



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2021-2022 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 11, 2021





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Mayor	Eddie Barber	Town Manager	Matt Zapp
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Candace Dooley	Town Clerk	Sarah Diehl
Commissioner	Steve Finch	Police Chief	James A. Reese
Commissioner	Jim Normile	Fire Chief	William Walker
Commissioner	Mark Taylor	EMS Chief	David Jones
		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 11, 2021



May 11, 2021

To: Honorable Mayor & Commissioners

The FY 21-22 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$11,896,121; a \$421,871 or 4.0 % increase from the FY 20-21 originally adopted total budget.

OVERVIEW

The Town has works diligently to provide high quality services at the least possible cost, while consistently maintaining a General fund property tax rate among the lowest of the 21 North Carolina oceanfront municipalities. This effort has included strategic investment in targeted, high-value initiatives intended to improve the quality of life for residents and enhance Emerald Isle's desirability as a tourism, retirement and potential investment destination. These achievements have been realized through the establishment of clear priorities focused on community values, careful expenditure controls, strategic organizational adjustments, creative financing and the leveraging of outside funding from multiple partners. These strategies have enabled the Town to move forward in a fiscally responsible manner, and the FY 21-22 Recommended Budget continues this approach.

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

Matt Zapp, Town Manager



The FY 21-22 Recommended Budget addresses the Board established priorities as discussed during December 2020 goal-setting process. The recommended Town of Emerald Isle budget includes the current property tax rate of \$0.155 for FY 21-22.

It is the opinion of the budget officer that the Recommended Budget includes sufficient resources to enable staff to address the high quality service expectations of residents and visitors, while adequately maintaining facilities and equipment utilized to provide services, and makes targeted investments in capital initiatives to enhancing overall community quality of life. Although the annual balanced budget equation invariably has become more challenging to achieve desired priorities while maintaining the current property tax rate, confidence is high that the proposed spending plan for FY 21-22 represents a fiscally responsible budget. Staff is prepared for the necessary review process over the coming weeks. We anticipate developing a like-minded consensus of the Board via work sessions (as needed) and the required public hearing scheduled for June 8, 2021, to elicit desired public input into the process.

The cost of Town government has increased some, primarily due to inflation. The recommended General Fund property tax rate will remain the same at 15.5 cents per \$100.00 of property valuation. The proposed budget includes a total of 14.5 cents of the General Fund property tax rate to be allocated for general Town services, while 1.0 cent is earmarked for beach nourishment activities. The recommended Primary Benefit District (oceanfront and inlet-front properties only) property tax rate equals 4 cents and enables the Town to continue to reserve funds for future beach nourishment projects. The Town's annual solid waste fee, intended for use to fully fund all trash, recycling, yard debris, and other solid waste collection services is recommended for adjustment. An increase of \$10.00 is recommended, (from \$255.00) to \$265.00 annually for all developed residential properties. This 3.9% increase is necessary to keep pace with tipping fee costs and lease payments associated with for a replacement yard debris collection truck. This said, management recommends an accounting transition in 2023 to the use of a dedicated Solid Waste Enterprise Fund to more accurately capture the costs of this "business-type" service on an annual basis. A chart illustrating the total annual cumulative service delivery cost (property tax & solid waste fee) for a random sample of properties throughout the Town is

included in the “Summary Budget Information” section of the budget document.

GENERAL FUND

The largest portion of the total budget is the General Fund. The total FY 21-22 General Fund budget is \$11,493,490, which is a \$524,970 increase over the FY 20-21 originally adopted budget. The FY 21-22 Recommended Budget maintains current service levels and quality standards, and includes additional resources to improve or expand certain services as described in the budget documents that follow. The Recommended Budget also includes sufficient funding for necessary capital items to ensure that Town staff can provide efficient services and present the appropriate image of the Town.

The General Fund also includes funding for salary increases (2.0% COLA) for Town employees that is slightly below the annual change in the Consumer Price Index, and meets inflationary and other service demand pressures across the organization. Sufficient funding is included to maintain the Town’s health insurance program for full-time employees. The Town was fortunate to experience minor decreases in health insurance premiums for FY 21-22.

FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 11th year of the Future Beach Nourishment Fund established to reserve funds for future beach nourishment activities. As previously mentioned, the recommended Primary Benefit District tax rate is 4 cents, generating an estimated \$313,880 in FY 21-22. These funds are supplemented by a \$309,000 transfer from the General Fund to the Future Beach Nourishment Fund, which is an annual appropriated amount. Factoring in minimal interest earnings, the Recommended Budget results in the addition of \$625,880 to be reserved in the Future Beach Nourishment Fund in FY 21-22.

SOLID WASTE FUND (Future)

As noted in the overview, this new fund could be implemented as early as July 1, 2022. This has no immediate or substantive effect on the operations of the department, but it will provide an improved accountability for the user fees generated and the degree to which those fees support the operation going forward.

SPECIAL EVENTS FUND

Due to budget restraints and COVID-19 impacts, the Beach Music Festival has been removed from the Special Events Fund. The Marathon, Half-

Marathon & 5K event; and, the Fishing Tournament are combined into a single fund entitled Special Events Fund.

CAPITAL PROJECTS FUND

An updated 5-Year Capital Replacement / Improvement Program is included with the FY 21-22 Recommended Budget. The total cost of the proposed 5-year plan is \$16,005,500. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other beneficial capital improvements. The most significant items in the plan include: initial park improvements at the new McLean-Spell Park, scoping, design, financing & phased construction of an emergency services facility on current town property incorporating the current EMS facility into the new emergency services facility which will replace the current Fire Station #1, contain an emergency operations center and include site planning for the future addition of a replacement police department facility; and, renovations of the existing Fire Station #2.

The 5-Year General Fund Financial Forecast has been prepared by the Finance Director for review in conjunction with the FY 21-22 Recommended Budget. The 5-Year Financial Forecast incorporates conservative estimates of future revenues, reasonable assumptions about inflation, an updated 5-Year Capital Replacement / Improvement Program, and debt service schedules to present a preliminary projection of future budget status. In short, the Town’s budget as predicted has been manageable at the current tax rate for the past several budget cycles and is projected to be sufficient for the upcoming fiscal year, however, the pursuit of the recommended significant capital initiatives may require a General Fund property tax rate increase over the next 5 years in order to maintain service quality and meet essential service needs while continuing to move the Town forward.

DETAILED ANALYSIS BY FUND

The following discussion includes additional detail and supporting documentation about various revenue and expenditure opportunities and considerations impacting the FY 21-22 Recommended Budget.

FY 21-22 OVERALL BUDGET GOALS & CAPITAL PLANNING:

Based on direction from the Board of Commissioners in the past, and priorities expressed at the Board’s special budget planning meeting in

February, staff compiled the following list of the Board's expressed goals heading into the FY 21-22 budget and capital planning process:

1. Continued focus on Beach Safety actions and staffing,
2. Continue public access walkways replacements via 428 Funds,
3. Continue with the Emergency Services Task Force intensive review of options related to a joint emergency operations complex. develop cost-effective plan for an emergency services building project incorporating the current EMS facility, including an emergency operations center (EOC), replacing Fire Station #1 & include site planning consideration for the future addition of a replacement police department facility during FY 21-22 for financing & construction in 2023; consider design-build as the preferred option for the project,
4. Address storm water related issues, including Reed Drive, Lee Ave culvert and associated Archer's Creek crossings,
5. Provide a salary increase for Town employees consist with CPI considerations, maintain current employee benefits package including the new retiree health insurance program initiated in FY 18-19.
6. Work with necessary state agencies to address the navigational boat channel issue in Bogue Sound,
7. Work with FEMA to develop 428 grant applications to address the most eminent needs in Emerald Isle.

In addition to the specific budget goals expressed by the Board, also emphasized in the budget document are additional priorities for FY 21-22 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 21-22 budget on future years,
2. Utilize available unexpected FEMA and ARP revenues to fund critical summer replacement equipment early in order to provide additional budget capacity in FY 21-22,

3. Maintain a strong customer focus, and continue efforts aimed at convincing customers that Emerald Isle is truly different than the typical negative perception of government,
4. Maintain a high priority on community aesthetics throughout Emerald Isle recognizing that small incremental improvements accumulate and result in a more attractive community,
5. Maintain a responsible capital replacement strategy to ensure service quality, employee efficiency and safety, and a positive image for the Town, and
6. Avoid funding operating expenditures with appropriated General Fund unassigned and unrestricted fund balances; and, maintain General Fund unassigned balance at a level that is acceptable to meet cash flow needs, address disaster recovery requirements, consideration of funding for unplanned opportunities and maintain a sound financial position which equates to more favorable credit ratings when borrowing becomes necessary or desirable.

The FY 21-22 Recommended Budget was developed with each of these goals and priorities in mind. It is management's belief that the recommended budget is a responsible revenue and expenditure plan that reflects Board priorities, embraces community values and is respectful of the burden imposed by taxes and fees on Emerald Isle taxpayers and customers.

FY 21-22 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, the FY 21-22 Recommended Budget for the General Fund is \$11,493,490, which represents an \$524,940, or 4.79% increase over the FY 20-21 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 21-22 General Fund budget are primarily derived from the Town's real property tax base and increased Sales Tax collections. Expected growth in regional access parking fees and golf cart permit fees are also projected. Most other revenues are conservatively projected to remain flat and comparable to current year levels.

A. Property Tax

The FY 21-22 Recommended Budget maintains the current 15.5 cent General Fund tax rate (14.5 cents for general services, 1.0 cent earmarked for beach nourishment), and this rate was again the 3rd lowest of the 21 beach towns in North Carolina in FY 21-22. Total property tax revenues anticipated in FY 21-22 in the General Fund are \$4,846,770. This revenue estimate is based on the Finance Department's most recent calculation of the Town's total tax base, which includes Carteret County assessed real property values of \$3.1 billion.

B. Sales Tax

For historical perspective, the Town's FY 19-20 actual sales tax revenue was \$2,103,012. The projection for FY 20-21 is estimated to be \$2,250,223.

The FY 21-22 Recommended Budget includes a total of \$2,340,232 of sales tax revenue, which represents \$165,232 more than estimated in the originally adopted FY 20-21 budget. The FY 21-22 estimate assumes 7% growth over FY 20-21.

C. Electricity Sales Tax

The Recommended Budget anticipates a total of \$450,000 from electricity sales tax, a decrease of \$30,000 compared to the originally adopted FY 20-21 budget. The Town had experienced significant growth in this revenue source in past years, however, that growth appears to have slowed. The FY 21-22 Recommended Budget assumes a decrease of 6.25%. Electricity sales tax is the Town's 4th largest annual recurring revenue source, behind property tax, sales tax, and solid waste fees.

D. Other State-Collected Revenues

The Recommended Budget anticipates a total of \$269,350 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a decrease of approximately \$22,150. The telecommunications tax appears to be trending lower based upon recent experience; the Powell Bill state street aid also is projected to be slightly lower in the coming year.

E. Solid Waste Fees

As noted earlier, the annual solid waste fee is recommended to increase to \$265 per year for each developed residential property. This increase is needed to offset rising costs of recycling tipping fees and the anticipated

lease of a new Yard Debris Truck. Total solid waste fee revenues are estimated at \$1,791,334, an increase of \$81,291 over the FY 20-21 original budget estimate. The increase is due in part to revenue generated from additional collection points and the increase in rates.

The Town's desire has been for the annual solid waste fee to cover 100% of the Town's direct and some indirect solid waste expenses. Including the proposed increase means the service remains a bargain at the equivalent of \$22.08 per month and is fair in that the cost of this individualized service is borne by the beneficiaries. 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 peer providers that do not offer a comparable level of service.

F. EMS Service Fees

The FY 21-22 Recommended Budget anticipates a total of \$240,000 of EMS service fees. This amount compares to a total of \$290,000 estimated collections for FY 20-21. The FY 21-22 estimate assumes a decrease of \$50,000. The revenue estimate accounts for \$215,000 in collection efforts and \$25,000 via the voluntary subscription program.

Going forward, staff will continue to work diligently with the billing and collections firm. With insurance coverage levels and considering that many of the beneficiaries of the service are not taxpayers of the Town, it is another fairness issue that inevitably places an increased burden on taxpayers if the recipients of the service are not paying for services rendered. Many peer communities have improved collections without significant issues in cooperation with their billing and collection service provider.

G. Development Permit Fees

Based upon the most recent 36-month trend, management is optimistic for the future of construction activity trends, but not to the extent of being comfortable to budget a significant increase in development permit fee revenues for the upcoming year. With this tempered optimism, the FY 21-22 Recommended Budget assumes total development permit fee revenues of \$323,750, which is an increase of \$70.750 over the original estimate for FY 20-21.

H. Regional Access Parking Fees

The FY 21-22 Recommended Budget anticipates a total of \$200,000 of parking fee revenue which is an increase of \$15,000 over the FY 21-22 original budget estimate. As previously reported, these funds are earmarked 100% for staffing and operating expenditures associated with the Town's two regional beach access facilities.

I. Beach Vehicle Permit Fees

A total of \$275,000 is budgeted in FY 21-22 which is an increase of \$130,000 above the FY 20-21 original budget. An adjustment in the permit fee (to \$175) for non-Carteret County residents is reflected in the calculation. The ability for fishermen and others to access the beach by 4-wheel drive vehicles in the fall, winter, and early spring months remains a popular option for residents and visitors, and the Town issued approximately 3,050 paid permits in FY 20-21.

J. Golf Cart Registration Fees

The Town's golf cart program continues to increase in popularity, with the total number of registrations expected to top 1,250 this year. The proposed budget projects a total of \$102,000 in registration fees in FY 21-22, which is \$12,000 more than the FY 20-21 original budget. When the fee was increased in August 2017 to its current level, the Board of Commissioners designated that registration fee revenues collected in excess of \$50,000 per year would be reserved for future golf cart path infrastructure improvements. Funds collected between \$50,000 and \$75,000 (capped at \$25,000) are available at year end for future improvements at the discretion of the Board of Commissioners with input from the Golf Cart Advisory Committee.

K. Parks and Recreation Fees

Parks and Recreation Department fees of \$184,000 are anticipated in the FY 21-22 Recommended Budget. This is an \$11,500 decrease as compared to the FY 20-21 original budget. These fees are estimated to be lower for the upcoming fiscal year considering the current year actuals were dramatically reduced due to COVID-19 impacts.

L. ABC Revenues

The Town anticipates a total of \$165,000 from ABC revenues in FY 21-22, increased from the amount anticipated in the FY 20-21 originally adopted budget. ABC revenues have experienced growth in past years.

M. Interest Earnings

The FY 21-22 Recommended Budget anticipates a total of \$1,000 of interest earnings. This amount has decreased significantly due to near zero interest rates. The Town's average cash balance on hand typically exceeds \$2 million, and the FY 21-22 estimate assumes a return of 0.01%.

N. Special Separation Allowance Fund Balance

State law mandates participating local governments provide for these payments to qualifying former law enforcement officers (LEO) eligible for this benefit. Based upon projected need during the upcoming fiscal year, total revenue of \$63,954 is included in the FY 21-22 Recommended Budget. This appropriation is covered by the use of committed fund balance that has been set-aside previously and specifically reserved for these payments. The specifically reserved fund balance for future special separation allowance payments will need to be \$90,201 at June 30, 2021. As other projected law enforcement retirements occur, it may ultimately become necessary for the Town to identify additional funding for retired LEOs that become eligible in the future.

O. General Fund Balance Appropriated

The FY 21-22 Recommended Budget does not include the use of General Fund balance to meet operating expenditures. As discussed later, General Fund unassigned fund balance is projected to be \$2,670,915 at June 30, 2021.

GENERAL FUND 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 a few service enhancements. The most notable expenditure issues are as follows:

A. Beach Access Walkway Replacements

The Parks and Recreation Department budget does not include any general funds for the replacement of aging beach access walkways. Based upon ratings assigned by Parks & Recreation staff, seven to ten walkways need to be replaced. The goal of staff is to utilize 428 FEMA funds to replace the most needed beach access walkways over the next 12-18 months.

B. Transfer to New Golf Cart Improvement Fund

As noted earlier, a total of \$25,000 would be available for transfer in FY 21-22 recommended budget to the Golf Cart Improvement Fund and reserved

for future golf cart infrastructure improvements determined by the Board of Commissioners with input from the Golf Cart Advisory Committee. By year end, if this estimate is actually received, the fund would have a balance of \$52,057 These funds will be reserved until a sufficient balance accumulates to enable the construction of desired golf cart infrastructure improvements.

C. Salary Cost-of-Living Adjustment (COLA) & Benefit Changes

The Recommended Budget includes a 2.0% COLA for all Town employees and position salaries. The total cost of the COLA included is \$109,854. This expenditure increase is spread among the various Town departmental budgets. The 1-year salary percentage change in the Consumer Price Index as of March 2021 was 2.89%. No other employee benefit changes are recommended or expected as health insurance costs were basically flat for FY 21-22.

D. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Planning and Inspections Department Budget includes \$75,000 for the Town's contract with Carteret County for building inspections services.
- The Public Works Department budget includes \$133,100 for street resurfacing in FY 21-22. The Town's Powell Bill distribution for FY 20-21 was \$136,300. Emerald Isle will combine these amounts in order to resurface approximately 2.0 miles of Town streets.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$923,500. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service. This cost reflects an increase of \$8,828, of 0.97% greater than the FY 20-21 approved budget amount.
- A total of \$200,000 is budgeted for trash related landfill tipping fees, \$76,500 in recycling costs and \$102,000 is included for dumpster service at the Town's condominium complexes.
- The Town continues to experience heavy yard debris collection volumes. A total of \$45,000 is included in the recommended budget for FY 21-22 to pay yard debris tipping fees.

- The Parks and Recreation Department budget includes \$25,000 for walkway maintenance.
- A total of \$258,000 is included in the FY 21-22 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$133,000 is included in the NonDepartmental budget for organization-wide information technology services provided primarily by VC3.
- The NonDepartmental budget includes \$5,000 for contributions to various outside groups providing services to EI residents and/or promoting EI's interests. The Town's contribution to the shared cost for the White Oak Elementary School Resource Officer is also included in the budget at \$2,500. The amounts are comparable to the prior fiscal year.
- A total of \$524,747 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 4.57% of the FY 21-22 Recommended total cumulative budget. The amount is a decrease of \$10,525 from the FY 20-21 budget of \$535,272.

GENERAL FUND BALANCE

The FY 21-22 Recommended Budget does not account for the use of General Fund unassigned fund balance.

The total General Fund balance is projected to be \$2,670,915 at June 30, 2021. This is equal to 23.24% of the FY 21-22 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%. As discussed many times in the past, the Town seeks to have adequate fund balances for cash-flow and emergency purposes, and should limit appropriation of unassigned fund balance for emergency purposes or strategic initiatives in the future until it exceeds policy minimums.

OTHER FUNDS DETAIL ANALYSIS:

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 these activities.

The FY 21-22 Recommended Budget for the Future Beach Nourishment Fund is \$625,880, a decrease under the FY 20-21 originally adopted budget amount of \$679,680. The entire budget of \$625,880 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 \$313,880. The transfer from the General Fund is \$313,880 and projected interest earnings are \$3,000. With future increases in the fund balance and rising interest rates, the fund should see expect a significant increase in interest earnings over time between projects.

The Future Beach Nourishment Fund is projected to have a balance of approximately \$6.2 million at the end of FY 21-22. Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for this project if these reimbursements are approved.

SPECIAL EVENTS FUND

A. Marathon, Half-Marathon & 5K Race Event

The Marathon, Half-Marathon & 5K event 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 the March – April timeframe. For the first time in history, COVID-19 forced the cancelation of the March 2020 race. The FY 21-22 Recommended Budget again projects a total of \$53,750 from race entry fees and sponsorships for race expenditures and a contribution to the Town for bike path improvements with the balance being donated to charity as determined by the race committee.

B. Beach Music Festival

The Beach Music Festival Fund was established in FY 16-17 to account for revenues and expenditures associated with the revival of the Emerald Isle Beach Music Festival after a 17-year hiatus. Due to COVID-19 impacts, the event was canceled for September 2020. As safety precaution and a budget savings, the FY 21-22 Recommended Budget does not include this event.

C. Fishing Tournament

The Fishing Tournament Fund was established in FY 18-19 to account for the first annual Emerald Isle Fall Fishing Tournament held in September, 2019. Revenues derived from the tournament fund expenditures necessary for the event. Unexpended funds are earmarked for future dredging projects and scholarship awards. The budget for this activity in FY 20-21 is \$32,000. The Fishing Tournament fund balance is currently \$26,826.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM:

The updated 5-Year Capital Replacement / Improvement Program includes the planned replacement of capital equipment and 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 in the General Fund over the next 5 years with the exception of the proposed Emergency Services Facility.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$16,005,500, and is funded with a mixture of pay-as-you-go funding, long-term debt, short-term installment financing proceeds, FEMA & State grant funding, and other outside funding sources.

The Capital items in the 5-year plan are detailed in the 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM contained within the budget document with the major initial year one and two projects reviewed earlier in this budget message. The following are additional notes and highlights of some of the projects included:

- all capital items included in the FY 21-22 Recommended Budget, including replacement vehicles and equipment, targeted street and drainage improvements, and other items funded by General Fund revenues,
- the construction of initial park improvements at McLean-Spell Park including a new dog park to be funded with remaining installment financing proceeds from the land acquisition and the results of fund raising efforts of the committee,
- the planning, scoping & financing of a new Emergency Services Facility to replace the current Fire Station #1 and impact other emergency services including a Town Emergency Operations Center (EOC) as previously described with planned construction of the facility in FY 22-23 at a preliminarily estimated cost of

\$5,270,000 including design and engineering. These costs are expected to increase significantly, due to the rapidly increasing cost of building materials.

- the renovation/expansion of Fire Station 2 (\$750,000) in FY 22-23, to be financed with long-term debt financing proceeds in conjunction with the aforementioned Emergency Services Facility to replace Fire Station #1 (additional analysis is necessary for this project, and it is included as a “placeholder” at this time),
- the construction of a new, dedicated bicycle path along the soundside portion of Lee Avenue (\$120,000) in FY 25-26, to be financed with funding from the Bicycle and Pedestrian Fund and General Fund revenues,
- annual appropriations of \$25,000, derived from golf cart registration fees, for future golf cart infrastructure improvements,
- annual appropriations of \$225,000 of “pay-as-you-go” funding to continue replacing aging beach walkways, beginning FY 22-23,
- annual Powell Bill funding of \$133,000 for street resurfacing work, and
- replacement of various Town vehicles and major equipment over the next five years, and certain new vehicles and major equipment, with annual General Fund revenues.

FUTURE PROGNOSIS

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

Following FY 21-22, the updated General Fund 5-Year Forecast indicates a revenue deficit over the coming years due to increased operating cost pressures coupled with the significant capital financing proposed. This projection assumes funding of the planned Emergency Services Facility improvements, other emergency service related building upgrades, beach access walkways and other equipment needs, as outlined in the 5-Year

Capital Replacement / Improvement Program. The projected deficit ranges from \$580,660 in FY 22-23 to future deficits in excess of \$1 million in FY 24-25 and FY 25-26. This projection is fueled primarily by the debt service associated with capital projects, but is also compounded by intentionally conservative long-range revenue projections. No grant resources are assumed for these items.

As has been the case every year, the Board and staff have worked diligently to eliminate projected deficits and enable the Board to adopt a responsible Town budget with no property tax rate increase. However, ultimately the project scope, timing, and financing strategies used for the significant capital initiatives noted above will dictate the need for and extent of any future property tax rate increases. The purpose of the 5-Year Forecast is as described above – to transparently inform the Board and community of these issues in advance so that reasonable alternatives may be considered and proper budget planning can occur. Besides strong consideration of use of the Design / Build option for scoping, design and construction for the proposed Emergency Services Facility, management also recommends the Town consider utilizing the services of a financial consultant to assist the Town in obtaining the best financing option for the facility but also to review current financial ratings, debt consolidation and any potential revenue pledge options that might be beneficial by scheduling payments in a manner that minimizes the impact on the property tax rate.

During the past 20 years, the Town has reduced the property tax rate in 4 years, increased it in 4 years, and maintained the same rate in 12 years. The last effective property tax rate increase (1 cent) was adopted in FY 13-14, but was specifically earmarked for the 2013 “community improvements package” that was widely supported by taxpayers after an extensive public outreach campaign. The last effective property tax rate increase to fund general Town services was adopted 11 years ago (FY 10-11; also 1 cent). With the pending capital initiatives proposed, the Board may wish to consider a modest property tax rate increase at some point in the future, and/or explore alternative (non-property tax) revenue strategies as well.

With hard work, creativity, and patience, confidence is high among management that the Board and Town staff will ultimately achieve the community’s goals in a fiscally responsible manner.

CONCLUSION

It is my professional opinion that the FY 21-22 Recommended Budget reflects stated budget priorities, and I sincerely hope the Board and the community will share this view and support the recommended spending plan. Town staff have worked to limit expenditures to those necessary to maintain efficient and high-quality service delivery. Management is pleased to present a Recommended Budget that is balanced in terms of available revenue and recommended expenditures, holding the real property tax rate at \$0.155 and proposing a minimal solid waste fee adjustment of \$0.83 per month. The Board is encouraged to carefully review the Recommended Budget and collectively adjust it as necessary to ensure it accurately reflects desired priorities and the Board's vision for the Town. Management looks forward to reviewing the Recommended Budget with the Board in the coming weeks.

Although no one enjoys contributing to the cost of government, Emerald Isle collectively is fortunate to enjoy the varied services provided at such a relatively low cost. It is no accident that the Town maintains the third lowest General Fund property tax rate among the 21 oceanfront municipalities in North Carolina. This achievement is a direct result of clear guidance from the Board of Commissioners, the creative and thoughtful efforts of the staff to provide the highest possible quality service at the lowest possible cost and the maximization of leveraged grant and other outside funding sources for beneficial capital improvements and service enhancements.

It is easy to recognize and embrace the efforts by past management to minimize the tax and fee burden on residents and property owners. The annual cost of Emerald Isle town government for the average-value property owner in Emerald Isle in FY 21-22 (if the Recommended Budget is approved) will be approximately \$74.24 per month – for all Town services, including police, fire, emergency medical, beach nourishment, beach strand access, park facilities, recreation programs, event coordination & management, solid waste collection, recycling collection, yard debris collection, street maintenance, storm water management, bicycle & cart path maintenance, sound & boating access, administrative services and more.

In closing, I express my sincere thanks to the talented department heads and all Emerald Isle employees for their tireless efforts to make Emerald Isle the best it can be. I congratulate the Mayor and the Commissioners for maintaining a safe, productive and pleasant work environment for staff.

I offer special heartfelt congratulations to Laura Rotchford, Finance Director, who has provided outstanding leadership and long hours of exceptional work on the FY 21-22 Recommended Budget. A great deal of effort is necessary in the development and production of the budget document. She has performed like the professional that she is known to be. The Town is truly blessed to have her as a key member of the management team.

Respectfully submitted,

A handwritten signature in black ink that reads "Matt Zapp". The signature is written in a cursive, flowing style.

Matt Zapp
Town Manager

SUMMARY BUDGET INFORMATION

FY 2021-22 BUDGET - "Quick Summary"

* General Fund Tax Rate:	15.5 cents	- same rate as last six fiscal years, including tax year 2020 revaluation
* Average Value Annual Bill - General Fund Tax:	\$ 625.84	- based on average value property in Emerald Isle (\$403,770), all property tax bills
* Annual Solid Waste Fee:	\$ 265.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$22.08 per month per residential unit
* Total FY 21-22 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 890.84	- equates to \$74.24 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:		- minor changes to the Beach Driving Permit, and Beach Horse-Back Riding Permit fees

* Total Town of Emerald Isle Budget:	\$ 11,896,121	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 11,493,490	- a \$421,871, or 4.79% increase from FY 20-21 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 625,880	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$309,000 transfer from General Fund; plus interest earnings
Key Budget Issues:	<ul style="list-style-type: none"> - FY 21-22 budget continues to enable Town departments to maintain current service levels and high service quality - considers conservative revenues, with an anticipated growth of sales tax revenues based on current economic trends - includes less than \$1.00/month increase in solid waste fees to cover the increased costs in vehicle replacements and increased disposal costs - includes necessary increases in both full and part-time Public Safety staffing to extend the traditional "busy" season - incorporates an annual gradual replacement of purchased vehicles with leased vehicles to relieve capital needs and reduce maintenance costs - includes funding for contracted services support in a necessary review and update of the Unified Development Ordinance - assumes anticipated public assistance grant funding (FEMA 428 Program) for significant stormwater improvements identified in the Capital Improvement Plan - assumes anticipated public assistance grant funding (FEMA 428 Program) for beach access walkway and other eligible equipment replacements - proposed 2.0% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit - does not include anticipated grant funding from the American Rescue Plan (ARP). ARP funds will be appropriated upon further grant spending guidance. 	

FY 2021-22 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/20:	\$ 2,728,768	- decreased over prior year due to the planned use of 2019 Powell Bill Fund Balance toward Islander Drive, and the planned purchase/construction of capital items
* Projected Adjusted General Fund Balance at 6/30/21:	\$ 2,670,915	- slight decrease expected from impacts to both reductions in revenues and increases in expenditures due to COVID-19, this does not consider possible ARP funding at year-end.
- as percent of FY 21-22 Recommended Budget	23.24%	

* Total Authorized Full - Time Positions:	75	- addition of two new full-time beach patrol officers
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* Major FY 21-22 Expenditure Changes: General Fund	\$ 109,854	- 2% cost-of-living adjustment for Town employees; compares to March CPI incr. of 2.89%
	\$ 48,680	- increase in employer contribution rates required by Local Government Retirement System
	\$ 23,653	- increase in retirees eligible for required Law Enforcement Officers' Special Separation Allow
	\$ 79,655	- net increase for 2 full-time positions with reductions in part-time expenses
	\$ 74,444	- increases in PT lifeguard and EMS staffing and extension of seasonal coverage
	\$ (16,686)	- reduction in part-time staffing in P&R due to change to contracted parking attendants
	\$ 37,000	- addition of dredging for Old Ferry Channel and Bogue Sound Drive Channel
	\$ (26,907)	- reduction due to finalization of Tyler Incode10 Software Implementation Fees
	\$ 60,000	- planned contracted services for updates to Unified Development Ordinance
	\$ 20,000	- addition of contracted generator maintenance and interlocal stormwater maintenance services
	\$ 170,808	- new leased town-wide replacement vehicles, including replacement brush truck
	\$ 35,828	- anticipated increases in solid waste disposal costs
	\$ 85,000	- overall town-wide increases in contracted services and supplies
	\$ (25,000)	- elimination of contracted fireworks display due to COVID-19 and budgetary constraints
	\$ (120,000)	- delay in beach access walkway reconstruction - holding for grant funding opportunity
	\$ (10,525)	- lower debt service expense due to annual reduction of principal balances
	\$ (22,800)	- elimination of transfer to Fall Beach Music Festival, compared to prior year transfer
	\$ 523,005	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 21-22 Revenue Changes: General Fund	\$ 82,795	- anticipated additional property tax revenue growth and increased motor vehicle tax collections
	\$ 165,232	- increased sales and use tax distributions realized due to current economic conditions
	\$ 98,791	- projected increase in solid-waste fees derived from \$0.83/month rate increase
	\$ (21,000)	- elimination of interlocal service fee for yard debris collection in Cape Carteret
	\$ (50,000)	- projected decrease in EMS service fee collections and subscription program
	\$ 70,750	- increases in building and development permit fees
	\$ 157,000	- increases in golf, paid parking, and beach driving permit revenues
	\$ 111,500	- anticipated proceeds from the sale of surplus vehicles
	\$ (24,000)	- significant decrease in interest earnings due to near-zero rates
	\$ (55,000)	- elimination of appropriated fund balance due to sufficient revenues to balance budget
	\$ 536,068	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2021-22 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 20-21 Revenues</u>	<u>Adopted FY 20-21 Expenditures</u>	<u>Recommended FY 21-22 Revenues</u>	<u>Recommended FY 21-22 Expenditures</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
General Fund	\$ 10,968,520	\$ 10,968,520	\$ 11,493,490	\$ 11,493,490	\$ 524,970	5%
Future Beach Nourishment Fund	679,680	679,680	625,880	625,880	(53,800)	-8%
Special Events Fund	<u>135,050</u>	<u>135,050</u>	<u>85,750</u>	<u>85,750</u>	<u>(49,300)</u>	<u>-37%</u>
TOTAL	\$ 11,783,250	\$ 11,783,250	\$ 12,205,121	\$ 12,205,121	\$ 421,871	4%
Minus Interfund Transfers	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ -</u>	<u>0%</u>
TOTAL BUDGET	\$ 11,474,250	\$ 11,474,250	\$ 11,896,121	\$ 11,896,121	\$ 421,871	4%

GENERAL FUND BUDGET SUMMARY

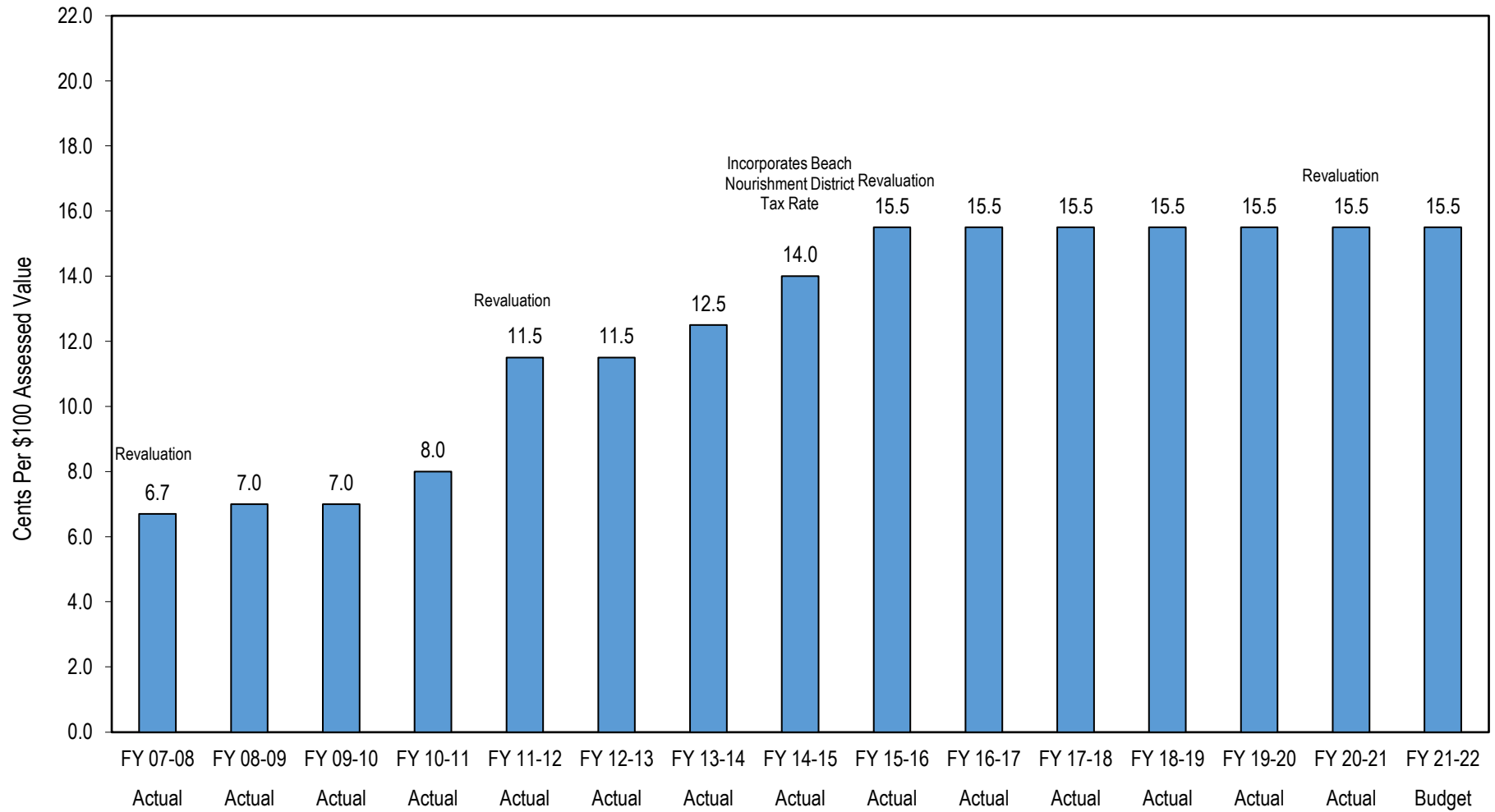
	FY 19-20 <u>Actual</u>	Adopted FY 20-21 <u>Budget</u>	Amended FY 20-21 <u>Budget</u>	FY 20-21 Thru <u>April 14, 2021</u>	Projected FY 20-21 <u>Year-End</u>	Recommended FY 21-22 <u>Budget</u>	Adopted FY 21-22 <u>Budget</u>	Inc / (Dec) FY 20-21 Budget (Adopted) vs. <u>FY 21-22 Recom</u>	Pct Change FY 20-21 Budget (Adopted) vs. <u>FY 21-22 Recom</u>
REVENUES									
Property Tax	4,381,214	4,763,975	4,763,975	4,747,809	4,797,369	4,846,770	-	82,795	1.74%
Sales Tax	2,103,012	2,175,000	2,208,000	1,333,958	2,250,223	2,340,232	-	165,232	7.60%
State-Collected Revenues	599,645	771,500	761,799	442,077	718,799	719,350	-	(52,150)	-6.76%
Solid Waste Fees	1,607,068	1,710,043	1,737,043	1,734,088	1,748,642	1,791,334	-	81,291	4.75%
EMS Service Fees	205,111	290,000	235,000	153,098	207,098	240,000	-	(50,000)	-17.24%
Development Permit Fees	233,151	253,000	280,697	335,913	384,288	323,750	-	70,750	27.96%
Other Fees	420,699	428,000	484,000	402,459	460,778	585,000	-	157,000	36.68%
Parks and Recreation Fees	139,116	195,500	145,500	32,600	68,002	184,000	-	(11,500)	-5.88%
Grant Revenues	320,827	11,448	178,287	148,638	174,476	9,500	-	(1,948)	-17.02%
Other Revenues	246,009	226,100	416,165	390,155	446,841	385,600	-	159,500	70.54%
Installment Financing Proceeds	246,000	-	-	-	-	-	-	-	-
Interest Earnings	53,646	25,000	1,000	319	425	1,000	-	(24,000)	-96.00%
Transfers From Other Funds	-	-	-	-	-	3,000	-	3,000	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	55,000	215,628	-	-	-	-	(55,000)	-
TOTAL	10,555,498	10,968,520	11,491,048	9,721,114	11,256,941	11,493,490	-	524,970	4.79%
EXPENDITURES									
Governing Body	98,478	94,836	94,836	76,304	91,912	97,687	-	2,851	3.01%
Legal	12,850	15,000	15,000	6,956	12,000	15,000	-	-	0.00%
Administration	717,027	720,068	720,068	568,724	695,951	703,293	-	(16,775)	-2.33%
Planning and Inspections	284,618	264,703	280,703	216,669	276,313	336,433	-	71,730	27.10%
Police	1,863,500	2,046,347	2,100,197	1,609,973	2,067,066	2,258,683	-	212,336	10.38%
Fire	1,796,006	1,929,464	2,005,751	1,525,614	2,001,104	2,062,825	-	133,361	6.91%
EMS	1,074,665	846,670	873,677	674,107	880,680	930,398	-	83,728	9.89%
Public Works	808,646	737,949	903,739	621,081	735,611	789,014	-	51,065	6.92%
Solid Waste	1,583,863	1,626,116	1,653,116	1,210,171	1,641,073	1,705,729	-	79,613	4.90%
Parks and Recreation	1,039,842	1,155,899	1,303,116	980,917	1,236,902	1,025,775	-	(130,124)	-11.26%
NonDepartmental	475,812	639,396	640,396	573,763	639,433	709,906	-	70,510	11.03%
Debt Service	378,519	535,272	535,272	462,840	535,272	524,747	-	(10,525)	-1.97%
Transfers to Other Funds	708,176	356,800	365,177	365,177	365,177	334,000	-	(22,800)	-6.39%
TOTAL	10,842,001	10,968,520	11,491,048	8,892,296	11,178,495	11,493,490	-	524,970	4.79%
Difference	(286,503)	(0)	(0)	828,818	78,446	(0)	-		

