TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2016-2017 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 10, 2016

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Mayor	Eddie Barber	Town Manager	Frank A. Rush, Jr.
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Candace Dooley	Town Clerk	Rhonda Ferebee
Commissioner	Steve Finch	Police Chief	Jeff Waters
Commissioner	Jim Normile	Fire Chief	William Walker
Commissioner	Maripat Wright	Town Planner	Josh Edmondson
		Public Works Director	John A. Dunn
Town Attorney	Richard Stanley	Parks and Rec Director	Alesia Sanderson

NICE MATTERS !

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RECOMMENDED BUDGET MESSAGE - May 10, 2016

EMERALD ISLE
NORTH CAROLINA
Nice Matters!

Eddie Barber, Mayor
Floyd Messer, Jr., Mayor Pro-Tem
Candace Dooley, Commissioner
Steve Finch, Commissioner
Jim Normile, Commissioner
Maripat Wright, Commissioner

Frank A. Rush, Jr., Town Manager

May 10, 2016

Dear Honorable Mayor Barber and Board of Commissioners:

The FY 16-17 Recommended Budget is attached for your review and consideration. The total Recommended Budget across all funds is $9,445,387; a $178,448, or 1.9% increase from the FY 15-16 originally adopted budget for all annually budgeted funds.

GENERAL OVERVIEW

For the past several years, the Town has worked diligently to provide high quality services at a relatively low cost, and has consistently maintained a General Fund property tax rate among the lowest of the 21 North Carolina oceanfront municipalities. At the same time, the Town has also invested in targeted, high-value initiatives intended to enhance the quality of life for our residents and enhance the Town's desirability as a tourism and retirement destination. These accomplishments have been realized through the establishment of clear priorities that reflect community values, careful expenditure control, strategic organizational adjustments, creative financing, and the ability to secure outside funding from multiple partners. These strategies have enabled the Town to continually move forward in a fiscally responsible manner in the past, and the FY 16-17 Recommended Budget continues this approach.

I believe the FY 16-17 Recommended Budget addresses the Board of Commissioners' highest priorities, and I am pleased that it does not include any tax rate or fee increases of any kind. The Recommended Budget includes sufficient resources to enable Town staff to continue to meet the high service quality expectations of our residents and visitors, maintain quality facilities and equipment used to provide services, and also invests in specific capital improvements and targeted service enhancements. I believe the Recommended Budget represents a responsible spending plan for the next year, and I look forward to the Board's and the community's review in the coming weeks.

The cost of Town government should be the same for all property owners in FY 16-17 as it is in FY 15-16. The recommended General Fund property tax rate is 15.5 cents, which is identical to the current rate. As has been the case in recent years, a total of 14 cents of the General Fund property tax rate is allocated for general Town services, while 1.5 cents is again earmarked for beach nourishment (proceeds transferred to the Future Beach Nourishment Fund). The recommended Primary Benefit District (oceanfront and inlet-front properties only) property tax rate is 4 cents, and will enable the Town to continue to reserve funds for the next beach nourishment project. The Town's annual solid waste fee, used to fund 100% of all trash, recycling, yard debris, and other solid waste services, will remain at $228 for all developed residential properties. A chart illustrating the total annual cost for a random sample of properties throughout the Town is included in the "Summary Budget Information" section of the budget document.

As always, the largest portion of the total budget is the General Fund. The total FY 16-17 General Fund budget is $9,076,200 which is a $173,765, or 1.9% increase over the FY 15-16 originally adopted budget. The FY 16-17 Recommended Budget maintains the Town's current service levels and quality standards, and includes additional resources to enhance services in the Police Department (a new Community Resource Officer), the Fire Department (additional lifeguards), Parks and Recreation (conversion of a part-time position to a full-time position), Administration (new financial, tax, and payroll software), and at Emerald Isle EMS (transition to primarily full-time staff). The Recommended Budget also includes significant funding ($120,000) for the construction of a new storm water pump station to address chronic nuisance flooding in the Osprey Ridge neighborhood, and earmarks a total of $70,000 for the construction of a new bicycle path along Bogue Inlet Drive to link the "downtown" area to Bogue Inlet Pier.

The General Fund also includes funding for modest salary increases (1% COLA) for Town employees, to replace necessary vehicles and capital equipment, and to meet inflationary and other service demand pressures. The Recommended Budget also incorporates additional, strategic organizational adjustments by transferring certain responsibilities among Town departments to improve customer service and more efficiently distribute responsibilities among Town staff. In conjunction with new full-time positions in the Police Department, the golf cart permit program will be transferred from Administration. The regional beach access parking permit program will also be transferred from Administration to Parks and Recreation, and both of these changes are aimed at reducing the burden on Administration staff, particularly with the recent addition of building inspections tasks to the Administration staff.

The Recommended Budget includes the 6th year of the Future Beach Nourishment Fund that is established to reserve funds for the Town's future beach nourishment activities. As noted above, the recommended Primary Benefit District tax rate is 4 cents, generating approximately $271,703 in FY 16-17. These funds are supplemented by a $400,000 transfer from the General Fund to the Future Beach Nourishment Fund. Factoring in modest interest earnings, the Recommended Budget results in the addition of $679,187 to be reserved in the Future Beach Nourishment Fund in FY 16-17. This amount is roughly equal to the amount reserved annually in prior years, and will be added to accumulated reserves for the Town's next beach nourishment project.

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 16-17 Recommended Budget. The total cost of the 5-year plan is $19,986,500. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other capital improvements desired over the next 5 years. The three most significant items in the plan include the replacement of the Fire Department's ladder truck ($875,000; scheduled for FY 18-19), a significant renovation of Fire Station 1 ($1,000,000; also proposed for FY 18-19), and the planned realignment of the main ebb channel in Bogue Inlet, with use of dredge spoils for beach nourishment ($15,000,000; planned for FY 20-21).

A new 5-Year General Fund Forecast has been prepared for the Board's review in conjunction with the FY 16-17 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. In short, the Town's budget appears to be manageable in the foreseeable future, however, it may be advantageous for the Board to consider a modest General Fund property tax rate increase at some point in the next 5 years in order to maintain service quality and continue to move the Town forward. The Board should note that there has only been one (effective) increase in the General Fund property tax rate in the last 6 years, and that was a targeted 1-cent increase in FY 13-14 that was adopted only after significant public input indicated strong support by the vast majority of the community for specific bicycle path and storm water improvements (the "2013 Community Improvements Package"). The Town has worked diligently and creatively to control expenditures in other areas of the General Fund budget during this time, and those efforts have enabled the Town to avoid other property tax rate increases. However, as more and more people discover Emerald Isle and/or achieve their dream of retiring here, it is becoming more and more challenging to meet service demands, maintain high quality services, and pursue new strategic capital investment.

The following pages include more detail about the various expenditure and revenue issues impacting the FY 16-17 Recommended Budget. Again, I believe it represents a responsible plan that reflects the Board's highest priorities, and I look forward to reviewing it in more detail with the Board and the community in the coming weeks.

FY 16-17 BUDGET GOALS and CAPITAL PLAN

Based on direction from the Board of Commissioners over the past year, and priorities expressed at the Board's special budget planning meeting in February, I compiled the following list of the Board's expressed goals heading into the FY 16-17 budget process and capital planning process:

1. Strive to maintain the current 15.5 cent General Fund property tax rate,

2. Direct appropriate resources to address chronic storm water flooding issues in the Osprey Ridge neighborhood,

3. Maintain high service quality across all Town services and programs, and consider additional resources to enhance the Police Department's community programs,

4. Provide a modest salary increase of 1% for Town employees, and maintain current employee benefits package,

5. Utilize dedicated funds for desired bicycle path and pedestrian improvements at Bogue Inlet Drive and The Point,

6. Strategically pursue redevelopment goals for the Islander Drive area in the future, and

7. Focus efforts on a significant renovation / expansion of Fire Station 1 in the next 2 – 3 years, rather than construction of a new Fire Station.

In addition to the specific budget goals expressed by the Board, I also emphasized the following budget goals for FY 16-17 and the 5-year capital plan. These goals are as follows:

1. Insure that any FY 16-17 budget strategies are structurally sound and do not result in future budget challenges,

2. Maintain a strong customer focus, and continue to show our customers that Emerald Isle is truly different than their typical perception of government,

3. Maintain a high priority on community aesthetics, and recognize that all of the "little things" add up to significant aesthetic benefits,

4. Maintain a responsible capital replacement strategy to insure service quality, employee efficiency, and a positive image for the Town, and

5. Avoid the additional use of General Fund balance, and 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.

The FY 16-17 Recommended Budget was developed with each of these goals in mind, and I believe that the Recommended Budget is a responsible revenue and expenditure plan that reflects the Board's priorities, reflects the community's values, and respects our taxpayers.

FY 16-17 GENERAL FUND DISCUSSION

As noted earlier, the FY 16-17 Recommended Budget for the General Fund is $9,076,200, a $173,765, or 1.9% increase over the FY 15-16 originally adopted budget.

REVENUES

The additional revenues included in the FY 16-17 General Fund budget are primarily derived from continued strong growth in the electricity sales tax, and without this strong growth the Town would be forced to delay beneficial capital investment and/or consider a property tax rate increase. The strong growth in the electricity sales tax makes up for a projected slight decrease in general sales tax revenues, while property tax, building permit fee, golf cart permit fee, and beach driving permit fee revenues are expected to experience modest growth. Nearly all other General Fund revenue sources are static or decreasing slightly.

Property Tax

The FY 16-17 Recommended Budget maintains the current 15.5 cent General Fund tax rate (14 cents for general services, 1.5 cents earmarked for beach nourishment), and this rate was the 2nd lowest of the 21 beach towns in North Carolina in FY 15-16. Total property tax revenues anticipated in FY 16-17 in the General Fund are $4,242,000, and this amount is $35,758 more than originally budgeted for FY 15-16.

This revenue estimate is based on the most recent calculation of the Town's total assessed value by Carteret County, which is nearly $2.73 billion.

Sales Tax

The Town expects to realize $1,749,000 of sales tax revenues in FY 16-17, a slight decrease of $13,800 from the FY 15-16 originally adopted budget estimate. For a few reasons, most notably the reimbursement of significant sales tax payments to non-profit entities (Carteret Healthcare?) in the County, the Town's sales tax revenues have not experienced any significant growth over the past fiscal year. We believe that this sales tax reimbursement issue is now behind us, and we expect to experience modest growth in sales tax revenues for the remainder of FY 15-16 and FY 16-17. The FY 16-17 sales tax estimate assumes a 3.75% growth rate, as recommended by the NC League of Municipalities. The Town's sales tax revenues should also be aided by a slightly more favorable ad valorem sales tax distribution formula within the County in FY 16-17.

As you know, the Town is fortunate that the Carteret County Commissioners chose to maintain the ad valorem sales tax distribution method in April 2015 after serious consideration of changing to the per capita distribution method. Additionally, the NC General Assembly had considered sales tax changes during the 2015 legislative session that would have been very harmful to Emerald Isle, but ultimately approved changes in September 2015 that did not result in significant harm to Emerald Isle. The Board should note that the FY 16-17 Recommended Budget assumes that the Carteret County Commissioners and the NC General Assembly will not make any harmful changes to the sales tax distribution, and the Town must remain engaged and vigilant on this issue if / when it resurfaces again in the future.

Electricity Sales Tax
The Recommended Budget anticipates a total of $515,000 from electricity sales tax, an increase of $122,300 over the originally adopted FY 15-16 budget. The Town continues to experience significant growth in this revenue source since FY 14-15 when new legislation became effective. Electricity sales tax is now the Town's 4th largest annual revenue source, behind property tax, sales tax, and solid waste fees.

Much of projected increase is the result of an overly conservative revenue estimate in the FY 15-16 original budget. The FY 15-16 original budget anticipated only $392,700, but the Town actually wound up with actual receipts of $450,455 in FY 14-15. Accounting for strong growth during FY 15-16 (total projected electricity sales tax revenue for FY 15-16 is nearly $500,000) and projected growth in FY 16-17, we believe the $515,000 estimate for FY 16-17 is reasonable. As noted earlier, electricity sales tax revenue is the "saving grace" for the Town's budget, and is a key reason why the Town is able to avoid a property tax rate increase in FY 16-17.

Other State-Collected Revenues
The Recommended Budget anticipates a total of $303,000 from all other State-collected revenues (not including electricity sales tax). Overall, we expect a net decrease of $23,000 from the telecommunications tax, video programming sales tax, Powell Bill funds, and beer and wine tax collected by the State and remitted to the Town.

Due to greater reliance on streaming services available via the internet and changes in consumer behavior, telecommunications tax and video programming sales tax revenues are gradually decreasing, and we expect this trend to continue in the future. The Town's Powell Bill allocation also continues to decrease, and we are projecting a total of $143,000 in FY 16-17. This is believed to be the smallest annual Powell Bill distribution in the past 15 years, and this decrease may impact the total mileage of street resurfacing the Town can accomplish in FY 16-17.

Solid Waste Fees
As noted earlier, no change in the annual solid waste fee is recommended, and the fee would remain at $228 per year for each developed residential property. Total solid waste fee revenues are estimated at $1,496,500, a slight increase of $5,100 over the FY 15-16 original budget estimate.

The Town's annual solid waste fee covers 100% of the Town's direct and indirect solid waste expenses, and equates to $19 per month. Considering the exceptionally high solid waste service levels provided by the Town (twice per week trash collection, container roll-back service, weekly recycling collection, weekly yard debris collection, old appliance collection, and beach strand services), this fee is less than many other providers that do not offer nearly the same level of service.

Development Permit Fees
Construction activity is still below the Town's long-term historical averages, however, we continue to see increased activity in Emerald Isle. As a result, the FY 16-17 Recommended Budget assumes total development permit fee revenues of $181,500, an increase of $35,500 over the original estimate for FY 15-16.

Building permit fees make up the bulk of Town revenue in this category. The Town in on pace for approximately 30 new residential starts during FY 15-16, which is the largest annual number in the past 10 years. Building permit fee revenues for FY 15-16 are projected to reach $175,000, however this amount includes a significant fee for the Transportation Impact building. Thus, the FY 16-17 estimate is somewhat conservative at $165,000.

The Town continues to collect building permit fees according to the Town's fee schedule, and will continue to contract with Carteret County for building inspections services in FY 16-17.

Regional Access Parking Fees
The FY 16-17 Recommended Budget anticipates a total of $115,000 of parking fees, which is identical to the FY 15-16 original budget. Parking fees

are heavily dependent upon weekend weather patterns, however, this estimate is in line with historical revenues.

These funds are earmarked 100% for staffing and operating expenditures (in the Police, Fire, and Parks and Recreation departments) at the Town's two regional beach access facilities.

Beach Vehicle Permit Fees

A total of $116,000 is anticipated in FY 16-17, an increase of $16,000 over the FY 15-16 original budget, and is consistent with actual revenues collected for FY 15-16.

The ability for fishermen and others to access the beach by 4 wheel drive vehicle in the fall, winter, and early spring months remains a popular option for our residents and visitors, and the Town issued more than 1,450 paid permits in FY 15-16. Three years ago, the Town issued a total of 1,080 paid permits.

Golf Cart Registration Fees

The Town's golf cart program continues to increase in popularity, with the total number of registrations approaching the 600 mark. We are projecting a total of $43,000 in registration fees in FY 16-17, which is $11,000 more than included in the FY 15-16 original budget.

Parks and Recreation Fees

A total of $147,500 of Parks and Recreation Department fees are anticipated in FY 16-17. This amount is equal to the amount included in the FY 15-16 original budget.

ABC Revenues

The Town anticipates a total of $90,000 from ABC revenues in FY 16-17, an increase of $10,000 over the FY 15-16 original budget amount. The Town has experienced steady growth in this revenue source in recent years, and the FY 16-17 amount is actually slightly lower than the total projected for FY 15-16 ($95,000).

New Welcome Center Lease Payments

The FY 16-17 Recommended Budget again includes $33,600 of lease payments from the Crystal Coast Tourism Development Authority. These payments are earmarked for the second year of debt service payments ($30,084) for the new facility.

No Transfer from Separation Allowance Fund

The Town does not currently have any former law enforcement officers eligible for this benefit, thus no transfer from the Separation Allowance Fund is budgeted for FY 16-17.

The balance in the Separation Allowance Fund is expected to be approximately $47,000 at June 30, 2016. The Town may need to identify additional funding for any newly retired LEOs that become eligible in the future.

No General Fund Balance Appropriated

Consistent with the stated goal noted earlier, the FY 16-17 Recommended Budget does not rely on the use of General Fund balance to meet expenditures.

EXPENDITURES

As noted earlier, the Recommended Budget includes various expenditures to enable Town staff to continue to meet the high service quality expectations of our residents and visitors, maintain quality facilities and equipment used to provide services, and also invests in specific capital improvements and targeted service enhancements. The most notable expenditure issues are as follows:

Osprey Ridge Storm Water Pump Station

Other than maintaining the current property tax rates, this project was identified by the Board as the top priority for the FY 16-17 budget. The Recommended Budget includes a total of $120,000 for the construction of a new storm water pump station that would control water levels in the Osprey Ridge neighborhood, and would discharge pumped water to the Town's overall system in Emerald Isle Woods Park. This pump station will function in a similar manner as the Town's 8 existing storm water pump stations in various locations along the Coast Guard Road corridor, and should effectively resolve chronic nuisance flooding concerns in this area.

The Board previously appropriated $25,000 of additional electricity sales tax revenue in April 2016 (in the FY 15-16 budget) for design services for the new storm water pump station. Construction is tentatively scheduled to begin in September 2016, assuming this expenditure is included in the FY 16-17 adopted budget.

Small Storm Water Relay Pumps

The Recommended Budget includes a total of $15,000 for the installation of 5 small storm water relay pumps in very localized storm water flooding areas. Flooding in these areas is generally caused by impervious coverage and isolated topography, and can generally be abated in a matter of hours if temporary pumps are deployed.

The 5 planned locations are Ocean Drive / 12th Street (discharge to the ocean dune), Ocean Drive / 15th Street (discharge to the ocean dune), Bogue Court (discharge to the inlet dune), Wyndward Court (discharge to the Town's pump station at Island Circle), and Wyndtree Drive (discharge to the Town's pump station at Island Circle). Public Works staff will install small catch basins, small electric submersible pumps, and PVC line at each location, and the total materials cost is estimated at $3,000 per location.

Although we don't believe these new pumps will prevent storm water flooding in these locations in the future, we do believe the duration of standing water will be greatly reduced by the new small pumps. The installation of the new small pumps will also enhance the Public Works Department's efficiency during future storm water flooding events.

New Bicycle Path Segment – Bogue Inlet Drive

The Bicycle and Pedestrian Fund, a multi-year capital project fund used to earmark revenues for future bicycle path and pedestrian projects, is projected to have a balance of approximately $60,000 at June 30, 2016.

The FY 16-17 Recommended Budget incorporates the use of $34,000 to fund nearly 50% of the estimated cost ($70,000) of the construction of a new ~ 1,100 ft. segment of bicycle path along Bogue Inlet Drive. This new bicycle path segment would provide a safe link from the "downtown" area to Bogue Inlet Pier. The remaining $36,000 necessary to fund this project would be provided by funds previously earmarked for a 5% local match for requested new traffic signal poles at the Town's 4 signalized intersections (and ultimately left over from the 2013 Community Improvements Package that funded significant bicycle path projects). It now appears that NCDOT may include future NC 58 intersection improvements in the new State Transportation Improvement Program, and planned future projects may include State funding for new traffic signal poles or perhaps alternative traffic improvements that do not require traffic signal poles. As such, I am recommending the use of the remaining $36,000 to fund slightly more than 50% of the cost of the planned Bogue Inlet Drive bicycle path segment.

At this time, we remain uncertain as to the preferred location (east side or west side of Bogue Inlet Drive) for the new bicycle path segment, and additional analysis is required before proceeding. It may also be prudent to consider resurfacing Bogue Inlet Drive at the same time as bicycle path construction, and additional street improvements may also be desired. If the Board approves this project, we intend to complete additional analysis during summer / fall 2016, and be prepared for construction in spring 2017.

New Community Resources Officer in EIPD

The Recommended Budget includes a total of $52,090 for a new Community Resources Officer in the Police Department.

The new officer would be a sworn law enforcement officer, and the position would be primarily responsible for all community outreach and public education programs provided by the EIPD, including coordinating the Neighborhood Watch program. EIPD's community outreach and public education programs have been well-received, and there is a strong desire to continue these programs and build on this success in the future.

The addition of a sworn officer in this role would provide the EIPD with additional scheduling flexibility (i.e., additional officer needed for special events, cover vacation or sick leave, etc.), and the additional cost of a sworn officer vs. a new civilian employee is not significant. The new Community Resources Officer would be assigned an existing spare vehicle in the Police Department, and initial equipment would be purchased from the total amount allocated for salaries and benefits during the first year. The new officer would likely be hired in fall 2016, thus freeing up funds for initial equipment for the new officer.

Additional Staffing, Supervision for Fire Department Lifeguard Program

For the past several years, the Town has assigned two lifeguards each day during the summer to the Town's two regional beach access facilities (one at each facility), and has also assigned two roving lifeguards ("beach patrol") on ATVs to cover the Town's ~ 12 miles of beach strand. The lifeguard / beach patrol staff was supervised by the Fire Captain on duty at the time, and there was no dedicated supervisor for this function.

The Recommended Budget includes an additional $13,734 for this program to create a new supervisor and assistant supervisor position for the lifeguard / beach patrol program. This arrangement would result in either the supervisor or assistant supervisor being on duty each day to oversee the other 4 staff members, and also results in one additional lifeguard on the beach strand (5 total) to assist beach visitors.

There have been some performance / professionalism concerns regarding the lifeguard / beach patrol program in the past year, and we believe this new structure will resolve these concerns and enhance the lifeguard services offered by the Town.

Additional Funding for Full-Time Staffing at Emerald Isle EMS
The FY 16-17 Recommended Budget includes a total appropriation of $390,000 to Emerald Isle EMS, Inc.. This amount is $13,000 more than the FY 15-16 appropriation of $377,000, and is primarily associated with EI EMS, Inc.'s recent decision to utilize full-time personnel for all shifts. In the past, EMT-Drivers were all part-time employees, however, EI EMS, Inc. is now utilizing full-time staff in this role in order to promote more continuity and consistency. Not unlike the Town and other private sector employees, it can sometimes be difficult to retain committed part-time personnel for critical roles, and this approach should resolve that concern.

EI EMS, Inc.'s total FY 16-17 budget is $560,000, with an additional $170,000 of EMS call fees supplementing the Town's contribution. The total budget amount of $560,000 is $38,000 more than the original FY 15-16 total budget amount ($522,000) that relied on $145,000 of EMS call fees. Based on additional call fee collections (EI EMS, Inc. is on pace for total collections of $180,000 for FY 15-16), we have increased the estimated call fee revenues for FY 16-17 from $145,000 to $170,000.

New Software System
As discussed in the past, the Town's financial, tax, and payroll software systems are outdated, and are in need of an upgrade to enable Town staff to work more efficiently and to enable the public to access tax payment records online.

The FY 16-17 Recommended Budget includes a total of $17,000 in the Administration budget for the first of 3 annual installments for a new, comprehensive software system. In the next two years, the additional annual cost will decrease to only ~ $6,000 annually, due to the timing of software support agreements for the Town's current software.

The Town has received numerous requests in the past to make tax payment records available online, but it has not been possible with the Town's current software system. This improvement will make it much easier for our customers and Town staff in the future.

Strategic Organizational Adjustments
In 2015, the Town made several strategic organizational adjustments in an effort to minimize expenditures, improve customer service, and focus on higher priority goals. One of the 2015 adjustments was the contracting of building inspections services with Carteret County, and that adjustment also included moving the Planning and Inspections function to the Town Administration Building. As part of this transition, Town staff in the Town Administration Building also took on certain customer service tasks associated with Planning and Inspections. As construction activity gradually increases, along with increasing demands for other services available at the Town Administration Building, this has resulted in additional workload on the staff in the Town Administration Building.

With the addition of the new Community Resources Officer position in the EIPD, and also the conversion of an existing part-time position (Facilities Coordinator) in the Parks and Recreation Department to full-time status, this presents an opportunity to transfer two functions from Administration staff to these new positions. As noted earlier, the golf cart permit program, which already relies on a Police Officer to inspect all golf carts, would be transferred from Administration to the Police Department. Additionally, the regional beach access permit program (for EI taxpayers) would be transferred from Administration to the Parks and Recreation Department. As the Parks and Recreation Department is already responsible for the parking fee program, this is a logical adjustment.

I am hopeful that the combined impact of both of these adjustments will relieve burdens on Town staff in the Town Administration Building, and thus eliminate or delay the need for additional staff in Administration. I had considered an additional part-time position for Administration, however, I believe this strategy will be more cost-effective overall and also provide additional needed staff assistance for the Police Department and Parks and Recreation Department.

Replacement Vehicles for Police, Parks and Recreation, Solid Waste; Additional Police Vehicle Purchased Early
The Recommended Budget includes funding to replace two Police vehicles ($79,000), a Parks and Recreation truck ($25,000), and a utility vehicle ($14,000) used by Public Works staff (included in the Solid Waste cost-center). Each of these vehicles is beyond its useful life to its respective

department, and the timely replacement of these vehicles will insure that Town departments have reliable, cost-effective, and attractive vehicles to provide services. The continuation of a staggered vehicle replacement schedule will also enable the Town to avoid significant annual budget increases if / when multiple Town vehicles fail and must be replaced simultaneously.

Additionally, I authorized the early replacement of one additional Police vehicle in the FY 15-16 budget in order to have this vehicle in place for the 2016 summer season and also to relieve pressure on the FY 16-17 budget. Unanticipated electricity sales tax revenues in FY 15-16 will be used to fund the new Police vehicle (and will also fund a new emergency generator for the Community Center).

Beach Access Walkway Replacements

The Parks and Recreation Department budget includes $72,000 for the replacement of aging beach access walkways at Georgia Street, Hubert Street, and Sea Crest in FY 16-17. This amount is $22,000 more than the FY 15-16 original budget, and reflects additional cost to reconstruct beach access walkways to higher standards in the future (stainless steel fasteners, other structural improvements).

Based on ratings assigned by Parks and Recreation staff, these three walkways are the most in need of repair of all of the Town's beach access walkways. Our goal is to gradually replace all of the aging beach access walkways over time as funds permit.

New Beach Access Walkway at The Point Vehicle Ramp

As noted earlier, we anticipate that the Bicycle and Pedestrian Fund, a multi-year capital project fund used to earmark revenues for future bicycle path and pedestrian projects, is expected to have a balance of approximately $60,000 at June 30, 2016. A total of $34,000 is earmarked for the planned Bogue Inlet Drive bicycle path, and an additional $15,000 is earmarked for the construction of a new beach access walkway adjacent to the beach vehicle ramp at The Point.

This project was identified as a high priority by the Bicycle and Pedestrian Advisory Committee, and the Board expressed support for the project earlier this year. The Town actually requested grant funding for this project, however, the grant request was recently denied. The new walkway would effectively segregate pedestrian traffic from vehicle traffic at this ramp, which is the busiest beach vehicle ramp in the Town. The new walkway would be located on the north side of the vehicle ramp, and would also include a small seating / observation area.

Recommended Cost-of-Living Adjustment

The Recommended Budget includes a 1.0% cost-of-living adjustment (COLA) for all Town employees. The total cost of the COLA is $34,448, and this expenditure is spread among the budgets for the various Town departments.

The 1-year percentage change in the Consumer Price Index as of March 2016 was 0.7%. Based on the Board's previous direction, I have recommended funding for the 1.0% increase.

Employee Health Insurance Program Unchanged

Like all organizations and individuals, the Town continues to experience increasing health insurance premiums. Fortunately, the Town's premiums will increase by only 4.5% in FY 16-17, and this results in total additional cost of $16,625 for the Town's full-time employees.

The Town's health insurance plan is provided at no cost to each full-time employee. The Town utilizes a high-deductible plan whereby the employee is responsible for 100% of costs up to $3,000, and Blue Cross Blue Shield covers 100% of costs beyond $3,000. To assist the employee, the Town provides a $2,000 contribution to a health savings account (HSA), which results in the employee being responsible for 100% of the cost between $2,000 - $3,000 only (a $1,000 "gap").

The total monthly health insurance premium per employee is $606, and the HSA contribution equates to $167 per month per employee.

Transfer to Future Beach Nourishment Fund

The FY 16-17 Recommended Budget includes a $400,000 transfer from the General Fund to the Future Beach Nourishment Fund, and the amount of this transfer is equal to the FY 15-16 amount. This transfer, along with property tax revenues generated in the Primary Benefit District (oceanfront and inlet-front properties) and minor interest earnings, will result in an additional $679,187 being reserved for future beach nourishment activities.

Other Notable Expenditure Issues

Other expenditure issues worth noting include the following:

- The Planning and Inspections Budget includes $75,000 for the Town's contract with Carteret County for building inspections services. This amount is $10,540 less than the FY 15-16 original budget, but is $15,000 more than projected actual expenses for these services in FY 15-16.

- The Police Department budget includes $4,000 for the installation of a new security system at the Community Center. We hope to also add a similar security system at the Town Administration Building in FY 17-18.

- The Fire Department budget includes $4,900 for the purchase of an additional thermal imaging camera and $3,000 for an additional beach wheelchair.

- The Fire Department budget does NOT include funding for the scheduled replacement of two 2004 model jet skis used for water rescue. The Fire Department has had difficulty identifying a suitable replacement model, and has indicated that these two jet skis should be reliable this summer.

- The Public Works budget includes $10,580 for the replacement of the lights in the gymnasium with more reliable fixtures that can better withstand the impacts of airborne objects.

- The Public Works budget includes $143,000 for street resurfacing in FY 16-17, and this amount is equal to the Town's anticipated Powell Bill distribution. This amount is likely to be sufficient to resurface 1.0 – 1.2 miles of Town streets.

- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is $856,000. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service.

- Yard debris tipping fees continue to increase, and are budgeted at $42,000 for FY 16-17 (an increase of $7,000 over the FY 15-16 original budget). We plan to again investigate the possibility of the Town purchasing land on the mainland to receive yard debris collected in Emerald Isle, and may recommend a future land purchase to the Board.

- The Parks and Recreation Budget includes $9,500 for the installation of new, more aesthetically pleasing gates at the Western Ocean Regional Access and Emerald Isle Woods Park. The new gates will be similar to those recently installed at the Eastern Ocean Regional Access, and the Town's beach vehicle ramps (Ocean Drive "dog-leg", Black Skimmer, The Point).

- The Parks and Recreation budget includes a total of $45,000 (a $5,000 increase over the FY 15-16 original budget) for grounds maintenance, and much of this amount is directed at the NC 58 corridor. Parks and Recreation staff does a fantastic job maintaining an attractive appearance through the middle of Emerald Isle. In the past, my directive to Parks and Recreation was to create a "park-like" appearance, and they have clearly achieved that goal. In an effort to continually improve, I have now tasked them with creating a "golf course" or "college campus" appearance along the NC 58 corridor. As noted previously, every incremental aesthetic improvement adds up over time, and ultimately results in significant aesthetic quality.

- A total of $252,000 is included in the NonDepartmental budget for organization-wide insurance expenses.

- A total of $688,246 is budgeted for debt service on the Town's outstanding debt (2013 refinancing, 2013 "community improvements package", new Fire engine, land adjacent to public boating access area, and the new Welcome Center). This amount is equal to 7.58% of the FY 16-17 Recommended General Fund budget.

GENERAL FUND BALANCE

As noted earlier, the FY 16-17 Recommended Budget does not rely on the appropriation of General Fund balance.

The General Fund is expected to finish FY 15-16 with a slight surplus, and we are projecting an adjusted General Fund balance of nearly $2.1 million. This amount is equal to approximately 23.1% of the FY 16-17 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%, but I am hopeful that the Town will again meet this target in the coming years.

Although the Town is not in any sort of fund balance crisis, General Fund balance should not be reduced further, either intentionally or due to future revenue shortfalls. The Town should strive to gradually increase the level of General Fund balance in the future, and it may ultimately be prudent to make a direct appropriation to General Fund balance to again meet the Town's 25% policy.

OTHER FUNDS

Future Beach Nourishment Fund

The Future Beach Nourishment Fund was established in FY 11-12 to account for the special district taxes that are earmarked for the Town's future beach nourishment activities, and to reserve funds transferred annually from the General Fund for future beach nourishment activities.

The FY 16-17 Recommended Budget for the Future Beach Nourishment Fund is $679,187, a slight increase over the FY 15-16 originally adopted budget amount of $672,504. The entire budget of $679,187 will be reserved for future beach nourishment activities.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately $271,703. The transfer from the General Fund is $400,000, and projected interest earnings are $7,484, a portion of which is associated with the interest on the internal financing agreement for the new Welcome Center.

The Future Beach Nourishment Fund is projected to have a balance of approximately $2.1 million as of June 30, 2016. Revenues generated in this fund in FY 16-17 and beyond will be reserved for the Town's next beach nourishment project, which will also likely involve the realignment of the main ebb channel in Bogue Inlet. This project is tentatively scheduled for FY 20-21 in the 5-Year Capital Replacement / Improvement Program.

Half-Marathon Fund

The Half-Marathon Fund was established in FY 13-14 to account for revenues and expenditures associated with the Emerald Isle Marathon, Half-Marathon, and 5K races held annually in March / April. The FY 16-17 Recommended Budget anticipates a total of $90,000 from race entry fees and sponsorships for race expenditures and a 2017 contribution to the Town for bike path improvements and charity.

The 2014 races netted a total profit of $42,000 toward bike path amenities, while the 2015 and 2016 races netted a total profit of $50,000 split evenly between bike path amenities and charity. The Recommended Budget also anticipates a total profit of $50,000 in FY 16-17.

Separation Allowance Fund

As noted earlier, the Town does not currently have any former law enforcement officers eligible for this benefit, thus no transfer from the Separation Allowance Fund is budgeted for FY 16-17.

The balance in the Separation Allowance Fund is expected to be approximately $47,000 at June 30, 2016. The Town may need to identify additional funding for any newly retired LEOs that become eligible in the future. Qualifying law enforcement officers are eligible for special cash payments in retirement, and these payments continue until the officer reaches age 62.

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 16-17 Recommended Budget does not include any appropriations in the Special Drug Fund. As of June 30, 2016, the fund is expected to have a total fund balance of only approximately $800. These funds are available for eligible Police Department expenditures in the future.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

The updated 5-Year Capital Replacement / Improvement Program includes the planned replacement of capital equipment and also strategic capital initiatives over the next 5 years. The updated 5-year plan balances the Town's highest priorities with fiscal conservatism, and schedules relatively level annual capital expenditures over the next 5 years.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is $19,986,500, and is funded with a mixture of pay-as-you-go funding, installment financing proceeds, State grant funding, and other outside funding sources.

Significant items in the 5-year plan include the following:

- all capital items included in the FY 16-17 Recommended Budget, including replacement vehicles and equipment, the new Osprey Ridge storm water pump station, a new bicycle path along Bogue Inlet Drive, and others,

- the purchase of land and expansion of the Western Ocean Regional Access ($600,000) in FY 17-18 (if available land is not otherwise redeveloped before then), to be funded by a combination of State grant funding and a General Fund match,

- the replacement of an existing culvert on Lee Avenue at Archers Creek ($25,000) in FY 17-18, to be funded with General Fund revenues,

- the installation of additional park gates ($16,000) at four locations (beach vehicle ramps and park facilities) in FY 17-18, to be funded with General Fund revenues,

- the replacement of the Town's 1998 Fire ladder truck in FY 18-19, at a total estimated cost of $875,000, to be financed with installment financing proceeds (this truck is the next scheduled replacement on the Town's 5-year replacement cycle for the Town's four Fire trucks), and

- a significant renovation / expansion of Fire Station 1 in FY 18-19, at a total estimated cost of $1 million, to be financed with installment financing proceeds (this significant new debt-funded project is timed to coincide with the full retirement of the Town's 2013 refinancing debt, which will result in approximately $245,000 of annual budget capacity).

- the allocation of $20,000 of pay-as-you-go funding in FY 18-19 for additional wooden walkways in Emerald Isle Woods Park,

- the replacement and expansion of an existing storm water outfall ($68,000) from Cape Emerald to Bogue Sound in FY 18-19, to be funded with General Fund revenues,

- the tentative scheduling of the next Bogue Inlet channel realignment / beach nourishment project ($15,000,000) in FY 20-21, to be funded by a combination of reserve funds in the Future Beach Nourishment Fund and funds derived from the Carteret County room occupancy tax,

- annual appropriations (including FY 16-17) of $72,000 of pay-as-you-go funding to continue replacing aging beach walkways,

- annual Powell Bill funding for street resurfacing work, and

- the scheduled replacement of various Town vehicles and major equipment over the next five years on a pay-as-you-go basis.

LOOKING AHEAD

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

After FY 16-17, the updated General Fund 5-Year Forecast indicates a deficit of approximately $223,000 - 295,000 over the next five years, and would require a roughly 1-cent property tax rate increase in order to meet the projected deficit over this time period. The forecast is intentionally conservative, and at this point (assuming no significant outside impacts on the Town's budget), I am not terribly alarmed by this projected deficit. I remain hopeful that actual (non-property tax) revenues will exceed projections, and that the deficit can be effectively mitigated with careful budget planning between now and then.

As noted earlier, however, it may be advantageous for the Board to consider a modest General Fund property tax rate increase at some point in order to maintain service quality and continue to move the Town forward. The Town has worked diligently and creatively to control expenditures in recent years, and will continue to do so in the future. Those past efforts have enabled the Town to maintain a stable General Fund property tax rate in recent years, however, it is becoming more and more challenging to meet service demands, maintain high quality services, and pursue new strategic capital investment. Alternatively, the Town may wish to explore alternative (non-property tax) revenue ideas in the future.

As discussed many times in recent years, although not the largest, sales tax is perhaps the Town's most *important* revenue source. The Town must remain vigilant in monitoring any potential changes to the sales tax distribution formulae by both the NC General Assembly and the Carteret County Commissioners. It is much more likely that any changes would be harmful to Emerald Isle rather than helpful, and any changes could have a significant impact on the Town's property tax rate in the future. The attached 5-Year Forecast assumes that the current distribution formulae remain in effect indefinitely.

CLOSING

I believe the FY 16-17 Recommended Budget reflects the Board's budget priorities, and I hope the Board and the community will be pleased with these recommendations. Town staff and I have worked hard to limit expenditures only to those necessary to maintain high service quality, and the Recommended Budget allocates other available funding to the Board's highest priorities. I am pleased to present a Recommended Budget with no increase of any kind in the Town's property tax rates and fees, thus the cost of Town government should be identical for our taxpayers in FY 16-17. As always, I encourage the Board to carefully review the Recommended Budget, and adjust it any way that more clearly reflects your priorities and vision for the Town, and I look forward to reviewing the Recommended Budget with you in the coming weeks.

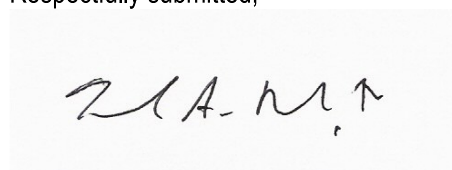
Although no one enjoys bearing the cost of government at any level, we are fortunate to enjoy all that the Town provides for a relatively low cost. It is no accident that the Town has maintained the second lowest General Fund property tax rate among the 21 oceanfront municipalities in North Carolina for many years. The Town's low property tax rate results from clear guidance from the Board of Commissioners, the creative and thoughtful efforts of both the Board and the Town staff to provide the highest possible quality service at the lowest possible cost, and the maximization of grant funding and other outside funding sources for beneficial capital improvements in recent years.

I remain proud of our collective efforts to minimize the tax / fee burden on our residents and property owners. The annual cost of Emerald Isle town government for the average-value property owner in Emerald Isle in FY 16-17 (if the Recommended Budget is approved) would be approximately $65 per month – for all Town services, including police services, fire services, beach nourishment, beach strand access, park facilities, recreation programs, trash collection, recycling collection, yard debris collection, street maintenance, storm water management, bicycle paths, boating access, and more.

I want to again 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. As I have stated numerous times in the past, our organization is certainly not perfect and can always improve, but overall we remain extremely fortunate to have a dedicated and competent workforce serving our customers. I also again thank the Mayor and the Board for maintaining 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. It is a privilege to work for a community where, truly, "Nice Matters" in every way.

