



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2023-2024 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 9, 2023





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Mayor	Jason Holland	Town Manager	Matt Zapp
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Steve Finch	Public Information Officer	Mark Crews
Commissioner	Jim Normile	Town Clerk / HR Specialist	Sarah Diehl
Commissioner	Mark Taylor	Police Chief	Michael Panzarella
Commissioner	Jamie Vogel	Fire Chief	William Walker
		Planning Director	Michelle Eitner
		Public Works Director	Joe Smith
		Parks and Rec Director	Candace Dooley
Town Attorney	Grady Quattlebaum, PLLC		



NICE MATTERS !

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RECOMMENDED BUDGET MESSAGE - May 9, 2023



May 9, 2023

To: Honorable Mayor & Commissioners

The FY 23-24 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$13,611,022; a \$898,566 or 7.07 % increase from the FY 22-23 originally adopted total budget of \$12,712,456.

OVERVIEW

The Town works diligently to provide high quality services at the least possible cost, while consistently maintaining a General fund property tax rate among the lowest of the 21 North Carolina oceanfront municipalities. This effort includes 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 are 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 23-24 Recommended Budget continues this approach.

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

Matt Zapp, Town Manager



The FY 23-24 Recommended Budget addresses the Board established priorities as discussed during 2023-2025 goal-setting process. The recommended Town of Emerald Isle budget is balanced, using a property tax rate of \$0.165 for FY 23-24. The proposed tax rate remains identical to the previous fiscal year, and accounts for a year-over-year inflation rate of nearly 5.3-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 23-24 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 13, 2023, 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 \$20.00 is recommended, (from \$275.00) to \$295.00 annually for all developed residential properties. This 7.2% increase is necessary to keep pace with tipping fee costs. Effective July 1, Emerald Isle will receive an increase of \$50 more per ton for recycling and \$2 more per ton for trash. 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 23-24 General Fund budget is \$12,819,365 which is a \$585,725 increase over the FY 22-23 originally adopted budget. The FY 23-24 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 (6.0% COLA) for Town employees and is intended to offset the annual change in the Consumer Price Index, and meet 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 no increases in health insurance premiums for FY 23-24.

FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 13th 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 \$312,755 in FY 23-24. 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 interest earnings, the Recommended Budget results in the addition of \$846,755 to be reserved in the Future Beach Nourishment Fund in FY 23-24.

SPECIAL EVENTS FUND

The Beach Music Festival, Marathon, Half-Marathon & 5K event, Car Show, St. Patrick's Festival and the Fishing Tournament are included 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 23-24 Recommended Budget. The total cost of the proposed 5-year plan is \$26,912,805. 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 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 23-24 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 23-24 Recommended Budget.

FY 23-24 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 23-24 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. This project is estimated with financing in 2026 & construction in 2027; 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 23-24 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 23-24 budget on future years,
2. Utilize available unexpected FEMA and grant revenues to fund critical replacement equipment early in order to provide additional budget capacity in FY 23-24,
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 23-24 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 23-24 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, FY 23-24 Recommended Budget for the General Fund is \$12,819,365, which represents a \$585,725, or 4.8% increase over the FY 22-23 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 23-24 General Fund budget are primarily derived from the Town's real property tax base and increased Sales Tax collections. Expected growth in electricity sales tax, and EMS services fees are also projected. Most other revenues are conservatively projected to remain flat and comparable to current year levels.

A. Property Tax

The FY 23-24 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 23-24 in the General Fund are \$5,245,364. 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 21-22 actual sales tax revenue was \$2,557,984. The projection for FY 23-24 is estimated to be \$2,911,820.

The FY 23-24 Recommended Budget includes a total of \$2,911,820 of sales tax revenue, which represents \$213,428 more than estimated in the originally adopted FY 22-23 budget. The FY 23-24 estimate assumes 6% growth over the projected results expected in FY 22-23.

C. Electricity Sales Tax

The Recommended Budget anticipates a total of \$479,750 from electricity sales tax, a slight increase of \$19,750 compared to the originally adopted FY 22-23 budget. The Town experienced significant growth in this revenue source in past years, however, that growth has slowed. The FY 23-24 Recommended Budget assumes an increase of 4.29%. 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 \$283,519 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a slight decrease of approximately \$3,072. 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 at the same level in the coming year.

E. Solid Waste Fees

As noted earlier, the annual solid waste fee is recommended to increase to \$295 per year for each developed residential property. This increase is needed to offset rising costs of collection services, tipping fees and Yard Debris Truck lease payments. Total solid waste fee revenues are estimated at \$2,063,239, an increase of \$205,852 over the FY 22-23 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 \$24.58 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 23-24 Recommended Budget anticipates a total of \$270,500 of EMS service fees. This amount compares to a total of \$235,000 estimated collections for FY 22-23. The FY 23-24 estimate assumes an increase of \$35,500. The revenue estimate accounts for \$250,000 in collection efforts and \$20,500 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 continues to provide both the administrative support and physical inspection services for the Town. The Recommended FY 23-24 Budget reflects this process and assumes total development permit fee revenues of \$99,500, which is a decrease of \$58,300 over the original estimate for FY 22-23. Permit activity has notably slowed, following the dramatic increase in interest rates and mortgage loans.

H. Regional Access Parking Fees

The FY 23-24 Recommended Budget anticipates a total of \$250,000 of parking fee revenue which is similar to the previous fiscal year. 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 \$250,000 is budgeted in FY 23-24 which is a minimal decrease of \$3,000 from the FY 22-23 original budget. The Town issued approximately 3,300 beach vehicle permits in FY 22-23.

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 \$116,000 in registration fees in FY 23-24. 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 \$210,400 are anticipated in the FY 23-24 Recommended Budget. This is an \$15,600 increase as compared to the FY 22-23 original budget.

L. ABC Revenues

The Town anticipates a total of \$245,000 from ABC revenues in FY 23-24, an increase over the amount anticipated in the FY 22-23 originally adopted budget. ABC revenues have experienced steady growth in past years.

M. Interest Earnings

The FY 23-24 Recommended Budget anticipates a total of \$80,720 of interest earnings. This amount has grown substantially due to recent incremental interest rates increases. The Town's average cash balance on hand typically exceeds \$2 million, and the FY 23-24 estimate assumes interest rates will remain at current levels in the coming fiscal year.

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 23-24 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 \$88,761 at June 30, 2024. 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 23-24 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 \$2,741,400 at June 30, 2023.

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. The town used local funds to replace Joel Lane in August 2022 and received a donation of \$29,950 to replace Howe Street in April of 2023.

B. Transfer to New Golf Cart Improvement Fund

As noted earlier, a total of \$25,000 would be available for transfer in FY 23-24 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 \$30,000. 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 6.0% COLA for all Town employees and position salaries. The total cost of the COLA included is \$306,455. 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 2023 was 5.3%. NOTE: Last year, the Town provided a 7.8% COLA to offset a 9.12% CPI. The 0.7% increase (above base CPI) is intended to reduce the FY 22-23 deficit. No other employee benefit changes are recommended or expected as health insurance costs are anticipated to be flat for FY 23-24.

D. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Public Works Department budget includes \$159,409 for street resurfacing in FY 23-24
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$1,077,665. 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 \$80,903, or 8.12% greater than the FY 22-23 approved budget amount.
- A total of \$218,000 is budgeted for trash related landfill tipping fees, \$75,000 in recycling costs and \$112,115 is included for dumpster service at the Town's condominium complexes.
- The Town continues to experience heavy yard debris collection volumes. Effective January 2023, the Town began to utilize a leased yard debris site in Peletier. This decision will help the town control costs related to debris processing.
- A total of \$331,000 is included in the FY 23-24 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$148,000 is included in the NonDepartmental budget for organization-wide information technology services provided primarily by VC3.
- The NonDepartmental budget includes \$4,000 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 \$253,750 is budgeted for debt service on the Town's outstanding installment purchase debt. This amount is equal to 1.98% of the FY 23-24 Recommended total cumulative budget. The amount is an decrease of \$277,192 from the FY 22-23 budget of \$530,942.

GENERAL FUND BALANCE

The FY 23-24 Recommended Budget does not account for the use of General Fund unassigned fund balance.

The total General Fund unassigned balance is projected to be \$2,741,400 at June 30, 2023. This is equal to 21.38% of the FY 23-24 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 \$846,755. The entire budget of \$846,755 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 \$312,755. The transfer from the General Fund is \$309,000 and projected interest earnings are \$225,000. 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 \$7.6 million at the end of FY 23-24. 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 23-24 Recommended Budget again projects a total of \$67,438 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 returned in September 2022 and is again reflected in the FY 23-24 budget, with an overall estimate of \$42,500 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 23-24 is \$56,164. The Fishing Tournament fund balance is currently \$39,000.

D. Other Special Events

The FY 23-24 budget also includes event generated funding for three additional special events – the Car Show (\$18,000), the St. Patrick's Festival (\$31,000), and the Fireworks Celebration (\$38,800).

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 \$26,912,805, 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 23-24 Recommended Budget, including replacement vehicles and equipment, targeted drainage improvements, and other items are anticipated to receive funding via FEMA 428 dollars,
- 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 25-26 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 \$10-12 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 (\$60,000) 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 24-25,
- 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 23-24, 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 \$762,398 in FY 24-25 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), then most recently in FY 22-23 in response to inflationary pressures. 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 23-24 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 \$20.00 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 23-24 (if the Recommended Budget is approved) will be approximately \$79.95 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 23-24 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,

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

Matt Zapp
Town Manager

SUMMARY BUDGET INFORMATION

FY 2023-24 BUDGET - "Quick Summary"

* General Fund Tax Rate:	16.5 cents	- no change in General Fund property tax rate
* Average Value Annual Bill - General Fund Tax:	\$ 664.36	- based on average value property in Emerald Isle (\$402,640), all property tax bills
* Annual Solid Waste Fee:	\$ 295.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$24.58 per month per residential unit
* Total FY 23-24 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 959.36	- equates to \$79.95 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 increases to Emergency Medical - Ambulance Transport Fees

* Total Town of Emerald Isle Budget:	\$ 13,611,022	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 12,819,365	- a \$585,725, or 4.79% increase from FY 22-23 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 846,755	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$309,000 transfer from General Fund; plus interest earnings
Key Budget Issues:	<ul style="list-style-type: none"> - FY 23-24 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 \$1.66/month increase in solid waste fees to cover the increased disposal costs - particularly tipping fees for recycling and garbage - includes necessary increases for paramedic professionals for combined Fire/EMS department to include 2 ambulances staffed year-round - incorporates an annual gradual replacement of aged vehicles with leased vehicles to relieve capital needs and reduce maintenance costs - includes awarded public assistance grant funding (FEMA 428 Program) for stormwater improvements and purchase of emergency equipment - assumes anticipated public assistance grant funding (FEMA 428 Program) for beach access walkway and other eligible building improvements - assumes anticipated building resilient infrastructure grant funding (FEMA 4487 Program) for significant Western Emerald Isle Stormwater Infiltration project - includes carryover grant funding (ARPA) for improvements in EI Woods Park and Cape Emerald stormwater improvements - proposed 6.0% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit 	

FY 2023-24 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/22:	\$ 3,846,124	- increased over prior year due to continued growth in sales and use tax distributions and overall departmental expenditures coming in lower than anticipated.
* Projected Adjusted General Fund Balance at 6/30/23: - as percent of FY 23-24 Recommended Budget	\$ 4,117,671 32.12%	- slight increase expected from remaining ARPA funds planned for projects not yet started including El Woods Park walkways and stormwater improvements at Cape Emerald.