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

OCEANFRONT / INLET-FRONT OWNERS								
	2020 Value	Property Value \$ 290,250	Property Value \$ 828,093	Property Value \$ 1,069,878	Property Value \$ 1,911,623	Property Value \$ 1,838,541	Property Value \$ 1,050,085	Property Value \$ 739,228
	<u>Rates</u>	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
FY 20-21 Actual								
Property Tax - General Fund	\$ 0.1450	\$ 420.86	\$ 1,200.73	\$ 1,551.32	\$ 2,771.85	\$ 2,665.88	\$ 1,522.62	\$ 1,071.88
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	\$ 29.03	\$ 82.81	\$ 106.99	\$ 191.16	\$ 183.85	\$ 105.01	\$ 73.92
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 116.10	\$ 331.24	\$ 427.95	\$ 764.65	\$ 735.42	\$ 420.03	\$ 295.69
Solid Waste Fee	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00
TOTAL		\$ 820.99	\$ 1,869.78	\$ 2,341.26	\$ 3,982.66	\$ 3,840.15	\$ 2,302.67	\$ 1,696.49
FY 21-22 Recommended								
Property Tax - General Fund	\$ 0.1450	\$ 420.86	\$ 1,200.73	\$ 1,551.32	\$ 2,771.85	\$ 2,665.88	\$ 1,522.62	\$ 1,071.88
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	\$ 29.03	\$ 82.81	\$ 106.99	\$ 191.16	\$ 183.85	\$ 105.01	\$ 73.92
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 116.10	\$ 331.24	\$ 427.95	\$ 764.65	\$ 735.42	\$ 420.03	\$ 295.69
Solid Waste Fee	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00
TOTAL		\$ 830.99	\$ 1,879.78	\$ 2,351.26	\$ 3,992.66	\$ 3,850.15	\$ 2,312.67	\$ 1,706.49
Net Change - Annual Tax Bill		\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00

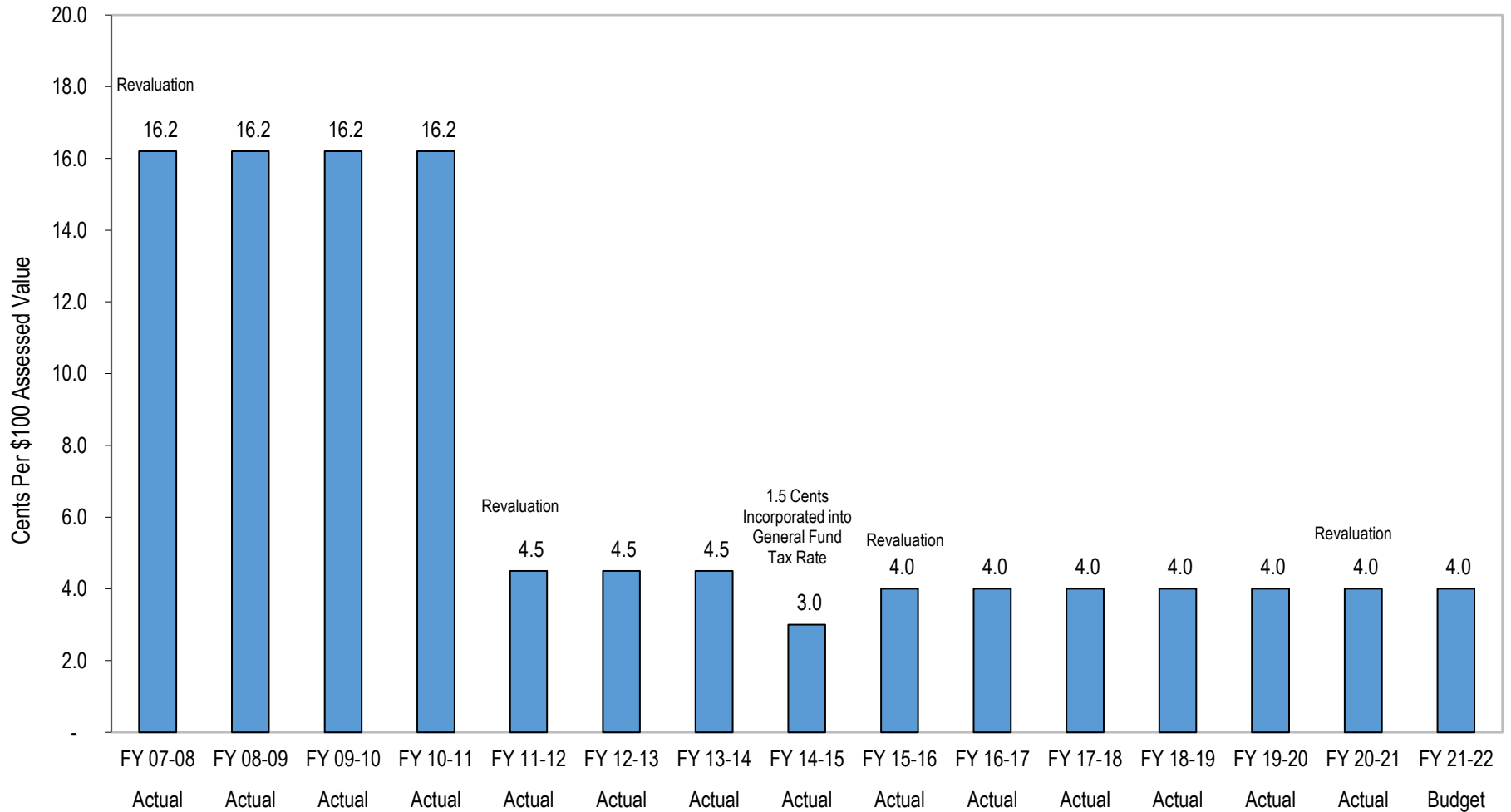
ALL OTHER OWNERS								
	2020 Value	Property Value \$ 331,117	Property Value \$ 323,640	Property Value \$ 321,787	Property Value \$ 457,967	Property Value \$ 527,958	Property Value \$ 620,960	Property Value \$ 684,475
	<u>Rates</u>	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 20-21 Actual								
Property Tax - General Fund	\$ 0.1450	\$ 480.12	\$ 469.28	\$ 466.59	\$ 664.05	\$ 765.54	\$ 900.39	\$ 992.49
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	\$ 33.11	\$ 32.36	\$ 32.18	\$ 45.80	\$ 52.80	\$ 62.10	\$ 68.45
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00
TOTAL		\$ 768.23	\$ 756.64	\$ 753.77	\$ 964.85	\$ 1,073.33	\$ 1,217.49	\$ 1,315.94
FY 21-22 Recommended								
Property Tax - General Fund	\$ 0.1450	\$ 480.12	\$ 469.28	\$ 466.59	\$ 664.05	\$ 765.54	\$ 900.39	\$ 992.49
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	\$ 33.11	\$ 32.36	\$ 32.18	\$ 45.80	\$ 52.80	\$ 62.10	\$ 68.45
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00
TOTAL		\$ 778.23	\$ 766.64	\$ 763.77	\$ 974.85	\$ 1,083.33	\$ 1,227.49	\$ 1,325.94
Net Change - Annual Tax Bill		\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00

GENERAL FUND PROPERTY TAX RATE HISTORY



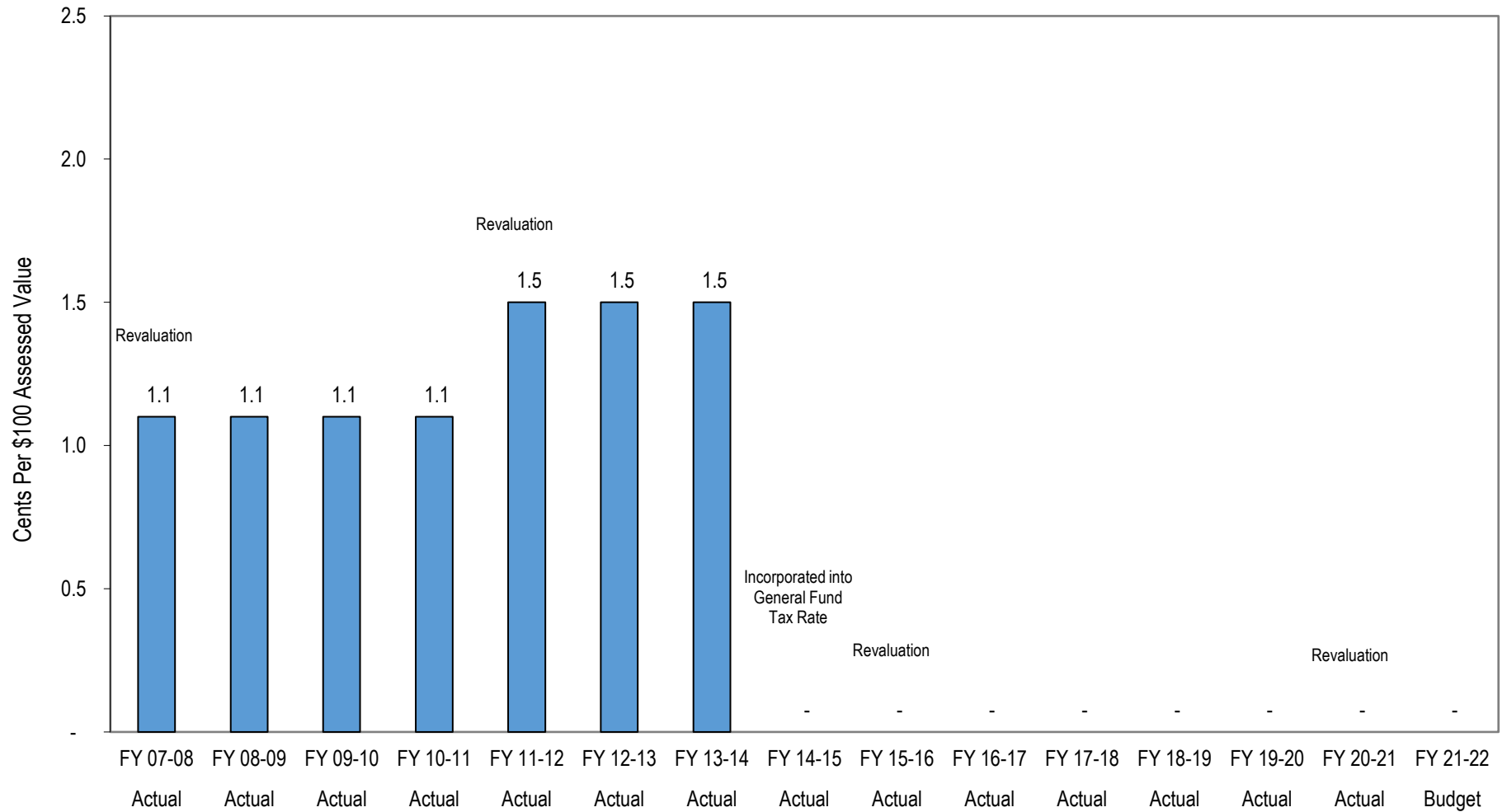
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

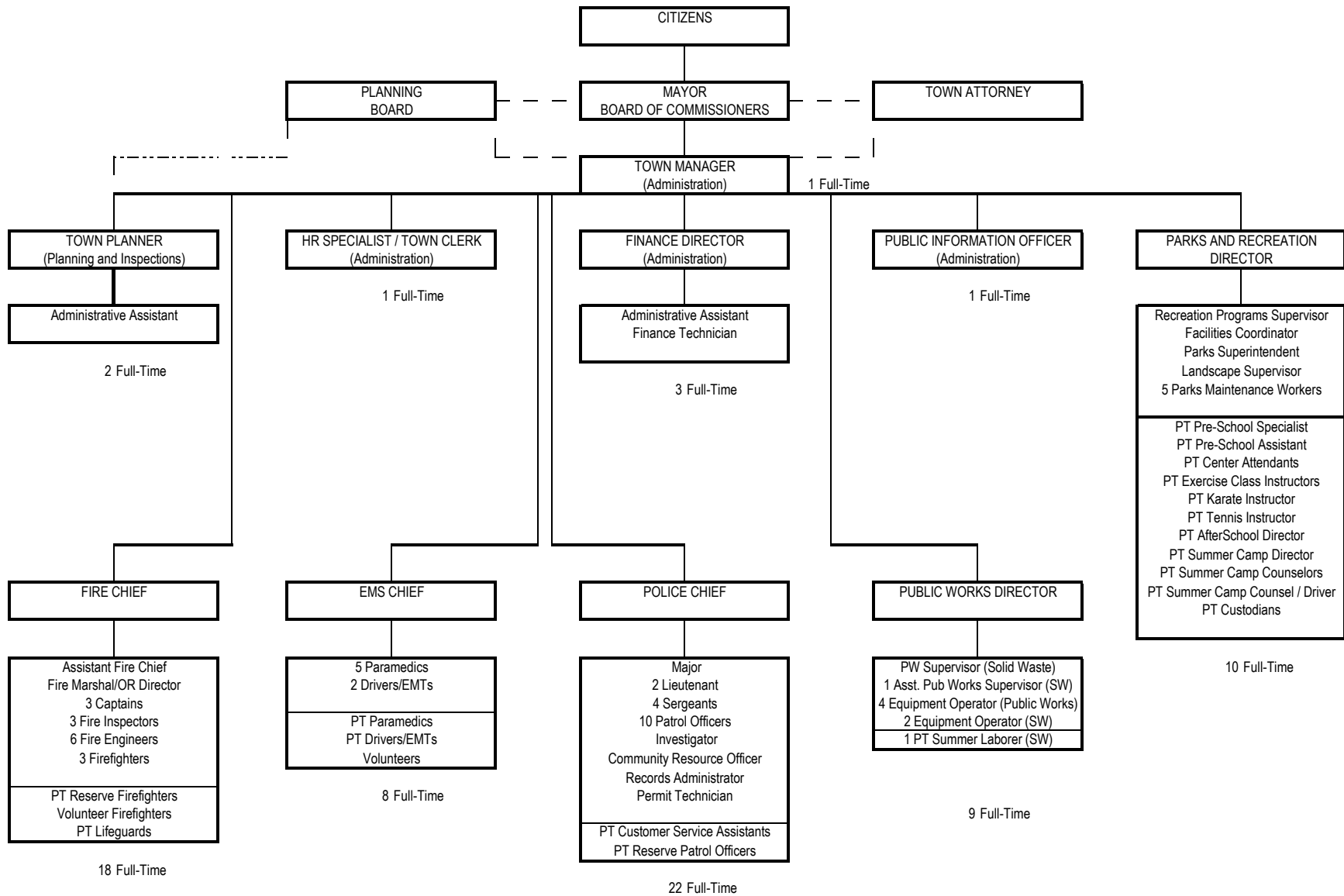


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2021-22 Recommended Budget**



**TOTAL POSITIONS
75 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

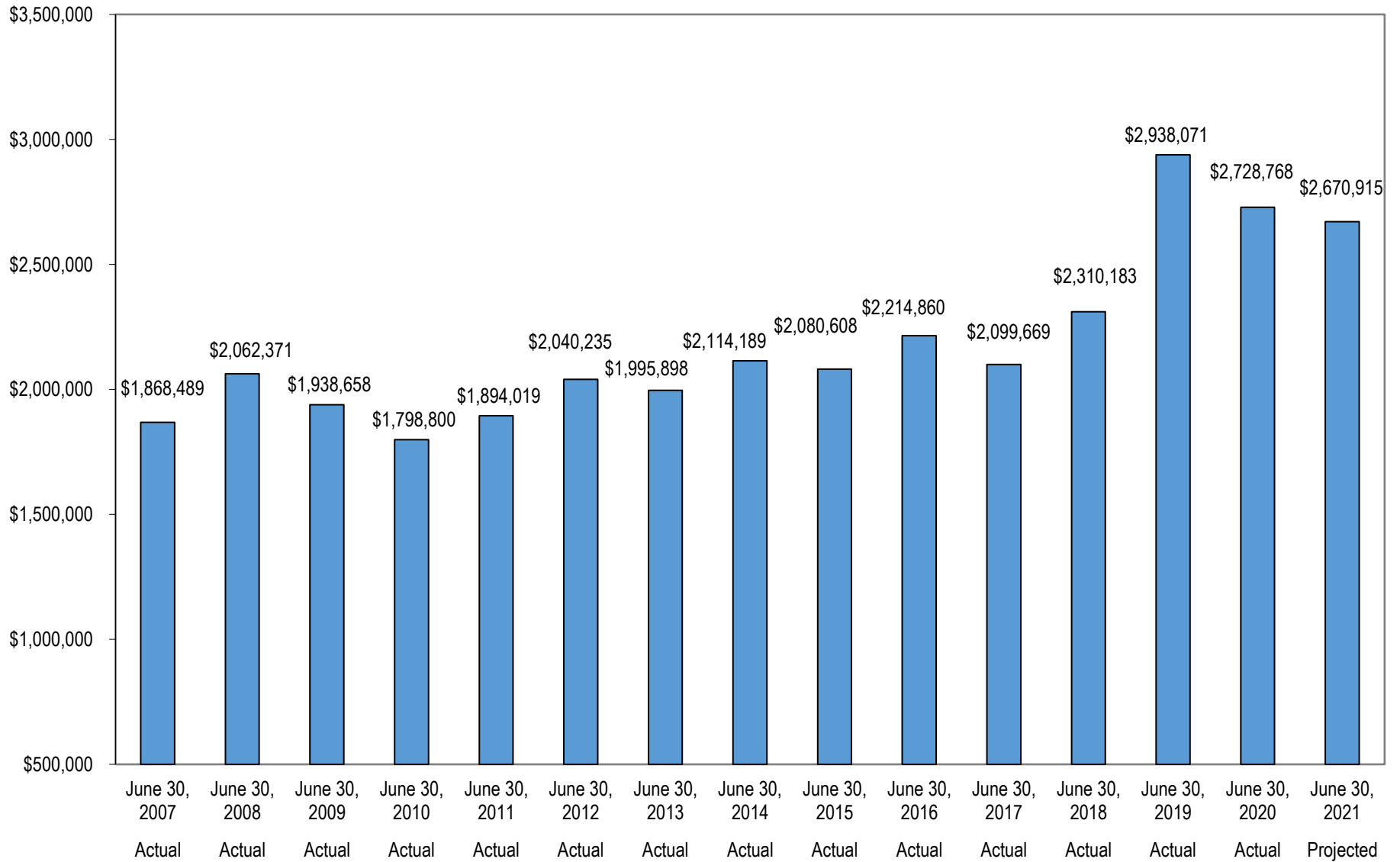
<u>Department</u>	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	6	6	6	6	6	-
Planning and Inspections	2	2	2	2	2	2	-
Police	20	20	20	20	22	22	-
Fire	18	18	18	18	18	18	-
EMS	8	8	8	8	8	8	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	10	10	10	10	10	10	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	72	73	73	73	75	75	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	31	31	31	31	31	31	-
EMS	32	32	32	32	32	32	-
Public Works	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	1	1	-
Parks and Recreation	40	40	40	35	35	35	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	132	132	132	127	128	128	-

GENERAL FUND BALANCE PROJECTION as of 6/30/20

Total General Fund Balance as of 6/30/18	\$	2,409,074		
Minus Non-spendable - Prepays	\$	9,000		
Minus Restricted for Powell Bill	\$	25,937		
Minus Committed for Special Separation Allowance	\$	63,954		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	815,501		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/18	\$	1,494,682	Total Unassigned+Stabilization by State Statute as of 6/30/18	\$ 2,310,183
As percent of FY 2017-18 final expenditures		15.85%	As percent of FY 2017-2018 final expenditures	24.49%
As percent of FY 2018-2019 adopted General Fund budget		14.92%	As percent of FY 2018-2019 adopted General Fund budget	23.06%
Total General Fund Balance as of 6/30/19	\$	3,192,866		
Minus Non-spendable - Prepays	\$	9,662		
Minus Restricted for Powell Bill/Special Drug Funds	\$	179,172		
Minus Committed for Special Separation Allowance/EMS	\$	65,961		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	1,462,460		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/19	\$	1,475,611	Total Unassigned+Stabilization by State Statute as of 6/30/19	\$ 2,938,071
As percent of FY 2018-19 final expenditures		15.25%	As percent of FY 2018-2019 final expenditures	30.36%
As percent of FY 2019-2020 adopted General Fund budget		13.57%	As percent of FY 2019-2020 adopted General Fund budget	27.02%
Total General Fund Balance as of 6/30/20	\$	2,906,363		
Minus Non-spendable - Prepays	\$	52,981		
Minus Restricted for Powell Bill/Special Drug Funds	\$	3,653		
Minus Committed for Special Separation Allowance/EMS	\$	65,961		
Minus Assigned for Subsequent Years' Expenditures	\$	55,000		
Minus Stabilization by State Statute	\$	1,246,984		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/20	\$	1,481,784	Total Unassigned+Stabilization by State Statute as of 6/30/20	\$ 2,728,768
As percent of FY 2019-20 final expenditures		13.67%	As percent of FY 2019-2020 final expenditures	25.17%
As percent of FY 2020-2021 adopted General Fund budget		13.51%	As percent of FY 2020-2021 adopted General Fund budget	24.88%
Fund Balance Adjustments During / At Close of FY 2020-2021				
Add 2021 Powell Bill Funds to be held for FY 2022 projects		136,299		
Projected FY 20-21 surplus / (deficit)		(57,853)		
			ADJUSTED FUND BALANCE	
Projected Unassigned Fund Balance as of 6/30/21	\$	1,560,230	Total Unassigned+Stabilization by State Statute as of 6/30/21	\$ 2,670,915
As percent of projected FY 2020-21 final expenditures		13.96%	As percent of projected FY 2020-2021 final expenditures	23.89%
As percent of FY 2021-2022 Rec General Fund budget		13.57%	As percent of FY 2021-2022 Rec General Fund budget	23.24%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2021-2022

FY 21-22 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	3.60 cents
Fire	3.40 cents
EMS	1.20 cents
Public Works	1.10 cents
Solid Waste	- cents
Parks and Recreation	1.20 cents
NonDepartmental	1.20 cents
Debt Service	1.40 cents
Transfer to Future Beach Nourishment Fund	1.00 cents
Transfer to Capital Projects	- cents

TOTAL	15.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2021 - 2022

HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?

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

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



Assessed Value (2020 dollars): \$ 403,770
FY 2021-2022 Property Tax Rate Per \$100: 15.50 cents

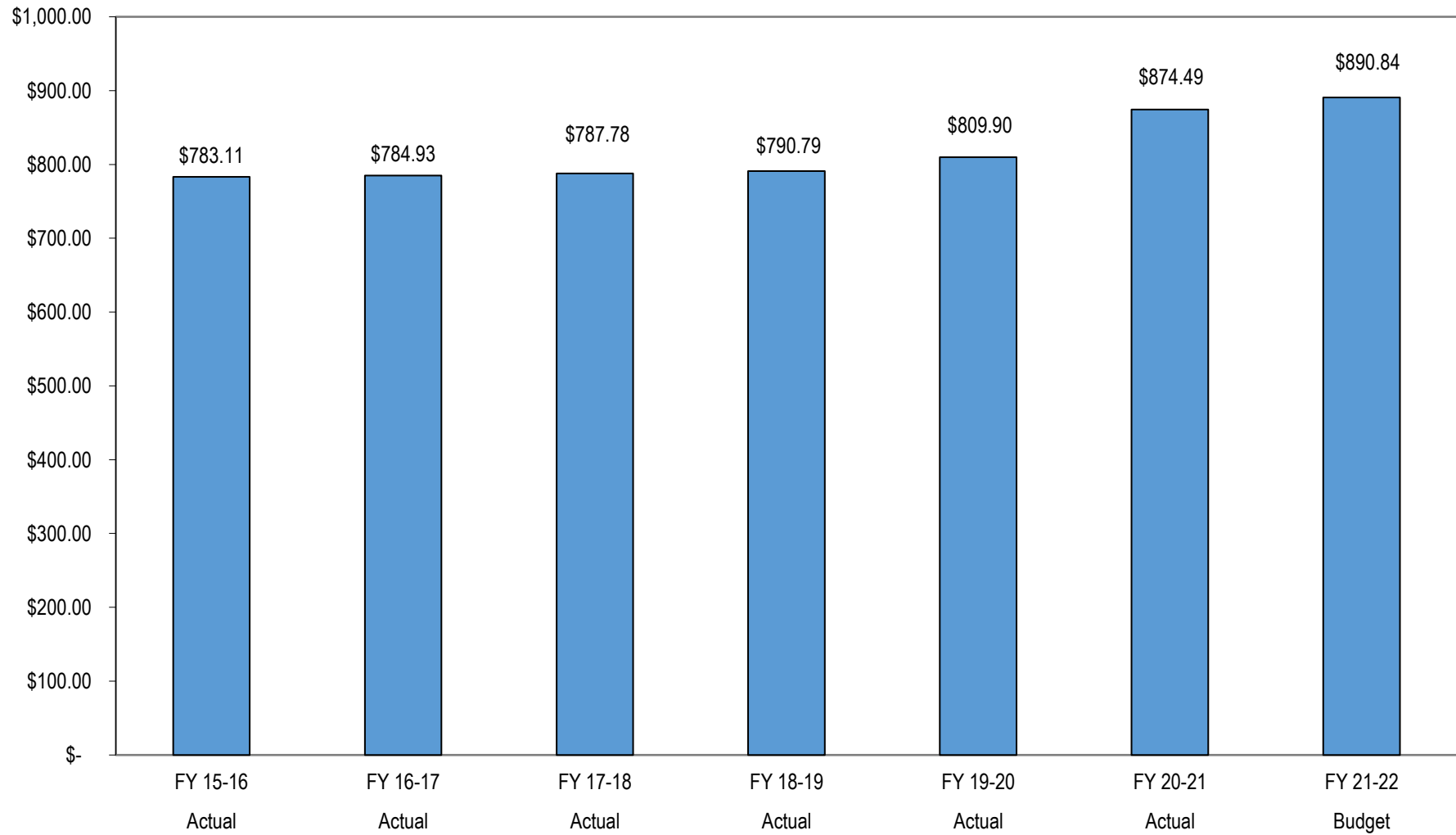
TOTAL FY 2021-2022 PROPERTY TAX DUE:	\$ 625.84
TOTAL FY 2021-2022 SOLID WASTE FEE DUE:	\$ 265.00
TOTAL FY 2021-2022 AMOUNT DUE:	\$ 890.84

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.	\$ 145.36	\$ 12.11
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.	\$ 48.45	\$ 4.04
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.	\$ 48.45	\$ 4.04
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.	\$ 137.28	\$ 11.44
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.	\$ 44.41	\$ 3.70
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.	\$ 265.00	\$ 22.08
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 .	\$ 104.98	\$ 8.75
Debt Service	Principal & interest payments associated with the following: 2013 community improvements that includes new bicycle paths and storm water pumps; land acquisition for J. Preston Park; land acquisition for McLean-Spell Park; replacement ambulance and aerial fire truck purchased in 2020.	\$ 56.53	\$ 4.71
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 40.38	\$ 3.36
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements.	\$ -	\$ -
TOTAL FY 2021-2022 AMOUNT DUE:		\$ 890.84	\$ 74.24

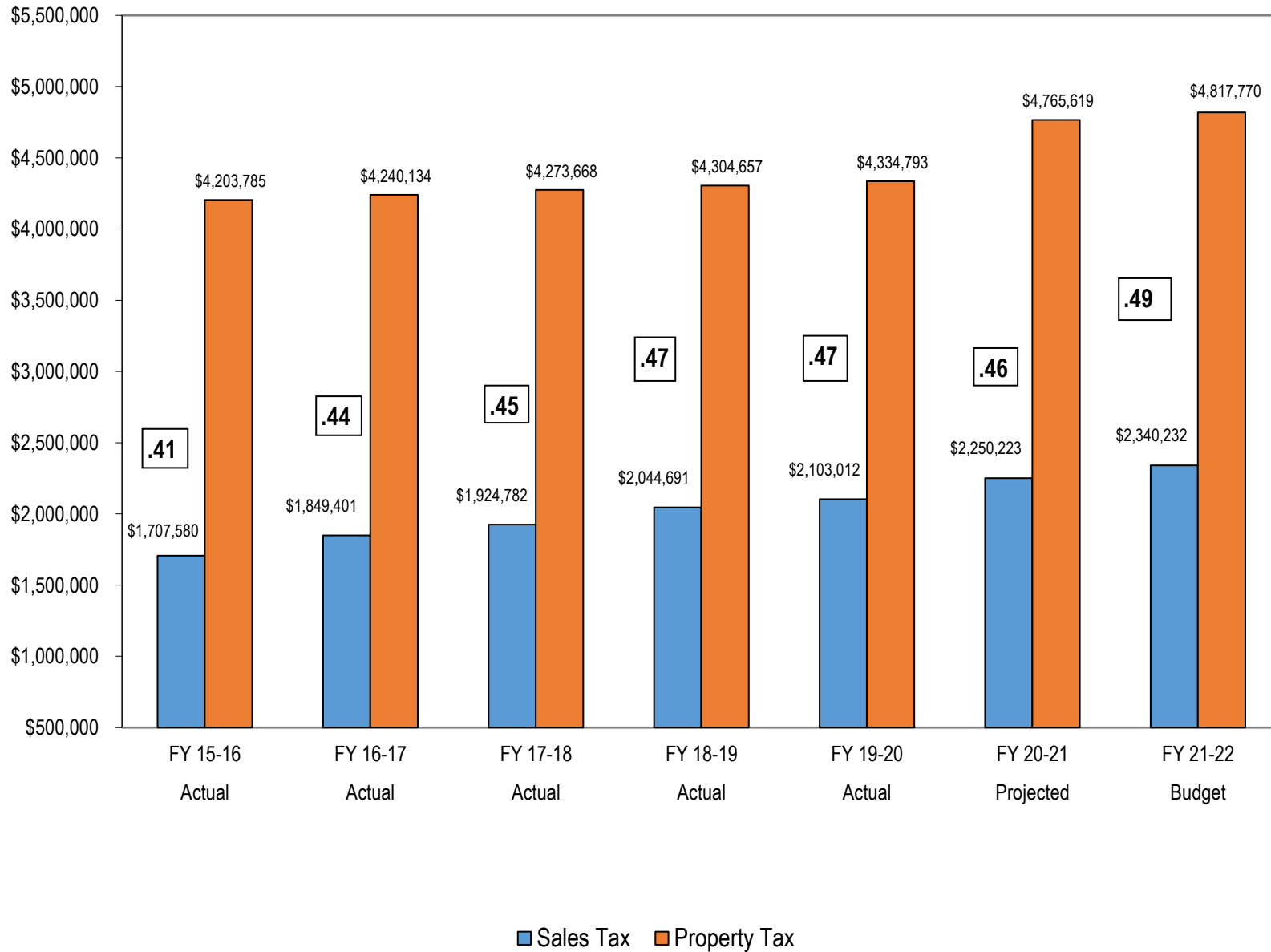
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

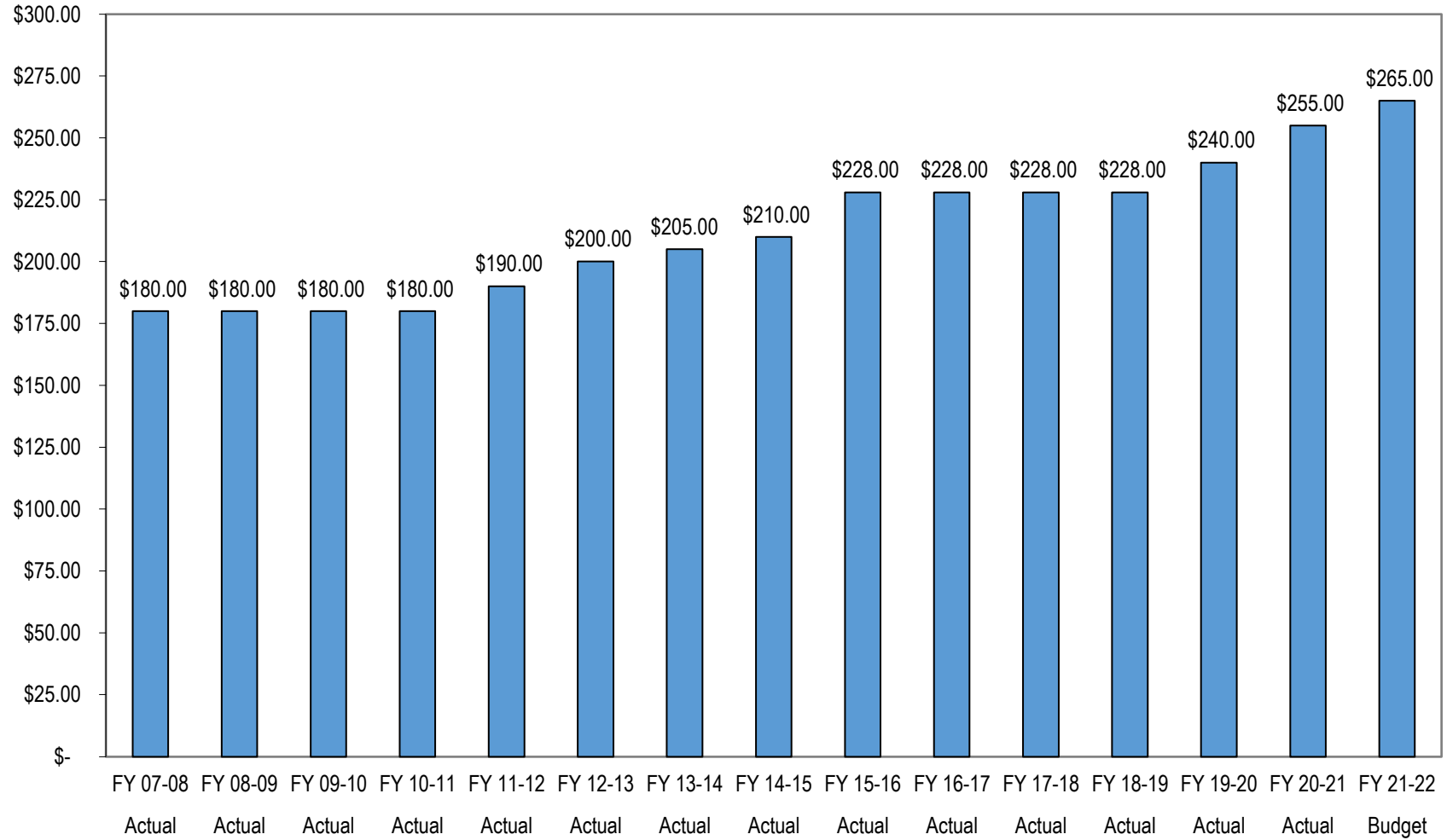
General Fund Property Tax + Solid Waste Fee