Once again, I pause to reflect and remind all of us just how incredibly fortunate we are to live and work in Emerald Isle. We could not ask for a more beautiful natural environment, the community of people in Emerald Isle is outstanding, and collectively we are blessed with relative wealth and good fortune. Although our problems and concerns are certainly valid, and our challenges may at times seem significant, it is important to remember just how fortunate we all are compared to many communities in North Carolina, the United States, and the world. We are all truly blessed to call Emerald Isle home.

Respectfully submitted,



Frank A. Rush, Jr.
Town Manager

SUMMARY BUDGET INFORMATION

FY 2016-17 BUDGET - "Quick Summary"

* General Fund Tax Rate:		15.5	cents	- no change in General Fund property tax rate; third year in a row with no tax rate increase, and fifth year of the past six with no tax rate increase (1 cent tax rate increase in FY 13-14 was earmarked specifically for community improvements package)
* Average Value Annual Bill - General Fund Tax:	$	556.93		- based on average value property in Emerald Isle ($359,309), all property tax bills should be the same amount in FY 16-17 as billed for FY 15-16
* Annual Solid Waste Fee:	$	228.00		- no increase in annual solid waste fee, which covers 100% of solid waste expenditures; total fee equates to $19.00 per month per residential unit
* Total FY 16-17 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	$	784.93		- equates to $65.41 per month for all Town services, programs, and projects
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:		4.0	cents	- no change in Primary Benefit District property tax rate
* Other Fee Changes:	- No changes to any other Town fees, with exception of new "walker only" daily fee at Community Center			

* Total Town of Emerald Isle Budget:	$	9,445,387	- includes General Fund, Future Beach Nourishment Fund, and Half-Marathon Fund
* Total General Fund Budget:	$	9,076,200	- a $173,765, or 1.9% increase from FY 15-16 original budget amount;
* Total Future Beach Nourishment Fund Budget:	$	679,187	- includes proceeds from 4-cent Primary Benefit district tax rate plus $400,000 transfer from General Fund; consistent with historical appropriations

Key Budget Issues:

- FY 16-17 budget enables Town departments to maintain current service levels and high service quality
- includes funding for new EIPD Community Resource Officer to continue high quality public education and awareness programs
- includes $120,000 appropriation for construction of new fixed storm water pump station to address chronic storm water flooding in Osprey Ridge
- includes $70,000 for construction of new bicycle path segment from NC 58 to Bogue Inlet Pier
- includes funding for comprehensive upgrade of Town Administration software system
- includes $400,000 transfer from General Fund to Future Beach Nourishment Fund to continue historical appropriation for future beach nourishment efforts
- proposed 1% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program
- includes funding for scheduled replacement of two Police vehicles, one Parks and Recreation truck, and Public Works utility vehicle
- no fund balance appropriated to balance the FY 16-17 budget

FY 2016-17 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/15:	$ 2,080,608	-	slight decrease from prior year due to intentional use for vacant lot purchase
* **Projected** Adjusted General Fund Balance at 6/30/16:	$ 2,095,558	-	projections indicate slight surplus for FY 15-16, and thus slight increase in fund balance
- as percent of FY 16-17 Recommended Budget	23.09%	-	slightly below Board's official policy of 25%

* Total Authorized Full - Time Positions:	57	-	2 new full-time positions (1 is converted from 30 hr per week part-time position); still 6 fewer full-time positions than included in FY 07-08 budget (63)

* Major FY 16-17 Expenditure Changes: General Fund	$ 120,000	-	construction of fixed storm water pump to serve Osprey Ridge
	$ (111,000)	-	no yard debris collection truck in FY 16-17 budget
	$ 34,448	-	1% cost-of-living adjustment for Town employees
	$ 16,625	-	higher health insurance premiums
	$ 52,090	-	new Community Resource Officer for EIPD
	$ (16,793)	-	termination of special separation allowance payment for one eligible former officer
	$ 13,734	-	improved supervision and coverage on beach strand for lifeguard program
	$ 13,000	-	increase in annual EMS contract
	$ 14,589	-	additional cost for upgrade of Town software system
	$ 15,000	-	small storm water relay pumps
	$ 22,000	-	increased funding for beach access walkway replacements
	$ 173,693		**(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)**

* Major FY 16-17 Revenue Changes: General Fund	$ 35,758	-	anticipated additional property tax revenue due to growth in tax base
	$ (13,800)	-	projected decrease in sales tax revenues compared to original FY 15-16 budget
	$ 122,300	-	higher than anticipated electricity sales tax revenues due to State changes
	$ (17,000)	-	continued decreases in telecommunications and video programming tax revenues
	$ 30,000	-	anticipated increase in building permit fee revenues
	$ 16,000	-	additional beach driving permit fee revenues
	$ 11,000	-	additional golf cart permit revenues
	$ 10,000	-	continued growth in ABC store revenues
	$ (16,793)	-	no transfer from Special Separation Allowance Fund
	$ 177,465		**(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)**

FY 2016-17 BUDGET - ALL FUNDS

Fund	Revenues	Expenditures
General Fund	$ 9,076,200	$ 9,076,200
Future Beach Nourishment Fund	679,187	679,187
Half-Marathon Fund	90,000	90,000
Separation Allowance Fund	-	-
Special Drug Fund	-	-
TOTAL	$ 9,845,387	$ 9,845,387
Minus Interfund Transfers	$ 400,000	$ 400,000
TOTAL BUDGET	**$ 9,445,387**	**$ 9,445,387**

GENERAL FUND BUDGET SUMMARY

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
REVENUES									
Property Tax	4,223,710	4,206,242	4,206,242	4,166,289	4,221,000	4,242,000	-	35,758	0.85%
Sales Tax	1,668,520	1,762,800	1,762,800	859,506	1,686,000	1,749,000	-	(13,800)	-0.78%
State-Collected Revenues	781,857	718,700	780,732	489,699	814,302	818,000	-	99,300	13.82%
Solid Waste Fees	1,381,927	1,491,400	1,491,400	1,473,456	1,491,410	1,496,500	-	5,100	0.34%
Development Permit Fees	143,672	146,000	173,375	158,927	192,320	181,500	-	35,500	24.32%
Other Fees	266,277	252,000	252,000	214,675	277,825	280,000	-	28,000	11.11%
Parks and Recreation Fees	135,652	147,500	147,500	114,294	140,780	147,500	-	-	0.00%
Grant Revenues	34,851	13,800	13,800	250	6,550	-	-	(13,800)	-100.00%
Other Revenues	160,692	146,700	184,604	136,375	181,243	156,700	-	10,000	6.82%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	414	500	500	1,001	1,751	5,000	-	4,500	900.00%
Transfers From Other Funds	299	16,793	24,961	8,168	24,961	-	-	(16,793)	-100.00%
Fund Balance	-	-	38,020	-	38,020	-	-	-	
TOTAL	**8,797,871**	**8,902,435**	**9,075,934**	**7,622,640**	**9,076,162**	**9,076,200**	**-**	**173,765**	**1.95%**
EXPENDITURES									
Governing Body	83,817	89,207	93,707	78,464	95,102	89,788	-	581	0.65%
Legal	11,183	15,000	10,000	5,003	10,000	15,000	-	-	0.00%
Administration	540,390	564,355	564,355	439,837	560,050	584,984	-	20,629	3.66%
Planning and Inspections	232,897	190,620	217,995	142,781	202,130	178,738	-	(11,882)	-6.23%
Police	1,642,560	1,664,581	1,666,543	1,267,808	1,676,776	1,707,873	-	43,292	2.60%
Fire	1,327,690	1,355,514	1,359,843	1,022,681	1,329,346	1,368,652	-	13,138	0.97%
EMS	330,000	377,000	377,000	282,600	377,000	390,000	-	13,000	3.45%
Public Works	756,097	670,003	690,003	418,753	697,284	685,279	-	15,276	2.28%
Solid Waste	1,349,199	1,528,890	1,582,890	1,278,677	1,572,159	1,423,036	-	(105,854)	-6.92%
Parks and Recreation	866,999	911,766	951,567	697,496	958,073	965,604	-	53,838	5.90%
NonDepartmental	575,526	442,241	442,241	371,594	425,481	444,000	-	1,759	0.40%
Debt Service	660,733	693,258	693,976	693,976	693,976	688,246	-	(5,012)	-0.72%
Transfers to Other Funds	490,417	400,000	425,814	425,814	425,814	535,000	-	135,000	33.75%
TOTAL	**8,867,508**	**8,902,435**	**9,075,934**	**7,125,484**	**9,023,192**	**9,076,200**	**-**	**173,765**	**1.95%**
Difference	(69,637)	(0)	(0)	497,156	52,970	(0)	-		

NET CHANGE IN ANNUAL TOWN OF EMERALD ISLE TAX BILL - Example Properties

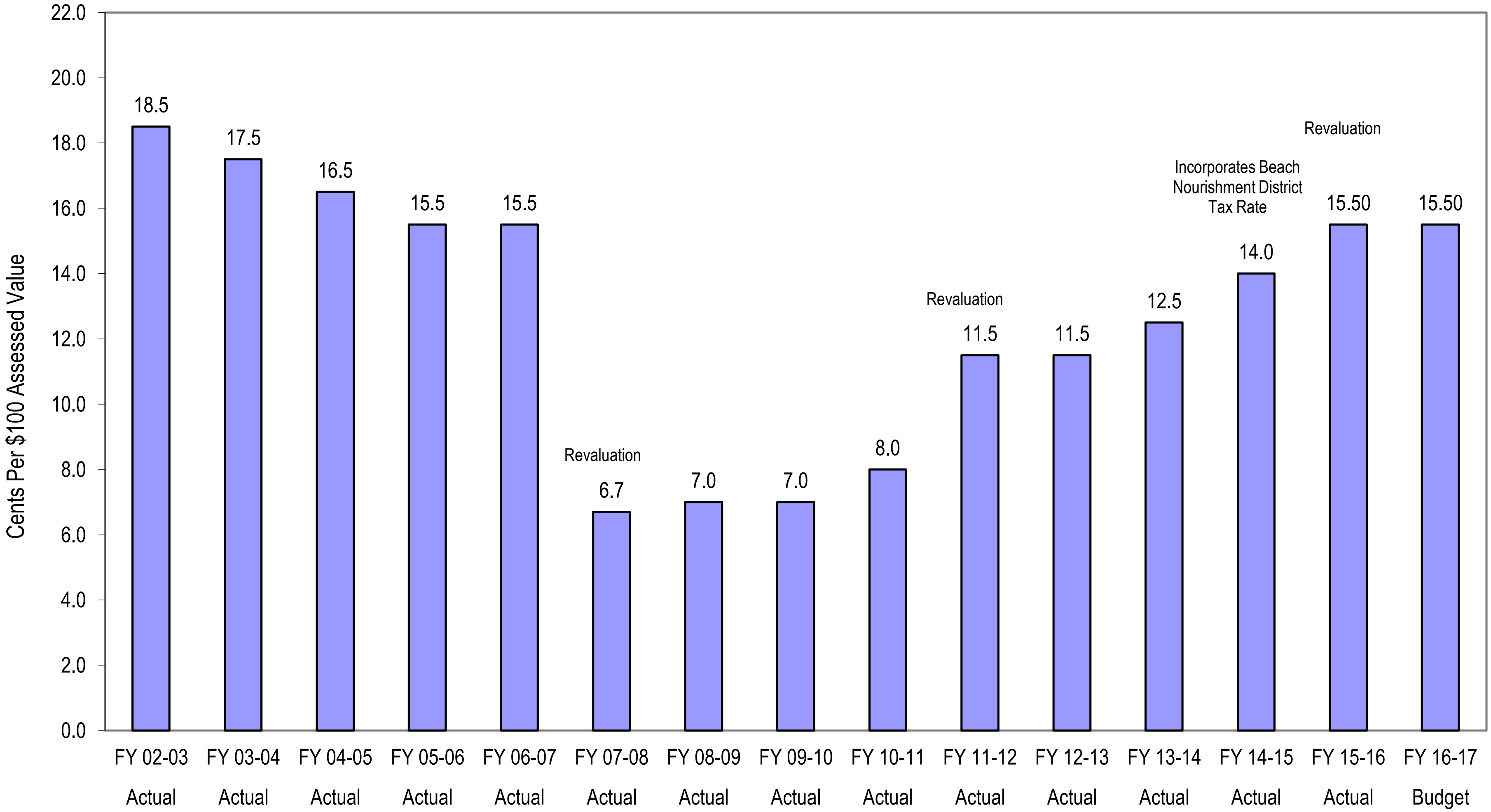
OCEANFRONT / INLET-FRONT OWNERS

	Rates	Property Value $ 238,250 Point Emerald Villas	Property Value $ 644,897 Eastern EI	Property Value $ 907,169 Central EI	Property Value $ 1,797,410 Central EI	Property Value $ 2,271,041 Lands End	Property Value $ 932,955 Inlet Drive	Property Value $ 544,128 Eastern EI
FY 15-16 Actual								
Property Tax - General Fund	$ 0.1400	$ 333.55	$ 902.86	$ 1,270.04	$ 2,516.37	$ 3,179.46	$ 1,306.14	$ 761.78
Property Tax - General Fund (Beach Nourishment)	$ 0.0150	$ 35.74	$ 96.73	$ 136.08	$ 269.61	$ 340.66	$ 139.94	$ 81.62
Property Tax - Beach Nourishment MSD	$ 0.0400	$ 95.30	$ 257.96	$ 362.87	$ 718.96	$ 908.42	$ 373.18	$ 217.65
Solid Waste Fee	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00
TOTAL		**$ 692.59**	**$ 1,485.55**	**$ 1,996.98**	**$ 3,732.95**	**$ 4,656.53**	**$ 2,047.26**	**$ 1,289.05**
FY 16-17 Recommended								
Property Tax - General Fund	$ 0.1400	$ 333.55	$ 902.86	$ 1,270.04	$ 2,516.37	$ 3,179.46	$ 1,306.14	$ 761.78
Property Tax - General Fund (Beach Nourishment)	$ 0.0150	$ 35.74	$ 96.73	$ 136.08	$ 269.61	$ 340.66	$ 139.94	$ 81.62
Property Tax - Beach Nourishment MSD	$ 0.0400	$ 95.30	$ 257.96	$ 362.87	$ 718.96	$ 908.42	$ 373.18	$ 217.65
Solid Waste Fee	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00
TOTAL		**$ 692.59**	**$ 1,485.55**	**$ 1,996.98**	**$ 3,732.95**	**$ 4,656.53**	**$ 2,047.26**	**$ 1,289.05**
Net Change - Annual Tax Bill		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ALL OTHER OWNERS

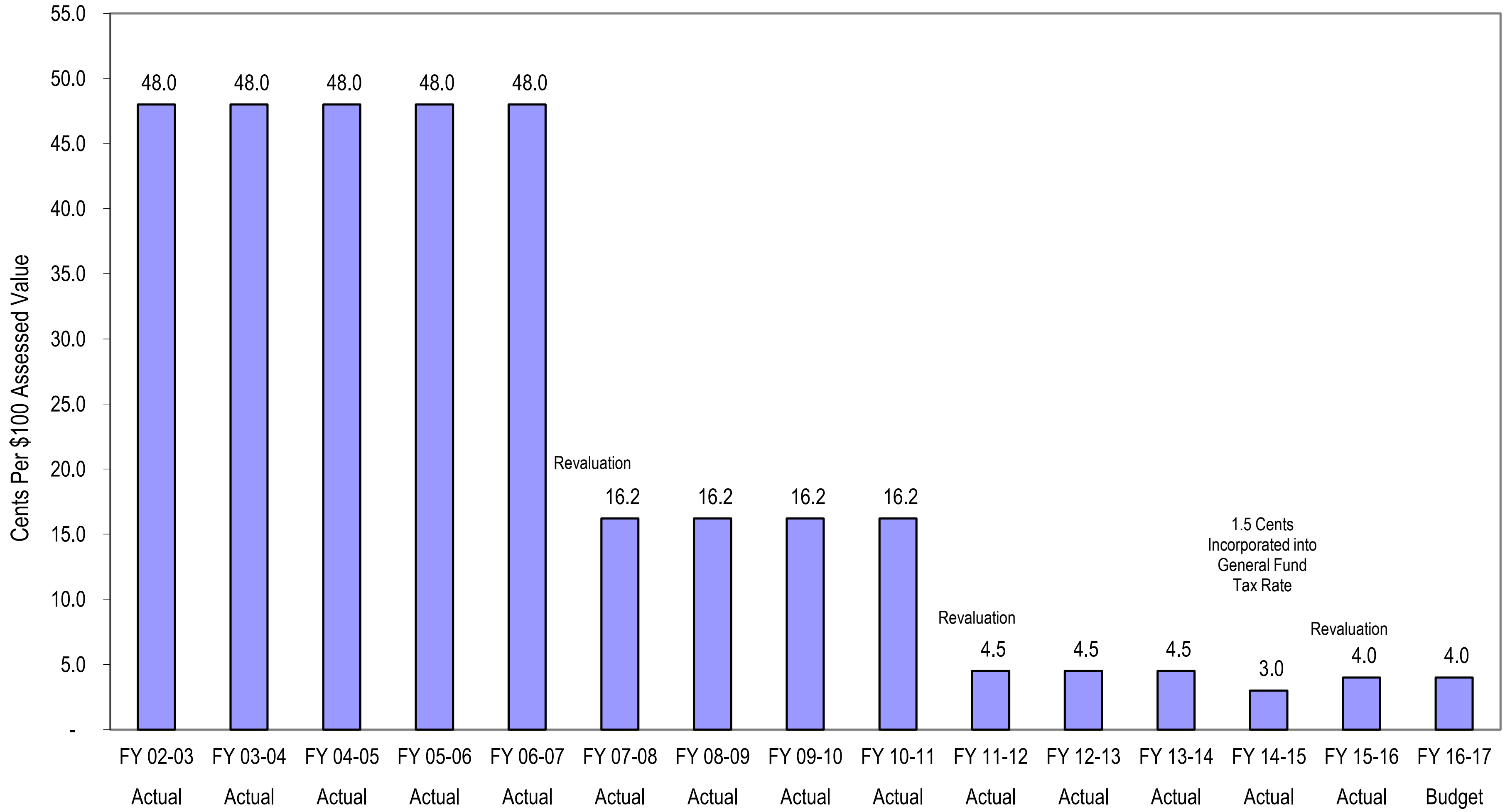
	Rates	Property Value $ 252,346 Archers Creek	Property Value $ 305,000 Sunset Harbor	Property Value $ 348,206 Joel Lane	Property Value $ 443,905 Ocean Dr - East EI	Property Value $ 487,269 Emerald Plantation	Property Value $ 528,984 Connie Street	Property Value $ 486,655 Sound Drive
FY 15-16 Actual								
Property Tax - General Fund	$ 0.1400	$ 353.28	$ 427.00	$ 487.49	$ 621.47	$ 682.18	$ 740.58	$ 681.32
Property Tax - General Fund (Beach Nourishment)	$ 0.0150	$ 37.85	$ 45.75	$ 52.23	$ 66.59	$ 73.09	$ 79.35	$ 73.00
Property Tax - Beach Nourishment MSD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Solid Waste Fee	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00
TOTAL		**$ 619.14**	**$ 700.75**	**$ 767.72**	**$ 916.05**	**$ 983.27**	**$ 1,047.93**	**$ 982.32**
FY 16-17 Recommended								
Property Tax - General Fund	$ 0.1400	$ 353.28	$ 427.00	$ 487.49	$ 621.47	$ 682.18	$ 740.58	$ 681.32
Property Tax - General Fund (Beach Nourishment)	$ 0.0150	$ 37.85	$ 45.75	$ 52.23	$ 66.59	$ 73.09	$ 79.35	$ 73.00
Property Tax - Beach Nourishment MSD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Solid Waste Fee	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00	$ 228.00
TOTAL		**$ 619.14**	**$ 700.75**	**$ 767.72**	**$ 916.05**	**$ 983.27**	**$ 1,047.93**	**$ 982.32**
Net Change - Annual Tax Bill		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GENERAL FUND PROPERTY TAX RATE HISTORY



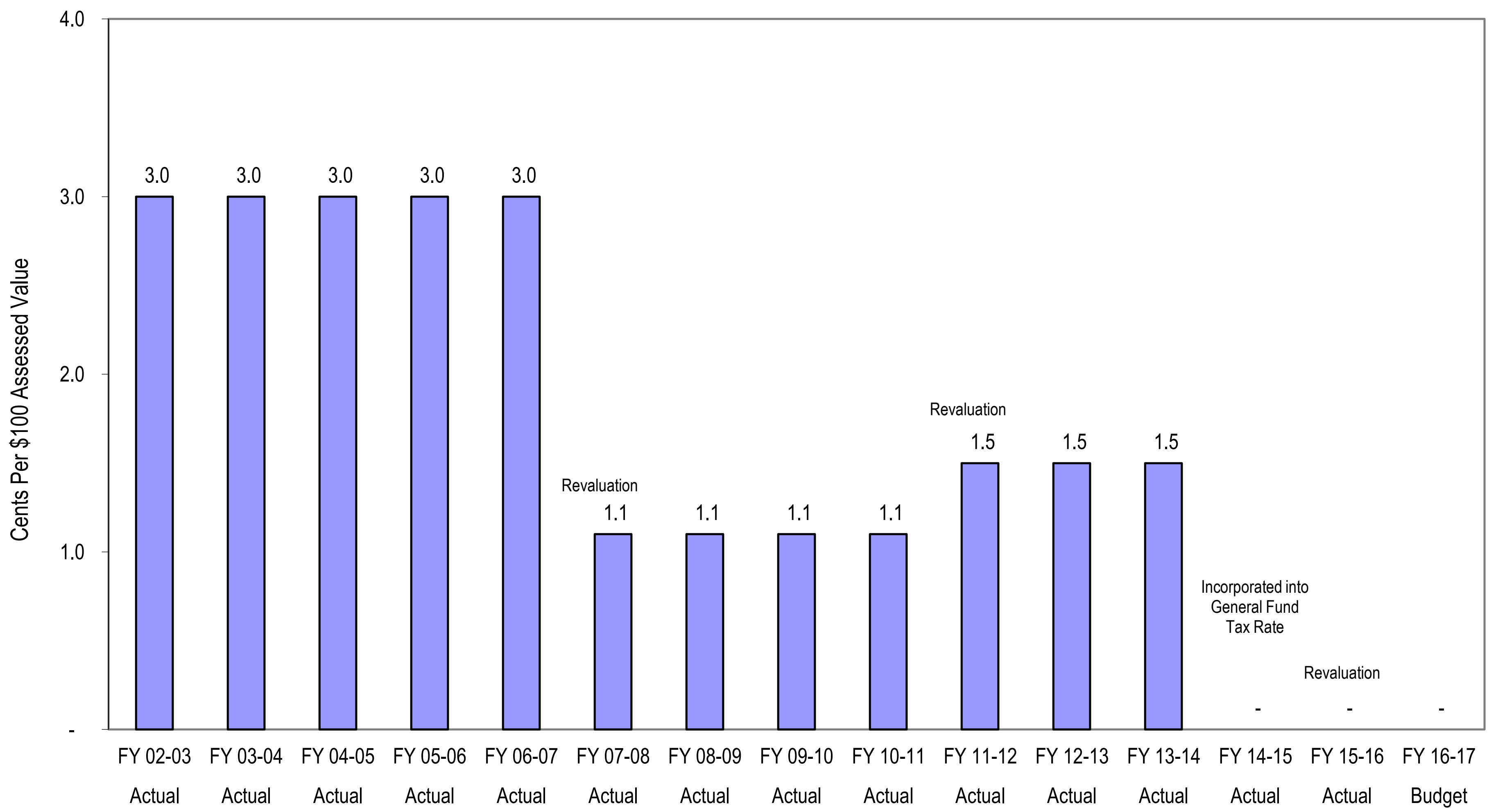
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

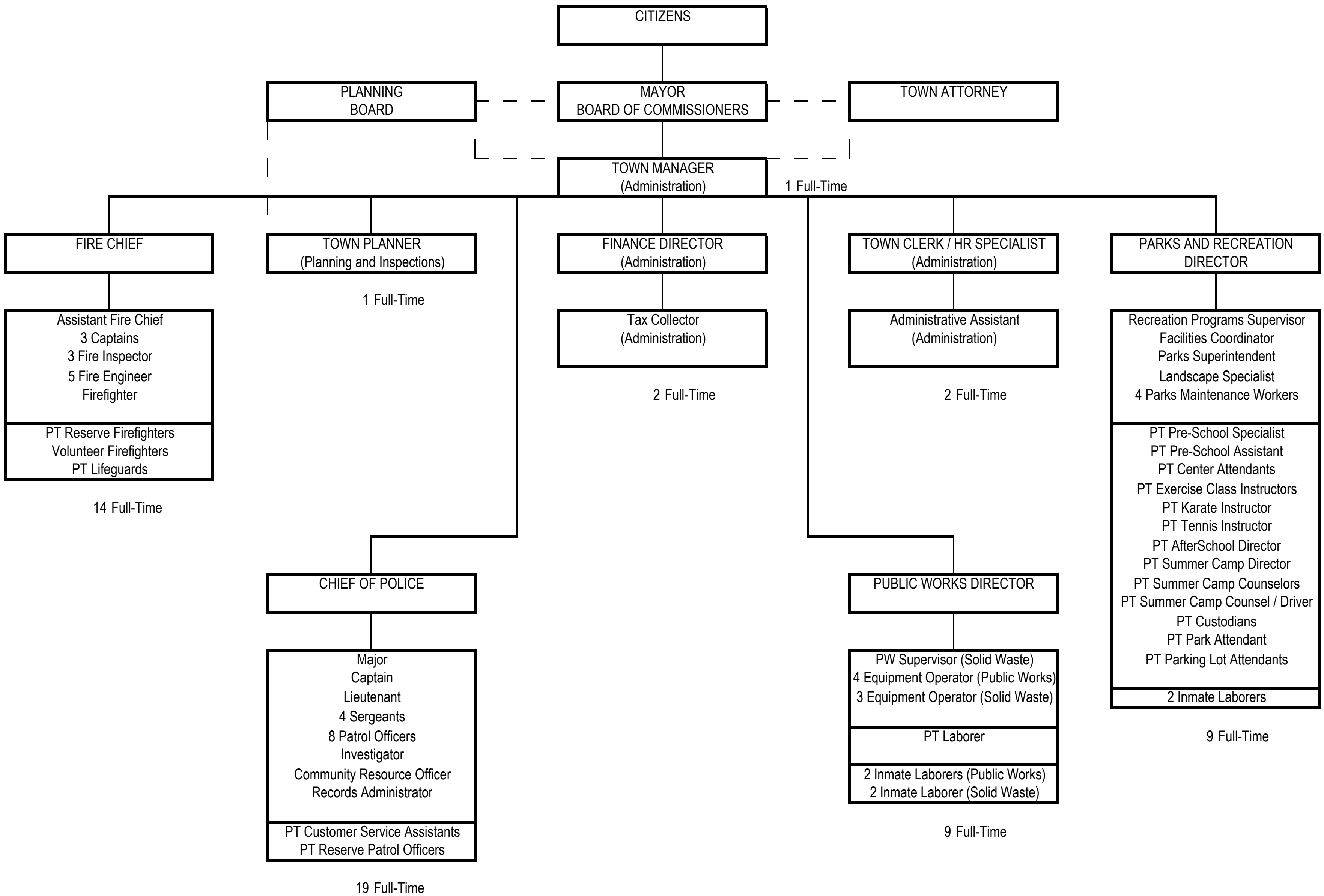


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2016-17 Recommended Budget



TOTAL POSITIONS
57 Full-Time

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

Department	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
FULL-TIME							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	5	5	-
Planning and Inspections	1	1	1	1	1	1	-
Police	18	18	18	18	18	19	-
Fire	14	14	14	14	14	14	-
EMS	-	-	-	-	-	-	-
Public Works	5	5	5	5	5	5	-
Solid Waste	3	4	4	4	4	4	-
Parks and Recreation	8	8	8	8	8	9	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	**54**	**55**	**55**	**55**	**55**	**57**	**-**

Department	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
PART-TIME							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	17	17	18	18	19	18	-
Fire	21	21	23	23	23	23	-
EMS	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Solid Waste	1	-	1	1	1	1	-
Parks and Recreation	37	37	38	38	38	37	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	**83**	**82**	**87**	**87**	**88**	**86**	**-**

GENERAL FUND BALANCE PROJECTION as of 6/30/16

Total General Fund Balance as of 6/30/13	$	2,106,953
Minus Powell Bill Reserve	$	111,055
Minus Designated for Subsequent Years' Expenditures	$	-
Minus Stabilization by State Statute	$	581,729
Undesignated Fund Balance as of 6/30/13	$	1,414,169
As percent of FY 2012-2013 final expenditures		19.14%
As percent of FY 2013-2014 adopted General Fund budget		17.07%

ADJUSTED FUND BALANCE		
Total Undesignated+Stabilization by State Statute as of 6/30/13	**$**	**1,995,898**
As percent of FY 2012-2013 final expenditures		27.01%
As percent of FY 2013-2014 adopted General Fund budget		24.09%

Total General Fund Balance as of 6/30/14	$	2,150,245
Minus Powell Bill Reserve	$	36,056
Minus Designated for Subsequent Years' Expenditures	$	-
Minus Stabilization by State Statute	$	754,908
Undesignated Fund Balance as of 6/30/14	$	1,359,281
As percent of FY 2013-2014 final expenditures		16.35%
As percent of FY 2014-2015 adopted General Fund budget		16.08%

ADJUSTED FUND BALANCE		
Total Undesignated+Stabilization by State Statute as of 6/30/14	**$**	**2,114,189**
As percent of FY 2013-2014 final expenditures		25.43%
As percent of FY 2014-2015 adopted General Fund budget		25.01%

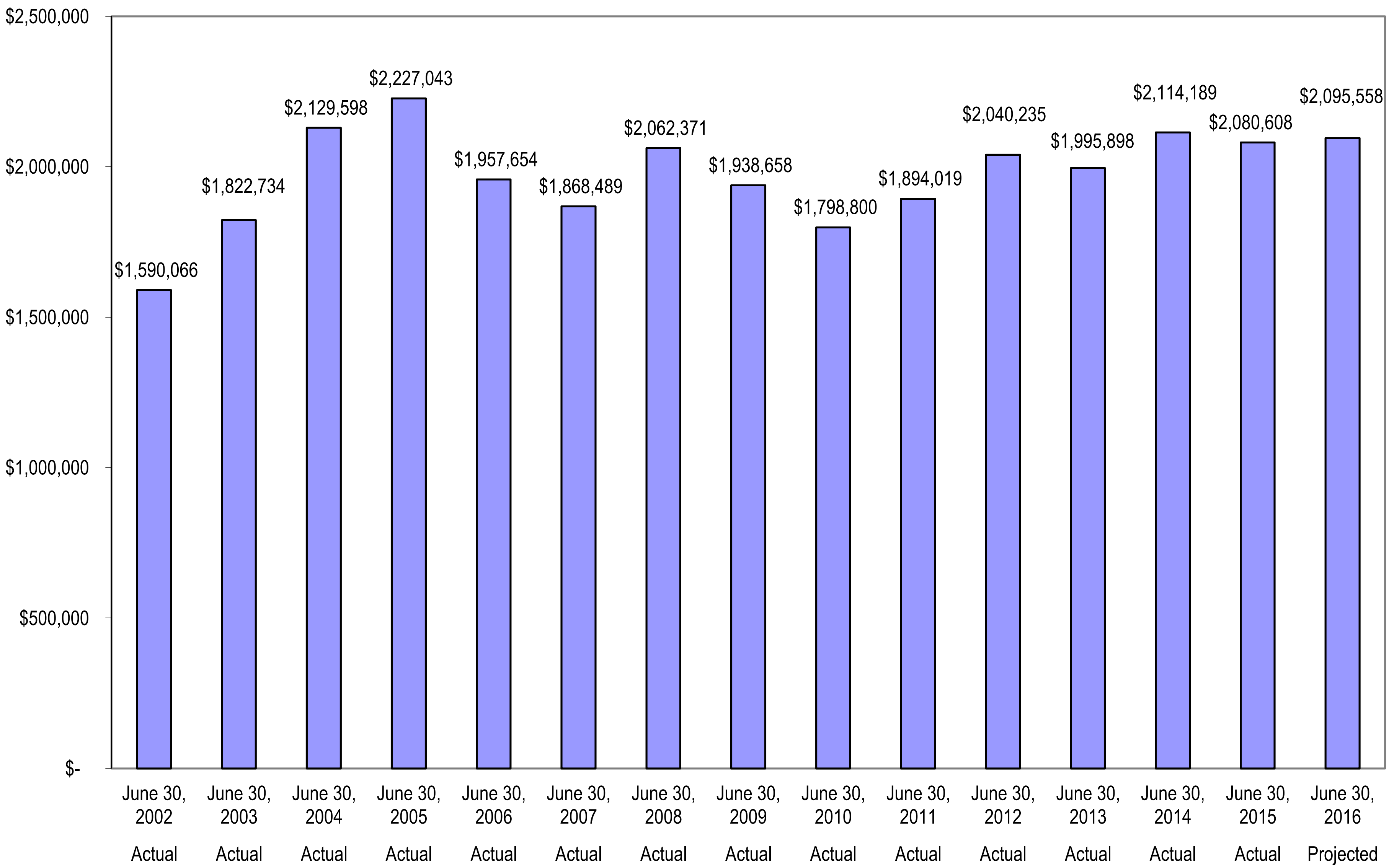
Total General Fund Balance as of 6/30/15	$	2,080,608
Minus Powell Bill Reserve	$	-
Minus Designated for Subsequent Years' Expenditures	$	-
Minus Stabilization by State Statute	$	695,281
Undesignated Fund Balance as of 6/30/15	$	1,385,327
As percent of FY 2014-15 final expenditures		15.62%
As percent of FY 2015-2016 adopted General Fund budget		15.56%

ADJUSTED FUND BALANCE		
Total Undesignated+Stabilization by State Statute as of 6/30/15	**$**	**2,080,608**
As percent of FY 2014-2015 final expenditures		23.46%
As percent of FY 2015-2016 adopted General Fund budget		23.37%

Fund Balance Adjustments During / At Close of FY 2015-2016		
Direct FY 15-16 appropriation of General Fund balance		(38,020)
Projected FY 15-16 surplus		52,970
Projected Undesignated Fund Balance as of 6/30/16	$	1,400,277
As percent of projected FY 2015-16 final expenditures		15.52%
As percent of FY 2016-2017 Rec General Fund budget		15.43%

ADJUSTED FUND BALANCE		
Total Undesignated+Stabilization by State Statute as of 6/30/16	**$**	**2,095,558**
As percent of projected FY 2015-2016 final expenditures		23.22%
As percent of FY 2016-2017 Rec General Fund budget		23.09%

ADJUSTED GENERAL FUND BALANCE — Undesignated Plus Stabilization by State Statute



FY 16-17 Recommended General Fund Tax Rate: 15.50 cents

Breakdown by department / service:

Governing Body & Legal	0.20	cents
Administration	1.20	cents
Planning and Inspections	-	cents
Police	3.40	cents
Fire	2.70	cents
EMS	0.80	cents
Public Works	1.10	cents
Solid Waste	-	cents
Parks and Recreation	1.60	cents
NonDepartmental	0.90	cents
Debt Service	1.80	cents
Transfer to Future Beach Nourishment Fund	1.50	cents
Transfer to Capital Projects	0.30	cents

TOTAL	15.50	cents

ITEMIZED RECEIPT - TOWN SERVICES FY 2016 - 2017

HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?