* Total Authorized Full - Time Positions:	75	- the same level of full - time staffing as FY 2023
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* Major FY 23-24 Expenditure Changes: General Fund	\$ 306,455	- 6.0% cost-of-living adjustment for Town employees; compares to March CPI incr. of 5.3%
	\$ 36,406	- increase in employer contribution rates required by Local Government Retirement System
	\$ 136,103	- competitive increase for firefighter/medic to support 2nd ambulance service year-round
	\$ 13,400	- anticipated expenses for related to election services provided by Carteret County
	\$ 10,000	- anticipated increase in legal fees following the retirement of long-serving Attorney
	\$ 14,524	- anticipated increases for required Law Enforcement Officer Special Separation Allowance
	\$ 19,374	- additional technology fees for police body cameras and document management system
	\$ 29,226	- costs anticipated for replacement of 5 aged police vehicles including equipment upfit
	\$ 24,638	- increased maintenance expenditures for facilities and equipment for Public Works
	\$ 19,377	- additional part-time staffing for solid waste department year-round
	\$ 80,903	- inflationary increases for garbage/recycling collection services
	\$ 47,115	- increased tipping fees - recycling from \$50/ton to \$100/ton; garbage up \$2/ton
	\$ 39,538	- new street side trash/recycling cans and stands at beach access walkways
	\$ 12,500	- additional capital costs - parks mower replacement
	\$ 19,000	- new camera systems located at Islander Dr. and Boat Ramp areas
	\$ 43,000	- inflationary increases for Town-wide insurance premiums - workers comp/property/liab
	\$ (277,192)	- decrease in debt service, due to payoff of 2013 Community Improvements loan
	\$ 574,367	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 23-24 Revenue Changes: General Fund	\$ 78,666	- anticipated additional property tax revenue resulting from annual growth
	\$ 213,428	- increased sales and use tax distributions realized due to current economic trends
	\$ 210,752	- projected increase in solid-waste fees derived from \$1.66/month rate increase
	\$ 35,500	- increases in ambulance transport billing due to fee increase and new billing/collections firm
	\$ (58,300)	- decreases in Zoning/Development fees due to decline in permit applications
	\$ 16,678	- anticipated increase in state-shared revenues for Electricity Sales Tax
	\$ 16,000	- increase in fees from popular Summer Day Camp program and fee increase
	\$ 15,000	- increased revenues from ABC distributions, based on current economic trends
	\$ 79,720	- anticipated interest earnings based on continued increase in earnings rates
	\$ (15,258)	- does not consider any transfer from other Capital or Special Revenue Funds
	\$ 592,187	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2023-24 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 22-23 Revenues</u>	<u>Adopted FY 22-23 Expenditures</u>	<u>Recommended FY 23-24 Revenues</u>	<u>Recommended FY 23-24 Expenditures</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
General Fund	\$ 12,233,640	\$ 12,233,640	\$ 12,819,365	\$ 12,819,365	\$ 585,725	5%
Future Beach Nourishment Fund	628,159	628,159	846,755	846,755	218,596	35%
Special Events Fund	<u>159,657</u>	<u>159,657</u>	<u>253,902</u>	<u>253,902</u>	<u>94,245</u>	<u>59%</u>
TOTAL	\$ 13,021,456	\$ 13,021,456	\$ 13,920,022	\$ 13,920,022	\$ 898,566	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	\$ 12,712,456	\$ 12,712,456	\$ 13,611,022	\$ 13,611,022	\$ 898,566	7%

GENERAL FUND BUDGET SUMMARY

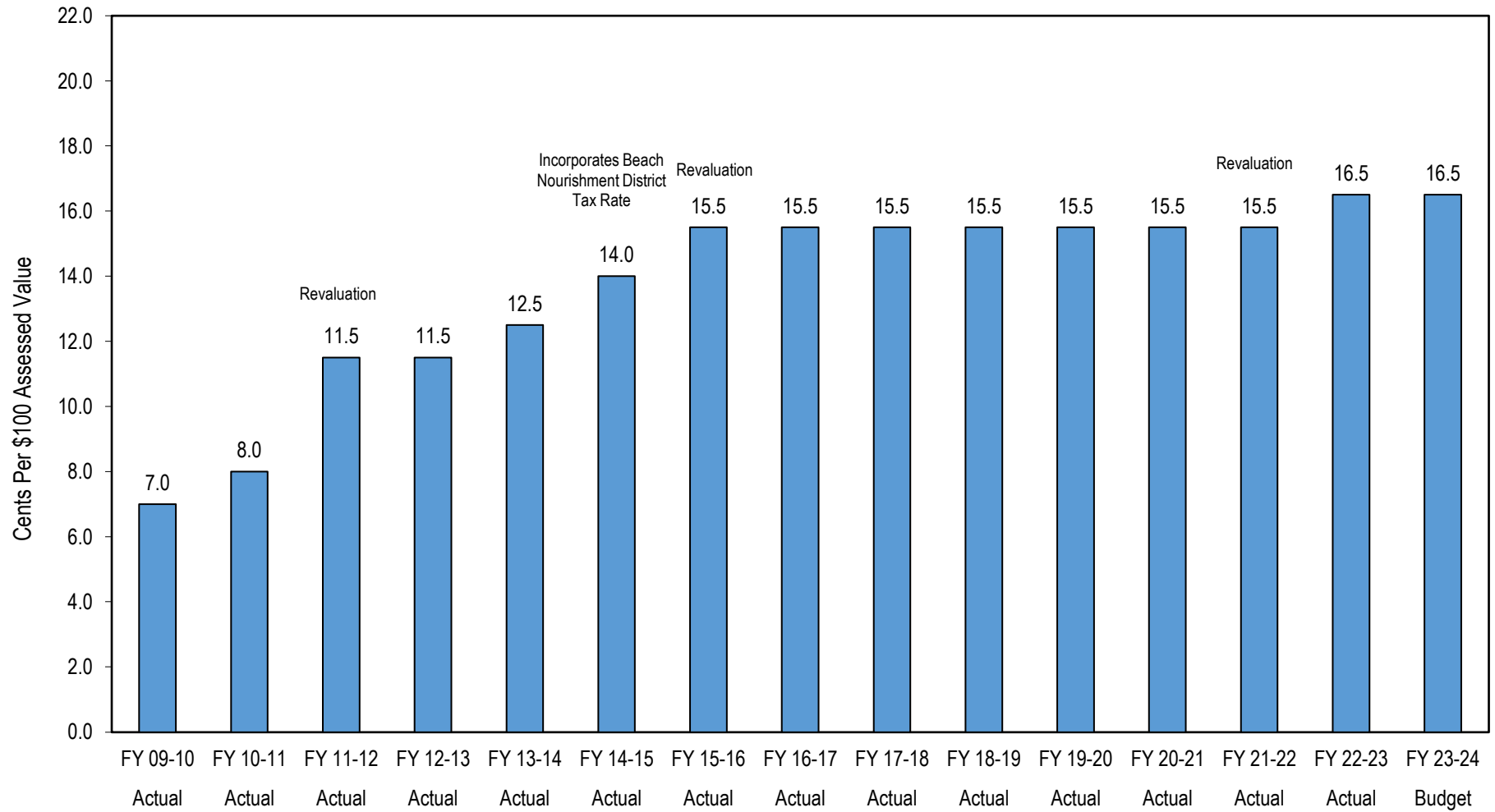
	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected Thru <u>Year-End</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>	Pct Change FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>
REVENUES									
Property Tax	4,857,155	5,166,698	5,166,698	3,584,150	5,237,422	5,245,364	-	78,666	1.52%
Sales Tax	2,557,984	2,698,392	2,698,392	1,567,157	2,747,000	2,911,820	-	213,428	7.91%
State-Collected Revenues	760,620	746,591	746,591	473,250	762,826	763,269	-	16,678	2.23%
Solid Waste Fees	1,795,483	1,857,387	1,857,387	1,294,725	1,857,897	2,063,239	-	205,852	11.08%
EMS Service Fees	228,737	235,000	235,000	211,707	267,707	270,500	-	35,500	15.11%
Development Permit Fees	221,750	157,800	122,800	72,090	92,890	99,500	-	(58,300)	-36.95%
Other Fees	657,189	631,000	631,000	464,194	617,719	624,000	-	(7,000)	-1.11%
Parks and Recreation Fees	196,566	194,800	194,800	143,872	204,930	210,400	-	15,600	8.01%
Grant Revenues	139,862	2,500	137,343	106,064	132,343	-	-	(2,500)	-100.00%
Other Revenues	595,266	463,260	619,765	444,751	629,193	486,598	-	23,338	5.04%
Installment Financing Proceeds	677,060	-	-	-	-	-	-	-	-
Interest Earnings	5,108	1,000	51,000	57,964	87,964	80,720	-	79,720	7972.00%
Transfers From Other Funds	9,071	15,258	55,258	55,258	55,258	-	-	(15,258)	-100.00%
Powell Bill Fund Balance	-	-	11,617	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	113,304	-	-	-	-	-	-
TOTAL	12,701,851	12,233,640	12,704,909	8,475,182	12,693,149	12,819,365	-	585,725	4.79%
EXPENDITURES									
Governing Body	93,217	110,462	110,462	78,839	107,794	107,462	-	(3,000)	-2.72%
Legal	15,424	15,000	15,000	7,208	22,000	25,000	-	10,000	66.67%
Administration	726,485	786,248	786,248	613,320	766,592	828,188	-	41,940	5.33%
Planning and Inspections	361,511	276,593	260,083	188,462	241,517	259,151	-	(17,442)	-6.31%
Police	2,333,218	2,521,602	2,631,169	2,045,498	2,564,569	2,763,034	-	241,432	9.57%
Fire	1,624,811	2,224,834	2,299,710	1,413,438	2,278,019	3,445,216	-	1,220,382	54.85%
EMS	1,026,200	1,002,274	590,230	533,438	533,438	-	-	(1,002,274)	-100.00%
Public Works	1,066,480	838,451	1,078,663	612,351	1,051,813	875,178	-	36,727	4.38%
Solid Waste	1,802,757	1,825,533	1,935,717	1,333,602	1,913,173	2,037,133	-	211,600	11.59%
Parks and Recreation	1,255,973	1,061,251	1,255,210	936,942	1,222,150	1,086,752	-	25,501	2.40%
NonDepartmental	928,697	694,450	854,645	711,681	832,764	784,500	-	90,050	12.97%
Debt Service	733,251	530,942	530,942	461,617	530,942	253,750	-	(277,192)	-52.21%
Transfers to Other Funds	336,500	346,000	356,830	356,830	356,830	354,000	-	8,000	2.31%
TOTAL	12,304,523	12,233,640	12,704,909	9,293,226	12,421,602	12,819,365	-	585,725	4.79%
Difference	397,328	(0)	(0)	(818,044)	271,547	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 22-23 Actual								
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
FY 23-24 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	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00
TOTAL		\$ 890.01	\$ 1,992.59	\$ 2,488.25	\$ 4,213.83	\$ 4,064.01	\$ 2,447.67	\$ 1,810.42
Net Change - Annual Tax Bill		\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00

