

Joann M. McDermon, Mayor
Mike Benson, Mayor Pro Tem



Alice Derian, ICMA-CM
Town Manager

Aldermen:
Fred Fontana
Richard Grant
Tom Leonard
Connie Pletl

Nancy Avery
Interim Town Clerk

Board of Aldermen Special Meeting
Wednesday, May 10, 2023
North Topsail Beach Town Hall

The Town of North Topsail Beach Board of Aldermen held a budget workshop on May 10, 2023. A quorum of the board was present.

Board members present: Mayor McDermon, Mayor Pro Tem Benson, Aldermen Connie Pletl, Fred Fontana, Richard Grant, and Tom Leonard.

Board members absent: none.

Staff present: Town Manager Derian, IT Director Ricky Schwisow, Police Chief Younginer, Fire Chief Soward, Finance Officer Elliott and Deputy Town Clerk Kate Winzler.

Call to order

Mayor McDermon called the workshop to order at 10:59 am.

Approval of Agenda

Motion - Alderman Leonard motioned to approve the agenda with an amendment to remove item V. Continuing Business to be postponed to a later meeting; seconded by Alderman Fontana; unanimously approved.

Review of Draft FY2023-24 Budget

Town Manager Derian stated:

The draft being presented today has been slightly amended since the last workshop on April 19, 2023. The proposed budget is a balanced draft that maintains the tax rate of \$0.43 per \$100 value. The budget is conservative and fiscally sound, boasting a Contingency fund that doubled over last year placing North Topsail Beach in a sound financial condition.

Noteworthy changes are:

- Addition of \$100,000 in the Capital Improvement Fund (CIF) for the Bike Path, possible NCDOT project placeholder,
- American Rescue Plan revenues were added to the General Fund as Revenue Replacement in the amount of \$200,383.42 to offset salary cost which is an acceptable way to use these funds, freeing up monies to be transferred into the CIF,
- Estimated Onslow County Fire Tax revenues were added to the CIF,
- \$20,500 allocated for a Human Resources platform and training for staff for customer service, safety and other requirements and allow for automation and tracking of HR processes,

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Official Notice of the North Topsail Beach
Proposed Budget for FY2023-24

The North Topsail Beach town budget for FY2023-24 has been submitted to the Town Board of Aldermen and a copy is available for public inspection in the office of the clerk to the board, North Topsail Beach Town Hall, 2008 Loggerhead Ct, North Topsail Beach, NC. The Board of Aldermen will hold a public hearing on the budget at 11:00 a.m., May 10, 2023, in the boardroom in town hall.

K. Winzler, Deputy Clerk to the Board of Aldermen
5/1/2023

Town of 
NORTH TOPSAIL BEACH
FOUNDED IN 1990 *Nature's Tranquil Beauty* NORTH CAROLINA

Fiscal Year 2023 - 2024
Draft Budget

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Draft

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FY 2023 - 2024 Budget Review

Department Code

Draft

Difference from
Current Year

Adopted 7-1-2022

PROPOSED

		\$	\$	\$	
301-399	Total Revenues:	\$	7,059,484.36	\$	7,297,467.36
					3.37%
	Total Expenditures:				
410	Governing Board	\$	240,104.00	\$	265,604.00
420	Administration Department	\$	687,783.60	\$	720,127.35
430	Elections	\$	-	\$	5,000.00
480	IT Department	\$	-	\$	173,609.00
490	Planning Department	\$	153,649.75	\$	260,206.30
491	Inspections Department	\$	350,958.40	\$	245,817.30
500	Public Buildings	\$	513,750.00	\$	388,800.00
501	Town Insurances	\$	277,500.00	\$	276,825.00
509	Police Seperation Allowance	\$	17,125.00	\$	17,125.00
510	Police Department	\$	1,435,191.00	\$	1,388,370.35
545	Public Works Department	\$	641,433.80	\$	572,059.35
560	Public Streets	\$	141,000.00	\$	129,000.00
580	Sanitation Department	\$	514,524.36	\$	514,524.36
620	Recreation	\$	120,750.00	\$	157,200.00
690	Fire Department	\$	1,637,369.65	\$	1,520,497.90
695	Committees	\$	2,000.00	\$	2,000.00
999	Contingency	\$	326,344.80	\$	660,701.45
					102.46%
		\$	7,059,484.36	\$	7,297,467.36
					3.37%
					-
					\$
					DIFFERENCE:

FUND 10 GENERAL FUND

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Estimated Revenues
10-301-00	AD VALOREM TAX - CURRENT YEAR	\$ 3,678,714.00	\$ 3,982,875.00
10-301-01	AD VALOREM TAX - PRIOR YEARS	\$ 50,000.00	\$ 50,000.00
10-301-02	AD VALOREM TAX - MOTOR VEHICLES	\$ 70,000.00	\$ 70,000.00
10-317-00	AD VALOREM TAX PENALTIES	\$ 3,000.00	\$ 3,000.00
10-329-00	INTEREST INCOME	\$ 15,000.00	\$ 100,000.00
10-335-00	MISCELLANEOUS	\$ 5,000.00	\$ 5,000.00
10-335-01	MEETING ROOM RENTAL FEES	\$ 500.00	\$ -
10-336-07	SALE OF TOWN MERCHANDISE	\$ 5,000.00	\$ 5,000.00
10-337-00	UTILITIES FRANCHISE TAX (STATE SHARED)	\$ 330,000.00	\$ 330,000.00
10-341-00	BEER / WINE TAX	\$ 3,400.00	\$ 3,400.00
10-343-00	POWLL BILL ALLOCATION	\$ 25,000.00	\$ 30,000.00
10-345-00	LOCAL OPTION SALES/USE TAX (STATE SHARED)	\$ 1,864,500.00	\$ 1,864,500.00
10-347-02	SOLID WASTE TAX (STATE SHARED)	\$ 750.00	\$ 750.00
10-350-00	RECREATION RENTAL FEES	\$ 1,500.00	\$ 2,000.00
10-350-01	PAID PARKING INCOME	\$ 182,500.00	\$ 112,125.00
10-351-01	OFFICER CITATIONS / COURT FEES	\$ 5,000.00	\$ 2,500.00
10-352-01	FIRE INSPECTIONS & VIOLATION FEES	\$ 2,000.00	\$ 500.00
10-352-02	CODE ENFORCEMENT FEES	\$ 20,000.00	\$ 2,000.00
10-352-03	PLANNING DEPARTMENT FEES	\$ 6,000.00	\$ 6,000.00
10-355-00	BUILDING PERMIT FEES	\$ 85,000.00	\$ 85,000.00
10-355-01	MECHANICAL PERMIT FEES	\$ 15,000.00	\$ 15,000.00
10-355-02	ELECTRICAL PERMIT FEES	\$ 18,000.00	\$ 18,000.00
10-355-03	PLUMBING PERMIT FEES	\$ 2,500.00	\$ 2,500.00
10-355-04	INSULATION PERMIT FEES	\$ 500.00	\$ 500.00
10-355-05	HOMOWNERS RECOVERY FEES	\$ 300.00	\$ 300.00
10-355-06	TECHNOLOGY PERMIT FEES	\$ 7,500.00	\$ 7,500.00
10-355-07	RE-INSPECTION & FINE FEES	\$ 3,000.00	\$ 3,000.00
10-357-08	ZONING PERMIT FEES	\$ 20,000.00	\$ 20,000.00
10-359-00	GARBAGE COLLECTION FEES	\$ 514,524.36	\$ 514,524.36
10-359-50	SOILD WASTE VACANT LOT FEES	\$ 10,000.00	\$ 10,000.00
10-359-51	ADDITIONAL GARBAGE CART FEES	\$ 2,000.00	\$ 2,000.00
10-359-52	ADDITIONAL RECYCLING CART FEE	\$ 2,500.00	\$ 2,500.00
10-367-01	SALES TAX REFUND	\$ 20,000.00	\$ 20,000.00
10-368-01	NCDOT GRASS MOWING INCOME	\$ 8,396.00	\$ 6,993.00
10-368-02	GRANT REIMBURSEMENT	\$ 57,400.00	\$ -
10-382-00	SALE OF LESO ASSETS	\$ 5,000.00	\$ -
10-383-00	SALE OF FIXED ASSETS	\$ 20,000.00	\$ 20,000.00

TOTAL REVENUE

\$ 7,059,484.36 \$ 7,297,467.36

Current Expense Amt \$ 7,297,467.36

\$ -

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FUND 10 GENERAL FUND ADMINISTRATION