Taxpayer:	
Mr. Average Taxpayer	*Town of Emerald Isle*
1957 Emerald Drive	*7500 Emerald Drive*
Emerald Isle, NC 28594	*Emerald Isle, NC 28594*
	252-354-3424
	www.emeraldisle-nc.org

EMERALD ISLE NORTH CAROLINA

Assessed Value (2015 dollars):	**$**	**359,309**
FY 2016-2017 Property Tax Rate Per $100:		**15.50 cents**

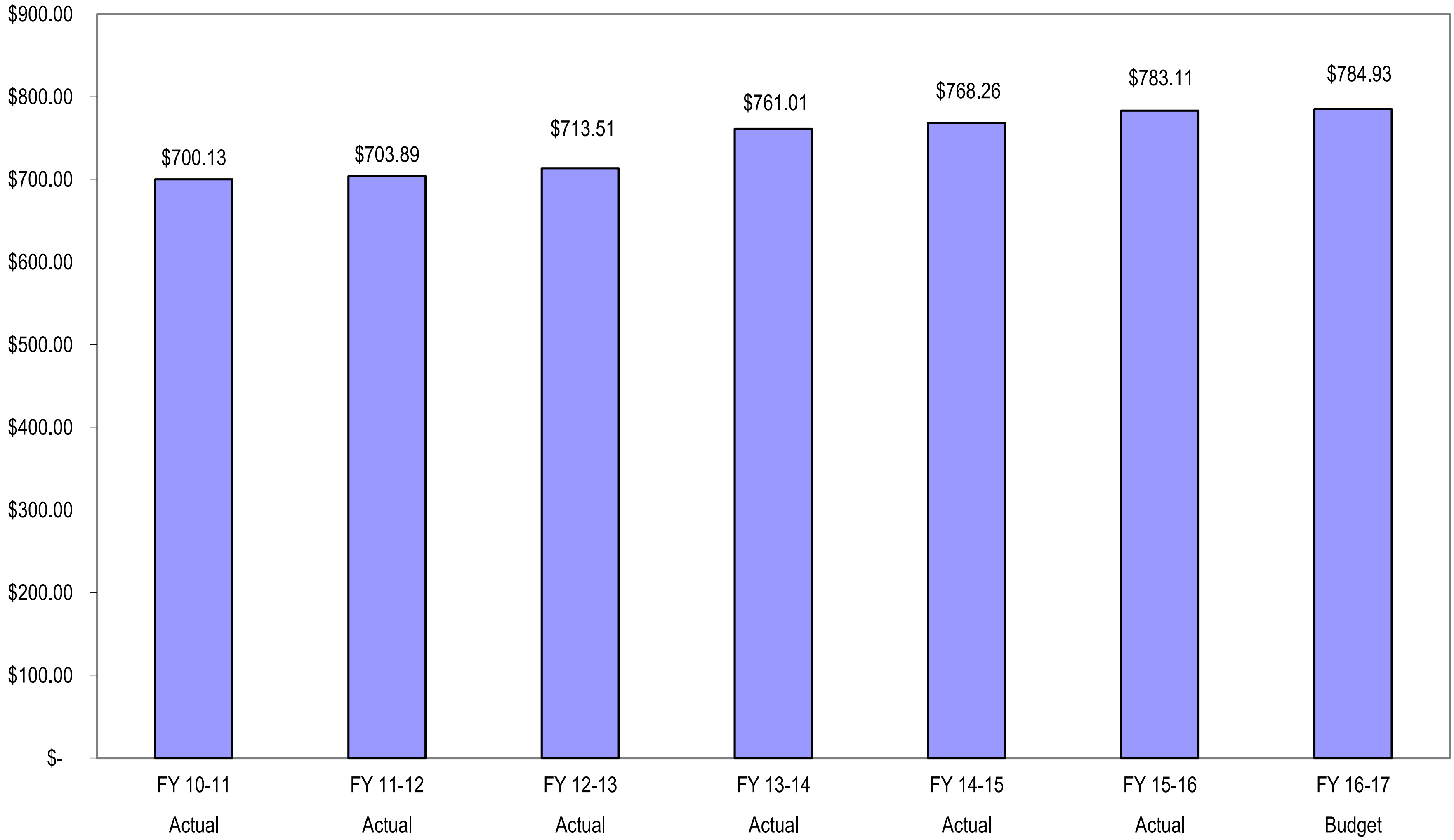
TOTAL FY 2016-2017 PROPERTY TAX DUE:	**$**	**556.93**
TOTAL FY 2016-2017 SOLID WASTE FEE DUE:	**$**	**228.00**
TOTAL FY 2016-2017 AMOUNT DUE:	**$**	**784.93**

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, and general community assistance.	$ 122.17	$ 10.18
Parks and Recreation	Recreation programs, Community Center operations, public beach accesses, community festivals, NC 58 landscaping, bicycle path maintenance, Bogue Sound accesses, community parks, public boating access maintenance, and other quality of life enhancements.	$ 57.49	$ 4.79
Planning and Inspections	Fair and consistent enforcement of NC building code to insure building safety; 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.	$ -	$ -
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	$ 28.74	$ 2.40
Fire Services	24-hour fire response and suppression services, emergency medical care first response, water rescue capabilities, summertime lifeguards, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	$ 97.01	$ 8.08
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.	$ 39.52	$ 3.29
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 recycling collection, and public right of way litter collection.	$ 228.00	$ 19.00
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 .	$ 82.64	$ 6.89
Debt Service	Principal & interest payments on major capital facilities completed in recent years and refinanced in 2013, plus principal & interest payments associated with the 2013 community improvement package that includes new bicycle paths and storm water improvements, plus principal & interest payments for Fire Engine and land.	$ 64.68	$ 5.39
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	$ 53.90	$ 4.49
Transfer to Capital Projects	Construction of Osprey Ridge storm water pump station, other small pump stations	$ 10.78	$ 0.90
TOTAL FY 2016-2017 AMOUNT DUE:		**$ 784.93**	**$ 65.41**

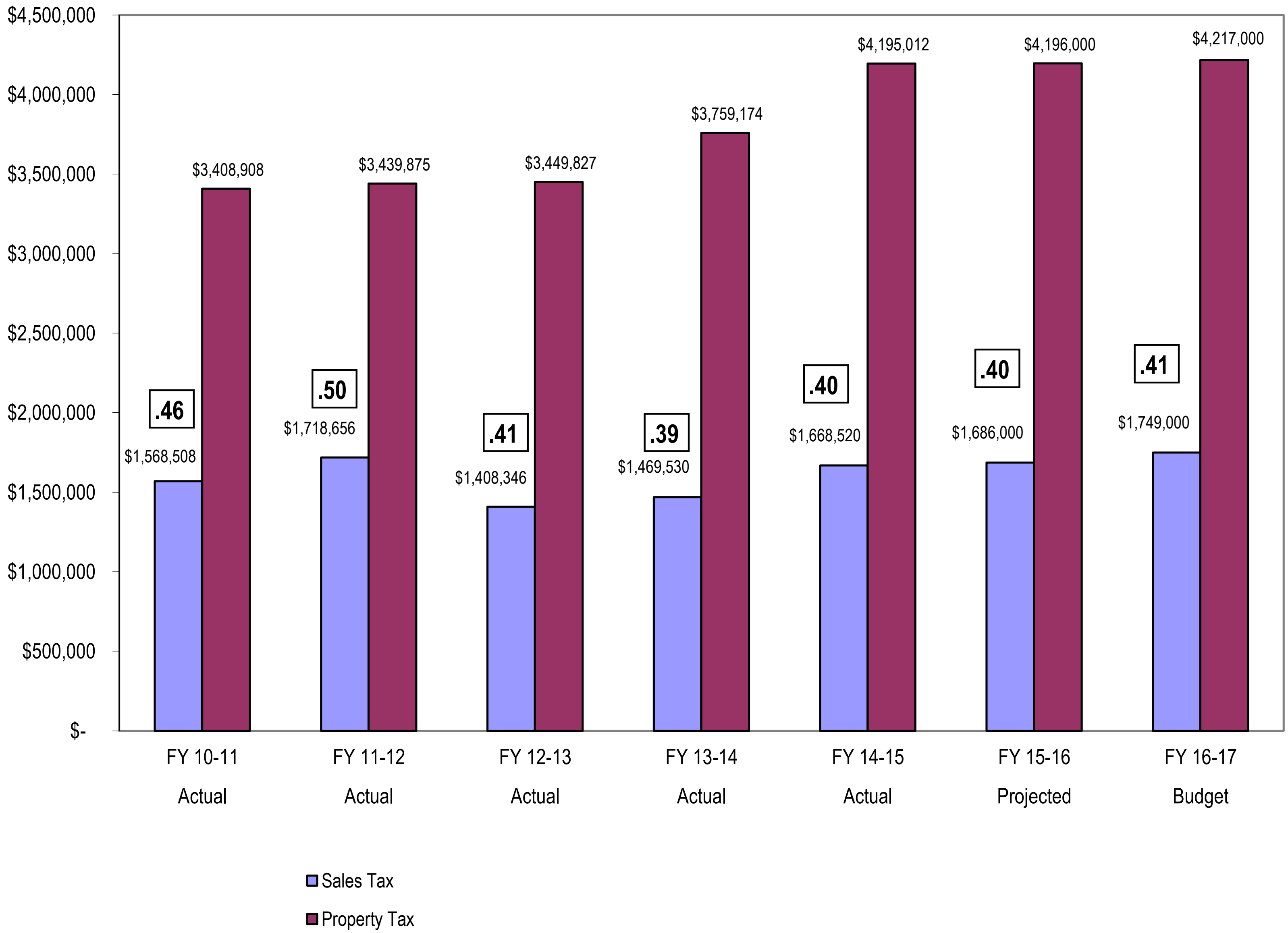
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

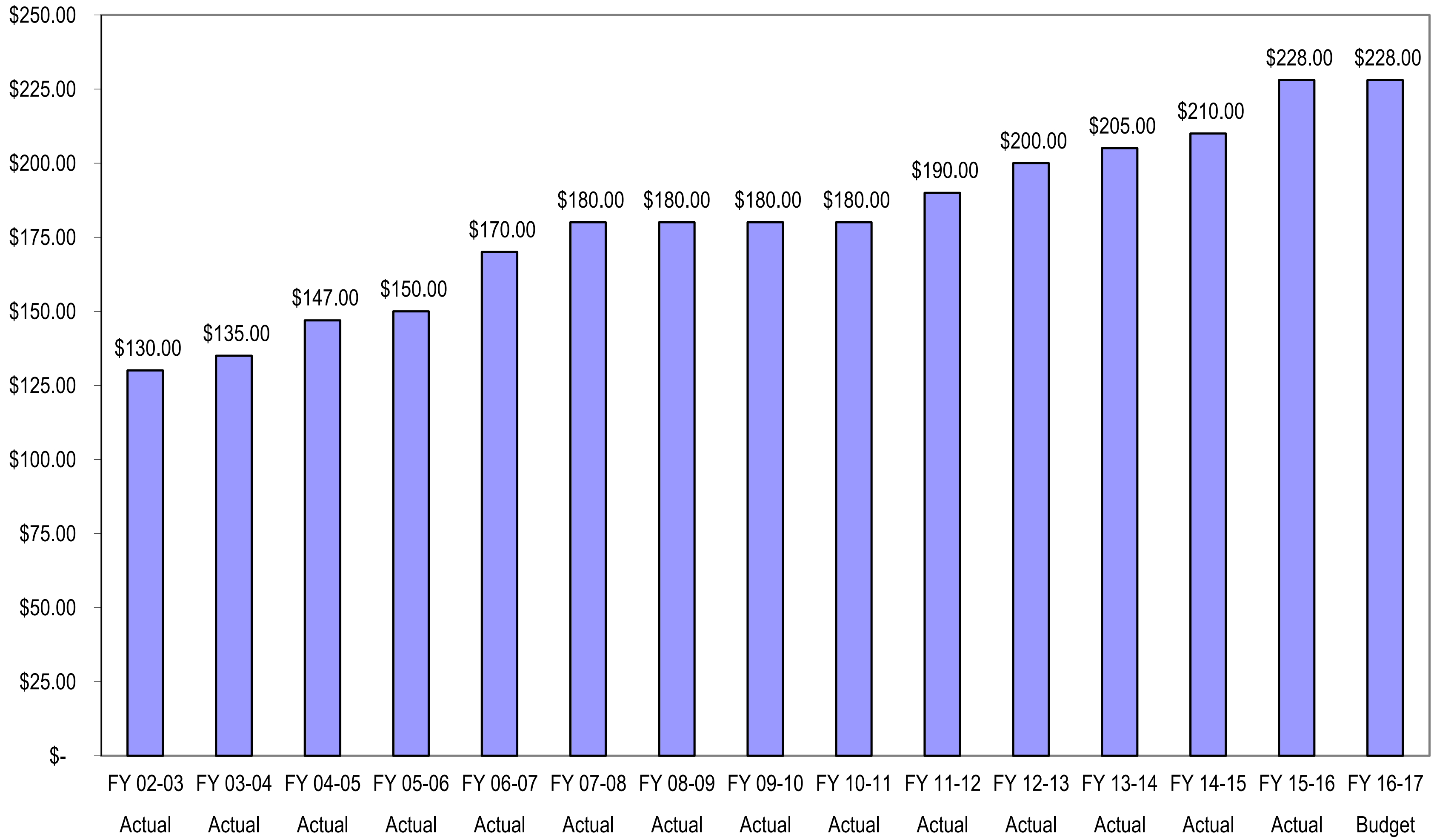
General Fund Property Tax + Solid Waste Fee



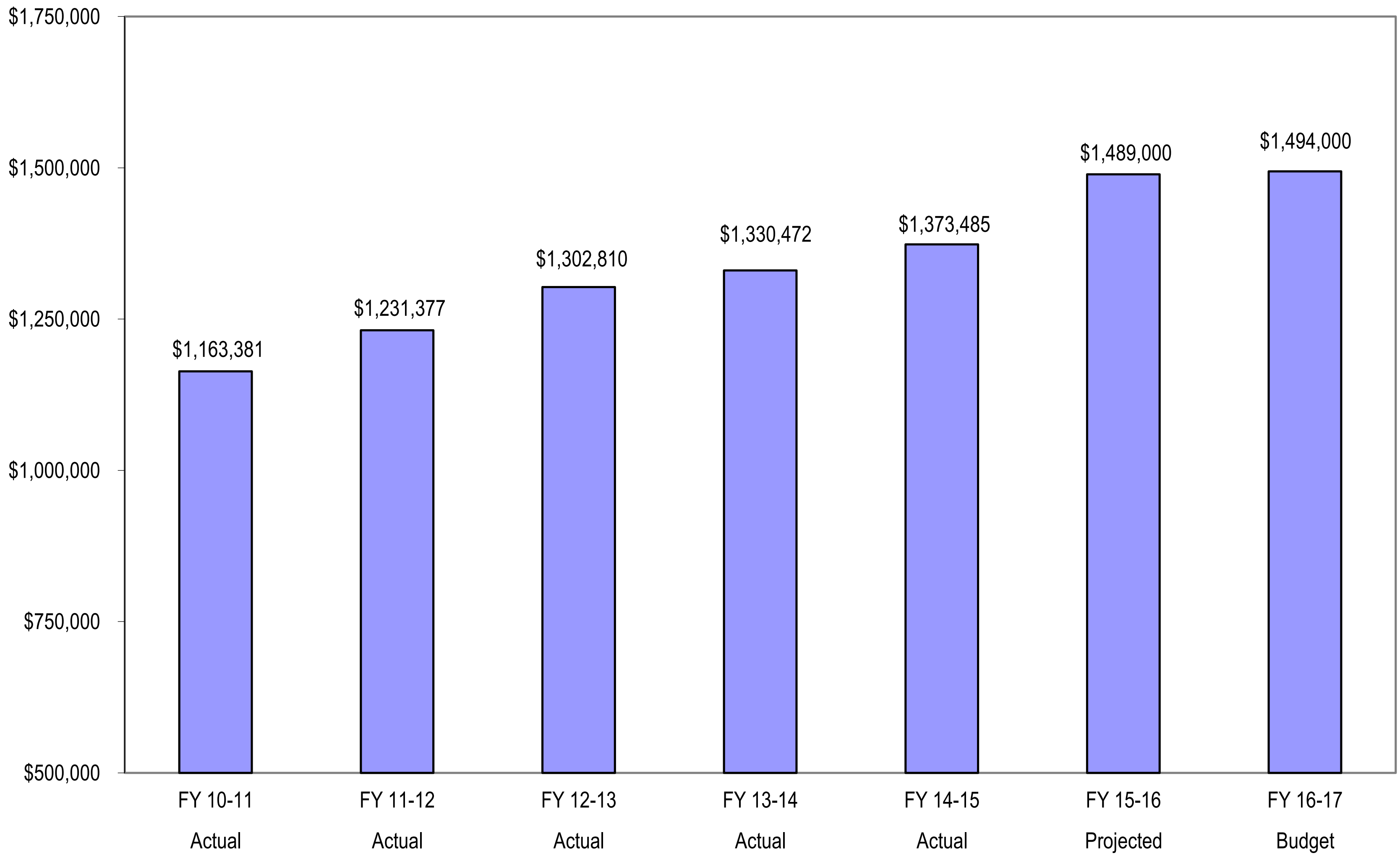
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



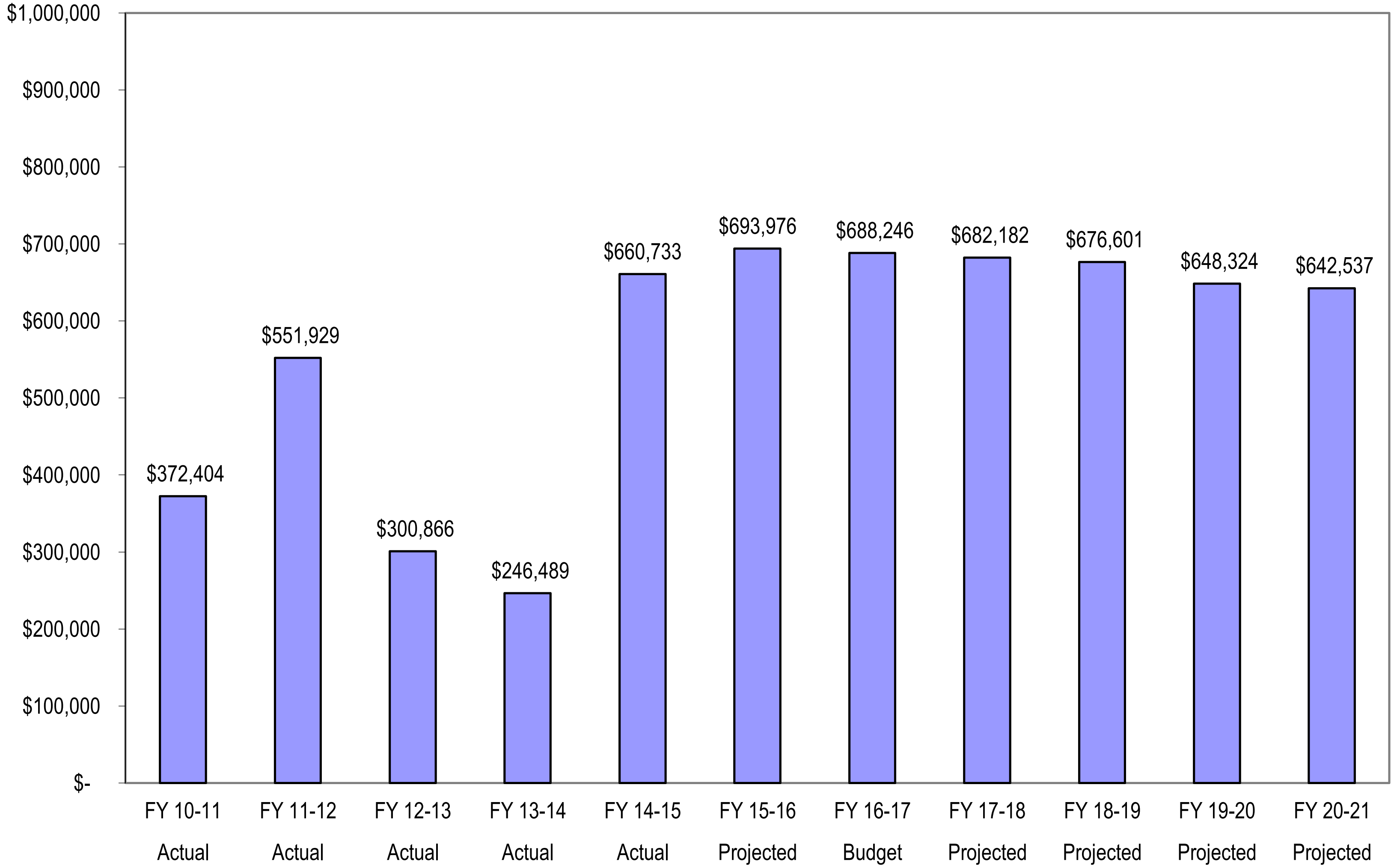
GENERAL FUND 5-YEAR FORECAST

	FY 14-15 Actual	Approved FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	FY 17-18 Projected	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected
Property Tax	4,223,710	4,206,242	4,206,242	4,166,289	4,221,000	4,242,000	4,273,833	4,305,906	4,338,222	4,370,782
Sales Tax	1,668,520	1,762,800	1,762,800	859,506	1,686,000	1,749,000	1,818,960	1,891,718	1,967,387	2,046,083
State-Collected Revenues	781,857	718,700	780,732	489,699	814,302	818,000	830,990	844,460	858,423	872,896
Solid Waste Fees	1,381,927	1,491,400	1,491,400	1,473,456	1,491,410	1,496,500	1,503,340	1,510,180	1,517,020	1,523,860
Development Permit Fees	143,672	146,000	173,375	158,927	192,320	181,500	186,450	191,549	196,800	202,209
Other Fees	266,277	252,000	252,000	214,675	277,825	280,000	280,750	281,500	282,250	283,000
Parks and Recreation Fees	135,652	147,500	147,500	114,294	140,780	147,500	147,500	147,500	147,500	147,500
Grant Revenues	34,851	13,800	13,800	250	6,550	-	-	-	-	-
Other Revenues	160,692	146,700	184,604	136,375	181,243	156,700	162,400	165,181	168,045	170,996
Installment Financing Proceeds	-	-	-	-	-	-	-	875,000	-	-
Interest Earnings	414	500	500	1,001	1,751	5,000	10,000	25,000	50,000	50,000
Transfers From Other Funds	299	16,793	24,961	8,168	24,961	-	-	-	-	-
Fund Balance	-	-	38,020	-	38,020	-	-	-	-	-
TOTAL	**8,797,871**	**8,902,435**	**9,075,934**	**7,622,640**	**9,076,162**	**9,076,200**	**9,214,222**	**10,237,993**	**9,525,648**	**9,667,326**
Governing Body	83,817	89,207	93,707	78,464	95,102	89,788	92,482	95,256	98,114	101,057
Legal	11,183	15,000	10,000	5,003	10,000	15,000	16,000	17,000	18,000	19,000
Administration	540,390	564,355	564,355	439,837	560,050	584,984	602,534	620,610	639,228	658,405
Planning and Inspections	232,897	190,620	217,995	142,781	202,130	178,738	184,100	189,623	225,312	201,171
Police	1,642,560	1,664,581	1,666,543	1,267,808	1,676,776	1,707,873	1,794,739	1,824,071	1,899,913	1,956,311
Fire	1,327,690	1,355,514	1,359,843	1,022,681	1,329,346	1,368,652	1,489,711	2,357,003	1,534,563	1,540,430
EMS	330,000	377,000	377,000	282,600	377,000	390,000	401,700	413,751	426,164	438,948
Public Works	756,097	670,003	690,003	418,753	697,284	685,279	701,547	793,304	765,563	793,340
Solid Waste	1,349,199	1,528,890	1,582,890	1,278,677	1,572,159	1,423,036	1,481,307	1,509,847	1,539,692	1,585,883
Parks and Recreation	866,999	911,766	951,567	697,496	958,073	965,604	1,017,878	1,043,424	1,045,767	1,053,930
NonDepartmental	575,526	442,241	442,241	371,594	425,481	444,000	470,452	490,299	507,852	532,483
Debt Service	660,733	693,258	693,976	693,976	693,976	688,246	682,182	676,601	648,324	642,537
Transfers to Other Funds	490,417	400,000	425,814	425,814	425,814	535,000	575,000	468,000	400,000	400,000
TOTAL	**8,867,508**	**8,902,435**	**9,075,934**	**7,125,484**	**9,023,192**	**9,076,200**	**9,509,632**	**10,498,787**	**9,748,490**	**9,923,494**
Surplus / (Deficit)	(69,637)	(0)	(0)	497,156	52,970	(0)	(295,410)	(260,794)	(222,842)	(256,168)
Tax Rate To Accommodate Deficit						15.5	16.6	16.4	16.3	16.4

KEY ASSUMPTIONS:

1. Property tax revenues based on FY 16-17 tax rate of 15.5 cents.
2. Assumes 0.75% growth annually in property tax base.
3. Assumes 4% growth in sales tax revenues annually.
4. Assumes no change in annual solid waste fee in FY 16-17 and future years.
5. Assumes 3% growth annually in building permit fees.
6. Assumes modest or no growth for other revenues annually.
7. Includes 1% employee raises in FY 16-17; assumes 3% each year thereafter.
8. Includes all items included in 5-Year Capital Improvement / Replacement Program.
9. Assumes issuance of new debt for renovation / expansion of Fire Station 1 in FY 18-19.
10. Assumes issuance of new debt for Fire ladder truck in FY 18-19.
11. Includes all projected future debt service costs.
12. Includes $72,000 for beach access walkway replacements annually.
13. Assumes 3% inflationary increase in expenditures.
14. Includes annual $400,000 transfer to Future Beach Nourishment Fund.
15. Includes all projected future costs for retired employee health insurance program.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 13-14 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 13-14 Budget (Adopted) vs. FY 16-17 Recommended
REVENUES				
Property Tax	4,167,357	4,242,000	74,643	1.79%
Sales Tax	1,387,200	1,749,000	361,800	26.08%
State-Collected Revenues	593,279	818,000	224,721	37.88%
Solid Waste Fees	1,322,500	1,496,500	174,000	13.16%
Development Permit Fees	153,500	181,500	28,000	18.24%
Other Fees	210,000	280,000	70,000	33.33%
Parks and Recreation Fees	137,500	147,500	10,000	7.27%
Grant Revenues	-	-	-	
Other Revenues	130,100	156,700	26,600	20.45%
Installment Financing Proceeds	455,000	-	(455,000)	-100.00%
Interest Earnings	1,000	5,000	4,000	400.00%
Transfers from Other Funds	21,831	-	(21,831)	-100.00%
Fund Balance	104,973	-	(104,973)	-100.00%
TOTAL	**8,684,240**	**9,076,200**	**391,960**	**4.51%**
EXPENDITURES by Function				
Governing Body	86,008	89,788	3,780	4.39%
Legal	15,000	15,000	-	0.00%
Administration	485,834	584,984	99,150	20.41%
Planning and Inspections	274,520	178,738	(95,782)	-34.89%
Police	1,552,772	1,707,873	155,101	9.99%
Fire	1,726,839	1,368,652	(358,187)	-20.74%
EMS	315,000	390,000	75,000	23.81%
Public Works	793,962	685,279	(108,683)	-13.69%
Solid Waste	1,297,782	1,423,036	125,254	9.65%
Parks and Recreation	813,247	965,604	152,357	18.73%
NonDepartmental	368,750	444,000	75,250	20.41%
Debt Service	554,526	688,246	133,720	24.11%
Transfers to Other Funds	400,000	535,000	135,000	33.75%
TOTAL	**8,684,240**	**9,076,200**	**391,960**	**4.51%**

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 13-14 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 13-14 Budget (Adopted) vs. FY 16-17 Recommended
EXPENDITURES by Category				
Salaries	3,057,135	3,219,747	162,612	5.32%
Benefits	1,058,778	1,182,778	124,000	11.71%
Operating	2,978,101	3,223,350	245,249	8.24%
Capital Outlay	635,700	227,080	(408,620)	-64.28%
Debt Service	554,526	688,246	133,720	24.11%
Transfer to Other Funds	400,000	535,000	135,000	33.75%
TOTAL	**8,684,240**	**9,076,200**	**391,960**	**4.51%**
Full-Time Authorized Positions	**57**	**57**	**-**	**0.00%**
Property Tax Revenues	**4,167,357**	**4,242,000**	**74,643**	**1.79%**
Sales Tax Revenues	**1,387,200**	**1,749,000**	**361,800**	**26.08%**
Property Tax Rate	**0.140**	**0.1550**	**0.0150**	**10.71%**
Average Value Property Tax Bill	**556.01**	**556.93**	**0.92**	**0.17%**
Annual Solid Waste Fee	**205.00**	**228.00**	**23.00**	**11.22%**
Average Total Bill	**761.01**	**784.93**	**23.92**	**3.14%**
Average Tax Value	**397,148**	**359,309**	**(37,839)**	**-9.53%**

	March 2013	March 2016	Inc / (Dec)	Pct Change
Consumer Price Index - South Urban	**226.6**	**231.0**	**4.3**	**1.92%**

	June 30, 2013	June 30, 2016 (Projected)	Inc / (Dec)	Pct Change
General Fund Balance (Adjusted)	**1,995,898**	**2,095,558**	**99,660**	**4.99%**
Outstanding General Fund Debt	**1,400,000**	**3,186,781**	**1,786,781**	**127.63%**

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 11-12 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 11-12 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 11-12 Budget (Adopted) vs. FY 16-17 Recommended
REVENUES				
Property Tax	3,846,621	4,242,000	395,379	10.28%
Sales Tax	1,185,000	1,749,000	564,000	47.59%
State-Collected Revenues	597,976	818,000	220,024	36.79%
Solid Waste Fees	1,237,200	1,496,500	259,300	20.96%
Development Permit Fees	129,000	181,500	52,500	40.70%
Other Fees	74,000	280,000	206,000	278.38%
Parks and Recreation Fees	127,200	147,500	20,300	15.96%
Grant Revenues	-	-	-	
Other Revenues	125,100	156,700	31,600	25.26%
Installment Financing Proceeds	-	-	-	
Interest Earnings	10,000	5,000	(5,000)	-50.00%
Transfers from Other Funds	-	-	-	
Fund Balance	-	-	-	
TOTAL	**7,332,097**	**9,076,200**	**1,744,103**	**23.79%**
EXPENDITURES by Function				
Governing Body	84,819	89,788	4,969	5.86%
Legal	14,000	15,000	1,000	7.14%
Administration	453,898	584,984	131,086	28.88%
Planning and Inspections	225,033	178,738	(46,295)	-20.57%
Police	1,458,135	1,707,873	249,738	17.13%
Fire	1,119,550	1,368,652	249,102	22.25%
EMS	298,000	390,000	92,000	30.87%
Public Works	710,608	685,279	(25,329)	-3.56%
Solid Waste	1,213,092	1,423,036	209,944	17.31%
Parks and Recreation	662,579	965,604	303,025	45.73%
NonDepartmental	320,025	444,000	123,975	38.74%
Debt Service	372,358	688,246	315,888	84.83%
Transfer to Other Funds	400,000	535,000	135,000	33.75%
TOTAL	**7,332,097**	**9,076,200**	**1,744,103**	**23.79%**

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 11-12 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 11-12 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 11-12 Budget (Adopted) vs. FY 16-17 Recommended
EXPENDITURES by Category				
Salaries	2,724,052	3,219,747	495,695	18.20%
Benefits	915,143	1,182,778	267,635	29.25%
Operating	2,620,953	3,223,350	602,397	22.98%
Capital Outlay	299,591	227,080	(72,511)	-24.20%
Debt Service	372,358	688,246	315,888	84.83%
Transfer to Other Funds	400,000	535,000	135,000	33.75%
TOTAL	**7,332,097**	**9,076,200**	**1,744,103**	**23.79%**
Full-Time Authorized Positions	**55**	**57**	**2**	**3.64%**
Property Tax Revenues	**3,846,621**	**4,242,000**	**395,379**	**10.28%**
Sales Tax Revenues	**1,185,000**	**1,749,000**	**564,000**	**47.59%**
Property Tax Rate	**0.130**	**0.155**	**0.025**	**19.23%**
Average Value Property Tax Bill	**513.89**	**556.93**	**43.04**	**8.38%**
Annual Solid Waste Fee	**190.00**	**228.00**	**38.00**	**20.00%**
Average Total Bill	**703.89**	**784.93**	**81.04**	**11.51%**
Average Tax Value	**395,297**	**359,309**	**(35,988)**	**-9.10%**

	March 2011	March 2016	Inc / (Dec)	Pct Change
Consumer Price Index - South Urban	**217.2**	**231.0**	**13.8**	**6.34%**

	June 30, 2011	June 30, 2016 (Projected)	Inc / (Dec)	Pct Change
General Fund Balance (Adjusted)	**1,894,019**	**2,095,558**	**201,539**	**10.64%**
Outstanding General Fund Debt	**1,969,733**	**3,186,781**	**1,217,048**	**61.79%**

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 06-07 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 06-07 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 06-07 Budget (Adopted) vs. FY 16-17 Recommended
REVENUES				
Property Tax	2,750,183	4,242,000	1,491,817	54.24%
Sales Tax	1,888,875	1,749,000	(139,875)	-7.41%
State-Collected Revenues	449,942	818,000	368,058	81.80%
Solid Waste Fees	964,386	1,496,500	532,114	55.18%
Development Permit Fees	252,500	181,500	(71,000)	-28.12%
Other Fees	169,850	280,000	110,150	64.85%
Parks and Recreation Fees	108,100	147,500	39,400	36.45%
Grant Revenues	5,479	-	(5,479)	-100.00%
Other Revenues	126,600	156,700	30,100	23.78%
Installment Financing Proceeds	-	-	-	
Interest Earnings	105,000	5,000	(100,000)	-95.24%
Transfers from Other Funds	-	-	-	
Fund Balance	-	-	-	
TOTAL	**6,820,915**	**9,076,200**	**2,255,285**	**33.06%**
EXPENDITURES by Function				
Governing Body	88,236	89,788	1,552	1.76%
Legal	12,000	15,000	3,000	25.00%
Administration	386,054	584,984	198,930	51.53%
Planning and Inspections	266,788	178,738	(88,050)	-33.00%
Police	1,378,126	1,707,873	329,747	23.93%
Fire	1,000,175	1,368,652	368,477	36.84%
EMS	225,970	390,000	164,030	72.59%
Public Works	595,892	685,279	89,387	15.00%
Solid Waste	943,747	1,423,036	479,289	50.79%
Parks and Recreation	636,777	965,604	328,827	51.64%
NonDepartmental	382,150	444,000	61,850	16.18%
Debt Service	-	688,246	688,246	
Transfer to Other Funds	905,000	535,000	(370,000)	-40.88%
TOTAL	**6,820,915**	**9,076,200**	**2,255,285**	**33.06%**

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 06-07 Budget	Recommended FY 16-17 Budget	Inc / (Dec) FY 06-07 Budget (Adopted) vs. FY 16-17 Recommended	Pct Change FY 06-07 Budget (Adopted) vs. FY 16-17 Recommended
EXPENDITURES by Category				
Salaries	2,531,213	3,219,747	688,534	27.20%
Benefits	808,829	1,182,778	373,949	46.23%
Operating	2,319,878	3,223,350	903,472	38.94%
Capital Outlay	255,995	227,080	(28,915)	-11.30%
Debt Service	-	688,246	688,246	
Transfer to Other Funds	905,000	535,000	(370,000)	-40.88%
TOTAL	**6,820,915**	**9,076,200**	**2,255,285**	**33.06%**
Full-Time Authorized Positions	**61**	**57**	**(4)**	**-6.56%**
Property Tax Revenues	**2,750,183**	**4,242,000**	**1,491,817**	**54.24%**
Sales Tax Revenues	**1,888,875**	**1,749,000**	**(139,875)**	**-7.41%**
Property Tax Rate	**0.185**	**0.1550**	**(0.0300)**	**-16.22%**
Average Value Property Tax Bill	**379.69**	**556.93**	**177.24**	**46.68%**
Annual Solid Waste Fee	**170.00**	**228.00**	**58.00**	**34.12%**
Average Total Bill	**549.69**	**784.93**	**235.24**	**42.80%**
Average Tax Value	**205,237**	**359,309**	**154,072**	**75.07%**

	March 2006	March 2016	Inc / (Dec)	Pct Change
Consumer Price Index - South Urban	**192.8**	**231.0**	**38.2**	**19.80%**

	June 30, 2006	June 30, 2016 (Projected)	Inc / (Dec)	Pct Change
General Fund Balance (Adjusted)	**1,957,654**	**2,095,558**	**137,904**	**7.04%**
Outstanding General Fund Debt	**-**	**3,186,781**	**3,186,781**	

Note: Comparison includes adjustments for reorganization of Town funds to insure fair comparison.

GENERAL FUND TAX RATES for NC BEACH TOWNS — FY 15-16 Actual

Rank	Town	Tax Rate (Cents Per $100 Assessed Value)
1	Wrightsville Beach	0.1330
2	**Emerald Isle**	**0.1400**
3	Holden Beach	0.1500
4	Sunset Beach	0.1600
5	Ocean Isle Beach	0.1615
6	Atlantic Beach	0.1650
7	Topsail Beach	0.1725
8	Indian Beach	0.1950
9	Pine Knoll Shores	0.1970
10	Caswell Beach	0.2100
	Duck	0.2100
12	Carolina Beach	0.2140
13	Southern Shores	0.2200
14	North Topsail Beach	0.2361
15	Nags Head	0.2400
16	Surf City	0.2600
17	Kure Beach	0.2615
18	Oak Island	0.2750
19	Kitty Hawk	0.3000
20	Kill Devil Hills	0.3509
21	Bald Head Island	0.5113

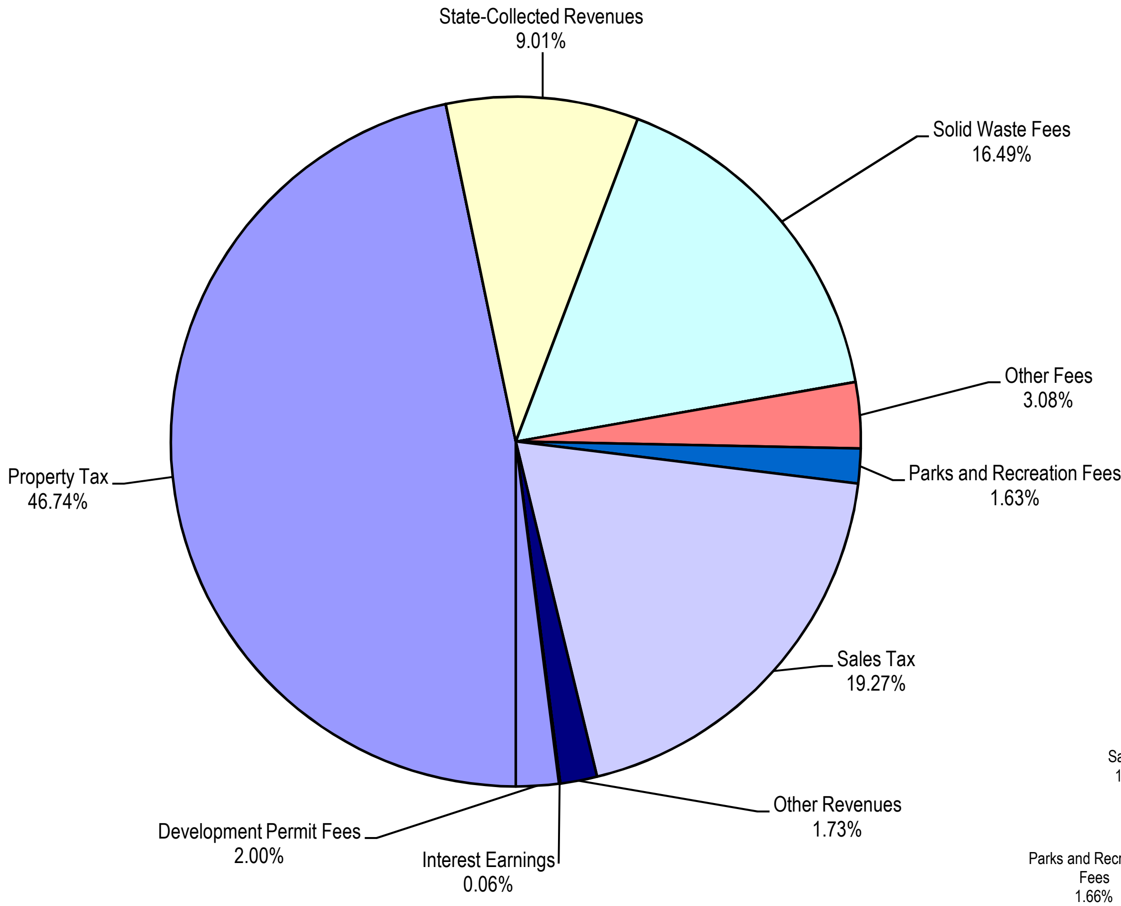
Note: Does not include taxes levied specifically for beach nourishment activities.

