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Hiram J. Marziano II Town Administrator

Honorable Mayor, 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 a draft of the Proposed Budget for the Town of Sunset Beach for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

THE FUNDS OF THE BUDGET

General Fund

The General Fund contains the Town's general governmental services such as Governing Body, Administration, Finance, Public Infrastructure, Police, Fire, Planning & Zoning, Inspections, Streets, Stormwater, Sanitation, and Environmental Protection. The proposed General Fund operating budget for FY 2019-2020 totals $6,872,060, which represents a decrease of $224,340 (3% decrease) from the current fiscal year General Fund budget of $7,096,400. No appropriation of General Fund (Fund Balance) is included in this budget proposal.

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 $142,000 is budgeted for this fund. Of this amount, $142,000 is estimated to be received in current revenues.

- *Sunset at Sunset Festival Fund*

  This fund accounts for the revenues and the direct expenditures that are generated by this annual Town event. The $21,180 budget for this fiscal year budget is balanced with proposed festival revenues and an appropriation of their Fund Balance which equals the fund's planned expenditures.
- *Accommodations Tax Fund*

  This fund houses the revenues from the three percent (3%) on gross 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". A total of $500,000 is budgeted for this fund.
- *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 $300,000. Of the expenditures proposed for this fund, $200,000 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.)

Capital Reserve Funds

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.

Capital Project Funds

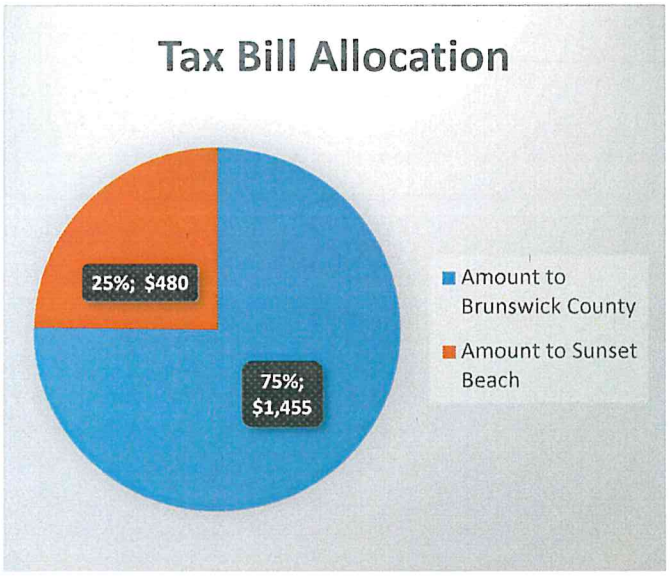
The Town uses Capital Project Funds to account for projects that may span across fiscal years and results in the construction or acquisition of a Capital Asset. These funds are budgeted through a Capital Project Ordinance and this is handled outside of the Annual Operating Budget appropriations. Currently the Town has one Capital Project underway; the Shoreline Management and Pre-Dredge Analysis Project. In accordance with the Town's Fiscal Policy, the Capital Project Ordinance is separate from the Town's annual Operating Budget Ordinance as these Budgets typically span across fiscal years for the life of the Capital Project.

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, 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

Brunswick County conducted a reappraisal effective January 2019. I have attached to this Budget Message the worksheet for the calculation of the revenue neutral tax rate. Due to the revaluation in 2019 the revenue neutral tax rate is 14.15 cents per $100 valuation. Reappraisal is a process in which all real estate values are assessed at their market value as of a specific date. The purpose of a Reappraisal is to provide equalization among all types of properties. North Carolina General Statutes require each county to conduct a Reappraisal at least once every eight years. Brunswick County conducts a Reappraisal every four years. The last Reappraisal was effective January 1, 2015. This proposed Fiscal Year 2019-2020 Town of Sunset Beach budget includes an Ad Valorem Tax rate of 16 cents per $100 valuation. This rate represents an increase from the current fiscal year tax rate of 15 cents per $100 valuation. As of April 21, 2019, the estimated property valuation of $1,662,836,947 creates revenues of approximately $159,632 for each penny on the tax rate when applying the collection rate of 96%. Thus, a tax rate of 16 cents per $100 valuation produces estimated ad valorem tax revenues of $2,554,100.



Tax Rates

Brunswick County	0.485
Sunset Beach	0.160

Residential Tax Bill Breakdown

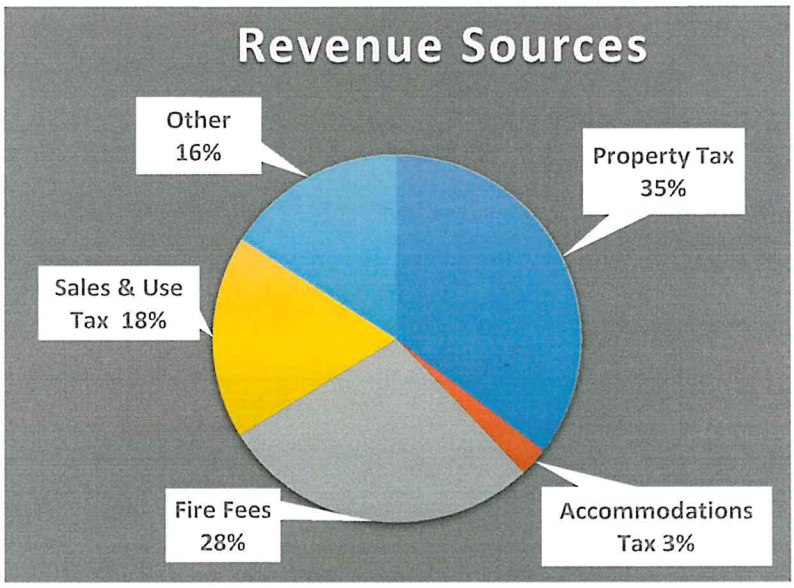
Example Home Value	$300,000
Total Annual Tax Bill	$1935
Amount to Brunswick County	$1455
Amount to Sunset Beach	$480

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

The Grand Total of all funds' appropriations in the budget is $6,872,060, which represents a reduction of 3% or $224,340. In addition to property tax revenues and other various taxes and fees, the Town budget includes $200,170 in interfund transfers. These include a transfer for the reimbursement of expenditures from the Accommodations Tax Fund (Fund 21) to the General Fund for $200,170 for Public Safety expenditures (Police and Fire) and Public Works labor costs in the General Fund Streets budget associated with the seasonal Beach Trash pick-up.