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-420-02	SALARIES	\$ 397,000.00	\$ 413,500.00
10-420-05	FICA TAXES (7.65%)	\$ 30,370.50	\$ 31,632.75
10-420-06	GROUP INSURANCE	\$ 42,250.00	\$ 52,200.00
10-420-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 48,553.10	\$ 53,589.60
10-420-08	401K MATCH (3%)	\$ 11,910.00	\$ 12,405.00
10-420-09	TOWN INSURANCE HRA DEDUCTIBLE	\$ 30,000.00	\$ 45,000.00
10-420-10	EMPLOYEE TRAINING	\$ 6,000.00	\$ 6,000.00
10-420-11	POSTAGE EXPENSE	\$ 2,500.00	\$ 2,500.00
10-420-12	TOWN MANAGER EXPENSE ACCOUNT	\$ 1,000.00	\$ 1,000.00
10-420-13	TUITION REIMBURSEMENT	\$ 2,500.00	\$ 5,000.00
10-420-15	BANK SERVICE FEES	\$ 2,500.00	\$ 2,000.00
10-420-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 500.00	\$ 500.00
10-420-17	VEHICLE MAINTENANCE / REPAIR	\$ 1,500.00	\$ 1,500.00
10-420-18	CONSUMABLES	\$ 4,000.00	\$ 5,000.00
10-420-26	ADVERTISING EXPENSE	\$ 1,500.00	\$ 1,500.00
10-420-31	GAS-OIL-TIRE EXPENSE	\$ 2,000.00	\$ 2,200.00
10-420-33	OFFICE SUPPLY EXPENSE	\$ 6,000.00	\$ 6,000.00
10-420-34	TOWN MERCHANDISE EXPENSE	\$ 3,000.00	\$ 3,000.00
10-420-35	IT EQUIPMENT & SERVICES	\$ 6,500.00	\$ -
10-420-45	CONTRACTED SERVICES	\$ 26,200.00	\$ 33,500.00
10-420-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 8,000.00	\$ 9,600.00
10-420-57	MISCELLANEOUS	\$ 500.00	\$ 500.00
10-420-58	EMPLOYEE ENGAGEMENT	\$ 10,000.00	\$ 10,000.00
10-420-74	CAPITAL OUTLAY	\$ 16,000.00	\$ 10,000.00
10-420-76	EQUIPMENT LEASE PAYMENTS (Copiers)	\$ 27,500.00	\$ 12,000.00

TOTAL EXPENDITURES \$ 687,783.60 \$ 720,127.35

Increased By: \$ 32,343.75

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FUND 10 GENERAL FUND ELECTION FEES

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-430-57	ELECTION EXPENSES	\$ -	\$ 5,000.00

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TOTAL EXPENDITURES	\$ -	\$ 5,000.00
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Increased By: \$ 5,000.00

FUND 10 GENERAL FUND IT

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-480-02	SALARIES	\$	76,000.00
10-480-05	FICA (7.65%)	\$	5,814.00
10-480-06	GROUP INSURANCE	\$	8,500.00
10-480-07	ORBIT RETIREMENT MATCH (12.96%)	\$	9,849.60
10-480-08	401K MATCH (3%)	\$	2,280.00
10-480-10	EMPLOYEE TRAINING	\$	2,500.00
10-480-16	EQUIPMENT MAINTENANCE / REPAIR	\$	6,000.00
10-480-33	DEPARTMENT SUPPLY EXPENSE	\$	1,000.00
10-480-53	ANNUAL DUES & SUBSCRIPTIONS	\$	44,165.40
10-480-57	MISCELLANEOUS	\$	500.00
10-480-74	CAPITAL OUTLAY	\$	-
10-480-76	EQUIPMENT LEASE PAYMENTS (Computers)	\$	17,000.00

TOTAL EXPENDITURES

\$	-	\$	173,609.00
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Increased By: \$ 173,609.00

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FUND 10

GENERAL FUND

PLANNING

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-490-02	SALARIES	\$ 92,500.00	\$ 161,000.00
10-490-03	PART-TIME SALARIES	\$ 15,500.00	\$ 22,000.00
10-490-05	FICA (7.65%)	\$ 8,262.00	\$ 13,999.50
10-490-06	GROUP INSURANCE	\$ 8,500.00	\$ 18,000.00
10-490-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 11,312.75	\$ 23,716.80
10-490-08	401K MATCH (3%)	\$ 2,775.00	\$ 5,490.00
10-490-10	EMPLOYEE TRAINING	\$ 3,000.00	\$ 3,000.00
10-490-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 500.00	\$ 500.00
10-490-17	VEHICLE MAINTENANCE / REPAIR	\$ 1,000.00	\$ 1,000.00
10-490-31	GAS-OIL-TIRE EXPENSE	\$ 1,000.00	\$ 2,200.00
10-490-45	CONTRACTED SERVICES	\$ 6,000.00	\$ 6,000.00
10-490-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,650.00	\$ 1,650.00
10-490-57	MISCELLANEOUS	\$ 250.00	\$ 250.00
10-490-58	CRS FLOOD ACTIVITY	\$ 1,400.00	\$ 1,400.00

