



# TOWN COUNCIL AGENDA

REGULAR MEETING

October 20, 2015 @ 6:30 PM

**\*Asterisks indicate documentation is included in agenda packet**

Call to Order, Invocation and Pledge of Allegiance – Mayor Lambeth

## APPROVAL OF CONSENT AGENDA ITEMS

1. \*Approve two members of Council to attend the 2015 Annual NCBIWA meeting in Wrightsville Beach on November 16<sup>th</sup> and 17<sup>th</sup>, at a total registration cost of \$190.
2. \*Adopt Resolution R15-12, transferring funds from the Contingency to the Administration and Finance Department FY15-16 budgets for unanticipated additional expenses incurred during FY15-16.
3. \*Approve Budget Amendment 16-02, to move funds from the General Fund Contingency to Capital Outlay Equipment in the amount of \$5,190 for purchase and installation of a replacement HVAC unit for Town Hall that was unanticipated in FY 15-16 budget.
4. \*Approve Budget Amendment 16-03, to move funds General Fund Contingency to Miscellaneous in the amount of \$1,994 to pay unanticipated 2015 property taxes on town-owned property at 402 and 406 H Avenue.
5. \*Fire Department Report – September 2015
6. \*YTD Finance Report Meeting
7. Minutes:
  - \*September 15, 2015, regular
  - \*October 1, 2015, emergency

## ADOPTION OF THE AGENDA

## DISCUSSION AND CONSIDERATION OF PRESENTATIONS TO COUNCIL

1. \*Bernard Robinson & Co., Victor Blackburn, presentation of FY2014-2015 audit

## DISCUSSION AND CONSIDERATION OF PERSONS TO ADDRESS COUNCIL

Sign up at podium (3 minute limit)

## DISCUSSION AND CONSIDERATION OF COMMITTEE BUSINESS

1. Board of Adjustment
2. Community Center Committee
3. Marketing Committee
4. Parks & Recreation Advisory Board
5. Planning & Zoning Commission
6. Shoreline Access, Beach Protection and Parking Committee
  - a. \*Adopt-A-Beach program proposal presentation (Ann Hughes)



# TOWN COUNCIL AGENDA

**REGULAR MEETING**

**October 20, 2015 @ 6:30 PM**

## DISCUSSION AND CONSIDERATION OF DEPARTMENT HEAD BUSINESS

1. Administration and Recreation (Avery)
  - a. Authorization to close Town Hall for the day at noon on Wednesday, November 25th to allow employees to attend Employee Appreciation luncheon.
2. Finance Department
3. Building Department
4. Fire Department
5. Police Department
6. Public Works Department

## DISCUSSION AND CONSIDERATION OF OLD BUSINESS

- 1.

## DISCUSSION AND CONSIDERATION OF NEW BUSINESS

1. Political Signs on Dow Road (Lambeth)

COMMISSIONER ITEMS (no action required)

CLOSED SESSION, if needed

ADJOURNMENT

**2015 ANNUAL NCBIWA MEETING**

**WRIGHTSVILLE BEACH**

**11/16 - 11/17/15**

	<b>Amount</b>	<b>Quantity</b>	<b>Total</b>
<b>Registration Fee*</b>	\$95	2	\$190
<b>TOTAL ESTIMATED COST</b>			<b>\$190</b>

**Two council members to represent Kure Beach**



# NCBIWA 2015

## The Annual Conference

### Blockade Runner Beach Resort

### Wrightsville Beach, North Carolina

Monday & Tuesday, November 16 & 17  
Registration opens at 7:00 AM  
Program commences at 8:00 AM

### Advance Registration Form

Name(s) \_\_\_\_\_

117 Settlers Ln.

Mailing Address \_\_\_\_\_

910-458-8216

Phone Number \_\_\_\_\_

Organization \_\_\_\_\_

Town of Kure Beach

City, State Zip \_\_\_\_\_

Kure Beach, NC 28449

E-mail \_\_\_\_\_

(Required for newsletter, alerts & updates)

Advance registrations must be received no later than 6 pm November 13

- Advance** registration for members **\$95** (Save \$25)
- Advance** registration for non-members **\$105** (Save \$15)
- Advance** registration for Students **\$45** (Save \$15)
- COMBO SPECIAL:** Advance registration and individual annual membership **\$195\***

\*Non-members save \$10 with this combo special!

**Note:** Registrations after **6:00 pm, Nov. 13** will only be available at the door at a cost of **\$120** for members and non-members and **\$60** for students.

Please make check payable to "NCBIWA" or use:  Visa

Amex Amount \$ \_\_\_\_\_

Name on Card \_\_\_\_\_ Credit Card # \_\_\_\_\_

Expiration Date \_\_\_\_\_ / \_\_\_\_\_ 3-digit code from back of card \_\_\_\_\_

Card Billing Address \_\_\_\_\_ Zip \_\_\_\_\_

**MAIL** your check or **MAIL** credit card info, **with this form to:**  
NCBIWA, Post Office Box 440, Wrightsville Beach, NC 28480



TOWN COUNCIL  
TOWN OF KURE BEACH, NC

**R**ESOLUTION R15-12

**TRANSFERRING FUNDS FROM CONTINGENCY LINE ITEM TO  
ADMINISTRATION AND FINANCE DEPARTMENTS' FY 15-16 BUDGETS  
FOR ADDITIONAL EXPENSES INCURRED DURING FY 15-16**

**WHEREAS**, it is a policy of the Town of Kure Beach that the Kure Beach Town Council adopt a resolution any time funds need to be transferred out of the General Fund Contingency account; and

**WHEREAS**, the Kure Beach Town Council has approved FY 15-16 Budget Amendments totaling \$7,184 (Administration - \$5,190 and Finance - \$1,994) for estimated additional expenses beyond the approved operating budget; and

**NOW, THEREFORE, BE IT RESOLVED THAT** the Kure Beach Town Council authorizes the Finance Officer to transfer funds in the amount of \$7,184 from the General Fund Contingency account. These funds are to be allocated to the following FY 15-16 Departmental Budgets to cover estimated additional expenses beyond the approved operating budget:

Administration	\$5,190
Finance	<u>\$1,994</u>
Total	<u>\$7,184</u>

Adopted by the Kure Beach Town Council this 20th day of October, 2015.

\_\_\_\_\_  
Dean Lambeth, Mayor

\_\_\_\_\_  
Attest: Nancy Avery, Town Clerk

BUDGET AMENDMENT

FISCAL YEAR ENDING JUNE 30, 2016

AMENDMENT DATE: 09/22/2015

Budget Amendment No.: 16-02

DESCRIPTION/PURPOSE OF AMENDMENT

The HVAC unit for the Council room developed mechanical issues in September. The unit is in excess of 20 years old. The recommendation from the HVAC repair company is to replace the unit. The estimated cost to replace the unit is \$5,190. Since this expenditure was not anticipated when the FY 2016 Budget was prepared and approved, this Budget Amendment increases the capital outlay budget for the Administration Dept. with the funding source being the General Fund Contingency account. At the 10/20/15 Town Council meeting, Council adopted Resolution 15-12 to transfer funds from the FY 2016 Contingency Fund to the Administration Dept. Budget for the additional expenses.

ACCOUNTS AFFECTED

<u>Account No.</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
10-420-74-00	Capital Outlay - Equipment	\$5,190	
10-490-00-00	General Fund Contingency		\$5,190

NOTE: (a) Budget Officer may transfer between line item expenditures without limitation and without a report being required up to \$10,000 at any one time. (b) The Budget Officer may transfer amounts within departments and of the same fund and reported as part of the financial statements. He/She shall make an official report immediately to Council on such transfers. (c) The Budget Officer may not transfer amounts between funds without prior Council action.

Requested By: Nancy Avery, Town Clerk Date: 09/22/15

Approved By: Arlen Copenhaver, Finance/Budget Officer Date: 09/22/15

(Copies of actions/directives from Council Meeting to be attached, if required as per NOTE above).

Approved by Council 10/20/15 \_\_\_\_\_ Dean Lambeth, Mayor

ATTEST: \_\_\_\_\_ Nancy Avery, Town Clerk

BUDGET AMENDMENT

FISCAL YEAR ENDING JUNE 30, 2016

AMENDMENT DATE: 09/30/2015

Budget Amendment No.: 16-03

DESCRIPTION/PURPOSE OF AMENDMENT

For property tax purposes, the ownership of real property is determined annually as of January 1 (N.C.G.S. 105-285). On 3/12/2015, the Town of Kure Beach purchased two vacant lots (402 and 406 H Ave.). Since the land was not owned by a tax-exempt entity at 1/1/2015, property taxes must be paid for 2015. Therefore, property taxes of approximately \$997 are due for each lot (\$1,994 total). Since this expenditure was not anticipated when the FY 2016 Budget was prepared and approved, this Budget Amendment increases the Finance Dept. budget for the amount of the property taxes with the funding source being the General Fund Contingency account. At the 10/20/15 Town Council meeting, Council adopted Resolution 15-12 to transfer funds from the FY 2016 Contingency Fund to the Finance Dept. Budget for the additional expenses.

