



TOWN
OF
INDIAN BEACH

BUDGET

2017- 2018

ADOPTED 6/15/17

TOWN OF INDIAN BEACH

MAYOR, BOARD OF COMMISSIONERS AND TOWN OFFICIALS

FISCAL YEAR 2017-2018

MAYOR

Stewart M. Pickett

COMMISSIONERS

Robert Ivey

E. Dale Williford

Pete Wylie

Joel S. Fortune, Jr.

TOWN OFFICIALS

Bryan R. Chadwick
Town Manager

Linda T. Brickhouse
Deputy Clerk

Andrew J. Sutzko
Police Chief

Philip B. Miller
Fire Chief

**BUDGET MESSAGE
FISCAL YEAR 2017-2018**

To the Honorable Mayor and Board of Commissioners
Town of Indian Beach, North Carolina

In accordance with the North Carolina Local Government and Fiscal Control Act, the proposed budget of the Town of Indian Beach for the fiscal year 2017-2018 is submitted herewith for consideration by the Board of Commissioners.

2017 Property Taxes were estimated on the tax valuation computed by the Carteret County Tax Office as of April, 2017. The estimated tax levy was computed at a collection rate of 98.84% which was last year's audited rate.

It is recommended that the tax rate remain at nineteen and one half cents (19.5¢) for the fiscal year 2017-2018.

It is recommended that Municipal Service Tax District 1 (Oceanfront) rate be set at four cents (4¢) for the fiscal year 2017-2018, which will go into the Beach Nourishment Capital Reserve Fund and may only be used for beach nourishment and related purposes.

It is recommended that Municipal Service Tax District 2 (Non-Oceanfront) rate be set at two cents (2¢) for the fiscal year 2017-2018, which will go into the Beach Nourishment Capital Reserve Fund and may only be used for beach nourishment and related purposes.

The revenue accounts show an increase in various permit fees based on the market rates associated in the surrounding area. It also includes new fees and full fee schedule with these new revenue streams.

The expenditure side of the proposed budget includes an increase in various salary line items based on a new full time maintenance position and an increase in part-time police officer hours. There is also an increase across the board for insurances including worker's compensation and property and liability for claims and new property.

It is recommended that the Commissioners' Compensation remain the same. The Mayor's compensation will remain at \$4800 per year and the Commissioners' compensation will remain at \$3200 per year.

The proposed budget includes a recommendation for a 2% cost of living (COLA) increase for all non-probationary employees and up to a 1% merit increase for employees based on performance reviews.

The Administration Department Budget includes an increase based on the new full-time public works position and anticipated costs associated with the job functions. All other line item expenditures within the Administration Department budget have been estimated conservatively.

The Police Department Budget shows an increase in salaries based on COLA increases and earned merit increases. The budget also includes an increase for the part-time budget to hire two more part-time positions for coverage. All other line item expenditures within the Police Department budget have been estimated conservatively.

The Fire Department Budget shows an increase in salaries based on COLA increases and for merit increases. There is also the inclusion of the annual payment for the fire engine. There is also an increase under vehicle maintenance of \$4,000 for anticipated maintenance costs. All other line item expenditures within the Fire Department have been estimated conservatively.

This proposed budget, as required by law, will be on display in the office of the Town Clerk during regular business hours from May 11, 2017 through June 14, 2017. Notice of the availability of this budget will be given to the news media.

