



May 11, 2016

DRAFT

Town Budget

July 1, 2016 - June 30, 2017



Town of Sunset Beach

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Town of Sunset Beach, N.C. FY 2016-2017 Budget Presentation

BUDGET OVERVIEW SECTION

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Susan Parker, Administrator

DRAFT

May 11, 2016

**The Honorable Mayor and Town Council
And the Citizens of the Town of Sunset Beach:**

In accordance with §159-11 of the North Carolina General Statutes, I am pleased to present this second draft *Proposed Budget* for the Town of Sunset Beach for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

This draft incorporates changes requested by the Town Council majority in the recent budget workshop meetings. It is intended to serve as a draft document to relay the impacts of the proposed inclusions and provide a basis to work toward a final budget document to be adopted for the 2016-2017 fiscal year. Additional supplemental data is also included herein to provide the Town Council information about impacts of various potential adjustments to this proposed budgetary document.

THE FUNDS OF THE BUDGET

General Fund

The General Fund contains all of the Town's general governmental services such as Police, Fire, Planning & Zoning, Inspections, Streets, Sanitation, Environmental Protection, Mosquito Control, Finance, Tax, Attorney, Administration, and the Governing Body.

The proposed General Fund operating budget for FY 2016-2017 totals \$5,511,019, which represents a decrease of \$322,259 or 5.5%, of the current fiscal year General Fund budget of \$5,833,278.

No appropriation of General Fund Reserves (Fund Balance) is included in this budget proposal, but rather the excess of anticipated revenues of projected expenditures is included within the General Fund Expenditures as a Contingency of \$42,500.

Special Revenue Funds

The Town continues to account for restricted monies and those set aside for specific purposes through the use of four Special Revenue Funds. This method of accounting for these monies allows an extra level of accountability and transparency to show that tax or grant dollars are being used for their intended purposes.

The four Special Revenue funds included in the proposed budget are: the Powell Bill Fund, the Sunset at Sunset Festival Fund, the Accommodations Tax Fund and the Beach Erosion/Protection Fund.

- **Powell Bill Fund** – This fund accounts for the revenues and the expenditures associated with State-shared revenues that are restricted by statute for uses related to Town-owned streets and sidewalks. A total of \$262,300 is budgeted for this fund. Of this amount, \$140,000 is estimated

to be received in current revenues, while the remaining \$122,300 is proposed to be funded through appropriation of Powell Bill Fund Balance.

- Sunset at Sunset Festival Fund – This fund accounts for the revenues and the direct expenditures that are generated by this annual Town event. The \$11,660 budget for this fiscal year budget is balanced with proposed festival revenues equal to the fund’s planned expenditures.
- Accommodations Tax Fund – This fund houses the revenues from the three percent (3%) on gross rental revenues portion of the Town’s Occupancy Tax. The expenditures from the fund offset the Town’s cost for the provision of services to its seasonal tourist population. According to the enabling legislation, *S.L. 1997-364.12(a1)*, these funds are to be used for tourism-related expenditures. The act further defines the intended meaning of “tourism-related expenditures” to include “the following types of expenditures: criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment, and the control and repair of water front erosion. These funds may not be used for services normally provided by the town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the town to attract and provide for tourists. A total of \$600,000 is budgeted for this fund, and this represents an increase of 33,000 or 5.8% over the current fiscal year.
- Beach Erosion/Protection Fund – This fund accounts for the revenues from the two percent (2%) on gross rental revenues portion of the Town’s Occupancy Tax. According to the legislation, these funds may only be used for beach re-nourishment and hurricane protection. This has been further defined by the state to also include the construction and maintenance of beach accesses and engineering expenditures related to beach nourishment or sand management. The total revenues anticipated for this fund are \$400,000, which represents an increase of 5.8% or \$22,000 over the current year amount. Of the expenditures proposed for this fund, \$319,568 is proposed to be reserved for future expenditures for beach nourishment or protection.

(As a note, the total of the Town of Sunset Beach’s two occupancy taxes levied is 5%. The Town also collects an additional 1% on behalf of Brunswick County and those revenues are forwarded to the County on a monthly basis.)

Fund Changes

While the Town budgeted for its Law Separation Allowance in a separate Pension Fund in the current fiscal year, these expenditures will be moved into a department in the General Fund for Fiscal Year 2016-2017. This will eliminate the need for the interfund transfer between the General Fund and the Law Separation Fund. This change in accounting practice is related to the implementation of a change in governmental accounting standards that now requires pension funds to be reported in the General Fund when they are not held in a formal trust fund arrangement.

The Town is required by state law to provide additional pension payments to retired law enforcement personnel who meet the age and service requirements set forth by state statutes. The pension funds have been held in an investment account and it has previously been partially funded each year based upon the annual required contributions as determined through actuarial analysis. The Town will continue to have an actuarial analysis completed to identify both the required contribution amount and the Town’s outstanding pension liabilities related to the Law Separation Allowance. The amount currently included in the proposed budget for these purposes is \$60,000, which is 11.4% higher than the previous year, due to additional retirees becoming eligible for these payments. For ease in comparison,

this General Fund expenditure is included in the proposed line item budget in the same line that was formerly used for the transfer expenditure.

Capital Reserve Funds

The Town uses multiple Capital Reserve Funds to save money for future Capital expenditures. The Town may establish a resolution to create a Capital Reserve Fund for any purpose for which the law allows a Capital Project to be established.

Currently, the Town of Sunset Beach maintains Capital Reserve Funds for Future Development, Future Street Pavement and Future Bike/Walkway Paths. Once these funds are reserved for Capital purposes, the Town Council may decide to pass a new resolution to change the purpose of the reserve funds, but it may no longer use the monies for its general operating purposes. This allows the Town to set aside monies in one year toward larger projects that are anticipated in future years.

The proposed budget does not include any increases to nor decreases from the Town's Capital Reserve Funds.

Capital Project Funds

The Town uses Capital Project Funds to account for projects that may span across fiscal years and results in the construction or acquisition of a Capital Asset. These funds are budgeted through a Capital Project Ordinance and this is handled outside of the Annual Operating Budget appropriations. Currently the Town has two Capital Projects underway; the Town Park Project and the Main Street Widening Project. In accordance with the Town's Fiscal Policy, the Capital Project Ordinances are separate from the Town's annual Operating Budget Ordinance as they are able to span across fiscal years for the life of the Capital Projects.

The Town Council discussed investigating the options for the purchase of a fire truck through installment debt financing to replace a truck that is in excess of 20 years old. Staff recommends adding a third Capital Project Fund for this purpose, by way of the adoption of a Capital Project Ordinance.

BUDGET OVERVIEW

The staff uses a comprehensive list of sources (i.e. North Carolina League of Municipalities estimates, Bureau of Labor Statistics data, Consumer Price Index, historical trends, etc.) to project revenues and estimate expenditures to fund current programs and services with our existing workforce. In addition, the staff reviews processes and programs to discover any cost efficiencies and any needed resources to continue to effectively carry out the programs while meeting governmental requirements.

The Tax Rate

This proposed Fiscal Year 2016-2017 Town of Sunset Beach budget includes an Ad Valorem Tax rate of 16 cents per \$100 valuation. This rate represents no change from the current fiscal year. As of April 15, 2016, the estimated property valuation of \$1,488,351,394 creates revenues of approximately \$145,511 for each penny on the tax rate when applying the prior year's collection rate of 97.77%. Thus, a tax rate of 16 cents per \$100 valuation produces estimated ad valorem tax revenues of \$2,328,175.

The Total Budget

Every Town Department Head contributed to the budget process through reviewing service levels, staffing levels and capital asset needs. Staff revised budgets to trim operating expenditures while also working to identify needed Capital expenditure items.

The Grand Total of all funds' appropriations in the budget is \$6,784,978, which represents a reduction of 7.73% or \$568,125. In addition to property tax revenues and other various taxes and fees, the General Fund Revenues include the anticipated receipt of two interfund transfers. While interfund transfers can be useful to account for transactions in the proper funds of the budget, recording an interfund transfer shows the transaction in two places instead of one. Since it overstates revenues in the receiving funds and overstates expenditures in outgoing funds, it is common to consider expenditures net of these items. The Town budget includes \$480,239 in interfund transfers. These include the following:

- Transfers to account for the reimbursement of expenditures from the Accommodations Tax Fund (Fund 21) to the General Fund for \$333,120 of Public Safety (Police and Fire) expenditures, \$104,000 for Public Works labor costs in the General Fund Streets budget associated with the seasonal Beach Trash pick-up and \$39,687 for the reimbursement of tourism-related expenditures in Administration and Finance. These are planned to reimburse the General Fund for identified services provided to the tourists that are over and above those normally provided to Town residents in the off-season.
- A transfer of \$3,432 from the Beach Tax Fund (Fund 22) to the General Fund to reimburse the salary-related expenditures of Streets employees for services related to ongoing beach access maintenance.

Additionally, since contingencies are not associated with direct expenditures, but instead with savings or future reserves, these can also be set aside from the grand total to view the bottom line of proposed expenditures. The Town Budget's contingencies and reserves for future use include \$42,500 in the General Fund and \$319,568 in the Beach Tax Fund, for a total of \$362,068.

Thus, the proposed total budgeted expenditures, net of transfers and contingencies, for the 2016-17 fiscal year is \$6,422,910. Of that amount, \$766,950 is planned for expenditures related to investment in Capital Assets, leaving a Town-wide Operating Budget of \$5,655,950.

This recommended budget includes a number of noteworthy items.

Revenue Noteworthy Items

- Recommended Property Tax Revenue is based on the current Ad Valorem Tax Rate of 16 cents per \$100 assessed valuation.
- Each cent (\$.01) on the real property tax rate is equivalent to approximately \$145,511, after adjusting for the most recent year's tax collection rate of 97.77%.
- Sales Taxes of \$975,000 are reflective of an anticipated 3% increase over the current year's budgeted revenues.

- Fire fees of \$930,000 reflects this year's collection estimate from Brunswick County. Current year revenues reflect a higher number, but revenues are forecasted conservatively and therefore the lower number is included.
- The \$30,000 reduction in the Other Taxes and Licenses is reflective of current year revenue patterns related various to state-shared revenues.
- The \$15,000 increase in the *Permits* and Fees revenue reflects the continued trend of increasing Building Permit and Inspection revenues.
- A 5.8% increase in the revenues in the *Accommodations Tax Fund* and the *Beach Tax Fund* reflects the increased revenues noted in the current fiscal year's occupancy tax collections.