ACCOUNTS AFFECTED

<u>Account No.</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
10-415-57-00	Miscellaneous	\$1,994	
10-490-00-00	General Fund Contingency		\$1,994

NOTE: (a) Budget Officer may transfer between line item expenditures without limitation and without a report being required up to \$10,000 at any one time. (b) The Budget Officer may transfer amounts within departments and of the same fund and reported as part of the financial statements. He/She shall make an official report immediately to Council on such transfers. (c) The Budget Officer may not transfer amounts between funds without prior Council action.

Requested By: Arlen Copenhaver, Finance/Budget Officer Date: 09/30/15

Approved By: Arlen Copenhaver, Finance/Budget Officer Date: 09/30/15

(Copies of actions/directives from Council Meeting to be attached, if required as per NOTE above).

Approved by Council 10/20/15 \_\_\_\_\_ Dean Lambeth, Mayor

ATTEST: \_\_\_\_\_ Nancy Avery, Town Clerk

# KURE BEACH FIRE DEPARTMENT

## FIRE CHIEF'S REPORT SEPTEMBER, 2015

DATE	PURPOSE
09/02/15	EMS
09/05/15	OUTSIDE FIRE
09/05/15	EMS
09/07/15	EMS
09/08/15	EMS
09/13/15	WATER RESCUE
09/14/15	FIRE FIGHTER I&II CLASS
09/16/15	AUTO ACCIDENT
09/18/15	WATER LEAK
09/19/15	EMS
09/19/15	EMS
09/19/15	FALSE ALARM
09/21/15	EMS
09/21/15	FIRE FIGHTER I&I CLASS
09/24/15	FALSE ALARM
09/24/15	POWER WIRE
09/26/15	FALSE ALARM
09/26/15	WIRE DOWN
09/27/15	FALSE ALARM
09/27/15	FALSE ALARM
09/27/15	MUTUAL AID Cbfd
09/28/15	MUTUAL AID Cbfd
09/28/15	FIRE FIGHTER I&II CLASS

All equipment checked and found to be in working order

Harold Heglar  
Chief



**REVENUE AND EXPENDITURE SUMMARY  
JULY 1, 2015 TO OCTOBER 13, 2015**

**REVENUES**

	2016 Initial Bud.	2016 Amend. Bud.	Actual 10/13/2015	% Collected
<b>GENERAL FUND</b>				
Property Taxes (Cur. & PY)	\$ 2,121,250	\$ 2,121,250	\$ 277,356	13.1%
Local Option Sales Tax	\$ 785,200	\$ 785,200	\$ 209,497	26.7%
Franchise & Utility Tax	\$ 201,500	\$ 201,500	\$ 53,234	26.4%
TDA Funds	\$ 203,057	\$ 203,057	\$ -	0.0%
Garbage & Recycling	\$ 341,400	\$ 341,400	\$ 91,611	26.8%
ABC Revenue	\$ 10,725	\$ 10,725	\$ 5,087	47.4%
Bldg. Permit & Fire Inspect. Fees	\$ 54,400	\$ 54,400	\$ 33,715	62.0%
Communication Tower Rent	\$ 86,702	\$ 86,702	\$ 21,685	25.0%
Motor Vehicle Tags	\$ 7,000	\$ 7,000	\$ 965	13.8%
Com Ctr/Parks & Rec/St Festival	\$ 28,150	\$ 28,150	\$ 5,725	20.3%
Town Facility Rentals	\$ 10,500	\$ 10,500	\$ 3,630	34.6%
Beer & Wine Tax	\$ 9,500	\$ 9,500	\$ -	0.0%
OFF - Bluefish Purchases	\$ 8,800	\$ 8,800	\$ 4,180	47.5%
Sales Tax Refund	\$ 30,000	\$ 30,000	\$ -	0.0%
CAMA & Impact Fees	\$ 2,800	\$ 2,800	\$ 1,575	56.3%
All Other Revenues	\$ 7,845	\$ 7,845	\$ 16,134	205.7%
Other Financing Sources	\$ 111,000	\$ 111,000	\$ 10,713	9.7%
<b>Total Revenues</b>	<b>\$ 4,019,829</b>	<b>\$ 4,019,829</b>	<b>\$ 735,107</b>	<b>18.3%</b>

**WATER & SEWER FUND**

Water Charges	\$ 710,710	\$ 710,710	\$ 285,965	40.2%
Sewer Charges	\$ 1,011,270	\$ 1,011,270	\$ 320,878	31.7%
Tap, Connect & Reconnect Fees	\$ 27,840	\$ 27,840	\$ 38,220	137.3%
All Other Revenues	\$ 6,035	\$ 6,035	\$ 1,636	27.1%
Other Financing Sources	\$ 130,750	\$ 130,750	\$ 51,455	39.4%
<b>Total Revenues</b>	<b>\$ 1,886,605</b>	<b>\$ 1,886,605</b>	<b>\$ 698,154</b>	<b>37.0%</b>

**STORM WATER FUND**

<b>Total Revenues</b>	<b>\$ 523,330</b>	<b>\$ 523,330</b>	<b>\$ 131,924</b>	<b>25.2%</b>
-----------------------	-------------------	-------------------	-------------------	--------------

**POWELL BILL FUND**

<b>Total Revenues</b>	<b>\$ 64,030</b>	<b>\$ 64,030</b>	<b>\$ 32,711</b>	<b>51.1%</b>
-----------------------	------------------	------------------	------------------	--------------

**SEWER EXPANSION RESERVE FUND (SERF)**

<b>Total Revenues</b>	<b>\$ 22,635</b>	<b>\$ 22,635</b>	<b>\$ 27,535</b>	<b>121.6%</b>
-----------------------	------------------	------------------	------------------	---------------

**BEACH PROTECTION FUND**

<b>Total Revenues</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>100.0%</b>
-----------------------	------------------	------------------	------------------	---------------

**FEDERAL ASSET FORFEITURE FUND**

<b>Total Revenues</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
-----------------------	------------------	------------------	-------------	-------------

**EXPENDITURES**

	2016 Initial Bud.	2016 Amend. Bud.	Actual 10/13/2015	% Spent
<b>GENERAL FUND</b>				
Governing Body	\$ 40,467	\$ 40,467	\$ 22,405	55.4%
Committees	\$ 7,500	\$ 7,500	\$ 2,083	27.8%
Finance	\$ 146,033	\$ 146,033	\$ 53,521	36.6%
Administration	\$ 385,448	\$ 385,448	\$ 136,758	35.5%
Community Center	\$ 17,750	\$ 17,750	\$ 6,725	37.9%
Emergency Mgmt. & Elections	\$ 3,200	\$ 3,200	\$ 2	0.1%
Tax Collections	\$ 25,000	\$ 25,000	\$ 478	1.9%
Legal	\$ 28,900	\$ 28,900	\$ 6,533	22.6%
Police Department	\$ 1,208,819	\$ 1,213,819	\$ 367,520	30.3%
Fire Department	\$ 484,760	\$ 479,760	\$ 129,913	27.1%
Lifeguards	\$ 190,957	\$ 190,957	\$ 96,453	50.5%
Parks & Recreation	\$ 138,748	\$ 138,748	\$ 35,761	25.8%
Bldg Inspection/Code Enforcement	\$ 126,565	\$ 126,565	\$ 28,636	22.6%
Streets & Sanitation	\$ 740,797	\$ 740,797	\$ 198,799	26.8%
Debt Service	\$ 294,205	\$ 294,205	\$ 65,059	22.1%
Transfer to Other Funds	\$ 50,000	\$ 50,000	\$ 50,000	100.0%
Contingency	\$ 130,680	\$ 130,680	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 4,019,829</b>	<b>\$ 4,019,829</b>	<b>\$ 1,200,646</b>	<b>29.9%</b>

**WATER & SEWER FUND**

Governing Body	\$ 16,767	\$ 16,767	\$ 4,731	28.2%
Legal	\$ 28,900	\$ 28,900	\$ 6,533	22.6%
Finance	\$ 171,402	\$ 171,402	\$ 46,370	27.1%
Administration	\$ 251,919	\$ 251,919	\$ 110,620	43.9%
Operations & Transfer	\$ 1,417,617	\$ 1,417,617	\$ 356,954	25.2%
<b>Total Expenses</b>	<b>\$ 1,886,605</b>	<b>\$ 1,886,605</b>	<b>\$ 525,208</b>	<b>27.8%</b>

**STORM WATER FUND**

<b>Total Expenses</b>	<b>\$ 523,330</b>	<b>\$ 523,330</b>	<b>\$ 95,936</b>	<b>18.3%</b>
-----------------------	-------------------	-------------------	------------------	--------------

**POWELL BILL FUND**

<b>Total Expenses</b>	<b>\$ 64,030</b>	<b>\$ 64,030</b>	<b>\$ 3,762</b>	<b>5.9%</b>
-----------------------	------------------	------------------	-----------------	-------------

**SEWER EXPANSION RESERVE FUND (SERF)**

<b>Total Expenses</b>	<b>\$ 22,635</b>	<b>\$ 22,635</b>	<b>\$ -</b>	<b>0.0%</b>
-----------------------	------------------	------------------	-------------	-------------

**BEACH PROTECTION FUND**

<b>Total Expenses</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
-----------------------	------------------	------------------	-------------	-------------

**FEDERAL ASSET FORFEITURE FUND**

<b>Total Expenses</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 9,738</b>	<b>19.5%</b>
-----------------------	------------------	------------------	-----------------	--------------

