased numbers of visitors to the island require the Board to address these needs through staffing, equipment, and new regulations. This budget does address staffing needs moving forward for the Town, including three new positions in the Fire Department and the associated costs related to the positions (housing, uniforms, equipment, etc...). These additions are consistent with overall goals of increasing our levels of public safety as our community and the surrounding area continues to grow.

As part of our efforts to be competitive in the marketplace for experienced and reliable staff, the Town did contract with the MAPS Group to complete a *Classification and Pay Study*, which would be implemented in FY 2022 upon adoption by the Board. 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 to maintain or improve the quality and the level of service that has been provided historically.

For FY 2022, Public Safety accounts for approximately 47.6% of the operating and capital budget within the General Fund. Much of the larger expense is in capital as the Town provides for vehicles and equipment necessary for the provision of services. Personnel costs are also a significant portion of the operational costs as both police and fire provide for protection to our citizens and businesses. Administration accounts for the next largest percentage of annual cost at 25.5%. The chart on below highlights the General Fund expenses by department for FY 2022.



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.

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. 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.

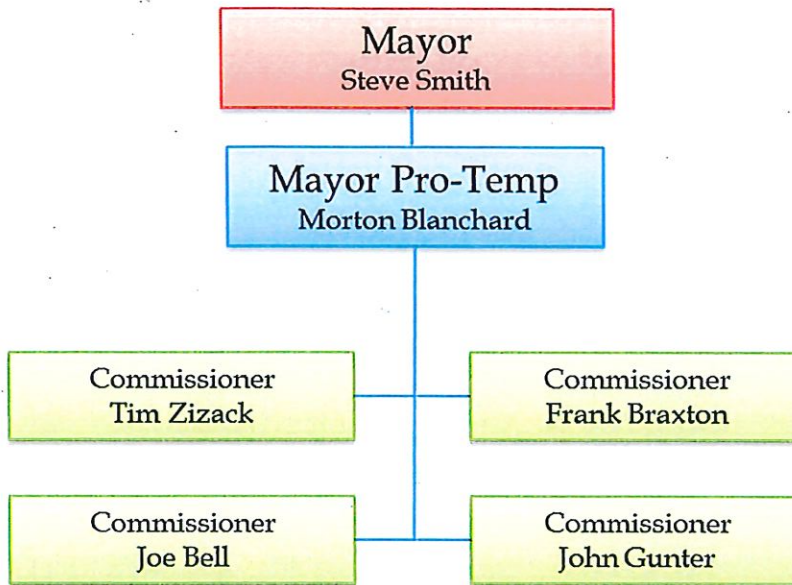
The following highlights are by department. A brief description of the various departments is provided, with highlights found within this proposed budget. More detailed line-item budgetary figures are also provided. The dollar amounts for each department represents comparisons for the FY 2021 budget and the current proposed budget for FY 2022. The following are general notes that apply to each of the departmental budgets:

- 1) The General Operations and Maintenance, or **O&M** appropriations in each department provides the services with funds to carry out day-to-day activities including but not limited to: Salaries and Benefits, Building Maintenance and Repair, Vehicle / Equipment Maintenance and Repair, Departmental Supplies, Dues and Subscriptions, Staff Training, utility fees, IT requirements, and communications.
- 2) Salary figures are based on an overall estimate of a 4% increase based on preliminary findings from the MAPS Group Study. Individual departments subject to change based on final results.
- 3) Emergency Preparedness funds have been consolidated into one line item under Administration. All departments will utilize these funds for emergency preparedness.

GOVERNING BOARD

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



Governing Board: \$131,500 (FY 2021) \$72,655 (FY 2022)

What's Included:

- ❖ General Operations and Maintenance Costs
- ❖ Increase in Legal Fees by \$5,000

What's Not Included:

- ❖ No Capital Outlay
- ❖ No Increase in Commissioner Stipend
- ❖ No new Facility Planning Funds

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
Department: 410 Governing Body							
10-410-0200	18,000.00	19,500.00	13,500.00		31	19,500.00	
Salaries							
10-410-0400	8,050.00	9,000.00	7,811.00		13	9,000.00	
Professional Services - Audit							
10-410-0401	23,047.00	30,000.00	29,090.00		3	35,000.00	
Professional Services - Legal							
10-410-0402		500.00			100		
Professional Services							
10-410-0500	1,377.00	1,500.00	1,033.00		31	1,500.00	
Fica							
10-410-1400	389.00	1,000.00	140.00		86	1,000.00	
Staff Development							
10-410-3300	698.00	500.00	73.00		85	500.00	
Departmental Supplies							
10-410-5300	1,108.00	2,000.00	1,031.00		48	1,700.00	
Dues And Subscriptions							
10-410-5700	2,254.00	2,500.00	1,552.00		38	2,500.00	
Inter Governmental Relations							
10-410-7400		30,000.00	21,768.00		27		
Capital Outlay- Project							
10-410-7403	13,028.00	35,000.00	21,498.00		39	1,955.00	
Special Projects							

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)		Budget (\$)		Actual (\$)	Estimate	%Remaining	Requested	Recommended
Total	\$67,951.00		\$131,500.00		\$97,496.00			\$72,655.00	

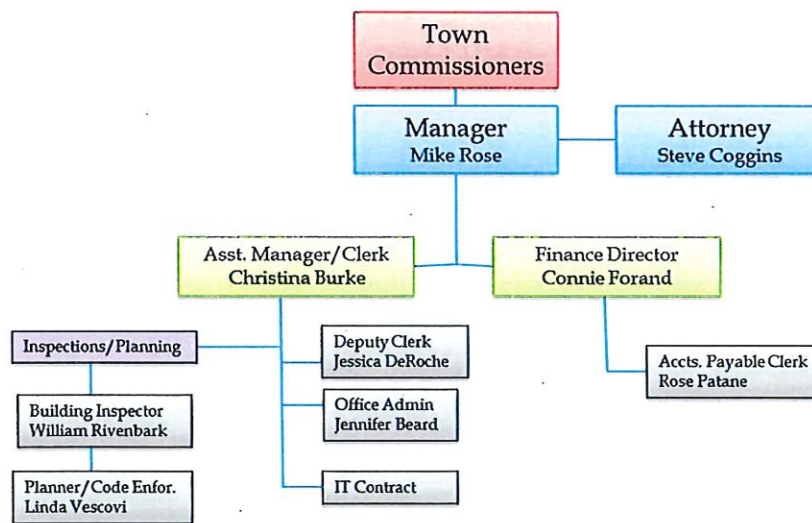
Approved

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.