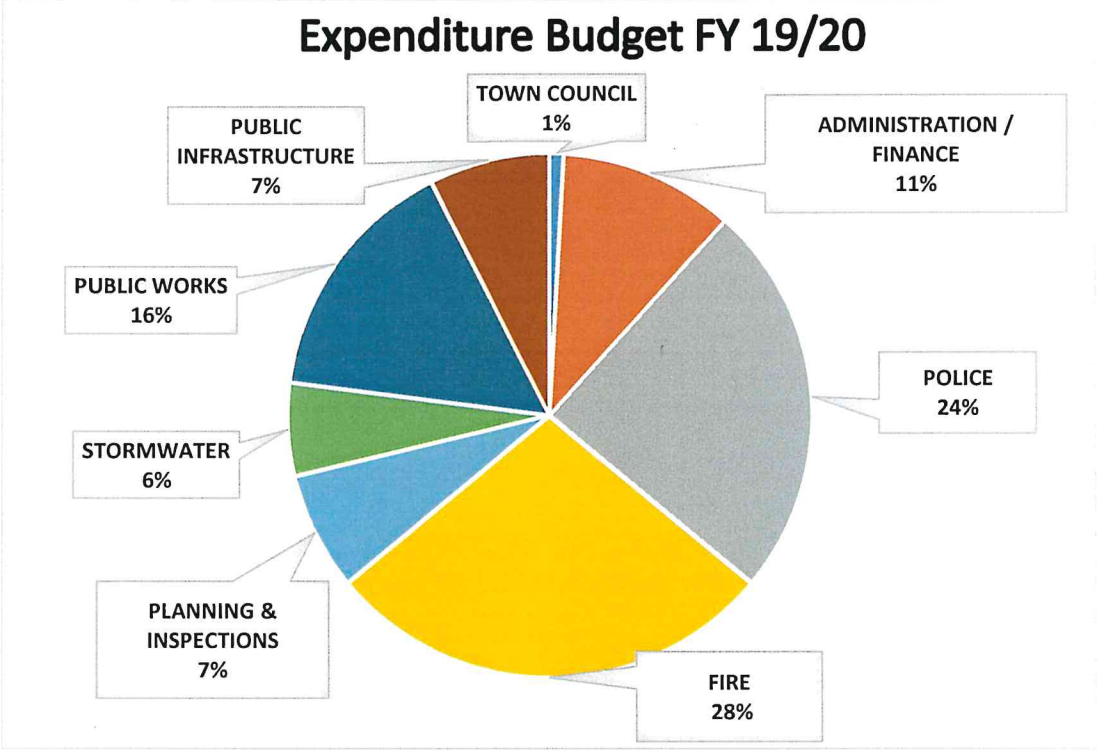
Revenue Items

- Recommended Property Tax Revenue is based on the Ad Valorem Tax Rate of 16 cents per $100 assessed valuation. This is an increase from the prior year tax rate of 15 cents per $100 assessed valuation. The revenue neutral after revaluation as of January 1, 2019 is 14.15 cents per $100 assessed valuation.
- Each cent ($0.01) on the real property tax rate is equivalent to approximately $159,632, after adjusting for the tax collection rate.
- Sales and Use Taxes of $1,150,000 are budgeted with no significant anticipated increase over the current year's budgeted revenues.
- Fire fees of $1,918,100 reflect this year's collection estimate from Brunswick County. Current year revenues include a proposed 5% increase in Fire Fees.
- The $80,000 decrease in the Permits and Fees revenue considers current year projections and reflects a more conservative approach of Building Permit and Inspection revenues.
- A 17% decrease in the revenues in the Accommodations Tax Fund and the Beach Tax Fund reflects the decreased revenues noted in the current fiscal year's occupancy tax collections.



Expenditure Items

- The Governing Board includes budgeted funds in Elections to reflect a municipal election year. This expenditure will be removed next fiscal year. This expense is related to the actual costs that the Town will reimburse to the County Board of Elections.
- Administration includes adjustments to Personnel due to prior year not including the full year expense for Town Administrator and a reduction in legal expenditures.
- The Public Infrastructure budget reflects the consolidation of contracted services that are not department specific and there are no planned infrastructure repairs or projects.
- The Police Department budget changes include the hiring of an Animal Control/Code Enforcement Officer, the associated vehicle for that position, a software upgrade, and the replacement/addition of equipment and firearms.
- The Fire Department budget includes the addition of a Deputy Chief of Beach Patrol and Community Risk Reduction, increased Workers' Compensation expense, and radio replacements. There are also funds appropriated for a Fire Department Capital Fund, to plan for future equipment needs.
- There is $200,000 budgeted in Streets department for the year's anticipated expenditure for the Town's Street Paving program. An additional $100,000 from the Powell Bill Fund is planned to cover the estimated $300,000 street paving costs for this fiscal year.
- The Stormwater Department will continue to follow the 10-year plan.
- The changes in the Environmental Protection budget reflect the completion of the Living Shoreline Project and an additional expenditure for Natural Disaster Preparedness.



Capital/Asset Replacement Noteworthy Items

The recommended budget includes $226,240 in Capital expenditures. This is comprised of the following:

- The addition of a police vehicle
- The addition/replacement of radio equipment for Police Officers
- The addition/replacement of firearms for Police Officers
- A software system upgrade for the Police Department
- Cameras for the Island to help with crime prevention
- The replacement of radio equipment for the Fire Department

The Capital Improvements associated with the Town's Street Resurfacing Program is budgeted at $300,000 by including $200,000 in the General Fund Streets budget and another $100,000 in the Powell Bill Fund budget. This would allow the costs of the street resurfacing program to be shared between the Powell Bill's current revenues that are restricted for street purposes and the Town's Street Department. The roads planned for inclusion in the 2019-2020 fiscal year are:

- Rice Mill Circle from Clubhouse Drive to Cotton Mill
- Cotton Mill Court
- Forest Creek Road
- Colony Place

An additional Capital expenditure is included within the Beach Tax Fund for $100,000 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. The Town Council must approve such funding measures before staff would be allowed to move forward; however, this is noted for Town Council consideration of future funding needs.

- Island Parking
- Public Works Land/Building
- Mandatory Recycling

Staffing

The Town employs 48 full-time employees. The proposed budget includes the addition of two full-time employees. The first position included is an Animal Control/Code Enforcement Officer for the Police Department. The second position is a Deputy Chief of Beach Patrol and Community Risk Reduction in the Fire Department.

Merit/Bonuses

The Town recognizes the valuable contribution of its staff. Thus, a merit pool of three percent (3%) has been included in this proposed budget. The total of the proposed Merit results in a possible salary increase of $68,147 which includes all salary and benefits costs. The Town has also included the annual bonus for full-time employees in the amount of $24,000.

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 $463,150. No changes in employee benefits have been included in this proposed budget.

Fee Schedule Changes

The Town's department heads have reviewed the Town's Fee Schedule to review existing fees and do not have any suggested changes or additions.

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. This Budget Includes $10,500 for non-profit funding.

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. 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.