Expenditure Noteworthy Items

- An increase in the Legal expenditures line of \$5,250 is reflective of the Town Council estimate for legal matters.
- The lack of budgeted funds in Elections reflects the fact that this is not a municipal election year. This expenditure will return next fiscal year and be related to the actual costs that the Town will have to reimburse the County Board of Elections.
- The Public Buildings budget increase of \$46,500 reflects the anticipated increase in expenditures due to deferred maintenance of the Town's buildings as well as increases in grounds maintenance, landscaping and irrigation costs.
- A decrease of over \$70,000 in the Police budget is related to salary and benefits savings due to multiple retirements of higher wage employees being replaced with less experienced, lower paid officers.
- The \$200,000 budgeted in Powell Bill Fund is planned for expenditure for the Town's Street Paving program for FY 16-17. This is a reduction of \$125,000 from the current year budget.
- The expenditure in the Environmental Protection budget of \$300,000 reflects initial funding for anticipated Professional Engineering Services expenditures related to the Town's proposed Storm Water Plan.
- The decrease of \$27,050 in Planning/Zoning the nearing completion of the Professional Services expenditures associated with the update to the CAMA Land Use Plan.
- The proposed decrease of roughly \$148,000 in the Reserve for Special Revenue Funds is reflective of a \$6,175 increase in the Law Enforcement Separation Pension expenditure and the \$154,126 decrease in Contingency from the current year's budget.

Capital/Asset Replacement Noteworthy Items

The recommended budget includes a total of \$766,950 in Capital expenditures from all funds.

The proposed General Fund Budget includes \$496,950 in expenditures for Capital investment purposes. These items are in excess of \$5000 and create or purchase an asset that will have an expected life of multiple years. The \$496,950 is funded through FY 16-17 General Fund Operating Revenues in this proposed budget draft and includes funding for the following:

- Town Website Upgrades

- The replacement of (2) police vehicles
- The replacement of dated and non-functioning in-car police camera equipment
- The addition of body-worn camera equipment for Police Officers
- The replacement of a broken thermal-imaging camera for use in Fire/Rescue operations
- A financial system upgrade to allow for the addition of a Miscellaneous Billing module
- The funding of \$300,000 for a Storm Water Management Plan
- The completion of funding for the CAMA Land Use Plan that is currently underway

Capital Improvements associated with the Town’s Street Resurfacing Program are budgeted at \$200,000 in the Powell Bill Fund budget. The Powell Bill funds are state-shared revenues that are restricted for street purposes. Of the \$200,000 budgeted for street resurfacing, \$122,300 is proposed to be funded through an appropriation of Powell Bill Fund Balance and the remaining \$77,700 would be funded with FY 16-17 Powell Bill operating revenues. The roads planned for inclusion in the 2016-2017 fiscal year are:

- The portion of Live Oak Drive from Station Trail to Circle Drive
- The portion of Dogwood Drive (between the two intersections with Live Oak)

An additional Capital expenditure is included within the Beach Tax Fund for \$70,000 in planned beach access walkway maintenance and improvements expenditures. The source of funds for this expenditure is the anticipated current revenues produced from the 2% occupancy tax, which are recorded in the Beach Tax Fund.

Unbudgeted Noteworthy Items

The following items are not currently included in budgeted expenditures because for most of these items, the Town does not yet have reasonable cost estimates or engineering, as applicable. Moving forward with expenditures in any of these areas would reduce the contingency amounts budgeted and could require the appropriation of Fund Balance if the cost of the items exceeded the contingency amounts that are available at that time. The Town Council must approve such funding measures before they would be allowed to move forward; however, this is noted for Town Council consideration of future funding needs.

- Pre-Dredge Analysis and Engineering Costs
- Emergency Storm Water repairs in excess of \$50,000
- Island Parking
- Completion of Town Park Items that are not yet contracted
- Repairs needed to the roofs at both Fire Station I and Fire Station II

Personnel Noteworthy Items

Staffing

The Town employs 44 full-time employees. No changes in the level of staffing have been included in this proposed budget.

COLA/Merit

The Town recognizes the valuable contribution of its staff. Based upon Town Council direction, a merit pool of one percent (1%) has been included in this proposed budget. The total salaries within the budget amount to \$2.46 Million inclusive of these proposed increases. The total of the proposed Merit increase results in \$24,421 in salary increases or \$29,403 when considering salary and benefits costs. While no Cost of Living Adjustment (COLA) was included in this budget draft, supplemental information regarding various COLA and Merit levels remains included with this budget packet.

Annual Bonuses

The annual bonus of \$500 per employee that has been included in the past several budgets has been removed from the budget and replaced by an \$11,000 total pool for one-time performance bonuses. This represents a reduction in expenditures of \$11,000.

Benefits

The Town provides health, life, dental and vision benefits for its employees and it provides a 50% match to the employee for the cost of dependent health and dental insurances. The Town portion of these expenditures in the proposed budget totals \$347,000. No changes in employee benefits have been included in this proposed budget. Supplemental information containing more detailed data about benefits has been provided in prior budget meetings. This packet contains additional information regarding the overall financial effects of the Town's current participation levels with regard to employee benefits.

Fee Schedule Changes

The Town's department heads have reviewed the Town's Fee Schedule to review existing fees and have suggest needed changes or additions. No major changes in revenue patterns have been deemed to occur due to any changes proposed herein. The proposed fee schedule will be provided at a future meeting for consideration.

Non-profit Agency Funding

The Town has the option of funding non-profits that extend the work of the municipality, by providing services that the Town would otherwise be authorized to perform. No funds have been included in this proposed budget for this purpose. However, as a part of the Town of Sunset Beach Fiscal Policy that was passed last year, the Town Council authorized the consideration to include up to 1% of the annual General Fund budget for this purpose each year. This ceiling amount, based upon the proposed budget

herein is \$55,713. The addition of any proposed funding for non-profit agencies for General Fund services would decrease the proposed Contingency in the General Fund.

In past years, the Town has opted to include funding for outside agencies related to Accommodations Tax funded Tourism activities. Based upon Council member feedback, \$5,000 has been included in the Accommodations Tax Fund for the Sunset Beach Concert Series. No other funds were included in this draft budget for this purpose, so any additional allocation of funding for this would either reduce the amount available for reimbursement of General Fund expenditures from the Accommodations Tax Fund or would require an appropriation of Accommodations Tax Fund Balance.

Fund Balance

The difference from the Town's yearly revenues minus all annual expenditures results in the amount that is added (or taken away from) the Town's Fund balance, or reserves, at the end of each fiscal year. The Town has operated with Council direction to maintain a minimum available fund balance of 75% of General Fund expenditures.

While the amount of Fund Balance available at the end of each fiscal year has varied greatly over the past five years with levels that range between 95% and 212% of General Fund expenditures, the Town has consistently met its target Fund Balance. The Town continues to operate in a manner that seeks to ensure that fiscal resources are available to meet the Town's current and projected needs.

This proposed budget includes a projected net increase of \$239,769 in the Town's total year-end Fund Balance position. This total encompasses the net effects of adding the \$42,500 General Fund Contingency and the \$319,568 Reserved for Future Expenditures from the Beach Tax Fund, while subtracting the \$122,300 proposed appropriation of Powell Bill Fund Balance. The projected increase to Fund Balance is comprised of \$197,268 in restricted funds and \$42,500 in unrestricted General Funds.

Summary

There are always competing demands for the limited municipal resources. The Town has healthy reserve resources, but needs to consider adopting a longer-term Capital Plan and Fund Balance Policy to set parameters for maintaining necessary resources to preserving the existing long-term fiscal health.

Staff will continue to look for opportunities to optimize our existing workforce, will continue to improve efficiencies and will work closely with residents, business leaders and community partners to strategically invest in efforts to strengthen the financial health of our community.

I would like to thank Department Heads and staff who worked and reworked their budget submittals and assisted in putting together the data to provide the Town's *Proposed Budget*.

We look forward to working with you, the Town Council, as you consider this draft budget.

Respectfully submitted this 11th day of May, 2016,

Bonnie M. Schwerd

Bonnie M. Schwerd
Finance Director / Budget Officer

Susan Parker

Susan Parker
Town Administrator



DRAFT

**Fiscal Year 2016-2017
Budget Ordinance**

BE IT HEREBY ORDAINED BY THE GOVERNING BOARD OF THE TOWN OF SUNSET BEACH, NORTH CAROLINA hereby assembled at its regular monthly Town Council meeting on June 6, 2016, has appropriated the following amounts as approved expenditures by function, and anticipated revenues by major revenue source, as indicated, for the operation of the Town Government departments and activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Section 1. GENERAL FUND

A. AUTHORIZED EXPENDITURES

General Government	\$1,078,813
Public Safety	\$3,271,797
Transportation	\$500,952
Environmental Protection	\$528,000
Economic & Physical Development	\$119,756
Human Services	\$11,700
Total	\$5,511,019

B. ANTICIPATED REVENUES

Ad Valorem Taxes	\$2,328,175
Local Option Sales Taxes	\$975,000
Fire District Fees	\$930,000
Other Taxes & Licenses	\$453,805
Permits & Fees	\$240,000
Sales and Services	\$53,000
ABC Revenue	\$32,000
Public Safety Revenue	\$15,000
Miscellaneous	\$800
Restricted Intergovernmental Revenue	\$1,500
Investment Earnings	\$1,500
Reimbursement from Other Funds	\$480,239
Total	\$5,511,019

Section 2. POWELL BILL FUND

A. AUTHORIZED EXPENDITURES

Powell Bill Expenditures \$ 262,300

B. ANTICIPATED REVENUES

Powell Bill Revenues \$ 140,000
Appropriation of Powell Bill Fund Balance \$ 122,300
Total \$ 262,300

Section 3. SUNSET AT SUNSET FUND

A. AUTHORIZED EXPENDITURES

Festival Expenditures \$ 11,660

B. ANTICIPATED REVENUES

Festival Revenues \$ 11,660

Section 4. ACCOMMODATIONS TAX FUND

A. AUTHORIZED EXPENDITURES

Tourism-Related Expenditures \$ 600,000

B. ANTICIPATED REVENUES

3% Occupancy Tax Revenues \$ 600,000

Section 5. BEACH EROSION/PROTECTION FUND

A. AUTHORIZED EXPENDITURES

Beach Nourishment & Protection Expenditures \$ 80,432
Reserve for Future Expenditures 319,568
Total \$ 400,000

B. ANTICIPATED REVENUES

2% Occupancy Tax Revenues \$ 400,000

Section 6. FUTURE DEVELOPMENT FUND

A. AUTHORIZED EXPENDITURES

Transfer to \$ -0-

B. ANTICIPATED REVENUES

Transfer from \$ -0-

Section 7. FUTURE STREET PAVING FUND

A. AUTHORIZED EXPENDITURES

Transfer to the General Fund \$ 0

B. ANTICIPATED REVENUES

Appropriated Fund Balance \$0

Section 8. BIKE/WALKWAY PATH FUND

A. AUTHORIZED EXPENDITURES

Transfer to the General Fund \$ 0

B. ANTICIPATED REVENUES

Appropriated Fund Balance \$ 0

Section 10. AD VALOREM TAX RATE

There is hereby levied a tax at the rate of sixteen cents (\$0.16) per one hundred dollars valuation of property as listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed as Ad Valorem Property Tax in the General Fund in Section 1 of this Ordinance.

