



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2022-2023 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 10, 2022





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Mayor	Jason Holland	Town Manager	Matt Zapp
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Vacant	Town Clerk/PIO	Anna Smith
Commissioner	Steve Finch	Police Chief	Michael Panzarella
Commissioner	Mark Taylor	Fire Chief	William Walker
Commissioner	Jamie Vogel	EMS Chief	David Jones
		Planning Director	Josh Edmondson
		Public Works Director	John A. Dunn
Town Attorney	Richard Stanley	Parks and Rec Director	Candace Dooley



NICE MATTERS !

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RECOMMENDED BUDGET MESSAGE - May 10, 2022



May 10, 2022

To: Honorable Mayor & Commissioners

The FY 22-23 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$12,712,457; a \$816,337 or 6.69 % increase from the FY 21-22 originally adopted total budget of \$11,896,120.

OVERVIEW

The Town has worked 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 22-23 Recommended Budget continues this approach.

Jason Holland, Mayor
Floyd Messer, Jr., Mayor Pro-Tem
Vacant, Commissioner
Steve Finch, Commissioner
Mark Taylor, Commissioner
Jamie Vogel, Commissioner

Matt Zapp, Town Manager



The FY 22-23 Recommended Budget addresses the Board established priorities as discussed during 2022-2023 goal-setting process. The recommended Town of Emerald Isle budget is balanced, using a property tax rate of \$0.165 for FY 22-23. The proposed increase of one-cent in property tax is directly related to a year-over-year inflation rate of nearly 8-percent.

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 22-23 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 14, 2022, to elicit desired public input into the process.

The cost of Town government has increased, primarily due to a rapid increase in inflation. The recommended General Fund property tax rate being proposed is 16.5 cents per \$100.00 of property valuation. The proposed budget includes a total of 15.5 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 \$265.00) to \$275.00 annually for all developed residential properties. This 3.8% 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 2024 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 22-23 General Fund budget is \$12,233,640, which is a \$740,150 increase over the FY 21-22 originally adopted budget. The FY 22-23 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 (7.8% COLA) for Town employees that is equal to 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 22-23.

FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 12th 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 \$313,159 in FY 22-23. 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 \$628,159 to be reserved in the Future Beach Nourishment Fund in FY 22-23.

SOLID WASTE FUND (Future)

As noted in the overview, this new fund could be implemented as early as July 1, 2023. 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

The Beach Music Festival, Marathon, Half-Marathon & 5K event, and the Fishing Tournament are included in the Special Events Fund. They 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 22-23 Recommended Budget. The total cost of the proposed 5-year plan is \$28,390,388. 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: 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. Renovations of the existing Fire Station #2 are now expected to be paid for via FEMA 428 grant funds.

The 5-Year General Fund Financial Forecast has been prepared by the Finance Director for review in conjunction with the FY 22-23 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 22-23 Recommended Budget.

FY 22-23 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 January, staff compiled the following list of the Board's expressed goals heading into the FY 22-23 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 22-23 for financing in 2023 & construction in 2024; 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. Execute the FEMA 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 22-23 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 22-23 budget on future years,

2. Utilize available unexpected FEMA and ARP revenues to fund critical replacement equipment early in order to provide additional budget capacity in FY 22-23,
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 22-23 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 22-23 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, FY 22-23 Recommended Budget for the General Fund is \$12,233,640, which represents an \$740,150, or 6.44% increase over the FY 21-22 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 22-23 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 22-23 Recommended Budget includes 16.5 cent General Fund tax rate (15.5 cents for general services, 1.0 cent earmarked for beach nourishment), and this rate was again the 2nd lowest of the 21 beach towns in North Carolina in FY 22-23. Total property tax revenues anticipated in FY 22-23 in the General Fund are \$5,166,698. 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 20-21 actual sales tax revenue was \$2,399,671. The projection for FY 22-23 is estimated to be \$2,698,392.

The FY 22-23 Recommended Budget includes a total of \$2,698,392 of sales tax revenue, which represents \$358,160 more than estimated in the originally adopted FY 21-22 budget. The FY 22-23 estimate assumes 6% growth over the projected results expected in FY 21-22.

C. Electricity Sales Tax

The Recommended Budget anticipates a total of \$456,000 from electricity sales tax, a slight increase of \$10,000 compared to the originally adopted FY 21-22 budget. The Town had experienced significant growth in this revenue source in past years, however, that growth appears to have slowed. The FY 22-23 2 Recommended Budget assumes an increase of 2.22%. 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 \$286,591 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a increase of approximately \$17,241. The telecommunications and video programming tax appears to be trending lower based upon recent experience; the Powell Bill state street aid is however, projected to be slightly higher in the coming year.

E. Solid Waste Fees

As noted earlier, the annual solid waste fee is recommended to increase to \$275 per year for each developed residential property. This increase is needed to offset rising costs of collection services, tipping fees and the anticipated lease of a new Yard Debris Truck. Total solid waste fee revenues are estimated at \$1,857,387, an increase of \$66,053 over the FY 21-22 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 \$22.92 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 22-23 Recommended Budget anticipates a total of \$235,000 of EMS service fees. This amount compares to a total of \$240,000 estimated collections for FY 21-22. The FY 22-23 estimate assumes a decrease of \$5,000. The revenue estimate accounts for \$215,000 in collection efforts and \$20,000 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

Effective January 2022, the Town of Emerald Isle adjusted operations related to inspection services and administrative support. Carteret County now provides both the administrative support and physical inspection services for the Town. The Recommended FY 22-23 Budget reflects this change and assumes total development permit fee revenues of \$157,800,

which is an decrease of \$165,950 over the original estimate for FY 21-22. With the decrease, there is also a cost avoidance of approximately \$75,000 which had been paid to Carteret County in previous years.

H. Regional Access Parking Fees

The FY 22-23 Recommended Budget anticipates a total of \$250,000 of parking fee revenue which is an increase of \$50,000 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 \$253,000 is budgeted in FY 22-23 which is a decrease of \$22,000 above the FY 21-22 original budget. The Town issued approximately 3,300 beach vehicle permits in FY 21-22.

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 1,360 again, this year. The proposed budget projects a total of \$120,000 in registration fees in FY 22-23, which is \$18,000 more than the FY 21-22 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 \$194,800 are anticipated in the FY 22-23 Recommended Budget. This is an \$10,800 increase as compared to the FY 21-22 original budget.

L. ABC Revenues

The Town anticipates a total of \$230,000 from ABC revenues in FY 22-23, an increase over the amount anticipated in the FY 21-22 originally adopted budget. ABC revenues have experienced steady growth in past years.

M. Interest Earnings

The FY 22-23 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 22-23 estimate continues to assume continued low interest earnings, based on recent history.

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 22-23 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 \$74,237 at June 30, 2022. 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 22-23 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 \$2,503,723 at June 30, 2022.

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 22-23 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 \$25,000. 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 7.8% COLA for all Town employees and position salaries. The total cost of the COLA included is \$464,916. This expenditure increase is spread among the various Town departmental budgets. The 1-year percentage change in the Consumer Price Index (South Urban), as of March 2022 was a record high of 9.12%. No other employee benefit changes are recommended or expected as health insurance costs were basically flat for FY 22-23.

D. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Planning and Inspections Department Budget no longer includes \$75,000 for the Town's contract with Carteret County for building inspections services, since the County now collects and administers all inspection permits and fees.
- The Public Works Department budget includes \$159,409 for street resurfacing in FY 22-23.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$996,761. 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 \$73,262, or 7.93% greater than the FY 22-23 approved budget amount.
- A total of \$210,000 is budgeted for trash related landfill tipping fees, \$40,000 in recycling costs and \$108,000 is included for dumpster service at the Town's condominium complexes.
- The Town continues to experience heavy yard debris collection volumes. A total of \$46,440 is included in the recommended budget for FY 22-23 to pay yard debris tipping fees. The town is actively engaged in leasing land and creating a locally controlled yard debris site on NC 58.

- The Parks and Recreation Department budget includes \$25,000 for walkway maintenance.
- A total of \$288,000 is included in the FY 22-23 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$129,000 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 \$2,800. The amounts are comparable to the prior fiscal years.
- A total of \$530,942 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 4.34% of the FY 22-23 Recommended total cumulative budget. The amount is an increase of \$6,195 from the FY 21-22 budget of \$524,747.

GENERAL FUND BALANCE

The FY 22-23 Recommended Budget does not account for the use of General Fund unassigned fund balance.

The total General Fund balance is projected to be \$2,503,723 at June 30, 2022. This is equal to 20.47% of the FY 22-23 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 22-23 Recommended Budget for the Future Beach Nourishment Fund is \$628,159. The entire budget of \$628,159 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 \$313,159. The transfer from the General Fund is \$309,000 and projected interest earnings are \$6,000. 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 \$6.5 million at the end of FY 22-23. The Town completed a planting project of 300,000 native dune plants (April, 2022 at a cost of \$246,000. Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for future renourishment efforts.

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 month of October. The FY 22-23 Recommended Budget again projects a total of \$62,438 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 and 2021. The event is anticipated to return in September 2022 and is reflected in the FY 22-23 budget, with an overall estimate of \$43,000 needed for the 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 22-23 is \$54,219. The Fishing Tournament fund balance is currently \$30,000.

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 \$28,390,388, 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:

- many capital items included in the FY 22-23 Recommended Budget, including replacement vehicles and equipment, targeted drainage improvements, and other items are anticipated to receive funding via FEMA 428 dollars,
- 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 24-25 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, and is now estimated at \$10 million.

- the renovation/expansion of Fire Station 2 (\$3 million) in FY 23-24, to be paid for via FEMA 428 funds. The grant application is currently under review with FEMA,
- the construction of a new sidewalk along the soundside portion of Lee Avenue (\$100,000) in FY 23-24, 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 23-24,
- annual Powell Bill funding of \$159,409 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 22-23, 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 \$969,482 in FY 23-24 to future deficits in excess of \$1 million in FY 25-

26 and FY 26-27. 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 13 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 12 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 22-23 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, adjusting the real property tax rate to \$0.165 and proposing a minimal solid waste fee adjustment of \$10.00 per year. 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 second 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 22-23 (if the Recommended Budget is approved) will be approximately \$77.90 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 22-23 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 lead member of the management team.

Respectfully submitted,



Matt Zapp
Town Manager

SUMMARY BUDGET INFORMATION

FY 2022-23 BUDGET - "Quick Summary"

* General Fund Tax Rate:	16.5 cents	- considers a 1.0 cent increase to cover necessary Town-wide operating inflationary increases
* Average Value Annual Bill - General Fund Tax:	\$ 659.85	- based on average value property in Emerald Isle (\$399,908), all property tax bills
* Annual Solid Waste Fee:	\$ 275.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$22.92 per month per residential unit
* Total FY 22-23 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 934.85	- equates to \$77.90 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 Zoning, Development, and Tree Permitting fee schedule

* Total Town of Emerald Isle Budget:	\$ 12,712,456	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 12,233,640	- a \$740,150, or 6.44% increase from FY 21-22 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 628,159	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$309,000 transfer from General Fund; plus interest earnings

Key Budget Issues:

- FY 22-23 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 \$0.84/month increase in solid waste fees to cover the increased costs in fuel, vehicles, and increased disposal costs
- includes necessary increases in part-time lifeguard/ocean rescue staffing schedules and incentive programs
- incorporates an annual gradual replacement of purchased vehicles with leased vehicles to relieve capital needs and reduce maintenance costs
- includes awarded 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
- assumes anticipated building resilient infrastructure grant funding (FEMA BRIC Program) for significant Western Emerald Isle Stormwater Infiltration project
- includes awarded grant funding (ARPA) for eligible equipment purchases for the provision of general government services
- proposed 7.8% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit

FY 2022-23 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/21:	\$ 3,315,448	- increased over prior year due to the planned use of 2021 Powell Bill Fund Balance toward Deerhorn Dunes area, and significant Sales Tax and Development Fees despite Covid-19
* Projected Adjusted General Fund Balance at 6/30/22:	\$ 3,445,864	- slight increase expected from impacts to both strong recovery in revenues following COVID-19, along with cost-avoidance in General Fund by utilizing ARPA grant funding
- as percent of FY 22-23 Recommended Budget	28.17%	

* Total Authorized Full - Time Positions:	75	- the same level of full - time staffing as FY 2022
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* Major FY 22-23 Expenditure Changes: General Fund	\$ 464,916	- 7.8% cost-of-living adjustment for Town employees; compares to March CPI incr. of 9.12%
	\$ 33,284	- increase in employer contribution rates required by Local Government Retirement System
	\$ 73,627	- competitive market increases to high-demand Public Safety positions
	\$ 88,359	- increases in PT lifeguard scheduling, and lifeguard incentive program
	\$ (60,000)	- reduction in contracted services for 2022 Unified Development Ordinance Development
	\$ (75,000)	- reductions in interlocal contracted services for County Building Inspections (trades)
	\$ 46,500	- anticipated additions to Town-wide fuel expense due to recent inflationary price increases
	\$ 89,262	- anticipated increases in solid waste disposal costs
	\$ 53,000	- replacement solid waste leased vehicles including Freightliner brush truck
	\$ 24,000	- added budget for fireworks display with laser light show, planned for July, 2022
	\$ (11,000)	- reduction in capital outlay for parks mower - equipment funded by ARPA grant
	\$ 6,195	- minor increase in debt service, due to heart monitors previously budgeted in EMS dept.
	\$ 12,000	- transfer to Fall Beach Music Festival, which was previously cancelled due to Covid-19
	<u>\$ 745,143</u>	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 22-23 Revenue Changes: General Fund	\$ 319,928	- anticipated additional property tax revenue resulting from 1.0 cent rate increase
	\$ 358,160	- increased sales and use tax distributions realized due to current economic conditions
	\$ 73,753	- projected increase in solid-waste fees derived from \$0.84/month rate increase
	\$ (280,000)	- decreases in Building Permit Fees (trades), transferred to Carteret County
	\$ 113,800	- increases anticipated from zoning, development, and tree permit fees
	\$ 50,000	- increased revenues projected for summer season paid parking revenues
	\$ 65,000	- increased revenues from ABC distributions, based on current economic trends
	\$ 12,000	- new interlocal agreement with Carteret County for the lease of the Shoreline Protection office
	<u>\$ 12,258</u>	- transfer remaining balance from McLean-Spell Park Improvements Fund
	<u>\$ 724,899</u>	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2022-23 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 21-22 Revenues</u>	<u>Adopted FY 21-22 Expenditures</u>	<u>Recommended FY 22-23 Revenues</u>	<u>Recommended FY 22-23 Expenditures</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
General Fund	\$ 11,493,490	\$ 11,493,490	\$ 12,233,640	\$ 12,233,640	\$ 740,150	6%
Future Beach Nourishment Fund	625,880	625,880	628,159	628,159	2,279	0%
Special Events Fund	<u>85,750</u>	<u>85,750</u>	<u>159,657</u>	<u>159,657</u>	<u>73,907</u>	<u>86%</u>
TOTAL	\$ 12,205,120	\$ 12,205,120	\$ 13,021,456	\$ 13,021,456	\$ 816,337	7%
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	\$ 11,896,120	\$ 11,896,120	\$ 12,712,456	\$ 12,712,457	\$ 816,337	7%

GENERAL FUND BUDGET SUMMARY

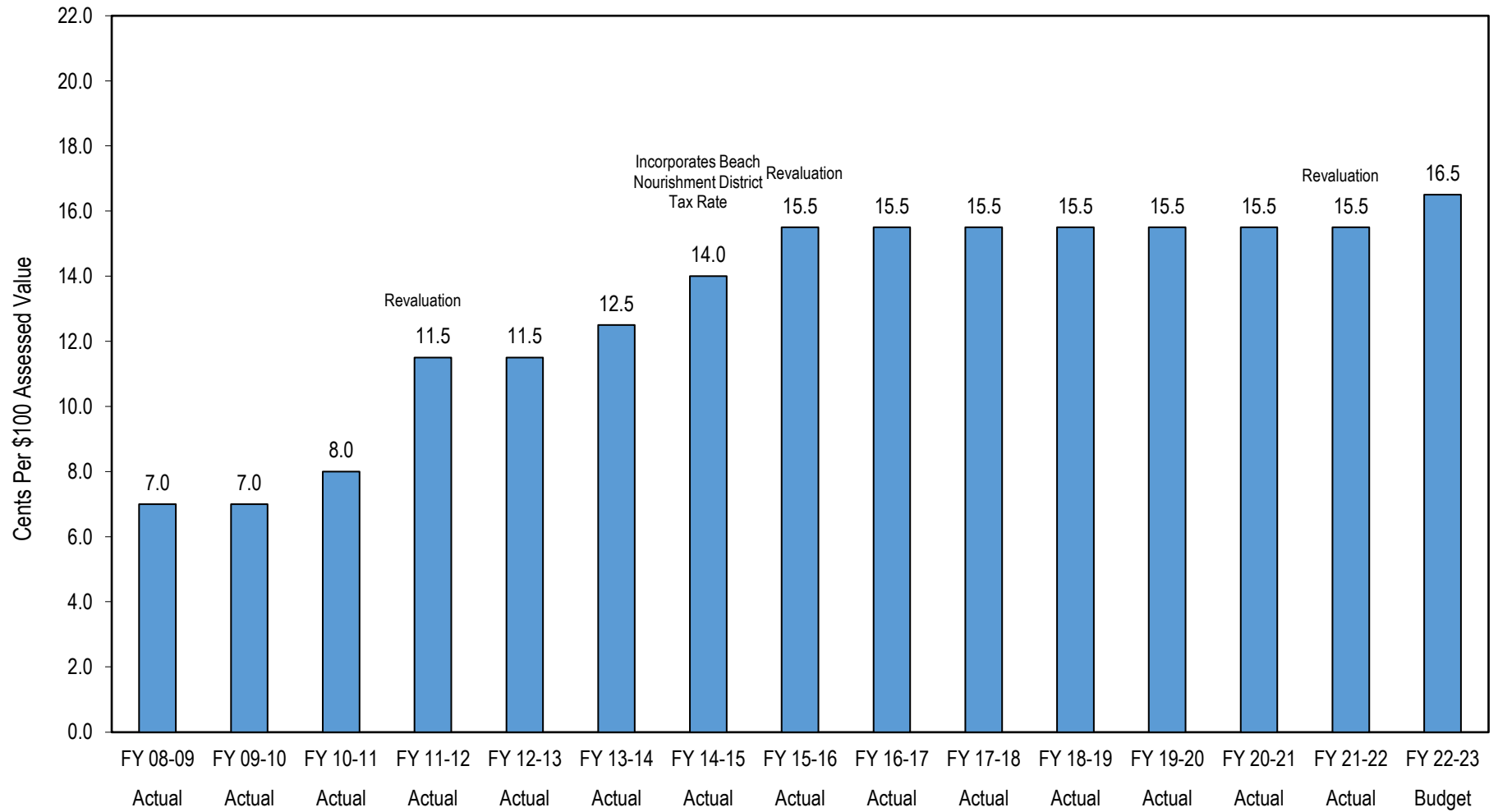
	FY 20-21 <u>Actual</u>	Adopted FY 21-22 <u>Budget</u>	Amended FY 21-22 <u>Budget</u>	FY 21-22 Thru <u>April 7, 2022</u>	Projected Thru <u>Year-End</u>	Recommended FY 22-23 <u>Budget</u>	Adopted FY 22-23 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>	Pct Change FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>
REVENUES									
Property Tax	4,813,013	4,846,770	4,846,770	4,758,836	4,854,034	5,166,698	-	319,928	6.60%
Sales Tax	2,399,671	2,340,232	2,538,484	1,279,964	2,553,000	2,698,392	-	358,160	15.30%
State-Collected Revenues	720,091	719,350	747,372	469,056	748,622	746,591	-	27,241	3.79%
Solid Waste Fees	1,760,505	1,791,334	1,791,334	1,759,249	1,792,568	1,857,387	-	66,053	3.69%
EMS Service Fees	233,313	240,000	240,000	173,906	229,106	235,000	-	(5,000)	-2.08%
Development Permit Fees	454,841	323,750	212,350	211,294	224,433	157,800	-	(165,950)	-51.26%
Other Fees	552,360	585,000	587,500	499,718	649,513	631,000	-	46,000	7.86%
Parks and Recreation Fees	79,063	184,000	184,000	132,398	178,158	194,800	-	10,800	5.87%
Grant Revenues	176,477	9,500	227,416	46,820	136,820	2,500	-	(7,000)	-73.68%
Other Revenues	516,417	385,600	596,534	329,013	526,926	463,260	-	77,660	20.14%
Installment Financing Proceeds	83,594	-	-	-	-	-	-	-	-
Interest Earnings	391	1,000	1,000	414	425	1,000	-	-	0.00%
Transfers From Other Funds	-	3,000	9,071	6,000	9,071	15,258	-	12,258	408.60%
Powell Bill Fund Balance	-	-	136,307	-	136,307	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	9,775	-	-	-	-	-	-
TOTAL	11,789,736	11,493,490	12,191,867	9,666,668	12,038,983	12,233,640	-	740,150	6.44%
EXPENDITURES									
Governing Body	90,297	97,687	97,687	74,587	90,133	110,462	-	12,775	13.08%
Legal	11,351	15,000	15,000	12,596	15,000	15,000	-	-	0.00%
Administration	701,341	703,293	703,293	594,839	728,277	786,248	-	82,955	11.80%
Planning and Inspections	278,911	336,433	336,433	291,585	343,790	276,593	-	(59,840)	-17.79%
Police	2,030,919	2,258,683	2,310,643	1,747,243	2,187,975	2,521,601	-	262,918	11.64%
Fire	1,929,967	2,062,825	2,097,825	1,600,093	2,076,698	2,224,834	-	162,009	7.85%
EMS	922,273	930,398	930,087	751,612	941,970	1,002,274	-	71,876	7.73%
Public Works	734,662	789,014	973,774	757,636	878,455	838,451	-	49,437	6.27%
Solid Waste	1,657,024	1,705,729	1,705,729	1,261,582	1,713,015	1,825,533	-	119,804	7.02%
Parks and Recreation	1,218,427	1,025,775	1,130,775	887,107	1,162,386	1,061,251	-	35,476	3.46%
NonDepartmental	629,246	709,906	1,012,655	733,456	892,903	694,450	-	(15,456)	-2.18%
Debt Service	551,991	524,747	541,466	470,588	541,466	530,942	-	6,195	1.18%
Transfers to Other Funds	369,952	334,000	336,500	336,500	336,500	346,000	-	12,000	3.59%
TOTAL	11,126,360	11,493,490	12,191,867	9,519,423	11,908,567	12,233,640	-	740,150	6.44%
Difference	663,376	(0)	(0)	147,245	130,416	(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
	Rates	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
FY 21-22 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	\$ 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
FY 22-23 Recommended								
Property Tax - General Fund	\$ 0.1550	\$ 449.89	\$ 1,283.54	\$ 1,658.31	\$ 2,963.02	\$ 2,849.74	\$ 1,627.63	\$ 1,145.80
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	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00
TOTAL		\$ 870.01	\$ 1,972.59	\$ 2,468.25	\$ 4,193.83	\$ 4,044.01	\$ 2,427.67	\$ 1,790.42
Net Change - Annual Tax Bill		\$ 39.03	\$ 92.81	\$ 116.99	\$ 201.16	\$ 193.85	\$ 115.01	\$ 83.92

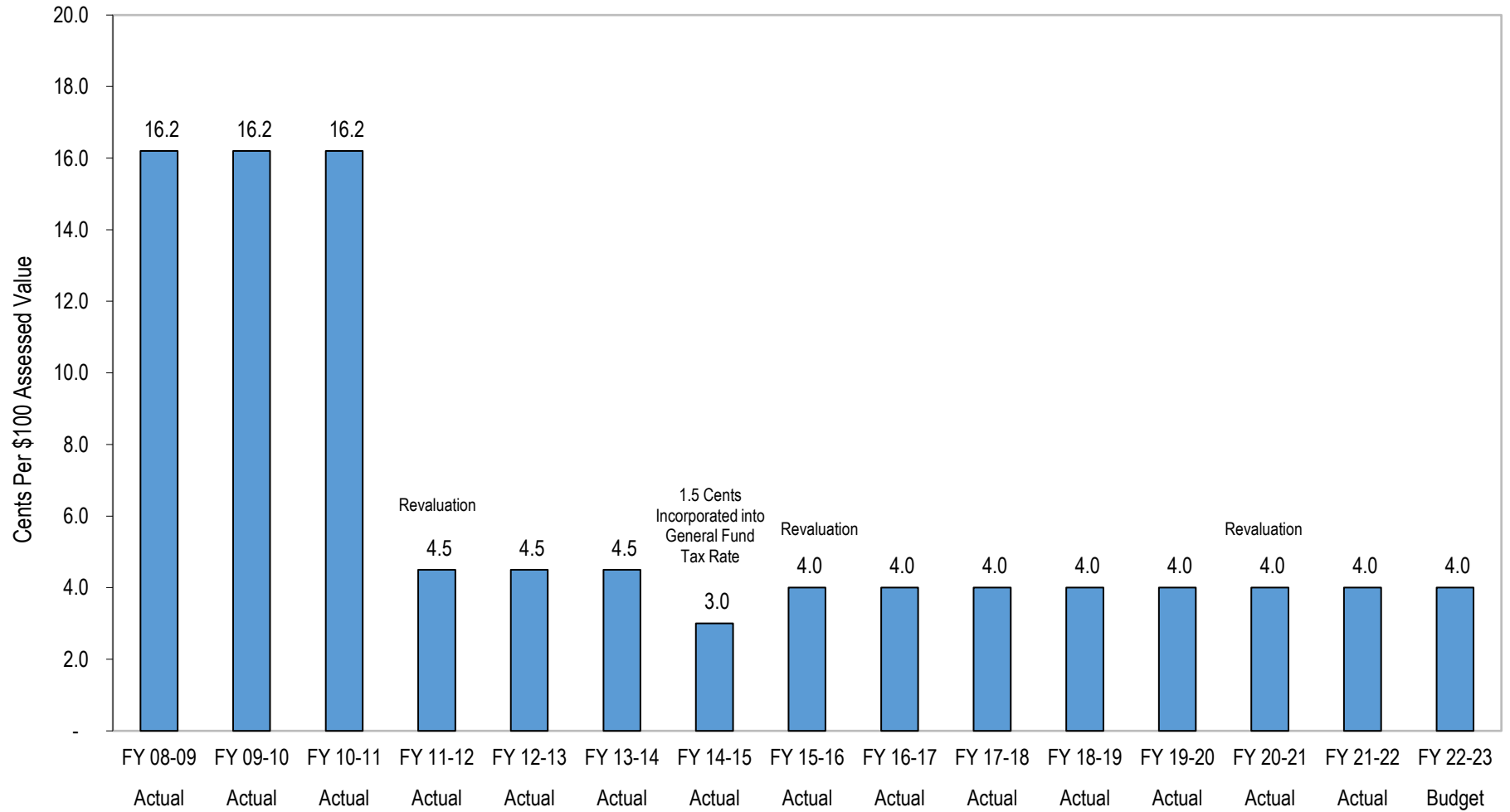
ALL OTHER OWNERS								
	2020 Value	Property Value \$ 331,117	Property Value \$ 323,640	Property Value \$ 321,787	Property Value \$ 457,967	Property Value \$ 527,958	Property Value \$ 620,960	Property Value \$ 684,475
	Rates	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 21-22 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	\$ 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
FY 22-23 Recommended								
Property Tax - General Fund	\$ 0.1550	\$ 513.23	\$ 501.64	\$ 498.77	\$ 709.85	\$ 818.33	\$ 962.49	\$ 1,060.94
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	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00
TOTAL		\$ 821.34	\$ 809.01	\$ 805.95	\$ 1,030.65	\$ 1,146.13	\$ 1,299.58	\$ 1,404.38
Net Change - Annual Tax Bill		\$ 43.11	\$ 42.36	\$ 42.18	\$ 55.80	\$ 62.80	\$ 72.10	\$ 78.45

GENERAL FUND PROPERTY TAX RATE HISTORY



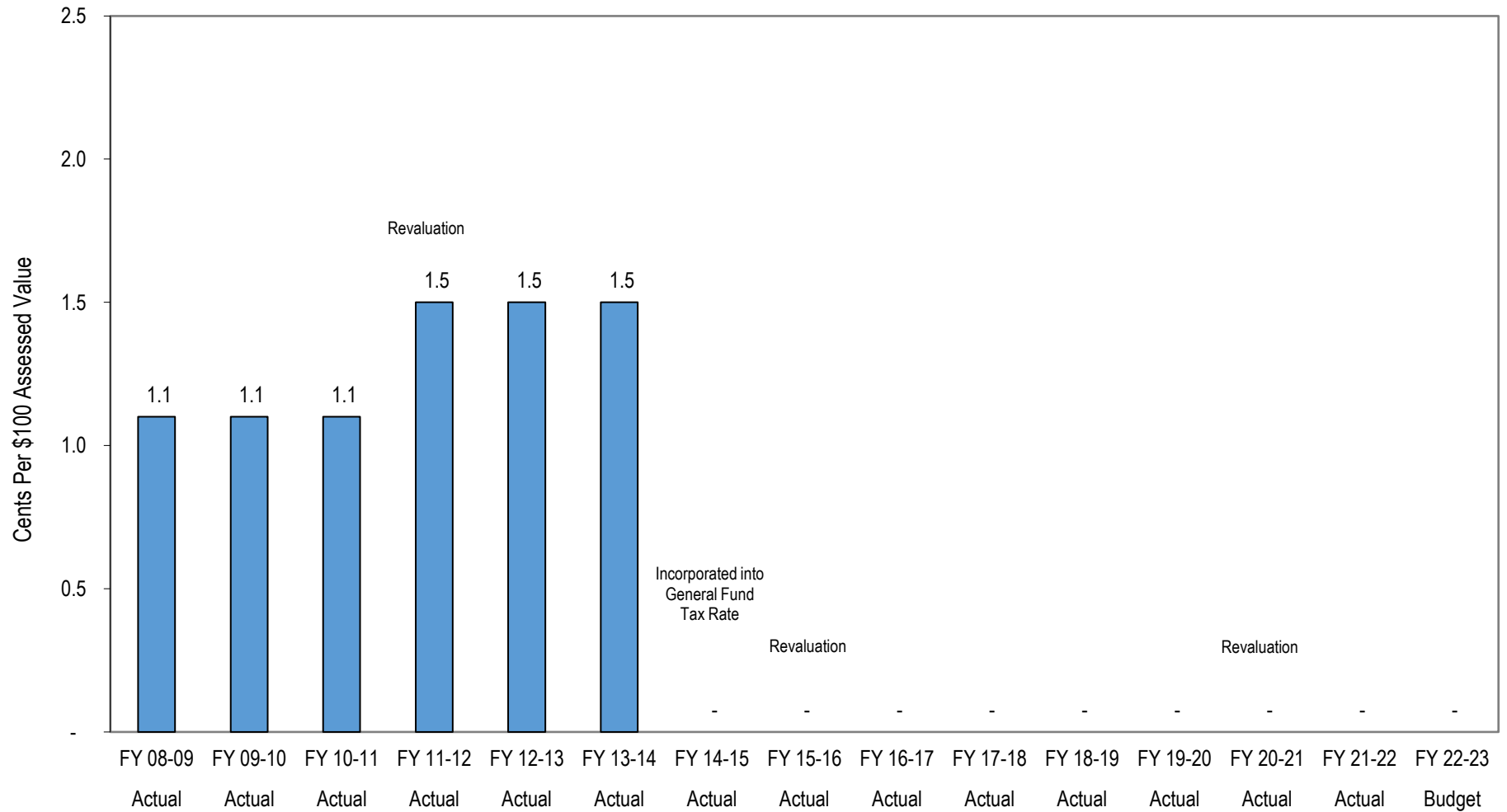
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