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.

Administration



Administration:	\$1,467,581 (FY 2021)	\$711,350 (FY 2022)
Inspections and Planning:	\$133,020 (FY 2021)	\$140,060 (FY 2022)

What's Included:

- ❖ General Operations and Maintenance Costs
- ❖ Debt Service – Land Purchase

- ❖ Emergency Preparedness Costs – For All Departments
- ❖ Capital Outlay – CAMA Land Use Plan (under Inspections and Planning)

What's Not Included:

- ❖ No Additional Staff
- ❖ Transfer to Capital Reserve (TBD after Audit)
- ❖ No upgrades to Town Hall (possible Capital Reserves or ARP Funding)
- ❖ No Funding for Sidewalk Capital Project (Identify possible Grant Money)

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
Department: 420 Administration						
10-420-0200	174,663.00	225,520.00	207,588.00	8	233,800.00	
Salaries						
10-420-0201	3,941.00	2,500.00	40.00	98	1,000.00	
Salaries - Overtime						
10-420-0301	817.00	1,250.00	247.00	80	1,000.00	
Unemployment						
10-420-0302	2,150.00	7,650.00	7,650.00		2,350.00	
Longevity						
10-420-0402	29,136.00	4,000.00	563.00	86	2,000.00	
Professional Services						
10-420-0500	13,359.00	17,300.00	15,049.00	13	17,900.00	
Fica						
10-420-0600	32,592.00	53,900.00	53,787.00	0	43,000.00	
Group Insurance						
10-420-0601	2,833.00	5,000.00	1,941.00	61	5,000.00	
Hra Fund						
10-420-0700	17,952.00	23,200.00	17,618.00	24	26,600.00	
Retirement						
10-420-0701	7,044.00	11,300.00	10,282.00	9	11,700.00	
401-K						
10-420-1000	6,152.00	6,000.00	6,462.00	-8	6,200.00	
Credit Card Service Fees						

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021		2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved		
10-420-1100 Communications	15,794.00	16,000.00	13,872.00		13	16,000.00				
10-420-1101 Postage	873.00	2,000.00	799.00		60	1,500.00				
10-420-1200 Printing		500.00			100	500.00				
10-420-1300 Utilities	27,423.00	32,000.00	25,671.00		20	32,000.00				
10-420-1400 Staff Development	3,886.00	3,000.00	1,723.00		43	5,000.00				
10-420-1600 M&R - Equipment	3,771.00	3,000.00	3,345.00		-12	3,500.00				
10-420-1700 M&R - Vehicle	451.00	1,000.00	78.00		92	1,000.00				
10-420-2600 Advertising		500.00			100	500.00				
10-420-3100 Vehicle Operating Supplies	1,259.00	1,500.00	157.00		90	1,000.00				
10-420-3300 Departmental Supplies	6,592.00	6,000.00	3,621.00		40	5,000.00				
10-420-4500 Contracted Services	5,757.00	10,000.00	9,518.00		5	10,000.00				
10-420-4502 Tax Collection	554.00	1,000.00	1,189.00		-19	1,200.00				

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
10-420-4503 Town Code Updates	1,100.00	1,000.00	650.00		35	1,000.00		
10-420-4601 Computer Maintenance	81,135.00	85,000.00	80,536.00		5	90,000.00		
10-420-5300 Dues And Subscriptions	1,808.00	2,500.00	1,966.00		21	2,500.00		
10-420-5400 Insurance And Bonding	68,116.00	70,000.00	68,068.00		3	70,000.00		
10-420-5600 Hurricane Florence Debris		453,043.00	453,043.00		0			
10-420-5700 Miscellaneous	32,612.00							
10-420-7400 Capital Outlay Projects								
10-420-7401 Capital Outlay Equipment	61,612.00							
10-420-7402 Capital Outlay Building	37,735.00							
10-420-7403 Transfer To Capital Reserves	500,000.00	500,000.00	500,000.00					
10-420-7405 Emergency Preparedness	12,468.00	7,800.00	7,916.00		-1	22,500.00		
10-420-7500 Debt Service						85,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
10-420-7501								
Debt Service - Interest						12,600.00		
Total	\$1,153,585.00	\$1,553,463.00	\$1,493,379.00			\$711,350.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
Department: 450 Inspections And Planning							
10-450-0200	58,682.00	60,300.00	52,920.00		12	62,800.00	
Salaries							
10-450-0302						150.00	
Longevity							
10-450-0500	4,314.00	4,620.00	3,892.00		16	4,800.00	
Fica							
10-450-0600	10,500.00	12,000.00	11,884.00		1	12,700.00	
Group Insurance							
10-450-0700	5,797.00	4,600.00	3,664.00		20	5,315.00	
Retirement							
10-450-0701	2,069.00	2,200.00	2,025.00		8	2,345.00	
401K							
10-450-1101	179.00	500.00			100	500.00	
Postage							
10-450-1400	1,185.00	2,000.00	638.00		68	1,500.00	
Staff Development							
10-450-2600		800.00	179.00		78	500.00	
Advertising							
10-450-3100	47.00	1,000.00	235.00		77	750.00	
Veh Operating Supplies							
10-450-3300	1,105.00	1,500.00	675.00		55	1,200.00	
Departmental Supplies							