This rate is based on a total valuation of property for the purposes of taxation of 1,488,351,394, and an estimated rate of collection of 97.77%. The estimated rate of collection is based on the most recent fiscal year (FY 2015-2016) collection rate of 97.77%.

Section 11. AUTHORIZATIONS AND INSTRUCTIONS

A. TRANSFER OF FUNDS

The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

The Budget Officer may transfer amounts between line item expenditures within a department without limitation, as long as the department is not over spent and without a report being required.

The Budget Officer may transfer amounts up to \$10,000 between departments, including contingency appropriations, within the same fund. These changes should not result in recurring obligations such as salaries. The Budget Officer must make an official report on such transfers at the next regular meeting of the Governing Board.

The Budget Officer may not transfer any amounts between funds except as approved by the Governing Board in the Budget Ordinance as amended.

B. INTERFUND CASH ADVANCES

The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be reported to the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

C. ADMINISTRATIVE INSTRUCTIONS

Copies of this Budget Ordinance shall be furnished to the Town Clerk, to the Governing Board and Town Administrator to be kept on file by them. Copies are to remain on file by the Budget Officer / Finance Director for the direction in disbursement of funds.

Adopted this _____ day of June, 2016.

TOWN OF SUNSET BEACH

TOWN OF SUNSET BEACH

Bonnie M. Schwerd
Finance Director/Budget Officer

Ron Watts
Mayor

ATTEST:

Lisa Anglin, Town Clerk

Budget by Function Comparison

Departments	Adopted Budget 2015-2016	Proposed Budget 2016-2017	Change
GENERAL FUND ACTIVITY:			
<u>General Governmental</u>			
4110 Governing Body	35,564	40,356	
4120 Administration	409,176	370,435	
4130 Finance	209,464	228,523	
4140 Tax	19,000	19,000	
4150 Legal	219,750	225,000	
4710 Elections	2,505	-	
4190 Public Buildings	148,000	195,500	
Subtotal - General Governmental	1,043,459	1,078,813	35,354
<u>Public Safety</u>			
4310 Police	1,451,073	1,353,732	
4340 Fire	1,511,660	1,484,856	
4350 Inspections	445,218	433,209	
Subtotal - Public Safety	3,407,951	3,271,797	(136,154)
<u>Transportation</u>			
4510 Streets	856,727	500,952	
Subtotal - Transportation	856,727	500,952	(355,775)
<u>Environmental Protection</u>			
4710 Sanitation	170,000	162,000	
4730 Environmental Protection	63,000	366,000	
Subtotal - Environmental Protection	233,000	528,000	295,000
<u>Economic & Physical Development</u>			
4910 Planning/Zoning	44,203	17,256	
4920 Economic Development	-	-	
9840 Town Reserves for SR Funds	243,833	102,500	
Subtotal - Economic & Physical Development	288,036	119,756	(168,280)

<u>Human Services</u>					
5182 Mosquito	4,105		11,700		
Subtotal - Human Services		4,105		11,700	7,595
GENERAL FUND TOTALS	5,833,278	5,833,278	5,511,019	5,511,019	(322,259)
-5.52%					
OTHER OPERATING ACTIVITY FUNDS (RESTRICTED/COMMITTED):					
Powell Bill Funds					
Powell Bill	135,000	135,000	262,300		
POWELL BILL FUND				262,300	127,300
Sunset at Sunset Festival					
Sunset at Sunset	20,000	20,000	11,660		
SUNSET AT SUNSET FUND				11,660	(8,340)
Occupancy Tax Funds					
Accommodations Tax Fund	567,000		600,000		
Beach Erosion	378,000		400,000		
OCCUPANCY TAX FUNDS		945,000		1,000,000	55,000
Capital Reserve Funds					
Future Street Paving	316,000		-		
Bike/Walkway Path	50,000		-		
CAPITAL RESERVE FUNDS		366,000		-	(366,000)
Law Separation Fund	53,825	53,825	-	-	(53,825)
ALL FUNDS TOTALS	7,353,103			6,784,978	(568,125)
-7.73%					

Capital Assets Comparison

<u>Project</u>	Budgeted FY 15-16	Proposed FY 16-17
Capital and Infrastructure Projects:		
Street Paving	325,000.00	200,000.00
Bike / Walking Paths	50,000.00	-
Beach Walkway Construction/Maintenance	65,000.00	70,000.00
Stormwater System Repairs		50,000.00
Engineering Studies and Planning:		
Engineering Study - Dredging /Beach/Inlet Waters	50,000.00	
Stormwater Plan	50,000.00	300,000.00
CAMA Land Use Plan	30,000.00	2,950.00
Technology Improvements:		
Phone System	26,000.00	-
Website Upgrades	-	10,000.00
Software / Hardware Upgrades	27,500.00	10,000.00
A/V Equipment - Council Chambers	5,000.00	-
Vehicle Replacements:		
Fire Department	30,000.00	-
Police Department	63,000.00	70,000.00
Public Works/Streets	28,000.00	-
Equipment :		
Police Department Equipment	19,500.00	35,000.00
Fire Department Equipment	18,000.00	9,000.00
Town Council Chambers Audio/Video Equipment		10,000.00
Projected Total	787,000.00	766,950.00

Proposed FY 16-17 Budget Summary

General Fund Overview

General Fund	Expenditures	General Fund	Anticipated Revenues
Governing Body	\$ 40,356	Ad Valorem Taxes (based on 16 cents tax rate)	\$2,328,175
Administration	\$ 370,435	Local Option Sales Taxes	975,000
Finance	\$ 228,523	Fire District Fees	930,000
Tax	\$ 19,000	Other Taxes and Licenses	453,805
Attorney	\$ 225,000	Permits & Fees	240,000
Elections	\$ -	Sales and Services	53,000
Public Buildings	\$ 195,500	ABC Revenue	32,000
Police	\$ 1,353,732	Public Safety	15,000
Fire	\$ 1,484,856	Miscellaneous	800
Inspections	\$ 433,209	Restricted Intergovernmental	1,500
Streets	\$ 500,952	Investment Earnings	1,500
Sanitation	\$ 162,000		
Environmental Protection	\$ 366,000	<i>Interfund Activity:</i>	
Planning & Zoning	\$ 17,256	Transfer from Street Paving Fund	-
Human Services	\$ -	Transfer from Bike/Walkway Path Fund	-
Mosquito	\$ 11,700	<i>GF Reimbursement from A-tax Fund</i>	476,807
Town Reserves For SR Funds	\$ 102,500	<i>GF Reimbursement from B-tax Fund</i>	3,432
Total General Fund	\$ 5,511,019	Total General Fund	5,511,019
		<i>Total</i>	\$ 5,511,019
		<i>Proposed General Fund Capital</i>	\$ 486,950
		<i>Proposed 11k performance bonus pool/1% MERIT</i>	\$ 40,403
		<i>General Fund Contingency</i>	\$ 42,500
		<i>Base General Fund Budget</i>	\$ 4,941,166

Town of Sunset Beach, N.C. FY 2016-17 Budget Presentation

BUDGET DETAIL SECTION

IN THIS SECTION:

- Schedule of Proposed Expenditures by Department
- Proposed Capital Purchases
- Salary & Benefits Information
- Proposed Budget Contingency & Fund Balance Effects
- Revenue Effects of the Town's Tax Rate

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
GOVERNING BODY								
10-4110-170	COUNCIL STIPEND	\$ 13,892	\$ 13,892	\$ 13,892	\$ 6,946	\$ 10,419	\$ 13,892	\$ 13,892
10-4110-181	FICA	\$ 1,064	\$ 1,063	\$ 1,064	\$ 531	\$ 797	\$ 1,064	\$ 1,064
10-4110-185	WORKMANS COMP INSURANCE	\$ 108	\$ 106	\$ 108	\$ 148	\$ 148	\$ 150	\$ 200
10-4110-220	FOOD AND PROVISIONS	\$ 500	\$ 500	\$ 2,000	\$ -	\$ -	\$ -	\$ 500
10-4110-232	COST OF CLASSES	\$ 500	\$ 125	\$ 500	\$ 1,275	\$ 1,275	\$ 500	\$ 500
10-4110-311	TRAVEL (MOTEL & MILEAGE)	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ 100	\$ 500
10-4110-391	ADVERTISING	\$ -	\$ 1,572	\$ 1,500	\$ 2,187	\$ 3,294	\$ 2,100	\$ 2,500
10-4110-450	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 3,097	\$ 3,097	\$ 3,097	\$ 3,500
10-4110-491	DUES & SUBSCRIPTIONS	\$ 4,500	\$ 4,780	\$ 4,500	\$ 4,651	\$ 5,051	\$ 4,651	\$ 4,700
10-4110-493	ANNUAL REPORT	\$ -	\$ 3,685	\$ 6,000	\$ 5,932	\$ 5,932	\$ 6,000	\$ 3,500
10-4110-499	MISC. EXPENSE	\$ 500	\$ 133	\$ 500	\$ -	\$ 125	\$ 100	\$ 500
10-4110-540	DEPARTMENT EQUIPMENT	\$ 7,400	\$ 3,073	\$ 5,000	\$ 283	\$ 229	\$ 332	\$ 9,000
DEPT TOTAL	(4110) - GOVERNING BODY	\$ 28,964	\$ 28,928	\$ 35,564	\$ 25,049	\$ 30,366	\$ 31,986	\$ 40,356

