

TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2009-2010 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 12, 2009



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Mayor	Arthur B. Schools, Jr.
Mayor Pro-Tem	Floyd Messer, Jr.
Commissioner	Nita Hedreen
Commissioner	Tom Hoover, Jr.
Commissioner	John Wootten
Commissioner	Maripat Wright



Town Manager	Frank A. Rush, Jr.
Assistant Town Manager	Georgia Overman
Town Clerk	Rhonda Ferebee
Police Chief	William Hargett
Fire Chief	William Walker
Planning Director	Kevin Reed
Public Works Director	John A. Dunn
Parks and Rec Director	Alesia Sanderson
Town Attorney	Richard Stanley



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RECOMMENDED BUDGET MESSAGE - May 12, 2009



TOWN OF EMERALD ISLE

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Arthur B. Schools, Jr., Mayor
Floyd Messer, Jr., Mayor Pro-Tem
Nita Hedreen, Commissioner
Tom Hoover, Jr., Commissioner
John Wootten, Commissioner
Maripat Wright, Commissioner

Frank A. Rush, Jr., Town Manager

May 12, 2009

Dear Honorable Mayor Schools and Board of Commissioners:

I am pleased to present the FY 09-10 Recommended Budget for your review and consideration. The total Recommended Budget across all funds is \$9,137,983, a \$1,483,744, or 14%, decrease from the FY 08-09 original budget total for all annually budgeted funds. In light of the unprecedented (in our lifetimes) economic downturn, the FY 09-10 Recommended Budget seeks to minimize expenditures, insure that the Town maintains a solid financial position, and stabilize our tax rates while maintaining a high quality standard for Town services and programs. I remain hopeful that the Nation, the State, and our local area will begin to see economic recovery sometime during FY 09-10, and that the FY 09-10 Recommended Budget will enable the Town to emerge from the downturn well-positioned to address the needs of our community in the future.

GENERAL OVERVIEW

The largest portion of the total budget is the General Fund. The total General Fund budget is \$6,678,711, which is a \$1,080,266, or 13.9%, decrease from the FY 08-09 original budget amount. The primary cause of this significant decrease is a dramatic reduction in sales tax revenues and building permit revenues associated with the current economic downturn. In response to these declining revenues, every aspect of the Town's operations will experience a budget decrease in FY 09-10, including the indefinite elimination of 3 full-time positions (5% of the Town's full-time

workforce), targeted delays in vehicle / equipment replacement schedules, and no funding for new capital project initiatives. Despite the significant decrease in the General Fund budget, I remain confident that our staff can continue to deliver the same high quality services to our taxpayers that they have come to expect over the years.

The General Fund budget is balanced, and the recommended General Fund property tax rate for FY 09-10 remains at 7 cents per \$100 of assessed value, the same rate as FY 08-09. The FY 09-10 Recommended Budget also includes no change in the annual solid waste fee charged to owners of all developed residential properties. The FY 09-10 fee is \$180, equal to the fee imposed for each of the past two years. Additionally, the FY 09-10 Recommended Budget does not rely on General Fund balance to meet planned expenditures, and should enable the Town to maintain its solid financial position.

The Beach Nourishment Debt Service / Reserve Fund again includes sufficient funds to make timely principal and interest payments on the Town's 2002 and 2004 beach nourishment bonds. The recommended property tax rates for the Beach Nourishment Debt Service / Reserve Fund also remain unchanged in the FY 09-10 Recommended Budget, with a 16.2 cent rate proposed for the Primary Benefit (oceanfront) District and a 1.1 cent rate proposed for the Secondary Benefit (non-oceanfront) District. FY 09-10 is the second-to-last year of these special district taxes necessary to retire the Town's 2002 and 2004 beach nourishment bonds. These special

district tax rates have remained constant over the entire term of the beach nourishment bonds, as committed to the voters prior to the Town's 2002 bond referendum.

As discussed by the Board early in the budget process, it is important in these challenging economic times to avoid an increase in the cost of Town government, and I am pleased that the FY 09-10 Recommended Budget achieves the Board's primary goal.

Although the FY 09-10 Recommended Budget represents a significant decrease in expenditures, it does not mean that the Town will slow down or cease its continuous efforts to make the Town of Emerald Isle an even better place than it already is. To the contrary, these challenging economic times make it imperative for the Town organization to work that much harder to build on our previous successes and continue the good work we've done in recent years to enhance the quality of life for our residents and to enhance the desirability of Emerald Isle as a prime tourism destination. Town staff remain committed to providing the highest quality and most responsive services possible despite the loss of important positions and monetary resources, and will continue to seek ways to be more effective and efficient. The Town will also continue to pursue grant funding and other opportunities to complete beneficial capital projects in the future, including additional bike paths, sidewalks, park amenities, and storm water improvements. Finally, the Town will also continue its focus on two key long-term priorities that are at the core of Emerald Isle's community values - the development of The Aquarium Pier at Emerald Isle and the development of a new public boat launching facility.

I believe that the FY 09-10 Recommended Budget represents a responsible revenue and expenditure plan for the challenging times that are upon us, and although I am optimistic that economic recovery will begin in FY 09-10, there remains a chance that the Town will face ongoing economic challenges in future budget years. The Town's annual budget is always prepared with an eye to the future, and this is again true in FY 09-10. The Town has consistently strived to develop and adhere to a "structurally sound" budget in an effort to stabilize tax rates over the long-term, and has also put forth significant effort to project future capital needs and identify potential future budget challenges. It is a priority of mine to make sure that the Board of Commissioners is aware of any long-term budget issues as early as possible so that prudent current decisions can be made and so that

appropriate planning for long-term budget issues can begin sooner rather than later.

A new 5-Year General Fund Forecast has been prepared for the Board's review in conjunction with the FY 09-10 Recommended Budget. The 5-Year Forecast incorporates reasonable estimates of future revenues, reasonable assumptions about inflation, the updated 5-Year Capital Replacement / Improvement Program, and debt service schedules to present an early picture of future budget status. The updated 5-Year Forecast assumes that the "bottom" of the economic downturn will occur in FY 09-10 (hopefully it has already occurred), and assumes only minimal future revenue growth during the next 5 years.

As discussed over the past few years, the Town will soon face an even more significant decline in sales tax revenues associated with the termination of the beach nourishment special district taxes. The full impact of this decline will occur in FY 12-13, and the 5-Year Forecast includes a strategy designed to mitigate this impact. If approved by the Board of Commissioners, the Town would eliminate the annual solid waste fee in FY 11-12 and instead levy additional property taxes to cover solid waste expenses. Additionally, new special district taxes would be established for future beach nourishment activities, and the combination of these actions would enable the Town to maintain favorable sales tax collections in FY 12-13 and beyond, and enhance the Town's ability to stabilize the General Fund property tax rate over the long-term.

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 09-10 Recommended Budget. The updated plan is less ambitious than plans presented in recent years in light of new economic realities. The updated plan includes a revised, but very reasonable, schedule for the replacement of significant capital equipment and vehicles over the next 5 years that is intended to balance expenditure levels with the need for reliable equipment and vehicles for our staff to provide services. The updated plan also includes the land acquisition for the new public boat launch facility (primarily grant funded), a planned grant application for a new storm water pump at Island Circle, and modest investments in future bicycle paths / sidewalks and replacement beach walkways. The items and projects included in the 5-Year Capital Replacement / Improvement Program partially contribute to projected future General Fund budget deficits, and the Board will once again need to carefully consider the items and projects included in the plan.

Again, I am pleased to present this Recommended Budget for the Board's review and consideration, and staff and I look forward to working with you in the coming weeks to make any adjustments the Board deems prudent prior to adoption. The following pages include a more detailed discussion about the many issues impacting the FY 09-10 Recommended Budget, the 5-Year Capital Replacement / Improvement Program, and 5-Year General Fund Forecast.

FY 09-10 BUDGET GOALS and CAPITAL PLANS

Based on direction from the Board of Commissioners over the past year, and priorities expressed at the Board's special planning workshop in February, I compiled the following list of the Board's expressed goals heading into the FY 09-10 budget process and capital planning process:

1. Avoid a General Fund tax increase for FY 09-10,
2. Do not initiate any new capital projects, and instead focus on completion of existing projects, with special emphasis on The Aquarium Pier at Emerald Isle and the proposed new public boat launch facility,
3. Carefully review scheduled vehicle replacements to determine if delayed replacement is possible without compromising service quality,
4. Rely on EMS call fee revenues for a planned FY 09-10 ambulance replacement,
5. Consider eliminating previously frozen positions for an indefinite period of time,
6. Consider eliminating employee raises, but do not reduce employee benefits,
7. Consider new fees and fee increases where appropriate and reasonable,
8. Consider allocating remaining storm water capital project funds for other uses, including debt retirement, and
9. Begin planning for elimination of solid waste fee in FY 11-12 and establishment of new, but lower, beach nourishment special district taxes in FY 11-12 in order to mitigate projected sales tax decline in FY 12-13.

In addition to the budget goals expressed by the Board, I also established the following budget goals for FY 09-10 and the 5-year capital plan. These goals are as follows:

1. Carefully scrutinize existing services, programs, and operating budgets, and thoughtfully consider all potential strategies to reduce expenditures,
2. Strive to maintain the Town's high quality standards despite necessary expenditure reductions,
3. Maintain a customer focus and continue to show our customers that Emerald Isle is truly different from all of the other governmental entities that they rely on,
4. Maintain General Fund balance at a level that is acceptable to meet cash flow needs, address disaster recovery needs, and maintain a sound financial position,
5. Actively pursue grant funding and funding from outside sources for beneficial capital projects,
6. Revise the 5-Year Capital Replacement / Improvement Program to reflect new economic realities, plan for prudent replacement of capital equipment and vehicles, and stabilize future capital expenses, and
7. Continue efforts to make The Aquarium Pier at Emerald Isle and the proposed new public boat launch facility a reality in the future.

The FY 09-10 Recommended Budget was developed with each of these goals in mind, and I believe that the majority of these goals have been met with the plan outlined in the Recommended Budget.

FY 09-10 GENERAL FUND DISCUSSION

As noted earlier, the FY 09-10 Recommended Budget for the General Fund is \$6,678,711, a \$1,080,266, or 13.92% decrease from the FY 08-09 original budget.

REVENUES

The revenue side is dominated by decreases in most revenue sources, with only minor increases in other revenue sources. The Recommended Budget includes a decrease of \$450,000 of installment financing proceeds associated with the new Fire Engine in FY 08-09 and \$225,502 less in grant revenues tied to specific projects in FY 08-09. Accounting for the somewhat "one-time nature" of these revenue sources, "typical annual revenues" are expected to decrease by \$404,764 in FY 09-10. This amount is nearly equivalent to 1 cent on the Town's General Fund tax rate. Significant revenue issues are outlined below:

Property Tax

Property tax revenues are expected to remain essentially "flat" in FY 09-10. Property tax revenues are historically very stable revenues during an economic downturn, however, we have seen and may continue to see slightly higher numbers of taxpayers struggling to pay property taxes during the downturn. This impact should not be overstated, however, as Emerald Isle continues to enjoy a very high tax collection rate and the nature of our community is such that most property owners are able to pay property taxes in a timely manner.

Sales Tax

Sales tax revenues are the Town's major problem for both FY 08-09 and FY 09-10. The Town's sales tax collections peaked in FY 06-07 at \$1,908,450, and most of FY 07-08 was on pace for a similar amount. FY 07-08 sales tax revenues decreased significantly in the last quarter of FY 07-08, and the FY 08-09 sales tax estimate was finalized prior to receiving final sales tax collections for FY 07-08. The FY 08-09 adopted budget estimated total sales tax collections of \$1,897,500. Based on collections through the first 7 months of FY 08-09, we now expect sales tax revenues for the entire 12 months of FY 08-09 to be approximately \$1,600,000. The FY 09-10 estimate assumes no further decreases in sales tax revenues nor any growth in sales tax revenues and is targeted at \$1,600,000. The decrease in sales tax revenues projected for FY 09-10 is \$297,500 less than the FY 08-09 originally adopted budget, or 15.68% less.

The decrease in sales tax revenue is a function of both the downturn in the State and local economy (overall sales tax collections down 7% - 9% due to less retail activity and less construction activity) and a reduction in Emerald Isle's share of the overall Carteret County sales tax distribution (from 7.95% in FY 06-07 to 7.52% in FY 07-08 to 7.15% in FY 08-09). Based on preliminary data, we do not expect Emerald Isle's share of the overall Carteret County sales tax distribution to decline further in FY 09-10, so the only potential negative impact on the Town's sales tax revenues is a further decline in retail and construction spending. As noted earlier, I am optimistic that we have recently or will soon reach "the bottom" of the economic downturn, hence the FY 09-10 sales tax estimate that is equal to the revised projection for FY 8-09.

Development Permit Fees

The Town also continues to experience a decline in new construction, and development permit revenues are estimated at \$112,100 for FY 09-10. This figure is \$40,200 less than the original FY 08-09 revenue estimate. We are expecting a slight increase in FY 09-10 over the revised projection for FY 08-09 (\$102,296) due to a proposed 20% - 22% increase in building permit fees (increase in per sq. ft. rates from .45 and .25 per sq. ft. to .55 and .30 per sq. ft.) and the application of the per sq. ft. rates for significant renovation projects (as opposed to the current flat fee of \$50).

Town staff have completed a thorough review of area local governments' building permit fees and the Town's proposed fee increases will still result in Emerald Isle having significantly lower building permit fees than all area local governments except for Morehead City.

Parks and Recreation Fees

The FY 09-10 Recommended Budget also includes slightly higher revenue estimates for Parks and Recreation Fees - \$123,750 compared to \$118,000 in the original FY 08-09 budget. These higher fees are projected in conjunction with recommended increases in annual Community Center memberships and short-term use fees. On average, the recommended fee increases range from 30% - 33%. The annual membership fee for Emerald Isle residents and taxpayers would increase from \$75 per year to \$100 per year for an individual and from \$115 to \$150 per year for a family membership. Non-resident / non-taxpayer fees would increase from \$225 to \$300 for an individual and \$345 to \$450 for a family. These fee increases, while not desired, will still result in annual membership fees that are far less

than private fitness centers. Similar percentage increases are proposed for daily, weekly, and monthly Community Center passes.

Other Revenues

There are several other relatively significant revenue decreases, including:

- lower interest earnings (\$30,000 projected for FY 09-10 compared to \$50,000 in the original FY 08-09 budget) due to record low interest rates,
- reduced ABC store revenues (\$40,000 projected for FY 09-10 compared to \$80,000 in the original FY 08-09 budget); these revenues are highly variable and unpredictable,
- less revenues from the sale of surplus items (\$7,500 expected in FY 09-10 compared to \$40,000 in FY 08-09, which was associated primarily with the used Fire Engine), and
- the elimination of a recent annual contribution from Carteret County (was \$25,000 in FY 09-10) due to the County's budget challenges and the large nature of the Town's funding request for the new public boat launch facility.

Some other smaller revenue sources continue to experience relatively significant growth rates, including the telecommunications tax (17.14% increase projected for FY 09-10 over FY 08-09 original budget amount) and the video programming sales tax (12.27% increase projected for FY 09-10 over FY 08-09 original budget amount). The total dollar amount of these increases is relatively small, however.

EXPENDITURES

On the expenditure side, with the exception of a minor increase in the budget for Legal expenses (a \$3,000 increase), every Town department's and every Town cost center's budget has decreased in the FY 09-10 Recommended Budget. Decreases range from 0.53% to 32.94% among the various Town departments, with 21.57% to 100% decreases in other Town cost centers.

Significant expenditure issues, mostly reductions, are outlined below:

Fire Engine Funded in FY 08-09; No Similar Appropriation in FY 09-10

The FY 08-09 budget included \$450,000 of installment financing proceeds appropriated for the replacement of a Fire Engine and associated equipment. This expense occurs only once every 5 years for the Town, and no replacement Fire Engines are included in the FY 09-10 budget.

Grant Funded Items Included in FY 08-09; No Similar Appropriation in FY 09-10

The FY 08-09 budget also included grant-supported appropriations for vehicle exhaust systems for each Fire station (\$68,986), a comprehensive storm water study of Archer's Creek (\$100,000), and the removal of storm water outfalls in eastern Emerald Isle (\$97,000). The Fire station exhaust systems will be complete in the next several weeks. The two storm water projects have been placed on hold due to funding issues with the NC Clean Water Management Trust Fund, and our new strategy is to budget these projects as separate capital project ordinances in the future rather than in the General Fund budget.

Reduced Overall Debt Service Expenditures

Overall, the FY 09-10 Recommended Budget includes \$156,408 less for debt service than the FY 08-09 original budget. The FY 08-09 original budget included funding to fully retire the outstanding debt on the new EMS station, while the FY 09-10 Recommended Budget includes funding for scheduled principal and interest payments for the following:

- Emerald Drive land purchase,
- Coast Guard Road storm water project,
- the new Fire Engine,
- the new Town Administration Building, and
- the Town's share of land acquisition costs for the new public boat launch facility.

New Public Boat Launching Facility Land Purchase

The Town's plan to acquire the Shell Cove North site for the development of a new public boat launching facility involves a Town contribution of \$500,000 to be combined with \$3.75 million of funding from Federal, State, and other local sources. The FY 09-10 Recommended Budget assumes that the Town

will enter into a 5-year installment financing agreement for its share of the land purchase cost, and a first-year debt service payment of \$112,314 is included in the FY 09-10 Recommended Budget.

The FY 09-10 Recommended Budget does not include funding for the contract extension fee should be the contract be extended, and we will be working to amend the contract to alter the contract extension fee. That fee could reach as high as \$120,000 if no additional lot closings occur during FY 09-10.

Three Full Time Positions Eliminated Indefinitely

In response to early impacts associated with the economic downturn, the Town took action to freeze 2 full time positions in November 2008. A vacant Police Officer position and a vacant Public Works position have remained frozen since that time. Additionally, a filled Sr. Code Enforcement Officer position in Planning and Inspections was subject to a reduction-in-force in February 2009, and that position remains frozen. None of these 3 positions are included in the FY 09-10 Recommended Budget and all 3 have been eliminated indefinitely.

The total cost savings associated with these 3 positions is \$136,168, and the indefinite elimination of these 3 positions is a critical element of the FY 09-10 Recommended Budget strategy. The indefinite elimination of these 3 positions reduces the Town's full-time positions from 61 to 58, and returns the Town to 2001 staffing levels. These 3 positions represent 5% of the Town's full-time workforce.

I have carefully considered the potential impacts of the elimination of these positions with the respective department heads, and Town staff will work very hard to maintain existing service levels and service quality despite the loss of these positions. I remain optimistic that we can continue to meet and exceed our customers' expectations.

As noted, these positions are "indefinitely eliminated". When the economy improves, I may return to the Board at some point to restore one or more of these positions. The Police Department has already applied for Federal grant funding to restore the Police Officer position, and we are optimistic that this position will be funded later this summer or fall. The Sr. Code Enforcement Officer position will likely be an easy decision as the need for the position will be dependent on the workload, and if the workload increases in the Planning and Inspections Department there will likely be a

corresponding increase in development permit fee revenues that will be available to fund the position. The Public Works position will be evaluated throughout the year depending on the significance of any service impacts in the community and the current revenue situation at that time.

No Salary Increases for Town Employees

For the first time in a long time, there are no funds budgeted for employee salary increases. Historically, the Town has budgeted an average of approximately 3% of salaries for employee raises, and this expense would have been approximately \$97,000 (including associated benefits).

The Town has consistently honored the annual change in the consumer price index (CPI) in determining the amount of annual salary increases. As noted, on average this has amounted to approximately 3% per year. The Board should note that the CPI for the 12 months ending March 2009 actually indicates a slight decrease. The fact that consumer prices are not increasing makes it somewhat easier to accept a year without employee salary increases.

In light of the current economic downturn, most, if not all, Town employees recognize the need for drastic measures, and most, if not all, are thankful to retain their jobs. I shared this reality with all Town employees earlier this spring, and I have not sensed any decrease in overall morale. Additionally, very few governments at any level are providing any salary increases for employees.

Significant Increase in Health Insurance Premiums

In light of the fact that there are no funds included for employee salary increases, it is especially important to maintain employee benefit levels in FY 09-10. Employee health insurance is the most important benefit provided by the Town for our employees.

The FY 09-10 Recommended Budget includes sufficient funding to maintain the Town's current high deductible health plan through Blue Cross Blue Shield, and also continues the Town's \$1,000 contribution annually to each full-time employee's health savings account. (This plan, with a \$2,000 deductible, results in the employee being responsible only for health care and prescription drug expenses between \$1,000 - \$2,000 annually, with all other expenses covered 100%.)

Unfortunately, the cost of the Town's health insurance plan will increase by 20.3%, or \$46,400 in FY 09-10. The total monthly cost per employee is \$490, or \$5,880 per year. This additional expense is included in the FY 09-10 Recommended Budget. All other employee benefits remain funded at levels equal to FY 08-09.

Limited Vehicle Replacements

The Town's department heads have carefully reviewed scheduled vehicle replacements, and have indicated that almost all vehicles originally scheduled for replacement remain in good condition and can be delayed, with the exception of two aging Police patrol cars.

A total of \$55,000 is included in the FY 09-10 Recommended Budget to replace two 2004 Police patrol cars with more than 85,000 miles each. These vehicles will both likely exceed 100,000 miles by the time they are replaced in the middle of FY 09-10. We have included these vehicles in the FY 09-10 Recommended Budget in order to keep the Town on a 6-year replacement cycle for patrol cars. We have also reworked the vehicle replacement schedule to stabilize annual vehicle replacement expenses in future years.

No other Town vehicles or capital equipment will be replaced in the FY 09-10 Recommended Budget. I hope to adhere to our equipment and vehicle replacement schedule in the FY 10-11 budget and beyond in order to maintain a quality fleet of Town vehicles, promote a good appearance for the Town, minimize maintenance expenses, and insure that our employees have reliable equipment to provide services.

Use of EMS Call Fee Revenues for Operating Expenses, Replacement Ambulance

The FY 09-10 budget for EI EMS, Inc. includes a Town contribution intended to cover operating expenses, and the use of accumulated and projected future EMS call fee revenues to purchase a new ambulance in FY 09-10.

The new ambulance has an estimated cost of \$135,000, and there are / will be sufficient call fee revenues and capital reserve funds available for EI EMS to replace this 10 year-old ambulance in FY 09-10. These funds are not included in the Town's FY 09-10 Recommended Budget and are either already on hand at EI EMS, Inc., or will be remitted directly to EI EMS by the insurance companies and others.

The FY 09-10 Recommended Budget does include a total appropriation for the Town's contract with EI EMS, Inc. in the amount of \$288,130. The Town's contribution is intended to cover personnel and operating expenses incurred by EI EMS, Inc. This amount represents a \$31,640 decrease from the FY 08-09 amount, and is \$37,450 less than the amount requested by EI EMS, Inc. from the Town for FY 09-10. This reduction is recommended in lieu of additional funding for EI EMS' capital reserve account, and will indirectly result in the use of a portion of annual EMS call fee revenues to assist with EI EMS' operating expenses in FY 09-10. The use of these reserve funds (derived from EMS call fees) is expected to reduce EI EMS capital reserve fund to approximately \$30,000 by the end of FY 09-10, however, we are optimistic that sufficient EMS call fee revenues will be accumulated over the next 2-3 years to replace a second ambulance at that time.

This budget strategy has been discussed with Commissioner Wootten and Commissioner Hedreen, the Town's representatives on the Joint EMS Committee, and they support this strategy. EI EMS' leadership has also indicated that they will cooperate with the Town on this issue and work to assist the Town with its budget challenges.

Storm Water Monitoring

The FY 09-10 Recommended Budget includes a total of \$40,000 (in the Public Works budget) for ongoing environmental monitoring of the Emerald Isle Woods park site that receives storm water and ground water pumped from various locations along Coast Guard Road. FY 09-10 represents the 3rd year of a maximum 5-year commitment to this monitoring.

I have submitted a formal request to the NC Division of Water Quality to suspend this monitoring indefinitely due to the fact that 1) results to date have not indicated any negative impacts, 2) the Town does not intend to add additional pumps that discharge at the Emerald Isle Woods site, and 3) due to the fact that these are challenging budget times for everyone. I am hopeful that this monitoring commitment will be suspended, and that these funds can eventually be redirected for other Town needs. I am uncertain if the Town will receive a decision on this issue prior to the adoption of the FY 09-10 budget by the Board of Commissioners in June.

Other Notable Expenditure Issues

A total of \$23,895 is included in the FY 09-10 Recommended Budget for various small capital items, including the following:

- \$5,000 to install ceiling panels in the Community Center gymnasium to cover damaged insulation (this item was originally included in the FY 08-09 budget but was eliminated in mid-year expenditure reductions),
- \$9,395 in the Fire Department budget for an emergency airbag system for emergency scenes, a replacement semi-automatic defibrillator, and a new weather station, and
- \$9,500 in the Public Works Department to install generator plugs at Town buildings, install heat in the new Parks Maintenance building, and install a service door in the Public Works building.

The FY 09-10 Recommended Budget also includes unavoidable expenditure increases in the Solid Waste budget, however, these expenses are supported by the current \$180 annual solid waste fee:

- a \$21,900 increase in the Simmons & Simmons contract, which was tied to the CPI increase in January 2009 (the increase for January 2010 should be minimal or perhaps nothing), and
- a new \$13,182 expense for recycling tipping fees (this fee was implemented by the recycling center in the past several months due to a decline in demand for recyclables).

The FY 09-10 Recommended Budget also includes numerous reductions in operating expenses in various Town departments. Some examples include:

- a reduced cleaning schedule for Town offices,
- reduced gasoline expenses compared to a year ago,
- reduced employee travel and training,
- the consolidation of the Police Department's Kid's Night with the Parks and Recreation Department's Day 4 Kids,
- anticipated reduction in Fire apparatus maintenance expenses due to presence of new Fire Engine,

- the elimination of summer laborers in Parks and Recreation due to the purchase of more efficient mowing equipment, and
- other miscellaneous reductions intended to minimize expenditures.

Finally, the FY 09-10 Recommended Budget does not include funding for additional replacement of aging beach access walkways. We believe that appropriate maintenance activities can extend the life of existing walkways a bit longer, but hope to include additional funding for beach access walkway replacements in FY 10-11 and beyond. The 5-Year Capital Replacement / Improvement Program includes a total of \$60,000 per year for beach access walkway replacements beginning in FY 10-11 and beyond.

GENERAL FUND BALANCE

As noted earlier, the FY 09-10 Recommended Budget does not rely on the appropriation of General Fund balance. Unfortunately, however, the Town is expected to utilize approximately \$167,000 of General Fund balance to meet all projected FY 08-09 expenditures due to the fact that sales tax revenues have decreased more than expected earlier in the fiscal year.

As of June 30, 2009, the Town's adjusted General Fund balance is projected to decrease to approximately \$1.9 million. This figure assumes that the Town will reimburse General Fund balance the \$60,000 earnest money deposit previously provided for the new public boat launch facility land purchase from the installment financing proceeds to be used for the Town's share of the land purchase cost. If the Town decides not to reimburse this amount to General Fund balance, the projected fund balance will be approximately \$1.84 million.

The \$1.9 million of adjusted fund balance projected at June 30, 2009 is equal to approximately 28.38% of the FY 09-10 Recommended Budget amount. This amount is acceptable and is no cause for alarm, however, the Town can not afford to utilize additional fund balance for non-emergency purposes.

The Board should note that we expect to maintain a balance of approximately \$60,000 in a storm water reserve account, and these funds could also be added to General Fund balance if desired (or used for some other purpose).

OTHER FUNDS

Beach Nourishment Debt Service / Reserve Fund

FY 09-10 is the 8th year of the Beach Nourishment Debt Service / Reserve Fund, which is used to account for the special district tax collections and principal and interest payments on the beach nourishment bonds. The total budget for this fund is \$2,308,938.

FY 09-10 will be the 7th year of principal payments on the 2002 bonds, and 5th year of principal payments on the 2004 bonds. A total of \$1,876,453 of Primary Benefit (oceanfront) special district taxes and \$343,107 of Secondary Benefit (non-oceanfront) special district taxes are anticipated in FY 09-10. These special district taxes are the primary revenue sources for debt service payments in this fund.

The recommended tax rate for the Primary Benefit (oceanfront) special district is 16.2 cents per \$100 of assessed valuation, which is identical to the FY 08-09 rate. The recommended tax rate for the Secondary Benefit (non-oceanfront) special district is 1.1 cent per \$100 of assessed valuation, also identical to FY 08-09.

The Beach Nourishment Debt Service / Reserve Fund is expected to have a fund balance of approximately \$2.2 million at June 30, 2009. This fund balance will be depleted gradually over the remaining years of the debt service schedule, including the use of \$62,339 in FY 09-10.

Current projections indicate that the final ending balance in this fund will be approximately \$254,000 in FY 12-13 after all bonds have been retired. FY 10-11 is the final year of the special district taxes associated with the 2002 and 2004 bonds, and debt service payments in FY 11-12 and FY 12-13 will be covered with accumulated fund balance in the Beach Nourishment Debt Service / Reserve Fund.

Powell Bill Fund

The Powell Bill Fund includes \$140,334 of expected Powell Bill distributions from the State in FY 09-10. These funds are restricted to street maintenance, bicycle path, and sidewalk functions, and the bulk of these funds will be used to fund the Town's annual street resurfacing contract. The remaining funds will be used for small-scale street drainage projects and pothole repairs.

The anticipated FY 09-10 Powell Bill distribution (\$140,334) is significantly lower than the FY 08-09 distribution (\$163,970) due to declining gasoline tax revenues and declining new car sales taxes. As discussed previously with the Board, the cost of street resurfacing has been increasing steadily over the years while the Town's annual Powell Bill distribution has been decreasing. The Town's annual goal for street resurfacing is 2.3 miles annually, or 1/20th of the Town's street network – resulting in a 20 year resurfacing cycle. The Town was only able to fund 1.54 miles of resurfacing in FY 08-09, and we are likely to be faced with similar challenges in FY 09-10 and beyond.

Overall, the Town's street network is in reasonably good condition at the present time, and we don't foresee any immediate negative impacts associated with the decrease in annual street resurfacing. There could potentially be long-term impacts, however, if the Town does not receive additional funding from the State or does not allocate additional Town funding for street resurfacing.

The FY 09-10 Recommended Budget does not include any supplemental funding for street resurfacing beyond the annual Powell Bill distribution, however, the Board may wish to consider supplementing the Powell Bill distribution in future years.

Regional Beach Access Fund

This fund is being discontinued after June 30, 2009, and the Town will rely on multi-year capital project ordinances to budget and account for public water access projects in FY 09-10 and beyond.

The Regional Access Fund is projected to have a fund balance of approximately \$46,000 at June 30, 2009, and these funds will be transferred to the capital project ordinance established for the new public boat launching facility project. These funds will be used to provide the local match for a \$108,750 CAMA grant for the construction of a new soundside pier and bathhouse.

Special Separation Allowance Fund

The FY 09-10 Recommended Budget does not include a contribution to the Special Separation Allowance Fund. This fund is projected to have a balance of approximately \$64,000 as of June 30, 2009, and should be sufficient to meet any pending obligations in the short-term. The Town should continue to monitor the pending obligations to soon-to-be retiring law

enforcement officers and consider additional payments to this fund in future years.

Special Drug Fund

This fund accounts for restricted Police Department revenues resulting from drug seizures. The actual revenue collections in this fund are highly variable, thus the FY 09-10 Recommended Budget appropriates fund balance only. As of June 30, 2009, the fund is expected to have a total fund balance of approximately \$19,000.

A total of \$10,000 is appropriated in the FY 09-10 Recommended Budget, which would reduce the Special Drug Fund balance to approximately \$9,000. These funds will be used to purchase additional Police equipment as needed during the fiscal year.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is approximately \$8.28 million, and is funded with a mixture of pay-as-you-go funding, grant funding, and installment financing proceeds. The updated plan is less aggressive than previous years, due to the accomplishment of many beneficial projects in recent years and due to the reality of the Town's budget situation in the coming years. More than 50% of the total value of the plan is the planned land purchase for the new public boat launching facility project (\$4.25 million).

The 5-Year Capital Replacement / Improvement Program includes many beneficial items for the community, however, these items come with a cost. As noted earlier, the General Fund 5-Year Forecast includes all of the items in the Capital Replacement / Improvement Program, but projects deficits in future years. The Board of Commissioners will need to carefully consider the items included in this plan.

Some of the significant items in the plan include the following:

- the replacement of the two Police patrol cars (\$55,000) included in the FY 09-10 Recommended Budget,
- the replacement of an EMS ambulance in FY 09-10 with EMS call fee revenues (\$135,000),

- the purchase of the land for the new public boat launching facility, at a total cost of \$4.25 million, funded with \$3.75 million of funding from Federal, State, and other local sources, with \$500,000 from the Town,
- the scheduled replacement of various Town vehicles and major equipment over the next five years, including some notable items:
 - the replacement of a second EMS ambulances in FY 11-12, at a cost of \$150,000 funded with EMS call fee revenues,
 - the replacement of the Town's brush truck in FY 12-13, at a cost of approximately \$125,000 funded with pay-as-you-go revenues, and
 - the replacement of a Fire Engine in FY 13-14 at a cost of approximately \$500,000 funded with installment financing proceeds.
- the allocation of \$50,000 per year of pay-as-you-go funding for the construction of yet-to-be-determined bicycle path and sidewalk projects, beginning in FY 10-11,
- future annual appropriations of \$60,000 of pay-as-you-go funding to replace aging beach walkways, beginning in FY 10-11,
- the allocation of \$750,000 for the construction of storm water improvements at Island Circle in FY 10-11 - to be the subject of a \$600,000 grant application to the NC Clean Water Management Trust Fund in 2010 and matched with a \$150,000 Town appropriation in FY 10-11,
- the allocation of \$100,000 of pay-as-you-go funding in FY 11-12 for a new façade on Fire Station 1 to improve the exterior appearance of the building; an effort would be made to make the Fire Station more consistent with the new EMS Station and new Town Administration Building, and
- the annual resurfacing of Town streets with Powell Bill funds.

LOOKING AHEAD

As in previous budgets, considerable effort has been made to plan for future capital expenditures and reasonably anticipated revenue adjustments, and the General Fund 5-Year Forecast incorporates all of this information.

Looking ahead over the next 5 years, the Town's budget situation is challenging, however, these challenges can be overcome with proper planning and strategic budget decisions. As discussed previously, the main budget challenge facing the Town in the coming years is a projected significant decrease in sales tax revenues in FY 12-13 after the special district taxes for beach nourishment terminate. The termination of these special district taxes are expected to result in an annual decrease of approximately \$600,000 - \$700,000 of sales tax revenues in FY 12-12 and beyond.

Based on the Board's direction at the February budget planning workshop meeting, the updated 5-Year General Fund Forecast has been prepared with the following key assumptions:

- the annual \$180 solid waste fee would be eliminated in FY 11-12, resulting in the loss of approximately \$1.2 million of revenue from the annual solid waste fee,
- the General Fund tax rate would be increased by 2.8 cents in FY 11-12 in order to generate an equivalent amount of \$1.2 million,
- new beach district tax rates of 5 cents for oceanfront properties and 1 cent for non-oceanfront properties would be established in FY 11-12 to fund future beach nourishment activities in Emerald Isle (would generate approximately \$900,000 per year of revenue to be added to County room occupancy tax revenues and State assistance for future beach nourishment activities).

The combination of these 3 actions would be sufficient to maintain a favorable sales tax ratio for the Town in FY 12-13 and beyond. With the solid waste fee / property tax switch, any property owners with a tax value less than the average would save money and those with a tax value higher than the average would pay more. The net impact would be revenue-neutral for the Town. With the implementation of the new beach nourishment special tax districts, oceanfront property owners special district tax rates would decrease from 16.2 cents to 5 cents per \$100 of assessed value, and

non-oceanfront property owners would decrease from 1.1 cents to 1 cent. When County room occupancy tax revenues and anticipated State contributions are added in, the Town should be able to fund future beach nourishment activities on a pay-as-you-go basis and avoid the issuance of new debt for beach nourishment.

This strategy could stabilize the Town's tax rate in the 10 cent range for the foreseeable future in FY 11-12, and would do so in a way that will result in almost all Emerald Isle taxpayers experiencing a decrease in their annual property tax bill in FY 11-12 compared to the bill they pay in FY 10-11.

If this strategy is implemented, and the Town adheres to the 5-Year Capital Replacement / Improvement Program as included in the FY 09-10 Recommended Budget, the Town will still be facing annual deficits in the \$600,000 - \$700,000 range over the next 5 years. The Town will need to work hard to close those gaps to minimize the tax burden on our property owners. I remain hopeful that the economy will have returned to a relatively normal condition by FY 10-11 and that the current 5-Year General Fund Forecast will prove to be too conservative. Regardless, it is likely that the Town will undoubtedly have to make some difficult choices in future years in order to minimize or avoid a tax rate increase at that time.

CLOSING

As noted earlier, the FY 09-10 Recommended Budget seeks to enable the Town to survive the current economic downturn, maintain a solid financial position, and maintain the quality of services that our customers have come to expect from the Town. The FY 09-10 Recommended Budget includes significant expenditure reductions, but these expenditure reductions should not result in diminished service levels or service quality.