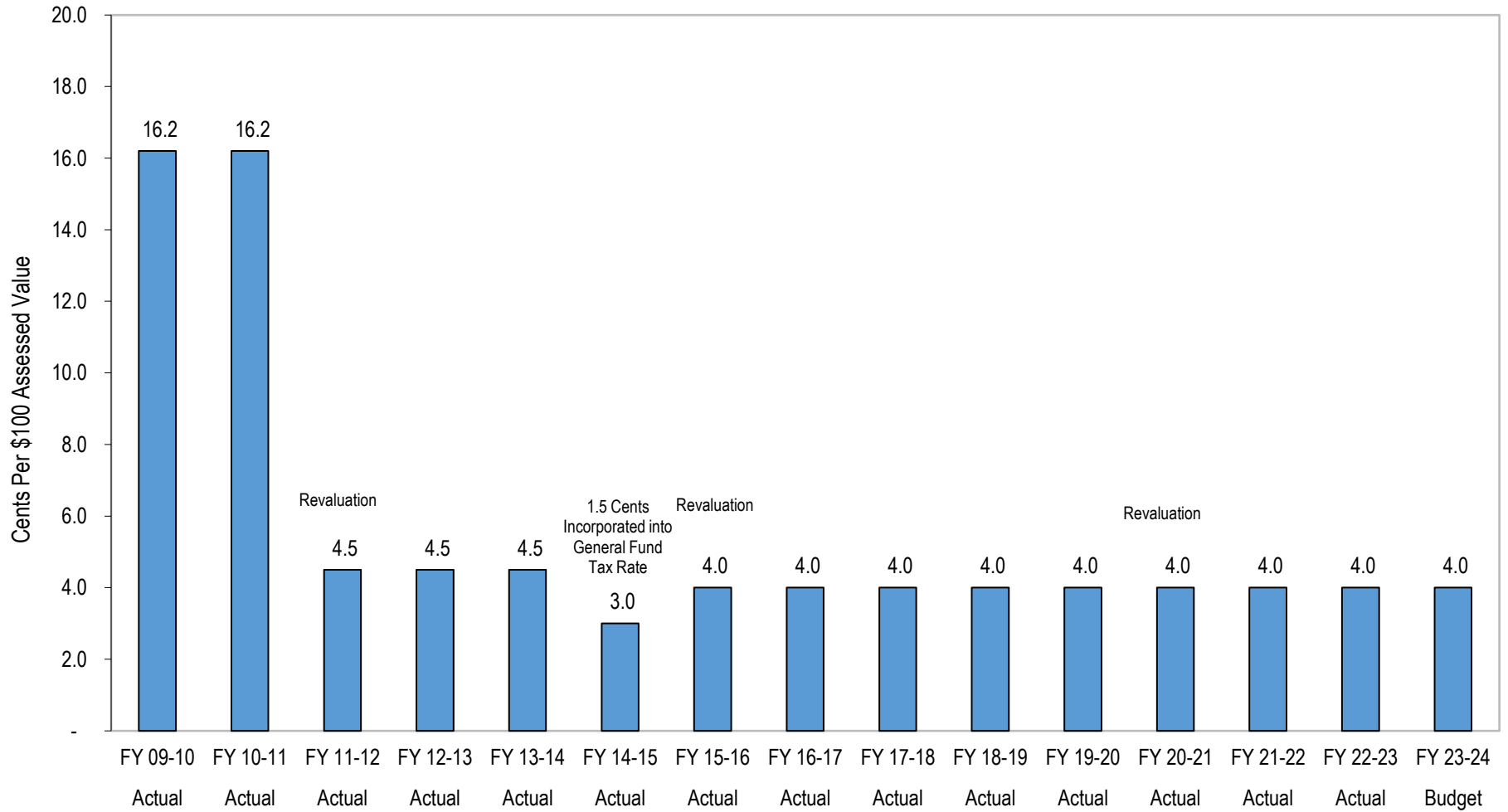
ALL OTHER OWNERS								
	2020 Value	Property Value \$ 331,117	Property Value \$ 323,640	Property Value \$ 321,787	Property Value \$ 457,967	Property Value \$ 527,958	Property Value \$ 620,960	Property Value \$ 684,475
	Rates	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 22-23 Actual								
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
FY 23-24 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	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00
TOTAL		\$ 841.34	\$ 829.01	\$ 825.95	\$ 1,050.65	\$ 1,166.13	\$ 1,319.58	\$ 1,424.38
Net Change - Annual Tax Bill		\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00

GENERAL FUND PROPERTY TAX RATE HISTORY



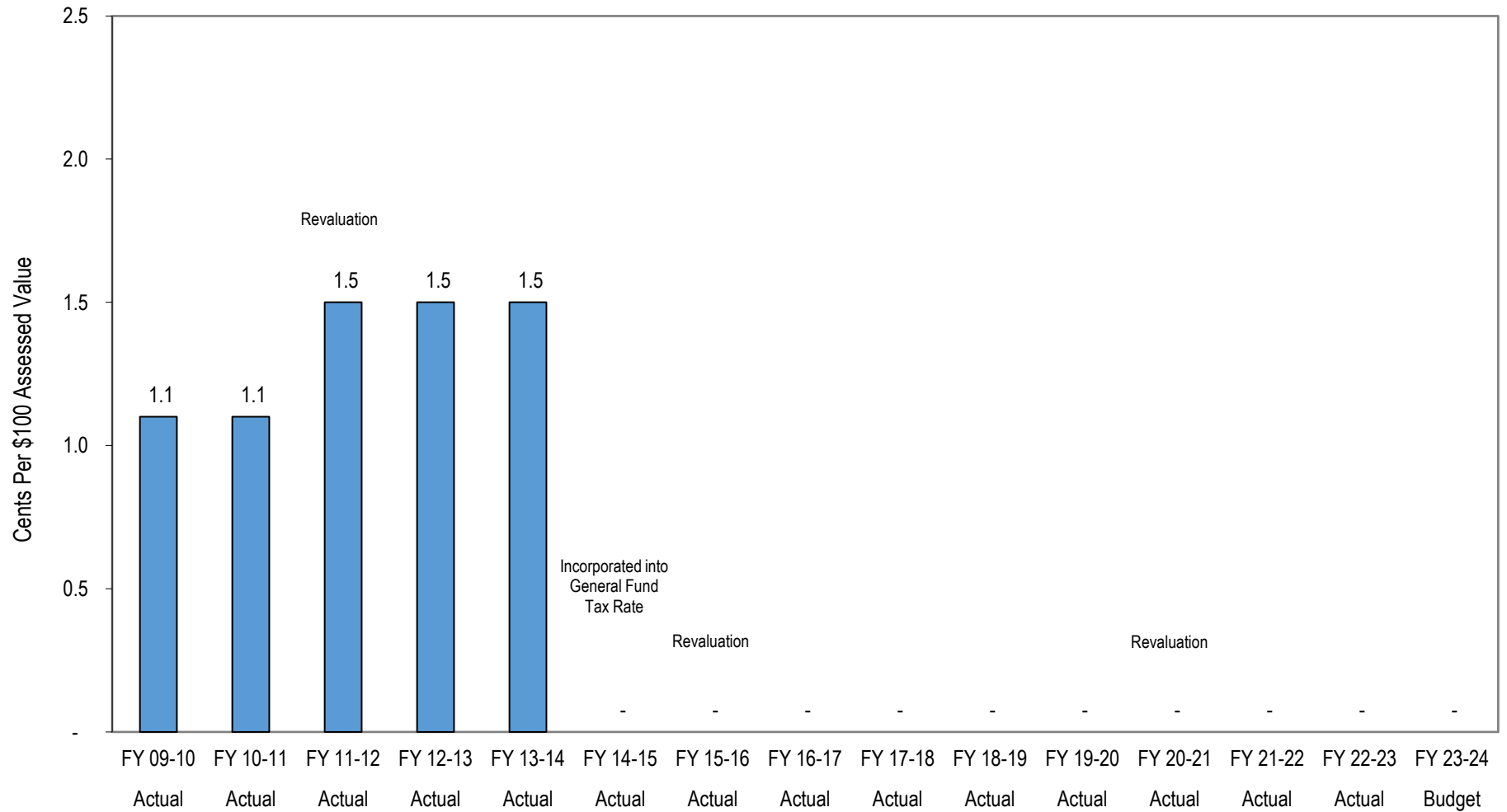
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

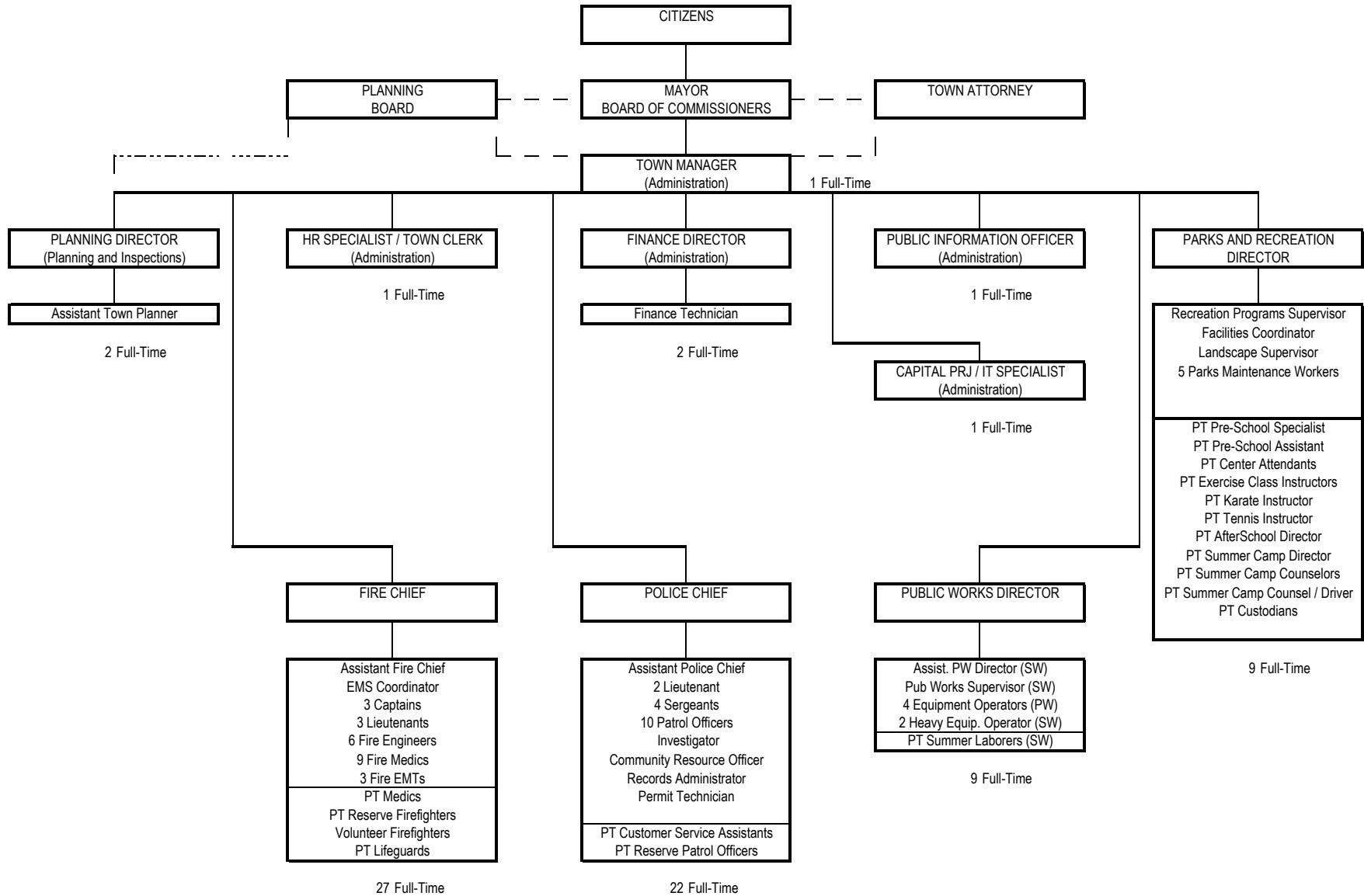


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2023-24 Recommended Budget**



**TOTAL POSITIONS
75 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

<u>Department</u>	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Adopted</u>	<u>FY 22-23</u> <u>Amended</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Request</u>	<u>FY 23-24</u> <u>Recommended</u>	<u>FY 23-24</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	22	22	22	22	22	22	-
Fire	26	26	27	27	27	27	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	10	10	10	10	9	9	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	75	75	76	76	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	68	68	68	50	60	60	-
Public Works	-	-	-	-	-	-	-
Solid Waste	2	3	3	1	1	1	-
Parks and Recreation	35	40	40	36	36	36	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	134	140	140	116	126	126	-