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
ADMINISTRATION								
10-4120-121	SALARIES & WAGES	\$ 165,823	\$ 184,576	\$ 226,600	\$ 92,483	\$ 149,649	\$ 195,000	\$ 217,150
10-4120-122	ANNUAL BONUS	\$ 1,500	\$ -	\$ 1,750	\$ 1,500	\$ 1,500	\$ 1,500	\$ 750
10-4120-181	FICA	\$ 12,801	\$ 13,337	\$ 17,335	\$ 6,777	\$ 10,883	\$ 13,000	\$ 16,612
10-4120-182	RETIREMENT FUND	\$ 22,606	\$ 23,014	\$ 30,591	\$ 11,343	\$ 18,397	\$ 25,000	\$ 27,687
10-4120-183	MED/DNT/VIS/LFE/DIS INSURANCE	\$ 40,325	\$ 26,357	\$ 30,000	\$ 11,180	\$ 22,110	\$ 25,000	\$ 25,000
10-4120-184	EMPLOYEE RETIREE HEALTH COVERAGE	\$ 4,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4120-185	UNEMPLOYMENT INSURANCE	\$ 11,000	\$ 9,491	\$ 10,000	\$ 7,648	\$ 7,648	\$ 7,700	\$ 8,000
10-4120-186	WORKER'S COMPENSATION	\$ 344	\$ 688	\$ 1,300	\$ 992	\$ 992	\$ 1,000	\$ 1,250
10-4120-189	401K	\$ 5,928	\$ 5,879	\$ 6,000	\$ 3,160	\$ 5,284	\$ 6,000	\$ 8,686
10-4120-193	DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4120-194	PROFESSIONAL SERVICES	\$ 2,000	\$ 1,059	\$ 2,000	\$ -	\$ -	\$ -	\$ -
10-4120-211	JANITOR/CLEAN SUPPLIES	\$ 1,610	\$ 1,380	\$ 1,600	\$ -	\$ 243	\$ -	\$ -
10-4120-231	ED (BOOKS & SUPPLIES)	\$ 1,000	\$ 133	\$ 1,000	\$ -	\$ -	\$ 100	\$ 500
10-4120-232	COST OF CLASSES	\$ 1,000	\$ -	\$ 1,500	\$ 565	\$ 565	\$ 1,000	\$ 1,000
10-4120-260	OFFICE SUPPLIES	\$ 15,612	\$ 6,665	\$ 8,000	\$ 3,039	\$ 3,660	\$ 6,000	\$ 6,000
10-4120-266	CODIFICATION SUPPLEMENTS	\$ -	\$ 577	\$ 2,000	\$ 1,960	\$ 2,100	\$ 1,500	\$ 2,000
10-4120-290	COMPUTER EQUIPMENT/SUPPLIES	\$ 2,900	\$ 2,952	\$ 1,500	\$ 893	\$ 948	\$ 1,400	\$ 1,500
10-4120-311	TRAVEL (MOTEL & MILEAGE)	\$ 5,000	\$ 4,777	\$ 5,000	\$ 3,887	\$ 4,910	\$ 5,000	\$ 5,000
10-4120-312	TRAVEL SUBSISTENCE	\$ 400	\$ 80	\$ 400	\$ 114	\$ 114	\$ 200	\$ 400
10-4120-321	TELEPHONE	\$ 2,500	\$ 3,064	\$ 2,500	\$ 1,045	\$ 2,477	\$ 2,000	\$ 2,300
10-4120-322	CELL PHONES	\$ 2,500	\$ 2,143	\$ 2,800	\$ 1,106	\$ 1,265	\$ 2,400	\$ 2,400
10-4120-325	POSTAGE	\$ 6,320	\$ 7,417	\$ 5,000	\$ 1,119	\$ 2,102	\$ 2,000	\$ 5,500
10-4120-331	ELECTRIC/GAS	\$ 4,836	\$ 7,101	\$ 4,200	\$ 1,717	\$ 2,700	\$ 3,600	\$ 4,000
10-4120-332	WATER/SEWER	\$ 600	\$ 307	\$ 500	\$ 303	\$ 343	\$ 600	\$ 600
10-4120-382	FIRE FEES	\$ 2,590	\$ 2,590	\$ 2,600	\$ 2,590	\$ 2,590	\$ 2,600	\$ 2,600
10-4120-391	ADVERTISING	\$ 5,000	\$ 1,071	\$ 2,000	\$ 384	\$ 1,568	\$ 800	\$ 1,000
10-4120-394	CLEAN BUILDING	\$ 788	\$ 1,064	\$ -	\$ -	\$ -	\$ -	\$ -
10-4120-440	CONTRACTS/EQUIP&COMPUTER	\$ 17,295	\$ 14,530	\$ 14,000	\$ 9,560	\$ 11,909	\$ 14,000	\$ 14,000
10-4120-450	VEH/EQUP INSURANCE&BONDS	\$ 6,000	\$ 8,245	\$ -	\$ 2,976	\$ 2,976	\$ 4,000	\$ 4,000
10-4120-491	DUES AND SUBSCRIPTIONS	\$ 2,000	\$ 2,255	\$ 2,500	\$ 1,550	\$ 2,811	\$ 2,000	\$ 2,000
10-4120-499	MISCELLANEOUS	\$ 500	\$ 442	\$ 500	\$ 623	\$ 545	\$ 500	\$ 500
10-4120-540	DEPARTMENT EQUIPMENT	\$ 7,500	\$ 5,020	\$ 26,000	\$ 27,928	\$ 27,885	\$ 28,000	\$ 10,000
DEPT TOTAL	(4120) - ADMINISTRATION	\$ 352,325	\$ 336,214	\$ 409,176	\$ 196,402	\$ 288,176	\$ 339,900	\$ 370,435

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
FINANCE								
10-4130-121	SALARIES AND WAGES	\$ 92,991	\$ 84,352	\$ 113,300	\$ 57,985	\$ 90,333	\$ 117,000	\$ 121,200
10-4130-122	ANNUAL BONUS	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500
10-4130-181	FICA	\$ 7,191	\$ 6,453	\$ 8,668	\$ 4,491	\$ 6,952	\$ 8,951	\$ 9,272
10-4130-182	RETIREMENT	\$ 12,526	\$ 10,464	\$ 15,296	\$ 7,111	\$ 11,035	\$ 14,500	\$ 15,453
10-4130-183	DNT/VIS/MED/LFE/DIS INSURANCE	\$ 17,505	\$ 10,804	\$ 17,500	\$ 5,946	\$ 10,626	\$ 13,000	\$ 15,000
10-4130-186	WORKERS COMP INSURANCE	\$ 35	\$ 278	\$ 600	\$ 398	\$ 398	\$ 400	\$ 600
10-4130-189	401K	\$ 4,180	\$ 4,142	\$ 4,000	\$ 1,503	\$ 2,212	\$ 3,500	\$ 4,848
10-4130-191	AUDIT	\$ 20,000	\$ 17,500	\$ 25,000	\$ 19,350	\$ 19,648	\$ 21,000	\$ 25,000
10-4130-194	PROFESSIONAL SERVICES	\$ -	\$ 17,892	\$ -	\$ -	\$ -	\$ -	\$ -
10-4130-211	JANITOR/CLEAN SUPPLIES	\$ -	\$ 1,125	\$ -	\$ -	\$ 243	\$ -	\$ -
10-4130-231	EDUCATION (BOOKS & SUP)	\$ 150	\$ -	\$ 500	\$ -	\$ 51	\$ 200	\$ 500
10-4130-232	COST OF CLASSES	\$ 1,190	\$ 365	\$ 2,000	\$ 720	\$ 970	\$ 1,500	\$ 1,000
10-4130-260	OFFICE SUPPLIES	\$ 2,000	\$ 1,448	\$ 2,000	\$ 1,329	\$ 1,651	\$ 2,350	\$ 2,500
10-4130-266	DEPARTMENT SUPPLIES	\$ -	\$ 286	\$ -	\$ -	\$ 6,140	\$ -	\$ -
10-4130-290	COMPUTER EQUIPMENT/SUPPLIES	\$ -	\$ 1,697	\$ 1,500	\$ 9,990	\$ 10,181	\$ 10,000	\$ 800
10-4130-311	TRAVEL (MOTEL & MILEAGE)	\$ 1,940	\$ 578	\$ 2,000	\$ 1,268	\$ 1,238	\$ 1,800	\$ 1,800
10-4130-312	TRAVEL SUBSISTENCE	\$ 300	\$ 48	\$ 500	\$ 82	\$ 98	\$ 200	\$ 400
10-4130-321	TELEPHONE	\$ -	\$ -	\$ 700	\$ 929	\$ 1,772	\$ 1,800	\$ 1,800
10-4130-322	CELL PHONES	\$ -	\$ 1,522	\$ 1,700	\$ 1,014	\$ 1,173	\$ 1,600	\$ 1,500
10-4130-331	ELECTRIC/GAS	\$ -	\$ 304	\$ 3,400	\$ 1,487	\$ 2,373	\$ 3,000	\$ 3,000
10-4130-332	WATER/SEWER	\$ -	\$ -	\$ -	\$ 303	\$ 343	\$ 600	\$ 600
10-4130-391	ADVERTISING	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
10-4130-394	CLEAN BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4130-440	SERVICE CONTRACTS	\$ -	\$ 217	\$ 4,000	\$ 4,752	\$ 6,435	\$ 5,000	\$ 9,000
10-4130-450	PROPERTY/VEH/EQUIP INSURANCE	\$ -	\$ -	\$ 4,500	\$ 2,976	\$ 2,976	\$ 3,000	\$ 3,000
10-4130-491	DUES & SUBSCRIPTION	\$ 400	\$ 410	\$ 200	\$ 50	\$ 150	\$ 200	\$ 250
10-4130-499	MISC	\$ 500	\$ 277	\$ 500	\$ -	\$ -	\$ -	\$ 500
10-4130-540	DEPARTMENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
DEPT TOTAL	(4130) - FINANCE	\$ 161,908	\$ 160,161	\$ 209,464	\$ 122,641	\$ 177,997	\$ 210,601	\$ 228,523

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
TAXES								
10-4140-382	1.5% COLL FEE VEHICLE TAX	\$ 600	\$ 2,582	\$ 1,000	\$ 210	\$ 881	\$ 750	\$ 1,000
10-4140-383	.75% COLLECTION FEE/COUNTY	\$ 18,000	\$ 14,382	\$ 18,000	\$ 9,457	\$ 17,816	\$ 17,250	\$ 18,000
10-4140-391	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT TOTAL	(4140) - TAX	\$ 18,600	\$ 16,964	\$ 19,000	\$ 9,667	\$ 18,697	\$ 18,000	\$ 19,000
LEGAL								
10-4150-190	ATTORNEY	\$ 167,000	\$ 35,336	\$ 220,000	\$ 12,199	\$ 121,231	\$ 25,000	\$ 225,000
DEPT TOTAL	(4150) - LEGAL	\$ 167,000	\$ 162,698	\$ 220,000	\$ 58,268	\$ 121,231	\$ 117,100	\$ 225,000
ELECTIONS								
10-4170-190	FEEES	\$ -	\$ -	\$ 2,260	\$ 2,503	\$ 2,503	\$ 2,260	\$ -
DEPT TOTAL	(4170) - ELECTIONS	\$ -	\$ -	\$ 2,260	\$ 2,503	\$ 2,503	\$ 2,260	\$ -