I am pleased that the FY 09-10 Recommended Budget maintains the Town's 7 cent General Fund tax rate, and I am hopeful that we may actually be able to boast the lowest (instead of the 2nd lowest!) General Fund tax rate of all 21 NC beach towns after July 1. I am also pleased that the Town's annual solid waste fee and special district beach nourishment taxes will remain unchanged, and I hope that this effort will assist our taxpayers as they deal with their own personal ramifications of the economic downturn.

Although the FY 09-10 Recommended Budget does not include funding for new initiatives to benefit our community, Town staff and I will be working hard to complete previously funded projects, seek new grant funding

sources for new projects, and improve existing Town facilities with existing staff and resources. It is very important to me that the Town organization continue to move our community forward during these lean budget times, and I will be expecting a great effort from myself and our Town staff to continue our good work for the people of Emerald Isle.


I believe the FY 09-10 Recommended Budget reflects a genuine effort to achieve the Board's budget and service goals, and respects the need for fiscal restraint in these challenging times. Town staff and I have devoted significant thought and analysis to these budget recommendations, and I hope that the Board and the public will find these recommendations acceptable. As you know, the Town's budget should accurately reflect the Board's collective priorities for the Town, and I encourage the Board to adjust the FY 09-10 Recommended Budget in any way that more clearly reflects your priorities and vision for the Town.

Once again, I express my sincere thanks to the Town's department heads and all of our employees for their efforts to make Emerald Isle an even better place than it already is. I have been extremely pleased with our entire staff's approach to the current budget challenges, and I applaud their efforts to help deliver this Recommended Budget to you with no tax increase. Our organization is certainly not perfect and can always improve, but overall we are extremely fortunate to have a dedicated and competent workforce serving our residents, property owners, business community, and visitors.

I also again thank the Mayor and the Board of Commissioners for creating a productive and pleasant work environment for myself and the Town staff to work within. I remain grateful for your continuing support for me personally and for the entire Town organization.

Staff and I stand ready to assist the Board in the budget review and adoption process over the coming weeks.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Frank A. Rush, Jr.", is centered on a light gray rectangular background.

Frank A. Rush, Jr.
Town Manager

SUMMARY BUDGET INFORMATION

FY 2009-2010 RECOMMENDED BUDGET - "Quick Summary"

* General Fund Tax Rate:	7.0	cents	-	no change in General Fund tax rate
* Average Value Annual Bill - General Fund Tax:	\$ 403.27		-	no change; average tax value in Emerald Isle for FY 09-10 is \$576,095
* Annual Solid Waste Fee:	\$ 180		-	no change in annual solid waste fee
* Primary Benefit (Oceanfront) District Tax Rate:	16.2	cents	-	no change in tax rate
* Secondary Benefit (Non-Oceanfront) District Tax Rate:	1.1	cents	-	no change in tax rate
* Proposed Fee Changes:				
Building Permit Fees	~ 20% - 22%	increase		Emerald Isle still lower than most surrounding towns and Carteret County
Community Center Membership	~ 30% - 33%	increase		Emerald Isle still significantly lower than private market
Miscellaneous Recreation Fees	modest	increases		in several fees

* Total Town of Emerald Isle Budget:	\$ 9,137,983		-	includes General Fund, Beach Nourishment Debt Service / Reserve Fund, and other annually budgeted funds
* Total General Fund Budget:	\$ 6,678,711		-	a \$1,080,266, or 13.92% <u>decrease</u> from FY 08-09 adopted budget amount;
Key Budget Issues:				<ul style="list-style-type: none"> - no employee pay raises - indefinite elimination of 3 full-time positions - significant decrease in sales tax revenues - no new capital projects, except for Town contribution for new public boat launch facility - minimal capital equipment spending (two replacement Police vehicles) - no fund balance appropriated to balance the FY 09-10 budget
* Total Beach Nourishment Debt Service / Reserve Fund Budget	\$ 2,308,938		-	8th year of 9 years of special district taxes to retire beach nourishment bonds

* Actual Adjusted General Fund Balance at 6/30/08:	\$ 2,062,371		-	General Fund balance has remained relatively stable over past several years
* Projected Adjusted General Fund Balance at 6/30/09:	\$ 1,895,522		-	projected use of approximately \$160,000 of General Fund balance in FY 08-09 due
- as percent of FY 09-10 Recommended Budget	28.38%			primarily to declining sales tax revenues

* Total Authorized Full - Time Positions:	58		-	indefinite elimination of 3 full-time positions (5% of full time workforce)
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FY 2009-2010 RECOMMENDED BUDGET - "Quick Summary"

* Major FY 09-10 Expenditure Changes: General Fund	\$ (450,000)	- FY 08-09 budget includes purchase of replacement Fire Engine, related equipment
	\$ (156,408)	- reduced debt service due to full retirement of EMS station debt in FY 08-09 budget
	\$ (59,090)	- indefinite elimination of Sr Code Enforcement Officer position (Planning & Inspections)
	\$ (34,595)	- indefinite elimination of Equipment Operator position (Public Works)
	\$ (42,483)	- indefinite elimination of Police Officer position (Police)
	\$ 36,164	- increases in solid waste contract, tipping fees, etc
	\$ 46,400	- increase in employee health insurance premiums
	\$ (100,235)	- decrease in various capital outlay line items
	\$ (56,000)	- no funding for beach walkway replacements in FY 09-10
	\$ (68,986)	- FY 08-09 budget includes grant-funded exhaust systems for Fire Stations
	\$ (100,000)	- FY 08-09 budget includes grant-funded storm water study of Archer's Creek
	<u>\$ (97,000)</u>	- FY 08-09 budget includes grant-funded storm water outfall removal in eastern EI
	\$ (1,082,233)	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 09-10 Revenue Changes: General Fund	\$ (297,500)	- projected decrease in sales tax revenues due to economic downturn
	\$ (40,200)	- projected decrease in building permit revenues due to slowdown in new construction
	\$ (450,000)	- FY 08-09 budget includes use of installment financing proceeds for Fire Engine
	\$ (65,535)	- FY 08-09 budget includes grant for exhaust systems for Fire Stations
	\$ (97,000)	- FY 08-09 budget includes grant for storm water outfall removal in eastern EI
	\$ (75,000)	- FY 08-09 budget includes grant for Archer's Creek storm water study
	\$ (40,000)	- projected decrease in ABC store revenues
	\$ (32,500)	- projected decrease in revenues from sale of surplus items
	<u>\$ (20,000)</u>	- projected decrease in interest earnings
	\$ (1,117,735)	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2009-2010 RECOMMENDED BUDGET - ALL FUNDS

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 6,678,711	\$ 6,678,711
Beach Nourishment Debt Service / Reserve Fund	2,308,938	2,308,938
Powell Bill Fund	140,334	140,334
Regional Access Fund	-	-
Separation Allowance Fund	-	-
Special Drug Fund	<u>10,000</u>	<u>10,000</u>
TOTAL	\$ 9,137,983	\$ 9,137,983
Minus Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>
TOTAL BUDGET	\$ 9,137,983	\$ 9,137,983

GENERAL FUND BUDGET SUMMARY

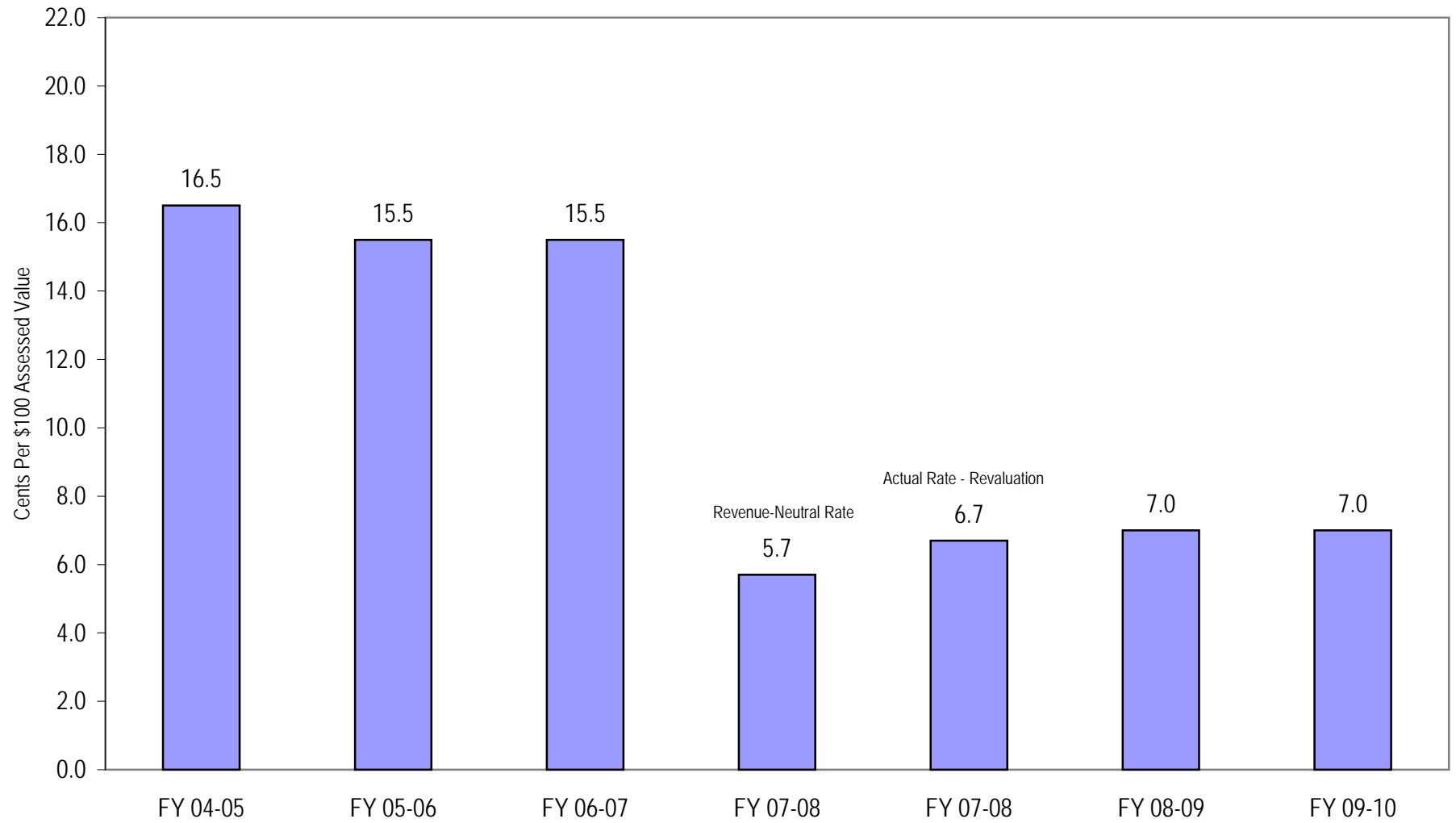
	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Pct Change FY 08-09 Budget (Original) vs. FY 09-10 Recom
Property Tax	2,875,717	3,002,142	3,002,142	2,951,520	2,992,000	3,003,303	-	1,161	0.04%
Sales Tax	1,826,516	1,897,500	1,757,500	815,065	1,600,000	1,600,000	-	(297,500)	-15.68%
State-Shared Revenues	312,643	319,050	319,050	187,696	327,447	333,025	-	13,975	4.38%
Solid Waste Fees	1,149,130	1,151,600	1,151,600	1,158,689	1,164,780	1,173,200	-	21,600	1.88%
Development Permit Fees	156,094	152,300	142,300	81,873	102,296	112,100	-	(40,200)	-26.40%
Other Fees	193,438	186,500	186,500	117,632	196,699	198,450	-	11,950	6.41%
Parks and Recreation Fees	118,846	118,000	118,000	82,514	111,750	123,750	-	5,750	4.87%
Grant Revenues	660	240,285	252,235	1,750	55,475	14,783	-	(225,502)	-93.85%
Other Revenues	395,785	191,600	197,900	128,971	171,532	90,100	-	(101,500)	-52.97%
Installment Financing Proceeds	-	450,000	440,000	442,080	442,080	-	-	(450,000)	-100.00%
Interest Earnings	96,760	50,000	50,000	28,487	34,000	30,000	-	(20,000)	-40.00%
Transfers From Other Funds	131,100	-	-	-	-	-	-	-	-
Fund Balance	-	-	53,000	-	-	-	-	-	-
TOTAL	7,256,689	7,758,977	7,670,227	5,996,277	7,198,059	6,678,711	-	(1,080,266)	-13.92%
Governing Body	98,564	97,335	95,335	62,462	91,732	90,003	-	(7,332)	-7.53%
Legal	11,333	12,000	12,000	7,154	11,000	15,000	-	3,000	25.00%
Administration	433,137	453,246	447,246	345,990	451,998	448,304	-	(4,943)	-1.09%
Planning and Inspections	258,609	281,303	278,303	217,459	265,289	224,387	-	(56,915)	-20.23%
Police	1,349,224	1,421,689	1,355,689	974,057	1,287,340	1,414,085	-	(7,604)	-0.53%
Fire	1,081,813	1,628,022	1,598,022	1,237,772	1,575,458	1,091,807	-	(536,215)	-32.94%
EMS	286,450	327,270	327,270	258,089	328,270	296,630	-	(30,640)	-9.36%
Public Works	570,135	515,120	505,120	350,871	521,947	493,176	-	(21,943)	-4.26%
Solid Waste	1,128,867	1,165,587	1,142,587	814,984	1,121,007	1,161,669	-	(3,918)	-0.34%
Parks and Recreation	646,793	728,209	739,159	533,491	709,789	650,462	-	(77,747)	-10.68%
NonDepartmental	214,338	382,950	423,250	351,528	329,165	300,350	-	(82,600)	-21.57%
Debt Service	-	649,246	649,246	646,913	646,913	492,838	-	(156,408)	-24.09%
Transfer to Capital Projects	982,250	97,000	97,000	-	25,000	-	-	(97,000)	-100.00%
TOTAL	7,061,513	7,758,977	7,670,227	5,800,770	7,364,908	6,678,711	-	(1,080,266)	-13.92%
Difference	195,176	(0)	(0)	195,507	(166,849)	(0)	(0)		

NET CHANGE IN GENERAL FUND PROPERTY TAX BILL - Property Tax Rate + Solid Waste Fee

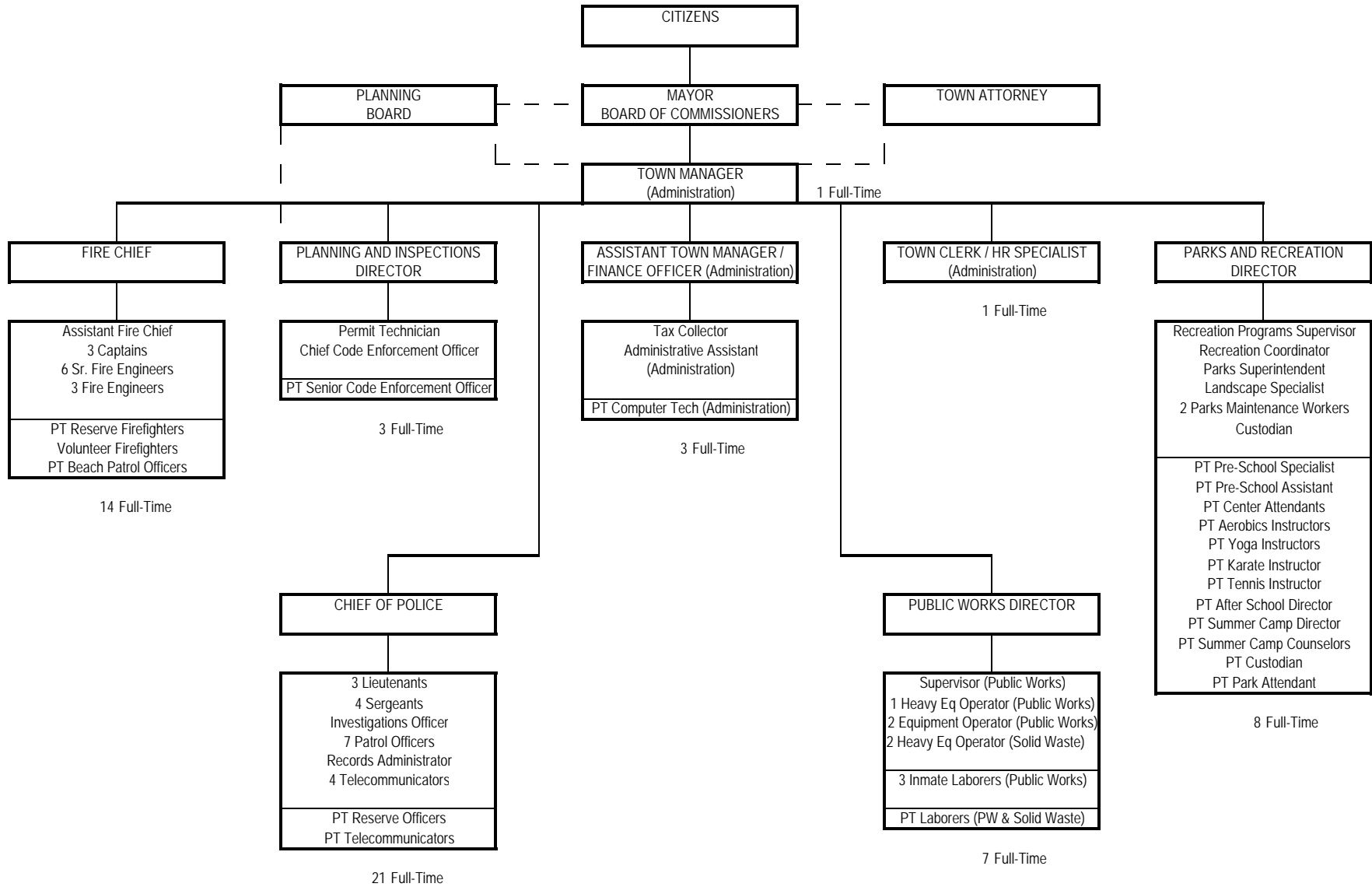
	Rates	Property Value \$ 300,000	Property Value \$ 400,000	Property Value \$ 500,000	AVERAGE Property Value \$ 576,095	Property Value \$ 700,000	Property Value \$ 800,000	Property Value \$ 1,000,000
FY 08-09 Actual								
Property Tax - General Fund	\$ 0.07	\$ 210.00	\$ 280.00	\$ 350.00	\$ 403.27	\$ 490.00	\$ 560.00	\$ 700.00
Solid Waste Fee	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
TOTAL		\$ 390.00	\$ 460.00	\$ 530.00	\$ 583.27	\$ 670.00	\$ 740.00	\$ 880.00
FY 09-10 Recommended								
Property Tax - General Fund	\$ 0.07	\$ 210.00	\$ 280.00	\$ 350.00	\$ 403.27	\$ 490.00	\$ 560.00	\$ 700.00
Solid Waste Fee	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
TOTAL		\$ 390.00	\$ 460.00	\$ 530.00	\$ 583.27	\$ 670.00	\$ 740.00	\$ 880.00
Net Change - Property Tax Bill		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Rates	Property Value \$ 1,200,000	Property Value \$ 1,400,000	Property Value \$ 1,600,000	Property Value \$ 1,800,000	Property Value \$ 2,000,000	Property Value \$ 2,250,000	Property Value \$ 2,500,000
FY 08-09 Actual								
Property Tax - General Fund	\$ 0.07	\$ 840.00	\$ 980.00	\$ 1,120.00	\$ 1,260.00	\$ 1,400.00	\$ 1,575.00	\$ 1,750.00
Solid Waste Fee	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
TOTAL		\$ 1,020.00	\$ 1,160.00	\$ 1,300.00	\$ 1,440.00	\$ 1,580.00	\$ 1,755.00	\$ 1,930.00
FY 09-10 Recommended								
Property Tax - General Fund	\$ 0.07	\$ 840.00	\$ 980.00	\$ 1,120.00	\$ 1,260.00	\$ 1,400.00	\$ 1,575.00	\$ 1,750.00
Solid Waste Fee	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
TOTAL		\$ 1,020.00	\$ 1,160.00	\$ 1,300.00	\$ 1,440.00	\$ 1,580.00	\$ 1,755.00	\$ 1,930.00
Net Change - Property Tax Bill		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND PROPERTY TAX RATE HISTORY



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2009-10 RECOMMENDED BUDGET**



TOTAL POSITIONS
58 Full-Time

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

<u>Department</u>	<u>FY 07-08</u> <u>Actual</u>	<u>Original</u> <u>FY 08-09</u> <u>Budget</u>	<u>Amended</u> <u>FY 08-09</u> <u>Budget</u>	<u>FY 08-09</u> <u>Projected</u>	<u>FY 09-10</u> <u>Request</u>	<u>FY 09-10</u> <u>Recommended</u>	<u>FY 09-10</u> <u>Approved</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	5	5	-
Planning and Inspections	4	4	4	3	3	3	-
Police	22	22	21	21	22	21	-
Fire	14	14	14	14	14	14	-
EMS	-	-	-	-	-	-	-
Public Works	5	5	5	5	5	5	-
Solid Waste	3	3	2	2	2	2	-
Parks and Recreation	8	8	8	8	8	8	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	61	61	59	58	59	58	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	1	1	1	1	1	1	-
Planning and Inspections	1	1	1	1	1	1	-
Police	8	8	8	8	8	8	-
Fire	14	14	14	14	14	14	-
EMS	-	-	-	-	-	-	-
Public Works	-	1	1	1	1	1	-
Solid Waste	2	2	2	2	1	1	-
Parks and Recreation	34	34	33	28	26	26	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	67	68	67	62	59	59	-

GENERAL FUND 5-YEAR FORECAST

	FY 07-08 Actual	Original FY 08-09 Budget	Amended FY 08-09 Budget	FY 08-09 Thru April 1, 09	FY 08-09 Projected	Recommended FY 09-10 Budget	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
Property Tax	2,875,717	3,002,142	3,002,142	2,951,520	2,992,000	3,003,303	3,018,260	4,233,291	4,254,398	4,275,610
Sales Tax	1,826,516	1,897,500	1,757,500	815,065	1,600,000	1,600,000	1,624,907	1,634,889	1,683,024	1,743,728
State-Shared Revenues	312,643	319,050	319,050	187,696	327,447	333,025	346,114	359,706	373,822	388,483
Solid Waste Fees	1,149,130	1,151,600	1,151,600	1,158,689	1,164,780	1,173,200	1,184,900	2,000	2,000	2,000
Development Permit Fees	156,094	152,300	142,300	81,873	102,296	112,100	122,100	132,100	142,100	152,100
Other Fees	193,438	186,500	186,500	117,632	196,699	198,450	204,288	210,359	216,674	223,241
Parks and Recreation Fees	118,846	118,000	118,000	82,514	111,750	123,750	123,750	123,750	123,750	123,750
Grant Revenues	660	240,285	252,235	1,750	55,475	14,783	2,833	2,833	2,833	2,833
Other Revenues	395,782	191,600	197,900	128,971	171,532	90,100	99,600	99,600	99,600	99,600
Installment Financing Proceeds	-	450,000	440,000	442,080	442,080	-	-	-	-	500,000
Interest Earnings	96,760	50,000	50,000	28,487	34,000	30,000	40,000	50,000	60,000	70,000
Transfers From Other Funds	131,100	-	-	-	-	-	-	-	-	-
Fund Balance	-	-	53,000	-	-	-	-	-	-	-
TOTAL	7,256,686	7,758,977	7,670,227	5,996,277	7,198,059	6,678,711	6,766,752	6,848,529	6,958,201	7,581,344
Governing Body	98,564	97,335	95,335	62,462	91,732	90,003	92,703	95,484	98,349	101,299
Legal	11,333	12,000	12,000	7,154	11,000	15,000	16,000	17,000	18,000	19,000
Administration	433,137	453,246	447,246	345,990	451,998	448,304	461,753	475,606	489,874	504,570
Planning and Inspections	258,609	281,303	278,303	217,459	265,289	224,387	261,119	238,053	245,194	285,550
Police	1,349,224	1,421,689	1,355,689	974,057	1,287,340	1,414,085	1,489,857	1,534,853	1,587,108	1,635,662
Fire	1,081,813	1,628,022	1,598,022	1,237,772	1,575,458	1,091,807	1,169,561	1,208,298	1,249,047	1,728,838
EMS	286,450	327,270	327,270	258,089	328,270	296,630	335,000	345,050	355,402	366,064
Public Works	570,135	515,120	505,120	350,871	521,947	493,176	535,972	553,211	568,907	620,074
Solid Waste	1,128,867	1,165,587	1,142,587	814,984	1,121,007	1,161,669	1,196,519	1,262,415	1,394,387	1,317,469
Parks and Recreation	646,793	728,209	739,159	533,491	709,789	650,462	759,975	775,075	800,777	792,100
NonDepartmental	214,338	382,950	423,250	351,528	329,165	300,350	340,261	298,968	307,937	317,175
Debt Service	-	649,246	649,246	646,913	646,913	492,838	490,498	488,157	485,815	483,477
Transfers to Capital Projects	982,250	97,000	97,000	-	25,000	-	200,000	150,000	50,000	50,000
TOTAL	7,061,513	7,758,977	7,670,227	5,800,770	7,364,908	6,678,711	7,349,218	7,442,169	7,650,797	8,221,279
Surplus / (Deficit)	195,173	(0)	(0)	195,507	(166,849)	(0)	(582,466)	(593,640)	(692,596)	(639,934)
General Fund Tax Rate 1 cent =	6.7 427,133	7.0 427,449	7.0 427,449	7.0 420,096	7.0 425,714	7.0 427,329	7.0 429,466	9.8 430,744	9.8 432,898	9.8 435,062
							Projected Tax Rate Change 1.4	1.4	1.6	1.5
							Projected Tax Rate 8.4	11.2	11.4	11.3

Key Assumptions

- 1) Annual solid waste fee is eliminated in FY 11-12.
- 2) General Fund tax rate increased to 9.8 cents in FY 11-12 to replace revenue from annual solid waste fee.
- 3) New beach district tax rates of 5 cents (oceanfront) and 1 cent (non-oceanfront) established in FY 11-12.
- 4) Combination of factors 1, 2, and 3 above enable Town to maintain favorable sales tax ratio at amounts indicated above.

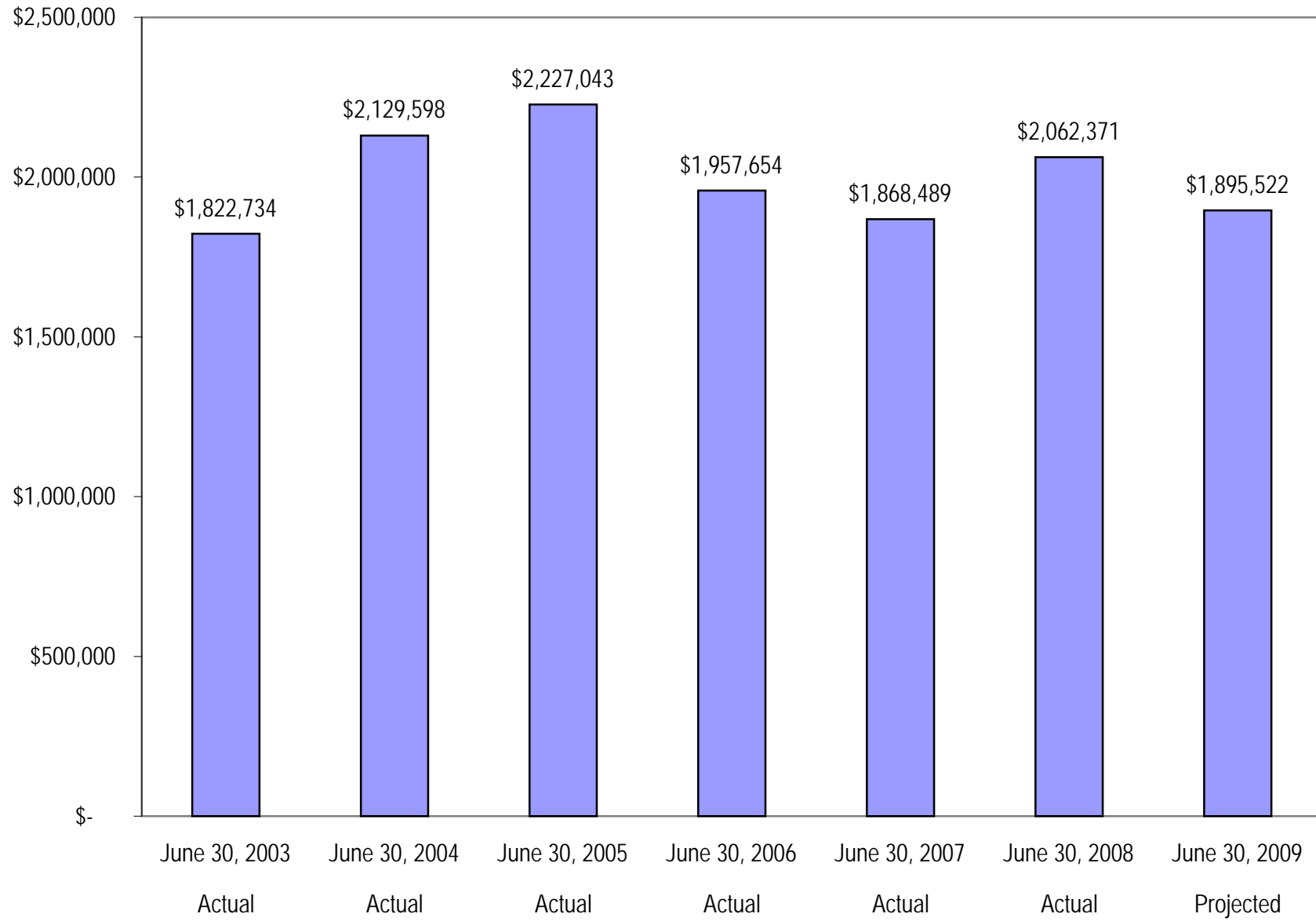
BEACH NOURISHMENT DEBT SERVICE / RESERVE FUND FORECAST

	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	Approved FY 08-09	Amended FY 08-09	FY 08-09	Recommended FY 09-10	FY 10-11	FY 11-12	FY 12-13
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues													
Primary Benefit District Taxes	1,960,445	1,989,886	2,033,989	2,073,238	2,118,921	2,201,757	1,850,189	1,850,189	2,202,300	1,876,453	1,881,145	-	-
Secondary Benefit District Taxes	***	***	***	***	***	***	342,835	342,835	***	343,107	344,823	-	-
Transfer from General Fund	137,052	-	150,000	49,465	75,000	-	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	35,313	-	-	-	-	-	-	-	-
Room Occupancy Tax	541,453	540,000	540,000	540,001	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes	-	2,600,000	6,200,000	-	-	-	-	-	-	-	-	-	-
Interest Earnings	12,634	24,502	75,063	84,509	112,359	110,793	57,513	57,513	50,000	27,041	42,174	47,859	24,102
TOTAL	2,651,584	5,154,388	8,999,052	2,747,213	2,341,593	2,312,550	2,250,537	2,250,537	2,252,300	2,246,602	2,268,141	47,859	24,102
Expenditures													
Principal	-	1,175,000	1,175,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	950,000	950,000
Interest	87,146	280,107	308,340	427,188	366,375	305,563	244,750	244,750	244,750	183,938	120,750	57,000	28,500
Bond Anticipation Notes	-	2,600,000	6,200,000	-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	269,227	2,130,000	-	-	120,000	-	83,000	62,020	-	-	-	-
TOTAL	87,146	4,324,334	9,813,340	2,552,188	2,491,375	2,550,563	2,369,750	2,452,750	2,431,770	2,308,938	2,245,750	1,007,000	978,500
Appropriation to (from) Fund Balance	2,564,438	830,054	(814,288)	195,025	(149,782)	(238,013)	(119,213)	(202,213)	(179,470)	(62,336)	22,391	(959,141)	(954,398)
Fund Balance July 1	-	2,564,438	3,394,492	2,580,204	2,775,229	2,625,447	-----	-----	2,387,434	2,207,964	2,145,628	2,168,019	1,208,878
Fund Balance June 30	2,564,438	3,394,492	2,580,204	2,775,229	2,625,447	2,387,434	-----	-----	2,207,964	2,145,628	2,168,019	1,208,878	254,480

GENERAL FUND BALANCE PROJECTION as of 6/30/09

Total General Fund Balance as of 6/30/06	\$	1,977,575	
Minus Powell Bill Reserve	\$	19,921	
Minus Designated for Subsequent Years' Expenditures	\$	-	
Minus Reserved by State Statute	\$	587,487	
ADJUSTED FUND BALANCE			
Undesignated Fund Balance as of 6/30/06	\$	1,370,167	Total Undesignated + Reserved by State Statute as of 6/30/06 \$ 1,957,654
As percent of FY 2005-2006 final expenditures		20.21%	As percent of FY 2005-2006 final expenditures 28.87%
As percent of FY 2006-2007 adopted General Fund budget		21.34%	As percent of FY 2006-2007 adopted General Fund budget 30.49%
Total General Fund Balance as of 6/30/07	\$	1,871,849	
Minus Powell Bill Reserve	\$	3,360	
Minus Designated for Subsequent Years' Expenditures	\$	-	
Minus Reserved by State Statute	\$	696,517	
ADJUSTED FUND BALANCE			
Undesignated Fund Balance as of 6/30/07	\$	1,171,972	Total Undesignated + Reserved by State Statute as of 6/30/07 \$ 1,868,489
As percent of FY 2006-2007 final expenditures		17.07%	As percent of FY 2006-2007 final expenditures 27.21%
As percent of FY 2007-2008 adopted General Fund budget		15.87%	As percent of FY 2007-2008 adopted General Fund budget 25.31%
Total General Fund Balance as of 6/30/08	\$	2,067,908	
Minus Powell Bill Reserve	\$	5,537	
Minus Designated for Subsequent Years' Expenditures	\$	-	
Minus Reserved by State Statute	\$	590,450	
ADJUSTED FUND BALANCE			
Undesignated Fund Balance as of 6/30/08	\$	1,471,921	Total Undesignated + Reserved by State Statute as of 6/30/08 \$ 2,062,371
As percent of FY 2007-2008 final expenditures		20.32%	As percent of FY 2007-2008 final expenditures 28.47%
As percent of FY 2008-2009 adopted General Fund budget		18.97%	As percent of FY 2008-2009 adopted General Fund budget 26.58%
Fund Balance Adjustments During / At Close of FY 2008-2009			
Direct FY 08-09 appropriation to fund balance		-	
Projected additional use of fund balance in FY 08-09		(166,849)	
ADJUSTED FUND BALANCE			
Projected Undesignated Fund Balance as of 6/30/09	\$	1,305,072	Total Undesignated + Reserved by State Statute as of 6/30/09 \$ 1,895,522
As percent of projected FY 2008-2009 final expenditures		17.72%	As percent of projected FY 2008-2009 final expenditures 25.74%
As percent of FY 2009-2010 Rec General Fund budget		19.54%	As percent of FY 2009-2010 Rec General Fund budget 28.38%

ADJUSTED GENERAL FUND BALANCE



PROPERTY TAX RATE BREAKDOWN

FY 2009-2010

FY 09-10 Recommended General Fund Tax Rate: 7.00 cents

Breakdown by department / service:

Governing Body & Legal	0.15 cents
Administration	0.61 cents
Planning and Inspections	0.05 cents
Police	1.94 cents
Fire	1.50 cents
EMS	0.41 cents
Public Works	0.66 cents
Solid Waste	0.00 cents
Parks and Recreation	0.58 cents
NonDepartmental	0.42 cents
Debt Service	0.68 cents
Transfer to Other Funds	0.00 cents
Transfer to Capital Projects	0.00 cents

TOTAL	7.00 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2009-2010

HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?