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

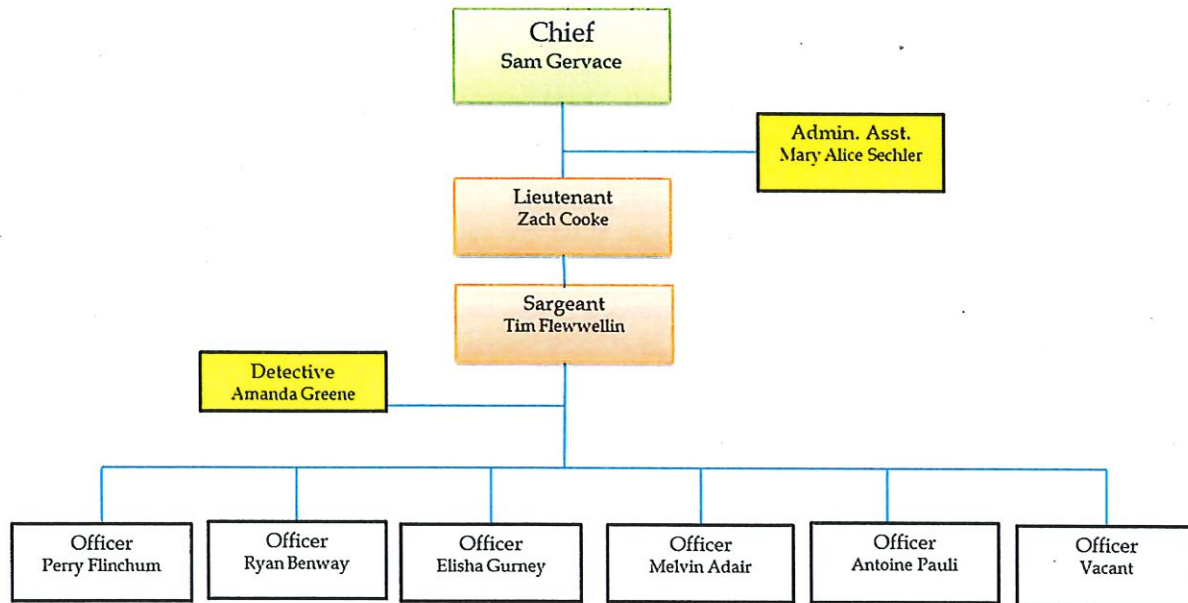
TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021		5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
10-450-4500 Contracted Services		2,500.00	200.00			92	7,000.00	
10-450-5300 Dues And Subscriptions	52.00	1,000.00	45.00			96	500.00	
10-450-7401 Capital Outlay Zoning Subd Projec...		40,000.00	5,625.00			86	40,000.00	
10-450-7405 Emergency Preparedness			238.00					
Total	\$83,930.00	\$133,020.00	\$82,220.00				\$140,060.00	

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 9 officers. The Fire Department includes four full time position, as well as many dedicated volunteers. Three new firefighter positions are added to the FY 2022 budget.

Police Department



Police: \$1,005,400 (FY 2021) \$1,043,900 (FY 2022)

What's Included:

- ❖ General Operations and Maintenance Costs
- ❖ Capital Outlay – New Vehicle (replaces 2014 Ford Truck)
- ❖ New Legal Services Agreement

What's Not Included:

- ❖ No new positions
- ❖ No Facility Improvements

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved	
Department: 510 Police									
10-510-0200 Salaries	521,995.00	552,000.00	416,014.00	25		593,000.00			
10-510-0201 Salaries - Overtime	16,801.00	8,000.00	2,330.00	71		5,000.00			
10-510-0300 Salaries - Part-Time	17,305.00	20,000.00	9,769.00	51		20,000.00			
10-510-0302 Longevity	2,600.00	3,150.00	3,150.00			3,650.00			
10-510-0401 Legal		500.00		100		6,500.00			
10-510-0402 Professional Services	344.00	500.00	344.00	31		500.00			
10-510-0500 Fica	42,031.00	43,000.00	31,992.00	26		46,000.00			
10-510-0600 Group Insurance	102,715.00	131,000.00	105,009.00	20		140,000.00			
10-510-0700 Retirement	48,490.00	60,000.00	44,457.00	26		70,000.00			
10-510-0701 401-K	26,479.00	28,000.00	21,421.00	23		29,000.00			
10-510-1100 Communications	719.00	1,000.00	690.00	31		1,000.00			

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

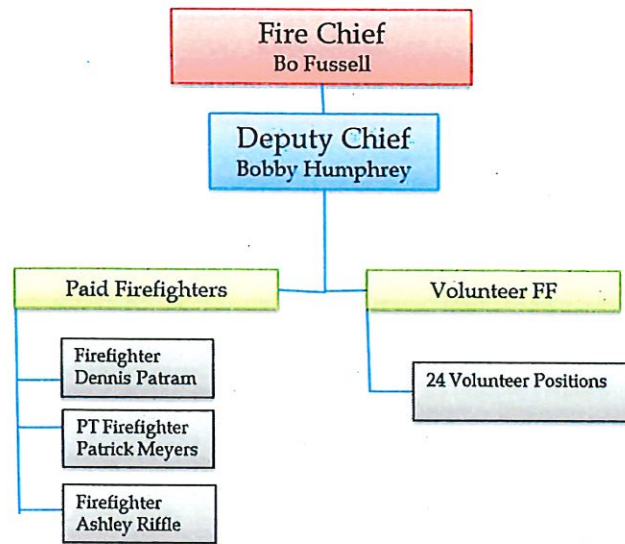
Account	2019 - 2020		2020 - 2021		5/26/2021		2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	% Remaining	Estimate	Requested	Recommended	Approved		
10-510-1400 Staff Development	1,396.00	3,500.00	3,492.00	0		3,500.00				
10-510-1600 M&R - Equipment	1,193.00	3,500.00	1,923.00	45		3,500.00				
10-510-1601 Rental Equipment		500.00		100		500.00				
10-510-1700 M&R - Vehicles	9,643.00	8,000.00	7,156.00	11		8,000.00				
10-510-1800 Vehicle Allowance	17,470.00	16,800.00	12,200.00	27		16,800.00				
10-510-3100 Vehicle Operating Supplies	14,618.00	20,000.00	10,889.00	46		21,500.00				
10-510-3300 Departmental Supplies	38,050.00	11,600.00	7,014.00	40		16,350.00				
10-510-3600 Uniforms	2,394.00	6,250.00	3,333.00	47		5,000.00				
10-510-3601 Uniform Cleaning		250.00		100		250.00				
10-510-4500 Contracted Services		350.00		100		350.00				
10-510-4600 Pre-Employment Exams	100.00	2,000.00	680.00	66		2,000.00				
10-510-5300 Dues And Subscriptions	275.00	500.00		100		500.00				