I would like to take this opportunity 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 6th day of May 2019.

Tara L. Eatman
Finance Director/ Budget Officer

Hiram J. Marziano, II
Town Administrator

Mayor Pro-Tem: Mark Benton
Town Council: Jan Harris • Richard Cerrato • John Corbett • Charles Nern

Part of North Carolina's Brunswick Islands

Neutral Property Tax Increase

Town of Sunset Beach

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of:
January 1, 2019 and 2015

Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)		Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change	
2018-19		1,662,836,947	-	17-18	1,662,836,947			
				16-17	1,568,801,250			
	Revaluation							
2017-18	1/1/2019	1,568,801,250	-	16-17	1,568,801,250	16,535,000	1.07%	
				15-16	1,552,266,250			
2016-17		1,552,266,250	-	15-16	1,552,266,250	10,680,000	0.69%	
				14-15	1,541,586,250			
2015-16		1,541,586,250	-	14-15	1,541,586,250	(336,142,321)	-17.90%	
				13-14	1,877,728,571			
2014-15	Revaluation 1/1/2015	1,877,728,571						
							-5.38%	Average growth % Doesn't include revaluation increase

Last year prior to revaluation		Tax rate	Estimated tax levy
2017-18	1,568,801,250	0.1500	2,353,202
		Tax rate to produce equivalent levy	
First year of revaluation			
2018-19	1,662,836,947	0.1415	2,353,202
		Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
Increase tax rate for average growth rate			
2018-19	1,662,836,947	0.1415	2,353,202
		Average Percentage Increase	-5.38%

Fiscal Year 2019-2020
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 3, 2019, 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, 2019, and ending June 30, 2020.

Section 1. GENERAL FUND

A. AUTHORIZED EXPENDITURES

General Government	$1,316,900
Public Safety	$4,093,530
Transportation	$660,300
Environmental Protection	$801,330
Total	**$6,872,060**

B. ANTICIPATED REVENUES

Ad Valorem and Other Property Taxes	$2,665,690
Local Option Sales Taxes	$1,150,000
Fire District Fees	$1,918,100
Other Intergovernmental Taxes & Fees	$531,600
Permits & Fees	$250,800
Service Charges	$101,200
Grants & Donations	$1,500
Assessments	$0
Investment Interest	$41,000
Miscellaneous	$12,000
Transfers To/From Other Funds	$200,170
Appropriation From Fund Balance	$0
Total	**$6,872,060**

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Section 2. POWELL BILL FUND

A. AUTHORIZED EXPENDITURES

Powell Bill Expenditures	$ 142,000

B. ANTICIPATED REVENUES

Powell Bill Revenues	$ 140,000
Investment Interest	$ 2,000
Appropriation of Powell Bill Fund Balance	$ 0
Total	$ 142,000

Section 3. SUNSET AT SUNSET FUND

A. AUTHORIZED EXPENDITURES

Festival Expenditures	$ 21,180

B. ANTICIPATED REVENUES

Festival Revenues	$ 16,000
Appropriation of Powell Bill Fund Balance	$ 5,180
Total	$ 21,180

Section 4. ACCOMMODATIONS TAX FUND

A. AUTHORIZED EXPENDITURES

Tourism-Related Expenditures	$ 500,000

B. ANTICIPATED REVENUES

3% Occupancy Tax Revenues	$ 500,000

Section 5. BEACH EROSION/PROTECTION FUND

A. AUTHORIZED EXPENDITURES

Beach Nourishment & Protection Expenditures	$ 100,000
Reserve for Future Expenditures	$ 204,000
Total	$ 304,000

B. ANTICIPATED REVENUES

2% Occupancy Tax Revenues	$ 300,000
Investment Interest	$ 4,000
Total	$ 304,000

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Section 6. 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, 2019, for the purpose of raising the revenue listed as Ad Valorem Property Tax in the General Fund in Section 1 of this Ordinance. The revenue-neutral tax rate is .1415 cents per one hundred dollars valuation of property.

This rate is based on a total valuation of property for the purposes of taxation of $1,662,836,947, and an estimated rate of collection of 96%.

Section 7. AUTHORIZATIONS AND INSTRUCTIONS

A. TRANSFER OF FUNDS

The Finance Director is hereby authorized to transfer appropriations as contained herein under the following conditions:

The Finance Director 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 Finance Director 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 Finance Director must make an official report on such transfers at the next regular meeting of the Governing Board.

The Finance Director 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 Finance Director 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 Finance Director for the direction in disbursement of funds.

Adopted this _____ day of June 2019.

TOWN OF SUNSET BEACH

_____
Tara Eatman, Finance Director

TOWN OF SUNSET BEACH

_____
Mark Benton, Mayor Pro Tem

ATTEST:

_____
Lisa Anglin, Town Clerk

DRAFT

Revised May 6, 2019

Town of Sunset Beach
Draft Budget - FY 2019/2020

GENERAL FUND REVENUE
Property tax rate = 16 cents per $100 value

Account	Description	FY 16/17 Actual	FY17/18 Actual	Amended FY 18/19 Budget	Total FY18/19 Projected	Proposed Budget FY 19/20
	Property Taxes					
10-31110	Ad valorem - Current year	2,359,065	2,403,083	2,305,400	2,297,393	2,554,490
10-31120	Ad valorem - Prior year	64,702	47,542	35,000	40,764	35,000
10-31130	Prior year penalties	6,624	10,127	8,000	8,475	6,000
10-31210	Motor vehicle tax	82,372	69,913	73,000	82,771	70,000
10-31710	Motor vehicle tax interest	499	50	400	111	200
	Intergovernmental Taxes & Fees					
10-32110	Local option sales tax	1,039,017	1,107,554	1,150,000	1,111,197	1,150,000
10-32120	Utility sales tax - Electricity	355,220	359,062	375,000	370,330	375,000
10-32130	Utility sales tax - Telecommunications	43,283	39,960	41,000	43,877	41,000
10-32140	Utility sales tax - Video programming	44,644	44,668	41,000	43,448	41,000
10-32150	Beer & wine tax	18,150	17,879	18,200	18,200	18,200
10-32160	Solid waste disposal tax	2,694	2,799	2,900	2,860	2,500
10-32300	County Fire District Fees	945,475	1,204,869	1,203,500	1,793,807	1,918,100
	Gasoline excise tax	10,427	-	-	-	-
10-32410	ABC local store	46,314	48,048	50,000	50,486	50,000
10-32420	ABC law enforcement	1,650	3,405	3,900	3,182	3,900
	Permits & Fees					
10-33100	Building permits	110,123	218,347	170,000	133,872	130,000
10-33200	Building inspection fees	131,017	157,935	150,000	117,750	110,000
10-33300	Certificates of occupancy	3,825	6,975	6,000	4,350	6,500
10-33400	Zoning fees	1,150	4,080	2,500	5,120	3,000
10-33500	CAMA application fees	1,500	1,600	1,300	700	1,300
10-33550	CAMA DENR reimbursement	740	1,040	1,000	1,090	-