Taxpayer:
Mr. Average Taxpayer
1957 Emerald Drive
Emerald Isle, NC 28594

*Emerald Isle Town Hall
7500 Emerald Drive
Emerald Isle, NC 28594
252-354-3424
www.emeraldisle-nc.org*



Assessed Value (2007 dollars): \$ 576,095
FY 2009-2010 Property Tax Rate Per \$100: 7.0 cents

TOTAL FY 2009-2010 PROPERTY TAX DUE:	\$ 403.27
TOTAL FY 2009-2010 SOLID WASTE FEE DUE:	\$ 180.00
TOTAL FY 2009-2010 AMOUNT DUE:	\$ 583.27

Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, general community assistance, E911 dispatch.	\$ 111.74	\$ 9.31
Parks and Recreation	Recreation programs, Community Center operations, public beach accesses, regional beach accesses, community festivals, NC 58 landscaping, bicycle path maintenance, Bogue Sound accesses, community parks, and other quality of life enhancements.	\$ 33.57	\$ 2.80
Planning and Inspections	Fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to insure compatible and orderly growth and development in Emerald Isle.	\$ 2.88	\$ 0.24
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	\$ 23.65	\$ 1.97
Fire Services	24-hour fire response and suppression services, emergency medical care first response, water rescue capabilities, summertime beach patrol, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 86.41	\$ 7.20
Public Works Services	Public facilities maintenance, public ROW mowing, street maintenance, public street lights and signs, storm water management operations, and other activities intended to maintain an attractive town appearance and safe environment.	\$ 38.25	\$ 3.19
Solid Waste Services	Twice per week residential trash collection, once per week residential recycling collection, container roll-back service, weekly yard waste collection, monthly white goods collection, beach strand trash collection, and public right of way litter collection.	\$ 180.00	\$ 15.00
General Government and Town Administration	Coordination of local democracy, non-political management of Town services and programs, thorough research on issues, public education and involvement initiatives, sound financial management, fair and equitable administration of tax system, and contributions to outside groups that enhance the quality of life in EI.	\$ 67.46	\$ 5.62
Debt Service	Principal and interest payments on completed major capital facilities: includes Coast Guard Road Storm Water Project, Emerald Drive land purchase, new Town Administration Building, new Fire Engine, and land acquisition for new public boat launch facility.	\$ 39.30	\$ 3.27
Transfer to Other Funds	No General Fund transfers planned in FY 09-10.	\$ 0.00	\$ 0.00
Transfer to Capital Projects	No new capital projects will be initiated in FY 09-10 due to the economic downturn.	\$ 0.00	\$ 0.00
TOTAL FY 2009-2010 PROPERTY TAX DUE:		\$ 583.27	\$ 48.61

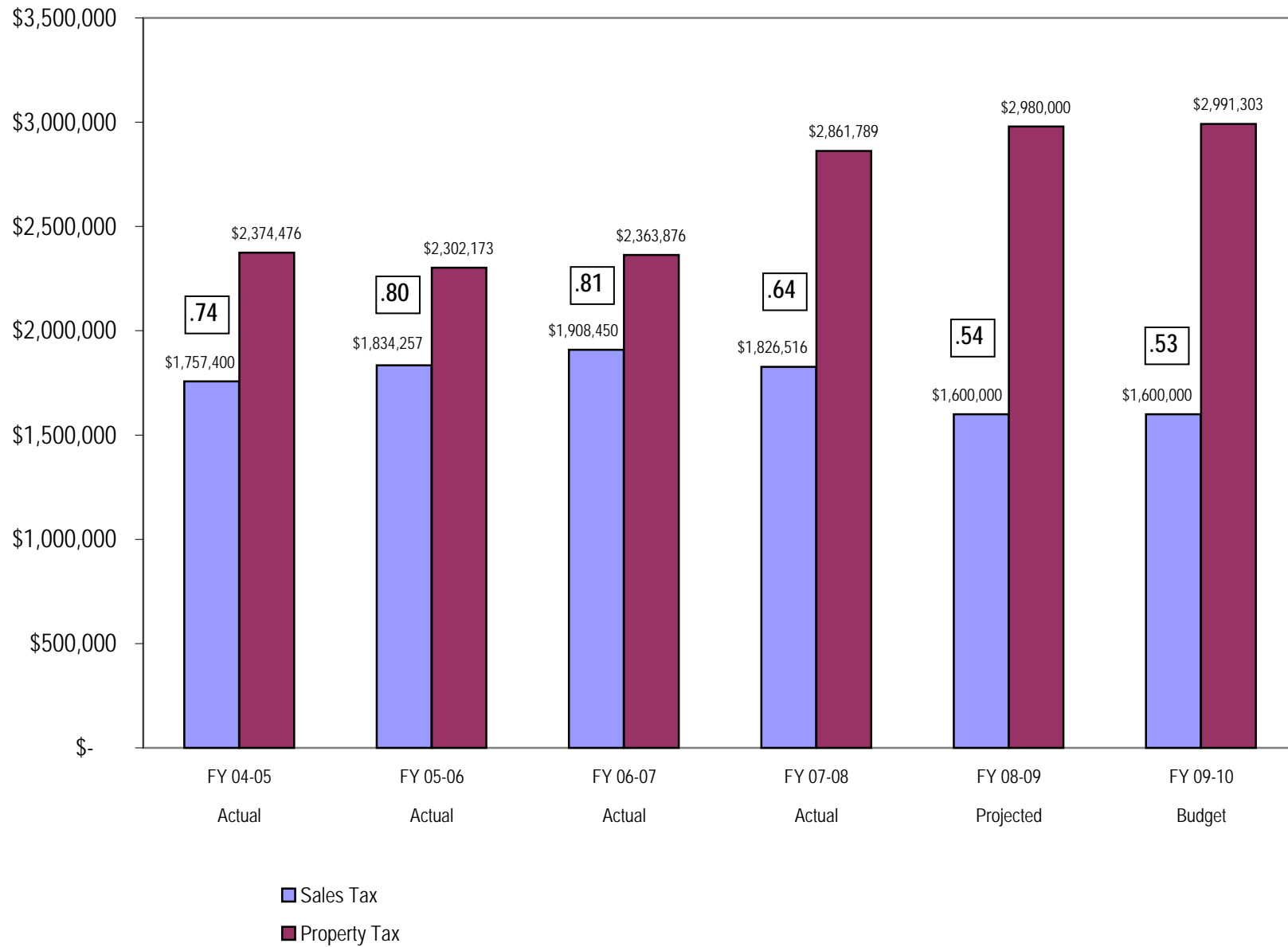
5-YEAR COMPARISON

GENERAL FUND	Original FY 04-05 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Inc / (Dec) FY 04-05 Budget (Original) vs. <u>FY 09-10 Recommended</u>	Pct Change FY 04-05 Budget (Original) vs. <u>FY 09-10 Recommended</u>
REVENUES				
Property Tax	2,327,602	3,003,303	675,701	29.03%
Sales Tax	1,600,000	1,600,000	-	0.00%
State-Shared Revenues	241,300	333,025	91,725	38.01%
Solid Waste Fees	891,456	1,173,200	281,744	31.60%
Development Permit Fees	181,000	112,100	(68,900)	-38.07%
Other Fees	98,500	198,450	99,950	101.47%
Parks and Recreation Fees	89,500	123,750	34,250	38.27%
Grant Revenues	95,284	14,783	(80,501)	-84.49%
Other Revenues	59,600	90,100	30,500	51.17%
Installment Financing Proceeds	350,000	-	(350,000)	-100.00%
Interest Earnings	30,000	30,000	-	0.00%
Fund Balance	12,000	-	(12,000)	-100.00%
TOTAL	5,976,242	6,678,711	702,469	11.75%
EXPENDITURES by Function				
Governing Body	79,600	90,003	10,403	13.07%
Legal	18,000	15,000	(3,000)	-16.67%
Administration	360,245	448,304	88,059	24.44%
Planning and Inspections	240,207	224,387	(15,820)	-6.59%
Police	1,247,446	1,414,085	166,639	13.36%
Fire	1,369,935	1,091,807	(278,128)	-20.30%
EMS	155,000	296,630	141,630	91.37%
Public Works	352,734	493,176	140,442	39.82%
Solid Waste	887,657	1,161,669	274,012	30.87%
Parks and Recreation	542,486	650,462	107,976	19.90%
NonDepartmental	258,058	300,350	42,292	16.39%
Debt Service	19,874	492,838	472,964	2379.81%
Transfer to Other Funds	18,000	-	(18,000)	-100.00%
Transfer to Capital Projects	427,000	-	(427,000)	-100.00%
TOTAL	5,976,242	6,678,711	702,469	11.75%

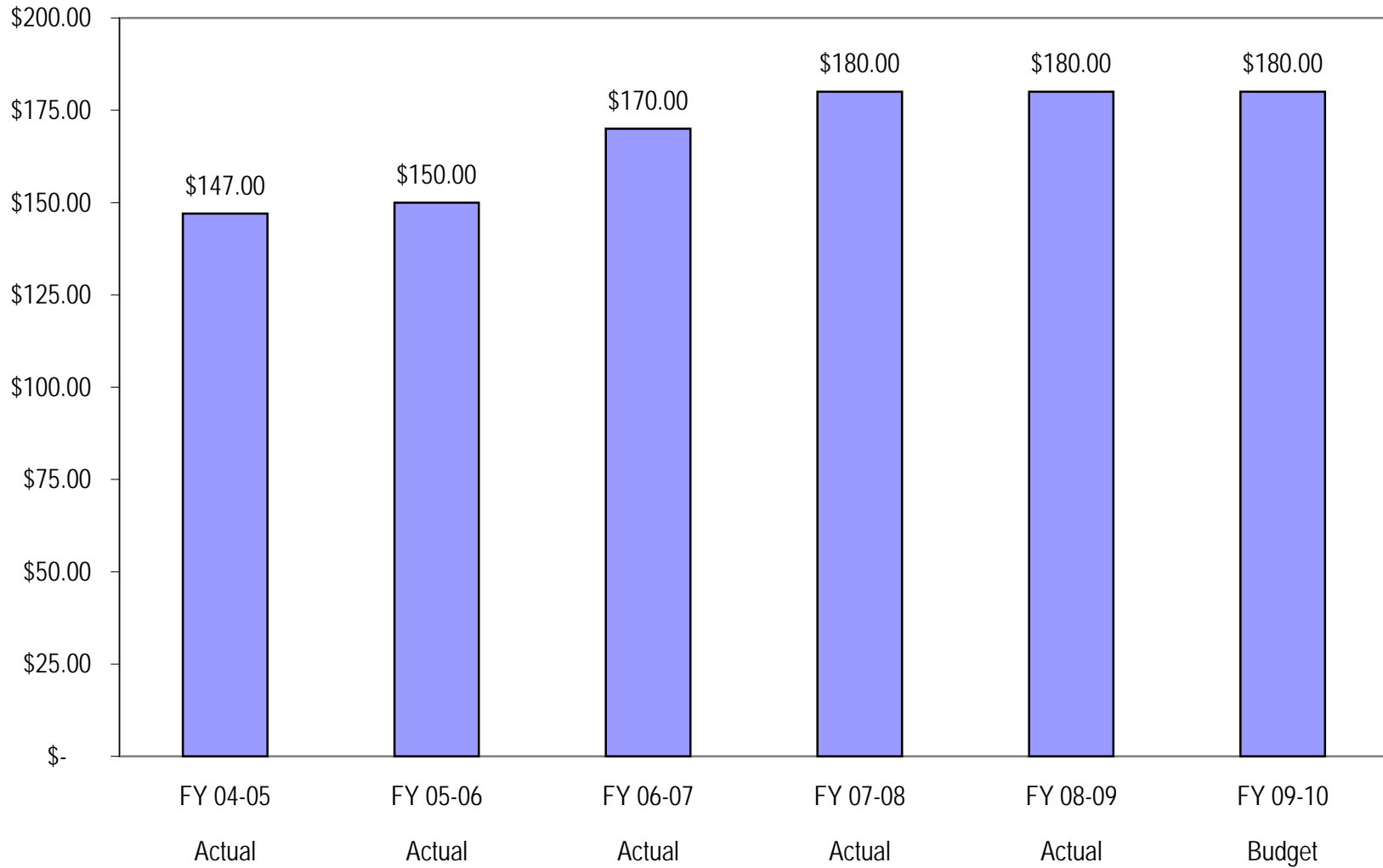
5-YEAR COMPARISON

GENERAL FUND	Original FY 04-05 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Inc / (Dec) FY 04-05 Budget (Original) vs. <u>FY 09-10 Recommended</u>	Pct Change FY 04-05 Budget (Original) vs. <u>FY 09-10 Recommended</u>
EXPENDITURES by Category				
Salaries	2,232,465	2,751,461	518,996	23.25%
Benefits	765,960	887,713	121,753	15.90%
Operating	1,807,928	2,467,804	659,876	36.50%
Capital Outlay	705,015	78,895	(626,120)	-88.81%
Debt Service	19,874	492,838	472,964	2379.81%
Transfers to Other Funds	445,000	-	(445,000)	-100.00%
TOTAL	5,976,242	6,678,711	702,469	11.75%
	<u>Original FY 04-05 Budget</u>	<u>Recommended FY 09-10 Budget</u>	<u>Inc / (Dec) FY 04-05 Budget (Original) vs. FY 09-10 Recommended</u>	<u>Pct Change FY 04-05 Budget (Original) vs. FY 09-10 Recommended</u>
Full-Time Authorized Positions	59	58	(1)	-1.69%
Property Tax Revenues	2,327,602	3,003,303	675,701	29.03%
Property Tax Rate	0.165	0.070	(0.095)	-57.58%
Average Value Property Tax Bill	332.40	403.27	70.87	21.32%
Annual Solid Waste Fee	147.00	180.00	33.00	22.45%
Average Total Bill General Fund Property Tax + Solid Waste Fee	479.40	583.27	103.87	21.67%
Average Tax Value	201,452	576,095	374,643	185.97%
	<u>March 2004</u>	<u>March 2009</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	180.1	206.0	25.9	14.38%

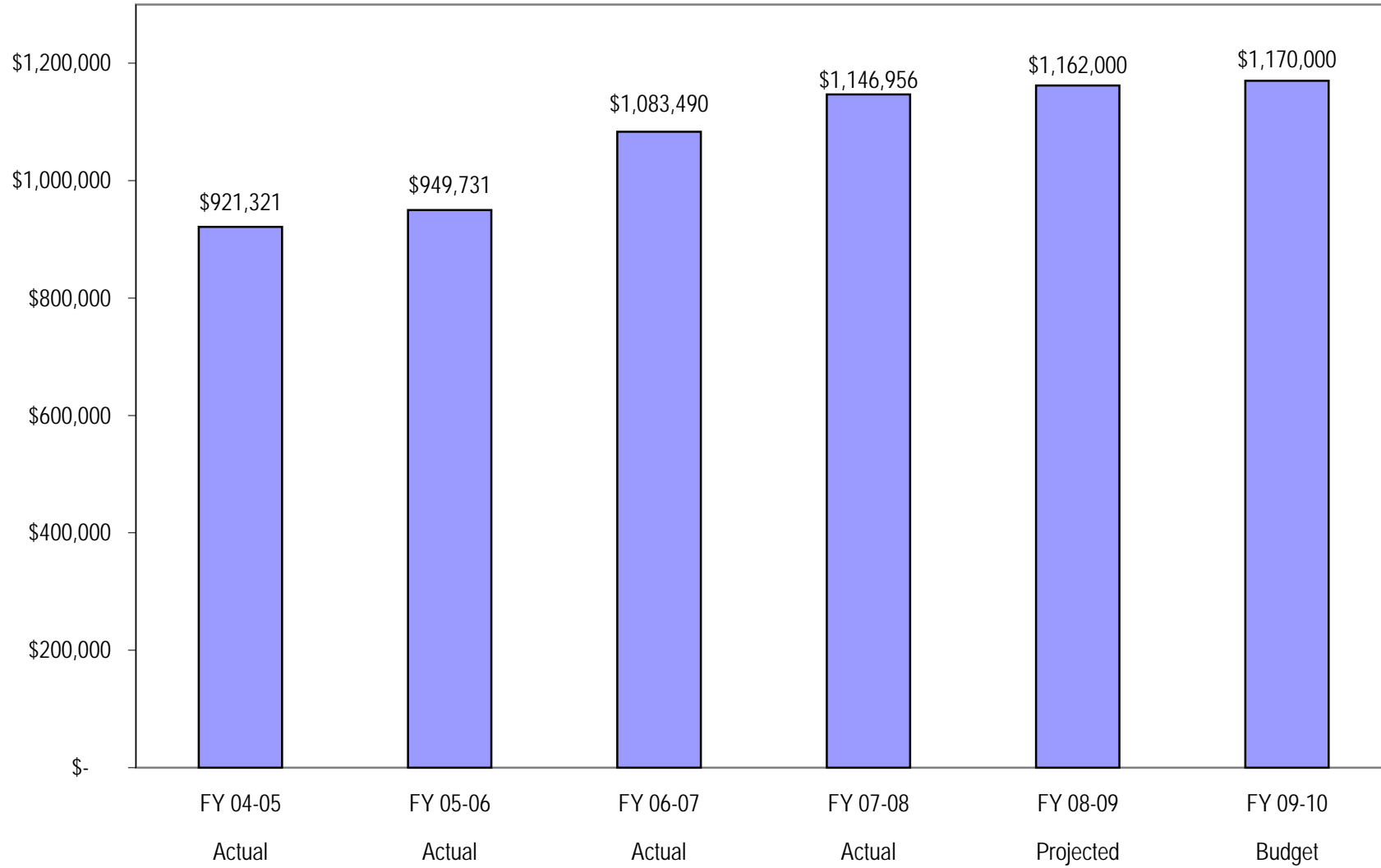
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY

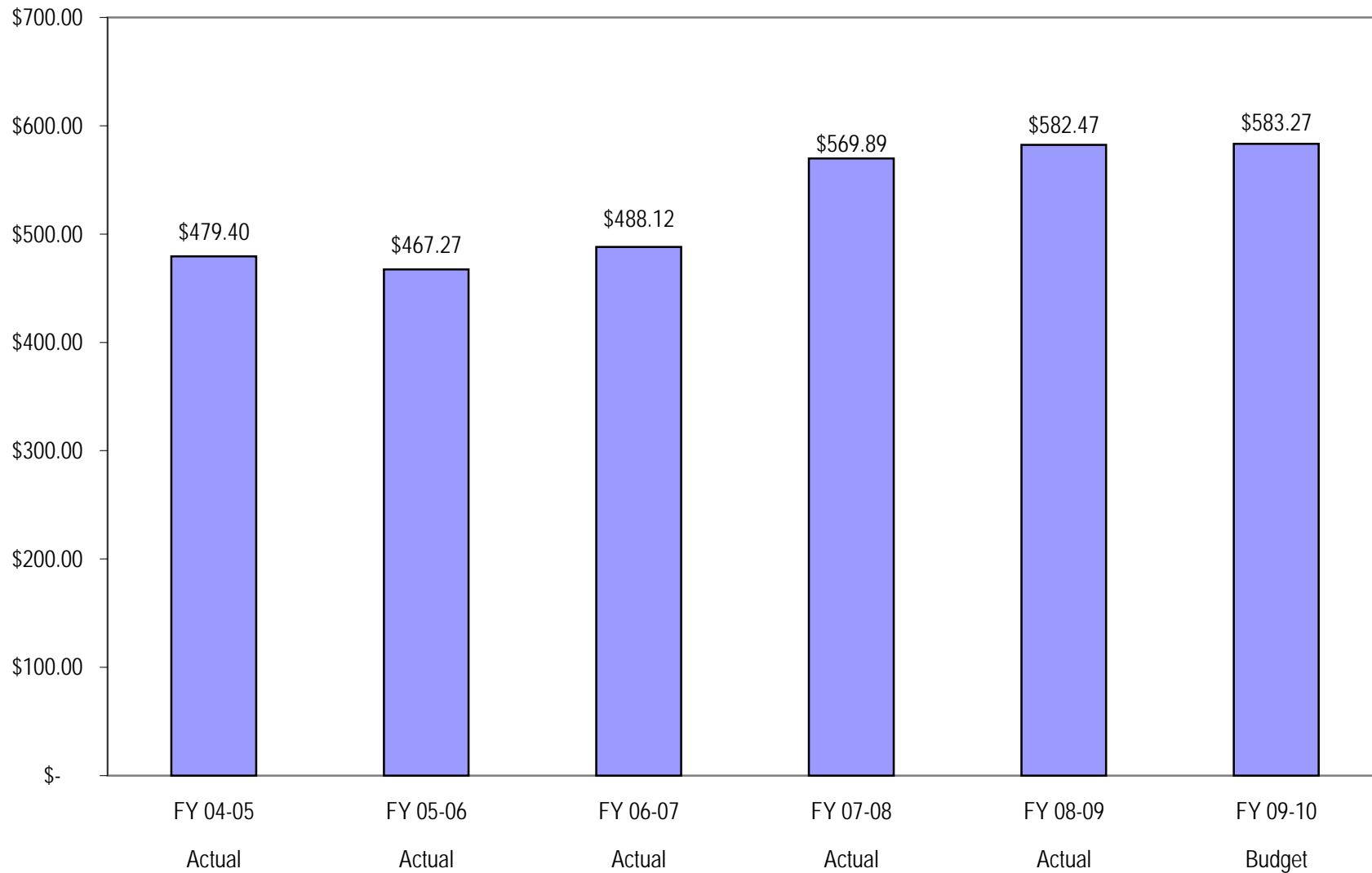


ANNUAL SOLID WASTE SERVICE FEE REVENUES

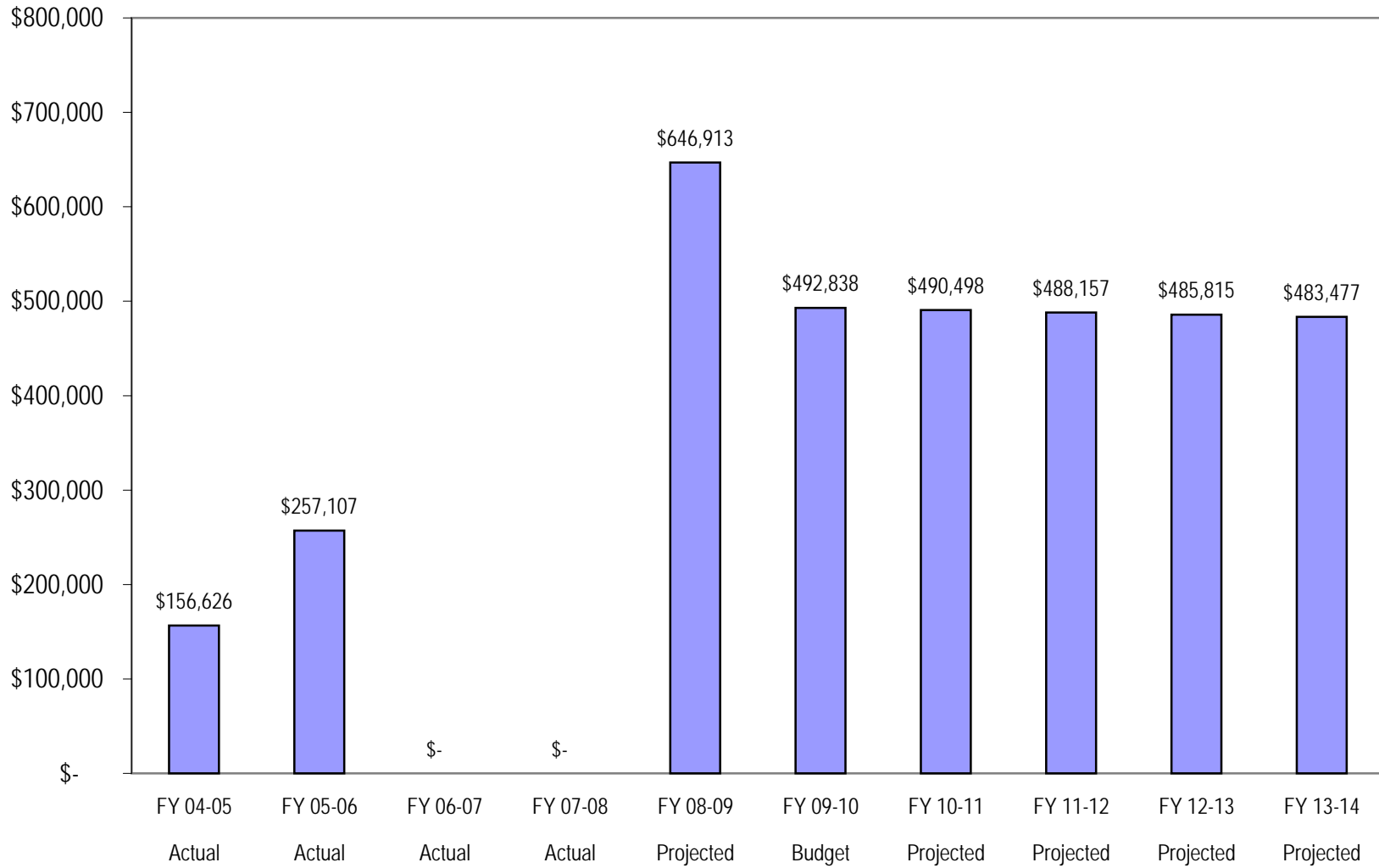


ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

General Fund Property Tax + Solid Waste Fee



ANNUAL GENERAL DEBT SERVICE EXPENDITURES



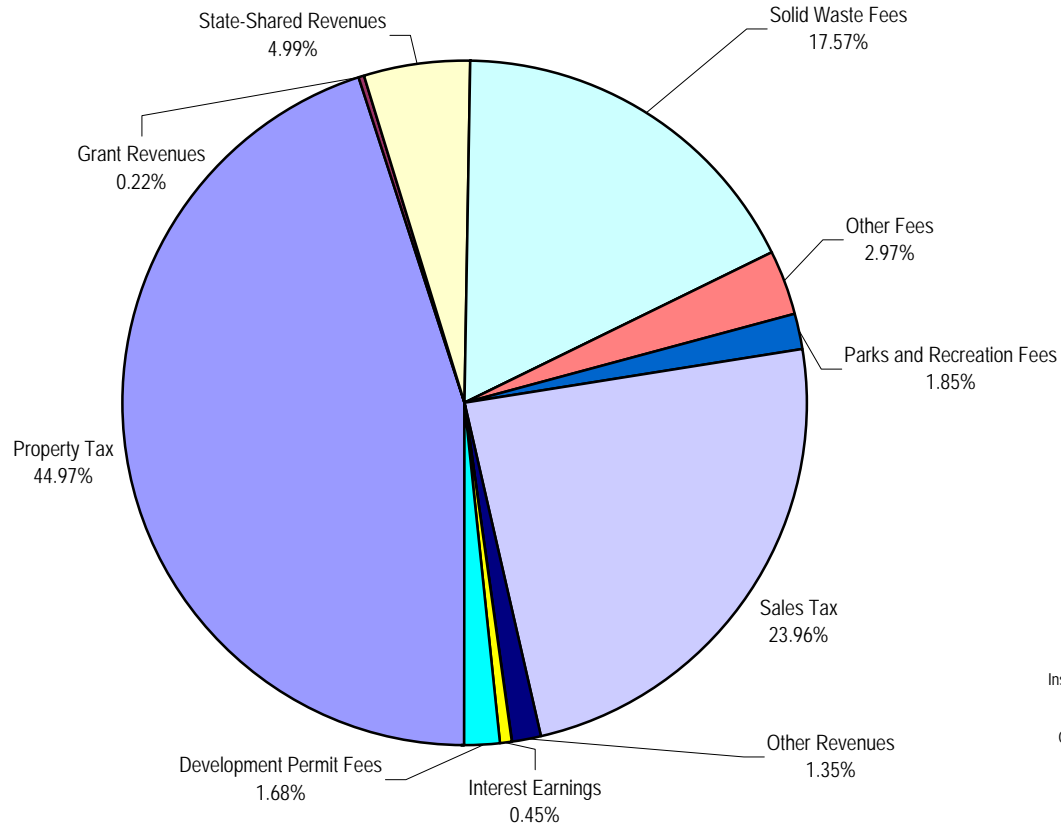
BUDGET CALENDAR

February 10	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 10	Public Hearing for early citizen input on FY 2009-10 Budget at regular monthly meeting
February 17	Board of Commissioners annual budget planning retreat
March 2	Budget request forms distributed to Emerald Isle EMS
March 3	Town Manager and Assistant Town Manager meet with department heads to begin budget process
March 3 - March 24	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 24	Department budget requests and revenue estimates due
March 25	Joint EMS Committee meeting to review EI EMS budget request
March 24 - April 1	Town Manager and Assistant Town Manager review department budget requests
April 2 - 13	Town Manager and Assistant Town Manager meet with department heads to discuss budget requests
April 30	Town Manager and Assistant Town Manager finalize revenue estimates and recommended expenditure budget
April 14 - May 4	Preparation of recommended budget booklet
May 12	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting - 6:00 pm
May 19	Special Board of Commissioners Budget Workshop Meeting - 6:00 pm
May 26	Special Board of Commissioners Budget Workshop Meeting - 6:00 pm (if necessary)
June 2	Special Board of Commissioners Budget Workshop Meeting – 6:00 pm - Public Hearing
June 9	FY 2009-10 Budget adopted at regular monthly meeting - 6:00 pm

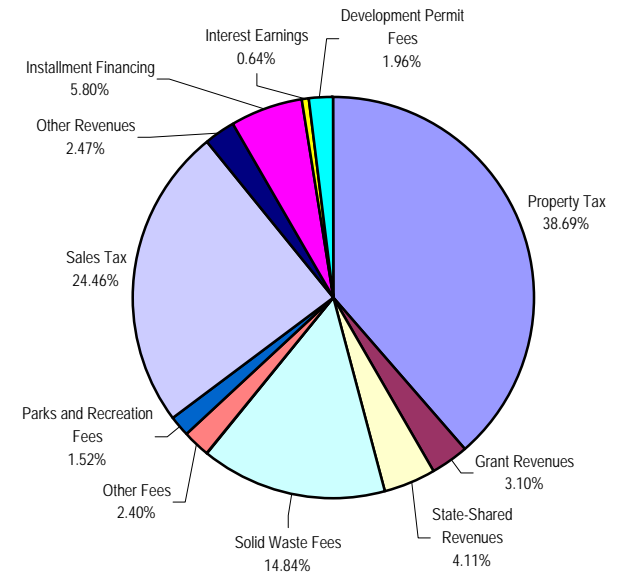


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 09-10 RECOMMENDED BUDGET



FY 08-09 COMPARISON



GENERAL FUND REVENUES

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Pct Change FY 08-09 Budget (Original) vs. FY 09-10 Recom
Property Tax	2,875,717	3,002,142	3,002,142	2,951,520	2,992,000	3,003,303	-	1,161	0.04%
Sales Tax	1,826,516	1,897,500	1,757,500	815,065	1,600,000	1,600,000	-	(297,500)	-15.68%
State-Shared Revenues	312,643	319,050	319,050	187,696	327,447	333,025	-	13,975	4.38%
Solid Waste Fees	1,149,130	1,151,600	1,151,600	1,158,689	1,164,780	1,173,200	-	21,600	1.88%
Development Permit Fees	156,094	152,300	142,300	81,873	102,296	112,100	-	(40,200)	-26.40%
Other Fees	193,438	186,500	186,500	117,632	196,699	198,450	-	11,950	6.41%
Parks and Recreation Fees	118,846	118,000	118,000	82,514	111,750	123,750	-	5,750	4.87%
Grant Revenues	660	240,285	252,235	1,750	55,475	14,783	-	(225,502)	-93.85%
Other Revenues	395,785	191,600	197,900	128,971	171,532	90,100	-	(101,500)	-52.97%
Installment Financing Proceeds	-	450,000	440,000	442,080	442,080	-	-	(450,000)	-
Interest Earnings	96,760	50,000	50,000	28,487	34,000	30,000	-	(20,000)	-40.00%
Transfers From Other Funds	131,100	-	-	-	-	-	-	-	-
Fund Balance	-	-	53,000	-	-	-	-	-	-
TOTAL	7,256,689	7,758,977	7,670,227	5,996,277	7,198,059	6,678,711	-	(1,080,266)	-13.92%

GENERAL FUND REVENUES

	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09 Thru April 1, 09	FY 08-09 Projected	Recommended FY 09-10 Budget	Approved FY 09-10 Budget	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Pct Change FY 08-09 Budget (Original) vs. FY 09-10 Recom
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>						
Real Property Taxes - Current Year	2,801,972	2,960,150	2,960,150	2,910,836	2,945,000	2,960,138	-	(12)	0.00%
Vehicle Property Taxes - Current Year	59,817	31,992	31,992	29,837	35,000	31,165	-	(827)	-2.58%
Property Taxes - Prior Years	54	2,000	2,000	3,441	4,000	4,000	-	2,000	100.00%
Tax Penalties	13,874	8,000	8,000	7,406	8,000	8,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	2,875,717	3,002,142	3,002,142	2,951,520	2,992,000	3,003,303	-	1,161	0.04%
Local Option Sales Tax	1,826,516	1,897,500	1,757,500	815,065	1,600,000	1,600,000	-	(297,500)	-15.68%
SUBTOTAL SALES TAX	1,826,516	1,897,500	1,757,500	815,065	1,600,000	1,600,000	-	(297,500)	-15.68%
Utility Franchise Tax	243,105	248,050	248,050	159,385	251,295	253,808	-	5,758	2.32%
Telecommunications Tax	51,753	52,000	52,000	28,311	58,011	60,912	-	8,912	17.14%
Beer and Wine Tax	17,785	19,000	19,000	-	18,141	18,305	-	(695)	-3.66%
SUBTOTAL STATE-SHARED REVENUES	312,643	319,050	319,050	187,696	327,447	333,025	-	13,975	4.38%
Solid Waste User Fees	1,146,956	1,150,400	1,150,400	1,156,861	1,162,000	1,170,000	-	19,600	1.70%
Solid Waste Disposal Tax	-	-	-	548	1,500	2,000	-	2,000	
Solid Waste User Fees - Prior Years	2,174	1,200	1,200	1,280	1,280	1,200	-	-	0.00%
SUBTOTAL SOLID WASTE FEES	1,149,130	1,151,600	1,151,600	1,158,689	1,164,780	1,173,200	-	21,600	1.88%
Building Permit Fees	136,962	135,000	125,000	72,062	90,000	100,000	-	(35,000)	-25.93%
BOA / Planning Board Fees	2,335	2,000	2,000	1,150	1,150	1,000	-	(1,000)	-50.00%
Mobile Home Inspections	600	800	800	300	600	600	-	(200)	-25.00%
CAMA Permit Fees	11,125	9,500	9,500	6,165	8,000	8,000	-	(1,500)	-15.79%
Dunes and Vegetation Permit Fees	5,000	5,000	5,000	2,150	2,500	2,500	-	(2,500)	-50.00%
Homeowners Recovery Admin Fees	72	-	-	46	46	-	-	-	
SUBTOTAL DEVELOPMENT PERMIT FEES	156,094	152,300	142,300	81,873	102,296	112,100	-	(40,200)	-26.40%
Privilege License Fees	17,750	12,500	12,500	4,268	12,500	12,500	-	-	0.00%
Video Programming Sales Tax	132,258	130,000	130,000	71,349	141,699	145,950	-	15,950	12.27%
Re-Entry Fees	3,870	4,000	4,000	6,375	6,500	4,000	-	-	0.00%
Beach Vehicle Permit Fees	39,560	40,000	40,000	35,640	36,000	36,000	-	(4,000)	-10.00%
SUBTOTAL OTHER FEES	193,438	186,500	186,500	117,632	196,699	198,450	-	11,950	6.41%

GENERAL FUND REVENUES

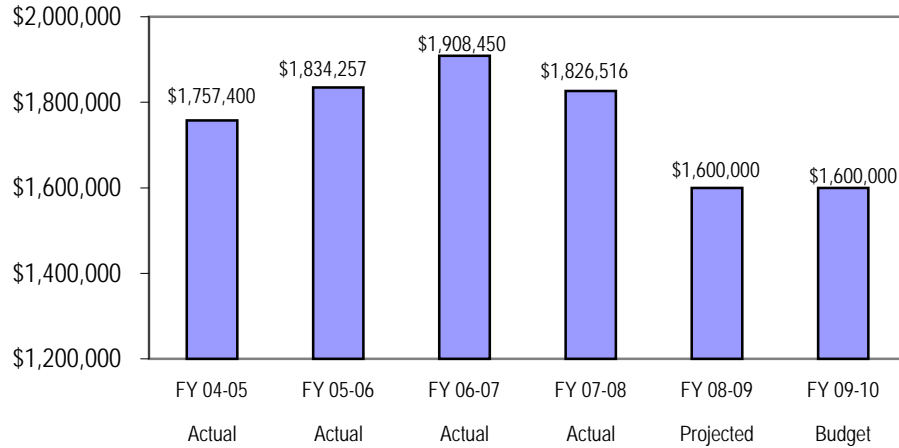
	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Pct Change FY 08-09 Budget (Original) vs. FY 09-10 Recom
Taxpayer Memberships	30,411	30,000	30,000	22,199	28,000	35,000	-	5,000	16.67%
Non-Taxpayer Memberships	3,542	6,000	6,000	2,404	3,000	4,000	-	(2,000)	-33.33%
Daily Fees	9,169	9,000	9,000	6,599	10,000	12,000	-	3,000	33.33%
Aerobics Fees	5,583	6,000	6,000	4,631	6,000	6,000	-	-	0.00%
Mothers Morning Out Fees	15,265	14,000	14,000	14,045	16,000	16,000	-	2,000	14.29%
Team Entry Fees	726	-	-	-	-	-	-	-	-
Class Fees	12,039	12,500	12,500	7,786	10,000	11,000	-	(1,500)	-12.00%
Summer Day Camp Fees	39,320	38,000	38,000	22,897	36,000	16,000	-	(22,000)	-57.89%
Afterschool Program Fees	-	-	-	-	-	21,000	-	21,000	-
Facility Rental Fees	700	1,000	1,000	616	750	750	-	(250)	-25.00%
Tennis Fees	2,091	1,500	1,500	1,337	2,000	2,000	-	500	33.33%
SUBTOTAL PARKS AND REC FEES	118,846	118,000	118,000	82,514	111,750	123,750	-	5,750	4.87%
Police Grant	660	-	-	-	-	-	-	-	-
Fire Grant	-	65,535	65,535	-	52,725	-	-	(65,535)	-100.00%
CWMTF Grant - Archer's Creek	-	75,000	75,000	-	-	-	-	(75,000)	-100.00%
CWMTF Grant - Eastern EI Storm Water	-	97,000	97,000	-	-	-	-	(97,000)	-100.00%
Mosquito Control Grant	-	1,000	1,000	-	1,000	2,833	-	1,833	183.30%
Beach Vitex Grant	-	-	11,950	-	-	11,950	-	11,950	-
Wellness Program Grant	-	1,750	1,750	1,750	1,750	-	-	(1,750)	-100.00%
SUBTOTAL GRANT REVENUES	660	240,285	252,235	1,750	55,475	14,783	-	(225,502)	-93.85%
ABC Revenues	102,974	80,000	80,000	28,552	40,000	40,000	-	(40,000)	-50.00%
NCDOT Mowing Services	5,100	5,100	5,100	-	5,100	5,100	-	-	0.00%
Parking Fines	2,165	2,000	2,000	1,580	2,000	2,000	-	-	0.00%
Clerk of Court Officer Fees	3,320	3,500	3,500	1,945	2,500	2,500	-	(1,000)	-28.57%
Insurance Proceeds	2,250	-	16,300	20,030	20,030	-	-	-	-
Miscellaneous Revenues	8,194	6,000	6,000	18,962	19,000	8,000	-	2,000	33.33%
Sales of Surplus Property	21,097	40,000	30,000	22,000	22,000	7,500	-	(32,500)	-81.25%
Gasoline Tax Refunds	-	-	-	-	-	-	-	-	-
Sales Tax Refunds	6,678	30,000	30,000	32,633	32,633	25,000	-	(5,000)	-16.67%
Canal Dredging Fees	-	-	-	-	-	-	-	-	-
Carteret County Contribution	20,000	25,000	25,000	-	25,000	-	-	(25,000)	-100.00%
Contribution from EI EMS	206,000	-	-	-	-	-	-	-	-
Other	26	-	-	-	-	-	-	-	-
Donations - EMS	2,900	-	-	100	100	-	-	-	-
Donations - Fire Dept	6,511	-	-	1,744	1,744	-	-	-	-
Donations - Police Dept	3,400	-	-	-	-	-	-	-	-
Donations - Parks and Rec Dept	5,170	-	-	1,425	1,425	-	-	-	-
SUBTOTAL - OTHER REVENUES	395,785	191,600	197,900	128,971	171,532	90,100	-	(101,500)	-52.97%