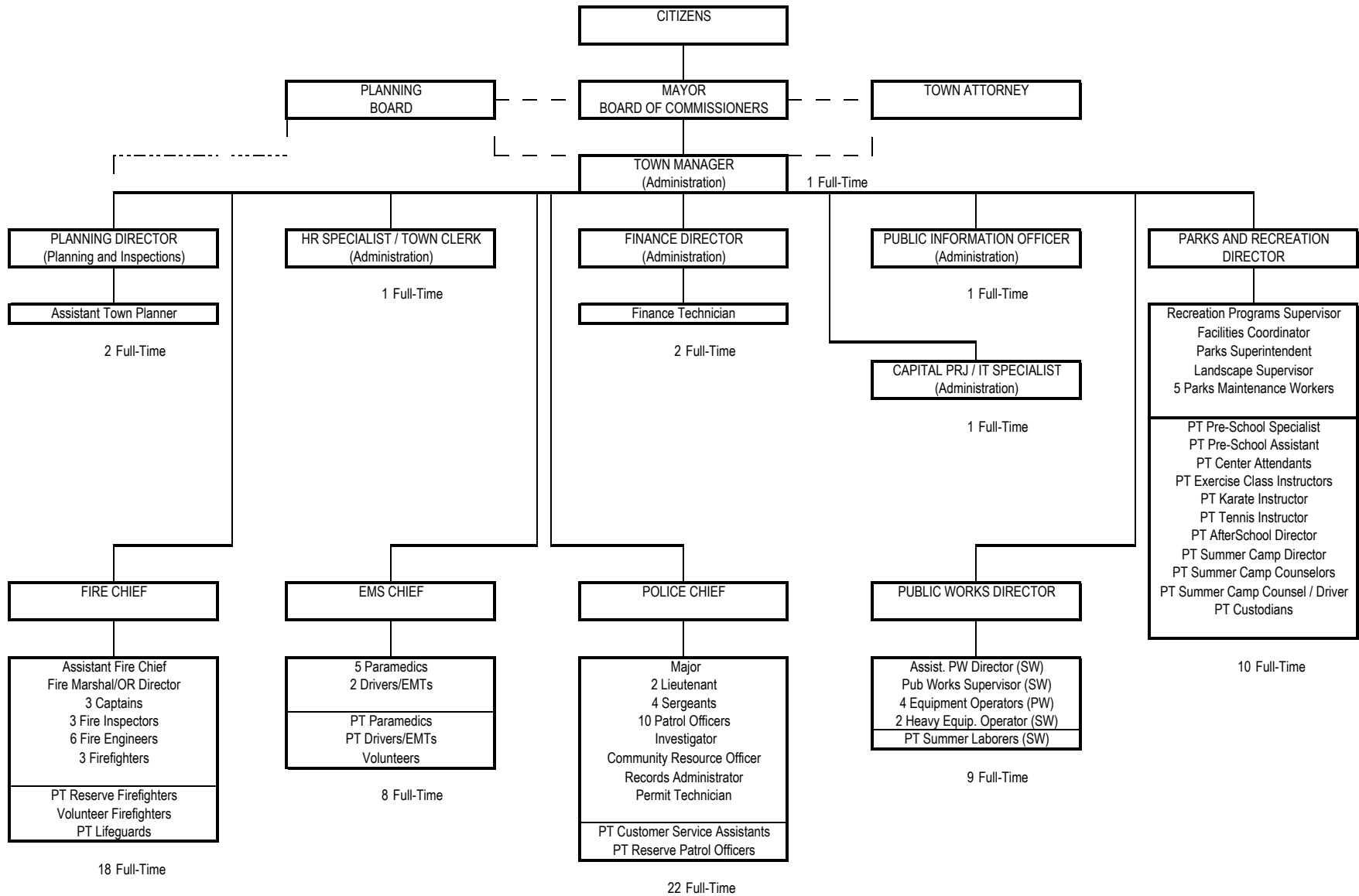


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2022-23 Recommended Budget**



**TOTAL POSITIONS
75 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

<u>Department</u>	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Adopted</u>	<u>FY 21-22</u> <u>Amended</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Request</u>	<u>FY 22-23</u> <u>Recommended</u>	<u>FY 22-23</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	6	6	6	6	6	6	-
Planning and Inspections	2	2	2	2	2	2	-
Police	20	22	22	22	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	73	75	75	75	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	35	35	35	-
EMS	32	33	33	33	33	33	-
Public Works	-	-	-	-	-	-	-
Solid Waste	2	1	1	2	2	3	-
Parks and Recreation	35	35	35	35	40	40	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	129	129	129	134	139	140	-

GENERAL FUND BALANCE PROJECTION as of 6/30/22

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%

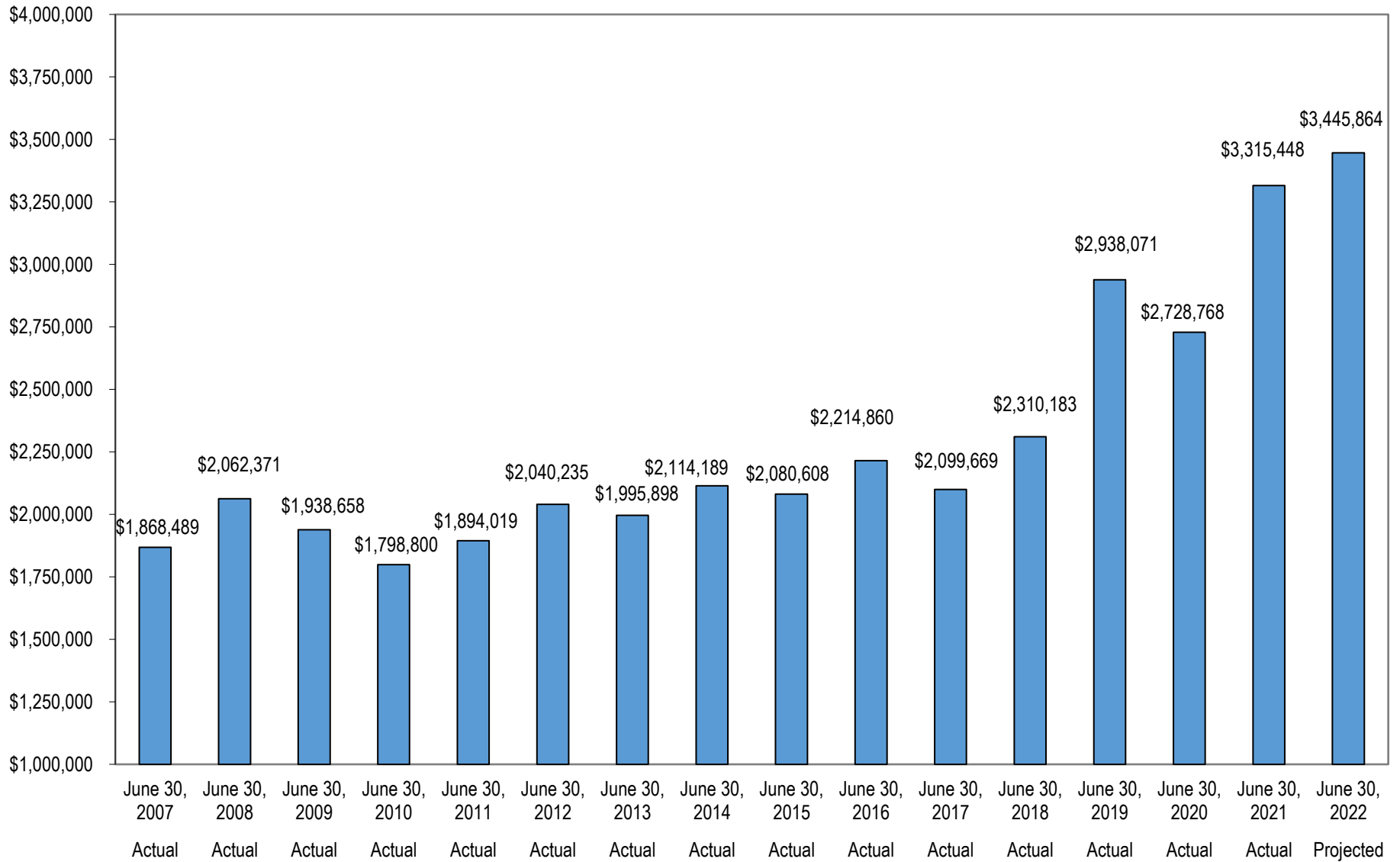
Total General Fund Balance as of 6/30/20	\$	2,906,363		
Minus Non-spendable - Prepays	\$	52,981		
Minus Restricted for Powell Bill/Special Drug Funds	\$	3,653		
Minus Committed for Special Separation Allowance/EMS	\$	65,961		
Minus Assigned for Subsequent Years' Expenditures	\$	55,000		
Minus Stabilization 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%

Total General Fund Balance as of 6/30/21	\$	3,569,739		
Minus Non-spendable - Prepays	\$	48,209		
Minus Restricted for Powell Bill/Special Drug Funds	\$	142,128		
Minus Committed for Special Separation Allowance	\$	63,954		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	942,141		
ADJUSTED FUND BALANCE				
Unassigned Fund Balance as of 6/30/21	\$	2,373,307	Total Unassigned+Stabilization by State Statute as of 6/30/21	\$ 3,315,448
As percent of FY 2020-21 final expenditures		21.33%	As percent of FY 2020-2021 final expenditures	29.80%
As percent of FY 2021-2022 adopted General Fund budget		20.65%	As percent of FY 2021-2022 adopted General Fund budget	28.85%

Fund Balance Adjustments During / At Close of FY 2021-2022				
Projected FY 21-22 surplus / (deficit)		130,416		
ADJUSTED FUND BALANCE				
Projected Unassigned Fund Balance as of 6/30/22	\$	2,503,723	Total Unassigned+Stabilization by State Statute as of 6/30/22	\$ 3,445,864
As percent of projected FY 2021-22 final expenditures		21.02%	As percent of projected FY 2021-2022 final expenditures	28.94%
As percent of FY 2022-2023 Rec General Fund budget		20.47%	As percent of FY 2022-2023 Rec General Fund budget	28.17%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2022-2023

FY 22-23 Recommended General Fund Tax Rate: 16.50 cents

Breakdown by department / service:

Governing Body & Legal	0.23 cents
Administration	1.35 cents
Planning and Inspections	0.20 cents
Police	3.95 cents
Fire	3.50 cents
EMS	1.30 cents
Public Works	1.20 cents
Solid Waste	- cents
Parks and Recreation	1.20 cents
NonDepartmental	1.20 cents
Debt Service	1.35 cents
Transfer to Future Beach Nourishment Fund	1.00 cents
Transfer to Capital Projects	0.02 cents

TOTAL	16.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2022 - 2023

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): \$ 399,908
FY 2022-2023 Property Tax Rate Per \$100: 16.50 cents

TOTAL FY 2022-2023 PROPERTY TAX DUE:	\$ 659.85
TOTAL FY 2022-2023 SOLID WASTE FEE DUE:	\$ 275.00
TOTAL FY 2022-2023 AMOUNT DUE:	\$ 934.85

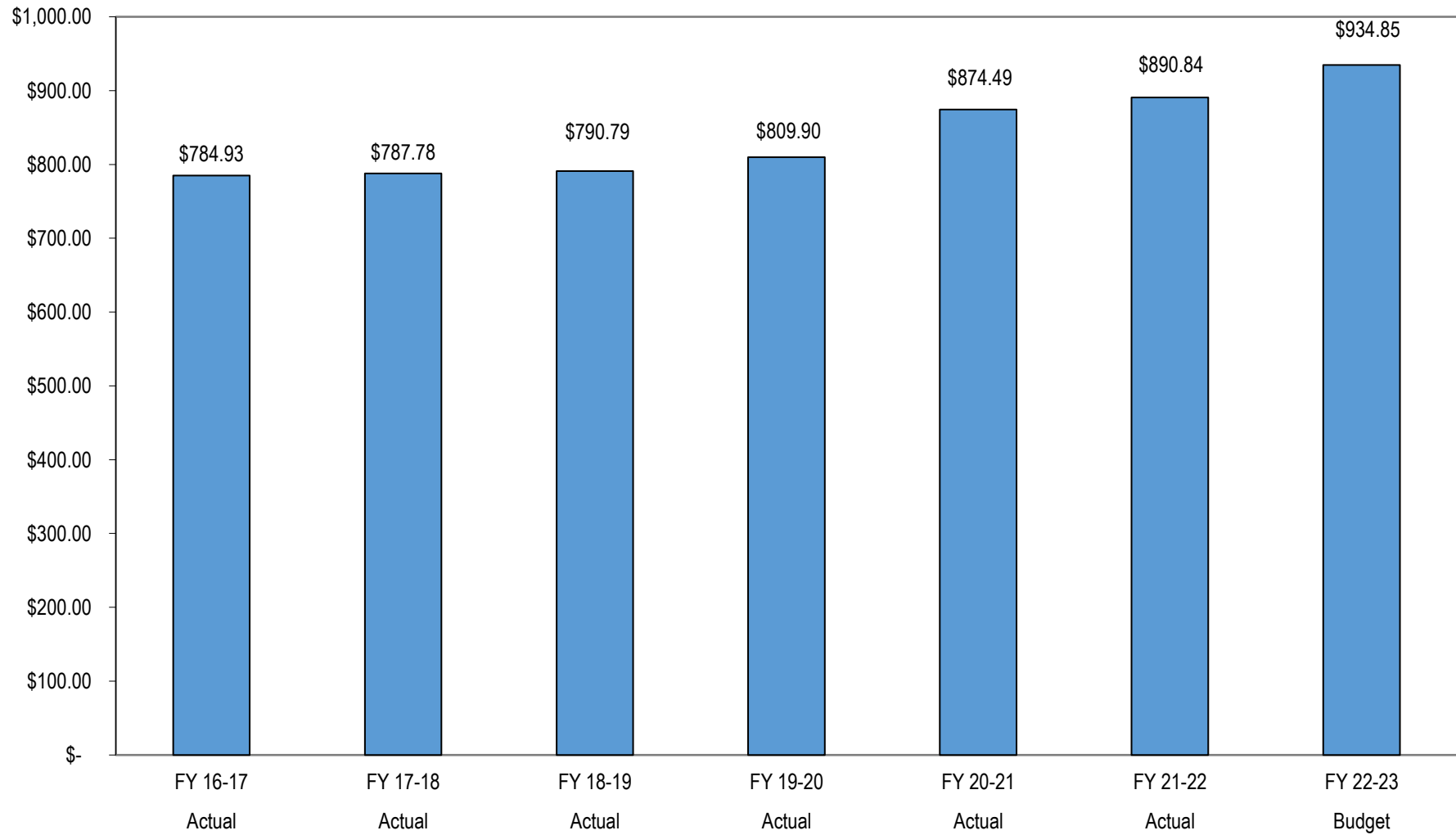


Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 157.96	\$ 13.16
Parks 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.	\$ 47.99	\$ 4.00
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.	\$ 8.00	\$ 0.67
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	\$ 51.99	\$ 4.33
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.	\$ 139.97	\$ 11.66
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.	\$ 47.99	\$ 4.00
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.	\$ 275.00	\$ 22.92
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 .	\$ 111.17	\$ 9.26
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, heart monitors, and aerial fire truck purchased in 2020.	\$ 53.99	\$ 4.50
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 39.99	\$ 3.33
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements.	\$ 0.80	\$ 0.07
TOTAL FY 2022-2023 AMOUNT DUE:		\$ 934.85	\$ 77.90

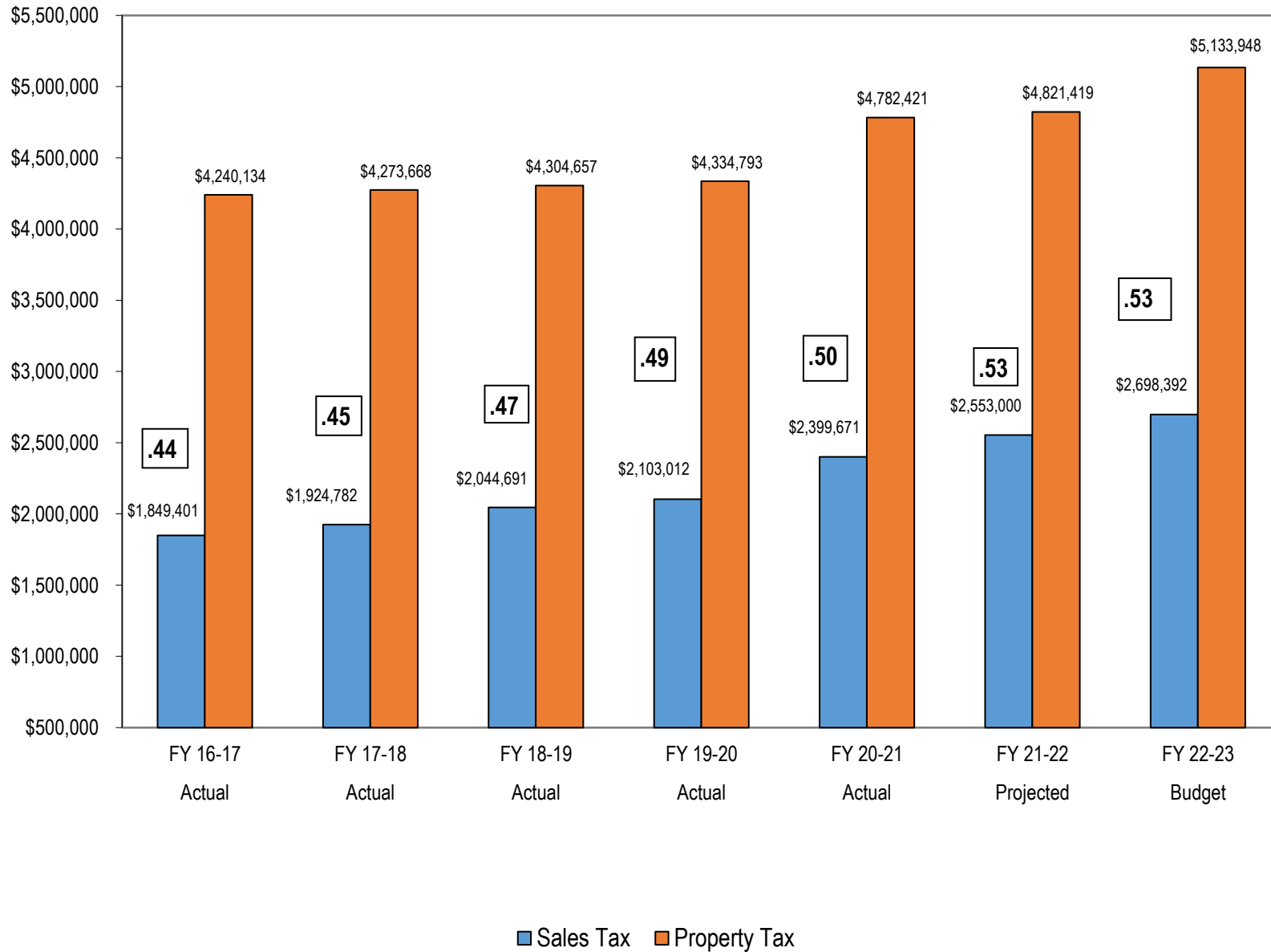
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

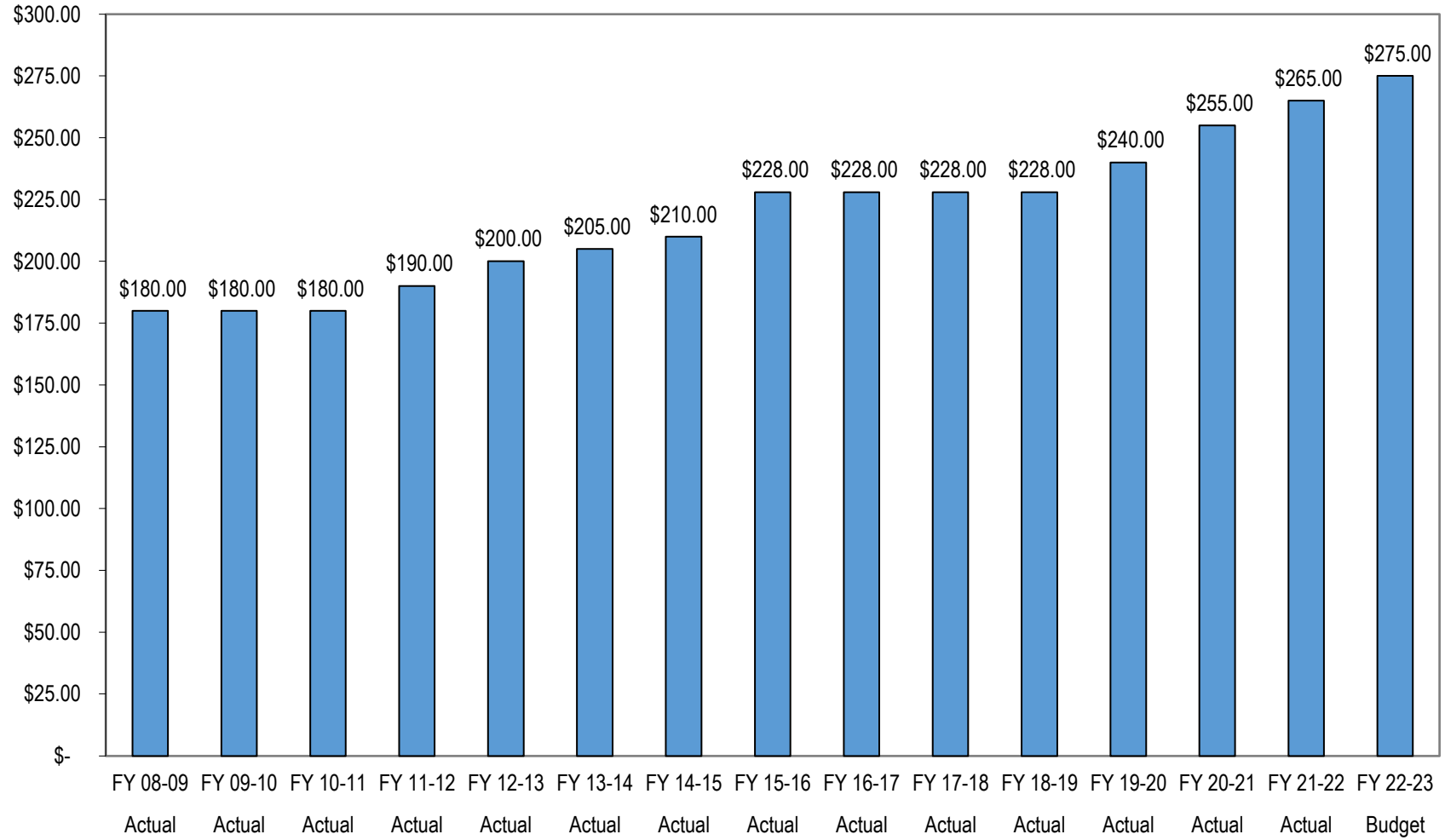
General Fund Property Tax + Solid Waste Fee



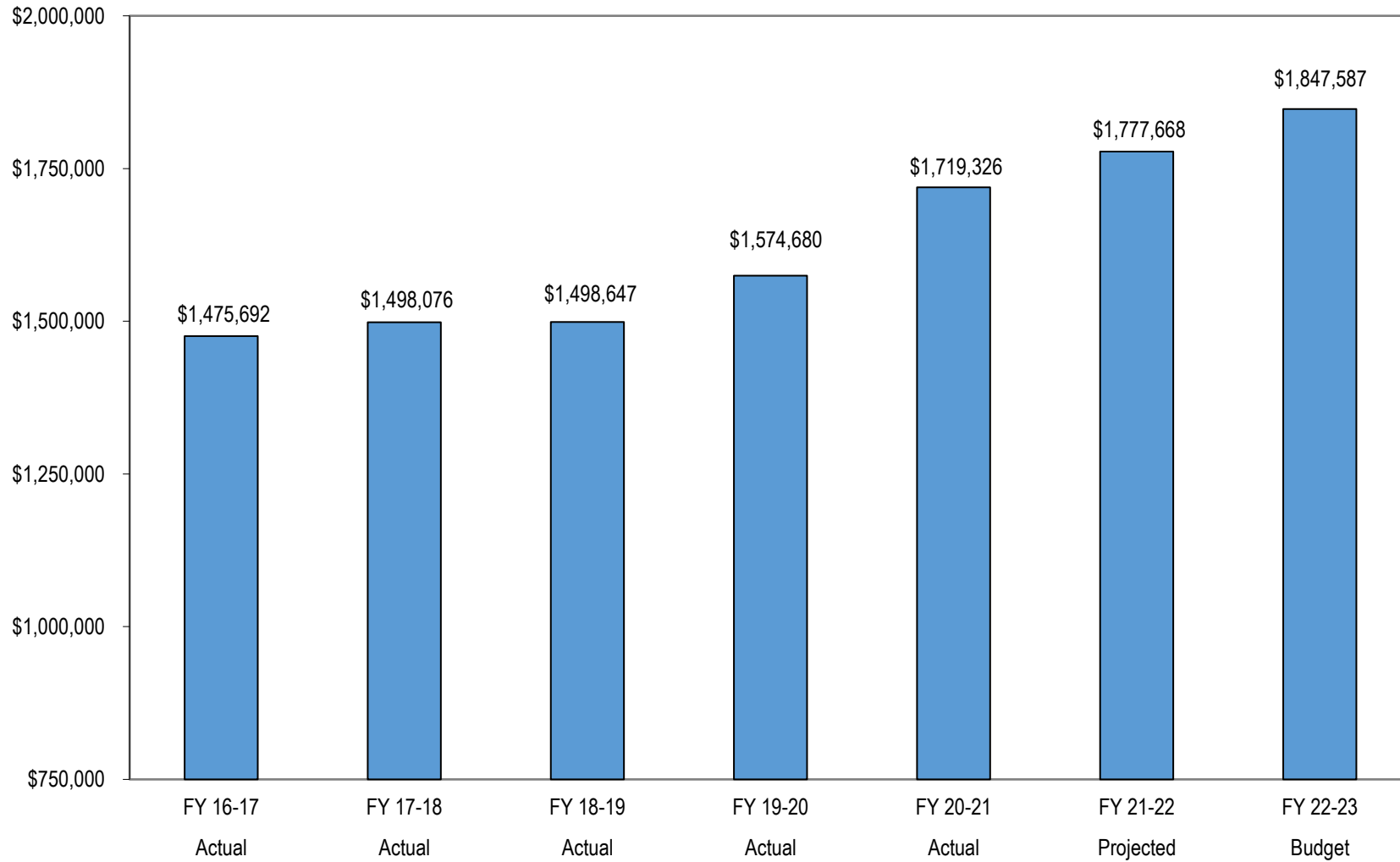
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



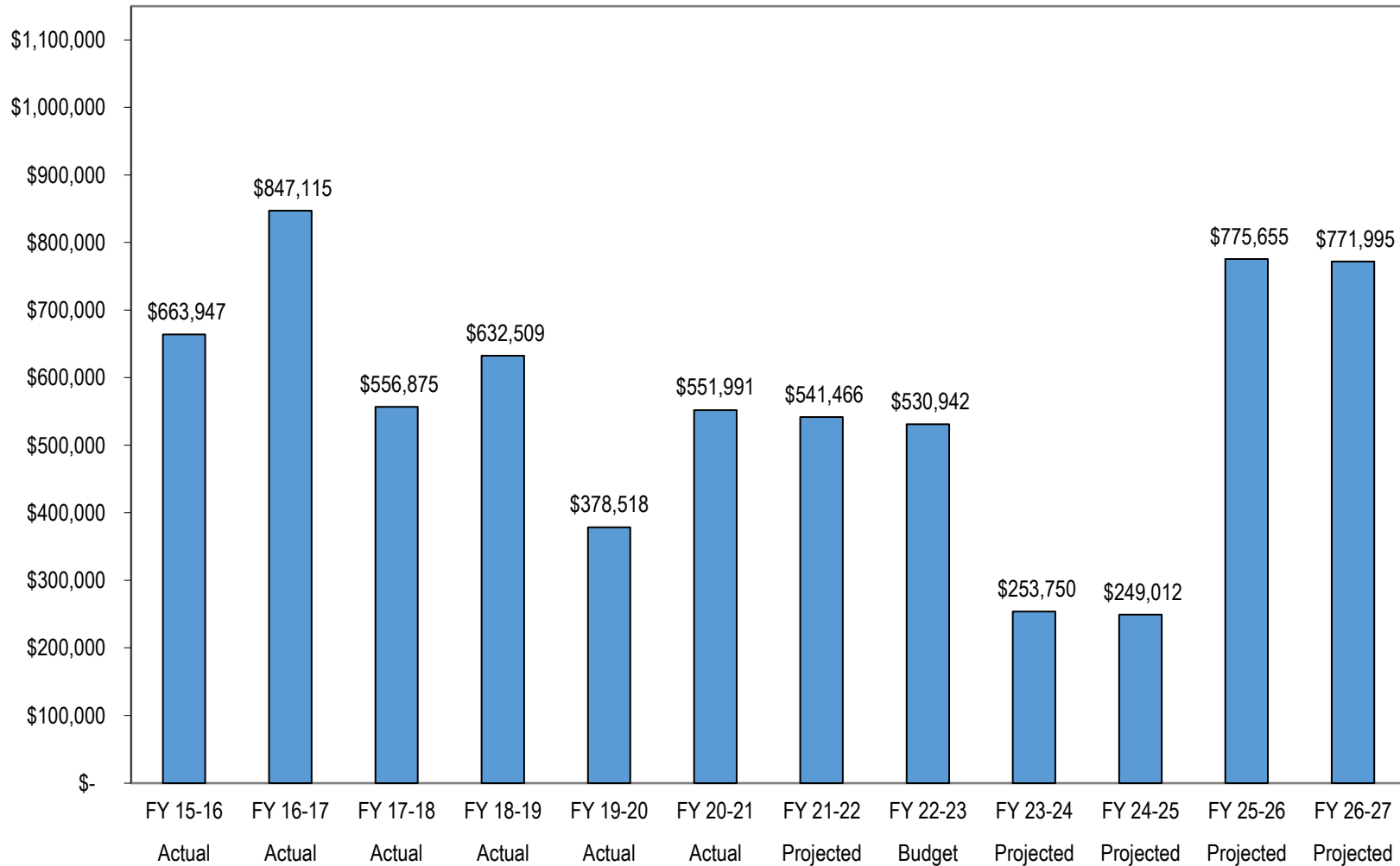
GENERAL FUND 5-YEAR FORECAST

	FY 20-21 Actual	Approved FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Recommended FY 22-23 Budget	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Property Tax	4,813,013	4,846,770	4,846,770	4,758,836	4,854,034	5,166,698	5,205,578	5,244,753	5,284,226	5,323,999
Sales Tax	2,399,671	2,340,232	2,538,484	1,279,964	2,553,000	2,698,392	2,806,328	2,918,581	3,035,324	3,156,737
State-Collected Revenues	720,091	719,350	747,372	469,056	748,622	746,591	757,741	769,312	781,317	793,768
Solid Waste Fees	1,760,505	1,791,334	1,791,334	1,759,249	1,792,568	1,857,387	1,862,887	1,868,387	1,873,887	1,879,387
EMS Service Fees	233,313	240,000	240,000	173,906	229,106	235,000	237,150	239,322	241,515	243,730
Development Permit Fees	454,841	323,750	212,350	211,294	224,433	157,800	158,848	160,411	161,991	163,586
Other Fees	552,360	585,000	587,500	499,718	649,513	631,000	632,000	633,000	634,000	635,000
Parks and Recreation Fees	79,063	184,000	184,000	132,398	178,158	194,800	196,300	196,300	196,300	196,300
Grant Revenues	176,477	9,500	227,416	46,820	136,820	2,500	7,500	7,500	7,500	7,500
Other Revenues	516,417	385,600	596,534	329,013	526,926	463,260	328,431	331,136	333,875	336,650
Installment Financing Proceeds	83,594	-	-	-	-	-	-	-	140,000	-
Interest Earnings	391	1,000	1,000	414	425	1,000	6,000	11,000	16,000	21,000
Transfers From Other Funds	-	3,000	9,071	6,000	9,071	15,258	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	136,307	-	136,307	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	-	9,775	-	-	-	-	-	-	-
TOTAL	11,789,736	11,493,490	12,191,867	9,666,668	12,038,983	12,233,640	12,262,716	12,443,656	12,769,889	12,821,610
Governing Body	90,297	97,687	97,687	74,587	90,133	110,462	113,776	117,189	120,705	124,326
Legal	11,351	15,000	15,000	12,596	15,000	15,000	16,000	17,000	18,000	19,000
Administration	701,341	703,293	703,293	594,839	728,277	786,248	809,836	834,131	859,155	884,929
Planning and Inspections	278,911	336,433	336,433	291,585	343,790	276,593	284,891	301,038	310,069	319,371
Police	2,030,919	2,258,683	2,310,643	1,747,243	2,187,975	2,521,601	2,644,249	2,754,179	2,819,294	2,903,873
Fire	1,929,967	2,062,825	2,097,825	1,600,093	2,076,698	2,224,834	2,291,579	2,360,327	2,478,136	2,511,280
EMS	922,273	930,398	930,087	751,612	941,970	1,002,274	1,032,343	1,099,313	1,235,212	1,214,069
Public Works	734,662	789,014	757,774	757,636	878,455	838,451	870,605	896,723	977,624	1,058,333
Solid Waste	1,657,024	1,705,729	1,705,729	1,261,582	1,713,015	1,825,533	1,880,299	1,943,708	2,009,019	2,090,290
Parks and Recreation	1,218,427	1,025,775	1,130,775	887,107	1,162,386	1,061,251	1,328,089	1,434,881	1,401,868	1,464,874
NonDepartmental	629,246	709,906	1,012,655	733,456	892,903	694,450	722,784	736,742	766,344	781,610
Debt Service	551,991	524,747	541,466	470,588	541,466	530,942	253,750	249,012	775,655	771,995
Transfers to Other Funds	369,952	334,000	336,500	336,500	336,500	346,000	984,000	334,000	334,000	834,000
TOTAL	11,126,360	11,493,490	12,191,867	9,519,423	11,908,567	12,233,640	13,232,199	13,078,241	14,105,081	14,977,949
Surplus / (Deficit)	663,376	(0)	(0)	147,245	130,416	(0)	(969,482)	(634,585)	(1,335,192)	(2,156,338)
Tax Rate To Accommodate Deficit						16.5	18.5	17.4	19.5	22.0

KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 16.5 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 22-23, with no increase in future years.
- Assumes 1% growth annually in development/zoning permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 7.8% employee raises in FY 22-23; 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, beginning FY 2026
- 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 2024.
- Assumes general fund transfers for FY 2024 Alternate boat channel dredging and FY 2027 stormwater project at Coast Guard Rd.
- 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 19-20 Budget	Recommended FY 22-23 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 22-23 Recommended	Pct Change FY 19-20 Budget (Adopted) vs. FY 22-23 Recommended
REVENUES				
Property Tax	4,399,786	5,166,698	766,912	17.43%
Sales Tax	2,091,853	2,698,392	606,539	29.00%
State-Collected Revenues	788,642	746,591	(42,051)	-5.33%
Solid Waste Fees	1,585,200	1,857,387	272,187	17.17%
EMS Service Fees	215,000	235,000	20,000	9.30%
Development Permit Fees	248,000	157,800	(90,200)	-36.37%
Other Fees	406,000	631,000	225,000	55.42%
Parks and Recreation Fees	191,000	194,800	3,800	1.99%
Grant Revenues	74,303	2,500	(71,803)	-96.64%
Other Revenues	169,100	463,260	294,160	173.96%
Installment Financing Proceeds	250,000	-	(250,000)	
Interest Earnings	25,000	1,000	(24,000)	-96.00%
Transfers from Other Funds	-	15,258	15,258	
Special Separation Allowance Fund Balance	60,400	63,954	3,554	5.88%
Fund Balance	370,000	-	(370,000)	
TOTAL	10,874,284	12,233,640	1,359,356	12.50%
EXPENDITURES by Function				
Governing Body	99,708	110,462	10,754	10.79%
Legal	15,000	15,000	-	0.00%
Administration	723,414	786,248	62,834	8.69%
Planning and Inspections	185,932	276,593	90,661	48.76%
Police	1,928,957	2,521,601	592,644	30.72%
Fire	1,806,382	2,224,834	418,452	23.17%
EMS	1,119,476	1,002,274	(117,202)	-10.47%
Public Works	822,095	838,451	16,356	1.99%
Solid Waste	1,518,453	1,825,533	307,080	20.22%
Parks and Recreation	1,186,594	1,061,251	(125,343)	-10.56%
NonDepartmental	635,181	694,450	59,269	9.33%
Debt Service	378,092	530,942	152,850	40.43%
Transfers to Other Funds	455,000	346,000	(109,000)	-23.96%
TOTAL	10,874,284	12,233,640	1,359,356	12.50%

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

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 19-20 <u>Budget</u>	Recommended FY 22-23 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>	Pct Change FY 19-20 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>
EXPENDITURES by Category				
Salaries	4,042,258	5,376,126	1,333,868	33.00%
Benefits	1,444,673	1,922,503	477,830	33.08%
Operating	3,118,360	4,058,069	939,709	30.13%
Capital Outlay	362,300	-	(362,300)	-100.00%
Debt Service	632,509	530,942	(101,567)	-16.06%
Transfer to Other Funds	455,000	346,000	(109,000)	-23.96%
TOTAL	10,055,100	12,233,640	2,178,540	21.67%
Full-Time Authorized Positions	70	75	5	7.14%
Property Tax Revenues	4,399,786	5,166,698	766,912	17.43%
Sales Tax Revenues	2,091,853	2,698,392	606,539	29.00%
Property Tax Rate	0.1550	0.1650	0.0100	6.45%
Average Value Property Tax Bill	569.90	659.85	89.95	15.78%
Annual Solid Waste Fee	240.00	275.00	35.00	14.58%
Average Total Bill	809.90	934.85	124.95	15.43%
Average Tax Value	367,680	399,908	32,228	8.77%
	<u>March 2019</u>	<u>March 2022</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	245.6	278.6	33.0	13.46%
	<u>June 30, 2019</u>	<u>June 30, 2022 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,938,071	3,445,864	507,793	17.28%
Outstanding General Fund Debt	1,659,028	1,938,563	279,535	16.85%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 17-18 Budget	Recommended FY 22-23 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 22-23 Recommended	Pct Change FY 17-18 Budget (Adopted) vs. FY 22-23 Recommended
REVENUES				
Property Tax	4,292,594	5,166,698	874,104	20.36%
Sales Tax	1,850,000	2,698,392	848,392	45.86%
State-Collected Revenues	795,000	746,591	(48,409)	-6.09%
Solid Waste Fees	1,499,480	1,857,387	357,907	23.87%
EMS Service Fees	-	235,000	235,000	
Development Permit Fees	224,000	157,800	(66,200)	-29.55%
Other Fees	318,500	631,000	312,500	98.12%
Parks and Recreation Fees	161,500	194,800	33,300	20.62%
Grant Revenues	122,158	2,500	(119,658)	
Other Revenues	162,100	463,260	301,160	185.79%
Installment Financing Proceeds	-	-	-	
Interest Earnings	5,000	1,000	(4,000)	-80.00%
Transfers from Other Funds	-	15,258	15,258	
Special Separation Allowance Fund Balance	23,844	63,954	40,110	
Fund Balance	-	-	-	
TOTAL	9,454,176	12,233,640	2,779,464	29.40%
EXPENDITURES by Function				
Governing Body	90,693	110,462	19,769	21.80%
Legal	15,000	15,000	-	0.00%
Administration	599,624	786,248	186,624	31.12%
Planning and Inspections	185,671	276,593	90,922	48.97%
Police	1,814,813	2,521,601	706,788	38.95%
Fire	1,583,933	2,224,834	640,901	40.46%
EMS	390,000	1,002,274	612,274	156.99%
Public Works	727,710	838,451	110,741	15.22%
Solid Waste	1,482,558	1,825,533	342,975	23.13%
Parks and Recreation	1,099,248	1,061,251	(37,997)	-3.46%
NonDepartmental	443,050	694,450	251,400	56.74%
Debt Service	556,876	530,942	(25,934)	-4.66%
Transfer to Other Funds	465,000	346,000	(119,000)	-25.59%
TOTAL	9,454,176	12,233,640	2,779,464	29.40%

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

EMS services in FY 17-18 provided under contract by not-for-profit agency, and no service fees collected by Town, until budget later amended in March, 2018.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 17-18 <u>Budget</u>	Recommended FY 22-23 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>	Pct Change FY 17-18 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>
EXPENDITURES by Category				
Salaries	3,514,171	5,376,126	1,861,955	52.98%
Benefits	1,280,886	1,922,503	641,617	50.09%
Operating	3,275,143	4,058,069	782,926	23.91%
Capital Outlay	362,100	-	(362,100)	-100.00%
Debt Service	556,876	530,942	(25,934)	-4.66%
Transfer to Other Funds	465,000	346,000	(119,000)	-25.59%
TOTAL	9,454,176	12,233,640	2,779,464	29.40%
Full-Time Authorized Positions	61	75	14	22.95%
Property Tax Revenues	4,292,594	5,166,698	874,104	20.36%
Sales Tax Revenues	1,850,000	2,698,392	848,392	45.86%
Property Tax Rate	0.155	0.165	0.010	6.45%
Average Value Property Tax Bill	559.78	659.85	100.07	17.88%
Annual Solid Waste Fee	228.00	275.00	47.00	20.61%
Average Total Bill	787.78	934.85	147.07	18.67%
Average Tax Value	361,149	399,908	38,759	10.73%
	<u>March 2017</u>	<u>March 2022</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	236.2	278.6	42.4	17.97%
	<u>June 30, 2017</u>	<u>June 30, 2022 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,099,669	3,445,864	1,346,195	64.11%
Outstanding General Fund Debt	2,150,824	1,938,563	(212,261)	-9.87%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 Budget	Recommended FY 22-23 Budget	Inc / (Dec) FY 12-13 Budget (Adopted) vs. FY 22-23 Recommended	Pct Change FY 12-13 Budget (Adopted) vs. FY 22-23 Recommended
REVENUES				
Property Tax	3,432,904	5,166,698	1,733,794	50.51%
Sales Tax	1,265,000	2,698,392	1,433,392	113.31%
State-Collected Revenues	629,422	746,591	117,169	18.62%
Solid Waste Fees	1,295,700	1,857,387	561,687	43.35%
EMS Service Fees	-	235,000	235,000	
Development Permit Fees	147,750	157,800	10,050	6.80%
Other Fees	196,500	631,000	434,500	221.12%
Parks and Recreation Fees	123,000	194,800	71,800	58.37%
Grant Revenues	-	2,500	2,500	
Other Revenues	132,600	463,260	330,660	249.37%
Installment Financing Proceeds	-	-	-	
Interest Earnings	10,000	1,000	(9,000)	-90.00%
Transfers from Other Funds	-	15,258	15,258	
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	-	-	
TOTAL	7,232,876	12,233,640	5,000,764	69.14%
EXPENDITURES by Function				
Governing Body	85,934	110,462	24,528	28.54%
Legal	15,000	15,000	-	0.00%
Administration	463,586	786,248	322,662	69.60%
Planning and Inspections	237,400	276,593	39,193	16.51%
Police	1,475,842	2,521,601	1,045,759	70.86%
Fire	1,285,985	2,224,834	938,849	73.01%
EMS	300,000	1,002,274	702,274	234.09%
Public Works	633,093	838,451	205,358	32.44%
Solid Waste	1,375,240	1,825,533	450,293	32.74%
Parks and Recreation	760,029	1,061,251	301,222	39.63%
NonDepartmental	303,450	694,450	391,000	128.85%
Debt Service	297,317	530,942	233,625	78.58%
Transfer to Other Funds	-	346,000	346,000	
TOTAL	7,232,876	12,233,640	5,000,764	69.14%

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

EMS services in FY 12-13 provided under contract by not-for-profit agency, and no service fees collected by Town.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 <u>Budget</u>	Recommended FY 22-23 <u>Budget</u>	Inc / (Dec) FY 12-13 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>	Pct Change FY 12-13 Budget (Adopted) vs. <u>FY 22-23 Recommended</u>
EXPENDITURES by Category				
Salaries	2,898,199	5,376,126	2,477,927	85.50%
Benefits	957,310	1,922,503	965,193	100.82%
Operating	2,703,260	4,058,069	1,354,809	50.12%
Capital Outlay	376,790	-	(376,790)	-100.00%
Debt Service	297,317	530,942	233,625	78.58%
Transfer to Other Funds	-	346,000	346,000	-
TOTAL	7,232,876	12,233,640	5,000,764	69.14%
Full-Time Authorized Positions	55	75	20	36.36%
Property Tax Revenues	3,432,904	5,166,698	1,733,794	50.51%
Sales Tax Revenues	1,265,000	2,698,392	1,433,392	113.31%
Property Tax Rate	0.130	0.1650	0.0350	26.92%
Average Value Property Tax Bill	454.26	659.85	205.59	45.26%
Annual Solid Waste Fee	200.00	275.00	75.00	37.50%
Average Total Bill	654.26	934.85	280.59	42.89%
Average Tax Value	395,011	399,908	4,897	1.24%
	<u>March 2012</u>	<u>March 2022</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	223.3	278.6	55.3	24.76%
	<u>June 30, 2012</u>	<u>June 30, 2022 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,040,235	3,445,864	1,405,629	68.90%
Outstanding General Fund Debt	1,631,282	1,938,563	307,281	18.84%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 21-22 Actual

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.0923
2	Emerald Isle	0.1450
3	Sunset Beach	0.1600
4	Ocean Isle Beach	0.1639
5	Southern Shores	0.1958
6	Holden Beach	0.2000
7	Atlantic Beach	0.2000
8	Pine Knoll Shores	0.2070
9	Carolina Beach	0.2150
10	Duck	0.2200
11	Oak Island	0.2300
12	Topsail Beach	0.2475
13	North Topsail Beach	0.2600
14	Kure Beach	0.2658
15	Caswell Beach	0.2700
16	Indian Beach	0.2850
17	Nags Head	0.2875
18	Kitty Hawk	0.3000
19	Surf City	0.3100
20	Kill Devil Hills	0.3200
21	Bald Head Island	0.6863

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

- Source: Town Managers/Clerks/Websites

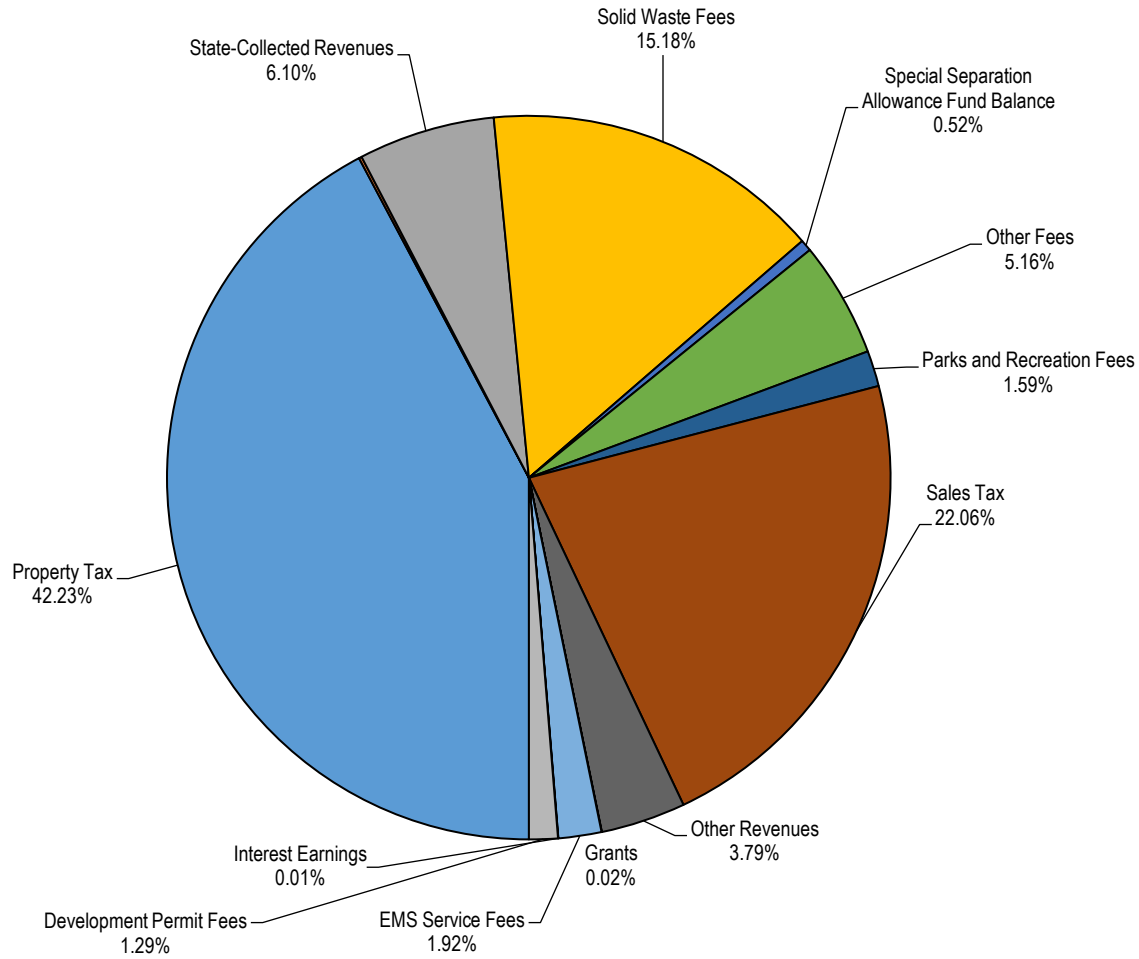
BUDGET CALENDAR

January 10	Board of Commissioners annual budget planning workshop
January 11	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 8	Public Hearing for early citizen input on FY 22-23 Budget at regular monthly meeting
February 25	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 28 - March 11	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 14	Department budget requests and revenue estimates due
March 15 - March 18	Town Manager and Finance Director review department budget requests
March 21 - March 25	Town Manager and Finance Director meet with department heads to discuss budget requests
April 8	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 18 - April 22	Preparation of recommended budget booklet
May 10	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 17	Special Board of Commissioners Budget Workshop Meeting - if necessary
May 29	Publish legal advertisement - Notice of Public Hearing
June 1 - June 13	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 14	Public Hearing / FY 22-23 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 22-23 Budget

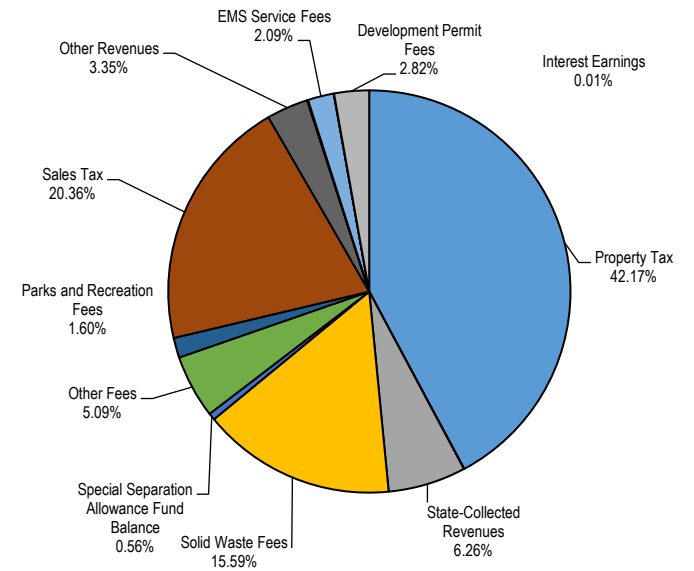


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 22-23 RECOMMENDED BUDGET



FY 21-22 COMPARISON



GENERAL FUND REVENUES

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
Property Tax	4,813,013	4,846,770	4,846,770	4,758,836	4,854,034	5,166,698	-	319,928	6.60%
Sales Tax	2,399,671	2,340,232	2,538,484	1,279,964	2,553,000	2,698,392	-	358,160	15.30%
State-Collected Revenues	720,091	719,350	747,372	469,056	748,622	746,591	-	27,241	3.79%
Solid Waste Fees	1,760,505	1,791,334	1,791,334	1,759,249	1,792,568	1,857,387	-	66,053	3.69%
EMS Service Fees	233,313	240,000	240,000	173,906	229,106	235,000	-	(5,000)	-2.08%
Development Permit Fees	454,841	323,750	212,350	211,294	224,433	157,800	-	(165,950)	-51.26%
Other Fees	552,360	585,000	587,500	499,718	649,513	631,000	-	46,000	7.86%
Parks and Recreation Fees	79,063	184,000	184,000	132,398	178,158	194,800	-	10,800	5.87%
Grant Revenues	176,477	9,500	227,416	46,820	136,820	2,500	-	(7,000)	-73.68%
Other Revenues	516,417	385,600	596,534	329,013	526,926	463,260	-	77,660	20.14%
Installment Financing Proceeds	83,594	-	-	-	-	-	-	-	-
Interest Earnings	391	1,000	1,000	414	425	1,000	-	-	0.00%
Transfers From Other Funds	-	3,000	9,071	6,000	9,071	15,258	-	12,258	408.60%
Powell Bill Fund Balance	-	-	136,307	-	136,307	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	9,775	-	-	-	-	-	-
TOTAL	11,789,736	11,493,490	12,191,867	9,666,668	12,038,983	12,233,640	-	740,151	6.44%

GENERAL FUND REVENUES

	FY 20-21 <u>Actual</u>	Adopted FY 21-22 <u>Budget</u>	Amended FY 21-22 <u>Budget</u>	FY 21-22 Thru <u>April 7, 2022</u>	Projected Thru <u>Year-End</u>	Recommended FY 22-23 <u>Budget</u>	Adopted FY 22-23 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>	Pct Change FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>
Property Taxes - Current Year	4,641,920	4,687,770	4,687,770	4,635,483	4,676,419	4,983,787	-	296,017	6.31%
Property Taxes - Prior Years	16,486	17,000	17,000	14,447	18,000	18,000	-	1,000	5.88%
Motor Vehicle Property Taxes - Current Year	140,501	130,000	130,000	97,291	145,000	150,161	-	20,161	15.51%
Tax Penalties and Interest	14,106	12,000	12,000	11,615	14,615	14,750	-	2,750	22.92%
SUBTOTAL PROPERTY TAXES	4,813,013	4,846,770	4,846,770	4,758,836	4,854,034	5,166,698	-	319,928	6.60%
Local Option Sales Tax	2,399,671	2,340,232	2,538,484	1,279,964	2,553,000	2,698,392	-	358,160	15.30%
SUBTOTAL SALES TAX	2,399,671	2,340,232	2,538,484	1,279,964	2,553,000	2,698,392	-	358,160	15.30%
Electricity Sales Tax	448,806	450,000	450,000	251,741	457,700	460,000	-	10,000	2.22%
Telecommunications Tax	24,387	23,750	23,750	10,090	20,100	19,095	-	(4,655)	-19.60%
Video Programming Sales Tax	94,636	95,000	95,000	46,103	92,200	90,587	-	(4,413)	-4.65%
Powell Bill Funds	136,299	133,100	161,122	161,122	161,122	159,409	-	26,309	19.77%
Beer and Wine Tax	15,963	17,500	17,500	-	17,500	17,500	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	720,091	719,350	747,372	469,056	748,622	746,591	-	27,241	3.79%
Solid Waste User Fees	1,704,394	1,761,834	1,761,834	1,738,060	1,766,188	1,835,587	-	73,753	4.19%
Solid Waste User Fees - Prior Years	14,932	10,000	10,000	10,480	11,480	12,000	-	2,000	20.00%
Interlocal Yard Debris Removal Svcs	38,341	17,000	17,000	8,500	12,000	7,000	-	(10,000)	-58.82%
Solid Waste Disposal Tax	2,838	2,500	2,500	2,209	2,900	2,800	-	300	12.00%
SUBTOTAL SOLID WASTE FEES	1,760,505	1,791,334	1,791,334	1,759,249	1,792,568	1,857,387	-	66,053	3.69%
EMS Subscription Program	18,470	25,000	25,000	20,225	20,425	20,000	-	(5,000)	-20.00%
EMS Service Fees	214,843	215,000	215,000	153,681	208,681	215,000	-	-	0.00%
SUBTOTAL EMS SERVICE FEES	233,313	240,000	240,000	173,906	229,106	235,000	-	(5,000)	-2.08%
Building Permit Fees	380,991	280,000	168,600	169,659	170,000	-	-	(280,000)	-100.00%
Mobile Home Inspections	2,050	2,000	2,000	1,150	1,650	2,000	-	-	0.00%
Homeowners Recovery Admin Fees	354	250	250	135	153	-	-	(250)	-100.00%
Zoning Permit Fee	-	-	-	4,680	10,000	50,000	-	50,000	
CAMA Permit Fees	19,205	10,000	10,000	9,415	12,000	12,000	-	2,000	20.00%
Dunes and Vegetation Permit Fees	44,456	25,000	25,000	19,165	23,165	28,800	-	3,800	15.20%
Stormwater Permit Fees	7,535	6,000	6,000	6,765	6,500	35,000	-	29,000	483.33%
Floodplain Development Permit	-	-	-	325	715	6,000	-	6,000	
Tree Permit	-	-	-	-	-	23,000	-	23,000	
Commercial / Subdivision Permit Fees	250	500	500	-	250	1,000	-	500	100.00%
SUBTOTAL DEVELOPMENT PERMIT FEES	454,841	323,750	212,350	211,294	224,433	157,800	-	(165,950)	-51.26%
Golf Cart Registration Fees	110,325	102,000	104,500	80,405	118,000	120,000	-	18,000	17.65%
Regional Access Parking Fees	227,610	200,000	200,000	162,453	270,453	250,000	-	50,000	25.00%
Re-Entry Fees	9,275	8,000	8,000	5,225	7,425	8,000	-	-	0.00%
Beach Vehicle Permit Fees	205,150	275,000	275,000	251,635	253,635	253,000	-	(22,000)	-8.00%
SUBTOTAL OTHER FEES	552,360	585,000	587,500	499,718	649,513	631,000	-	46,000	7.86%

GENERAL FUND REVENUES

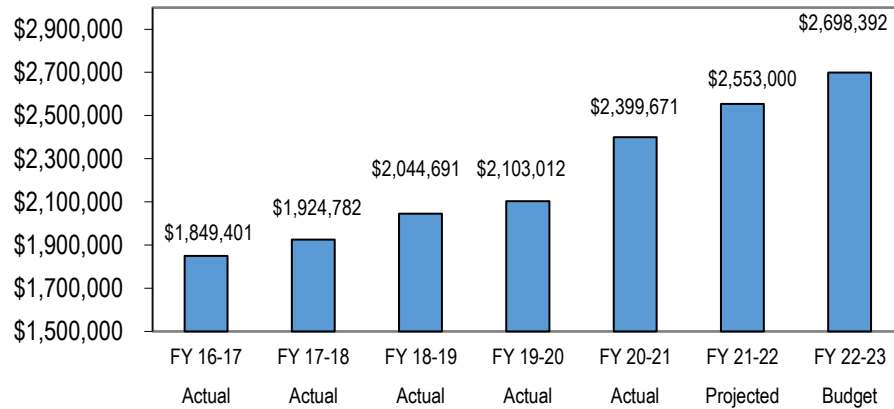
	FY 20-21 <u>Actual</u>	Adopted FY 21-22 <u>Budget</u>	Amended FY 21-22 <u>Budget</u>	FY 21-22 Thru <u>April 7, 2022</u>	Projected Thru <u>Year-End</u>	Recommended FY 22-23 <u>Budget</u>	Adopted FY 22-23 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>	Pct Change FY 21-22 Budget (Adopted) vs. <u>FY 22-23 Recom</u>
Taxpayer Memberships	9,475	50,000	50,000	45,550	50,000	50,000	-	-	0.00%
Non-Taxpayer Memberships	(500)	2,500	2,500	1,200	1,500	2,500	-	-	0.00%
Afterschool Program Fees	30,515	35,000	35,000	39,093	40,000	40,000	-	5,000	14.29%
Mothers Morning Out Fees	3,000	22,000	22,000	14,488	17,288	22,000	-	-	0.00%
Summer Day Camp Fees	18,365	23,000	23,000	2,460	30,000	30,000	-	7,000	30.43%
Daily Fees	5,374	15,000	15,000	12,281	16,500	16,500	-	1,500	10.00%
Aerobics Fees	2,977	12,000	12,000	6,494	7,500	12,000	-	-	0.00%
Class Fees	292	9,000	9,000	873	1,200	5,000	-	(4,000)	-44.44%
Facility Rental Fees	7,271	11,000	11,000	7,800	11,200	11,000	-	-	0.00%
Event Fees	-	3,000	3,000	170	170	3,000	-	-	0.00%
Tennis Fees	2,294	1,500	1,500	1,989	2,800	2,800	-	1,300	86.67%
SUBTOTAL PARKS AND REC FEES	79,063	184,000	184,000	132,398	178,158	194,800	-	10,800	5.87%
FEMA/NC DPS - Public Assistance	65,340	-	-	-	-	-	-	-	-
NCDEQ - Shallow Draft Fund	-	-	190,987	44,320	104,320	-	-	-	-
NC Wildlife Resources Commission	-	-	30,000	-	30,000	-	-	-	-
NCLM Wellness Grant	-	9,500	6,429	2,500	2,500	2,500	-	(7,000)	-73.68%
Bullet Proof Vest Grants	5,313	-	-	-	-	-	-	-	-
Coronavirus Relief Fund	85,249	-	-	-	-	-	-	-	-
US HHS Stimulus / CARES Act - CRF	708	-	-	-	-	-	-	-	-
NC Controlled Substance Tax	2,168	-	-	-	-	-	-	-	-
Fire SAFER Grant	17,699	-	-	-	-	-	-	-	-
SUBTOTAL GRANT REVENUES	176,477	9,500	227,416	46,820	136,820	2,500.00	-	(7,000)	-73.68%
ABC Revenues	214,139	165,000	200,000	136,841	230,441	230,000	-	65,000	39.39%
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	23,495	28,500	28,500	12,034	15,734	20,000	-	(8,500)	-29.82%
Clerk of Court Officer Fees	1,315	2,000	2,000	1,987	2,200	2,000	-	-	0.00%
Insurance Proceeds	-	-	15,709	26,294	26,294	-	-	-	-
Miscellaneous Revenues	11,099	12,000	12,000	12,274	14,274	13,000	-	1,000	8.33%
Lease Revenue - BBWC	-	12,000	12,000	12,000	12,000	12,360	-	360	3.00%
Lease Revenue - Carteret County	-	-	6,000	-	6,000	12,000	-	12,000	-
Sales of Surplus Property	212,403	155,000	309,225	101,284	193,684	155,000	-	-	0.00%
Junior Lifeguard Program	-	-	-	4,150	4,150	7,500	-	7,500	-
Donations - EMS	16,547	4,000	4,000	8,503	8,503	4,300	-	300	7.50%
Donations - Fire Dept/Lifeguard	2,517	1,000	1,000	4,030	4,030	1,000	-	-	0.00%
Donations - Police Dept	1,904	1,000	1,000	3,905	3,905	1,000	-	-	0.00%
Donations - Parks and Rec Dept	27,898	-	-	611	611	-	-	-	-
SUBTOTAL - OTHER REVENUES	516,417	385,600	596,534	329,013	526,926	463,260	-	77,660	20.14%

GENERAL FUND REVENUES

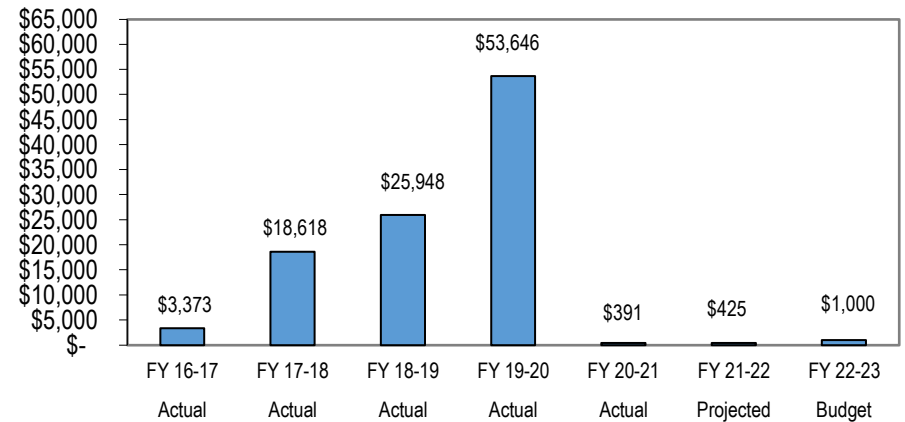
	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
Installment Financing Proceeds	83,594	-	-	-	-	-	-	-	-
SUBTOTAL - INSTALL FIN PROCEEDS	83,594	-	-	-	-	-	-	-	-
Interest Earnings	391	1,000	1,000	414	425	1,000	-	-	0.00%
SUBTOTAL - INTEREST EARNINGS	391	1,000	1,000	414	425	1,000	-	-	0.00%
Transfer from Capital Project Funds	-	3,000	9,071	6,000	9,071	15,258	-	12,258	408.60%
SUBTOTAL - FROM OTHER FUNDS	-	3,000	9,071	6,000	9,071	15,258	-	12,258	0.00%
Powell Bill Fund Balance Appropriated	-	-	136,307	-	136,307	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Unassigned Fund Balance Appropriated	-	-	9,775	-	-	-	-	-	-
SUBTOTAL - FUND BALANCE	-	63,954	210,036	-	136,307	63,954	-	-	0.00%
GRAND TOTAL	11,789,736	11,493,490	12,191,867	9,666,668	12,038,983	12,233,640	-	740,150	6.44%

SELECTED GENERAL FUND REVENUES

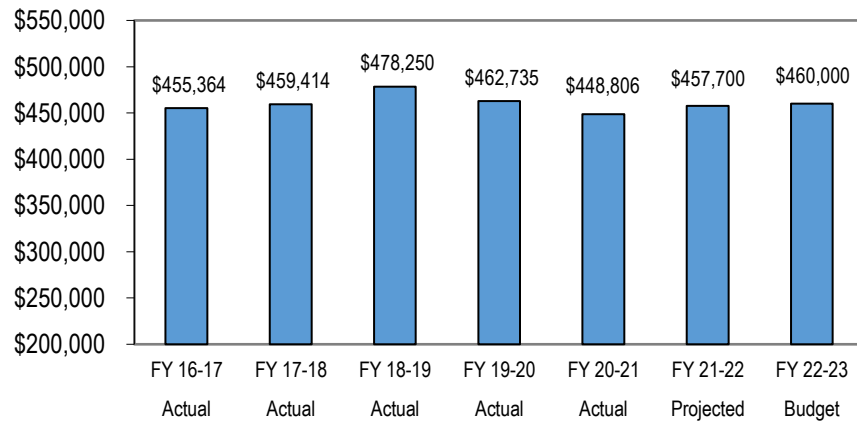
Sales Tax Revenues



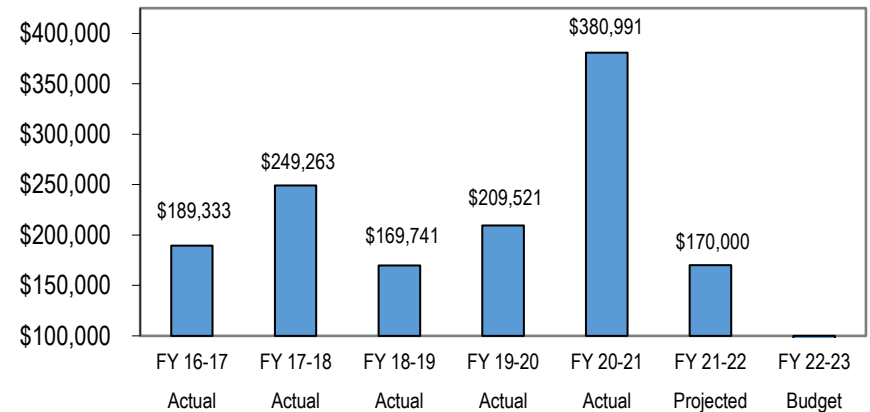
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