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
10-510-7400 Capital Outlay Equipment		24,500.00	24,446.00		0			
10-510-7401 Capital Outlay Vehicle		82,000.00	81,141.00		1	50,000.00		
10-510-7405 Emergency Preparedness	403.00	2,000.00	157.00		92			
10-510-7406 Capital Bullet Vest		1,000.00			100	1,000.00		
Total	\$865,021.00	\$1,029,900.00	\$787,607.00			\$1,043,900.00		

Fire Department



Fire: \$388,954 (FY 2021) \$681,810 (FY 2022)

What's Included:

- ❖ General Operations and Maintenance Costs
- ❖ 3 New Firefighter Positions (1 for ½ year)
- ❖ Housing Costs
- ❖ Capital Outlay - Equipment

What's Not Included:

- ❖ No new vehicles

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021		2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved		
Department: 520 Fire										
10-520-0201 Salaries, Overtime	3,541.00	7,000.00	1,903.00		73	6,000.00				
10-520-0300 Salaries - Stipend	84,000.00	98,400.00	58,950.00		40	78,600.00				
10-520-0302 Longevity	200.00	250.00	250.00			300.00				
10-520-0303 Salary Full Time	112,330.00	152,600.00	136,622.00		10	269,000.00				
10-520-0500 Fica	14,935.00	19,200.00	14,513.00		24	28,100.00				
10-520-0600 Group Insurance	69,855.00	104,000.00	96,405.00		7	125,000.00				
10-520-0700 Retirement	9,300.00	15,700.00	14,266.00		9	30,500.00				
10-520-0701 401K	1,483.00	7,700.00	3,883.00		50	13,500.00				
10-520-0800 Firemen Pension Fund State	600.00	1,000.00			100	750.00				
10-520-1100 Communications	1,119.00	1,000.00	318.00		68	1,000.00				
10-520-1101 Fire Dept Postage	14.00	200.00			100	100.00				

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended
10-520-1400 Staff Development	1,910.00	3,000.00	33.00		99	6,000.00	
10-520-1600 M&R - Equipment	5,438.00	15,000.00	12,335.00		18	12,500.00	
10-520-1700 M&R - Vehicles	20,814.00	22,000.00	7,592.00		65	20,000.00	
10-520-2000 Housing						7,500.00	
10-520-2600 Advertising		200.00	200.00			300.00	
10-520-3100 Vehicle Operating Supplies	2,255.00	4,000.00	2,178.00		46	5,000.00	
10-520-3300 Departmental Supplies	1,711.00	3,000.00	1,912.00		36	4,500.00	
10-520-3600 Uniforms	869.00	2,500.00	2,448.00		2	5,000.00	
10-520-5300 Dues And Subscriptions	840.00	1,500.00	821.00		45	1,500.00	
10-520-7400 Co Equipment Replacement	29,551.00	35,000.00	33,443.00		4	45,000.00	
10-520-7401 Cap Outlay Chief Vehicle	51,580.00						
10-520-7405 Emergency Preparedness	457.00	2,000.00	1,432.00		28		

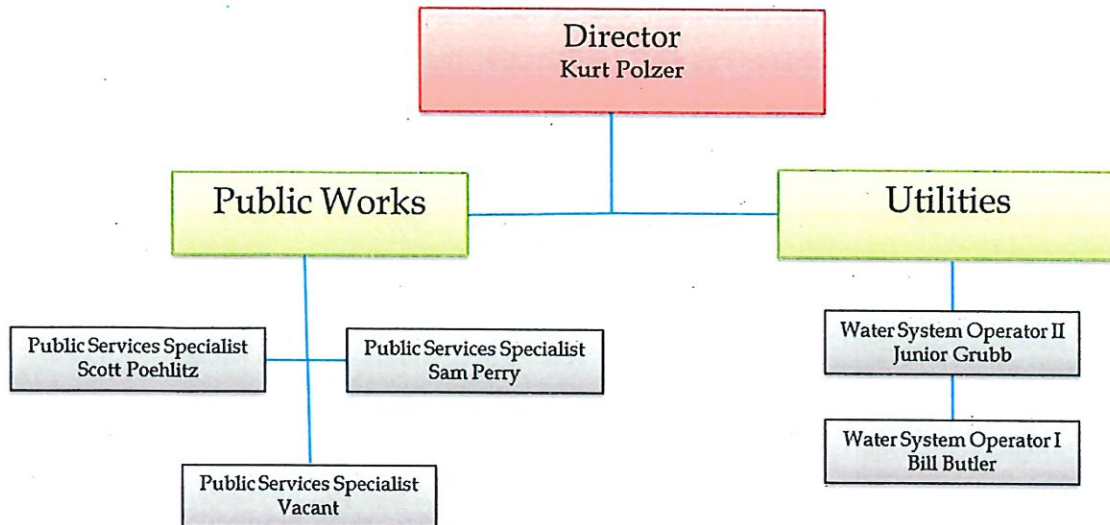
GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	% Remaining	Requested	2021 - 2022 Recommended	Approved
10-520-7408 Police / Fire Grant		25,000.00			100			
10-520-7500 Debt Service - Principal	19,986.00	20,520.00	20,516.00		0	21,060.00		
10-520-7501 Debt Service - Interest	1,631.00	1,110.00	1,102.00		1	600.00		
Total	\$434,419.00	\$541,880.00	\$411,122.00			\$681,810.00		

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 two full-time employees.