GENERAL FUND BALANCE PROJECTION as of 6/30/23

Total General Fund Balance as of 6/30/20	\$ 2,906,363	
Minus Non-spendable - Prepaids	\$ 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%

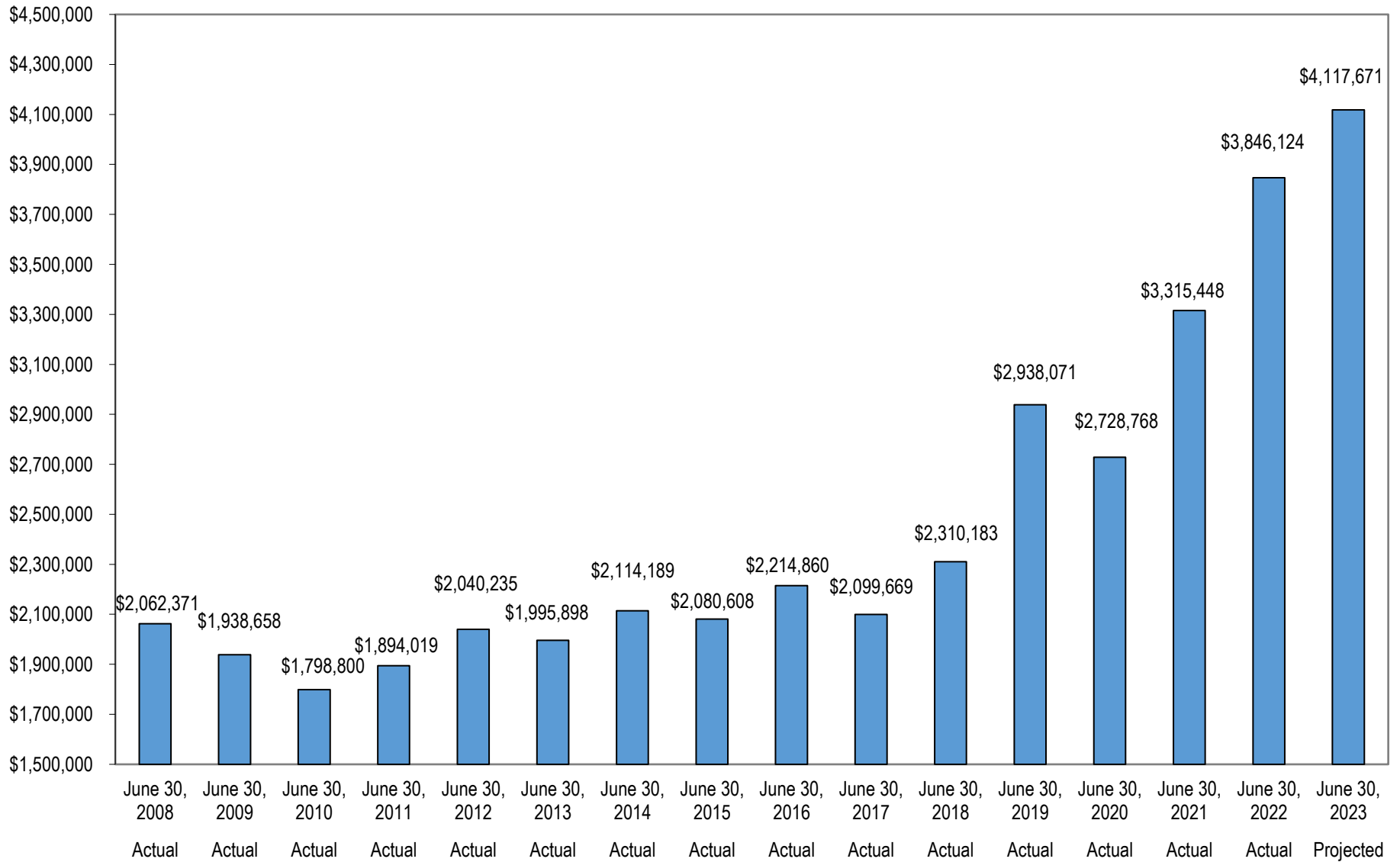
Total General Fund Balance as of 6/30/21	\$ 3,569,739	
Minus Non-spendable - Prepaids	\$ 48,209	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 142,128	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State 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%

Total General Fund Balance as of 6/30/22	\$ 3,967,067	
Minus Non-spendable - Prepaids	\$ 39,551	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 17,438	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 1,376,271	
ADJUSTED FUND BALANCE		
Unassigned Fund Balance as of 6/30/22	\$ 2,469,853	Total Unassigned+Stabilization by State Statute as of 6/30/22 \$ 3,846,124
As percent of FY 2021-22 final expenditures	20.07%	As percent of FY 2021-2022 final expenditures 31.26%
As percent of FY 2022-2023 adopted General Fund budget	20.19%	As percent of FY 2022-2023 adopted General Fund budget 31.44%

Fund Balance Adjustments During / At Close of FY 2022-2023		
Projected FY 22-23 surplus / (deficit)	271,547	
ADJUSTED FUND BALANCE		
Projected Unassigned Fund Balance as of 6/30/23	\$ 2,741,400	Total Unassigned+Stabilization by State Statute as of 6/30/23 \$ 4,117,671
As percent of projected FY 2022-23 final expenditures	22.07%	As percent of projected FY 2022-2023 final expenditures 33.15%
As percent of FY 2023-2024 Rec General Fund budget	21.38%	As percent of FY 2023-2024 Rec General Fund budget 32.12%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2023-2024

FY 23-24 Recommended General Fund Tax Rate: 16.50 cents

Breakdown by department / service:

Governing Body & Legal	0.25 cents
Administration	1.40 cents
Planning and Inspections	0.30 cents
Police	4.30 cents
Fire	5.10 cents
Public Works	1.20 cents
Solid Waste	- cents
Parks and Recreation	1.20 cents
NonDepartmental	1.30 cents
Debt Service	0.40 cents
Transfer to Future Beach Nourishment Fund	1.00 cents
Transfer to Capital Projects	0.05 cents

TOTAL	16.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2023 - 2024

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): \$ 402,640
FY 2022-2023 Property Tax Rate Per \$100: 16.50 cents

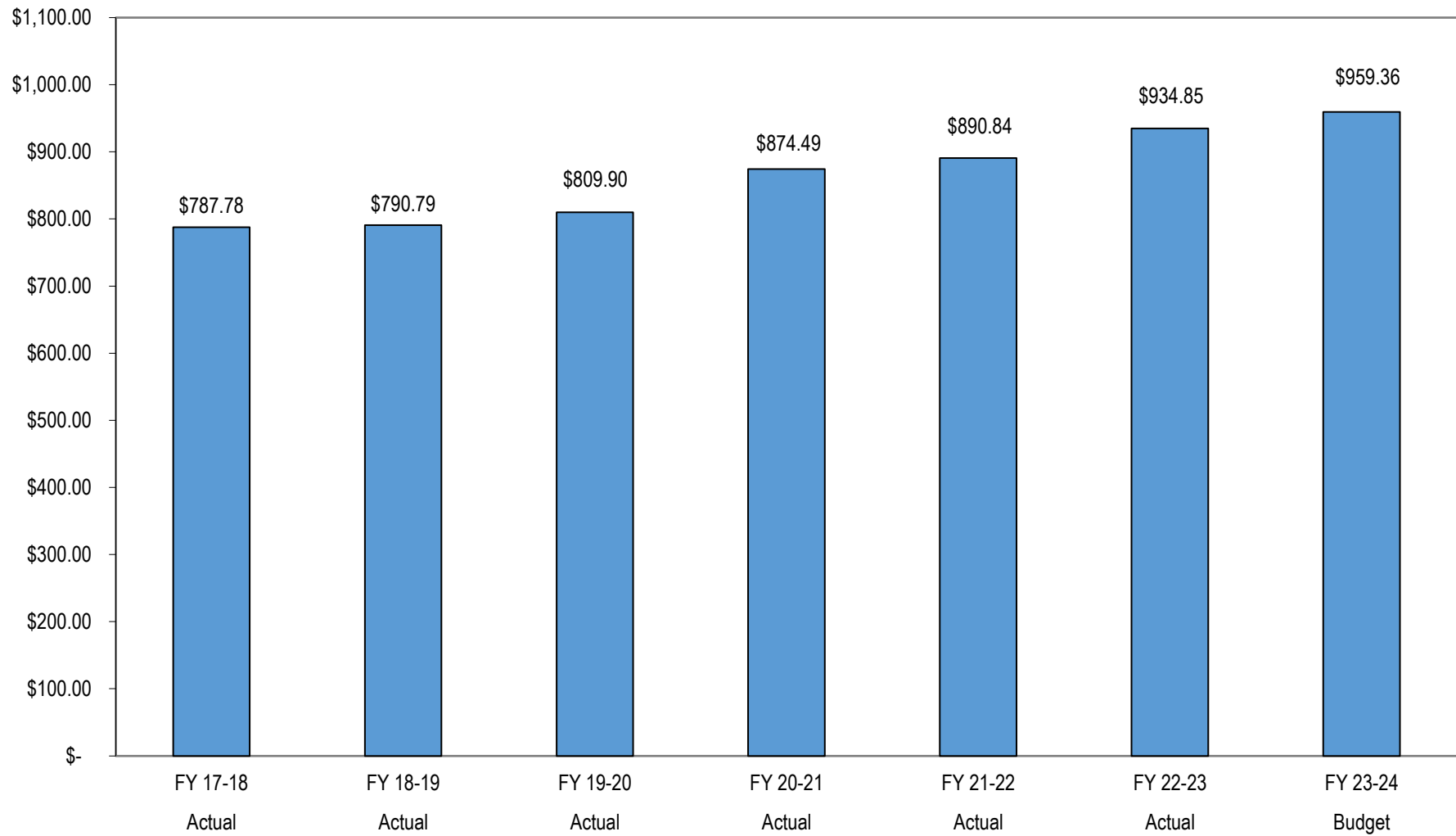
TOTAL FY 2023-2024 PROPERTY TAX DUE:	\$ 664.36
TOTAL FY 2023-2024 SOLID WASTE FEE DUE:	\$ 295.00
TOTAL FY 2022-2023 AMOUNT DUE:	\$ 959.36

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.	\$ 173.14	\$ 14.43
Parks and Recreation	Recreation programs, Community Center operations, public beach accesses, community festivals, NC 58 landscaping, bicycle path maintenance, Bogue Sound accesses, community parks, public boating access maintenance, and other quality of life enhancements.	\$ 48.32	\$ 4.03
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.	\$ 12.08	\$ 1.01
Fire and Rescue Services	24-hour fire response and suppression services, emergency medical response and transport at the paramedic level, water rescue capabilities, summertime lifeguards, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 205.35	\$ 17.11
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.	\$ 48.32	\$ 4.03
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.	\$ 295.00	\$ 24.58
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 .	\$ 118.78	\$ 9.90
Debt Service	Principal & interest payments associated with the following: land acquisition for acquisition for J. Preston Park; land acquisition for McLean-Spell Park; replacement ambulance, heart monitors, and aerial fire truck purchased in 2020.	\$ 16.11	\$ 1.34
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 40.26	\$ 3.36
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements, and annual Fireworks Celebration.	\$ 2.01	\$ 0.17
TOTAL FY 2023-2024 AMOUNT DUE:		\$ 959.36	\$ 79.95