BUDGET CALENDAR

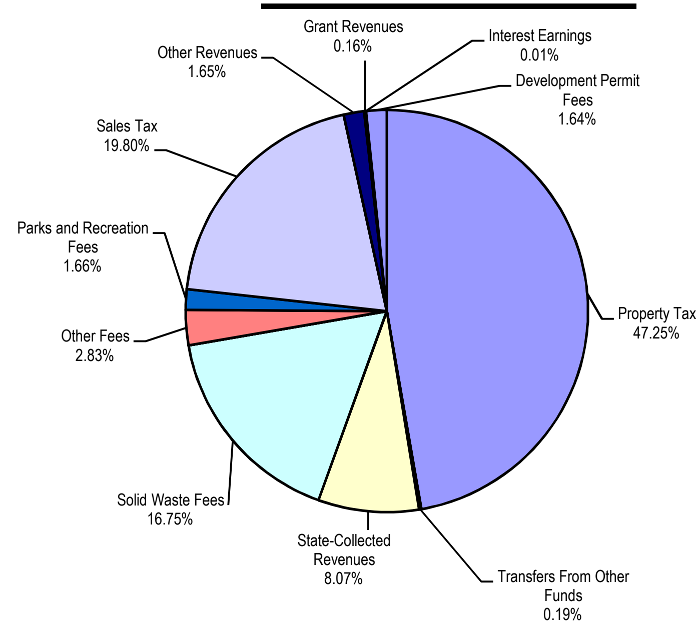
February 9	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 9	Public Hearing for early citizen input on FY 16-17 Budget at regular monthly meeting
February 19	Board of Commissioners annual budget planning workshop
February 26	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to Emerald Isle EMS
February 26 - March 18	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 18	Department budget requests and revenue estimates due; Emerald Isle EMS budget request due
March 21 - March 24	Town Manager and Finance Director review department budget requests
March 28 - April 1	Town Manager and Finance Director meet with department heads to discuss budget requests
April 4 - April 22	Additional review of department budget requests
April 12	Joint EMS Committee review of Emerald Isle EMS budget request
April 22	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 25 - May 3	Preparation of recommended budget booklet
May 10	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 12	Special Board of Commissioners Budget Workshop Meeting
May 13 - June 6	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 7	Special Board of Commissioners Budget Workshop Meeting - **Public Hearing**
June 14	FY 16-17 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 16-17 Budget

GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 16-17 RECOMMENDED BUDGET



FY 15-16 COMPARISON



GENERAL FUND REVENUES

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Property Tax	4,223,710	4,206,242	4,206,242	4,166,289	4,221,000	4,242,000	-	35,758	0.85%
Sales Tax	1,668,520	1,762,800	1,762,800	859,506	1,686,000	1,749,000	-	(13,800)	-0.78%
State-Collected Revenues	781,857	718,700	780,732	489,699	814,302	818,000	-	99,300	13.82%
Solid Waste Fees	1,381,927	1,491,400	1,491,400	1,473,456	1,491,410	1,496,500	-	5,100	0.34%
Development Permit Fees	143,672	146,000	173,375	158,927	192,320	181,500	-	35,500	24.32%
Other Fees	266,277	252,000	252,000	214,675	277,825	280,000	-	28,000	11.11%
Parks and Recreation Fees	135,652	147,500	147,500	114,294	140,780	147,500	-	-	0.00%
Grant Revenues	34,851	13,800	13,800	250	6,550	-	-	(13,800)	-100.00%
Other Revenues	160,692	146,700	184,604	136,375	181,243	156,700	-	10,000	6.82%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	414	500	500	1,001	1,751	5,000	-	4,500	900.00%
Transfers From Other Funds	299	16,793	24,961	8,168	24,961	-	-	(16,793)	-100.00%
Fund Balance	-	-	38,020	-	38,020	-	-	-	
TOTAL	**8,797,871**	**8,902,435**	**9,075,934**	**7,622,640**	**9,076,162**	**9,076,200**	**-**	**173,765**	**1.95%**

GENERAL FUND REVENUES

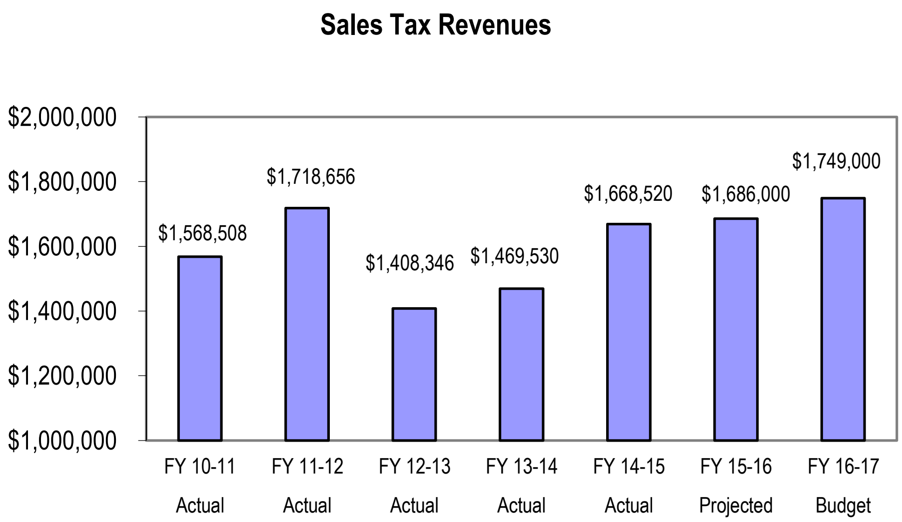
	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Real Property Taxes - Current Year	4,124,412	4,104,921	4,104,921	4,095,702	4,118,000	4,135,000	-	30,079	0.73%
Vehicle Property Taxes - Current Year	70,600	72,321	72,321	52,230	78,000	82,000	-	9,679	13.38%
Property Taxes - Prior Years	17,686	20,000	20,000	10,891	16,000	16,000	-	(4,000)	-20.00%
Tax Penalties	11,012	9,000	9,000	7,466	9,000	9,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	4,223,710	4,206,242	4,206,242	4,166,289	4,221,000	4,242,000	-	35,758	0.85%
Local Option Sales Tax	1,668,520	1,762,800	1,762,800	859,506	1,686,000	1,749,000	-	(13,800)	-0.78%
SUBTOTAL SALES TAX	1,668,520	1,762,800	1,762,800	859,506	1,686,000	1,749,000	-	(13,800)	-0.78%
Electricity Sales Tax	450,455	392,700	454,732	267,200	499,832	515,000	-	122,300	31.14%
Telecommunications Tax	43,004	44,000	44,000	17,211	37,000	36,000	-	(8,000)	-18.18%
Video Programming Sales Tax	117,820	115,000	115,000	53,818	108,000	106,000	-	(9,000)	-7.83%
Powell Bill Funds	152,531	151,000	151,000	151,470	151,470	143,000		(8,000)	-5.30%
Beer and Wine Tax	18,047	16,000	16,000	-	18,000	18,000	-	2,000	12.50%
SUBTOTAL STATE-COLLECTED REVS	781,857	718,700	780,732	489,699	814,302	818,000	-	99,300	13.82%
Solid Waste User Fees	1,367,854	1,482,000	1,482,000	1,467,779	1,484,000	1,489,000	-	7,000	0.47%
Solid Waste Disposal Tax	2,401	2,400	2,400	1,803	2,410	2,500	-	100	4.17%
Solid Waste Container Fees	6,041	-	-	-	-	-	-	-	
Solid Waste User Fees - Prior Years	5,631	7,000	7,000	3,874	5,000	5,000	-	(2,000)	-28.57%
SUBTOTAL SOLID WASTE FEES	1,381,927	1,491,400	1,491,400	1,473,456	1,491,410	1,496,500	-	5,100	0.34%
Building Permit Fees	128,732	135,000	162,375	144,179	175,000	165,000	-	30,000	22.22%
BOA / Planning Board Fees	-	1,000	1,000	-	-	-	-	(1,000)	-100.00%
Mobile Home Inspections	800	-	-	500	750	750	-	750	
CAMA Permit Fees	7,715	6,000	6,000	8,510	9,420	9,000	-	3,000	50.00%
Dunes and Vegetation Permit Fees	4,000	4,000	4,000	3,050	4,100	4,000	-	-	0.00%
Storm Water Permit Fees	-	-	-	1,800	2,000	2,000		2,000	
Commercial / Subdivision Permit Fees	2,250			750	750	750			
Homeowners Recovery Admin Fees	175	-	-	138	300	-	-	-	
SUBTOTAL DEVELOPMENT PERMIT FEES	143,672	146,000	173,375	158,927	192,320	181,500	-	35,500	24.32%
Golf Cart Registration Fees	39,600	32,000	32,000	34,275	41,250	43,000	-	11,000	34.38%
Regional Access Parking Fees	113,877	115,000	115,000	59,000	115,000	115,000	-	-	0.00%
Re-Entry Fees	12,600	5,000	5,000	5,825	6,000	6,000	-	1,000	20.00%
Beach Vehicle Permit Fees	100,200	100,000	100,000	115,575	115,575	116,000	-	16,000	16.00%
SUBTOTAL OTHER FEES	266,277	252,000	252,000	214,675	277,825	280,000	-	28,000	11.11%

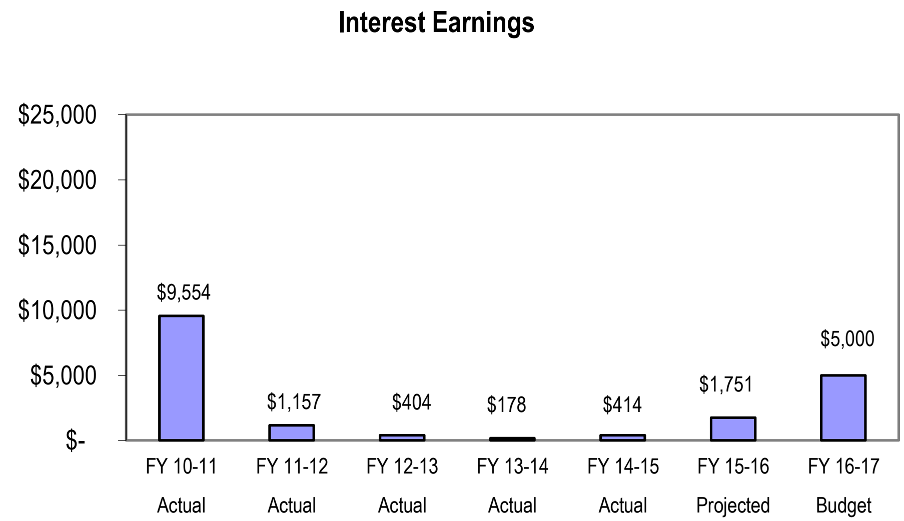
GENERAL FUND REVENUES

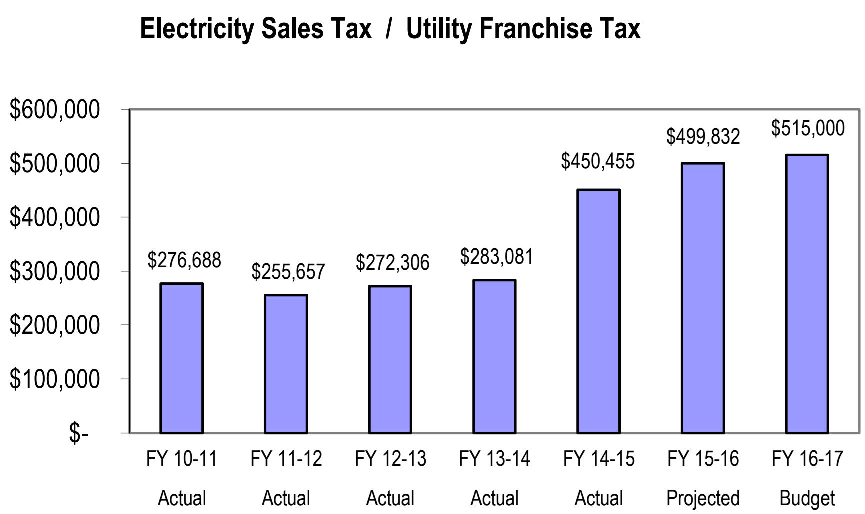
	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Taxpayer Memberships	40,027	39,500	39,500	37,708	40,000	40,000	-	500	1.27%
Non-Taxpayer Memberships	1,456	2,500	2,500	3,000	3,000	3,000	-	500	20.00%
Daily Fees	19,638	17,500	17,500	11,379	16,000	16,500	-	(1,000)	-5.71%
Aerobics Fees	10,180	11,000	11,000	9,475	10,000	11,000	-	-	0.00%
Mothers Morning Out Fees	17,650	20,000	20,000	15,103	19,700	20,000	-	-	0.00%
Class Fees	2,826	4,000	4,000	2,945	3,300	4,000	-	-	0.00%
Summer Day Camp Fees	16,579	15,000	15,000	6,637	16,000	15,000	-	-	0.00%
Afterschool Program Fees	25,256	26,000	26,000	21,486	25,250	26,000	-	-	0.00%
Facility Rental Fees	702	1,000	1,000	1,716	1,800	1,000	-	-	0.00%
Event Fees	-	9,000	9,000	4,280	4,280	9,000		-	0.00%
Tennis Fees	1,338	2,000	2,000	565	1,450	2,000	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	135,652	147,500	147,500	114,294	140,780	147,500	-	-	0.00%
Police Grant	28,101	13,800	13,800	250	6,550	-	-	(13,800)	-100.00%
NC DENR Grant	6,750	-	-	-	-	-	-	-	
SUBTOTAL GRANT REVENUES	34,851	13,800	13,800	250	6,550	-	-	(13,800)	-100.00%
ABC Revenues	82,807	80,000	95,000	68,226	95,000	90,000	-	10,000	12.50%
NCDOT Mowing Services	5,100	5,100	5,100	-	5,100	5,100	-	-	0.00%
Parking Fines	4,142	4,000	4,000	3,365	4,300	4,000	-	-	0.00%
Clerk of Court Officer Fees	1,877	2,000	2,000	1,526	1,825	2,000	-	-	0.00%
Insurance Proceeds	6,528	-	12,010	12,010	12,010	-	-	-	
Miscellaneous Revenues	8,533	10,000	10,000	6,819	8,500	10,000	-	-	0.00%
Sales of Surplus Property	20,078	12,000	12,000	9,900	12,000	12,000	-	-	0.00%
Sales Tax Refunds	28,903	-	-	-	-	-	-	-	
New Welcome Center Lease Payments	-	33,600	33,600	22,400	28,000	33,600	-	-	0.00%
Donations - General	-	-	-	100	-	-	-	-	
Donations - Fire Dept	524	-	2,479	-	2,479	-	-	-	
Donations - Police Dept	1,700	-	-	1,575	1,575	-	-	-	
Donations - Parks and Rec Dept	500	-	8,415	10,454	10,454	-	-	-	
SUBTOTAL - OTHER REVENUES	160,692	146,700	184,604	136,375	181,243	156,700	-	10,000	6.82%

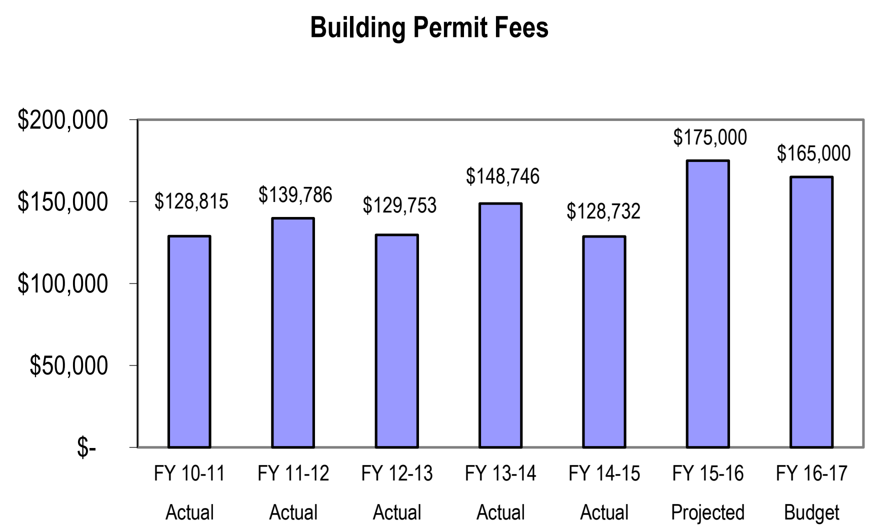
	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Interest Earnings	414	500	500	1,001	1,751	5,000	-	4,500	900.00%
SUBTOTAL - INTEREST EARNINGS	414	500	500	1,001	1,751	5,000	-	4,500	900.00%
Transfer from Capital Project Fund	299	-	8,168	8,168	8,168	-	-	-	
Transfer from Special Sep Allowance Fund	-	16,793	16,793	-	16,793	-	-	(16,793)	-100.00%
SUBTOTAL - FROM OTHER FUNDS	299	16,793	24,961	8,168	24,961	-	-	(16,793)	-100.00%
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-		-	
Undesignated Fund Balance Appropriated	-	-	38,020	-	38,020	-	-	-	
SUBTOTAL - FUND BALANCE	-	-	38,020	-	38,020	-	-	-	
GRAND TOTAL	**8,797,871**	**8,902,435**	**9,075,934**	**7,622,640**	**9,076,162**	**9,076,200**	**-**	**173,765**	**1.95%**

SELECTED GENERAL FUND REVENUES



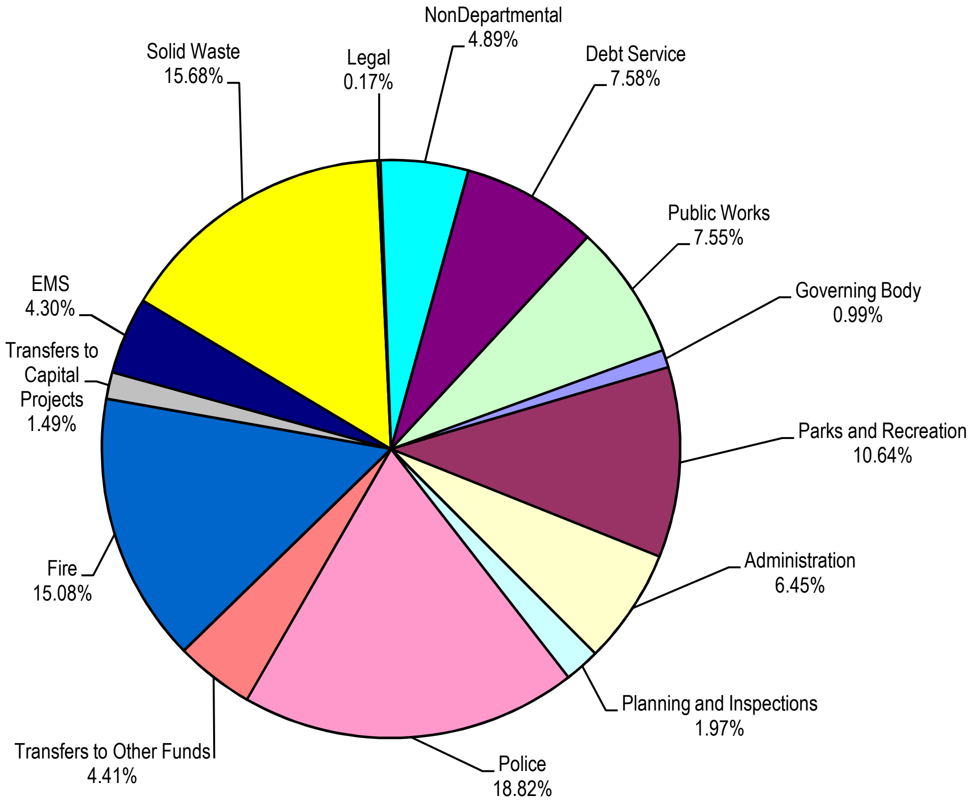




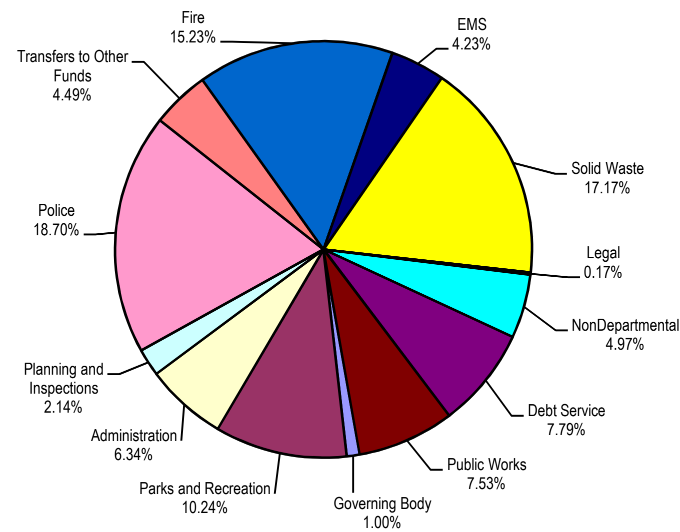


GENERAL FUND EXPENDITURES

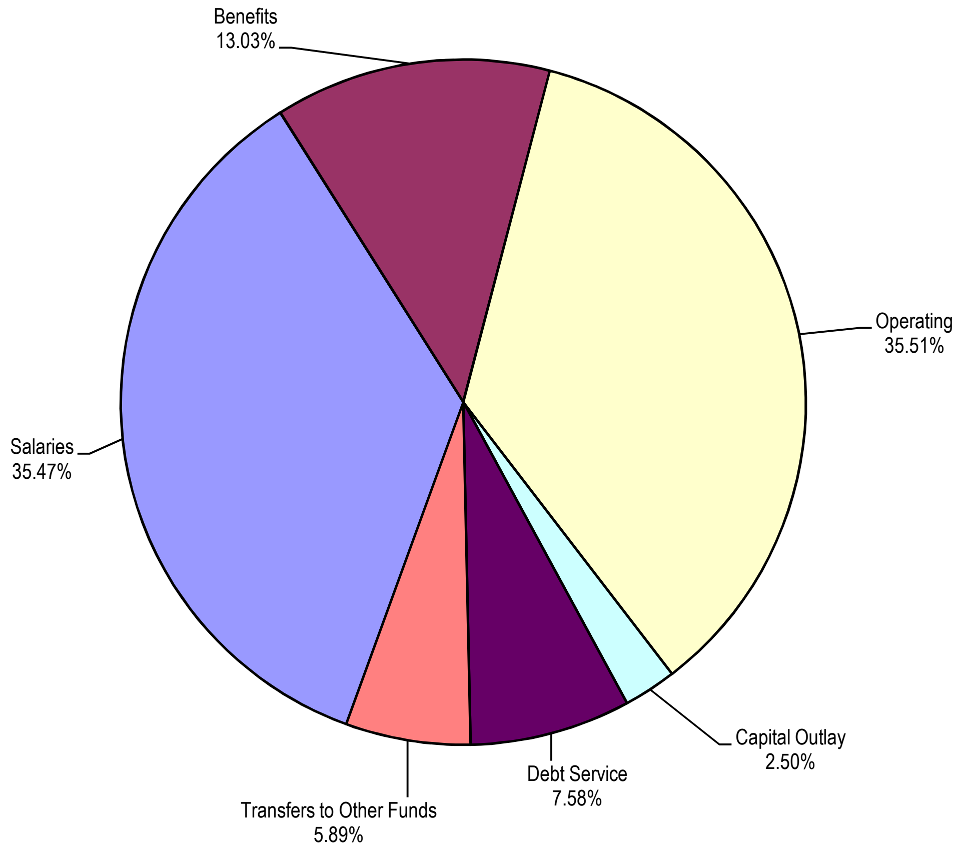
GENERAL FUND EXPENDITURES FY 16-17 RECOMMENDED BUDGET By Function



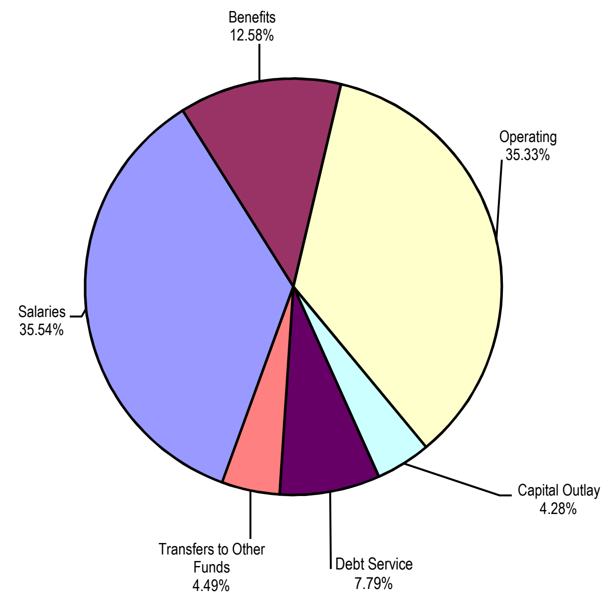
FY 15-16 COMPARISON



GENERAL FUND EXPENDITURES FY 16-17 RECOMMENDED BUDGET By Category



FY 15-16 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Salaries	3,149,043	3,163,637	3,155,388	2,407,813	3,144,270	3,218,448	3,219,747	-	56,110	1.77%
Benefits	1,040,700	1,120,083	1,106,870	885,929	1,101,081	1,143,512	1,182,778	-	62,695	5.60%
Operating	3,041,490	3,144,841	3,280,169	2,428,340	3,237,441	3,312,685	3,223,350	-	78,509	2.50%
Capital Outlay	485,125	380,616	413,717	283,612	420,610	472,304	227,080	-	(153,536)	-40.34%
Debt Service	660,733	693,258	693,976	693,976	693,976	688,244	688,246	-	(5,012)	-0.72%
Transfers to Other Funds	490,417	400,000	425,814	425,814	425,814	570,000	535,000	-	135,000	33.75%
TOTAL	**8,867,508**	**8,902,435**	**9,075,934**	**7,125,484**	**9,023,192**	**9,405,193**	**9,076,200**	**-**	**173,765**	**1.95%**

By Function

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
Governing Body	83,817	89,207	93,707	78,464	95,102	92,948	89,788	-	581	0.65%
Legal	11,183	15,000	10,000	5,003	10,000	15,000	15,000	-	-	0.00%
Administration	540,390	564,355	564,355	439,837	560,050	590,344	584,984	-	20,629	3.66%
Planning and Inspections	232,897	190,620	217,995	142,781	202,130	190,130	178,738	-	(11,882)	-6.23%
Police	1,642,560	1,664,581	1,666,543	1,267,808	1,676,776	1,746,213	1,707,873	-	43,292	2.60%
Fire	1,327,690	1,355,514	1,359,843	1,022,681	1,329,346	1,451,063	1,368,652	-	13,138	0.97%
EMS	330,000	377,000	377,000	282,600	377,000	420,000	390,000	-	13,000	3.45%
Public Works	756,097	670,003	690,003	418,753	697,284	733,279	685,279	-	15,276	2.28%
Solid Waste	1,349,199	1,528,890	1,582,890	1,278,677	1,572,159	1,426,274	1,423,036	-	(105,854)	-6.92%
Parks and Recreation	866,999	911,766	951,567	697,496	958,073	1,032,048	965,604	-	53,838	5.90%
NonDepartmental	575,526	442,241	442,241	371,594	425,481	449,650	444,000	-	1,759	0.40%
Debt Service	660,733	693,258	693,976	693,976	693,976	688,244	688,246	-	(5,012)	-0.72%
Transfers to Other Funds	490,417	400,000	425,814	425,814	425,814	570,000	535,000	-	135,000	33.75%
TOTAL	**8,867,508**	**8,902,435**	**9,075,934**	**7,125,484**	**9,023,192**	**9,405,193**	**9,076,200**	**-**	**173,765**	**1.95%**

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 multi-year capital project budgets
* Establish annual property tax rate and service fees

FY 16-17 DEPARTMENT GOALS

* Maintain FY 16-17 property tax rates at current FY 15-16 rates
* Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
* Continue to invest in fair and competitive compensation and benefits package for Town employees
* Construct new fixed storm water pump station for Osprey Ridge area
* Monitor State and County activities that could negatively impact the Town's sales tax distribution

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	51,838	52,874	54,244	54,244	53,403	53,403	-
Benefits	6,756	6,913	7,018	6,920	6,785	6,785	-
Operating	25,223	24,600	32,445	33,938	32,760	29,600	-
Capital Outlay	-	4,820	-	-	-	-	-
TOTAL	83,817	89,207	93,707	95,102	92,948	89,788	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	83,817	89,207	93,707	95,102	92,948	89,788	-
Total Authorized Positions							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

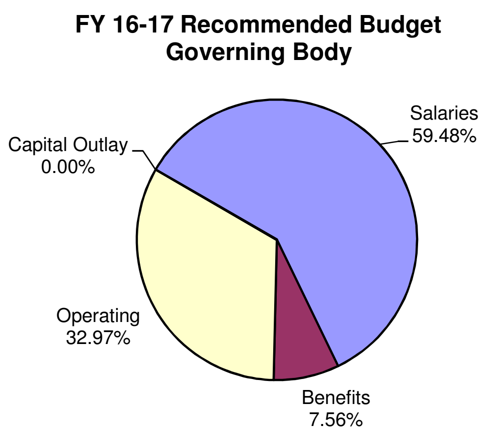
FY 16-17 BUDGET NOTES

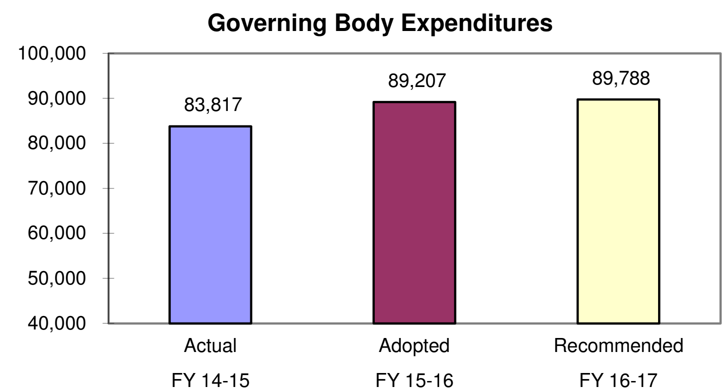
* Includes sufficient funding to continue normal expenses associated with the Governing Body.
* Includes $3,500 for annual software contract for online agenda packets and records management applications.

GOVERNING BODY

SERVICE STATISTICS / GOALS	Entire FY FY 11-12 Actual	Entire FY FY 12-13 Actual	Entire FY FY 13-14 Actual	Entire FY FY 14-15 Actual	FY 15-16 Thru March 2016	Entire FY FY 15-16 Projected	FY 16-17 Estimated / Goal
Indicator							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	1	1	2	2	3	4	2
Workshop Town meetings	2	2	2	2	1	2	2
General Fund property tax rate	11.5	11.5	12.5	14.0	15.5	15.5	15.5
Primary beach district property tax rate	4.5	4.5	4.5	3.0	4.0	4.0	4.0
Secondary beach district prop tax rate	1.5	1.5	1.5	-	-	-	-
Annual solid waste fee	$ 190	$ 200	$ 205	$ 210	$ 228	$ 228	$ 228
Average bill (property tax + solid waste)	$ 704	$ 714	$ 761	$ 768	$ 783	$ 783	$ 785
Total adjusted General Fund balance	$ 2,040,235	$ 1,995,898	$ 2,114,189	$ 2,080,608	$ 2,577,764	$ 2,095,558	$ 2,095,558

AUTHORIZED POSITION DETAILS	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Part-Time							
Mayor	1	1	1	1	1	1	-
Commissioners	5	5	5	5	5	5	-
TOTAL	6	6	6	6	6	6	-





GOVERNING BODY

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
MAYOR / COMMISSIONERS	51,838	52,874	54,244	45,431	54,244	53,403	53,403	-	529	1.00%
Subtotal Salaries	51,838	52,874	54,244	45,431	54,244	53,403	53,403	-	529	1.00%
FICA EXPENSE	3,965	4,045	4,150	3,475	4,150	4,085	4,085	-	40	1.00%
HEALTH INSURANCE	2,791	2,868	2,868	2,299	2,770	2,700	2,700	-	(168)	-5.86%
Subtotal Benefits	6,756	6,913	7,018	5,774	6,920	6,785	6,785	-	(128)	-1.85%
TRAVEL AND TRAINING	6,300	6,000	6,641	6,609	6,763	6,500	6,500	-	500	8.33%
LEGAL ADVERTISING	3,159	4,000	4,000	3,337	3,800	4,250	4,250	-	250	6.25%
ISLAND REVIEW	3,600	3,600	3,600	1,500	3,600	3,600	3,600	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPT	-	-	-	-	-	3,500	3,500	-	3,500	0.00%
MISCELLANEOUS	3,349	8,000	9,589	7,198	9,000	9,000	8,000	-	-	0.00%
CODE BOOK CHANGES	3,287	3,000	3,870	3,870	3,870	3,750	3,750	-	750	25.00%
NON-CAP EQUIP/FURNISHING	5,528	-	4,745	4,745	6,905	2,160	-	-	-	0.00%
Subtotal Operating	25,223	24,600	32,445	27,259	33,938	32,760	29,600	-	5,000	20.33%
CAPITAL OUTLAY	-	4,820	-	-	-	-	-	-	(4,820)	-100.00%
Subtotal Capital Outlay	-	4,820	-	-	-	-	-	-	(4,820)	-100.00%
TOTAL	**83,817**	**89,207**	**93,707**	**78,464**	**95,102**	**92,948**	**89,788**	**-**	**581**	**0.65%**

GOVERNING BODY

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Board Room Chairs	60	36	2,160	-	36	-			-
TOTAL			**2,160**			**-**			**-**

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 16-17 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	11,183	15,000	10,000	10,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	11,183	15,000	10,000	10,000	15,000	15,000	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	11,183	15,000	10,000	10,000	15,000	15,000	-
Total Authorized Positions							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 16-17 BUDGET NOTES

* Continuation of contract with Richard Stanley for attorney services.

LEGAL

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
ATTORNEY FEES	11,183	15,000	10,000	5,003	10,000	15,000	15,000	-	-	0.00%
Subtotal - Operating	11,183	15,000	10,000	5,003	10,000	15,000	15,000	-	-	0.00%
TOTAL	**11,183**	**15,000**	**10,000**	**5,003**	**10,000**	**15,000**	**15,000**	**-**	**-**	**0.00%**

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
* Implement decisions made by the Board of Commissioners
* General customer service
* 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 16-17 DEPARTMENT GOALS

* Maintain FY 16-17 property tax rates at current FY 15-16 rates
* Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
* Maintain current employee health insurance program
* Construct new fixed storm water pump station for Osprey Ridge area
* Produce new "Emerald Isle Beach Music Festival" in fall shoulder season
* Construct new bicycle path along Bogue Inlet Drive
* Assist in development of Comprehensive Plan / Land Use Plan Update
* Pursue potential development of "meeting & events center" in Emerald Isle in the Village West planning area
* Pursue beneficial traffic improvements along NC 58 in and near Emerald Isle
* Develop cost-effective renovation / expansion plan for Fire Station 1
* Continue to monitor State and County activities that could negatively impact the Town's sales tax distribution
* Provide tax payment information for customers via an online application

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	358,927	367,591	367,972	369,757	373,073	373,073	-
Benefits	113,913	121,387	122,169	122,224	124,241	126,241	-
Operating	67,550	72,081	74,214	68,069	78,030	85,670	-
Capital Outlay	-	-	-	-	15,000	-	-
TOTAL	540,390	561,059	564,355	560,050	590,344	584,984	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	540,390	561,059	564,355	560,050	590,344	584,984	-
Total Authorized Positions							
Full-Time	5	5	5	5	5	5	-

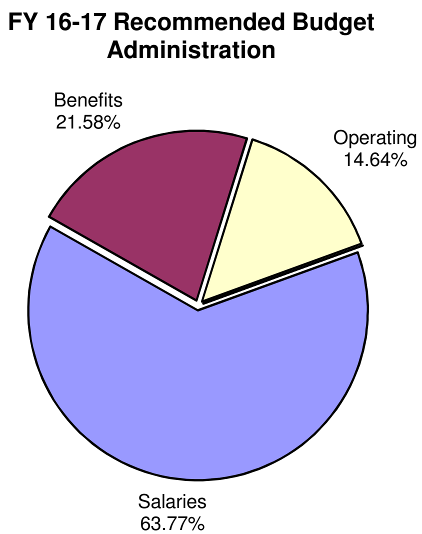
ADMINISTRATION

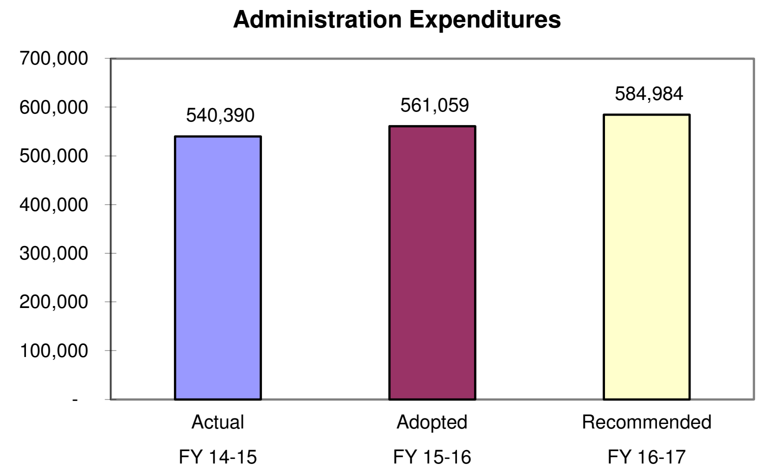
FY 16-17 BUDGET NOTES

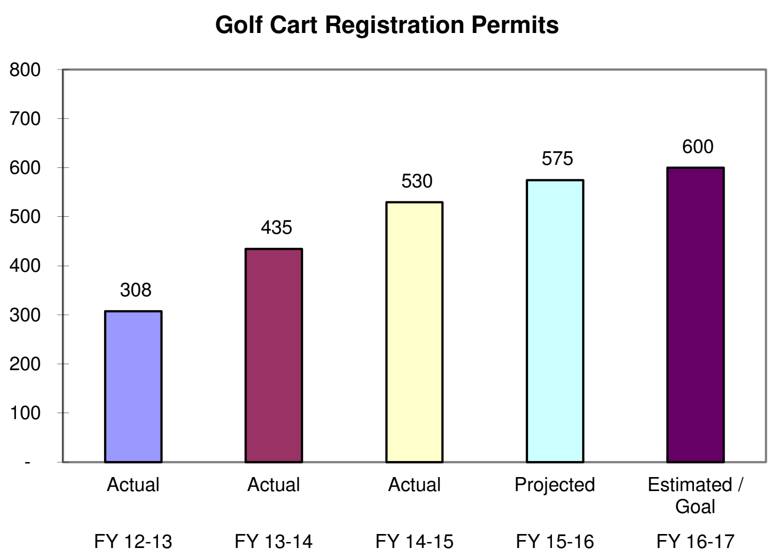
* Includes $17,000 for first of three annual installments for new Town software system
* Includes sufficient funding to continue normal expenses associated with Administration.
* FY 16-17 budget assumes reassignment of golf cart permits to Police Department and beach parking permits to Parks and Recreation Department

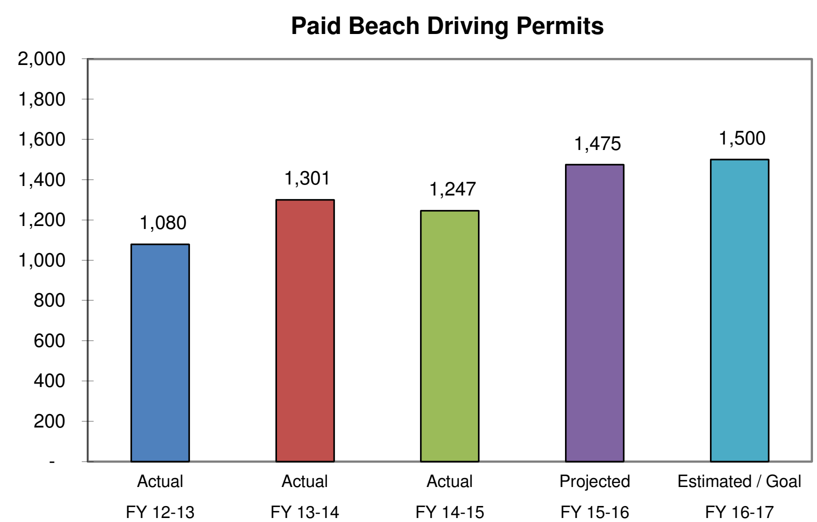
SERVICE STATISTICS / GOALS	Entire FY FY 11-12 Actual	Entire FY FY 12-13 Actual	Entire FY FY 13-14 Actual	Entire FY FY 14-15 Actual	FY 15-16 Thru March 2016	Entire FY FY 15-16 Projected	FY 16-17 Estimated / Goal
Indicator							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	1	1	2	2	3	4	2
Workshop Town meetings	2	2	2	2	1	2	2
General Fund property tax rate	11.5	11.5	12.5	14.0	15.5	15.5	15.5
Annual solid waste fee	$ 190	$ 200	$ 205	$ 210	$ 228	$ 228	$ 228
Average bill (property tax + solid waste)	$ 704	$ 714	$ 761	$ 768	$ 783	$ 783	$ 785
Total adjusted General Fund balance	$ 2,040,235	$ 1,995,898	$ 2,114,189	$ 2,080,608	$ 2,577,764	$ 2,095,558	$ 2,095,558
Unique website visits	n/a	437,000	492,684	610,010	408,984	575,000	600,000
# Email newsletter subscribers	5,103	5,613	6,026	6,731	6,815	6,900	7,000
# Twitter followers	n/a	1,076	1,457	2,208	2,464	2,600	2,800
# Golf cart registration permits	n/a	308	435	530	446	575	600
# Paid beach driving permits	n/a	1,080	1,301	1,247	1,459	1,475	1,500
# Free beach driving permits	n/a	570	561	696	763	775	800
Monthly health ins cost / employee	$ 549	$ 579	$ 648	$ 664	$ 748	$ 748	$ 773

AUTHORIZED POSITION DETAILS	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Full-Time							
Town Manager	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Tax Collector	1	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	5	5	5	5	5	5	-


FY 16-17 Recommended Budget
Administration
Benefits
21.58%
Operating
14.64%
Salaries
63.77%


Administration Expenditures
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
540,390
561,059
584,984
Actual
FY 14-15
Adopted
FY 15-16
Recommended
FY 16-17


Golf Cart Registration Permits
800
700
600
500
400
300
200
100
-
308
435
530
575
600
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17


Paid Beach Driving Permits
2,000
1,800
1,600
1,400
1,200
1,000
800
600
400
200
-
1,080
1,301
1,247
1,475
1,500
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	348,306	358,975	358,975	275,758	360,760	362,566	362,566	-	3,591	1.00%
LONGEVITY PAY	10,621	8,616	8,997	8,997	8,997	10,507	10,507	-	1,891	21.95%
Subtotal Salaries	358,927	367,591	367,972	284,755	369,757	373,073	373,073	-	5,482	1.49%
FICA EXPENSE	26,053	28,121	28,121	20,264	28,286	28,540	28,540	-	419	1.49%
HEALTH INSURANCE	44,565	50,000	50,782	43,978	50,782	50,000	52,000	-	2,000	4.00%
RETIREMENT	25,349	24,886	24,886	18,993	24,668	27,048	27,048	-	2,162	8.69%
401k	17,946	18,380	18,380	14,238	18,488	18,654	18,654	-	274	1.49%
Subtotal Benefits	113,913	121,387	122,169	97,473	122,224	124,241	126,241	-	4,854	4.00%
TELEPHONE	2,220	2,220	2,220	1,850	2,220	2,220	2,220	-	-	0.00%
UTILITIES	6,332	6,800	6,800	4,587	6,377	6,500	6,500	-	(300)	-4.41%
TRAVEL AND TRAINING	8,425	8,000	9,700	8,100	8,500	9,000	8,500	-	500	6.25%
OFFICE SUPPLIES	8,051	9,000	9,000	6,034	8,100	9,000	8,500	-	(500)	-5.56%
UNIFORMS	834	1,750	1,750	1,419	1,750	1,750	1,750	-	-	0.00%
TAX PREP SUPPLIES	1,337	1,600	1,600	1,034	1,034	1,600	1,600	-	-	0.00%
COPIES	5,893	7,000	7,000	6,326	8,051	8,100	8,100	-	1,100	15.71%
CONTRACTED SERVICES	-	2,300	829	249	400	400	400	-	(1,900)	-82.61%
DUES & SUBSCRIPTIONS	364	-	2,500	2,270	2,510	2,600	2,600	-	2,600	
MISCELLANEOUS	19,712	15,000	15,000	11,613	15,000	15,000	15,000	-	-	0.00%
MISCELLANEOUS COMPUTER	1,362	5,000	4,218	1,050	1,050	1,500	1,500		(3,500)	-70.00%
COMPUTER CONTRACTS	13,020	13,411	10,301	10,301	10,301	10,610	28,000	-	14,589	108.78%
NON-CAP EQUIP/FURNISHING	-	-	3,296	2,776	2,776	9,750	1,000	-	1,000	
Subtotal Operating	67,550	72,081	74,214	57,609	68,069	78,030	85,670	-	13,589	18.85%
CAPITAL OUTLAY	-	3,296	-	-	-	15,000	-	-	(3,296)	-100.00%
Subtotal Capital Outlay	-	3,296	-	-	-	15,000	-	-	(3,296)	-100.00%
TOTAL	**540,390**	**564,355**	**564,355**	**439,837**	**560,050**	**590,344**	**584,984**	**-**	**20,629**	**3.66%**