GENERAL FUND REVENUES

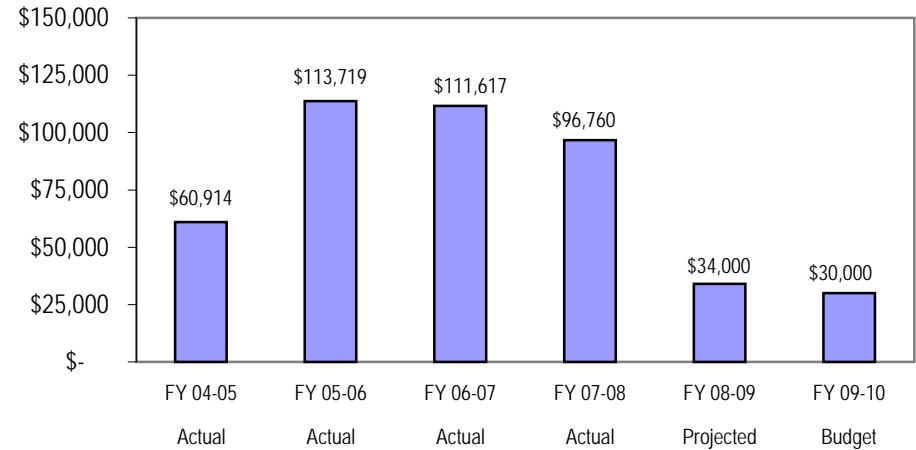
	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. <u>FY 09-10 Recom</u>	Pct Change FY 08-09 Budget (Original) vs. <u>FY 09-10 Recom</u>
Installment Financing Proceeds	-	450,000	440,000	442,080	442,080	-	-	(450,000)	-100.00%
SUBTOTAL - INSTALL FIN PROCEEDS	-	450,000	440,000	442,080	442,080	-	-	(450,000)	-100.00%
Interest Earnings	96,760	50,000	50,000	28,487	34,000	30,000	-	(20,000)	-40.00%
SUBTOTAL - INTEREST EARNINGS	96,760	50,000	50,000	28,487	34,000	30,000	-	(20,000)	-40.00%
Transfer from Crew Drive Extension Fund	115,000	-	-	-	-	-	-	-	
Transfer from Parks Maintenance Bldg Fund	16,100	-	-	-	-	-	-	-	
SUBTOTAL - FROM OTHER FUNDS	131,100	-	-	-	-	-	-	-	
Undesignated Fund Balance Appropriated	-	-	53,000	-	-	-	-	-	
SUBTOTAL - FUND BALANCE	-	-	53,000	-	-	-	-	-	
GRAND TOTAL	7,256,689	7,758,977	7,670,227	5,996,277	7,198,059	6,678,711	-	(1,080,266)	-13.92%

SELECTED GENERAL FUND REVENUES

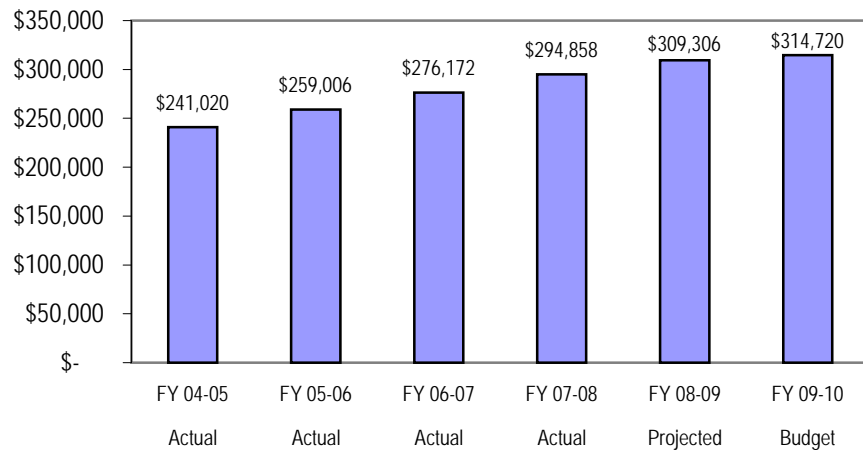
Sales Tax Revenues



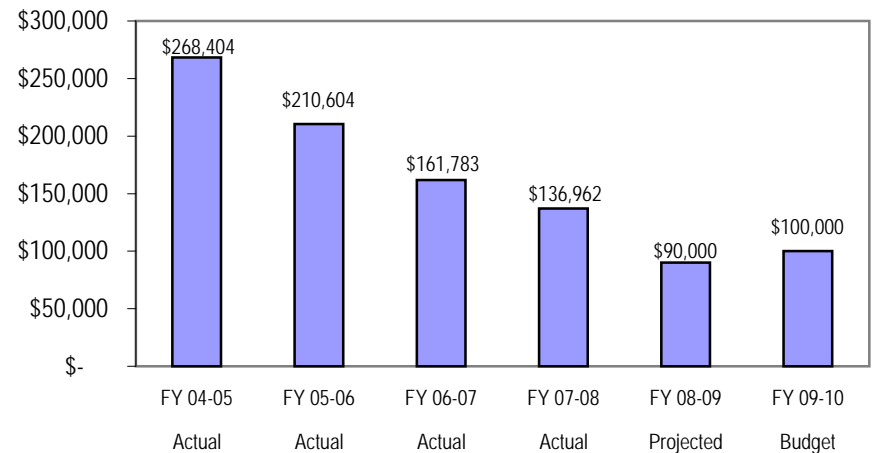
Interest Earnings



Utility Franchise Tax / Telecommunications Sales Tax



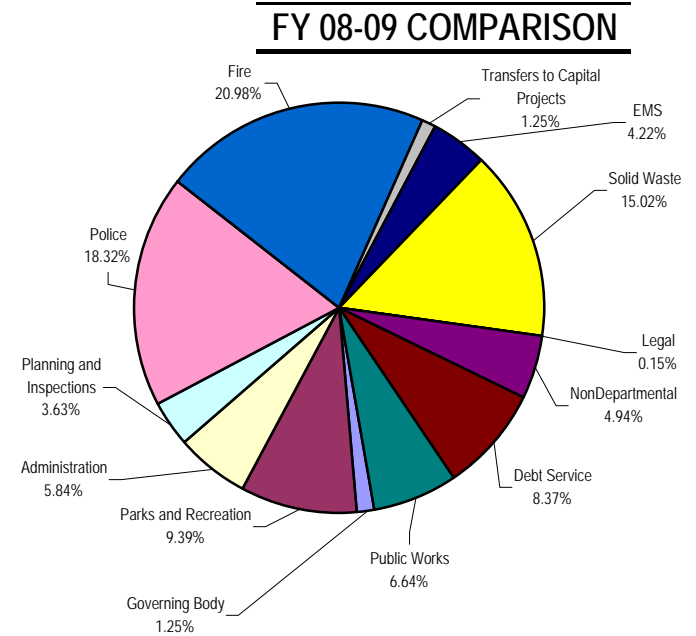
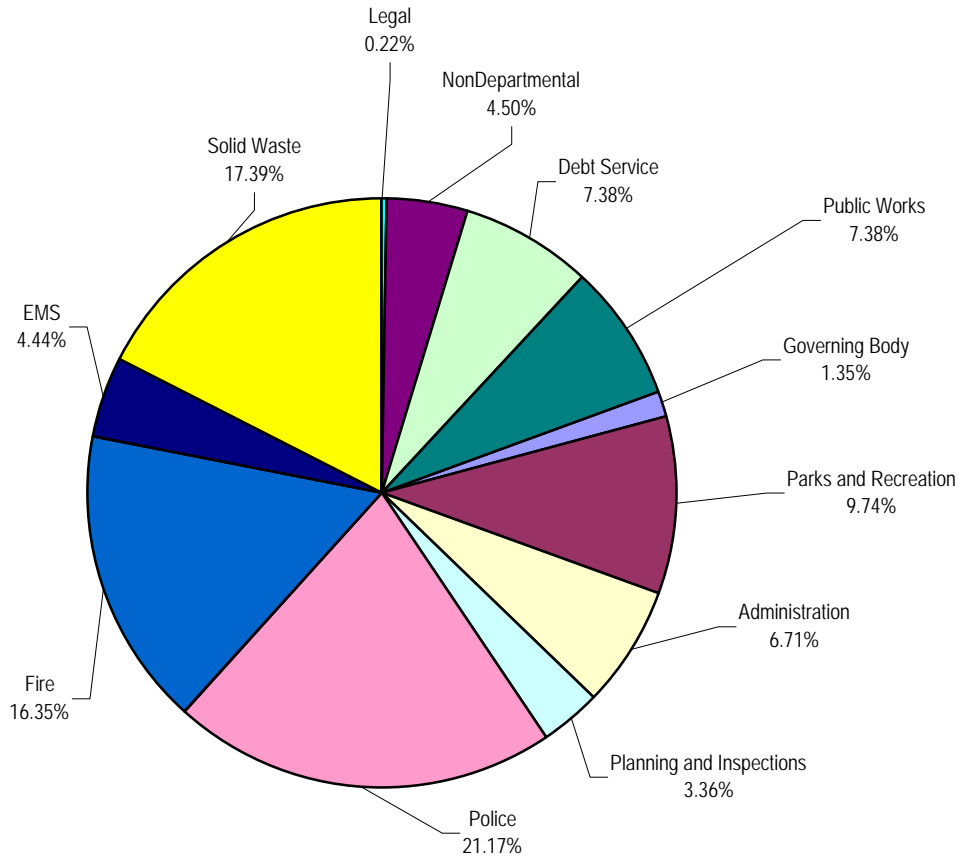
Building Permit Fees



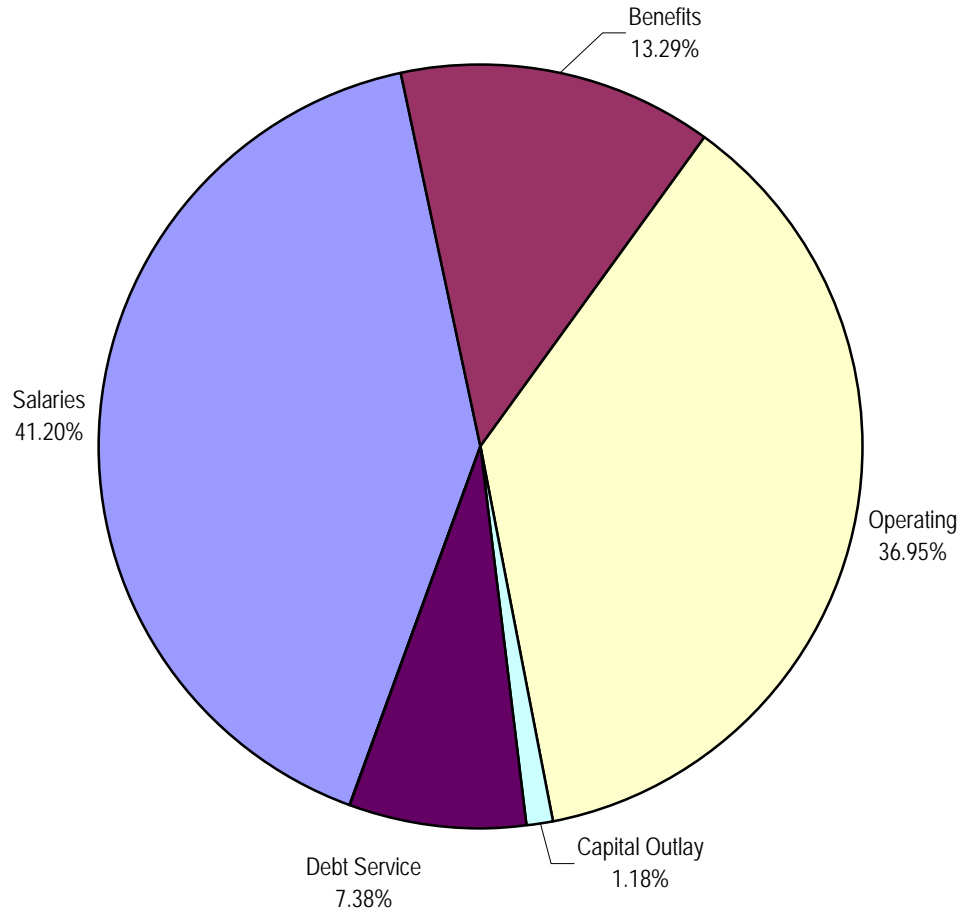


GENERAL FUND EXPENDITURES

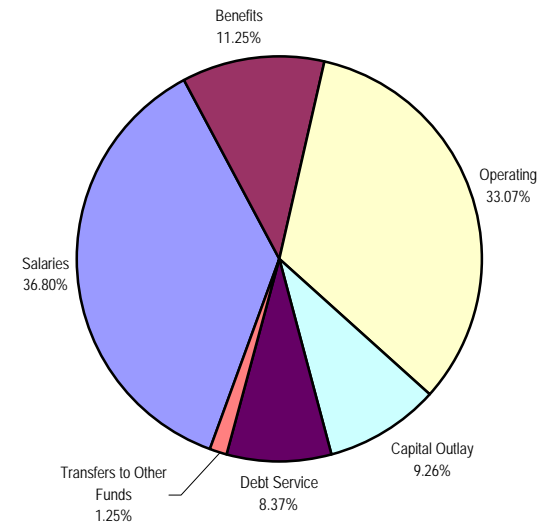
GENERAL FUND EXPENDITURES FY 09-10 RECOMMENDED BUDGET By Function



GENERAL FUND EXPENDITURES FY 09-10 RECOMMENDED BUDGET By Category



FY 08-09 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
Salaries	2,639,248	2,855,687	2,802,687	2,124,475	2,757,291	2,799,536	2,751,461	-	(104,226)	-3.65%
Benefits	788,042	872,858	857,858	644,407	826,450	818,595	887,713	-	14,855	1.70%
Operating	2,276,805	2,565,515	2,585,340	1,839,807	2,449,181	2,524,261	2,467,804	-	(97,711)	-3.81%
Capital Outlay	375,168	718,671	678,096	545,168	660,073	95,290	78,895	-	(639,776)	-89.02%
Debt Service	-	649,246	649,246	646,913	646,913	492,838	492,838	-	(156,408)	-24.09%
Transfers to Other Funds	982,250	97,000	97,000	-	25,000	-	-	-	(97,000)	-100.00%
TOTAL	7,061,513	7,758,977	7,670,227	5,800,770	7,364,908	6,730,519	6,678,711	-	(1,080,266)	-13.92%

By Function

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
Governing Body	98,564	97,335	95,335	62,462	91,732	88,503	90,003	-	(7,332)	-7.53%
Legal	11,333	12,000	12,000	7,154	11,000	15,000	15,000	-	3,000	25.00%
Administration	433,137	453,246	447,246	345,990	451,998	443,890	448,304	-	(4,943)	-1.09%
Planning and Inspections	258,609	281,303	278,303	217,459	265,289	224,788	224,387	-	(56,915)	-20.23%
Police	1,349,224	1,421,689	1,355,689	974,057	1,287,340	1,450,457	1,414,085	-	(7,604)	-0.53%
Fire	1,081,813	1,628,022	1,598,022	1,237,772	1,575,458	1,085,259	1,091,807	-	(536,215)	-32.94%
EMS	286,450	327,270	327,270	258,089	328,270	334,080	296,630	-	(30,640)	-9.36%
Public Works	570,135	515,120	505,120	350,871	521,947	497,247	493,176	-	(21,943)	-4.26%
Solid Waste	1,128,867	1,165,587	1,142,587	814,984	1,121,007	1,161,946	1,161,669	-	(3,918)	-0.34%
Parks and Recreation	646,793	728,209	739,159	533,491	709,789	631,162	650,462	-	(77,747)	-10.68%
NonDepartmental	214,338	382,950	423,250	351,528	329,165	305,350	300,350	-	(82,600)	-21.57%
Debt Service	-	649,246	649,246	646,913	646,913	492,838	492,838	-	(156,408)	-24.09%
Transfer to Capital Projects	982,250	97,000	97,000	-	25,000	-	-	-	(97,000)	-100.00%
TOTAL	7,061,513	7,758,977	7,670,227	5,800,770	7,364,908	6,730,519	6,678,711	-	(1,080,266)	-13.92%

GOVERNING BODY

SERVICES PROVIDED

- * Mayor and 5-member Board of Commissioners serve staggered 2-year and 4-year terms
- * Accountable to the citizens and property owners of Emerald Isle
- * Develop and implement vision for future of the Town of Emerald Isle
- * Legislative and policy-making body for the Town of Emerald Isle
- * Appoint Town Manager and Town Attorney
- * Provide direction to Town Manager for overall management of Town
- * Adopt annual operating budget and capital project budgets
- * Establish annual property tax rate and service fees

FY 09-10 DEPARTMENT GOALS

- * Maintain quality Town services without increasing the General Fund tax rate
- * Carefully scrutinize major capital replacements and delay if feasible
- * Continue efforts to secure outside funding for new public boat launching facility
- * Continue efforts to develop the Aquarium Pier at Emerald Isle
- * Maintain existing employee benefit levels
- * Refrain from using General Fund balance for FY 09-10 budget
- * Complete planned improvements to Town meeting room
- * Do not initiate any new capital projects until economic downturn has passed

BUDGET INFORMATION

	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	Actual	Budget	Budget	Projected	Request	Recommended	Approved
<i>Expenditure Category</i>							
Salaries	44,400	47,195	47,195	47,194	47,193	47,193	-
Benefits	5,912	6,090	6,090	6,238	6,310	6,310	-
Operating	48,252	39,500	37,500	38,300	35,000	36,500	-
Capital Outlay	-	4,550	4,550	-	-	-	-
TOTAL	98,564	97,335	95,335	91,732	88,503	90,003	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	98,564	97,335	95,335	91,732	88,503	90,003	-
<i>Total Authorized Positions</i>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 09-10 BUDGET NOTES

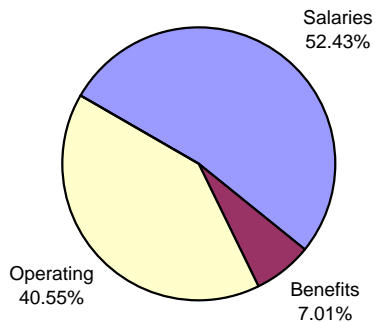
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

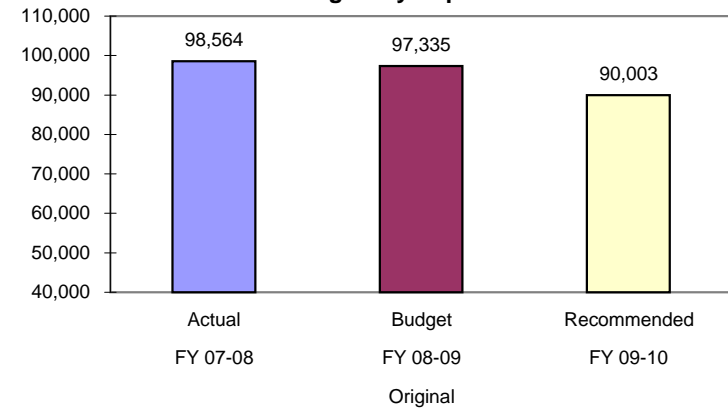
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05 <u>Actual</u>	Entire FY FY 05-06 <u>Actual</u>	Entire FY FY 06-07 <u>Actual</u>	Entire FY FY 07-08 <u>Actual</u>	FY 08-09 Thru March 2009	Entire FY FY 08-09 <u>Projected</u>	FY 09-10 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	4	6	2	2	-	1	2
Workshop Town meetings	2	3	3	2	1	3	4
Property tax rate	16.5	15.5	15.5	6.7	7.0	7.0	7.0
Annual solid waste fee	\$ 147	\$ 150	\$ 170	\$ 180	\$ 180	\$ 180	\$ 180
Average bill (property tax + solid waste)	\$ 479	\$ 467	\$ 488	\$ 570	\$ 582	\$ 582	\$ 583
Total available General Fund balance	\$ 2,227,043	\$ 1,957,654	\$ 1,868,489	\$ 2,062,371	\$ 2,257,878	\$ 1,895,522	\$ 1,895,522

<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<i>Part-Time</i>							
Mayor	1	1	1	1	1	1	-
Commissioners	5	5	5	5	5	5	-
TOTAL	6	6	6	6	6	6	-

**FY 09-10 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
MAYOR / COMMISSIONERS	44,400	47,195	47,195	35,395	47,194	47,193	47,193	-	(2)	0.00%
Subtotal Salaries	44,400	47,195	47,195	35,395	47,194	47,193	47,193	-	(2)	0.00%
FICA EXPENSE	3,397	3,610	3,610	2,707	3,610	3,610	3,610	-	0	0.01%
HOSPITAL INSURANCE	2,515	2,480	2,480	1,964	2,628	2,700	2,700	-	220	8.87%
Subtotal Benefits	5,912	6,090	6,090	4,671	6,238	6,310	6,310	-	220	3.62%
TRAVEL AND TRAINING	1,179	2,000	2,000	1,891	3,000	2,500	3,000	-	1,000	50.00%
LEGAL ADVERTISING	9,099	8,000	7,000	5,755	8,000	10,000	8,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	4,946	-	-	300	300	-	-	-	-	-
ISLAND REVIEW	15,753	16,000	16,000	8,493	12,000	9,000	12,000	-	(4,000)	-25.00%
MISCELLANEOUS	14,209	10,000	9,000	5,557	8,000	10,000	10,000	-	-	0.00%
CODE BOOK CHANGES	3,066	3,500	3,500	400	7,000	3,500	3,500	-	-	0.00%
Subtotal Operating	48,252	39,500	37,500	22,396	38,300	35,000	36,500	-	(3,000)	-7.59%
CAPITAL OUTLAY	-	4,550	4,550	-	-	-	-	-	(4,550)	-100.00%
Subtotal Capital Outlay	-	4,550	4,550	-	-	-	-	-	(4,550)	-100.00%
TOTAL	98,564	97,335	95,335	62,462	91,732	88,503	90,003	-	(7,332)	-7.53%

GOVERNING BODY

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Approved Budget Quantity</u>	<u>Unit Cost</u>	<u>Approved Budget Total Cost</u>
			-			-			-
			-			-			-
TOTAL			-			-			-

LEGAL

SERVICES PROVIDED

- * Legal counsel to Mayor, Board of Commissioners, Town Manager, and staff
- * Review of contract documents
- * Review of ordinance amendments
- * Defense of legal challenges against Town
- * General legal research
- * Special projects / tasks as assigned by the Board and Town Manager

FY 09-10 DEPARTMENT GOALS

- * Provide sound legal advice to the Mayor, Board of Commissioners, and staff to avoid legal challenges to official actions
- * Review all contract documents and ordinances prior to official Town action
- * Insure that all legal procedures for Board of Commissioners' meetings and actions are followed

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u> <u>FY 08-09</u>	<u>Amended</u> <u>FY 08-09</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
<u>Expenditure Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	11,333	12,000	12,000	11,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	11,333	12,000	12,000	11,000	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	11,333	12,000	12,000	11,000	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 09-10 BUDGET NOTES

* Continuation of contract with Richard Stanley for attorney services.

* Budget anticipates slight increase in hourly rates.

LEGAL

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
ATTORNEY FEES	11,333	12,000	12,000	7,154	11,000	15,000	15,000	-	3,000	25.00%
Subtotal - Operating	11,333	12,000	12,000	7,154	11,000	15,000	15,000	-	3,000	25.00%
TOTAL	11,333	12,000	12,000	7,154	11,000	15,000	15,000	-	3,000	25.00%

ADMINISTRATION

SERVICES PROVIDED

- * Overall management of Town government operations
- * Direct supervision of all Town department heads
- * Research issues for potential action by Board of Commissioners
- * Coordinate Board of Commissioners actions
- * Respond to citizen and property owner inquiries and complaints
- * Project leadership and implementation
- * Develop recommended budget and monitor approved budget
- * Overall Town financial management
- * Official custodian of Town records
- * Coordinate tax collections
- * Management of Town personnel system
- * Maintenance of Town website

FY 09-10 DEPARTMENT GOALS

- * Maintain quality Town services without increasing the General Fund tax rate
- * Assist NC Aquariums with development of The Aquarium Pier at Emerald Isle
- * Continue efforts to secure outside funding for new public boat launching facility; assist NC Wildlife Resources Commission with overall design
- * Complete planned improvements to Town meeting room
- * Prepare 25-year beach nourishment plan to qualify for static line exception
- * Consider and analyze potential organizational structure changes
- * Pursue opportunities to expand bicycle paths and sidewalks
- * Update Residents & Visitors Guide
- * Improve internal controls
- * Develop and implement performance evaluation system
- * Improve monthly departmental report information and format
- * Develop organization-wide and departmental mission statements

BUDGET INFORMATION

	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	Actual	FY 08-09	FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
<i>Expenditure Category</i>		Budget	Budget	Projected	Request	Recommended	Approved
Salaries	263,766	283,508	283,508	283,676	285,380	285,380	-
Benefits	77,160	82,728	82,728	82,162	79,660	87,074	-
Operating	92,211	80,110	79,110	85,255	78,850	75,850	-
Capital Outlay	-	6,900	1,900	905	-	-	-
TOTAL	433,137	453,246	447,246	451,998	443,890	448,304	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	433,137	453,246	447,246	451,998	443,890	448,304	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	1	1	1	1	1	1	-

ADMINISTRATION

FY 09-10 BUDGET NOTES

* Assumes adjustments to the cleaning schedules for Planning and Inspections, Police, Town meeting room, and new Town Administration Building.

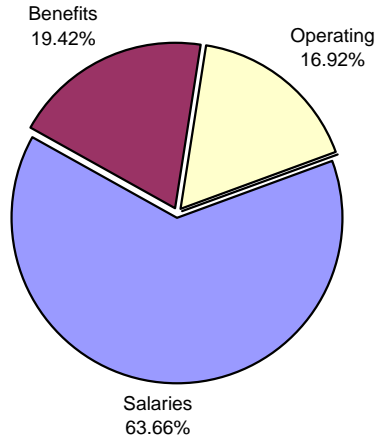
* Organization-wide postage expenses are now budgeted in the NonDepartmental account.

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	4	6	2	2	-	1	2
Workshop Town meetings	2	3	3	2	1	3	4
Property tax rate	16.5	15.5	15.5	6.7	7.0	7.0	7.0
Annual solid waste fee	\$ 147	\$ 150	\$ 170	\$ 180	\$ 180	\$ 180	\$ 180
Average bill (property tax + solid waste)	\$ 479	\$ 467	\$ 488	\$ 570	\$ 582	\$ 582	\$ 583
Total available General Fund balance	\$ 2,227,043	\$ 1,957,654	\$ 1,868,489	\$ 2,062,371	\$ 2,257,878	\$ 1,895,522	\$ 1,895,522
Standard & Poor's Bond Rating	A+	A+	A+	A+	AA	AA	AA
Moody's Bond Rating	A2	A2	A2	A2	A2	A2	A2
Monthly health ins premium/employee	\$ 396	\$ 394	\$ 411	\$ 405	\$ 430	\$ 430	\$ 490

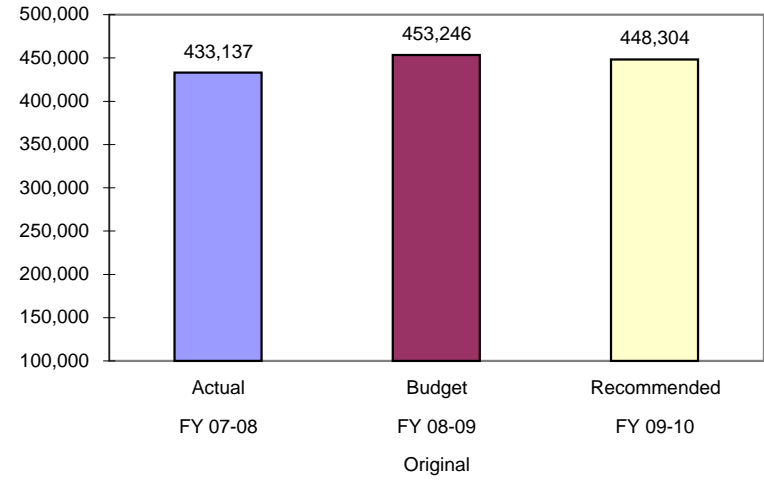
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Asst Town Manager / Finance Officer	1	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Tax Collector	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	5	5	5	5	5	5	-
<i>Part-Time</i>							
Computer Technician	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-

ADMINISTRATION

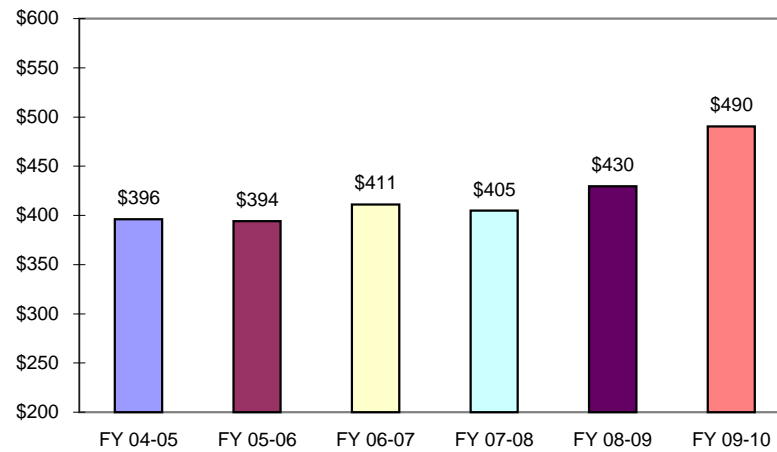
FY 09-10 Recommended Budget Administration



Administration Expenditures



Monthly Health Insurance Premium Per Employee



ADMINISTRATION

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	258,367	277,538	277,538	213,283	277,687	279,095	279,095	-	1,557	0.56%
LONGEVITY PAY	5,399	5,970	5,970	5,989	5,989	6,285	6,285	-	315	5.28%
Subtotal Salaries	263,766	283,508	283,508	219,272	283,676	285,380	285,380	-	1,872	0.66%
FICA EXPENSE	19,414	21,688	21,688	16,099	20,779	21,850	21,832	-	143	0.66%
HOSPITAL INSURANCE	29,613	30,250	30,250	24,400	30,850	27,500	34,250	-	4,000	13.22%
RETIREMENT	14,972	13,780	13,780	10,525	13,615	13,565	13,869	-	89	0.65%
401k	13,161	17,010	17,010	13,054	16,918	16,745	17,123	-	113	0.66%
Subtotal Benefits	77,160	82,728	82,728	64,078	82,162	79,660	87,074	-	4,345	5.25%
TELEPHONE	1,680	1,680	1,680	1,285	1,900	2,220	2,220	-	540	32.14%
INTERNET SERVICE	1,252	1,350	1,350	839	1,350	1,350	1,350	-	-	0.00%
UTILITIES	12,312	13,300	13,300	9,301	13,000	18,000	18,000	-	4,700	35.34%
TRAVEL AND TRAINING	8,190	7,500	7,500	6,825	9,025	7,500	7,500	-	-	0.00%
POSTAGE	8,628	9,000	8,000	3,817	8,000	-	-	-	(9,000)	-100.00%
COPIES	4,953	5,000	5,000	3,686	5,000	5,000	5,000	-	-	0.00%
OFFICE SUPPLIES	12,668	7,000	7,000	6,291	7,500	7,000	7,000	-	-	0.00%
TAX PREP SUPPLIES	993	1,500	1,500	545	1,200	1,500	1,500	-	-	0.00%
CONTRACTED SERVICES	15,817	15,000	15,000	13,282	18,000	18,000	15,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	1,786	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	13,741	8,000	8,000	8,278	10,000	8,000	8,000	-	-	0.00%
MISCELLANEOUS COMPUTER	411	1,000	1,000	251	500	500	500	-	(500)	-50.00%
COMPUTER CONTRACTS	9,780	9,780	9,780	7,335	9,780	9,780	9,780	-	-	0.00%
Subtotal Operating	92,211	80,110	79,110	61,735	85,255	78,850	75,850	-	(4,260)	-5.32%
CAPITAL OUTLAY	-	6,900	1,900	905	905	-	-	-	(6,900)	-100.00%
Subtotal Capital Outlay	-	6,900	1,900	905	905	-	-	-	(6,900)	-100.00%
TOTAL	433,137	453,246	447,246	345,990	451,998	443,890	448,304	-	(4,943)	-1.09%

ADMINISTRATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Approved Budget Quantity</u>	<u>Unit Cost</u>	<u>Approved Budget Total Cost</u>
			-			-			-
			-			-			-
TOTAL			-			-			-

PLANNING AND INSPECTIONS

SERVICES PROVIDED

- * Identification and coordination of long-term planning opportunities and challenges
- * Administration / enforcement of zoning and subdivision ordinance
- * Administration / enforcement of other development-related ordinances
- * Administration / enforcement of NC Building Codes
- * Administration / enforcement of NC CAMA regulations
- * Staff support to Planning Board and Board of Adjustment
- * Citizen and property owner assistance with development issues
- * Open communication between staff and citizenry

FY 09-10 DEPARTMENT GOALS

- * Maintain timely inspections and responsive customer service despite the indefinite elimination of one position
- * Participate in 2010 US Census activities to insure accurate population count
- * Continue to improve GIS and mapping capabilities; develop new maps depicting Town infrastructure, service data, etc.
- * Develop new applications and instructions for various permits and include on the Town's website
- * Develop policies and procedures manual for department operations
- * Begin initial work on CAMA Land Use Plan update
- * Implement fee changes designed to cover operating expenses and maintain comparable rates as neighboring jurisdictions
- * Complete the required update of the Town's Hazard Mitigation Plan

BUDGET INFORMATION							
	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
<i>Expenditure Category</i>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
Salaries	182,580	194,757	194,757	183,960	155,036	153,536	-
Benefits	54,732	59,446	59,446	54,639	44,382	47,731	-
Operating	21,297	26,100	24,100	26,690	25,370	23,120	-
Capital Outlay	-	1,000	-	-	-	-	-
TOTAL	258,609	281,303	278,303	265,289	224,788	224,387	-
<i>Offsetting Revenues</i>							
Building Permit Fees	136,962	135,000	125,000	90,000	100,000	100,000	-
BOA / Planning Board Fees	2,335	2,000	2,000	1,150	1,000	1,000	-
Mobile Home Inspections	600	800	800	600	600	600	-
CAMA Permit Fees	11,125	9,500	9,500	8,000	8,000	8,000	-
Dunes and Veg Permit Fee	5,000	5,000	5,000	2,500	2,500	2,500	-
TOTAL	156,022	152,300	142,300	102,250	112,100	112,100	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	102,587	129,003	136,003	163,039	112,688	112,287	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	3	3	3	-
Part Time	1	1	1	1	1	1	-

PLANNING AND INSPECTIONS

FY 09-10 BUDGET NOTES

* The Senior Code Enforcement Officer position has been eliminated indefinitely due to declining workload and development permit revenues.