Public Works:	\$411,000 (FY 2021)	\$422,600 (FY 2022)
Solid Waste:	\$325,000 (FY 2021)	\$392,000 (FY 2022)
Bush Marina:	\$165,905 (FY 2021)	\$23,425 (FY 2022)
Powell Bill:	\$16,000 (FY 2021)	\$14,900 (FY 2022)
Beach Management & Tourism	\$127,700 (FY 2021)	\$131,500 (FY 2022)

What's Included:

- ❖ General Operations and Maintenance Costs
- ❖ Capital Outlay – Replacement Trailer
- ❖ Capital Outlay – Street Repair
- ❖ Capital Outlay – Small Project Storm Water (\$25,000)

What's Not Included:

- ❖ No Front-End Loader (current equipment 1999 model)
- ❖ No upgrades to Bush Marina
- ❖ No Debt Service in Bush Marina (Final Payment made in FY 2021)
- ❖ No New Solid Waste Services (Rollback Services / Curbside Recycling)
- ❖ No major Storm Water Projects (Potential Grant Resources)



GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	Recommended	
Department: 600 Public Works						
10-600-0200	152,552.00	152,400.00	138,558.00	9	160,000.00	
Salaries						
10-600-0201	2,134.00	2,000.00		100	1,000.00	
Salaries - Overtime						
10-600-0302	1,350.00	3,700.00	3,700.00		1,700.00	
Longevity						
10-600-0500	9,761.00	11,600.00	9,704.00	16	12,250.00	
Fica						
10-600-0600	31,556.00	36,000.00	35,639.00	1	38,200.00	
Group Insurance						
10-600-0700	15,312.00	15,600.00	12,571.00	19	18,500.00	
Retirement						
10-600-0701	5,099.00	11,600.00	5,722.00	51	12,200.00	
401-K						
10-600-1400	213.00	650.00	43.00	93	650.00	
Staff Development						
10-600-1500	19,851.00	30,000.00	24,799.00	17	30,000.00	
M&R - Buildings						
10-600-1501	56,480.00	7,000.00	5,233.00	25	7,500.00	
M&R - Grounds						
10-600-1600	2,552.00	6,000.00	2,009.00	67	6,000.00	
M&R - Equipment						

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	Recommended	
10-600-1601 Rental Equipment	1,149.00	2,000.00	498.00	75	1,000.00	
10-600-1700 M&R - Vehicles	4,076.00	5,000.00	3,382.00	32	4,000.00	
10-600-3100 Vehicle Operating Supplies	3,410.00	5,000.00	4,397.00	12	5,000.00	
10-600-3200 Mosquito Control		3,000.00	3,145.00	-5	3,500.00	
10-600-3300 Departmental Supplies	3,065.00	5,000.00	2,278.00	54	5,000.00	
10-600-3600 Uniforms	5,240.00	5,500.00	5,638.00	-3	5,500.00	
10-600-5300 Dues And Subscriptions		200.00	50.00	75	200.00	
10-600-5600 C Outlay Street Improvements		90,000.00	8,000.00	91	75,000.00	
10-600-7400 Capital Outlay - Equipment					10,400.00	
10-600-7405 Emergency Preparedness	12,637.00	11,000.00	6,654.00	40		
10-600-7407 C Outlay Storm Water Project		10,000.00	200.00	98	25,000.00	
Total	\$326,437.00	\$413,250.00	\$272,220.00		\$422,600.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
Department: 610 Solid Waste								
10-610-1600 M&R - Equipment	6,691.00	14,000.00	3,876.00		72	14,000.00		
10-610-1601 Rental Equipment	6,661.00	7,000.00	5,585.00		20	8,000.00		
10-610-4500 Contract Services-Refuse Coll	177,408.00	179,000.00	159,999.00		11	225,000.00		
10-610-4501 Cs/Ts/Np	67,065.00	75,000.00	59,977.00		20	80,000.00		
10-610-4502 Recycling	59,605.00	65,000.00	54,843.00		16	65,000.00		
Total	\$317,430.00	\$340,000.00	\$284,280.00			\$392,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
Department: 620 Bush Marina								
10-620-0300 Marina Salaries	12,433.00	12,225.00	9,872.00		19	14,300.00		
10-620-0500 Fica	868.00	950.00	755.00		21	1,100.00		
10-620-1500 M&R Bldg.	2,205.00	3,000.00	1,493.00		50	3,275.00		
10-620-2700 Merchandise	431.00	7,060.00	6,060.00		14	2,500.00		
10-620-3300 Departmental Supplies	814.00	2,500.00	1,889.00		24	2,000.00		
10-620-3600 Uniforms	32.00	170.00			100	250.00		
10-620-7500 Debt Service Marina Principal	143,750.00	143,750.00	143,750.00					
10-620-7501 Debt Interest Marina	6,871.00	3,450.00	3,436.00		0			
Total	\$167,404.00	\$173,105.00	\$167,255.00			\$23,425.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended
Department: 630 Powell Bill							
10-630-1700 M&R Vehicle	4,469.00	5,000.00	621.00		88	3,000.00	
10-630-3100 Vehicle Supplies	1,844.00	2,000.00	1,316.00		34	2,000.00	
10-630-3300 Departmental Supplies	1,256.00	2,000.00	4,251.00		-113	2,000.00	
10-630-5600 Street Improvements	462.00	2,000.00	1,957.00		2	3,000.00	
10-630-5802 Engineering Powell Bill	500.00	1,000.00			100	1,000.00	
10-630-5805 Drainage And Storm		3,000.00			100	3,000.00	
10-630-5806 Traffic Control	51.00	1,000.00	721.00		28	900.00	
Total	\$8,582.00	\$16,000.00	\$8,866.00			\$14,900.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
Department: 700 Bm & Tourism						
10-700-0402	158.00	500.00				
Professional Services						
10-700-1100	7,602.00	8,500.00	6,104.00			
Communications						
10-700-1101	500.00	600.00	1,203.00			
Postage						
10-700-1300	10,179.00	10,000.00	6,094.00			
Utilities						
10-700-1400	321.00	100.00				
Staff Development						
10-700-1500	1,817.00	2,000.00				
M&R Building						
10-700-1501	13,910.00	13,000.00	12,448.00			
M&R Grounds						
10-700-1600	3,648.00	9,000.00	7,890.00			
M&R - Equipment						
10-700-1601	15,045.00	15,000.00	13,572.00			
Rental - Equipment						
10-700-2101	6,004.00	7,500.00	7,504.00			
Rental-Building						
10-700-3300	12,546.00	15,000.00	12,274.00			
Departmental Supplies						

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021		2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	% Remaining	Requested	Recommended	Approved		
10-700-4501 Cs/Ts/Np	16,000.00	17,000.00	16,000.00		6	20,000.00				
10-700-5400 Insurance And Bonding	33,446.00	35,500.00	35,547.00		0	35,000.00				
10-700-7488 Festivals	1,720.00	3,000.00	367.00		88	3,000.00				
Total	\$122,896.00	\$136,700.00	\$119,003.00			\$131,500.00				
Report Total Expenditure	\$3,547,655.00	\$4,468,818.00	\$3,723,448.00			\$3,634,200.00				



BIS FUNDS

Topsail Beach recognizes the vital role that our beach, inlet and sound have as a recreational, environmental, and economic 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 and sound side 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.