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Laser Printer	1	1,000	1,000	1	1,000	1,000			-
Flooring Replacement	1	7,000	7,000	-	7,000	-			-
Office Furniture (Spare Office)	1	1,750	1,750	-	1,750	-			-
Tax Software Upgrade	1	15,000	15,000	-	15,000	-			-
TOTAL			**24,750**			**1,000**			**-**

PLANNING AND INSPECTIONS

SERVICES PROVIDED

* Identification and coordination of long-term planning opportunities and challenges
* Contract with Carteret County for NC Building Code permits and inspections
* Administration / enforcement of Unified Development Ordinance
* Administration / enforcement of NC CAMA regulations
* Administration / enforcement of flood damage and storm water regulations
* Staff support to Planning Board and Board of Adjustment
* Assistance to contractors with Town development regulations
* Assistance to citizens and property owners with development issues
* Open communication between staff and customers
* Provide GIS and mapping support for Town departments

FY 16-17 DEPARTMENT GOALS

* Continue contractual relationship with Carteret County for building inspection services; ensure smooth service delivery for customers
* Provide high level of customer service, with emphasis on accuracy, integrity, timeliness, communication, respect, and courtesy
* Assist in development of Comprehensive Plan / Land Use Plan Update
* Thoughtfully review Unified Development Ordinance with goal to simplify UDO for staff, customers, and public while retaining current policy provisions
* Consider withdrawal from NC Universal Storm Water Management Program
* Review all property addresses in Town for accuracy
* Expand use of GIS for Town services and programs
* Transition old permit files from hard copy to digital format

BUDGET INFORMATION

Expenditure Category	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Salaries	144,761	67,254	67,883	66,469	67,126	65,926	-
Benefits	37,701	22,166	22,166	22,341	22,844	23,152	-
Operating	50,435	101,200	117,640	103,110	100,160	89,660	-
Capital Outlay	-	-	10,306	10,210	-	-	-
TOTAL	232,897	190,620	217,995	202,130	190,130	178,738	-
Offsetting Revenues							
Building Permit Fees	128,732	135,000	162,375	175,000	165,000	165,000	-
Other Development Permit Fees	14,940	11,000	11,000	17,320	16,500	16,500	-
TOTAL	143,672	146,000	173,375	192,320	181,500	181,500	-
Net General Tax Revenues Required	89,225	44,620	44,620	9,810	8,630	(2,762)	-
Total Authorized Positions							
Full-Time	1	1	1	1	1	1	-

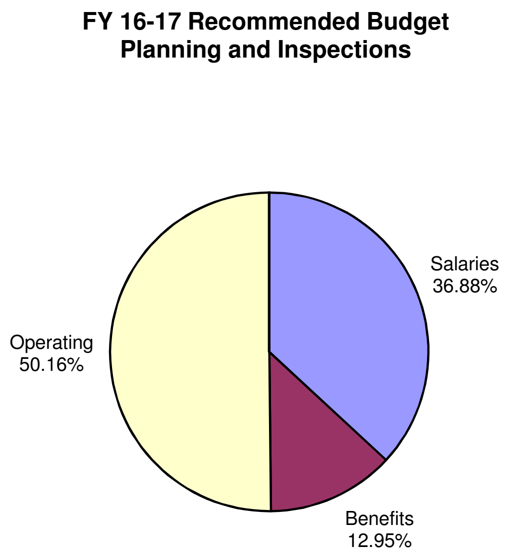
PLANNING AND INSPECTIONS

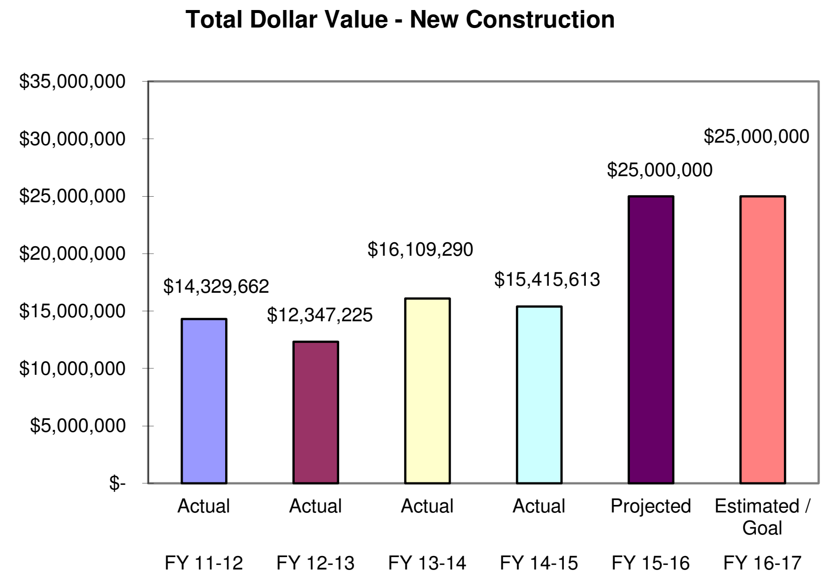
FY 16-17 BUDGET NOTES

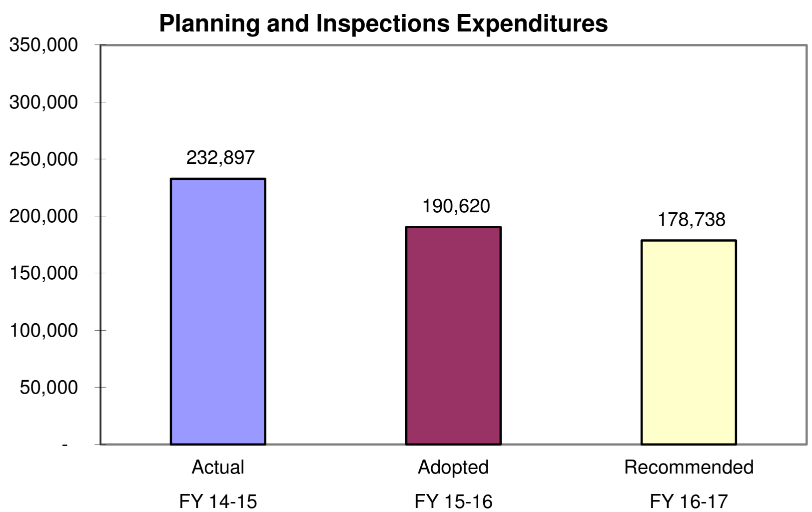
* Includes funding for Town Planner position to administer / enforce Town's Unified Development Ordinance and coordinate building inspections with Carteret County
* Administrative Assistant (included in Administration budget) provides customer service assistance to developers, contractors, and the general public
* Includes $75,000 for contract with Carteret County for building inspections
* Includes $5,000 for engineering review of development plans

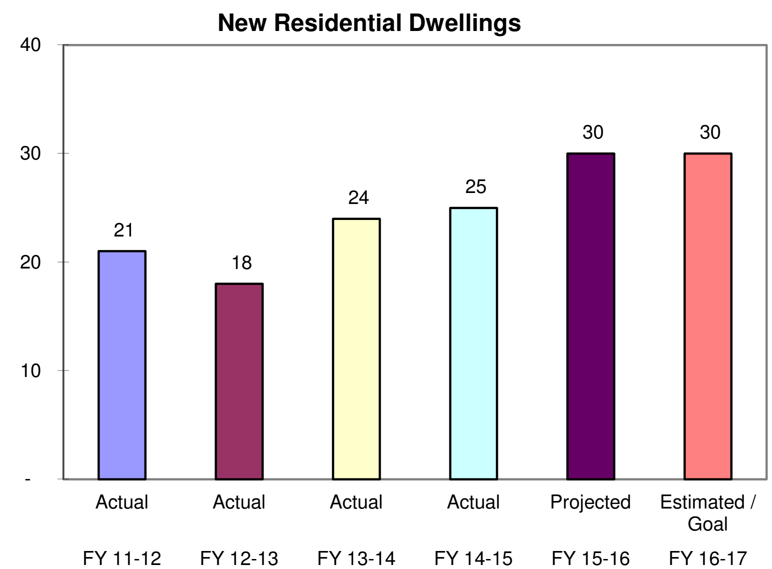
SERVICE STATISTICS / GOALS	Entire FY	Entire FY	Entire FY	Entire FY		Entire FY	
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
Indicator	Actual	Actual	Actual	Actual	Thru March 2016	Projected	Estimated / Goal
Total # permits issued	n/a	n/a	n/a	n/a	897	1,200	1,250
Total # inspections	2,368	2,350	2,473	2,530	2,256	2,900	3,000
% inspections in 24 hrs or request date	97%	98%	98%	98%	98%	98%	100%
New residential dwelling permits	21	18	24	25	24	30	30
New commercial building permits	2	1	-	1	1	1	2
Dollar value of permitted construction	$ 14,329,662	$ 12,347,225	$ 16,109,290	$ 15,415,613	$ 21,888,825	$ 25,000,000	$ 25,000,000

AUTHORIZED POSITION DETAILS	FY 14-15	FY 15-16	FY 15-16	FY 15-16	FY 16-17	FY 16-17	FY 16-17
	Actual	Adopted	Amended	Projected	Request	Recommended	Adopted
Full-Time							
Town Planner	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-


FY 16-17 Recommended Budget
Planning and Inspections
Salaries
36.88%
Operating
50.16%
Benefits
12.95%


Total Dollar Value - New Construction
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
$14,329,662
$12,347,225
$16,109,290
$15,415,613
$25,000,000
$25,000,000
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17


Planning and Inspections Expenditures
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
232,897
190,620
178,738
Actual
FY 14-15
Adopted
FY 15-16
Recommended
FY 16-17


New Residential Dwellings
40
30
20
10
-
21
18
24
25
30
30
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17

PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	84,633	62,204	62,204	46,893	61,740	62,826	62,826	-	622	1.00%
SALARIES/OVERTIME	100	-	-	-	-	-	-	-	-	
SALARIES/PART TIME	52,241	1,000	1,629	1,629	1,629	-	-	-	(1,000)	-100.00%
LONGEVITY PAY	4,287	50	50	50	50	100	100	-	50	100.00%
PLAN/BOA FEES	3,500	4,000	4,000	2,550	3,050	4,200	3,000	-	(1,000)	-25.00%
Subtotal Salaries	144,761	67,254	67,883	51,122	66,469	67,126	65,926	-	(1,328)	-1.97%
FICA EXPENSE	10,812	4,838	4,838	3,912	5,085	5,135	5,043	-	205	4.24%
HEALTH INSURANCE	16,149	10,000	10,000	8,722	10,067	10,000	10,400	-	400	4.00%
RETIREMENT	6,289	4,215	4,215	3,131	4,100	4,562	4,562	-	347	8.24%
401k	4,451	3,113	3,113	2,347	3,090	3,146	3,146	-	33	1.07%
Subtotal Benefits	37,701	22,166	22,166	18,112	22,341	22,844	23,152	-	986	4.45%
TELEPHONE	440	660	660	550	660	660	660	-	-	0.00%
TRAVEL AND TRAINING	1,851	2,000	3,250	2,012	2,600	3,000	2,500	-	500	25.00%
GASOLINE	626	1,000	500	132	300	500	500	-	(500)	-50.00%
OIL,TIRES,BATTERIES	-	500	500	-	250	500	500	-	-	0.00%
OFFICE SUPPLIES	1,099	500	2,000	1,603	2,000	2,000	2,000	-	1,500	300.00%
UNIFORMS / CLOTHING	152	500	500	230	500	500	500	-	-	0.00%
CONTRACTED SERVICES	26,554	85,540	54,290	43,391	60,000	85,000	75,000	-	(10,540)	-12.32%
CONTRACTED SVCS-DEMO	-	-	15,940	-	-	-	-	-	-	
CONTRACTED SVCS-LAND USE	-	-	29,000	10,210	29,000	-	-	-	-	
COPIES	1,119	-	-	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	40	1,000	1,000	345	500	1,000	1,000	-	-	0.00%
ENGINEERING ASSISTANCE	13,329	7,500	7,500	2,617	5,100	5,000	5,000	-	(2,500)	-33.33%
MISCELLANEOUS	5,225	2,000	2,500	2,151	2,200	2,000	2,000	-	-	0.00%
Subtotal Operating	50,435	101,200	117,640	63,241	103,110	100,160	89,660	-	(11,540)	-11.40%
CAPITAL OUTLAY	-	-	10,306	10,306	10,210	-	-	-	-	
Subtotal Capital Outlay	-	-	10,306	10,306	10,210	-	-	-	-	
TOTAL	**232,897**	**190,620**	**217,995**	**142,781**	**202,130**	**190,130**	**178,738**	**-**	**(11,882)**	**-6.23%**

PLANNING AND INSPECTIONS

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
			-			-			-
TOTAL			-			-			-

POLICE DEPARTMENT

SERVICES PROVIDED

* Police patrol
* Crime prevention programs
* Criminal investigations
* Community outreach programs
* Public education programs
* General community assistance
* Emergency response and assistance
* Evidence and property management
* Town ordinance enforcement
* Traffic law enforcement
* State law enforcement
* Federal law enforcement
* Beach strand patrol and enforcement
* Residence and business checks
* General customer service
* Drug interdiction & investigations
* Victim assistance
* Animal control services

FY 16-17 DEPARTMENT GOALS

* Maintain high quality Police services for the public
* Continue to increase officer proficiency through training
* Continue to seek grant funding for Police equipment and programs
* Maintain relationships and communications with other law enforcement agencies and other Town departments
* Maintain high frequency of residence and business checks
* Implement new crime mapping system
* Continue to foster positive relationships between EIPD and the community
* Construct EIPD social media page
* Implement a Citizen Police Academy for adults in the community

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	1,000,714	1,040,543	1,031,943	1,034,328	1,060,303	1,058,611	-
Benefits	341,507	368,424	366,324	365,848	377,945	395,511	-
Operating	152,206	164,814	165,777	159,101	190,965	174,750	-
Capital Outlay	148,133	90,800	102,499	117,499	117,000	79,000	-
TOTAL	1,642,560	1,664,581	1,666,543	1,676,776	1,746,213	1,707,873	-
Offsetting Revenues							
Police Grants	28,101	13,800	13,800	6,550	-	-	-
Parking Fines	4,142	4,000	4,000	4,300	4,000	4,000	-
Clerk of Court Officer Fees	1,877	2,000	2,000	1,825	2,000	2,000	-
Donations - Police Dept	1,700	-	-	1,575	-	-	-
Transfer from Other Funds	-	16,793	16,793	16,793	-	-	-
TOTAL	35,820	36,593	36,593	31,043	6,000	6,000	-
Net General Tax Revenues Required	1,606,740	1,627,988	1,629,950	1,645,733	1,740,213	1,701,873	-
Total Authorized Positions							
Full-Time	18	18	18	18	18	19	-
Part-Time	17	17	18	18	19	18	-

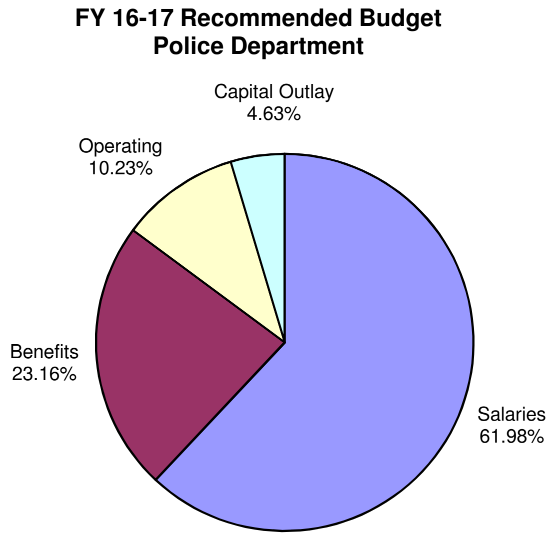
POLICE DEPARTMENT

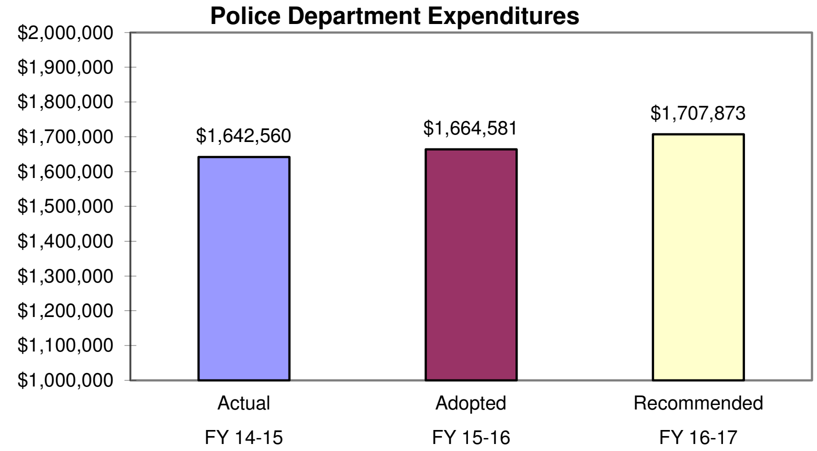
FY 16-17 BUDGET NOTES

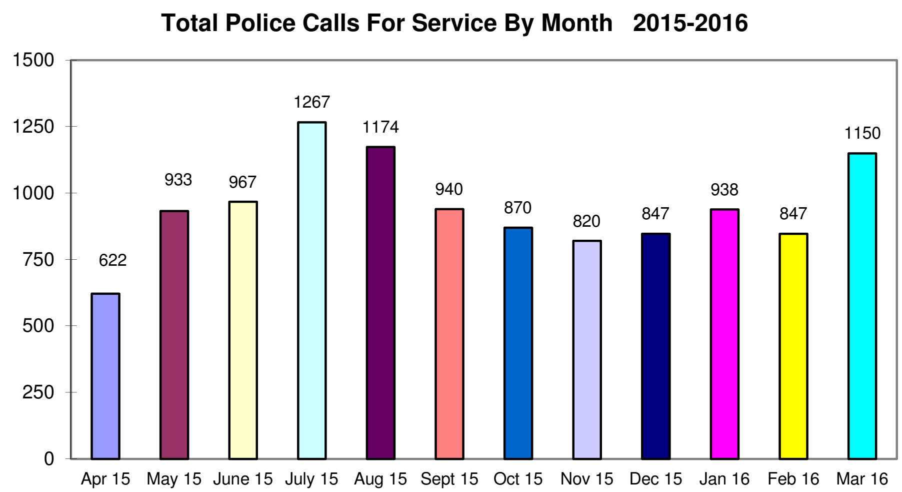
* Includes salaries and benefits for new Community Resource Officer position to coordinate public education activities, coordinate Neighborhood Watch, and other community-related duties; golf cart permit program will be transferred from Administration to EIPD
* Includes $4,000 for new security system for Community Center
* Includes $79,000 for necessary replacement of 2 Police vehicles to insure adequacy of Police fleet; includes mobile data terminals and in-car cameras
* Includes $2,100 for new crime mapping software

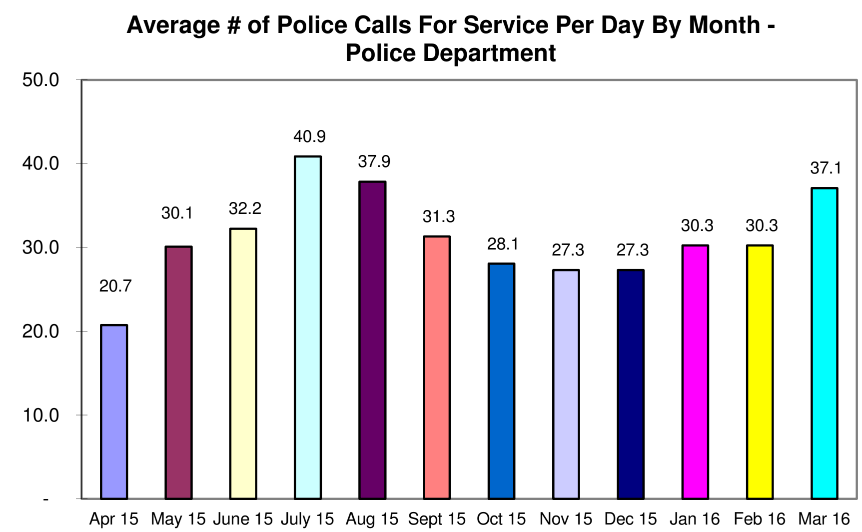
SERVICE STATISTICS / GOALS	**Entire FY**	**Entire FY**	**Entire FY**	**Entire FY**		**Entire FY**	
	FY 11-12	**FY 12-13**	**FY 13-14**	**FY 14-15**	**FY 15-16**	**FY 15-16**	**FY 16-17**
Indicator	**Actual**	**Actual**	**Actual**	**Actual**	**Thru March 2016**	**Projected**	**Estimated / Goal**
Calls for service	9,432	8,574	8,457	8,481	8,853	11,500	11,500
Crimes against persons	141	90	115	84	62	85	80
Crimes against property	462	425	364	281	191	275	250
Residence checks performed	n/a	8,126	5,766	4,715	2,735	3,200	3,200
Business checks performed	n/a	137,955	127,694	170,669	131,754	175,000	175,000
# Traffic citations	1,032	861	822	736	701	950	950
New investigations assigned	281	201	168	126	76	115	115
Total investigations closed by arrest	196	179	166	109	80	105	105
# Public education activities / events	7	3	22	27	22	28	30
# Drug-related crimes	147	126	97	77	90	110	100
# DWI violations	111	119	82	64	44	65	65

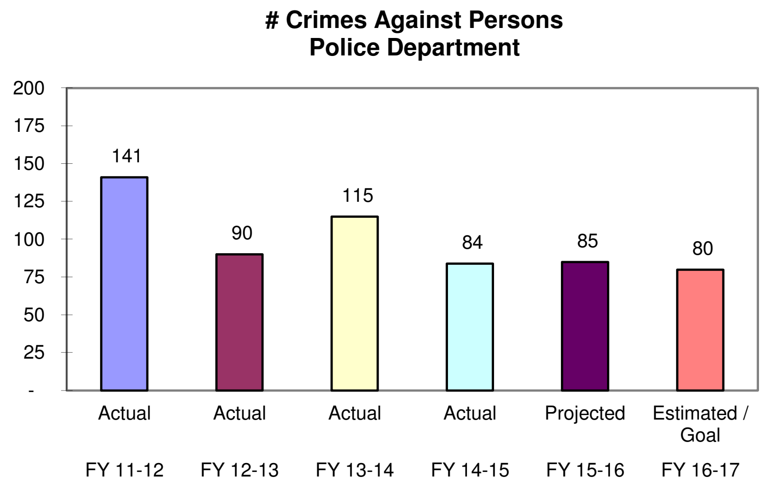
AUTHORIZED POSITION DETAILS	**FY 14-15**	**FY 15-16**	**FY 15-16**	**FY 15-16**	**FY 16-17**	**FY 16-17**	**FY 16-17**
Full-Time	**Actual**	**Adopted**	**Amended**	**Projected**	**Request**	**Recommended**	**Adopted**
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	1	1	-
Lieutenant	1	1	1	1	1	1	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	8	8	8	8	8	-
Community Resource Officer	-	-	-	-	-	1	-
Records Administrator	1	1	1	1	1	1	-
TOTAL	18	18	18	18	18	19	-
Part-Time							
Reserve Patrol Officers	12	12	14	14	15	14	-
Customer Service Assistants	5	5	4	4	4	4	-
TOTAL	17	17	18	18	19	18	-


FY 16-17 Recommended Budget
Police Department
Capital Outlay
4.63%
Operating
10.23%
Benefits
23.16%
Salaries
61.98%

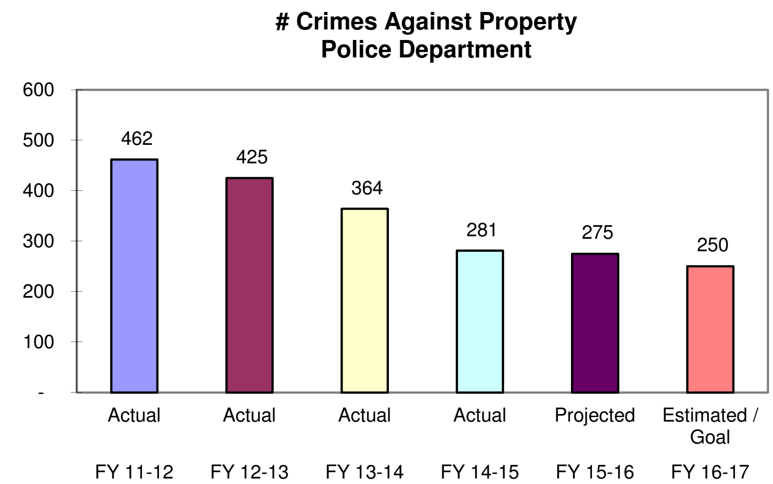

Police Department Expenditures
$2,000,000
$1,900,000
$1,800,000
$1,700,000
$1,600,000
$1,500,000
$1,400,000
$1,300,000
$1,200,000
$1,100,000
$1,000,000
$1,642,560
$1,664,581
$1,707,873
Actual
FY 14-15
Adopted
FY 15-16
Recommended
FY 16-17


Total Police Calls For Service By Month 2015-2016
1500
1250
1000
750
500
250
0
622
933
967
1267
1174
940
870
820
847
938
847
1150
Apr 15
May 15
June 15
July 15
Aug 15
Sept 15
Oct 15
Nov 15
Dec 15
Jan 16
Feb 16
Mar 16

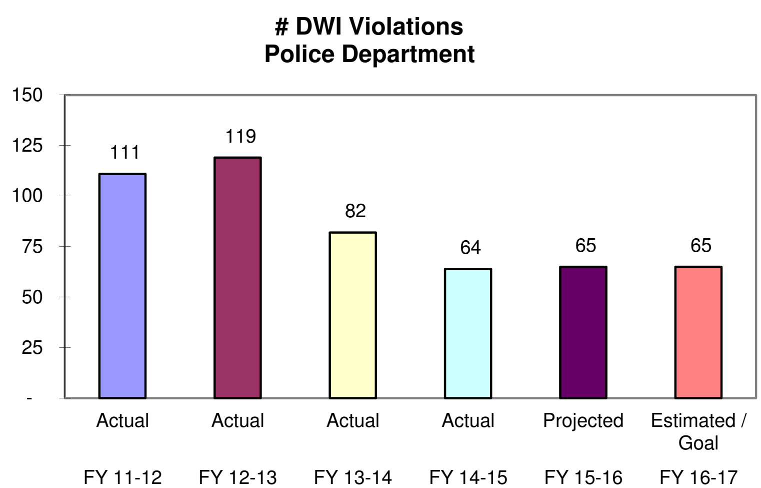

Average # of Police Calls For Service Per Day By Month -
Police Department
50.0
40.0
30.0
20.0
10.0
-
20.7
30.1
32.2
40.9
37.9
31.3
28.1
27.3
27.3
30.3
30.3
37.1
Apr 15
May 15
June 15
July 15
Aug 15
Sept 15
Oct 15
Nov 15
Dec 15
Jan 16
Feb 16
Mar 16



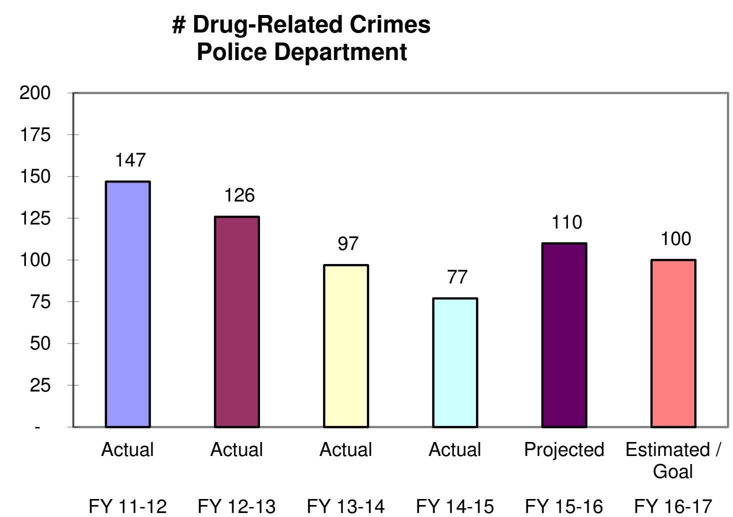
Crimes Against Persons
Police Department
200
175
150
125
100
75
50
25
-
141
90
115
84
85
80
Actual
Actual
Actual
Actual
Projected
Estimated / Goal
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17



Crimes Against Property
Police Department
600
500
400
300
200
100
-
462
425
364
281
275
250
Actual
Actual
Actual
Actual
Projected
Estimated / Goal
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17



DWI Violations
Police Department
150
125
100
75
50
25
-
111
119
82
64
65
65
Actual
Actual
Actual
Actual
Projected
Estimated / Goal
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17



Drug-Related Crimes
Police Department
200
175
150
125
100
75
50
25
-
147
126
97
77
110
100
Actual
Actual
Actual
Actual
Projected
Estimated / Goal
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17

POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	789,404	801,755	801,755	621,036	809,000	812,303	847,211	-	45,456	5.67%
SALARIES/OVERTIME	18,339	25,000	23,000	14,445	20,000	25,000	20,000	-	(5,000)	-20.00%
SALARIES/STRAIGHT TIME	6,565	10,000	10,000	4,473	8,000	10,000	10,000	-	-	0.00%
SPECIAL SEPARATION ALLOW	19,933	15,600	15,600	15,590	15,746	-	-	-	(15,600)	-100.00%
SALARIES/PART TIME	116,613	136,600	130,000	97,315	130,000	161,600	130,000	-	(6,600)	-4.83%
SALARIES/HOLIDAY	28,495	30,000	30,000	26,591	30,000	30,100	30,100	-	100	0.33%
LONGEVITY PAY	21,365	21,588	21,588	21,582	21,582	21,300	21,300	-	(288)	-1.33%
Subtotal Salaries	1,000,714	1,040,543	1,031,943	801,032	1,034,328	1,060,303	1,058,611	-	18,068	1.74%
FICA EXPENSE	75,140	79,602	79,602	60,234	79,126	81,113	80,984	-	1,382	1.74%
HEALTH INSURANCE	161,869	180,000	177,900	154,014	177,900	180,000	193,800	-	13,800	7.67%
RETIREMENT	62,189	64,405	64,405	49,035	64,405	71,896	74,289	-	9,884	15.35%
401k	42,309	44,417	44,417	34,407	44,417	44,935	46,439	-	2,022	4.55%
Subtotal Benefits	341,507	368,424	366,324	297,690	365,848	377,945	395,511	-	27,087	7.35%
TELEPHONE	5,254	3,300	4,102	3,407	4,102	4,120	4,200	-	900	27.27%
INTERNET SERVICE	11,158	8,640	10,570	7,982	10,570	8,900	8,900	-	260	3.01%
UTILITIES	9,890	9,000	12,600	9,024	11,835	13,500	12,000	-	3,000	33.33%
TRAVEL AND TRAINING	5,561	6,500	6,500	6,121	6,500	7,000	6,800	-	300	4.62%
MAINT/REPAIR RADIO	2,707	3,000	3,000	517	3,000	3,000	3,000	-	-	0.00%
GASOLINE	52,708	60,000	40,000	29,174	40,000	55,000	50,000	-	(10,000)	-16.67%
OIL,TIRES,BATTERIES	1,821	4,500	4,500	3,108	3,500	4,000	4,000	-	(500)	-11.11%
OFFICE SUPPLIES	4,025	5,000	5,000	3,736	4,000	5,000	5,000	-	-	0.00%
UNIFORMS	19,126	18,000	18,992	7,481	18,992	18,000	18,000	-	-	0.00%
PHYSICALS	1,414	1,200	800	427	800	1,200	1,200	-	-	0.00%
ANIMAL CONTROL	2,933	3,000	2,338	2,338	2,338	3,000	3,000	-	-	0.00%
COPIES	1,205	1,500	1,200	1,033	1,200	1,500	1,500	-	-	0.00%
CONTRACTED SERVICES	11,037	15,294	17,710	16,150	18,000	24,833	24,850	-	9,556	62.48%
DUES AND SUBSCRIPTIONS	570	600	600	187	500	600	600	-	-	0.00%
DCIN TERMINAL	3,792	3,360	3,792	3,792	3,792	3,792	3,800	-	440	13.10%
MISCELLANEOUS	14,346	13,720	12,073	8,400	12,073	13,720	12,000	-	(1,720)	-12.54%
GENERAL SUPPLIES	2,429	4,000	4,000	3,155	3,500	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	978	3,000	3,000	1,230	3,000	3,000	3,000	-	-	0.00%
P0LICE RESERVE UNIT	239	-	-	-	-	-	-	-	-	
CRIME PREVENTION	1,013	1,200	1,200	140	1,200	3,500	3,500	-	2,300	191.67%
NON-CAP EQUIP/FURNISHING	-	-	13,800	6,298	10,199	13,300	5,400	-	5,400	
Subtotal Operating	152,206	164,814	165,777	113,700	159,101	190,965	174,750	-	9,936	6.03%
									-	
CAPITAL OUTLAY	43,004	13,800	-	-	-	-	-	-	(13,800)	-100.00%
VEHICLE PURCHASE	105,129	77,000	102,499	55,386	117,499	117,000	79,000	-	2,000	2.60%
Subtotal Capital Outlay	148,133	90,800	102,499	55,386	117,499	117,000	79,000	-	(11,800)	-13.00%
TOTAL	**1,642,560**	**1,664,581**	**1,666,543**	**1,267,808**	**1,676,776**	**1,746,213**	**1,707,873**	**-**	**43,292**	**2.60%**

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Alco-sensor FST	10	390	3,900	-	390	-	-	-	-
Town Admin Security System	1	4,000	4,000	-	4,000	-			
Comm Center Security System	1	4,000	4,000	1	4,000	4,000			
Mobile Data Terminal	2	700	1,400	2	700	1,400			
Dodge Truck 4x4	1	41,000	41,000	1	41,000	41,000			
Dodge Charger	2	38,000	76,000	1	38,000	38,000	-	-	-
TOTAL			**130,300**			**84,400**			**-**

FIRE DEPARTMENT

SERVICES PROVIDED

* Fire and life safety protection
* Emergency management
* Water rescue
* Public education
* Beach lifeguards
* Fire inspections
* Hazardous materials response
* Administration of Town safety program
* Maintain low ISO rating to minimize homeowners' insurance premiums

FY 16-17 DEPARTMENT GOALS

* Maintain high quality fire and emergency medical response services
* Implement improvements to beach lifeguard program to insure fast response, quality care, and professionalism
* Maintain minimum 3-year cycle for fire inspections
* Implement new CPR program for Emerald Isle residents and property owners
* Continue child fire education programs, expand public education programs
* Effectively maintain beach wheelchairs to minimize need for replacements
* Work with Town Manager to develop cost-effective renovation / expansion plan for Fire Station 1

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	845,682	856,734	856,734	832,532	867,118	865,990	-
Benefits	276,398	293,870	293,870	291,089	298,240	300,432	-
Operating	139,635	167,910	201,457	197,943	215,730	202,230	-
Capital Outlay	65,975	37,000	7,782	7,782	69,975	-	-
TOTAL	1,327,690	1,355,514	1,359,843	1,329,346	1,451,063	1,368,652	-
Offsetting Revenues							
Donations - Fire Dept	524	-	2,479	2,479	-	-	-
TOTAL	524	-	2,479	2,479	-	-	-
Net General Tax Revenues Required	1,327,166	1,355,514	1,357,364	1,326,867	1,451,063	1,368,652	-
Total Authorized Positions							
Full-Time	14	14	14	14	14	14	-
Part-Time	21	21	23	23	23	23	-

FY 16-17 BUDGET NOTES

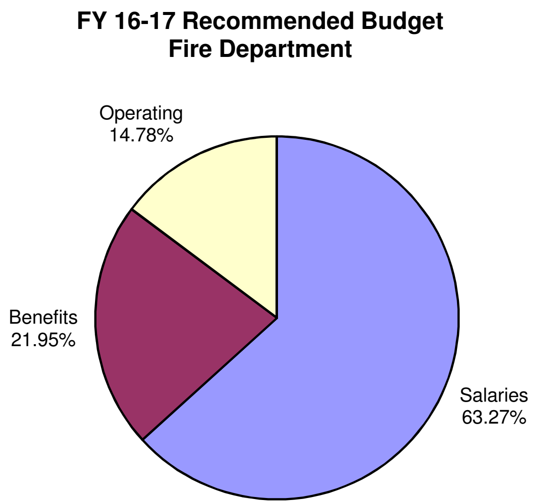
* Budget delays replacement of 2004 model jet skis used for water rescue; existing jet skis remain in decent condition and EIFD is researching suitable replacement models
* Includes funding to expand / improve lifeguard program by creating supervisor and assistant supervisor positions to oversee program and provide additional staff on beach daily
* Includes $25,000 for truck maintenance expenses to maintain large apparatus
* Includes $3,000 for purchase of replacement beach wheelchair; goal to replace at least one beach wheelchair annually in the future
* Includes $4,900 for purchase of additional thermal imaging camera