* Includes \$5,000 for engineering review of development plans

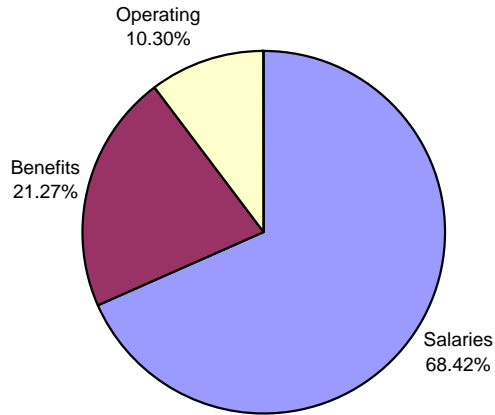
* Includes \$6,000 for part-time assistance to remain timely with inspections

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Total inspections performed	4,269	3,479	2,713	2,547	1,517	2,000	2,000
New residential dwelling permits	114	76	43	27	11	15	15
New commercial building permits	3	1	-	1	2	2	1
Dollar value of all permitted construction	\$ 38,393,913	\$ 35,519,820	\$ 27,880,332	\$ 22,866,087	\$ 9,828,296	\$ 15,000,000	\$ 15,000,000

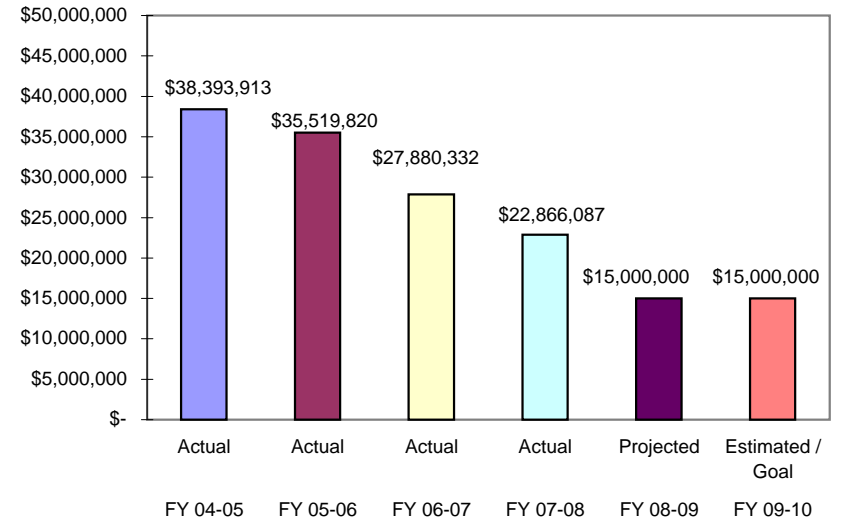
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<i>Full-Time</i>							
Planning and Inspections Director	1	1	1	1	1	1	-
Chief Code Enforcement Officer	1	1	1	1	1	1	-
Senior Code Enforcement Officer	1	1	1	-	-	-	-
Permit Technician	1	1	1	1	1	1	-
TOTAL	4	4	4	3	3	3	-
<i>Part-Time</i>							
Senior Code Enforcement Officer	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-

PLANNING AND INSPECTIONS

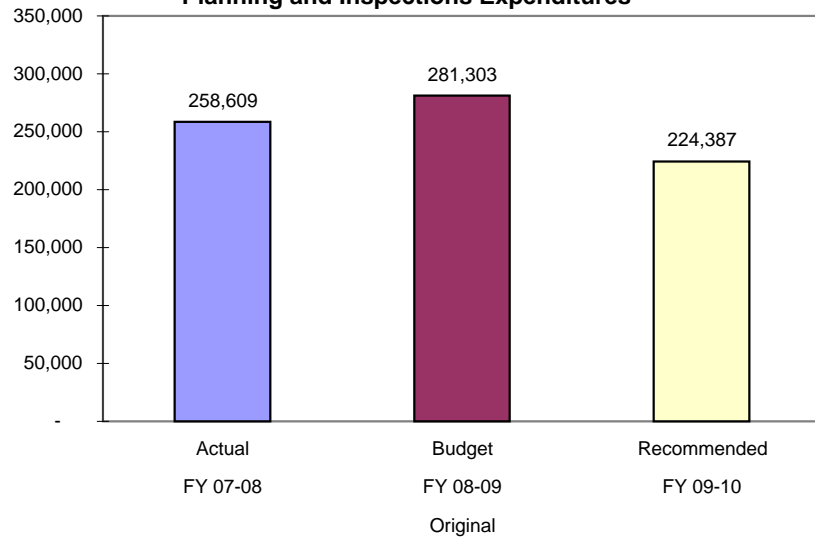
**FY 09-10 Recommended Budget
Planning and Inspections**



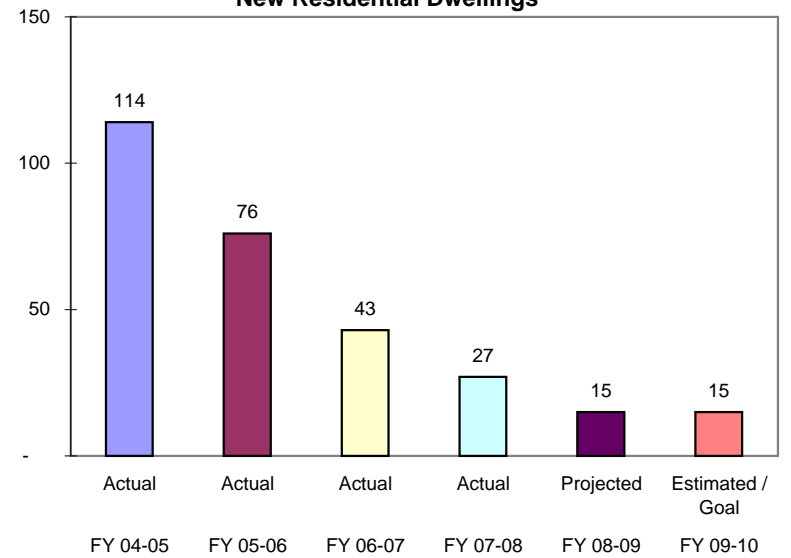
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	175,684	184,094	184,094	141,094	173,206	139,146	139,146	-	(44,948)	-24.42%
SALARIES/PART TIME	-	2,000	2,000	1,128	2,000	7,500	6,000	-	4,000	200.00%
LONGEVITY PAY	2,446	3,263	3,263	3,354	3,354	2,990	2,990	-	(273)	-8.37%
PLAN/BOA FEES	4,450	5,400	5,400	3,350	5,400	5,400	5,400	-	-	0.00%
Subtotal Salaries	182,580	194,757	194,757	148,926	183,960	155,036	153,536	-	(41,221)	-21.17%
FICA EXPENSE	13,639	14,899	14,899	11,103	13,683	11,860	11,746	-	(3,153)	-21.17%
HOSPITAL INSURANCE	22,090	24,200	24,200	19,401	21,951	16,500	20,550	-	(3,650)	-15.08%
RETIREMENT	10,112	9,106	9,106	6,936	8,478	7,170	6,908	-	(2,198)	-24.14%
401k	8,891	11,241	11,241	8,601	10,527	8,852	8,528	-	(2,713)	-24.13%
Subtotal Benefits	54,732	59,446	59,446	46,041	54,639	44,382	47,731	-	(11,714)	-19.71%
TRAVEL AND TRAINING	5,801	8,500	8,500	7,895	9,500	6,500	5,000	-	(3,500)	-41.18%
GASOLINE	2,032	2,100	2,100	1,207	1,800	2,000	2,000	-	(100)	-4.76%
OIL, TIRES, BATTERIES	-	600	600	-	300	600	600	-	-	0.00%
OFFICE SUPPLIES	2,120	2,000	1,750	994	1,750	2,000	2,000	-	-	0.00%
COPIES	2,079	2,000	2,000	1,423	2,000	3,500	2,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	1,513	1,700	1,450	2,046	2,046	1,450	2,200	-	500	29.41%
UNIFORMS / CLOTHING	-	250	-	-	-	500	500	-	250	100.00%
MISCELLANEOUS	1,859	1,500	1,250	1,798	2,000	1,500	1,500	-	-	0.00%
CELLULAR PHONES	1,440	1,450	1,450	1,160	1,325	1,320	1,320	-	(130)	-8.97%
PLANNING ASSISTANCE	535	1,000	500	-	-	1,000	1,000	-	-	0.00%
ENGINEERING ASSISTANCE	3,918	5,000	4,500	5,969	5,969	5,000	5,000	-	-	0.00%
Subtotal Operating	21,297	26,100	24,100	22,492	26,690	25,370	23,120	-	(2,980)	-11.42%
CAPITAL OUTLAY	-	1,000	-	-	-	-	-	-	(1,000)	-100.00%
Subtotal Capital Outlay	-	1,000	-	-	-	-	-	-	(1,000)	-100.00%
TOTAL	258,609	281,303	278,303	217,459	265,289	224,788	224,387	-	(56,915)	-20.23%

PLANNING AND INSPECTIONS

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Approved Budget Quantity</u>	<u>Unit Cost</u>	<u>Approved Budget Total Cost</u>
			-			-			-
TOTAL			-			-			-

POLICE DEPARTMENT

SERVICES PROVIDED

- * Police patrol
- * Crime prevention
- * Criminal investigations
- * Drug interdiction & investigations
- * Traffic law enforcement
- * Emergency response and assistance
- * E911 dispatch

- * Public education
- * General ordinance enforcement
- * General community assistance
- * DARE Program

FY 09-10 DEPARTMENT GOALS

- * Maintain high quality Police services despite the indefinite elimination of one Police Officer position
- * Continue to seek all potential grant funding to assist the Police Department in achieving its mission
- * Seek to retain existing quality personnel
- * Implement use of video surveillance equipment
- * Continue proactive child safety, senior citizens, and youth programs
- * Continue DARE, DWI, and drug interdiction efforts
- * Continue to emphasize customer service
- * Improve efforts to adequately enforce ordinance violations

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u>	<u>Amended</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<u>Expenditure Category</u>							
Salaries	856,719	945,979	920,979	892,114	964,675	918,300	-
Benefits	264,791	300,745	290,745	276,455	294,411	311,470	-
Operating	144,717	143,965	143,965	118,260	131,371	129,315	-
Capital Outlay	82,997	31,000	-	511	60,000	55,000	-
TOTAL	1,349,224	1,421,689	1,355,689	1,287,340	1,450,457	1,414,085	-
<u>Offsetting Revenues</u>							
Police Grants	660	-	-	-	-	-	-
Parking Fines	2,165	2,000	2,000	2,000	2,000	2,000	-
Clerk of Court Officer Fees	3,320	3,500	3,500	2,500	2,500	2,500	-
Donations - Police Dept	3,400	-	-	-	-	-	-
TOTAL	9,545	5,500	5,500	4,500	4,500	4,500	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	1,339,679	1,416,189	1,350,189	1,282,840	1,445,957	1,409,585	-
<u>Total Authorized Positions</u>							
Full-Time	22	22	21	21	22	21	-
Part-Time	8	8	8	8	8	8	-

POLICE DEPARTMENT

FY 09-10 BUDGET NOTES

* Includes \$55,000 for scheduled replacement of two Police vehicles to insure adequacy of Police vehicle fleet

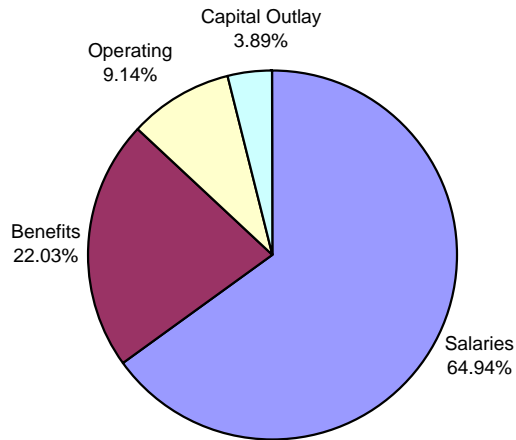
* One Police Officer position has been eliminated indefinitely due to budget concerns

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	7,209	7,446	7,553	8,080	3,864	7,000	7,000
Average response time (minutes)	6:17	6:13	4:51	3:47	3:40	5:00	5:00
Total patrol miles	221,778	230,746	259,977	276,686	232,242	275,000	275,000
Residence / business checks performed	40,133	56,227	63,536	64,470	59,300	65,000	65,000
New investigations assigned	259	269	271	134	119	160	200
Total investigations closed	188	228	225	130	96	140	160
Total drug-related arrests	73	95	56	70	47	65	75
Total DWI arrests	152	206	141	158	52	100	125

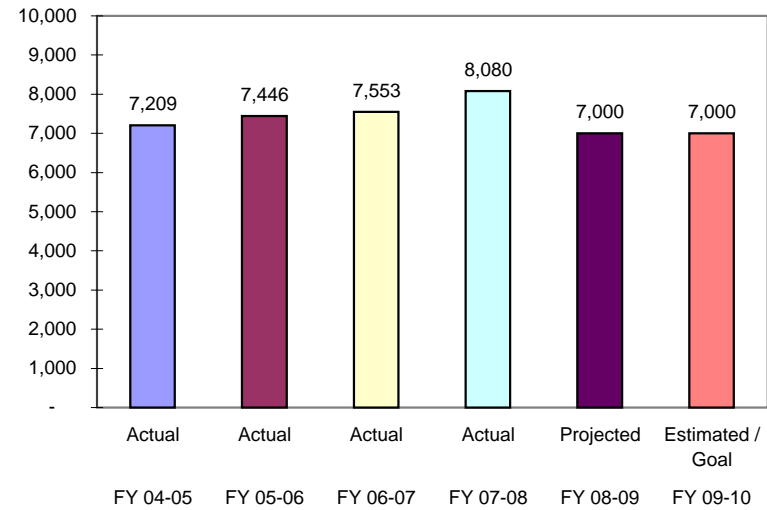
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09 Projected	FY 09-10 Request	FY 09-10 Recommended	FY 09-10 Approved
<i>Full-Time</i>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>				
Chief of Police	1	1	1	1	1	1	-
Lieutenant	3	3	3	3	3	3	-
Sergeants	4	4	4	4	4	4	-
Investigations Officer	1	1	1	1	1	1	-
Patrol Officers	8	8	7	7	8	7	-
Records Administrator	1	1	1	1	1	1	-
Telecommunicators	4	4	4	4	4	4	-
TOTAL	22	22	21	21	22	21	-
<i>Part-Time</i>							
Reserve Patrol Officers	4	4	4	4	4	4	-
Telecommunicators	4	4	4	4	4	4	-
TOTAL	8	8	8	8	8	8	-

POLICE DEPARTMENT

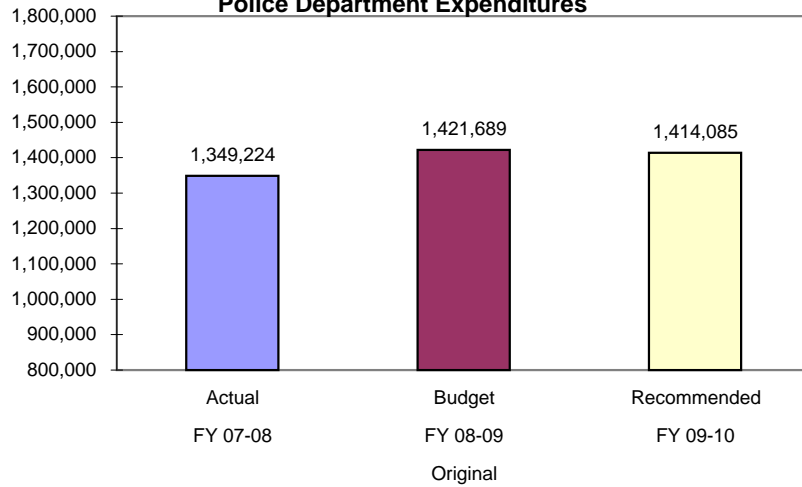
**FY 09-10 Recommended Budget
Police Department**



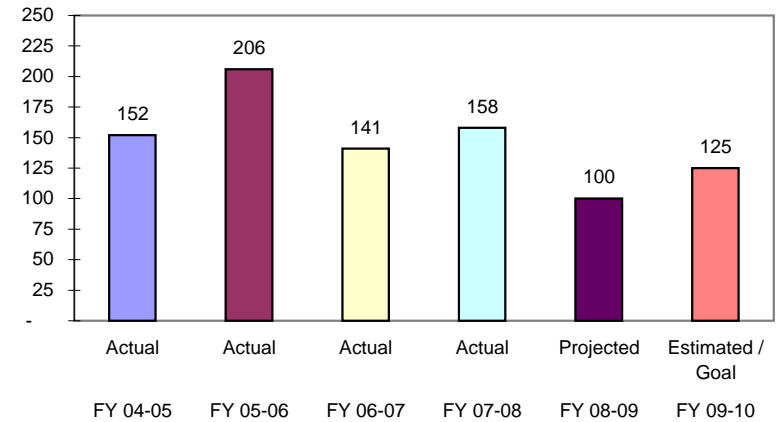
**Calls for Service
Police Department**



Police Department Expenditures

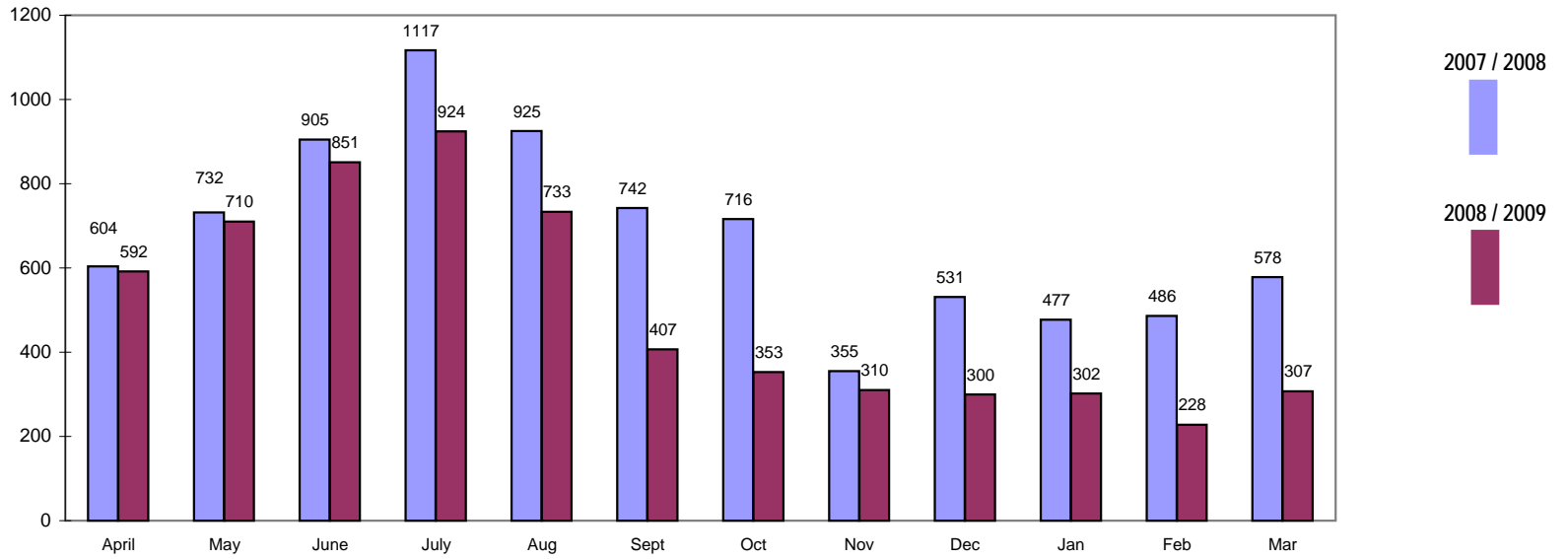


**DWI Arrests
Police Department**

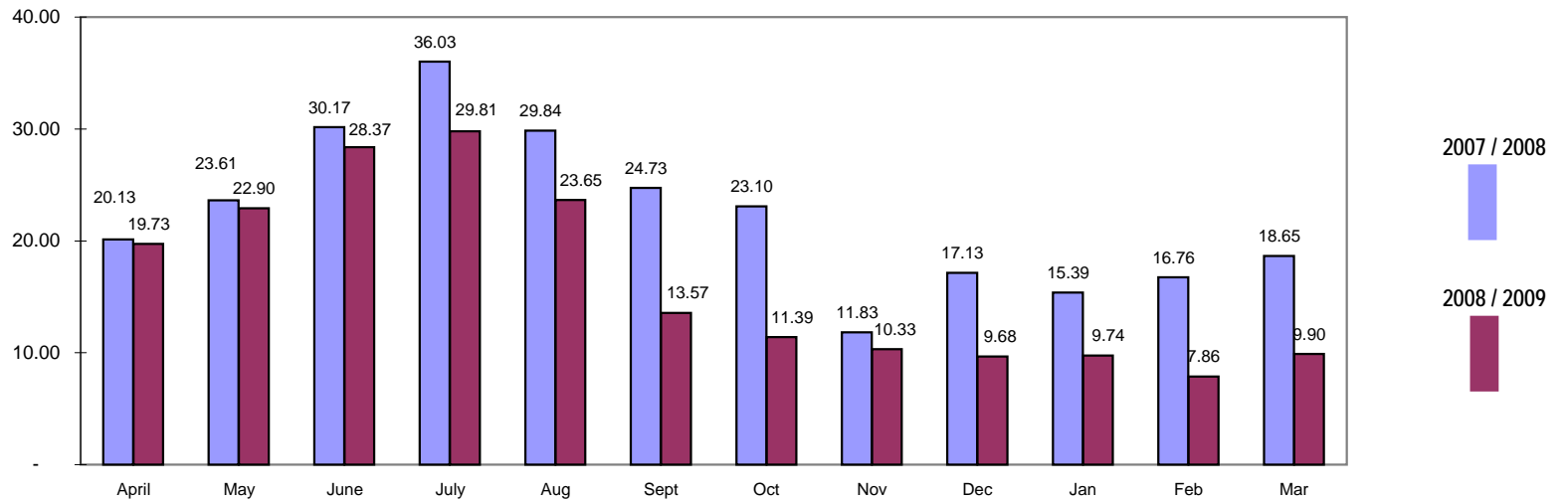


POLICE DEPARTMENT

Total Police Calls For Service By Month - Police Department



Average # of Police Calls For Service Per Day By Month - Police Department



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 07-08 Actual	Original FY 08-09 Budget	Amended FY 08-09 Budget	FY 08-09 Thru April 1, 09	FY 08-09 Projected	Requested FY 09-10 Budget	Recommended FY 09-10 Budget	Approved FY 09-10 Budget	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	727,134	819,979	794,979	576,304	756,304	824,175	793,300	-	(26,679)	-3.25%
SALARIES/OVERTIME	52,414	50,000	50,000	35,655	50,000	50,000	50,000	-	-	0.00%
SALARIES / STRAIGHT TIME	5,210	8,000	8,000	2,641	5,000	8,000	8,000	-	-	0.00%
SALARIES/PART TIME	31,803	25,000	25,000	32,335	41,335	40,000	25,000	-	-	0.00%
SALARIES/HOLIDAY	24,001	25,000	25,000	19,993	23,600	25,000	25,000	-	-	0.00%
LONGEVITY PAY	15,157	17,000	17,000	15,458	15,458	17,000	17,000	-	-	0.00%
EMT BONUS	1,000	1,000	1,000	417	417	500	-	-	(1,000)	-100.00%
Subtotal Salaries	856,719	945,979	920,979	682,803	892,114	964,675	918,300	-	(27,679)	-2.93%
FICA EXPENSE	64,501	72,367	72,367	51,239	66,539	73,836	70,250	-	(2,117)	-2.93%
HOSPITAL INSURANCE	112,286	128,100	123,100	93,475	119,475	121,000	143,850	-	15,750	12.30%
RETIREMENT	47,046	45,079	40,079	31,492	41,692	44,575	43,772	-	(1,307)	-2.90%
401k	40,958	55,199	55,199	35,549	48,749	55,000	53,598	-	(1,601)	-2.90%
Subtotal Benefits	264,791	300,745	290,745	211,755	276,455	294,411	311,470	-	10,725	3.57%
TELEPHONE	8,102	7,500	7,500	5,452	7,000	7,000	7,000	-	(500)	-6.67%
INTERNET SERVICE	1,311	1,300	1,300	1,063	1,300	1,600	1,300	-	-	0.00%
TRAVEL AND TRAINING	7,734	10,000	10,000	2,461	6,000	9,000	9,000	-	(1,000)	-10.00%
MAINT/REPAIR RADIO	1,597	2,500	2,500	688	1,500	2,500	2,500	-	-	0.00%
GASOLINE	73,766	61,000	61,000	38,750	50,750	58,000	56,000	-	(5,000)	-8.20%
OIL,TIRES,BATTERIES	-	6,000	6,000	3,269	5,000	5,000	5,000	-	(1,000)	-16.67%
OFFICE SUPPLIES	6,013	5,000	5,000	2,577	4,000	4,500	4,500	-	(500)	-10.00%
UNIFORMS	12,612	12,000	12,000	4,978	10,000	11,000	11,000	-	(1,000)	-8.33%
PHYSICALS	2,200	2,000	2,000	525	1,500	2,000	2,000	-	-	0.00%
ANIMAL CONTROL	2,100	2,100	2,100	1,400	2,100	2,100	2,100	-	-	0.00%
COPIES	2,289	2,450	2,450	1,896	2,500	2,256	2,500	-	50	2.04%
DUES AND SUBSCRIPTIONS	700	1,000	1,000	267	500	500	500	-	(500)	-50.00%
PIN TERMINAL	1,150	1,200	1,200	1,200	1,200	1,200	1,200	-	-	0.00%
MISCELLANEOUS	7,717	5,500	5,500	3,582	5,500	5,000	5,000	-	(500)	-9.09%
GENERAL SUPPLIES	3,392	8,700	8,700	1,620	7,000	8,000	8,000	-	(700)	-8.05%
INVESTIGATIONS ACCOUNT	932	1,000	1,000	-	1,000	1,000	1,000	-	-	0.00%
POLICE RESERVE UNIT	326	500	500	-	500	500	500	-	-	0.00%
CRIME PREVENTION	5,319	5,500	5,500	350	2,000	2,200	2,200	-	(3,300)	-60.00%
CONTRACTED SERVICES	7,457	7,715	7,715	8,910	8,910	8,015	8,015	-	300	3.89%
E911 EQUIPMENT/SUPPLIES	-	1,000	1,000	-	-	-	-	-	(1,000)	-100.00%
Subtotal Operating	144,717	143,965	143,965	78,988	118,260	131,371	129,315	-	(14,650)	-10.18%
CAPITAL OUTLAY	-	-	-	511	511	-	-	-	-	-
VEHICLE PURCHASE	82,997	31,000	-	-	-	60,000	55,000	-	24,000	77.42%
Subtotal Capital Outlay	82,997	31,000	-	511	511	60,000	55,000	-	24,000	77.42%
TOTAL	1,349,224	1,421,689	1,355,689	974,057	1,287,340	1,450,457	1,414,085	-	(7,604)	-0.53%

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Approved Budget Quantity</u>	<u>Unit Cost</u>	<u>Approved Budget Total Cost</u>
Crown Victoria (Marked)	2	30,000	<u>60,000</u>	2	27,500	<u>55,000</u>			-
TOTAL			60,000			55,000			-

FIRE DEPARTMENT

SERVICES PROVIDED

- * Fire and Life Safety Protection
- * Hazardous Materials Response
- * Water Rescue
- * Public Education
- * Beach Patrol
- * Fire Inspections
- * Emergency Management
- * Administration of Town Safety Program
- * Maintain strong ISO rating to minimize homeowners' insurance premiums

FY 09-10 DEPARTMENT GOALS

- * Emphasize continuous improvement of existing services and programs
- * Prepare for upcoming ISO inspection
- * Complete first full round of fire inspections and maintain 3-year cycle
- * Continue to seek all potential grant funding to assist the Fire Department in achieving its mission
- * Improve Beach Patrol's role in educating the public and enforcing ordinance violations on the beach strand

<u>BUDGET INFORMATION</u>	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
<u>Expenditure Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
Salaries	682,081	714,418	704,418	702,534	712,756	712,756	-
Benefits	198,741	214,008	214,008	208,386	206,488	225,081	-
Operating	127,590	154,850	133,600	132,825	147,725	144,575	-
Capital Outlay	73,401	544,746	545,996	531,713	18,290	9,395	-
TOTAL	1,081,813	1,628,022	1,598,022	1,575,458	1,085,259	1,091,807	-
<u>Offsetting Revenues</u>							
Fire Grant	-	65,535	65,535	52,725	-	-	-
Installment Financing Proceeds	-	450,000	440,000	442,080	-	-	-
Donations - Fire Dept	6,511	-	-	1,744	-	-	-
TOTAL	6,511	515,535	505,535	496,549	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	1,075,302	1,112,487	1,092,487	1,078,909	1,085,259	1,091,807	-
<u>Total Authorized Positions</u>							
Full-Time	14	14	14	14	14	14	-
Part-Time	14	14	14	14	14	14	-

FY 09-10 BUDGET NOTES

- * Includes \$2,500 for the replacement of a defibrillator that is approximately 15 years old
- * Includes \$1,500 for the replacement of the broken weather station at Fire Station 1

- * Includes \$5,395 for the purchase of one air bag system for lifting of heavy objects at emergency scenes

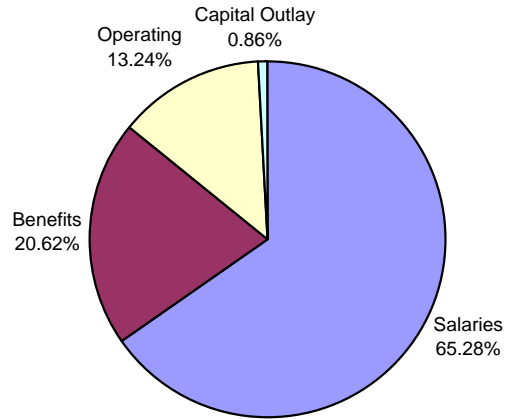
FIRE DEPARTMENT

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<u>Indicator</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	21	19	17	23	17	20	15
Alarm Activations	34	39	23	21	31	35	30
Vehicle Fires	4	1	4	4	-	2	2
Vehicle Accidents	16	29	29	24	11	16	20
Brush/Woods Fires	15	16	12	13	7	12	12
Water Rescue Calls	45	33	55	37	24	40	40
EMS Calls	368	392	432	466	357	450	450
Service Calls	29	22	48	34	9	20	20
Mutual Aid Given	28	28	33	47	30	45	45
Miscellaneous Calls	11	35	22	14	20	30	30
TOTAL CALLS	571	614	675	683	506	670	672
Avg Response Time	4:11	3:55	3:52	3:59	3:58	4:00	4:00
Property Value Lost	\$ 253,000	\$ 287,000	\$ 18,500	\$ 51,250	\$ 339,511	\$ 350,000	\$ 150,000

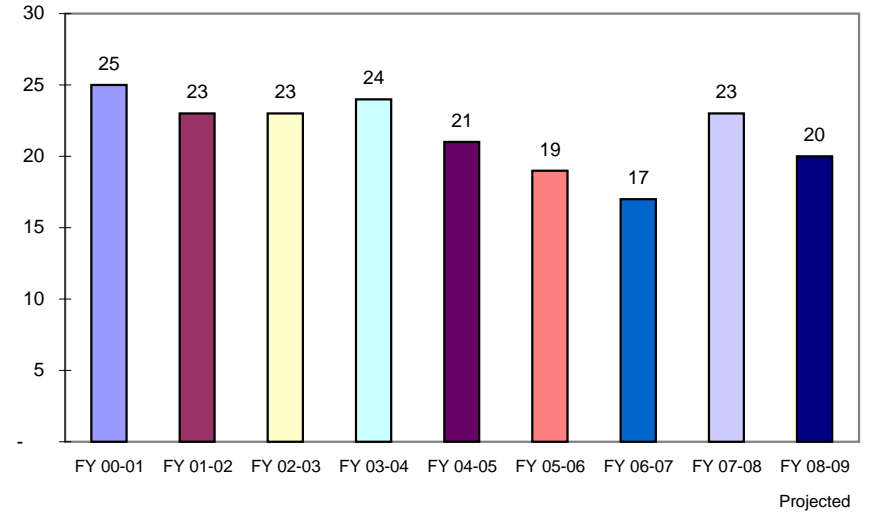
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<u>Full-Time</u>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Senior Fire Engineers	6	6	6	6	6	6	-
Fire Engineers	3	3	3	3	3	3	-
TOTAL	14	14	14	14	14	14	-
<u>Part-Time</u>							
Reserve Firefighters	10	10	10	10	10	10	-
Beach Patrol	4	4	4	4	4	4	-
TOTAL	14	14	14	14	14	14	-

FIRE DEPARTMENT

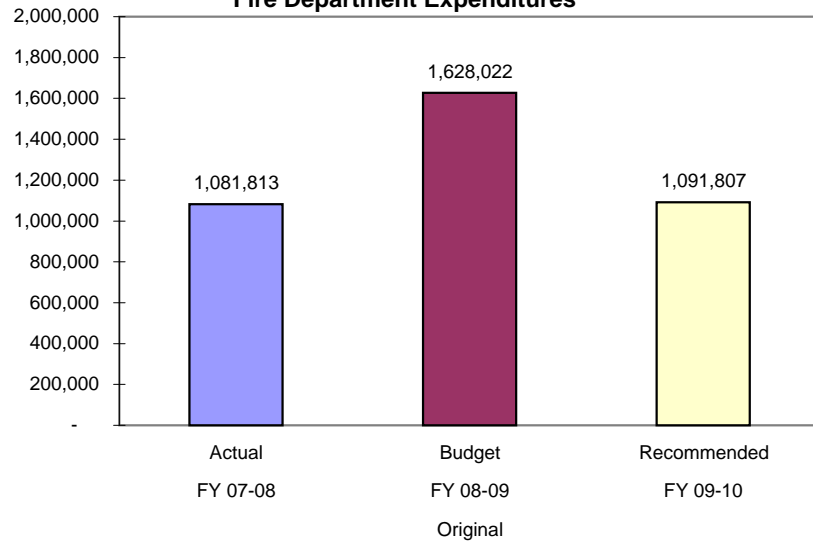
**FY 09-10 Recommended Budget
Fire Department**