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
PUBLIC BUILDINGS								
10-4190-240	MAINT & REPAIR BLDGS	\$ 55,000	\$ 41,992	\$ 45,000	\$ 21,876	\$ 52,129	\$ 60,000	\$ 60,000
10-4190-266	DEPARTMENTAL SUPPLIES	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ 500	\$ 1,000
10-4190-332	WATER/IRRIGATION	\$ 18,000	\$ 17,646	\$ 30,000	\$ 18,432	\$ 20,213	\$ 32,000	\$ 40,000
10-4190-351	GROUNDS MAINT & TOWN FLAGS	\$ 110,000	\$ 50,478	\$ 60,000	\$ 41,339	\$ 54,278	\$ 72,000	\$ 70,000
10-4190-359	BEAUTIFICATION & BANNERS	\$ 2,500	\$ 2,096	\$ 2,500	\$ 2,596	\$ 1,946	\$ 3,000	\$ 3,000
10-4190-394	CLEANING PUBLIC BUILDINGS	\$ -	\$ -	\$ 10,000	\$ 9,065	\$ 10,294	\$ 18,000	\$ 18,000
10-4190-440	CONTRACTS	\$ -	\$ 200	\$ -	\$ 1,214	\$ 2,064	\$ 2,400	\$ 2,000
10-4190-499	MISC EXPENSE	\$ 500	\$ 264	\$ 500	\$ -	\$ 355	\$ -	\$ 500
10-4190-580	COUNCIL CHAMBER RENOVATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-4190-710	CIP LOAN PAY PRINCIPAL	\$ 310,000	\$ 309,137	\$ -	\$ -	\$ -	\$ -	\$ -
10-4190-720	CIP LOAN PAY INTEREST	\$ 11,098	\$ 10,758	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT TOTAL	(4190) - PUBLIC BUILDINGS	\$ 507,098	\$ 432,654	\$ 170,000	\$ 94,521	\$ 141,278	\$ 187,900	\$ 195,500

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
POLICE								
10-4310-121	SALARIES AND WAGES	\$ 815,148	\$ 734,896	\$ 840,480	\$ 349,753	\$ 564,546	\$ 750,000	\$ 769,277
10-4310-122	ANNUAL BONUS	\$ 7,500	\$ -	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 3,500
10-4310-181	FICA	\$ 62,933	\$ 53,527	\$ 64,297	\$ 25,873	\$ 41,518	\$ 53,000	\$ 58,850
10-4310-182	RETIREMENT FUND	\$ 114,924	\$ 91,845	\$ 117,668	\$ 44,080	\$ 71,466	\$ 90,000	\$ 98,083
10-4310-183	MED/VIS/DEN/LIFE INSURANCE	\$ 138,081	\$ 99,292	\$ 125,000	\$ 39,745	\$ 85,014	\$ 95,000	\$ 115,000
10-4310-186	WORKERS COMPENSATION	\$ 32,741	\$ 29,775	\$ 30,000	\$ 44,842	\$ 44,842	\$ 45,000	\$ 50,000
10-4310-189	401K	\$ 57,274	\$ 40,786	\$ 42,000	\$ 19,193	\$ 30,967	\$ 42,000	\$ 38,464
10-4310-194	PROFESSIONAL SVCS - FORENSIC TST	\$ -	\$ -	\$ 2,000	\$ -	\$ 275	\$ -	\$ 2,000
10-4310-211	JANITORIAL/CLEAN SUPPLIES	\$ 1,179	\$ 1,419	\$ 1,179	\$ -	\$ 243	\$ 500	\$ 1,179
10-4310-212	UNIFORMS	\$ 15,000	\$ 14,688	\$ 15,000	\$ 11,166	\$ 10,582	\$ 19,000	\$ 13,500
10-4310-231	ED (BOOKS & SUPPLIES)	\$ 400	\$ 123	\$ 400	\$ -	\$ 46	\$ 200	\$ 400
10-4310-232	COST OF CLASSES	\$ 300	\$ -	\$ 300	\$ -	\$ -	\$ 2,000	\$ 300
10-4310-251	GAS & OIL	\$ 40,000	\$ 26,427	\$ 40,000	\$ 10,680	\$ 15,645	\$ 22,000	\$ 20,000
10-4310-252	TIRES & TUBES	\$ 3,000	\$ 2,773	\$ 3,000	\$ 88	\$ 1,174	\$ 1,500	\$ 3,000
10-4310-260	OFFICE SUPPLIES & BOT WAT	\$ 3,600	\$ 1,700	\$ 3,600	\$ 1,571	\$ 1,912	\$ 3,300	\$ 2,000
10-4310-266	DEPARTMENT SUPPLIES	\$ 9,000	\$ 8,816	\$ 9,000	\$ 8,874	\$ 8,199	\$ 10,000	\$ 10,000
10-4310-290	COMPUTER SUPPLIES & SOFTW	\$ 3,000	\$ 2,917	\$ 3,000	\$ 900	\$ 2,522	\$ 2,000	\$ 3,000
10-4310-298	PUBLIC RELATIONS	\$ 350	\$ 312	\$ 350	\$ -	\$ -	\$ 150	\$ 350
10-4310-299	MISCELLANEOUS	\$ 500	\$ 834	\$ 500	\$ 355	\$ 344	\$ 273	\$ 500
10-4310-311	TRAVEL (MOTEL & MILEAGE)	\$ 300	\$ -	\$ 300	\$ 100	\$ -	\$ -	\$ 300
10-4310-312	TRAVEL SUBSISTENCE	\$ 800	\$ 1,001	\$ 800	\$ 584	\$ 958	\$ 800	\$ 800
10-4310-321	TELEPHONE	\$ 2,300	\$ 2,760	\$ 2,361	\$ 2,030	\$ 4,655	\$ 3,200	\$ 3,200
10-4310-322	CELL PHONES	\$ 13,500	\$ 8,752	\$ 8,500	\$ 7,409	\$ 8,944	\$ 11,000	\$ 11,000
10-4310-331	ELECTRIC/GAS	\$ 7,100	\$ 3,492	\$ 3,425	\$ 1,487	\$ 2,373	\$ 3,000	\$ 3,000
10-4310-332	WATER/SEWER	\$ 1,082	\$ 515	\$ 375	\$ 362	\$ 452	\$ 750	\$ 750
10-4310-352	EQUIP REPAIRS	\$ 3,000	\$ 857	\$ 3,000	\$ 397	\$ 397	\$ 433	\$ 3,000
10-4310-353	VEHICLE MAINT & REPAIRS	\$ 9,500	\$ 9,004	\$ 9,500	\$ 4,429	\$ 10,376	\$ 8,000	\$ 7,000
10-4310-391	ADVERTISING	\$ -	\$ 972	\$ 200	\$ 884	\$ 1,414	\$ 900	\$ 500
10-4310-394	CLEAN BUILDING	\$ 1,470	\$ 1,614	\$ -	\$ -	\$ -	\$ -	\$ -
10-4310-440	SERVICE CONTRACT EQUIP	\$ 15,000	\$ 15,354	\$ 16,050	\$ 6,020	\$ 16,929	\$ 15,000	\$ 15,600
10-4310-441	ANIMAL CONTROL	\$ 250	\$ 119	\$ 250	\$ 476	\$ 476	\$ 500	\$ 500
10-4310-450	PROPERTY/VEH/EQUIP INSURANCE	\$ 11,740	\$ 10,305	\$ 11,740	\$ 11,544	\$ 11,596	\$ 11,740	\$ 13,000
10-4310-491	DUES AND SUBSCRIPTIONS	\$ 500	\$ 330	\$ 500	\$ 360	\$ 410	\$ 447	\$ 500
10-4310-492	ACTUARIAL STUDIES	\$ 180	\$ 180	\$ 180	\$ -	\$ -	\$ -	\$ 180
10-4310-540	DEPARTMENT EQUIPMENT	\$ 19,500	\$ 35,345	\$ 19,500	\$ 7,377	\$ 10,562	\$ 10,218	\$ 35,000
10-4310-550	DEPARTMENT VEHICLES	\$ 30,917	\$ 28,983	\$ 63,000	\$ 62,948	\$ 61,648	\$ 63,000	\$ 70,000
DEPT TOTAL	(4310) - POLICE	\$ 1,422,069	\$ 1,229,713	\$ 1,444,455	\$ 669,527	\$ 1,016,485	\$ 1,270,911	\$ 1,353,732