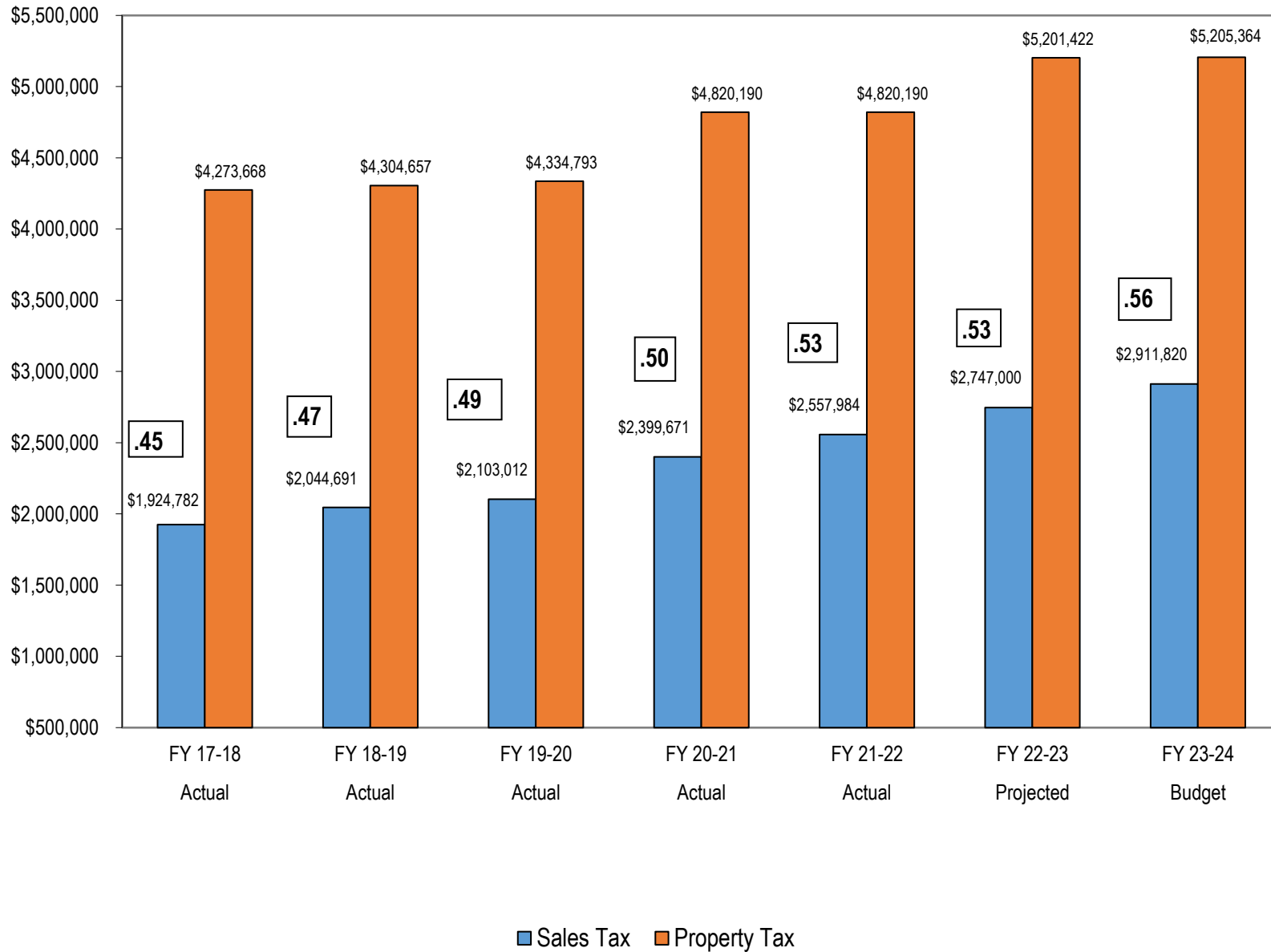
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

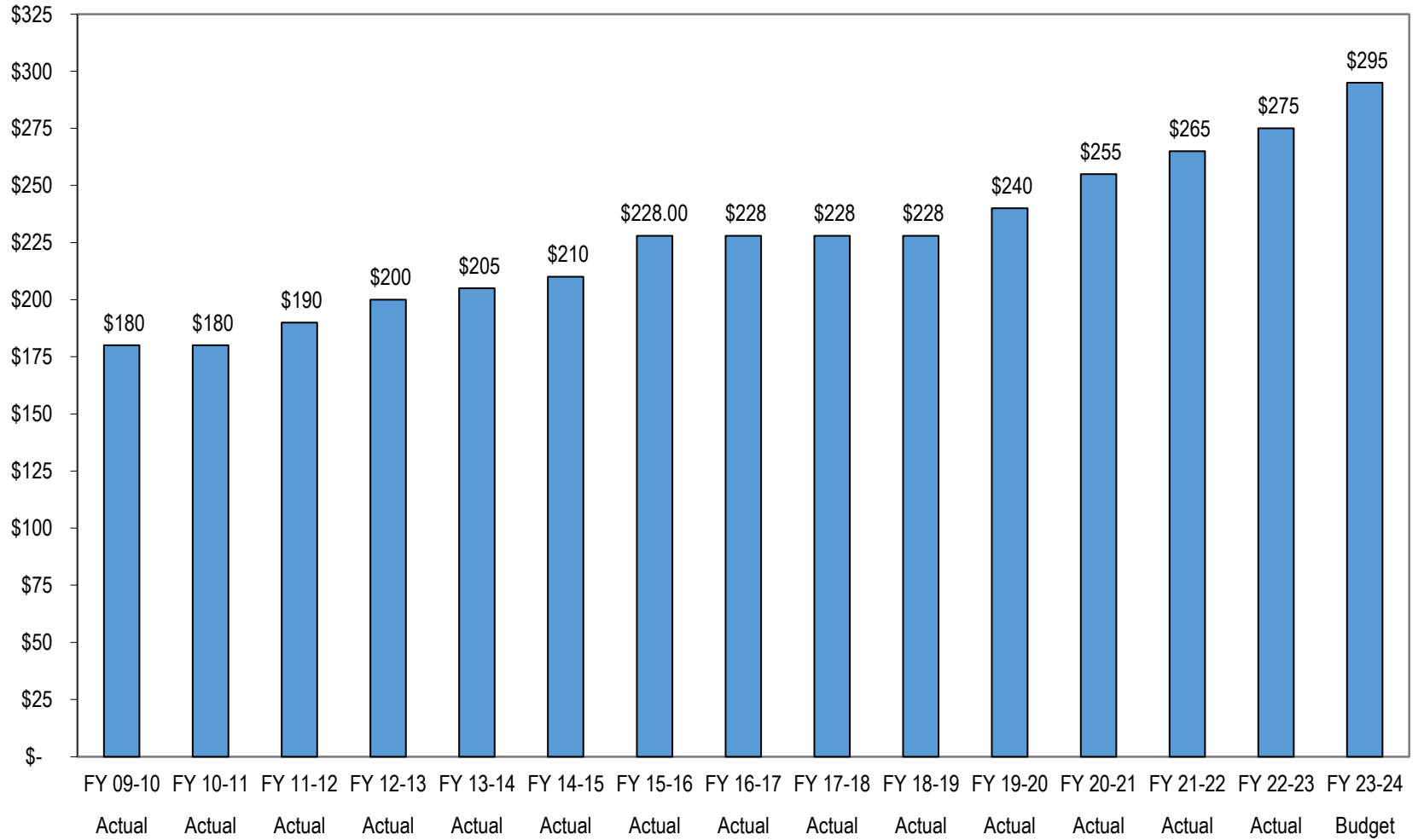
General Fund Property Tax + Solid Waste Fee



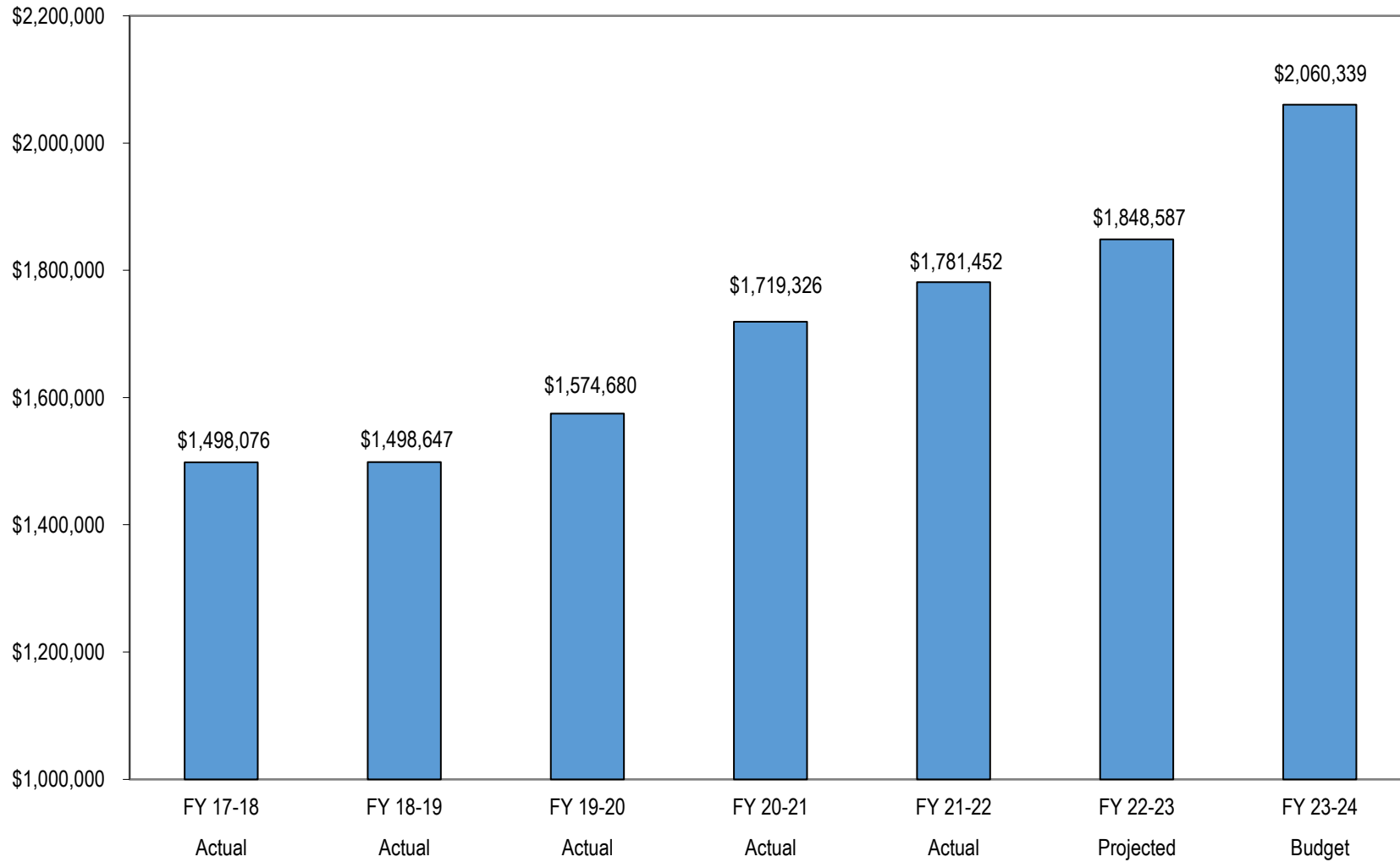
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