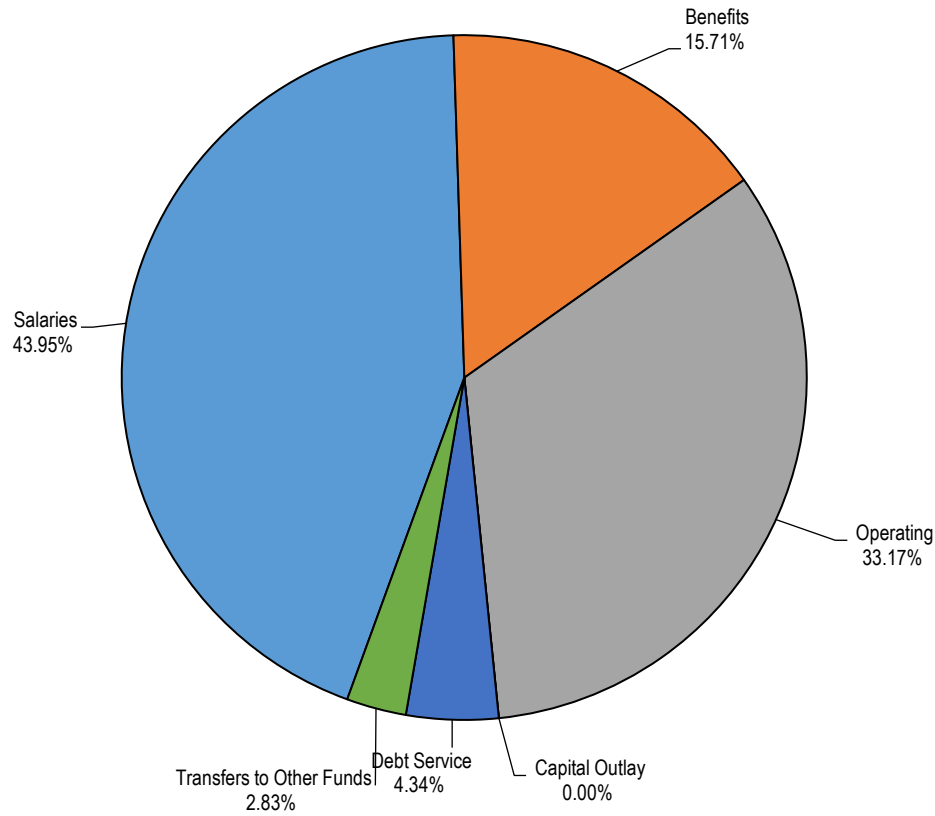
Building Permit Fees (Trades)



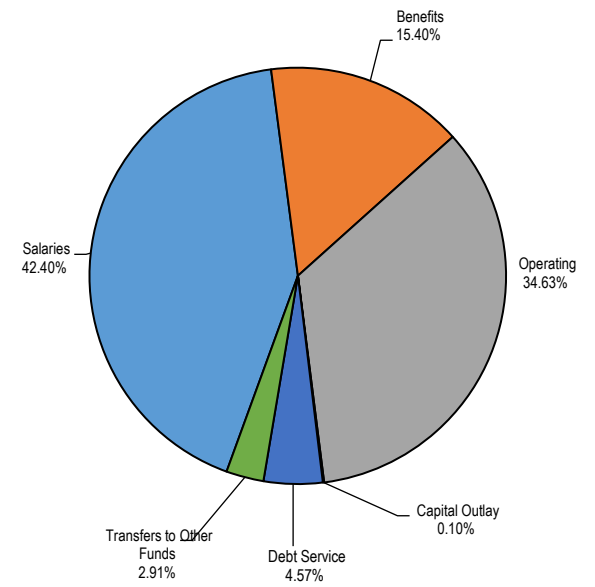


GENERAL FUND EXPENDITURES

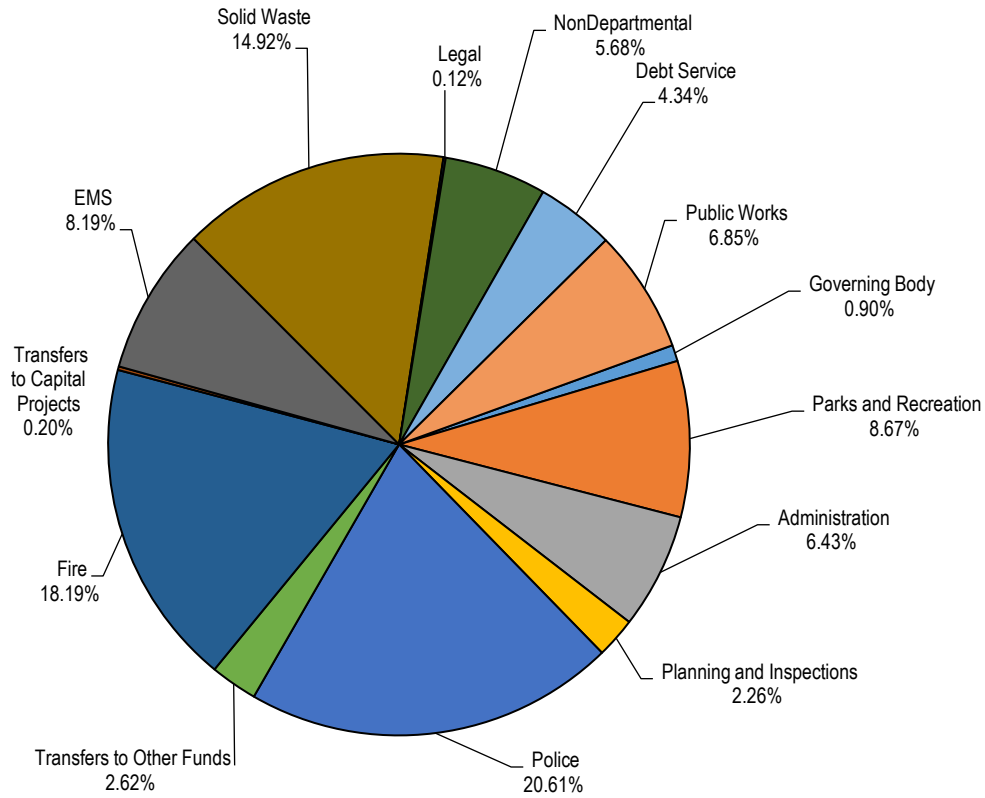
GENERAL FUND EXPENDITURES FY 22-23 RECOMMENDED BUDGET By Category



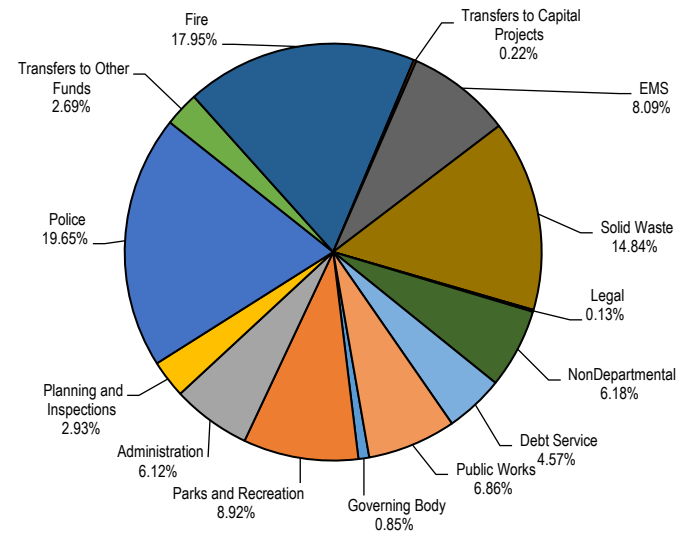
FY 21-22 COMPARISON



GENERAL FUND EXPENDITURES FY 22-23 RECOMMENDED BUDGET By Function



FY 21-22 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 20-21	Adopted	Amended	FY 21-22	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 21-22 Budget</u>	<u>FY 21-22 Budget</u>	<u>Thru April 7, 2022</u>	<u>FY 21-22 Year-End</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
Salaries	4,578,518	4,873,662	4,867,838	3,944,453	4,946,495	5,186,008	5,376,126	-	502,464	10.31%
Benefits	1,581,190	1,770,072	1,770,072	1,366,146	1,701,957	1,874,729	1,922,503	-	152,431	8.61%
Operating	3,637,164	3,980,009	4,519,676	3,250,575	4,221,464	4,055,099	4,058,069	-	78,060	1.96%
Capital Outlay	407,545	11,000	156,315	151,161	160,685	-	-	-	(11,000)	-100.00%
Debt Service	551,991	524,747	541,466	470,588	541,466	530,942	530,942	-	6,195	1.18%
Transfers to Other Funds	369,952	334,000	336,500	336,500	336,500	346,000	346,000	-	12,000	3.59%
TOTAL	11,126,360	11,493,490	12,191,867	9,519,423	11,908,567	11,992,777	12,233,640	-	740,150	6.44%

By Function	FY 20-21	Adopted	Amended	FY 21-22	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 21-22 Budget</u>	<u>FY 21-22 Budget</u>	<u>Thru April 7, 2022</u>	<u>FY 21-22 Year-End</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
Governing Body	90,297	97,687	97,687	74,587	90,133	108,676	110,462	-	12,775	13.08%
Legal	11,351	15,000	15,000	12,596	15,000	15,000	15,000	-	-	0.00%
Administration	701,341	703,293	703,293	594,839	728,277	757,438	786,248	-	82,955	11.80%
Planning and Inspections	278,911	336,433	336,433	291,585	343,790	274,388	276,593	-	(59,840)	-17.79%
Police	2,030,919	2,258,683	2,310,643	1,747,243	2,187,975	2,382,530	2,521,601	-	262,918	11.64%
Fire	1,929,967	2,062,825	2,097,825	1,600,093	2,076,698	2,205,062	2,224,834	-	162,009	7.85%
EMS	922,273	930,398	930,087	751,612	941,970	989,915	1,002,274	-	71,876	7.73%
Public Works	734,662	789,014	973,774	757,636	878,455	825,355	838,451	-	49,437	6.27%
Solid Waste	1,657,024	1,705,729	1,705,729	1,261,582	1,713,015	1,812,329	1,825,533	-	119,804	7.02%
Parks and Recreation	1,218,427	1,025,775	1,130,775	887,107	1,162,386	1,050,693	1,061,251	-	35,476	3.46%
NonDepartmental	629,246	709,906	1,012,655	733,456	892,903	694,450	694,450	-	(15,456)	-2.18%
Debt Service	551,991	524,747	541,466	470,588	541,466	530,942	530,942	-	6,195	1.18%
Transfers to Other Funds	369,952	334,000	336,500	336,500	336,500	346,000	346,000	-	12,000	3.59%
TOTAL	11,126,360	11,493,490	12,191,867	9,519,423	11,908,567	11,992,777	12,233,640	-	740,150	6.44%

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 22-23 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
- * Effective bidding and construction management of stormwater improvements, and emergency mitigation projects utilizing FEMA 428 and FEMA BRIC grant funding.
- * Finalize strategy for construction of an Emergency Services Facility

BUDGET INFORMATION

	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Adopted</u>	<u>FY 21-22</u> <u>Amended</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Request</u>	<u>FY 22-23</u> <u>Recommended</u>	<u>FY 22-23</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	57,997	59,254	59,254	59,254	62,217	63,876	-
Benefits	7,370	7,633	7,633	7,133	7,760	7,886	-
Operating	24,930	30,800	30,800	23,746	38,700	38,700	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	90,297	97,687	97,687	90,133	108,676	110,462	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	90,297	97,687	97,687	90,133	108,676	110,462	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 22-23 BUDGET NOTES

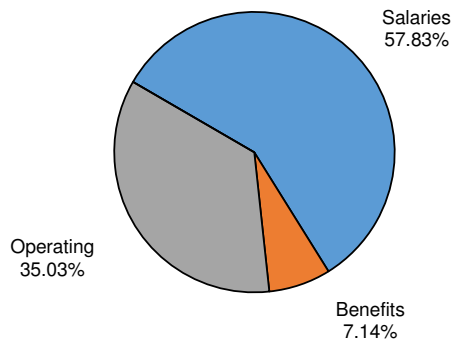
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

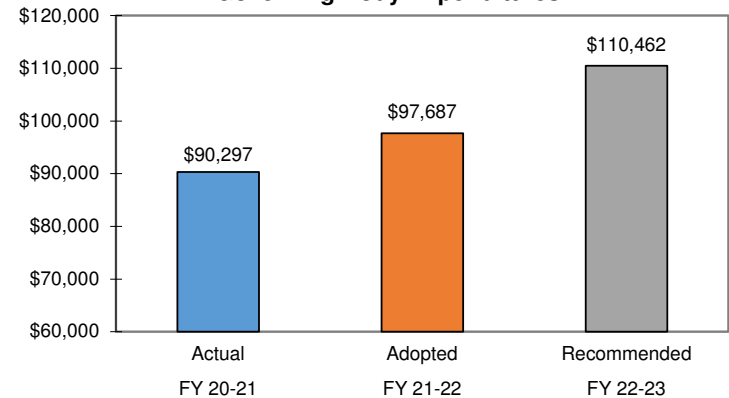
SERVICE STATISTICS / GOALS	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	Entire FY FY 19-20 <u>Actual</u>	Entire FY FY 20-21 <u>Actual</u>	FY 21-22 Thru March 2022	Entire FY FY 21-22 <u>Projected</u>	FY 22-23 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	11	11	10	12	12
Special Town meetings	4	8	6	-	3	4	2
Workshop Town meetings	2	2	1	2	2	4	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	16.5
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	\$ 240	\$ 255	\$ 265	\$ 265	\$ 275
Average bill (property tax + solid waste)	\$ 788	\$ 791	\$ 810	\$ 874	\$ 891	\$ 891	\$ 935
Total adjusted General Fund balance	\$ 2,310,183	\$ 2,938,071	\$ 2,728,768	\$ 3,315,448	\$ 3,462,693	\$ 3,445,864	\$ 3,445,864

AUTHORIZED POSITION DETAILS	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <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 22-23 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
MAYOR / COMMISSIONERS	57,997	59,254	59,254	49,281	59,254	62,217	63,876	-	4,622	7.80%
Subtotal Salaries	57,997	59,254	59,254	49,281	59,254	62,217	63,876	-	4,622	7.80%
FICA EXPENSE	4,437	4,533	4,533	3,770	4,533	4,760	4,886	-	353	7.80%
HEALTH INSURANCE	2,933	3,100	3,100	2,007	2,600	3,000	3,000	-	(100)	-3.23%
Subtotal Benefits	7,370	7,633	7,633	5,777	7,133	7,760	7,886	-	253	3.32%
TRAVEL AND TRAINING	181	7,500	7,500	668	1,500	7,500	7,500	-	-	0.00%
LEGAL ADVERTISING	1,881	4,200	4,200	196	1,500	3,000	3,000	-	(1,200)	-28.57%
PROMOTIONAL COMMUNICATIONS	2,568	3,600	3,600	1,705	4,100	11,000	11,000	-	7,400	205.56%
SOFTWARE MAINT/SUBSCRIPTION	4,496	4,000	4,000	4,000	4,000	4,000	4,000	-	-	0.00%
CODE BOOK CHANGES	4,095	4,000	4,000	5,146	5,146	5,200	5,200	-	1,200	30.00%
MISCELLANEOUS	11,709	7,500	7,500	7,814	7,500	8,000	8,000	-	500	6.67%
Subtotal Operating	24,930	30,800	30,800	19,529	23,746	38,700	38,700	-	7,900	25.65%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	90,297	97,687	97,687	74,587	90,133	108,676	110,462	-	12,775	13.08%

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>
	-	-	<u>-</u>	-	-	<u>-</u>	-	-	<u>-</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 22-23 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
- * Ensure that all legal procedures for Board of Commissioners' meetings and actions are followed

BUDGET INFORMATION

	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Adopted</u>	<u>FY 21-22</u> <u>Amended</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Request</u>	<u>FY 22-23</u> <u>Recommended</u>	<u>FY 22-23</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	11,351	15,000	15,000	15,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	11,351	15,000	15,000	15,000	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	11,351	15,000	15,000	15,000	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 22-23 BUDGET NOTES

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

LEGAL

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
ATTORNEY FEES	11,351	15,000	15,000	12,596	15,000	15,000	15,000	-	-	0.00%
Subtotal - Operating	11,351	15,000	15,000	12,596	15,000	15,000	15,000	-	-	0.00%
TOTAL	11,351	15,000	15,000	12,596	15,000	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 22-23 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 competitive salary adjustments for Town employees and maintain a comprehensive benefits package
- * Effective bidding and construction management of stormwater improvements, and emergency mitigation projects utilizing FEMA 428 and FEMA BRIC grant funding.
- * Finalize strategy for construction of an Emergency Services Facility
- * Continued increase in public awareness and communication efforts
- * Continued efforts to improve preventative beach safety education and emergency response during extended seasonal periods

BUDGET INFORMATION

	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	441,026	451,733	451,733	461,541	474,400	497,494	-
Benefits	154,760	166,823	166,823	164,091	175,701	181,417	-
Operating	105,556	84,737	84,737	102,645	107,337	107,337	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	701,341	703,293	703,293	728,277	757,438	786,248	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>	701,341	703,293	703,293	728,277	757,438	786,248	-
<i>Total Authorized Positions</i>							
Full-Time	6	6	6	6	6	6	-

ADMINISTRATION

FY 22-23 BUDGET NOTES

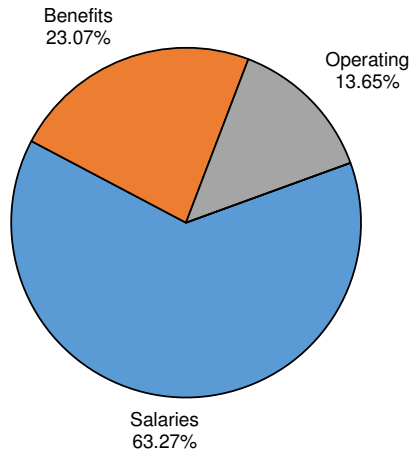
* Includes sufficient funding to continue normal expenses associated with Administration.

SERVICE STATISTICS / GOALS	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	12	11	11	10	12	12
Special Town meetings	4	8	6	-	3	4	2
Workshop Town meetings	2	2	1	2	2	4	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	16.5
Annual solid waste fee	\$ 228	\$ 228	\$ 240	\$ 255	\$ 265	\$ 265	\$ 275
Average bill (property tax + solid waste)	\$ 788	\$ 791	\$ 810	\$ 874	\$ 891	\$ 891	\$ 935
Total adjusted General Fund balance	\$ 2,310,183	\$ 2,938,071	\$ 2,728,768	\$ 3,315,448	\$ 3,462,693	\$ 3,445,864	\$ 3,445,864
Unique website visits	346,462	778,623	721,608	721,608	433,244	434,000	450,000
# Downloads - The Emerald Isle App	8,724	8,735	8,740	9,461	9,021	9,600	10,500
# Twitter followers	3,335	5,470	6,041	6,043	6,142	6,145	6,200
# Email newsletter subscribers	7,741	10,102	10,878	11,217	11,447	11,500	11,700
Monthly health ins cost / employee	\$ 761	\$ 744	\$ 744	\$ 744	\$ 733	\$ 733	\$ 733

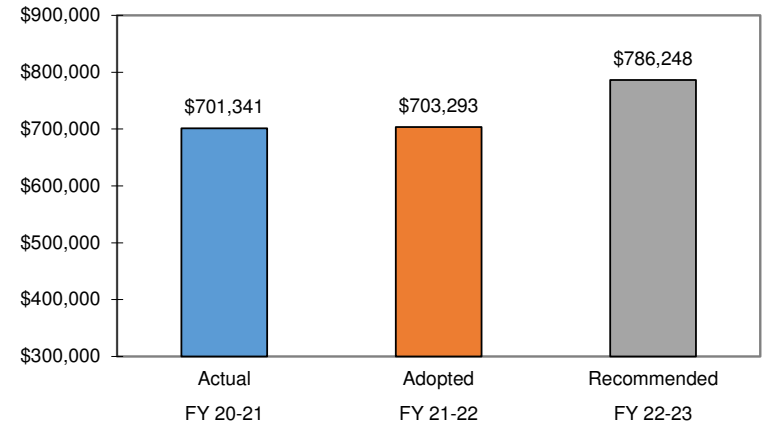
AUTHORIZED POSITION DETAILS	FY 20-21	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Town Clerk / Public Information Officer	1	1	1	1	1	1	-
HR Specialist / Deputy Town Clerk	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Finance Technician / Admin Assistant	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	-	-	-	-
Capital Projects / IT Specialist	-	-	-	1	1	1	-
TOTAL	6	6	6	6	6	6	-

ADMINISTRATION

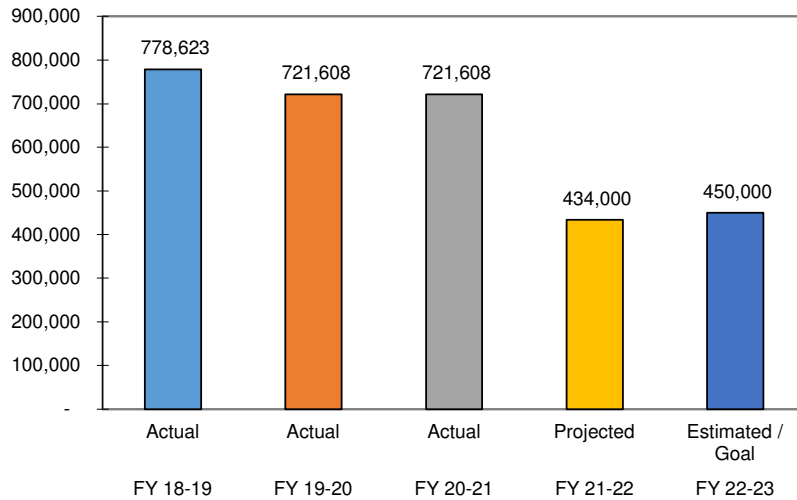
FY 22-23 Recommended Budget Administration



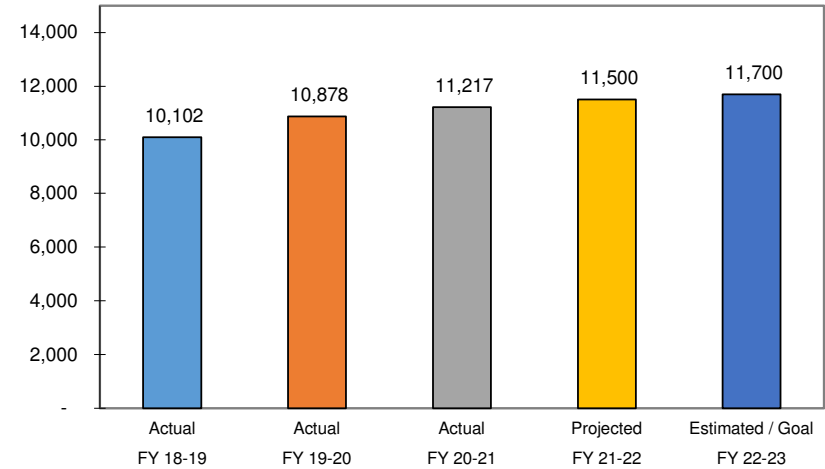
Administration Expenditures



Unique Website Visits



Email Newsletter Subscribers



ADMINISTRATION

LINE ITEM DETAILS

	FY 20-21 <u>Actual</u>	Adopted FY 21-22 <u>Budget</u>	Amended FY 21-22 <u>Budget</u>	FY 21-22 Thru <u>April 7, 2022</u>	Projected FY 21-22 <u>Year-End</u>	Requested FY 22-23 <u>Budget</u>	Recommended FY 22-23 <u>Budget</u>	Adopted FY 22-23 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	425,819	444,528	444,528	367,239	446,462	466,740	489,834	-	45,306	10.19%
SALARIES/OVERTIME	2,012	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	5,274	-	-	2,833	7,868	600	600	-	600	-
LONGEVITY PAY	6,121	4,805	4,805	4,811	4,811	4,660	4,660	-	(145)	-3.02%
STIPEND - RETIREE HEALTH	1,800	2,400	2,400	2,000	2,400	2,400	2,400	-	-	0.00%
Subtotal Salaries	441,026	451,733	451,733	376,883	461,541	474,400	497,494	-	45,761	10.13%
FICA EXPENSE	31,870	34,558	34,558	27,715	35,308	36,292	38,058	-	3,500	10.13%
HEALTH INSURANCE	57,146	58,800	58,800	46,626	55,000	58,800	58,800	-	-	0.00%
RETIREMENT	44,029	50,999	50,999	41,926	51,219	57,039	59,834	-	8,835	17.32%
401K CONTRIBUTION	21,715	22,466	22,466	18,396	22,564	23,570	24,725	-	2,259	10.05%
Subtotal Benefits	154,760	166,823	166,823	134,663	164,091	175,701	181,417	-	14,594	8.75%
TELEPHONE	3,660	3,960	3,960	3,300	3,960	3,960	3,960	-	-	0.00%
UTILITIES	7,504	7,800	7,800	5,295	7,525	7,800	7,800	-	-	0.00%
TRAVEL/TRAINING	11,861	14,000	14,000	11,740	14,000	15,000	15,000	-	1,000	7.14%
MAINT & REPAIR/BUILDING	1,119	600	600	1,848	1,948	2,000	2,000	-	1,400	233.33%
OFFICE SUPPLIES	4,524	8,500	8,500	3,065	7,500	8,500	8,500	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	5,003	2,500	2,500	1,635	1,635	2,500	2,500	-	-	0.00%
UNIFORMS	87	1,800	1,800	565	600	1,500	1,500	-	(300)	-16.67%
COPIES	4,481	5,500	5,500	3,655	4,500	4,500	4,500	-	(1,000)	-18.18%
CONTRACTED SERVICES	4,300	-	-	18,450	24,900	25,800	25,800	-	25,800	-
SOFTWARE MAINT/SUBSCRIPTION	24,577	24,577	24,577	24,577	24,577	24,577	24,577	-	-	0.00%
TYLER INCODE10	28,724	4,000	4,000	577	1,000	-	-	-	(4,000)	-100.00%
DUES AND SUBSCRIPTIONS	2,967	4,000	4,000	2,855	3,000	4,000	4,000	-	-	0.00%
MISCELLANEOUS	4,862	5,000	5,000	5,268	6,500	6,000	6,000	-	1,000	20.00%
COLLECTION/CREDIT CARD FEES	1,887	2,500	2,500	463	1,000	1,200	1,200	-	(1,300)	-52.00%
Subtotal Operating	105,556	84,737	84,737	83,293	102,645	107,337	107,337	-	22,600	26.67%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	701,341	703,293	703,293	594,839	728,277	757,438	786,248	-	82,955	11.80%

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 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 administration assistance for Town special projects
- * Facilitate new business and satellite merchant processes

FY 22-23 DEPARTMENT GOALS

- * Continue to effectively direct the service model whereby the Town contracts with Carteret County for building inspection services (trades)
- * 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 inconsistencies in conjunction with the Carteret County GIS & E-911 staff
- * Continue to implement policies as outlined in the 2017 CAMA Land Use Plan
- * Effectively assist residents and contractors in a timely manner
- * Expand tree permitting and inspection process

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 20-21 Actual</u>	<u>FY 21-22 Adopted</u>	<u>FY 21-22 Amended</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Request</u>	<u>FY 22-23 Recommended</u>	<u>FY 22-23 Adopted</u>
Salaries	119,267	122,110	115,587	121,317	165,150	167,000	-
Benefits	46,512	48,318	48,318	44,344	55,858	56,213	-
Operating	113,132	166,005	172,528	178,129	53,380	53,380	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	278,911	336,433	336,433	343,790	274,388	276,593	-
<u>Offsetting Revenues</u>							
Building Permit Fees	380,991	280,000	168,600	170,000	-	-	-
Other Development Permit Fees	73,850	43,750	43,750	54,433	157,800	157,800	-
TOTAL	454,841	323,750	212,350	224,433	157,800	157,800	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	(175,930)	12,683	124,083	119,357	116,588	118,793	-
<u>Total Authorized Positions</u>							
Full-Time	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

FY 22-23 BUDGET NOTES

* Includes funding for Planning Director to administer / enforce Town's Unified Development Ordinance (UDO)

* Includes \$20,000 for professional engineering services for stormwater plan review

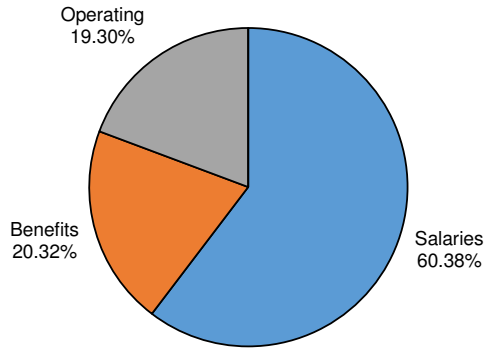
* Includes funding for full-time Assistant Town Planner who provides customer service and site assistance to developers, contractors, and the general public

SERVICE STATISTICS / GOALS	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Total # permits issued	1,237	1,471	1,235	1,386	888	1,175	1,100
Total # inspections	3,732	3,793	3,961	4,345	3,131	4,000	3,800
% inspections in 24 hrs or request date	99%	99%	98%	98%	98%	98%	100%
New residential dwelling permits	51	32	37	77	65	70	50
New commercial building permits	2	-	2	8	-	-	-
Dollar value of permitted construction	\$ 40,701,766	\$ 47,908,484	\$ 36,214,717	\$ 63,170,078	\$ 55,682,365	\$ 73,386,597	\$ 52,000,000

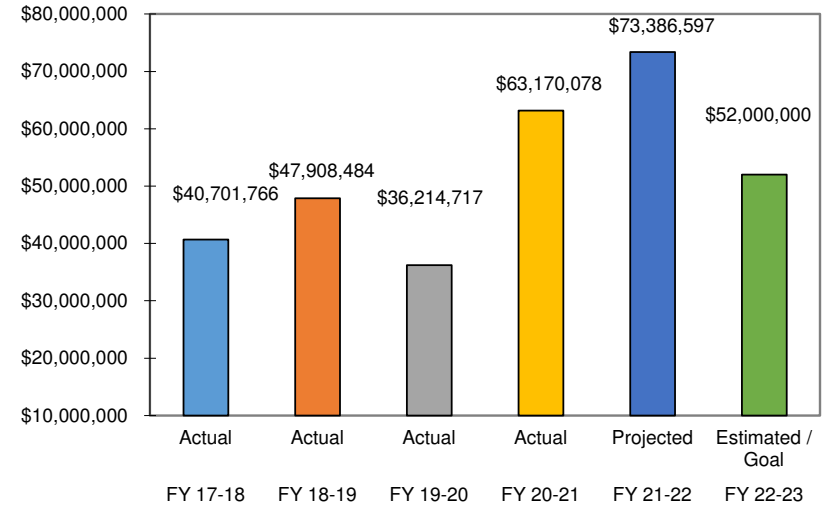
AUTHORIZED POSITION DETAILS	FY 20-21	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Planning Director	1	1	1	1	1	1	-
Administrative Assistant	1	1	-	-	-	-	-
Assistant Town Planner	-	-	1	1	1	1	-
TOTAL	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

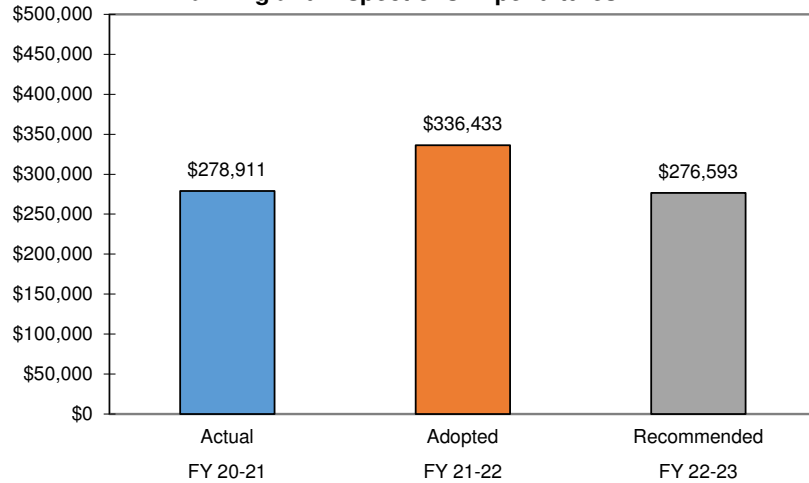
**FY 22-23 Recommended Budget
Planning and Inspections**