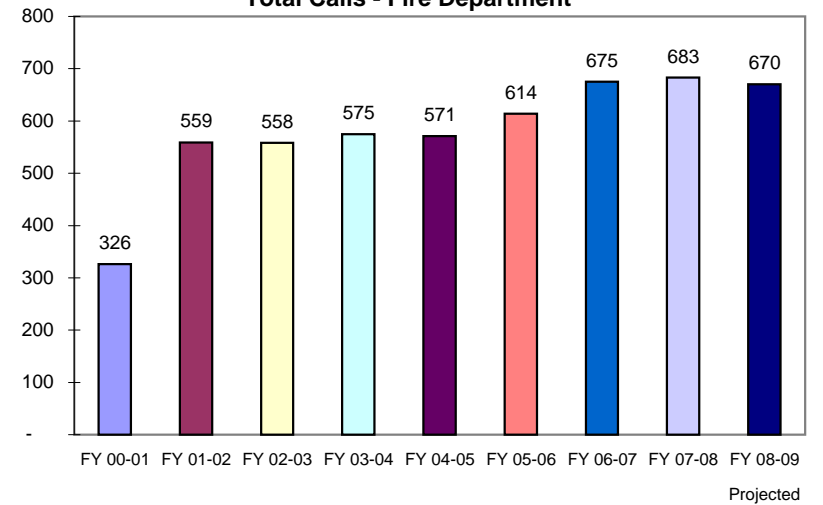
Emerald Isle Structure Fires



Fire Department Expenditures

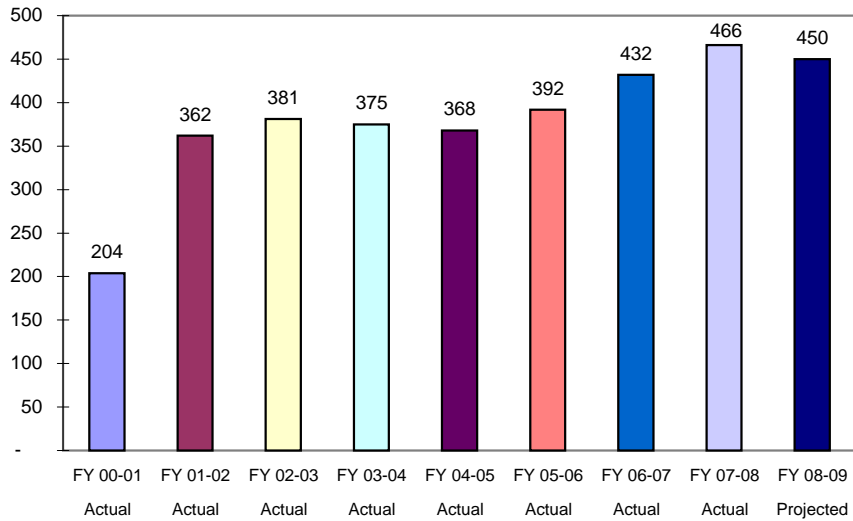


Total Calls - Fire Department

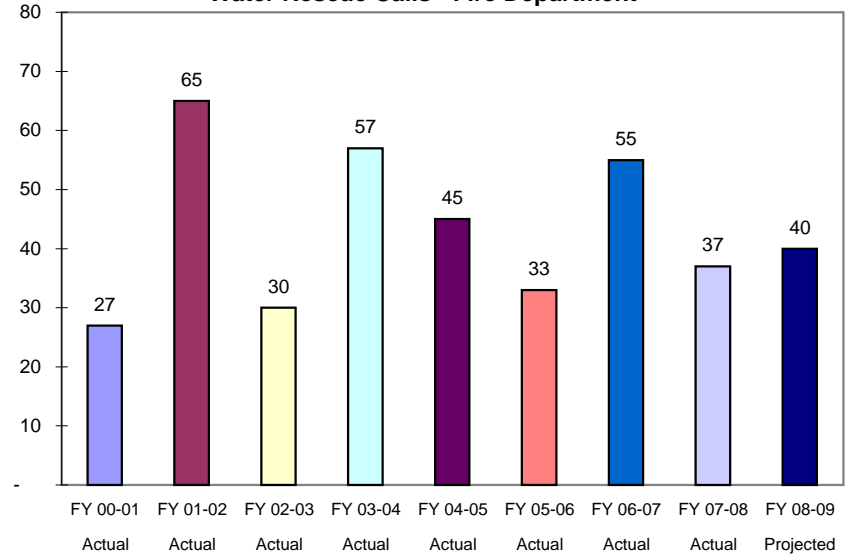


FIRE DEPARTMENT

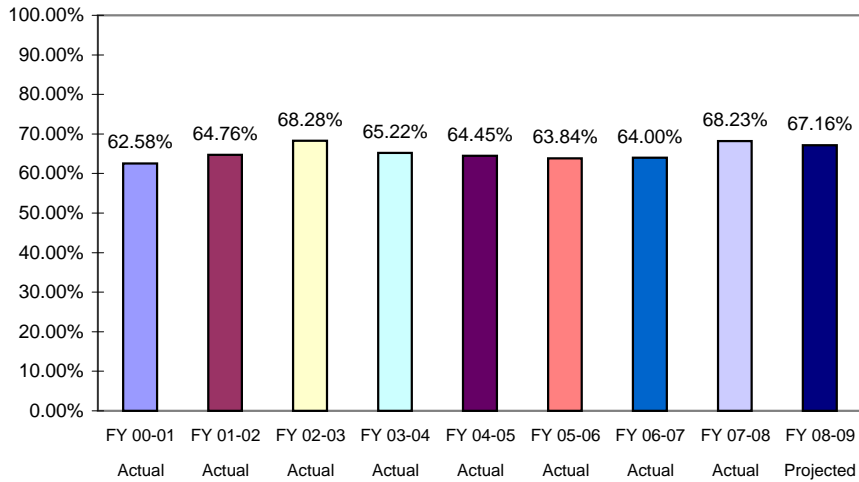
Total EMS Calls - Fire Department



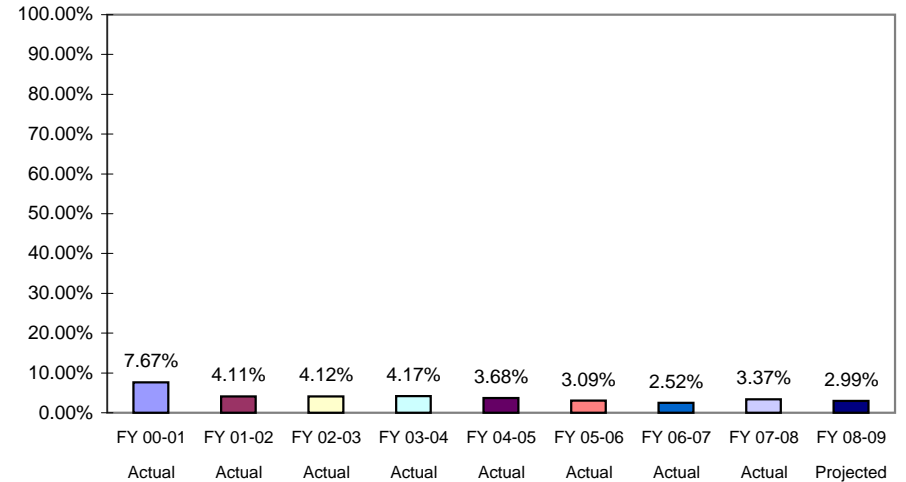
Water Rescue Calls - Fire Department



Total EMS Calls - Percent of All Fire Department Calls



Structure Fires - Percent of All Fire Department Calls



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 07-08 Actual	Original FY 08-09 Budget	Amended FY 08-09 Budget	FY 08-09 Thru April 1, 09	FY 08-09 Projected	Requested FY 09-10 Budget	Recommended FY 09-10 Budget	Approved FY 09-10 Budget	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES - FULL TIME	522,709	551,247	541,247	418,548	544,548	547,007	547,007	-	(4,240)	-0.77%
SALARIES - OVERTIME	40,537	38,808	38,808	28,452	37,452	38,808	38,808	-	-	0.00%
SALARIES - STRAIGHT TIME	13,157	19,404	19,404	9,432	13,932	19,404	19,404	-	-	0.00%
SALARIES - BEACH PATROL	16,937	17,000	17,000	12,410	17,000	17,000	17,000	-	-	0.00%
SALARIES - PART TIME	41,628	40,000	40,000	27,088	39,088	40,000	40,000	-	-	0.00%
SALARIES - HOLIDAY	20,421	18,954	18,954	18,262	21,662	19,911	19,911	-	957	5.05%
LONGEVITY PAY	12,776	15,000	15,000	14,852	14,852	16,625	16,625	-	1,625	10.83%
EMT BONUS	13,916	14,005	14,005	10,416	14,000	14,001	14,001	-	(4)	-0.03%
Subtotal - Salaries	682,081	714,418	704,418	539,460	702,534	712,756	712,756	-	(1,662)	-0.23%
FICA EXPENSE	51,455	54,653	54,653	40,373	52,373	54,653	54,526	-	(127)	-0.23%
HOSPITAL INSURANCE	79,277	84,200	84,200	65,631	83,631	77,000	95,900	-	11,700	13.90%
FRATERNAL INSURANCE	-	760	760	560	560	560	560	-	(200)	-26.32%
RETIREMENT	34,793	31,950	31,950	23,946	31,146	31,950	31,870	-	(80)	-0.25%
401k	31,056	39,445	39,445	29,686	38,686	39,445	39,345	-	(100)	-0.25%
PENSION FUND	2,160	3,000	3,000	1,990	1,990	2,880	2,880	-	(120)	-4.00%
Subtotal - Benefits	198,741	214,008	214,008	162,186	208,386	206,488	225,081	-	11,073	5.17%
TELEPHONE	6,836	6,000	6,000	4,500	6,500	6,500	6,500	-	500	8.33%
INTERNET SERVICE	1,725	1,600	1,600	1,385	1,725	1,725	1,725	-	125	7.81%
UTILITIES	16,060	18,000	18,000	11,995	17,000	18,000	18,000	-	-	0.00%
TRAVEL AND TRAINING	4,124	5,800	5,800	2,095	5,800	5,800	5,800	-	-	0.00%
BUILDING MAINTENANCE	8,060	7,000	7,000	3,637	6,500	7,000	7,000	-	-	0.00%
TRUCK MAINTENANCE	22,511	20,000	7,750	4,029	7,750	15,000	15,000	-	(5,000)	-25.00%
EQUIPMENT MAINTENANCE	5,103	4,000	4,000	4,139	5,000	4,000	4,000	-	-	0.00%
PUBLIC EDUCATION	2,780	3,000	3,000	1,923	3,000	3,000	3,000	-	-	0.00%
GASOLINE	19,432	14,000	14,000	9,629	13,000	14,000	14,000	-	-	0.00%
OIL, TIRES, BATTERIES	-	4,000	4,000	2,392	4,000	4,000	4,000	-	-	0.00%
OFFICE SUPPLIES	2,581	2,500	2,500	737	2,500	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	642	5,000	5,000	1,196	5,000	5,000	5,000	-	-	0.00%
EMS EQUIPMENT	1,299	1,500	1,500	660	1,500	1,500	1,500	-	-	0.00%
WATER RESCUE EQUIPMENT	-	1,250	1,250	-	1,250	1,250	1,250	-	-	0.00%
HAZARDOUS MATERIALS	525	750	750	-	750	750	750	-	-	0.00%
UNIFORMS	5,593	7,500	7,500	5,215	7,500	7,500	7,500	-	-	0.00%
TURN OUT GEAR	8,624	10,000	10,000	1,289	10,000	10,000	10,000	-	-	0.00%
PHYSICALS	846	6,000	6,000	-	7,500	7,000	7,000	-	1,000	16.67%
COMMUNICATIONS	3,992	6,000	3,000	1,930	3,000	3,000	3,000	-	(3,000)	-50.00%
CALL FEES	-	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
FIRE SCENE EXPENSES	38	250	250	-	250	250	250	-	-	0.00%
COPIES	1,798	2,100	2,100	1,423	2,100	2,100	2,100	-	-	0.00%
DUES AND SUBSCRIPTIONS	2,521	3,000	3,000	2,767	3,000	3,000	3,000	-	-	0.00%
MISCELLANEOUS	5,399	6,000	4,000	3,986	4,000	4,000	4,000	-	(2,000)	-33.33%
MISCELLANEOUS - BEACH PTL	1,107	1,200	1,200	1,200	1,200	1,200	1,200	-	-	0.00%
SAFETY COMMITTEE	5,994	11,900	11,900	10,052	12,000	13,150	10,000	-	(1,900)	-15.97%
HYDRANT INSTALLATION	-	5,000	1,000	-	1,000	5,000	5,000	-	-	0.00%
Subtotal - Operating	127,590	154,850	133,600	76,179	132,825	147,725	144,575	-	(10,275)	-6.64%

FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
CAPITAL OUTLAY	17,850	98,986	92,986	24,463	80,463	18,290	9,395	-	(89,591)	-90.51%
BUILDING IMPROVEMENTS	8,236	14,760	14,760	-	14,760	-	-	-	(14,760)	-100.00%
FIRE APPARATUS	-	420,000	420,000	418,390	419,396	-	-	-	(420,000)	-100.00%
VEHICLE PURCHASE	47,315	11,000	18,250	17,094	17,094	-	-	-	(11,000)	-100.00%
Subtotal - Capital Outlay	73,401	544,746	545,996	459,947	531,713	18,290	9,395	-	(535,351)	-98.28%
TOTAL	1,081,813	1,628,022	1,598,022	1,237,772	1,575,458	1,085,259	1,091,807	-	(536,215)	-32.94%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager</u>			<u>Approved</u>			
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Defibrillator	1	2,500	2,500	1	2,500	2,500				
Air bag system	2	5,395	10,790	1	5,395	5,395				
Treadmill	1	3,500	3,500	-	3,500	-				
Weather station	1	1,500	<u>1,500</u>	1	1,500	<u>1,500</u>				<u>-</u>
TOTAL			18,290			9,395				-

EMERGENCY MEDICAL SERVICES

SERVICES PROVIDED

- * Emerald Isle EMS, a separate, non-profit organization, provides EMS services for Emerald Isle through a contract with the Town
- * Emergency medical care / transport
- * Occasional scheduled medical transport
- * Citizen CPR training
- * Public education / citizen awareness

FY 09-10 DEPARTMENT GOALS

- * Continue cooperative relationship with EI EMS through Joint EMS Committee
- * Continue to provide EMT-Paramedic level of service
- * Implement two full-time paramedic positions to insure adequate coverage; rely on part-time paramedics and drivers, and volunteers for remaining shifts
- * Replace aging ambulance with earmarked EMS call fees
- * Carefully monitor EMS call fees and establish capital reserve for future items
- * Begin to plan for long-term future of EMS in Emerald Isle

<u>BUDGET INFORMATION</u>	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	286,450	327,270	327,270	328,270	334,080	296,630	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	286,450	327,270	327,270	328,270	334,080	296,630	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<u>Revenues Required</u>	286,450	327,270	327,270	328,270	334,080	296,630	-

FY 09-10 BUDGET NOTES

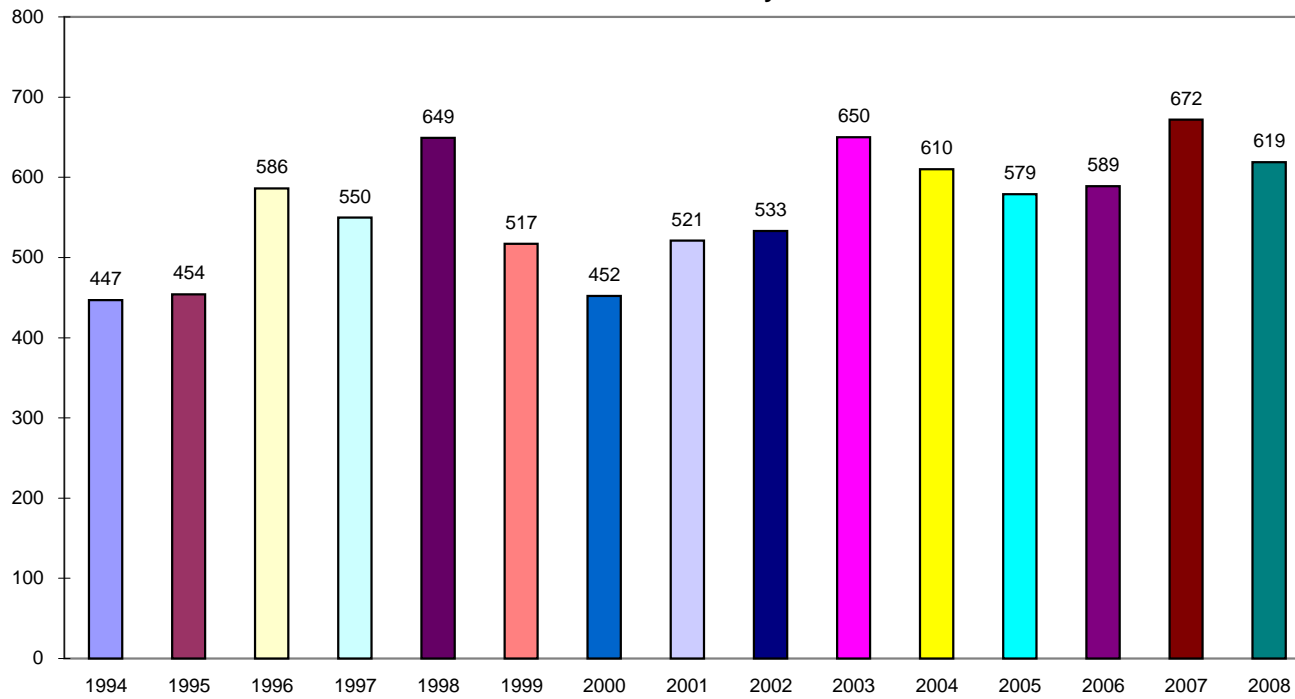
- * Budget reflects Town contribution only; does not reflect other EI EMS revenues.
- * EI EMS, Inc. will utilize EMS call fee revenues accumulated during FY 08-09 and FY 09-10 to fund the purchase of a replacement ambulance in FY 09-10.

- * EMS budget includes \$240,605 for full-time and part-time salaries and benefits; increase of \$39,035 over FY 08-09 original budget amount.
- * EMS budget assumes use of reserve funds to meet operating expenses
- * Projected capital reserve balance at June 30, 2010 is approximately \$30,000

EMERGENCY MEDICAL SERVICES

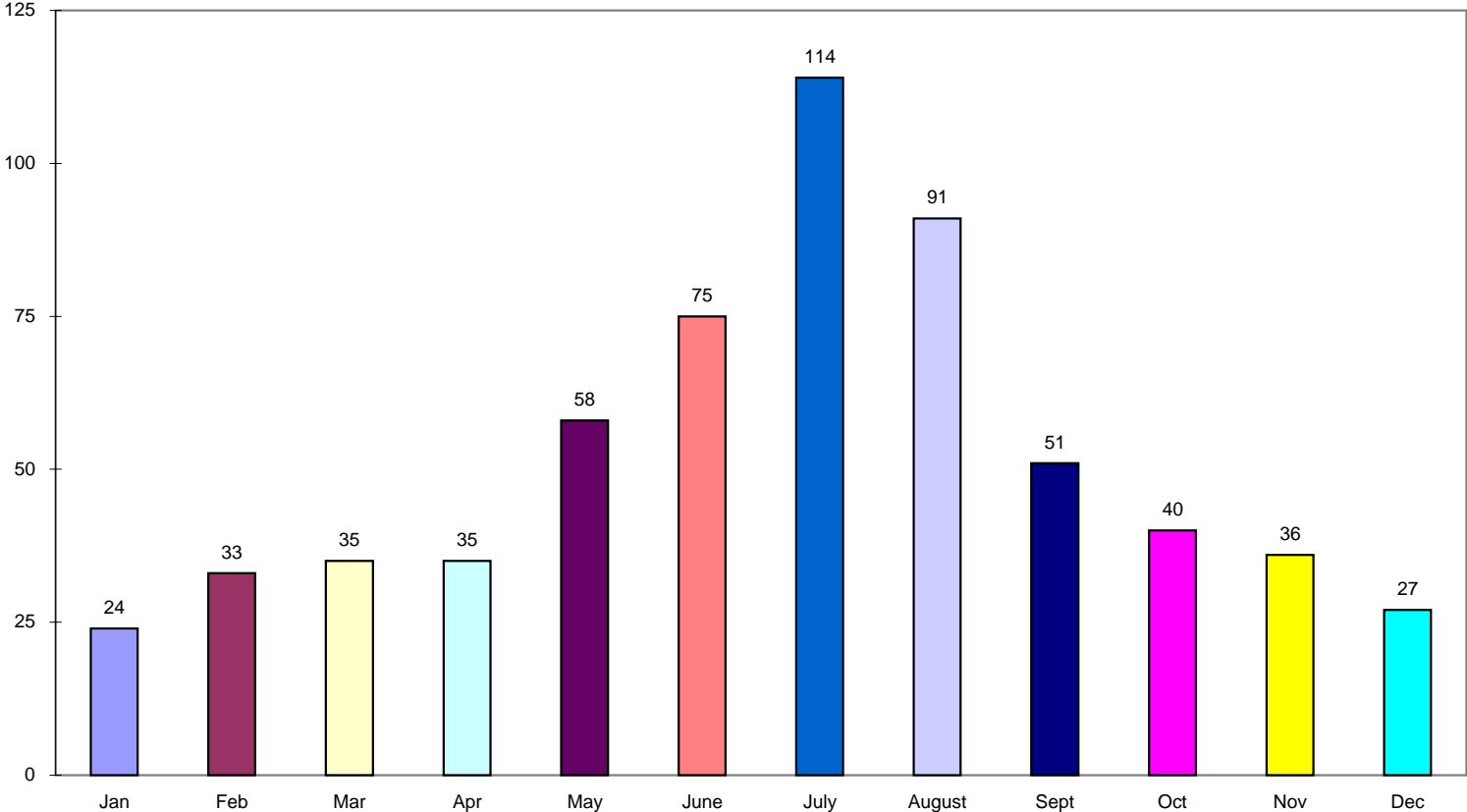
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05 <u>Actual</u>	Entire FY FY 05-06 <u>Actual</u>	Entire FY FY 06-07 <u>Actual</u>	Entire FY FY 07-08 <u>Actual</u>	FY 08-09 <u>Thru March 2009</u>	Entire FY FY 08-09 <u>Projected</u>	FY 09-10 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls	596	571	633	634	449	617	630
Calls involving transport	362	379	374	427	309	436	440
Two crews out	n/a	n/a	n/a	n/a	29	45	50

Emerald Isle EMS Annual Calls - By Calendar Year



EMERGENCY MEDICAL SERVICES

Emerald Isle EMS Calls By Month - Calendar Year 2008



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
CONTRACT WITH EI EMS	246,545	319,770	319,770	251,913	319,770	325,580	288,130	-	(31,640)	-9.89%
GASOLINE	8,460	7,500	7,500	6,176	8,500	8,500	8,500	-	1,000	13.33%
MISCELLANEOUS	31,445	-	-	-	-	-	-	-	-	-
Subtotal - Operating	286,450	327,270	327,270	258,089	328,270	334,080	296,630	-	(30,640)	-9.36%
TOTAL	286,450	327,270	327,270	258,089	328,270	334,080	296,630	-	(30,640)	-9.36%

PUBLIC WORKS

SERVICES PROVIDED

- * Facilities maintenance
- * Fleet maintenance
- * Storm water system management
- * Street maintenance
- * Street sign maintenance
- * Public ROW mowing
- * Mosquito control

FY 09-10 DEPARTMENT GOALS

- * Maintain quality and timeliness of Public Works services during the economic downturn
- * Address facility maintenance issues in a timely manner
- * Seek ways to improve fleet maintenance activities and reduce costs
- * Initiate work to eliminate storm water outfalls in eastern Emerald Isle (with grant funding)
- * Maintain clean and aesthetically pleasing NC 58 corridor and other town ROW
- * Complete routine maintenance of Coast Guard Road storm water system to insure adequate operation in time of need
- * Expand mosquito control program to better control nuisances and maintain public health
- * Resurface as many miles of Town streets as possible; come as close as possible to 2.3 mile annual goal with funding available

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u>	<u>Amended</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<i>Expenditure Category</i>							
Salaries	182,590	191,118	191,118	203,192	192,925	192,725	-
Benefits	60,986	65,432	65,432	65,533	61,472	69,651	-
Operating	192,724	209,720	204,720	206,372	225,850	221,300	-
Capital Outlay	133,835	48,850	43,850	46,850	17,000	9,500	-
TOTAL	570,135	515,120	505,120	521,947	497,247	493,176	-
<i>Offsetting Revenues</i>							
Mosquito Control Grant	-	1,000	1,000	1,000	2,833	2,833	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	5,100	6,100	6,100	6,100	7,933	7,933	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	565,035	509,020	499,020	515,847	489,314	485,243	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	-	1	1	1	1	1	-

PUBLIC WORKS

FY 09-10 BUDGET NOTES

* Includes \$3,000 for heating system for new Parks Maintenance building

* Includes \$61,000 for annual street light expenses

* Includes \$4,500 for generator plugs for new EMS station, Community Center, & Fire Station 2

* Includes \$40,000 for annual monitoring requirements at Emerald Isle Woods storm water receiving site; actively working to eliminate this requirement

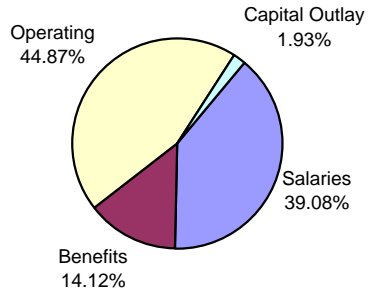
* Includes funding for more proactive mosquito control program

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	237	337	318	302	188	225	225
Facilities repair orders	116	134	110	203	105	135	135
Signs installed / replaced	190	328	326	518	384	400	350
Annual Powell Bill distribution	\$ 161,930	\$ 164,766	\$ 163,454	\$ 183,604	\$ 163,970	\$ 163,970	\$ 140,334
Miles of town-maintained streets	46.18	46.18	46.18	46.18	46.18	46.18	46.18
Miles of streets resurfaced	2.30	2.00	2.15	1.80	-	1.54	1.40
# of street repairs	110	72	60	93	74	85	75

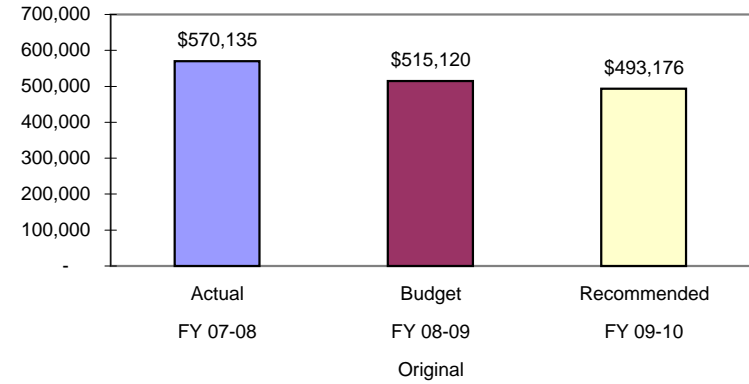
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	1	1	1	1	1	1	-
Equipment Operator	2	2	2	2	2	2	-
TOTAL	5	5	5	5	5	5	-
<i>Part-Time</i>							
Summer Labor	-	1	1	1	1	1	-
TOTAL	-	1	1	1	1	1	-

PUBLIC WORKS

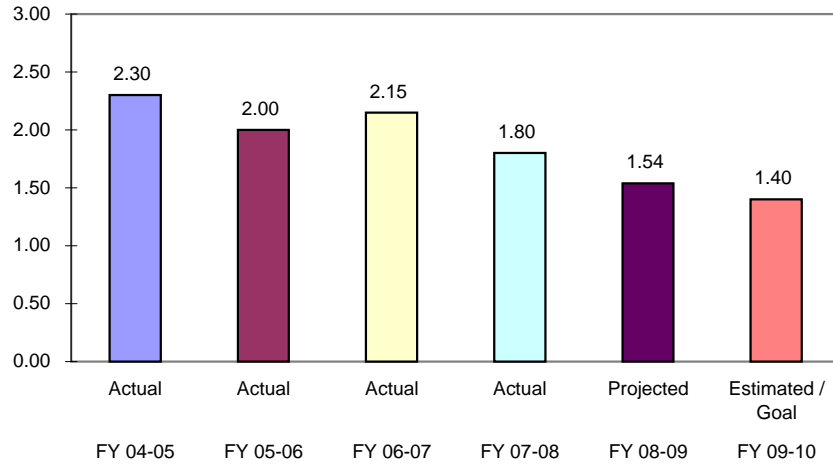
**FY 09-10 Recommended Budget
Public Works Department**



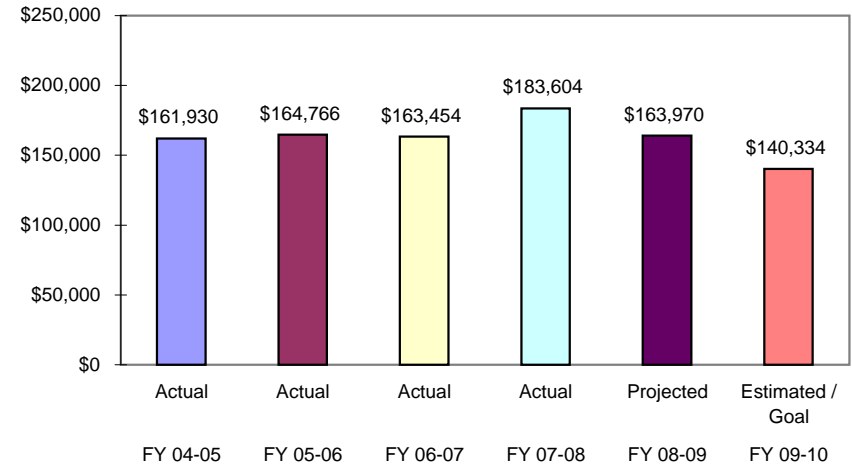
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	170,195	179,163	179,163	138,391	180,391	179,163	179,163	-	-	0.00%
SALARIES/OVERTIME	1,064	2,500	2,500	1,371	2,000	2,500	2,000	-	(500)	-20.00%
SALARIES/STRAIGHT TIME	193	500	500	429	1,000	700	1,000	-	500	100.00%
SALARIES/PART TIME	6,834	4,000	4,000	12,798	15,000	5,600	5,600	-	1,600	40.00%
LONGEVITY PAY	4,304	4,955	4,955	4,801	4,801	4,962	4,962	-	7	0.14%
Subtotal Salaries	182,590	191,118	191,118	157,790	203,192	192,925	192,725	-	1,607	0.84%
FICA EXPENSE	13,857	14,621	14,621	11,964	15,264	14,086	14,743	-	123	0.84%
HOSPITAL INSURANCE	28,389	30,250	30,250	23,890	30,190	27,500	34,250	-	4,000	13.22%
RETIREMENT	9,998	9,094	9,094	6,914	8,954	8,838	9,094	-	0	0.00%
401k	8,742	11,467	11,467	8,575	11,125	11,048	11,564	-	97	0.84%
Subtotal Benefits	60,986	65,432	65,432	51,343	65,533	61,472	69,651	-	4,220	6.45%
TELEPHONE	480	600	600	405	600	600	600	-	-	0.00%
INTERNET SERVICE	719	800	800	519	750	800	750	-	(50)	-6.25%
UTILITIES	8,909	9,500	9,500	7,740	10,000	11,000	10,000	-	500	5.26%
MAINT/REPAIR BUILDING	7,179	5,000	5,000	1,101	5,000	5,000	5,000	-	-	0.00%
MAINT/REPAIR/AUTO	28,866	25,000	25,000	25,552	32,500	30,000	35,000	-	10,000	40.00%
MAINT/REPAIR EQUIPMENT	8,115	3,000	3,000	3,309	5,000	5,000	5,000	-	2,000	66.67%
TRAVEL AND TRAINING	901	3,000	3,000	397	1,500	1,000	1,000	-	(2,000)	-66.67%
GASOLINE	19,753	12,500	12,500	6,965	10,000	12,500	11,000	-	(1,500)	-12.00%
OIL,TIRES,BATTERIES	-	11,000	11,000	3,422	6,000	11,000	8,000	-	(3,000)	-27.27%
UNIFORMS	2,901	3,500	3,500	2,737	3,500	3,500	3,500	-	-	0.00%
COMMUNICATION REPAIR	30	500	500	63	500	500	500	-	-	0.00%
STREET LIGHTS	58,849	58,000	58,000	39,584	58,072	65,000	61,000	-	3,000	5.17%
DUES AND SUBSCRIPTIONS	372	600	600	396	450	450	450	-	(150)	-25.00%
MISCELLANEOUS	15,595	14,000	14,000	14,711	15,000	15,000	15,000	-	1,000	7.14%
MISCELLANEOUS / SUPPLIES	5,770	12,000	12,000	6,380	12,000	12,000	12,000	-	-	0.00%
CONTRACTED SERVICES	23,042	40,000	40,000	8,440	40,000	40,000	40,000	-	-	0.00%
SUPPLIES / TOWN HALL & PD	4,726	-	-	-	-	-	-	-	-	-
SIGNS AND POSTS	3,200	4,000	4,000	4,129	5,000	6,000	6,000	-	2,000	50.00%
MOSQUITO CONTROL	3,317	6,720	1,720	-	500	6,500	6,500	-	(220)	-3.27%
Subtotal - Operating	192,724	209,720	204,720	125,850	206,372	225,850	221,300	-	11,580	5.52%
CAPITAL OUTLAY	19,042	21,850	21,850	15,888	21,850	1,500	-	-	(21,850)	-100.00%
BUILDING IMPROVEMENTS	104,204	2,000	22,000	-	25,000	15,500	9,500	-	7,500	375.00%
VEHICLE PURCHASE	10,589	25,000	-	-	-	-	-	-	(25,000)	-100.00%
Subtotal - Capital Outlay	133,835	48,850	43,850	15,888	46,850	17,000	9,500	-	(39,350)	-80.55%
TOTAL	570,135	515,120	505,120	350,871	521,947	497,247	493,176	-	(21,943)	-4.26%

PUBLIC WORKS

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>			<u>Manager</u>			<u>Approved</u>			<u>Approved</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>		<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Generator Plugs	3	1,500	4,500		3	1,500	4,500								-	
Gym Lighting	1	6,000	6,000		-	6,000	-								-	
Parks Maint Building Heat	1	3,000	3,000		1	3,000	3,000								-	
Public Works Service Door	1	2,000	2,000		1	2,000	2,000								-	
Restripe CG Rd / NC 58 area	1	1,500	1,500		-	1,500	-								-	
TOTAL			17,000				9,500								-	

SOLID WASTE

SERVICES PROVIDED

- * Residential trash collection and disposal - contract with Simmons & Simmons Management
- * Residential recycling service - contract with Simmons & Simmons Management
- * Multi-family residential trash collection and disposal - contract with Waste Industries
- * Yard waste collection and disposal - Town staff
- * White goods collection and disposal - Town staff
- * Beach strand trash and recycling collection and disposal - Town staff
- * Public ROW litter removal - Town staff
- * Container roll-back service - contract with Simmons & Simmons Management

FY 09-10 DEPARTMENT GOALS

- * Maintain quality and timeliness of Solid Waste services despite indefinite elimination of one position
- * Monitor contract with Simmons & Simmons to insure excellent service.
- * Monitor contract with Waste Industries to insure excellent service
- * Maintain aesthetically pleasing and clean beach strand.
- * Continue to keep incidents of overflowing trash on the beach to a minimum.
- * Continue to collect yard waste and white goods in a timely manner.
- * Strive for a litter-free NC 58 right-of-way
- * Continue to provide timely collection of dead animals from public rights-of-way
- * Implement pilot recycling program on beach strand at 4 locations
- * Improve recycling participation

<u>BUDGET INFORMATION</u>	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	<u>Actual</u>	FY 08-09	FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
		<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<u>Expenditure Category</u>							
Salaries	90,314	104,982	86,982	77,972	74,604	74,604	-
Benefits	33,418	36,605	31,605	27,859	23,177	26,901	-
Operating	987,160	1,024,000	1,024,000	1,015,176	1,064,165	1,060,164	-
Capital Outlay	17,975	-	-	-	-	-	-
TOTAL	1,128,867	1,165,587	1,142,587	1,121,007	1,161,946	1,161,669	-
<u>Offsetting Revenues</u>							
Solid Waste User Fees	1,146,956	1,150,400	1,150,400	1,162,000	1,170,000	1,170,000	-
SW User Fees - Prior Years	2,174	1,200	1,200	1,280	1,200	1,200	-
TOTAL	1,149,130	1,151,600	1,151,600	1,163,280	1,171,200	1,171,200	-
<u>Total Authorized Positions</u>							
Full-Time	3	3	2	2	2	2	-
Part-Time	2	2	2	2	1	1	-

SOLID WASTE

FY 09-10 BUDGET NOTES

* Includes \$761,900 for annual solid waste contract with Simmons & Simmons; provides for twice per week trash collection year-round, recycling collection once per week year-round, and roll-back of containers.

* Includes \$13,182 for new recycling tipping fee (\$25 per ton)

* Includes \$62,000 for dumpster service at multi-family residential complexes

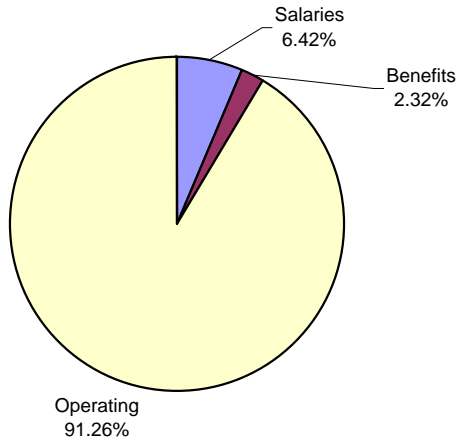
* Includes salaries and benefits for 2 employees in the Public Works Department who focus mainly on solid waste issues; one position has been eliminated indefinitely.