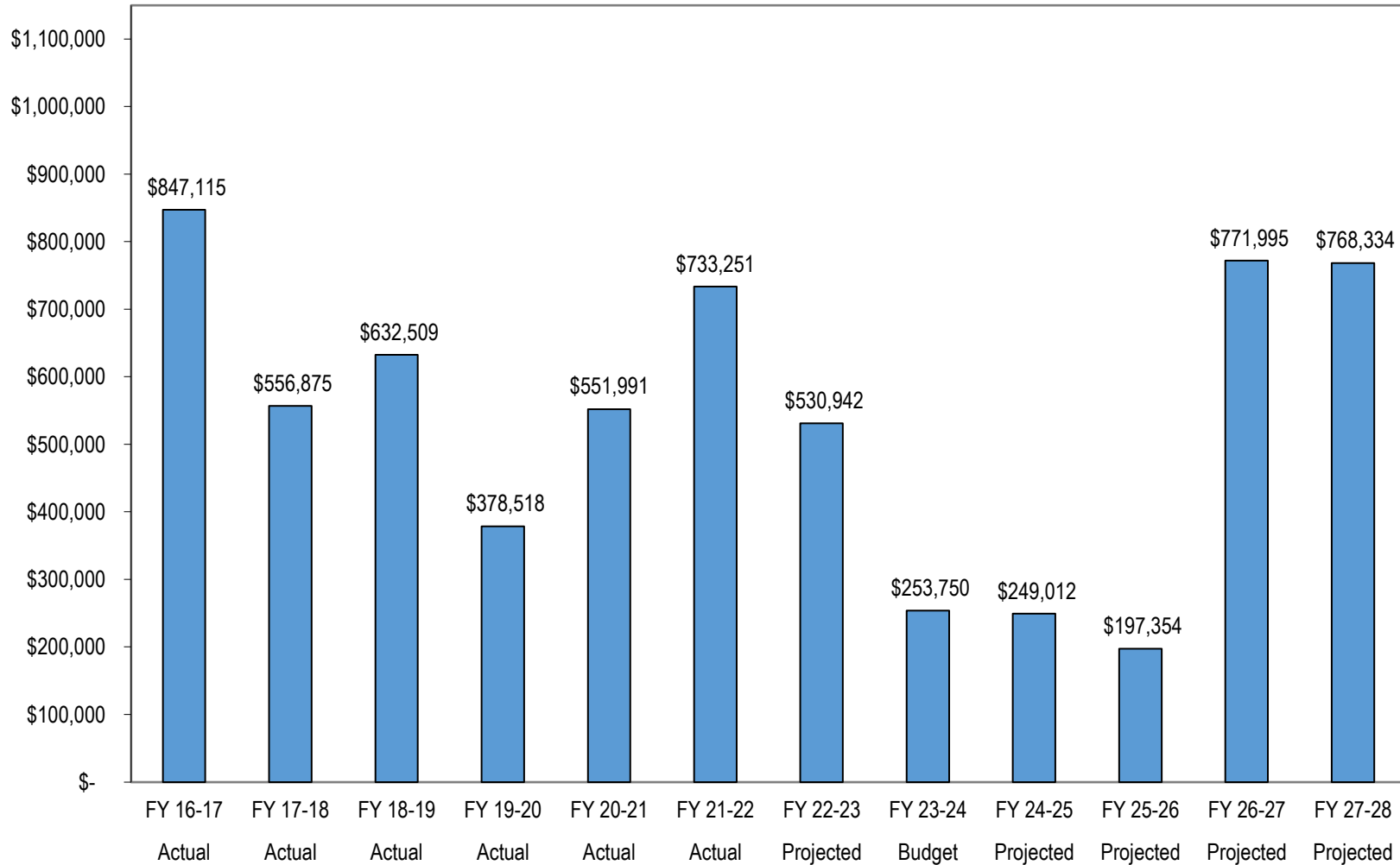
GENERAL FUND 5-YEAR FORECAST

	<u>FY 21-22 Actual</u>	<u>Approved FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected FY 22-23 Year-End</u>	<u>Recommended FY 23-24 Budget</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Projected</u>	<u>FY 26-27 Projected</u>	<u>FY 27-28 Projected</u>
Property Tax	4,857,155	5,166,698	5,166,698	3,584,150	5,237,422	5,245,364	5,284,806	5,324,548	5,364,592	5,404,940
Sales Tax	2,557,984	2,698,392	2,698,392	1,567,157	2,747,000	2,911,820	3,028,293	3,149,425	3,275,401	3,406,418
State-Collected Revenues	760,620	746,591	746,591	473,250	762,826	763,269	776,606	788,787	801,420	814,519
Solid Waste Fees	1,795,483	1,857,387	1,857,387	1,294,725	1,857,897	2,063,239	2,068,739	2,074,239	2,079,739	2,085,239
EMS Service Fees	228,737	235,000	235,000	211,707	267,707	270,500	273,000	275,525	278,075	280,651
Development Permit Fees	221,750	157,800	122,800	72,090	92,890	99,500	100,490	101,490	102,500	103,520
Other Fees	657,189	631,000	631,000	464,194	617,719	624,000	625,000	626,000	627,000	628,000
Parks and Recreation Fees	196,566	194,800	194,800	143,872	204,930	210,400	211,900	211,900	211,900	211,900
Grant Revenues	139,862	2,500	137,343	106,064	132,343	-	7,500	7,500	7,500	7,500
Other Revenues	595,266	463,260	619,765	444,751	629,193	486,598	369,430	372,298	375,202	378,144
Installment Financing Proceeds	677,060	-	-	-	-	-	-	140,000	-	-
Interest Earnings	5,108	1,000	51,000	57,964	87,964	80,720	85,720	50,000	50,000	45,000
Transfers From Other Funds	9,071	15,258	55,258	55,258	55,258	-	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	11,617	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	-	113,304	-	-	-	-	-	-	-
TOTAL	12,701,851	12,233,640	12,704,909	8,475,182	12,693,149	12,819,365	12,895,438	13,185,665	13,237,284	13,429,784
Governing Body	93,217	110,462	110,462	78,839	107,794	107,462	110,686	114,006	117,427	120,949
Legal	15,424	15,000	15,000	7,208	22,000	25,000	26,000	27,000	28,000	29,000
Administration	726,485	786,248	786,248	613,320	766,592	828,188	853,034	878,625	904,983	932,133
Planning and Inspections	361,511	276,593	260,083	188,462	241,517	259,151	266,926	274,933	283,181	291,677
Police	2,333,218	2,521,602	2,631,169	2,045,498	2,564,569	2,763,034	2,925,925	2,967,353	3,056,373	3,148,064
Fire	1,624,811	2,224,834	2,299,710	1,413,438	2,278,019	3,445,216	3,548,572	3,840,029	3,773,680	3,886,891
EMS	1,026,200	1,002,274	590,230	533,438	533,438	-	-	-	-	-
Public Works	1,066,480	838,451	1,078,663	612,351	1,051,813	875,178	1,011,434	1,000,477	1,083,871	1,088,387
Solid Waste	1,802,757	1,825,533	1,935,717	1,333,602	1,913,173	2,037,133	2,107,247	2,179,464	2,258,848	2,312,194
Parks and Recreation	1,255,973	1,061,251	1,255,210	936,942	1,222,150	1,086,752	1,430,355	1,397,206	1,432,072	1,494,984
NonDepartmental	928,697	694,450	854,645	711,681	832,764	784,500	794,645	831,485	843,039	881,330
Debt Service	733,251	530,942	530,942	461,617	530,942	253,750	249,012	197,354	771,995	768,334
Transfers to Other Funds	336,500	346,000	356,830	356,830	356,830	354,000	334,000	334,000	334,000	334,000
TOTAL	12,304,523	12,233,640	12,704,909	9,293,226	12,421,602	12,819,365	13,657,835	14,041,932	14,887,470	15,287,943
Surplus / (Deficit)	397,328	(0)	(0)	(818,044)	271,547	(0)	(762,398)	(856,267)	(1,650,187)	(1,858,160)
Tax Rate To Accommodate Deficit						16.5	17.8	18.1	20.4	21.0

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 \$20 increase to annual solid waste fee in FY 23-24, 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 6.0% employee raises in FY 23-24; 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 future debt service for heart monitors in FY 2026, plus Emergency Services Facilities/EOC, beginning FY 2027
- 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 2025.
- 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 20-21 Budget	Recommended FY 23-24 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 23-24 Recommended	Pct Change FY 20-21 Budget (Adopted) vs. FY 23-24 Recommended
REVENUES				
Property Tax	4,763,975	5,245,364	481,389	10.10%
Sales Tax	2,175,000	2,911,820	736,820	33.88%
State-Collected Revenues	771,500	763,269	(8,231)	-1.07%
Solid Waste Fees	1,710,043	2,063,239	353,196	20.65%
EMS Service Fees	290,000	270,500	(19,500)	-6.72%
Development Permit Fees	253,000	99,500	(153,500)	-60.67%
Other Fees	428,000	624,000	196,000	45.79%
Parks and Recreation Fees	195,500	210,400	14,900	7.62%
Grant Revenues	11,448	-	(11,448)	-100.00%
Other Revenues	226,100	486,598	260,498	115.21%
Installment Financing Proceeds	-	-	-	
Interest Earnings	25,000	80,720	55,720	222.88%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	55,000	-	(55,000)	-
TOTAL	10,968,520	12,819,365	1,850,844	16.87%
EXPENDITURES by Function				
Governing Body	94,836	107,462	12,626	13.31%
Legal	15,000	25,000	10,000	66.67%
Administration	720,068	828,188	108,120	15.02%
Planning and Inspections	264,703	259,151	(5,552)	-2.10%
Police	2,046,347	2,763,034	716,687	35.02%
Fire	1,929,463	3,445,216	1,515,752	78.56%
EMS	846,670	-	(846,670)	-100.00%
Public Works	737,949	875,178	137,229	18.60%
Solid Waste	1,626,116	2,037,133	411,017	25.28%
Parks and Recreation	1,155,899	1,086,752	(69,147)	-5.98%
NonDepartmental	639,396	784,500	145,104	22.69%
Debt Service	535,272	253,750	(281,522)	-52.59%
Transfers to Other Funds	356,800	354,000	(2,800)	-0.78%
TOTAL	10,968,520	12,819,365	1,850,845	16.87%

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 20-21 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Inc / (Dec) FY 20-21 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>	Pct Change FY 20-21 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>
EXPENDITURES by Category				
Salaries	4,656,738	5,712,335	1,055,597	22.67%
Benefits	1,680,297	2,074,969	394,672	23.49%
Operating	3,619,413	4,381,811	762,399	21.06%
Capital Outlay	120,000	42,500	(77,500)	-64.58%
Debt Service	535,272	253,750	(281,522)	-52.59%
Transfer to Other Funds	356,800	354,000	(2,800)	-0.78%
TOTAL	10,968,520	12,819,365	1,850,845	16.87%
Full-Time Authorized Positions	73	75	2	2.74%
Property Tax Revenues	4,763,975	5,245,364	481,389	10.10%
Sales Tax Revenues	2,175,000	2,911,820	736,820	33.88%
Property Tax Rate	0.1550	0.1650	0.0100	6.45%
Average Value Property Tax Bill	619.49	664.36	44.87	7.24%
Annual Solid Waste Fee	255.00	295.00	40.00	15.69%
Average Total Bill	874.49	959.36	84.87	9.70%
Average Tax Value	399,670	402,640	2,970	0.74%
	<u>March 2020</u>	<u>March 2023</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	248.1	293.4	45.2	18.22%
	<u>June 30, 2020</u>	<u>June 30, 2023 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,728,768	4,117,671	1,388,903	50.90%
Outstanding General Fund Debt	2,824,759	1,453,560	(1,371,199)	-48.54%