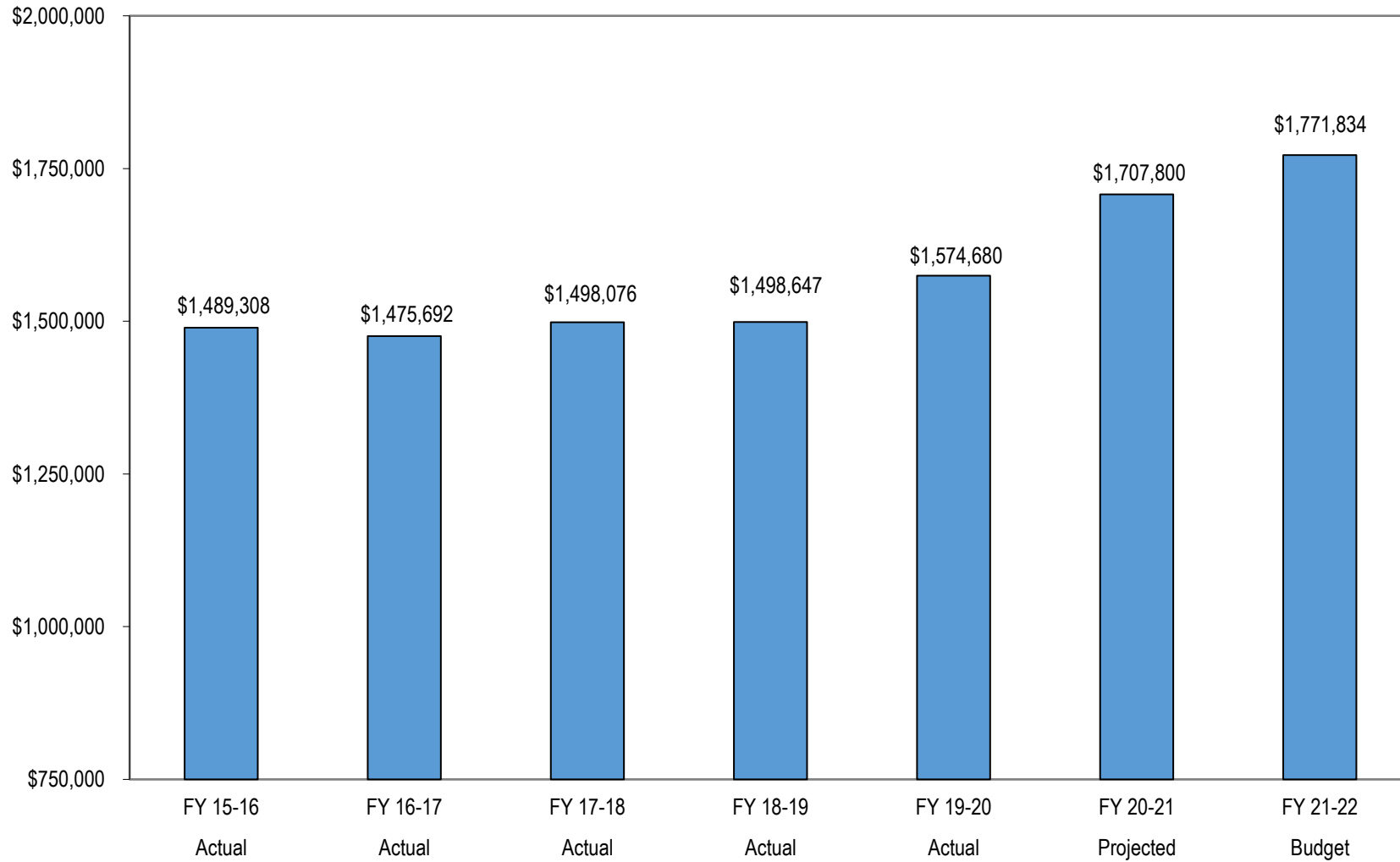
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



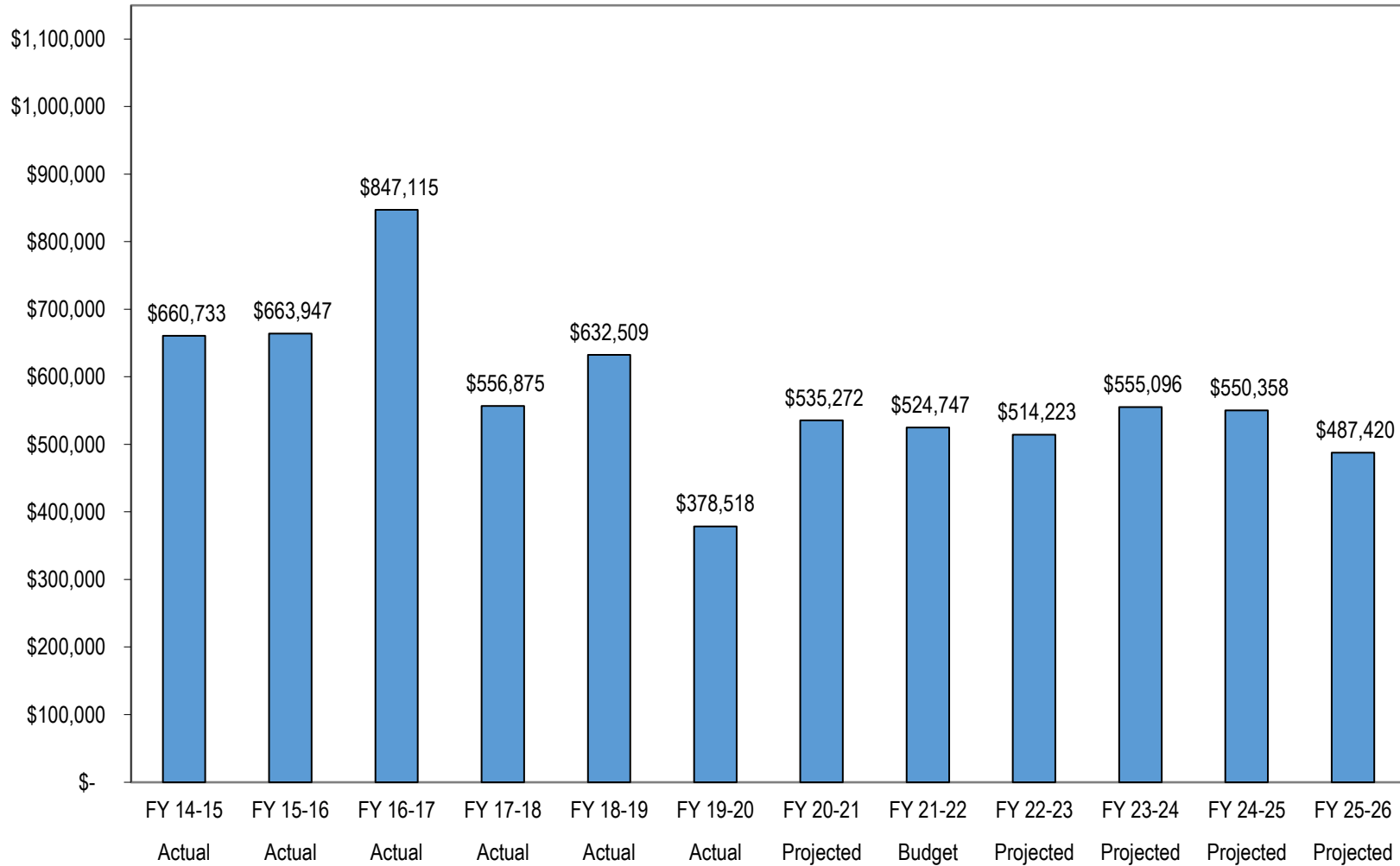
GENERAL FUND 5-YEAR FORECAST

	<u>FY 19-20 Actual</u>	<u>Approved FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Recommended FY 21-22 Budget</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Projected</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Projected</u>
Property Tax	4,381,214	4,763,975	4,763,975	4,747,809	4,797,369	4,846,770	4,883,229	4,919,963	4,956,977	4,994,272
Sales Tax	2,103,012	2,175,000	2,208,000	1,333,958	2,250,223	2,340,232	2,433,841	2,531,195	2,632,442	2,737,740
State-Collected Revenues	599,645	771,500	761,799	442,077	718,799	719,350	730,200	741,462	753,148	765,272
Solid Waste Fees	1,607,068	1,710,043	1,737,043	1,734,088	1,748,642	1,791,334	1,796,634	1,801,934	1,807,234	1,812,534
EMS Service Fees	205,111	290,000	235,000	153,098	207,098	240,000	242,150	244,322	246,515	248,730
Development Permit Fees	233,151	253,000	280,697	335,913	384,288	323,750	332,150	340,802	349,714	358,892
Other Fees	420,699	428,000	484,000	402,459	460,778	585,000	586,000	587,000	588,000	589,000
Parks and Recreation Fees	139,116	195,500	145,500	32,600	68,002	184,000	195,500	195,500	195,500	195,500
Grant Revenues	320,827	11,448	178,287	148,638	174,476	9,500	-	-	-	-
Other Revenues	246,009	226,100	416,165	390,155	446,841	385,600	253,910	259,379	265,013	270,815
Installment Financing Proceeds	246,000	-	-	-	-	-	-	-	-	-
Interest Earnings	53,646	25,000	1,000	319	425	1,000	6,000	11,000	16,000	21,000
Transfers From Other Funds	-	-	-	-	-	3,000	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	55,000	215,628	-	-	-	-	-	-	-
TOTAL	10,555,498	10,968,520	11,491,048	9,721,114	11,256,941	11,493,490	11,523,568	11,696,511	11,874,497	12,057,709
Governing Body	98,478	94,836	94,836	76,304	91,912	97,687	100,617	103,636	106,745	109,947
Legal	12,850	15,000	15,000	6,956	12,000	15,000	16,000	17,000	18,000	19,000
Administration	717,027	720,068	720,068	568,724	695,951	703,293	724,392	746,124	768,507	791,562
Planning and Inspections	284,618	264,703	280,703	216,669	276,313	336,433	346,526	364,522	375,457	386,721
Police	1,863,500	2,046,347	2,100,197	1,609,973	2,067,066	2,258,683	2,373,444	2,475,249	2,531,997	2,607,957
Fire	1,796,006	1,929,464	2,005,751	1,525,614	2,001,104	2,062,825	2,133,710	2,197,721	2,263,653	2,371,563
EMS	1,074,665	846,670	873,677	674,107	880,680	930,398	958,310	987,059	1,052,671	1,047,171
Public Works	808,646	737,949	903,739	621,081	735,611	789,014	822,684	844,065	869,387	956,468
Solid Waste	1,583,863	1,626,116	1,653,116	1,210,171	1,641,073	1,705,729	1,763,901	1,816,818	1,871,322	1,934,462
Parks and Recreation	1,039,842	1,155,899	1,303,116	980,917	1,236,902	1,025,775	1,322,218	1,318,785	1,410,298	1,391,997
NonDepartmental	475,812	639,396	640,396	573,763	639,433	709,906	694,204	722,530	736,481	766,075
Debt Service	378,519	535,272	535,272	462,840	535,272	524,747	514,223	555,096	550,358	487,420
Transfers to Other Funds	708,176	356,800	365,177	365,177	365,177	334,000	334,000	334,000	334,000	394,000
TOTAL	10,842,001	10,968,520	11,491,048	8,892,296	11,178,495	11,493,490	12,104,228	12,482,604	12,888,875	13,264,343
Surplus / (Deficit)	(286,503)	(0)	(0)	828,818	78,446	(0)	(580,660)	(786,093)	(1,014,378)	(1,206,633)
Tax Rate To Accommodate Deficit						15.5	17.4	18.1	18.8	19.4

KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 15.5 cents.
- Assumes 0.75% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes \$10 increase to annual solid waste fee in FY 21-22, with no increase in future years.
- Assumes 3% growth annually in building permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 2.0% employee raises in FY 21-22; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes continued gradual transition to leased vehicles in lieu of capital purchases for all departments.
- Assumes new/future debt service for Emergency Services Facilities/EOC
- Includes all projected future debt service costs.
- Includes projected funding for retiree health insurance program, and LEO Special Separation Allowance.
- Includes \$225,000 for beach access walkway replacements annually, beginning in FY 2023.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$309,000 transfer to Future Beach Nourishment Fund.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 18-19 <u>Budget</u>	Recommended FY 21-22 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>	Pct Change FY 18-19 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>
REVENUES				
Property Tax	4,333,600	4,846,770	513,170	11.84%
Sales Tax	2,000,000	2,340,232	340,232	17.01%
State-Collected Revenues	779,800	719,350	(60,450)	-7.75%
Solid Waste Fees	1,504,400	1,791,334	286,934	19.07%
EMS Service Fees	215,000	240,000	25,000	11.63%
Development Permit Fees	248,000	323,750	75,750	30.54%
Other Fees	399,000	585,000	186,000	46.62%
Parks and Recreation Fees	193,500	184,000	(9,500)	-4.91%
Grant Revenues	126,900	9,500	(117,400)	-92.51%
Other Revenues	169,100	385,600	216,500	128.03%
Installment Financing Proceeds	-	-	-	
Interest Earnings	25,000	1,000	(24,000)	-96.00%
Transfers from Other Funds	-	3,000	3,000	
Special Separation Allowance Fund Balance	23,800	63,954	40,154	168.71%
Fund Balance	-	-	-	
TOTAL	10,018,100	11,493,490	1,475,390	14.73%
EXPENDITURES by Function				
Governing Body	88,906	97,687	8,781	9.88%
Legal	15,000	15,000	-	0.00%
Administration	611,054	703,293	92,239	15.10%
Planning and Inspections	184,270	336,433	152,163	82.58%
Police	1,843,087	2,258,683	415,596	22.55%
Fire	1,623,666	2,062,825	439,159	27.05%
EMS	653,982	930,398	276,416	42.27%
Public Works	793,087	789,014	(4,073)	-0.51%
Solid Waste	1,483,210	1,705,729	222,519	15.00%
Parks and Recreation	1,150,079	1,025,775	(124,304)	-10.81%
NonDepartmental	521,250	709,906	188,656	36.19%
Debt Service	632,509	524,747	(107,762)	-17.04%
Transfers to Other Funds	418,000	334,000	(84,000)	-20.10%
TOTAL	10,018,100	11,493,490	1,475,390	14.73%

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

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 18-19 <u>Budget</u>	Recommended FY 21-22 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>	Pct Change FY 18-19 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>
EXPENDITURES by Category				
Salaries	4,042,258	4,873,661	831,403	20.57%
Benefits	1,444,673	1,770,073	325,400	22.52%
Operating	3,118,360	3,980,010	861,650	27.63%
Capital Outlay	362,300	11,000	(351,300)	-96.96%
Debt Service	632,509	524,747	(107,762)	-17.04%
Transfer to Other Funds	418,000	334,000	(84,000)	-20.10%
TOTAL	10,018,100	11,493,490	1,475,390	14.73%
Full-Time Authorized Positions	68	75	7	10.29%
Property Tax Revenues	4,333,600	4,846,770	513,170	11.84%
Sales Tax Revenues	2,000,000	2,340,232	340,232	17.01%
Property Tax Rate	0.1550	0.1550	-	0.00%
Average Value Property Tax Bill	562.79	625.84	63.05	11.20%
Annual Solid Waste Fee	228.00	265.00	37.00	16.23%
Average Total Bill	790.79	890.84	100.05	12.65%
Average Tax Value	363,091	403,770	40,679	11.20%
	<u>March 2018</u>	<u>March 2021</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	241.6	255.3	13.7	5.68%
	<u>June 30, 2018</u>	<u>June 30, 2021 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,310,183	2,670,915	360,732	15.61%
Outstanding General Fund Debt	2,236,859	2,356,618	119,759	5.35%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 16-17 Budget	Recommended FY 21-22 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 21-22 Recommended	Pct Change FY 16-17 Budget (Adopted) vs. FY 21-22 Recommended
REVENUES				
Property Tax	4,242,000	4,846,770	604,770	14.26%
Sales Tax	1,749,000	2,340,232	591,232	33.80%
State-Collected Revenues	823,000	719,350	(103,650)	-12.59%
Solid Waste Fees	1,496,500	1,791,334	294,834	19.70%
EMS Service Fees	-	240,000	240,000	
Development Permit Fees	191,500	323,750	132,250	69.06%
Other Fees	282,000	585,000	303,000	107.45%
Parks and Recreation Fees	147,500	184,000	36,500	24.75%
Grant Revenues	-	9,500	9,500	
Other Revenues	166,700	385,600	218,900	131.31%
Installment Financing Proceeds	-	-	-	
Interest Earnings	5,000	1,000	(4,000)	-80.00%
Transfers from Other Funds	-	3,000	3,000	
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	-	-	
TOTAL	9,103,200	11,493,490	2,390,290	26.26%
EXPENDITURES by Function				
Governing Body	86,288	97,687	11,399	13.21%
Legal	15,000	15,000	-	0.00%
Administration	584,984	703,293	118,309	20.22%
Planning and Inspections	178,738	336,433	157,695	88.23%
Police	1,707,873	2,258,683	550,810	32.25%
Fire	1,368,652	2,062,825	694,173	50.72%
EMS	390,000	930,398	540,398	138.56%
Public Works	685,279	789,014	103,735	15.14%
Solid Waste	1,423,036	1,705,729	282,693	19.87%
Parks and Recreation	965,604	1,025,775	60,171	6.23%
NonDepartmental	442,000	709,906	267,906	60.61%
Debt Service	688,246	524,747	(163,499)	-23.76%
Transfer to Other Funds	567,500	334,000	(233,500)	-41.15%
TOTAL	9,103,200	11,493,490	2,390,290	26.26%

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

EMS services in FY 16-17 provided under contract by not-for-profit agency, and no service fees collected by Town.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 16-17 <u>Budget</u>	Recommended FY 21-22 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>	Pct Change FY 16-17 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>
EXPENDITURES by Category				
Salaries	3,219,747	4,873,661	1,653,914	51.37%
Benefits	1,182,777	1,770,073	587,296	49.65%
Operating	3,217,850	3,980,010	762,160	23.69%
Capital Outlay	227,080	11,000	(216,080)	-95.16%
Debt Service	688,246	524,747	(163,499)	-23.76%
Transfer to Other Funds	567,500	334,000	(233,500)	-41.15%
TOTAL	9,103,200	11,493,490	2,390,290	26.26%
Full-Time Authorized Positions	57	75	18	31.58%
Property Tax Revenues	4,242,000	4,846,770	604,770	14.26%
Sales Tax Revenues	1,749,000	2,340,232	591,232	33.80%
Property Tax Rate	0.155	0.155	-	0.00%
Average Value Property Tax Bill	556.93	625.84	68.91	12.37%
Annual Solid Waste Fee	228.00	265.00	37.00	16.23%
Average Total Bill	784.93	890.84	105.91	13.49%
Average Tax Value	359,309	403,770	44,461	12.37%
	<u>March 2016</u>	<u>March 2021</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	231.0	255.3	24.3	10.53%
	<u>June 30, 2016</u>	<u>June 30, 2021 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,214,860	2,670,915	456,055	20.59%
Outstanding General Fund Debt	3,186,781	2,356,618	(830,163)	-26.05%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 11-12 <u>Budget</u>	Recommended FY 21-22 <u>Budget</u>	Inc / (Dec) FY 11-12 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>	Pct Change FY 11-12 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>
REVENUES				
Property Tax	3,446,621	4,846,770	1,400,149	40.62%
Sales Tax	1,185,000	2,340,232	1,155,232	97.49%
State-Collected Revenues	597,976	719,350	121,374	20.30%
Solid Waste Fees	1,237,200	1,791,334	554,134	44.79%
EMS Service Fees	-	240,000	240,000	
Development Permit Fees	129,000	323,750	194,750	150.97%
Other Fees	185,000	585,000	400,000	216.22%
Parks and Recreation Fees	127,200	184,000	56,800	44.65%
Grant Revenues	-	9,500	9,500	
Other Revenues	125,100	385,600	260,500	208.23%
Installment Financing Proceeds	-	-	-	
Interest Earnings	10,000	1,000	(9,000)	-90.00%
Transfers from Other Funds	-	3,000	3,000	
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	-	-	
TOTAL	7,043,097	11,493,490	4,450,393	63.19%
EXPENDITURES by Function				
Governing Body	84,819	97,687	12,868	15.17%
Legal	14,000	15,000	1,000	7.14%
Administration	453,898	703,293	249,395	54.95%
Planning and Inspections	225,033	336,433	111,400	49.50%
Police	1,478,243	2,258,683	780,440	52.80%
Fire	1,146,423	2,062,825	916,402	79.94%
EMS	298,000	930,398	632,398	212.21%
Public Works	710,608	789,014	78,406	11.03%
Solid Waste	1,213,092	1,705,729	492,637	40.61%
Parks and Recreation	726,598	1,025,775	299,177	41.18%
NonDepartmental	320,025	709,906	389,881	121.83%
Debt Service	372,358	524,747	152,389	40.93%
Transfer to Other Funds	-	334,000	334,000	
TOTAL	7,043,097	11,493,490	4,450,393	63.19%

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

EMS services in FY 11-12 provided under contract by not-for-profit agency, and no service fees collected by Town.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 11-12 <u>Budget</u>	Recommended FY 21-22 <u>Budget</u>	Inc / (Dec) FY 11-12 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>	Pct Change FY 11-12 Budget (Adopted) vs. <u>FY 21-22 Recommended</u>
EXPENDITURES by Category				
Salaries	2,724,052	4,873,661	2,149,609	78.91%
Benefits	915,143	1,770,073	854,930	93.42%
Operating	2,478,477	3,980,010	1,501,533	60.58%
Capital Outlay	299,591	11,000	(288,591)	-96.33%
Debt Service	372,358	524,747	152,389	40.93%
Transfer to Other Funds	-	334,000	334,000	-
TOTAL	6,789,621	11,493,490	4,703,869	69.28%
Full-Time Authorized Positions	55	75	20	36.36%
Property Tax Revenues	3,446,621	4,846,770	1,400,149	40.62%
Sales Tax Revenues	1,185,000	2,340,232	1,155,232	97.49%
Property Tax Rate	0.130	0.1550	0.0250	19.23%
Average Value Property Tax Bill	454.59	625.84	171.25	37.67%
Annual Solid Waste Fee	190.00	265.00	75.00	39.47%
Average Total Bill	644.59	890.84	246.25	38.20%
Average Tax Value	395,297	403,770	8,473	2.14%
	<u>March 2011</u>	<u>March 2021</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	217.2	255.3	38.1	17.55%
	<u>June 30, 2011</u>	<u>June 30, 2021 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	1,894,019	2,670,915	776,896	41.02%
Outstanding General Fund Debt	1,969,733	2,356,618	386,885	19.64%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 20-21 Actual

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.1275
2	Holden Beach	0.1330
3	Emerald Isle	0.1450
4	Sunset Beach	0.1600
5	Ocean Isle Beach	0.1639
6	Atlantic Beach	0.1800
7	Southern Shores	0.1958
8	Duck	0.1964
9	Pine Knoll Shores	0.2070
10	Carolina Beach	0.2270
11	Topsail Beach	0.2300
12	Caswell Beach	0.2400
13	Oak Island	0.2415
14	Nags Head	0.2650
15	North Topsail Beach	0.2665
16	Indian Beach	0.2850
17	Kitty Hawk	0.3000
18	Kill Devil Hills	0.3200
19	Kure Beach	0.3400
20	Surf City	0.4100
21	Bald Head Island	0.6863

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

- Source: Town Managers/Clerks/Websites

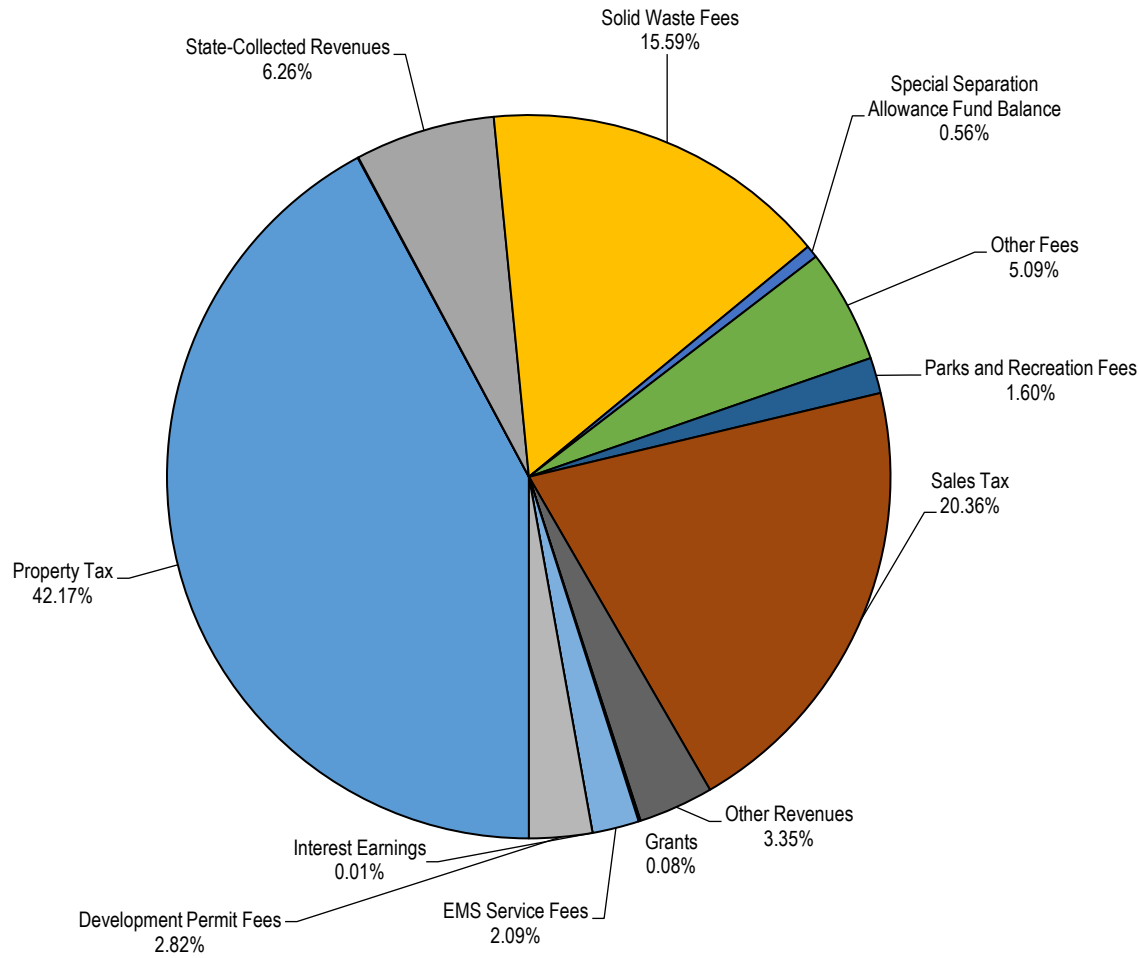
BUDGET CALENDAR

January 12	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 9	Public Hearing for early citizen input on FY 21-22 Budget at regular monthly meeting
February 15	Board of Commissioners annual budget planning workshop
February 22	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 22 - March 12	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 12	Department budget requests and revenue estimates due
March 15 - March 19	Town Manager and Finance Director review department budget requests
March 22 - March 26	Town Manager and Finance Director meet with department heads to discuss budget requests
April 9	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 19 - April 23	Preparation of recommended budget booklet
May 11	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 18	Special Board of Commissioners Budget Workshop Meeting - if necessary
May 19	Publish legal advertisement - Notice of Public Hearing
June 1 - June 7	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 8	Public Hearing / FY 21-22 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 21-22 Budget

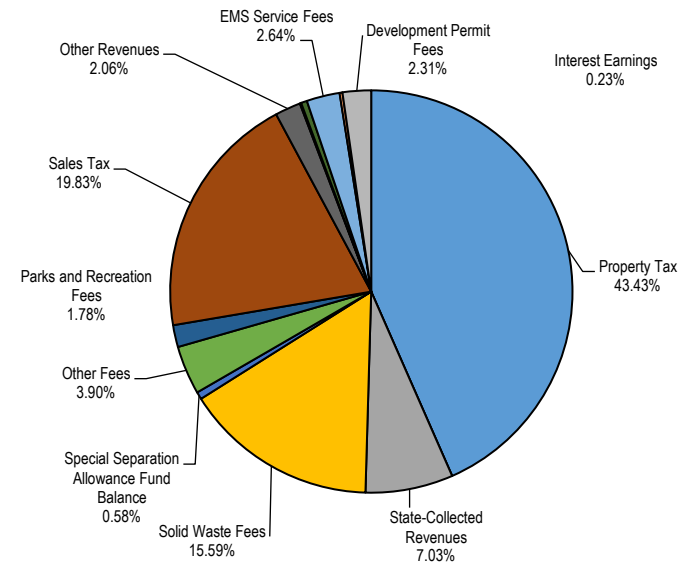


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 21-22 RECOMMENDED BUDGET



FY 20-21 COMPARISON



GENERAL FUND REVENUES

	<u>FY 19-20</u> <u>Actual</u>	<u>Adopted</u> <u>FY 20-21</u> <u>Budget</u>	<u>Amended</u> <u>FY 20-21</u> <u>Budget</u>	<u>FY 20-21</u> <u>Thru</u> <u>April 14, 2021</u>	<u>Projected</u> <u>FY 20-21</u> <u>Year-End</u>	<u>Recommended</u> <u>FY 21-22</u> <u>Budget</u>	<u>Adopted</u> <u>FY 21-22</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 20-21 Budget</u> <u>(Adopted) vs.</u> <u>FY 21-22 Recom</u>	<u>Pct Change</u> <u>FY 20-21 Budget</u> <u>(Adopted) vs.</u> <u>FY 21-22 Recom</u>
Property Tax	4,381,214	4,763,975	4,763,975	4,747,809	4,797,369	4,846,770	-	82,795	1.74%
Sales Tax	2,103,012	2,175,000	2,208,000	1,333,958	2,250,223	2,340,232	-	165,232	7.60%
State-Collected Revenues	599,645	771,500	761,799	442,077	718,799	719,350	-	(52,150)	-6.76%
Solid Waste Fees	1,607,068	1,710,043	1,737,043	1,734,088	1,748,642	1,791,334	-	81,291	4.75%
EMS Service Fees	205,111	290,000	235,000	153,098	207,098	240,000	-	(50,000)	-17.24%
Development Permit Fees	233,151	253,000	280,697	335,913	384,288	323,750	-	70,750	27.96%
Other Fees	420,699	428,000	484,000	402,459	460,778	585,000	-	157,000	36.68%
Parks and Recreation Fees	139,116	195,500	145,500	32,600	68,002	184,000	-	(11,500)	-5.88%
Grant Revenues	320,827	11,448	178,287	148,638	174,476	9,500	-	(1,948)	-17.02%
Other Revenues	246,009	226,100	416,165	390,155	446,841	385,600	-	159,500	70.54%
Installment Financing Proceeds	246,000	-	-	-	-	-	-	-	-
Interest Earnings	53,646	25,000	1,000	319	425	1,000	-	(24,000)	-96.00%
Transfers From Other Funds	-	-	-	-	-	3,000	-	3,000	-
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	55,000	215,628	-	-	-	-	(55,000)	-100.00%
TOTAL	10,555,498	10,968,520	11,491,048	9,721,114	11,256,941	11,493,490	-	524,971	4.79%

GENERAL FUND REVENUES

	FY 19-20	Adopted	Amended	FY 20-21	Projected	Recommended	Adopted	Inc / (Dec)	Pct Change
	Actual	FY 20-21	FY 20-21	Thru	FY 20-21	FY 21-22	FY 21-22	FY 20-21 Budget	FY 20-21 Budget
		Budget	Budget	April 14, 2021	Year-End	Budget	Budget	(Adopted) vs.	(Adopted) vs.
								FY 21-22 Recom	FY 21-22 Recom
Property Taxes - Current Year	4,218,105	4,627,975	4,627,975	4,625,937	4,633,937	4,687,770	-	59,795	1.29%
Property Taxes - Prior Years	33,188	12,000	12,000	15,755	17,000	17,000	-	5,000	41.67%
Motor Vehicle Property Taxes - Current Year	116,688	115,000	115,000	93,682	131,682	130,000	-	15,000	13.04%
Tax Penalties and Interest	13,233	9,000	9,000	12,435	14,750	12,000	-	3,000	33.33%
SUBTOTAL PROPERTY TAXES	4,381,214	4,763,975	4,763,975	4,747,809	4,797,369	4,846,770	-	82,795	1.74%
Local Option Sales Tax	2,103,012	2,175,000	2,208,000	1,333,958	2,250,223	2,340,232	-	165,232	7.60%
SUBTOTAL SALES TAX	2,103,012	2,175,000	2,208,000	1,333,958	2,250,223	2,340,232	-	165,232	7.60%
Electricity Sales Tax	462,735	480,000	480,000	242,822	445,000	450,000	-	(30,000)	-6.25%
Telecommunications Tax	24,503	30,000	30,000	14,368	25,000	23,750	-	(6,250)	-20.83%
Video Programming Sales Tax	96,076	98,000	98,000	48,588	95,000	95,000	-	(3,000)	-3.06%
Powell Bill Funds	-	146,000	136,299	136,299	136,299	133,100	-	(12,900)	-8.84%
Beer and Wine Tax	16,331	17,500	17,500	-	17,500	17,500	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	599,645	771,500	761,799	442,077	718,799	719,350	-	(52,150)	-6.76%
Solid Waste User Fees	1,553,038	1,663,043	1,683,043	1,689,740	1,692,800	1,761,834	-	98,791	5.94%
Solid Waste User Fees - Prior Years	21,642	6,500	13,500	14,391	15,000	10,000	-	3,500	53.85%
Interlocal Yard Debris Removal Svcs	29,500	38,000	38,000	27,842	38,342	17,000	-	(21,000)	-55.26%
Solid Waste Disposal Tax	2,888	2,500	2,500	2,115	2,500	2,500	-	-	0.00%
SUBTOTAL SOLID WASTE FEES	1,607,068	1,710,043	1,737,043	1,734,088	1,748,642	1,791,334	-	81,291	4.75%
EMS Subscription Program	-	50,000	20,000	18,470	18,470	25,000	-	(25,000)	
EMS Service Fees	205,111	240,000	215,000	134,628	188,628	215,000	-	(25,000)	-10.42%
SUBTOTAL EMS SERVICE FEES	205,111	290,000	235,000	153,098	207,098	240,000	-	(50,000)	-17.24%
Building Permit Fees	209,521	230,000	246,000	282,120	324,088	280,000	-	50,000	21.74%
Mobile Home Inspections	2,600	2,000	2,000	1,250	1,650	2,000	-	-	0.00%
Homeowners Recovery Admin Fees	320	250	250	147	300	250	-	-	0.00%
CAMA Permit Fees	8,880	9,000	9,000	14,490	16,000	10,000	-	1,000	11.11%
Dunes and Vegetation Permit Fees	8,440	6,000	17,697	31,876	35,500	25,000	-	19,000	316.67%
Stormwater Permit Fees	3,240	5,000	5,000	5,780	6,500	6,000	-	1,000	20.00%
Commercial / Subdivision Permit Fees	150	750	750	250	250	500	-	(250)	-33.33%
SUBTOTAL DEVELOPMENT PERMIT FEES	233,151	253,000	280,697	335,913	384,288	323,750	-	70,750	27.96%
Golf Cart Registration Fees	104,725	90,000	90,000	76,050	90,000	102,000	-	12,000	13.33%
Regional Access Parking Fees	136,849	185,000	185,000	118,709	160,778	200,000	-	15,000	8.11%
Re-Entry Fees	31,625	8,000	8,000	6,600	8,000	8,000	-	-	0.00%
Beach Vehicle Permit Fees	147,500	145,000	201,000	201,100	202,000	275,000	-	130,000	89.66%
SUBTOTAL OTHER FEES	420,699	428,000	484,000	402,459	460,778	585,000	-	157,000	36.68%

GENERAL FUND REVENUES

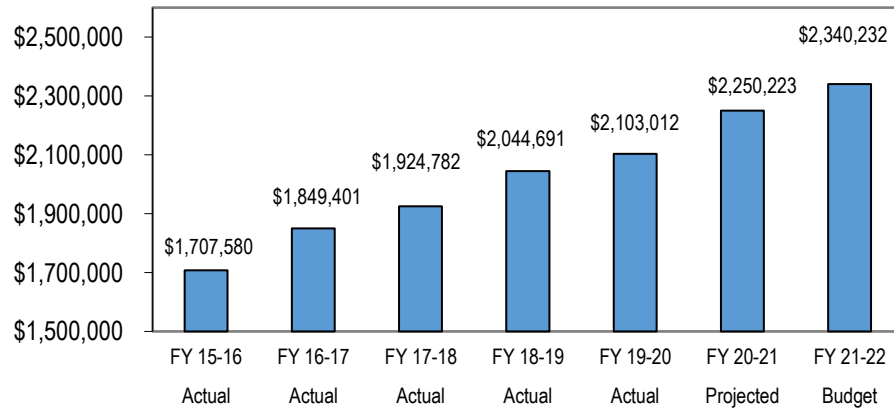
	FY 19-20 <u>Actual</u>	Adopted FY 20-21 <u>Budget</u>	Amended FY 20-21 <u>Budget</u>	FY 20-21 Thru <u>April 14, 2021</u>	Projected FY 20-21 <u>Year-End</u>	Recommended FY 21-22 <u>Budget</u>	Adopted FY 21-22 <u>Budget</u>	Inc / (Dec) FY 20-21 Budget (Adopted) vs. <u>FY 21-22 Recom</u>	Pct Change FY 20-21 Budget (Adopted) vs. <u>FY 21-22 Recom</u>
Taxpayer Memberships	44,950	60,000	10,000	2,975	10,000	50,000	-	(10,000)	-16.67%
Non-Taxpayer Memberships	2,250	3,000	3,000	(500)	-	2,500	-	(500)	-16.67%
Daily Fees	10,315	15,000	15,000	600	3,600	15,000	-	-	0.00%
Aerobics Fees	8,889	12,000	12,000	1,746	4,546	12,000	-	-	0.00%
Mothers Morning Out Fees	17,475	23,000	23,000	1,688	5,888	22,000	-	(1,000)	-4.35%
Class Fees	4,080	9,000	9,000	242	2,742	9,000	-	-	0.00%
Summer Day Camp Fees	10,115	23,000	23,000	350	10,000	23,000	-	-	0.00%
Afterschool Program Fees	28,500	35,000	35,000	19,953	21,965	35,000	-	-	0.00%
Facility Rental Fees	6,687	11,000	11,000	3,661	7,261	11,000	-	-	0.00%
Event Fees	4,535	3,000	3,000	-	-	3,000	-	-	0.00%
Tennis Fees	1,320	1,500	1,500	1,885	2,000	1,500	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	139,116	195,500	145,500	32,600	68,002	184,000	-	(11,500)	-5.88%
FEMA/NC DPS - Public Assistance	240,853	-	65,339	39,501	65,339	-	-	-	-
NCLM Wellness Grant	-	10,000	10,000	-	-	9,500	-	(500)	-5.00%
Bullet Proof Vest Grants	3,241	-	-	3,313	3,313	-	-	-	-
US HHS Stimulus / CARES Act - CRF	6,919	-	85,249	85,957	85,957	-	-	-	-
NC Controlled Substance Tax	32	-	-	2,168	2,168	-	-	-	-
Fire SAFER Grant	69,782	1,448	17,699	17,699	17,699	-	-	(1,448)	-100.00%
SUBTOTAL GRANT REVENUES	320,827	11,448	178,287	148,638	174,476	9,500	-	(1,948)	-17.02%
ABC Revenues	139,133	145,000	145,000	121,072	165,000	165,000	-	20,000	13.79%
NC DOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	19,362	12,000	12,000	19,865	22,365	28,500	-	16,500	137.50%
Clerk of Court Officer Fees	1,754	2,000	2,000	1,021	1,700	2,000	-	-	0.00%
Insurance Proceeds	10,326	-	-	-	-	-	-	-	-
Miscellaneous Revenues	10,805	12,000	12,000	11,289	13,200	12,000	-	-	0.00%
Lease Revenue - BBWC	-	-	-	-	-	12,000	-	12,000	-
Sales of Surplus Property	28,422	43,500	196,630	196,653	196,653	155,000	-	111,500	256.32%
Junior Lifeguard Program	2,500	2,500	2,500	-	-	-	-	(2,500)	-100.00%
Donations - General	305	-	-	-	-	-	-	-	-
Donations - EMS	6,351	4,000	8,579	9,399	9,649	4,000	-	-	0.00%
Donations - Fire Dept/Lifeguard	12,293	-	2,517	2,517	3,500	1,000	-	1,000	-
Donations - Police Dept	2,678	-	1,904	1,904	1,904	1,000	-	1,000	-
Donations - Parks and Rec Dept	6,980	-	27,935	21,335	27,770	-	-	-	-
SUBTOTAL - OTHER REVENUES	246,009	226,100	416,165	390,155	446,841	385,600	-	159,500	70.54%