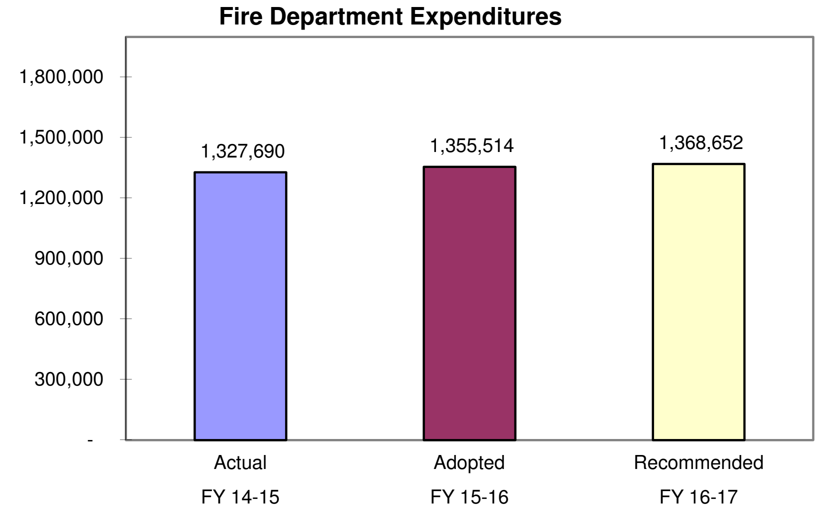
FIRE DEPARTMENT

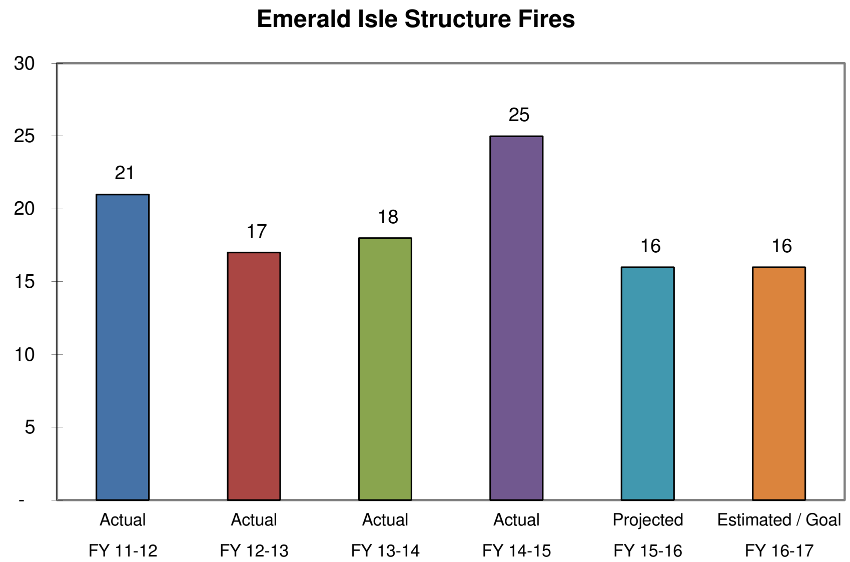
SERVICE STATISTICS / GOALS	Entire FY FY 11-12 Actual	Entire FY FY 12-13 Actual	Entire FY FY 13-14 Actual	Entire FY FY 14-15 Actual	FY 15-16 Thru March 2016	Entire FY FY 15-16 Projected	FY 16-17 Estimated / Goal
Indicator							
Structure Fires	21	17	18	25	10	16	16
Alarm Activations	36	29	34	42	26	35	35
Vehicle Fires	3	1	1	-	2	1	1
Brush/Woods Fires	18	8	23	24	7	15	15
Water Rescue Calls	49	55	61	74	51	75	75
EMS Calls	522	534	528	590	419	600	600
Mutual Aid Received	25	31	25	38	21	35	35
Mutual Aid Given	50	48	72	66	68	80	80
Property Value Lost	$ 265,000	$ 156,100	$ 73,300	$ 727,600	$ 48,450	$ 50,000	$ 50,000
Fire Inspections Completed	233	297	355	370	314	375	375

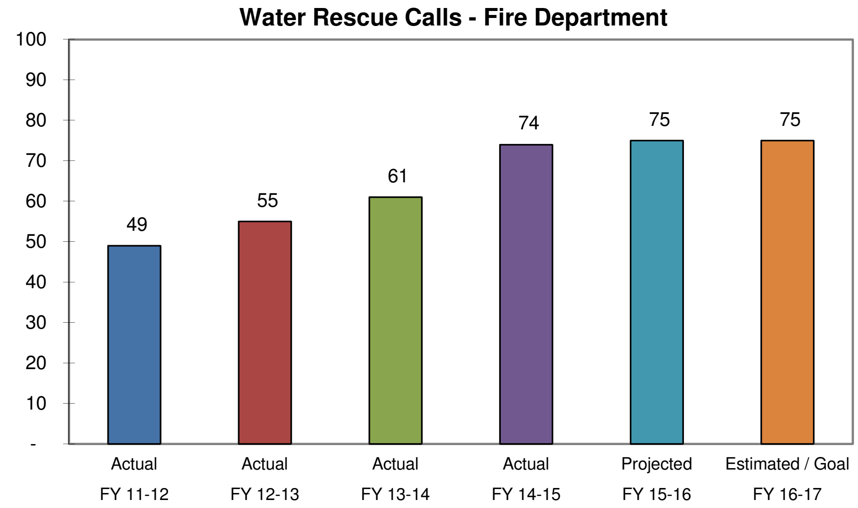
AUTHORIZED POSITION DETAILS	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Full-Time							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspector	3	3	3	3	3	3	-
Fire Engineers	5	5	5	5	5	5	-
Firefighters	1	1	1	1	1	1	-
TOTAL	14	14	14	14	14	14	-
Part-Time							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	10	10	12	12	12	12	-
TOTAL	21	21	23	23	23	23	-

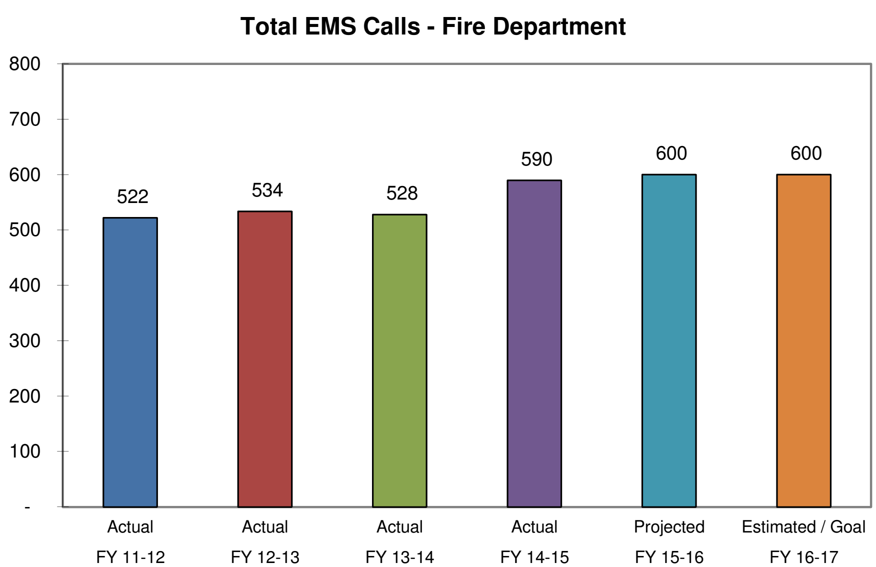
FIRE DEPARTMENT

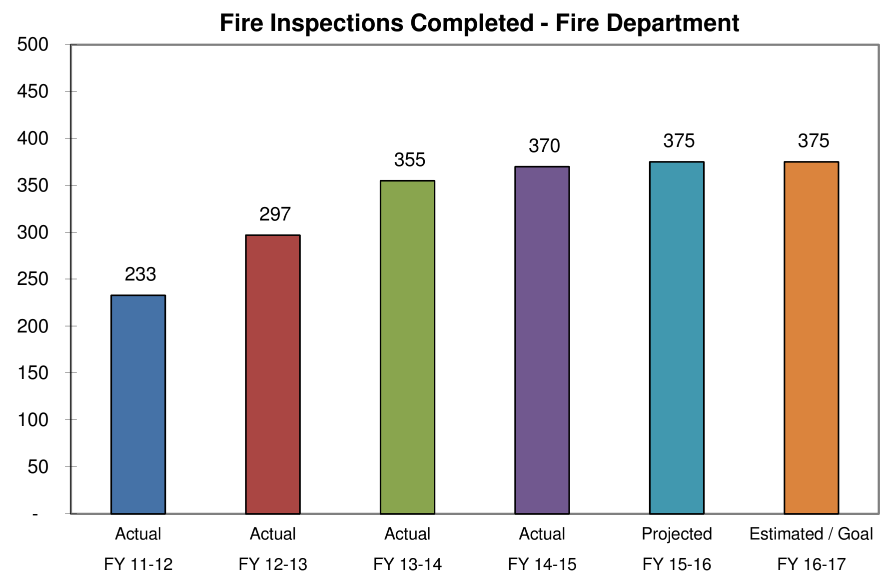





Emerald Isle Structure Fires
30
25
20
15
10
5
-
21
17
18
25
16
16
Actual FY 11-12
Actual FY 12-13
Actual FY 13-14
Actual FY 14-15
Projected FY 15-16
Estimated / Goal FY 16-17


Water Rescue Calls - Fire Department
100
90
80
70
60
50
40
30
20
10
-
49
55
61
74
75
75
Actual FY 11-12
Actual FY 12-13
Actual FY 13-14
Actual FY 14-15
Projected FY 15-16
Estimated / Goal FY 16-17


Total EMS Calls - Fire Department
800
700
600
500
400
300
200
100
-
522
534
528
590
600
600
Actual FY 11-12
Actual FY 12-13
Actual FY 13-14
Actual FY 14-15
Projected FY 15-16
Estimated / Goal FY 16-17


Fire Inspections Completed - Fire Department
500
450
400
350
300
250
200
150
100
50
-
233
297
355
370
375
375
Actual FY 11-12
Actual FY 12-13
Actual FY 13-14
Actual FY 14-15
Projected FY 15-16
Estimated / Goal FY 16-17

FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES - FULL TIME	624,047	625,225	625,225	466,908	614,130	624,435	624,435	-	(790)	-0.13%
SALARIES - OVERTIME	58,921	50,339	50,339	36,147	50,000	50,339	50,000	-	(339)	-0.67%
SALARIES - STRAIGHT TIME	11,516	15,000	15,000	10,770	12,000	15,000	15,000	-	-	0.00%
SALARIES - LIFEGUARDS	57,973	64,266	64,266	35,680	58,925	78,789	78,000	-	13,734	21.37%
SALARIES - PART TIME	32,757	42,000	42,000	33,137	42,400	42,000	42,000	-	-	0.00%
SALARIES - HOLIDAY	22,266	22,870	22,870	20,075	22,100	22,400	22,400	-	(470)	-2.06%
LONGEVITY PAY	24,202	23,034	23,034	18,976	18,977	20,155	20,155	-	(2,879)	-12.50%
EMT BONUS	14,000	14,000	14,000	10,333	14,000	14,000	14,000	-	-	0.00%
Subtotal - Salaries	845,682	856,734	856,734	632,026	832,532	867,118	865,990	-	9,256	1.08%
FICA EXPENSE	62,393	65,540	65,540	47,043	63,689	66,335	66,248	-	708	1.08%
HEALTH INSURANCE	121,827	140,000	140,000	120,301	139,056	140,000	142,800	-	2,800	2.00%
FRATERNAL INSURANCE	520	-	-	600	600	480	-	-	-	
RETIREMENT	52,890	50,807	50,807	37,283	51,184	54,109	54,084	-	3,277	6.45%
PENSION FUND	1,330	-	-	-	-	-	-	-	-	
401K	37,438	37,523	37,523	27,949	36,560	37,316	37,299	-	(224)	-0.60%
Subtotal - Benefits	276,398	293,870	293,870	233,176	291,089	298,240	300,432	-	6,562	2.23%
TELEPHONE	4,365	5,500	5,500	3,643	5,322	5,425	5,425	-	(75)	-1.36%
INTERNET SERVICE	3,154	3,500	3,500	2,524	3,257	3,275	3,275	-	(225)	-6.43%
UTILITIES	14,467	18,000	16,090	9,177	12,600	18,000	16,000	-	(2,000)	-11.11%
TRAVEL AND TRAINING	4,137	5,000	5,000	5,784	6,000	7,000	7,000	-	2,000	40.00%
MAINT/REPAIR BUILDING	6,608	6,000	6,000	8,476	8,476	7,000	7,000	-	1,000	16.67%
MAINT/REPAIR VEHICLE	27,836	25,000	25,000	20,881	25,000	25,000	25,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	8,273	7,500	7,500	5,724	7,500	7,500	7,500	-	-	0.00%
PUBLIC EDUCATION	1,702	2,500	2,500	2,327	2,400	3,250	3,250	-	750	30.00%
GASOLINE	14,137	17,000	17,000	7,676	10,426	17,000	15,000	-	(2,000)	-11.76%
OIL, TIRES, BATTERIES	1,656	4,000	4,000	6,630	7,000	7,000	7,000	-	3,000	75.00%
OFFICE SUPPLIES	1,717	2,500	2,500	2,291	2,500	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	2,501	3,500	3,500	1,848	3,500	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	1,793	3,000	3,000	2,835	3,000	3,000	3,000	-	-	0.00%
WATER RESCUE EQUIPMENT	297	1,000	1,000	786	1,000	1,000	1,000	-	-	0.00%
HAZARDOUS MATERIALS	137	500	500	448	500	500	500	-	-	0.00%
UNIFORMS	4,943	8,200	8,200	7,347	8,200	8,200	8,200	-	-	0.00%
TURN OUT GEAR	2,040	2,000	2,000	709	2,000	2,000	2,000	-	-	0.00%
PHYSICALS	8,171	13,260	13,260	8,507	10,000	13,260	13,260	-	-	0.00%
COMMUNICATIONS	3,873	5,000	13,478	9,849	13,400	5,000	5,000	-	-	0.00%
FIRE SCENE EXPENSES	277	250	250	-	250	250	250	-	-	0.00%
COPIES	1,052	1,100	1,100	883	1,076	1,100	1,100	-	-	0.00%
DUES AND SUBSCRIPTIONS	4,400	3,700	3,700	1,807	3,700	3,700	3,700	-	-	0.00%
MISCELLANEOUS	14,253	23,000	16,500	5,156	16,500	23,000	20,000	-	(3,000)	-13.04%
MISCELLANEOUS - LIFEGUARD	1,278	2,000	2,000	266	2,000	2,500	2,500	-	500	25.00%
SAFETY COMMITTEE	450	1,400	1,400	1,301	1,400	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	6,118	3,500	3,500	886	3,500	5,000	4,000	-	500	14.29%
NON-CAP EQUIP/FURNISHING	-	-	33,479	31,936	37,436	39,370	33,870	-	33,870	
Subtotal - Operating	139,635	167,910	201,457	149,697	197,943	215,730	202,230	-	34,320	20.44%

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
CAPITAL OUTLAY	65,975	31,000	-	-	-	36,975	-	-	(31,000)	-100.00%
BUILDING IMPROVEMENTS	-	6,000	7,782	7,782	7,782	5,000	-	-	(6,000)	-100.00%
FIRE APPARATUS	-	-	-	-	-	-	-	-	-	
VEHICLE PURCHASE	-	-	-	-	-	28,000	-	-	-	
Subtotal - Capital Outlay	65,975	37,000	7,782	7,782	7,782	69,975	-	-	(37,000)	-100.00%
TOTAL	**1,327,690**	**1,355,514**	**1,359,843**	**1,022,681**	**1,329,346**	**1,451,063**	**1,368,652**	**-**	**13,138**	**0.97%**

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Interior Paint - Fire Station 1	1	5,000	5,000	-	5,000	-			
Jet Ski	2	14,000	28,000	-	14,000	-			
Beach wheelchair	1	3,000	3,000	1	3,000	3,000			
Dual-band portable radios	2	3,500	7,000	2	3,500	7,000			
High pressure pump for boat	1	1,000	1,000	1	1,000	1,000			
1 3/4" hose (50' per section)	24	270	6,480	24	270	6,480			
Gear racks - Fire Station 2	12	225	2,700	12	225	2,700			
K-12 - Engine 3	1	1,200	1,200	1	1,200	1,200			
Thermal imager - Engine 3	1	4,900	4,900	1	4,900	4,900			
Pyramid mobile repeater	1	2,890	2,890	1	2,890	2,890			
Portable power tools	2	400	800	2	400	800			
Stryker stair chairs	2	2,750	5,500	-	2,750	-			
Knox Box - allTown facilities	13	300	3,900	13	300	3,900			
SCBA bottles	8	700	5,600	-	700	-			
SCBA packs	5	6,275	31,375	-	6,275	-			
TOTAL			**109,345**			**33,870**			**-**

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 16-17 DEPARTMENT GOALS

* Continue to provide EMT-Paramedic level of service
* Maximize service fee collections in order to minimize Town contribution
* Continue 2nd paid crew on busy holiday weekends to insure rapid response
* Transition to predominantly full-time staff on duty 24/7, supplemented by part-time staff and volunteers as necessary
* Maintain excellent working relationship with Town departments
* Continue active fundraising efforts to supplement annual Town funding

BUDGET INFORMATION

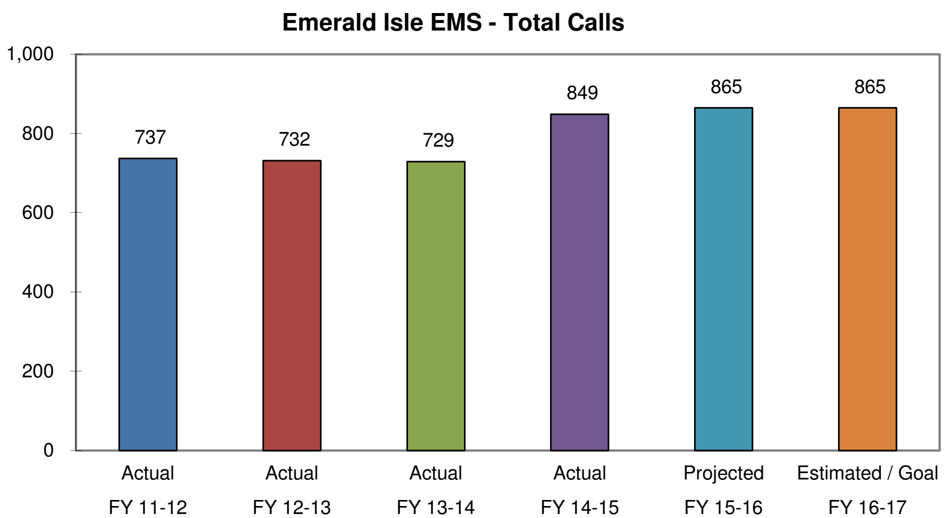
	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	330,000	377,000	377,000	377,000	420,000	390,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	330,000	377,000	377,000	377,000	420,000	390,000	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	330,000	377,000	377,000	377,000	420,000	390,000	-

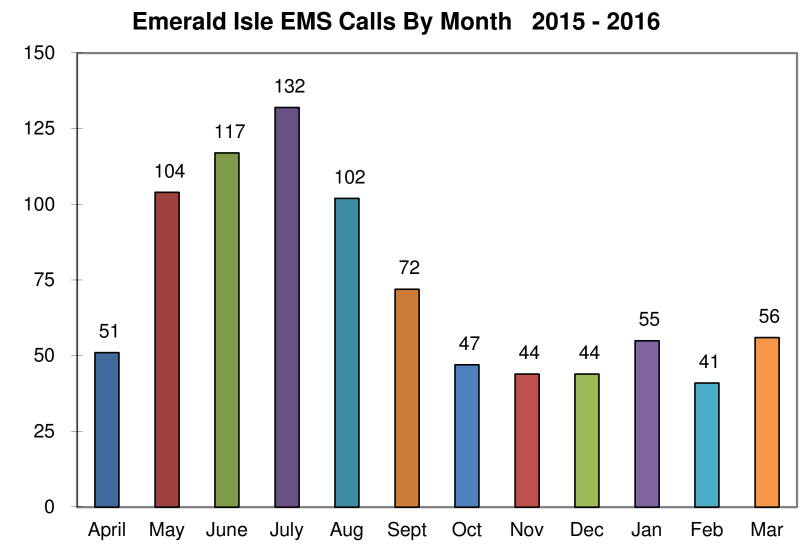
FY 16-17 BUDGET NOTES

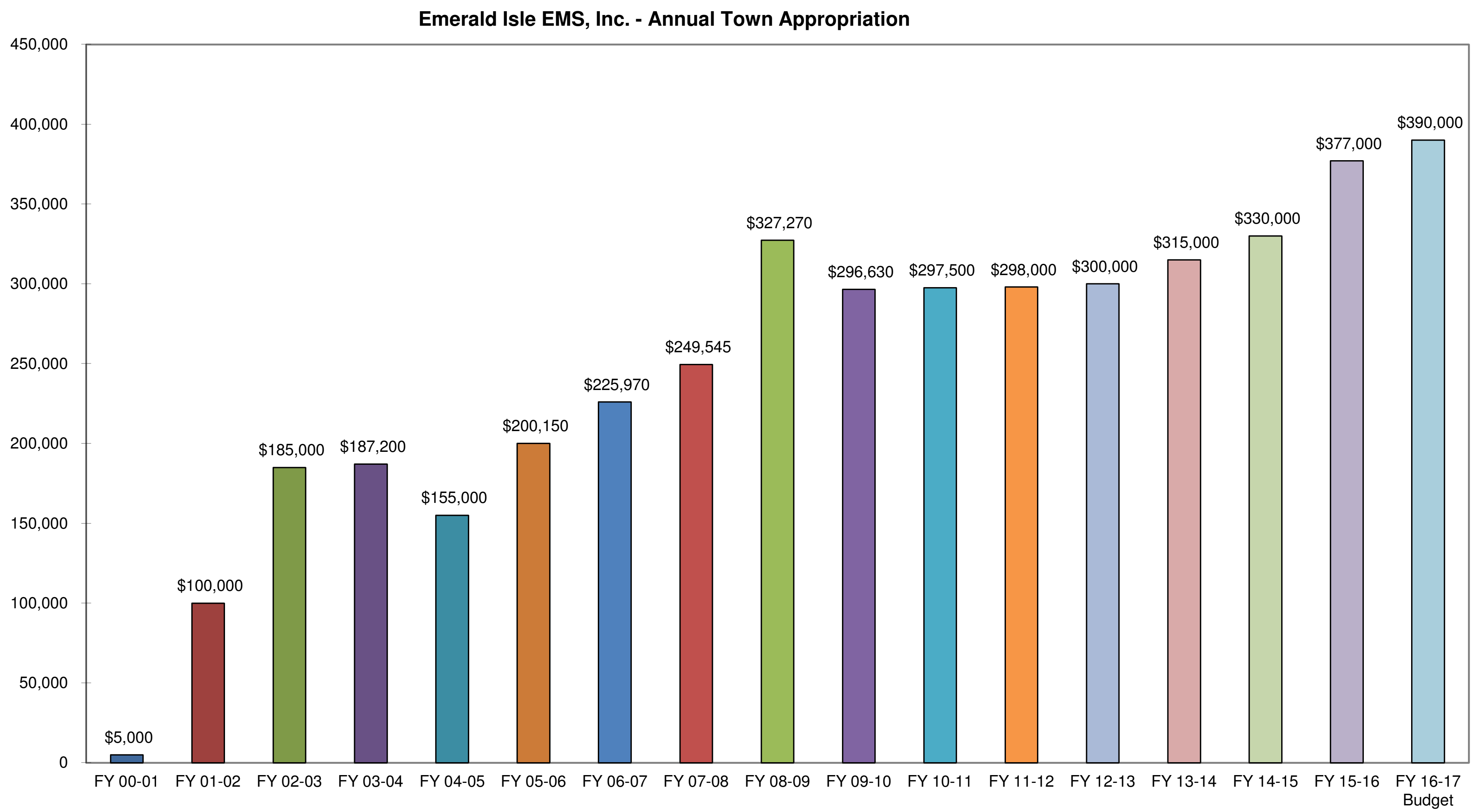
* Budget reflects Town contribution only; does not reflect other EI EMS revenues.
* Total EMS budget for FY 16-17 is $560,000, which is supported by Town contribution and $170,000 of anticipated service fees; budget relies on improved collection of service fees in order to minimize Town funding contribution.
* EMS budget includes $402,179 for full-time and part-time salaries and benefits; all shifts now covered primarily by full-time personnel
* As of June 30, 2016, EI EMS, Inc. fund balance projected to be approximately $60,000; to be reserved for ambulance replacement expected in FY 19-20.

EMERGENCY MEDICAL SERVICES

SERVICE STATISTICS / GOALS	Entire FY FY 11-12 Actual	Entire FY FY 12-13 Actual	Entire FY FY 13-14 Actual	Entire FY FY 14-15 Actual	FY 15-16 Thru March 2016	Entire FY FY 15-16 Projected	FY 16-17 Estimated / Goal
Indicator							
Total calls	737	732	729	849	593	865	865
Calls involving transport	386	403	399	420	-	400	400
Service fee collections	$ 144,923	$ 134,339	$ 141,859	$ 135,058	$ 140,458	$ 180,000	$ 170,000






Emerald Isle EMS, Inc. - Annual Town Appropriation
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
$5,000
$100,000
$185,000
$187,200
$155,000
$200,150
$225,970
$249,545
$327,270
$296,630
$297,500
$298,000
$300,000
$315,000
$330,000
$377,000
$390,000
FY 00-01
FY 01-02
FY 02-03
FY 03-04
FY 04-05
FY 05-06
FY 06-07
FY 07-08
FY 08-09
FY 09-10
FY 10-11
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17 Budget

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
CONTRACT WITH EI EMS	330,000	377,000	377,000	282,600	377,000	420,000	390,000	-	13,000	3.45%
Subtotal - Operating	330,000	377,000	377,000	282,600	377,000	420,000	390,000	-	13,000	3.45%
TOTAL	**330,000**	**377,000**	**377,000**	**282,600**	**377,000**	**420,000**	**390,000**	**-**	**13,000**	**3.45%**

PUBLIC WORKS

SERVICES PROVIDED
* Facilities maintenance
* Fleet maintenance
* Storm water system management
* Street maintenance and resurfacing
* Street sign maintenance
* Public right-of-way mowing and maintenance
* Mosquito control and public education
* Unattended beach equipment ordinance enforcement

FY 16-17 DEPARTMENT GOALS
* Assist Town Manager with oversight of Osprey Ridge pump station installation
* Install small storm water relay systems at 5 locations to address small area chronic storm water flooding problems
* Insure proper maintenance of storm water management system (pumps, pipes, ditches, etc.) to insure proper function in heavy rainfall events
* Respond to pavement repair requests in a timely manner
* Resurface various street segments in greatest need; approximately 1.2 mile
* Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
* Complete gradual installation of new street signs along NC 58 to comply with new Federal requirements for lettering

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	196,581	199,215	199,628	196,986	200,525	200,525	-
Benefits	79,069	88,688	84,688	84,218	89,904	90,904	-
Operating	459,817	372,100	397,816	399,209	373,970	371,970	-
Capital Outlay	20,630	10,000	7,871	16,871	68,880	21,880	-
TOTAL	756,097	670,003	690,003	697,284	733,279	685,279	-
Offsetting Revenues							
Powell Bill Funds	152,531	151,000	151,000	151,470	143,000	143,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	157,631	156,100	156,100	156,570	148,100	148,100	-
Net General Tax Revenues Required	598,466	513,903	533,903	540,714	585,179	537,179	-
Total Authorized Positions							
Full-Time	5	5	5	5	5	5	-

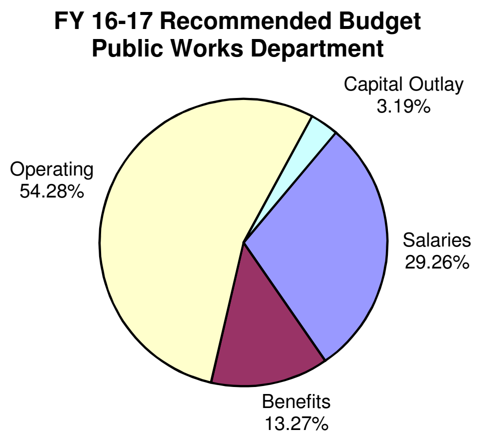
PUBLIC WORKS

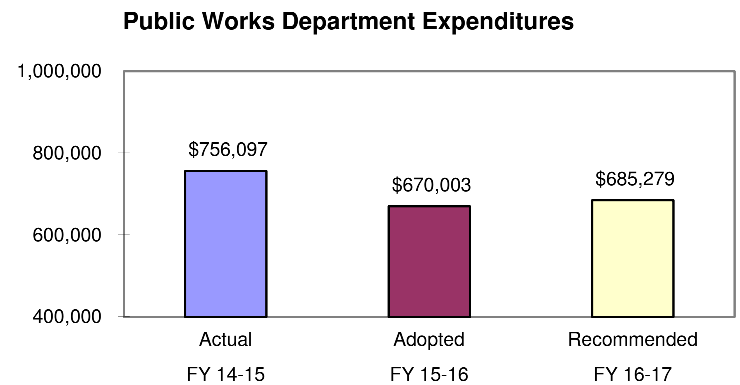
FY 16-17 BUDGET NOTES

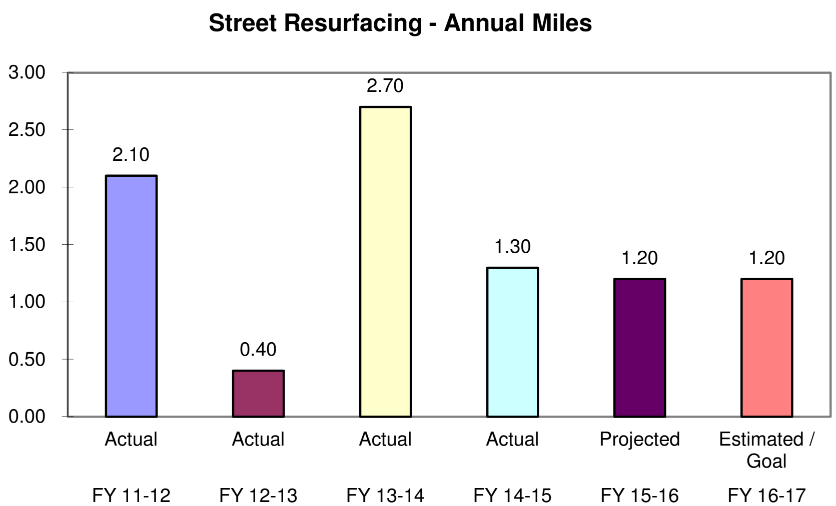
* Includes $10,580 for installation of new lighting in the Community Center gymnasium
* Includes $75,000 for annual street light and Christmas light expenses
* Includes $143,000 for resurfacing of various street segments; goal is 1.2 mile
* Public Works utilizes 2 prison inmates to provide additional labor daily
* Includes $8,000 for replacement street signs, including completion of new street signs along NC 58

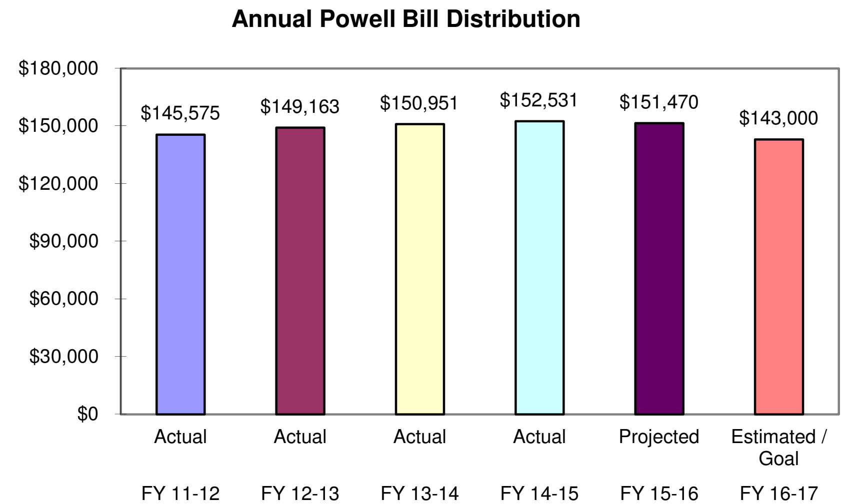
SERVICE STATISTICS / GOALS	**Entire FY**	**Entire FY**	**Entire FY**	**Entire FY**		**Entire FY**	
	FY 11-12	**FY 12-13**	**FY 13-14**	**FY 14-15**	**FY 15-16**	**FY 15-16**	**FY 16-17**
Indicator	**Actual**	**Actual**	**Actual**	**Actual**	**Thru March 2016**	**Projected**	**Estimated / Goal**
Vehicle / equip maintenance orders	289	262	277	267	184	250	250
Building maintenance orders	119	138	284	287	228	250	250
Annual Powell Bill distribution	$ 145,575	$ 149,163	$ 150,951	$ 152,531	$ 151,470	$ 151,470	$ 143,000
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	2.10	0.40	2.70	1.30	1.20	1.20	1.20
# of street repairs	47	34	72	84	66	80	60
# beach equipment warnings	1,230	782	753	412	463	600	500
# beach equipment confiscations	35	44	33	12	26	35	35
Storm water inspections / repairs	n/a	n/a	47	87	92	120	120
Total rainfall inches	33	30	40	54	52	65	40

AUTHORIZED POSITION DETAILS							
	FY 14-15	**FY 15-16**	**FY 15-16**	**FY 15-16**	**FY 16-17**	**FY 16-17**	**FY 16-17**
	Actual	**Adopted**	**Amended**	**Projected**	**Request**	**Recommended**	**Adopted**
Full-Time							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
TOTAL	5	5	5	5	5	5	-


FY 16-17 Recommended Budget
Public Works Department
Capital Outlay
3.19%
Operating
54.28%
Salaries
29.26%
Benefits
13.27%


Public Works Department Expenditures
1,000,000
800,000
600,000
400,000
$756,097
$670,003
$685,279
Actual
FY 14-15
Adopted
FY 15-16
Recommended
FY 16-17


Street Resurfacing - Annual Miles
3.00
2.50
2.00
1.50
1.00
0.50
0.00
2.10
0.40
2.70
1.30
1.20
1.20
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17


Annual Powell Bill Distribution
$180,000
$150,000
$120,000
$90,000
$60,000
$30,000
$0
$145,575
$149,163
$150,951
$152,531
$151,470
$143,000
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17

PUBLIC WORKS

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	182,331	187,563	187,563	142,825	187,563	189,438	189,438	-	1,875	1.00%
SALARIES/OVERTIME	8,155	6,000	6,000	2,052	3,858	5,000	5,000	-	(1,000)	-16.67%
SALARIES/STRAIGHT TIME	915	1,000	1,000	209	500	1,000	1,000	-	-	0.00%
LONGEVITY PAY	5,180	4,652	5,065	5,065	5,065	5,087	5,087	-	435	9.35%
Subtotal Salaries	196,581	199,215	199,628	150,151	196,986	200,525	200,525	-	1,310	0.66%
FICA EXPENSE	14,883	15,240	15,240	11,366	15,069	15,340	15,340	-	100	0.66%
HEALTH INSURANCE	40,478	50,000	46,000	38,844	46,000	50,000	51,000	-	1,000	2.00%
RETIREMENT	13,880	13,487	13,487	10,015	13,487	14,538	14,538	-	1,051	7.79%
401k	9,828	9,961	9,961	7,508	9,662	10,026	10,026	-	65	0.65%
Subtotal Benefits	79,069	88,688	84,688	67,733	84,218	89,904	90,904	-	2,216	2.50%
TELEPHONE	660	1,320	660	550	660	660	660	-	(660)	-50.00%
UTILITIES	14,147	14,000	14,000	13,591	17,034	15,200	15,200	-	1,200	8.57%
MAINT/REPAIR BUILDING	16,355	15,000	15,000	8,729	12,000	15,000	15,000	-	-	0.00%
MAINT/REPAIR/AUTO	26,410	30,000	28,118	17,363	28,000	30,000	30,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	8,099	5,000	17,000	14,347	17,000	5,000	5,000	-	-	0.00%
EQUIPMENT RENTAL	-	-	1,500	1,304	1,500	500	500	-	500	
TRAVEL AND TRAINING	273	680	680	42	42	600	600	-	(80)	-11.76%
GASOLINE	18,533	20,000	16,500	10,699	16,500	20,000	18,000	-	(2,000)	-10.00%
OIL,TIRES,BATTERIES	15,067	10,000	10,000	9,217	10,000	10,000	10,000	-	-	0.00%
UNIFORMS	2,845	3,200	3,200	3,065	3,500	4,500	4,500	-	1,300	40.63%
COMMUNICATION REPAIR	-	400	400	-	-	400	400	-	-	0.00%
STREET LIGHTS	71,124	70,000	71,800	53,765	73,500	75,000	75,000	-	5,000	7.14%
STREET MAINT/PAVING	239,500	151,000	149,286	6,181	149,786	143,000	143,000	-	(8,000)	-5.30%
STREET MAINT/STORMWATER	-	-	16,000	15,015	15,015	-	-	-	-	
DUES AND SUBSCRIPTIONS	434	500	627	627	627	500	500	-	-	0.00%
MISCELLANEOUS	23,092	20,000	13,495	6,713	13,495	20,000	20,000	-	-	0.00%
MISCELLANEOUS/SUPPLIES	19,826	20,000	20,000	21,045	22,000	20,000	20,000	-	-	0.00%
CONTRACTED SERVICES	-	-	7,585	7,585	7,585	-	-	-	-	
SIGNS AND POSTS	3,452	8,000	8,000	1,582	8,000	8,000	8,000	-	-	0.00%
MOSQUITO CONTROL	-	3,000	3,000	613	2,000	3,000	3,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	-	-	965	965	965	2,610	2,610	-	2,610	
Subtotal - Operating	459,817	372,100	397,816	192,998	399,209	373,970	371,970	-	(130)	-0.03%
CAPITAL OUTLAY	20,630	10,000	7,871	7,871	7,871	-	-	-	(10,000)	-100.00%
BUILDING IMPROVEMENTS	-	-	-	-	9,000	38,880	21,880	-	21,880	
VEHICLE PURCHASE	-	-	-	-	-	30,000	-	-	-	
Subtotal - Capital Outlay	20,630	10,000	7,871	7,871	16,871	68,880	21,880	-	11,880	118.80%
TOTAL	**756,097**	**670,003**	**690,003**	**418,753**	**697,284**	**733,279**	**685,279**	**-**	**15,276**	**2.28%**

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
HVAC - Public Works building	1	4,800	4,800	1	4,800	4,800			
Generator - Community Center	1	9,000	9,000	-	9,000	-			
New lighting - Comm Ctr gym	1	10,580	10,580	1	10,580	10,580			
Plate tamper	1	2,010	2,010	1	2,010	2,010			
Compressor motor	1	600	600	1	600	600			
Metal siding - Comm Ctr gym	1	6,500	6,500	1	6,500	6,500			
Metal siding - Fire Station 1	1	8,000	8,000	-	8,000	-			-
Mini-excavator	1	30,000	30,000	-	30,000	-			-
TOTAL			**71,490**			**24,490**			**-**

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
* Dead animal removal and disposal - Town staff

FY 16-17 DEPARTMENT GOALS

* Fund 100% of all direct and indirect solid waste expenses with annual solid waste fee
* Meet established goal to collect yard debris from all locations in Town at least once each week
* Maintain clean beach strand and prevent overflowing trash receptacles
* Strive for a litter-free NC 58 right-of-way
* Monitor contracts with Simmons & Simmons and Waste Industries to insure quality of service
* Monitor instances of overflowing trash and recyclables on Ocean Drive

BUDGET INFORMATION

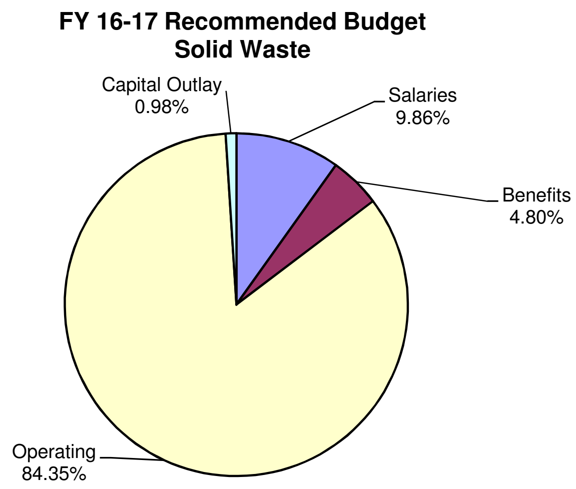
	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	108,827	134,748	132,306	132,306	141,870	140,370	-
Benefits	46,986	66,167	63,167	62,980	67,803	68,366	-
Operating	1,193,386	1,202,975	1,234,664	1,224,120	1,202,600	1,200,300	-
Capital Outlay	-	125,000	152,753	152,753	14,000	14,000	-
TOTAL	1,349,199	1,528,890	1,582,890	1,572,159	1,426,274	1,423,036	-
Offsetting Revenues							
Solid Waste User Fees	1,367,854	1,482,000	1,482,000	1,484,000	1,402,000	1,489,000	-
Solid Waste Disposal Tax	2,401	2,400	2,400	2,410	2,500	2,500	-
Solid Waste Container Fees	6,041	-	-	-	-	-	-
SW User Fees - Prior Years	5,631	7,000	7,000	5,000	5,000	5,000	-
TOTAL	1,381,927	1,491,400	1,491,400	1,491,410	1,409,500	1,496,500	-
Total Authorized Positions							
Full-Time	3	4	4	4	4	4	-
Part-Time	1	-	1	1	1	1	-