**TOWN OF KURE BEACH  
CASH AND INVESTMENTS  
AS OF SEPTEMBER 30, 2015**

<u>FUND</u>	<u>CASH IN BANK</u>	<u>INVESTMENTS</u>	<u>TOTAL CASH &amp; INVESTMENTS</u>
General	\$1,616,287	\$341,150	\$1,957,437
Water/Sewer	\$1,283,732	\$583,705	\$1,867,437
Storm Water	\$732,156	\$239,841	\$971,997
SERF	\$272,886	\$91,079	\$363,965
Federal Asset Forfeiture	\$136,275	\$0	\$136,275
Powell Bill	\$226,786	\$19,886	\$246,672
Beach Protection	\$236,640	\$0	\$236,640
TOTAL	<u>\$4,504,762</u>	<u>\$1,275,661</u>	<u>\$5,780,423</u>
BB&T	\$4,504,762	\$0	
First Bank - Certificates of Deposit	\$0	\$961,138	
Bank of America - Certificate of Deposit	\$0	\$258,444	
NCCMT Term Portfolio	\$0	\$50,262	
NCCMT Cash Portfolio	\$0	\$5,817	
TOTAL	<u>\$4,504,762</u>	<u>\$1,275,661</u>	

**TOWN OF KURE BEACH  
SUMMARY OF CONTINGENCY FUND AND COMMITTEE  
EXPENDITURE ACTIVITY  
07/01/2015 - 10/13/2015**

**CONTINGENCY FUND**

Fiscal Year 2016 Budget	\$130,680.00
Less:	
No activity	<u>\$0.00</u>
Remaining Budget as of 10/13/2015	<u><u>\$130,680.00</u></u>

**COMMITTEE (Shoreline Access, Beach Protection & Parking) EXPENDITURES**

Fiscal Year 2016 Budget	\$7,500.00
Less Expenditures:	
Grant Writer Fees	\$825.00
Parking signs	\$104.95
Engineer deposit - H Ave. beach access	\$500.00
Parking lot stone/hauling	<u>\$653.41</u>
Total Expenditures	\$2,083.36
Projects Approved By Council But Not Yet Expended:	
Engineer - H Ave. beach access	<u>\$2,000.00</u>
Total Approved, Not Expended	<u>\$2,000.00</u>
Remaining Budget as of 10/13/2015	<u><u>\$3,416.64</u></u>

**TOWN OF KURE BEACH  
DEBT LISTING  
OCTOBER 20, 2015**

<u>LOAN PURPOSE/DESCRIPTION</u>	<u>FUND</u>	<u>LENDER</u>	<u>DATE OF LOAN</u>	<u>AMOUNT FINANCED</u>	<u>INTEREST RATE</u>	<u>LOAN TERM (YRS)</u>	<u>DATE PAID OFF</u>	<u>BALANCE AT 10/20/15</u>	<u>PAYMENT FREQUENCY</u>	<u>PAYMENT AMOUNT</u>	<u>NEXT PAY DATE</u>	<u>INT. EXPENSE LIFE OF LOAN</u>
Sewer Rehabilitation Project (a)	W/S	Fed Gov	05/01/2010	\$432,660	0.00%	20	05/01/2030	\$158,335.75	Annual	\$10,555.72	05/01/2016	\$0.00
Ocean Front Park (development)	G	BB&T	07/12/2011	\$347,000	4.39%	17	07/12/2028	\$265,352.96	Annual	\$32,060.75	07/12/2016	\$137,099.64
Ocean Front Park (acquisition)	G	BB&T	12/19/2007	\$3,600,000	4.28%	20	12/19/2027	\$843,750.13	Annual	\$101,016.37	12/19/2015	\$690,135.16
334 S. 4th, 402 H & 406 H Ave.	G	BB&T	03/12/2015	\$409,471	2.49%	10	03/12/2025	\$409,471.15	Annual	\$51,142.95	03/12/2016	\$56,077.07
Water Tower & Well House & Town Hall Expansion (b)	G, W/S	BB&T	04/11/2007	\$1,187,187	3.92%	15	05/07/2022	\$640,001.83	Semi-annual	\$52,716.71	11/07/2015	\$394,314.33
O'Brien 7065 Hydroletter (c)	W/S, SW	1st Bank	08/13/2015	\$81,485	1.70%	5	08/13/2020	\$81,484.95	Annual	\$17,149.28	08/13/2016	\$4,202.44
Cutter Court Drainage Project	SW	B of A	07/23/2005	\$875,000	4.40%	15	06/23/2020	\$336,991.69	Monthly	\$6,677.76	11/23/2015	\$326,995.49
FY 2016 Equipment & Vehicles (d)	G, W/S	BB&T	09/14/2015	\$186,000	2.01%	4	09/14/2019	\$186,000.00	Annual	\$48,859.87	09/14/2016	\$9,439.48
(2) 2015 Police Cars	G	BB&T	03/27/2015	\$48,359	2.19%	4	03/27/2019	\$48,359.00	Annual	\$12,758.83	03/27/2016	\$2,676.33
2015 Ford F-250 Utility Truck	W/S	BB&T	10/24/2014	\$32,216	2.19%	4	10/24/2018	\$24,421.80	Annual	\$8,499.73	10/24/2016	\$1,782.92
Downtown Improvement Project	G	BB&T	01/17/2014	\$117,000	1.93%	4.5	06/17/2018	\$94,539.10	Annual	\$24,719.00	01/17/2016	\$6,595.00
2013 Ford F-150 Police Truck	G	BB&T	01/15/2014	\$32,000	2.18%	4	01/15/2018	\$24,256.90	Annual	\$8,440.70	01/15/2016	\$1,762.80
2013 Ford Police Utility	G	BB&T	06/28/2013	\$29,836	2.17%	4	06/28/2017	\$15,238.21	Annual	\$7,867.99	06/28/2016	\$1,635.96
2011 International Garbage Truck	G	BB&T	09/16/2011	\$152,152	1.81%	5	09/16/2016	\$31,531.79	Annual	\$32,102.53	09/16/2016	\$8,360.65

**FUND CODES**

G - General Fund	\$ 1,969,275.64
W/S - Water/Sewer Fund	\$ 812,725.45
SW - Storm Water Fund	\$ 377,734.17
<b>Total</b>	<b>\$ 3,159,735.26</b>

**TOTAL OUTSTANDING DEBT AT 10/20/2015:**

General Fund	\$ 1,969,275.64
Water/Sewer Fund	\$ 812,725.45
Storm Water Fund	\$ 377,734.17
<b>Total</b>	<b>\$ 3,159,735.26</b>

**NOTES**

- (a) - Total amount borrowed was \$432,660. As part of ARRA, the unpaid balance was immediately reduced by one-half of the loan amount.
- (b) - 78% of loan is Water/Sewer Fund and 22% is General Fund.
- (c) - 50% of loan is Water/Sewer Fund and 50% is Storm Water Fund.
- (d) - 52% of loan is General Fund and 48% is Water/Sewer Fund.

**LOAN PAYMENTS DUE (Next 12 Months):**

10/21/2015 - 12/31/2015	\$ 167,088.60
01/01/2016 - 03/31/2016	\$ 117,094.76
04/01/2016 - 06/30/2016	\$ 91,173.70
07/01/2016 - 10/20/2016	\$ 165,371.40
<b>Total</b>	<b>\$ 540,728.46</b>



# TOWN COUNCIL MINUTES

## REGULAR MEETING

September 15, 2015

The Kure Beach Town Council held their regular meeting on Tuesday, September 15, 2015 at 6:30 p.m. The Town Attorney was present and there was a quorum of Council present.

### COUNCIL MEMBERS PRESENT

Mayor Dean Lambeth  
Mayor Pro Tem (MPT) Craig Bloszinsky  
Commissioner Emilie Swearingen  
Commissioner David Heglar  
Commissioner Steve Pagley

### STAFF PRESENT

Building Inspector – John Batson  
Assistant Fire Chief – Ed Kennedy  
Finance Officer – Arlen Copenhaver  
Town Clerk – Nancy Avery  
Deputy Town Clerk – Nancy Hewitt

### CALL TO ORDER AND WELCOME

Mayor Lambeth called the meeting to order at 6:30 p.m., Pastor Keck from Kure Memorial Lutheran conducted the invocation and the mayor led everyone in the Pledge of Allegiance.

### APPROVAL OF CONSENT AGENDA ITEMS

1. Approve M.L. Smith's resignation from the SLABPP Committee
2. Approve Sarah Smith's move from an alternate position to a regular member position on the SLABPP Committee
3. Approve Proclamation P15-01, proclaiming September 17 through September 23, 2015 Constitution Week
4. Building Inspections Report
5. YTD Finance Report
6. Meeting Minutes:
  - August 18, 2015, regular

MOTION – Commissioner Heglar moved to approve the Consent Agenda Items, as presented.

SECOND – Commissioner Swearingen

VOTE – Unanimous

Said Proclamation P15-01 is herein incorporated as part of these minutes.



# TOWN COUNCIL MINUTES

**REGULAR MEETING**

**September 15, 2015**

## ADOPTION OF THE AGENDA

MOTION – Commissioner Heglar moved to adopt the agenda, as presented.