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
FIRE								
10-4340-121	SALARIES & WAGES	\$ 756,756	\$ 754,259	\$ 817,680	\$ 426,604	\$ 657,846	\$ 817,680	\$ 825,857
10-4340-122	ANNUAL BONUS	\$ 7,000	\$ -	\$ 7,000	\$ 6,500	\$ 6,500	\$ 7,000	\$ 3,500
10-4340-181	FICA	\$ 57,892	\$ 54,834	\$ 62,553	\$ 31,912	\$ 48,812	\$ 62,553	\$ 63,178
10-4340-182	RETIREMENT	\$ 101,936	\$ 85,827	\$ 105,122	\$ 43,375	\$ 68,472	\$ 95,000	\$ 105,297
10-4340-183	MED/VIS/DENT/LIFE INSURANCE	\$ 118,400	\$ 108,622	\$ 118,000	\$ 45,932	\$ 88,946	\$ 95,000	\$ 118,000
10-4340-185	VOLUNTEER BONUS	\$ 1,000	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
10-4340-186	WORKERS COMP	\$ 44,450	\$ 30,334	\$ 45,000	\$ 41,751	\$ 41,751	\$ 45,000	\$ 45,000
10-4340-189	401K	\$ 15,265	\$ 14,303	\$ 15,265	\$ 8,769	\$ 14,447	\$ 17,000	\$ 33,034
10-4340-193	EMPLOYEE PHYSICAL	\$ 5,000	\$ 3,893	\$ 5,000	\$ 3,992	\$ 3,992	\$ 5,000	\$ 12,800
10-4340-211	JANITORIAL/CLEAN SUPPLIES	\$ 6,800	\$ 6,860	\$ 8,000	\$ 166	\$ 1,966	\$ 5,000	\$ 8,000
10-4340-231	TRAINING	\$ 6,000	\$ 5,382	\$ 6,500	\$ 2,539	\$ 2,647	\$ 5,000	\$ 6,500
10-4340-243	MEDICAL RESPONDER SUPPLIES	\$ 10,000	\$ 8,136	\$ 11,500	\$ 5,723	\$ 5,723	\$ 12,000	\$ 11,500
10-4340-251	GAS & OIL	\$ 30,000	\$ 16,314	\$ 30,000	\$ 9,074	\$ 13,595	\$ 19,000	\$ 21,700
10-4340-252	TIRES & TUBES	\$ 9,000	\$ 7,548	\$ 9,000	\$ 8,356	\$ 8,356	\$ 9,000	\$ 9,000
10-4340-260	OFFICE SUPPLIES	\$ 3,500	\$ 1,158	\$ 3,500	\$ 779	\$ 1,100	\$ 1,600	\$ 2,700
10-4340-266	DEPARTMENT SUPPLIES	\$ 39,330	\$ 36,505	\$ 20,000	\$ 11,147	\$ 11,049	\$ 20,000	\$ 20,000
10-4340-290	COMPUTER SOFT&HARD	\$ 5,100	\$ 4,977	\$ 4,000	\$ 5,354	\$ 5,354	\$ 5,500	\$ 4,000
10-4340-298	PUBLIC RELATIONS	\$ 800	\$ 845	\$ 1,000	\$ 664	\$ 664	\$ 850	\$ 1,000
10-4340-311	TRAVEL (MOTEL & MILEAGE)	\$ 3,500	\$ 2,271	\$ 6,500	\$ 5,385	\$ 2,971	\$ 6,500	\$ 6,500
10-4340-312	TRAVEL SUBSISTENCE	\$ 2,000	\$ 668	\$ 3,000	\$ 797	\$ 767	\$ 1,000	\$ 2,000
10-4340-321	TELEPHONE	\$ 5,150	\$ 5,831	\$ 5,550	\$ 2,659	\$ 4,109	\$ 5,300	\$ 5,000
10-4340-322	CELL PHONES	\$ 5,800	\$ 2,811	\$ 5,800	\$ 1,842	\$ 2,293	\$ 3,700	\$ 5,800
10-4340-329	RADIO/BATTERIES	\$ 6,000	\$ 4,382	\$ 6,000	\$ 3,990	\$ 4,060	\$ 6,000	\$ 5,000
10-4340-331	ELECTRIC/GAS	\$ 20,000	\$ 21,422	\$ 24,800	\$ 10,705	\$ 15,964	\$ 22,000	\$ 24,800
10-4340-332	WATER/SEWER	\$ 5,500	\$ 2,858	\$ 4,500	\$ 2,233	\$ 3,225	\$ 4,500	\$ 4,500
10-4340-352	EQUIP REPAIRS & MAINT	\$ 14,000	\$ 10,250	\$ 18,000	\$ 8,949	\$ 8,927	\$ 17,500	\$ 18,000
10-4340-353	VEHICLE MAINT & REPAIRS	\$ 30,000	\$ 33,261	\$ 35,000	\$ 15,798	\$ 15,415	\$ 38,000	\$ 35,000
10-4340-391	NEW GEAR/TURN-OUT GEAR	\$ 35,000	\$ 33,781	\$ 30,000	\$ 17,282	\$ 19,998	\$ 18,000	\$ 20,000
10-4340-392	UNIFORM	\$ 15,000	\$ 12,118	\$ 15,000	\$ 7,349	\$ 11,125	\$ 15,000	\$ 20,000
10-4340-440	SERVICE CONTRACTS	\$ 11,890	\$ 9,434	\$ 11,890	\$ 8,084	\$ 10,152	\$ 12,000	\$ 11,890
10-4340-450	PROPERTY/VEH/EQUIP INSURANCE	\$ 21,000	\$ 17,353	\$ 20,000	\$ 19,049	\$ 19,049	\$ 20,000	\$ 20,000
10-4340-491	DUES & SUBSCRIPTIONS	\$ 2,700	\$ 2,005	\$ 4,700	\$ 958	\$ 1,289	\$ 2,000	\$ 3,000
10-4340-499	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ 326	\$ 326	\$ 356	\$ -
10-4340-510	FURNISHINGS	\$ 4,100	\$ 3,192	\$ 3,300	\$ 1,342	\$ 841	\$ 2,800	\$ 3,300
10-4340-540	DEPARTMENT EQUIPMENT	\$ 20,000	\$ 19,522	\$ 18,000	\$ 18,215	\$ 18,589	\$ 19,000	\$ 9,000
10-4340-550	DEPARTMENT VEHICLES	\$ -	\$ -	\$ 30,000	\$ 30,706	\$ 31,081	\$ 30,000	\$ -
DEPT TOTAL	(4340) - FIRE	\$ 1,420,369	\$ 1,321,005	\$ 1,511,660	\$ 808,307	\$ 1,151,399	\$ 1,445,839	\$ 1,484,856

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
INSPECTIONS								
10-4350-121	SALARIES & WAGES	\$ 241,074	\$ 223,006	\$ 247,200	\$ 115,578	\$ 194,575	\$ 247,200	\$ 275,932
10-4350-122	ANNUAL BONUS	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,250
10-4350-181	FICA	\$ 18,634	\$ 16,373	\$ 18,911	\$ 8,670	\$ 14,445	\$ 18,911	\$ 21,109
10-4350-182	RETIREMENT FUND	\$ 32,810	\$ 27,705	\$ 33,372	\$ 14,177	\$ 23,218	\$ 32,000	\$ 35,181
10-4350-183	MED/VIS/DENT/LIFE INSURANCE	\$ 32,818	\$ 29,227	\$ 32,818	\$ 14,055	\$ 30,344	\$ 28,000	\$ 29,000
10-4350-186	WORKERS COMP	\$ 4,141	\$ 4,564	\$ 4,141	\$ 5,772	\$ 5,772	\$ 6,000	\$ 6,000
10-4350-189	401 K	\$ 14,464	\$ 10,831	\$ 14,464	\$ 5,412	\$ 8,291	\$ 12,000	\$ 11,037
10-4350-211	JANITORIAL/CLEAN SUPPLIES	\$ 2,000	\$ 1,419	\$ 2,000	\$ (40)	\$ 243	\$ -	\$ -
10-4350-231	ED (BOOKS & SUPPLIES)	\$ 3,000	\$ -	\$ 3,000	\$ 31	\$ 31	\$ 100	\$ 1,000
10-4350-232	COST OF CLASSES	\$ 4,000	\$ 2,249	\$ 4,000	\$ 2,812	\$ 1,911	\$ 3,500	\$ 3,000
10-4350-251	GAS & OIL	\$ 7,300	\$ 4,304	\$ 5,000	\$ 1,299	\$ 1,882	\$ 2,500	\$ 3,000
10-4350-252	TIRES & TUBES	\$ 1,500	\$ 722	\$ 1,500	\$ -	\$ 746	\$ 1,200	\$ 800
10-4350-260	OFFICE SUPPLIES	\$ 4,000	\$ 2,966	\$ 2,000	\$ 1,241	\$ 1,481	\$ 2,000	\$ 2,000
10-4350-266	DEPARTMENT SUPPLIES	\$ 3,000	\$ 1,373	\$ 3,000	\$ 1,206	\$ 1,203	\$ 1,250	\$ 2,000
10-4350-311	TRAVEL (MOTEL & MILEAGE)	\$ 6,000	\$ 2,429	\$ 5,500	\$ 5,218	\$ 1,754	\$ 6,000	\$ 6,000
10-4350-312	TRAVEL SUBSISTENCE	\$ 2,700	\$ 535	\$ 2,700	\$ 728	\$ 1,060	\$ 1,500	\$ 2,000
10-4350-321	TELEPHONE	\$ 1,700	\$ 1,658	\$ 1,500	\$ 765	\$ 1,993	\$ 1,500	\$ 1,500
10-4350-322	CELL PHONES	\$ 4,500	\$ 5,137	\$ 5,300	\$ 2,004	\$ 2,435	\$ 4,000	\$ 4,500
10-4350-331	ELECTRIC/GAS	\$ 3,900	\$ 3,492	\$ 3,900	\$ 1,487	\$ 2,373	\$ 3,000	\$ 3,900
10-4350-332	WATER/SEWER	\$ 600	\$ 208	\$ 600	\$ 303	\$ 343	\$ 600	\$ 600
10-4350-353	VEHICLE MAINT & REPAIRS	\$ 3,000	\$ 2,119	\$ 3,000	\$ 1,734	\$ 1,844	\$ 3,400	\$ 2,500
10-4350-380	COMPUTER EQUIPMENT	\$ 2,500	\$ 2,150	\$ 5,000	\$ 4,742	\$ 4,526	\$ 5,000	\$ 1,500
10-4350-391	ADVERTISING CAMA	\$ 300	\$ -	\$ 300	\$ 401	\$ 458	\$ 500	\$ -
10-4350-392	UNIFORMS	\$ 2,000	\$ 607	\$ 1,600	\$ 1,104	\$ 1,118	\$ 1,500	\$ 800
10-4350-394	CLEAN BUILDING	\$ 1,600	\$ 573	\$ -	\$ -	\$ -	\$ -	\$ -
10-4350-440	SERVICE CONTRACTS	\$ 8,900	\$ 5,748	\$ 8,900	\$ 5,908	\$ 8,460	\$ 8,000	\$ 10,600
10-4350-450	PROPERTY/VEH/EQUIP INSURANCE	\$ 3,812	\$ 5,211	\$ 3,812	\$ 5,535	\$ 5,535	\$ 5,600	\$ 6,000
10-4350-491	DUES & SUBSCRIPTIONS	\$ 600	\$ 783	\$ 1,200	\$ 2,300	\$ 1,375	\$ 2,500	\$ 1,500
10-4350-499	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
10-4350-540	DEPARTMENT EQUIPMENT	\$ -	\$ -	\$ 27,500	\$ 23,635	\$ 22,935	\$ 25,020	\$ -
10-4350-550	DEPARTMENT VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT TOTAL	(4350) - INSPECTIONS	\$ 413,853	\$ 355,389	\$ 445,218	\$ 228,577	\$ 342,849	\$ 425,281	\$ 433,209