GENERAL FUND REVENUES

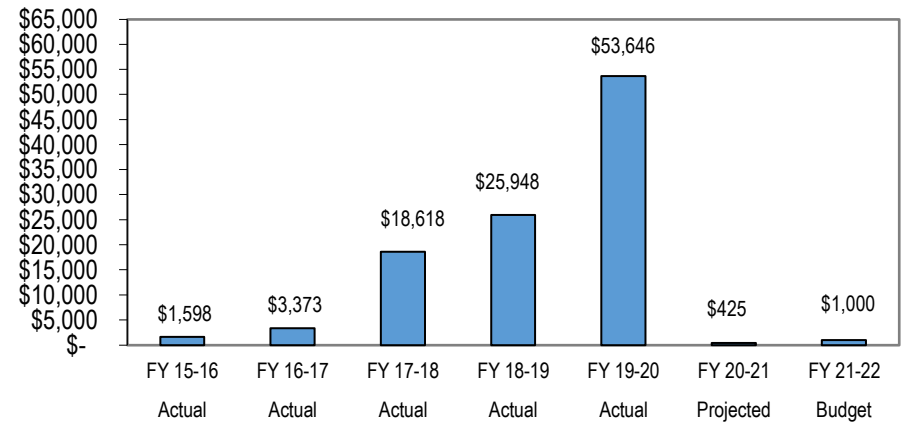
	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
Installment Financing Proceeds	246,000	-	-	-	-	-	-	-	-
SUBTOTAL - INSTALL FIN PROCEEDS	246,000	-	-	-	-	-	-	-	-
Interest Earnings	53,646	25,000	1,000	319	425	1,000	-	(24,000)	-96.00%
SUBTOTAL - INTEREST EARNINGS	53,646	25,000	1,000	319	425	1,000	-	(24,000)	-96.00%
Transfer from Capital Project Funds	-	-	-	-	-	3,000	-	3,000	0.00%
SUBTOTAL - FROM OTHER FUNDS	-	-	-	-	-	3,000	-	3,000	0.00%
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Unassigned Fund Balance Appropriated	-	55,000	215,628	-	-	-	-	(55,000)	-100.00%
SUBTOTAL - FUND BALANCE	-	118,954	279,582	-	-	63,954	-	(55,000)	-46.24%
GRAND TOTAL	10,555,498	10,968,520	11,491,048	9,721,114	11,256,941	11,493,490	-	524,970	4.79%

SELECTED GENERAL FUND REVENUES

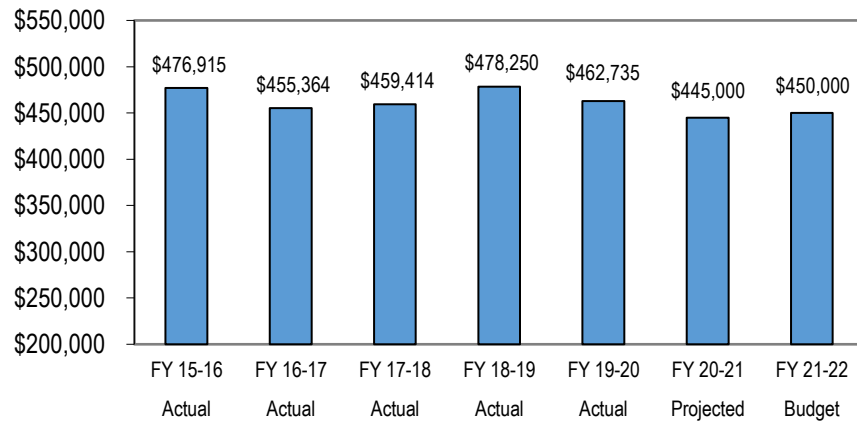
Sales Tax Revenues



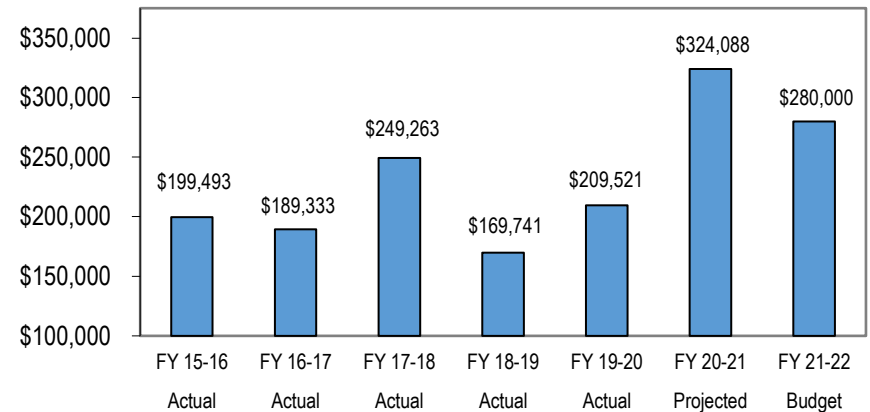
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



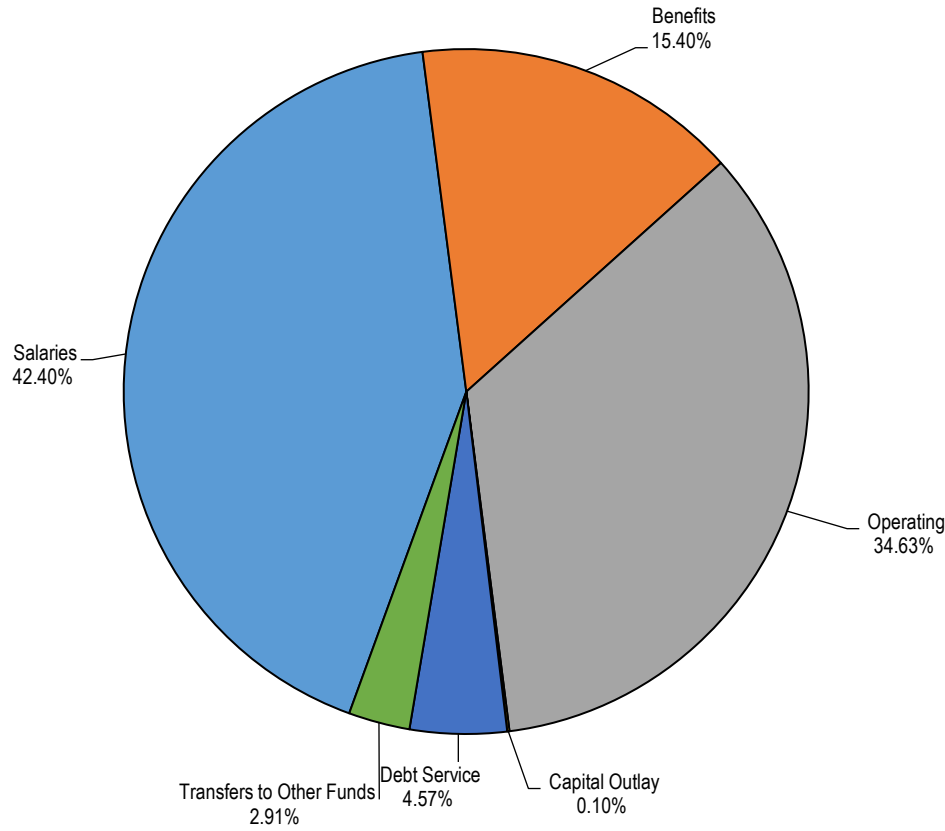
Building Permit Fees



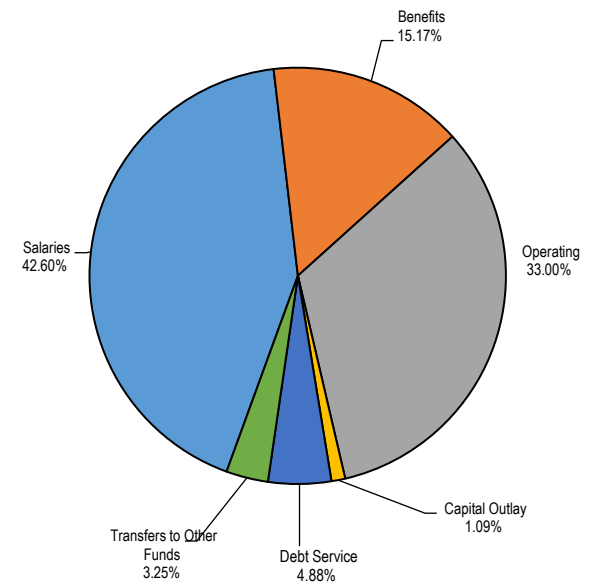


GENERAL FUND EXPENDITURES

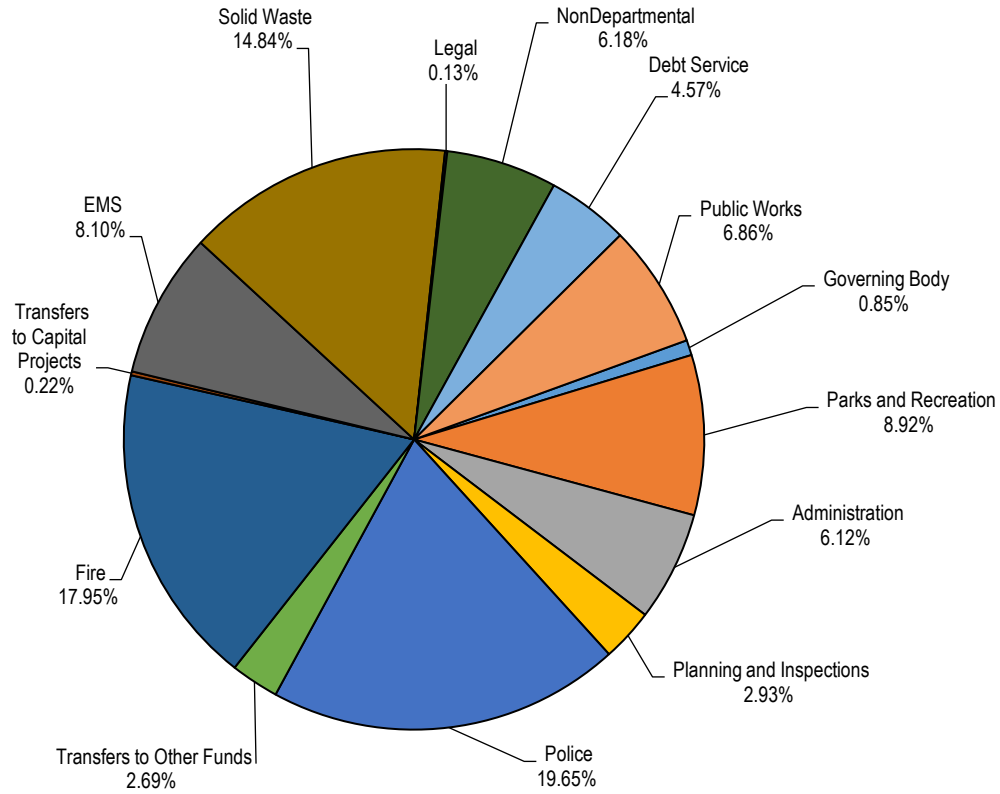
GENERAL FUND EXPENDITURES FY 21-22 RECOMMENDED BUDGET By Category



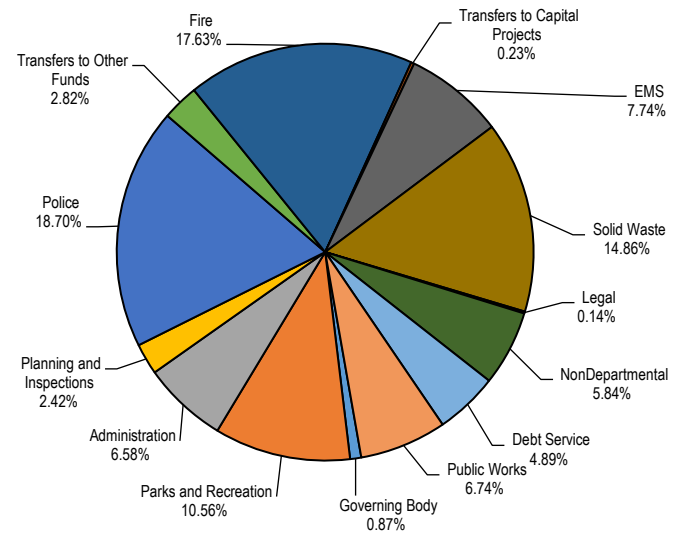
FY 20-21 COMPARISON



GENERAL FUND EXPENDITURES FY 21-22 RECOMMENDED BUDGET By Function



FY 20-21 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 19-20 Actual	Adopted	Amended	FY 20-21	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
		FY 20-21 Budget	FY 20-21 Budget	Thru April 14, 2021	FY 20-21 Year-End	FY 21-22 Budget	FY 21-22 Budget	FY 21-22 Budget	FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
Salaries	4,339,351	4,672,860	4,735,043	3,656,324	4,678,753	4,886,056	4,873,661	-	200,801	4.30%
Benefits	1,487,899	1,664,176	1,633,660	1,291,944	1,633,166	1,775,677	1,770,073	-	105,897	6.36%
Operating	3,512,140	3,619,412	3,903,571	2,851,317	3,647,616	4,051,630	3,980,010	-	360,598	9.96%
Capital Outlay	415,917	120,000	318,325	264,694	318,510	421,000	11,000	-	(109,000)	-90.83%
Debt Service	378,519	535,272	535,272	462,840	535,272	524,747	524,747	-	(10,525)	-1.97%
Transfers to Other Funds	708,176	356,800	365,177	365,177	365,177	334,000	334,000	-	(22,800)	-6.39%
TOTAL	10,842,001	10,968,520	11,491,048	8,892,296	11,178,495	11,993,110	11,493,490	-	524,970	4.79%

By Function	FY 19-20 Actual	Adopted	Amended	FY 20-21	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
		FY 20-21 Budget	FY 20-21 Budget	Thru April 14, 2021	FY 20-21 Year-End	FY 21-22 Budget	FY 21-22 Budget	FY 21-22 Budget	FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
Governing Body	98,478	94,836	94,836	76,304	91,912	97,687	97,687	-	2,851	3.01%
Legal	12,850	15,000	15,000	6,956	12,000	15,000	15,000	-	-	0.00%
Administration	717,027	720,068	720,068	568,724	695,951	703,234	703,293	-	(16,775)	-2.33%
Planning and Inspections	284,618	264,703	280,703	216,669	276,313	336,433	336,433	-	71,730	27.10%
Police	1,863,500	2,046,347	2,100,197	1,609,973	2,067,066	2,302,509	2,258,683	-	212,336	10.38%
Fire	1,796,006	1,929,464	2,005,751	1,525,614	2,001,104	2,091,964	2,062,825	-	133,361	6.91%
EMS	1,074,665	846,670	873,677	674,107	880,680	935,676	930,398	-	83,728	9.89%
Public Works	808,646	737,949	903,739	621,081	735,611	822,790	789,014	-	51,065	6.92%
Solid Waste	1,583,863	1,626,116	1,653,116	1,210,171	1,641,073	1,683,030	1,705,729	-	79,613	4.90%
Parks and Recreation	1,039,842	1,155,899	1,303,116	980,917	1,236,902	1,421,135	1,025,775	-	(130,124)	-11.26%
NonDepartmental	475,812	639,396	640,396	573,763	639,433	724,906	709,906	-	70,510	11.03%
Debt Service	378,519	535,272	535,272	462,840	535,272	524,747	524,747	-	(10,525)	-1.97%
Transfers to Other Funds	708,176	356,800	365,177	365,177	365,177	334,000	334,000	-	(22,800)	-6.39%
TOTAL	10,842,001	10,968,520	11,491,048	8,892,296	11,178,495	11,993,110	11,493,490	-	524,970	4.79%

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 policy 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 21-22 DEPARTMENT GOALS

- * Maintain high quality Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Continue to invest in a fair and competitive compensation and benefits package for Town employees
- * Prioritization and bidding of stormwater improvements, and other emergency mitigation efforts utilizing FEMA 428 and ARP grant funding.
- * Finalize strategy for construction of an Emergency Services Facility to replace Fire Station 1 including Fire Station 2 Renovations

BUDGET INFORMATION

	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	56,953	58,092	58,092	58,092	59,254	59,254	-
Benefits	7,317	7,444	7,444	7,544	7,633	7,633	-
Operating	34,208	29,300	29,300	26,276	30,800	30,800	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	98,478	94,836	94,836	91,912	97,687	97,687	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	98,478	94,836	94,836	91,912	97,687	97,687	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 21-22 BUDGET NOTES

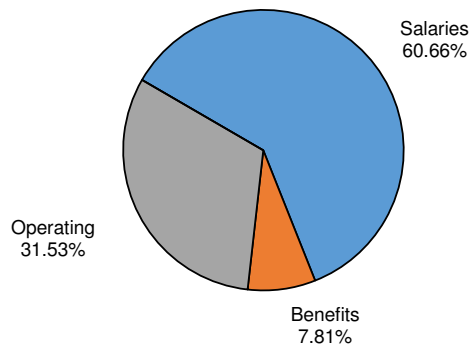
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

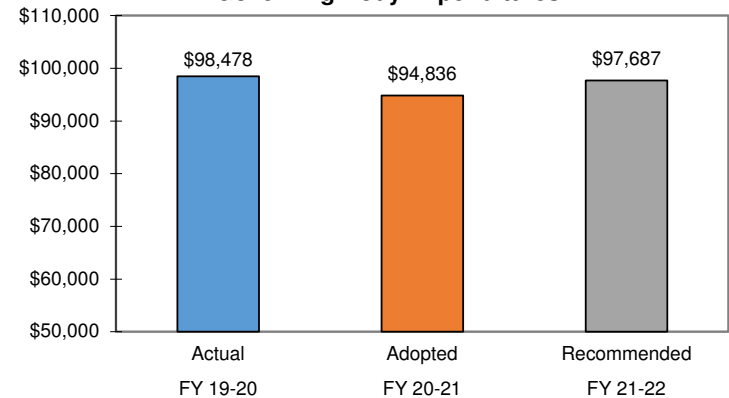
SERVICE STATISTICS / GOALS	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	Entire FY FY 19-20 <u>Actual</u>	FY 20-21 Thru March 2021	Entire FY FY 20-21 <u>Projected</u>	FY 21-22 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	11	8	11	12
Special Town meetings	1	4	8	6	1	2	2
Workshop Town meetings	1	2	2	1	2	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Primary beach district property tax rate	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Secondary beach district prop tax rate	-	-	-	-	-	-	-
Annual solid waste fee	\$ 228	\$ 228	\$ 228	\$ 240	\$ 255	\$ 255	\$ 265
Average bill (property tax + solid waste)	\$ 785	\$ 788	\$ 791	\$ 810	\$ 874	\$ 874	\$ 891
Total adjusted General Fund balance	\$ 2,099,669	\$ 2,310,183	\$ 2,938,071	\$ 2,728,768	\$ 3,557,586	\$ 2,670,915	\$ 2,670,915

AUTHORIZED POSITION DETAILS	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Part-Time</i>							
Mayor	1	1	1	1	1	1	-
Commissioners	5	5	5	5	5	5	-
TOTAL	6	6	6	6	6	6	-

**FY 21-22 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
MAYOR / COMMISSIONERS	56,953	58,092	58,092	48,315	58,092	59,254	59,254	-	1,162	2.00%
Subtotal Salaries	56,953	58,092	58,092	48,315	58,092	59,254	59,254	-	1,162	2.00%
FICA EXPENSE	4,357	4,444	4,444	3,696	4,444	4,533	4,533	-	89	2.00%
HEALTH INSURANCE	2,960	3,000	3,000	2,477	3,100	3,100	3,100	-	100	3.33%
Subtotal Benefits	7,317	7,444	7,444	6,173	7,544	7,633	7,633	-	189	2.54%
TRAVEL AND TRAINING	1,659	7,500	500	27	177	7,500	7,500	-	-	0.00%
LEGAL ADVERTISING	1,748	4,200	4,200	697	1,499	4,200	4,200	-	-	0.00%
PROMOTIONAL COMMUNICATIONS	5,315	3,600	3,600	2,150	3,600	3,600	3,600	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	6,246	-	-	-	-	-	-	-	-	-
SOFTWARE MAINT/SUBSCRIPTION	3,357	4,000	4,396	4,396	4,396	4,000	4,000	-	-	0.00%
CODE BOOK CHANGES	2,576	4,000	4,095	4,095	4,095	4,000	4,000	-	-	0.00%
MISCELLANEOUS	13,308	6,000	12,509	10,451	12,509	7,500	7,500	-	1,500	25.00%
Subtotal Operating	34,208	29,300	29,300	21,816	26,276	30,800	30,800	-	1,500	5.12%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	98,478	94,836	94,836	76,304	91,912	97,687	97,687	-	2,851	3.01%

GOVERNING BODY

CAPITAL OUTLAY DETAILS

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

LEGAL

SERVICES PROVIDED

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

FY 21-22 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

	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	12,850	15,000	15,000	12,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	12,850	15,000	15,000	12,000	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	12,850	15,000	15,000	12,000	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 21-22 BUDGET NOTES

- * Continuation of contract with Richard Stanley for attorney services.

LEGAL

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
ATTORNEY FEES	12,850	15,000	15,000	6,956	12,000	15,000	15,000	-	-	0.00%
Subtotal - Operating	12,850	15,000	15,000	6,956	12,000	15,000	15,000	-	-	0.00%
TOTAL	12,850	15,000	15,000	6,956	12,000	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 with Carteret County
- * Management of Town personnel system
- * Maintenance of Town website and other social media platforms

FY 21-22 DEPARTMENT GOALS

- * Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Provide reasonable salary adjustments for Town employees and maintain a competitive benefits package
- * Prioritization and bidding of stormwater improvements, and other emergency mitigation efforts utilizing FEMA 428 and ARP grant funding.
- * Finalize strategy for construction of an Emergency Services Facility to replace Fire Station 1 including Fire Station 2 Renovations
- * Continued increase in public awareness and communication efforts
- * Continuous review of employee health benefit options for overall cost optimization and improved service to employees
- * Selection and swear-in of Police Chief, following Chief Reese's retirement

BUDGET INFORMATION

	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	451,268	453,823	449,845	441,684	451,685	451,733	-
Benefits	139,200	157,321	157,321	156,859	166,812	166,823	-
Operating	126,558	108,924	112,902	97,407	84,737	84,737	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	717,027	720,068	720,068	695,951	703,234	703,293	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>	717,027	720,068	720,068	695,951	703,234	703,293	-
<i>Total Authorized Positions</i>							
Full-Time	5	6	6	6	6	6	-

ADMINISTRATION

FY 21-22 BUDGET NOTES

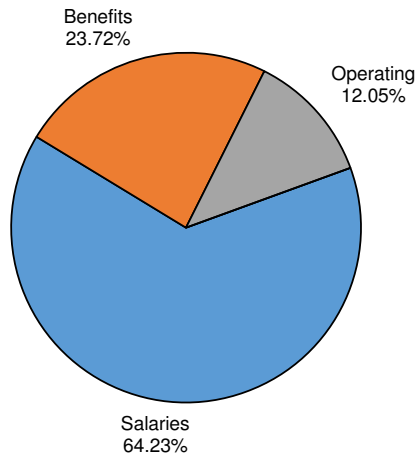
* Includes sufficient funding to continue normal expenses associated with Administration.

SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	12	12	11	8	11	12
Special Town meetings	1	4	8	6	1	2	2
Workshop Town meetings	1	2	2	1	2	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Annual solid waste fee	\$ 228	\$ 228	\$ 228	\$ 240	\$ 255	\$ 255	\$ 265
Average bill (property tax + solid waste)	\$ 785	\$ 788	\$ 791	\$ 810	\$ 874	\$ 874	\$ 891
Total adjusted General Fund balance	\$ 2,099,669	\$ 2,310,183	\$ 2,938,071	\$ 2,728,768	\$ 3,557,586	\$ 2,670,915	\$ 2,670,915
Unique website visits	391,335	346,462	778,623	721,608	433,244	434,000	450,000
# Downloads - The Emerald Isle App	6,635	8,724	8,735	8,740	8,736	8,800	9,000
# Twitter followers	2,848	3,335	5,470	6,041	5,999	6,050	6,200
# Email newsletter subscribers	7,399	7,741	10,102	10,878	11,353	11,400	12,000
Monthly health ins cost / employee	\$ 773	\$ 761	\$ 744	\$ 744	\$ 744	\$ 744	\$ 733

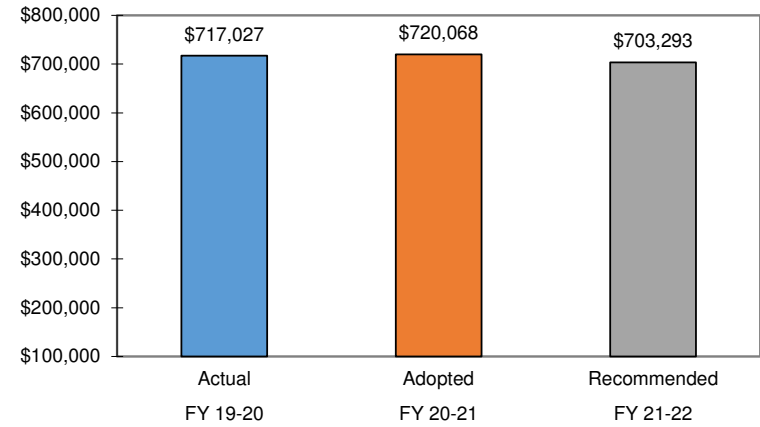
AUTHORIZED POSITION DETAILS	FY 19-20	FY 20-21	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Town Manager	1	1	1	1	1	1	-
Public Information Officer	-	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Finance & Permitting Technician	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	5	6	6	6	6	6	-

ADMINISTRATION

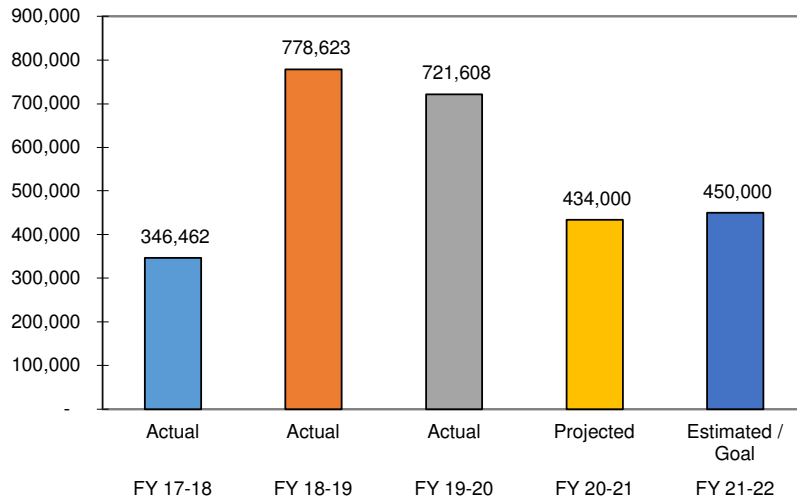
FY 21-22 Recommended Budget Administration



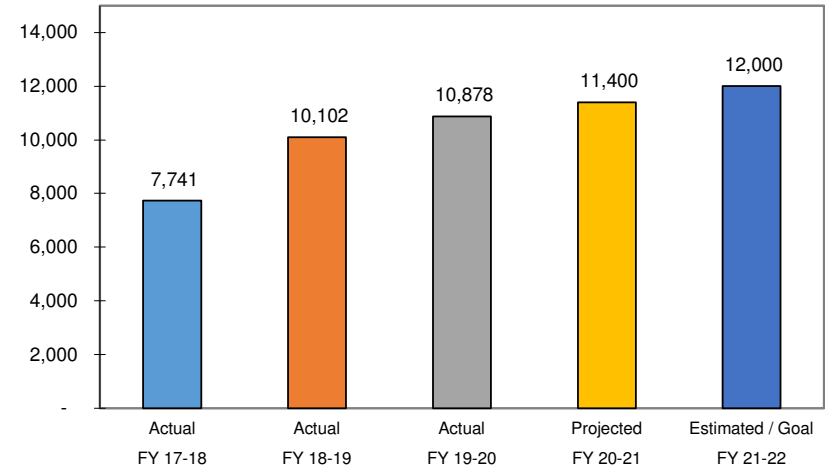
Administration Expenditures



Unique Website Visits



Email Newsletter Subscribers



ADMINISTRATION

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	386,801	440,299	434,049	342,227	426,088	444,528	444,528	-	4,229	0.96%
SALARIES/OVERTIME	18,270	-	2,012	2,012	2,012	-	-	-	-	
SALARIES/STRAIGHT TIME	3,912	-	-	-	-	-	-	-	-	
SALARIES/PART TIME	37,163	4,586	5,663	5,663	5,663	-	-	-	(4,586)	-100.00%
LONGEVITY PAY	5,122	6,938	6,121	6,121	6,121	4,757	4,805	-	(2,133)	-30.75%
STIPEND - RETIREE HEALTH	-	2,000	2,000	1,400	1,800	2,400	2,400	-	400	20.00%
Subtotal Salaries	451,268	453,823	449,845	357,423	441,684	451,685	451,733	-	(2,090)	-0.46%
FICA EXPENSE	33,512	34,564	34,564	25,630	33,804	34,554	34,558	-	(6)	-0.02%
HEALTH INSURANCE	47,785	55,000	55,000	46,438	56,413	58,800	58,800	-	3,800	6.91%
RETIREMENT	37,187	45,395	45,395	35,544	44,648	50,994	50,999	-	5,604	12.35%
401K CONTRIBUTION	20,717	22,362	22,362	17,571	21,994	22,464	22,467	-	105	0.47%
Subtotal Benefits	139,200	157,321	157,321	125,183	156,859	166,812	166,823	-	9,502	6.04%
TELEPHONE	3,160	3,240	3,240	3,000	3,660	3,960	3,960	-	720	22.22%
UTILITIES	6,511	6,800	6,800	5,761	7,852	7,800	7,800	-	1,000	14.71%
TRAVEL/TRAINING	10,064	12,500	12,500	8,706	11,206	14,000	14,000	-	1,500	12.00%
MAINT & REPAIR/BUILDING	3,080	400	875	984	834	600	600	-	200	50.00%
OFFICE SUPPLIES	10,128	8,500	8,500	3,957	6,673	8,500	8,500	-	-	0.00%
TAX PREP SUPPLIES	1,818	-	-	-	-	-	-	-	-	
NON-CAPTL EQUIPMENT/FURNISH	-	2,500	5,003	5,003	5,003	2,500	2,500	-	-	0.00%
UNIFORMS	663	2,000	2,000	87	1,286	1,800	1,800	-	(200)	-10.00%
COPIES	5,735	5,500	5,500	3,538	4,616	5,500	5,500	-	-	
SOFTWARE MAINT/SUBSCRIPTION	14,642	24,577	24,577	24,577	24,577	24,577	24,577	-	-	0.00%
TYLER INCODE10	48,640	30,907	30,907	23,404	23,404	4,000	4,000	-	(26,907)	-87.06%
DUES AND SUBSCRIPTIONS	3,153	4,000	4,000	2,006	3,056	4,000	4,000	-	-	0.00%
MISCELLANEOUS	9,274	3,000	4,000	3,470	4,208	5,000	5,000	-	2,000	66.67%
COLLECTION/CREDIT CARD FEES	9,690	5,000	5,000	1,625	1,032	2,500	2,500	-	(2,500)	-50.00%
Subtotal Operating	126,558	108,924	112,902	86,118	97,407	84,737	84,737	-	(24,187)	-22.21%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	717,027	720,068	720,068	568,724	695,951	703,234	703,293	-	(16,775)	-2.33%

ADMINISTRATION

CAPITAL OUTLAY DETAILS

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

PLANNING AND INSPECTIONS

SERVICES PROVIDED

- * Identification and coordination of long-term planning opportunities and challenges
- * Contract with Carteret County for NC Building Code reviews and inspections
- * Issue all building and town related development permits
- * Administration / enforcement of Unified Development Ordinance
- * Administration / enforcement of NC CAMA regulations
- * Staff support to Planning Board
- * 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 citizens and Town departments
- * Provide staff support for Town departments for special projects
- * Facilitate new business and satellite merchant processes

FY 21-22 DEPARTMENT GOALS

- * Continue to effectively direct the service model whereby the Town contracts with Carteret County for building inspection services
- * Administer and enforce the Unified Development Ordinance and NC CAMA regulations
- * Review and update the Unified Development Ordinance policies as needed
- * Effectively manage new development in the Town.
- * Continue to effectively resolve parcel address data inaccuracies in conjunction with the Carteret County GIS & E-911 Departments
- * Review and update the Unified Development Ordinance policies as needed
- * Continue to implement policies as outlined in the 2017 CAMA Land Use Plan
- * Provide administration assistance for the Town's special projects

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 19-20 Actual</u>	<u>FY 20-21 Adopted</u>	<u>FY 20-21 Amended</u>	<u>FY 20-21 Projected</u>	<u>FY 21-22 Request</u>	<u>FY 21-22 Recommended</u>	<u>FY 21-22 Adopted</u>
Salaries	123,499	119,457	120,244	120,244	122,110	122,110	-
Benefits	45,953	46,691	46,691	46,784	48,318	48,318	-
Operating	115,166	98,555	113,768	109,285	166,005	166,005	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	284,618	264,703	280,703	276,313	336,433	336,433	-
<u>Offsetting Revenues</u>							
Building Permit Fees	209,521	230,000	246,000	324,088	280,000	280,000	-
Other Development Permit Fees	23,630	23,000	34,697	60,200	43,750	43,750	-
TOTAL	233,151	253,000	280,697	384,288	323,750	323,750	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	51,467	11,703	6	(107,975)	12,683	12,683	-
<u>Total Authorized Positions</u>							
Full-Time	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

FY 21-22 BUDGET NOTES

- * Includes funding for Town Planner position to administer / enforce Town's Unified Development Ordinance (UDO) and coordinate building inspections with Carteret County
- * Includes funding for full-time Administrative Assistant who provides customer service assistance to developers, contractors, and the general public

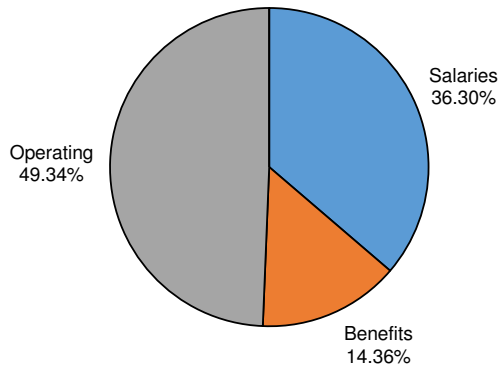
- * Includes \$75,000 for contract with Carteret County for building inspections
- * Includes \$60,000 for contracted services for review and update of UDO

SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Total # permits issued	1,129	1,237	1,471	1,235	944	1,215	1,250
Total # inspections	3,209	3,732	3,793	3,961	3,130	4,876	4,500
% inspections in 24 hrs or request date	99%	99%	99%	98%	98%	98%	100%
New residential dwelling permits	44	51	32	37	53	60	45
New commercial building permits	2	2	-	2	6	6	11
Dollar value of permitted construction	\$ 26,988,753	\$ 40,701,766	\$ 47,908,484	\$ 36,214,717	\$ 40,114,868	\$ 53,984,676	\$ 44,000,000