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 18-19 Budget	Recommended FY 23-24 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 23-24 Recommended	Pct Change FY 18-19 Budget (Adopted) vs. FY 23-24 Recommended
REVENUES				
Property Tax	4,333,600	5,245,364	911,765	21.04%
Sales Tax	2,000,000	2,911,820	911,820	45.59%
State-Collected Revenues	779,800	763,269	(16,531)	-2.12%
Solid Waste Fees	1,504,400	2,063,239	558,839	37.15%
EMS Service Fees	215,000	270,500	55,500	25.81%
Development Permit Fees	248,000	99,500	(148,500)	-59.88%
Other Fees	399,000	624,000	225,000	56.39%
Parks and Recreation Fees	193,500	210,400	16,900	8.73%
Grant Revenues	126,900	-	(126,900)	-100.00%
Other Revenues	169,100	486,598	317,498	187.76%
Installment Financing Proceeds	-	-	-	
Interest Earnings	25,000	80,720	55,720	222.88%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	23,800	63,954	40,154	168.71%
Fund Balance	-	-	-	
TOTAL	10,018,100	12,819,365	2,801,265	27.96%
EXPENDITURES by Function				
Governing Body	88,906	107,462	18,556	20.87%
Legal	15,000	25,000	10,000	66.67%
Administration	611,054	828,188	217,134	35.53%
Planning and Inspections	184,270	259,151	74,881	40.64%
Police	1,843,087	2,763,034	919,947	49.91%
Fire	1,623,666	3,445,216	1,821,549	112.19%
EMS	653,982	-	(653,982)	-100.00%
Public Works	793,087	875,178	82,091	10.35%
Solid Waste	1,483,209	2,037,133	553,924	37.35%
Parks and Recreation	1,150,079	1,086,752	(63,327)	-5.51%
NonDepartmental	521,250	784,500	263,250	50.50%
Debt Service	632,509	253,750	(378,759)	-59.88%
Transfer to Other Funds	418,000	354,000	(64,000)	-15.31%
TOTAL	10,018,100	12,819,365	2,801,265	27.96%

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 18-19 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>	Pct Change FY 18-19 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>
EXPENDITURES by Category				
Salaries	4,042,258	5,712,335	1,670,077	41.32%
Benefits	1,444,672	2,074,969	630,296	43.63%
Operating	3,118,360	4,381,811	1,263,451	40.52%
Capital Outlay	362,300	42,500	(319,800)	-88.27%
Debt Service	632,509	253,750	(378,759)	-59.88%
Transfer to Other Funds	418,000	354,000	(64,000)	-15.31%
TOTAL	10,018,100	12,819,365	2,801,265	27.96%
Full-Time Authorized Positions	68	75	7	10.29%
Property Tax Revenues	4,333,600	5,245,364	911,765	21.04%
Sales Tax Revenues	2,000,000	2,911,820	911,820	45.59%
Property Tax Rate	0.155	0.165	0.010	6.45%
Average Value Property Tax Bill	562.79	664.36	101.57	18.05%
Annual Solid Waste Fee	228.00	295.00	67.00	29.39%
Average Total Bill	790.79	959.36	168.57	21.32%
Average Tax Value	363,091	402,640	39,549	10.89%
	<u>March 2018</u>	<u>March 2023</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	241.6	293.4	51.8	21.42%
	<u>June 30, 2018</u>	<u>June 30, 2023 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,310,183	4,117,671	1,807,488	78.24%
Outstanding General Fund Debt	2,236,859	1,453,560	(783,299)	-35.02%

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 Budget	Recommended FY 23-24 Budget	Inc / (Dec) FY 13-14 Budget (Adopted) vs. FY 23-24 Recommended	Pct Change FY 13-14 Budget (Adopted) vs. FY 23-24 Recommended
REVENUES				
Property Tax	3,767,356	5,245,364	1,478,009	39.23%
Sales Tax	1,387,200	2,911,820	1,524,620	109.91%
State-Collected Revenues	593,279	763,269	169,990	28.65%
Solid Waste Fees	1,322,500	2,063,239	740,739	56.01%
EMS Service Fees	-	270,500	270,500	
Development Permit Fees	153,500	99,500	(54,000)	-35.18%
Other Fees	210,000	624,000	414,000	197.14%
Parks and Recreation Fees	137,500	210,400	72,900	53.02%
Grant Revenues	-	-	-	
Other Revenues	130,100	486,598	356,498	274.02%
Installment Financing Proceeds	455,000	-	(455,000)	-100.00%
Interest Earnings	1,000	80,720	79,720	7972.00%
Transfers from Other Funds	21,831	-	(21,831)	-100.00%
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	104,973	-	(104,973)	
TOTAL	8,284,239	12,819,365	4,535,126	54.74%
EXPENDITURES by Function				
Governing Body	86,008	107,462	21,454	24.94%
Legal	15,000	25,000	10,000	66.67%
Administration	485,834	828,188	342,354	70.47%
Planning and Inspections	274,520	259,151	(15,369)	-5.60%
Police	1,552,772	2,763,034	1,210,262	77.94%
Fire	1,726,839	3,445,216	1,718,377	99.51%
EMS	315,000	-	(315,000)	-100.00%
Public Works	793,962	875,178	81,216	10.23%
Solid Waste	1,297,782	2,037,133	739,351	56.97%
Parks and Recreation	813,247	1,086,752	273,506	33.63%
NonDepartmental	368,750	784,500	415,750	112.75%
Debt Service	554,526	253,750	(300,776)	-54.24%
Transfer to Other Funds	-	354,000	354,000	
TOTAL	8,284,239	12,819,365	4,535,125	54.74%

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

EMS services in FY 13-14 provided under contract by not-for-profit agency, and no service fees collected by Town.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Inc / (Dec) FY 13-14 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>	Pct Change FY 13-14 Budget (Adopted) vs. <u>FY 23-24 Recommended</u>
EXPENDITURES by Category				
Salaries	3,057,134	5,712,335	2,655,201	86.85%
Benefits	1,058,778	2,074,969	1,016,191	95.98%
Operating	2,978,101	4,381,811	1,403,710	47.13%
Capital Outlay	635,700	42,500	(593,200)	-93.31%
Debt Service	554,526	253,750	(300,776)	-54.24%
Transfer to Other Funds	-	354,000	354,000	-
TOTAL	8,284,239	12,819,365	4,535,125	54.74%
Full-Time Authorized Positions	57	75	18	31.58%
Property Tax Revenues	3,767,356	5,245,364	1,478,009	39.23%
Sales Tax Revenues	1,387,200	2,911,820	1,524,620	109.91%
Property Tax Rate	0.125	0.1650	0.0400	32.00%
Average Value Property Tax Bill	496.44	664.36	167.92	33.82%
Annual Solid Waste Fee	205.00	295.00	90.00	43.90%
Average Total Bill	701.44	959.36	257.92	36.77%
Average Tax Value	397,148	402,640	5,492	1.38%
	<u>March 2013</u>	<u>March 2023</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	226.6	293.4	66.8	29.46%
	<u>June 30, 2013</u>	<u>June 30, 2023 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	1,995,898	4,117,671	2,121,773	106.31%
Outstanding General Fund Debt	1,400,000	1,453,560	53,560	3.83%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 22-23 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 *	0.1550
3	Sunset Beach	0.1600
4	Ocean Isle Beach	0.1639
5	Southern Shores *	0.1958
6	Atlantic Beach	0.2000
7	Holden Beach	0.2000
8	Carolina Beach	0.2150
9	Duck	0.2200
10	Oak Island *	0.2300
11	North Topsail Beach	0.2300
12	Pine Knoll Shores	0.2400
13	Kure Beach	0.2658
14	Topsail Beach *	0.2775
15	Caswell Beach	0.2800
16	Nags Head	0.2875
17	Kitty Hawk	0.3000
18	Indian Beach	0.3100
19	Surf City *	0.3100
20	Kill Devil Hills	0.3200
21	Bald Head Island	0.7213

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

- Source: NC Department of Revenue/Town Finance Directors/Town Websites

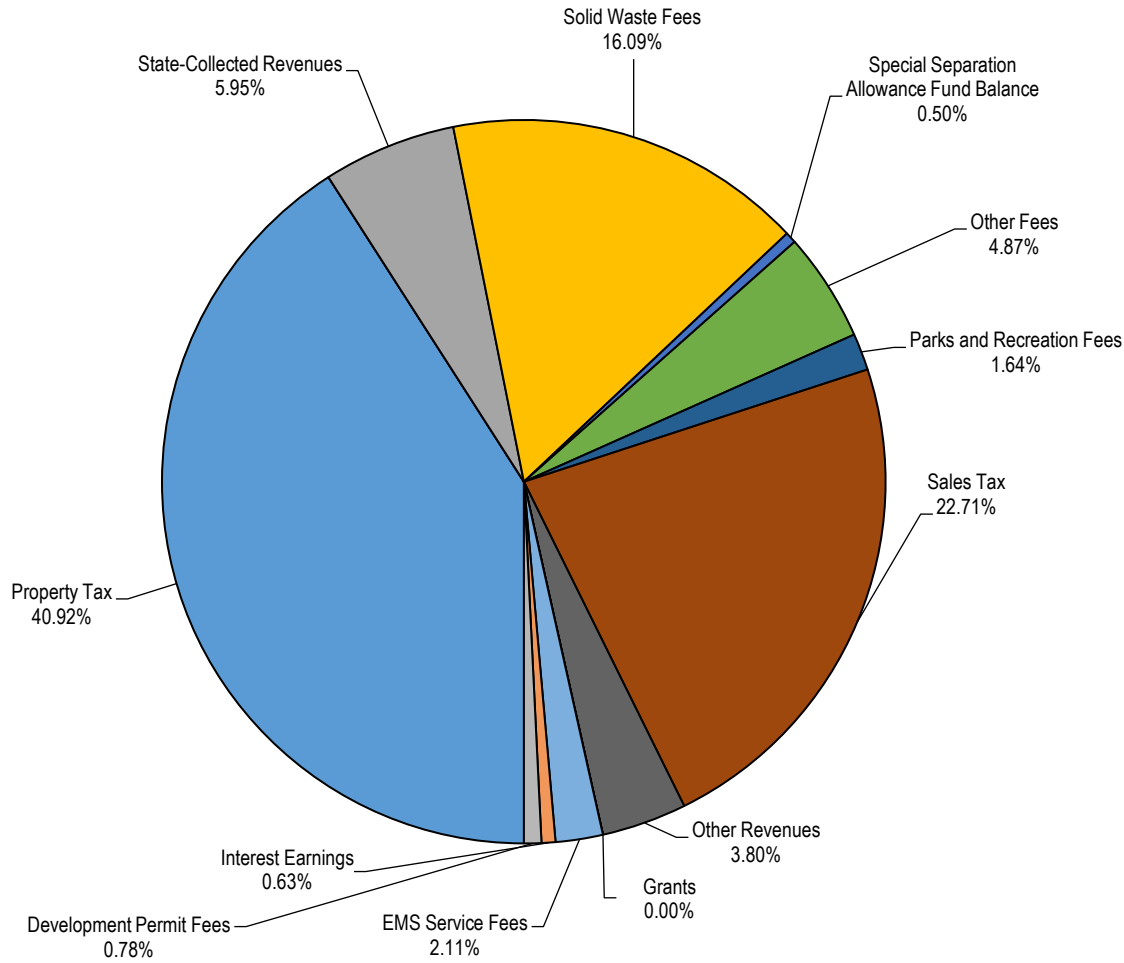
BUDGET CALENDAR

January 4 - January 5	Board of Commissioners annual budget planning and goal setting workshop
January 10	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 14	Public Comment for early citizen input on FY 23-24 Budget at regular monthly meeting
February 24	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 27 - March 16	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 17	Department budget requests and revenue estimates due
March 20 - March 24	Town Manager and Finance Director review department budget requests
March 27 - March 31	Town Manager and Finance Director meet with department heads to discuss budget requests
April 7	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 17 - April 21	Preparation of recommended budget booklet
May 9	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 16	Special Board of Commissioners Budget Workshop Meeting - if necessary
May 30	Publish legal advertisement - Notice of Public Hearing
June 6 - June 12	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 13	Public Hearing / FY 23-24 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 23-24 Budget