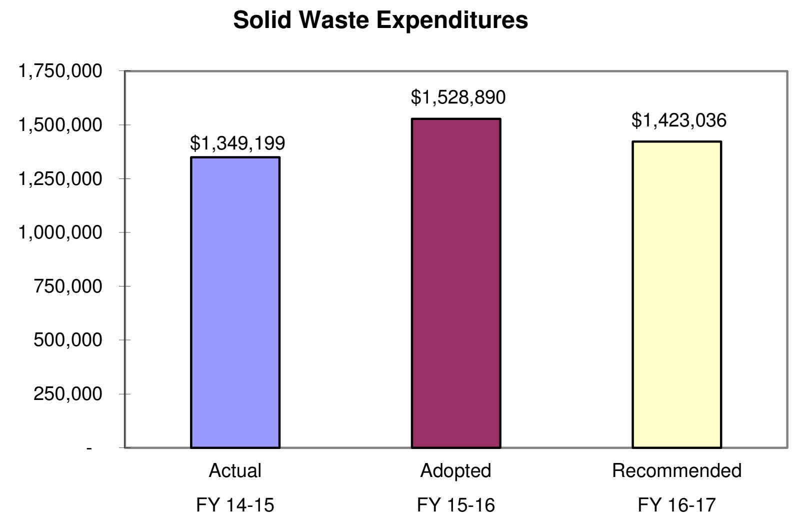
FY 16-17 BUDGET NOTES

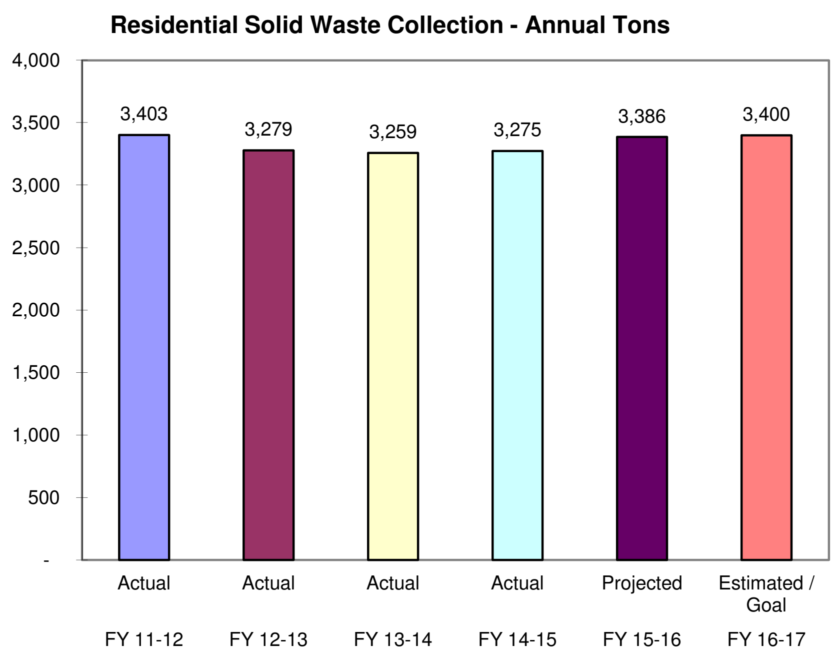
* Includes $856,000 for annual solid waste contract with Simmons & Simmons; provides for twice per week trash collection year-round, recycling collection once per week year-round, and roll-back of containers.
* Includes $82,000 for dumpster service at multi-family residential complexes
* Includes $14,000 to replace existing utility vehicle
* Includes $42,000 for yard debris tipping fees; continues to increase
* Includes $178,500 for landfill tipping fees; assumes 3,400 tons of residential trash
* Solid Waste utilizes 2 prison inmates to provide additional labor daily

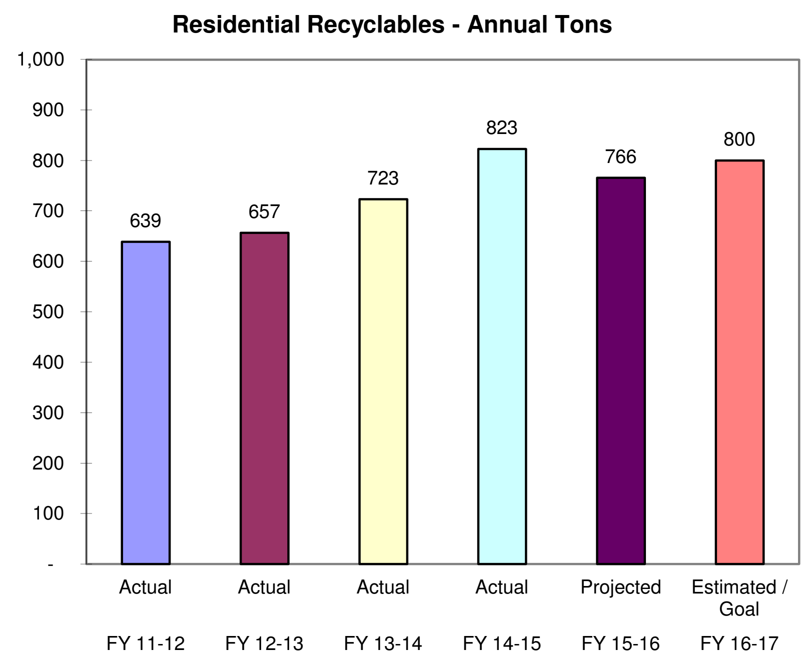
SERVICE STATISTICS / GOALS	Entire FY FY 11-12 Actual	Entire FY FY 12-13 Actual	Entire FY FY 13-14 Actual	Entire FY FY 14-15 Actual	FY 15-16 Thru March 2016	Entire FY FY 15-16 Projected	FY 16-17 Estimated / Goal
Indicator							
Tons of residential solid waste	3,403	3,279	3,259	3,275	2,404	3,386	3,400
Tons of recyclables	639	657	723	823	570	766	800
# of yard waste collection points	n/a	7,995	16,775	18,822	18,160	25,306	25,000
# of white goods collection points	40	39	22	26	38	48	50
Annual solid waste fee	$ 190.00	$ 200.00	$ 205.00	$ 210.00	$ 228.00	$ 228.00	$ 228.00
Solid waste tipping fee per ton	$ 50.50	$ 50.50	$ 52.50	$ 52.50	$ 52.50	$ 52.50	$ 52.50

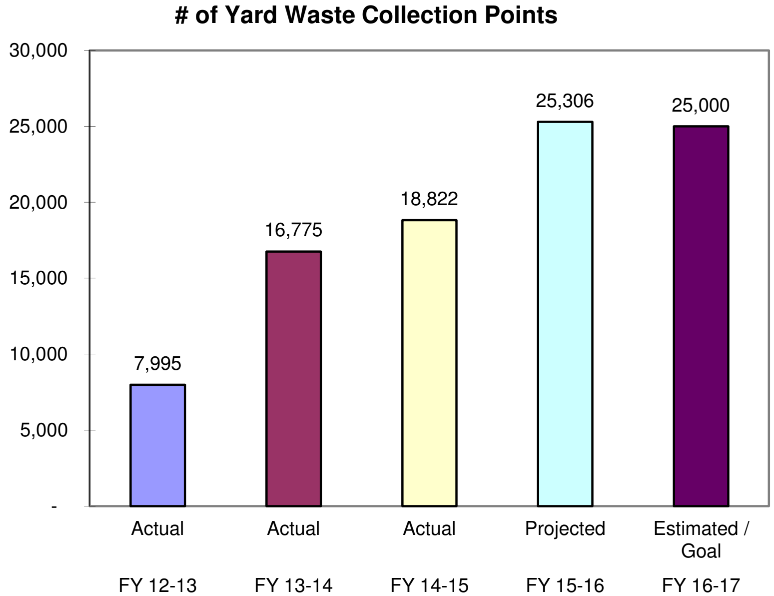
AUTHORIZED POSITION DETAILS	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Full-Time							
Public Works Supervisor	1	1	1	1	1	1	
Equipment Operator	2	3	3	3	3	3	-
TOTAL	3	4	4	4	4	4	-
Part-Time							
Summer Laborer	1	-	1	1	1	1	-
TOTAL	1	-	1	1	1	1	-


FY 16-17 Recommended Budget
Solid Waste
Capital Outlay
0.98%
Salaries
9.86%
Benefits
4.80%
Operating
84.35%

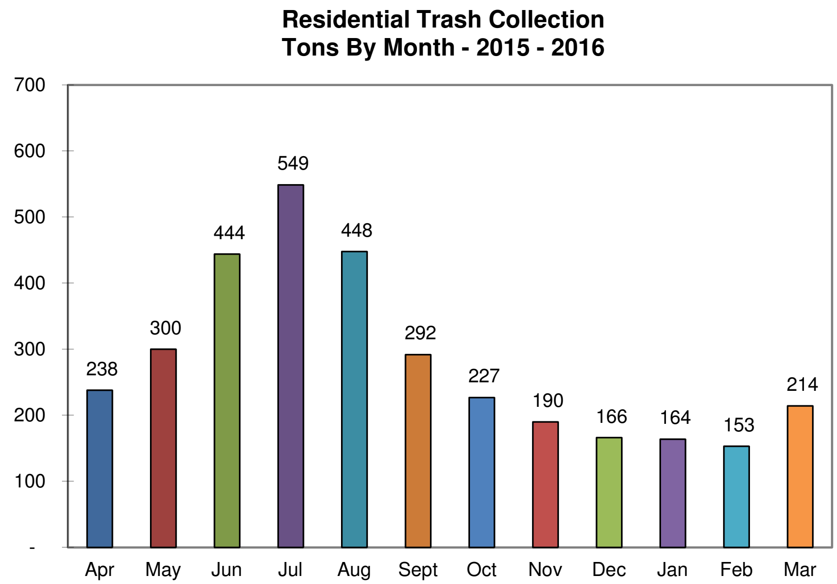

Solid Waste Expenditures
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
$1,349,199
$1,528,890
$1,423,036
Actual
FY 14-15
Adopted
FY 15-16
Recommended
FY 16-17


Residential Solid Waste Collection - Annual Tons
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
3,403
3,279
3,259
3,275
3,386
3,400
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17

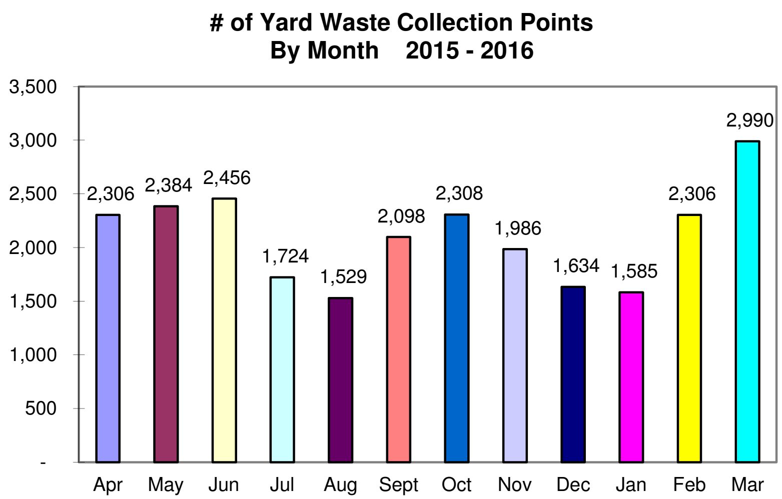

Residential Recyclables - Annual Tons
1,000
900
800
700
600
500
400
300
200
100
-
639
657
723
823
766
800
Actual
FY 11-12
Actual
FY 12-13
Actual
FY 13-14
Actual
FY 14-15
Projected
FY 15-16
Estimated / Goal
FY 16-17



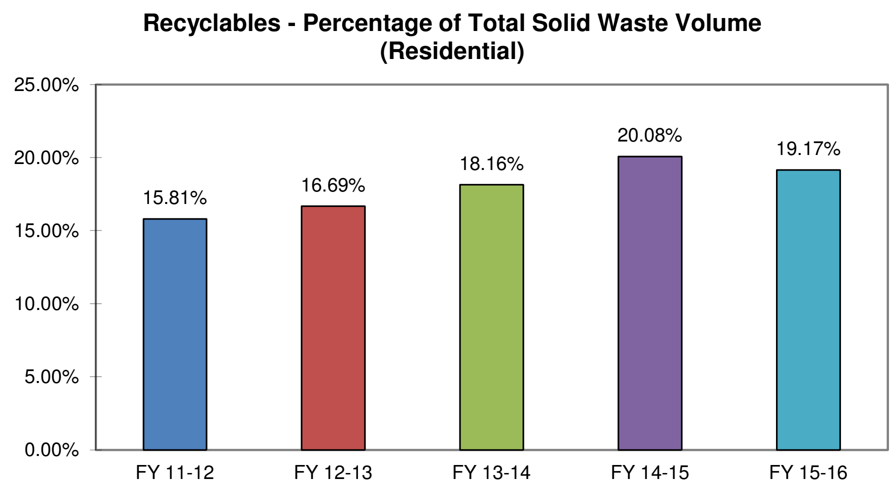
# of Yard Waste Collection Points
30,000
25,000
20,000
15,000
10,000
5,000
-
7,995
16,775
18,822
25,306
25,000
Actual
Actual
Actual
Projected
Estimated / Goal
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17



Residential Trash Collection
Tons By Month - 2015 - 2016
700
600
500
400
300
200
100
-
238
300
444
549
448
292
227
190
166
164
153
214
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar



# of Yard Waste Collection Points
By Month 2015 - 2016
3,500
3,000
2,500
2,000
1,500
1,000
500
-
2,306
2,384
2,456
1,724
1,529
2,098
2,308
1,986
1,634
1,585
2,306
2,990
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar



Recyclables - Percentage of Total Solid Waste Volume
(Residential)
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
15.81%
16.69%
18.16%
20.08%
19.17%
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16

SOLID WASTE

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	101,350	127,329	122,329	91,396	122,329	130,643	130,643	-	3,314	2.60%
SALARIES/OVERTIME	4,469	5,000	5,000	3,046	5,000	5,000	4,000	-	(1,000)	-20.00%
SALARIES/STRAIGHT TIME	638	1,000	1,000	603	1,000	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	943	-	2,315	2,315	2,315	3,500	3,000	-	3,000	
LONGEVITY PAY	1,427	1,419	1,662	1,662	1,662	1,727	1,727	-	308	21.71%
Subtotal - Salaries	108,827	134,748	132,306	99,022	132,306	141,870	140,370	-	5,622	4.17%
FICA EXPENSE	8,238	10,308	10,308	7,507	10,121	10,853	10,738	-	430	4.17%
HEALTH INSURANCE	25,747	40,000	37,000	29,824	37,000	40,000	40,800	-	800	2.00%
RETIREMENT	7,612	9,122	9,122	6,450	9,122	10,032	9,959	-	837	9.18%
401k	5,389	6,737	6,737	4,835	6,737	6,919	6,869	-	132	1.95%
Subtotal - Benefits	46,986	66,167	63,167	48,616	62,980	67,803	68,366	-	2,199	3.32%
GARBAGE COLLECTION	839,940	859,725	858,393	705,850	847,020	859,000	856,000	-	(3,725)	-0.43%
DUMPSTER SERVICE	78,889	80,000	80,000	56,347	81,000	83,000	82,000	-	2,000	2.50%
TIPPING FEES - TRASH	171,959	173,250	173,250	126,194	177,500	178,000	178,500	-	5,250	3.03%
TIPPING FEES - VEGETATIVE	37,445	35,000	35,000	28,265	42,000	42,000	42,000	-	7,000	20.00%
C&D/NEWPORT TRANS	1,633	2,500	2,500	1,699	2,500	2,500	2,500	-	-	0.00%
UTILITIES	-	-	-	-	-	800	800	-	800	
MAINTAIN/REPAIR VEHICLE	-	-	22,000	21,827	23,000	-	-	-	-	
MAINTAIN/REPAIR EQUIPMENT	7,786	4,000	6,300	4,620	6,300	5,000	5,000	-	1,000	25.00%
GASOLINE	23,380	30,000	27,476	10,091	15,000	13,500	15,000	-	(15,000)	-50.00%
OIL,TIRES,BATTERIES	1,313	2,000	2,000	1,920	2,000	2,500	2,500	-	500	25.00%
UNIFORMS	1,309	1,500	2,245	1,725	2,300	2,300	2,000	-	500	33.33%
TRAVEL & TRAINING	33	-	-	-	-	-	-	-	-	
GARBAGE CANS, LINERS, POSTS	7,995	7,000	7,000	4,192	7,000	10,000	10,000	-	3,000	42.86%
CONTRACT SERVICES - VEGETATI	17,850	-	14,500	14,500	14,500	-	-	-	-	
MISCELLANEOUS	3,854	8,000	4,000	1,056	4,000	4,000	4,000	-	(4,000)	-50.00%
Subtotal - Operating	1,193,386	1,202,975	1,234,664	978,286	1,224,120	1,202,600	1,200,300	-	(2,675)	-0.22%
VEHICLE PURCHASE	-	125,000	152,753	152,753	152,753	14,000	14,000	-	(111,000)	-88.80%
Subtotal - Capital Outlay	-	125,000	152,753	152,753	152,753	14,000	14,000	-	(111,000)	-88.80%
TOTAL	**1,349,199**	**1,528,890**	**1,582,890**	**1,278,677**	**1,572,159**	**1,426,274**	**1,423,036**	**-**	**(105,854)**	**-6.92%**

SOLID WASTE

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Utility vehicle	1	14,000	14,000	1	14,000	14,000			
TOTAL			**14,000**			**14,000**			**-**

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
* Special project management
* Regional access paid parking
* Boating access area maintenance
* Parade assistance
* Grant administration

FY 16-17 DEPARTMENT GOALS

* Maintain high quality of facilities, services, programs, and special events
* Further improve park-like appearance of NC 58 corridor
* Replace 3 public beach access walkways (Hubert, Georgia, Sea Crest)
* Construct new bicycle path along Bogue Inlet Drive
* Implement food vendor program at regional beach access facilities
* Construct new bicycle path along Bogue Inlet Drive
* Produce new version of the "Emerald Isle Beach Music Festival" in fall shoulder season
* Consider additional special events / activities on the beach strand
* Further enhance the annual St. Patrick's Festival

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	441,713	444,678	444,678	457,648	455,030	461,849	-
Benefits	138,370	152,468	147,468	145,460	155,749	171,385	-
Operating	187,487	204,920	227,661	240,216	233,820	220,170	-
Capital Outlay	99,429	109,700	131,760	114,749	187,449	112,200	-
TOTAL	866,999	911,766	951,567	958,073	1,032,048	965,604	-
Offsetting Revenues							
Parks and Recreation Fees	135,652	147,500	147,500	140,780	147,500	147,500	-
Regional Access Parking Fees	113,877	115,000	115,000	115,000	115,000	115,000	
Donations - Parks and Rec	500	-	8,415	10,454	-	-	-
CAMA Grant	6,750	-	-	-	-	-	-
TOTAL	256,779	262,500	270,915	266,234	262,500	262,500	-
Net General Tax Revenues Required	610,220	649,266	680,652	691,839	769,548	703,104	-
Total Authorized Positions							
Full-Time	8	8	8	8	8	9	-
Part-Time	37	37	38	38	38	37	-

PARKS AND RECREATION

FY 16-17 BUDGET NOTES

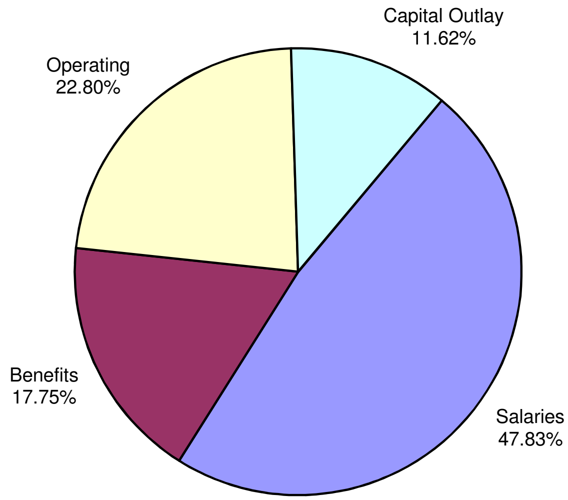
* Includes funding to convert part-time Facilities Coordinator to full-time position; beach parking permit program transferred from Administration to Parks and Recreation Department
* Includes $72,000 to replace aging beach access walkways at Georgia, Hubert, and Sea Crest
* Includes $25,000 for replacement pickup truck for Parks Maintenance staff
* Includes additional funds for NC 58 corridor maintenance and beach walkway maintenance
* Includes $4,800 for replacement treadmill at Community Center
* Includes $9,500 for new gates at Western Ocean Regional Access and El Woods Park
* Parks and Recreation also utilizes 2 prison inmates to provide additional labor on a daily basis

SERVICE STATISTICS / GOALS *Indicator*	**Entire FY FY 11-12 Actual**	**Entire FY FY 12-13 Actual**	**Entire FY FY 13-14 Actual**	**Entire FY FY 14-15 Actual**	**FY 15-16 Thru March 2016**	**Entire FY FY 15-16 Projected**	**FY 16-17 Estimated / Goal**
Annual Community Center Visits	36,372	42,857	40,572	39,649	30,516	40,000	40,000
Avg After School Program Enrollment	11	17	15	14	15	15	15
Avg PreSchool Program Enrollment	22	21	21	21	20	20	20
Avg Summer Day Camp Enrollment	26	26	26	24	24	24	24
Comm Center Individual Memberships	n/a	n/a	n/a	151	131	160	160
Comm Center Family Memberships	n/a	n/a	n/a	195	169	195	195
Comm Center Free Memberships	n/a	n/a	n/a	116	93	115	115
# Paid Parking Visitors - WORA, EORA	11,528	9,310	12,288	11,381	5,900	11,500	11,500
# Free Parking Visitors - WORA, EORA	1,217	1,103	1,441	1,256	592	1,200	1,200
Walkway Repairs / Improvements	70	99	333	365	118	200	200

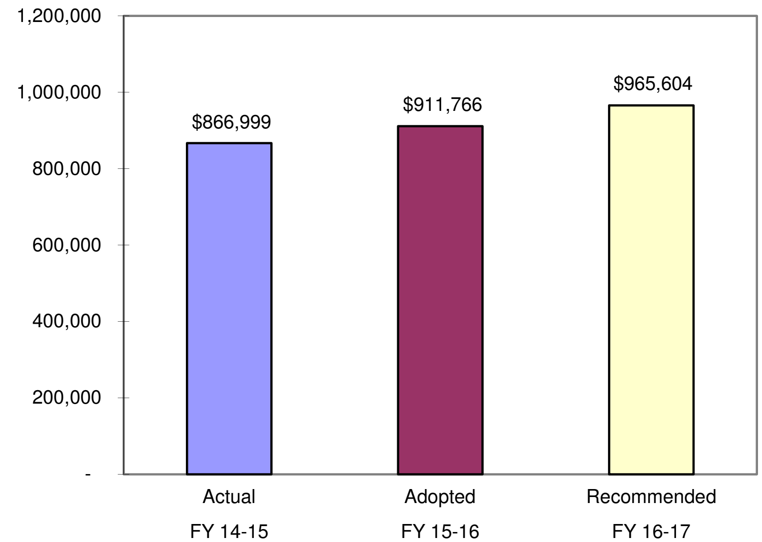
AUTHORIZED POSITION DETAILS

Full-Time	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
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	-
Facilities Coordinator	-	-	-	-	-	1	-
Landscape Specialist	1	1	1	1	1	1	-
Parks Maintenance Worker	4	4	4	4	4	4	-
TOTAL	8	8	8	8	8	9	-
Part-Time							
Pre School Specialist	1	1	1	1	1	1	-
Pre School Assistant	1	1	1	1	1	1	-
Center Attendants	3	3	3	3	3	3	-
Facilities Coordinator	1	1	1	1	1	-	-
Exercise Class Instructor	17	17	17	17	17	17	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	-	-	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	3	3	3	3	3	3	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	4	4	4	4	4	4	-
TOTAL	37	37	38	38	38	37	-

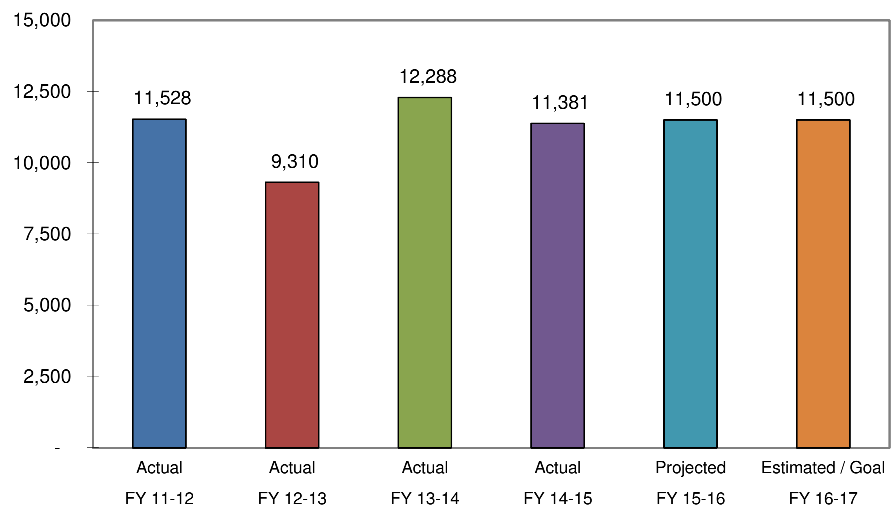
FY 16-17 Recommended Budget
Parks and Recreation Department



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
SALARIES/FULL TIME	304,559	315,390	313,983	233,156	313,983	318,416	347,135	-	31,745	10.07%
SALARIES/OVERTIME	5,074	4,500	4,580	4,430	5,000	7,500	6,000	-	1,500	33.33%
SALARIES/STRAIGHT TIME	1,148	-	1,000	650	1,000	1,400	1,000	-	1,000	
SALARIES/PART TIME	123,621	118,000	118,000	98,923	130,550	120,000	100,000	-	(18,000)	-15.25%
LONGEVITY PAY	7,311	6,788	7,115	7,115	7,115	7,714	7,714	-	926	13.64%
Subtotal - Salaries	441,713	444,678	444,678	344,274	457,648	455,030	461,849	-	17,171	3.86%
FICA EXPENSE	33,154	34,018	34,018	25,830	35,010	34,810	35,331	-	1,313	3.86%
HEALTH INSURANCE	64,997	80,000	75,000	61,382	72,000	80,000	91,800	-	11,800	14.75%
RETIREMENT	24,321	22,116	22,116	17,878	22,116	24,188	26,162	-	4,046	18.29%
401k	15,898	16,334	16,334	12,265	16,334	16,752	18,092	-	1,758	10.77%
Subtotal - Benefits	138,370	152,468	147,468	117,355	145,460	155,749	171,385	-	18,917	12.41%
TELEPHONE	1,320	1,320	1,320	1,045	1,320	1,320	1,320	-	-	0.00%
UTILITIES	35,420	39,000	34,879	23,419	34,879	35,000	35,000	-	(4,000)	-10.26%
TRAVEL AND TRAINING	3,110	3,000	3,000	2,460	3,000	2,500	3,000	-	-	0.00%
MAINT/REPAIR BUILDING	18,350	7,500	11,458	11,458	14,000	10,000	8,000	-	500	6.67%
MAINTENANCE/GROUNDS	41,589	40,000	30,000	23,251	31,000	45,000	45,000	-	5,000	12.50%
MAINT/REPAIR EQUIPMENT	12,291	5,000	11,538	11,798	13,000	5,000	5,000	-	-	0.00%
GASOLINE	10,281	11,000	9,000	5,860	8,750	10,000	10,000	-	(1,000)	-9.09%
OIL,TIRES,BATTERIES	976	1,500	2,146	2,146	2,200	2,000	2,000	-	500	33.33%
OFFICE SUPPLIES	2,429	3,000	3,000	778	3,000	3,000	3,000	-	-	0.00%
UNIFORMS	2,384	5,550	5,550	3,105	5,550	5,550	5,550	-	-	0.00%
CONTRACTED SERVICES	25,296	35,000	25,000	22,524	25,000	35,000	30,000	-	(5,000)	-14.29%
PHYSICALS	424	400	400	144	250	400	400	-	-	0.00%
COPIES	1,079	1,000	1,000	874	1,000	1,000	1,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	63	150	150	75	150	150	150	-	-	0.00%
MISCELLANEOUS	5,352	4,500	1,970	1,462	2,500	4,500	3,000	-	(1,500)	-33.33%
CREDIT CARD & COLLECTION FEE	-	-	5,029	4,865	6,200	6,200	6,200		6,200	
GENERAL SUPPLIES	11,305	20,000	20,000	14,191	20,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	100	2,000	10,415	8,425	10,415	3,000	3,000	-	1,000	50.00%
FACILITIES/WALKWAY MAINT	15,618	15,000	26,134	26,767	30,000	20,000	20,000	-	5,000	33.33%
EVENT EXPENSES	-	9,000	9,000	5,780	5,780	9,000	9,000		-	
WELLNESS PROGRAM	100	1,000	-	-	-	1,000	1,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	-	-	16,672	16,672	22,222	14,200	8,550	-	8,550	
Subtotal - Operating	187,487	204,920	227,661	187,099	240,216	233,820	220,170	-	15,250	7.44%

PARKS AND RECREATION

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
CAPITAL OUTLAY	4,429	10,000	31,218	9,207	14,207	-	-	-	(10,000)	-100.00%
CAPITAL IMPROVE/GROUNDS	23,760	20,000	-	-	-	23,500	9,500	-	(10,500)	-52.50%
CAPITAL IMPROVE/BUILDINGS	15,662	4,700	-	-	-	13,500	2,500	-	(2,200)	-46.81%
VEHICLE PURCHASE	-	25,000	25,864	25,864	25,864	50,000	25,000	-	-	0.00%
HEAVY EQUIPMENT	7,379	-	-	-	-	3,200	3,200	-	3,200	
WALKWAYS	48,199	50,000	74,678	13,697	74,678	97,249	72,000	-	22,000	44.00%
Subtotal - Capital Outlay	99,429	109,700	131,760	48,768	114,749	187,449	112,200	-	2,500	2.28%
TOTAL	**866,999**	**911,766**	**951,567**	**697,496**	**958,073**	**1,032,048**	**965,604**	**-**	**53,838**	**5.90%**

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

Item	Requested Quantity	Unit Cost	Requested Total Cost	Manager Recommends Quantity	Unit Cost	Manager Recommends Total Cost	Adopted Budget Quantity	Unit Cost	Adopted Budget Total Cost
Beach walkway replacements	3	25,083	75,249	3	24,000	72,000			
Point walkway construction	1	22,000	22,000	-	22,000	-			
Pick-up trucks (P9 & P5)	2	25,000	50,000	1	25,000	25,000			
14' landscape trailer	1	3,200	3,200	1	3,200	3,200			
Park gates (El Woods & WORA)	2	4,750	9,500	2	4,750	9,500			
Treadmill	2	4,800	9,600	1	4,800	4,800			
Tennis court fence	1	14,000	14,000	-	14,000	-			
Commercial pressure washer	1	2,000	2,000	1	2,000	2,000			
Walk-behind edger	1	850	850	-	850	-			
Spreader	1	300	300	1	300	300			
Restroom partitions (WORA)	1	11,000	11,000	-	11,000	-			
Pole saw	1	600	600	1	600	600			
Brush cutter	1	450	450	1	450	450			
String trimmer	1	400	400	1	400	400			
Heat - Boat Ramp restrooms	1	2,500	2,500	1	2,500	2,500			
TOTAL			**201,649**			**120,750**			**-**

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, information technology, phones, and contributions to outside agencies

FY 16-17 DEPARTMENT GOALS

* Effectively control general insurance expenses
* Establish budget for first year of retiree health insurance program
* Maintain funding for outside agencies in FY 16-17

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	424,568	442,241	441,495	424,735	449,650	444,000	-
Capital Outlay	150,958	-	746	746	-	-	-
TOTAL	575,526	442,241	442,241	425,481	449,650	444,000	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	575,526	442,241	442,241	425,481	449,650	444,000	-

FY 16-17 BUDGET NOTES

* Includes $252,000 for organization-wide insurance expenses
* Includes $80,000 for organization-wide information technology services
* Includes $3,000 for Town contribution for school resource officer at White Oak Elementary
* Includes $5,600 for first year of retiree health insurance program
* Includes $29,400 for Town organization telephone services.
* Includes $6,100 for contributions to outside agencies

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
ACCOUNTING SERVICES	3,801	5,000	5,000	-	2,500	5,000	2,500	-	(2,500)	-50.00%
AUDIT	14,350	15,000	15,000	12,150	14,250	16,000	15,500	-	500	3.33%
MEMBERSHIP/DUES	8,695	9,100	9,100	7,027	7,027	7,250	10,000	-	900	9.89%
GENERAL INSURANCE	240,669	256,000	251,500	231,862	238,687	257,000	252,000	-	(4,000)	-1.56%
RETIREE HEALTH INSURANCE	-	-	-	-	-	-	5,600		5,600	
TELEPHONE SERVICE	30,692	28,800	28,800	21,162	28,300	29,400	29,400	-	600	2.08%
INFO TECH SERVICES	76,140	72,000	72,000	56,330	79,000	82,250	80,000	-	8,000	11.11%
INTERNET SERVICE	8,221	10,000	8,767	6,347	8,502	8,700	8,700	-	(1,300)	-13.00%
POSTAGE	8,170	8,500	8,500	7,447	8,070	8,500	8,000	-	(500)	-5.88%
MUNICIPAL ELECTIONS	-	3,000	6,507	6,507	6,507	-	-	-	(3,000)	-100.00%
DISASTER FUNDING/OTHER	5,700	5,000	5,000	-	3,900	5,700	5,700	-	700	14.00%
MISCELLANEOUS	5,423	10,000	10,000	8,555	10,000	9,400	9,000	-	(1,000)	-10.00%
BANK SERVICE CHARGES	5,869	4,000	2,300	1,261	1,261	600	600	-	(3,400)	-85.00%
COLLECTION FEES	4,550	2,000	5,180	3,809	5,800	5,900	5,900	-	3,900	195.00%
COMMUNITY CONTRIBUTIONS	4,600	5,700	5,700	3,200	5,000	6,100	6,100	-	400	7.02%
EI BUSINESS ASSOCIATION DUES	150	150	150	150	150	150	-	-	(150)	-100.00%
SWANSBORO AREA CHAMBER	250	250	250	250	250	250	-	-	(250)	-100.00%
NC BEACH, INLET, WATERWAYS	2,250	2,250	2,250	1,400	1,400	2,250	-	-	(2,250)	-100.00%
WHITE OAK SCHOOL RES OFF	3,291	3,291	3,291	2,923	2,923	3,200	3,000	-	(291)	-8.84%
REFUND TAXES	1,747	2,200	2,200	468	1,208	2,000	2,000	-	(200)	-9.09%
Subtotal - Operating	424,568	442,241	441,495	370,848	424,735	449,650	444,000	-	1,759	0.40%
LAND PURCHASE	150,958	-	746	746	746	-	-	-	-	
Subtotal - Capital Outlay	150,958	-	746	746	746	-	-	-	-	
TOTAL	**575,526**	**442,241**	**442,241**	**371,594**	**425,481**	**449,650**	**444,000**	**-**	**1,759**	**0.40%**

DEBT SERVICE

SERVICES PROVIDED

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

FY 16-17 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	660,733	693,258	693,976	693,976	688,244	688,246	-
TOTAL	660,733	693,258	693,976	693,976	688,244	688,246	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	660,733	693,258	693,976	693,976	688,244	688,246	-

FY 16-17 BUDGET NOTES

* Includes $246,489 for scheduled debt service payments for 2013 debt refinancing.
* Includes $307,173 for annual debt service payment associated with 2013 Community Improvements Package
* Includes $9,000 for owner financing payment for land adjacent to public boating access.
* Includes $30,084 for internal financing payment for new Welcome Center (funded by lease pmts)
* Includes $95,498 for scheduled debt service payment for new Fire Engine
* Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 7.58%.
* Town's total outstanding debt as percent of total assessed value is approximately 0.12% prior to FY 16-17 debt service payments.

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
PRINCIPAL	582,542	623,525	623,525	623,525	623,525	628,733	628,733	-	5,208	0.84%
INTEREST	78,191	69,733	70,451	70,451	70,451	59,511	59,513	-	(10,220)	-14.66%
Subtotal - Debt Service	660,733	693,258	693,976	693,976	693,976	688,244	688,246	-	(5,012)	-0.72%
TOTAL	**660,733**	**693,258**	**693,976**	**693,976**	**693,976**	**688,244**	**688,246**	**-**	**(5,012)**	**-0.72%**

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 16-17 DEPARTMENT GOALS

* Maintain annual transfer from the General Fund to the Future Beach Nourishment Fund to replace revenues lost from the elimination of the Secondary Benefit District and the tax rate reduction in Primary Benefit District.
* Provide funding for desired capital projects in FY 16-17; new storm water pump station to serve Osprey Ridge and small storm water relay pumps.

BUDGET INFORMATION

	FY 14-15 Actual	FY 15-16 Adopted	FY 15-16 Amended	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Expenditure Category							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	490,417	400,000	425,814	425,814	570,000	535,000	-
TOTAL	490,417	400,000	425,814	425,814	570,000	535,000	-
Offsetting Revenues							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
Net General Tax Revenues Required	490,417	400,000	425,814	425,814	570,000	535,000	-

FY 16-17 BUDGET NOTES

* A total of $120,000 is included for the construction of a new storm water pump station to address chronic storm water flooding in the Osprey Ridge area.
* A total of $15,000 is included for the installation of small storm water relay pumps at 5 locations that experience small area storm water flooding after heavy rain events.
* In lieu of the elimination of the Secondary Benefit District in FY 14-15, a $400,000 transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated. This $400,000 amount includes anticipated sales tax revenues associated with the Primary Benefit District ad valorem tax levy.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Thru April 12, 16	Projected FY 15-16 Year-End	Requested FY 16-17 Budget	Recommended FY 16-17 Budget	Adopted FY 16-17 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 16-17 Recom	Pct Change FY 15-16 Budget (Adopted) vs. FY 16-17 Recom
TRANSFER TO CG RD BIKE PATH	25,463	-	-	-	-	-	-	-	-	
TRANSFER TO FISHING PIER	27	-	-	-	-	-	-	-	-	
TRANSFER TO PRESTON PARK	3,750	-	-	-	-	-	-	-	-	
TRANSFER TO EAST EI OUTFALL	100	-	-	-	-	-	-	-	-	
TRANSFER TO BOAT LAUNCH	11,077	-	-	-	-	-	-	-	-	
TRANSFER TO WELCOME CTR	-	-	814	814	814	-	-	-	-	
TRANSFER TO BOGUE INLET BIKE	-	-	-	-	-	35,000	-	-	-	
TRANSFER TO SMALL RELAY PUM	-	-	-	-	-	15,000	15,000	-	15,000	
TRANSFER TO OSPREY RIDGE PUI	-	-	25,000	25,000	25,000	120,000	120,000	-	120,000	
TRANSFER TO FUTURE BEACH	450,000	400,000	400,000	400,000	400,000	400,000	400,000	-	-	0.00%
Subtotal - Transfers	490,417	400,000	425,814	425,814	425,814	570,000	535,000	-	135,000	33.75%
TOTAL	**490,417**	**400,000**	**425,814**	**425,814**	**425,814**	**570,000**	**535,000**	**-**	**135,000**	**33.75%**

OTHER FUNDS

FUTURE BEACH NOURISHMENT FUND

FUND DESCRIPTION

The Future Beach Nourishment Fund is established to account for all future beach nourishment activities in the Town, and the special district taxes that fund a portion of these activities. The Town is partnering with Carteret County and other Bogue Banks municipalities on a long-term beach nourishment program intended to maintain a wide beach strand, in perpetuity, for storm protection and recreational value. Revenues generated in this fund will be reserved to fund future beach nourishment activities on an as-needed, when-needed, where-needed basis as determined by the Emerald Isle Board of Commissioners and Carteret County Beach Commission.