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Tons of residential solid waste	3,368	3,633	3,610	3,624	2,421	3,445	3,548
Tons of recyclables	511	507	444	501	377	512	527
# of yard waste collection points	5,253	5,180	6,885	6,828	4,864	6,664	6,700
# of white goods collection points	216	183	98	107	30	45	45
Solid waste tipping fee per ton	\$ 46.50	\$ 46.50	\$ 46.50	\$ 46.50	\$ 46.50	\$ 46.50	\$ 48.50

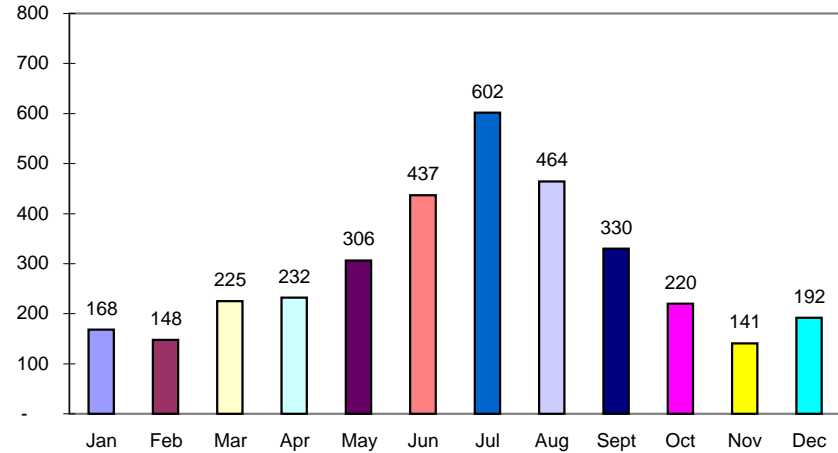
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<i>Full-Time</i>							
Heavy Equipment Operator	2	2	2	2	2	2	-
Equipment Operator	1	1	-	-	-	-	-
TOTAL	3	3	2	2	2	2	-
<i>Part-Time</i>							
Summer Laborer	2	2	2	2	1	1	-
TOTAL	2	2	2	2	1	1	-

SOLID WASTE

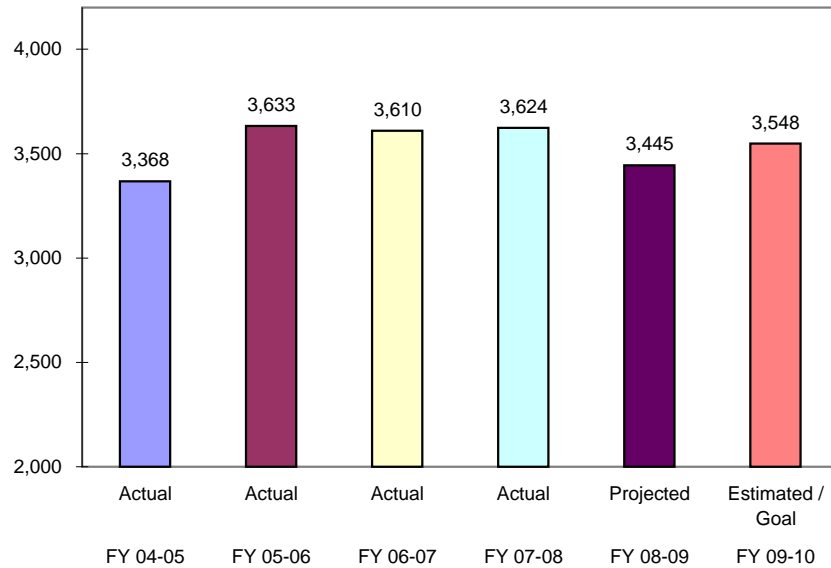
**FY 09-10 Recommended Budget
Solid Waste**



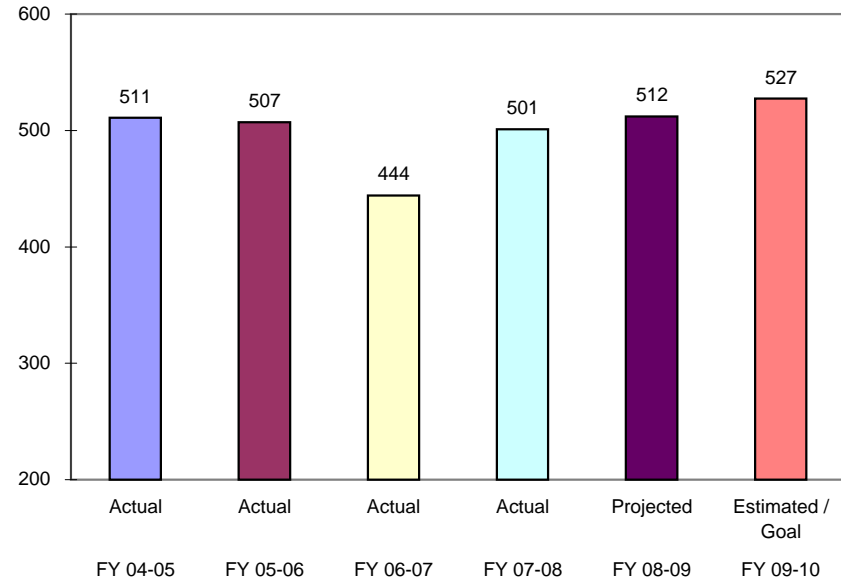
**Residential Trash Collection
Tons By Month - CY 2008**



Residential Solid Waste Collection - Annual Tons



Recyclables - Annual Tons



SOLID WASTE

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	89,080	91,435	73,435	57,471	72,471	64,710	64,710	-	(26,725)	-29.23%
SALARIES/OVERTIME	-	2,000	2,000	-	1,000	2,000	2,000	-	-	0.00%
SALARIES/STRAIGHT TIME	38	1,000	1,000	170	500	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	-	9,000	9,000	-	2,500	5,600	5,600	-	(3,400)	-37.78%
LONGEVITY PAY	1,196	1,547	1,547	1,501	1,501	1,294	1,294	-	(253)	-16.35%
Subtotal - Salaries	90,314	104,982	86,982	59,142	77,972	74,604	74,604	-	(30,378)	-28.94%
FICA EXPENSE	6,885	8,031	8,031	4,460	5,576	5,049	5,707	-	(2,324)	-28.94%
HOSPITAL INSURANCE	16,882	18,150	13,150	11,709	14,259	11,000	13,700	-	(4,450)	-24.52%
RETIREMENT	5,137	4,665	4,665	2,848	3,598	3,168	3,354	-	(1,311)	-28.11%
401k	4,514	5,759	5,759	3,526	4,426	3,960	4,140	-	(1,619)	-28.11%
Subtotal - Benefits	33,418	36,605	31,605	22,543	27,859	23,177	26,901	-	(9,704)	-26.51%
GARBAGE COLLECTION	713,748	740,000	740,000	552,421	741,010	761,900	761,900	-	21,900	2.96%
DUMPSTER SERVICE - MF	66,527	62,000	62,000	32,731	55,531	66,000	62,000	-	-	0.00%
TIPPING FEES - TRASH	181,503	188,000	188,000	123,455	180,139	172,082	172,082	-	(15,918)	-8.47%
TIPPING FEES - RECYCLING	-	-	-	-	-	13,182	13,182	-	13,182	
TIPPING FEES - VEGETATIVE	-	-	-	-	-	12,000	12,000	-	12,000	
C&D/NEWPORT TRANS	1,701	2,000	2,000	1,787	2,400	2,000	2,000	-	-	0.00%
MAINTAIN / REPAIR EQUIPMENT	1,423	4,000	4,000	1,104	4,000	4,000	4,000	-	-	0.00%
GASOLINE	14,675	13,000	13,000	11,134	15,134	16,000	16,000	-	3,000	23.08%
OIL,TIRES,BATTERIES	-	5,000	5,000	361	3,000	5,000	5,000	-	-	0.00%
BEACH TRASH CONTAINERS	915	3,000	-	-	3,000	-	-	-	(3,000)	-100.00%
GARBAGE CANS, LINERS, POSTS	3,946	4,000	4,000	4,962	4,962	6,000	6,000	-	2,000	50.00%
GENERAL SUPPLIES	126	-	-	-	-	-	-	-	-	
MISCELLANEOUS	2,596	3,000	6,000	5,344	6,000	6,000	6,000	-	3,000	100.00%
Subtotal - Operating	987,160	1,024,000	1,024,000	733,299	1,015,176	1,064,165	1,060,164	-	36,164	3.53%
CAPITAL OUTLAY	17,975	-	-	-	-	-	-	-	-	
Subtotal - Capital Outlay	17,975	-	-	-	-	-	-	-	-	
TOTAL	1,128,867	1,165,587	1,142,587	814,984	1,121,007	1,161,946	1,161,669	-	(3,918)	-0.34%

SOLID WASTE

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Approved Budget Quantity</u>	<u>Unit Cost</u>	<u>Approved Budget Total Cost</u>
			-			-			-
TOTAL			-			-			-

PARKS AND RECREATION

SERVICES PROVIDED

- * Public beach and sound accesses
- * Park operations and maintenance
- * Community Center operations and maintenance
- * Arts, cultural, and exercise classes
- * Afterschool and pre-school programs
- * Community festivals planning and coordination
- * Public facilities landscaping and grounds maintenance
- * NC 58 corridor landscaping and maintenance
- * Bicycle paths and sidewalks
- * Tourism related services
- * Outdoor concert series
- * Summer day camp
- * Special Events
- * Parade Assistance
- * Special Athletic Events
- * Green Challenge

FY 09-10 DEPARTMENT GOALS

- * Maintain quality of facilities, services, and programs despite current economic and budget challenges
- * Develop comprehensive bicycle path and sidewalk plan
- * Maintain and improve appearance of NC 58 right of way
- * Expand trail network at Emerald Isle Woods
- * Focus on timely maintenance of beach access walkways and paths
- * Strive for Bicycle-Friendly Community status
- * Strive for Fit Community status
- * Eradicate beach vitex in Emerald Isle
- * Support regional skatepark efforts in cooperation with Healthy Carolinians

<u>BUDGET INFORMATION</u>	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<i>Expenditure Category</i>							
Salaries	336,798	373,730	373,730	366,649	366,967	366,967	-
Benefits	92,302	107,804	107,804	105,178	102,695	113,495	-
Operating	150,733	165,050	175,825	157,868	161,500	165,000	-
Capital Outlay	66,960	81,625	81,800	80,094	-	5,000	-
TOTAL	646,793	728,209	739,159	709,789	631,162	650,462	-
<i>Offsetting Revenues</i>							
Parks and Recreation Fees	118,846	118,000	118,000	111,750	123,750	123,750	-
Donations - Parks and Rec	5,170	-	-	1,425	-	-	-
Beach Vitex Grant	-	-	11,950	-	11,950	11,950	-
Wellness Grant	-	1,750	1,750	1,750	-	-	-
TOTAL	124,016	119,750	131,700	114,925	135,700	135,700	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	522,777	608,459	607,459	594,864	495,462	514,762	-
<i>Total Authorized Positions</i>							
Full-Time	8	8	8	8	8	8	-
Part-Time	34	34	33	28	26	26	-

PARKS AND RECREATION

FY 09-10 BUDGET NOTES

* Includes \$5,000 for panels to cover ripped insulation in the Community Center gymnasium

* Revenues assume across-the-board increases in Community Center fees

* FY 09-10 budget eliminates summer laborer positions through use of more efficient equipment

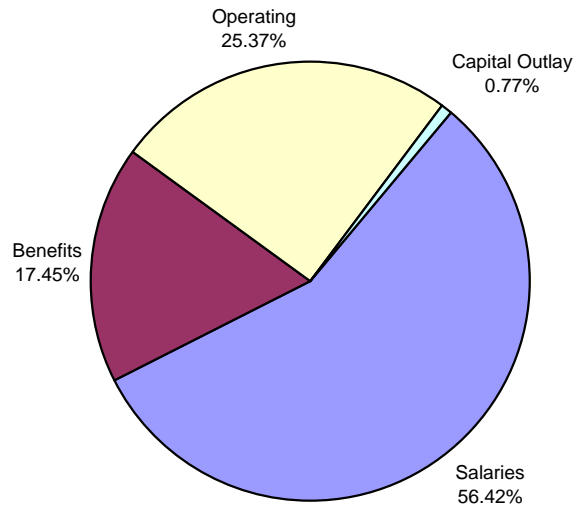
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 04-05	Entire FY FY 05-06	Entire FY FY 06-07	Entire FY FY 07-08	FY 08-09 Thru March 2009	Entire FY FY 08-09 Projected	FY 09-10 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Avg Daily After School Attendance	12	12	12	12	12	12	15
Avg Daily Comm Center Attendance	350	350	360	360	360	360	360
Avg Daily Pre School Attendance	15	15	21	21	20	20	22
Avg Daily Summer Day Camp Attend	28	28	25	25	25	25	25
Avg Daily Seasonal Visitation - EORA	600	600	600	600	600	600	600
Avg Daily Seasonal Visitation - WORA	600	600	600	750	750	750	750
Avg Daily Tennis Users	75	65	65	65	65	65	65
Avg Daily Blue Heron Park Users	50	50	35	50	50	50	50
Breakfast With Santa Attendance	150	150	250	300	300	300	300
Child Safety Checks	1	1	1	1	1	2	2
Easter Egg Hunt Attendance	300	325	325	300	1,000	1,000	400
Day 4 Kids	-	-	1,000	1,000	1,000	1,000	1,500
Beach Jive After 5 Attendance	300	125	125	125	125	250	250
Halloween Carnival Attendance	225	225	300	300	300	300	300
Road Races	1	1	1	1	-	-	1
Safe Cycling Checks	6	2	2	2	2	2	2
St. Patrick's Festival - Est Attendance	15,000	15,000	18,000	18,000	12,000	12,000	18,000
Team Entries	6	6	-	-	-	-	-
Wheels Around Town	10	10	-	-	-	-	-
Volleyball Tournaments	4	4	4	5	9	9	9
Triathlon Entries	-	159	198	198	177	177	200
Walkway Repairs / Improvements	68	68	78	75	90	90	90

PARKS AND RECREATION

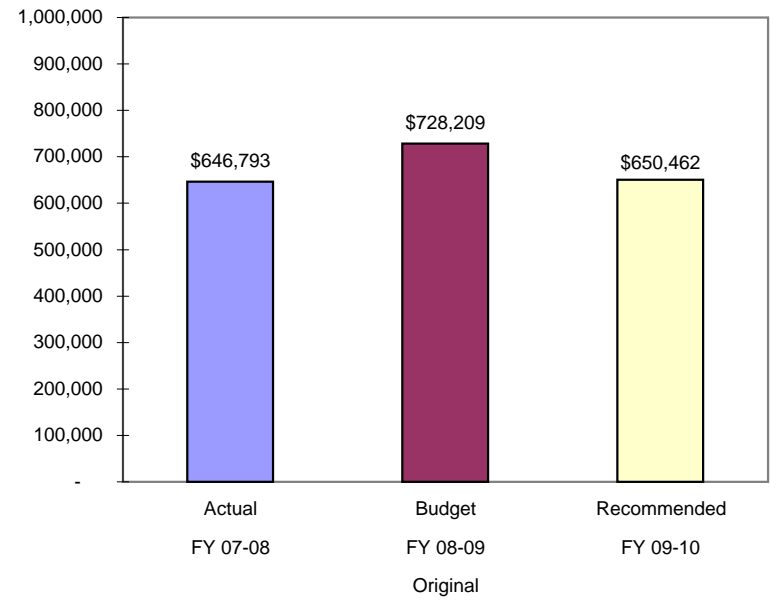
<u>AUTHORIZED POSITION DETAILS</u>	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09 Projected	FY 09-10 Request	FY 09-10 Recommended	FY 09-10 Approved
<i>Full-Time</i>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>				
Parks and Rec Director	1	1	1	1	1	1	
Parks Superintendent	1	1	1	1	1	1	
Program Supervisor	1	1	1	1	1	1	
Recreation Coordinator	1	1	1	1	1	1	
Landscape Specialist	1	1	1	1	1	1	
Parks Maintenance Worker	2	2	2	2	2	2	
Custodian	1	1	1	1	1	1	-
TOTAL	8	8	8	8	8	8	-
<i>Part-Time</i>							
Pre School Specialist	1	1	1	1	1	1	
Pre School Assistant	1	1	1	1	1	1	
Center Attendants	4	4	4	3	3	3	
Aerobic Instructors	8	8	7	7	7	7	
Dance Instructors	4	4	4	-	-	-	
Yoga Instructor	4	4	4	5	5	5	
Karate Instructor	1	1	1	1	1	1	
Tennis Instructor	1	1	1	1	1	1	
Art Instructor	1	1	1	-	-	-	
After School Director	1	1	1	1	1	1	
Summer Camp Director	1	1	1	1	1	1	
Summer Camp Counselor	2	2	2	2	2	2	
Summer Camp Driver / Counselor	1	1	1	1	1	1	
Summer Custodian	1	1	1	1	1	1	
WORA Attendant	-	-	1	1	1	1	
Intern	1	1	-	-	-	-	
Laborer	2	2	2	2	-	-	-
TOTAL	34	34	33	28	26	26	-

PARKS AND RECREATION

**FY 09-10 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
SALARIES/FULL TIME	245,889	278,860	278,860	212,753	276,587	276,637	276,637	-	(2,223)	-0.80%
SALARIES/OVERTIME	570	-	-	72	200	-	-	-	-	-
SALARIES/PART TIME	86,094	90,000	90,000	64,279	85,279	85,000	85,000	-	(5,000)	-5.56%
LONGEVITY PAY	4,245	4,870	4,870	4,583	4,583	5,330	5,330	-	460	9.45%
Subtotal - Salaries	336,798	373,730	373,730	281,687	366,649	366,967	366,967	-	(6,763)	-1.81%
FICA EXPENSE	25,572	28,590	28,590	21,291	27,891	28,073	28,073	-	(517)	-1.81%
HOSPITAL INSURANCE	40,044	48,400	48,400	37,175	47,075	44,000	54,800	-	6,400	13.22%
RETIREMENT	14,230	13,790	13,790	10,432	13,492	13,704	13,704	-	(86)	-0.63%
401k	12,456	17,024	17,024	12,892	16,720	16,918	16,918	-	(106)	-0.62%
Subtotal - Benefits	92,302	107,804	107,804	81,790	105,178	102,695	113,495	-	5,691	5.28%
TELEPHONE	862	1,000	1,000	405	750	750	750	-	(250)	-25.00%
INTERNET SERVICE	1,171	1,300	1,300	819	1,300	1,500	1,300	-	-	0.00%
UTILITIES	26,858	25,000	25,000	22,530	30,000	28,000	30,000	-	5,000	20.00%
TRAVEL AND TRAINING	3,052	5,000	3,825	2,276	3,500	3,300	3,000	-	(2,000)	-40.00%
MAINT/REPAIR BUILDING	5,253	4,000	4,000	4,153	5,000	3,000	3,000	-	(1,000)	-25.00%
MAINTENANCE/GROUNDS	23,157	37,500	37,500	23,711	37,500	37,500	37,500	-	-	0.00%
MAINT/REPAIR EQUIPMENT	4,903	2,500	2,500	8,593	9,000	3,000	3,000	-	500	20.00%
ADVERTISING	3,191	1,500	1,500	-	-	500	500	-	(1,000)	-66.67%
GASOLINE	10,012	9,000	9,000	6,574	9,000	9,500	9,000	-	-	0.00%
OIL,TIRES,BATTERIES	-	2,000	2,000	1,399	2,000	2,000	2,000	-	-	0.00%
OFFICE SUPPLIES	4,897	4,000	4,000	1,953	3,000	3,000	3,000	-	(1,000)	-25.00%
UNIFORMS	4,290	3,500	3,500	2,179	3,500	3,000	3,000	-	(500)	-14.29%
CONTRACTED SERVICES	11,377	14,000	14,000	4,767	11,000	10,000	10,000	-	(4,000)	-28.57%
PHYSICALS	139	-	-	-	-	-	-	-	-	-
COPIES	2,192	2,000	2,000	1,532	2,000	1,500	1,500	-	(500)	-25.00%
DUES AND SUBSCRIPTIONS	1,308	750	750	918	918	500	500	-	(250)	-33.33%
MISCELLANEOUS	6,907	1,000	1,000	1,896	2,000	500	500	-	(500)	-50.00%
GENERAL SUPPLIES	33,147	28,000	28,000	12,853	24,000	30,500	30,500	-	2,500	8.93%
BEACH VITEX ERADICATION	-	-	11,950	-	-	11,950	11,950	-	11,950	-
SIGNS AND POSTS	2,885	4,000	4,000	441	2,000	2,000	2,000	-	(2,000)	-50.00%
FACILITIES/WALKWAY MAINT	3,151	15,000	15,000	4,381	10,000	7,500	10,000	-	(5,000)	-33.33%
WELLNESS PROGRAM	1,923	3,500	3,500	717	1,400	2,000	2,000	-	(1,500)	-42.86%
BIKE & PED COMMITTEE	-	250	250	-	-	-	-	-	(250)	-100.00%
REVEGETATION COMMITTEE	58	250	250	-	-	-	-	-	(250)	-100.00%
Subtotal - Operating	150,733	165,050	175,825	102,097	157,868	161,500	165,000	-	(50)	-0.03%

PARKS AND RECREATION

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
CAPITAL OUTLAY	1,288	10,000	2,175	6,648	7,000	-	-	-	(10,000)	-100.00%
CAPITAL IMPROVE/GROUNDS	12,743	9,725	8,725	-	2,725	-	-	-	(9,725)	-100.00%
CAPITAL IMPROVE/BUILDINGS	2,799	5,000	5,000	-	-	-	5,000	-	-	0.00%
VEHICLE PURCHASE	-	900	900	-	900	-	-	-	(900)	-100.00%
HEAVY EQUIPMENT	-	-	-	-	7,200	-	-	-	-	-
WALKWAYS	<u>50,130</u>	<u>56,000</u>	<u>65,000</u>	<u>61,269</u>	<u>62,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56,000)</u>	<u>-100.00%</u>
Subtotal - Capital Outlay	66,960	81,625	81,800	67,917	80,094	-	5,000	-	(76,625)	-93.87%
TOTAL	646,793	728,209	739,159	533,491	709,789	631,162	650,462	-	(77,747)	-10.68%

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Manager</u>			<u>Approved</u>			
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Requested</u>	<u>Recommends</u>	<u>Recommends</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
			<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Ceiling Cover - Gymnasium	-	5,000	-	1	5,000	5,000			-
TOTAL			-			5,000			-

NONDEPARTMENTAL

SERVICES PROVIDED

- * Cost center established to account for miscellaneous Town expenditures and expenditures applicable to the entire Town government organization
- * Includes items such as Town-wide insurance, annual audit, and donations to outside agencies and groups, etc.

FY 09-10 DEPARTMENT GOALS

- * Maintain funding for outside agencies in FY 09-10
- * Seek ways to reduce general insurance expenses where practical and feasible

BUDGET INFORMATION

	FY 07-08	Original	Amended	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	<u>Actual</u>	FY 08-09	FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
<i>Expenditure Category</i>		<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	214,338	382,950	423,250	329,165	305,350	300,350	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	214,338	382,950	423,250	329,165	305,350	300,350	-
<i>Offsetting Revenues</i>							
Insurance Proceeds	-	-	16,300	16,300	-	-	-
Clean Water MTF Grant	-	75,000	75,000	-	-	-	-
TOTAL	-	75,000	91,300	16,300	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	214,338	307,950	331,950	312,865	305,350	300,350	-

FY 09-10 BUDGET NOTES

- * Includes \$205,000 for organization-wide insurance expenses; significant workers compensation expenses
- * Includes \$1,000 contribution to Outer Banks Wildlife Shelter

- * Includes \$1,500 contribution to Island Cat Allies
- * Includes \$1,500 contribution to Western Carteret Library

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09 Thru April 1, 09	FY 08-09 Projected	Requested FY 09-10	Recommended FY 09-10	Approved FY 09-10	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>			<u>Budget</u>	<u>Budget</u>	<u>Budget</u>		
ACCOUNTING SERVICES	3,512	3,800	3,800	3,049	4,000	4,000	4,000	-	200	5.26%
AUDIT	9,600	9,600	9,600	9,000	9,600	9,600	9,600	-	-	0.00%
MEMBERSHIP/DUES	698	11,000	11,000	8,156	8,200	8,200	8,200	-	(2,800)	-25.45%
GENERAL INSURANCE	126,350	185,000	185,000	186,462	192,000	205,000	200,000	-	15,000	8.11%
TELEPHONE SERVICE	14,801	14,500	14,500	13,283	17,183	17,500	17,500	-	3,000	20.69%
POSTAGE	-	-	-	-	-	8,000	8,000	-	8,000	
MUNICIPAL ELECTIONS	2,945	-	-	-	-	3,000	3,000	-	3,000	
DISASTER FUNDING/OTHER	5,130	2,500	2,500	-	6,000	6,000	6,000	-	3,500	140.00%
STATE SALES TAX	27,926	19,000	19,000	10,254	15,000	18,000	18,000	-	(1,000)	-5.26%
COUNTY SALES TAX	12,930	8,000	8,000	5,526	6,500	7,500	7,500	-	(500)	-6.25%
CROATAN HIGH SCHOOL	1,000	500	500	500	500	500	500	-	-	0.00%
SWANSBORO CHAMBER	300	300	300	300	300	300	300	-	-	0.00%
NC BEACH, INLET, WATERWAYS	2,500	1,500	1,500	2,250	2,250	2,000	2,000	-	500	33.33%
SAVE OUR SUMMERS	1,000	-	-	-	-	-	-	-	-	
COASTAL INSURANCE APPEALS	-	-	-	5,000	5,000	-	-	-	-	
CARTERET COUNTY HOSPICE	250	250	250	250	250	250	250	-	-	0.00%
OUTER BANKS WILDLIFE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	0.00%
CRIMESTOPPERS	250	250	250	250	250	250	250	-	-	0.00%
EMERALD ISLE GARDEN CLUB	500	500	500	500	500	500	500	-	-	0.00%
CC MAYORS COMMITTEE	250	250	250	250	250	250	250	-	-	0.00%
ISLAND CAT ALLIES	1,000	1,500	1,500	1,500	1,500	1,500	1,500	-	-	0.00%
WESTERN CARTERET LIBRARY	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	-	0.00%
EMS BRICK DONATIONS	79	-	-	-	-	-	-	-	-	
ARCHERS CREEK STUDY	-	100,000	100,000	-	-	-	-	-	(100,000)	-100.00%
OLD EMS IMPROVEMENTS	-	-	40,300	39,882	39,882	-	-	-	-	
BOAT RAMP LAND PURCHASE	-	-	-	60,450	7,000	-	-	-	-	
FEDERAL LOBBYING EFFORTS	-	-	-	-	8,000	8,000	8,000	-	8,000	
SALARY ADJUSTMENTS	-	16,000	16,000	-	-	-	-	-	(16,000)	-100.00%
BENEFIT ADJUSTMENTS	-	4,000	4,000	-	-	-	-	-	(4,000)	-100.00%
REFUND TAXES	817	2,000	2,000	2,166	2,500	2,500	2,500	-	500	25.00%
CONTINGENCY	-	-	-	-	-	-	-	-	-	
Subtotal - Operating	214,338	382,950	423,250	351,528	329,165	305,350	300,350	-	(82,600)	-21.57%
TOTAL	214,338	382,950	423,250	351,528	329,165	305,350	300,350	-	(82,600)	-21.57%

DEBT SERVICE

SERVICES PROVIDED

* Cost center established to account for all general (non-beach nourishment) debt service expenditures.

FY 09-10 DEPARTMENT GOALS

* Provide sufficient funds to meet the Town's outstanding debt obligations in a timely manner.

<u>BUDGET INFORMATION</u>	FY 07-08	Original FY 08-09	Amended FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	649,246	649,246	646,913	492,838	492,838	-
TOTAL	-	649,246	649,246	646,913	492,838	492,838	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	-	649,246	649,246	646,913	492,838	492,838	-

FY 09-10 BUDGET NOTES

* Includes \$112,314 for first year of debt service payments on planned debt issue for new public boat launch facility.

* Includes first year of debt service payments on the new Town Administration Building and the new Fire Engine.

* Includes scheduled debt service payments for the Coast Guard Road Storm Water Project and the Emerald Drive land purchase.

DEBT SERVICE

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
PRINCIPAL	-	580,103	580,103	584,338	600,208	385,597	385,597	-	(194,506)	-33.53%
INTEREST	-	69,143	69,143	62,575	46,705	107,241	107,241	-	38,098	55.10%
Subtotal - Debt Service	-	649,246	649,246	646,913	646,913	492,838	492,838	-	(156,408)	-24.09%
TOTAL	-	649,246	649,246	646,913	646,913	492,838	492,838	-	(156,408)	-24.09%

TRANSFERS TO OTHER FUNDS

SERVICES PROVIDED

* Cost center used to account for General Fund revenues transferred to other funds for specific projects or classified expenditures

FY 09-10 DEPARTMENT GOALS

* Delay initiation of any new capital projects until economic recovery occurs.

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u>	<u>Amended</u>	<u>FY 08-09</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>FY 08-09</u>	<u>FY 08-09</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>	
<i>Expenditure Category</i>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers to Other Funds	<u>982,250</u>	<u>97,000</u>	<u>97,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	982,250	97,000	97,000	25,000	-	-	-	-
<i>Offsetting Revenues</i>								
Clean Water MTF Grant	-	97,000	97,000	-	-	-	-	-
Contribution from EI EMS	<u>206,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	206,000	97,000	97,000	-	-	-	-	-
<i>Net General Tax</i>								
<i>Revenues Required</i>	776,250	-	-	25,000	-	-	-	-

FY 09-10 BUDGET NOTES

* No funding is budgeted for new capital projects.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Thru April 1, 09</u>	FY 08-09 <u>Projected</u>	Requested FY 09-10 <u>Budget</u>	Recommended FY 09-10 <u>Budget</u>	Approved FY 09-10 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom	Inc / (Dec) FY 08-09 Budget (Original) vs. FY 09-10 Recom
TRANSFER TO REG ACCESS	36,250	-	-	-	-	-	-	-	-	-
TRANSFER TO CG RD ST WATER	250,000	-	-	-	-	-	-	-	-	-
TRANSFER TO EAST EI ST WATER	-	97,000	97,000	-	-	-	-	-	(97,000)	-100.00%
TRANSFER TO ARCH CRK SW	-	-	-	-	25,000	-	-	-	-	-
TRANSFER TO ADMIN BLDG	35,000	-	-	-	-	-	-	-	-	-
TRANSFER TO LAND PURCHASE	65,000	-	-	-	-	-	-	-	-	-
TRANSFER TO EI EMS STATION	356,000	-	-	-	-	-	-	-	-	-
TRANSFER TO POLICE STATION	240,000	-	-	-	-	-	-	-	-	-
Subtotal - Transfers	982,250	97,000	97,000	-	25,000	-	-	-	(97,000)	-100.00%
TOTAL	982,250	97,000	97,000	-	25,000	-	-	-	(97,000)	-100.00%

OTHER FUNDS

BEACH NOURISHMENT DEBT SERVICE / RESERVE FUND

FUND DESCRIPTION

The Beach Nourishment Debt Service / Reserve Fund is established to account for debt service payments on the beach nourishment bonds and revenues earmarked for the debt service payments. The fund will be in effect until the bonds are fully retired, which is expected to occur in 2013. The Town is required by the NC Local Government Commission to account for these debt service payments separately. NC General Statutes restrict the revenues in this fund to beach nourishment activities only.

<u>BUDGET INFORMATION</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<u>Revenues</u>							
Primary Benefit District Taxes	2,201,757	1,850,189	1,850,189	2,202,300	1,876,453	1,876,453	-
Secondary Benefit District Taxes	***	342,835	342,835	***	343,107	343,107	-
Interest Earnings	110,793	57,513	57,513	50,000	27,041	27,041	-
Appropriated Fund Balance	238,013	119,213	202,213	179,470	62,336	62,336	-
TOTAL	2,550,563	2,369,750	2,452,750	2,431,770	2,308,938	2,308,938	-
<u>Expenditures</u>							
Principal	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	-
Interest	305,563	244,750	244,750	244,750	183,938	183,938	-
Transfer to Beach Monitoring CPO	120,000	-	-	-	-	-	-
AIWW Dredging / Point Sand	-	-	83,000	62,020	-	-	-
TOTAL	2,550,563	2,369,750	2,452,750	2,431,770	2,308,938	2,308,938	-

FY 09-10 BUDGET NOTES

* A tax rate of 16.2 cents per \$100 valuation, the same rate as the previous year, is proposed to be levied upon all properties in the Primary Benefit (oceanfront) District.

* A tax rate of 1.1 cents per \$100 valuation, the same rate as the previous year, is proposed to be levied upon all properties in the Secondary Benefit (non-oceanfront) District.

POWELL BILL FUND

FUND DESCRIPTION

The Powell Bill Fund is established to account for revenues received from the State of NC that are restricted to street maintenance, bicycle path, and sidewalk activities.

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u> <u>FY 08-09</u>	<u>Amended</u> <u>FY 08-09</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>							
Powell Bill	183,604	171,000	171,000	163,970	140,334	140,334	-
TOTAL	183,604	171,000	171,000	163,970	140,334	140,334	-
<u>Expenditures</u>							
Public Works	182,721	171,000	171,000	162,000	140,334	140,334	-
TOTAL	182,721	171,000	171,000	162,000	140,334	140,334	-

FY 09-10 BUDGET NOTES

- * Powell Bill funds are expected to decrease significantly in FY 09-10 due to declining gasoline tax revenues and declining new vehicle sales.
- * The Town's anticipated distribution will likely only allow for the resurfacing of approximately 1.4 miles of Town streets, far short of the Town's goal of 2.3 miles (20-year cycle for all Town streets).
- * Powell Bill fund balance is projected to be approximately \$7,000 as of June 30, 2009.

REGIONAL ACCESS FUND

FUND DESCRIPTION

The Regional Access Fund is established to account for revenues and expenditures associated with the purchase and improvement of public water access facilities.

The use of this annual fund will be discontinued and the Town will rely on capital project ordinances and grant project ordinances for these types of projects in the future.

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u> <u>FY 08-09</u>	<u>Amended</u> <u>FY 08-09</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>							
Transfer from General Fund	36,250	-	-	-	-	-	-
CAMA Grant	-	108,750	108,750	62,673	-	-	-
PARTF Grant	-	150,000	150,000	-	-	-	-
Appropriated Fund Balance	42,640	41,250	41,250	-	-	-	-
TOTAL	78,890	300,000	300,000	62,673	-	-	-
<u>Expenditures</u>							
Handicapped Walkways / Decks	78,890	-	-	9,675	-	-	-
McLean Park Improvements	-	300,000	300,000	-	-	-	-
Transfer to Public Boat Launch CPO	-	-	-	46,108	-	-	-
Appropriation to Fund Balance	-	-	-	6,890	-	-	-
TOTAL	78,890	300,000	300,000	62,673	-	-	-

FY 09-10 BUDGET NOTES

* Prior to June 30, 2009, any remaining funds in the Regional Access Fund will be transferred to the capital project ordinance established for the proposed new public boat launch facility. These remaining funds will be earmarked for the local match for a CAMA grant to construct a new soundside pier and bathhouse at the McLean Park / new public boat launch facility site.

SEPARATION ALLOWANCE FUND

FUND DESCRIPTION

The Separation Allowance Fund was established in 2001 to reserve funds for the Town's liability for special separation allowance payments to law enforcement officers upon retirement.

<u>BUDGET INFORMATION</u>	FY 07-08 <u>Actual</u>	Original FY 08-09 <u>Budget</u>	Amended FY 08-09 <u>Budget</u>	FY 08-09 <u>Projected</u>	FY 09-10 <u>Request</u>	FY 09-10 <u>Recommended</u>	FY 09-10 <u>Approved</u>
<u>Revenues</u>							
Transfer from General Fund	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Expenditures</u>							
Appropriation to Fund Balance	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

FY 09-10 BUDGET NOTES

* As of June 30, 2009, the Special Separation Allowance Fund is projected to have a fund balance of approximately \$64,000.

* The Town has accumulated a significant fund balance in this fund over the past several years, and no further appropriations are recommended until the Town begins actual separation allowance payments to retired law enforcement officers.

SPECIAL DRUG FUND

FUND DESCRIPTION

The Special Drug Fund is established to account for the expenditure of revenues restricted to law enforcement purposes only. Restricted revenues are earmarked for capital outlay items in the Police Department.

<u>BUDGET INFORMATION</u>	<u>FY 07-08</u>	<u>Original</u> <u>FY 08-09</u>	<u>Amended</u> <u>FY 08-09</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 09-10</u>	<u>FY 09-10</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>							
Controlled Substance Tax	110	-	-	967	-	-	-
Interest Earnings	775	-	-	500	-	-	-
Appropriated Fund Balance	19,269	22,000	22,000	14,333	10,000	10,000	-
TOTAL	20,154	22,000	22,000	15,800	10,000	10,000	-
<u>Expenditures</u>							
Police Department	20,154	22,000	22,000	15,800	10,000	10,000	-
TOTAL	20,154	22,000	22,000	15,800	10,000	10,000	-

FY 09-10 BUDGET NOTES

* As of June 30, 2009, the Special Drug Fund is expected to have a fund balance of approximately \$19,000. The use of \$10,000 in FY 09-10 would reduce that amount to \$9,000.

* Funds appropriated in FY 09-10 will be used to purchase equipment to aid the Police Department in drug control efforts.