In FY 21, the Town completed a major project as part of our continued beach nourishment efforts. As a result of these efforts Weeks Marine, our contractor for the project, dredged and placed three million cubic yards of sand along the entire length of beach. This includes adding 4.2 miles of new dune (80' wide at the base), placing 75-150 feet of dry sand beach in front of the new dune, and dredging New Topsail Inlet to 18' deep and 500' wide at low tide. In addition, we were able to dredge the lower half of Topsail Creek and the entire length of Banks Channel within the designated template.

As the Town moves into the next fiscal year, the BIS Committee will focus its efforts on the completion of a new Beach Management Plan. More effort will be placed on exploring the sound side of the island, including new survey work and the development of Living Shoreline efforts.

BIS Fund: \$13,065,000 (FY 2021)

\$6,608,800 (FY 2022)

Revenues

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

- 1) Ad Valorem Tax Revenue - \$0.06 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 earlier) 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 2022 projects this figure to be \$180,000.

5) FEMA Reimbursement – The Town will collect reimbursement funds resulting from damage to the beach from Hurricanes Florence and Dorian for monies spent in FY 2021 as part of our Storm Damage Project. The Town is eligible for reimbursement of funds spent on repair up to \$5,235,000.

6) The projected BIS Fund budget includes grant revenues of approximately \$800,000 from the NC Shallow Draft Navigation Channel Maintenance and Aquatic Weed Fund.

What's Included:

- ❖ Staff Development for Committee members and staff
- ❖ Maintenance and Repair of public crossovers
- ❖ Development of a Beach Management Plan
- ❖ \$5,667,300 reserved for future Beach Project needs



BEACH INLET SOUND REVENUE - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
Fund: 25 Bis Capital Project								
25-301-0000 Ad Valorem Taxes-Bis Fund	748,578.00	428,000.00	430,976.00	-1		431,800.00		
25-302-0000 Pender-Accom Tax-Bis Fund	406,486.00	350,000.00	523,399.00	-50		500,000.00		
25-302-0100 Topsail-Accom Tax-Bis Fund	218,039.00	175,000.00	245,505.00	-40		250,000.00		
25-303-0000 Pender Accommodations Tax	28,722.00							
25-304-0000 State Matching Funds		800,000.00			100			
25-307-0000 Pender County Funds	180,000.00	200,000.00	180,000.00		10	180,000.00		
25-307-0100 Fema Matthew Reimbursement	2,841,558.00		1,548,883.00					
25-307-0400 Fema Florence Reimbursement	7,751,264.00	8,600,000.00	6,401,875.00		26	4,700,000.00		
25-307-0600 Fema Hurricane Dorian		2,500,000.00	2,016,310.00		19	535,000.00		
25-329-0000 Interest Earned	36,548.00	12,000.00	12,334.00		-3	12,000.00		
25-374-0000 Loan Proceeds	2,000,000.00							

BEACH INLET SOUND REVENUE - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
25-396-0000 Grants From State	3,724,650.00							
Total	\$17,935,845.00	\$13,065,000.00	\$11,359,282.00			\$6,608,800.00		
Report Total Revenue	\$17,935,845.00	\$13,065,000.00	\$11,359,282.00			\$6,608,800.00		

BEACH INLET SOUND EXPENSE - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
Fund: 25 Bis Capital Project							
25-700-0200	77,400.00	105,500.00	95,038.00		10	150,000.00	
Salary							
25-700-0400	126,275.00	95,000.00	93,093.00		2	400,000.00	
Professional Serv & Audit							
25-700-0401	12,118.00	10,000.00	3,520.00		65	10,000.00	
Legal							
25-700-0500	4,923.00	8,100.00	5,616.00		31	11,500.00	
Fica							
25-700-0600						29,500.00	
Group Insurance							
25-700-0700	7,361.00	10,900.00	6,697.00		39	17,000.00	
Retirement							
25-700-0701	3,220.00	5,300.00	4,484.00		15	7,500.00	
401 K							
25-700-1101			105.00				
Postage							
25-700-1200	230.00						
Printing							
25-700-1400	5,425.00	6,000.00	3,601.00		40	6,000.00	
Staff Development							
25-700-1700	17,743,401.00	250,000.00	164,990.00		34	100,000.00	
M&R Structures							