TOTAL EXPENDITURES

\$ 153,649.75 \$ 260,206.30

Increased By: \$ 106,556.55

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INSPECTIONS

FUND 10 GENERAL FUND

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-491-02	SALARIES	\$ 135,500.00	\$ 143,000.00
10-491-05	FICA (7.65%)	\$ 10,365.75	\$ 10,939.50
10-491-06	GROUP INSURANCE	\$ 17,000.00	\$ 18,000.00
10-491-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 16,571.65	\$ 18,532.80
10-491-08	401K MATCH (3%)	\$ 4,065.00	\$ 4,290.00
10-491-10	EMPLOYEE TRAINING	\$ 4,500.00	\$ 4,500.00
10-491-16	EQUIPMENT MAINTENANCE / REPAIR	\$ -	\$ -
10-491-17	VEHICLE MAINTENANCE / REPAIR	\$ 1,200.00	\$ 1,200.00
10-491-31	GAS-OIL-TIRE EXPENSE	\$ 3,000.00	\$ 3,300.00
10-491-33	DEPARTMENT SUPPLIES	\$ 1,050.00	\$ -
10-491-45	CONTRACTED SERVICES	\$ 10,000.00	\$ 10,000.00
10-491-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 1,555.00	\$ 1,555.00
10-491-54	DEMOLITION	\$ 135,000.00	\$ 30,000.00
10-491-57	MISCELLANEOUS	\$ 500.00	\$ 500.00
10-491-74	CAPITAL OUTLAY		
10-491-75	DEBT SERVICE	\$ 10,651.00	\$ -

TOTAL EXPENDITURES

	\$ 350,958.40	\$ 245,817.30
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Decreased By: \$ (105,141.10)

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FUND 10 GENERAL FUND PUBLIC BUILDINGS

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-500-11	TELEPHONE/CELL EXPENSE	\$ 30,000.00	\$ 30,000.00
10-500-13	UTILITY EXPENSE	\$ 50,000.00	\$ 65,300.00
10-500-15	BUILDINGS/GROUND MAINT & REPAIR	\$ 47,000.00	\$ 65,000.00
10-500-17	LANDSCAPING EXPENSE	\$ 7,750.00	\$ 9,000.00
10-500-33	BUILDING SUPPLIES	\$ 6,500.00	\$ 6,500.00
10-500-35	FURNITURE	\$ 7,500.00	\$ 15,000.00
10-500-43	CLEANING SERVICES	\$ 7,000.00	\$ 15,000.00
10-500-45	PEST CONTROL EXPENSE	\$ 1,500.00	\$ 2,000.00
10-500-57	TOWN SIGNS MAINTENANCE & REPAIR	\$ 5,000.00	\$ 5,500.00
10-500-58	WEB EOC SERVICE	\$ 1,500.00	\$ 1,500.00
10-500-74	CAPITAL OUTLAY	\$ 350,000.00	\$ 150,000.00
10-500-76	LEASE PAYMENTS	\$	\$ 24,000.00
TOTAL EXPENDITURES		\$ 513,750.00	\$ 388,800.00

Draft

Decreased By: \$ (124,950.00)

FUND 10 GENERAL FUND

TOWN INSURANCE

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-501-09	WORKER'S COMPENSATION PREMIUM	\$ 55,000.00	\$ 57,750.00
10-501-13	PROPERTY LIABILITY AND BONDS	\$ 129,000.00	\$ 135,450.00
10-501-17	VFIS (FIRE) INSURANCE	\$ 22,500.00	\$ 23,625.00
10-501-53	CYBER INSURANCE	\$ 26,000.00	\$ 15,000.00
10-501-54	FLOOD INSURANCE	\$ 45,000.00	\$ 45,000.00
TOTAL EXPENDITURES		\$ 277,500.00	\$ 276,825.00

Decreased By: \$ (675.00)

Draft

FUND 10

GENERAL FUND

POLICE SEPERATION ALLOWANCE

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-509-02	PSA OFFICER SALARY	\$ 15,905.00	\$ 15,905.00
10-509-05	FICA (7.65%)	\$ 1,220.00	\$ 1,220.00
TOTAL EXPENDITURES		<u>\$ 17,125.00</u>	<u>\$ 17,125.00</u>