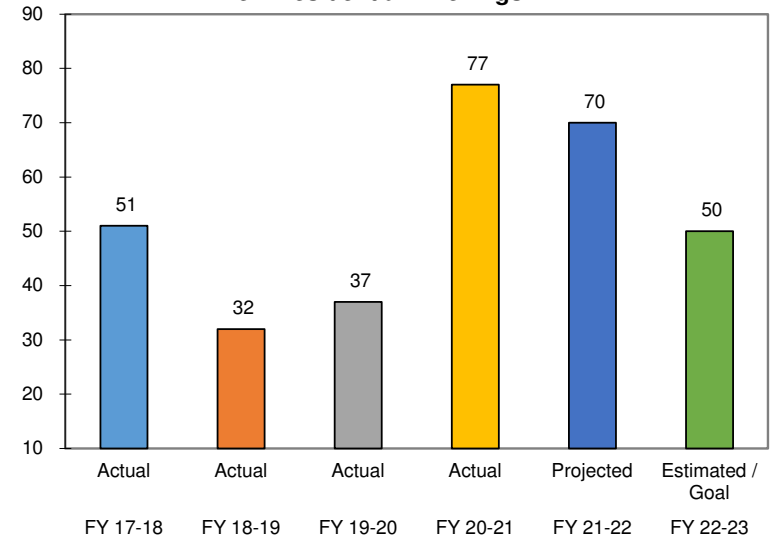
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 20-21 <u>Actual</u>	Adopted FY 21-22 <u>Budget</u>	Amended FY 21-22 <u>Budget</u>	FY 21-22 Thru <u>April 7, 2022</u>	Projected FY 21-22 <u>Year-End</u>	Requested FY 22-23 <u>Budget</u>	Recommended FY 22-23 <u>Budget</u>	Adopted FY 22-23 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	114,106	116,644	108,970	89,518	114,700	136,500	137,750	-	21,106	18.09%
SALARIES/OVERTIME	51	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	-	-	1,120	1,120	1,120	23,400	23,400	-	23,400	-
LONGEVITY PAY	1,510	1,866	1,897	1,897	1,897	1,650	1,650	-	(216)	-11.58%
STIPEND - PLANNING BOARD	3,600	3,600	3,600	3,000	3,600	3,600	4,200	-	600	16.67%
Subtotal Salaries	119,267	122,110	115,587	95,535	121,317	165,150	167,000	-	44,890	36.76%
FICA EXPENSE	8,965	9,341	9,341	7,185	9,281	12,634	12,776	-	3,435	36.77%
HEALTH INSURANCE	20,080	19,600	19,600	13,232	16,000	19,600	19,600	-	-	0.00%
RETIREMENT	11,740	13,451	13,451	10,323	13,234	16,716	16,867	-	3,416	25.40%
401K CONTRIBUTION	5,727	5,926	5,926	4,571	5,830	6,908	6,970	-	1,044	17.62%
Subtotal Benefits	46,512	48,318	48,318	35,311	44,344	55,858	56,213	-	7,895	16.34%
TELEPHONE	1,080	1,080	1,080	750	960	1,080	1,080	-	-	0.00%
TRAVEL/TRAINING	1,700	2,000	2,000	114	1,000	1,000	1,000	-	(1,000)	-50.00%
MAINTENANCE REPAIR AUTO	38	200	200	-	-	200	200	-	-	0.00%
GASOLINE	750	1,000	1,000	992	1,800	2,000	2,000	-	1,000	100.00%
TIRES	-	300	300	-	-	-	-	-	(300)	-100.00%
OFFICE SUPPLIES	1,018	1,200	1,200	540	1,000	1,000	1,000	-	(200)	-16.67%
NON-CAPTL EQUIPMENT/FURNISH	-	1,400	1,400	-	-	1,000	1,000	-	(400)	-28.57%
UNIFORMS	422	500	500	466	466	1,000	1,000	-	500	100.00%
COPIES	2,262	2,300	2,300	1,808	2,301	2,300	2,300	-	-	0.00%
CONTRACTED SERVICES	16,888	70,000	104,517	95,325	104,517	12,000	12,000	-	(58,000)	-82.86%
CNTRT SVCS - CARTERET COUNT'	78,283	75,000	40,483	46,495	46,495	-	-	-	(75,000)	-100.00%
ENGINEERING ASSISTANCE	-	2,000	5,525	5,525	8,000	20,000	20,000	-	18,000	900.00%
SOFTWARE MAINT/SUBSCRIPTION	2,925	2,825	5,823	5,149	5,823	6,000	6,000	-	3,175	112.39%
DUES AND SUBSCRIPTIONS	432	800	800	372	800	800	800	-	-	0.00%
MISCELLANEOUS	918	1,500	1,500	456	1,000	1,000	1,000	-	(500)	-33.33%
COLLECTION/CREDIT CARD FEES	6,416	3,900	3,900	2,746	3,967	4,000	4,000	-	100	2.56%
Subtotal Operating	113,132	166,005	172,528	160,738	178,129	53,380	53,380	-	(112,625)	-67.84%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	278,911	336,433	336,433	291,585	343,790	274,388	276,593	-	(59,840)	-17.79%

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 22-23 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>Expenditure Category</u>	<u>FY 20-21 Actual</u>	<u>FY 21-22 Adopted</u>	<u>FY 21-22 Amended</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Request</u>	<u>FY 22-23 Recommended</u>	<u>FY 22-23 Adopted</u>
Salaries	1,292,063	1,409,318	1,409,318	1,439,741	1,486,286	1,596,879	-
Benefits	431,590	520,888	520,888	487,802	554,951	583,429	-
Operating	307,266	328,477	380,437	260,432	341,293	341,293	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	2,030,919	2,258,683	2,310,643	2,187,975	2,382,530	2,521,601	-
<u>Offsetting Revenues</u>							
Police Grants	2,168	-	-	-	-	-	-
Fines/Ordinance Violations	23,495	28,500	28,500	15,734	20,000	20,000	-
Clerk of Court Officer Fees	1,315	2,000	2,000	2,200	2,000	2,000	-
Donations - Police Dept	1,904	1,000	1,000	3,905	1,000	1,000	-
Special Separation Allowance FB	-	63,954	63,954	-	63,954	63,954	-
TOTAL	28,882	95,454	95,454	21,839	86,954	86,954	-
<u>Net General Tax</u>							
Revenues Required	2,002,037	2,163,229	2,215,189	2,166,136	2,295,576	2,434,647	-
<u>Total Authorized Positions</u>							
Full-Time	20	22	22	22	22	22	-
Part-Time	22	22	22	22	22	22	-

POLICE DEPARTMENT

FY 22-23 BUDGET NOTES

* Includes competitive market salary adjustments for the recognition and retention of valued sworn police officers and administrative staff.

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

* Includes appropriations for Special Separation Allowance for 4 retired officers.

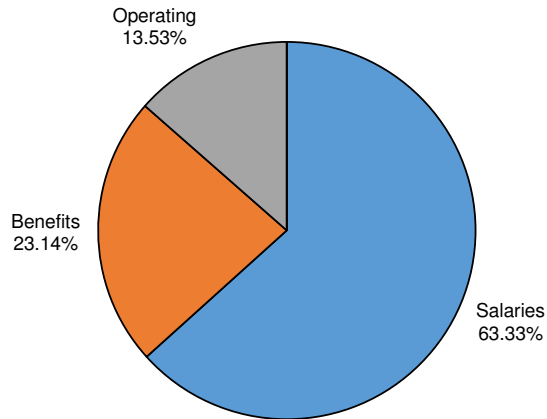
SERVICE STATISTICS / GOALS	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	12,782	14,004	14,605	14,474	10,739	14,535	14,500
Crimes against persons	94	66	66	73	39	85	60
Crimes against property	276	220	220	209	120	169	200
Residence checks performed	4,513	2,949	6,233	3,522	684	1,103	1,500
Business checks performed	279,714	283,235	259,464	256,307	186,123	251,392	275,000
# Golf cart registration permits	895	1,040	1,228	1,360	1,041	1,363	1,400
# Traffic citations	465	708	557	663	649	787	800
Total investigations closed by arrest	155	144	136	194	172	189	200
# Public education activities / events	58	57	38	9	26	33	40
# Drug-related crimes	109	289	114	189	200	245	250
# DWI violations	41	52	62	58	60	75	80

AUTHORIZED POSITION DETAILS

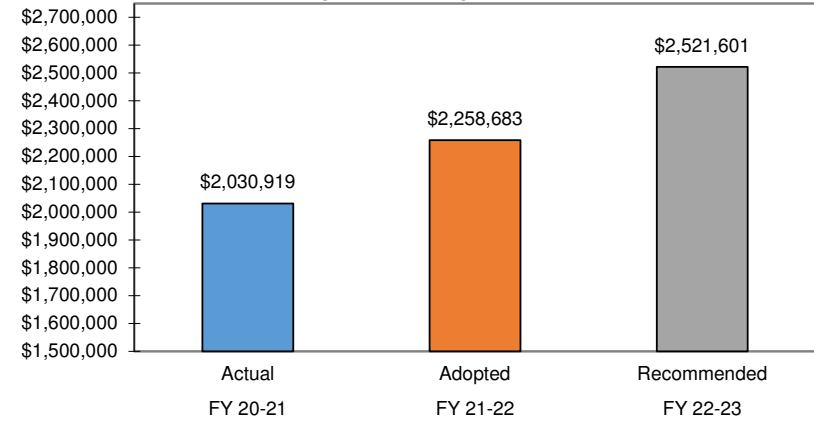
	FY 20-21	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Lieutenant	2	2	2	2	2	2	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	10	10	10	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	22	22	22	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

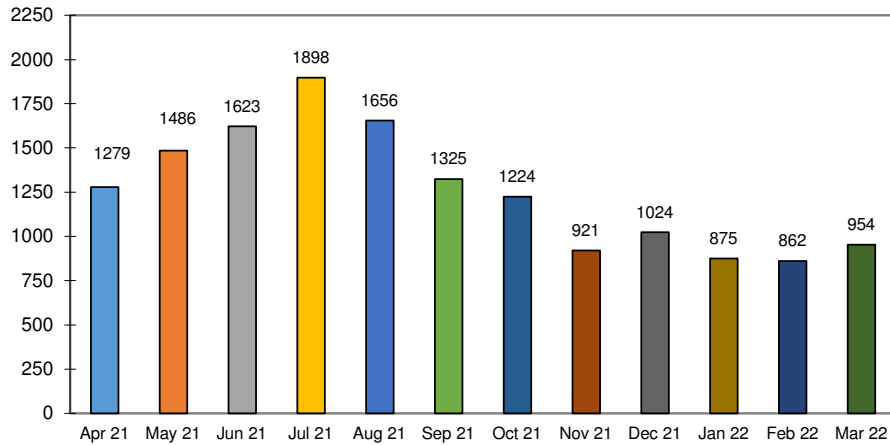
**FY 22-23 Recommended Budget
Police Department**



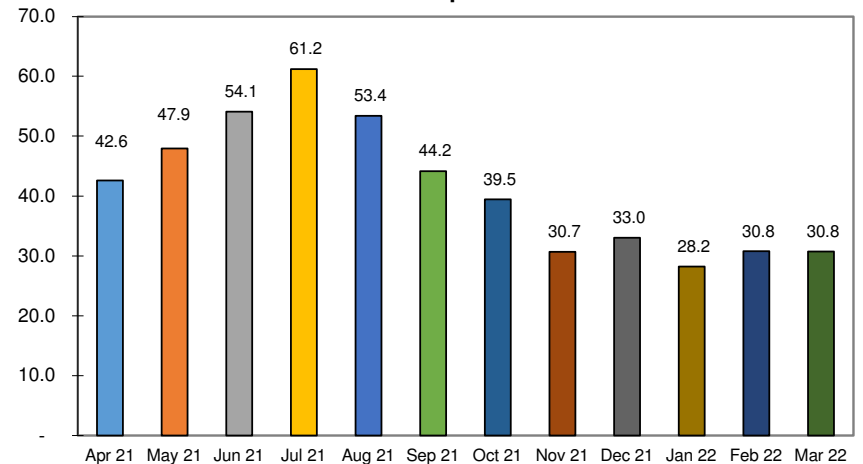
Police Department Expenditures



Total Police Calls For Service By Month 2021-2022

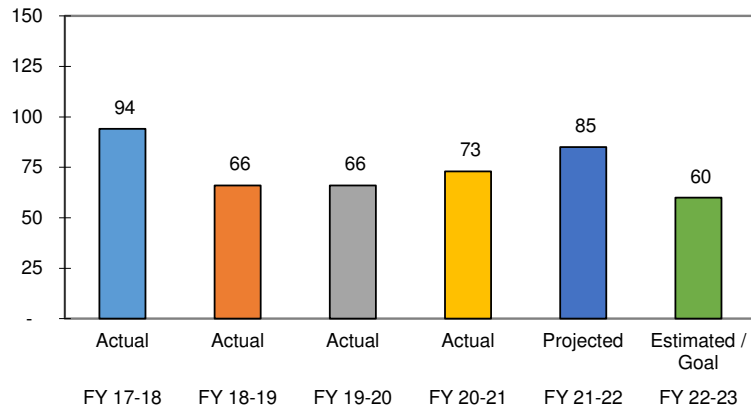


**Average # of Police Calls For Service Per Day By Month -
Police Department**

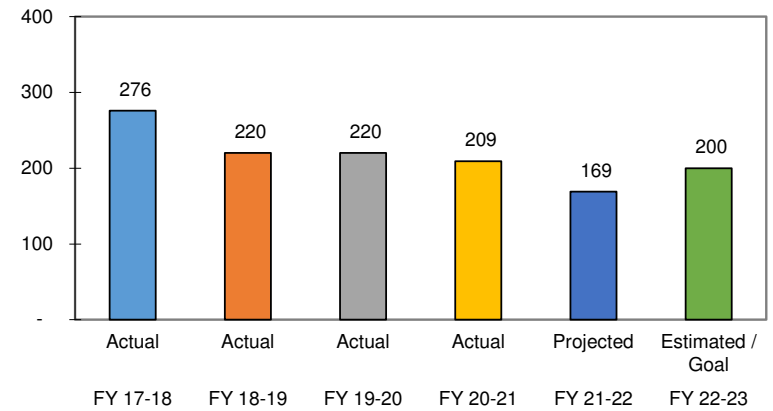


POLICE DEPARTMENT

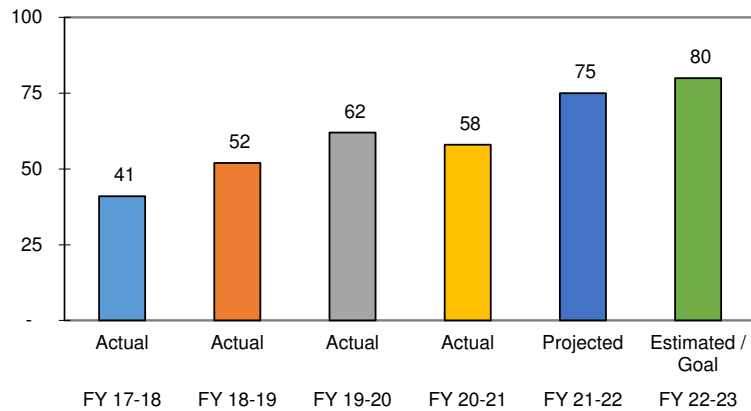
**# Crimes Against Persons
Police Department**



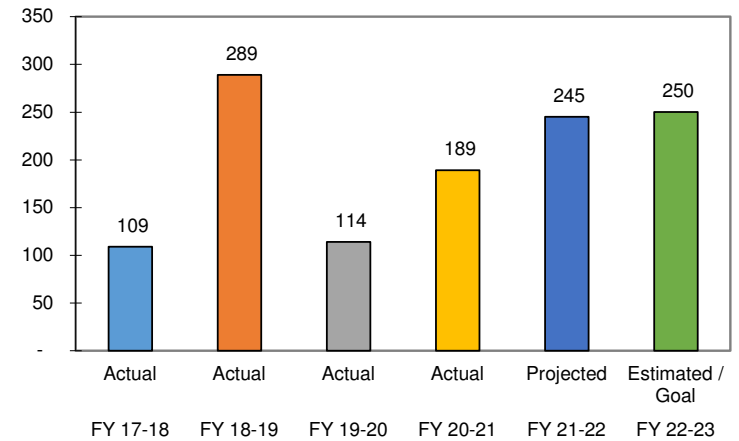
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	978,547	1,063,361	1,063,361	846,750	1,100,000	1,142,123	1,248,300	-	184,939	17.39%
SALARIES/OVERTIME	25,697	21,650	21,650	11,800	17,000	30,465	30,465	-	8,815	40.72%
SALARIES/STRAIGHT TIME	4,198	8,000	8,000	3,931	6,000	8,000	8,000	-	-	0.00%
SALARIES/HOLIDAY	22,551	41,915	41,915	31,290	41,915	44,165	48,582	-	6,667	15.90%
SALARIES/PART TIME	160,829	152,655	152,655	155,982	160,000	156,723	156,723	-	4,068	2.66%
LONGEVITY PAY	22,112	16,896	16,896	16,993	16,993	17,933	17,933	-	1,037	6.14%
BONUS - FTO / EMT	1,800	3,000	3,000	1,617	2,517	4,000	4,000	-	1,000	33.33%
STIPEND - RETIREE HEALTH BENE	9,120	11,640	11,640	9,200	10,640	8,640	8,640	-	(3,000)	-25.77%
LEO SEPARATION ALLOW	67,209	90,201	90,201	70,398	84,676	74,237	74,237	-	(15,964)	-17.70%
Subtotal Salaries	1,292,063	1,409,318	1,409,318	1,147,961	1,439,741	1,486,286	1,596,879	-	187,561	13.31%
FICA EXPENSE	97,047	107,813	107,813	86,319	110,140	113,701	122,162	-	14,349	13.31%
HEALTH INSURANCE	168,140	215,600	215,600	143,411	175,836	215,600	215,600	-	-	0.00%
RETIREMENT	114,482	139,734	139,734	107,476	142,605	163,316	177,804	-	38,070	27.24%
401K CONTRIBUTION	51,921	57,741	57,741	45,276	59,221	62,334	67,864	-	10,123	17.53%
Subtotal Benefits	431,590	520,888	520,888	382,482	487,802	554,951	583,429	-	62,541	12.01%
TELEPHONE	5,811	7,850	7,850	3,863	5,530	8,800	8,800	-	950	12.10%
INTERNET SERVICE	13,384	13,500	13,500	9,467	13,000	13,500	13,500	-	-	0.00%
UTILITIES	9,888	12,000	12,000	6,629	9,179	11,000	11,000	-	(1,000)	-8.33%
TRAVEL/TRAINING	5,704	6,500	6,500	4,493	5,638	6,500	6,500	-	-	0.00%
MAINT & REPAIR/BUILDING	7,461	-	-	998	1,000	2,000	2,000	-	2,000	-
MAINT & REPAIR/AUTO	504	-	-	7,208	15,000	-	-	-	-	-
MAINT & REPAIR/RADIO & ANTENN	1,457	3,000	3,000	5,166	8,856	4,920	4,920	-	1,920	64.00%
GASOLINE	41,109	48,000	48,000	47,420	66,170	70,000	70,000	-	22,000	45.83%
TIRES	4,635	3,000	3,000	4,080	4,000	4,000	4,000	-	1,000	33.33%
OFFICE SUPPLIES	10,993	8,500	8,500	6,473	8,758	13,800	13,800	-	5,300	62.35%
GENERAL SUPPLIES	6,599	5,000	5,000	1,013	1,737	5,000	5,000	-	-	0.00%
SUPPLIES - INVESTIGATIONS	1,407	2,000	2,000	177	303	2,000	2,000	-	-	0.00%
SUPPLIES - CRIME PREVENTION	1,357	3,500	3,500	1,493	2,559	3,500	3,500	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	73,615	45,300	45,300	7,856	13,467	28,710	28,710	-	(16,590)	-36.62%
UNIFORMS	13,578	15,000	15,960	2,100	3,600	15,000	15,000	-	-	0.00%
PHYSICALS	10,262	2,500	2,500	6,932	7,397	3,500	3,500	-	1,000	40.00%
ANIMAL CONTROL	730	1,500	1,500	807	1,383	1,500	1,500	-	-	0.00%
COPIES	1,314	1,400	1,400	976	1,551	1,500	1,500	-	100	7.14%
RENTALS / LEASES	56,418	110,617	161,617	62,276	80,868	104,963	104,963	-	(5,654)	-5.11%
CONTRACTED SERVICES	29,236	25,230	25,230	20,976	5,754	27,000	27,000	-	1,770	7.02%
DCIN TERMINAL FEES	3,192	3,480	3,480	3,192	3,192	3,500	3,500	-	20	0.57%
DUES AND SUBSCRIPTIONS	675	600	600	489	490	600	600	-	-	0.00%
MISCELLANEOUS	7,937	10,000	10,000	12,717	1,000	10,000	10,000	-	-	0.00%
Subtotal Operating	307,266	328,477	380,437	216,800	260,432	341,293	341,293	-	12,816	3.90%
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	2,030,919	2,258,683	2,310,643	1,747,243	2,187,975	2,382,530	2,521,601	-	262,918	11.64%

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS (Items greater 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>
			-			-			-
			-			-			-
			-			-			-
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>
Vehicle Upfit (Ford F-150) Unmarkec	2	6,033	12,067	2	6,033	12,067			-
Vehicle Upfit (Ford F-150) Marked	3	4,516	13,548	3	4,516	13,548			-
Mark 3 Vehicles	3	550	1,650	3	550	1,650			-
Remove Equipment (old vehicles)	5	289	1,445	5	289	1,445			-
			-			-			-
TOTAL			28,710			28,710			-

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 22-23 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

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 20-21 Actual</u>	<u>FY 21-22 Adopted</u>	<u>FY 21-22 Amended</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Request</u>	<u>FY 22-23 Recommended</u>	<u>FY 22-23 Adopted</u>
Salaries	1,215,554	1,283,004	1,283,004	1,270,778	1,380,470	1,402,756	-
Benefits	423,236	449,461	449,461	439,881	466,704	472,220	-
Operating	271,802	330,360	330,360	329,581	357,888	349,858	-
Capital Outlay	19,375	-	35,000	36,458	-	-	-
TOTAL	1,929,967	2,062,825	2,097,825	2,076,698	2,205,062	2,224,834	-
<u>Offsetting Revenues</u>							
Fire Grants	17,699	-	-	-	-	-	-
Donations - Fire Dept	2,517	1,000	1,000	4,030	1,000	1,000	-
TOTAL	20,216	1,000	1,000	4,030	1,000	1,000	-
<u>Net General Tax</u>							
Revenues Required	1,909,751	2,061,825	2,096,825	2,072,668	2,204,062	2,223,834	-
<u>Total Authorized Positions</u>							
Full-Time	18	18	18	18	18	18	-
Part-Time	31	31	31	35	35	35	-

FY 22-23 BUDGET NOTES

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

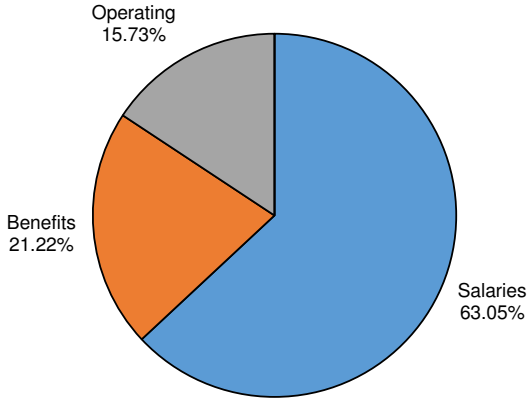
FIRE DEPARTMENT

SERVICE STATISTICS / GOALS	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	15	17	30	29	11	20	20
Alarm Activations	34	64	33	67	56	50	50
Vehicle Fires	2	8	3	3	1	3	3
Brush/Woods Fires	10	24	26	11	11	15	15
Water Rescue Calls (all FD staff)	141	167	123	96	73	165	150
EMS Assistance Calls	662	711	651	357	144	320	350
Mutual Aid Received	24	48	42	31	10	30	30
Mutual Aid Given	79	92	94	112	72	85	90
Property Value Lost	\$ 369,246	\$ 424,347	\$ 794,745	\$ 390,690	\$ 304,840	\$ 285,000	\$ 400,000
Fire Inspections Completed	469	479	373	329	322	330	450

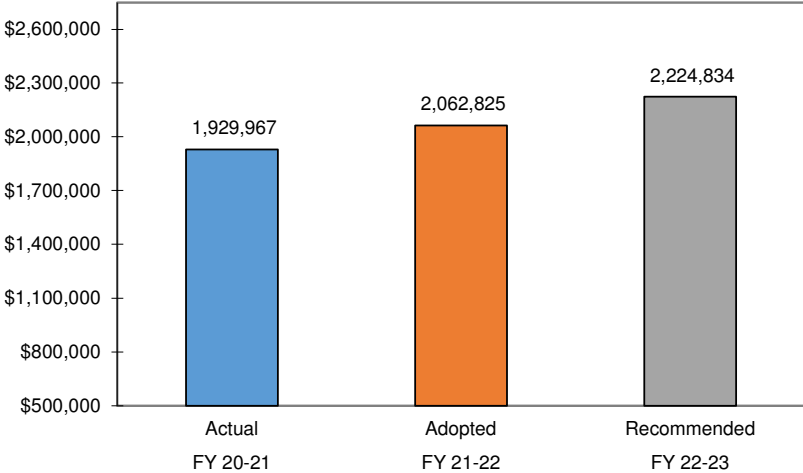
AUTHORIZED POSITION DETAILS	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Fire Marshal / Ocean 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	6	6	6	6	6	6	-
Firefighters	3	3	3	3	3	3	-
TOTAL	18	18	18	18	18	18	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	10	10	10	-
Lifeguards	20	20	20	25	25	25	-
TOTAL	31	31	31	35	35	35	-

FIRE DEPARTMENT

**FY 22-23 Recommended Budget
Fire Department**

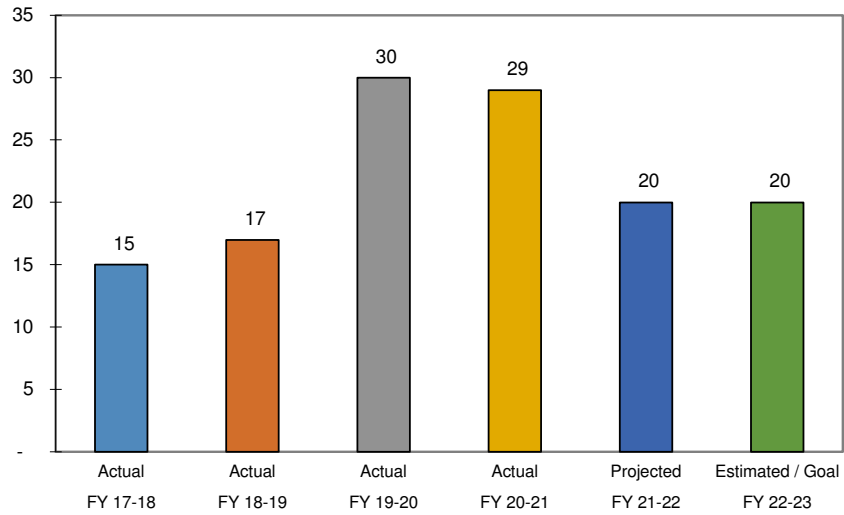


Fire Department Expenditures

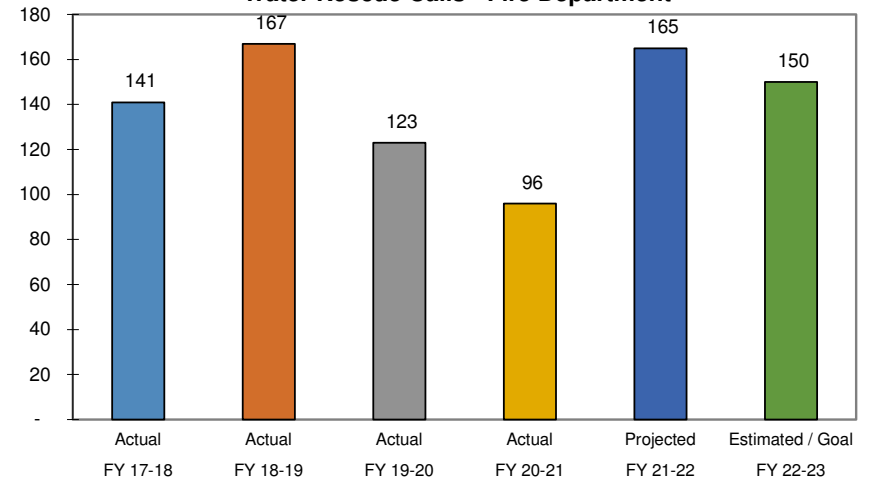


FIRE DEPARTMENT

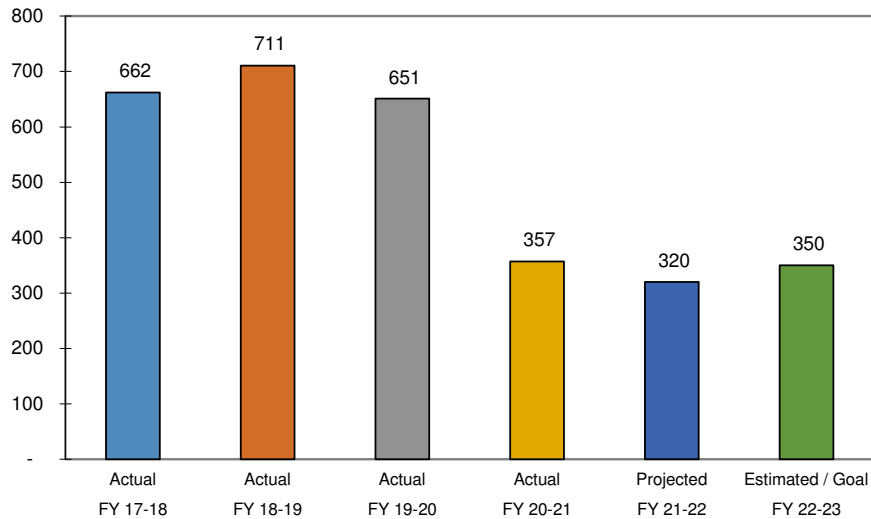
Emerald Isle Structure Fires



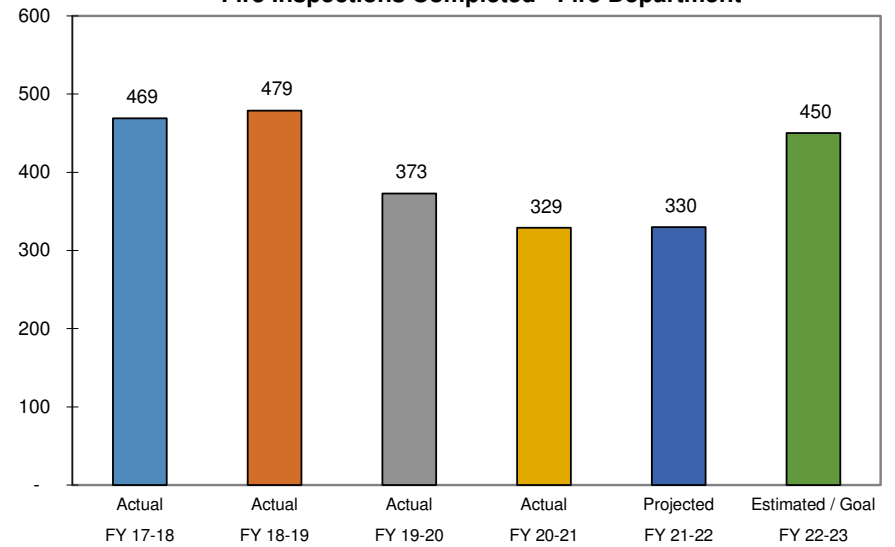
Water Rescue Calls - Fire Department



Total EMS Calls - Fire Department



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	863,535	890,789	890,789	717,626	883,000	919,708	941,994	-	51,205	5.75%
SALARIES/OVERTIME	54,578	64,222	64,222	55,647	65,000	67,471	67,471	-	3,249	5.06%
SALARIES/STRAIGHT TIME	14,371	23,000	23,000	11,250	15,217	23,000	23,000	-	-	0.00%
SALARIES/HOLIDAY	17,943	30,010	30,010	22,251	27,253	30,456	30,456	-	446	1.49%
SALARIES/PART TIME	63,270	63,016	63,016	44,846	63,110	70,000	70,000	-	6,984	11.08%
SALARIES/PART TIME/LIFEGUARD:	152,385	156,920	156,920	103,068	160,892	215,000	215,000	-	58,080	37.01%
LONGEVITY PAY	21,836	24,047	24,047	22,396	22,396	17,835	17,835	-	(6,212)	-25.83%
BONUS - EMT	17,916	18,000	18,000	12,916	18,000	-	-	-	(18,000)	-100.00%
LIFEGUARD INCENTIVES	9,000	8,000	8,000	7,200	12,500	32,000	32,000	-	24,000	300.00%
STIPEND - RETIREE HEALTH BENE	720	5,000	5,000	2,790	3,410	5,000	5,000	-	-	0.00%
Subtotal - Salaries	1,215,554	1,283,004	1,283,004	999,990	1,270,778	1,380,470	1,402,756	-	119,752	9.33%
FICA EXPENSE	90,885	98,150	98,150	74,786	97,214	105,606	107,311	-	9,161	9.33%
HEALTH INSURANCE	180,154	176,400	176,400	141,748	170,695	176,400	176,400	-	-	0.00%
CRITICAL ILLNESS INSURANCE	1,722	1,725	1,725	-	1,725	1,800	1,800	-	75	4.35%
RETIREMENT	100,631	119,183	119,183	94,957	117,003	128,075	130,771	-	11,588	9.72%
FIRE & RESCUE SQUAD PENSION	1,240	1,500	1,500	1,700	1,700	1,900	1,900	-	400	26.67%
401K CONTRIBUTION	48,604	52,503	52,503	42,021	51,543	52,923	54,038	-	1,535	2.92%
Subtotal - Benefits	423,236	449,461	449,461	355,212	439,881	466,704	472,220	-	22,759	5.06%
TELEPHONE	4,049	7,625	7,625	3,248	3,900	11,000	11,000	-	3,375	44.26%
INTERNET SERVICE	4,480	6,680	6,680	6,169	8,300	8,300	8,300	-	1,620	24.25%
UTILITIES	14,638	14,000	14,000	11,549	15,326	20,000	15,000	-	1,000	7.14%
TRAVEL/TRAINING	7,814	12,400	12,400	7,047	12,400	12,400	12,400	-	-	0.00%
MAINT & REPAIR/BUILDING	19,810	22,000	22,000	8,304	22,000	22,000	22,000	-	-	0.00%
MAINT & REPAIR/AUTO	32,599	35,000	35,000	33,466	35,000	35,000	35,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	6,211	10,000	10,000	8,583	10,000	13,000	13,000	-	3,000	30.00%
MAINT & REPAIR/RADIO & ANTENN	6,944	11,000	11,000	11,753	11,000	12,600	12,600	-	1,600	14.55%
MAINT & REPAIR/HYDRANTS	8,417	10,000	10,000	428	10,000	10,000	10,000	-	-	0.00%
PUBLIC EDUCATION	955	3,500	3,500	2,063	3,500	3,500	3,500	-	-	0.00%
GASOLINE	14,399	20,000	20,000	15,789	20,000	25,000	25,000	-	5,000	25.00%
TIRES	1,950	7,000	7,000	542	7,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	3,274	3,000	3,000	1,115	3,000	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	31,103	3,500	3,500	12,441	3,500	-	-	-	(3,500)	-100.00%
FIRE EQUIPMENT	3,282	3,500	3,500	992	3,500	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	3,931	3,500	3,500	1,190	3,500	3,500	3,500	-	-	0.00%
WATER RESCUE EQUIPMENT	1,088	3,500	3,500	1,468	3,500	5,000	5,000	-	1,500	42.86%
HAZARDOUS MATERIALS EQUIPMI	560	1,000	1,000	-	1,000	1,000	1,000	-	-	0.00%
UNIFORMS	15,483	19,000	19,000	12,309	19,000	19,000	19,000	-	-	0.00%
TURN OUT GEAR	14,575	19,000	19,000	1,423	19,000	19,000	19,000	-	-	0.00%
PHYSICALS	1,682	5,000	5,000	1,324	5,000	5,000	5,000	-	-	0.00%
COPIES	1,048	1,100	1,100	848	1,100	1,100	1,100	-	-	0.00%
RENTALS / LEASES	54,948	78,805	78,805	49,715	78,805	80,738	80,738	-	1,933	2.45%
DUES AND SUBSCRIPTIONS	5,097	8,000	8,000	7,657	8,000	14,500	11,470	-	3,470	43.38%
MISCELLANEOUS	9,652	18,250	18,250	8,207	18,250	18,250	18,250	-	-	0.00%
MISCELLANEOUS/LIFEGUARDS	3,813	4,000	4,000	802	4,000	4,500	4,500	-	500	12.50%
Subtotal - Operating	271,802	330,360	330,360	208,433	329,581	357,888	349,858	-	19,498	5.90%