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
STREETS								
10-4510-121	SALARIES & WAGES	\$ 211,141	\$ 190,092	\$ 195,700	\$ 108,079	\$ 175,348	\$ 210,000	\$ 212,100
10-4510-122	ANNUAL BONUS	\$ 3,500	\$ -	\$ 2,750	\$ 2,500	\$ -	\$ 2,500	\$ 1,500
10-4510-181	FICA	\$ 16,421	\$ 13,399	\$ 14,972	\$ 7,876	\$ 12,498	\$ 15,000	\$ 16,226
10-4510-182	RETIREMENT FUND	\$ 28,912	\$ 21,630	\$ 26,420	\$ 12,959	\$ 20,865	\$ 26,000	\$ 27,043
10-4510-183	MED/VIS/DENT/LIFE INSURANCE	\$ 49,897	\$ 41,143	\$ 45,000	\$ 18,828	\$ 38,720	\$ 37,000	\$ 45,000
10-4510-186	WORKERS COMP	\$ 13,830	\$ 12,761	\$ 15,000	\$ 16,705	\$ 16,705	\$ 16,800	\$ 18,000
10-4510-189	401 K	\$ 6,500	\$ 5,888	\$ 9,785	\$ 4,258	\$ 7,181	\$ 9,000	\$ 8,484
10-4510-194	PROFESSIONAL SERVICES	\$ -	\$ 9,895	\$ -	\$ 300	\$ 300	\$ 300	\$ 2,000
10-4510-211	JANITORIAL/CLEAN SUPPLIES	\$ 1,500	\$ 580	\$ 1,100	\$ -	\$ 233	\$ -	\$ 1,100
10-4510-232	COST OF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
10-4510-251	GAS & OIL	\$ 8,000	\$ 16,561	\$ 5,000	\$ 4,080	\$ 5,706	\$ 9,000	\$ 15,000
10-4510-252	TIRES & TUBES	\$ 1,200	\$ 988	\$ 2,000	\$ 176	\$ 176	\$ 500	\$ 1,500
10-4510-260	OFFICE SUPPLIES	\$ 1,000	\$ 46	\$ 1,000	\$ 486	\$ 413	\$ 1,000	\$ 1,000
10-4510-266	DEPARTMENT SUPPLIES	\$ 10,000	\$ 8,494	\$ 8,000	\$ 7,759	\$ 7,658	\$ 10,000	\$ 10,000
10-4510-290	COMPUTER EQUIP/SUPPLIES	\$ -	\$ -	\$ -	\$ 1,465	\$ 1,392	\$ 1,500	\$ 1,500
10-4510-299	SAFETY EQUIPMENT	\$ 1,700	\$ 70	\$ 7,000	\$ 1,207	\$ 1,207	\$ 3,000	\$ 5,000
10-4510-311	TRAVEL - MOTEL & MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-4510-312	TRAVEL SUBSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
10-4510-321	TELEPHONE	\$ 1,700	\$ 1,490	\$ 1,700	\$ 718	\$ 1,299	\$ 1,600	\$ 1,700
10-4510-322	CELL PHONE	\$ 2,700	\$ 2,293	\$ 2,700	\$ 2,808	\$ 3,285	\$ 4,300	\$ 4,300
10-4510-325	POSTAGE	\$ -	\$ 505	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
10-4510-329	SIGNS	\$ 2,000	\$ 140	\$ 2,000	\$ 273	\$ 983	\$ 500	\$ 2,000
10-4510-330	STREET LIGHTS	\$ 93,700	\$ 94,006	\$ 100,000	\$ 46,261	\$ 70,020	\$ 100,000	\$ 100,000
10-4510-331	ELECTRIC/GAS	\$ 3,600	\$ 3,407	\$ 3,600	\$ 778	\$ 1,047	\$ 1,600	\$ 3,600
10-4510-332	WATER/SEWER	\$ 2,500	\$ 1,286	\$ 2,000	\$ 1,109	\$ 1,345	\$ 2,400	\$ 2,400
10-4510-352	EQUIP REPAIR/MAIN	\$ 3,000	\$ 435	\$ 2,500	\$ 328	\$ 807	\$ 800	\$ 2,500
10-4510-353	VEHICLE REPAIR/MAINT	\$ 2,000	\$ 2,099	\$ 2,500	\$ 1,469	\$ 1,441	\$ 3,000	\$ 3,000
10-4510-358	STREET REPAIRS	\$ 500,000	\$ 344,999	\$ 316,000	\$ 225,734	\$ 296,768	\$ 316,000	\$ -
10-4510-391	ADVERTISING	\$ -	\$ 274	\$ -	\$ 286	\$ 537	\$ 500	\$ 300
10-4510-392	UNIFORMS	\$ 3,000	\$ 2,697	\$ 2,500	\$ 587	\$ 1,127	\$ 2,500	\$ 2,500
10-4510-440	SERVICE CONTRACT EQUIPMENT	\$ 4,900	\$ 2,229	\$ 4,000	\$ 2,279	\$ 3,303	\$ 4,000	\$ 4,000
10-4510-450	PROPERTY/VEH/EQUIP INSURANCE	\$ 7,790	\$ 4,632	\$ 5,000	\$ 4,723	\$ 4,748	\$ 5,000	\$ 5,000
10-4510-499	MISCELLANEOUS	\$ 500	\$ -	\$ 500	\$ -	\$ 712	\$ 500	\$ 500
10-4510-540	DEPARMENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4510-550	DEPARTMENT VEHICLE	\$ -	\$ -	\$ 28,000	\$ 29,689	\$ 30,474	\$ 28,000	\$ -
10-4510-560	SIDEWALK PROJECT	\$ -	\$ -	\$ 50,000	\$ 47,607	\$ 46,605	\$ 50,000	\$ -
DEPT TOTAL	(4510) STREETS	\$ 980,991	\$ 782,038	\$ 856,727	\$ 551,327	\$ 752,904	\$ 863,300	\$ 500,952

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
SANITATION								
10-4710-399	REFUSE COLLECTION	\$ 95,000	\$ 87,388	\$ 115,000	\$ 47,878	\$ 47,878	\$ 100,000	\$ 100,000
10-4710-400	LANDFILL FEE	\$ 16,000	\$ 7,700	\$ 16,000	\$ 13,650	\$ 20,531	\$ 16,000	\$ 17,000
10-4710-401	RECYCLE	\$ 200	\$ -	\$ 39,000	\$ 42,416	\$ 49,413	\$ 45,000	\$ 45,000
10-4710-540	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT TOTAL	(4710) - SANITATION	\$ 111,200	\$ 95,088	\$ 170,000	\$ 103,944	\$ 117,823	\$ 161,000	\$ 162,000
ENVIRONMENTAL PROTECTION								
10-4730-199	PROFESSIONAL SERVICES	\$ -	\$ 24,935	\$ 50,000	\$ 5,724	\$ 5,724	\$ 25,000	\$ 300,000
10-4730-301	PERMIT FEES	\$ -	\$ 100	\$ -	\$ -	\$ 400	\$ -	\$ 1,000
10-4730-350	BULKHEAD REPAIRS	\$ 5,000	\$ 4,100	\$ -	\$ -	\$ -	\$ -	\$ -
10-4730-390	STORM WATER DRAINAGE	\$ 5,000	\$ 2,953	\$ 5,000	\$ 98,910	\$ 98,000	\$ 100,000	\$ 50,000
10-4730-391	STORM WATER RUN OFF PONDS	\$ 41,000	\$ 12,428	\$ 8,000	\$ 2,550	\$ 4,590	\$ 6,000	\$ 15,000
10-4730-398	NATURAL DISASTER EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT TOTAL	(4730) - ENVIROMENTAL PROTECTION	\$ 51,000	\$ 44,516	\$ 63,000	\$ 107,184	\$ 108,714	\$ 131,000	\$ 366,000
PLANNING/ZONING								
10-4910-121	PLANNING BOARD SALARIES	\$ 4,368	\$ 4,056	\$ -	\$ -	\$ -	\$ -	\$ 4,000
10-4910-181	PLANNING BOARD FICA	\$ 335	\$ 310	\$ 335	\$ -	\$ -	\$ -	\$ 306
10-4910-194	UDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4910-199	PROFESSIONAL SERVICES	\$ 7,000	\$ 397	\$ 30,000	\$ 30,175	\$ 22,125	\$ 30,000	\$ 2,950
10-4910-220	FOOD AND PROVISIONS	\$ 400	\$ 111	\$ 500	\$ 470	\$ 470	\$ 500	\$ 500
10-4910-260	OFFICE SUPPLIES	\$ 500	\$ 406	\$ 500	\$ 42	\$ 85	\$ 46	\$ 500
10-4910-266	CODIFICATION SUPPLEMENTS	\$ 1,500	\$ 1,500	\$ 3,000	\$ -	\$ -	\$ -	\$ 1,500
10-4910-311	TRAVEL/TRAIN PLAN BD	\$ -	\$ -	\$ 4,368	\$ 893	\$ 352	\$ 384	\$ 2,000
10-4910-325	POSTAGE	\$ -	\$ 651	\$ -	\$ -	\$ -	\$ -	\$ 300
10-4910-391	ADVERTISING	\$ 10,000	\$ 1,595	\$ 5,000	\$ 1,696	\$ 3,598	\$ 3,423	\$ 4,000
10-4910-491	DUES AND SUBSCRIPTIONS	\$ -	\$ 450	\$ -	\$ -	\$ 350	\$ -	\$ 700
10-4910-499	MISCELLANEOUS	\$ 500	\$ 16	\$ 500	\$ 500	\$ 550	\$ 500	\$ 500
DEPT TOTAL	(4910) - PLANNING/ZONING	\$ 24,603	\$ 9,493	\$ 44,203	\$ 33,776	\$ 27,530	\$ 34,853	\$ 17,256
MOSQUITO								
10-5182-251	GAS & OIL	\$ 700	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 600
10-5182-266	CHEMICALS	\$ 3,000	\$ 2,730	\$ 3,000	\$ 2,370	\$ 2,730	\$ 2,585	\$ 10,000
10-5182-352	EQUIP REPAIR	\$ 600	\$ -	\$ 600	\$ 1,635	\$ 1,635	\$ 600	\$ 1,000
10-5182-491	DUES AND SUBCRPTIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ 100
DEPT TOTAL	(5182) - MOSQUITO	\$ 4,300	\$ 2,830	\$ 4,100	\$ 4,005	\$ 4,465	\$ 3,185	\$ 11,700