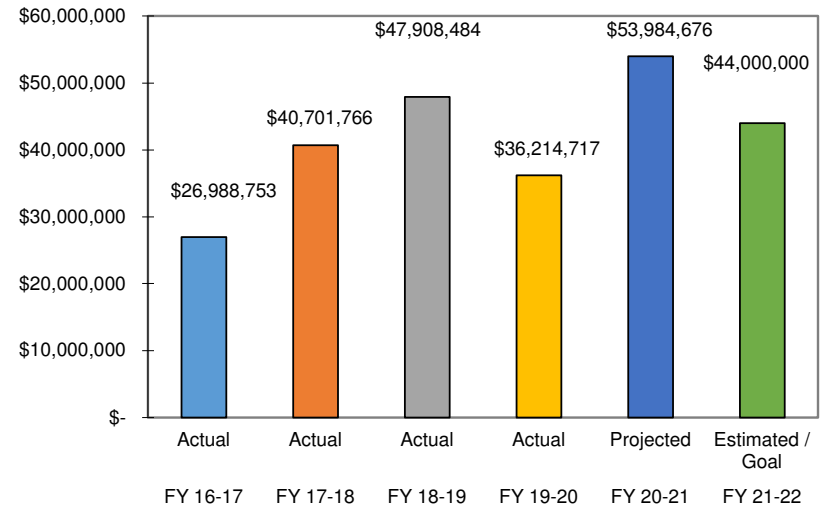
AUTHORIZED POSITION DETAILS	FY 19-20 Actual	FY 20-21 Adopted	FY 20-21 Amended	FY 20-21 Projected	FY 21-22 Request	FY 21-22 Recommended	FY 21-22 Adopted
<i>Full-Time</i>							
Town Planner	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

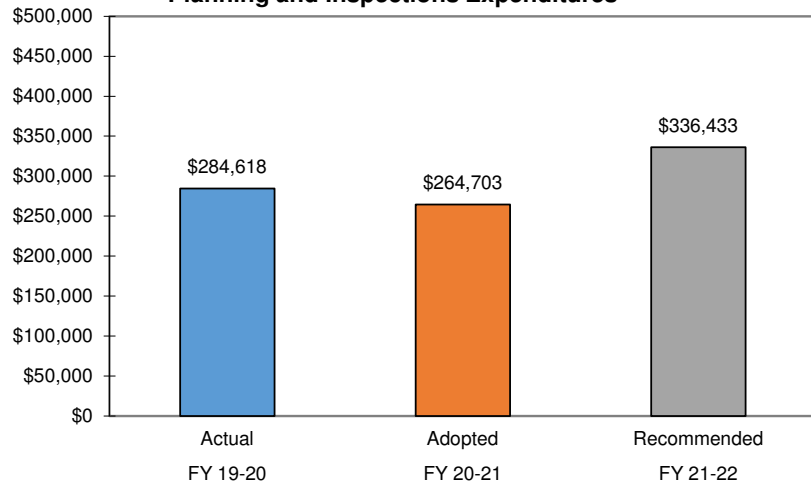
**FY 21-22 Recommended Budget
Planning and Inspections**



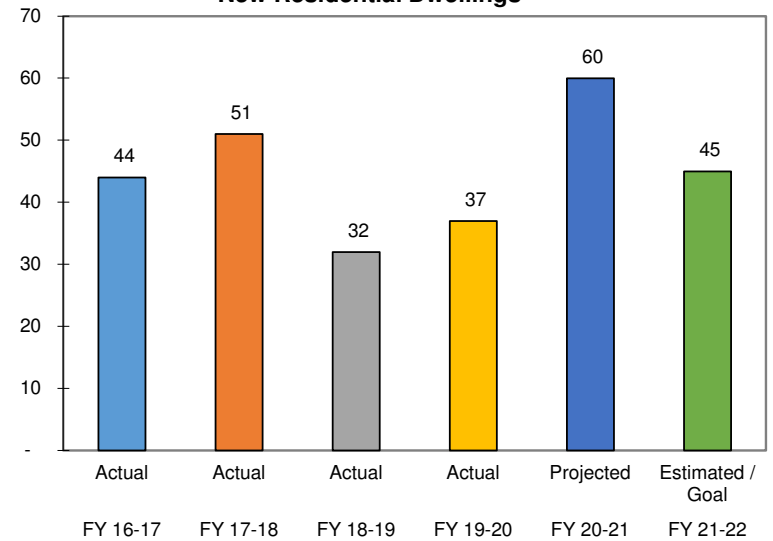
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	111,984	114,347	114,347	92,231	114,347	116,644	116,644	-	2,297	2.01%
SALARIES/OVERTIME	3,188	-	221	221	221	-	-	-	-	-
SALARIES/STRAIGHT TIME	926	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	3,310	-	566	566	566	-	-	-	-	-
LONGEVITY PAY	741	1,510	1,510	1,510	1,510	1,866	1,866	-	356	23.58%
STIPEND - PLANNING BOARD	3,350	3,600	3,600	3,000	3,600	3,600	3,600	-	-	0.00%
Subtotal Salaries	123,499	119,457	120,244	97,528	120,244	122,110	122,110	-	2,653	2.22%
FICA EXPENSE	9,387	9,139	9,139	7,339	9,199	9,341	9,341	-	202	2.21%
HEALTH INSURANCE	20,274	20,000	20,000	16,829	20,000	19,600	19,600	-	(400)	-2.00%
RETIREMENT	10,468	11,759	11,759	9,520	11,782	13,451	13,451	-	1,692	14.39%
401K CONTRIBUTION	5,824	5,793	5,793	4,637	5,804	5,926	5,926	-	133	2.29%
Subtotal Benefits	45,953	46,691	46,691	38,325	46,784	48,318	48,318	-	1,627	3.48%
TELEPHONE	800	1,080	1,080	900	1,080	1,080	1,080	-	-	0.00%
TRAVEL/TRAINING	1,415	2,000	2,000	1,457	1,500	2,000	2,000	-	-	0.00%
MAINTENANCE REPAIR AUTO	14	-	-	24	24	200	200	-	200	
GASOLINE	628	1,200	550	372	550	1,000	1,000	-	(200)	-16.67%
TIRES	-	500	500	-	-	300	300	-	(200)	-40.00%
OFFICE SUPPLIES	1,886	1,200	1,200	622	1,200	1,200	1,200	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	6,424	-	-	-	-	1,400	1,400	-	1,400	
UNIFORMS	-	250	423	423	500	500	500	-	250	100.00%
COPIES	2,247	2,200	2,200	1,888	2,250	2,300	2,300	-	100	4.55%
CONTRACTED SERVICES	13,913	-	16,000	14,438	16,000	70,000	70,000	-	70,000	
CNTRT SVCS - CARTERET COUNT	74,542	80,000	77,210	54,488	77,000	75,000	75,000	-	(5,000)	-6.25%
ENGINEERING ASSISTANCE	-	2,000	2,000	-	-	2,000	2,000	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPTION	2,825	2,825	2,825	2,825	2,825	2,825	2,825	-	-	0.00%
DUES AND SUBSCRIPTIONS	1,450	1,000	1,000	432	700	800	800	-	(200)	-20.00%
MISCELLANEOUS	5,480	1,500	1,500	369	500	1,500	1,500	-	-	0.00%
COLLECTION/CREDIT CARD FEES	3,543	2,800	5,280	2,578	5,156	3,900	3,900	-	1,100	(5,280)
Subtotal Operating	115,166	98,555	113,768	80,816	109,285	166,005	166,005	-	67,450	68.44%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	284,618	264,703	280,703	216,669	276,313	336,433	336,433	-	71,730	27.10%

PLANNING AND INSPECTIONS

CAPITAL OUTLAY DETAILS

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

POLICE DEPARTMENT

SERVICES PROVIDED

- * Police patrol
- * Crime prevention programs
- * Criminal investigations
- * General community assistance
- * Victim assistance programs
- * Emergency response and assistance
- * Evidence and property management
- * Public Education Programs
- * Residence and business checks
- * Town ordinance enforcement
- * State law enforcement
- * Federal law enforcement
- * Beach strand patrol and enforcement
- * Customer Service Assistance
- * Golf cart program management
- * Animal control services
- * Urban wildlife management
- * Beach driving program management

FY 21-22 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
- * Expand community partnerships to increase available services and education
- * Explore new technology to increase efficiency and reduce costs
- * Focus on programs that foster relationships between EIPD and businesses
- * Improve/expand beach safety education efforts to the public

BUDGET INFORMATION

	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	1,194,372	1,328,697	1,323,147	1,311,890	1,436,428	1,409,318	-
Benefits	407,625	473,103	450,839	449,215	526,883	520,888	-
Operating	244,687	244,547	326,211	305,961	339,197	328,477	-
Capital Outlay	16,815	-	-	-	-	-	-
TOTAL	1,863,500	2,046,347	2,100,197	2,067,066	2,302,509	2,258,683	-
<u>Offsetting Revenues</u>							
Police Grants	32	-	-	3,313	-	-	-
Fines/Ordinance Violations	19,362	12,000	12,000	22,365	28,500	28,500	-
Clerk of Court Officer Fees	1,754	2,000	2,000	1,700	2,000	2,000	-
Donations - Police Dept	2,678	-	1,904	1,904	1,000	1,000	-
Special Separation Allowance FB	-	63,954	63,954	-	63,954	63,954	-
TOTAL	23,826	77,954	79,858	29,282	95,454	95,454	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	1,839,674	1,968,393	2,020,339	2,037,784	2,207,055	2,163,229	-
<u>Total Authorized Positions</u>							
Full-Time	20	20	20	20	22	22	-
Part-Time	22	22	22	22	22	22	-

POLICE DEPARTMENT

FY 21-22 BUDGET NOTES

* Includes salaries and benefits for two new full-time officers to provide additional year round beach patrol coverage

* Includes 5 new leased vehicles as part of annual transition from capital purchases.

* Includes appropriations for Special Separation Allowance for 5 retired officers.

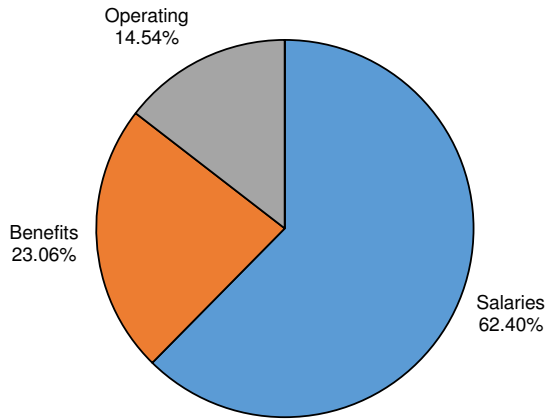
SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	13,697	12,782	14,004	14,605	10,086	15,100	15,600
Crimes against persons	102	94	66	66	52	80	60
Crimes against property	277	276	220	220	147	230	200
Residence checks performed	4,054	4,513	2,949	6,233	3,469	4,830	6,500
Business checks performed	222,614	279,714	283,235	259,464	189,863	275,000	280,000
# Golf cart registration permits	820	895	1,040	1,228	919	1,300	1,400
# Traffic citations	764	465	708	557	411	611	600
Total investigations closed by arrest	166	155	144	136	127	190	140
# Public education activities / events	47	58	57	38	6	12	60
# Drug-related crimes	186	109	289	114	136	200	250
# DWI violations	68	41	52	62	27	38	40

AUTHORIZED POSITION DETAILS

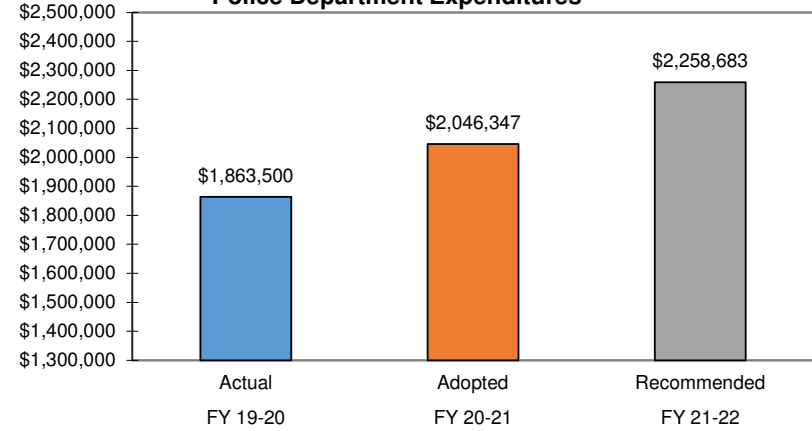
	FY 19-20	FY 20-21	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Lieutenant	2	2	2	2	2	2	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	8	8	8	10	10	-
Community Resource Officer	1	1	1	1	1	1	-
Permit Technician	1	1	1	1	1	1	-
Records Administrator	1	1	1	1	1	1	-
TOTAL	20	20	20	20	22	22	-
<i>Part-Time</i>							
Reserve Patrol Officers	16	16	16	16	16	16	-
Customer Service Assistants	6	6	6	6	6	6	-
TOTAL	22	22	22	22	22	22	-

POLICE DEPARTMENT

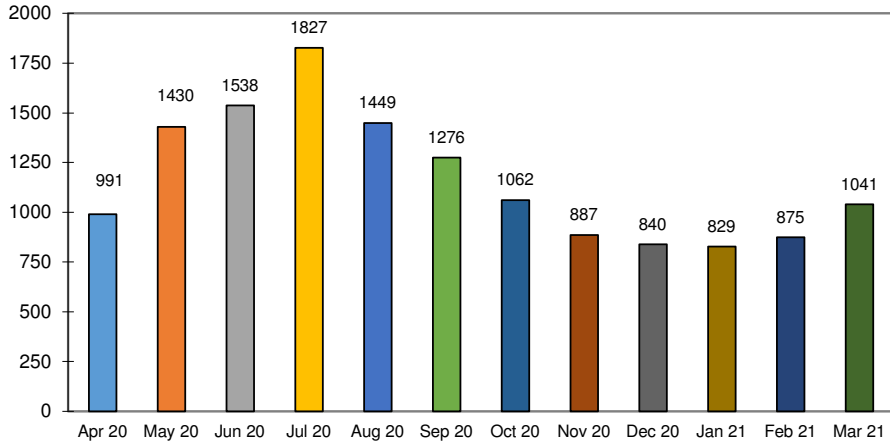
**FY 21-22 Recommended Budget
Police Department**



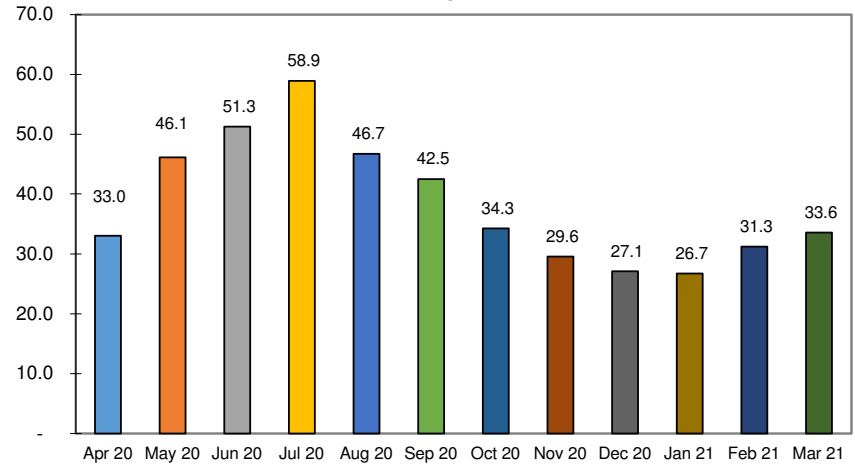
Police Department Expenditures



Total Police Calls For Service By Month 2020-2021

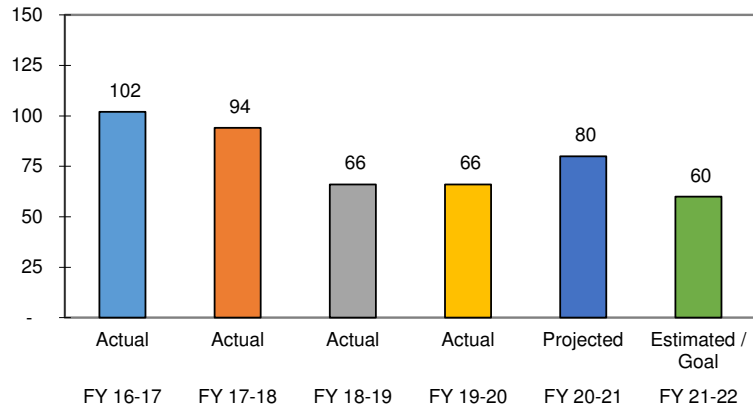


**Average # of Police Calls For Service Per Day By Month -
Police Department**

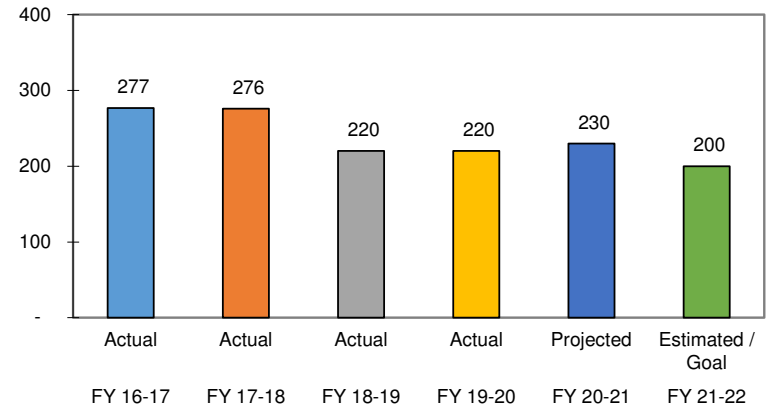


POLICE DEPARTMENT

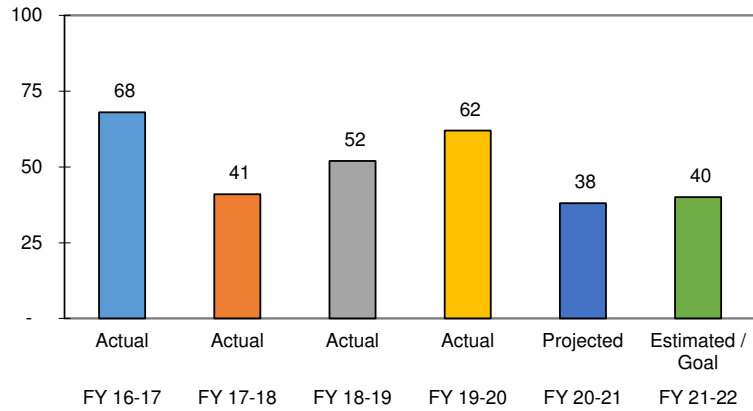
**# Crimes Against Persons
Police Department**



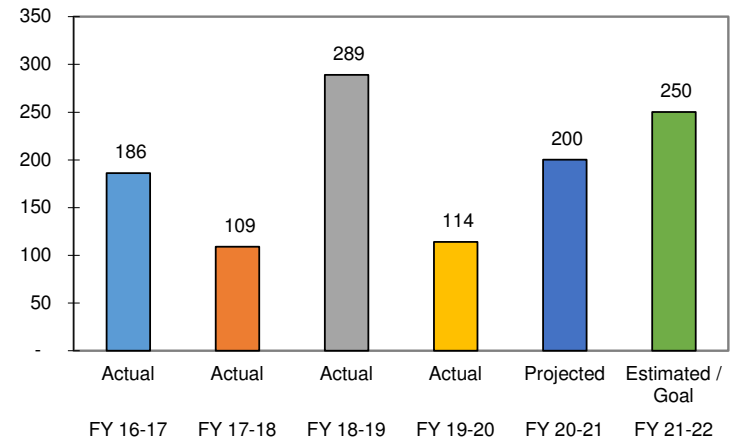
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	879,162	989,493	989,493	782,889	986,010	1,083,361	1,063,361	-	73,868	7.47%
SALARIES/OVERTIME	44,954	25,000	25,000	20,167	26,000	25,000	21,650	-	(3,350)	-13.40%
SALARIES/STRAIGHT TIME	11,492	8,000	8,000	3,369	5,000	8,000	8,000	-	-	0.00%
SALARIES/HOLIDAY	29,970	37,550	37,550	19,591	37,550	41,500	41,915	-	4,365	11.62%
SALARIES/PART TIME	141,369	170,286	162,369	117,054	160,000	156,830	152,655	-	(17,631)	-10.35%
LONGEVITY PAY	20,011	19,700	22,067	19,562	19,562	16,896	16,896	-	(2,804)	-14.23%
BONUS - FTO	1,900	3,000	3,000	600	2,100	3,000	3,000	-	-	0.00%
STIPEND - RETIREE HEALTH BENE	7,440	9,120	9,120	7,600	9,120	11,640	11,640	-	2,520	27.63%
LEO SEPARATION ALLOW	58,074	66,548	66,548	53,750	66,548	90,201	90,201	-	23,653	0.00%
Subtotal Salaries	1,194,372	1,328,697	1,323,147	1,024,582	1,311,890	1,436,428	1,409,318	-	80,621	6.07%
FICA EXPENSE	89,800	100,947	100,947	76,984	100,360	109,887	107,813	-	6,866	6.80%
HEALTH INSURANCE	173,381	200,000	177,736	138,401	177,736	215,600	215,600	-	15,600	7.80%
RETIREMENT	95,032	118,019	118,019	91,648	117,308	142,509	139,734	-	21,715	18.40%
401K CONTRIBUTION	49,412	54,137	54,137	41,492	53,811	58,888	57,741	-	3,604	6.66%
Subtotal Benefits	407,625	473,103	450,839	348,525	449,215	526,883	520,888	-	47,785	10.10%
TELEPHONE	4,718	12,000	5,812	4,678	6,377	7,850	7,850	-	(4,150)	-34.58%
INTERNET SERVICE	12,379	12,500	12,500	9,584	13,015	13,500	13,500	-	1,000	8.00%
UTILITIES	10,272	12,000	12,000	8,110	12,000	12,000	12,000	-	-	0.00%
TRAVEL/TRAINING	5,229	6,500	6,500	4,707	5,000	6,500	6,500	-	-	0.00%
MAINT & REPAIR/BUILDING	10,464	-	6,807	5,089	3,308	-	-	-	-	-
MAINT & REPAIR/AUTO	1,623	-	341	341	1,000	-	-	-	-	-
MAINT & REPAIR/RADIO & ANTENN	1,335	3,000	3,000	1,108	2,000	3,000	3,000	-	-	0.00%
GASOLINE	42,082	48,000	48,000	27,052	44,000	48,000	48,000	-	-	0.00%
TIRES	2,678	5,000	5,000	3,417	3,000	3,000	3,000	-	(2,000)	-40.00%
OFFICE SUPPLIES	10,447	5,000	10,000	8,697	9,000	8,500	8,500	-	3,500	70.00%
GENERAL SUPPLIES	2,605	4,000	7,000	6,029	6,500	5,000	5,000	-	1,000	25.00%
SUPPLIES - INVESTIGATIONS	1,264	2,000	2,000	1,342	2,000	2,000	2,000	-	-	0.00%
SUPPLIES - CRIME PREVENTION	3,509	3,500	3,500	959	1,500	3,500	3,500	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	42,042	4,000	73,481	55,568	72,000	52,700	45,300	-	41,300	1032.50%
UNIFORMS	16,161	15,000	17,188	13,058	15,000	15,000	15,000	-	-	-
PHYSICALS	1,241	2,500	6,000	7,021	7,500	2,500	2,500	-	-	0.00%
ANIMAL CONTROL	-	2,000	730	730	730	1,500	1,500	-	(500)	-25.00%
COPIES	1,337	1,500	1,500	1,062	1,425	1,400	1,400	-	(100)	-6.67%
RENTALS / LEASES	21,416	61,077	61,077	42,281	64,170	110,617	110,617	-	49,540	81.11%
CONTRACTED SERVICES	33,991	25,070	28,408	26,128	25,070	25,230	25,230	-	160	0.64%
DCIN TERMINAL FEES	3,792	3,800	3,192	3,192	3,192	3,800	3,480	-	(320)	-8.42%
DUES AND SUBSCRIPTIONS	109	600	675	675	675	600	600	-	-	0.00%
MISCELLANEOUS	15,995	15,500	11,500	6,038	7,500	13,000	10,000	-	(5,500)	0.00%
Subtotal Operating	244,687	244,547	326,211	236,866	305,961	339,197	328,477	-	83,930	34.32%
CAPITAL OUTLAY - EQUIPMENT	16,815	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	16,815	-	-	-	-	-	-	-	-	-
TOTAL	1,863,500	2,046,347	2,100,197	1,609,973	2,067,066	2,302,509	2,258,683	-	212,336	10.38%

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS (Items greater than \$5,000)

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

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	Requested			Manager Recommends			Adopted Budget		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Vehicle Upfit (Dodge Chargers)	2	9,000	18,000	2	9,000	18,000			-
Vehicle Upfit (Tahoe)	1	5,300	5,300	1	5,300	5,300			-
Vehicle Upfit (Silverado 1500)	2	9,000	18,000	2	9,000	18,000			-
Vehicle Upfit (Jeep)	1	4,000	4,000	1	4,000	4,000			-
Traffic Feedback signs	2	3,700	7,400	-	3,700	-			-
			-			-			-
TOTAL			52,700			45,300			-

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 21-22 DEPARTMENT GOALS

- * Maintain high quality fire and emergency medical response services
- * Continuation of improvements to beach lifeguard program
- * Maintain minimum 3-year cycle for fire inspections
- * Work with Town Manager for development of Emergency Services Facility plans, and future plans for renovations to Station 2
- * Include additional staffing during to extend the timeline of the Town's tourism season

BUDGET INFORMATION

	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,122,876	1,220,903	1,255,703	1,255,742	1,267,648	1,283,004	-
Benefits	388,001	431,449	436,949	432,585	448,516	449,461	-
Operating	268,753	277,112	293,724	293,402	375,800	330,360	-
Capital Outlay	16,376	-	19,375	19,375	-	-	-
TOTAL	1,796,006	1,929,464	2,005,751	2,001,104	2,091,964	2,062,825	-
<i>Offsetting Revenues</i>							
Fire Grants	69,782	1,448	17,699	17,699	-	-	-
Donations - Fire Dept	12,293	-	2,517	3,500	1,000	1,000	-
TOTAL	82,075	1,448	20,216	21,199	1,000	1,000	-
<i>Net General Tax</i>							
Revenues Required	1,713,931	1,928,016	1,985,535	1,979,905	2,090,964	2,061,825	-
<i>Total Authorized Positions</i>							
Full-Time	18	18	18	18	18	18	-
Part-Time	31	31	31	31	31	31	-

FY 21-22 BUDGET NOTES

- * Includes additional part-time staffing for enhanced lifeguard program
- * Includes annual funding to systematically add or replace fire hydrants throughout town limits

- * Includes 3 new leased vehicles as part of transition from capital purchases

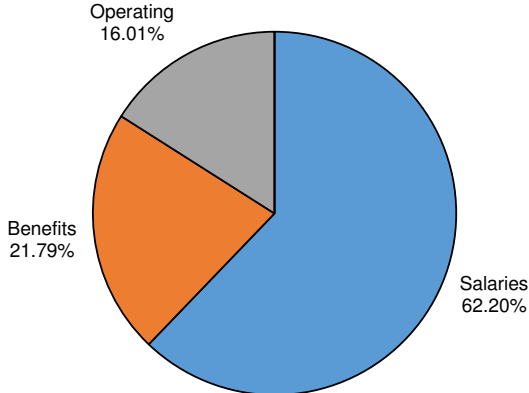
FIRE DEPARTMENT

SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	24	15	17	30	17	20	20
Alarm Activations	52	34	64	33	45	50	50
Vehicle Fires	-	2	8	3	3	4	4
Brush/Woods Fires	16	10	24	26	7	10	10
Water Rescue Calls (all FD staff)	111	141	167	123	66	75	75
EMS Assistance Calls	604	662	711	651	302	350	350
Mutual Aid Received	53	24	48	42	24	20	20
Mutual Aid Given	90	79	92	94	79	90	90
Property Value Lost	\$ 256,359	\$ 369,246	\$ 424,347	\$ 794,745	\$ 69,990	\$ 325,000	\$ 400,000
Fire Inspections Completed	474	469	479	373	163	350	450

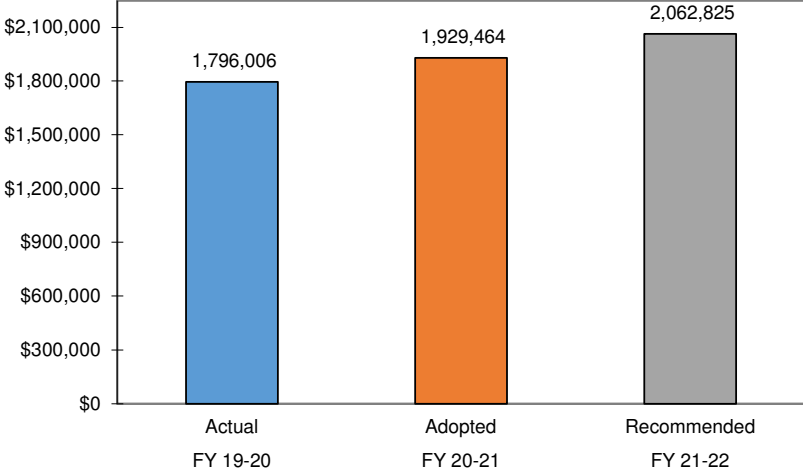
AUTHORIZED POSITION DETAILS	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Fire Marshal / Ocean Rescue Director	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	3	3	3	3	3	-
Fire Engineers	5	5	6	6	6	6	-
Firefighters	4	4	3	3	3	3	-
TOTAL	18	18	18	18	18	18	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	20	20	20	20	20	20	-
TOTAL	31	31	31	31	31	31	-

FIRE DEPARTMENT

**FY 21-22 Recommended Budget
Fire Department**

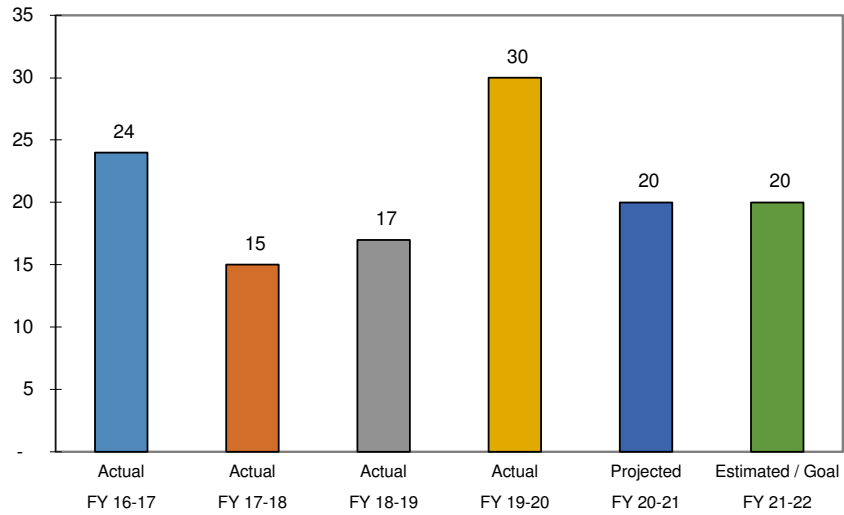


Fire Department Expenditures

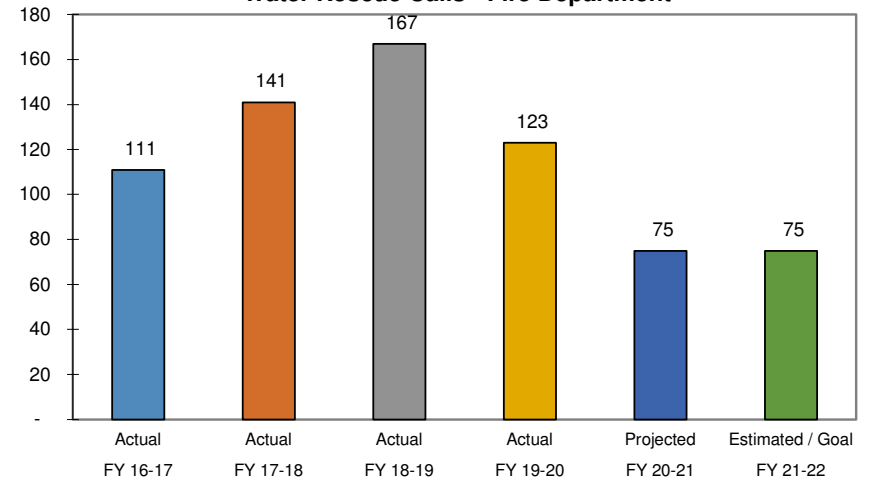


FIRE DEPARTMENT

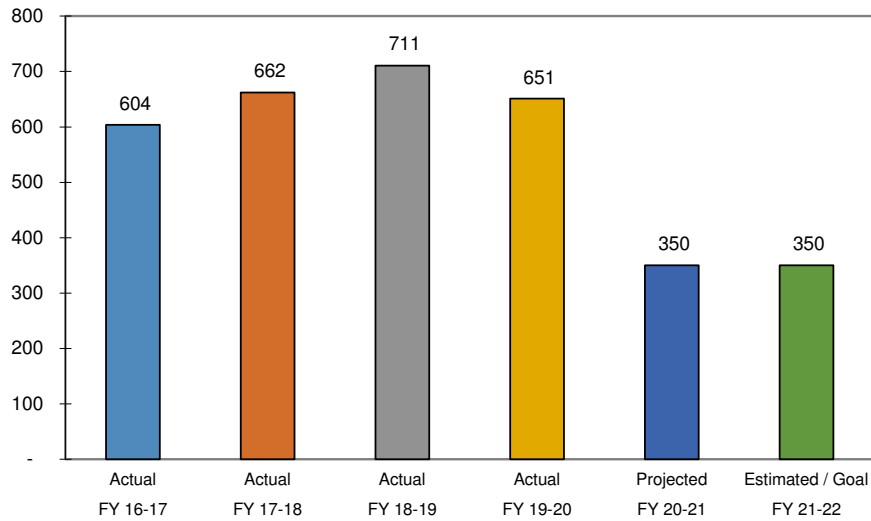
Emerald Isle Structure Fires



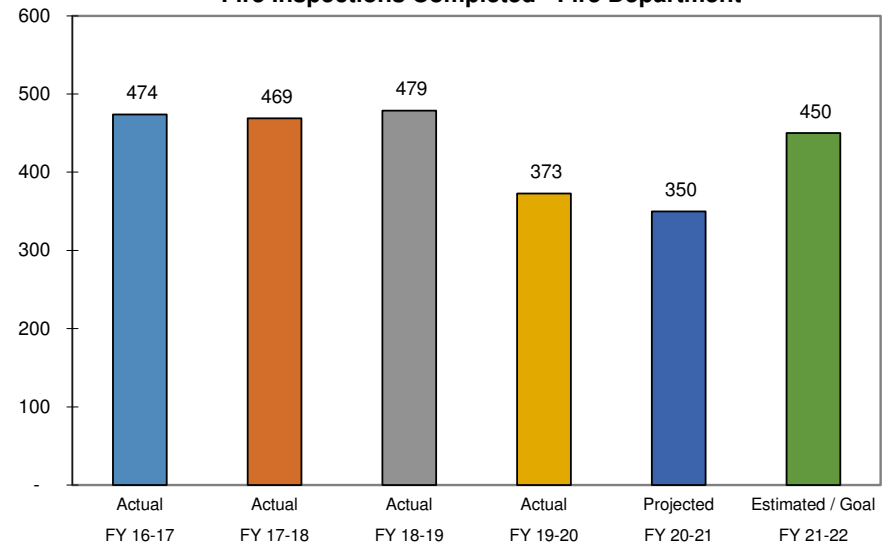
Water Rescue Calls - Fire Department



Total EMS Calls - Fire Department



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	787,536	866,120	868,620	697,218	868,620	890,789	890,789	-	24,669	2.85%
SALARIES/OVERTIME	78,457	65,269	65,269	42,940	65,200	65,922	64,222	-	(1,047)	-1.60%
SALARIES/STRAIGHT TIME	21,972	23,000	17,345	11,344	17,345	23,000	23,000	-	-	0.00%
SALARIES/HOLIDAY	25,828	29,259	19,259	15,491	19,259	29,713	30,010	-	751	2.57%
SALARIES/PART TIME	48,618	62,392	62,392	47,537	62,000	63,016	63,016	-	624	1.00%
SALARIES/PART TIME/LIFEGUARD:	110,357	120,415	173,150	97,442	173,150	140,161	156,920	-	36,505	30.32%
LONGEVITY PAY	20,321	23,448	22,948	21,836	23,448	24,047	24,047	-	599	2.55%
BONUS - EMT	16,833	18,000	18,000	13,416	18,000	18,000	18,000	-	-	0.00%
LIFEGUARD HOUSING	10,075	8,000	8,000	6,300	8,000	8,000	8,000	-	-	0.00%
STIPEND - RETIREE HEALTH BENE	2,880	5,000	720	720	720	5,000	5,000	-	-	0.00%
Subtotal - Salaries	1,122,876	1,220,903	1,255,703	954,244	1,255,742	1,267,648	1,283,004	-	62,101	5.09%
FICA EXPENSE	83,968	93,017	98,517	71,303	96,064	96,975	98,150	-	5,133	5.52%
HEALTH INSURANCE	168,179	180,000	180,000	150,959	180,000	176,400	176,400	-	(3,600)	-2.00%
CRITICAL ILLNESS INSURANCE	1,627	1,630	1,630	1,722	1,722	1,725	1,725	-	95	5.83%
RETIREMENT	86,987	104,047	104,047	81,581	102,705	119,342	119,183	-	15,136	14.55%
FIRE & RESCUE SQUAD PENSION	10	1,500	1,500	1,240	1,500	1,500	1,500	-	-	0.00%
401K CONTRIBUTION	47,230	51,255	51,255	39,226	50,594	52,574	52,503	-	1,248	-
Subtotal - Benefits	388,001	431,449	436,949	346,031	432,585	448,516	449,461	-	18,012	4.17%
TELEPHONE	3,233	7,625	4,625	3,239	4,625	7,625	7,625	-	-	0.00%
INTERNET SERVICE	4,363	4,000	4,350	3,454	4,350	6,680	6,680	-	2,680	67.00%
UTILITIES	13,168	14,000	14,000	10,877	13,995	14,000	14,000	-	-	0.00%
TRAVEL/TRAINING	6,331	9,000	9,000	6,746	9,000	11,000	11,000	-	2,000	22.22%
SAFETY COMMITTEE	400	1,400	-	-	-	1,400	1,400	-	-	0.00%
MAINT & REPAIR/BUILDING	17,564	22,000	16,194	9,838	22,000	22,000	22,000	-	-	0.00%
MAINT & REPAIR/AUTO	26,682	35,000	35,000	27,686	35,000	35,000	35,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	8,870	10,000	10,000	4,661	9,000	10,000	10,000	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENN	9,273	8,000	8,000	4,353	8,000	11,000	11,000	-	3,000	37.50%
MAINT & REPAIR/HYDRANTS	9,500	10,000	8,600	29	8,600	20,000	10,000	-	-	0.00%
PUBLIC EDUCATION	2,533	3,500	3,500	955	2,500	3,500	3,500	-	-	0.00%
GASOLINE	11,341	16,000	13,500	7,933	13,500	20,000	20,000	-	4,000	25.00%
TIRES	4,693	7,000	7,000	1,950	4,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	7,823	3,000	3,000	1,751	3,000	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	61,413	-	28,546	28,546	28,546	33,940	3,500	-	3,500	-
FIRE EQUIPMENT	6,415	3,500	3,500	602	3,495	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	2,356	3,500	3,500	2,288	3,500	3,500	3,500	-	-	0.00%
WATER RESCUE EQUIPMENT	1,609	2,000	2,000	1,011	2,000	3,500	3,500	-	1,500	75.00%
HAZARDOUS MATERIALS EQUIPMI	279	600	600	120	500	1,000	1,000	-	400	66.67%
UNIFORMS	11,782	12,500	18,933	14,447	18,900	19,000	19,000	-	6,500	52.00%
TURN OUT GEAR	11,993	18,000	18,000	14,575	17,500	19,000	19,000	-	1,000	5.56%
PHYSICALS	5,181	5,000	5,000	1,080	5,000	10,000	5,000	-	-	0.00%
COPIES	1,042	1,100	1,100	842	1,050	1,100	1,100	-	-	0.00%
RENTALS / LEASES	20,449	53,137	53,526	42,759	53,137	78,805	78,805	-	25,668	48.31%
DUES AND SUBSCRIPTIONS	4,013	5,000	5,000	4,954	4,954	8,000	8,000	-	3,000	60.00%
MISCELLANEOUS	11,760	18,250	13,250	8,106	13,250	18,250	18,250	-	-	0.00%
MISCELLANEOUS/LIFEGUARDS	4,685	4,000	4,000	3,162	4,000	4,000	4,000	-	-	0.00%
Subtotal - Operating	268,753	277,112	293,724	205,964	293,402	375,800	330,360	-	53,248	19.22%