FIRE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	19,375	-	35,000	36,458	36,458	-	-	-	-	-
Subtotal - Capital Outlay	19,375	-	35,000	36,458	36,458	-	-	-	-	-
TOTAL	1,929,967	2,062,825	2,097,825	1,600,093	2,076,698	2,205,062	2,224,834	-	162,009	7.85%

FIRE 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>
			-			-			-
			-			-			-
			-			-			-
			-			-			-
TOTAL			-			-			-

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 22-23 DEPARTMENT GOALS

- * Continue to provide ALS services to the community 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

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 20-21 Actual	FY 21-22 Adopted	FY 21-22 Amended	FY 21-22 Projected	FY 22-23 Request	FY 22-23 Recommended	FY 22-23 Adopted
Salaries	552,373	578,899	579,598	601,596	621,904	631,811	-
Benefits	148,940	180,261	180,261	170,227	205,998	208,449	-
Operating	121,616	171,238	170,228	170,147	162,014	162,014	-
Capital Outlay	99,344	-	-	-	-	-	-
TOTAL	922,273	930,398	930,087	941,970	989,915	1,002,274	-
<i>Offsetting Revenues</i>							
EMS Service Fees	214,843	215,000	215,000	208,681	215,000	215,000	-
TOTAL	214,843	215,000	215,000	208,681	215,000	215,000	-
<i>Net General Tax Revenues Required</i>							
	707,430	715,398	715,087	733,289	774,915	787,274	-
<i>Total Authorized Positions</i>							
Full-Time	8	8	8	8	8	8	-
Part-Time	32	33	33	33	33	33	-

FY 22-23 BUDGET NOTES

- * Includes funding in the part-time budget to staff a daily second-out ambulance from May 1st - September 30th, including weekends throughout April and October.

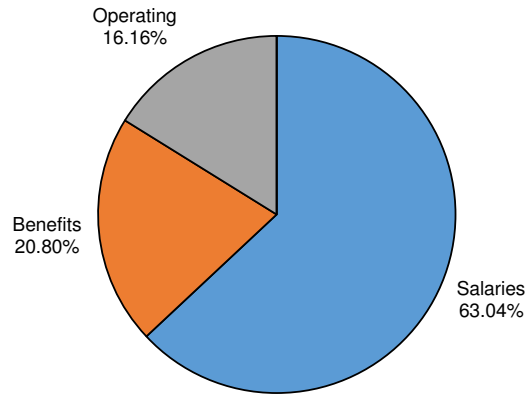
EMERGENCY MEDICAL SERVICES

SERVICE STATISTICS / GOALS	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	Entire FY FY 19-20 <u>Actual</u>	Entire FY FY 20-21 <u>Actual</u>	FY 21-22 <u>Thru March 2022</u>	Entire FY FY 21-22 <u>Projected</u>	FY 22-23 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls for service	1,019	1,110	985	1,070	786	1,100	1,100
Calls involving transport	474	398	421	471	373	500	500
Calls with mutual aid provided	58	46	44	39	22	40	40
Calls requiring 2nd crew out	108	171	109	129	133	170	200
Service fee collections	\$ 217,627	\$ 201,358	\$ 211,085	\$ 199,373	\$ 152,280	\$ 208,681	\$ 215,000

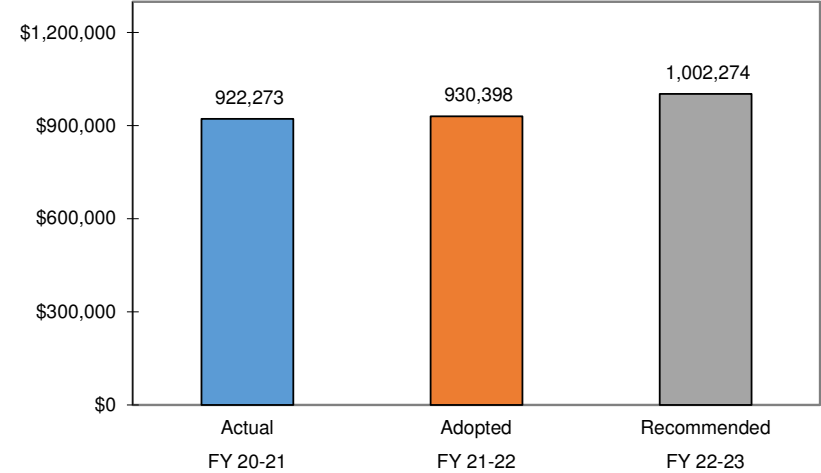
AUTHORIZED POSITION DETAILS	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Full-Time</i>							
EMS Chief	1	1	1	1	1	1	-
EMTs - Paramedic	4	5	5	5	5	5	-
EMTs - Intermediate	1	1	1	1	1	1	-
EMTs - Basic	2	1	1	1	1	1	-
TOTAL	8	8	8	8	8	8	-
<i>Part-Time</i>							
EMTs - Paramedic	17	17	17	17	17	17	-
EMTs - Intermediate	3	3	3	3	3	3	-
EMTs - Basic	12	12	12	12	12	12	-
PT Admin Asst.	-	1	1	1	1	1	-
TOTAL	32	33	33	33	33	33	-

EMERGENCY MEDICAL SERVICES

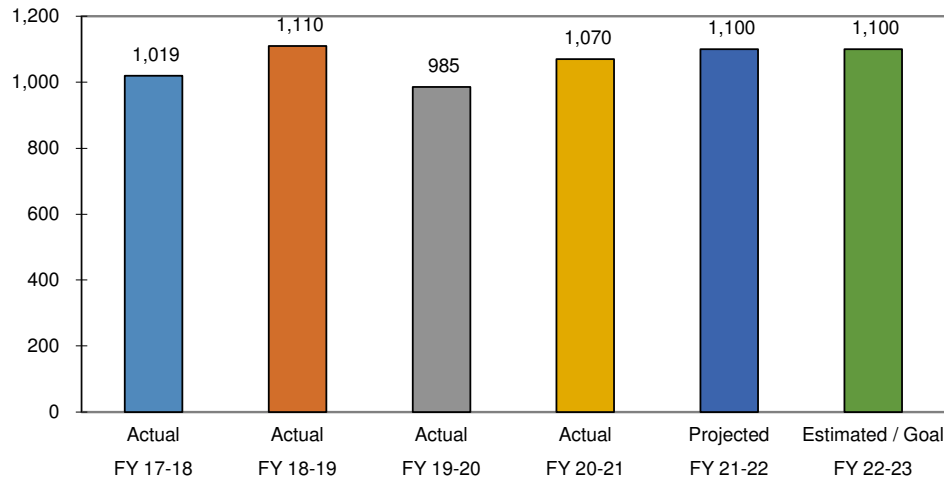
**FY 22-23 Recommended Budget
EMS Department**



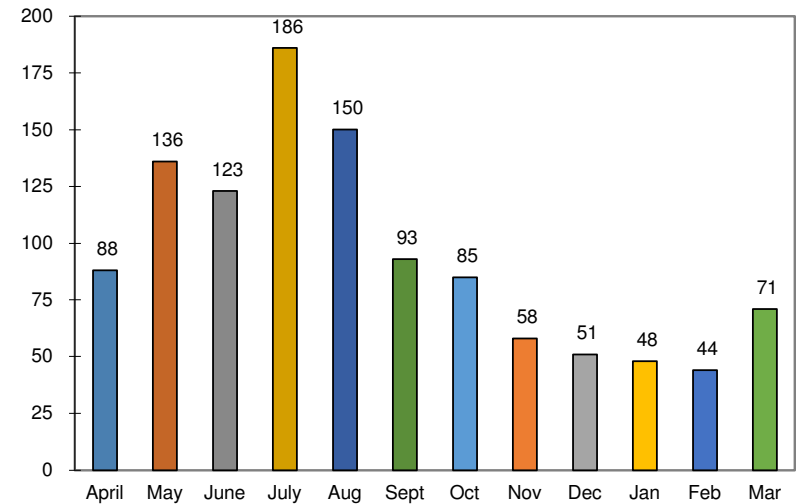
EMS Department Expenditures



Emerald Isle EMS - Total Calls



Emerald Isle EMS Calls By Month 2021 - 2022



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	326,877	343,101	343,800	306,554	375,953	371,522	381,429	-	38,328	11.17%
SALARIES/OVERTIME	83,103	93,602	93,602	79,536	91,856	97,924	97,924	-	4,322	4.62%
SALARIES/STRAIGHT TIME	503	-	-	-	-	-	-	-	-	-
SALARIES/HOLIDAY	6,371	12,535	12,535	10,447	12,535	13,328	13,328	-	793	6.33%
SALARIES/PART TIME	130,659	121,332	121,332	83,966	115,251	130,375	130,375	-	9,043	7.45%
LONGEVITY PAY	3,504	3,829	3,829	4,001	4,001	4,255	4,255	-	426	11.13%
STIPEND - EMS VOLUNTEER	1,356	4,500	4,500	1,290	2,000	4,500	4,500	-	-	0.00%
Subtotal - Salaries	552,373	578,899	579,598	485,794	601,596	621,904	631,811	-	52,912	9.14%
FICA EXPENSE	41,683	44,285	44,285	36,663	46,022	47,576	48,334	-	4,049	9.14%
HEALTH INSURANCE	42,468	58,800	58,800	35,286	42,286	72,200	72,200	-	13,400	22.79%
RETIREMENT	41,345	51,423	51,423	43,782	54,973	58,930	60,129	-	8,706	16.93%
FIRE & RESCUE SQUAD PENSION	1,110	1,600	1,600	620	1,300	1,440	1,440	-	(160)	-10.00%
BENEVOLENT FUND	1,765	1,500	1,500	1,095	1,428	1,500	1,500	-	-	0.00%
401K CONTRIBUTION	20,569	22,653	22,653	19,593	24,217	24,351	24,846	-	2,193	9.68%
Subtotal - Benefits	148,940	180,261	180,261	137,039	170,227	205,998	208,449	-	28,188	15.64%
TELEPHONE	3,572	3,600	3,600	2,785	3,600	3,600	3,600	-	-	0.00%
INTERNET SERVICE	3,909	3,600	3,600	2,819	3,960	3,960	3,960	-	360	10.00%
UTILITIES	8,084	8,000	8,000	6,237	8,000	8,000	8,000	-	-	0.00%
TRAVEL/TRAINING	2,960	5,000	5,000	3,749	5,000	7,000	7,000	-	2,000	40.00%
MAIN & REPAIR/BUILDING	4,468	3,000	18,709	21,149	21,000	4,000	4,000	-	1,000	33.33%
MAIN & REPAIR/AUTO	2,677	6,000	6,000	7,269	7,000	8,000	8,000	-	2,000	33.33%
MAIN & REPAIR/EQUIPMENT	224	2,500	2,500	475	1,000	1,500	1,500	-	(1,000)	-40.00%
MAINT & REPAIR/RADIO & ANTENN	-	2,000	2,000	-	-	1,000	1,000	-	(1,000)	-50.00%
PUBLIC EDUCATION	-	1,500	1,500	326	-	1,500	1,500	-	-	0.00%
GASOLINE	6,157	8,500	8,500	6,812	8,500	10,000	10,000	-	1,500	17.65%
OFFICE SUPPLIES	7,098	6,500	6,500	962	4,500	6,500	6,500	-	-	0.00%
MEDICAL SUPPLIES	27,912	28,000	28,000	20,693	28,000	28,000	28,000	-	-	0.00%
EMS VOLUNTEER FUND EXPENSE	2,176	4,000	4,000	9,102	9,500	4,000	4,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	-	-	-	1,127	1,127	3,600	3,600	-	3,600	-
UNIFORMS	6,702	7,000	7,000	3,382	7,000	7,000	7,000	-	-	0.00%
PHYSICALS	1,041	2,800	2,800	3,438	4,000	2,800	2,800	-	-	0.00%
COPIES	973	1,200	1,200	692	1,100	1,200	1,200	-	-	0.00%
RENTALS / LEASES	15,104	34,332	17,613	11,328	15,104	15,104	15,104	-	(19,228)	-56.01%
CONTRACTED SERVICES	9,370	20,256	20,256	10,274	20,256	20,500	20,500	-	244	1.20%
CONTRACT - BILLING & COLLECTI	10,470	13,250	13,250	6,483	10,000	13,250	13,250	-	-	0.00%
DUES AND SUBSCRIPTIONS	4,958	6,200	6,200	7,032	7,500	7,500	7,500	-	1,300	20.97%
MISCELLANEOUS	3,761	4,000	4,000	2,646	4,000	4,000	4,000	-	-	0.00%
Subtotal - Operating	121,616	171,238	170,228	128,780	170,147	162,014	162,014	-	(9,224)	-5.39%
CAPITAL OUTLAY	99,344	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	99,344	-	-	-	-	-	-	-	-	-
TOTAL	922,273	930,398	930,087	751,612	⁸⁷ 941,970	989,915	1,002,274	-	71,876	7.73%

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>
Hand Teyy Pediatric Program	1	2,400	2,400	1	2,400	2,400			-
Adjustable Dumbell Set	1	1,200	1,200	1	1,200	1,200			-
TOTAL			3,600			3,600			-

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 22-23 DEPARTMENT GOALS

- * Ensure proper maintenance of storm water management system (pumps, pipes, ditches, etc.) to ensure proper function in heavy rainfall events
- * Respond to pavement repair requests in a timely manner
- * Resurface various street segments in greatest need
- * Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- * Continue annual contracts for stormwater system maintenance

BUDGET INFORMATION

	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Adopted</u>	<u>FY 21-22</u> <u>Amended</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Request</u>	<u>FY 22-23</u> <u>Recommended</u>	<u>FY 22-23</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	220,327	225,834	225,834	224,670	242,525	254,626	-
Benefits	94,630	103,200	103,200	101,480	108,885	111,880	-
Operating	372,705	459,980	639,425	547,156	473,945	471,945	-
Capital Outlay	47,000	-	5,315	5,150	-	-	-
TOTAL	734,662	789,014	973,774	878,455	825,355	838,451	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	136,299	133,100	161,122	161,122	159,409	159,409	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	141,399	138,200	166,222	166,222	164,509	164,509	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	593,263	650,814	807,552	712,233	660,846	673,942	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

PUBLIC WORKS

FY 22-23 BUDGET NOTES

* Includes \$81,000 for annual street light and Christmas light expenses

* Includes \$20,000 for contracted services for stormwater maintenance

* Includes \$159,409 for resurfacing of various street segments utilizing Powell Bill grant funding

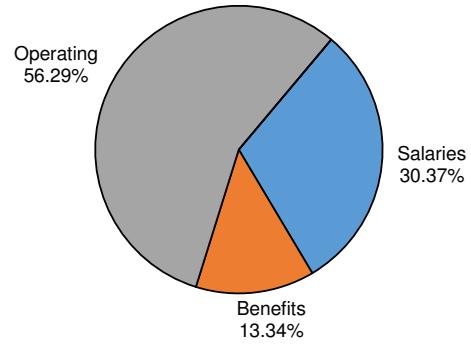
SERVICE STATISTICS / GOALS	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	198	239	171	167	129	145	130
Building maintenance orders	274	224	312	296	272	300	300
Annual Powell Bill distribution	\$ 148,985	\$ 146,814	\$ 145,861	\$ 136,299	\$ 161,122	\$ 161,122	\$ 159,409
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	1.16	-	0.19	0.19	2.14	2.14	1.50
# of street repairs	64	56	35	46	38	45	40
# beach equipment warnings	709	747	500	565	197	250	250
# beach equipment confiscations	48	54	47	44	3	20	25
Storm water inspections / repairs	115	105	106	112	82	110	100

AUTHORIZED POSITION DETAILS

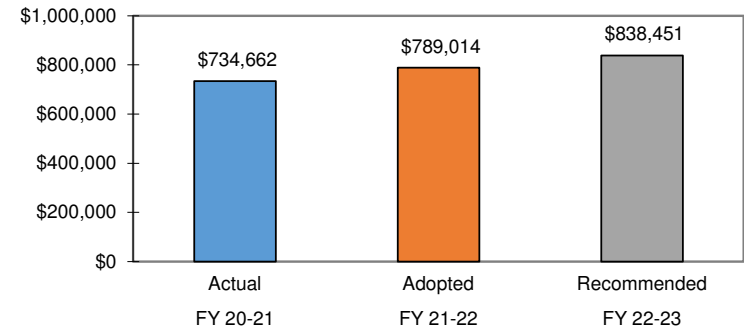
	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	3	3	
Heavy Equipment Operator	-	-	-	-	1	1	-
TOTAL	5	5	5	5	5	5	-

PUBLIC WORKS

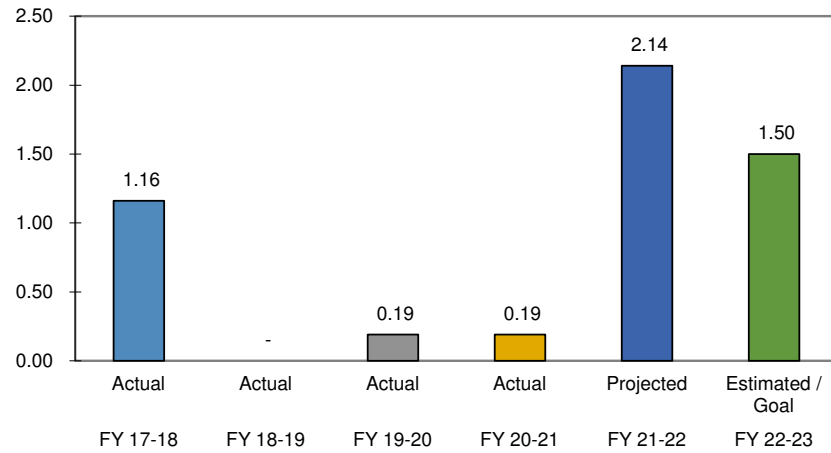
**FY 22-23 Recommended Budget
Public Works Department**



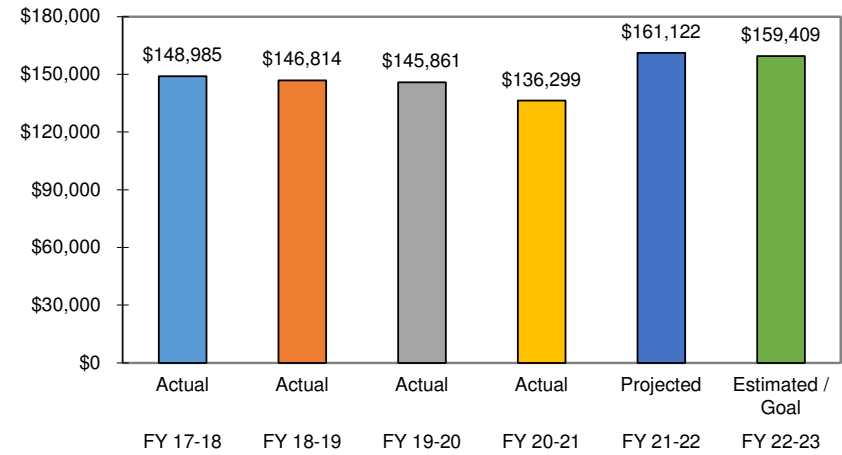
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	209,452	213,488	213,488	179,975	214,734	226,885	238,986	-	25,498	11.94%
SALARIES/OVERTIME	3,534	5,100	5,100	1,854	3,000	5,000	5,000	-	(100)	-1.96%
SALARIES/STRAIGHT TIME	303	1,000	1,000	306	306	1,000	1,000	-	-	0.00%
LONGEVITY PAY	7,038	6,246	6,246	6,630	6,630	6,850	6,850	-	604	9.67%
STIPEND - RETIREE HEALTH BENE	-	-	-	-	-	2,790	2,790	-	2,790	-
Subtotal Salaries	220,327	225,834	225,834	188,765	224,670	242,525	254,626	-	28,792	12.75%
FICA EXPENSE	16,416	17,276	17,276	14,035	17,187	18,553	19,479	-	2,203	12.75%
HEALTH INSURANCE	45,269	49,000	49,000	39,659	47,559	49,000	49,000	-	-	0.00%
RETIREMENT	22,252	25,632	25,632	21,328	25,500	29,345	30,810	-	5,178	20.20%
401K CONTRIBUTION	10,693	11,292	11,292	9,442	11,234	11,987	12,592	-	1,300	11.51%
Subtotal Benefits	94,630	103,200	103,200	84,464	101,480	108,885	111,880	-	8,680	8.41%
TELEPHONE	720	720	720	600	720	720	720	-	-	0.00%
UTILITIES	21,958	20,000	20,000	17,896	22,000	25,000	25,000	-	5,000	25.00%
STREET LIGHTS	79,896	80,000	80,000	59,529	81,700	81,000	81,000	-	1,000	1.25%
STREET LIGHT IMPROVEMENTS	615	15,500	15,500	-	19,159	-	-	-	(15,500)	-100.00%
TRAVEL/TRAINING	1,252	1,000	1,000	1,295	2,000	5,000	5,000	-	4,000	400.00%
MAINT & REPAIR/BUILDING	109,143	25,000	25,000	31,743	31,743	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	18,419	20,000	20,000	16,565	20,000	20,000	20,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	3,023	5,000	5,000	2,785	2,500	3,000	3,000	-	(2,000)	-40.00%
MAINT & REPAIR/RADIO & ANTENN	50	1,000	1,000	1,379	1,380	1,000	1,000	-	-	0.00%
MAINT & REPAIR / STREETS	13,667	20,000	20,000	1,180	2,000	10,000	10,000	-	(10,000)	-50.00%
STREET MAINT/PAVING (PB)	-	133,100	289,045	285,842	286,194	159,409	159,409	-	26,309	19.77%
STREET MAINT/DRAINAGE	29,664	15,000	15,000	3,954	15,000	15,000	15,000	-	-	0.00%
SIGNS & POSTS	9,198	10,000	10,000	4,733	4,000	6,000	6,000	-	(4,000)	-40.00%
GASOLINE	11,330	25,000	25,000	7,370	12,000	25,000	25,000	-	-	0.00%
TIRES	1,686	5,000	5,000	875	2,000	5,000	3,000	-	(2,000)	-40.00%
OFFICE SUPPLIES	1,150	1,500	1,500	387	600	1,500	1,500	-	-	0.00%
GENERAL SUPPLIES	13,501	20,000	20,000	11,942	15,000	20,000	20,000	-	-	0.00%
MOSQUITO CONTROL	-	3,000	3,000	-	-	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	467	3,000	3,000	6,465	2,500	-	-	-	(3,000)	-100.00%
UNIFORMS	4,902	5,000	5,000	3,364	5,000	5,000	5,000	-	-	0.00%
RENTALS / LEASES	2,730	6,160	26,160	4,619	6,160	12,316	12,316	-	6,156	99.94%
EQUIPMENT RENTAL	1,570	4,000	4,000	4,783	5,000	5,000	5,000	-	1,000	25.00%
CONTRACTED SERVICES	15,932	20,000	23,500	-	-	25,000	25,000	-	5,000	25.00%
DUES AND SUBSCRIPTIONS	1,015	1,000	1,000	270	500	1,000	1,000	-	-	0.00%
MISCELLANEOUS	11,718	20,000	20,000	11,681	10,000	20,000	20,000	-	-	0.00%
DISASTER EXPENSES	19,099	-	-	-	-	-	-	-	-	-
Subtotal - Operating	372,705	459,980	639,425	479,257	547,156	473,945	471,945	-	11,965	2.60%
CAPITAL OUTLAY - BUILDINGS & B	13,000	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - HEAVY EQUIPM	34,000	-	5,315	5,150	5,150	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	47,000	-	5,315	5,150	5,150	-	-	-	-	-
TOTAL	734,662	789,014	973,774	757,636	⁹² 878,455	825,355	838,451	-	49,437	6.27%

PUBLIC WORKS

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>
			-			-			-
			-			-			-
TOTAL			-			-			-

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
- * 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 22-23 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 GFL to ensure quality of service, while considering efficiencies in operations
- * Monitor instances of overflowing trash and recyclables on Ocean Dr and the beach strand

BUDGET INFORMATION

	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	159,910	175,764	175,764	185,819	178,945	181,914	-
Benefits	75,196	80,075	80,075	82,489	82,292	83,027	-
Operating	1,421,918	1,449,890	1,449,890	1,444,707	1,551,092	1,560,592	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	1,657,024	1,705,729	1,705,729	1,713,015	1,812,329	1,825,533	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,704,394	1,761,834	1,761,834	1,766,188	1,835,587	1,835,587	-
Solid Waste Disposal Tax	14,932	10,000	10,000	11,480	12,000	12,000	-
Solid Waste Container Fees	38,341	17,000	17,000	12,000	7,000	7,000	-
SW User Fees - Prior Years	2,838	2,500	2,500	2,900	2,800	2,800	-
TOTAL	1,760,505	1,791,334	1,791,334	1,792,568	1,857,387	1,857,387	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	2	1	1	2	2	3	-

SOLID WASTE

FY 22-23 BUDGET NOTES

* Includes \$996,762 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 \$108,000 for dumpster service at multi-family residential complexes

* Includes \$46,440 for yard debris tipping fees

* Includes \$210,000 for landfill tipping fees; assumes 4,000 tons of residential trash

* Includes \$40,000 for recycling tipping fees; assuming 800 tons of recyclables

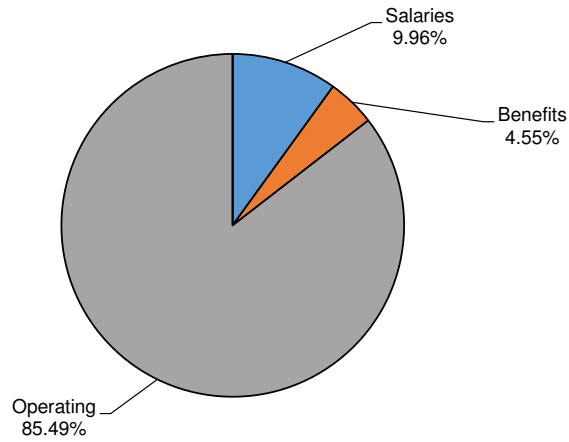
<u>SERVICE STATISTICS / GOALS</u>	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22		FY 21-22	FY 22-23		
<i>Indicator</i>	Actual	Actual	Actual	Actual	Thru March 2022		Projected	Estimated / Goal		
Tons of residential solid waste	3,426	3,805	3,558	3,994	2,636		4,000	4,000		
Tons of recyclables	764	704	710	780	542		780	800		
# of yard waste collection points	40,381	27,431	22,963	31,276	25,562		34,000	35,000		
# of old appliance collection points	81	272	107	135	43		80	100		
Annual solid waste fee	\$ 228.00	\$ 228.00	\$ 240.00	\$ 255.00	\$ 265.00		\$ 265.00	\$ 275.00		
Recycling tipping fee per ton	\$ -	\$ 62.00	\$ 62.00	\$ 102.00	\$ 76.00		\$ 76.00	\$ 50.00		
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50		\$ 52.50	\$ 52.50		

AUTHORIZED POSITION DETAILS

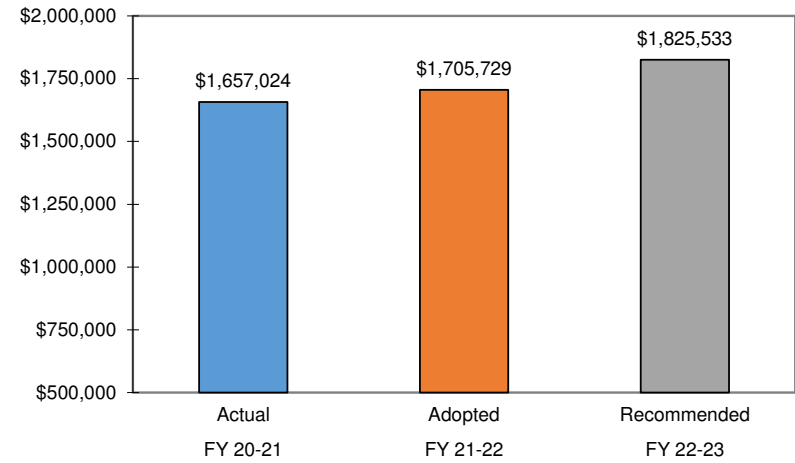
	FY 20-21	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
<i>Full-Time</i>	Actual	Adopted	Amended	Projected	Request	Recommended	Adopted
Assistant Public Works Director	1	1	1	1	1	1	-
Public Works Supervisor	-	1	1	1	1	1	-
Heavy Equipment Operator	1	-	-	-	2	2	-
Equipment Operator	2	2	2	2	-	-	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Summer Laborer	2	1	1	2	2	3	-
TOTAL	2	1	1	2	2	3	-