Decreased By: \$ -

Draft

FUND 10 GENERAL FUND

POLICE

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-510-02	SALARIES	\$ 797,000.00	\$ 776,000.00
10-510-03	PART-TIME SALARIES	\$ 5,000.00	\$ 6,900.00
10-510-04	OVERTIME	\$ 35,000.00	\$ 35,000.00
10-510-05	FICA (7.65%)	\$ 65,178.00	\$ 62,569.35
10-510-06	GROUP INSURANCE	\$ 111,000.00	\$ 116,500.00
10-510-07	ORBIT RETIREMENT MATCH (14.04%)	\$ 103,200.00	\$ 108,600.00
10-510-08	401K MATCH (5%)	\$ 38,000.00	\$ 38,000.00
10-510-09	BEACH PATROL EXPENSE	\$ 15,000.00	\$ 15,000.00
10-510-10	EMPLOYEE TRAINING	\$ 10,000.00	\$ 10,000.00
10-510-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 3,500.00	\$ 3,500.00
10-510-17	VEHICLE MAINTENANCE / REPAIR	\$ 11,000.00	\$ 10,000.00
10-510-31	GAS-OIL-TIRE EXPENSE	\$ 55,000.00	\$ 60,500.00
10-510-32	OFFICE SUPPLY EXPENSE	\$ 1,000.00	\$ 1,000.00
10-510-33	DEPARTMENT SUPPLY EXPENSE	\$ 5,050.00	\$ 5,050.00
10-510-36	UNIFORM EXPENSE	\$ 12,000.00	\$ 12,000.00
10-510-37	BALLISTIC VEST GRANT EXPENSE	\$ 4,570.00	\$ 4,570.00
10-510-47	PROFESSIONAL SERVICES	\$ 4,160.00	\$ 4,160.00
10-510-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 21,671.00	\$ 23,421.00
10-510-57	K-9 EXPENSES	\$ 2,000.00	\$ 3,000.00
10-510-60	LESO PROGRAM	\$ 5,000.00	\$ -
10-510-73	NON-CAPITAL OUTLAY	\$ 17,900.00	\$ 29,500.00
10-510-74	CAPITAL OUTLAY	\$ 75,000.00	\$ 59,100.00
10-510-75	DEBT SERVICE	\$ 35,712.00	\$ -
10-510-76	TAX AND TITLE EXPENSE	\$ 2,250.00	\$ 4,000.00

TOTAL EXPENDITURES

\$ 1,435,191.00 \$ 1,388,370.35

Decreased By: \$ (46,820.65)

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GENERAL FUND		PUBLIC WORKS	
FUND 10	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-545-02	SALARIES	\$ 183,500.00	\$ 227,500.00
10-545-03	PART-TIME SALARIES	\$ 43,000.00	\$ -
10-545-04	OVERTIME	\$ 2,000.00	\$ 6,000.00
10-545-05	FICA (7.65%)	\$ 17,480.25	\$ 17,862.75
10-545-06	GROUP INSURANCE	\$ 34,000.00	\$ 35,500.00
10-545-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 27,945.55	\$ 30,261.60
10-545-08	401K MATCH (3%)	\$ 6,855.00	\$ 7,005.00
10-545-14	EMPLOYEE TRAINING	\$ 2,500.00	\$ 2,500.00
10-545-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 20,000.00	\$ 10,000.00
10-545-17	VEHICLE MAINTENANCE / REPAIR	\$ 15,000.00	\$ 15,000.00
10-545-31	GAS-OIL-TIRE EXPENSE	\$ 20,000.00	\$ 22,000.00
10-545-32	OFFICE SUPPLY EXPENSE	\$ 500.00	\$ 500.00
10-545-33	DEPARTMENT SUPPLY EXPENSE	\$ 6,000.00	\$ 5,000.00
10-545-34	MOSQUITIO CONTROL EXPENSE	\$ 5,000.00	\$ 5,000.00
10-545-36	UNIFORM EXPENSE	\$ 1,500.00	\$ 1,500.00
10-545-37	RENTAL EQUIPMENT	\$ -	\$ 6,000.00
10-545-53	ANNUAL DUES & SUBSCRIPTIONS	\$ -	\$ -
10-545-57	MISCELLANEOUS	\$ 100.00	\$ 100.00
10-545-73	NON CAPITAL OUTLAY	\$ -	\$ 9,000.00
10-545-74	CAPITAL OUTLAY	\$ 245,000.00	\$ 159,330.00
10-545-75	DEBT SERVICE	\$ 11,053.00	\$ -
10-545-76	TAX AND TITLE EXPENSE	\$ -	\$ 12,000.00
TOTAL EXPENDITURES		\$ 641,433.80	\$ 572,059.35

Decreased By: \$ (69,374.45)

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FUND 10	GENERAL FUND	PUBLIC STREETS		
Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request	
10-560-13	STREET LIGHT EXPENSE	\$ 30,000.00	\$ 30,000.00	
10-560-15	PUBLIC PARKING LOT MAINTENANCE & REPAIR	\$ 25,000.00	\$ 25,000.00	
10-560-16	EQUIPMENT MAINTENANCE & REPAIR	\$ -	\$ 4,000.00	
10-560-33	DEPARTMENT SUPPLIES	\$ 4,000.00	\$ 10,000.00	
10-560-43	TOWN ENTRANCE SIGNS	\$ 2,000.00	\$ 20,000.00	
10-560-72	STORM WATER	\$ 40,000.00	\$ 40,000.00	
10-560-73	STREET PAVING & REPAIR	\$ 40,000.00	\$ -	
10-560-74	CAPITAL OUTLAY	\$ -	\$ -	
10-560-75	DEBT SERVICE	\$ -	\$ -	