SECOND – Commissioner Swearingen

VOTE – Unanimous

## DISCUSSION AND CONSIDERATION OF PRESENTATIONS TO COUNCIL

1. Consideration of Resolution R15-11, to adopt the Cape Fear Transportation 2040 Plan. Mr. John Ellen, the town's representative on the Wilmington Urban Area Metropolitan Planning Organization (WMPO) Citizens Advisory Committee (CAC) introduced Suraiya Rashid who is a senior transportation planner with the WMPO. Together, they presented the final draft of the Cape Fear Transportation 2040 plan, making the following points and requesting that council adopt the resolution:

- The transportation plan is required by federal law.
- During the two year planning phase, over 4,000 survey responses were received from the public and several public open houses were held.
- The public was also invited to attend CAC monthly meetings.
- The plan is the basis for the State Transportation Improvement Plan.
- There is a fiscal constraint requirement, so financial analysis is included in the plan.
- An environmental analysis was included in the plan which looks at the natural and social justice impacts of the plan.
- They hope to have the final plan adopted by all required entities by December 9<sup>th</sup>.
- As the plan is implemented, the WMPO will continue to monitor it for adjustment, as needed.

MOTION – Commissioner Heglar moved to adopt Resolution R15-11, adopting the Cape Fear Transportation 2040 Plan, as presented.

SECOND – Commissioner Pagley

VOTE – Unanimous

Said Resolution R15-11 is herein incorporated as part of these minutes.

## DISCUSSION AND CONSIDERATION OF COMMITTEE BUSINESS

1. Planning & Zoning (P&Z) Commission

- a. Text amendment request from contractor of 517 Anchor Way to add a third exception to Section 19-320 of the Code of Ordinances

Commission Vice Chair, Joseph Whitley, said that P&Z received a request for a text amendment to the code and, after hearing all of the information on the request and its circumstances, they voted unanimously to not recommend adopting the text amendment.



# TOWN COUNCIL MINUTES

**REGULAR MEETING**

**September 15, 2015**

MPT Bloszinsky explained the situation further and said that he supports P&Z's recommendation and that the Building Inspector also agreed not to support the amendment request.

MOTION – Commissioner Heglar moved to deny a request submitted for 517 Anchor Way to amend the text in the Code of Ordinances to add a third exception under Section 19-320, Control of setbacks.

SECOND – Commissioner Swearingen

VOTE – Unanimous

## 6. Shoreline Access, Beach Protection and Parking Committee

### a. "H" Avenue Beach Access Ramp

Committee Chair, Tony Gonsalves, asked council to approve a \$2,500 expenditure from the committee budget to pay for design and engineering services for the "H" Avenue beach access ramp. He said that, when the original plan was laid out, they didn't know they had to have a PE design it. He said that the town's grant writer already put the first estimate they received into the grant, and she said it wouldn't be prudent to go back to the grantor to ask for more money. So, the \$2,500 has to come from the town. He said that, without this funding from the town, they can't go forward with the submission of the final grant application.

MOTION – Commissioner Heglar moved to approve payment of \$2,500 from the committee budget for design and structural services in order to proceed with the submission of the final CAMA grant application.

SECOND – MPT Bloszinsky

VOTE – Unanimous

### b. Adopt-A-Beach Program

Ann Hughes, a member of the SLABPP Committee, asked Council to approve the committee to have a subcommittee that will develop and present a final proposal to council to have an Adopt-The-Beach (ATB) Program for the town. This program would encourage community involvement to keep the beach clean and protect the dunes. She said they would also like to have an ATB link on the town's website to direct the public to the program's site once the plan is approved.

Commissioner Heglar said that they would need to come back with a proposal of the full program for the town attorney and department heads to look at before council would consider final approval.



# TOWN COUNCIL MINUTES

**REGULAR MEETING**

**September 15, 2015**

CONSENSUS – Council directed the SLABPP Committee to move forward with the proposal to develop a plan to institute an Adopt-The-Beach program in Kure Beach; the final proposed plan is to be presented to council for final approval.

## DISCUSSION AND CONSIDERATION OF DEPARTMENT HEAD BUSINESS

### 1. Administration and Recreation

Authorization for street closings and food vendors for upcoming events, as follows:

- For Half Marathon scheduled on Sunday, October 4<sup>th</sup>: close Dow Road, K Ave (between Dow and Settlers), Settlers Ln, Mackerel Ln from 8 a.m. to 11 a.m.
- For Farewell Summer Jazz Funeral and Concert scheduled on Friday, October 9<sup>th</sup>: close Atlantic Ave from K to L Ave from 1 a.m. to 10 p.m. and at L Ave from Fort Fisher Blvd to Atlantic Ave from 5 p.m. to 5:15 p.m.; also approved food trucks.
- For Holiday Markets scheduled on Saturday, November 21<sup>st</sup> and November 28<sup>th</sup>: close Atlantic Ave from K to L Ave from 1 a.m. to 5 p.m.; also approved food trucks.

Additional points made:

- The department heads have been made aware of the events.
- They don't want to interfere with the business at downtown restaurants, so the food vendor for the Farewell Jazz Funeral and Concert will be situated on Atlantic Avenue north of the Seven Seas Motel.
- They have three food vendors they'd like to use during the Holiday markets.

MOTION – Commissioner Heglar moved to approve the proposed road closings and food truck vendors, as presented.

SECOND – Commissioner Pagley

VOTE – Unanimous

### 2. Fire Department (FD)

Assistant Fire Chief Kennedy said the FD was awarded a FEMA “Assistance to Firefighters Grant” in the amount of \$16,150. He said that the old estimates they received for a 2,000 foot hydrant hose, one thermal imager and three tough book computers had to be revised due to inflation. He said that the FD only budgeted \$850 for this equipment, but now they will need a total of \$2,266 because of the difference in costs.

MOTION – Commissioner Heglar moved to approve the use of Fire Department budget funds in the amount of \$2,266 to facilitate the purchase of equipment, in conjunction with a FEMA grant in the amount of \$16,150, for a total equipment cost of \$18,496.

SECOND – Commissioner Swearingen

VOTE – Unanimous





# TOWN COUNCIL MINUTES

## REGULAR MEETING

September 15, 2015

3. Public Works Department
  - a. Cost to install and operate decorative lighting on Atlantic Avenue between L and N Avenues
  - b. Cost to install and operate lighting in corral parking area

As Director Beeker was not in attendance at the meeting to address these items, council asked that they be deferred until the October council meeting.

## DISCUSSION AND CONSIDERATION OF OLD BUSINESS

1. Policy on use of town's email distribution list for political communications  
Commissioner Heglar commended the Town Clerk on doing a great job putting the policy together. He said he liked that the policy allowed for town council candidates to make statements during an election year as long as the statements aren't negative or attempt character assassination. He said he also liked that the candidates can share their reasons for seeking office but are limited to bi-weekly publishing on Monday's beginning in September until Election Day.

Mayor Lambeth said he thought it was a comprehensive policy.

MPT Bloszinsky asked if this policy was only for town council or if it could be used for other candidates in Senate District 9, because he wants to make sure there isn't a means to make it a big political commentary. He said that if someone is running for council and wants to make a statement regarding Kure Beach, that's okay.

The Town Clerk said the policy excludes county, state and federal candidates from participating; it is for Kure Beach candidates only.

Commissioner Swearingen said she thought there should be a limit on how much information a candidate can provide for the communication.

Town Clerk Avery said she didn't feel there needed to be a limit explaining that a PDF link within the news item could be set up if the information was too lengthy.

Commissioner Heglar said that if the people reading the candidates lengthy PDF get bored, they can always stop reading it.

MOTION – Commissioner Heglar moved to approve the addition of Article 10 “Public Notification Content,” to the town's policy manual, as presented, regarding use of the town's email distribution list for political communications.

SECOND – Commissioner Pagley

VOTE – Unanimous



# TOWN COUNCIL MINUTES

## REGULAR MEETING

September 15, 2015

Said policy is herein incorporated as part of these minutes.

Commissioner Swearingen asked staff to make sure that, when they post this year's election information under town news, they need to include that early voting will only be held at the NHC Government Center this year and to include the center's address.

### 2. Sandman property update

Commissioner Heglar said that he and the mayor met last week with the HOAs' representatives and they are moving forward to work with the HOAs to fix their pond issues since some of those issues overlap onto town property. He said the town still has the lots on Sandman Drive that they want to extract from the issue. He said the HOAs have requested the town to engineer a solution for a drainage pipe in front of Town Hall. They need that so they can take their plans to the state to get approval. He said Director Beeker is working with the town's engineer to get them that information and, once the HOAs get approval from the state for their plan, they will look at where town issues overlap with the HOAs' issues; this may require some approvals from council.

## DISCUSSION AND CONSIDERATION OF NEW BUSINESS

### 1. Gurney Hood Barking Lot (GHBL) maintenance (dog park)

GHBL Committee member, Jane Fiery, said the committee was formed in 2002 and, since then, the membership has dwindled down to her and one other member. The other member is in poor health, so they would like to disband the committee and have the town assume the maintenance responsibility for the dog park.

Commissioner Swearingen said she went by the dog park today and it looks very good. She said it would be good if Public Works put up a pet waste dispenser at the dog park, like the town has down at the boardwalk.