BUDGET INFORMATION	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Revenues							
Primary Benefit District Taxes	235,807	270,043	270,043	270,624	271,703	271,703	-
Transfer from General Fund	450,000	400,000	400,000	400,000	400,000	400,000	
Interest Earnings	1,146	2,461	2,461	5,529	7,484	7,484	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	686,953	672,504	672,504	676,153	679,187	679,187	-
Expenditures							
Appropriation to Fund Balance	686,953	672,504	672,504	676,153	679,187	679,187	-
TOTAL	686,953	672,504	672,504	676,153	679,187	679,187	-

FY 16-17 BUDGET NOTES

* A tax rate of 4 cents, the same rate as FY 15-16, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 16-17.
* The Secondary Benefit District (all other properties) was eliminated in FY 14-15, and was replaced with an annual transfer from the General Fund to the Future Beach Nourishment Fund. This transfer includes sales tax revenues allocated to the Primary Benefit District.
* Revenues generated in the Future Beach Nourishment Fund in FY 16-17 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
* As of June 30, 2016, the projected fund balance in the Future Beach Nourishment Fund is expected to be nearly $2.1 million.

HALF-MARATHON FUND

FUND DESCRIPTION

The Half-Marathon Fund was established in 2014 to account for revenues and expenses associated with the annual Emerald Isle Marathon, Half-Marathon, and 5K races held each spring. Net proceeds from the races are earmarked for Emerald Isle bicycle path expenses and selected charities. The races are organized by a volunteer committee with assistance from the Town, and the Town accounts for all revenues and expenses associated with the races.

BUDGET INFORMATION	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Revenues							
Entry Fees	82,155	85,000	64,000	69,000	75,000	75,000	-
Sponsorships	7,410	6,000	18,000	17,500	15,000	15,000	-
Miscellaneous	-	1,000	-	2,000	-	-	-
Appropriated Fund Balance	44,370	-	-	-	-	-	-
TOTAL	133,935	92,000	82,000	88,500	90,000	90,000	-
Expenditures							
Race Expenditures	41,935	40,000	41,500	38,500	40,000	40,000	-
Donations to Charity	25,000	26,000	20,250	25,000	25,000	25,000	-
Transfer to Bike and Ped CPO	67,000	26,000	20,250	25,000	25,000	25,000	-
TOTAL	133,935	92,000	82,000	88,500	90,000	90,000	-

FY 16-17 BUDGET NOTES

* As of June 30, 2016, the Half-Marathon Fund is projected to have a fund balance of approximately $1,200 after allocating $25,000 for future bicycle path expenses and $25,000 of contributions to charities from the net proceeds ($50,000) of the 2016 races.
* The FY 16-17 budget establishes an initial budget for the 2017 races, and the expectation is that this budget will be amended as race preparations occur during the fiscal year.

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 certain law enforcement officers upon retirement.

BUDGET INFORMATION	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Revenues							
Appropriated Fund Balance	-	16,793	16,793	16,793	-	-	-
TOTAL	-	16,793	16,793	16,793	-	-	-
Expenditures							
Transfer to General Fund	-	16,793	16,793	16,793	-	-	-
TOTAL	-	16,793	16,793	16,793	-	-	-

FY 16-17 BUDGET NOTES

* As of June 30, 2016, the Separation Allowance Fund is projected to have a fund balance of approximately $47,000.
* There are currently no retired law enforcement officers eligible for the Special Separation Allowance from the Town of Emerald Isle.

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 equipment and other expenses in the Police Department.

BUDGET INFORMATION	FY 14-15 Actual	Adopted FY 15-16 Budget	Amended FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Request	FY 16-17 Recommended	FY 16-17 Adopted
Revenues							
Controlled Substance Tax	72	-	-	12	-	-	-
Interest Earnings	-	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	488	-	-	-
TOTAL	72	-	-	500	-	-	-
Expenditures							
Police Department	3,062	-	-	500	-	-	-
TOTAL	3,062	-	-	500	-	-	-

FY 16-17 BUDGET NOTES

* As of June 30, 2016, the Special Drug Fund is expected to have a fund balance of approximately $800.
* No appropriations are included in the Special Drug Fund for FY 16-17.

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/16

BIKE AND PEDESTRIAN FUND - Fundraising Account

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/16	Remaining Balance
Revenues			
Transfer from Coast Guard Road Multi-Use Path CPO	48,485	48,485	-
Transfer from Half-Marathon Fund	67,000	92,000	25,000
Donations	14,311	16,000	1,689
Entry Fees	4,280	6,000	1,720
TOTAL	134,076	162,485	28,409
Expenditures and Encumbrances			
Construction	128,288	96,000	(32,288)
Miscellaneous	5,788	6,000	(212)
TOTAL	134,076	102,000	(32,500)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/16

SENATOR JEAN PRESTON MEMORIAL PLAYGROUND PROJECT

Capital Project Ordinance Originally Adopted June 09, 2015

	Authorized Budget	Projected As of 6/30/16	Remaining Balance
Revenues			
Transfer from General Fund	3,750	3,750	-
Transfer from CPO - Public Boat Launch	4,994	4,994	-
Donations	43,000	43,730	730
Grant - Trillium Health Resources	225,000	225,000	-
TOTAL	276,744	277,474	730
Expenditures and Encumbrances			
Engineering	10,000	10,000	-
Site Improvements	40,000	40,730	730
Construction	226,744	226,744	-
TOTAL	276,744	277,474	730

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/16

NC58 TRAFFIC SIGNAL POLE PROJECT

Capital Project Ordinance Originally Adopted February 09, 2016

	Authorized Budget	Projected As of 6/30/16	Remaining Balance
Revenues			
Transfer from CPO - Coast Guard Rd Bike Path Ext.	36,000	36,000	-
TOTAL	36,000	36,000	-
Expenditures and Encumbrances			
Construction	36,000	-	36,000
TOTAL	36,000	-	36,000

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/16

OSPREY RIDGE STORMWATER PUMP PROJECT

Capital Project Ordinance Originally Adopted April 12, 2016

	Authorized Budget	Projected As of 6/30/16	Remaining Balance
Revenues			
Transfer from General Fund	25,000	25,000	-
TOTAL	25,000	25,000	-
Expenditures and Encumbrances			
Design & Permitting	25,000	15,000	10,000
TOTAL	25,000	15,000	10,000

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Planned Expenditures					
Planning and Inspections	-	-	-	30,000	-
Police	79,000	117,000	96,000	120,000	123,000
Fire	-	80,000	905,000	39,000	-
Public Works	-	-	75,000	30,000	40,000
Solid Waste	14,000	30,000	15,000	-	-
Parks and Recreation	25,000	45,000	40,000	35,000	15,000
Sidewalks and Bicycle Paths	70,000	-	-	-	-
Street Improvements	143,000	143,000	143,000	143,000	143,000
Beach and Sound Access Improvements	96,500	688,000	92,000	72,000	72,000
Storm Water Projects	135,000	25,000	68,000	-	-
Public Buildings	-	-	1,000,000	-	-
Beach Nourishment / Inlet Management	-	-	-	-	15,000,000
TOTAL	**562,500**	**1,128,000**	**2,434,000**	**469,000**	**15,393,000**
Suggested Revenue Sources					
General Fund - Annual	334,500	535,000	416,000	326,000	250,000
Powell Bill	143,000	143,000	143,000	143,000	143,000
Capital Reserve Funds	35,000	-	-	-	-
Bicycle and Ped Fund	50,000	-	-	-	-
Grant Funding	-	450,000	-	-	-
Installment Financing	-	-	1,875,000	-	-
Future Beach Nourishment Fund	-	-	-	-	5,000,000
County Room Occupancy Tax	-	-	-	-	10,000,000
TOTAL	**562,500**	**1,128,000**	**2,434,000**	**469,000**	**15,393,000**
GRAND TOTAL - FY 2016-17 through FY 2020-21	**19,986,500**				

Planned Expenditures	New / Replacement / Repair	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Planning and Inspections						
1 SUV - Chevy Tahoe	Replacement	-	-	-	30,000	-
TOTAL PLANNING AND INSPECTIONS		-	-	-	30,000	-
Police						
1 SUV / Truck	Replacement	41,000	41,000	42,000	42,000	-
2 SUV / Truck	Replacement	-	-	-	-	83,000
2 Patrol Car-Marked	Replacement	-	76,000	-	78,000	-
1 Patrol Car-Marked	Replacement	38,000	-	39,000	-	40,000
1 All Terrain Vehicle	Replacement	-	-	15,000	-	-
TOTAL POLICE		79,000	117,000	96,000	120,000	123,000
Fire						
2 All Terrain Vehicles	Replacement	-	-	30,000	-	-
1 All Terrain Vehicle	Replacement	-	15,000	-	-	-
1 Fire Rescue Truck - 4WD	Replacement	-	35,000	-	-	-
1 Asst Chief Vehicle	Replacement	-	-	-	39,000	-
2 Jet Ski	Replacement	-	30,000	-	-	-
1 Fire Ladder Truck	Replacement	-	-	875,000	-	-
TOTAL FIRE		-	80,000	905,000	39,000	-

Planned Expenditures	New / Replacement / Repair	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Public Works						
1 Tractor	Replacement	-	-	-	30,000	-
1 Prisoner Transport Van	Replacement	-	-	-	-	30,000
1 Riding Mower	Replacement	-	-	-	-	10,000
1 Dump Truck	Replacement	-	-	75,000	-	-
TOTAL PUBLIC WORKS		-	-	75,000	30,000	40,000
Solid Waste						
1 Pick-Up Truck	Replacement	-	30,000	-	-	-
1 Utility Vehicle	Replacement	14,000	-	15,000	-	-
TOTAL SOLID WASTE		14,000	30,000	15,000	-	-
Parks and Recreation						
1 Pick-Up Truck	Replacement	25,000	30,000	30,000	35,000	-
1 Utility Vehicle	Replacement	-	15,000	-	-	-
1 Riding Mower	Replacement	-	-	10,000	-	15,000
TOTAL PARKS AND RECREATION		25,000	45,000	40,000	35,000	15,000
Sidewalks and Bicycle Paths						
1 Bogue Inlet Drive Bicycle Path to Pier	New	70,000	-	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		70,000	-	-	-	-
Street Improvements						
1 Annual Street Resurfacing	Repair	143,000	143,000	143,000	143,000	143,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		143,000	143,000	143,000	143,000	143,000
Beach and Sound Access Improvements						
1 Western Ocean Regional Access Expansion	New	-	600,000	-	-	-
1 Realign El Woods / Cape Emerald Pier	New / Repair	-	-	20,000	-	-
1 The Point Access Improvements	New	15,000	-	-	-	-
1 Beach Vehicle Ramp Gates	New	9,500	16,000	-	-	-
3 Beach Access Replacements	New / Repair	72,000	72,000	72,000	72,000	72,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		96,500	688,000	92,000	72,000	72,000

Planned Expenditures		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Storm Water Projects						
1 Cape Emerald Pipe Replacement / Enlargement	Replacement	-	-	68,000	-	-
1 Lee Avenue / Archers Creek Culvert Replacement	Replacement	-	25,000	-	-	-
5 Small Relay Pumps	New	15,000	-	-	-	-
1 Osprey Ridge Pump	New	120,000	-	-	-	-
TOTAL STORM WATER PROJECTS		135,000	25,000	68,000	-	-
Public Buildings						
1 Fire Station 1 Improvements	New	-	-	1,000,000	-	-
TOTAL PUBLIC BUILDINGS		-	-	1,000,000	-	-
Beach Nourishment / Inlet Management						
1 Bogue Inlet Realignment / Western Nourishment	New	-	-	-	-	15,000,000
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		-	-	-	-	15,000,000

Summary of Planned Expenditures	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Planning and Inspections	-	-	-	30,000	-
Police	79,000	117,000	96,000	120,000	123,000
Fire	-	80,000	905,000	39,000	-
Public Works	-	-	75,000	30,000	40,000
Solid Waste	14,000	30,000	15,000	-	-
Parks and Recreation	25,000	45,000	40,000	35,000	15,000
Sidewalks and Bicycle Paths	70,000	-	-	-	-
Street Improvements	143,000	143,000	143,000	143,000	143,000
Beach and Sound Access Improvements	96,500	688,000	92,000	72,000	72,000
Storm Water Projects	135,000	25,000	68,000	-	-
Public Buildings	-	-	1,000,000	-	-
Beach Nourishment / Inlet Management	-	-	-	-	15,000,000
TOTAL	**562,500**	**1,128,000**	**2,434,000**	**469,000**	**15,393,000**

GRAND TOTAL - FY 2016-17 through FY 2020-21 **19,986,500**

Suggested Revenue Sources	Revenue Source	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Planning and Inspections						
1 SUV - Chevy Tahoe	General Fund - Annual	-	-	-	30,000	-
TOTAL PLANNING AND INSPECTIONS		-	-	-	30,000	-
Police						
1 SUV / Truck	General Fund - Annual	41,000	41,000	42,000	42,000	-
2 SUV / Truck	General Fund - Annual	-	-	-	-	83,000
2 Patrol Car-Marked	General Fund - Annual	-	76,000	-	78,000	-
1 Patrol Car-Marked	General Fund - Annual	38,000	-	39,000	-	40,000
1 All Terrain Vehicle	General Fund - Annual	-	-	15,000	-	-
TOTAL POLICE		79,000	117,000	96,000	120,000	123,000
Fire						
2 All Terrain Vehicles	General Fund - Annual	-	-	30,000	-	-
1 All Terrain Vehicle	General Fund - Annual	-	15,000	-	-	-
1 Fire Rescue Truck - 4WD	General Fund - Annual	-	35,000	-	-	-
1 Asst Chief Vehicle	General Fund - Annual	-	-	-	39,000	-
2 Jet Ski	General Fund - Annual	-	30,000	-	-	-
1 Fire Ladder Truck	Installment Financing	-	-	875,000	-	-
TOTAL FIRE		-	80,000	905,000	39,000	-

Suggested Revenue Sources	Revenue Source	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Public Works						
1 Tractor	General Fund - Annual	-	-	-	30,000	-
1 Prisoner Transport Van	General Fund - Annual	-	-	-	-	30,000
1 Riding Mower	General Fund - Annual	-	-	-	-	10,000
1 Dump Truck	General Fund - Annual	-	-	75,000	-	-
TOTAL PUBLIC WORKS		-	-	75,000	30,000	40,000
Solid Waste						
1 Pick-Up Truck	General Fund - Annual	-	30,000	-	-	-
1 Utility Vehicle	General Fund - Annual	14,000	-	15,000	-	-
TOTAL SOLID WASTE		14,000	30,000	15,000	-	-
Parks and Recreation						
1 Pick-Up Truck	General Fund - Annual	25,000	30,000	30,000	35,000	-
1 Utility Vehicle	General Fund - Annual	-	15,000	-	-	-
1 Riding Mower	General Fund - Annual	-	-	10,000	-	15,000
TOTAL PARKS AND RECREATION		25,000	45,000	40,000	35,000	15,000
Sidewalks and Bicycle Paths						
1 Bogue Inlet Drive Bicycle Path to Pier	Bicycle and Ped Fund	35,000	-	-	-	-
	Capital Reserve Funds	35,000	-	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		70,000	-	-	-	-
Street Improvements						
1 Annual Street Resurfacing	Powell Bill	143,000	143,000	143,000	143,000	143,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		143,000	143,000	143,000	143,000	143,000
Beach and Sound Access Improvements						
1 Western Ocean Regional Access Expansion	Grant Funding	-	450,000	-	-	-
	General Fund - Annual	-	150,000	-	-	-
1 Realign El Woods / Cape Emerald Pier	General Fund - Annual	-	-	20,000	-	-
1 The Point Access Improvements	Bicycle and Ped Fund	15,000	-	-	-	-
1 Beach Vehicle Ramp Gates	General Fund - Annual	9,500	16,000	-	-	-
3 Beach Access Replacements	General Fund - Annual	72,000	72,000	72,000	72,000	72,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		96,500	688,000	92,000	72,000	72,000

Suggested Revenue Sources	Revenue Source	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Storm Water Projects						
1 Cape Emerald Pipe Replacement / Enlargement	General Fund - Annual	-	-	68,000	-	-
1 Lee Avenue / Archers Creek Culvert Replacement	General Fund - Annual	-	25,000	-	-	-
5 Small Relay Pumps	General Fund - Annual	15,000	-	-	-	-
1 Osprey Ridge Pump	General Fund - Annual	120,000	-	-	-	-
TOTAL STORM WATER PROJECTS		135,000	25,000	68,000	-	-
Public Buildings						
1 Fire Station 1 Improvements	Installment Financing	-	-	1,000,000	-	-
TOTAL PUBLIC BUILDINGS		-	-	1,000,000	-	-
Beach Nourishment / Inlet Management						
1 Bogue Inlet Realignment / Western Nourishment	Future Beach Nour Fund	-	-	-	-	5,000,000
	County Room Occ Tax	-	-	-	-	10,000,000
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		-	-	-	-	15,000,000

Summary of Suggested Revenue Sources	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
General Fund - Annual	334,500	535,000	416,000	326,000	250,000
Powell Bill	143,000	143,000	143,000	143,000	143,000
Capital Reserve Funds	35,000	-	-	-	-
Bicycle and Ped Fund	50,000	-	-	-	-
Grant Funding	-	450,000	-	-	-
Installment Financing	-	-	1,875,000	-	-
Future Beach Nourishment Fund	-	-	-	-	5,000,000
County Room Occupancy Tax	-	-	-	-	10,000,000
TOTAL	**562,500**	**1,128,000**	**2,434,000**	**469,000**	**15,393,000**
GRAND TOTAL - FY 2016-17 through FY 2020-21	**19,986,500**				

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours	Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year	Estimated Replacement Cost
4WD SUV	2005	Chevy	Tahoe	55,000	$ 30,000	15	2019-20	$ 30,000

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours	Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year	Estimated Replacement Cost
SUV (2337)	2005	Ford	Explorer (2337)	122,938	$ 26,000	12	2016-17	$ 41,000
Patrol Car (2689)	2008	Ford	C V (2689)	120,859	$ 29,000	9	2016-17	$ 38,000
SUV (2336)	2007	Ford	Explorer (2336)	99,495	$ 28,000	11	2017-18	$ 41,000
Patrol Car (0462)	2011	Ford	C V (0462)	92,146	$ 29,000	7	2017-18	$ 38,000
Patrol Car (0461)	2011	Ford	C V (0461)	89,480	$ 29,000	7	2017-18	$ 38,000
SUV (0794)	2005	Ford	Explorer (0794)	95,564	$ 28,000	14	2018-19	$ 42,000
Patrol Car (5758)	2013	Ford	Taurus (5758)	86,357	$ 29,000	6	2018-19	$ 39,000
Beach Patrol UTV (7396)	2009	John Deere	Gator (7396)	541	$ 8,000	10	2018-19	$ 15,000
SUV (2339)	2007	Ford	Explorer (2339)	82,901	$ 28,000	13	2019-20	$ 42,000
Patrol Car (5757)	2013	Ford	Taurus (5757)	69,280	$ 29,000	7	2019-20	$ 39,000
Patrol Car (9713)	2013	Ford	Taurus (9713)	54,245	$ 29,000	7	2019-20	$ 39,000
Sergeant Vehicle (4854)	2014	Dodge	4x4 Truck (4854)	38,076	$ 32,000	7	2020-21	$ 43,000
Major Vehicle (8470)	2013	Ford	Explorer (8470)	47,884	$ 31,000	8	2020-21	$ 40,000
Patrol Car (9712)	2013	Ford	Taurus (9712)	51,419	$ 29,000	8	2020-21	$ 40,000
Sergeant Vehicle(4855)	2014	Dodge	4x4 Truck (4855)	25,341	$ 32,000	8	2021-22	$ 43,000
Chief Vehicle (5759)	2013	Ford	Taurus (5759)	32,825	$ 29,000	8	2021-22	$ 40,000
Beach Patrol UTV (1412)	2015	Bobcat	UTV (1412)	2,344	$ 14,000	7	2021-22	$ 17,000
Patrol Car (6690)	2015	Dodge	Charger (6690)	15,865	$ 28,000	8	2022-23	$ 41,000
Sergeant Vehicle (3714)	2015	Dodge	4x4 Truck (3714)	13,989	$ 32,000	8	2022-23	$ 44,000
Sergeant Vehicle (5634)	2015	Dodge	4x4 Truck (5634)	12,216	$ 32,000	8	2022-23	$ 44,000
Lieutenant Truck (9411)	2016	Dodge	4x4 Truck (9411)	-	$ 39,000	8	2023-24	$ 45,000
Patrol Car (9716)	2016	Dodge	Charger (9716)		$ 36,000	8	2023-24	$ 41,000
Patrol Car (0921)	2016	Dodge	Charger (0921)	-	$ 36,000	8	2023-24	$ 41,000

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours		Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year		Estimated Replacement Cost
Jet Ski	2004	Yamaha	XL700	n/a	$	6,800	14	2017-18	$	15,000
Jet Ski	2004	Yamaha	XL700	n/a	$	6,800	14	2017-18	$	15,000
Rescue 5 (Station 2)	2008	Chevy	Silverado	33,901	$	25,000	10	2017-18	$	35,000
ATV	2012	Bobcat	ATV	995	$	10,000	6	2017-18	$	15,000
Ladder 7	1998	Emergency One	75' Quint	27,192	$	430,000	21	2018-19	$	875,000
ATV	2015	Bobcat	ATV	253	$	14,000	4	2018-19	$	15,000
ATV	2015	Bobcat	ATV	234	$	14,000	4	2018-19	$	15,000
Car 9 (Assistant Chief)	2008	Ford	Explorer	61,795	$	26,000	12	2019-20	$	39,000
Car 6 (Chief)	2013	Ford	Expedition	42,841	$	30,000	10	2022-23	$	40,000
Rescue 4 (Station 1)	2013	Ford	F150	9,393	$	30,000	10	2022-23	$	40,000
Engine 3	2004	Emergency One	Pumper	38,594	$	348,000	20	2023-24	$	600,000
Sound Rescue Boat	2011	Carolina	Skiff	n/a	$	18,000	15	2025-26	$	25,000
Engine 2	2009	Emergency One	Pumper	42,393	$	420,000	20	2028-29	$	650,000
Engine 1	2014	Toyne	Pumper	10,914	$	450,000	20	2033-34	$	700,000
Car 8 (Fire Inspector)	2003	Dodge	Durango	129,359	$	25,000	Until rotated out with newer vehicle			

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours	Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year	Estimated Replacement Cost
M-21 Dump Truck	1994	International	T444E	66,781	$ 40,000	25	2018-19	$ 75,000
M-23 Tractor	1995	Ford	3930	2,129	$ 16,000	25	2019-20	$ 30,000
M-3 Prisoner Transport	2011	Ford	Passenger Van	121,239	$ 20,000	10	2020-21	$ 30,000
M-5 Zero Turn Mower	2011	Scagg	Mower	774	$ 8,000	10	2020-21	$ 10,000
M-4 Pick-Up Truck	2012	Dodge	Truck	48,576	$ 19,000	10	2021-22	$ 30,000
M-8 Pick-Up Truck	2014	Ford	F-150	18,118	$ 25,000	10	2023-24	$ 35,000
M-31 Backhoe / Loader	2000	Case	580	2,287	$ 55,000	25	2024-25	$ 75,000
M-24 Zero Turn Mower	2016	Scag	Tiger Cat 52"	-	$ 7,900	10	2025-26	$ 12,000
M-32 Dump Truck	2002	International	4300	35,245	$ 50,000	25	2026-27	$ 75,000
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	149,787	$ 25,000	Until rotated out with newer vehicle		

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours	Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year	Estimated Replacement Cost
M-38 Utility Vehicle	2007	John Deere	Gator	9,278	$ 8,000	10	2016-17	$ 14,000
M-1 Pick-Up Truck	2008	Chevrolet	Silverado	100,824	$ 25,000	10	2017-18	$ 30,000
M-9 Utility Vehicle	2012	Bobcat	ATV	982	$ 10,000	7	2018-19	$ 15,000
M-7 Pick-Up Truck	2013	Ford	F250	25,376	$ 20,000	10	2022-23	$ 35,000
M-6 Brush Truck	2013	International	4300	87,773	$ 135,000	10	2022-23	$ 175,000
M-10 Brush Truck	2016	Freightliner	M2106	8,498	$ 127,000	10	2025-26	$ 200,000
M-11 Pick-Up Truck	2016	Chevrolet	Silverado 2500HD	1,209	$ 26,000	10	2025-26	$ 35,000

PARKS AND RECREATION

MAJOR CAPITAL REPLACEMENT SCHEDULE

Item	Year	Make	Model	Mileage / Hours	Estimated Original Cost	Estimated Useful Life (Years)	Projected Replacement - Fiscal Year	Estimated Replacement Cost
Pick-Up Truck P-9	2001	Chevrolet	4x4	114,650	$ 20,000	16	2016-17	$ 25,000
Pick-Up Truck P-5	2002	Dodge	Quad Cab	64,400	$ 25,000	16	2017-18	$ 30,000
Utility Vehicle P-6	2009	John Deere	Gator	183	$ 8,000	9	2017-18	$ 15,000
Riding Mower P-3	2009	Scagg	Mower	689	$ 6,000	10	2018-19	$ 10,000
Pick-Up Truck P-8	2007	Chevrolet	Silverado	88,222	$ 17,000	12	2018-19	$ 30,000
Pick-Up Truck P-10	2006	Chevrolet	4x4	57,577	$ 25,000	14	2019-20	$ 35,000
Riding Mower P-4	2011	Hustler	Mower	1,065	$ 8,000	10	2020-21	$ 15,000
Dump Truck P-1	2004	Chevrolet	Dump	34,192	$ 23,000	20	2023-24	$ 50,000
Riding Mower P-7	2015	Scagg	Mower	-	$ 8,000	10	2024-25	$ 12,000
Riding Mower/Edger P-12	2015	Grasshopper	Mower/Edger	71	$ 8,000	10	2024-25	$ 12,000
Pick-Up Truck P-15	2015	Chevrolet	4X4	4,185	$ 25,000	10	2024-25	$ 30,000
Tractor P-11	2005	John Deere	4120	2,083	$ 25,000	25	2029-30	$ 50,000
Chevrolet S-10 Pick-Up Truck	2003	Chevrolet	S-10	83,477			Spare - Replacement strategy uncertain	
Riding Mower (Blower) P-2	2007	Scagg	Mower	162			Spare - Replacement strategy uncertain	
Riding Mower P-4	2007	Scagg	Mower	1,061			Spare - Replacement strategy uncertain	
Box Truck P-13	1998	Chevrolet	Box Truck	17,627			To be replaced with low-cost used vehicle	

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 15-16 Projected	FY 16-17 Budget	FY 17-18 Projected	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected
Remaining Principal at July 1	$ 3,810,306	$ 3,186,781	$ 2,558,048	$ 1,924,025	$ 3,159,628	$ 2,611,918
Minus Principal Payments	(623,525)	(628,733)	(634,023)	(639,397)	(547,710)	(557,574)
Plus New Debt						
2018 Ladder Truck				875,000		
2018 Fire Station 1 Renovations	-	-	-	1,000,000	-	-
Remaining Principal at June 30	**$ 3,186,781**	**$ 2,558,048**	**$ 1,924,025**	**$ 3,159,628**	**$ 2,611,918**	**$ 2,054,344**
Estimated Assessed Value	$ 2,727,481,792	$ 2,727,481,792	$ 2,741,119,201	$ 2,754,824,797	$ 2,768,598,921	$ 2,782,441,916
Outstanding Debt at 6/30 as % of Assessed Value	0.12%	0.09%	0.07%	0.11%	0.09%	0.07%
Estimated Permanent Population	3,784	3,822	3,860	3,899	3,938	3,977
Outstanding Debt Per Capita	$ 842	$ 669	$ 498	$ 810	$ 663	$ 517
Total # of Real Property Parcels	7,328	7,328	7,328	7,328	7,328	7,328
Outstanding Debt Per Real Property Parcel	$ 435	$ 349	$ 263	$ 431	$ 356	$ 280

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 15-16 Projected	FY 16-17 Budget	FY 17-18 Projected	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected
Debt Principal Payments						
2013 Refinancing	231,416	235,096	238,834	242,631	-	-
2013 Community Improvements	266,667	266,667	266,667	266,667	266,667	266,667
2013 Fire Engine	89,517	90,976	92,459	93,966	-	-
2014 Land Purchase	8,325	8,394	8,463	8,533	8,603	8,674
2015 Welcome Center (Internal Financing)	27,600	27,600	27,600	27,600	27,600	27,600
2018 Ladder Truck	-	-	-	-	161,549	168,011
2018 Fire Station 1 Renovations	-	-	-	-	83,291	86,623
TOTAL PRINCIPAL PAYMENTS	**$ 623,525**	**$ 628,733**	**$ 634,023**	**$ 639,397**	**$ 547,710**	**$ 557,574**
Debt Interest Payments						
2013 Refinancing	15,073	11,393	7,655	3,858	-	-
2013 Community Improvements	46,293	40,506	34,720	28,933	23,147	17,360
2013 Fire Engine	5,981	4,522	3,039	1,531	-	-
2014 Land Purchase	675	606	537	467	397	326
2015 Welcome Center (Internal Financing)	2,429	2,484	2,208	2,415	2,070	2,070
2018 Ladder Truck	-	-	-	-	35,000	28,538
2018 Fire Station 1 Renovations	-	-	-	-	40,000	36,668
TOTAL INTEREST PAYMENTS	**$ 70,451**	**$ 59,511**	**$ 48,159**	**$ 37,204**	**$ 100,614**	**$ 84,962**
TOTAL PRINCIPAL + INTEREST	**$ 693,976**	**$ 688,244**	**$ 682,182**	**$ 676,601**	**$ 648,324**	**$ 642,537**
TOTAL GENERAL FUND	**9,023,192**	**9,076,200**	**9,509,632**	**10,498,787**	**9,748,490**	**9,923,494**
General Debt Service as % of General Fund	7.69%	7.58%	7.17%	6.44%	6.65%	6.47%

BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2016-17

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, 2016 and ending June 30, 2017, according to the following schedule:**

Governing Body	89,788
Legal	15,000
Administration	584,984
Planning and Inspections	178,738
Police	1,707,873
Fire	1,368,652
EMS	390,000
Public Works	685,279
Solid Waste	1,423,036
Parks and Recreation	965,604
Nondepartmental	444,000
Debt Service	688,246
Transfers to Other Funds	535,000
TOTAL GENERAL FUND APPROPRIATIONS	**9,076,200**

SECTION 2. **It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations, according to the following schedule:**

Property Tax	4,242,000
Sales Tax	1,749,000
State-Collected Revenues	818,000
Solid Waste Fees	1,496,500
Development Permit Fees	181,500
Other Fees	280,000
Parks and Recreation Fees	147,500
Grant Revenues	-
Other Revenues	156,700
Installment Financing Proceeds	-
Interest Earnings	5,000
Transfers from Other Funds	-
Fund Balance	-
TOTAL GENERAL FUND REVENUES	**9,076,200**

SECTION 3. The Future Beach Nourishment Fund is hereby established to reserve funds for future beach nourishment activities in the Town of Emerald Isle. The following amounts are hereby appropriated in the Future Beach Nourishment Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017, according to the following schedule:

Appropriation to Fund Balance	679,187
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	**679,187**

SECTION 4. It is estimated that the following revenues will be available in the Future Beach Nourishment Fund during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	271,703
Transfer from General Fund	400,000
Interest Earnings	7,484
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	**679,187**

SECTION 5. The following amounts are hereby appropriated in the Half-Marathon Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017, according to the following schedule:

Race Expenditures	40,000
Donations to Charity	25,000
Transfer to Bike and Ped CPO	25,000
TOTAL HALF-MARATHON FUND APPROPRIATIONS	**90,000**

SECTION 6. It is estimated that the following revenues will be available in the Half-Marathon Fund during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	75,000
Sponsorships	15,000
Miscellaneous	-
Appropriated Fund Balance	-
TOTAL HALF MARATHON FUND REVENUES	**90,000**

SECTION 7. **The following amounts are hereby appropriated in the Separation Allowance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017, according to the following schedule:**

Transfer to General Fund	-
TOTAL SEPARATION ALLOWANCE FUND APPROPRIATIONS	**-**

SECTION 8. **It is estimated that the following revenues will be available in the Separation Allowance Fund during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations, according to the following schedule:**

Appropriated Fund Balance	-
TOTAL SEPARATION ALLOWANCE FUND REVENUES	**-**

SECTION 9. **The following amounts are hereby appropriated in the Special Drug Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017, according to the following schedule:**

Police Department	-
TOTAL SPECIAL DRUG FUND APPROPRIATIONS	**-**

SECTION 10. **It is estimated that the following revenues will be available in the Special Drug Fund during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations, according to the following schedule:**

Appropriated Fund Balance	-
TOTAL SPECIAL DRUG FUND REVENUES	**-**

SECTION 11. There is hereby levied a General Fund tax rate of $0.155 per $100 valuation of taxable property as listed for taxes as of January 1, 2016, 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 12. There is hereby levied a Municipal Service District tax rate of $0.04 per $100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2016, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues in the Future Beach Nourishment Fund and in order to finance the foregoing appropriations.

SECTION 13. The Emerald Isle Fee Schedule, FY 2016-17, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2016.

SECTION 14. 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 15. 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 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____________________________, 2016.

____
Eddie Barber, Mayor

ATTEST:

____
Rhonda C. Ferebee, Town Clerk, CMC

EMERALD ISLE FEE SCHEDULE FY 2016-17

	FY 15-16 ACTUAL		FY 16-17 RECOMMENDED	
GENERAL FEES				
COPIES	0.25	PER PAGE	0.25	PER PAGE
LICENSE PLATES	10.00		10.00	
T-SHIRT SALES	15.00		15.00	
REENTRY PERMITS	25.00		25.00	
GOLF CART REGISTRATION PERMITS	75.00		75.00	
INSUFFICIENT FUNDS FEE	up to 25.00 or 10% of check at discretion of Finance Director		up to 25.00 or 10% of check at discretion of Finance Director	
GROUP USING TOWN BOARD MEETING ROOM				
NON-PROFIT GROUP	0.00	PER HOUR	0.00	PER HOUR
FOR PROFIT GROUP	50.00	PER HOUR	50.00	PER HOUR
GROUP USING TOWN ADMINISTRATION CONFERENCE ROOM				
NON-PROFIT GROUP	0.00	PER HOUR	0.00	PER HOUR
FOR PROFIT GROUP	50.00	PER HOUR	50.00	PER HOUR
POLICE FEES				
INSURANCE REPORTS	5.00		5.00	
FINGERPRINT SERVICES (Adults Only)	10.00		10.00	
	45.00	with electronic transmittal	45.00	with electronic transmittal
SOLID WASTE				
RESIDENTIAL	228.00	PER UNIT PER YEAR	228.00	PER UNIT PER YEAR

	FY 15-16 ACTUAL		FY 16-17 RECOMMENDED	
BEACH DRIVING PERMITS				
RESIDENT / PROPERTY OWNER	50.00		50.00	
AGE 65 AND OVER	0.00		0.00	
HANDICAPPED	0.00		0.00	
PURPLE HEART RECIPIENTS	0.00		0.00	
NON-RESIDENT / NON-PROPERTY OWNER	100.00		100.00	
AGE 65 AND OVER	100.00		100.00	
HANDICAPPED	0.00		0.00	
PURPLE HEART RECIPIENTS	0.00		0.00	
REGIONAL BEACH ACCESS PARKING				
April 1 - September 30; Weekends and Holidays; 7 am - 4 pm				
EASTERN OCEAN REGIONAL ACCESS	10.00	per day per vehicle	10.00	per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	10.00	per day per vehicle	10.00	per day per vehicle
All Other Dates and Times				
EASTERN OCEAN REGIONAL ACCESS	0.00	per day per vehicle	0.00	per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	0.00	per day per vehicle	0.00	per day per vehicle
REGIONAL BEACH ACCESS PARKING PERMITS				
RESIDENT / PROPERTY OWNER	0.00	per year	0.00	per year
NON-RESIDENT / NON-PROPERTY OWNER	Not Available		Not Available	

	FY 15-16 ACTUAL		FY 16-17 RECOMMENDED	
BUILDING PERMITS				
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	50.00	BASE	50.00	BASE
HEATED SQUARE FEET	0.55	SQ. FT	0.55	SQ. FT
UNHEATED SQUARE FEET	0.30	SQ. FT	0.30	SQ. FT
TOTAL AREA OPEN DECKS (NOT UNDER ROOF), PIER, ACCESS	0.30	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	
COMMERCIAL REVIEW				
COMMERCIAL REVIEW	250.00		250.00	
OTHER LAND DEVELOPMENT FEES				
BOARD OF ADJUSTMENT FEE	250.00		250.00	
REZONING APPLICATION FEE	250.00		250.00	
DRIVEWAY PERMIT	50.00		50.00	
INSTALLATION OF ROADS / STREETS	250.00		250.00	
DEMOLITION FEE	100.00		100.00	
HOUSE MOVING FEE - Small	250.00		250.00	
HOUSE MOVING FEE - Large	500.00		500.00	
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	750.00		750.00	
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	50.00		50.00	

		FY 15-16 ACTUAL	FY 16-17 RECOMMENDED
SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC			
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
MOBILE HOME PARKS (OR EXPANSIONS)			
LESS THAN 10 ACRES		300.00	300.00
10-30 ACRES		400.00	400.00
OVER 30 ACRES		500.00	500.00

	FY 15-16 ACTUAL		FY 16-17 RECOMMENDED	
COMMUNITY CENTER MEMBERSHIPS				
RESIDENT / PROPERTY OWNER				
INDIVIDUAL	100.00	PER CALENDAR YEAR	100.00	PER CALENDAR YEAR
FAMILY	150.00	PER CALENDAR YEAR	150.00	PER CALENDAR YEAR
OVER AGE 75	0.00	PER CALENDAR YEAR	0.00	PER CALENDAR YEAR
After October 1	*50% off annual fee*		*50% off annual fee*	
NON-RESIDENT / PROPERTY OWNER				
INDIVIDUAL	300.00	PER CALENDAR YEAR	300.00	PER CALENDAR YEAR
FAMILY	450.00	PER CALENDAR YEAR	450.00	PER CALENDAR YEAR
After October 1	*50% off annual fee*		*50% off annual fee*	
WALKERS ONLY	25.00	PER CALENDAR YEAR	25.00	PER CALENDAR YEAR
	Not Available		5.00	PER DAY
COMMUNITY CENTER SHORT-TERM USE				
INDIVIDUAL COMMUNITY CENTER SHORT-TERM USE	10.00	PER DAY	10.00	PER DAY
	30.00	PER WEEK	30.00	PER WEEK
	50.00	PER MONTH	50.00	PER MONTH
GROUP USING MEETING ROOM - Non-Profit				
COMMUNITY CENTER MEMBERS	0.00	PER HOUR	0.00	PER HOUR
COMMUNITY CENTER NON-MEMBERS	25.00	PER HOUR	25.00	PER HOUR
GROUP USING MEETING ROOM - For Profit	50.00	PER HOUR	50.00	PER HOUR
(Same fee for Community Center Members and Non-Members)				
GROUP USING GYM - Non-Profit	50.00	PER HOUR	50.00	PER HOUR
(Subject to availability and during regular hours of operation.)		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
(Same fee for Community Center Members and Non-Members)				
GROUP USING GYM - For Profit	100.00	PER HOUR	100.00	PER HOUR
(Same fee for Community Center Members and Non-Members)		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
	100.00	DEPOSIT	100.00	DEPOSIT
GROUP USING FULL KITCHEN FACILITIES	100.00	PER USE	100.00	PER USE
(Same fee for Community Center Members and Non-Members)				

	FY 15-16 ACTUAL		FY 16-17 RECOMMENDED	
RECREATION CLASSES				
AEROBICS				
COMMUNITY CENTER MEMBERS	1.00	PER CLASS	1.00	PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00	PER CLASS	5.00	PER CLASS
YOGA				
COMMUNITY CENTER MEMBERS	2.00	PER CLASS	2.00	PER CLASS
COMMUNITY CENTER NON-MEMBERS	7.00	PER CLASS	7.00	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
RECREATION PROGRAMS				
(Same fee for Community Center Members and Non-Members)				
PRE SCHOOL	100.00	PER MONTH	100.00	PER MONTH
AFTER SCHOOL	200.00	PER MONTH	200.00	PER MONTH
SUMMER CAMP	75.00	PER WEEK	75.00	PER WEEK
TENNIS COURT USE				
RESIDENT / PROPERTY OWNER	25.00	PER YEAR	25.00	PER YEAR
NON-RESIDENT / PROPERTY OWNER	2.00	PER PERSON PER HR	2.00	PER PERSON PER HR
OTHER CLASSES / PROGRAMS / ACTIVITIES	TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%			

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Eddie Barber **Date**
Mayor

ATTEST: ______________________________
Rhonda C. Ferebee
Town Clerk, CMC