SOLID WASTE

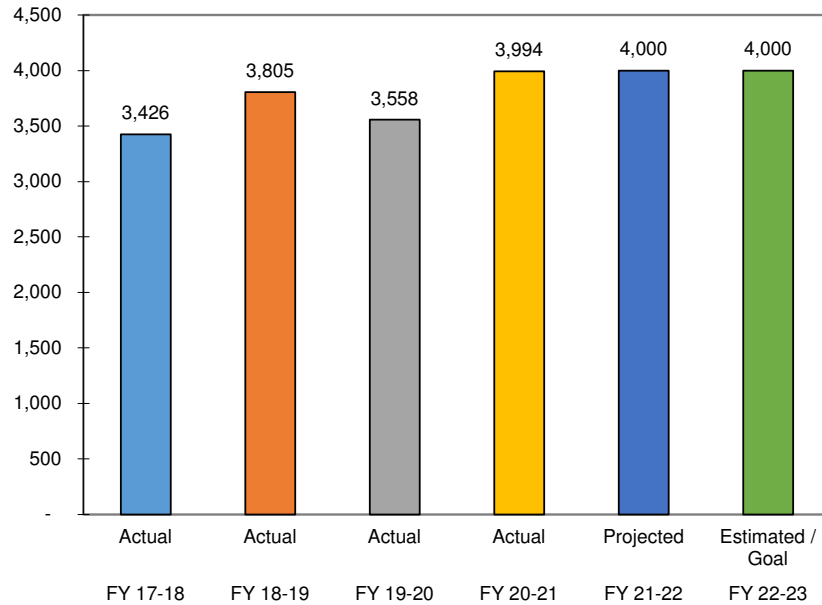
**FY 22-23 Recommended Budget
Solid Waste**



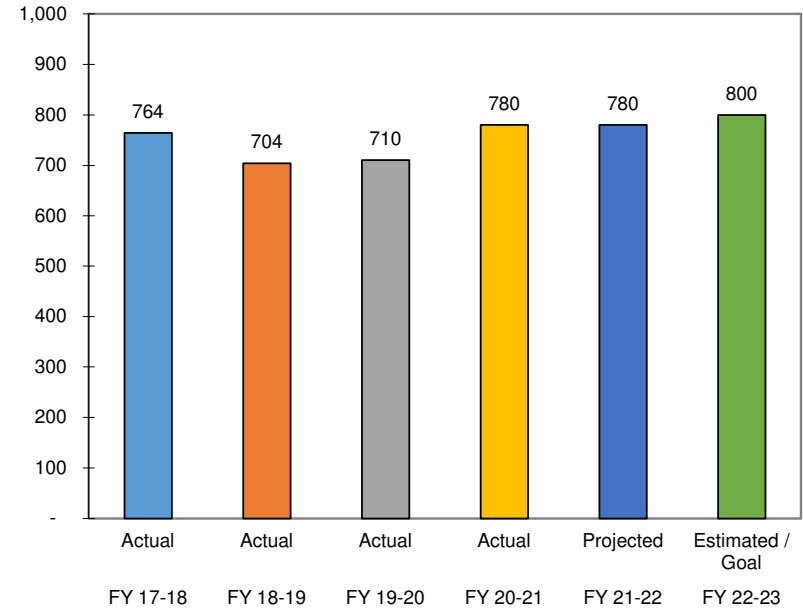
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

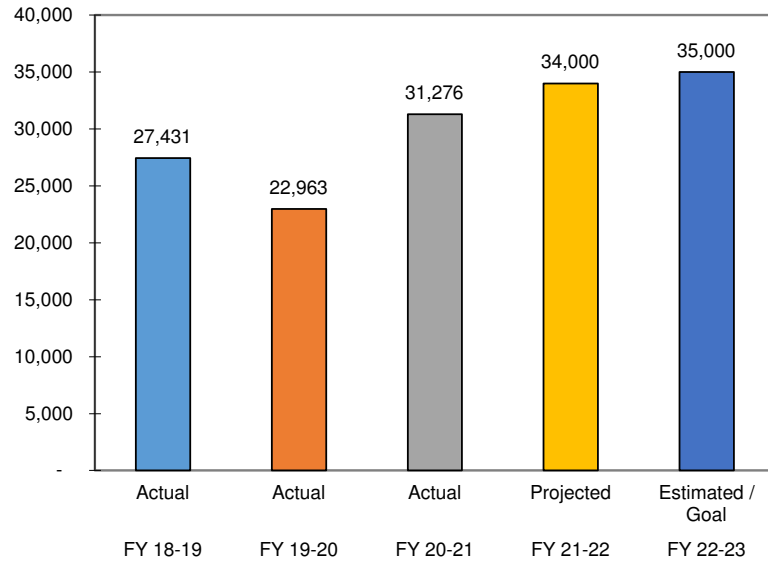


Residential Recyclables - Annual Tons

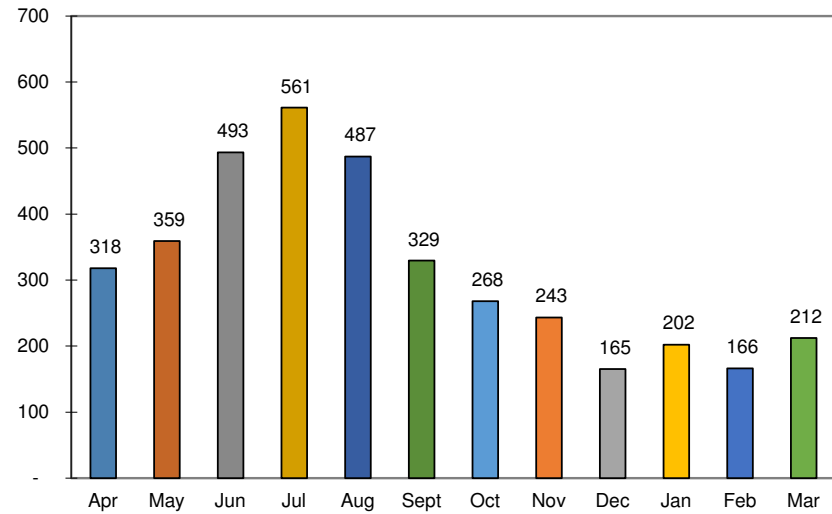


SOLID WASTE

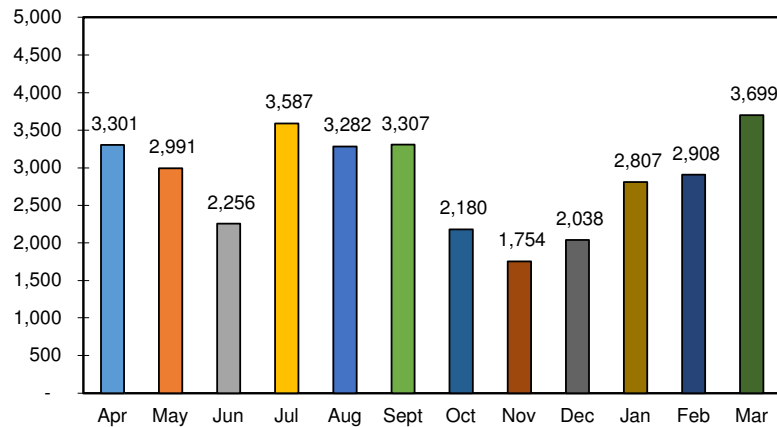
of Yard Waste Collection Points



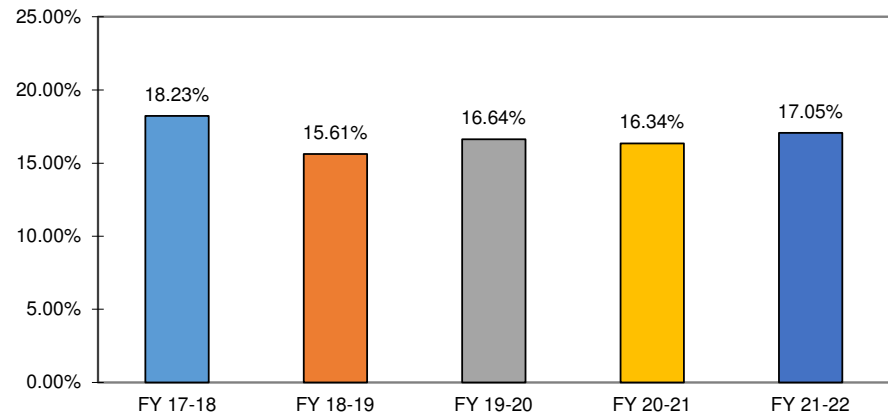
**Residential Trash Collection
Tons By Month - 2021 - 2022**



**# of Yard Waste Collection Points
By Month 2021 - 2022**



**Recyclables - Percentage of Total Solid Waste Volume
(Residential)**



SOLID WASTE

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	146,390	155,083	155,083	137,022	165,457	159,210	162,179	-	7,096	4.58%
SALARIES/OVERTIME	7,142	8,160	8,160	3,989	8,000	8,000	8,000	-	(160)	-1.96%
SALARIES/STRAIGHT TIME	1,077	1,000	1,000	478	800	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	2,408	8,000	8,000	2,632	8,000	7,000	7,000	-	(1,000)	-12.50%
LONGEVITY PAY	2,893	3,521	3,521	3,562	3,562	3,735	3,735	-	214	6.08%
Subtotal - Salaries	159,910	175,764	175,764	147,684	185,819	178,945	181,914	-	6,150	3.50%
FICA EXPENSE	12,090	13,446	13,446	11,172	14,215	13,689	13,917	-	471	3.50%
HEALTH INSURANCE	39,530	39,200	39,200	32,921	39,200	39,200	39,200	-	-	0.00%
RETIREMENT	15,880	19,041	19,041	16,396	20,182	20,805	21,165	-	2,124	11.15%
401K CONTRIBUTION	7,696	8,388	8,388	7,253	8,891	8,597	8,746	-	358	4.26%
Subtotal - Benefits	75,196	80,075	80,075	67,742	82,489	82,292	83,027	-	2,952	3.69%
TELEPHONE	1,080	1,080	1,080	900	1,080	1,080	1,080	-	-	0.00%
UTILITIES	795	810	810	575	661	810	810	-	-	0.00%
MAINT & REPAIR/AUTO	32,483	15,000	15,000	12,500	15,000	15,000	15,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	7,009	7,000	7,000	1,216	1,824	3,000	3,000	-	(4,000)	-57.14%
GASOLINE	15,520	18,000	18,000	18,413	23,128	25,000	25,000	-	7,000	38.89%
TIRES	4,040	4,000	4,000	882	1,322	5,000	2,500	-	(1,500)	-37.50%
GARBAGE CANS,LINERS,POSTS	5,200	10,000	10,000	12,535	12,000	12,000	12,000	-	2,000	20.00%
UNIFORMS	4,438	4,000	4,000	3,251	4,056	4,000	4,000	-	-	0.00%
RENTALS / LEASES	-	35,000	35,000	23,392	31,189	88,000	88,000	-	53,000	151.43%
GARBAGE COLLECTION	909,960	923,500	923,500	697,338	937,524	984,762	996,762	-	73,262	7.93%
DUMPSTER SERVICE	100,708	102,000	102,000	65,548	105,000	108,000	108,000	-	6,000	5.88%
TIPPING FEES	210,256	200,000	200,000	127,224	205,000	210,000	210,000	-	10,000	5.00%
TIPPING FEES/RECYCLE	78,137	76,500	76,500	49,464	60,000	40,000	40,000	-	(36,500)	-47.71%
TIPPING FEES/VEGETATION	36,225	45,000	45,000	27,600	40,380	46,440	46,440	-	1,440	3.20%
TIPPING FEES/C&D - HIBBS RD	6,217	4,000	4,000	2,189	3,500	4,000	4,000	-	-	0.00%
MISCELLANEOUS	9,850	4,000	4,000	3,130	3,044	4,000	4,000	-	-	0.00%
Subtotal - Operating	1,421,918	1,449,890	1,449,890	1,046,157	1,444,707	1,551,092	1,560,592	-	110,702	7.64%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	1,657,024	1,705,729	1,705,729	1,261,582	1,713,015	1,812,329	1,825,533	-	119,804	7.02%

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>
			-	-	-	-			-
			-			-			-
TOTAL			-			-			-

PARKS AND RECREATION

SERVICES PROVIDED

- * Public beach and sound accesses
- * Park operations and maintenance
- * Community Center operations and maintenance
- * Arts, cultural, and exercise classes
- * Afterschool and pre-school programs
- * Community festivals planning and coordination
- * Public facilities landscaping and grounds maintenance
- * NC 58 corridor landscaping and maintenance
- * Bicycle paths and sidewalks
- * 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 22-23 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
- * Complete Master Plan for McLean-Spell Park development

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 20-21 Actual</u>	<u>FY 21-22 Adopted</u>	<u>FY 21-22 Amended</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Request</u>	<u>FY 22-23 Recommended</u>	<u>FY 22-23 Adopted</u>
Salaries	520,002	567,746	567,746	581,780	574,112	579,770	-
Benefits	198,957	213,413	213,413	204,511	216,580	217,981	-
Operating	257,642	233,616	233,616	257,018	260,000	263,500	-
Capital Outlay	241,826	11,000	116,000	119,077	-	-	-
TOTAL	1,218,427	1,025,775	1,130,775	1,162,386	1,050,693	1,061,251	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	79,063	184,000	184,000	178,158	194,800	194,800	-
Regional Access Parking Fees	227,610	200,000	200,000	270,453	250,000	250,000	-
Donations - Parks and Rec	27,898	-	-	611	-	-	-
Wellness Grant	-	-	-	-	2,500	2,500	-
TOTAL	334,571	384,000	384,000	449,222	447,300	447,300	-
<u>Net General Tax Revenues Required</u>							
	883,856	641,775	746,775	713,164	603,393	613,951	-
<u>Total Authorized Positions</u>							
Full-Time	10	10	10	10	10	10	-
Part-Time	35	35	35	35	40	40	-

PARKS AND RECREATION

FY 22-23 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 \$20,000 in funding for the July, 2022 Fireworks display

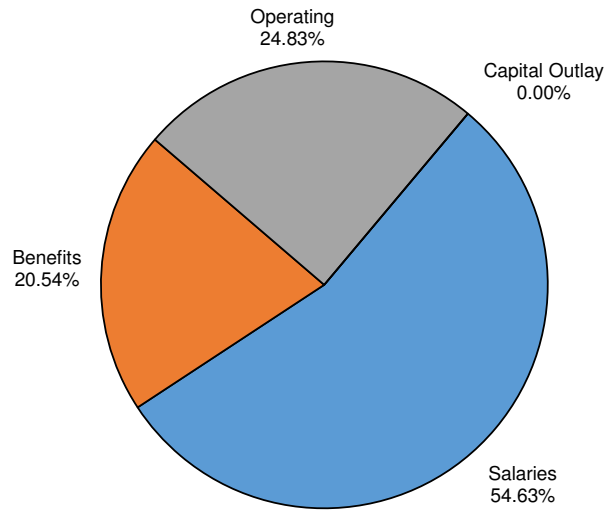
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 17-18	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	FY 21-22 Thru March 2022	Entire FY FY 21-22 Projected	FY 22-23 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	43,271	40,542	29,341	10,937	22,885	30,000	35,000
Avg After School Program Enrollment	19	19	20	20	25	25	25
Avg PreSchool Program Enrollment	19	20	20	16	15	15	20
Avg Summer Day Camp Enrollment	29	30	30	-	30	30	30
Comm Center Individual Memberships	188	140	117	69	154	160	175
Comm Center Family Memberships	220	193	163	54	182	200	200
Comm Center Free Memberships	147	183	105	42	64	100	140
# Paid Parking Visitors - WORA, EORA	14,715	16,122	12,614	36,815	24,362	50,000	50,000
# Free Parking Visitors - WORA, EORA	1,251	1,338	941	n/a	n/a	1,500	1,500
Walkway Repairs / Improvements	273	294	260	305	268	275	275

PARKS AND RECREATION

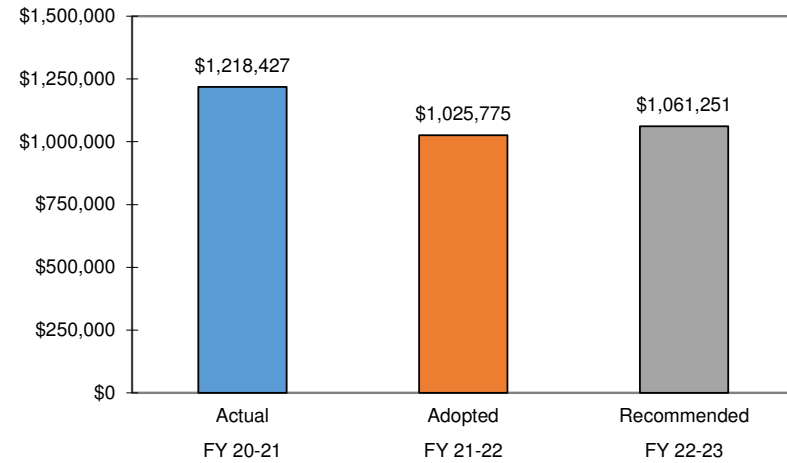
AUTHORIZED POSITION DETAILS							
	FY 20-21	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	1	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	4	4	-
Exercise Class Instructor	18	18	18	18	20	20	-
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	-
Park Attendants	1	1	1	1	3	3	-
TOTAL	35	35	35	35	40	40	-

PARKS AND RECREATION

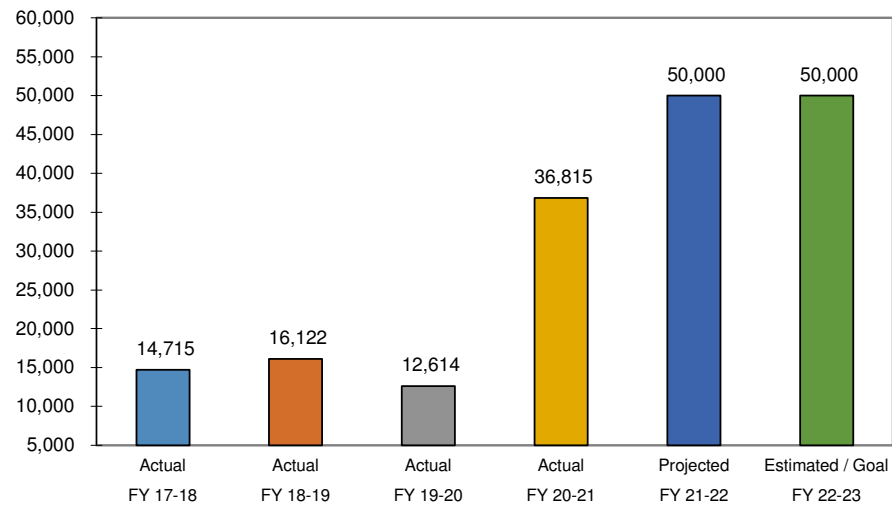
**FY 22-23 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
SALARIES/FULL TIME	411,955	419,065	419,065	342,187	422,582	419,149	428,682	-	9,617	2.29%
SALARIES/OVERTIME	4,450	7,500	7,500	2,847	6,000	6,000	6,000	-	(1,500)	-20.00%
SALARIES/STRAIGHT TIME	796	2,500	2,500	307	1,000	2,000	2,000	-	(500)	-20.00%
SALARIES/PART TIME	56,454	80,000	80,000	79,289	94,500	90,000	90,000	-	10,000	12.50%
SALARIES/PART TIME - BEACH	36,347	47,500	47,500	16,983	45,000	47,500	47,500	-	-	0.00%
LONGEVITY PAY	10,000	11,181	11,181	10,948	12,698	9,463	5,588	-	(5,593)	-50.02%
Subtotal - Salaries	520,002	567,746	567,746	452,561	581,780	574,112	579,770	-	12,024	2.12%
FICA EXPENSE	38,829	43,433	43,433	33,770	44,506	43,920	44,353	-	920	2.12%
HEALTH INSURANCE	96,127	98,000	98,000	71,902	87,692	98,000	98,000	-	-	0.00%
RETIREMENT	43,084	49,968	49,968	40,016	50,199	52,830	53,515	-	3,547	7.10%
401K CONTRIBUTION	20,917	22,012	22,012	17,768	22,114	21,831	22,114	-	102	0.46%
Subtotal - Benefits	198,957	213,413	213,413	163,456	204,511	216,580	217,981	-	4,568	2.14%
TELEPHONE	2,160	2,500	2,500	1,200	2,500	2,500	2,500	-	-	0.00%
UTILITIES	35,042	38,000	38,000	21,952	38,000	40,000	40,000	-	2,000	5.26%
TRAVEL/TRAINING	3,351	5,000	5,000	3,579	5,000	7,500	7,500	-	2,500	50.00%
MAINT & REPAIR/BUILDING	29,436	15,000	15,000	13,405	15,000	15,000	15,000	-	-	0.00%
MAINT & REPAIR/AUTO	6,962	1,000	1,000	143	500	1,000	1,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	13,666	5,000	5,000	9,869	18,000	5,000	5,000	-	-	0.00%
MAINT & REPAIR/FACILITIES & WAI	51,747	25,000	25,000	34,720	43,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/GROUNDS & LAN	48,066	48,000	48,000	29,340	48,000	50,000	50,000	-	2,000	4.17%
SIGNS & POSTS	3,634	3,000	3,000	1,943	3,000	4,500	4,500	-	1,500	50.00%
GASOLINE	11,926	10,000	10,000	9,624	17,000	20,000	20,000	-	10,000	100.00%
TIRES	1,627	1,000	1,000	1,393	1,800	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	3,117	3,500	3,500	807	3,000	2,000	2,000	-	(1,500)	-42.86%
GENERAL SUPPLIES	11,410	20,000	20,000	10,324	20,000	25,000	25,000	-	5,000	25.00%
NON-CAPTL EQUIPMENT/FURNISH	11,914	7,300	7,300	4,279	7,300	-	-	-	(7,300)	-100.00%
UNIFORMS	5,338	6,000	6,000	2,023	4,300	5,000	5,000	-	(1,000)	-16.67%
PHYSICALS	378	400	400	218	218	300	300	-	(100)	-25.00%
COPIES	1,000	1,000	1,000	729	1,200	1,200	1,200	-	200	20.00%
RENTALS / LEASES	5,600	19,416	19,416	3,734	8,000	8,000	8,000	-	(11,416)	-58.80%
CONTRACTED SERVICES	3,678	5,000	5,000	4,777	9,500	30,000	33,500	-	28,500	570.00%
DUES AND SUBSCRIPTIONS	637	500	500	915	1,200	1,500	1,500	-	1,000	200.00%
MISCELLANEOUS	2,608	3,000	3,000	1,651	3,000	3,000	3,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	4,345	5,000	5,000	4,911	6,500	7,000	7,000	-	2,000	40.00%
WELLNESS PROGRAM	-	6,000	6,000	-	-	2,500	2,500	-	(3,500)	-58.33%
RECREATION EVENTS/TRIPS	-	3,000	3,000	-	1,000	3,000	3,000	-	-	0.00%
Subtotal - Operating	257,642	233,616	233,616	161,537	257,018	260,000	263,500	-	29,884	12.79%

PARKS AND RECREATION

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - OTHER IMPROV	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - WALKWAY REP	241,826	-	-	1,400	1,400	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	9,524	-	-	-	-	-
CAPITAL OUTLAY - HEAVY EQUIPM	-	11,000	11,000	-	-	-	-	-	(11,000)	-100.00%
CAPITAL OUTLAY - VEHICLES	-	-	105,000	108,153	108,153	-	-	-	-	-
Subtotal - Capital Outlay	241,826	11,000	116,000	109,553	119,077	-	-	-	(11,000)	-100.00%
TOTAL	1,218,427	1,025,775	1,130,775	887,107	1,162,386	1,050,693	1,061,251	-	35,476	3.46%

PARKS AND RECREATION

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>
			-		-	-			-
			-			-			-
			-			-			-
TOTAL			-			-			-

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 22-23 DEPARTMENT GOALS

- * Effectively control general insurance expenses
- * Maintain funding for outside agencies

BUDGET INFORMATION

	FY 20-21 <u>Actual</u>	FY 21-22 <u>Adopted</u>	FY 21-22 <u>Amended</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Request</u>	FY 22-23 <u>Recommended</u>	FY 22-23 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	629,246	709,906	1,012,655	892,903	694,450	694,450	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	629,246	709,906	1,012,655	892,903	694,450	694,450	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	629,246	709,906	1,012,655	892,903	694,450	694,450	-

FY 22-23 BUDGET NOTES

- * Includes \$288,000 for organization-wide insurance expenses
- * Includes \$129,000 for organization-wide information technology services
- * Includes \$2,800 for Town contribution for school resource officer at White Oak Elementary
- * Includes \$27,500 for organization-wide telephone services
- * Includes \$143,500 for County tax billing and collection services

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 20-21 Actual	Adopted FY 21-22 Budget	Amended FY 21-22 Budget	FY 21-22 Thru April 7, 2022	Projected FY 21-22 Year-End	Requested FY 22-23 Budget	Recommended FY 22-23 Budget	Adopted FY 22-23 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom	Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom
TELEPHONE	28,250	29,000	29,000	22,370	29,819	27,500	27,500	-	(1,500)	-5.17%
INTERNET SERVICE	13,028	14,156	14,156	13,948	18,607	19,000	19,000	-	4,844	34.22%
POSTAGE	6,467	5,500	5,500	3,033	4,033	4,500	4,500	-	(1,000)	-18.18%
AUDIT SERVICES	20,000	20,000	20,000	20,000	20,000	21,400	21,400	-	1,400	7.00%
ACCOUNTING & PROFESSIONAL S	4,629	4,750	4,750	4,662	4,662	4,750	4,750	-	-	0.00%
MUNICIPAL ELECTIONS	-	7,500	7,500	8,759	8,759	-	-	-	(7,500)	-100.00%
BOGUE INLET DREDGING	10,000	10,000	10,000	-	-	10,000	10,000	-	-	0.00%
OTHER DREDGING	-	37,000	317,442	97,842	193,842	-	-	-	(37,000)	-100.00%
INFO TECH SERVICES	112,696	133,000	133,000	115,922	149,880	129,000	129,000	-	(4,000)	-3.01%
MEMBERSHIP/DUES	9,869	10,500	10,500	10,491	10,000	10,500	10,500	-	-	0.00%
GENERAL INSURANCE	257,328	258,000	280,307	275,817	282,000	288,000	288,000	-	30,000	11.63%
MISCELLANEOUS	10,800	9,000	9,000	7,667	9,000	9,000	9,000	-	-	0.00%
COLLECTION FEES	149,466	160,000	160,000	147,068	153,834	160,000	160,000	-	-	0.00%
BANK SERVICE CHARGES	1,185	2,000	2,000	1,410	2,000	2,000	2,000	-	-	0.00%
CONTRIBUTIONS-COMMUNITY OR	1,900	5,000	5,000	1,700	3,700	5,000	5,000	-	-	0.00%
WHITE OAK SCHOOL RES OFFICE	2,476	2,500	2,500	2,767	2,767	2,800	2,800	-	300	12.00%
REFUND TAXES/PRIOR YEARS	1,152	2,000	2,000	-	-	1,000	1,000	-	(1,000)	-50.00%
CONTINGENCY APPROPRIATION	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating	629,246	709,906	1,012,655	733,456	892,903	694,450	694,450	-	(15,456)	-2.18%
LAND PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	629,246	709,906	1,012,655	733,456	892,903	694,450	694,450	-	(15,456)	-2.18%

DEBT SERVICE

SERVICES PROVIDED

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

FY 22-23 DEPARTMENT GOALS

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

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 20-21 Actual	FY 21-22 Adopted	FY 21-22 Amended	FY 21-22 Projected	FY 22-23 Request	FY 22-23 Recommended	FY 22-23 Adopted
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	551,991	524,747	541,466	541,466	530,942	530,942	-
TOTAL	551,991	524,747	541,466	541,466	530,942	530,942	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	551,991	524,747	541,466	541,466	530,942	530,942	-

FY 22-23 BUDGET NOTES

- * Includes \$272,453 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 \$69,324 for debt service payment for 2018 McLean-Spell Park land purchase.
- * Includes \$52,432 for debt service payment for 2020 Braun ambulance purchase.
- * Includes \$111,013 for debt service payment for 2020 Smeal aerial truck.

- * Includes \$16,719 for debt service payment for 2020 heart monitors (3).
- *Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 4.34%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.06% prior to FY 22-23 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
PRINCIPAL	484,859	468,212	484,931	424,931	484,931	485,003	485,003	-	16,791	3.59%
INTEREST	67,132	56,535	56,535	45,657	56,535	45,939	45,939	-	(10,596)	-18.74%
Subtotal - Debt Service	551,991	524,747	541,466	470,588	541,466	530,942	530,942	-	6,195	1.18%
TOTAL	551,991	524,747	541,466	470,588	541,466	530,942	530,942	-	6,195	1.18%

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 22-23 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
- * Provide for \$12,000 in funding for the Fall Beach Music Festival

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 20-21 Actual</u>	<u>FY 21-22 Adopted</u>	<u>FY 21-22 Amended</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Request</u>	<u>FY 22-23 Recommended</u>	<u>FY 22-23 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	369,952	334,000	336,500	336,500	346,000	346,000	-
TOTAL	369,952	334,000	336,500	336,500	346,000	346,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	369,952	334,000	336,500	336,500	346,000	346,000	-

FY 22-23 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 22-23 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. A total of \$12,000 is included to provide funding for the September, 2022 Beach Music Festival.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 20-21 Actual</u>	<u>Adopted FY 21-22 Budget</u>	<u>Amended FY 21-22 Budget</u>	<u>FY 21-22 Thru April 7, 2022</u>	<u>Projected FY 21-22 Year-End</u>	<u>Requested FY 22-23 Budget</u>	<u>Recommended FY 22-23 Budget</u>	<u>Adopted FY 22-23 Budget</u>	<u>Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>	<u>Pct Change FY 21-22 Budget (Adopted) vs. FY 22-23 Recom</u>
TRANSFER TO EMERGENCY SVC/I	9,931	-	-	-	-	-	-	-	-	
TRANSFER TO BEACH MUSIC FES'	6,650	-	-	-	-	12,000	12,000	-	12,000	
TRANSFER TO ISLANDER DR/WOR	19,371	-	-	-	-	-	-	-	-	
TRANSFER TO GOLF CART IMPRO	25,000	25,000	27,500	27,500	27,500	25,000	25,000	-	-	0.00%
TRANSFER TO FUTURE BEACH	309,000	309,000	309,000	309,000	309,000	309,000	309,000	-	-	0.00%
Subtotal - Transfers	369,952	334,000	336,500	336,500	336,500	346,000	346,000	-	12,000	3.59%
TOTAL	369,952	334,000	336,500	336,500	336,500	346,000	346,000	-	12,000	3.59%

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 20-21	Adopted	Amended	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	<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	314,593	313,880	313,880	314,563	313,159	313,159		-
Transfer from General Fund	309,000	309,000	309,000	309,000	309,000	309,000		-
Interest Earnings	1,093	3,000	3,000	2,000	6,000	6,000		-
TOTAL	624,686	625,880	625,880	625,563	628,159	628,159		-
Expenditures								
Transfer to Dune Planting Project	327,000	-	-	-	-	-		-
Appropriation to Fund Balance	297,686	625,880	625,880	625,563	628,159	628,159		-
TOTAL	624,686	625,880	625,880	625,563	628,159	628,159		-

FY 22-23 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 21-22, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 22-23.
- * 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 22-23 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2022, the projected fund balance in the Future Beach Nourishment Fund is expected to be approximately \$5.9 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 has scheduled the festival to resume on September 24, 2022.

<u>BUDGET INFORMATION</u>	FY 20-21	Adopted FY 21-22	Amended FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues - Beach Music Festival</u>							
Tourism Development Authority	-	-	-	-	15,000	15,000	-
Sponsorships	-	-	-	-	10,000	10,000	-
T-Shirt Sales	-	-	-	-	5,000	5,000	-
Vendor Fees	-	-	-	-	1,000	1,000	-
Transfer from General Fund	6,650	-	-	-	12,000	12,000	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	6,650	-	-	-	43,000	43,000	-
<u>Expenditures - Beach Music Festival</u>							
Music Performances	6,650	-	-	-	25,000	25,000	-
Advertising and Miscellaneous	-	-	-	-	18,000	18,000	-
TOTAL	6,650	-	-	-	43,000	43,000	-

FY 22-23 BUDGET NOTES

* As of June 30, 2022, the Beach Music Festival is projected to have no fund balance available, due to inactivity for the past two fiscal years.