A representative from Island Women said they are pursuing grant funding for the Carolina Beach and Kure Beach dog parks. She said they have dog owners who are interested in volunteering to make sure everything is clean and in proper working condition at the parks. She said that Home Depot and Pet Supermarket donated supplies for them to fix up both dog parks.

Mayor Lambeth said that Gurney Hood started the park with a donation of \$5,000, and he asked Ms. Fiery what they planned to do with the remaining amount since the committee was disbanding.

Ms. Fiery said that they may give some of it to the Island Women for helping, some to the person who installed the palm tree on the lot, and any money left over after that could go back to Gurney Hood.



# TOWN COUNCIL MINUTES

## REGULAR MEETING

September 15, 2015

Commissioner Swearingen suggested that, if the grant comes through for the Island Women, they may need some of the money if the grant requires funds from the organization.

MOTION – Commissioner Swearingen moved to have Public Works take over the maintenance of the Gurney Hood Barking Lot, effective September 16, 2015.

SECOND – MPT Bloszinsky

VOTE PASSED three to two, as follows: Mayor Lambeth, Mayor Pro Tem Bloszinsky and Commissioner Swearingen FOR, and Commissioners Heglar and Pagley AGAINST.

Commissioner Heglar said he will pass along to Director Beeker that Public Works is now responsible for the maintenance of the dog park but, if he asks what he is supposed to do there, council needs to be ready to give him direction.

## COMMISSIONER ITEMS

Commissioner Heglar stated that any commissioner, department head or staff member can direct staff to add something onto the council agenda. He said it's possible that council can vote to remove it during the meeting, or they can let it be addressed and then let it die, but it's a long-standing democratic issue that the minority gets to at least bring up their issue.

## CLOSED SESSION

MOTION – At 7:32 p.m., Commissioner Heglar moved to go into closed session per G.S. 143-318.11(3), to consult with the attorney regarding a legal matter.

SECOND – MPT Bloszinsky

VOTE – Unanimous

## RETURN TO OPEN SESSION

MOTION – At 7:48 p.m., Commissioner Heglar moved to return to open session.

SECOND – Commissioner Swearingen

VOTE – Unanimous

COUNCIL CONSENSUS - Commissioner Heglar stated that council directed him to work with the Public Works Director on a way to inform the public of an issue that was brought to council regarding a safety issue on the beach. He will also confer on any discussions with the state and risk manager on any other activities and will inform council of such.



# TOWN COUNCIL MINUTES

**REGULAR MEETING**

**September 15, 2015**

ADJOURNMENT

MOTION – Commissioner Heglar moved to adjourn the meeting.

SECOND – Commissioner Swearingen

VOTE – Unanimous

The meeting adjourned at 7:50 p.m.

\_\_\_\_\_  
Dean Lambeth, Mayor

\_\_\_\_\_  
ATTEST: Nancy Hewitt, Deputy Town Clerk

NOTE: These are action minutes reflecting items considered and actions taken by Council. These minutes are not a transcript of the meeting.



# TOWN COUNCIL MINUTES

## EMERGENCY MEETING

October 1, 2, 5 & 6, 2015

The mayor called for an emergency meeting to be held on Thursday, October 1, 2015 at 4:30 p.m., for the purpose of discussing when and if a State of Emergency should be declared pending the approach of Hurricane Joaquin. The official meeting notice was posted at 9:30 a.m. in keeping with the six-hour minimum notice requirement for emergency meetings.

### COUNCIL MEMBERS PRESENT

Mayor Dean Lambeth  
Mayor Pro Tem (MPT) Craig Bloszinsky (not @ 10/5/15 mtg)  
Commissioner Emilie Swearingen  
Commissioner/Emergency Manager (C/EM) David Heglar

### COUNCIL MEMBERS ABSENT

Commissioner Steve Pagley

### STAFF PRESENT

Building Inspector – John Batson  
Public Works Director – Sonny Beeker  
Town Clerk – Nancy Avery  
Finance Officer – Arlen Copenhaver (not at 10/1/15 mtg)  
Deputy Town Clerk – Nancy Hewitt (not at 10/5/15 mtg)  
Public Works – Jimmy Mesimer (at 10/1/15 mtg)  
Police Chief – Dennis Cooper (at 10/5/15 mtg)  
Police LT – Mike Bowden (at 10/1/15 mtg)  
Fire Assistant Chief – Ed Kennedy (at 10/1 & 10/2/15 mtg)  
Fire Captain – Daniel Russell (at 10/5/15 mtg)

### CALL TO ORDER

MPT Bloszinsky called the meeting to order at 4:30 p.m. The mayor joined the meeting via phone. A quorum of council was present.

Commissioner/Emergency Manager (C/EM), David Heglar, stated that information gathered from the 2:00 p.m. advisory from the National Weather Service says Hurricane Joaquin is projected to turn to the east and pass Kure Beach about 80 miles offshore between 8:00 a.m. and 12:00 p.m. on Sunday, October 4<sup>th</sup>. He said the issue for Kure Beach will be the chance of getting tropical storm winds and significant beach erosion. He said that the governor declared a State of Emergency, probably due to the chance of significant inland flooding, much like occurred with Hurricane Floyd. He said that Warrant Lee, Director of the New Hanover County Emergency Operations Center (NHC EOC), is waiting to see the progression of the storm and will hold a meeting tomorrow morning to decide on any protective actions they recommend.



# TOWN COUNCIL MINUTES

## EMERGENCY MEETING

October 1, 2, 5 & 6, 2015

Public Works Director Beeker said his crew has started preparing the generators for the wells and has tied things down and removed things that could possibly blow around.

Assistant Fire Chief Kennedy said they have generators set up and ready to go, and he and Captain Ford will be removing some lifeguard towers from the beach.

Building Inspector Batson said he has asked building contractors to clean up their job sites and secure things like construction materials and porta-johns. He said he has talked with people on the Storm Damage Assessment team to make sure they will be available, and he has also been in touch with his contacts from NHC. He said that quite a bit of sand has already been lost from the beach, especially around the 1600 and 1700 buildings of Ocean Dunes. He said that only two dune crossovers look to be in bad shape.

C/EM Heglar said that he will have Assistant Chief Kennedy and Captain Ford inspect the dune crossovers while they are riding the beach and will have them barricade any that are damaged.

Commissioner Swearingen asked if anyone from Kure Beach will be going to the NHC EOC, if the storm worsens.

C/EM Heglar said that he has two people identified to do this and will talk to them tonight. He recommended that council wait until tomorrow to see the projection of the storm. He said he will be in touch with the NHC EOC to see what their recommendation is after their morning meeting tomorrow.

1LT Marcus Myles, Deputy Director of the Fort Fisher National Guard Training Center, reported that they are shutting down the Fort Fisher Air Force Recreation Area at 12:00 p.m. tomorrow.

MOTION – Commissioner Heglar moved to continue the emergency meeting until 12:00 p.m. on October 2<sup>nd</sup>, at which time he will present further updates.

VOTE – Unanimous

## CONTINUATION OF MEETING

At 12:00 p.m. on Friday, October 2, 2015, MPT Bloszinsky called the continued emergency meeting to order. The mayor joined the meeting via phone. A quorum of council was present.

C/EM Heglar stated that, although the hurricane is tracking to the east, NHC is declaring a State of Emergency effective at 6:00 p.m. today, due to flooding across the county. He said the county recommended that their four municipalities do likewise.



# TOWN COUNCIL MINUTES

## EMERGENCY MEETING

October 1, 2, 5 & 6, 2015

Assistant Fire Chief Kennedy said that the lifeguard towers have been removed from the beach and the only dune crossover that was damaged was at Ocean Dunes which was already taped off with caution tape; part of it has washed away.

Director Beeker said that part of the damaged crossover will probably wash up on the rocks at Fort Fisher. He said that low areas in Kure Beach are getting flooded and that they are pumping the main lift station as quickly as possible.

MOTION – Commissioner Heglar moved to declare a State of Emergency beginning at 6:00 p.m. tonight, to be in line with the county and state’s recommendations, with no protective actions recommended at this time.

SECOND – Commissioner Swearingen

VOTE – Unanimous

Said State of Emergency declaration is hereby incorporated as part of these minutes.

C/EM Heglar instructed the department heads to keep track of any storm-related expenses they incur after 6:00 p.m. tonight, until the State of Emergency is lifted, in case the town is able to get reimbursed by FEMA. He requested that an email be sent through the town’s email distribution list to notify the public of the State of Emergency, noting that there is no mandatory evacuation nor curfew, and that town services will continue as usual.

MOTION – Commissioner Heglar moved to continue the emergency meeting until 9:00 a.m. on Monday, October 5<sup>th</sup>.

SECOND – Commissioner Swearingen

VOTE – Unanimous

## CONTINUATION OF MEETING

On Monday, October 5, 2015, Mayor Lambeth called the continued emergency meeting to order. The start of the meeting time was delayed until 9:20 a.m., while the mayor and emergency manager took a status update call with the NHC EOC. A quorum of council was present.

### Department Reports:

- FD Captain Russell said that they are continuing to monitor water levels.
- Public Works Director Beeker said that the water system is doing fine, the sewer is pumping hard to Carolina Beach and his staff is picking up garbage when and where they can.
- Finance Officer Copenhaver reminded the department heads that any storm-related expenses since Friday at 6:00 p.m. need to be tracked and reported to him.