Bryan R. Chadwick
Town Manager
Finance Officer

TOWN OF INDIAN BEACH

Ad Valorem Valuation	\$401,529,099	\$424,500,000
Collection Rate	96.98%	98.84%
Ad Valorem Tax Rate	0.00195	0.00195

<u>Account</u>	<u>2016/2017</u>	<u>2017/2018</u>
Current year property taxes	759,336	818,173
Fire District Tax	55,975	58,300
EMS Billings	22,000	25,000
Prior Years Taxes	12,000	12,000
Interest on Taxes	600	600
Sales & Use Tax	366,000	375,000
Fire District Sales & Use Tax	16,500	17,000
Franchise Tax - Vision Cable	13,000	14,000
Franchise Tax - Utility	81,000	90,000
Beer & Wine Tax	500	500
Court Tax	450	450
Gas Tax	2,000	2,000
Parking Fees	100	100
Beach Permits	5,000	5,000
Golf Cart Permits	1,000	2,000
Permit Fees		1,000
Yard Debris Fees		1,000
Re-Entry Passes		500
Interest Income	7,000	5,000
Miscellaneous Income	100	100
Sale of Surplus Property	2,500	2,500
Grants and other Gov Receipts	1,500	1,500
Unrestricted Fund Balance	100,820	102,014
	\$1,447,381	\$1,533,737

**ADMINISTRATION
ANNUAL BUDGET ESTIMATE-EXPENDITURES
FISCAL YEAR 2017-2018**

	<u>2016/2017</u>	<u>2017/2018</u>
COMMISSIONER'S COMPENSATION	17,600	17,600
SALARIES & BENEFITS	122,645	166,006
PROFESSIONAL & CONTRACTED SERVICES	49,500	53,000
PHONE & UTILITIES	11,600	11,600
TRAVEL & TRAINING	4,000	4,000
INSURANCE - PROPERTY/LIABILITY/WC	21,000	25,000
OTHER ADMINISTRATION OPERATING EXPENSES	23,043	22,775
ADMIN & PUBLIC WORKS MAINTENANCE	4,000	24,000
TOTALS	<hr/> 253,388	<hr/> 323,981

**POLICE DEPARTMENT
ANNUAL BUDGET ESTIMATE-EXPENDITURES
FISCAL YEAR 2017-2018**

	<u>2016/2017</u>	<u>2017/2018</u>
SALARIES & BENEFITS	354,921	366,829
PHONE & UTILITIES	6,500	12,500
TRAVEL & TRAINING	3,500	3,500
INSURANCE - P/L/WC	11,000	14,000
OTHER POLICE DEPARTMENT EXPENSES	32,850	31,850
TOTALS	<u>408,771</u>	<u>428,679</u>

**FIRE DEPARTMENT
ANNUAL BUDGET ESTIMATE-EXPENDITURES
FISCAL YEAR 2017-2018**

	<u>2016/2017</u>	<u>2017/2018</u>
SALARIES & BENEFITS	604,174	624,077
PHONE, UTILITIES & FUEL	22,000	22,500
TRAVEL, TRAINING & PHYSICALS	4,000	4,000
INSURANCE - P/L/WC	43,000	46,000
EQUIPMENT/BUILDING MAINTENANCE	19,000	24,000
OTHER FIRE DEPARTMENT EXPENSES	10,800	11,600
EMS EXPENSES	11,400	11,400
SCHOLARSHIP/VOLUNTEER PROGRAMS	8,500	8,500
DEBT SERVICE	29,000	29,000
CAPITAL OUTLAY - FIRE	34,000	0
TOTALS	<hr/> 785,874	<hr/> 781,077

**TOWN OF INDIAN BEACH
FISCAL YEAR 2017-2018 BUDGET ORDINANCE**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF INDIAN BEACH, NORTH CAROLINA, that:

SECTION 1. The following revenues are estimated to be available in the General Fund for the fiscal year beginning July 01, 2017, and ending June 30, 2018:

REVENUES

AD VALOREM TAXES	\$830,773
FIRE DISTRICT TAX	\$58,300
STATE SHARED TAXES	
LOCAL OPTION SALES TAX	\$375,000
FIRE DISTRICT SALES TAX	\$17,000
UTILITY FRANCHISE TAX	\$90,000
BEER & WINE TAX	\$500
LICENSES, PERMITS, FRANCHISE	
PERMIT FEES	\$1,000
YARD DEBRIS FEES	\$1,000
VISION CABLE FRANCHISE	\$14,000
BEACH PERMITS	\$5,000
GOLF CART PERMITS	\$2,000
RE-ENTRY PASS FEES	\$500
REIMBURSEMENTS	
COURT FEES	\$450
GASOLINE TAX	\$2,000
OTHER	
GRANTS & OTHER GOVERNMENT RECEIPTS	\$1,500
EMS BILLINGS	\$25,000
MISCELLANEOUS SALES & SERVICES	\$100
INTEREST ON INVESTMENTS	\$5,000
PARKING FINES	\$100
SALE OF SURPLUS PROPERTY	\$2,500
UNRESTRICTED FUND BALANCE	\$102,014
TOTAL GENERAL FUND REVENUES	\$1,533,737

**TOWN OF INDIAN BEACH
FISCAL YEAR 2017-2018 BUDGET ORDINANCE**

SECTION 2. The following amounts are hereby appropriated for the operation and activities of the government for the fiscal year beginning July 01, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this town for the General Fund:

EXPENDITURES

GENERAL GOVERNMENT	
GOVERNING BODY	\$17,600
ADMINISTRATION	\$306,381
PUBLIC SAFETY	
POLICE	\$428,679
FIRE & EMS	\$781,077
TOTAL GENERAL FUND EXPENDITURES	\$1,533,737

SECTION 3. The following revenues are estimated to be available in the Beach Nourishment Capital Reserve Fund for the Fiscal Year beginning July 01, 2017, and ending June 30, 2018:

REVENUES

MUNICIPAL SERVICE DISTRICT 1 (OCEANFRONT)	\$93,044
MUNICIPAL SERVICE DISTRICT 2 (NON-OCEANFRONT)	\$32,391
INTEREST ON INVESTMENTS	\$28,500
TOTAL BEACH NOURISHMENT CAPITAL RESERVE REVENUES	\$153,935

SECTION 4. The following amounts are hereby appropriated for Beach Nourishment for the fiscal year beginning July 1, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for this town for the Beach Nourishment Capital Reserve Fund:

EXPENDITURES

TAX COLLECTION FEES	\$2,309
APPROPRIATION BEACH NOURISHMENT RESERVE FUND	\$151,626
TOTAL BEACH NOURISHMENT CAPITAL RESERVE EXPENDITURES	\$153,935

**TOWN OF INDIAN BEACH
FISCAL YEAR 2017-2018 BUDGET ORDINANCE**

SECTION 5. There is hereby levied a tax at the rate of nineteen and one-half cents (\$.195) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 01, 2017 for the purpose of raising the revenue listed as current year's property taxes in the General Fund in Section 1 of this ordinance which amount includes interest and prior years estimates.

SECTION 6. There is hereby levied a municipal service district tax rate of four cents (\$.040) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 01, 2017 Municipal Service District 1 (oceanfront) for the purpose of raising revenue listed as Municipal Ser District 1 (oceanfront) in the Beach Nourishment Capital Reserve Fund in Section 3 of this ordinance.

SECTION 7. There is hereby levied a municipal service district tax rate of two cents (\$.020) per one-hundred dollars (\$100) valuation on property listed for taxes as of January 01, 2017 Municipal Service District 2 (non-oceanfront) for the purpose of raising revenue listed as Municipa Service District 2 (non-oceanfront) in the Beach Nourishment Capital Reserve Fund in Section 3 of this ordinance.

SECTION 8. This rate of tax is based on an estimated total revaluation of property for the purpose taxation of \$424,500,000 and an estimated collection rate of 98.84%. The estimated rate of collecti is based on the audited fiscal year 2015-2016 collection rate of 98.84%.

SECTION 9. The Finance Officer is hereby authorized to transfer appropriations within a departmental appropriation. The Finance Officer is not authorized to effect transfers between departmental appropriations or between funds.