TOTAL EXPENDITURES

\$ 141,000.00	\$ 129,000.00
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Decreased By: \$ (12,000.00)

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FUND 10 GENERAL FUND SANITATION

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-580-45	SANITATION EXPENSE	\$ 413,969.36	\$ 413,969.36
10-580-46	TIPPING FEE EXPENSE	\$ 70,555.00	\$ 70,555.00
10-580-47	RECYCLING EXPENSE	\$ 30,000.00	\$ 30,000.00
10-580-58	SOLID WASTE REFUND EXPENSE	\$ -	\$ -
TOTAL EXPENDITURES		\$ 514,524.36	\$ 514,524.36

Increased By: \$ -

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Proposed New Rate	
Annual Cost	\$ 226.16
Monthly Cost	\$ 18.85

Rate for Current FY	
Annual Cost	\$ 226.16
Monthly Cost	\$ 18.85

Increase of	
Annually	\$ 0.00
Monthly	\$ (0.00)

*Based on 2275 cans

RECREATION

GENERAL FUND

FUND 10

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-620-12	SNOWFLAKE LIGHT EXPENSE	\$ 12,000.00	\$ 12,000.00
10-620-14	PARK WELL EXPENSE	\$ 1,500.00	\$ 1,500.00
10-620-15	PARK MAINTENANCE EXPENSE	\$ 40,000.00	\$ 20,000.00
10-620-17	PARK LANDSCAPING	\$ 22,250.00	\$ 15,000.00
10-620-18	BIKE PATH MAINTENANCE & REPAIR	\$ 1,500.00	\$ 1,500.00
10-620-19	DOCK/BOARDWALK MAINTENANCE & REPAIR	\$ 90,000.00	\$ 90,000.00
10-620-27	SPECIAL EVENT EXPENSE	\$ 40,000.00	\$ 10,000.00
10-620-33	PARK SUPPLIES	\$ 3,500.00	\$ 7,200.00
10-620-74	CAPITAL OUTLAY	\$ -	\$ -

TOTAL EXPENDITURES

\$ 120,750.00	\$ 157,200.00
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Increased By: \$ 36,450.00

Draft

FUND 10 GENERAL FUND FIRE

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-690-02	SALARIES	\$ 865,500.00	\$ 896,500.00
10-690-03	PART-TIME SALARIES	\$ 2,500.00	\$ 2,500.00
10-690-04	OVERTIME	\$ 40,000.00	\$ 40,000.00
10-690-05	FICA (7.65%)	\$ 69,462.00	\$ 71,833.50
10-690-06	GROUP INSURANCE	\$ 143,750.00	\$ 151,000.00
10-690-07	ORBIT RETIREMENT MATCH (12.96%)	\$ 110,742.65	\$ 121,694.40
10-690-08	401K MATCH (3%)	\$ 27,165.00	\$ 28,170.00
10-690-10	EMPLOYEE TRAINING	\$ 5,000.00	\$ 5,500.00
10-690-16	EQUIPMENT MAINTENANCE / REPAIR	\$ 20,000.00	\$ 22,000.00
10-690-17	VEHICLE MAINTENANCE / REPAIR	\$ 17,500.00	\$ 19,000.00
10-690-31	GAS-OIL-TIRE EXPENSE	\$ 20,000.00	\$ 22,000.00
10-690-32	OFFICE SUPPLY EXPENSE	\$ 1,500.00	\$ 2,000.00
10-690-33	DEPARTMENT SUPPLY EXPENSE	\$ 45,500.00	\$ 46,000.00
10-690-34	EMPLOYEE PHYSICALS	\$ 6,000.00	\$ 6,000.00
10-690-36	UNIFORM EXPENSE	\$ 8,000.00	\$ 8,500.00
10-690-47	PROFESSIONAL SERVICES	\$ -	\$ 4,000.00
10-690-53	ANNUAL DUES & SUBSCRIPTIONS	\$ 8,500.00	\$ 8,500.00
10-690-56	FEDERAL FIRE GRANT	\$ -	\$ -
10-690-57	MISCELLANEOUS	\$ 250.00	\$ 300.00
10-690-73	COMMUNICATIONS EQUIPMENT	\$ 6,000.00	\$ 6,000.00
10-690-74	CAPITAL OUTLAY	\$ 240,000.00	\$ 55,000.00
10-690-75	DEBT SERVICE	\$ -	\$ -
10-690-76	TAX AND TITLE EXPENSE	\$ -	\$ 4,000.00