Town of Sunset Beach
Draft Budget - FY 2018-2019

GENERAL FUND REVENUE
Property tax rate = 16 cents per $100 value

Account	Description	FY 16/17 Actual	FY 17/18 Budget	FY 18/19 Budget	Total FY18/19 Projected	Proposed FY 19/20
	Service Charges					
10-34100	Recycling program	50,518	54,714	53,000	61,754	70,000
10-34200	Special events fees	2,518	4,852	2,000	4,205	3,000
10-34300	Beach wheelchair rentals	1,500	2,065	1,500	1,240	1,000
10-34500	Police fines	11,625	7,800	6,000	8,237	6,000
10-34600	Fire inspections	32,100	17,200	20,000	20,990	20,000
10-34700	Ordinance violations	225	150	200	425	400
10-34800	Court facilities	986	818	1,000	465	800
	Grants & Donations					
10-35110	Small grants	4,691	36,203	-	-	-
10-35300	Donations	430	4,042	-	1,685	-
10-35800	Mosquito funds	1,175	1,600	1,500	1,500	1,500
	Assessments					
10-36100	Special assessments	11,404	642	120,000	138,847	-
	Interest					
10-37100	Interest earnings	23,175	65,849	40,000	79,811	41,000
	Miscellaneous					
10-38100	Sale of surplus property	26,171	-	5,000	9,355	-
10-38300	Insurance recovery	242,074	58,804	9,500	10,624	-
10-38400	Payment discounts	1,729	2,713	2,000	2,400	2,000
	Debt proceeds	454,000	-	-	-	-
10-38900	Miscellaneous revenue	11,998	6,526	8,500	23,000	10,000
	Total before transfers	6,144,809	6,012,915	5,908,300	6,494,322	6,671,890
	Transfers					
10-39100	Transfer to/from reserves	3,793	120,103	195,300	100,890	
	Transfer to/from other funds:				-	
	Accommodations Tax Fund	494,277	-	425,200	250,000	200,170
	FY 17/18 Accommodations Tax		-	-	309,000	
	Dredging Project Fund		-	-	-	
10-39900	Appropriation from fund balance		-	1,211,609	-	
	Total General Fund	6,642,879	6,133,019	7,740,409	7,154,212	6,872,060
				Expenditure Budget		**6,872,060**
				Expenditure Difference		-

Revised May 6, 2019
Town of Sunset Beach
Draft Budget - FY 2019-2020
General Fund Summary

Draft FY 19/20 Budget

Description	Personnel	Operating	Capital	Debt Service	Total	FY 18/19 Budget	Increase (Decrease) Over FY18/19 Budget
General Government							
Town Council	19,400	42,100	-	-	61,500	57,900	3,600
Administration	316,380	154,570	-	-	470,950	444,800	26,150
Finance	186,150	84,800	-	-	270,950	271,900	(950)
Public Infrastructure	-	513,500	-	-	513,500	483,700	29,800
	521,930	794,970	-	-	1,316,900	1,258,300	58,600
Public Safety							
Police	1,338,340	157,600	177,240	-	1,673,180	1,691,500	(18,320)
Fire	1,597,350	220,050	49,000	51,700	1,918,100	1,794,800	123,300
Inspections & Planning	443,650	58,600	-	-	502,250	533,300	(31,050)
	3,379,340	436,250	226,240	51,700	4,093,530	4,019,600	73,930
Transportation							-
Streets	390,500	269,800	-	-	660,300	692,800	(32,500)
	390,500	269,800	-	-	660,300	692,800	(32,500)
Environmental Protection							-
Stormwater	96,330	299,100	-		395,430	700,800	(305,370)
Sanitation	-	308,000	-	-	308,000	257,900	50,100
Environmental Protection	-	97,900	-	-	97,900	167,000	(69,100)
	96,330	705,000	-	-	801,330	1,125,700	(324,370)
Transfers						613,700	(613,700)
	4,388,100	2,206,020	226,240	51,700	6,872,060	7,710,100	(838,040)

Revised May 6, 2019
Town of Sunset Beach
Draft Budget - FY 2019-2020
General Fund

TOTAL GENERAL FUND
Major and Non-Major Departments

Description	FY15/16 Actual	FY16/17 Actual	FY17/18 Actual	FY 18/19 Budget	Revised Proposed FY19/20	Increase (Decrease) Over FY18/19 Budget
Salaries & wages	2,273,024	2,339,470	2,506,256	2,794,500	3,032,180	237,680
FICA	165,409	171,322	182,363	213,800	232,030	18,230
LGERS Pension	263,832	282,636	321,100	364,700	431,810	67,110
Group health insurance	330,161	307,625	355,902	399,800	446,640	46,840
Unemployment insurance	7,648	2,134	895	1,500	1,500	-
Workers' compensation	110,608	76,801	69,826	74,100	89,860	15,760
401(k) retirement	84,382	79,670	87,502	136,900	139,480	2,580
Employee physicals	3,992	10,110	11,365	14,600	14,600	-
Personnel	3,239,056	3,269,768	3,535,208	3,999,900	4,388,100	388,200
Professional services	222,148	588,761	204,975	281,100	191,200	(89,900)
Uniforms	57,299	55,160	56,311	69,400	55,800	(13,600)
Training & certification	9,415	10,337	12,691	29,500	46,100	16,600
Gas & oil	9,415	10,337	12,691	61,200	65,700	4,500
Tires	9,415	10,337	12,691	20,300	18,400	18,400
Office Supllies	46,023	56,817	47,047	-	16,000	16,000
Department supplies	106,552	119,940	122,696	180,100	159,900	(40,500)
Safety Supplies	24,338	21,720	25,964	-	5,000	5,000
Travel lodging & meals	18,510	11,542	16,206	223,100	34,200	400
Telecommunications	45,334	47,415	46,872	236,200	29,600	(23,800)
Postage	2,401	3,659	2,712	95,000	3,000	-
Utilities	-	-	176,289	-	191,000	1,700
Infrastructure repair & maintenance	515,919	64,420	363,252	310,100	510,000	17,100
Grounds maintenance	78,450	89,424	60,942	-	66,000	(26,000)
Equipment repair & maintenance	14,616	19,768	24,518	26,800	21,000	(5,500)
Vehicle repair & maintenance	64,217	55,915	50,137	342,200	59,500	(10,700)
Regulatory fees & taxes	21,191	23,454	21,807	62,200	45,000	10,800
Advertising	14,336	18,569	15,323	22,400	22,000	(700)
Contract services	222,486	197,572	281,515	119,600	478,370	91,870
Liability insurance	49,977	60,633	62,075	39,700	100,000	32,300
Dues & subscriptions	13,022	12,629	14,834	20,400	24,100	3,700
Natural disaster reimbursables	-	351,038	10,158	-	50,000	44,900
Fire Dept - Capital Reserve	-	-	-	-	14,150	14,150
Operating	1,545,064	1,829,446	1,641,706	2,139,300	2,206,020	66,720
Department equipment	84,411	64,836	172,233	297,500	175,440	(122,060)
Department vehicles	123,291	541,213	171,464	608,000	50,800	(557,200)
Department Infrastructure					-	-
Capital Outlay	207,703	606,049	343,697	905,500	226,240	(679,260)
Debt service - Principle	-	24,656	40,139	41,200	41,200	-
Debt service - Interest	-	1,210	11,594	10,500	10,500	-
Debt service	-	25,867	51,733	51,700	51,700	-
Transfers				613,700		(613,700)
Total	4,991,823	5,731,130	5,572,344	7,710,100	6,872,060	(838,040)