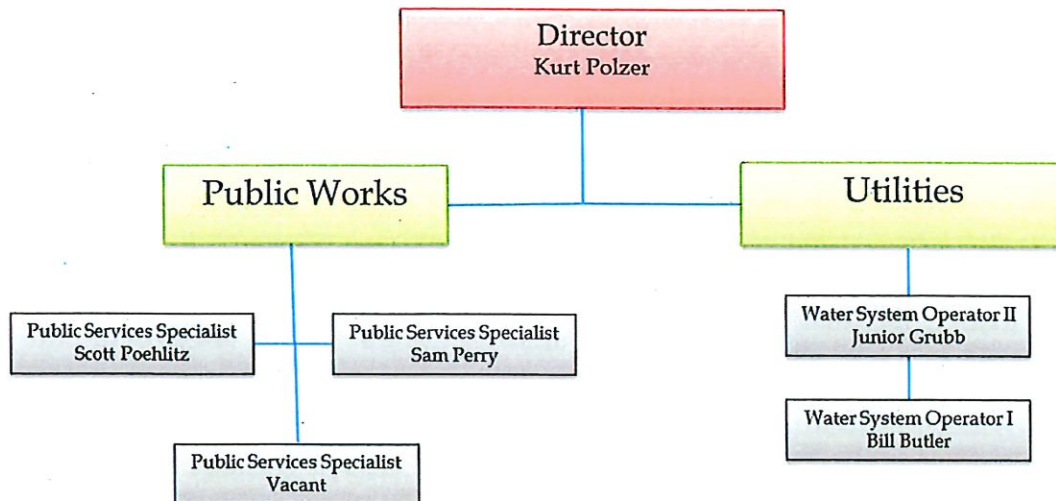
BEACH INLET SOUND EXPENSE - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
25-700-3300 Bis Supplies Materials	359.00							
25-700-5300 Dues And Subscriptions	2,600.00	3,000.00	1,700.00		43	3,000.00		
25-700-5700 Inter Governmental Relations	1,225.00	2,000.00			100	2,000.00		
25-700-7402 C Outlay-Eng & Design		12,569,200.00	15,391,077.00		-22	200,000.00		
25-700-7405 Emergency Preparedness	2,814.00					5,000.00		
25-700-7411 Reserve Future Bch Proj						5,667,300.00		
25-700-7500 Debt Service Principal	2,000,000.00							
Total	\$19,987,351.00	\$13,065,000.00	\$15,769,921.00			\$6,608,800.00		
Report Total Expenditure	\$19,987,351.00	\$13,065,000.00	\$15,769,921.00			\$6,608,800.00		



ENTERPRISE FUNDS



The FY 22 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 to explore future options for both water and a wastewater service continues as the Town considers the impacts of both 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.

The proposed budget for FY 2022 includes two critical expenses to allow for the continuation of uninterrupted service. The first includes a ten-year maintenance plan and warranty for the elevated water tank. Improvements were made in FY 2021 to improve water quality and to provide the necessary maintenance to extend the life and usefulness of this asset. The second addition includes a new position to help monitor and address current and new regulations established by the State as well as helping to keep the system performing at its highest capacity. Increased requirements for testing and treatment are critical to the provision of safe, potable water, but can add expense to the operating budget.

These improvements, as well as increasing costs for general maintenance of the water system, has made it necessary for the Town to consider rate increases. As mentioned earlier in this report, the North Carolina Rural Water Association completed a Fund Analysis and Rate Study to help determine if our current rates meet the growing demands on our water system. This budget proposes a new rate structure as listed below. A comparison of the cost under the current structure and the proposed structure is also included. For a customer that uses 5,000 gallons of water a month, their bill is estimated to increase on the average of \$7.08 per month.

Current Rates			Proposed Rates		
Flat Rate 0 gal.	\$30.00		Flat Rate 0 gal.	\$32.00	
RATE PER 1 - 3,333 gals.	\$5.00		RATE PER 1 - 3,333 gals.	\$6.00	
RATE PER 3,334 - 10,000 gals.	\$5.25		RATE PER 3,334 - 10,000 gals.	\$6.30	
RATE PER 10,001 - 20,000 gals.	\$5.50		RATE PER 10,001 - 20,000 gals.	\$6.60	
RATE PER 20,001 gals.	\$5.75		RATE PER 20,001 gals.	\$6.90	
Gallons	Monthly Bill		Gallons	Monthly Bill	Difference Per Month
0	\$30.00		0	\$32.00	\$2.00
500	\$32.50		500	\$35.00	\$2.50
1,000	\$35.00		1,000	\$38.00	\$3.00
1,500	\$37.50		1,500	\$41.00	\$3.50
2,000	\$40.00		2,000	\$44.00	\$4.00
2,500	\$42.50		2,500	\$47.00	\$4.50
3,000	\$45.00		3,000	\$50.00	\$5.00
4,000	\$50.17		4,000	\$56.20	\$6.03
5,000	\$55.42		5,000	\$62.50	\$7.08
7,500	\$68.54		7,500	\$78.25	\$9.71
10,000	\$81.66		10,000	\$94.00	\$12.34
15,000	\$109.16		15,000	\$127.00	\$17.84
20,000	\$136.66		20,000	\$160.00	\$23.34
30,000	\$194.16		30,000	\$228.99	\$34.83

Utilities Enterprise Fund: \$1,035,700 (FY 2021)

\$1,016,100 (FY 2022)

What's Included:

- ❖ Increased Water Rates
- ❖ General Operations and Maintenance Costs
- ❖ One new position (Funded to start January 2022)
- ❖ 10-year Elevated Tank Warranty Plan
- ❖ Capital Outlay – New Vehicle
- ❖ Debt Service

What's Not Included:

- ❖ No additional Wastewater Planning Funds

UTILITY FUND REVENUE REPORT - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
Fund: 30 Utility Fund							
30-329-0000 Interest Earned	7,845.00	1,500.00	7,969.00		-431	5,000.00	
30-370-0000 Water Use Facility Charge	487,981.00	500,000.00	429,393.00		14	520,000.00	
30-371-0000 Water Use Charges	214,209.00	340,000.00	360,085.00		-6	405,000.00	
30-371-0100 Meter Rental And Use Fees	120.00	200.00			100	100.00	
30-372-0000 Water Boring Fee	4,200.00	3,000.00	3,000.00			3,000.00	
30-373-0000 Tap On Fees	16,800.00	10,000.00	10,800.00		-8	12,000.00	
30-374-0000 Water System Development Fees	38,562.00	27,000.00	28,421.00		-5	27,000.00	
30-379-0000 Water Late/ Cut Off Fees	4,394.00	4,000.00	3,512.00		12	4,000.00	
30-383-0000 Sale Of Surplus Property		5,000.00	4,370.00		13	5,000.00	
30-384-0000 Miscellaneous Revenue			-1,768.00				
30-384-0300 Fema Hurricane Florence	3,500.00						