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 year. 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 20-21	Adopted FY 21-22	Amended FY 21-22	FY 21-22 Projected	FY 22-23 Request	FY 22-23 Recommended	FY 22-23 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues - Half-Marathon/Marathon</u>							
Entry Fees	-	25,000	40,251	46,893	45,000	45,000	-
Tourism Development Authority	-	11,250	11,250	11,250	8,438	8,438	-
Sponsorships	-	4,000	4,000	3,250	4,000	4,000	-
Miscellaneous	-	5,000	5,000	4,939	5,000	5,000	-
Appropriated Fund Balance	-	8,500	10,417	-	-	-	-
TOTAL	-	53,750	70,918	66,332	62,438	62,438	-
<u>Expenditures - Half-Marathon/Marathon</u>							
Race Expenditures	19	21,250	38,418	39,488	35,438	35,438	-
Donations to Charity	-	16,250	16,250	15,000	13,500	13,500	-
Transfer to General Fund - Lifeguards	-	8,125	8,125	-	-	-	-
Transfer to Bike and Ped CPO	-	8,125	8,125	15,000	13,500	13,500	-
TOTAL	19	53,750	70,918	69,488	62,438	62,438	-

FY 22-23 BUDGET NOTES

* As of June 30, 2021, the Half-Marathon is projected to have a fund balance of approximately \$1,430.

* The next race is scheduled for October 22, 2022.

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 20-21	Adopted	Amended	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	Actual	FY 21-22	FY 21-22	FY 21-22	FY 22-23	FY 22-23	FY 22-23
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Fishing Tournament							
Entry Fees	-	12,000	12,000	9,250	12,000	12,000	-
Tourism Development Authority	-	5,625	5,625	5,625	4,219	4,219	-
Sponsorships	17,925	7,875	7,875	14,875	15,000	15,000	-
Fundraising / Auction	22,556		19,041	19,041	18,000	18,000	-
Miscellaneous	1,045	3,500	3,500	7,885	5,000	5,000	-
Appropriated Fund Balance	-	3,000	6,000	-	-	-	-
TOTAL	41,526	32,000	54,041	56,676	54,219	54,219	-
Expenditures - Fishing Tournament							
Tournament Prizes	-	10,000	10,760	10,760	15,000	15,000	-
Scholarships	9,000	6,000	22,779	21,000	15,000	15,000	-
Advertising and Miscellaneous	12,234	13,000	14,502	21,429	18,219	18,219	-
Transfer to General Fund - Dredging	-	3,000	6,000	6,000	6,000	6,000	-
TOTAL	21,234	32,000	54,041	59,189	54,219	54,219	-

FY 22-23 BUDGET NOTES

* As of June 30, 2022, the Fishing Tournament is expected to have a fund balance of approximately \$30,000. 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	177,000	15,000
Donations	25,000	26,348	1,348
Entry Fees	33,836	47,000	13,164
TOTAL	327,914	357,426	29,512
<u>Expenditures and Encumbrances</u>			
Miscellaneous	19,788	25,000	5,212
Construction	200,126	178,945	(21,181)
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	311,945	(15,969)

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	15,078	(10,922)
Installment Purchase Financing	600,000	600,000	-
TOTAL	<u>1,671,000</u>	<u>1,660,078</u>	<u>(10,922)</u>
<u>Expenditures and Encumbrances</u>			
Land Acquisition	1,500,000	1,503,021	3,021
Park Improvements	87,500	1,567	(85,933)
Miscellaneous	83,500	83,232	(268)
TOTAL	<u>1,671,000</u>	<u>1,587,820</u>	<u>(83,180)</u>

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

GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	Authorized Budget	Projected As of 6/30/22	Remaining Balance
<u>Revenues</u>			
Transfer from General Fund	92,550	92,550	-
TOTAL	92,550	92,550	-
<u>Expenditures and Encumbrances</u>			
Design and Permitting	400	3,325	2,925
Maintenance & Repairs - Other Improvements	3,200	50,456	
Construction	60,950	9,593	(51,357)
Transfer to Islander Drive/WORA Improvements CPO	28,000	28,000	-
TOTAL	92,550	91,374	(48,432)

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	<u>6,880,002</u>	<u>1,265,002</u>	<u>(5,615,000)</u>
<u>Expenditures and Encumbrances</u>			
Design and Permitting	270,000	-	(270,000)
Construction	5,345,000	-	(5,345,000)
Equipment	<u>1,265,002</u>	<u>1,265,002</u>	<u>-</u>
TOTAL	<u>6,880,002</u>	<u>1,265,002</u>	<u>(5,615,000)</u>

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

POST-FLORENCE BEACH RENOURISHMENT DUNE PLANTINGS

Capital Project Ordinance Originally Adopted June 8, 2021

	Authorized Budget	Projected As of 6/30/22	Remaining Balance
<u>Revenues</u>			
Transfer from Future Beach Nourishment Fund	327,000	327,000	-
TOTAL	327,000	327,000	-
<u>Expenditures and Encumbrances</u>			
Construction - Other Improvements	327,000	256,221	(70,779)
TOTAL	327,000	256,221	(70,779)

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

FEMA - 428 - REED, CEDAR, LEE STORMWATER IMPROVEMENTS

Capital Project Ordinance Originally Adopted February 8, 2022

	<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	535,480	-	(535,480)
TOTAL	535,480	-	(535,480)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	85,804	28,601	(57,203)
Construction - Other Improvements	449,676	-	(449,676)
TOTAL	535,480	28,601	(506,879)



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Planned Expenditures					
Police	217,000	-	17,000	-	-
Fire	260,000	2,011,062	-	40,000	-
EMS	58,692	891,454	36,000	140,000	86,000
Public Works	156,000	-	-	54,000	100,000
Parks and Recreation	215,000	10,000	77,000	10,000	10,000
Sidewalks and Bicycle Paths	30,000	100,000	-	-	-
Street and Drainage Improvements	1,305,141	4,582,067	184,409	184,409	684,409
Beach and Sound Access Improvements	975,000	225,000	225,000	225,000	225,000
Public Buildings / Land Acquisition	181,000	3,060,745	10,000,000	-	-
Beach Nourishment / Inlet Management	-	1,800,000	-	-	-
TOTAL	3,397,833	12,680,328	10,539,409	653,409	1,119,409
Suggested Revenue Sources					
General Fund - Annual	-	885,000	355,000	329,000	935,000
Powell Bill	159,409	159,409	159,409	159,409	159,409
Bicycle and Ped Fund	-	50,000	-	-	-
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
Project Fund Balance	48,000	-	-	-	-
Contributions	12,000	-	-	-	-
ARPA - Grant Funding	526,000	-	-	-	-
FEMA - 428 Grant	2,627,424	7,736,004	-	-	-
FEMA - BRIC Grant	-	1,837,441	-	-	-
NCDEQ - Shall Draft Grant	-	1,200,000	-	-	-
NC Clean Water Trust	-	787,475	-	-	-
Installment Financing	-	-	10,000,000	140,000	-
TOTAL	3,397,833	12,680,328	10,539,409	653,409	1,119,409
GRAND TOTAL - FY 2022-23 through FY 2026-27	28,390,388				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Police						
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	Replacement	217,000				
1 Speed Trailer	Replacement	-	-	17,000	-	-
TOTAL POLICE		<u>217,000</u>	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>-</u>
Fire						
1 Sound Rescue Boat	Replacement	-	-	-	40,000	-
1 Compressor System for Air Bottles	New	80,000	-	-	-	-
4 Jet Skis w/ Trailers	New	-	68,000	-	-	-
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	Replacement	180,000	-	-	-	-
1 Engine 2	Replacement	-	971,531	-	-	-
1 Engine 3	Replacement	-	971,531	-	-	-
TOTAL FIRE		<u>260,000</u>	<u>2,011,062</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
EMS						
1 Ambulance EMS - 1	Replacement	-	445,727	-	-	-
1 Ambulance EMS - 3	New	-	445,727	-	-	-
4 Heart Monitors	Replacement	-	-	-	140,000	-
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	Replacement	58,692	-	-	-	-
2 Stryker Powerload Systems w/ Cots	Replacement	-	-	-	-	86,000
1 Auto CPR Systems	Replacement	-	-	36,000	-	-
TOTAL EMS		<u>58,692</u>	<u>891,454</u>	<u>36,000</u>	<u>140,000</u>	<u>86,000</u>
Public Works						
1 Riding Mower	Replacement	10,000	-	-	12,000	-
1 Dump Truck	Replacement	100,000	-	-	-	100,000
1 Bucket Truck	Replacement	-	-	-	25,000	-
1 Mobile Stormwater Pumps w/ 6" Hose	New	46,000	-	-	-	-
1 Mini Excavator	Replacement	-	-	-	17,000	-
TOTAL PUBLIC WORKS		<u>156,000</u>	<u>-</u>	<u>-</u>	<u>54,000</u>	<u>100,000</u>
Solid Waste						
1 Utility Vehicle (ATV)	Replacement	-	-	-	-	14,000
TOTAL SOLID WASTE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,000</u>
Parks and Recreation						
1 School Activity Bus (used)	Replacement	-	-	40,000	-	-
1 Utility Vehicle (ATV)	Replacement	-	-	15,000	-	-
1 Riding Mower/Edger	Replacement	-	-	12,000	-	-
1 Dump Truck	Replacement	90,000	-	-	-	-
1 Tractor	Replacement	40,000	-	-	-	-
1 Tennis Court Fencing	Replacement	25,000	-	-	-	-
1 NC 58 Landscaping Improvements - River Rock	New	-	10,000	10,000	10,000	10,000
1 McLean-Spell - Construct Dog Park	New	60,000	-	-	-	-
TOTAL PARKS AND RECREATION		<u>215,000</u>	<u>10,000</u>	<u>77,000</u>	<u>10,000</u>	<u>10,000</u>

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Beach and Sound Access Improvements						
3	El Woods Bridges	150,000	-	-	-	-
10	Beach Access Replacements	825,000	-	-	-	-
3	Beach Access Replacements	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		975,000	225,000	225,000	225,000	225,000
Sidewalks and Bicycle Paths						
1	Bicycle Racks / Tire Repair Stations	30,000	-	-	-	-
1	Lee Avenue Sidewalk	-	100,000	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		30,000	100,000	-	-	-
Street and Drainage Improvements						
1	Lee Avenue Culvert	216,000	-	-	-	-
1	Reed Drive Drainage & Pump Station	274,000	-	-	-	-
1	Cedar Street Drainage Berm	45,480	-	-	-	-
1	Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	-	631,245	-	-	-
1	Cape Emerald Pipe Relocation	85,000	-	-	-	-
1	Lands End Area Dune Infiltration	-	850,000	-	-	-
1	Western El Stormwater Infiltration	-	2,624,915	-	-	-
1	Coast Guard Road Lift Station	-	-	-	-	500,000
1	Generators (Permanent install at stormwater pumps)	500,252	-	-	-	-
3	3-Phase Power - SW Pumps (Doe, Shipwreck, Col. Hanson)	-	291,498	-	-	-
1	Golf Cart Path Improvements	25,000	25,000	25,000	25,000	25,000
1	Annual Street Resurfacing - Powell Bill	159,409	159,409	159,409	159,409	159,409
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		1,305,141	4,582,067	184,409	184,409	684,409
Public Buildings / Land Acquisition						
1	150kw Generator for Community Center	81,000	-	-	-	-
1	Site Improvements - Peletier Yard Debris Site	100,000	-	-	-	-
1	Fire Station 2 Expansion	-	3,060,745	-	-	-
1	Emergency Services Facility / EOC	-	-	10,000,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		181,000	3,060,745	10,000,000	-	-
Beach Nourishment / Inlet / Waterways						
1	Bogue Sound Alternate Boat Channel	-	1,800,000	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		-	1,800,000	-	-	-

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Police						
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	FEMA - 428 Grant	217,000	-	-	-	-
1 Speed Trailer	General Fund - Annual	-	-	17,000	-	-
TOTAL POLICE		217,000	-	17,000	-	-
Fire						
1 Sound Rescue Boat	General Fund - Annual	-	-	-	40,000	-
1 Compressor System for Air Bottles	ARPA Grant Funds	80,000	-	-	-	-
4 Jet Skis w/ Trailers	FEMA - 428 Grant	-	68,000	-	-	-
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	FEMA - 428 Grant	180,000	-	-	-	-
1 Engine 2	FEMA - 428 Grant	-	971,531	-	-	-
1 Engine 3	FEMA - 428 Grant	-	971,531	-	-	-
TOTAL FIRE		260,000	2,011,062	-	40,000	-
EMS						
1 Ambulance EMS - 1	FEMA - 428 Grant	-	445,727	-	-	-
1 Ambulance EMS - 3	FEMA - 428 Grant	-	445,727	-	-	-
4 Heart Monitors	Installment Financing	-	-	-	140,000	-
1 Mobile & Portable Dual Band VHF/700-800 MHz Radios	FEMA - 428 Grant	58,692	-	-	-	-
2 Stryker Powerload Systems w/ Cots	General Fund - Annual	-	-	-	-	86,000
1 Auto CPR Systems	General Fund - Annual	-	-	36,000	-	-
TOTAL EMS		58,692	891,454	36,000	140,000	86,000
Public Works						
1 Riding Mower	ARPA Grant Funds	10,000	-	-	-	-
1 Riding Mower	General Fund - Annual	-	-	-	12,000	-
1 Dump Truck	ARPA Grant Funds	100,000	-	-	-	-
1 Dump Truck	General Fund - Annual	-	-	-	-	100,000
1 Bucket Truck	General Fund - Annual	-	-	-	25,000	-
1 Mobile Stormwater Pumps w/ 6" Hose	ARPA Grant Funds	46,000	-	-	-	-
1 Mini Excavator	General Fund - Annual	-	-	-	17,000	-
TOTAL PUBLIC WORKS		156,000	-	-	54,000	100,000
Solid Waste						
1 Utility Vehicle (ATV)	General Fund - Annual	-	-	-	-	14,000
TOTAL SOLID WASTE		-	-	-	-	14,000
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	-	-	12,000	-	-
1 Dump Truck	FEMA - 428 Grant	90,000	-	-	-	-
1 Tractor	FEMA - 428 Grant	40,000	-	-	-	-
1 Tennis Court Fencing	ARPA Grant Funds	25,000	-	-	-	-
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 Contributions	48,000 12,000	- -	- -	- -	- -
TOTAL PARKS AND RECREATION		215,000	10,000	77,000	10,000	10,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Beach and Sound Access Improvements						
3 El Woods Bridges	ARPA Grant Funds	150,000	-	-	-	-
10 Beach Access Replacements	FEMA - 428 Grant	825,000	-	-	-	-
3 Beach Access Replacements	General Fund - Annual	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		975,000	225,000	225,000	225,000	225,000
Sidewalks and Bicycle Paths						
1 Bicycle Racks / Tire Repair Stations	ARPA Grant Funds	30,000	-	-	-	-
1 Lee Avenue Sidewalk	Bicycle and Ped Fund	-	50,000	-	-	-
	General Fund - Annual	-	50,000	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		30,000	100,000	-	-	-
Street and Drainage Improvements						
1 Lee Avenue Culvert	FEMA - 428 Grant	216,000	-	-	-	-
1 Reed Drive Drainage & Pump Station	FEMA - 428 Grant	274,000	-	-	-	-
1 Cedar Street Drainage Berm	FEMA - 428 Grant	45,480	-	-	-	-
1 Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	FEMA - 428 Grant	-	631,245	-	-	-
1 Cape Emerald Pipe Relocation	ARPA Grant Funds	85,000	-	-	-	-
1 Lands End Area Dune Infiltration	FEMA - 428 Grant	-	850,000	-	-	-
1 Western El Stormwater Infiltration	FEMA - BRIC Grant	-	1,837,441	-	-	-
1 Western El Stormwater Infiltration	NC Clean Water Trust	-	787,475	-	-	-
1 Coast Guard Road Lift Station	General Fund - Annual	-	-	-	-	500,000
1 Generators (Permanent install at stormwater pumps)	FEMA - 428 Grant	500,252	-	-	-	-
3 3-Phase Power - SW Pumps (Doe, Shipwreck, Col. Hanson)	FEMA - 428 Grant	-	291,498	-	-	-
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	159,409	159,409	159,409	159,409	159,409
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		1,305,141	4,582,067	184,409	184,409	684,409
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	FEMA - 428 Grant	81,000	-	-	-	-
1 Site Improvements - Peletier Yard Debris Site	FEMA - 428 Grant	100,000	-	-	-	-
1 Fire Station 2 Expansion	FEMA - 428 Grant	-	3,060,745	-	-	-
1 Emergency Services Facility / EOC	Installment Financing	-	-	10,000,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		181,000	3,060,745	10,000,000	-	-
Beach Nourishment / Inlet Management						
1 Bogue Sound Alternate Boat Channel	NCDEQ - Shallow Draft Grant	-	1,200,000	-	-	-
1 Bogue Sound Alternate Boat Channel	General Fund - Annual	-	600,000	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		-	1,800,000	-	-	-

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	2018	Owned	Chevrolet	Silverado	36,384	\$ 28,000	6	2023-24	Lease Program	\$ 35,000

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)	89,473	\$ 36,000	6	2022-23	Lease Program	\$ 35,000
Patrol Car (4004)	2016	Owned	Dodge	Charger (4004)	104,213	\$ 36,000	6	2022-23	Lease Program	\$ 35,000
Lieutenant Truck (9411)	2016	Owned	Dodge	4x4 Truck (9411)	58,991	\$ 39,000	7	2022-23	Lease Program	\$ 37,000
Sergeant Vehicle (5634)	2015	Owned	Dodge	4x4 Truck (5634)	92,053	\$ 32,000	8	2022-23	Lease Program	\$ 37,000
Major's Vehicle (5759)	2013	Owned	Ford	Taurus (5759)	84,810	\$ 29,000	10	2022-23	Lease Program	\$ 35,000
Beach Patrol - Jeep	2020	Leased	Jeep	Wrangler (0485)	23,641	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Patrol Car (9885)	2017	Owned	Dodge	Charger (9885)	96,973	\$ 36,000	7	2023-24	Lease Program	\$ 35,000
Patrol Car (5386)	2018	Owned	Dodge	Charger (5386)	76,208	\$ 36,000	6	2023-24	Lease Program	\$ 35,000
Lieutenant Truck (4177)	2017	Owned	Dodge	4x4 Truck (4177)	58,543	\$ 39,000	7	2023-24	Lease Program	\$ 37,000
Patrol Car (5387)	2018	Owned	Dodge	Charger (5387)	47,014	\$ 36,000	6	2023-24	Lease Program	\$ 35,000
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	46,823	\$ 36,000	5	2023-24	Lease Program	\$ 35,000
Speed Trailer	2017	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,000	7	2024-25	Purchase	\$ 17,000
Detective Vehicle (1737)	2018	Owned	Dodge	Charger (1737)	29,682	\$ 39,000	6	2024-25	Lease Program	\$ 35,000
Patrol Car (3017)	2019	Owned	Dodge	Charger (3017)	42,402	\$ 36,000	5	2024-25	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (1411)	19,915	\$ 32,000	4	2024-25	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (0976)	13,296	\$ 32,000	4	2024-25	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (8354)	28,612	\$ 32,000	4	2024-25	Lease Program	\$ 37,000
Beach Patrol - Jeep	2021	Leased	Jeep	Wrangler (3488)	11,392	\$ 35,000	3	2024-25	Lease Program	\$ 35,000
Chief's Vehicle (0547)	2020	Leased	Chevrolet	Tahoe	12,452	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
CRO Vehicle (9470)	2020	Leased	Chevrolet	Tahoe	12,822	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Patrol Car (7036)	2021	Leased	Dodge	Charger (7036)	20,059	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (3087)	2021	Leased	Dodge	Charger (3087)	15,139	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (9689)	2021	Leased	Dodge	Charger (9689)	13,492	\$ 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	13,785	\$ 37,000	3	2022-23	Lease Program	\$ 37,000
Ocean Rescue - Car 11	2020	Leased	Jeep	Wrangler	17,516	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Ocean Rescue - Car 12	2020	Leased	Jeep	Wrangler	14,804	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Ocean Rescue - Car 13	2021	Leased	Jeep	Gladiator	8,006	\$ 35,000	3	2023-24	Lease Program	\$ 35,000
Engine 2	2009	Owned	Emergency One	Pumper	65,824	\$ 420,000	20	2023-24	Purchase	\$ 971,531
Engine 3	2004	Owned	Emergency One	Pumper	63,350	\$ 348,000	20	2023-24	Purchase	\$ 971,531
Rescue 5 (Station 2)	2020	Leased	Ford	F150 XL (73265)	9,001	\$ 30,000	5	2024-25	Lease Program	\$ 30,000
Car 8 (Assistant Chief)	2020	Leased	Ford	F150 XL (73264)	11,690	\$ 32,000	5	2024-25	Lease Program	\$ 32,000
Car 7 (Chief)	2020	Leased	Chevrolet	Tahoe	26,511	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Sound Rescue Boat	2011	Owned	Carolina	Skiff	120	\$ 18,000	15	2025-26	Purchase	\$ 40,000
Car 9 (Station 1)	2022	Owned	Ford	F150 STX (04646)	972	\$ 35,400	10	2025-26	Lease Program	\$ 40,000
Rescue 6 (Station 1)	2021	Leased	Chevrolet	Silverado	4,535	\$ 30,000	5	2025-26	Lease Program	\$ 40,000
Car 15 (Station 1)	2022	Leased	Ford	F150 XL (04728)	15	\$ 33,500	5	2026-27	Lease Program	\$ 40,000
Jet Ski -25	2019	Owned	Yamaha	Waverunner EXR	43	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Jet Ski -26	2019	Owned	Yamaha	Waverunner EXR	48	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Engine 1	2014	Owned	Toyne	Pumper	35,226	\$ 450,000	20	2033-34	Finance	\$ 971,500
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	149,255	\$ 133,000	15	2023-24	Purchase	\$ 445,727
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	26,528	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
EMS Chief's Vehicle	2020	Leased	Ford	F150 XLT	11,000	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Finance	\$ 35,000
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Finance	\$ 35,000
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Finance	\$ 35,000
Heart Monitor	2018	Owned	PhysioControl	LifePak 15	n/a	\$ 31,810	8	2025-26	Finance	\$ 35,000
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 25,000
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 25,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 18,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 18,000
Generator for Building	2009	Owned	CAT	D60-6 Generator	326	\$ 23,670	20	2028-29	Purchase	\$ 25,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	30,089	\$ 249,000	10	2029-30	Finance	\$ 400,000

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-5 Zero Turn Mower	2011	Owned	Scag	Mower	1,325	\$ 8,000	10	2022-23	Purchase	\$ 10,000
M-21 Dump Truck	1994	Owned	International	T444E	76,032	\$ 40,000	30	2023-24	Purchase	\$ 100,000
M-8 Pick-Up Truck	2014	Owned	Ford	F-150	63,506	\$ 25,000	10	2023-24	Lease Program	\$ 35,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	561	\$ 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	139,790	\$ 21,000	20	2025-26	Purchase	\$ 25,000
M-3 Pick-Up Truck	2021	Leased	Chevrolet	Silverado 1500	9,520	\$ 30,000	5	2025-26	Lease Program	\$ 35,000
M-32 Dump Truck	2002	Owned	International	4300	47,175	\$ 50,000	25	2026-27	Purchase	\$ 100,000
M-6 Pick-Up Truck	2022	Owned	Ford	F150XL (D04722)	100	\$ 33,500	5	2026-27	Lease Program	\$ 40,000
M-31 Backhoe / Loader	2008	Owned	New Holland	B95LR	2,506	\$ 17,500	10	2027-28	Purchase	\$ 75,000
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"	1,234			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-10 Brush Truck	2016	Owned	Freightliner	M2106	106,283	\$ 127,000	12	2022-23	Lease Program	\$ 200,000
M-17 Brush Truck	2021	Leased	Freightliner	M2106/Knuckleboom	11,333	\$ 153,000	3	2024-25	Lease Program	\$ 153,000
M-7 Pick-Up Truck	2015	Owned	Chevrolet	Silverado 2500HD	50,243	\$ 26,000	10	2024-25	Lease Program	\$ 35,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	39,053	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-14 Utility Vehicle	2017	Owned	Kubota	ATV	1,716	\$ 10,000	10	2026-27	Purchase	\$ 14,000
M-9 Pick-Up Truck	2022	Leased	Ford	F150XL (D04710)	100	\$ 33,500	5	2026-27	Lease Program	\$ 36,000

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>
Pick-Up Truck P-10	2004	Owned	Chevrolet	1500 (55702)	90,363	\$ 25,000	10	2022-23	Lease Program	\$ 35,000
Dump Truck P-1	2006	Owned	Chevrolet	3500-Dump (06208)	52,094	\$ 23,000	19	2022-23	Purchase	\$ 90,000
Tractor P-11	2005	Owned	John Deere	4120	3,099	\$ 25,000	25	2022-23	Purchase	\$ 40,000
Utility Vehicle P-19	2017	Owned	Bobcat	ATV	488	\$ 14,000	8	2024-25	Purchase	\$ 15,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	1,046	\$ 8,000	10	2024-25	Purchase	\$ 12,000
School Activity Bus (used)	1996	Owned	Ford	Bus	145,560	\$ 8,400	7	2024-25	Purchase	\$ 40,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	34,087	\$ 26,000	6	2024-25	Lease Program	\$ 30,000
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	19,808	\$ 27,000	5	2024-25	Lease Program	\$ 27,000
Pick-Up Truck P-25	2022	Owned	Ford	Ford F150 STX (04649)	100	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-24	2022	Owned	Ford	Ford F150 STX (04650)	100	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-23	2022	Owned	Ford	Ford F150 STX (04651)	100	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	818	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Riding Blower	2020	Owned	Ferris	FB2000	285	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	273	\$ 8,410	10	2029-30	Purchase	\$ 12,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	381	\$ 8,200	10	2029-30	Purchase	\$ 12,000
Riding Mower P-26	2022	Owned	Scag	Tiger Cat II 48"	1	\$ 9,500	10	2031-32	Purchase	\$ 11,000
Riding Mower P-14	2007	Owned	Scag	Mower 48"	1,303			Spare - Replacement strategy uncertain		
Riding Mower P-2	2007	Owned	Scag	Mower 48"	760			Spare - Replacement strategy uncertain		

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 2,423,494	\$ 1,938,563	\$ 1,453,560	\$ 1,235,151	\$ 11,016,669	\$ 10,806,768
Minus Principal Payments	(484,931)	(485,003)	(218,409)	(218,482)	(349,901)	(357,033)
Plus New Debt						
2025 Emergency Services Facility (30 yr/4.00%)	-	-	-	10,000,000	-	-
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	-	140,000	-
Remaining Principal at June 30	\$ 1,938,563	\$ 1,453,560	\$ 1,235,151	\$ 11,016,669	\$ 10,806,768	\$ 10,449,735
Estimated Assessed Value	\$ 3,130,579,591	\$ 3,130,579,591	\$ 3,146,232,489	\$ 3,161,963,651	\$ 3,177,773,470	\$ 3,193,662,337
Outstanding Debt at 6/30 as % of Assessed Value	0.06%	0.05%	0.04%	0.35%	0.34%	0.33%
Estimated Permanent Population	3,840	3,878	3,917	3,956	3,996	4,036
Outstanding Debt Per Capita	\$ 505	\$ 375	\$ 315	\$ 2,785	\$ 2,704	\$ 2,589
Total # of Real Property Parcels	7,465	7,465	7,465	7,465	7,465	7,465
Outstanding Debt Per Real Property Parcel	\$ 260	\$ 195	\$ 165	\$ 1,476	\$ 1,448	\$ 1,400

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Projected</u>	<u>FY 26-27</u> <u>Projected</u>
Debt Principal Payments						
2013 Community Improvements Package	266,667	266,667	-	-	-	-
2014 Land Purchase (Jean Preston Park)	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	-	-
2020 Ladder Truck	83,600	83,600	83,600	83,600	83,600	83,600
2020 Heart Monitors (3)	16,719	16,719	16,719	16,719	-	-
2025 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	178,301	185,433
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	-	28,000	28,000
TOTAL PRINCIPAL PAYMENTS	\$ 484,931	\$ 485,003	\$ 218,409	\$ 218,482	\$ 349,901	\$ 357,033
Debt Interest Payments						
2013 Community Improvements Package	11,573	5,787	-	-	-	-
2014 Land Purchase (Jean Preston Park)	255	183	110	37	-	-
2018 McLean-Spell Park	10,878	9,324	7,770	6,216	4,662	3,108
2020 Ambulance	4,310	3,232	2,155	1,078	-	-
2020 Ladder Truck	29,519	27,413	25,306	23,199	21,092	18,986
2020 Heart Monitors (3)	-	-	-	-	-	-
2025 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	400,000	392,868
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	-	-	-
TOTAL INTEREST PAYMENTS	\$ 56,535	\$ 45,939	\$ 35,341	\$ 30,530	\$ 425,754	\$ 414,962
TOTAL PRINCIPAL + INTEREST	\$ 541,466	\$ 530,942	\$ 253,750	\$ 249,012	\$ 775,655	\$ 771,995
TOTAL GENERAL FUND	11,908,567	12,233,640	13,232,199	13,078,241	14,105,081	14,977,949
General Debt Service as % of General Fund	4.55%	4.34%	1.92%	1.90%	5.50%	5.15%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2022-23

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, 2022 and ending June 30, 2023, according to the following schedule:

Governing Body	110,462
Legal	15,000
Administration	786,248
Planning and Inspections	276,593
Police	2,521,601
Fire	2,224,834
EMS	1,002,274
Public Works	838,451
Solid Waste	1,825,533
Parks and Recreation	1,061,251
Nondepartmental	694,450
Debt Service	530,942
Transfers to Other Funds	346,000
TOTAL GENERAL FUND APPROPRIATIONS	12,233,640

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing appropriations, according to the following schedule:

Property Tax	5,166,698
Sales Tax	2,698,392
State-Collected Revenues	746,591
Solid Waste Fees	1,857,387
EMS Service Fees	235,000
Development Permit Fees	157,800
Other Fees	631,000
Parks and Recreation Fees	194,800
Grant Revenues	2,500
Other Revenues	463,260
Interest Earnings	1,000
Special Separation Allowance Fund Balance	63,954
Fund Balance	-
TOTAL GENERAL FUND REVENUES	12,233,640

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2022-23

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, 2022 and ending June 30, 2023, according to the following schedule:

Appropriation to Fund Balance	628,159
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	628,159

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, 2022 and ending June 30, 2023 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	313,159
Transfer from General Fund	309,000
Interest Earnings	6,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	628,159

SECTION 5. The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023, according to the following schedule:

Beach Music Festival	43,000
Half-Marathon/Marathon	62,438
Fishing Tournament	54,219
TOTAL SPECIAL EVENT FUND APPROPRIATIONS	159,657

SECTION 6. It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	57,000
Carteret County Tourism Development Authority	27,657
Sponsorships	29,000
Miscellaneous	34,000
Transfer from General Fund	12,000
TOTAL SPECIAL EVENT FUND REVENUES	159,657

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2022-23

SECTION 7. There is hereby levied a General Fund tax rate of \$0.165 per \$100 valuation of taxable property as listed for taxes as of January 1, 2022, 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, 2022, 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 2022-23, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2022.

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 2022-23

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 _____, 2022.

Jason Holland, Mayor

ATTEST:

Anna Smith, Town Clerk

EMERALD ISLE FEE SCHEDULE

FY 2022-23

	<u>FY 21-22</u> <u>ACTUAL</u>	<u>FY 22-23</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	265.00 PER UNIT PER YEAR	275.00 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 2022-23

	FY 21-22 <u>ACTUAL</u>	FY 22-23 <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	175.00	175.00
SENIOR-AGE 65 AND OVER	175.00	175.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
<u>HORSE BACK RIDING BEACH PERMIT</u>		
NON-RESIDENT - ANNUAL	50.00	50.00
NON-RESIDENT - SINGLE DAY	10.00	10.00
RESIDENT / PROPERTY OWNER	0.00	0.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	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 2022-23

	FY 21-22 <u>ACTUAL</u>	FY 22-23 <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
Note: All applicable building permit fees charged for Inspection Services as required by the North Carolina Building Code are charged at the current rate by the Carteret County Planning and Inspections Office.		
<u>COMMERCIAL REVIEW</u>		
COMMERCIAL REVIEW	250.00	250.00
<u>OTHER LAND DEVELOPMENT FEES</u>		
ZONING PERMIT FEE	40.00	75.00
REZONING APPLICATION FEE	250.00	250.00
BOARD OF ADJUSTMENT FEE	250.00	250.00
DRIVEWAY PERMIT	65.00	75.00
INSTALLATION OF ROADS / STREETS	250.00	250.00
DEMOLITION FEE	100.00	150.00
HOUSE MOVING FEE - Small	250.00	250.00
HOUSE MOVING FEE - Large	500.00	500.00
DUNES AND VEGETATION	65.00	100.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	65.00	100.00
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	500.00
TREE PERMIT	0.00	65.00

Note: Applicable NC permits for CAMA and Homeowners Recovery Fund are charged at current NC rates

EMERALD ISLE FEE SCHEDULE

FY 2022-23

		FY 21-22	FY 22-23
		<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 2022-23

	<u>FY 21-22</u> <u>ACTUAL</u>		<u>FY 22-23</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 2022-23

	<u>FY 21-22</u> <u>ACTUAL</u>		<u>FY 22-23</u> <u>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	100.00	PER WEEK	100.00	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%				

Jason Holland
Mayor

Date

ATTEST: _____

Anna Smith
Town Clerk