Revised May 6, 2019

Town of Sunset Beach
Draft Budget - FY 2019-2020
General Fund

TOWN COUNCIL

Account #	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY 18/19 Budget
10-41100-121	Salaries and wages	13,892	17,892	16,417	17,900	17,900	-
10-41100-181	FICA	1,063	1,369	1,256	1,400	1,400	-
10-41100-186	Workers' compensation	148	110	500	500	100	(400)
							-
	Personnel	15,102	19,370	18,173	19,800	19,400	(400)
10-41100-194	Professional services	2,503	4,671	3,195	-	4,000	4,000
10-41100-194	Uniforms	-				100	100
10-41100-232	Training & certification	1,700		770	700	3,000	2,300
10-41100-266	Department supplies	486	241	2,162	2,500	2,500	-
10-41100-312	Travel - Lodging & meals	-	1,911	377	500	1,500	1,000
10-41100-391	Advertising	9,513	14,962	8,737	14,900	15,000	100
10-41100-440	Contract services	5,932		5,040	7,800		(7,800)
10-41100-450	Liability insurance	3,097	3,509	3,688	4,000	6,000	2,000
10-41100-491	Dues & subscriptions	5,051	5,223	4,778	7,700	10,000	2,300
	Operations	28,281	30,517	28,747	38,100	42,100	4,000
10-41100-540	Department equipment		5,949			-	-
	Department vehicle	-		-		-	-
	Capital Outlay	-	5,949	-	-	-	-
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-	-	-	-
	Total	43,383	55,836	46,920	57,900	61,500	3,600

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Town of Sunset Beach
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ADMINISTRATION

Account#	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-41200-121	Salaries & wages	187,128	250,344	206,695	169,000	220,150	51,150
10-41200-181	FICA	13,427	18,303	14,870	12,900	16,840	3,940
10-41200-182	LGERS Pension	22,665	31,624	27,156	23,400	33,390	9,990
10-41200-183	Group health insurance	27,300	33,610	28,519	32,800	33,060	260
10-41200-185	Unemployment insurance	7,648	2,134	895	1,500	1,500	-
10-41200-186	Workers' compensation	992	673	6,649	6,300	500	(5,800)
10-41200-189	401(k) retirement	6,634	7,515	5,494	7,900	10,940	3,040
	Personnel	265,795	344,203	290,278	253,800	316,380	62,580
10-41200-194	Professional services	160,118	137,845	111,748	125,000	90,800	(34,200)
10-41200-212	Uniforms	-				-	-
10-41200-232	Training & certification	661	155	1,252	2,000	5,000	3,000
10-41200-260	Office Supplies	-				3,000	3,000
10-41200-266	Department supplies	7,442	12,086	7,115	10,800	10,800	-
10-41200-312	Travel - Lodging & meals	5,540	834	2,691	5,400	8,000	2,600
10-41200-321	Telecommunications	5,091	5,505	5,661	5,900	1,400	(4,500)
10-41200-325	Postage	2,401	3,659	2,712	3,000	3,000	-
10-41200-331	Utilities			4186.27			-
10-41200-382	Regulatory taxes & fees	2,590	2,500	3,350	4,200	5,000	800
10-41200-391	Advertising	2,258	172	6,079	4,400	7,000	2,600
10-41200-440	Contract services	15,685	11,679	41,853	23,000	7,570	(15,430)
10-41200-450	Liability insurance	2,976	7,247	3,688	4,300	6,500	2,200
10-41200-491	Dues & subscriptions	3,805	2,906	4,007	3,000	6,500	3,500
	Operations	208,568	184,587	194,342	191,000	154,570	(36,430)
10-41200-540	Department equipment	27,885	6,800	20,320	-	-	-
	Capital Outlay	27,885	6,800	20,320	-	-	-
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-		-	-
	Total	502,248	535,590	504,940	444,800	470,950	26,150

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Town of Sunset Beach
Draft Budget - FY 2019-2020
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FINANCE

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-41300-121	Salaries & wages	108,462	109,879	120,068	131,600	128,360	(3,240)
10-41300-181	FICA	8,194	8,001	8,725	10,100	9,840	(260)
10-41300-182	LGERS Pension	13,059	14,373	16,247	18,200	19,450	1,250
10-41300-183	Group health insurance	11,216	14,973	10,978	21,400	21,850	450
10-41300-186	Workers' compensation	398	355	4,466	4,300	280	(4,020)
10-41300-189	401(k) retirement	2,406	3,001	3,294	6,600	6,370	(230)
	Personnel	143,736	150,581	163,779	192,200	186,150	(6,050)
10-41300-194	Professional services	19,648	17,500	18,863	19,400	19,400	-
10-41300-212	Uniforms	-		-		-	-
10-41300-232	Training & certification	1,041	662	784	1,500	2,000	500
10-41300-260	Office Supplies	-		-		1,000	1,000
10-41300-266	Department supplies	12,598	5,259	5,104	4,000	3,000	(1,000)
10-41300-312	Travel - Lodging & meals	1,623	817	483	2,200	3,000	800
10-41300-321	Telecommunications	3,661	2,790	2,166	2,100	800	(1,300)
10-41300-382	Regulatory taxes & fees	18,601	20,954	18,457	30,000	40,000	10,000
10-41300-440	Contract services	7,259	6,287	22,268	19,400	14,000	(5,400)
10-41300-450	Liability insurance	2,976	2,883	1,106	900	1,200	300
10-41300-491	Dues & subscriptions	310	312	83	200	400	200
	Operations	67,718	57,465	73,103	79,700	84,800	5,100
10-41300-540	Department equipment	-	-	60,070	-	-	-
	Capital Outlay	-	-	60,070	-	-	-
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-		-	-
	Total	211,453	208,045	296,952	271,900	270,950	(950)