TOTAL EXPENDITURES \$ 1,637,369.65 \$ 1,520,497.90

Decreased By: \$ (116,871.75)

Draft

COMMITTEES

FUND 10 GENERAL FUND

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-695-91	PLANNING BOARD EXPENSE	\$ 1,000.00	\$ 1,000.00
10-695-92	BOARD OF ADJUSTMENT EXPENSE	\$ 1,000.00	\$ 1,000.00
TOTAL EXPENDITURES		\$ 2,000.00	\$ 2,000.00

Increased By: \$ -

Draft

FUND 10	GENERAL FUND	CONTINGENCY	
Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
10-999-01	CONTINGENCY	\$ 326,344.80	\$ 660,701.45
		\$ -	
TOTAL EXPENDITURES		<u>\$ 326,344.80</u>	<u>\$ 660,701.45</u>

Increased By: \$ 334,356.65

Draft

FUND 12 Budget Review
 Capital Improvements Fund

	Adopted 7-1-2022	PROPOSED	
Total Revenues:	\$ 990,423.00	\$ 1,072,312.50	
Total Expenditures:			
750 Capital Improvements Fund	\$ 990,423.00	\$ 1,072,312.50	
	\$ 990,423.00	\$ 1,072,312.50	DIFFERENCE:
			\$ -

Draft

FUND 12 CAPITAL IMPROVEMENT FUND

Account Number	Account Description	FY22-23 Approved Budget	Estimated Revenues
12-301-00	AD VALOREM TAX	\$ 990,423.00	\$ 1,072,312.50

TOTAL REVENUES

\$ 990,423.00 \$ 1,072,312.50

Draft

Current Expense Amt

\$ 1,072,312.50

FUND 12 CAPITAL IMPROVEMENT FUND

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
12-750-01	FIRE DEPT	\$ 424,467.00	\$ 459,562.50
12-750-02	FIRE TRUCK	\$ 141,489.00	\$ 153,187.50
12-750-11	FUTURE CAPITAL IMPROVEMENTS	\$ 424,467.00	\$ 459,562.50

TOTAL EXPENDITURES

\$ 990,423.00 \$ 1,072,312.50

Increased By: \$ 81,889.50

Draft

FUND 15 AMERICAN RESCUE PLAN FUND

Account Number	Account Description	FY22-23 Approved Budget	Estimated Revenues
15-305-00	American Rescue Plan Funding	\$ 118,396.00	\$ -
TOTAL REVENUES		\$ 118,396.00	\$ -

Draft

Current Expense Amt	\$ -
	\$ -

FUND 15 AMERICAN RESCUE PLAN FUND

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
15-790-00	AMERICAN RESCUE PLAN	\$ 118,396.00	\$ -
TOTAL EXPENDITURES		<u>\$ 118,396.00</u>	<u>\$ -</u>

Increased By: \$ -

Draft

FUND 30 Budget Review

Draft

	Adopted 7-1-2022	PROPOSED	Difference from Current Year
301-399			
Total Revenues:	\$ 4,149,263.00	\$ 4,222,123.00	1.76%
Total Expenditures:			
720 Beach	\$ 2,980,484.00	\$ 3,178,204.00	6.63%
999 Future Projects Fund	\$ 1,168,779.00	\$ 1,043,919.00	-10.68%
	\$ 4,149,263.00	\$ 4,222,123.00	1.76%
			DIFFERENCE:
			\$ -

FUND 30 SHORELINE PROTECTION

Account Number	Account Description	FY22-23 Approved Budget	Estimated Revenues
30-301-00	ACCOMODATION TAX	\$ 1,500,000.00	\$ 1,650,000.00
30-301-01	ONSLow COUNTY CONTRIBUTION		
30-301-05	AD VALOREM TAX	\$ 1,414,890.00	\$ 1,531,875.00
30-329-00	INTEREST INCOME	\$ 1,000.00	\$ 25,000.00
30-335-00	MISCELLANEOUS/OTHER	\$ -	
30-336-00	SEA OATS PROGRAM	\$ 25,000.00	\$ 25,000.00
30-345-00	LOCAL OPTION SALES/USE TAX	\$ 653,873.00	\$ 653,873.00
30-348-08	FEMA/BEACH NOURISHMENT PROJECT	\$ -	
30-350-00	STATE FUNDING / BEACH PROJECT	\$ -	
30-350-01	PAID PARKING REVENUES	\$ 547,500.00	\$ 336,375.00
30-383-02	SPECIAL ASSESSMENT TAX	\$ 7,000.00	
30-399-00	APPROPIATED FUND BALANCE (RESTRICTED)		