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
TOWN RESERVES FOR SPECIAL REVENUE FUNDS								
10-9840-981	RESERVE FOR BEACH EROSION	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-982	RESERVE FOR FUTURE DEVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-983*	LAW ENFORCEMENT PENSION*	\$ 46,839	\$ 46,839	\$ 53,825	\$ -	\$ -	\$ 55,000	\$ 60,000
10-9840-985	RESERVE FUTURE STREET PAVING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-986	REVENUES TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-987	GENERAL CAPITAL FUND	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-989	BIKE/WALK PATHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-9840-999	CONTINGENCY	\$ -	\$ -	\$ 196,626	\$ -	\$ -	\$ -	\$ 42,500
DEPT TOTAL	(9840) - TOWN RESERVES FOR S.R. FUNDS	\$ 77,839	\$ 46,839	\$ 250,451	\$ -	\$ -	\$ 55,000	\$ 102,500
FUND TOTAL (10) - GENERAL FUND								
		\$ 6,009,187	\$ 5,181,765	\$ 5,853,018	\$ 3,013,195	\$ 4,299,915	\$ 5,295,856	\$ 5,511,019
POWELL BILL								
11-4510-190	MOTOR GRADER RENTAL	2000	1975	2500	0	\$ 3,260	4000	\$ 2,500
11-4510-194	PROFESSIONAL SERVICES	1000	200	1000	900	\$ 900	1000	\$ 1,000
11-4510-251	GAS & OIL	19000	13748.14	22000	5817.48	\$ 7,391	13000	\$ 5,000
11-4510-252	TIRES & TUBES	2500	1857.64	3000	900.69	\$ 901	1800	\$ 3,000
11-4510-266	DEPARTMENT SUPPLIES	10000	8559.69	12000	6784.72	\$ 7,343	14000	\$ 12,000
11-4510-329	STREET SIGNS	4000	235.85	4000	140	\$ 1,050	300	\$ 4,000
11-4510-352	EQUIP & REPAIRS	5000	6715.3	5500	1663.29	\$ 1,151	3500	\$ 5,500
11-4510-353	VEHICLE REPAIRS/PARTS	5000	3317.28	5000	3528.66	\$ 3,869	7000	\$ 5,000
11-4510-358	STREET REPAIRS	54197	67907	64000	500	\$ 19,390	10000	\$ 200,000
11-4510-359	RIGHT-OF-WAY MAINT	1000	720	1000	31362.4	\$ 31,362	31500	\$ 20,000
11-4510-540	EQUIPMENT	31812	28487.36	15000	0	\$ -	0	\$ 4,300
11-4510-550	VEHICLE	0	0	0	0	\$ -	0	\$ -
11-4510-980	TRANSFER TO GENERAL FUND	0	0	0	0	\$ -	0	\$ -
FUND TOTAL	(11) - POWELL BILL	135509	133723.26	135000	51597.24	\$ 76,618	\$ 86,100	\$ 262,300
SUNSET AT SUNSET FUND								
20-4920-194	PROFESSIONAL SERVICES	20102	8283	11000	0	0	0	\$ -
20-4920-266	SUPPLIES	4000	2811.63	4000	3554.95	3554.95	3878.13	\$ 6,080
20-4920-391	ADVERTISING	2255	6174.8	2500	1714.7	1729.7	1870.58	\$ 3,000
20-4920-440	CONTRACTS	1800	1350	2000	4520	4520	2000	\$ 2,405
20-4920-499	MISC. EXPENSES	726	500	500	1019.01	1019.01	500	\$ 175
FUND TOTAL	(20) - SUNSET @ SUNSET FESTIVAL	28883	19119.43	20000	10808.66	10823.66	8248.71	\$ 11,660

Account Number	Account Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	YTD Actual July - Dec.	YTD Actual as of 5/3/16	Estimated 2015-2016	Department Request
ACCOMMODATIONS TAX FUND								
21-4920-121	SALARIES - BEACH SVCS	0	0	37420	1117.26	1117.26	30000	\$ 45,000
21-4920-181	FICA	0	0	2863	85.47	85.47	93.24	\$ 3,443
21-4920-186	WORKERS COMP. / INS.	0	0	2000	2160.23	2160.23	2000	\$ 2,000
21-4920-243	GARBAGE BARRELS	0	0	300	195.7	2120.22	300	\$ 500
21-4920-244	STRAND GARBAGE COLLECTION	0	0	7500	5965.4	8743.99	12000	\$ 9,000
21-4920-251	GAS & OIL	0	0	1000	500	0	1000	\$ 2,100
21-4920-260	DEPT EQUIPMENT UNDER \$5K	0	0	0	389.92	56.99	0	\$ 2,800
21-4920-266	DEPARTMENTAL SUPPLIES	0	0	13500	4231.17	6152.3	3796.91	\$ 15,000
21-4920-299	MISCELLANEOUS EXPENSE	0	0	500	339.67	339.67	370.55	\$ 500
21-4920-322	CELL PHONES	0	0	0	0	0	0	\$ 500
21-4920-329	BEACH ORDINANCE SIGNS	0	0	3500	1385.65	2379.81	2800	\$ 3,500
21-4920-331	ELECTRIC - BEACH RESTROOMS	0	0	5000	1973.79	3001.63	4000	\$ 5,000
21-4920-352	EQUIPMENT REPAIRS	0	0	1000	1904.74	1728.74	2000	\$ 3,500
21-4920-391	ADVERTISING	0	0	0	0	162.75	0	\$ 250
21-4920-392	UNIFORMS	0	0	400	0	0	0	\$ 2,100
21-4920-401	BCH RECYCLING	0	0	500	1128.5	1149.25	2500	\$ 2,000
21-4920-420	BEACH/PARK RESTROOMS	0	0	13000	4427.74	6586.08	9000	\$ 20,000
21-4920-495	BIRD WALK	0	0	1000	569.06	569.06	620.79	\$ 1,000
21-4920-600	TOURISM FUNDING - OUTSIDE AGENCY	0	0	40000	28000	28000	30545.45	\$ 5,000
21-9820-985	REIMBURSEMENT OF GEN FUND EXP	0	0	437120	0	0	0	\$ 476,807
21-9840-999	CONTINGENCY	0	0	397	0	0	0	\$ -
FUND TOTAL	(21) - ACCOMMODATIONS TAX FUND	0	0	567000	54374.3	64353.45	57561.46	\$ 600,000
BEACH TAX FUND								
22-4730-194	PROFESSIONAL SVCS - ENGINEERING	0	0	50000	1384.91	35824.63	30000	\$ -
22-4730-240	CONSTR./REPAIRS BEACH ACCESSES	0	0	65000	11176.7	26741.77	185000	\$ 70,000
22-4730-301	PERMIT FEES	0	0	2000	0	0	0	\$ 2,000
22-4730-350	BULKHEAD REPAIRS	0	0	5000	21240	21240	5000	\$ 5,000
22-4730-999	RESERVE FOR FUTURE BEACH EXPENDITURES	0	0	252568	0	0	0	\$ 319,568
22-9820-985	REIMBURSE GEN FUND BEACH EXP	0	0	3432	0	0	0	\$ 3,432
22-9999-999	EXP AUDIT	0	0	0	0	0	0	\$ -
FUND TOTAL	(22) - BEACH EROSION	0	0	378000	33801.61	83806.4	34587.06	\$ 400,000

Proposed Capital Purchases

	Budget Impacted	Current Estimate of Amount	
<u>Included in Proposed Budget</u>			
Website Upgrades	General Fund	\$ 10,000	
Police Equipment (In-Car & Body-worn Cameras)	General Fund	\$ 35,000	<i>The Town Council may opt to fund Capital Purchases through annual operating revenues or through appropriations from Fund Balance or Capital Reserves.</i>
Police Cars (2)	General Fund	\$ 70,000	
Fire Department Equipment (Thermal Img. Camera)	General Fund	\$ 9,000	
Financial Software Upgrade	General Fund	\$ 10,000	
Storm Water Plan	General Fund	\$ 300,000	<i><u>The proposed funding currently includes:</u> \$122,300 Street Repairs from Powell Bill Fund Balance \$77,700 Street Repairs from Powell Bill Operating Revenues \$70,000 from Beach Tax Fund Operating Revenues The remainder from General Fund Operating Revenues.</i>
Storm Water System Repairs	General Fund	\$ 50,000	
CAMA Land Use Plan (continuation of contract)	General Fund	\$ 2,950	
Council Chamber Upgrades	General Fund	\$ 10,000	
Road Paving / Street Repairs	Powell Bill Fund	\$ 200,000	
Beach Walkway Maintenance	Beach Tax Fund	\$ 70,000	
Total		<u>\$ 766,950</u>	
<u>Proposed for Capital Project Budget</u>			
Fire Truck	General Fund	\$ 450,000	To consider financing options
<u>Additional Projects without firm estimates (therefore not in budget)</u>			
Dredging/Inlet Waters Engineering Study	General/Beach Fund	TBD	
Completion of Town Park	Town Park Fund	TBD	
Fire Stations' Roof Repairs	General Fund	TBD	
PEG Channel	General Fund	TBD	
Island Parking	Accommodations Tax	TBD	
Storm water Plan/Repairs in excess of budgeted	General Fund	TBD	

Salary/Wages Information

	Base Salaries Without increases	As Proposed With \$11,000 One-time Performance Bonus Pool and and 1% Merit Pool		
Employee Salaries/Wages	\$ 2,442,094	\$ 2,466,515		
FICA @7.65%	\$ 186,820	\$ 188,688		
Retirement @ up to 12.75%	\$ 311,367	\$ 314,481		
401k Match @ up to 6%; budgeted at 4%	\$ 97,684	\$ 98,661		
Wages, Taxes and Retirement	\$ 3,037,966	\$ 3,068,345		
Performance Bonuses		\$ 11,000		
Total Wages, Taxes, Retirement & Bonuses		\$ 3,079,345		
<u>Potential Budget Year Cost of Various levels of COLA/Merit Increases:</u>				
	<u>1%</u>	<u>2%</u>	<u>3%</u>	
Salaries/Wages	\$ 24,420.94	\$ 48,841.89	\$ 73,262.83	
FICA @7.65%	\$ 1,868.20	\$ 3,736.40	\$ 5,604.61	
Retirement @ up to 12.75%	\$ 3,113.67	\$ 6,227.34	\$ 9,341.01	
401k Match @ up to 6%; budgeted at 4%	\$ 976.84	\$ 1,953.68	\$ 2,930.51	
Total	\$ 29,402.82	\$ 58,805.63	\$ 88,208.45	

Benefits Information

Total Health/Dental/Vision Benefits in Proposed Budget	\$	347,000	
Estimated Town Portion - Employee Health Care (100%)	\$	228,000	
Estimated Town Portion - Dependent Health Care (50%)	\$	72,000	
Estimated Town Portion - Employee Dental/Vision (100%)	\$	32,400	
	\$	332,400	78.92%
Est. Employee Portion - Employee Health Care (0%)	\$	-	
Est. Employee Portion - Dependent Health Care (50%)	\$	72,000	
Est. Employee Portion - Dependents Dental/Vision (50%)	\$	16,800	
	\$	88,800	21.08%
Total Health/Dental/Vision Benefits Costs	\$	421,200	100.00%

Proposed Budget Contingency and Fund Balance Effects

<u>General Fund Contingency (not to exceed 5%)</u>	
Amount in Proposed Budget	\$ 42,500
Contingency % of GF Budget	0.8%
 <u>Other Funds Contingency / Reserves for future Expenditures</u>	
Accommodations Tax Fund	\$ -
Beach Tax Fund	\$ 319,568
 <u>Proposed Uses of Fund Balance</u>	
Powell Bill Fund Balance	\$ 122,300
 <u>Proposed Uses of Capital Reserves</u>	
Future Street Paving Fund	\$ -
 Net Addition to Fund Balance	 \$ 239,768
<i>Restricted Funds</i>	<i>\$ 197,268</i>
<i>Unrestricted Funds</i>	<i>\$ 42,500</i>

Revenue effects of the Town's Tax Rate:

4/15/2016 Estimated Total Valuation	\$	1,488,298,269
Prior Year Collection Rate		97.77%
1 penny on tax rate	\$	145,511
Amount Generated by Various Ad Valorem Tax Rates:		
13 cents rate	\$	1,891,642
14 cents rate	\$	2,037,153
15 cents rate	\$	2,182,664
16 cents rate	\$	2,328,175
17 cents rate	\$	2,473,686