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Town of Sunset Beach
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PUBLIC INFRASTRUCTURE

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-41900-194	Professional services			125		-	-
10-41900-266	Department supplies	3,406	5,366	13,015	12,300	14,000	1,700
10-41900-331	Utilities	-	-	27,745	189,300	191,000	1,700
10-41900-350	Infrastructure repair & maintenance	62,145	47,429	214,728	146,300	75,000	(71,300)
10-41900-351	Grounds maintenance	78,450	89,424	60,942	92,000	66,000	(26,000)
10-41900-391	Advertising			307	300	-	(300)
10-41900-440	Contract services	12,771	7,312	15,457	15,500	128,000	112,500
10-41900-451	Liability insurance	-	-	25,812	28,000	39,500	11,500
	Operating	156,772	149,531	358,130	483,700	513,500	29,800
	Department equipment	-	-	-	-	-	-
	Department vehicle	-	-	-	-	-	-
	Deaprtment Infrastructure				-	-	-
	Capital	-	-	-	-	-	-
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-	-	-	-
	Total	156,772	149,531	358,130	483,700	513,500	29,800

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Town of Sunset Beach
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POLICE DEPARTMENT

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY19	Increase (Decrease) Over FY18/19 Budget
10-43100-121	Salaries & wages	713,346	739,160	777,363	855,100	937,090	81,990
10-43100-181	FICA	51,761	54,173	56,630	65,400	71,690	6,290
10-43100-182	LGERS Pension	89,247	93,194	102,912	112,400	134,450	22,050
10-43100-183	Group health insurance	102,564	95,768	109,915	113,100	124,010	10,910
10-43100-186	Workers' compensation	44,842	29,244	20,043	23,000	27,200	4,200
10-43100-189	401(k) retirement	38,578	36,501	39,163	46,200	42,100	(4,100)
10-43100-193	Employee physicals	-	1,860	1,725	1,800	1,800	-
							-
	Personnel	1,040,339	1,049,899	1,107,751	1,217,000	1,338,340	121,340
10-43100-194	Professional services	-	15,000	-	2,000	2,000	-
10-43100-212	Uniforms	12,696	12,911	15,289	14,000	10,000	(4,000)
10-43100-232	Training & certification	83	505	1,400	4,000	5,500	1,500
10-43100-251	Gas & oil	20,076	30,712	23,424	28,000	28,000	-
10-43100-252	Tires	-	-	-	-	8,400	8,400
10-43100-260	Office Supplies	-	-	-	-	5,000	5,000
10-43100-266	Departmental supplies	24,216	24,837	22,522	60,000	25,000	(35,000)
10-43100-312	Travel lodging & meals	1,121	1,841	2,010	4,000	5,000	1,000
10-43100-321	Telecommunications	16,805	18,070	17,804	22,000	14,200	(7,800)
10-43100-331	Utilities			4,155		-	-
10-43100-352	Equipment repair & maintenance	1,073	953	1,180	1,000	1,500	500
10-43100-353	Vehicle repair & maintenance	13,003	9,775	17,420	15,000	15,000	-
10-43100-391	Advertising	1,414	1,199	-	800	-	(800)
10-43100-440	Contract services	17,632	15,105	14,795	24,600	12,000	(12,600)
10-43100-450	Liability insurance	11,596	12,393	14,756	15,000	23,000	8,000
10-43100-491	Dues & subscriptions	410	764	2,227	3,600	3,000	(600)
	Operations	120,126	144,064	136,983	194,000	157,600	(36,400)
10-43100-540	Department equipment	10,562	39,385	-	35,500	126,440	90,940
10-43100-550	Department vehicles	63,324	70,831	68,313	245,000	50,800	(194,200)
	Capital Outlay	73,886	110,216	68,313	280,500	177,240	(103,260)
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-		-	-
	Total	1,234,350	1,304,180	1,313,047	1,691,500	1,673,180	(18,320)

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Town of Sunset Beach
Draft Budget - FY 2019-2020
General Fund

FIRE DEPARTMENT

Account#	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-43400-121	Salaries & wages	789,560	807,768	862,950	1,005,300	1,100,610	95,310
10-43400-181	FICA	57,678	59,141	62,729	76,900	84,200	7,300
10-43400-182	LGERS Pension	84,506	91,127	106,615	126,200	150,200	24,000
10-43400-183	Group health insurance	106,308	92,252	122,831	137,200	158,360	21,160
10-43400-186	Workers' compensation	41,751	32,134	24,953	23,800	42,000	18,200
10-43400-189	401(k) retirement	18,182	18,295	23,856	45,600	49,180	3,580
10-43400-193	Employee physicals	3,992	8,250	9,640	12,800	12,800	-
	Personnel	1,101,977	1,108,967	1,213,573	1,427,800	1,597,350	169,550
10-43400-212	Uniforms	41,533	38,868	37,307	50,000	40,000	(10,000)
10-43400-232	Training & certification	2,647	8,611	5,163	8,500	15,000	6,500
10-43400-251	Gas & oil	16,639	17,638	16,157	20,200	20,200	-
10-43400-252	Tires	-	-	-	-	5,000	5,000
10-43400-260	Office Supplies	-	-	-	-	3,000	3,000
10-43400-266	Department supplies	37,322	46,490	48,595	60,000	45,000	(15,000)
10-43400-312	Travel lodging & meals	4,389	4,824	7,439	8,500	4,200	(4,300)
10-43400-321	Telecommunications	8,503	9,188	9,394	11,300	3,000	(8,300)
10-43400-331	Utilities			35,016			-
10-43400-352	Equipment repair & maintenance	12,735	18,026	17,349	22,500	15,000	(7,500)
10-43400-353	Vehicle repair & maintenance	46,788	38,321	28,301	45,300	35,000	(10,300)
10-43400-391	Advertising	-		-	1,000	-	(1,000)
10-43400-440	Contract services	10,605	12,786	7,062	9,800	3,500	(6,300)
10-43400-450	Liability insurance	19,049	22,190	7,362	10,200	15,000	4,800
10-43400-491	Dues & subscriptions	1,682	2,895	2,882	4,000	2,000	(2,000)
10-43400-	Transfer to Fire Capital Reserve					14,150	
	Operations	201,891	219,836	222,027	251,300	220,050	(45,400)
10-43400-540	Department equipment	23,029	12,702	80,303	64,000	49,000	(15,000)
10-43400-550	Department vehicles	31,081	470,382	33,003	-	-	-
	Capital Outlay	54,110	483,084	113,306	64,000	49,000	(15,000)
10-43400-710	Debt service - Principle		24,656	40,139	41,200	41,200	-
10-43400-720	Debt service - Interest	-	1,210	11,594	10,500	10,500	-
	Debt service	-	25,867	51,733	51,700	51,700	-
	Total	1,357,978	1,837,753	1,600,640	1,794,800	1,918,100	109,150