# TOWN COUNCIL MINUTES

## EMERGENCY MEETING

October 1, 2, 5 & 6, 2015

- Building Inspector Batson stated he is compiling a list of properties with damage and would like an announcement of this on the town's emergency alert email.

C/EM Heglar said that, per the last update call with NHC EOC, more rain is expected through Tuesday morning.

MOTION – Commissioner Heglar moved to continue the State of Emergency and to continue the emergency meeting until 11:00 a.m. on Tuesday, October 6<sup>th</sup>.

SECOND – Commissioner Swearingen

VOTE – Unanimous

## CONTINUATION OF MEETING

On Tuesday, October 6, 2015, Mayor Lambeth called the continued emergency meeting to order at 11:00 a.m. C/EM Heglar joined the meeting via phone. A quorum of council was present.

C/EM Heglar gave a brief overview of certain areas of town that had issues and, after talking with the NHC EOC, he recommended that council lift the State of Emergency at 5:00 p.m. today. He reminded the department heads to report all of their storm-related expenditures to the finance officer by 12:00 p.m. today, and they can add anything else before 5:00 p.m. in order to meet the county's deadline for submitting this information by 5:00 p.m.

MOTION – MPT Bloszinsky moved to lift the State of Emergency at 5:00 p.m. today, October 6, 2015.

SECOND – Commissioner Swearingen

VOTE – Unanimous

Public Works Director Beeker said that he only knows of about three houses that had water in them.

Inspector Batson told Director Beeker he got a complaint about one more house this morning that has water in it, and he is getting ready to go there now.

C/EM Heglar said that the town's storm water system did better than the local area storm water systems.

Commissioner Swearingen said she had gotten a couple of emails asking what the town was going to do about drainage.





# TOWN COUNCIL MINUTES

## EMERGENCY MEETING

October 1, 2, 5 & 6, 2015

C/EM Heglar said he'd be happy to talk to them but, if the water is on their property, the town's ordinance says that the property owner is responsible for that; but the town is willing to work with them to help.

Director Beeker said that there are some drainage issues on the roads that can't be helped without mechanically pumping. He said they had certain issues this time that hadn't come up in the past that he will take a look at.

C/EM Heglar said that he is sympathetic to the property owners' plight, but the storm water system did what it was supposed to do and the town faired better than many others.

MOTION – Commissioner Heglar moved to adjourn the meeting.  
SECOND – MPT Bloszinsky  
VOTE – Unanimous

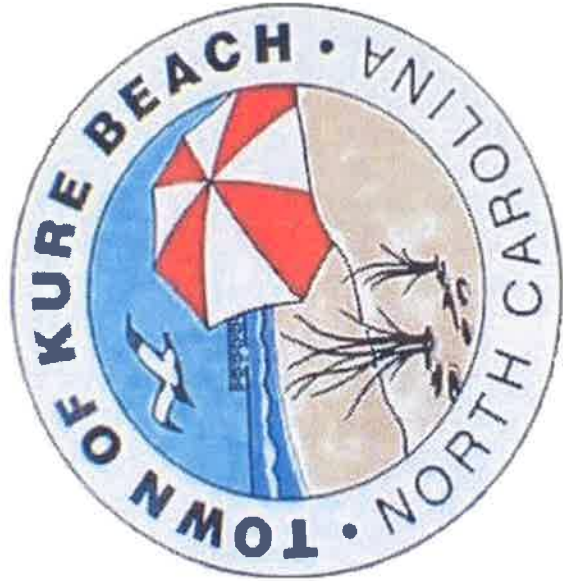
The emergency meeting adjourned at 11:08 a.m.

\_\_\_\_\_  
Dean Lambeth, Mayor

\_\_\_\_\_  
ATTEST: Nancy Hewitt, Deputy Town Clerk

NOTE: These are action minutes reflecting items considered and actions taken by council. These minutes are not a transcript of the meeting.

**TOWN OF KURE BEACH  
FINANCIAL HIGHLIGHTS  
AUDIT PERFORMED BY  
BERNARD ROBINSON & COMPANY, L.L.P.  
AS OF JUNE 30, 2015**



**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)  
STATEMENT NO. 68 – ACCOUNTING AND FINANCIAL  
REPORTING FOR PENSIONS**

**During FY 2015, the Town implemented GASB  
Statement No. 68:**

- Town is allocated a proportionate share of the Local Government Employees' Retirement System's (LGERS) net pension asset, deferred outflows of resources, deferred inflows of resources, and pension expense.
- The standard changes the way pensions are reported in the full accrual financial statements (government-wide and enterprise fund statements). Budgetary statements represent inflows and outflows of funds on the modified accrual basis of reporting. Nothing changes about how pensions are reported on that basis.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)  
STATEMENT NO. 68 – ACCOUNTING AND FINANCIAL  
REPORTING FOR PENSIONS**

A restatement to record the effects of this new reporting requirement decreased beginning net position as follows:

	Governmental Funds	Business- Type Funds	Total
Previously reported Net Position at 6/30/14	\$6,925,240	\$6,637,228	\$13,562,468
Restatement for pension liability at 6/30/14	<u>(\$165,290)</u>	<u>(\$51,342)</u>	<u>(\$216,632)</u>
Restated Net Position at 6/30/14	\$6,759,950	\$6,585,886	\$13,345,836

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)  
STATEMENT NO. 68 – ACCOUNTING AND FINANCIAL  
REPORTING FOR PENSIONS**

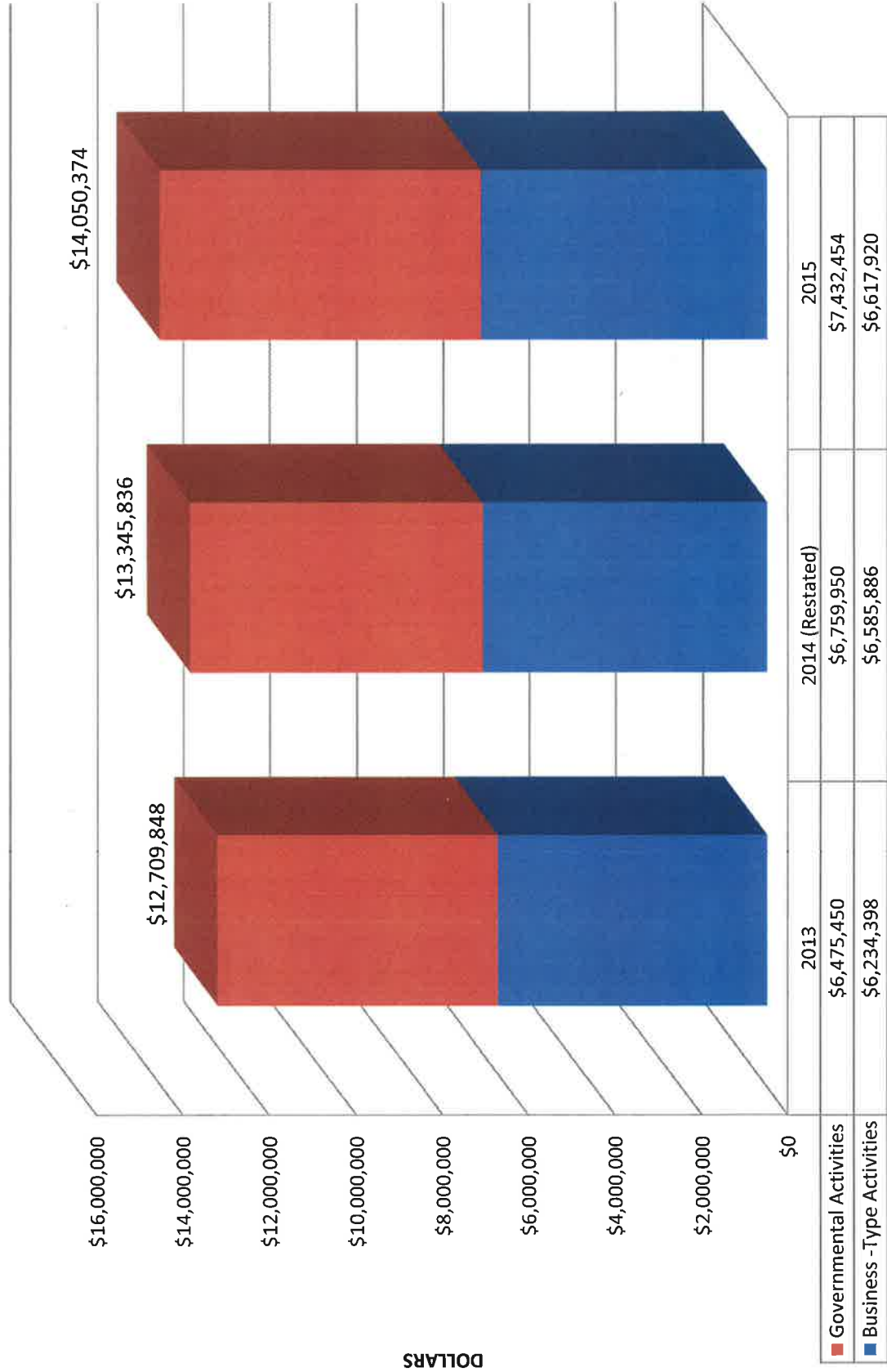
The Statement of Net Position as of 6/30/15 also includes the following pension-related components:

	Governmental Funds	Business- Type Funds	Total
Net pension asset	\$140,528	\$43,651	\$184,179
Deferred outflows of resources	\$124,154	\$38,437	\$162,591
Deferred inflows of resources	\$342,501	\$106,386	\$448,887

The Statement of Activities includes the following pension amounts:

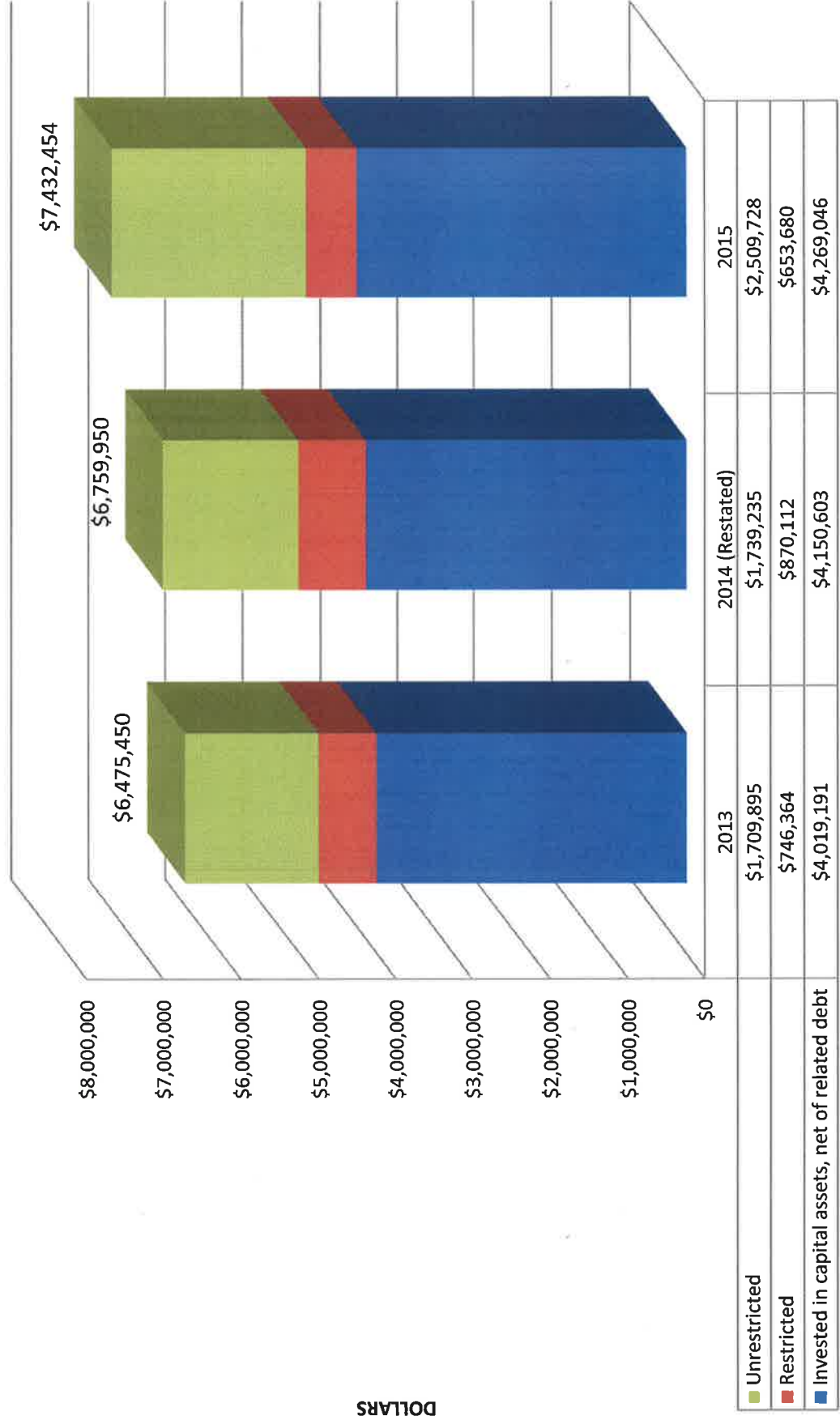
Pension expense - 6/30/15	\$14,396	\$4,472	\$18,868
---------------------------	----------	---------	----------