TOTAL REVENUES

\$ 4,149,263.00 \$ 4,222,123.00

Current Expense Amt \$ 4,222,123.00

\$ -

Draft

FUND 30 SHORELINE PROTECTION BEACH

Account Number	Account Description	FY22-23 Approved Budget	FY23-24 Budget Request
30-710-08	LEASE PAYMENTS	\$ 48,000.00	\$ 48,000.00
30-710-10	BEACH LOBBYIST CONTRACT	\$ 60,000.00	\$ 60,000.00
30-710-12	BEACH / ACCESS MAINTENANCE	\$ 50,000.00	\$ 50,000.00
30-710-14	BEACH RELATED TRAVEL CONFERENCES	\$ 20,000.00	\$ 20,000.00
30-710-15	DUNE / CROSSWALK REPAIR & MAINTENANCE	\$ 8,000.00	\$ 8,000.00
30-710-45	CONTRACTED SERVICES	\$ 10,000.00	\$ 10,000.00
30-710-59	SEA OATS PROGRAM (50/50)	\$ 50,000.00	\$ 50,000.00
30-720-07	NEW RIVER EIS PROJECT	\$ 280,000.00	\$ 280,000.00
30-720-08	CONTRACTS, PLANS, SPECS	\$ 134,000.00	\$ 200,000.00
30-720-10	VITEX	\$ -	\$ 216,000.00
30-720-18	OTHER CONTRACTS & PLANS	\$ 60,000.00	\$ -
30-720-50	2022B SOB PAYMENT	\$ 2,030,484.00	\$ 2,006,204.00
30-720-60	30 YEAR BEACH PLAN	\$ 30,000.00	\$ 30,000.00
30-720-64	SANDBAG REPAIR PROJECT	\$ 200,000.00	\$ 200,000.00

TOTAL EXPENDITURES

\$ 2,980,484.00 \$ 3,178,204.00

Increased By: \$ 197,720.00

Draft

FUND 30	SHORELINE PROTECTION	FUTURE PROJECTS
Account Number	Account Description	FY22-23 Approved Budget FY23-24 Budget Request
30-999-01	Future Projects Fund	\$ 1,168,779.00 \$ 1,043,919.00
		\$ -
	TOTAL EXPENDITURES	<u>\$ 1,168,779.00</u> <u>\$ 1,043,919.00</u>

Decreased By: \$ (124,860.00)

Draft

- An additional 5% increase (10% total) added to employee insurance based on first quote we have received back,
- An increase of 5% added to Property & Liability, Workers Compensation and Fire (VFIS) Insurance while we await quotes,
- Conservative 5% increase for Sales and Use Tax revenues based on historical data.

Finance Director Elliott presented the proposed budget with the following notations:

- Assumes current tax rate of \$0.43 per hundred-dollar valuation with \$0.26 assigned to the General Fund, \$0.07 assigned to CIF and \$0.10 assigned to Shoreline Protection Fund,
- Accounts for capital assets within the General Fund of \$150,000 for the exterior of north end fire station; \$64,000 for F450 dump truck for Public Works; \$18,100 for enclosed trailer and mower for Public Works; \$35,000 for one vehicle for Police Department; and \$55,000 for one vehicle for Fire Department.
- General Fund revenue and expenditure \$7,591,075.78
- Capital Improvement Fund revenue and expenditure balance at \$1,743,695.92.
- Shoreline Protection Fund revenue and expenditure balance at \$4,254,816.65.

Public Hearings

Fiscal Year 2023-2024 Proposed Budget

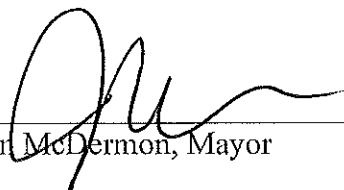
Motion – Alderman Leonard motioned to open the Public Hearing at 11:16 am; seconded by Alderman Pletl; unanimously approved.

No one spoke on this matter.

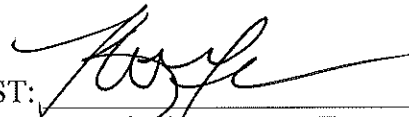
Motion – Alderman Leonard motioned to close the Public Hearing at 11:17 am; seconded by Alderman Fontana; unanimously approved.

Adjournment

Motion – Alderman Pletl motioned to adjourn at 11:17 am; seconded by Mayor Pro Tem Benson; unanimously approved.



 Joani McDermon, Mayor

ATTEST: 

 Kate Winzler, Deputy Town Clerk

Minutes prepared by Nancy Avery.