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Town of Sunset Beach
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INSPECTIONS & PLANNING

Account #	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Revised Proposed FY19/20	Increase (Decrease) Over FY18/19 Budget
10-43500-121	Salaries & wages	244,450	200,378	252,816	295,700	304,550	8,850
10-43500-181	FICA	17,912	14,664	18,342	22,600	23,300	700
10-43500-183	LGERS Pension	28,545	25,110	34,165	40,900	46,130	5,230
10-43500-183	Group health insurance	35,952	29,481	36,376	46,600	48,820	2,220
10-43500-186	Workers' compensation	5,772	2,560	5,829	7,400	5,740	(1,660)
10-43500-188	401(k) retirement	9,566	5,816	6,059	14,800	15,110	310
	Personnel	342,197	278,008	353,586	428,000	443,650	15,650
10-43500-194	Professional services	33,829	52,991	-	5,000	5,000	-
10-43500-212	Uniforms	1,425	836	317	2,000	2,000	-
10-43500-232	Training & certification	3,123	328	1,757	11,000	9,000	(2,000)
10-43500-251	Gas & oil	2,660	1,970	1,794	3,700	5,000	1,300
10-43500-252	Tires	-	-	-	-	1,500	1,500
10-43500-260	Office Supplies	-	-	-	-	2,500	2,500
10-43500-266	Department supplies	9,844	7,138	10,581	8,700	8,700	-
10-43500-312	Travel - Lodging & meals	5,836	1,316	1,631	10,900	9,000	(1,900)
10-43500-321	Telecommunications	5,833	6,747	6,258	6,900	4,700	(2,200)
10-43500-331	Utilities			3,790			-
10-43500-353	Vehicle repair & maintenance	2,698	5,931	595	5,400	5,000	(400)
10-43500-391	Advertising	-	521	-	500	-	(500)
10-43500-440	Contract services	9,411	9,650	7,615	17,600	3,000	(14,600)
10-43500-450	Liability insurance	5,535	5,672	2,088	900	1,500	600
10-43500-491	Dues & subscriptions	1,765	430	737	1,700	1,700	-
	Operations	81,959	93,531	37,163	74,300	58,600	(15,700)
10-43500-540	Department equipment	22,935		-		-	-
10-43500-550	Department vehicles	-	-	28,704	31,000	-	(31,000)
	Capital	22,935	-	28,704	31,000	-	(31,000)
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-	-	-	-
	Total	447,091	371,539	419,453	533,300	502,250	(31,050)

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Town of Sunset Beach
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STREETS

Account #	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-45100-121	Salaries & wages	216,186	214,050	240,242	260,200	259,520	(680)
10-45100-181	FICA	15,373	15,673	17,538	19,900	19,860	(40)
10-45100-182	LGERS Pension	25,810	27,208	30,070	35,300	38,410	3,110
10-45100-183	Group health insurance	46,821	41,541	47,072	48,100	49,510	1,410
10-45100-186	Workers' compensation	16,705	11,724	5,885	7,300	10,620	3,320
10-45100-189	401(k) retirement	9,016	8,544	8,130	12,800	12,580	(220)
							-
	Personnel	329,911	318,739	348,938	383,600	390,500	6,900
10-45100-194	Professional services	300	16,000	25,702		-	-
10-45100-212	Uniforms	1,645	2,545	3,398	3,100	3,100	-
10-45100-232	Training & certification	160	75	1,165	1,600	1,600	-
10-45100-251	Gas & oil	6,649	6,498	5,672	7,500	7,500	-
10-45100-252	Tires					2,500	2,500
10-45100-260	Office Supplies					1,000	1,000
10-45100-266	Department supplies	14,644	23,889	23,048	30,100	30,000	(100)
10-45100-299	Safety Supplies	-	-	-	-	5,000	5,000
10-45100-312	Travel lodging & meals	-	-	1,313	1,500	1,500	-
10-45100-321	Telecommunications	5,441	5,115	4,180	4,000	4,000	-
10-45100-331	Utilities			97607			-
10-45100-350	Infrastructure repair & maintenance	352,024	-	120,325	200,000	200,000	-
10-45100-352	Equipment repair & maintenance	807	789	5,990	3,000	3,000	-
10-45100-353	Vehicle repair & maintenance	1,727	1,889	3,820	3,000	3,000	-
10-45100-391	Advertising	1,151	1,716	200	800	-	(800)
10-45100-440	Contract services	4,444	5,931	5,644	8,000	2,000	(6,000)
10-45100-450	Liability insurance	4,748	6,737	3,574	4,000	5,500	1,500
10-45100-491	Dues & subscriptions	-	100	-	100	100	-
	Operating	393,741	71,283	301,636	266,700	269,800	3,100
10-45100-540	Department equipment	-		-	8,000	-	(8,000)
10-45100-550	Department vehicle	28,886	-	41,444	34,500	-	(34,500)
	Capital	28,886	-	41,444	42,500	-	(42,500)
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-		-	-
	Total	752,538	390,022	692,018	692,800	660,300	(32,500)

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STORMWATER

Account#	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Revised Proposed FY19	Increase (Decrease) Over FY18/19 Budget
10-46100-121	Salaries & wages	-	-	29,704	59,700	64,000	4,300
10-46100-181	FICA	-	-	2,272	4,600	4,900	300
10-46100-182	LGERS Pension	-	-	3,935	8,300	9,780	1,480
10-46100-183	Group health insurance	-	-	211	600	11,030	10,430
10-46100-186	Workers' compensation	-	-	1,501	1,500	3,420	1,920
10-46100-189	401(k) retirement	-	-	1,506	3,000	3,200	200
	Personnel	-	-	39,130	77,700	96,330	18,630
10-46100-194	Professional services	-	-	22,671	10,900	70,000	59,100
10-46100-212	Uniforms	-	-		300	600	300
10-46100-232	Training & certification	-	-	200	200	5,000	4,800
10-46100-251	Gas & oil	-	-	-	1,800	5,000	3,200
10-46100-252	Tires	-	-		-	1,000	1,000
10-46100-260	Office Supplies	-	-		-	500	500
10-46100-266	Department supplies	-	-	3,569	4,000	6,900	2,900
10-46100-312	Travel lodging & meals	-	-	131	800	2,000	1,200
10-46100-321	Telecommunications	-	-	705	1,200	1,500	300
10-46100-350	Infrastructure repair & maintenance	-	-	14,100	110,100	200,000	89,900
10-46100-352	Equipment repair & maintenance	-	-		-	1,500	1,500
10-46100-353	Vehicle repair & maintenance	-	-		1,500	1,500	-
10-46100-440	Contract services	-	-	7,926	4,300	1,500	(2,800)
10-46100-450	Liability insurance	-	-		400	1,800	1,400
10-46100-491	Dues & subscriptions	-		60	100	300	200
	Operating	-	-	54,442	135,600	299,100	163,500
10-46100-540	Department equipment			5,770	190,000	-	(190,000)
10-46100-550	Department vehicle			-	297,500	-	(297,500)
	Capital	-	-	5,770	487,500	-	(487,500)
	Debt service - Principle				-		-
	Debt service - Interest				-		-
	Debt service	-	-	-	-	-	-
	Total	-	-	99,342	700,800	395,430	(305,370)