# TOWN OF KURE BEACH TOTAL NET POSITION



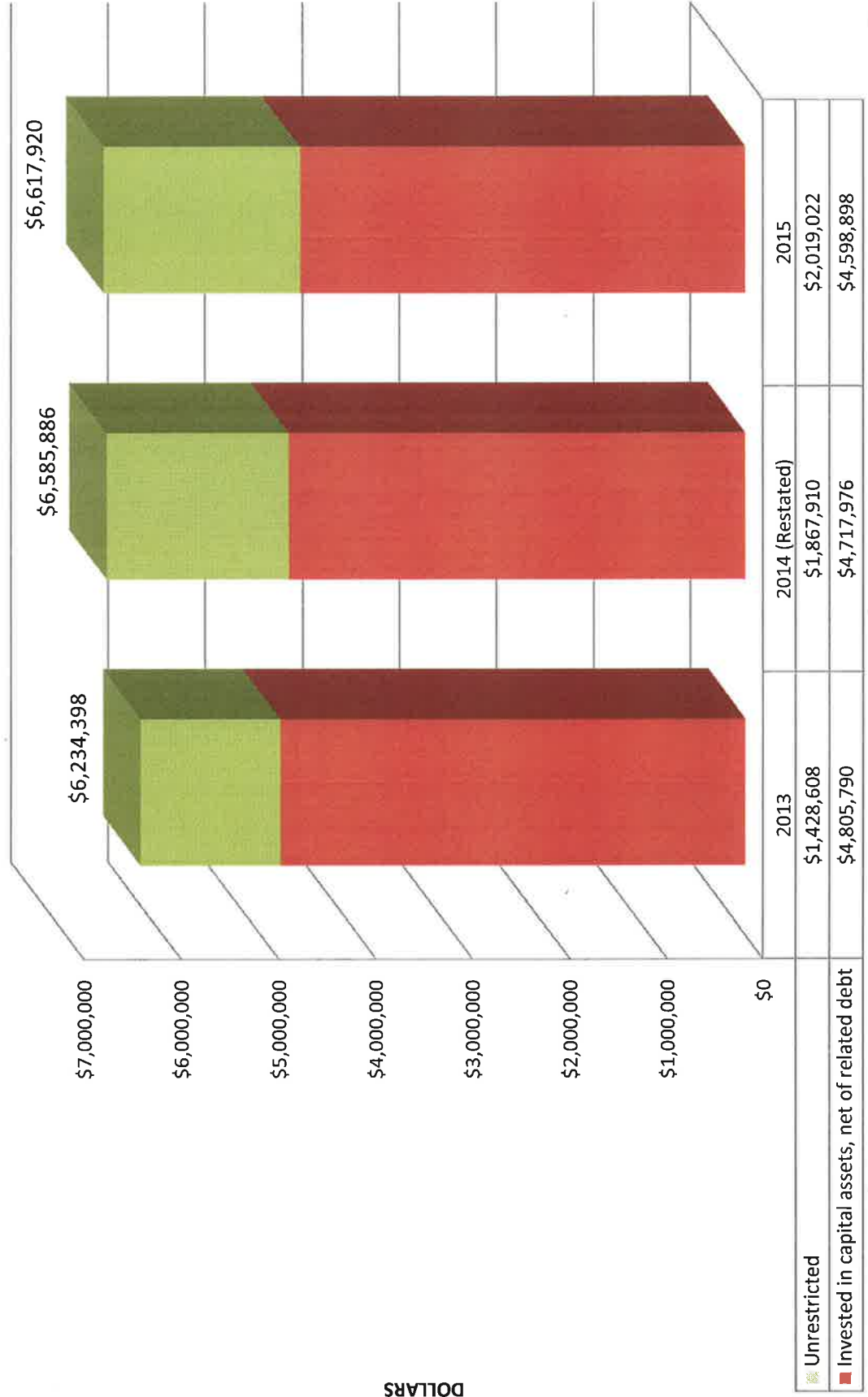
DOLLARS

# TOWN OF KURE BEACH GOVERNMENTAL ACTIVITIES NET POSITION



DOLLARS

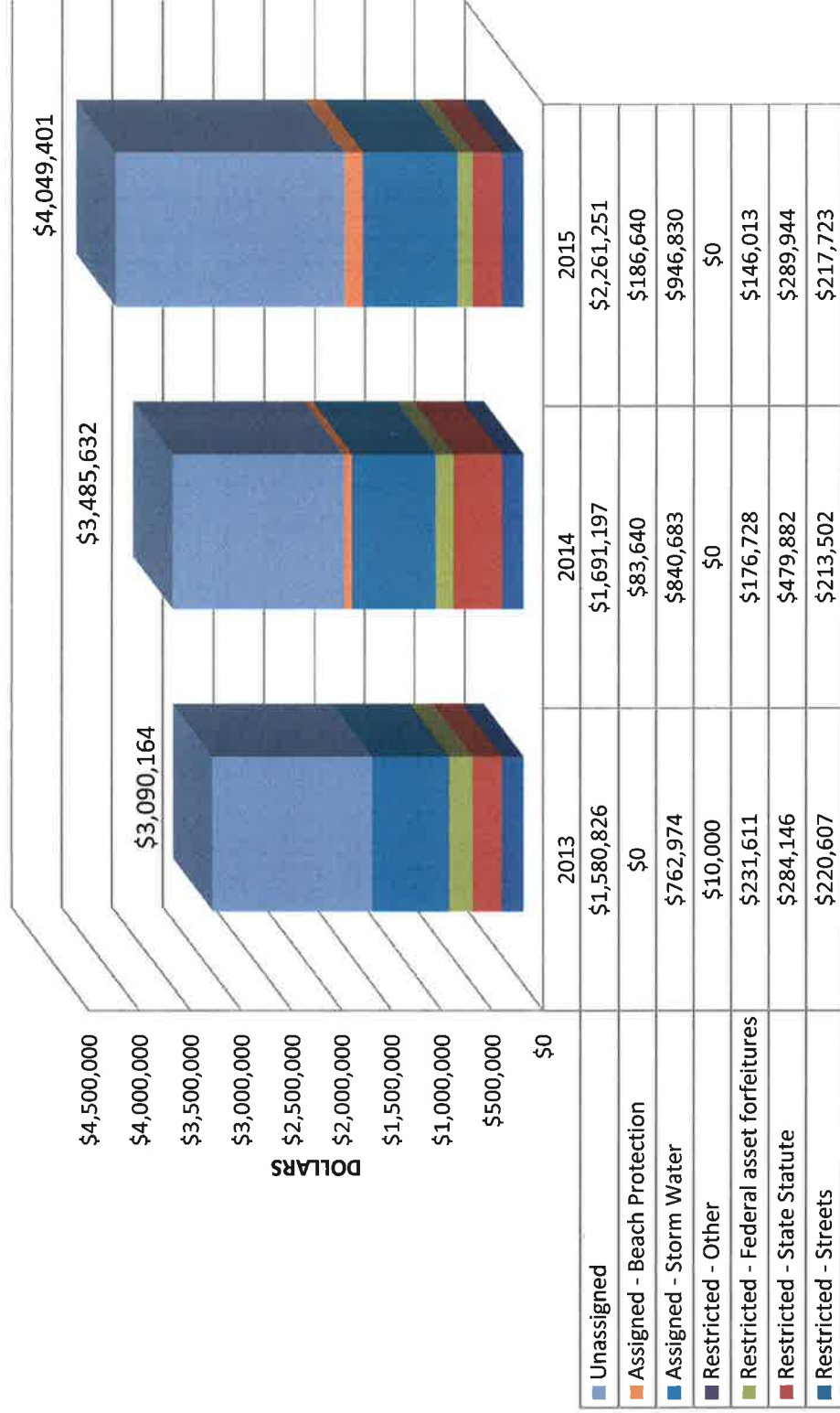
# TOWN OF KURE BEACH BUSINESS-TYPE ACTIVITIES NET POSITION



DOLLARS



**TOWN OF KURE BEACH  
GOVERNMENTAL FUNDS  
(General, Powell, Storm Water, Forfeiture, Beach Protection)  
FUND BALANCE**



**TOWN OF KURE BEACH**  
**GENERAL FUND BALANCE**  
**(including Storm Water, Powell, Beach Protection & Federal Asset Forfeiture)**  
**June 30, 2015**

	<b>FINAL BUDGET</b>	<b>ACTUAL AMOUNTS</b>	<b>VARIANCE – POSITIVE/ (NEGATIVE)</b>
Total Revenue	\$4,054,065	\$4,260,227	\$206,162
Total Expenditures	<u>\$4,618,261</u>	<u>\$4,154,288</u>	<u>\$463,973</u>
Revenues over (under) expenditures	(\$564,196)	\$105,939	\$670,135
Other Financing Sources (Uses) & Transfers	\$508,471	\$457,830	<u>(\$50,641)</u>
Fund Balance Appropriation	<u>\$ 55,725</u>	<u>\$0</u>	<u>(\$55,725)</u>
Net Change in Fund Balance	<u>\$0</u>	\$563,769	<u>\$563,769</u>
Fund Balance, beginning		<u>\$3,485,632</u>	
Fund Balance, ending		<u>\$4,049,401</u>	

TOWN OF KURE BEACH  
WATER AND SEWER FUND (including SERF)  
REVENUES, EXPENSES AND NET POSITION  
JUNE 30, 2015

	ACTUAL AMOUNTS
Total Operating Revenues	\$1,638,086
Total Operating Expenses	<u>\$1,585,605</u>
Operating Income	\$52,481
Total Non-Operating Revenue/(Expense)	<u>(\$20,447)</u>
Change in Net Position	\$32,034
Total Net Position, Previously Reported	\$6,637,228
Restatement	<u>(\$51,342)</u>
Total Net Position, Restated	<u>\$6,585,886</u>
Total Net Position, Ending	<u>\$6,617,920</u>

"DRAFT"



Shoreline Access, Beach Protection and Parking Committee

## Adopt – A – Beach

The Kure Beach Adopt a Beach program is an initiative through the Shoreline Access, Beach Protection and Parking Committee, a town committee appointed by Town Council. The program is an effort to provide a great way for businesses, civic clubs, school groups, neighborhood associations and individuals to make a significant contribution to the preservation of our beautiful coastal environment. By participation, groups and individuals become strong advocates for the preservation of our beach community and the efforts to maintain a litter free environment.

To get involved, a representative of your organization should access the link through the Town of Kure Beach website ([www.townofkurebeach.org](http://www.townofkurebeach.org)), where you will find further information and the Partnership Agreement form to get started.

### General Adopt - a - Beach Guidelines:

- Adoption sites are designated at each public access point south to the next access point.
- Adoption sites are annual commitments, whereby organizations/individuals agree to daily/weekly litter pick up during the summer months (June – August) and monthly pick-up during the off-season
- Participants provide own gloves, bags, water & sunscreen.
- No participant shall walk on, or disturb any dune or nesting turtle sites.
- Collected trash can be left at the trash cans located at the access point. Although not required, if you do separate recyclables, there are recycle containers at the boardwalk near the pier, or you can take them home to include in your own recycle container.
- If you find any unusual trash, large items, or trash in the dunes, please don't try to remove it, instead make note on the website "additional information" section, ([http:// ... tbd ...](http://... tbd ...)).
- If you spot a Live or Dead marine mammal stranded on the beach, please contact, as soon as possible, the appropriate person listed on the "Marine Mammal & Water Fowl Stranding Response Info" on our website ([http:// ... tbd ...](http://... tbd ...)).

"DRAFT"



Shoreline Access, Beach Protection and Parking Committee

## Adopt – A – Beach

### Annual Partnership Agreement Form

Please complete this online fillable form and submit.

The Shoreline Access, Beach Protection and Parking Committee (SLABP&P) for the Town of Kure Beach and \_\_\_\_\_ (Organization / Individuals) recognize the need and the desirability of litter-free beaches.

The Adopt-A-Beach program was established for community and civic organizations as well as private business and individuals to contribute toward the effort of maintaining cleaner and more beautiful shorelines.

\_\_\_\_\_ (Organization / Individuals) is/are aware of the potential dangers associated with this effort, and agree to follow reasonable safety guidelines, which are as follows: 1) stay out of dune areas; 2) wear gloves and sunscreen; 3) be careful when handling sharp objects; 4) don't lift anything too heavy; 5) drink plenty of water; 6) if you encounter an unusual or a potentially dangerous item, don't remove it. Instead, please complete the "additional information form" on the website (<http:// ... tbd ...>); 7) If you spot a Live or Dead marine mammal stranded on the beach, please contact, as soon as possible, the appropriate person listed on the "Marine Mammal & Water Fowl Stranding Response Info" on our website (<http:// ... tbd ...>).

\_\_\_\_\_ (Organization / Individuals) have agreed to hold harmless the Town of Kure Beach, or other town related entities/individuals for any injuries they may suffer or damages that they may cause as a result of participation in the program, as indicated by their signatures on this agreement.

SLABP&P recognizes \_\_\_\_\_ (Organization / Individuals) as the adopting organization for the Kure Beach access point designated as (please reference the "access point map" on this website): \_\_\_\_\_

\_\_\_\_\_ in New Hanover County (please note: more than one organization may adopt the same stretch of beach)

**Volunteer Information:**

\_\_\_\_\_ (Organization / Individuals) volunteers accept the responsibility of picking up litter along its section of beach daily/weekly during the summer (June – August) and monthly during the off-season months for a period of one year. This agreement begins \_\_\_\_\_, 20\_\_\_\_; and ends \_\_\_\_\_, 20\_\_\_\_.

Failure to abide by this agreement may result in its termination.

**Official Signatures:**

Authorized Organization Representative

Shoreline Access, Beach Protection and  
Parking Committee

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Adopt-A-Beach Coordinator

\_\_\_\_\_  
Print Name

Information: [www.kbadopt-beach.com](http://www.kbadopt-beach.com)

Comments/Questions: (tbd ex: [info@KBAdopt-beach.com](mailto:info@KBAdopt-beach.com))

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Email