SECTION 10. Copies of this Budget Ordinance shall be furnished to the Finance Officer and the T Collector for direction in the carrying out of their duties.

Adopted this the 15th day of June, 2017, by a vote of 4 ayes, 0 noes, 0 absent.

Bryan R. Chadwick
Town Manager
Finance Officer

Stewart M. Pickett, Mayor

**BEACH NOURISHMENT CAPITAL RESERVE FUND
ANNUAL BUDGET ESTIMATE-REVENUES
FISCAL YEAR 2017-2018**

Special Tax District Rate Oceanfront - BN	0.0004	0.0004
Special Tax District Rate Non-Oceanfront - BN	0.0002	0.0002

<u>Account Name</u>	<u>2016/2017</u>	<u>2017/2018</u>
Special Tax District Oceanfront - BN	\$91,312	\$93,044
Special Tax District Non-Oceanfront - BN	\$31,788	\$32,391
Interest on Investments	\$28,500	\$28,500
	<u>\$151,600</u>	<u>\$153,935</u>

**BEACH NOURISHMENT CAPITAL RESERVE FUND
ANNUAL BUDGET ESTIMATE-EXPENDITURES
FISCAL YEAR 2015-2016**

	<u>2016/2017</u>	<u>2017/2018</u>
Tax Collection Fees	\$2,274	\$2,309
Beach Nourishment Expenditures	\$149,326	\$151,626
	<u>\$151,600</u>	<u>\$153,935</u>

FEE SCHEDULE FOR THE TOWN OF INDIAN BEACH JULY 1, 2017

ZONING AMENDMENT REQUEST	\$250.00 FLAT FEE
SUBDIVISION REVIEW	\$250.00 FLAT FEE
ZONING APPEAL	\$300.00
SPECIAL USE / CONDITIONAL USE PERMIT	\$250.00 FLAT FEE
VARIANCE	\$250.00 FLAT FEE
ZONING PERMIT	\$25.00
MISCELLANEOUS PERMIT (ELECTRICAL, PLUMBING, ETC.)	\$25.00
LANDSCAPE PERMIT	\$25.00
NUISSANCE ABATEMENT FEE	\$100.00 + \$75.00 PER HOUR TO ABATE PROPERTY + APPLICABLE DUMP FEES
REMOVAL OF YARD DEBRIS ON RIGHTS-OF-WAY	\$125.00 + DUMP FEES FOR EACH TRUCK LOAD (CALL TOWN HALL FOR INFORMATION)
RE-ENTRY PASSES	\$25.00
SIGN PERMIT	\$30.00
BUSINESS REGISTRATION FEE	\$20.00 In-Town
RETURNED CHECK FEE	\$40.00
GOLF CART REGISTRATION FEE	\$25.00
	\$50.00 FINE FOR VIOLATIONS OF GOLF CART ORDINANCE
BEACH DRIVING PERMIT	\$30.00
	\$50.00 FINE FOR NO BEACH PERMIT
ILLEGAL PARKING	\$25.00

FIRE INSPECTIONS

INITIAL INSPECTION	\$0.00
1 ST RE-INSPECTION	\$50 + \$50 PER HOUR FOR EACH HOUR, OR PART THEREOF, OVER ONE THE RE-INSPECTION TAKES
2 ND RE-INSPECTION	\$100 + \$50 PER HOUR FOR EACH HOUR OVER ONE THE RE-INSPECTION TAKES
3 RD & SUBSEQUENT RE-INSPECTIONS	\$500 + \$50 PER HOUR FOR EACH HOUR OVER ONE THE RE-INSPECTION TAKES

FALSE FIRE & BURGLAR ALARMS (PER FISCAL YEAR)

First 3 Alarms	\$0.00
4 th & 5 th Alarms	\$50.00
6 th to 9 th Alarms	\$100.00
10 or more Alarms	\$500.00