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SANITATION

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-47100-266	Department supplies	20,531	16,254	9,380	8,000	8,000	-
10-47100-440	Contract services	132,376	122,603	145,930	249,900	300,000	50,100
	Operating	152,907	138,857	155,310	257,900	308,000	50,100
	Department equipment	-		-	-	-	-
	Department vehicle	-		-	-	-	-
	Capital	-		-	-	-	-
	Debt service - Principle				-		-
	Debt service - Interest				-		-
	Debt service	-	-	-	-	-	-
	Total	152,907	138,857	155,310	257,900	308,000	50,100

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ENVIRONMENTAL PROTECTION

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
10-47300-194	Professional services	5,751	344,754	22,671	118,800	-	(118,800)
10-47300-232	Training & certification			200			-
10-47300-266	Department supplies	400	100	3,569		6,000	6,000
10-47300-312	Travel lodging & meals			131			-
10-47300-350	Infrastructure maintenance & repair	101,750	16,991	14,100	36,500	35,000	(1,500)
10-47300-440	Contract services	6,370	6,220	7,926	6,600	6,800	200
10-47300-491	Dues & subscriptions			60		100	100
10-47300-650	Natural disaster reimbursable	-	351,038	5,079	5,100	50,000	44,900
	Operating	114,271	719,102	54,442	167,000	97,900	(69,100)
	Department equipment	-	-	5,770	-	-	-
	Department vehicle	-	-	-	-	-	-
	Capital	-	-	5,770	-	-	-
	Total	114,271	719,102	99,342	167,000	97,900	(69,100)

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POWELL BILL FUND

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Revised Proposed FY19	Increase (Decrease) Over FY18/19 Budget
11-45100-194	Professional services	1,250	525	275	1,000	1,500	500
11-45100-251	Gas & oil	8,241	6,043	6,867	7,500	7,000	(500)
10-45100-266	Department supplies	14,888	12,181	9,150	20,000	20,000	-
11-45100-350	Infrastructure repair & maintenance	62,802	181,674	140,842	200,000	100,000	(100,000)
11-45100-352	Equipment repair & maintenance	1,650	6,360	18,826	15,200	6,000	(9,200)
11-45100-353	Vehicle repair & maintenance	7,171	6,864	3,644	6,000	6,000	-
11-45100-440	Contract services	3,260	2,500	-	3,000	1,500	(1,500)
10-45100-450	Liability insurance			162			-
	Operating	99,261	216,146	179,765	252,700	142,000	(110,700)
11-45100-540	Department equipment	-	-	-	-		-
11-45100-550	Department vehicle	-	-	42,803	-		-
	Capital	-	-	42,803	-	-	-
	Debt service - Principle				-		-
	Debt service - Interest				-		-
	Debt service	-	-	-	-	-	-
	Total	99,261	216,146	222,568	252,700	142,000	(110,700)

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SUNSET @ SUNSET FUND

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
20-41200-266	Department supplies	4,574	4,563	9,120	9,200	4,130	(5,070)
20-41200-391	Advertising	2,214	1,155	862	700	4,450	3,750
20-41200-440	Contract services	4,520	4,873	2,698	2,900	12,600	9,700
	Operating	11,308	10,591	12,680	12,800	21,180	8,380
	Department equipment					-	-
	Department vehicle					-	-
	Capital	-	-	-		-	-
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-		-	-
	Total	11,308	10,591	12,680	12,800	21,180	8,380

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ACCOMMODATIONS TAX FUND

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
21-43400-121	Salaries & wages	37,420	45,000	61,600	62,100	74,250	12,150
21-43400-181	FICA	2,863	3,443	4,700	4,800	5,680	880
21-43400-182	LGERS Pension					-	-
21-43400-183	Group health insurance					-	-
21-43400-189	401(k) retirement					-	-
	Personnel	42,446	48,443	66,300	66,900	79,930	13,030
21-43400-194	Professional services	-		1,500	-	-	-
21-43400-212	Uniforms	1,155	912	1,583	2,500	3,000	500
21-43400-251	Gas & oil	1,107	1,227	3,000	4,500	5,000	500
21-43400-266	Department supplies	26,800	24,073	39,025	27,200	30,000	2,800
21-43400-321	Telecommunications	232	1,388	1,316	1,400	1,400	-
21-43400-331	Utilities			3,508			-
21-43400-352	Equipment repair & maintenance	6,741	8,345	10,914	14,000	14,000	-
21-43400-353	Vehicle repair & maintenance			132			-
21-43400-391	Advertising	163	335	592	1,000	6,000	5,000
21-43400-440	Contract services	21,328	28,513	36,311	34,300	45,000	10,700
21-43400-610	Tourism funding - Outside	28,000	10,000	15,000	8,000	45,500	37,500
21-43400-800	Reimbursement of General Fund	282,379	422,884	-	425,200	200,170	(225,030)
	Operating	367,904	497,676	112,882	518,100	350,070	(168,030)
21-43400-540	Department equipment	-	-	38,693	-	15,000	15,000
21-43400-550	Department vehicle	-	-	36,750	15,000	-	(15,000)
21-43400-560	Department Infrastructure					55,000	55,000
	Capital	-	-	75,443	15,000	70,000	55,000
	Debt service - Principle						-
	Debt service - Interest						-
	Debt service	-	-	-	-	-	-
	Total	410,350	546,119	254,625	600,000	500,000	(100,000)

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BEACH EROSION FUND

	Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	Proposed FY 19/20 Budget	Increase (Decrease) Over FY18/19 Budget
22-41900-350	Infrastructure repairs & maintenance	185,766	100,899	25,632	100,000	100,000	-
	Operating	224,416	104,331	25,632	408,000	100,000	(308,000)
22-41900-540	Department equipment	-	-	7,600	-	-	-
22-41900-550	Department vehicle	-	-	1,400	-	-	-
	Capital	-	-	9,000	-	-	-
	Debt service - Principle				-		-
	Debt service - Interest				-		-
					-		
	Debt service	-	-	-	-	-	-
	Total	224,416	104,331	34,632	408,000	100,000	(308,000)