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

BEACH NOURISHMENT - POST-PROJECT MONITORING

Capital Project Ordinance Originally Adopted April 9, 2002

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
General Obligation Bond Proceeds	600,000	600,000	-
Transfer from Beach Nourishment Eastern Phase CPO	2,810	2,810	-
Transfer from Beach Nourishment DS / Reserve Fund	120,000	120,000	-
Transfer from General Fund	55,535	55,535	-
Interest Earnings	30,000	35,000	5,000
Bond Anticipation Note Proceeds	114,655	114,655	-
TOTAL	923,000	928,000	5,000
<u>Expenditures and Encumbrances</u>			
Borrow Area / Beach Benthic Monitoring	175,500	175,353	147
Donax Aquaculture Study	73,000	72,901	99
Waterbird Management Plan	151,000	144,358	6,642
Salt Marsh / Infauna Monitoring	317,000	338,154	(21,154)
Aerial Photography - Bogue Inlet	62,000	61,027	973
Habitat Mapping / Groundtruthing	79,500	78,075	1,425
Bear Island Surveys	5,000	5,000	-
Miscellaneous Monitoring	60,000	71,072	(11,072)
TOTAL	923,000	945,940	(22,940)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

BICYCLE PATHS AND SIDEWALKS

Capital Project Ordinance Originally Adopted April 9, 2008

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from Other Funds	16,775	16,775	-
Donations	4,100	8,371	4,271
TOTAL	<u>20,875</u>	<u>25,146</u>	<u>4,271</u>
<u>Expenditures and Encumbrances</u>			
NC 58 Sidewalk Reimbursement	-	11,851	(11,851)
Coast Guard Road Bike Path	20,875	21,444	(569)
TOTAL	<u>20,875</u>	<u>33,295</u>	<u>(12,420)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

COAST GUARD ROAD STORM WATER PROJECT - PHASE II

Capital Project Ordinance Originally Adopted April 10, 2007

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	300,000	300,000	-
Installment Financing Proceeds	800,000	800,000	-
Interest Earnings	-	6,171	6,171
TOTAL	1,100,000	1,106,171	6,171
<u>Expenditures and Encumbrances</u>			
Permitting / Design	220,000	204,487	15,513
Construction	794,500	764,819	29,681
Miscellaneous	5,500	6,450	(950)
Spinnakers Reach Street Repairs	-	12,500	(12,500)
Transfer to Coast Guard Road Storm Water - Phase III	80,000	80,000	-
TOTAL	1,100,000	1,068,256	31,744

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

COAST GUARD ROAD STORM WATER PROJECT - PHASE III

Capital Project Ordinance Originally Adopted September 9, 2008

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from Coast Guard Road Storm Water - Phase II	80,000	80,000	-
TOTAL	80,000	80,000	-
<u>Expenditures and Encumbrances</u>			
Reserve for Future Storm Water Project	80,000	-	80,000
TOTAL	80,000	-	80,000

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

NEW EMS STATION

Capital Project Ordinance Originally Adopted September 11, 2007

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	356,000	356,000	-
Installment Financing Proceeds	450,000	450,000	-
Interest Earnings	-	5,288	5,288
TOTAL	<u>806,000</u>	<u>811,288</u>	<u>5,288</u>
<u>Expenditures and Encumbrances</u>			
Design	14,000	16,557	(2,557)
Construction	781,000	781,694	(694)
Miscellaneous	11,000	12,791	(1,791)
TOTAL	<u>806,000</u>	<u>811,042</u>	<u>(5,042)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

PUBLIC BOAT LAUNCHING FACILITY

Capital Project Ordinance Originally Adopted November 12, 2008

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Grants and Contributions	3,750,000	-	(3,750,000)
Installment Financing Proceeds	500,000	500,000	-
TOTAL	4,250,000	500,000	(3,750,000)
<u>Expenditures and Encumbrances</u>			
Land Acquisition	4,250,000	500,000	3,750,000
TOTAL	4,250,000	500,000	3,750,000

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/09

TOWN ADMINISTRATIVE OFFICE BUILDING

Capital Project Ordinance Originally Adopted March 13, 2007

	<u>Authorized Budget</u>	<u>Projected As of 6/30/09</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	91,000	91,000	-
Installment Financing Proceeds	875,000	875,000	-
Interest Earnings	-	6,000	-
TOTAL	<u>966,000</u>	<u>972,000</u>	<u>-</u>
<u>Expenditures and Encumbrances</u>			
Design	85,000	92,000	(7,000)
Construction	745,000	665,000	80,000
Furnishings	30,000	-	30,000
Town Meeting Room Improvements	60,000	-	60,000
Miscellaneous	<u>46,000</u>	<u>39,030</u>	<u>6,970</u>
TOTAL	<u>966,000</u>	<u>796,030</u>	<u>169,970</u>

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Planned Expenditures					
Planning and Inspections	-	30,000	-	-	33,000
Police	55,000	90,000	93,000	102,000	106,000
Fire	-	45,000	50,000	56,000	500,000
Emergency Medical Services	135,000	-	150,000	-	40,000
Public Works	-	28,000	30,000	30,000	65,000
Solid Waste	-	-	30,000	125,000	10,000
Parks and Recreation	-	30,000	25,000	30,000	-
Sidewalks and Bicycle Paths	-	50,000	50,000	50,000	50,000
Streets and Drainage Improvements	130,334	130,334	130,334	130,334	130,334
Beach and Sound Access Improvements	4,250,000	60,000	60,000	60,000	60,000
Storm Water Projects	197,000	750,000	-	-	-
Public Buildings	-	-	100,000	-	-
TOTAL	4,767,334	1,213,334	718,334	583,334	994,334

Suggested Revenue Sources

General Fund - Annual	55,000	483,000	438,000	453,000	324,000
Powell Bill Fund	130,334	130,334	130,334	130,334	130,334
CAMA Grant	250,000	-	-	-	-
CWMTF Grant	172,000	600,000	-	-	-
PARTF Grant	500,000	-	-	-	-
WRC Grant	500,000	-	-	-	-
DWR Grant	1,000,000	-	-	-	-
Carteret County	1,500,000	-	-	-	-
Capital Reserve Fund	25,000	-	-	-	-
EMS Revenues	135,000	-	150,000	-	40,000
Installment Financing	500,000	-	-	-	500,000
TOTAL	4,767,334	1,213,334	718,334	583,334	994,334

GRAND TOTAL - FY 2009-10 through FY 2013-14

8,276,672

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Planning and Inspections						
1 Pickup Truck - 4WD	Replacement		30,000			
1 Pickup Truck - 2 WD	Replacement	-	-	-	-	33,000
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	33,000
Police						
1 Beach Vehicle	Replacement		32,000			
2 Patrol Cars-Marked	Replacement	55,000	58,000			
1 Patrol Car-Marked	Replacement					34,000
1 Lieutenant Vehicle	Replacement				34,000	36,000
3 Patrol Cars-Marked	Replacement			93,000		
2 Sergeant Vehicle	Replacement				68,000	
1 Sergeant Vehicle	Replacement	-	-	-	-	36,000
TOTAL POLICE		55,000	90,000	93,000	102,000	106,000
Fire						
1 Fire Engine	Replacement					500,000
2 All Terrain Vehicles	Replacement				22,000	
2 Jet Ski	Replacement			20,000		
1 Generator - Station 2	New		20,000			
1 Sound Rescue Boat	Replacement		25,000			
1 Fire Rescue Truck - 4WD	Replacement			30,000		
1 Chief Vehicle	Replacement	-	-	-	34,000	-
TOTAL FIRE		-	45,000	50,000	56,000	500,000
Emergency Medical Services						
1 Quick Response Vehicle	Replacement					40,000
1 Ambulance	Replacement	135,000	-	150,000	-	-
TOTAL EMERGENCY MEDICAL SERVICES		135,000	-	150,000	-	40,000
Public Works						
1 Pick-Up Truck - 4WD	Replacement		28,000			
1 Tractor	Replacement				30,000	
1 Dump Truck	Replacement					65,000
1 Pick-Up Truck - 4WD	Replacement	-	-	30,000	-	-
TOTAL PUBLIC WORKS		-	28,000	30,000	30,000	65,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Solid Waste						
1 Pick-Up Truck - 4WD	Replacement			30,000		
1 Utility Vehicle	Replacement					10,000
1 Brush Truck	Replacement	-	-	-	125,000	-
TOTAL SOLID WASTE		-	-	30,000	125,000	10,000
Parks and Recreation						
1 Community Events Sign	New			25,000		
1 Generator	New		20,000			
1 Pick-Up Truck - 4WD	Replacement				30,000	
1 Riding Mower	Replacement	-	10,000	-	-	-
TOTAL PARKS AND RECREATION		-	30,000	25,000	30,000	-
Sidewalks and Bicycle Paths						
1 Sidewalk or Bicycle Path - To Be Determined	New	-	50,000	50,000	50,000	50,000
TOTAL SIDEWALKS AND BICYCLE PATHS		-	50,000	50,000	50,000	50,000
Streets and Drainage Improvements						
1 Small Area Drainage Improvements	New	6,000	6,000	6,000	6,000	6,000
1 Annual Street Resurfacing	New	124,334	124,334	124,334	124,334	124,334
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		130,334	130,334	130,334	130,334	130,334
Beach and Sound Access Improvements						
1 Land Acquisition - New Public Boat Launch	New	4,250,000				
1 Beach Access Replacements	New / Repair	-	60,000	60,000	60,000	60,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		4,250,000	60,000	60,000	60,000	60,000
Storm Water Projects						
1 Island Circle Pump Construction	New		750,000			
1 Archers Creek Storm Water BMP Study	New	100,000				
1 Eastern Emerald Isle Outfall Removal	New	97,000	-	-	-	-
TOTAL STORM WATER PROJECTS		197,000	750,000	-	-	-
Public Buildings						
1 Fire Station 1 Façade Improvements	New	-	-	100,000	-	-
TOTAL PUBLIC BUILDINGS		-	-	100,000	-	-

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Summary of Planned Expenditures					
Planning and Inspections	-	30,000	-	-	33,000
Police	55,000	90,000	93,000	102,000	106,000
Fire	-	45,000	50,000	56,000	500,000
Emergency Medical Services	135,000	-	150,000	-	40,000
Public Works	-	28,000	30,000	30,000	65,000
Solid Waste	-	-	30,000	125,000	10,000
Parks and Recreation	-	30,000	25,000	30,000	-
Sidewalks and Bicycle Paths	-	50,000	50,000	50,000	50,000
Streets and Drainage Improvements	130,334	130,334	130,334	130,334	130,334
Beach and Sound Access Improvements	4,250,000	60,000	60,000	60,000	60,000
Storm Water Projects	197,000	750,000	-	-	-
Public Buildings	-	-	100,000	-	-
TOTAL	4,767,334	1,213,334	718,334	583,334	994,334
GRAND TOTAL - FY 2009-10 through FY 2013-14	8,276,672				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Planning and Inspections						
1 Pickup Truck - 4WD	General Fund - Annual		30,000			
1 Pickup Truck - 2 WD	General Fund - Annual	-	-	-	-	33,000
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	33,000
Police						
1 Beach Vehicle	General Fund - Annual		32,000			
2 Patrol Cars-Marked	General Fund - Annual	55,000	58,000			
1 Patrol Car-Marked	General Fund - Annual					34,000
1 Lieutenant Vehicle	General Fund - Annual				34,000	36,000
3 Patrol Cars-Marked	General Fund - Annual			93,000		
2 Sergeant Vehicle	General Fund - Annual				68,000	
1 Sergeant Vehicle	General Fund - Annual	-	-	-	-	36,000
TOTAL POLICE		55,000	90,000	93,000	102,000	106,000
Fire						
1 Fire Engine	Installment Financing					500,000
2 All Terrain Vehicles	General Fund - Annual				22,000	
2 Jet Ski	General Fund - Annual			20,000		
1 Generator - Station 2	General Fund - Annual		20,000			
1 Sound Rescue Boat	General Fund - Annual		25,000			
1 Fire Rescue Truck - 4WD	General Fund - Annual			30,000		
1 Chief Vehicle	General Fund - Annual	-	-	-	34,000	-
TOTAL FIRE		-	45,000	50,000	56,000	500,000
Emergency Medical Services						
1 Quick Response Vehicle	EMS Revenues					40,000
1 Ambulance	EMS Revenues	135,000	-	150,000	-	-
TOTAL EMERGENCY MEDICAL SERVICES		135,000	-	150,000	-	40,000
Public Works						
1 Pick-Up Truck - 4WD	General Fund - Annual		28,000			
1 Tractor	General Fund - Annual				30,000	
1 Dump Truck	General Fund - Annual					65,000
1 Pick-Up Truck - 4WD	General Fund - Annual	-	-	30,000	-	-
TOTAL PUBLIC WORKS		-	28,000	30,000	30,000	65,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Solid Waste						
1 Pick-Up Truck - 4WD	General Fund - Annual			30,000		
1 Utility Vehicle	General Fund - Annual					10,000
1 Brush Truck	General Fund - Annual	-	-	-	125,000	-
TOTAL SOLID WASTE		-	-	30,000	125,000	10,000
Parks and Recreation						
1 Community Events Sign	General Fund - Annual			25,000		
1 Generator	General Fund - Annual		20,000			
1 Pick-Up Truck - 4WD	General Fund - Annual				30,000	
1 Riding Mower	General Fund - Annual	-	10,000	-	-	-
TOTAL PARKS AND RECREATION		-	30,000	25,000	30,000	-
Sidewalks and Bicycle Paths						
1 Sidewalk or Bicycle Path - To Be Determined	General Fund - Annual	-	50,000	50,000	50,000	50,000
TOTAL SIDEWALKS AND BICYCLE PATHS		-	50,000	50,000	50,000	50,000
Streets and Drainage Improvements						
1 Small Area Drainage Improvements	Powell Bill Fund	6,000	6,000	6,000	6,000	6,000
1 Annual Street Resurfacing	Powell Bill Fund	124,334	124,334	124,334	124,334	124,334
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		130,334	130,334	130,334	130,334	130,334
Beach and Sound Access Improvements						
1 Land Acquisition - New Public Boat Launch	Installment Financing	500,000				
	WRC Grant	500,000				
	DWR Grant	1,000,000				
	CAMA Grant	250,000				
	PARTF Grant	500,000				
	Carteret County	1,500,000				
1 Beach Access Replacements	General Fund - Annual	-	60,000	60,000	60,000	60,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		4,250,000	60,000	60,000	60,000	60,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Storm Water Projects						
1 Island Circle Pump Construction	CWMTF Grant		600,000			
	General Fund - Annual		150,000			
1 Archers Creek Storm Water BMP Study	CWMTF Grant	75,000				
	Capital Reserve Fund	25,000				
1 Eastern Emerald Isle Outfall Removal	CWMTF Grant	97,000	-	-	-	-
TOTAL STORM WATER PROJECTS		<u>197,000</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Buildings						
1 Fire Station 1 Façade Improvements	General Fund - Annual	-	-	100,000	-	-
TOTAL PUBLIC BUILDINGS		<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Summary of Suggested Revenue Sources					
General Fund - Annual	55,000	483,000	438,000	453,000	324,000
Powell Bill Fund	130,334	130,334	130,334	130,334	130,334
CAMA Grant	250,000	-	-	-	-
CWMTF Grant	172,000	600,000	-	-	-
PARTF Grant	500,000	-	-	-	-
WRC Grant	500,000	-	-	-	-
DWR Grant	1,000,000	-	-	-	-
Carteret County	1,500,000	-	-	-	-
Capital Reserve Fund	25,000	-	-	-	-
EMS Revenues	135,000	-	150,000	-	40,000
Installment Financing	500,000	-	-	-	500,000
TOTAL	4,767,334	1,213,334	718,334	583,334	994,334
GRAND TOTAL - FY 2009-10 through FY 2013-14	8,276,672				

PLANNING AND INSPECTIONS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
4 WD Pickup Truck	2000	Dodge	Dakota	77,055	\$ 20,000	11	2010-11	\$ 30,000
2 WD Pickup Truck	2003	Chevy	S-10	39,200	\$ 15,000	11	2013-14	\$ 33,000

POLICE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Patrol Car - 4	2004	Ford	Crown Victoria	92,653	\$ 25,000	6	2009-10	\$ 27,500
Patrol Car - 3	2004	Ford	Crown Victoria	82,730	\$ 25,000	6	2009-10	\$ 27,500
Beach Vehicle - 16	2002	Ford	Explorer	96,289	\$ 25,000	9	2010-11	\$ 32,000
Patrol Car - 8	2005	Ford	Crown Victoria	90,371	\$ 26,000	6	2010-11	\$ 29,000
Patrol Car - 6	2005	Ford	Crown Victoria	96,152	\$ 26,000	6	2010-11	\$ 29,000
Patrol Car - 11	2006	Ford	Crown Victoria	70,098	\$ 26,500	6	2011-12	\$ 31,000
Patrol Car - 13	2006	Ford	Crown Victoria	61,447	\$ 26,500	6	2011-12	\$ 31,000
Patrol Car - 10	2006	Ford	Crown Victoria	70,302	\$ 26,500	6	2011-12	\$ 31,000
Lieutenant Vehicle - 17	2003	Ford	Explorer	62,894	\$ 26,000	8	2012-13	\$ 34,000
Sergeant Vehicle - 19	2007	Ford	Explorer	26,040	\$ 30,000	6	2012-13	\$ 34,000
Sergeant Vehicle - 12	2007	Ford	Explorer	34,030	\$ 30,000	6	2012-13	\$ 34,000
Lieutenant Vehicle - 15	2005	Ford	Explorer	33,455	\$ 28,000	9	2013-14	\$ 36,000
Sergeant Vehicle - 18	2008	Ford	Explorer	17,969	\$ 28,000	6	2013-14	\$ 36,000
Patrol Car - 14	2008	Ford	Crown Victoria	7,019	\$ 28,000	6	2013-14	\$ 34,000
Patrol Car Unmarked - 1	2005	Ford	Crown Victoria	47,311	\$ 26,000	10	2014-15	\$ 35,000
Lieutenant Vehicle - 2	2007	Ford	Explorer	19,845	\$ 30,000	8	2014-15	\$ 38,000
Investigator Vehicle - 9	2007	Ford	Explorer	16,925	\$ 30,000	8	2014-15	\$ 38,000
Spare Patrol Car - 7	2002	Ford	Crown Victoria				Until rotated out with newer vehicle	
Close Patrol Vehicle - 20	2005	Chrysler	GEM Car				Replacement strategy uncertain	

FIRE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Projet Boat (rebuilt)	1993 / 2004	Zodiac	RHI		\$ 7,500	7	2010-11	\$ 25,000
Jet Ski	2004	Yamaha	XL700		\$ 6,800	8	2011-12	\$ 10,000
Jet Ski	2004	Yamaha	XL700		\$ 6,800	8	2011-12	\$ 10,000
Rescue 4	2002	Dodge	Quad Cab	33,540	\$ 27,000	10	2011-12	\$ 30,000
Car 8	2003	Dodge	Durango	65,959	\$ 25,000	10	2012-13	\$ 34,000
ATV	2009	Kawasaki	4 Wheeler		\$ 8,500	5	2012-13	\$ 11,000
ATV	2009	Kawasaki	4 Wheeler		\$ 8,500	5	2012-13	\$ 11,000
Engine 1	1989	Seagrave	Pumper	105,640	\$ 196,000	25	2013-14	\$ 500,000
Car 9	2008	Ford	Explorer	9,013	\$ 26,000	10	2017-18	\$ 40,000
Rescue 5	2008	Chevy	Silverado	4,789	\$ 25,000	10	2017-18	\$ 40,000
Ladder 7	1998	Emergency One	75' Quint	19,622	\$ 430,000	21	2018-19	\$ 700,000
Engine 3	2004	Emergency One	Pumper	16,884	\$ 348,000	20	2023-24	\$ 550,000
Engine 2	2009	Emergency One	Pumper		\$ 420,000	20	2028-29	\$ 600,000
Projet Boat (rebuilt)	1993 / 2004	Zodiac	RHI		New Sound Rescue Boat to Replace Both Projet Boats in FY 2010-11.			

EMERGENCY MEDICAL SERVICES

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Ambulance	2000	Ford	F250	115,932	\$ 95,000	10	2009-10	\$ 135,000
Ambulance	2002	Ford	F250	62,281	\$ 105,000	10	2011-12	\$ 150,000
Quick Response Vehicle	2005	Chevrolet	Tahoe	29,871	\$ 30,000	10	2013-14	\$ 40,000

PUBLIC WORKS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	92,805	25,000	12	2010-11	28,000
M-29 Pick-Up Truck	2001	Chevrolet	Silverado	64,020	21,000	11	2011-12	30,000
M-23 Tractor	1995	Ford	3930	1,862	16,000	18	2012-13	30,000
M-21 Dump Truck	1994	International	T444E	49,976	40,000	20	2013-14	65,000
M-31 Backhoe/Loader	2000	Case	580	2,578	55,000	15	2014-15	75,000
M-24 Zero Turn Mower	2005	Hustler	927038	732	8,000	10	2014-15	12,000
M-32 Dump Truck	2002	International	4300	16,415	49,930	15	2016-17	90,000
Prisoner Transport	1998	Ford	Crown Victoria				Until rotated out with newer vehicle	

SOLID WASTE

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
M-30 Pick-Up Truck	2002	Chevrolet	CK15903	65,105	20,000	10	2011-12	30,000
M-34 Brush Truck	2003	Sterling	Aceterra	99,883	76,000	10	2012-13	125,000
Utility Vehicle	2007	John Deere	Gator	537	8,000	6	2013-14	10,000
M-36 Pick-Up Truck	2005	Chevrolet	Silverado	52,997	25,000	10	2014-15	35,000
M-25 Pick-Up Truck	2008	Chevrolet	Silverado	9,326	25,000	10	2017-18	38,000
M-37 Truck	2005	Chrysler	GEM Car				Replacement strategy uncertain	

PARKS AND RECREATION

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Riding Mower	2003	Riding	Mower	672	6,000	8	2010-11	10,000
Pick-Up Truck	2001	Chevrolet	4x4	74,698	21,000	12	2012-13	30,000
Tractor	2005	John Deere	4120	678	25,000	10	2014-15	35,000
Riding Mower	2007	Riding	Mower	352	6,000	8	2014-15	12,000
Pick-Up Truck	2006	Chevrolet	4x4	23,815	30,000	10	2015-16	38,000
Pick-Up Truck	2007	Chevrolet	Silverado	17,311	17,000	10	2016-17	40,000
Dump Truck	2004	Chevrolet	Dump	12,389	23,000	15	2019-20	40,000
Pick-Up Truck	1997	Dodge	4x4				Until rotated out with newer vehicle	
Box Truck	1998	Chevrolet	Box Truck				To be replaced with low-cost used vehicle	
ATV	2005	Kawasaki	4 Wheeler				Until rotated out with newer vehicle	

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 10,110,000	\$ 9,215,662	\$ 6,705,065	\$ 4,183,278	\$ 2,824,906	\$ 1,454,541
Minus Principal Payments	(2,709,338)	(2,510,597)	(2,521,787)	(1,358,372)	(1,370,365)	(432,785)
Plus New Debt						
2008 Fire Engine	440,000	-	-	-	-	-
2008 Town Administration Building	875,000	-	-	-	-	-
2009 Boat Launch Facility	500,000	-	-	-	-	-
2014 Fire Engine	-	-	-	-	-	475,000
Remaining Principal at June 30	\$ 9,215,662	\$ 6,705,065	\$ 4,183,278	\$ 2,824,906	\$ 1,454,541	\$ 1,496,756
Estimated Assessed Value	\$ 4,299,487,633	\$ 4,299,487,633	\$ 4,320,985,071	\$ 4,342,589,997	\$ 4,364,302,947	\$ 4,386,124,461
Outstanding Debt at 6/30 as % of Assessed Value	0.21%	0.16%	0.10%	0.07%	0.03%	0.03%
Estimated Permanent Population	3,894	3,932	3,972	4,012	4,052	4,092
Outstanding Debt Per Capita	\$ 2,367	\$ 1,705	\$ 1,053	\$ 704	\$ 359	\$ 366
Total # of Real Property Parcels	7,327	7,327	7,327	7,327	7,327	7,327
Outstanding Debt Per Real Property Parcel	\$ 1,258	\$ 915	\$ 571	\$ 386	\$ 199	\$ 204

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 08-09 <u>Projected</u>	FY 09-10 <u>Budget</u>	FY 10-11 <u>Projected</u>	FY 11-12 <u>Projected</u>	FY 12-13 <u>Projected</u>	FY 13-14 <u>Projected</u>
Debt Principal Payments						
2002 Beach Nourishment Bonds	1,175,000	1,175,000	1,175,000	-	-	-
2004 Beach Nourishment Bonds	950,000	950,000	950,000	950,000	950,000	-
2007 EMS Station	450,000	-	-	-	-	-
2008 Land Purchase	65,000	65,000	65,000	65,000	65,000	65,000
2008 Coast Guard Road Stormwater	69,338	71,163	73,483	75,878	78,352	80,907
2008 Fire Engine	-	82,809	85,327	87,921	90,593	93,347
2008 Town Administration Building	-	74,311	76,971	79,727	82,580	85,537
2009 Boat Launch Facility	-	92,314	96,006	99,846	103,840	107,994
TOTAL PRINCIPAL PAYMENTS	\$ 2,709,338	\$ 2,510,597	\$ 2,521,787	\$ 1,358,372	\$ 1,370,365	\$ 432,785
Debt Interest Payments						
2002 Beach Nourishment Bonds	99,875	67,563	35,250	-	-	-
2004 Beach Nourishment Bonds	144,875	116,375	85,500	57,000	28,500	-
2007 EMS Station	15,870	-	-	-	-	-
2008 Land Purchase	21,060	18,720	16,380	14,040	11,700	9,360
2008 Coast Guard Road Stormwater	25,645	23,820	21,500	19,104	16,630	14,076
2008 Fire Engine	-	13,376	10,858	8,264	5,591	2,837
2008 Town Administration Building	-	31,325	28,665	25,909	23,055	20,099
2009 Boat Launch Facility	-	20,000	16,307	12,467	8,473	4,320
TOTAL INTEREST PAYMENTS	\$ 307,325	\$ 291,179	\$ 214,460	\$ 136,784	\$ 93,949	\$ 50,692
TOTAL PRINCIPAL + INTEREST	\$ 3,016,663	\$ 2,801,775	\$ 2,736,248	\$ 1,495,157	\$ 1,464,315	\$ 483,477
Minus Beach Nourishment P + I	2,369,750	2,308,938	2,245,750	1,007,000	978,500	-
GENERAL PRINCIPAL + INTEREST	\$ 646,913	\$ 492,838	\$ 490,498	\$ 488,157	\$ 485,815	\$ 483,477
TOTAL GENERAL FUND	7,364,908	6,678,711	7,349,218	7,442,169	7,650,797	8,221,279
General Debt Service as % of General Fund	8.78%	7.38%	6.67%	6.56%	6.35%	5.88%

BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2009-10

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation and activity of the government of the Town of Emerald Isle for the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

Governing Body	90,003
Legal	15,000
Administration	448,304
Planning and Inspections	224,387
Police	1,414,085
Fire	1,091,807
EMS	296,630
Public Works	493,176
Solid Waste	1,161,669
Parks and Recreation	650,462
Nondepartmental	300,350
Debt Service	<u>492,838</u>
TOTAL GENERAL FUND APPROPRIATIONS	6,678,711

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing appropriations, according to the following schedule:

Property Tax	3,003,303
Sales Tax	1,600,000
State-Shared Revenues	333,025
Solid Waste Fees	1,173,200
Development Permit Fees	112,100
Other Fees	198,450
Parks and Recreation Fees	123,750
Grant Revenues	14,783
Other Revenues	90,100
Interest Earnings	<u>30,000</u>
TOTAL GENERAL FUND REVENUES	6,678,711

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2009-10

SECTION 3. The following amounts are hereby appropriated in the Beach Nourishment Debt Service / Reserve Fund for the for the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

Debt Service	<u>2,308,938</u>
TOTAL BEACH NOURISHMENT DEBT SERVICE / RESERVE FUND APPROPRIATIONS	2,308,938

SECTION 4. It is estimated that the following revenues will be available in the Beach Nourishment Debt Service / Reserve Fund during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	1,876,453
Secondary Benefit District Taxes	343,107
Interest Earnings	27,041
Appropriated Fund Balance	<u>62,336</u>
TOTAL BEACH NOURISHMENT DEBT SERVICE / RESERVE FUND REVENUES	2,308,938

SECTION 5. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

Public Works	<u>140,334</u>
TOTAL POWELL BILL FUND APPROPRIATIONS	140,334

SECTION 6. It is estimated that the following revenues will be available in the Powell Bill Fund during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing appropriations, according to the following schedule:

Powell Bill	<u>140,334</u>
TOTAL POWELL BILL FUND REVENUES	140,334

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2009-10

SECTION 7. The following amounts are hereby appropriated in the Special Drug Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

Police Department	_____ 10,000
TOTAL SPECIAL DRUG FUND APPROPRIATIONS	10,000

SECTION 8. It is estimated that the following revenues will be available in the Special Drug Fund during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing appropriations, according to the following schedule:

Appropriated Fund Balance	_____ 10,000
TOTAL SPECIAL DRUG FUND REVENUES	10,000

SECTION 9. There is hereby levied a General Fund tax rate of \$0.07 per \$100 valuation of taxable property as listed for taxes as of January 1, 2009, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing appropriations.

SECTION 10. There is hereby levied a Municipal Service District tax rate of \$0.162 per \$100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2009, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues in the Beach Nourishment Debt Service / Reserve Fund and in order to finance the foregoing appropriations.

SECTION 11. There is hereby levied a Municipal Service District tax rate of \$0.011 per \$100 valuation of taxable property in the Secondary Benefit Municipal Service District as listed for taxes as of January 1, 2009, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues in the Beach Nourishment Debt Service / Reserve Fund and in order to finance the foregoing appropriations.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2009-10

SECTION 12. The Emerald Isle Fee Schedule, FY 2009-10, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2009.

SECTION 13. Appropriations are authorized by department totals. The Town Manager, as Budget Officer, is authorized to re-allocate departmental appropriations among the various line items as the same becomes necessary during the budget year. The Budget Officer is also authorized to make recommendations to the Town Board of Commissioners concerning the transfer of monies from one department to another within the same fund. The Board of Commissioners shall approve all interdepartmental transfer of funds at a regularly scheduled meeting and the same shall be entered in the minutes. The Budget Officer is authorized to make budget amendments to departments who receive donations during the year and will notify the Board of the amendments at the next regular meeting.

SECTION 14. Authorized trips in which employees, officials of the Town, or town authorized personnel use a personal vehicle are to be reimbursed at the same rate as set by the federal government. Meal reimbursements are not to exceed \$50.00 per day unless authorized by the Town Manager.

SECTION 15. Due to current economic conditions and budget challenges, no cost-of-living adjustment is authorized for Town employees, however, the Board of Commissioners may consider cost-of-living adjustments for Town employees later in FY 09-10 if economic conditions and the Town's budget status improve during FY 09-10.

SECTION 16. Copies of this ordinance shall be filed with the Finance Officer, the Budget Officer, and the Town Clerk, to be kept on file by him/her for their direction in the disbursement of funds.

SECTION 17. All ordinances and/or parts of ordinances in conflict herewith are hereby repealed.

ADOPTED this _____ day of _____, 2009.

Arthur B. Schools, Jr., Mayor

ATTEST:

Rhonda C. Ferebee, Town Clerk, CMC

EMERALD ISLE FEE SCHEDULE

FY 2009-10

	<u>FY 08-09</u> <u>ACTUAL</u>	<u>FY 09-10</u> <u>RECOMMENDED</u>
<u>GENERAL FEES</u>		
COPIES	0.25 PER PAGE	0.25 PER PAGE
INSURANCE REPORTS	5.00	5.00
LICENSE PLATES	2.00	2.00
REENTRY PERMITS	25.00	25.00
<u>BEACH VEHICLE PERMITS</u>		
RESIDENT / PROPERTY OWNER	40.00	40.00
AGE 65 AND OVER	0.00	0.00
HANDICAPPED	0.00	0.00
NON-RESIDENT / NON-PROPERTY OWNER	80.00	80.00
AGE 65 AND OVER	0.00	0.00
HANDICAPPED	0.00	0.00
<u>SOLID WASTE</u>		
RESIDENTIAL	180.00 PER UNIT PER YEAR	180.00 PER UNIT PER YEAR
RECYCLE BINS	7.50	7.50

EMERALD ISLE FEE SCHEDULE

FY 2009-10

	FY 08-09 <u>ACTUAL</u>	FY 09-10 <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	50.00 BASE	50.00 BASE
HEATED SQUARE FEET	0.45 SQ. FT	0.55 SQ. FT
UNHEATED SQUARE FEET	0.25 SQ. FT	0.30 SQ. FT
TOTAL AREA OPEN DECKS (NOT UNDER ROOF), PIER, ACCESS	0.25 SQ. FT	0.30 SQ. FT
Note: Total of above includes electrical, mechanical, plumbing, gas.		
Note: Significant renovation projects to be charged fee per sq. ft.		
SINGLE-WIDE MOBILE HOME	150.00	150.00
DOUBLE-WIDE MOBILE HOME	200.00	200.00
REINSPECTION FEE (AFTER 1st FAILURE)	0.00	0.00
REINSPECTION FEE (AFTER 2nd FAILURE)	50.00	50.00
REINSPECTION FEE (AFTER 3rd FAILURE)	75.00	75.00
REINSPECTION FEE (AFTER 4th FAILURE)	100.00	100.00
<u>COMMERCIAL REVIEW</u>		
COMMERCIAL REVIEW	250.00	250.00
<u>OTHER LAND DEVELOPMENT FEES</u>		
BOARD OF ADJUSTMENT FEE	200.00	250.00
REZONING APPLICATION FEE	200.00	250.00
DRIVEWAY PERMIT	50.00	50.00
INSTALLATION OF ROADS / STREETS	150.00	250.00
DEMOLITION FEE	100.00	100.00
HOUSE MOVING FEE	100.00	100.00
DUNES AND VEGETATION	50.00	50.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	50.00	50.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	500.00	500.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	50.00	50.00

EMERALD ISLE FEE SCHEDULE

FY 2009-10

		<u>FY 08-09</u>	<u>FY 09-10</u>
		<u>ACTUAL</u>	<u>RECOMMENDED</u>
<u>SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC</u>			
MINOR SUBDIVISIONS	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
LESS THAN 1 ACRE	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
1-5 ACRES	PRELIMINARY	200.00	200.00
	FINAL	75.00	75.00
6-15 ACRES	PRELIMINARY	300.00	300.00
	FINAL	100.00	100.00
16-40 ACRES	PRELIMINARY	400.00	400.00
	FINAL	125.00	125.00
OVER 40 ACRES	PRELIMINARY	500.00	500.00
	FINAL	150.00	150.00
<u>MOBILE HOME PARKS (OR EXPANSIONS)</u>			
LESS THAN 10 ACRES		300.00	300.00
10-30 ACRES		400.00	400.00
OVER 30 ACRES		500.00	500.00

EMERALD ISLE FEE SCHEDULE

FY 2009-10

	FY 08-09 <u>ACTUAL</u>	FY 09-10 <u>RECOMMENDED</u>
<u>COMMUNITY CENTER MEMBERSHIPS</u>		
RESIDENT / PROPERTY OWNER		
INDIVIDUAL	75.00 PER YEAR	100.00 PER CALENDAR YEAR
FAMILY	115.00 PER YEAR	150.00 PER CALENDAR YEAR
OVER AGE 75	- PER YEAR	- PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>	<i>50% off annual fee</i>
NON-RESIDENT / PROPERTY OWNER		
INDIVIDUAL	225.00 PER YEAR	300.00 PER CALENDAR YEAR
FAMILY	345.00 PER YEAR	450.00 PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>	<i>50% off annual fee</i>
<u>COMMUNITY CENTER SHORT-TERM USE</u>		
INDIVIDUAL COMMUNITY CENTER SHORT-TERM USE		
	5.00 PER DAY	7.00 PER DAY
	20.00 PER WEEK	25.00 PER WEEK
	30.00 PER MONTH	35.00 PER MONTH
GROUP USING MEETING ROOM - Non-Profit		
COMMUNITY CENTER MEMBERS	- PER NIGHT	- PER TWO HOURS
COMMUNITY CENTER NON-MEMBERS	25.00 PER NIGHT	25.00 PER TWO HOURS
GROUP USING MEETING ROOM - For Profit		
(Same fee for Community Center Members and Non-Members)	25.00 PER HOUR	30.00 PER HOUR
GROUP USING GYM - Non-Profit		
(Subject to availability and during regular hours of operation.)	30.00 PER HOUR	50.00 PER HOUR
(Same fee for Community Center Members and Non-Members)	(Min 2 hrs / Max 4 hrs)	(Min 2 hrs / Max 4 hrs)
GROUP USING GYM - For Profit		
(Same fee for Community Center Members and Non-Members)	250.00 PER NIGHT (Max 4 hrs)	100.00 PER HOUR (Min 2 hrs / Max 4 hrs)
	PLUS 10% OF PROFIT	100.00 DEPOSIT
	100.00 DEPOSIT	
GROUP USING FULL KITCHEN FACILITIES		
(Same fee for Community Center Members and Non-Members)	100.00 PER USE	100.00 PER USE

EMERALD ISLE FEE SCHEDULE

FY 2009-10

	FY 08-09 <u>ACTUAL</u>	FY 09-10 <u>RECOMMENDED</u>
<u>RECREATION CLASSES</u>		
AEROBICS		
COMMUNITY CENTER MEMBERS	1.00 PER CLASS	1.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	2.00 PER CLASS	2.00 PER CLASS
YOGA		
COMMUNITY CENTER MEMBERS	2.00 PER CLASS	2.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00 PER CLASS	5.00 PER CLASS
YOGA AS MEDICINE		
COMMUNITY CENTER MEMBERS	5.00 PER CLASS	5.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	10.00 PER CLASS	10.00 PER CLASS
<u>RECREATION PROGRAMS</u>		
(Same fee for Community Center Members and Non-Members)		
PRE SCHOOL	100.00 PER MONTH	100.00 PER MONTH
AFTER SCHOOL	45.00 PER WEEK	50.00 PER WEEK
SUMMER CAMP	75.00 PER WEEK	75.00 PER WEEK
<u>TENNIS COURT USE</u>		
RESIDENT / PROPERTY OWNER	10.00 PER YEAR	20.00 PER YEAR
NON-RESIDENT / PROPERTY OWNER	2.00 PER PERSON PER HR	2.00 PER PERSON PER HR
<u>OTHER CLASSES / PROGRAMS / ACTIVITIES</u>	TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%	

Arthur B. Schools, Jr.
Mayor

Date

ATTEST: _____

Rhonda C. Ferebee
Town Clerk, CMC