FIRE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
CAPITAL OUTLAY - EQUIPMENT	16,376	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	-	-	19,375	19,375	19,375	-	-	-	-	-
Subtotal - Capital Outlay	16,376	-	19,375	19,375	19,375	-	-	-	-	-
TOTAL	1,796,006	1,929,464	2,005,751	1,525,614	2,001,104	2,091,964	2,062,825	-	133,361	6.91%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

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

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
VP-900 Portable Radios	4	3,995	15,980	-	3,995	-			-
Microsoft surface tablets	3	700	2,100	-	700	-			-
Electric PPV Fan	1	2,400	2,400	-	2,400	-			-
Streamlite scene lights	4	550	2,200	-	550	-			-
1.5" Nozzle	2	950	1,900	-	950	-			-
Gear Rack for Station 1 East Wall	1	1,500	1,500	-	1,500	-			-
Gas monitors - 3 gas	3	650	1,950	-	650	-			-
Metal Extension Cord Reels	6	160	960	-	160	-			-
Jeep Winch - Gladiator	1	700	700	-	700	-			-
Keiser Sled - (Wellness Grant)	1	3,500	3,500	1	3,500	3,500			-
EMS bags	2	375	750	-	375	-			-
TOTAL			33,940			3,500			-

EMERGENCY MEDICAL SERVICES

SERVICES PROVIDED

- * The EMS department was established on March 1, 2018; emergency services prior to this date were provided by a separate not-for-profit agency under contract with the Town
- * Provide Advanced Life Support
- * Emergency medical care / transport
- * Citizen CPR training
- * Public education / citizen awareness

FY 21-22 DEPARTMENT GOALS

- * Continue to provide ALS services at the Paramedic level
- * Maximize service fee collections in order to minimize general tax revenues
- * Continue second EMS crew 7 days per week during summer season
- * Increase community outreach projects
- * Participate in development of Emergency Services Facility plans
- * Include additional staffing during to extend the timeline of the Town's tourism season

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 19-20 Actual</u>	<u>FY 20-21 Adopted</u>	<u>FY 20-21 Amended</u>	<u>FY 20-21 Projected</u>	<u>FY 21-22 Request</u>	<u>FY 21-22 Recommended</u>	<u>FY 21-22 Adopted</u>
Salaries	472,197	524,268	574,276	570,696	579,848	578,898	-
Benefits	135,922	158,870	151,870	161,305	180,890	180,262	-
Operating	185,176	163,532	147,531	148,679	174,938	171,238	-
Capital Outlay	281,370	-	-	-	-	-	-
TOTAL	1,074,665	846,670	873,677	880,680	935,676	930,398	-
<u>Offsetting Revenues</u>							
EMS Service Fees	205,111	240,000	215,000	188,628	215,000	215,000	-
TOTAL	205,111	240,000	215,000	188,628	215,000	215,000	-
<u>Net General Tax Revenues Required</u>							
	869,554	606,670	658,677	692,052	720,676	715,398	-
<u>Total Authorized Positions</u>							
Full-Time	8	8	8	8	8	8	-
Part-Time	32	32	32	32	32	32	-

FY 21-22 BUDGET NOTES

- * Includes funding to increase one full-time EMT Basic position to Paramedic
- * Includes permanent part time staffing to support administrative duties

- * Includes funding to increase the part-time budget to expand staffing for second-out ambulance into "shoulder season" months

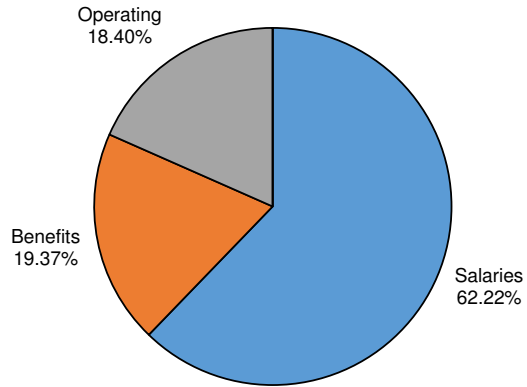
EMERGENCY MEDICAL SERVICES

SERVICE STATISTICS / GOALS	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	Entire FY FY 19-20 <u>Actual</u>	FY 20-21 <u>Thru March 2021</u>	Entire FY FY 20-21 <u>Projected</u>	FY 21-22 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls for service	945	1,019	1,110	985	723	1,000	1,100
Calls involving transport	476	474	398	421	328	430	500
Calls with mutual aid provided	71	58	46	44	32	45	50
Calls requiring 2nd crew out	78	108	171	109	82	120	150
Service fee collections	\$ 200,164	\$ 217,627	\$ 201,358	\$ 211,085	\$ 133,922	\$ 188,628	\$ 215,000

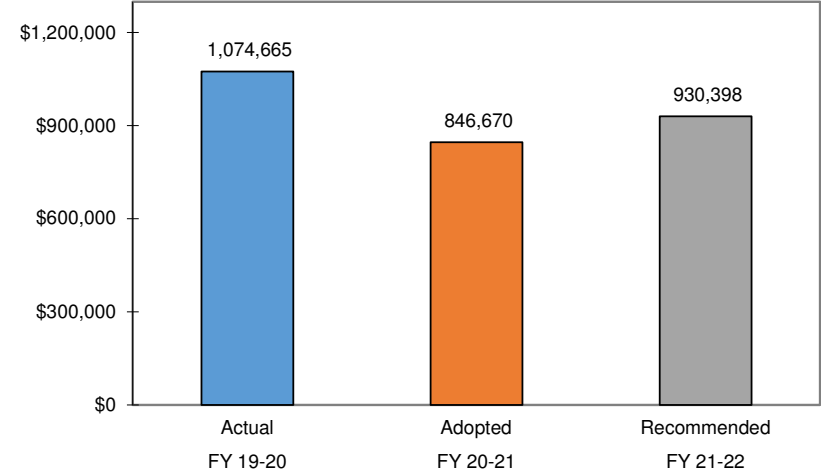
AUTHORIZED POSITION DETAILS	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Full-Time</i>							
EMS Chief	1	1	1	1	1	1	-
EMTs - Paramedic	4	4	4	4	5	5	-
EMTs - Intermediate	1	1	1	1	1	1	-
EMTs - Basic	2	2	2	2	1	1	-
TOTAL	8	8	8	8	8	8	-
<i>Part-Time</i>							
EMTs - Paramedic	16	16	16	17	17	17	-
EMTs - Intermediate	1	1	1	3	3	3	-
EMTs - Basic	15	15	15	12	12	12	-
TOTAL	32	32	32	32	32	32	-

EMERGENCY MEDICAL SERVICES

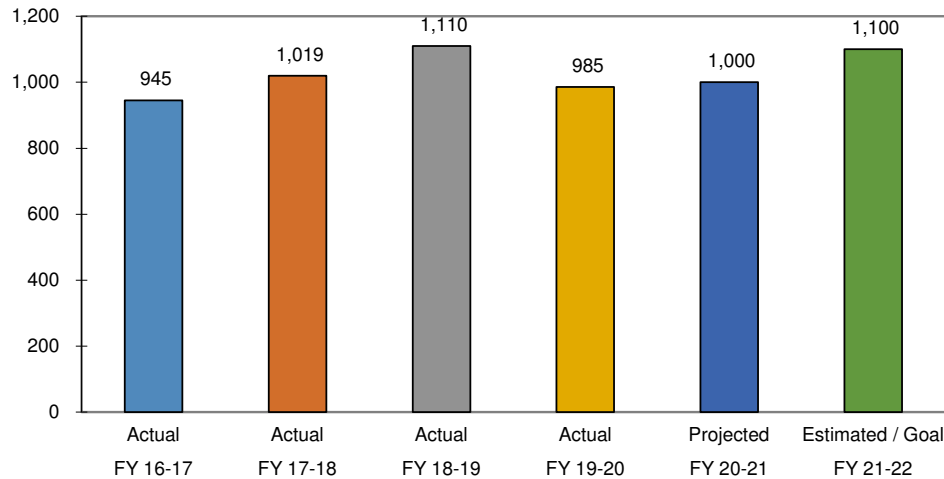
**FY 21-22 Recommended Budget
EMS Department**



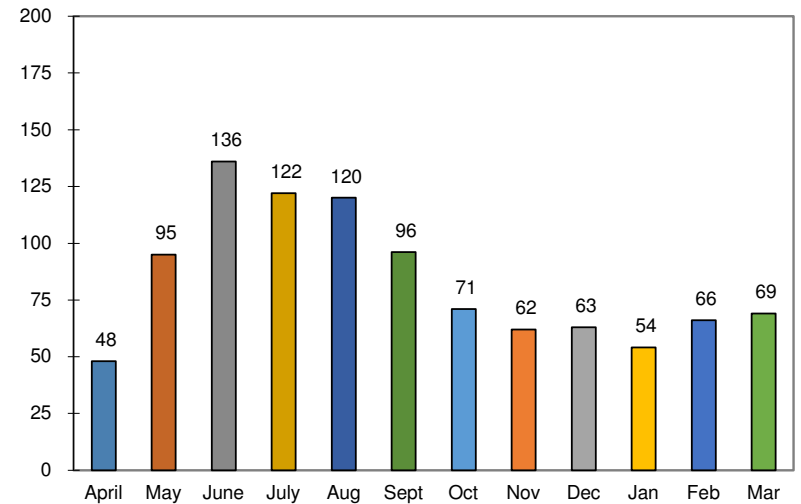
EMS Department Expenditures



Emerald Isle EMS - Total Calls



Emerald Isle EMS Calls By Month 2020 - 2021



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	308,184	326,453	326,453	259,958	331,297	343,101	343,101	-	16,648	5.10%
SALARIES/OVERTIME	72,526	86,000	86,000	65,110	80,419	92,675	93,602	-	7,602	8.84%
SALARIES/STRAIGHT TIME	3,020	3,000	503	503	503	2,000	-	-	(3,000)	-100.00%
SALARIES/HOLIDAY	9,822	11,972	6,472	5,347	11,972	12,411	12,535	-	563	4.70%
SALARIES/PART TIME	74,414	88,683	146,654	105,531	140,755	121,332	121,332	-	32,649	36.82%
LONGEVITY PAY	1,663	3,360	3,394	3,505	3,394	3,829	3,829	-	469	13.95%
STIPEND - EMS VOLUNTEER	2,568	4,800	4,800	1,356	2,356	4,500	4,500	-	(300)	-6.25%
Subtotal - Salaries	472,197	524,268	574,276	441,310	570,696	579,848	578,898	-	54,630	10.42%
FICA EXPENSE	35,608	40,106	40,106	33,304	43,658	44,358	44,286	-	4,180	10.42%
HEALTH INSURANCE	42,498	50,000	43,000	35,395	50,000	58,800	58,800	-	8,800	17.60%
RETIREMENT	35,475	43,725	43,725	32,727	43,400	51,531	51,423	-	7,698	17.61%
FIRE & RESCUE SQUAD PENSION	1,200	2,000	2,000	840	1,440	2,000	1,600	-	(400)	-20.00%
BENEVOLENT FUND	1,384	1,500	1,500	1,271	1,428	1,500	1,500	-	-	0.00%
401K CONTRIBUTION	19,757	21,539	21,539	16,331	21,379	22,701	22,653	-	1,114	5.17%
Subtotal - Benefits	135,922	158,870	151,870	119,868	161,305	180,890	180,262	-	21,392	13.46%
TELEPHONE	1,941	3,600	3,600	2,910	3,600	3,600	3,600	-	-	0.00%
INTERNET SERVICE	3,941	3,600	3,600	2,931	3,600	3,600	3,600	-	-	0.00%
UTILITIES	7,774	8,000	8,000	6,147	8,000	8,000	8,000	-	-	0.00%
TRAVEL/TRAINING	3,691	5,000	3,500	2,960	3,500	5,000	5,000	-	-	0.00%
MAIN & REPAIR/BUILDING	3,642	3,000	5,007	3,857	4,500	3,000	3,000	-	-	0.00%
MAIN & REPAIR/AUTO	13,998	8,000	4,500	2,670	4,000	6,000	6,000	-	(2,000)	-25.00%
MAIN & REPAIR/EQUIPMENT	1,224	2,500	2,500	224	500	2,500	2,500	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENNA	985	2,000	-	-	-	2,000	2,000	-	-	0.00%
PUBLIC EDUCATION	-	1,500	-	-	-	1,500	1,500	-	-	0.00%
GASOLINE	6,631	8,500	6,000	3,882	6,000	8,500	8,500	-	-	0.00%
OFFICE SUPPLIES	2,075	2,000	2,500	2,593	6,500	6,500	6,500	-	4,500	225.00%
MEDICAL SUPPLIES	25,601	26,000	26,000	22,924	26,000	28,000	28,000	-	2,000	7.69%
EMS VOLUNTEER FUND EXPENSE	5,612	4,000	4,000	1,726	4,000	4,000	4,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	54,960	-	-	-	-	3,700	-	-	-	-
UNIFORMS	5,688	7,000	7,000	5,879	7,000	7,000	7,000	-	-	0.00%
PHYSICALS	1,459	2,800	2,800	505	4,047	2,800	2,800	-	-	0.00%
COPIES	1,176	1,200	1,200	800	1,100	1,200	1,200	-	-	0.00%
RENTALS / LEASES	7,920	34,332	31,824	29,306	34,332	34,332	34,332	-	-	0.00%
CONTRACTED SERVICES	20,070	15,000	15,000	9,370	12,000	20,256	20,256	-	5,256	35.04%
CONTRACT - BILLING & COLLECTION	10,158	16,500	11,500	6,706	11,000	13,250	13,250	-	(3,250)	-
DUES AND SUBSCRIPTIONS	1,837	5,000	5,000	4,659	5,000	6,200	6,200	-	1,200	24.00%
MISCELLANEOUS	4,793	4,000	4,000	2,880	4,000	4,000	4,000	-	-	0.00%
Subtotal - Operating	185,176	163,532	147,531	112,929	148,679	174,938	171,238	-	7,706	4.71%
CAPITAL OUTLAY	32,278	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	249,092	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	281,370	-	-	-	-	-	-	-	-	-
TOTAL	1,074,665	846,670	873,677	674,107	880,680	935,676	930,398	-	83,728	9.89%

EMS DEPARTMENT

CAPITAL OUTLAY DETAILS

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

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget Total Cost</u>
Handtevy Pediatric Program	1	2,200	2,200			-			-
Monitor Mounts in Ambulance	2	750	1,500			-			-
TOTAL			3,700			-			-

PUBLIC WORKS

SERVICES PROVIDED

- * Storm water system management
- * Facilities maintenance
- * Fleet maintenance
- * 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 21-22 DEPARTMENT GOALS

- * 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 2.0 miles
- * Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- * New decorative lighting along Bogue Inlet Drive
- * Partner with Town of Newport for assistance in stormwater system maintenance

BUDGET INFORMATION

	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	217,997	224,861	225,123	223,623	225,734	225,834	-
Benefits	88,914	101,268	98,466	98,186	103,176	103,200	-
Operating	459,289	411,820	535,035	368,502	478,880	459,980	-
Capital Outlay	42,446	-	45,115	45,300	15,000	-	-
TOTAL	808,646	737,949	903,739	735,611	822,790	789,014	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	-	146,000	136,299	136,299	133,100	133,100	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	5,100	151,100	141,399	141,399	138,200	138,200	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	803,546	586,849	762,340	594,212	684,590	650,814	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

PUBLIC WORKS

FY 21-22 BUDGET NOTES

* Includes \$80,000 for annual street light and Christmas light expenses

* Includes \$15,000 for interlocal agreement for stormwater maintenance

* Includes \$133,100 for resurfacing of various street segments, with the addition of unused FY 2021 Powell Bill funds of \$136,300 to add to the total project

* Includes \$5,000 in contracted generator preventative maintenance services

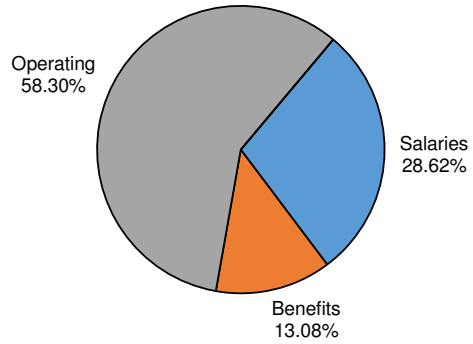
SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	271	198	239	171	127	175	175
Building maintenance orders	340	274	224	312	211	250	250
Annual Powell Bill distribution	\$ 149,907	\$ 148,985	\$ 146,814	\$ 145,861	\$ 136,299	\$ 136,299	\$ 133,100
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	1.20	1.16	-	0.19	-	-	2.00
# of street repairs	49	64	56	35	36	60	45
# beach equipment warnings	701	709	747	500	480	550	500
# beach equipment confiscations	79	48	54	47	28	40	25
Storm water inspections / repairs	104	115	105	106	82	100	100

AUTHORIZED POSITION DETAILS

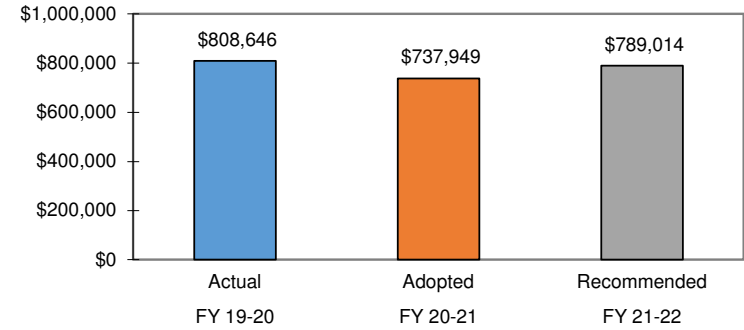
	FY 19-20 Actual	FY 20-21 Adopted	FY 20-21 Amended	FY 20-21 Projected	FY 21-22 Request	FY 21-22 Recommended	FY 21-22 Adopted
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
TOTAL	5	5	5	5	5	5	-

PUBLIC WORKS

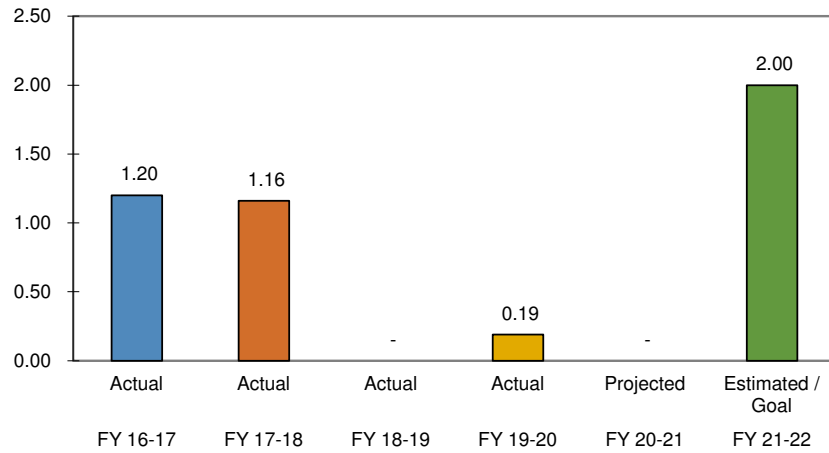
**FY 21-22 Recommended Budget
Public Works Department**



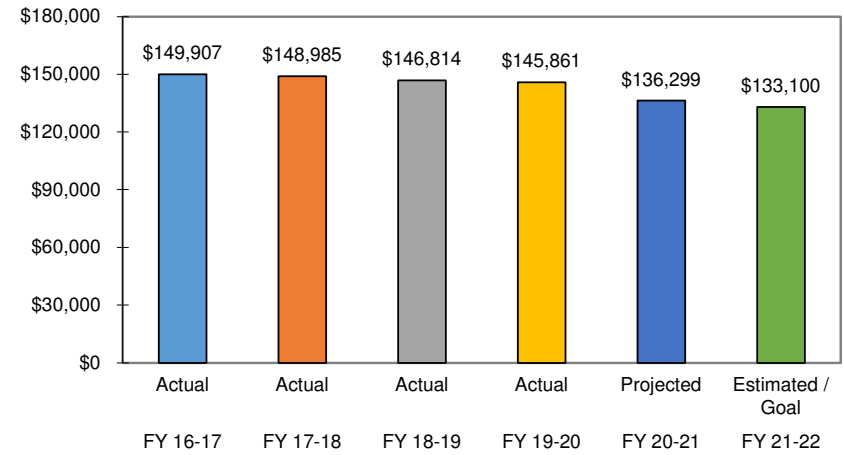
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	201,671	210,585	210,585	174,304	210,585	213,488	213,488	-	2,903	1.38%
SALARIES/OVERTIME	7,413	5,000	5,000	3,755	5,000	5,000	5,100	-	100	2.00%
SALARIES/STRAIGHT TIME	2,582	2,500	2,500	303	1,000	1,000	1,000	-	(1,500)	-60.00%
LONGEVITY PAY	6,331	6,776	7,038	7,038	7,038	6,246	6,246	-	(530)	-7.82%
Subtotal Salaries	217,997	224,861	225,123	185,400	223,623	225,734	225,834	-	973	0.43%
FICA EXPENSE	16,344	17,202	17,202	13,857	17,107	17,269	17,276	-	74	0.43%
HEALTH INSURANCE	42,045	50,000	47,198	38,824	47,200	49,000	49,000	-	(1,000)	-2.00%
RETIREMENT	19,620	22,823	22,823	18,707	22,698	25,621	25,632	-	2,809	12.31%
401K CONTRIBUTION	10,905	11,243	11,243	8,947	11,181	11,287	11,292	-	49	0.43%
Subtotal Benefits	88,914	101,268	98,466	80,335	98,186	103,176	103,200	-	1,932	1.91%
TELEPHONE	680	720	720	600	720	720	720	-	-	0.00%
UTILITIES	20,105	17,000	22,000	17,771	22,000	20,000	20,000	-	3,000	17.65%
STREET LIGHTS	75,997	80,000	80,000	59,148	70,045	80,000	80,000	-	-	0.00%
STREET LIGHT IMPROVEMENTS	70,394	-	615	-	-	25,500	15,500	-	15,500	-
TRAVEL/TRAINING	324	2,500	2,500	1,219	1,941	2,500	1,000	-	(1,500)	-60.00%
MAINT & REPAIR/BUILDING	42,681	25,000	104,050	103,792	104,050	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	25,478	20,000	20,000	15,086	19,160	20,000	20,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	7,146	5,000	5,000	2,622	3,638	5,000	5,000	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENN	592	1,000	1,000	50	229	1,000	1,000	-	-	0.00%
MAINT & REPAIR / STREETS	4,003	4,000	12,435	12,435	17,068	20,000	20,000	-	16,000	400.00%
STREET MAINT/PAVING (PB)	7,067	146,000	146,000	-	-	140,000	133,100	-	(12,900)	-8.84%
STREET MAINT/DRAINAGE	28,330	15,000	22,307	22,657	22,657	15,000	15,000	-	-	0.00%
SIGNS & POSTS	9,597	7,000	7,282	7,876	9,000	10,000	10,000	-	3,000	42.86%
GASOLINE	20,701	22,000	15,000	8,611	13,000	25,000	25,000	-	3,000	13.64%
TIRES	6,038	5,000	5,000	1,267	2,000	5,000	5,000	-	-	0.00%
OFFICE SUPPLIES	979	600	1,600	1,140	1,500	1,500	1,500	-	900	150.00%
GENERAL SUPPLIES	26,753	24,000	24,000	10,288	20,000	20,000	20,000	-	(4,000)	-16.67%
MOSQUITO CONTROL	-	3,000	3,000	-	500	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	-	-	467	467	600	3,000	3,000	-	3,000	-
UNIFORMS	5,066	5,000	5,000	3,571	5,000	5,000	5,000	-	-	0.00%
RENTALS / LEASES	-	-	3,529	1,581	3,529	6,160	6,160	-	6,160	-
EQUIPMENT RENTAL	9,895	4,000	4,000	1,570	2,000	4,000	4,000	-	-	0.00%
CONTRACTED SERVICES	-	-	19,431	15,931	19,431	20,000	20,000	-	20,000	-
DUES AND SUBSCRIPTIONS	1,018	1,000	1,000	790	1,335	1,500	1,000	-	-	0.00%
MISCELLANEOUS	15,952	24,000	10,000	7,790	10,000	20,000	20,000	-	(4,000)	-16.67%
DISASTER EXPENSES	80,492	-	19,099	19,099	19,099	-	-	-	-	-
Subtotal - Operating	459,289	411,820	535,035	315,361	368,502	478,880	459,980	-	48,160	11.69%
CAPITAL OUTLAY - BUILDINGS & B	-	-	5,800	5,985	5,985	15,000	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	20,295	-	5,315	-	5,315	-	-	-	-	-
CAPITAL OUTLAY - HEAVY EQUIPM	-	-	34,000	34,000	34,000	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	22,151	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	42,446	-	45,115	39,985	45,300	15,000	-	-	-	-
TOTAL	808,646	737,949	903,739	621,081	735,611	822,790	789,014	-	51,065	6.92%

PUBLIC WORKS

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Equipment Storage Shed	1	15,000	15,000			-			-
			-			-			-
TOTAL			15,000			-			-

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Tablets	3	200	600	3	200	600			-
Back pack blower	1	600	600	1	600	600			-
Chop saw	1	600	600	1	600	600			-
Pole saw	1	600	600	1	600	600			-
Parts drawers	6	100	600	6	100	600			-
			-			-			-
TOTAL			3,000			3,000			-

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 GFL/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 21-22 DEPARTMENT GOALS

- * Fund 100% of all direct and indirect solid waste expenses with annual solid waste fee, with intent to transition to Enterprise Fund reporting
- * 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, while considering efficiencies in operations
- * Monitor instances of overflowing trash and recyclables on Ocean Dr and the beach strand

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 19-20 Actual</u>	<u>FY 20-21 Adopted</u>	<u>FY 20-21 Amended</u>	<u>FY 20-21 Projected</u>	<u>FY 21-22 Request</u>	<u>FY 21-22 Recommended</u>	<u>FY 21-22 Adopted</u>
Salaries	157,950	157,373	158,573	158,571	175,604	175,764	-
Benefits	74,116	76,681	75,481	76,254	80,037	80,075	-
Operating	1,351,797	1,392,062	1,419,062	1,406,248	1,427,390	1,449,890	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	1,583,863	1,626,116	1,653,116	1,641,073	1,683,030	1,705,729	-
<u>Offsetting Revenues</u>							
Solid Waste User Fees	1,553,038	1,663,043	1,683,043	1,692,800	1,761,834	1,761,834	-
Solid Waste Disposal Tax	21,642	6,500	13,500	15,000	10,000	10,000	-
Solid Waste Container Fees	29,500	38,000	38,000	38,342	17,000	17,000	-
SW User Fees - Prior Years	2,888	2,500	2,500	2,500	2,500	2,500	-
TOTAL	1,607,068	1,710,043	1,737,043	1,748,642	1,791,334	1,791,334	-
<u>Total Authorized Positions</u>							
Full-Time	4	4	4	4	4	4	-
Part-Time	-	-	-	-	1	1	-

SOLID WASTE

FY 21-22 BUDGET NOTES

* Includes \$923,500 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 \$102,000 for dumpster service at multi-family residential complexes

* Includes \$45,000 for yard debris tipping fees

* Includes \$200,000 for landfill tipping fees; assumes 3,810 tons of residential trash

* Includes \$76,500 for recycling tipping fees; assuming 750 tons of recyclables

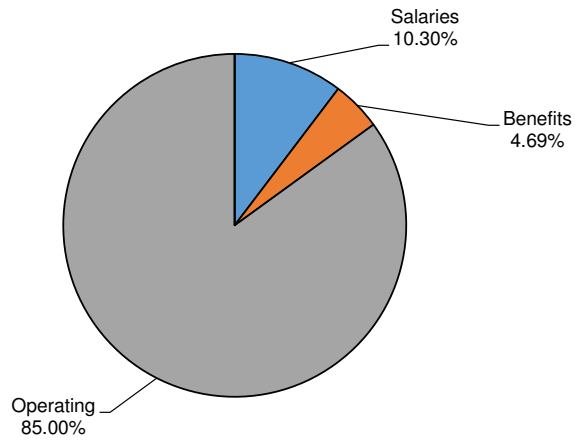
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 16-17 Actual	Entire FY FY 17-18 Actual	Entire FY FY 18-19 Actual	Entire FY FY 19-20 Actual	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>							
Tons of residential solid waste	3,435	3,426	3,805	3,558	2,824	3,924	3,810
Tons of recyclables	764	764	704	710	572	750	750
# of yard waste collection points	36,671	40,381	27,431	22,963	22,728	29,100	30,000
# of old appliance collection points	66	81	272	107	109	150	150
Annual solid waste fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 240.00	\$ 255.00	\$ 255.00	\$ 265.00
Recycling tipping fee per ton	\$ -	\$ -	\$ 62.00	\$ 62.00	\$ 102.00	\$ 102.00	\$ 102.00
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50

AUTHORIZED POSITION DETAILS

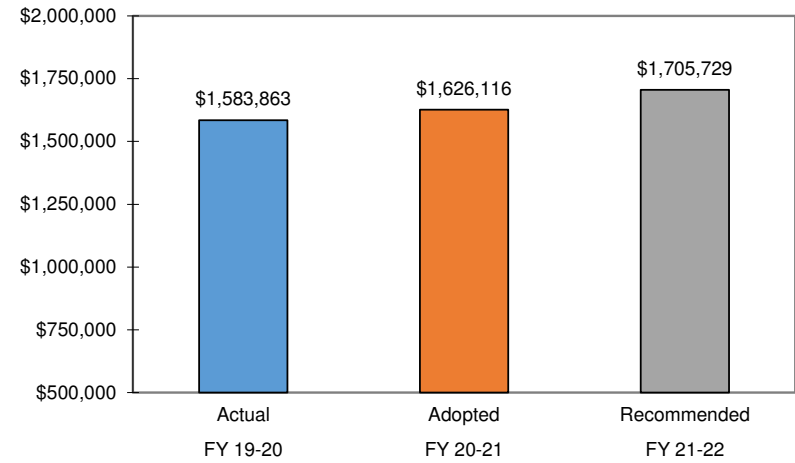
	FY 19-20 Actual	FY 20-21 Adopted	FY 20-21 Amended	FY 20-21 Projected	FY 21-22 Request	FY 21-22 Recommended	FY 21-22 Adopted
<i>Full-Time</i>							
Public Works Supervisor	1	1	1	1	1	1	-
Assistant Public Works Supervisor	-	1	1	1	1	1	-
Heavy Equipment Operator	1	-	-	-	-	-	-
Equipment Operator	2	2	2	2	2	2	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Summer Laborer	-	-	-	-	1	1	-
TOTAL	-	-	-	-	1	1	-

SOLID WASTE

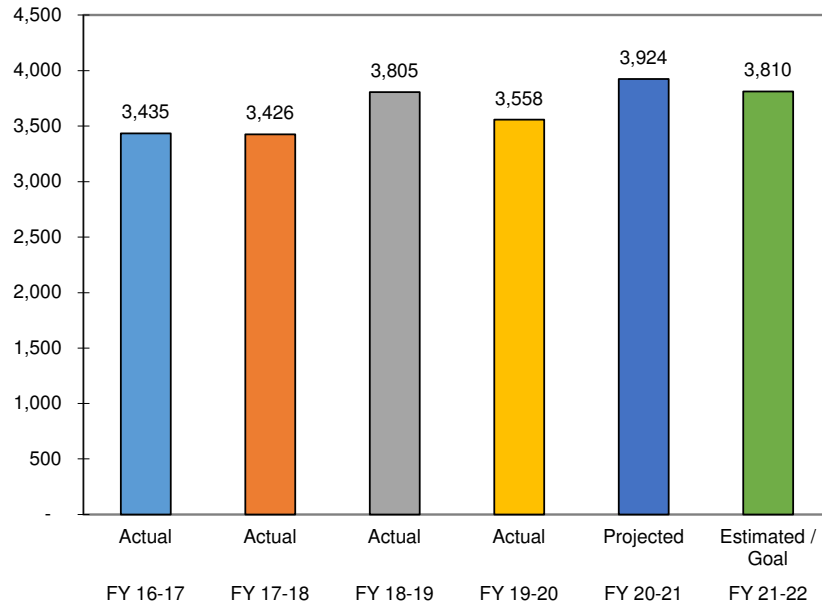
**FY 21-22 Recommended Budget
Solid Waste**



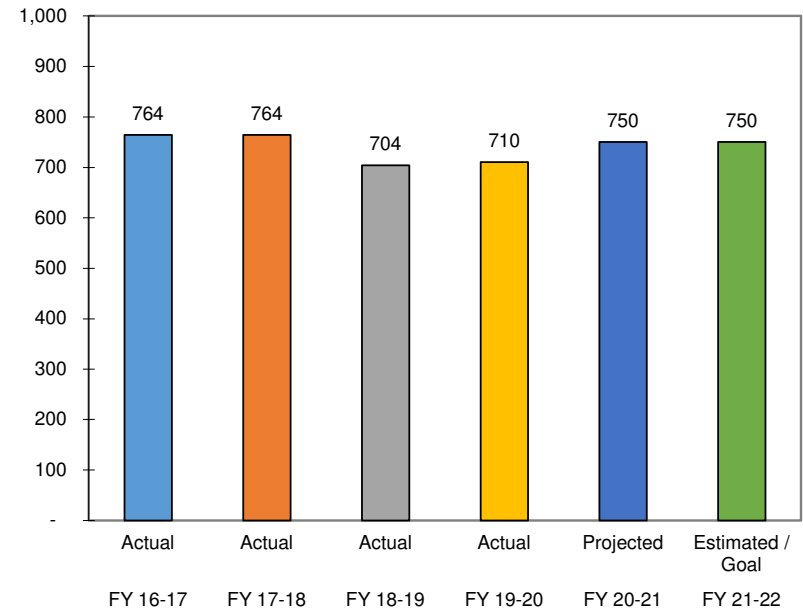
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