UTILITY FUND REVENUE REPORT - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	2021 - 2022 Recommended	Approved
30-384-0600 Fema Hurricane Dorian	9,548.00							
30-399-0000 Fund Balance		145,000.00	145,000.00			35,000.00		
Total	\$787,159.00	\$1,035,700.00	\$990,782.00			\$1,016,100.00		
Report Total Revenue	\$787,159.00	\$1,035,700.00	\$990,782.00			\$1,016,100.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
Department: 710 Water Department					
30-710-0200	208,896.00	173,000.00	158,730.00	8	208,000.00
Salaries					
30-710-0201	2,367.00	1,500.00		100	1,000.00
Salaries - Over Time					
30-710-0202	18,000.00	19,500.00	13,500.00	31	19,500.00
Salaries Gov Board					
30-710-0301		1,000.00		100	750.00
Unemployment					
30-710-0302	3,000.00	5,400.00	5,400.00		3,300.00
Longevity					
30-710-0400	5,750.00	6,000.00	5,163.00	14	6,000.00
Professional Services-Audit					
30-710-0401	10,038.00	10,000.00	7,200.00	28	10,000.00
Professional Services-Legal					
30-710-0402	32,295.00	20,000.00	16,603.00	17	15,000.00
Professional Services-Engineer					
30-710-0500	15,169.00	18,000.00	15,221.00	15	17,500.00
Fica					
30-710-0600	36,862.00	41,700.00	41,598.00	0	49,000.00
Group Insurance					
30-710-0601	1,073.00	1,000.00		100	1,000.00
Hra					

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	Requested	Recommended
30-710-0700 Retirement	13,621.00	22,700.00	17,617.00		23,700.00	
30-710-0701 401-K	-7,786.00	9,608.00	8,276.00		10,400.00	
30-710-1000 Credit Card Service Fees	2,107.00	2,500.00	1,353.00		4,500.00	
30-710-1100 Communications	7,336.00	7,000.00	6,104.00		7,000.00	
30-710-1101 Postage	7,024.00	8,000.00	7,104.00		8,000.00	
30-710-1300 Utilities	11,129.00	15,000.00	3,831.00		10,000.00	
30-710-1301 Utilities - Pumping	15,243.00	20,000.00	22,729.00		25,000.00	
30-710-1400 Staff Development	719.00	1,800.00	1,203.00		1,800.00	
30-710-1500 M&R - Buildings	6,756.00	8,000.00	2,329.00		10,000.00	
30-710-1501 M&R - Grounds	952.00	1,000.00	817.00		1,000.00	
30-710-1600 M&R - Equipment	13,404.00	15,000.00	8,654.00		15,000.00	
30-710-1601 Rental - Equipment		1,000.00			1,000.00	

UTILITY FUND EXPENSE REPORT - EXPENDITURE

Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
30-710-1700 M&R - Vehicles	4,476.00	1,342.00	1,978.00		-47	3,000.00		
30-710-2101 Rental Building	1,800.00	1,800.00	2,250.00		-25			
30-710-3100 Vehicle Operating Supplies	4,536.00	5,000.00	2,986.00		40	5,000.00		
30-710-3300 Departmental Supplies	31,297.00	20,000.00	18,388.00		8	30,000.00		
30-710-3305 Water Treatment Supplies	11,579.00	15,430.28	8,749.00		43	15,000.00		
30-710-3600 Uniforms	4,633.00	5,500.00	3,421.00		38	5,500.00		
30-710-4500 Contract Services	8,300.00	140,250.00	107,536.00		23	70,000.00		
30-710-4601 Computer Software Maintenance	6,265.00	8,000.00	7,835.00		2	10,000.00		
30-710-5300 Dues And Subscriptions	2,451.00	2,600.00	2,552.00		2	2,600.00		
30-710-5400 Insurance And Bonding	32,849.00	31,000.00	35,883.00		-16	35,000.00		
30-710-5700 Water Deposit Clearing Account	-4,566.00		-4,783.00					
30-710-5800 Water System Repairs	56,781.00	65,000.00	33,551.00		48	60,550.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020	2020 - 2021	5/26/2021	2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
30-710-7402 Capital Outlay Vehicle		30,921.45	30,921.00			35,000.00	
30-710-7405 Emergency Preparedness	17,111.00	7,644.51	7,708.00		-1	5,000.00	
30-710-7500 Debt Service Principal	276,179.00	276,178.60	276,179.00			277,000.00	
30-710-7501 Debt Service Interest	18,657.00	16,325.16	16,325.00			14,000.00	
Total	\$876,303.00	\$1,035,700.00	\$894,913.00			\$1,016,100.00	
Report Total Expenditure	\$876,303.00	\$1,035,700.00	\$894,913.00			\$1,016,100.00	

SESSION LAW 2019-75

FUNDS

CAP PROJECT 2020 SL 2019-75 REVENUE - REVENUE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020		2020 - 2021		5/26/2021	2020 - 2021		2021 - 2022	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved	
Fund: 50 Cap Project 2020 SI 2019-75									
50-303-0100		760,000.00	760,000.00			720,000.00			
Transfer From General Fund									
50-303-0200		906,666.66	906,667.00						
Transfer From Bis Fund									
Total		\$1,666,666.66	\$1,666,667.00			\$720,000.00			
Report Total Revenue		\$1,666,666.66	\$1,666,667.00			\$720,000.00			

CAP PROJECT 2020 SL 2019-75 EXPENSE - EXPENDITURE
Amended - 2021-2022

TOWN OF TOPSAIL BEACH
FY 2020-2021

Account	2019 - 2020 Actual (\$)	2020 - 2021 Budget (\$)	5/26/2021 Actual (\$)	2020 - 2021 Estimate	%Remaining	Requested	Recommended	Approved
Fund: 50 Cap Project 2020 SI 2019-75								
50-700-0100 Eoc Land		610,000.00	849,068.00		-39			
50-700-0200 Eoc Building						560,000.00		
50-700-0300 Shoreline Expenditures		150,000.00	54,115.00		64	10,000.00		
50-700-0400 Beach Walkways								
50-700-0500 Beach Walkways		906,666.66			100	150,000.00		
Total		\$1,666,666.66	\$903,183.00			\$720,000.00		
Report Total Expenditure		\$1,666,666.66	\$903,183.00			\$720,000.00		