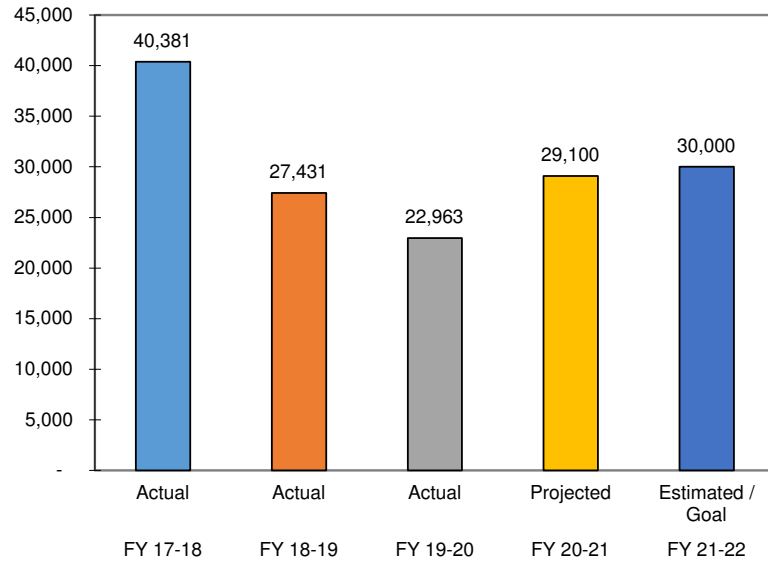


Residential Recyclables - Annual Tons

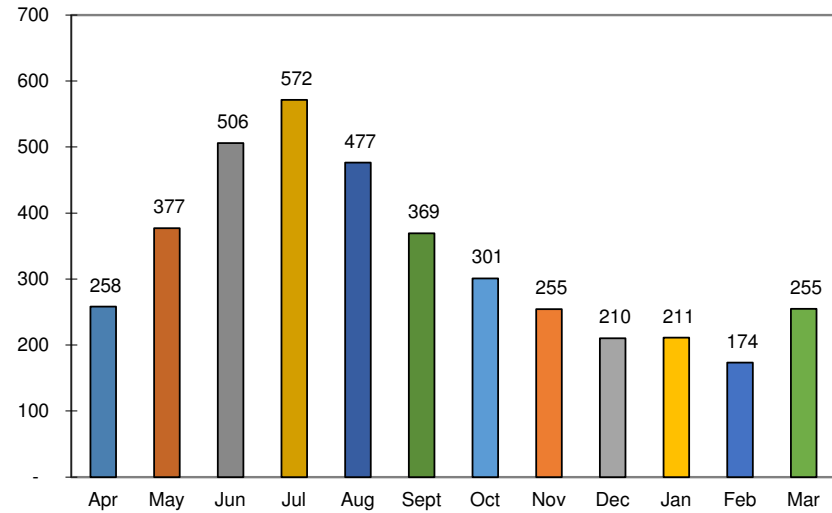


SOLID WASTE

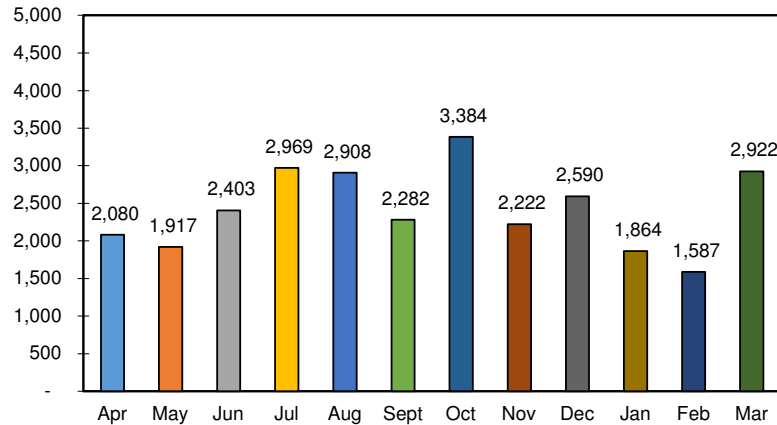
of Yard Waste Collection Points



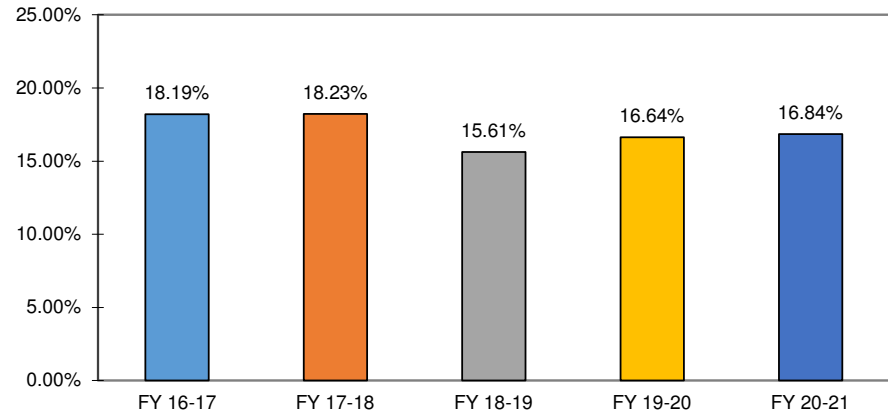
Residential Trash Collection Tons By Month - 2020 - 2021



of Yard Waste Collection Points By Month 2020 - 2021



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	141,255	145,478	146,678	118,437	146,678	155,083	155,083	-	9,605	6.60%
SALARIES/OVERTIME	11,407	8,000	8,000	5,908	8,000	8,000	8,160	-	160	2.00%
SALARIES/STRAIGHT TIME	2,581	1,000	1,000	894	1,000	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	-	-	-	-	-	8,000	8,000	-	8,000	
LONGEVITY PAY	2,707	2,895	2,895	2,893	2,893	3,521	3,521	-	626	21.62%
Subtotal - Salaries	157,950	157,373	158,573	128,132	158,571	175,604	175,764	-	18,391	11.69%
FICA EXPENSE	11,973	12,039	12,039	9,689	12,131	13,434	13,446	-	1,407	11.69%
HEALTH INSURANCE	40,028	40,800	39,600	33,149	40,100	39,200	39,200	-	(1,600)	-3.92%
RETIREMENT	14,213	15,973	15,973	13,005	16,095	19,023	19,041	-	3,068	19.21%
401K CONTRIBUTION	7,902	7,869	7,869	6,285	7,929	8,380	8,388	-	519	6.60%
Subtotal - Benefits	74,116	76,681	75,481	62,128	76,254	80,037	80,075	-	3,394	4.43%
TELEPHONE	800	1,080	1,080	900	1,080	1,080	1,080	-	-	0.00%
UTILITIES	743	810	810	589	810	810	810	-	-	0.00%
MAINT & REPAIR/AUTO	11,211	15,000	25,572	22,286	22,286	15,000	15,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	7,739	10,000	10,000	5,767	7,267	7,000	7,000	-	(3,000)	-30.00%
GASOLINE	18,080	20,000	18,000	9,791	15,191	15,000	18,000	-	(2,000)	-10.00%
TIRES	3,296	4,000	4,000	3,052	4,500	5,000	4,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	-	-	-	-	-	1,500	-	-	-	
GARBAGE CANS,LINERS,POSTS	2,272	10,000	10,000	5,018	7,000	10,000	10,000	-	-	0.00%
UNIFORMS	3,159	4,000	4,000	2,931	3,500	4,000	4,000	-	-	0.00%
RENTALS / LEASES	-	-	-	-	-	35,000	35,000	-	35,000	
GARBAGE COLLECTION	899,142	914,672	909,961	681,384	909,961	923,500	923,500	-	8,828	0.97%
DUMPSTER SERVICE	96,025	90,000	105,000	65,606	102,000	90,000	102,000	-	12,000	13.33%
TIPPING FEES	186,974	185,000	195,000	135,417	205,799	190,000	200,000	-	15,000	8.11%
TIPPING FEES/RECYCLE	40,951	76,500	76,500	53,107	76,500	76,500	76,500	-	-	0.00%
TIPPING FEES/VEGETATION	34,065	54,000	49,000	24,975	40,215	45,000	45,000	-	(9,000)	-16.67%
TIPPING FEES/C&D - HIBBS RD	45,525	4,000	4,000	3,159	4,000	4,000	4,000	-	-	0.00%
MISCELLANEOUS	1,815	3,000	6,139	5,929	6,139	4,000	4,000	-	1,000	33.33%
Subtotal - Operating	1,351,797	1,392,062	1,419,062	1,019,911	1,406,248	1,427,390	1,449,890	-	57,828	4.15%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	1,583,863	1,626,116	1,653,116	1,210,171	1,641,073	1,683,030	1,705,729	-	79,613	4.90%

SOLID WASTE

CAPITAL OUTLAY DETAILS

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

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget Total Cost</u>
Magnetic Trash Cart Stands	10	150	1,500	-	-	-			-
			-			-			-
TOTAL			1,500			-			-

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
- * Athletic Events
- * Tourism-related services
- * Outdoor concert series
- * Summer day camp
- * Special events
- * Special project management
- * Regional access paid parking
- * Boating access area maintenance
- * Parade assistance
- * Facilities scheduling

FY 21-22 DEPARTMENT GOALS

- * Maintain high quality of facilities, services, programs, and special events
- * Replace beach access walkways annually (based on age and condition)
- * Additional landscape improvements for Western gateway
- * Construct dog park within McLean-Spell Park
- * Annual replacement of necessary weight room equipment in Community Center
- * Continue electronic collection of regional access parking fees
- * Expand annual St. Patrick's Festival
- * Plan for improved entertainment venues on Town-owned property
- * Provide promotional videos for community special events
- * Begin Master Plan for McLean-Spell Park development

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
Salaries	542,239	585,386	570,040	538,211	567,746	567,746	-
Benefits	200,850	211,349	208,599	204,433	213,413	213,413	-
Operating	237,843	239,164	270,642	240,423	233,976	233,616	-
Capital Outlay	58,910	120,000	253,835	253,835	406,000	11,000	-
TOTAL	1,039,842	1,155,899	1,303,116	1,236,902	1,421,135	1,025,775	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	139,116	195,500	145,500	68,002	184,000	184,000	-
Regional Access Parking Fees	136,849	185,000	185,000	160,778	200,000	200,000	-
Donations - Parks and Rec	6,980	-	27,935	27,770	-	-	-
Wellness Grant	-	-	-	-	9,500	9,500	-
TOTAL	282,945	380,500	358,435	256,550	393,500	393,500	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	756,897	775,399	944,681	980,352	1,027,635	632,275	-
<u>Total Authorized Positions</u>							
Full-Time	10	10	10	10	10	10	-
Part-Time	40	40	40	35	35	35	-

PARKS AND RECREATION

FY 21-22 BUDGET NOTES

* Does not include General Fund revenues for beach access walkway replacements; anticipation of eligible FEMA 428 grant program funding for these projects

* Includes \$6,000 in wellness program expenses - anticipated to be 100% grant funded

* Includes 2 new leased vehicles as part of transition from capital purchase

* Includes \$11,000 for the replacement of a riding mower/edger

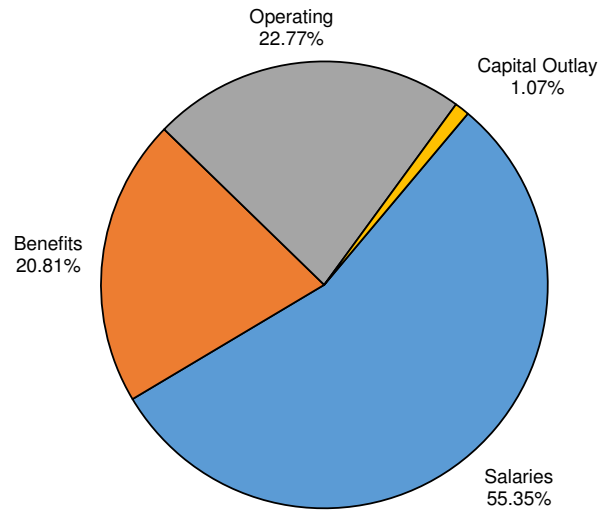
SERVICE STATISTICS / GOALS	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	FY 20-21 Thru March 2021	Entire FY FY 20-21 Projected	FY 21-22 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	43,942	43,271	40,542	29,341	5,370	15,671	42,000
Avg After School Program Enrollment	20	19	19	20	20	20	20
Avg PreSchool Program Enrollment	20	19	20	20	20	20	20
Avg Summer Day Camp Enrollment	28	29	30	30	30	30	30
Comm Center Individual Memberships	155	188	140	117	15	28	140
Comm Center Family Memberships	205	220	193	163	16	25	175
Comm Center Free Memberships	125	147	183	105	28	38	200
# Paid Parking Visitors - WORA, EORA	15,889	14,715	16,122	12,614	11,870	16,078	20,000
# Free Parking Visitors - WORA, EORA	1,212	1,251	1,338	941	1,196	1,300	1,300
Walkway Repairs / Improvements	276	273	294	260	154	275	250

PARKS AND RECREATION

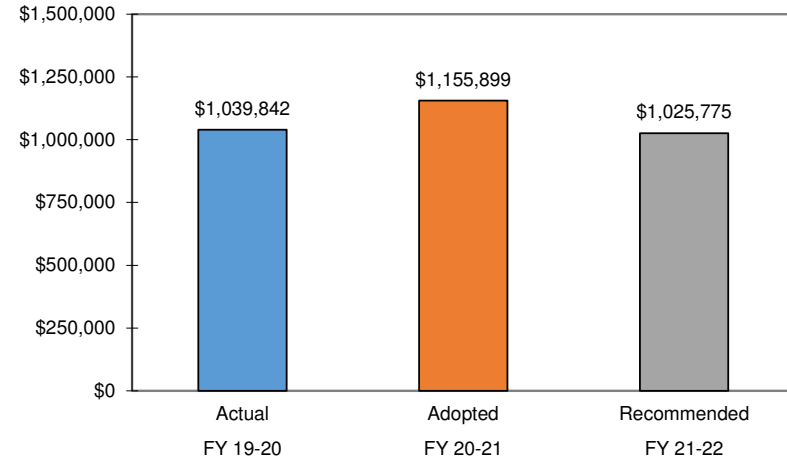
AUTHORIZED POSITION DETAILS							
	FY 19-20	FY 20-21	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	1	1	-
Program Supervisor	1	1	1	1	1	1	-
Facilities Coordinator	1	1	1	1	1	1	-
Landscape Supervisor	1	1	1	1	1	1	-
Parks Maintenance Worker	5	5	5	5	5	5	-
TOTAL	10	10	10	10	10	10	-
<i>Part-Time</i>							
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	-
Exercise Class Instructor	18	18	18	18	18	18	-
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	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	4	4	4	4	4	4	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	5	5	5	-	-	-	-
TOTAL	40	40	40	35	35	35	-

PARKS AND RECREATION

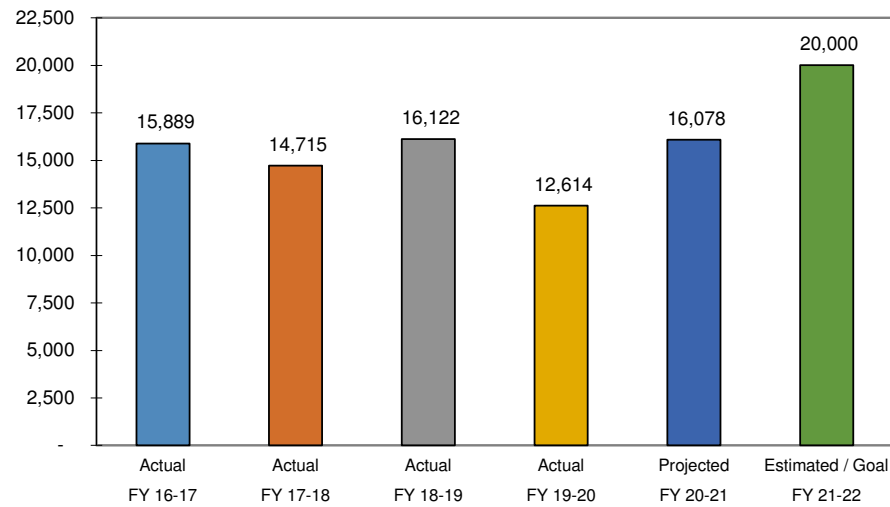
**FY 21-22 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
SALARIES/FULL TIME	412,354	413,906	419,406	339,863	413,906	419,065	419,065	-	5,159	1.25%
SALARIES/OVERTIME	12,031	11,000	13,978	4,287	7,478	7,500	7,500	-	(3,500)	-31.82%
SALARIES/STRAIGHT TIME	3,751	4,500	4,500	762	4,500	2,500	2,500	-	(2,000)	-44.44%
SALARIES/PART TIME	68,325	90,000	79,176	34,141	55,000	80,000	80,000	-	(10,000)	-11.11%
SALARIES/PART TIME - BEACH	36,838	56,000	43,000	30,510	47,500	47,500	47,500	-	(8,500)	-15.18%
LONGEVITY PAY	8,940	9,980	9,980	9,827	9,827	11,181	11,181	-	1,201	12.03%
Subtotal - Salaries	542,239	585,386	570,040	419,390	538,211	567,746	567,746	-	(17,640)	-3.01%
FICA EXPENSE	40,657	44,782	44,782	31,327	41,173	43,433	43,433	-	(1,349)	-3.01%
HEALTH INSURANCE	99,096	100,000	97,250	81,030	97,250	98,000	98,000	-	(2,000)	-2.00%
RETIREMENT	39,258	44,598	44,598	35,714	44,225	49,968	49,968	-	5,370	12.04%
401K CONTRIBUTION	21,838	21,969	21,969	17,305	21,786	22,012	22,012	-	43	0.20%
Subtotal - Benefits	200,850	211,349	208,599	165,376	204,433	213,413	213,413	-	2,064	0.98%
TELEPHONE	1,600	2,188	2,188	1,860	2,500	2,500	2,500	-	312	14.26%
UTILITIES	31,447	35,000	35,000	25,775	38,000	38,000	38,000	-	3,000	8.57%
TRAVEL/TRAINING	3,838	5,000	5,000	2,751	3,000	5,000	5,000	-	-	0.00%
MAINT & REPAIR/BUILDING	15,308	10,000	27,491	24,075	27,491	15,000	15,000	-	5,000	50.00%
MAINT & REPAIR/AUTO	964	1,000	7,892	6,892	7,892	1,000	1,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	6,073	7,500	12,372	10,149	12,372	5,000	5,000	-	(2,500)	-33.33%
MAINT & REPAIR/FACILITIES & WAI	33,835	25,000	37,797	37,941	40,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/GROUNDS & LAN	45,713	48,000	39,000	31,960	39,000	48,000	48,000	-	-	0.00%
SIGNS & POSTS	4,543	3,000	3,000	1,448	3,000	3,000	3,000	-	-	0.00%
GASOLINE	9,187	10,000	10,000	7,671	10,000	10,000	10,000	-	-	0.00%
TIRES	274	1,000	1,000	850	1,000	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	1,485	1,800	4,800	2,741	3,500	3,500	3,500	-	1,700	94.44%
GENERAL SUPPLIES	17,608	20,000	12,000	8,865	12,000	20,000	20,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	12,443	-	11,914	11,914	11,914	7,300	7,300	-	7,300	0.00%
UNIFORMS	4,661	7,500	7,500	3,719	7,500	6,000	6,000	-	(1,500)	-20.00%
PHYSICALS	296	400	400	238	400	400	400	-	-	0.00%
COPIES	1,069	1,000	1,000	816	1,000	1,000	1,000	-	-	0.00%
RENTALS / LEASES	3,028	6,276	6,276	4,667	6,276	19,776	19,416	-	13,140	209.37%
CONTRACTED SERVICES	30,624	30,000	21,512	2,000	5,000	5,000	5,000	-	(25,000)	-83.33%
DUES AND SUBSCRIPTIONS	363	500	500	578	578	500	500	-	-	0.00%
MISCELLANEOUS	4,353	3,000	3,000	1,629	3,000	3,000	3,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	7,298	8,000	8,000	2,278	5,000	5,000	5,000	-	(3,000)	-37.50%
WELLNESS PROGRAM	-	10,000	10,000	-	-	6,000	6,000	-	(4,000)	-40.00%
RECREATION EVENTS/TRIPS	1,835	3,000	3,000	-	-	3,000	3,000	-	-	(3,000)
Subtotal - Operating	237,843	239,164	270,642	190,817	240,423	233,976	233,616	-	(5,548)	-2.32%

PARKS AND RECREATION

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - OTHER IMPROV	12,800	-	-	-	-	170,000	-	-	-	-
CAPITAL OUTLAY - WALKWAY REP	28,000	120,000	253,835	205,334	253,835	225,000	-	-	(120,000)	-100.00%
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - HEAVY EQUIPM	18,110	-	-	-	-	11,000	11,000	-	11,000	-
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	58,910	120,000	253,835	205,334	253,835	406,000	11,000	-	(109,000)	-90.83%
TOTAL	1,039,842	1,155,899	1,303,116	980,917	1,236,902	1,421,135	1,025,775	-	(130,124)	-11.26%

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Replace Tennis Ct Fence	1	20,000	20,000				-			-
48" Zero Turn Mower	1	11,000	11,000	1	11,000	11,000				-
Replace El Woods Bridges	3	50,000	150,000				-			-
Replace Walkways	3	75,000	225,000				-			-
TOTAL			406,000			11,000				-

NON CAPITAL EQUIPMENT & FURNISHINGS (Significant Equipment Items greater than \$500 but less than \$5,000)

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Elliptical Trainer	1	2,300	2,300	1	2,300	2,300				-
Recumbent Bicycle	1	1,800	1,800	1	1,800	1,800				-
Treadmill	1	3,200	3,200	1	3,200	3,200				-
			-			-				-
TOTAL			7,300			7,300				-

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 21-22 DEPARTMENT GOALS

- * Effectively control general insurance expenses
- * Maintain funding for outside agencies
- * Includes funding for Old Ferry and Bogue Sound Canal Dredging
- * Includes funding for November, 2021 municipal elections process

BUDGET INFORMATION

	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Adopted</u>	<u>FY 20-21</u> <u>Amended</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Request</u>	<u>FY 21-22</u> <u>Recommended</u>	<u>FY 21-22</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	475,812	639,396	640,396	639,433	724,906	709,906	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	475,812	639,396	640,396	639,433	724,906	709,906	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	475,812	639,396	640,396	639,433	724,906	709,906	-

FY 21-22 BUDGET NOTES

- * Includes \$258,000 for organization-wide insurance expenses
- * Includes \$133,000 for organization-wide information technology services
- * Includes \$2,500 for Town contribution for school resource officer at White Oak Elementary
- * Includes \$29,000 for organization-wide telephone services
- * Includes \$136,000 for County tax billing and collection services
- * Includes \$47,000 for Old Ferry, Bogue Sound, and Bogue Inlet Dredging

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 19-20 Actual	Adopted FY 20-21 Budget	Amended FY 20-21 Budget	FY 20-21 Thru April 14, 2021	Projected FY 20-21 Year-End	Requested FY 21-22 Budget	Recommended FY 21-22 Budget	Adopted FY 21-22 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom	Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom
TELEPHONE	27,019	27,500	27,500	23,377	28,106	29,000	29,000	-	1,500	5.46%
INTERNET SERVICE	12,220	18,500	16,000	9,713	13,656	14,156	14,156	-	(4,344)	-23.48%
POSTAGE	9,065	5,000	5,940	5,440	6,204	5,500	5,500	-	500	10.00%
AUDIT SERVICES	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	-	0.00%
ACCOUNTING & PROFESSIONAL S	3,754	3,800	4,629	4,629	4,629	4,750	4,750	-	950	25.00%
MUNICIPAL ELECTIONS	7,478	-	-	-	-	7,500	7,500	-	7,500	
BOGUE INLET DREDGING	-	10,000	10,000	-	10,000	10,000	10,000	-	-	0.00%
OTHER DREDGING	-	-	-	-	-	37,000	37,000	-	37,000	
INFO TECH SERVICES	129,674	119,000	120,000	88,397	117,416	148,000	133,000	-	14,000	11.76%
MEMBERSHIP/DUES	10,397	10,462	10,462	9,869	9,719	10,500	10,500	-	38	0.36%
GENERAL INSURANCE	228,227	260,000	260,000	252,857	256,553	258,000	258,000	-	(2,000)	-0.77%
MISCELLANEOUS	7,913	9,000	9,000	7,790	9,000	9,000	9,000	-	-	0.00%
COLLECTION FEES	8,999	140,534	145,065	145,080	155,000	160,000	160,000	-	19,466	13.85%
BANK SERVICE CHARGES	3,561	4,500	2,700	1,083	1,250	2,000	2,000	-	(2,500)	-55.56%
CONTRIBUTIONS-COMMUNITY OR	4,200	6,100	4,100	1,900	4,200	5,000	5,000	-	(1,100)	-18.03%
WHITE OAK SCHOOL RES OFFICEI	2,207	3,000	3,000	2,476	2,500	2,500	2,500	-	(500)	-16.67%
REFUND TAXES/PRIOR YEARS	1,099	2,000	2,000	1,152	1,200	2,000	2,000	-	-	0.00%
CONTINGENCY APPROPRIATION	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating	475,812	639,396	640,396	573,763	639,433	724,906	709,906	-	70,510	11.03%
LAND PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	475,812	639,396	640,396	573,763	639,433	724,906	709,906	-	70,510	11.03%

DEBT SERVICE

SERVICES PROVIDED

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

FY 21-22 DEPARTMENT GOALS

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

BUDGET INFORMATION

<i>Expenditure Category</i>	<u>FY 19-20 Actual</u>	<u>FY 20-21 Adopted</u>	<u>FY 20-21 Amended</u>	<u>FY 20-21 Projected</u>	<u>FY 21-22 Request</u>	<u>FY 21-22 Recommended</u>	<u>FY 21-22 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	<u>378,519</u>	<u>535,272</u>	<u>535,272</u>	<u>535,272</u>	<u>524,747</u>	<u>524,747</u>	-
TOTAL	378,519	535,272	535,272	535,272	524,747	524,747	-
<i>Offsetting Revenues</i>							
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	378,519	535,272	535,272	535,272	524,747	524,747	-

FY 21-22 BUDGET NOTES

- * Includes \$278,240 for debt service payment associated with 2013 Community Improvements Package.
- * Includes \$9,000 for owner financing payment for land adjacent to public boating access.
- * Includes \$70,878 for debt service payment for 2018 McLean-Spell Park land purchase.
- * Includes \$53,510 for debt service payment for 2020 Braun ambulance purchase.

- * Includes \$113,119 for debt service payment for 2020 Smeal aerial truck.
- *Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 4.57%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.08% prior to FY 22-22 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
PRINCIPAL	335,270	468,141	468,141	408,140	468,141	468,212	468,212	-	71	0.02%
INTEREST	<u>43,249</u>	<u>67,131</u>	<u>67,131</u>	<u>54,700</u>	<u>67,131</u>	<u>56,535</u>	<u>56,535</u>	-	<u>(10,596)</u>	<u>-15.78%</u>
Subtotal - Debt Service	378,519	535,272	535,272	462,840	535,272	524,747	524,747	-	(10,525)	-1.97%
TOTAL	378,519	535,272	535,272	462,840	535,272	524,747	524,747	-	(10,525)	-1.97%

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 21-22 DEPARTMENT GOALS

- * Maintain annual transfer from the General Fund to the Future Beach Nourishment Fund
- * Provide annual transfer to effectively reserve golf cart registration fees for future golf cart infrastructure improvements

BUDGET INFORMATION

	FY 19-20 <u>Actual</u>	FY 20-21 <u>Adopted</u>	FY 20-21 <u>Amended</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Request</u>	FY 21-22 <u>Recommended</u>	FY 21-22 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	708,176	356,800	365,177	365,177	334,000	334,000	-
TOTAL	708,176	356,800	365,177	365,177	334,000	334,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	708,176	356,800	365,177	365,177	334,000	334,000	-

FY 21-22 BUDGET NOTES

* Since the elimination of the Secondary Benefit District in FY 14-15, an annual transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated.

The FY 21-22 budget includes a transfer of \$309,000, the equivalent of \$0.01 included in the General Fund Tax rate.

* A total of \$25,000 is included to effectively reserve golf cart registration fees for future golf cart infrastructure improvements. These funds will be reserved in a separate capital project fund.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 19-20 Actual</u>	<u>Adopted FY 20-21 Budget</u>	<u>Amended FY 20-21 Budget</u>	<u>FY 20-21 Thru April 14, 2021</u>	<u>Projected FY 20-21 Year-End</u>	<u>Requested FY 21-22 Budget</u>	<u>Recommended FY 21-22 Budget</u>	<u>Adopted FY 21-22 Budget</u>	<u>Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>	<u>Pct Change FY 20-21 Budget (Adopted) vs. FY 21-22 Recom</u>
TRANSFER TO EMERGENCY SVC/I	-	-	9,931	9,931	9,931	-	-	-	-	
TRANSFER TO BEACH MUSIC FES'	10,746	22,800	6,650	6,650	6,650	-	-	(22,800)	-100.00%	
TRANSFER TO ISLANDER DR/WOR	275,380	-	14,596	14,596	14,596	-	-	-		
TRANSFER TO GOLF CART IMPRO	22,050	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%	
TRANSFER TO FUTURE BEACH	400,000	309,000	309,000	309,000	309,000	309,000	309,000	-	0.00%	
Subtotal - Transfers	708,176	356,800	365,177	365,177	365,177	334,000	334,000	(22,800)	-6.39%	
TOTAL	708,176	356,800	365,177	365,177	365,177	334,000	334,000	(22,800)	-6.39%	

OTHER FUNDS

FUTURE BEACH NOURISHMENT FUND

FUND DESCRIPTION

The Future Beach Nourishment Fund is established to reserve funds for future beach nourishment activities in the Town, and account for 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 19-20	Adopted	Amended	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	
Revenues								
Primary Benefit District Taxes	275,102	310,680	310,680	313,410	313,880	313,880		-
Transfer from General Fund	400,000	309,000	309,000	309,000	309,000	309,000		-
Interest Earnings	<u>29,173</u>	<u>60,000</u>	<u>60,000</u>	<u>1,116</u>	<u>3,000</u>	<u>3,000</u>		-
TOTAL	704,275	679,680	679,680	623,526	625,880	625,880		-
Expenditures								
Appropriation to Fund Balance	<u>704,275</u>	<u>679,680</u>	<u>679,680</u>	<u>623,526</u>	<u>625,880</u>	<u>625,880</u>		-
TOTAL	704,275	679,680	679,680	623,526	625,880	625,880		-

FY 21-22 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 20-21, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 21-22.
- * 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.
- * Revenues generated in the Future Beach Nourishment Fund in FY 21-22 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2021, the projected fund balance in the Future Beach Nourishment Fund is expected to be just over \$5.5 million.

SPECIAL EVENTS FUND

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the annual Fall Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

The Beach Music Festival Fund was established in FY 17-18 to account for the revived Emerald Isle Beach Music Festival, held annually in the fall. The intent of the festival is to be funded 100% by a contribution from the Carteret County Tourism Development Authority, sponsorships, and proceeds from the event. The original Emerald Isle Beach Music Festival, produced by Emerald Isle businessmen in the 1980's and 1990's, was hugely successful and routinely drew crowds of people to Emerald Isle in the spring each year. The 2020 and 2021 Festivals were cancelled due to the COVID-19 Pandemic, however, the Town will consider this popular event in future fiscal years.

BUDGET INFORMATION	FY 19-20	Adopted	Amended				
	FY 19-20	FY 20-21	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
	Actual	Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Beach Music Festival							
Tourism Development Authority	20,000	15,000	15,000	-	-	-	-
Sponsorships	3,050	10,000	10,000	-	-	-	-
T-Shirt Sales	3,260	3,500	3,500	-	-	-	-
Vendor Fees	800	1,000	1,000	-	-	-	-
Transfer from General Fund	10,746	22,800	22,800	6,650	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	37,856	52,300	52,300	6,650	-	-	-
Expenditures - Beach Music Festival							
Music Performances	24,550	32,300	32,300	6,650	-	-	-
Advertising and Miscellaneous	19,797	20,000	20,000	-	-	-	-
TOTAL	44,347	52,300	52,300	6,650	-	-	-

FY 21-22 BUDGET NOTES

* As of June 30, 2021, the Beach Music Festival is projected to have no fund balance available.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the annual Fall Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

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 19-20	Adopted FY 20-21	Amended FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
	Actual	Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Half-Marathon/Marathon							
Entry Fees	23,023	25,000	25,000	4,524	25,000	25,000	-
Tourism Development Authority	-	11,250	11,250	-	11,250	11,250	-
Sponsorships	3,000	4,000	4,000	-	4,000	4,000	-
Miscellaneous	76	5,000	5,000	-	5,000	5,000	-
Appropriated Fund Balance	-	8,500	8,500	-	8,500	8,500	-
TOTAL	26,099	53,750	53,750	4,524	53,750	53,750	-
Expenditures - Half-Marathon/Marathon							
Race Expenditures	16,697	21,250	21,250	-	21,250	21,250	-
Donations to Charity	-	16,250	16,250	-	16,250	16,250	-
Transfer to General Fund - Lifeguards	-	8,125	8,125	-	8,125	8,125	-
Transfer to Bike and Ped CPO	-	8,125	8,125	-	8,125	8,125	-
TOTAL	16,697	53,750	53,750	-	53,750	53,750	-

FY 21-22 BUDGET NOTES

* As of June 30, 2021, the Half-Marathon is projected to have a fund balance of approximately \$15,000. This result is due to the postponement of both the 2020 and 2021 events due to the impacts of COVID-19. The 2021 event has been rescheduled for October 30, 2021, and the race committee is planning its March, 2022 event, as well.

* The FY 21-22 budget establishes an initial budget for only the October 30, 2020 races, and the expectation is that this budget may be amended as additional race preparations occur during the fiscal year.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the annual Fall Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

The Fishing Tournament Fund was established in FY 18-19 to account for the first annual Emerald Isle Fall Fishing Tournament held in September, 2019. Revenues derived from the tournament will fund expenditures necessary for the event, reserving funds toward dredging Bogue Inlet, and scholarship awards.

BUDGET INFORMATION	FY 19-20	Adopted	Amended		FY 21-22	FY 21-22	FY 21-22
	Actual	FY 20-21	FY 20-21	FY 20-21	Request	Recommended	Adopted
		Budget	Budget	Projected			
Revenues - Fishing Tournament							
Entry Fees	8,700	12,000	12,000	-	12,000	12,000	-
Tourism Development Authority	7,500	5,625	5,625	-	5,625	5,625	-
Sponsorships	12,325	7,875	7,875	17,925	7,875	7,875	-
Fundraising / Auction	5,280	-	-	22,556			
Miscellaneous	1,811	3,500	3,500	1,045	3,500	3,500	-
Appropriated Fund Balance	-	-	-	-	3,000	3,000	-
TOTAL	35,616	29,000	29,000	41,526	32,000	32,000	-
Expenditures - Fishing Tournament							
Tournament Prizes	9,630	10,000	10,000	-	10,000	10,000	-
Scholarships	6,000	6,000	6,000	18,000	6,000	6,000	-
Advertising and Miscellaneous	12,559	13,000	13,000	11,730	13,000	13,000	
Transfer to General Fund - Dredging	-	-	-	-	3,000	3,000	-
TOTAL	28,189	29,000	29,000	29,730	32,000	32,000	-

FY 21-22 BUDGET NOTES

* As of June 30, 2021, the Fishing Tournament is expected to have a fund balance of \$26,826. The Fishing Tournament Committee will recommend amounts to be used toward dredging projects during the upcoming fiscal year. Proceeds will be dependent upon participation in the Fall event.



STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/22	Remaining Balance
<u>Revenues</u>			
Transfer from Coast Guard Road Multi-Use Path CPO	48,485	48,485	-
Transfer from NC 58 Traffic Signal	36,000	36,000	-
Transfer from General Fund	22,593	22,593	-
Transfer from Half-Marathon Fund	162,000	187,000	25,000
Donations	25,000	25,848	848
Entry Fees	33,836	40,274	6,438
TOTAL	327,914	360,200	32,286
<u>Expenditures and Encumbrances</u>			
Miscellaneous	19,788	24,976	5,188
Construction	200,126	203,945	3,819
Transfer to CPO Islander Drive/WORA Improvements	30,000	30,000	-
Transfer to CPO Bogue Inlet Drive Improvements	78,000	78,000	-
TOTAL	327,914	336,921	9,007

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

MCLEAN-SPELL PARK

Capital Project Ordinance Originally Adopted September 12, 2017

	<u>Authorized Budget</u>	<u>Projected As of 6/30/22</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Grant - NC Parks & Recreation Trust	500,000	500,000	-
Grant - NC Clean Water Management	545,000	545,000	-
Donations and Fundraising - Dog Park	26,000	21,159	(4,841)
Installment Purchase Financing	600,000	600,000	-
TOTAL	1,671,000	1,666,159	(4,841)
 <u>Expenditures and Encumbrances</u>			
Land Acquisition	1,500,000	1,503,021	3,021
Park Improvements	87,500	53,567	(33,933)
Miscellaneous	83,500	83,232	(268)
TOTAL	1,671,000	1,639,820	(31,180)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/22</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	40,050	90,050	50,000
TOTAL	<u>40,050</u>	<u>90,050</u>	<u>50,000</u>
<u>Expenditures and Encumbrances</u>			
Design and Permitting	-	400	400
Construction	12,050	9,593	(2,457)
Transfer to Islander Drive/WORA Improvements CPO	<u>28,000</u>	<u>28,000</u>	<u>-</u>
TOTAL	<u>40,050</u>	<u>37,993</u>	<u>(2,057)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

HURRICANE FLORENCE RECOVERY

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/22</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	3,720,200	3,100,714	(619,486)
Miscellaneous Revenue	1,600	2,183	583
Insurance Proceeds	11,200	35,930	24,730
TOTAL	<u>3,733,000</u>	<u>3,138,827</u>	<u>(594,173)</u>
<u>Expenditures and Encumbrances</u>			
Salaries and Benefits	240,000	203,818	(36,182)
Repairs and Maintenance	1,118,000	664,687	(453,313)
Equipment Rental	100,000	76,627	(23,373)
General Supplies	25,000	34,239	9,239
Debris Removal and Monitoring	2,250,000	2,149,567	(100,433)
TOTAL	<u>3,733,000</u>	<u>3,128,938</u>	<u>(604,062)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

EMERGENCY SERVICES FACILITIES & EQUIPMENT

Capital Project Ordinance Originally Adopted July 1, 2020

	<u>Authorized Budget</u>	<u>Projected As of 6/30/22</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Interest on Installment Purchase Proceeds	71	71	-
Installment Purchase Financing	6,870,000	1,255,000	(5,615,000)
Transfer from General Fund	9,931	9,931	-
TOTAL	6,880,002	1,265,002	(5,615,000)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	270,000	-	(270,000)
Construction	5,345,000	-	(5,345,000)
Equipment	1,265,002	1,265,002	-
TOTAL	6,880,002	1,265,002	(5,615,000)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/22

EMERALD ISLE POST-FLORENCE BEACH RENOURISHMENT - PHASE III

Capital Project Ordinance Originally Adopted August 1, 2020

	Authorized Budget	Projected As of 6/30/22	Remaining Balance
Revenues			
Carteret County	13,202,970	12,733,223	(469,747)
FEMA / NCDPS	<u>20,650,800</u>	<u>19,916,067</u>	<u>(734,733)</u>
TOTAL	33,853,770	32,649,290	(1,204,480)
Expenditures and Encumbrances			
Design Services	1,384,000	1,384,000	-
Construction	31,611,770	31,265,290	(346,480)
Contingency	<u>858,000</u>	<u>-</u>	<u>(858,000)</u>
TOTAL	33,853,770	32,649,290	(1,204,480)



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Planned Expenditures					
Police	-	-	17,000	-	-
Fire	-	672,000	-	-	40,000
EMS	-	301,000	-	36,000	-
Public Works	-	85,000	-	-	54,000
Parks and Recreation	63,000	170,000	10,000	62,000	10,000
Sidewalks and Bicycle Paths	15,500	-	-	-	120,000
Street and Drainage Improvements	1,217,000	1,518,000	158,000	158,000	158,000
Beach and Sound Access Improvements	900,000	225,000	225,000	225,000	225,000
Public Buildings / Land Acquisition	54,000	9,250,000	-	-	-
Beach Nourishment / Inlet Management	37,000	-	-	-	-
TOTAL	2,286,500	12,221,000	410,000	481,000	607,000
Suggested Revenue Sources					
General Fund - Annual	63,500	280,000	252,000	323,000	389,000
Powell Bill	269,000	133,000	133,000	133,000	133,000
Bicycle and Ped Fund	-	-	-	-	60,000
Project Fund Balance	26,000	-	-	-	-
Contributions	26,000	-	-	-	-
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
FEMA - 428 Grant	1,877,000	6,283,000	-	-	-
Installment Financing	-	5,500,000	-	-	-
TOTAL	2,286,500	12,221,000	410,000	481,000	607,000

GRAND TOTAL - FY 2021-22 through FY 2025-26

16,005,500

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	Planned Expenditures				
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Police						
1 Speed Trailer	Replacement	-	-	17,000	-	-
TOTAL POLICE		-	-	17,000	-	-
Fire						
1 Sound Rescue Boat	New	-	-	-	-	40,000
10 Phase 2 800 MHz Mobile Radios	Replacement	-	22,000	-	-	-
1 Engine 3	Replacement	-	650,000	-	-	-
TOTAL FIRE		-	672,000	-	-	40,000
EMS						
1 Ambulance EMS - 1	Replacement	-	275,000	-	-	-
4 Phase 2 800 MHz Mobile Radios	Replacement	-	26,000	-	-	-
1 Auto CPR Systems	Replacement	-	-	-	36,000	-
TOTAL EMS		-	301,000	-	36,000	-
Public Works						
1 Riding Mower	Replacement	-	10,000	-	-	12,000
1 Dump Truck	Replacement	-	75,000	-	-	-
1 Bucket Truck	Replacement	-	-	-	-	25,000
1 Mini Excavator	Replacement	-	-	-	-	17,000
TOTAL PUBLIC WORKS		-	85,000	-	-	54,000
Parks and Recreation						
1 School Activity Bus (used)	Replacement	-	-	-	40,000	-
1 Utility Vehicle	Replacement	-	15,000	-	-	-
1 Riding Mower/Edger	Replacement	11,000	-	-	12,000	-
1 Dump Truck	Replacement	-	75,000	-	-	-
1 Tractor	Replacement	-	50,000	-	-	-
1 Tennis Court Fencing	Replacement	-	20,000	-	-	-
1 NC 58 Landscaping Improvements - River Rock	New	-	10,000	10,000	10,000	10,000
1 McLean-Spell - Construct Dog Park	New	52,000	-	-	-	-
TOTAL PARKS AND RECREATION		63,000	170,000	10,000	62,000	10,000
Beach and Sound Access Improvements						
3 El Woods Bridges	Replacement	150,000	-	-	-	-
10 Beach Access Replacements	Replacement	750,000	-	-	-	-
3 Beach Access Replacements	Replacement	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		900,000	225,000	225,000	225,000	225,000
Sidewalks and Bicycle Paths						
1 Decorative Lighting - Bogue Inlet Drive	New	15,500	-	-	-	-
1 Lee Avenue Bicycle Path	New	-	-	-	-	120,000
TOTAL SIDEWALKS AND BICYCLE PATHS		15,500	-	-	-	120,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair					
		<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Street and Drainage Improvements						
1 Lee Avenue Culvert	Replacement	235,000	-	-	-	-
1 Reed Drive Drainage & Pump Station	Replacement	235,000	-	-	-	-
1 Cedar Street Drainage Berm	New	43,000	-	-	-	-
1 Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	Replacement	-	375,000	-	-	-
1 Cape Emerald Pipe Relocation	Replacement	80,000	-	-	-	-
1 Pebble Beach Area Infiltration	Repair	-	485,000	-	-	-
1 Coast Guard Road Lift Station	New	-	500,000	-	-	-
1 Generators (Permanent install at stormwater pumps)	New	330,000	-	-	-	-
1 Golf Cart Path Improvements	New	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing - Powell Bill	Repair	269,000	133,000	133,000	133,000	133,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		1,217,000	1,518,000	158,000	158,000	158,000
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	New	54,000	-	-	-	-
1 Fire Station 2 Expansion	New	-	750,000	-	-	-
1 Emergency Services Facility / EOC	New	-	8,500,000	-	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		54,000	9,250,000	-	-	-
Beach Nourishment / Inlet / Waterways						
1 Old Ferry Canal Dredging	New	17,000	-	-	-	-
1 Bogue Sound Canal Dredging	New	20,000	-	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		37,000	-	-	-	-
		<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Summary of Planned Expenditures						
Police		-	-	17,000	-	-
Fire		-	672,000	-	-	40,000
EMS		-	301,000	-	36,000	-
Public Works		-	85,000	-	-	54,000
Parks and Recreation		63,000	170,000	10,000	62,000	10,000
Sidewalks and Bicycle Paths		15,500	-	-	-	120,000
Street and Stormwater Improvements		1,217,000	1,518,000	158,000	158,000	158,000
Beach and Sound Access Improvements		900,000	225,000	225,000	225,000	225,000
Public Buildings / Land Acquisition		54,000	9,250,000	-	-	-
Beach Nourishment / Inlet Management		37,000	-	-	-	-
TOTAL		2,286,500	12,221,000	410,000	481,000	607,000
GRAND TOTAL - FY 2021-22 through FY 2025-26		16,005,500				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Police						
1 Speed Trailer	General Fund - Annual	-	-	17,000	-	-
TOTAL POLICE		-	-	17,000	-	-
Fire						
1 Sound Rescue Boat	General Fund - Annual	-	-	-	-	40,000
10 Phase 2 800 MHz Mobile Radios	FEMA - 428 Grant	-	22,000	-	-	-
1 Engine 3	FEMA - 428 Grant	-	650,000	-	-	-
TOTAL FIRE		-	672,000	-	-	40,000
EMS						
1 Ambulance EMS - 1	FEMA - 428 Grant	-	275,000	-	-	-
4 Phase 2 800 MHz Mobile Radios	FEMA - 428 Grant	-	26,000	-	-	-
1 Auto CPR Systems	General Fund - Annual	-	-	-	36,000	-
TOTAL EMS		-	301,000	-	36,000	-
Public Works						
1 Riding Mower	General Fund - Annual	-	10,000	-	-	12,000
1 Dump Truck	FEMA - 428 Grant	-	75,000	-	-	-
1 Bucket Truck	General Fund - Annual	-	-	-	-	25,000
1 Mini Excavator	General Fund - Annual	-	-	-	-	17,000
TOTAL PUBLIC WORKS		-	85,000	-	-	54,000
Parks and Recreation						
1 School Activity Bus (used)	General Fund - Annual	-	-	-	40,000	-
1 Utility Vehicle	General Fund - Annual	-	15,000	-	-	-
1 Riding Mower/Edger	General Fund - Annual	11,000	-	-	12,000	-
1 Dump Truck	FEMA - 428 Grant	-	75,000	-	-	-
1 Tractor	FEMA - 428 Grant	-	50,000	-	-	-
1 Tennis Court Fencing	General Fund - Annual	-	20,000	-	-	-
1 NC 58 Landscaping Improvements - River Rock	General Fund - Annual	-	10,000	10,000	10,000	10,000
1 McLean-Spell - Construct Dog Park	Project Fund Balance	26,000	-	-	-	-
	Contributions	26,000	-	-	-	-
TOTAL PARKS AND RECREATION		63,000	170,000	10,000	62,000	10,000
Beach and Sound Access Improvements						
3 El Woods Bridges	FEMA - 428 Grant	150,000	-	-	-	-
10 Beach Access Replacements	FEMA - 428 Grant	750,000	-	-	-	-
3 Beach Access Replacements	General Fund - Annual	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		900,000	225,000	225,000	225,000	225,000
Sidewalks and Bicycle Paths						
1 Decorative Lighting - Bogue Inlet Drive	General Fund - Annual	15,500	-	-	-	-
1 Lee Avenue Bicycle Path	Bicycle and Ped Fund	-	-	-	-	60,000
	General Fund - Annual	-	-	-	-	60,000
TOTAL SIDEWALKS AND BICYCLE PATHS		15,500	-	-	-	120,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Street and Drainage Improvements						
1 Lee Avenue Culvert	FEMA - 428 Grant	235,000	-	-	-	-
1 Reed Drive Drainage & Pump Station	FEMA - 428 Grant	235,000	-	-	-	-
1 Cedar Street Drainage Berm	FEMA - 428 Grant	43,000	-	-	-	-
1 Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	FEMA - 428 Grant	-	375,000	-	-	-
1 Cape Emerald Pipe Relocation	FEMA - 428 Grant	80,000	-	-	-	-
1 Pebble Beach Area Infiltration	FEMA - 428 Grant	-	485,000	-	-	-
1 Coast Guard Road Lift Station	FEMA - 428 Grant	-	500,000	-	-	-
1 Generators (Permanent install at stormwater pumps)	FEMA - 428 Grant	330,000	-	-	-	-
1 Golf Cart Path Improvements	Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing - Powell Bill	Powell Bill	269,000	133,000	133,000	133,000	133,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		1,217,000	1,518,000	158,000	158,000	158,000
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	FEMA - 428 Grant	54,000	-	-	-	-
1 Fire Station 2 Expansion	FEMA - 428 Grant	-	750,000	-	-	-
1 Emergency Services Facility / EOC	FEMA - 428 Grant	-	3,000,000	-	-	-
1 Emergency Services Facility / EOC	Installment Financing	-	5,500,000	-	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		54,000	9,250,000	-	-	-
Beach Nourishment / Inlet Management						
1 Old Ferry Canal Dredging	General Fund - Annual	17,000	-	-	-	-
1 Bogue Sound Canal Dredging	General Fund - Annual	20,000	-	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		37,000	-	-	-	-
		<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Summary of Suggested Revenue Sources						
General Fund - Annual		63,500	280,000	252,000	323,000	389,000
Powell Bill		269,000	133,000	133,000	133,000	133,000
Bicycle and Ped Fund		-	-	-	-	60,000
Project Fund Balance		26,000	-	-	-	-
Contributions		26,000	-	-	-	-
Golf Cart Fees		25,000	25,000	25,000	25,000	25,000
FEMA - 428 Grant		1,877,000	6,283,000	-	-	-
Installment Financing		-	5,500,000	-	-	-
TOTAL		2,286,500	12,221,000	410,000	481,000	607,000
GRAND TOTAL - FY 2021-22 through FY 2025-26		16,005,500				

PLANNING AND INSPECTIONS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Pick-Up Truck	2014	Owned	Dodge	Ram	77,424	\$ 32,000	10	2023-24	Lease Program	\$ 32,000

POLICE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Patrol Car (0921)	2016	Owned	Dodge	Charger (0921)	83,560	\$ 36,000	6	2021-22	Lease Program	\$ 35,000
Patrol Car (4004)	2016	Owned	Dodge	Charger (4004)	88,886	\$ 36,000	6	2021-22	Lease Program	\$ 35,000
Lieutenant Truck (9411)	2016	Owned	Dodge	4x4 Truck (9411)	50,782	\$ 39,000	7	2021-22	Lease Program	\$ 37,000
Sergeant Vehicle (5634)	2015	Owned	Dodge	4x4 Truck (5634)	77,568	\$ 32,000	8	2021-22	Lease Program	\$ 37,000
Major's Vehicle (5759)	2013	Owned	Ford	Taurus (5759)	77,686	\$ 29,000	10	2021-22	Lease Program	\$ 35,000
Beach Patrol - Jeep	2020	Leased	Jeep	Wrangler (0485)	10,097	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Patrol Car (9885)	2017	Owned	Dodge	Charger (9885)	74,342	\$ 36,000	6	2022-23	Lease Program	\$ 35,000
Patrol Car (5386)	2018	Owned	Dodge	Charger (5386)	56,097	\$ 36,000	5	2022-23	Lease Program	\$ 35,000
Lieutenant Truck (4177)	2017	Owned	Dodge	4x4 Truck (4177)	47,560	\$ 39,000	7	2022-23	Lease Program	\$ 37,000
Patrol Car (5387)	2018	Owned	Dodge	Charger (5387)	34,844	\$ 36,000	6	2022-23	Lease Program	\$ 35,000
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	30,950	\$ 36,000	5	2022-23	Lease Program	\$ 35,000
Detective Vehicle (1737)	2018	Owned	Dodge	Charger (1737)	25,449	\$ 39,000	6	2023-24	Lease Program	\$ 35,000
Patrol Car (3017)	2019	Owned	Dodge	Charger (3017)	28,940	\$ 36,000	5	2023-24	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (1411)	10,334	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (0976)	8,277	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (8354)	13,736	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Speed Trailer	2017	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,000	7	2023-24	Purchase	\$ 17,000
Beach Patrol - Jeep	2021	Leased	Jeep	Wrangler (3488)	1	\$ 35,000	3	2023-24	Lease Program	\$ 35,000
Chief's Vehicle (0547)	2020	Leased	Chevrolet	Tahoe	9,018	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
CRO Vehicle (9470)	2020	Leased	Chevrolet	Tahoe	8,036	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Patrol Car (7036)	2021	Leased	Dodge	Charger (7036)	5,214	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (3087)	2021	Leased	Dodge	Charger (3087)	1	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (9689)	2021	Leased	Dodge	Charger (9689)	1	\$ 36,000	4	2024-25	Lease Program	\$ 35,000

FIRE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Ocean Rescue - Car 10	2020	Leased	Jeep	Wrangler	4,650	\$ 37,000	2	2021-22	Lease Program	\$ 37,000
Ocean Rescue - Car 11	2020	Leased	Jeep	Wrangler	8,951	\$ 35,000	2	2021-22	Lease Program	\$ 35,000
Ocean Rescue - Car 12	2020	Leased	Jeep	Wrangler	8,707	\$ 35,000	2	2021-22	Lease Program	\$ 35,000
ATV - Roxor - 35	2019	Owned	Mahindra	Roxor	6,535	\$ 16,500	3	2022-23	Lease Program	\$ 35,000
Ocean Rescue - Car 13	2021	Leased	Jeep	Gladiator	-	\$ 35,000	2	2022-23	Lease Program	\$ 35,000
Engine 3	2004	Owned	Emergency One	Pumper	59,774	\$ 348,000	20	2023-24	Finance	\$ 650,000
ATV - Roxor	2020	Owned	Mahindra	Roxor	1,431	\$ 19,375	3	2023-24	Lease Program	\$ 35,000
Rescue 5 (Station 2)	2020	Leased	Ford	F150 XL	5,204	\$ 30,000	5	2024-25	Lease Program	\$ 30,000
Car 8 (Assistant Chief)	2020	Leased	Ford	F150 XL	6,914	\$ 32,000	5	2024-25	Lease Program	\$ 32,000
Car 7 (Chief)	2020	Leased	Chevrolet	Tahoe	14,665	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Sound Rescue Boat	2011	Owned	Carolina	Skiff	110	\$ 18,000	15	2025-26	Purchase	\$ 40,000
Car 9 (Station 1)	2015	Owned	Dodge	Ram	72,067	\$ 32,000	10	2025-26	Lease Program	\$ 40,000
Rescue 6 (Station 1)	2021	Leased	Chevrolet	Silverado	-	\$ 30,000	5	2025-26	Lease Program	\$ 40,000
Engine 2	2009	Owned	Emergency One	Pumper	61,785	\$ 420,000	20	2028-29	Finance	\$ 700,000
Jet Ski -25	2019	Owned	Yamaha	Waverunner EXR	32	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Jet Ski -26	2019	Owned	Yamaha	Waverunner EXR	38	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Engine 1	2014	Owned	Toyne	Pumper	31,668	\$ 450,000	20	2033-34	Finance	\$ 750,000
Smeal Aerial Truck	2020	Financed	Smeal	Aerial	3,018	\$ 1,255,000	20	2039-40	Finance	\$ 2,000,000

EMS DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Ambulance - EMS 1	2010	Owned	Chevrolet	Wheeled Coach	138,000	\$ 133,000	15	2024-25	Finance	\$ 260,000
Auto CPR System	2017	Owned	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	Purchase	\$ 18,000
Auto CPR System	2017	Owned	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	Purchase	\$ 18,000
EMS QRV 1	2020	Leased	Ford	F150 XLT	5,500	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
EMS Chief's Vehicle	2020	Leased	Ford	F150 XLT	14,500	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
Heart Monitor	2020	Leased	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Lease Program	\$ 35,000
Heart Monitor	2020	Leased	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Lease Program	\$ 35,000
Heart Monitor	2020	Leased	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Lease Program	\$ 35,000
Heart Monitor	2018	Owned	PhysioControl	LifePak 15	n/a	\$ 31,810	8	2025-26	Lease Program	\$ 35,000
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 23,000
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 23,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 16,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 16,000
Generator for Building	2009	Owned	CAT	D60-6 Generator	312	\$ 23,670	20	2028-29	Purchase	\$ 25,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	15,000	\$ 249,000	10	2029-30	Finance	\$ 150,000

PUBLIC WORKS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
M-28 Pick-Up Truck	1999	Owned	Chevrolet	CK15753	181,680	\$ 25,000	10	2021-22	Lease Program	\$ 30,000
M-5 Zero Turn Mower	2011	Owned	Scag	Mower	1,262	\$ 8,000	10	2022-23	Purchase	\$ 10,000
M-8 Pick-Up Truck	2014	Owned	Ford	F-150	58,463	\$ 25,000	10	2023-24	Lease Program	\$ 35,000
M-21 Dump Truck	1994	Owned	International	T444E	75,057	\$ 40,000	30	2023-24	Purchase	\$ 75,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	484	\$ 7,900	10	2025-26	Purchase	\$ 12,000
M-2 Mini Excavator	2006	Owned	Volvo	EC55B	4,209	\$ 16,500	20	2025-26	Purchase	\$ 17,000
M-1 Bucket Truck	2006	Owned	Ford	F750	139,447	\$ 21,000	20	2025-26	Purchase	\$ 25,000
M-3 Pick-Up Truck	2021	Leased	Chevrolet	Silverado 1500	376	\$ 30,000	5	2025-26	Lease Program	\$ 35,000
M-32 Dump Truck	2002	Owned	International	4300	45,938	\$ 50,000	25	2026-27	Purchase	\$ 75,000
M-31 Backhoe / Loader	2008	Owned	New Holland	B95LR	2,415	\$ 17,500	10	2027-28	Purchase	\$ 75,000
Diesel Asphalt Reclaimer	2019	Owned	KM 8000	Asphalt Hotbox	n/a	\$ 27,000	20	2038-39	Purchase	\$ 30,000
Asphalt Spreader	2018	Owned	Drag-A-Box	Material Spreader	n/a	\$ 23,100	20	2038-39	Purchase	\$ 30,000
Pothole Repair Equipment	2019	Owned	KMI 8000	4 Ton Asphalt Hotbox	n/a	\$ 27,000	25	2043-44	Purchase	\$ 30,000
M-23 Tractor	1995	Owned	Ford	3930	2,150			Spare - Replacement strategy uncertain		
Riding Mower P-3	2009	Owned	Scag	Mower 52"	1,198			Spare - Replacement strategy uncertain		

SOLID WASTE

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
M-6 Brush Truck	2013	Owned	International	4300	158,222	\$ 135,000	3	2021-22	Lease Program	\$ 200,000
M-7 Pick-Up Truck	2013	Owned	Ford	F250	71,616	\$ 20,000	10	2022-23	Lease Program	\$ 35,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	28,253	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-14 Utility Vehicle	2017	Owned	Kubota	ATV	1,354	\$ 10,000	10	2026-27	Purchase	\$ 14,000
M-15 Pick-Up Truck	2018	Owned	Chevrolet	Silverado	29,016	\$ 28,000	10	2027-28	Lease Program	\$ 40,000
M-10 Brush Truck	2016	Owned	Freightliner	M2106	95,905	\$ 127,000	12	2027-28	Lease Program	\$ 200,000

PARKS AND RECREATION

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Riding Mower/Edger P-12	2015	Owned	Grasshopper	Mower/Edger	585	\$ 8,000	10	2021-22	Purchase	\$ 11,000
Pick-Up Truck P-15	2015	Owned	Chevrolet	4X4	43,060	\$ 25,000	10	2021-22	Lease Program	\$ 27,000
Pick-Up Truck P-9	2016	Owned	Chevrolet	4x4	42,320	\$ 29,000	10	2021-22	Lease Program	\$ 30,000
Dump Truck P-1	2004	Owned	Chevrolet	Dump	48,670	\$ 23,000	19	2022-23	Purchase	\$ 75,000
Tractor P-11	2005	Owned	John Deere	4120	3,012	\$ 25,000	25	2022-23	Purchase	\$ 50,000
Pick-Up Truck P-5	2018	Owned	Chevrolet	Silverado 1500	29,512	\$ 27,000	10	2022-23	Lease Program	\$ 30,000
Utility Vehicle P-19	2017	Owned	Bobcat	ATV	3,173	\$ 14,000	6	2022-23	Purchase	\$ 15,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	941	\$ 8,000	10	2024-25	Purchase	\$ 12,000
School Activity Bus (used)	1996	Owned	Ford	Bus	171,790	\$ 8,400	7	2024-25	Purchase	\$ 40,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	21,726	\$ 26,000	6	2024-25	Lease Program	\$ 30,000
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	10,559	\$ 27,000	5	2024-25	Lease Program	\$ 27,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	213	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Riding Blower	2020	Owned	Ferris	FB2000	131	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	140	\$ 8,410	10	2029-30	Purchase	\$ 12,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	292	\$ 8,200	10	2029-30	Purchase	\$ 12,000
Riding Mower P-14	2007	Owned	Scag	Mower 48"	1,219			Spare - Replacement strategy uncertain		
Riding Mower P-2	2007	Owned	Scag	Mower 48"	753			Spare - Replacement strategy uncertain		
Pick-Up Truck P-10	2006	Owned	Chevrolet	4x4	82,660			Spare - Replacement strategy uncertain		

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 2,824,759	\$ 2,356,618	\$ 1,888,406	\$ 6,920,122	\$ 6,620,366	\$ 6,316,615
Minus Principal Payments	(468,141)	(468,212)	(468,284)	(299,756)	(303,751)	(249,668)
Plus New Debt						
2023 Emergency Services Facility (30 yr/4.00%)	-	-	5,500,000	-	-	-
Remaining Principal at June 30	\$ 2,356,618	\$ 1,888,406	\$ 6,920,122	\$ 6,620,366	\$ 6,316,615	\$ 6,066,948
Estimated Assessed Value	\$ 3,116,041,299	\$ 3,116,041,299	\$ 3,131,621,505	\$ 3,147,279,613	\$ 3,163,016,011	\$ 3,178,831,091
Outstanding Debt at 6/30 as % of Assessed Value	0.08%	0.06%	0.22%	0.21%	0.20%	0.19%
Estimated Permanent Population	3,822	3,860	3,899	3,938	3,977	4,017
Outstanding Debt Per Capita	\$ 617	\$ 489	\$ 1,775	\$ 1,681	\$ 1,588	\$ 1,510
Total # of Real Property Parcels	7,388	7,388	7,388	7,388	7,388	7,388
Outstanding Debt Per Real Property Parcel	\$ 319	\$ 256	\$ 937	\$ 896	\$ 855	\$ 821

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 20-21 <u>Projected</u>	FY 21-22 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Projected</u>
<u>Debt Principal Payments</u>						
2013 Community Improvements Package	266,667	266,667	266,667	-	-	-
2014 Land Purchase	8,674	8,745	8,817	8,890	8,963	-
2018 McLean-Spell Park	60,000	60,000	60,000	60,000	60,000	60,000
2020 Ambulance	49,200	49,200	49,200	49,200	49,200	-
2020 Ladder Truck	83,600	83,600	83,600	83,600	83,600	83,600
2023 Emergency Services Facility (30 yr/4.00%)	-	-	-	98,066	101,988	106,068
TOTAL PRINCIPAL PAYMENTS	\$ 468,141	\$ 468,212	\$ 468,284	\$ 299,756	\$ 303,751	\$ 249,668
<u>Debt Interest Payments</u>						
2013 Community Improvements Package	17,360	11,573	5,787	-	-	-
2014 Land Purchase	326	255	183	110	37	-
2018 McLean-Spell Park	12,432	10,878	9,324	7,770	6,216	4,662
2020 Ambulance	5,387	4,310	3,232	2,155	1,077	-
2020 Ladder Truck	31,626	29,519	27,413	25,306	23,199	21,092
2023 Emergency Services Facility (30 yr/4.00%)	-	-	-	220,000	216,077	211,998
TOTAL INTEREST PAYMENTS	\$ 67,131	\$ 56,535	\$ 45,939	\$ 255,341	\$ 246,606	\$ 237,752
TOTAL PRINCIPAL + INTEREST	\$ 535,272	\$ 524,747	\$ 514,223	\$ 555,096	\$ 550,358	\$ 487,420
TOTAL GENERAL FUND	11,178,495	11,493,490	12,104,228	12,482,604	12,888,875	13,264,343
General Debt Service as % of General Fund	4.79%	4.57%	4.25%	4.45%	4.27%	3.67%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2021-22

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, 2021 and ending June 30, 2022, according to the following schedule:

Governing Body	97,687
Legal	15,000
Administration	703,293
Planning and Inspections	336,433
Police	2,258,683
Fire	2,062,825
EMS	930,398
Public Works	789,014
Solid Waste	1,705,729
Parks and Recreation	1,025,775
Nondepartmental	709,906
Debt Service	524,747
Transfers to Other Funds	334,000
	<hr/>
TOTAL GENERAL FUND APPROPRIATIONS	11,493,490

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,846,770
Sales Tax	2,340,232
State-Collected Revenues	719,350
Solid Waste Fees	1,791,334
EMS Service Fees	240,000
Development Permit Fees	323,750
Other Fees	585,000
Parks and Recreation Fees	184,000
Grant Revenues	9,500
Other Revenues	385,600
Interest Earnings	1,000
Special Separation Allowance Fund Balance	63,954
Fund Balance	-
	<hr/>
TOTAL GENERAL FUND REVENUES	11,493,490

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2021-22

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, 2021 and ending June 30, 2022, according to the following schedule:

Appropriation to Fund Balance	625,880
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	625,880

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, 2021 and ending June 30, 2022 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	313,880
Transfer from General Fund	309,000
Interest Earnings	3,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	625,880

SECTION 5. The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022, according to the following schedule:

Beach Music Festival	-
Half-Marathon/Marathon	53,750
Fishing Tournament	32,000
TOTAL SPECIAL EVENT FUND APPROPRIATIONS	85,750

SECTION 6. It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	37,000
Carteret County Tourism Development Authority	16,875
Sponsorships	11,875
Miscellaneous	8,500
Appropriated Fund Balance	11,500
TOTAL SPECIAL EVENT FUND REVENUES	85,750

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2021-22

SECTION 7.

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, 2021, 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 8.

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, 2021, 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 9.

The Emerald Isle Fee Schedule, FY 2021-22, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2021.

SECTION 10.

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 11.

Appropriations from contingency shall be approved by the Board of Commissioners or may be approved by the Town Manager, as Budget Officer, if the Town Manager finds that they are consistent with operational needs and any Board approved goals; and if they do not exceed \$5,000 each, unless the Town Manager finds an emergency exists. All aforementioned appropriations from contingency will be reported to the Board no later than its next regular meeting following the date of the transfer.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2021-22

SECTION 12. Applicable expenditures relating to obtaining any bond referendum and/or installment purchase adopted as part of this budget ordinance will be reimbursed from non-taxable bond proceeds and installment purchase proceeds in accordance with the requirements of US Treasury Regulations Section 1.150-2.

SECTION 13. 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 14. Obligations may be paid with the use of cash (petty cash), in limited instances when the expenditure is for public purpose and the funds have been appropriated within the budget ordinance. Payments made with petty cash shall not exceed \$25.00 per occurrence.

SECTION 15. 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 16. All ordinances and/or parts of ordinances in conflict herewith are hereby repealed.

ADOPTED this _____ day of _____, 2021.

Eddie Barber, Mayor

ATTEST:

Sarah Diehl, Town Clerk

EMERALD ISLE FEE SCHEDULE

FY 2021-22

	<u>FY 20-21</u> <u>ACTUAL</u>	<u>FY 21-22</u> <u>RECOMMENDED</u>
<u>GENERAL FEES</u>		
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
CREDIT CARD CONVENIENCE FEES	0.00	0.00
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
<u>SOLID WASTE</u>		
RESIDENTIAL	255.00 PER UNIT PER YEAR	265.00 PER UNIT PER YEAR
<u>EMERGENCY MEDICAL SERVICE FEES</u>		
Mileage Charge	18.50 Per Mile	18.50 Per Mile
ALS Level 1 Non-emergent Transport	590.00 Base	590.00 Base
ALS Level 1 Emergent Transport	700.00 Base	700.00 Base
ALS Level 2 Emergent Transport	1010.00 Base	1010.00 Base
BLS Non-Emergent Transport	525.00 Base	525.00 Base
BLS Emergent Transport	595.00 Base	595.00 Base
ALS Treat, No Transport	0.00 Base	0.00 Base
<u>POLICE FEES</u>		
INSURANCE REPORTS	5.00	5.00
FINGERPRINT SERVICES (Adults Only)	10.00	10.00
FINGERPRINT SERVICES (Adults Only) - Electronic Transmittal	45.00	45.00

EMERALD ISLE FEE SCHEDULE

FY 2021-22

	FY 20-21 <u>ACTUAL</u>	FY 21-22 <u>RECOMMENDED</u>
<u>GOLF CART REGISTRATION PERMITS</u>		
INDIVIDUAL/COMMERCIAL REGISTRATION PERMITS	100.00	100.00
INDIVIDUAL REGISTRATION WITH SAFETY CLASS DISCOUNT	75.00	75.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
COMMERCIAL ONE-TIME FEE (> 20 CARTS)	500.00	500.00
COMMERCIAL PER CART REGISTRATION (> 20 CARTS)	75.00	75.00
<u>LSV PARKING PERMITS</u>		
	50.00	50.00
<u>BEACH DRIVING PERMITS</u>		
RESIDENT / PROPERTY OWNER	50.00	50.00
SENIOR-AGE 65 AND OVER	0.00	0.00
CARTERET COUNTY RESIDENT	100.00	100.00
SENIOR-AGE 65 AND OVER	100.00	100.00
NON-RESIDENT	100.00	175.00
SENIOR-AGE 65 AND OVER	100.00	175.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
<u>HORSE BACK RIDING BEACH PERMIT</u>		
NON-RESIDENT - ANNUAL	n/a	50.00
NON-RESIDENT - SINGLE DAY	n/a	10.00
RESIDENT / PROPERTY OWNER	n/a	0.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	n/a	0.00
<u>REGIONAL BEACH ACCESS PARKING</u>		
<i>April 1 - September 30; Daily; 8 am - 6 pm</i>		
EASTERN OCEAN REGIONAL ACCESS	2.00 - 4.00 per hour per vehicle **	2.00 - 4.00 per hour per vehicle **
WESTERN OCEAN REGIONAL ACCESS	2.00 - 4.00 per hour per vehicle **	2.00 - 4.00 per hour per vehicle **
	<i>**prices subject to change dependent on weather, special events, holidays.</i>	
<i>All Other Dates and Times</i>		
EASTERN & WESTERN OCEAN REGIONAL ACCESSES	0.00 per day per vehicle	0.00 per day per vehicle
<u>REGIONAL BEACH ACCESS PARKING PERMITS</u>		
RESIDENT / PROPERTY OWNER	0.00 per year	0.00 per year
NON-RESIDENT / NON-PROPERTY OWNER	Not Available	Not Available

EMERALD ISLE FEE SCHEDULE

FY 2021-22

	<u>FY 20-21</u> <u>ACTUAL</u>	<u>FY 21-22</u> <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	65.00 BASE	65.00 BASE
HEATED SQUARE FEET	0.60 SQ. FT	0.60 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	175.00	175.00
DOUBLE-WIDE MOBILE HOME	225.00	225.00
REINSPECTION FEE	65.00	65.00
<u>COMMERCIAL REVIEW</u>		
COMMERCIAL REVIEW	250.00	250.00
<u>OTHER LAND DEVELOPMENT FEES</u>		
BOARD OF ADJUSTMENT FEE	250.00	250.00
REZONING APPLICATION FEE	250.00	250.00
DRIVEWAY PERMIT	65.00	65.00
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	65.00	65.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	65.00	65.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	1500.00	1500.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	65.00	65.00
Note: Applicable NC permits for CAMA and Homeowners Recovery Fund are charged at current NC rates		

EMERALD ISLE FEE SCHEDULE

FY 2021-22

		FY 20-21	FY 21-22
		<u>ACTUAL</u>	<u>RECOMMENDED</u>
<u>SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC</u>			
MINOR SUBDIVISIONS	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
LESS THAN 1 ACRE	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
1-5 ACRES	PRELIMINARY	200.00	200.00
	FINAL	75.00	75.00
6-15 ACRES	PRELIMINARY	300.00	300.00
	FINAL	100.00	100.00
16-40 ACRES	PRELIMINARY	400.00	400.00
	FINAL	125.00	125.00
OVER 40 ACRES	PRELIMINARY	500.00	500.00
	FINAL	150.00	150.00
<u>MOBILE HOME PARKS (OR EXPANSIONS)</u>			
LESS THAN 10 ACRES		300.00	300.00
10-30 ACRES		400.00	400.00
OVER 30 ACRES		500.00	500.00

EMERALD ISLE FEE SCHEDULE

FY 2021-22

	<u>FY 20-21</u> <u>ACTUAL</u>		<u>FY 21-22</u> <u>RECOMMENDED</u>	
<u>COMMUNITY CENTER MEMBERSHIPS</u>				
RESIDENT / PROPERTY OWNER				
INDIVIDUAL	150.00	PER CALENDAR YEAR	150.00	PER CALENDAR YEAR
FAMILY	200.00	PER CALENDAR YEAR	200.00	PER CALENDAR YEAR
OVER AGE 75	0.00	PER CALENDAR YEAR	0.00	PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>	
NON-RESIDENT / PROPERTY OWNER				
INDIVIDUAL	350.00	PER CALENDAR YEAR	350.00	PER CALENDAR YEAR
FAMILY	500.00	PER CALENDAR YEAR	500.00	PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>	
WALKERS ONLY				
	25.00	PER CALENDAR YEAR	25.00	PER CALENDAR YEAR
	5.00	PER DAY	5.00	PER DAY
<u>COMMUNITY CENTER SHORT-TERM USE</u>				
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				
(Same fee for Community Center Members and Non-Members)	50.00	PER HOUR	50.00	PER HOUR
GROUP USING GYM - Non-Profit				
(Subject to availability and during regular hours of operation.)	50.00	PER HOUR	50.00	PER HOUR
(Same fee for Community Center Members and Non-Members)		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
GROUP USING GYM - For Profit				
(Same fee for Community Center Members and Non-Members)	100.00	PER HOUR	100.00	PER HOUR
		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
	100.00	DEPOSIT	100.00	DEPOSIT
GROUP USING FULL KITCHEN FACILITIES				
(Same fee for Community Center Members and Non-Members)	100.00	PER USE	100.00	PER USE

EMERALD ISLE FEE SCHEDULE

FY 2021-22

	<u>FY 20-21 ACTUAL</u>	<u>FY 21-22 RECOMMENDED</u>
<u>RECREATION CLASSES</u>		
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
<u>RECREATION PROGRAMS</u>		
(Same fee for Community Center Members and Non-Members)		
PRE SCHOOL	125.00 PER MONTH	125.00 PER MONTH
AFTER SCHOOL	225.00 PER MONTH	225.00 PER MONTH
SUMMER CAMP	85.00 PER WEEK	85.00 PER WEEK
<u>TENNIS COURT USE</u>		
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
<u>OTHER CLASSES / PROGRAMS / ACTIVITIES</u>	TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%	

Eddie Barber
Mayor

Date

ATTEST:

Sarah Diehl
Town Clerk