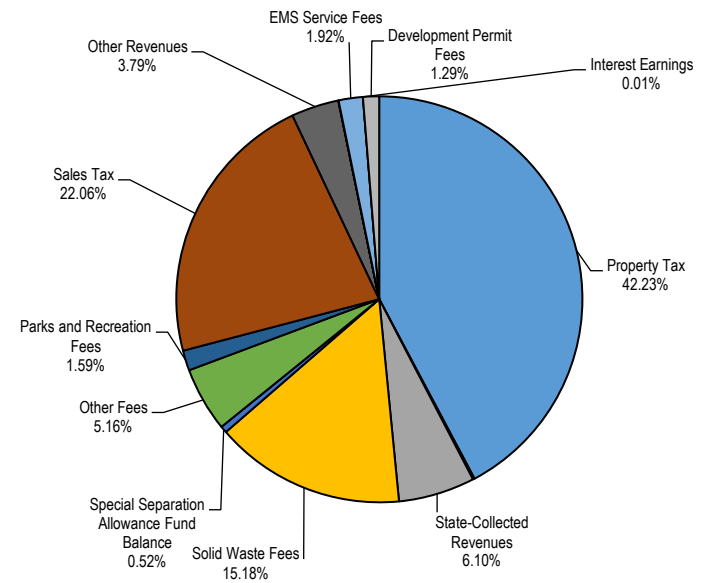


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 23-24 RECOMMENDED BUDGET



FY 22-23 COMPARISON



GENERAL FUND REVENUES

	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected Thru <u>Year-End</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>	Pct Change FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>
Property Tax	4,857,155	5,166,698	5,166,698	3,584,150	5,237,422	5,245,364	-	78,666	1.52%
Sales Tax	2,557,984	2,698,392	2,698,392	1,567,157	2,747,000	2,911,820	-	213,428	7.91%
State-Collected Revenues	760,620	746,591	746,591	473,250	762,826	763,269	-	16,678	2.23%
Solid Waste Fees	1,795,483	1,857,387	1,857,387	1,294,725	1,857,897	2,063,239	-	205,852	11.08%
EMS Service Fees	228,737	235,000	235,000	211,707	267,707	270,500	-	35,500	15.11%
Development Permit Fees	221,750	157,800	122,800	72,090	92,890	99,500	-	(58,300)	-36.95%
Other Fees	657,189	631,000	631,000	464,194	617,719	624,000	-	(7,000)	-1.11%
Parks and Recreation Fees	196,566	194,800	194,800	143,872	204,930	210,400	-	15,600	8.01%
Grant Revenues	139,862	2,500	137,343	106,064	132,343	-	-	(2,500)	-100.00%
Other Revenues	595,266	463,260	619,765	444,751	629,193	486,598	-	23,338	5.04%
Installment Financing / Lease Proceeds	677,060	-	-	-	-	-	-	-	-
Interest Earnings	5,108	1,000	51,000	57,964	87,964	80,720	-	79,720	7972.00%
Transfers From Other Funds	9,071	15,258	55,258	55,258	55,258	-	-	(15,258)	-100.00%
Powell Bill Fund Balance	-	-	11,617	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	113,304	-	-	-	-	-	-
TOTAL	12,701,851	12,233,640	12,704,909	8,475,182	12,693,149	12,819,365	-	585,725	4.79%

GENERAL FUND REVENUES

	FY 21-22	Adopted	Amended	FY 22-23	Projected	Recommended	Adopted	Inc / (Dec)	Pct Change
	Actual	FY 22-23	FY 22-23	Thru	Thru	FY 23-24	FY 23-24	FY 22-23 Budget	FY 22-23 Budget
		Budget	Budget	April 11, 2023	Year-End	Budget	Budget	(Adopted) vs.	(Adopted) vs.
								FY 23-24 Recom	FY 23-24 Recom
Property Taxes - Current Year	4,673,382	4,983,787	4,983,787	3,458,039	5,036,422	5,044,742	-	60,955	1.22%
Property Taxes - Prior Years	21,508	18,000	18,000	11,388	21,000	24,000	-	6,000	33.33%
Motor Vehicle Property Taxes - Current Year	146,808	150,161	150,161	111,753	165,000	160,623	-	10,462	6.97%
Tax Penalties and Interest	15,457	14,750	14,750	2,970	15,000	16,000	-	1,250	8.47%
SUBTOTAL PROPERTY TAXES	4,857,155	5,166,698	5,166,698	3,584,150	5,237,422	5,245,364	-	78,666	1.52%
Local Option Sales Tax	2,557,984	2,698,392	2,698,392	1,567,157	2,747,000	2,911,820	-	213,428	7.91%
SUBTOTAL SALES TAX	2,557,984	2,698,392	2,698,392	1,567,157	2,747,000	2,911,820	-	213,428	7.91%
Electricity Sales Tax	472,227	460,000	460,000	258,918	475,000	479,750	-	19,750	4.29%
Telecommunications Tax	17,976	19,095	19,095	9,436	17,500	16,450	-	(2,645)	-13.85%
Video Programming Sales Tax	94,055	90,587	90,587	44,070	92,000	90,160	-	(427)	-0.47%
Powell Bill Funds	161,122	159,409	159,409	160,826	160,826	159,409	-	-	0.00%
Beer and Wine Tax	15,240	17,500	17,500	-	17,500	17,500	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	760,620	746,591	746,591	473,250	762,826	763,269	-	16,678	2.23%
Solid Waste User Fees	1,767,895	1,835,587	1,835,587	1,283,676	1,835,587	2,046,339	-	210,752	11.48%
Solid Waste User Fees - Prior Years	13,557	12,000	12,000	5,839	13,000	14,000	-	2,000	16.67%
Interlocal Yard Debris Removal Svcs	11,097	7,000	7,000	2,923	6,410	-	-	(7,000)	-100.00%
Solid Waste Disposal Tax	2,934	2,800	2,800	2,287	2,900	2,900	-	100	3.57%
SUBTOTAL SOLID WASTE FEES	1,795,483	1,857,387	1,857,387	1,294,725	1,857,897	2,063,239	-	205,852	11.08%
EMS Subscription Program	20,935	20,000	20,000	20,460	20,460	20,500	-	500	2.50%
EMS Service Fees	207,802	215,000	215,000	191,247	247,247	250,000	-	35,000	16.28%
SUBTOTAL EMS SERVICE FEES	228,737	235,000	235,000	211,707	267,707	270,500	-	35,500	15.11%
Building Permit Fees	169,679	-	-	-	-	-	-	-	-
Mobile Home Inspections	1,325	2,000	2,000	-	-	-	-	(2,000)	-100.00%
Homeowners Recovery Admin Fees	151	-	-	-	-	-	-	-	-
Demolition Permit	-	-	-	3,150	3,450	3,000	-	3,000	-
Zoning Permit Fee	8,880	50,000	28,000	20,840	28,840	30,000	-	(20,000)	-40.00%
CAMA Permit Fees	10,015	12,000	12,000	8,675	11,175	12,000	-	-	0.00%
Dunes and Vegetation Permit Fees	22,355	28,800	28,800	8,730	10,930	14,000	-	(14,800)	-51.39%
Tree Removal Permit	-	23,000	10,000	6,565	8,465	10,000	-	(13,000)	-56.52%
Stormwater Permit Fees	8,195	35,000	35,000	19,000	24,000	25,000	-	(10,000)	-28.57%
Floodplain Development Permit	650	6,000	6,000	4,000	4,900	5,000	-	(1,000)	-16.67%
Land Development / Other Development Fees	-	-	-	1,130	1,130	500	-	500	-
Commercial / Special Use Fees	500	1,000	1,000	-	-	-	-	(1,000)	-100.00%
SUBTOTAL DEVELOPMENT PERMIT FEES	221,750	157,800	122,800	72,090	92,890	99,500	-	(58,300)	-36.95%
Golf Cart Registration Fees	113,570	120,000	120,000	83,525	115,700	116,000	-	(4,000)	-3.33%
Regional Access Parking Fees	282,109	250,000	250,000	129,619	248,519	250,000	-	-	0.00%
Re-Entry Fees	7,225	8,000	8,000	8,925	9,175	8,000	-	-	0.00%
Beach Vehicle Permit Fees	254,285	253,000	253,000	242,125	244,325	250,000	-	(3,000)	-1.19%
SUBTOTAL OTHER FEES	657,189	631,000	631,000	464,194	617,719	624,000	-	(7,000)	-1.11%

GENERAL FUND REVENUES

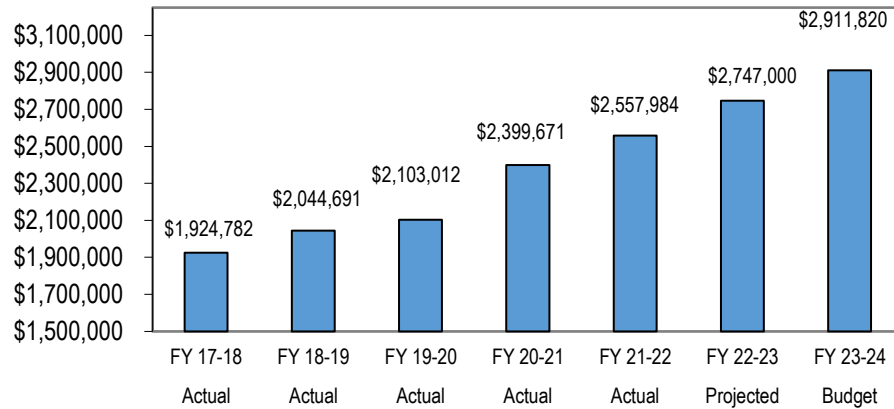
	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected Thru <u>Year-End</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>	Pct Change FY 22-23 Budget (Adopted) vs. <u>FY 23-24 Recom</u>
Taxpayer Memberships	53,325	50,000	50,000	49,155	55,405	53,000	-	3,000	6.00%
Non-Taxpayer Memberships	1,200	2,500	2,500	2,217	2,500	2,500	-	-	0.00%
Afterschool Program Fees	47,193	40,000	40,000	38,215	41,215	40,000	-	-	0.00%
Preschool (MMO) Fees	17,112	22,000	22,000	17,292	22,892	22,000	-	-	0.00%
Summer Day Camp Fees	35,895	30,000	30,000	625	36,000	46,000	-	16,000	53.33%
Daily Fees	18,388	16,500	16,500	14,721	20,021	19,000	-	2,500	15.15%
Aerobics Fees	8,664	12,000	12,000	8,183	10,283	11,000	-	(1,000)	-8.33%
Class Fees	1,134	5,000	5,000	1,689	1,889	2,000	-	(3,000)	-60.00%
Facility Rental Fees	10,700	11,000	11,000	8,870	11,120	11,000	-	-	0.00%
Event Fees	170	3,000	3,000	705	705	1,000	-	(2,000)	-66.67%
Tennis Fees	2,785	2,800	2,800	2,200	2,900	2,900	-	100	3.57%
SUBTOTAL PARKS AND REC FEES	196,566	194,800	194,800	143,872	204,930	210,400	-	15,600	8.01%
NCDEQ - Shallow Draft Fund	104,320	-	130,000	98,678	125,000	-	-	-	-
NC Wildlife Resources Commission	30,000	-	-	-	-	-	-	-	-
NCLM Wellness/RMS Grants	5,542	2,500	7,343	7,343	7,343	-	-	(2,500)	-100.00%
NC Controlled Substance Tax	-	-	-	43	-	-	-	-	-
SUBTOTAL GRANT REVENUES	139,862	2,500	137,343	106,064	132,343	-	-	(2,500)	-100.00%
ABC Revenues	230,509	230,000	230,000	151,168	244,902	245,000	-	15,000	6.52%
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	13,367	-	8,267	162.10%
Fines/Ordinance Violations	15,654	20,000	20,000	8,256	11,756	16,000	-	(4,000)	-20.00%
Clerk of Court Officer Fees	2,499	2,000	2,000	1,887	2,187	2,000	-	-	0.00%
Insurance Proceeds	48,868	-	9,892	9,892	9,892	-	-	-	-
Miscellaneous Revenues	15,767	13,000	13,000	11,665	13,665	13,000	-	-	0.00%
Lease Revenue - BBWC	12,000	12,360	12,360	12,360	12,360	12,731	-	371	3.00%
Lease Revenue - Carteret County	6,000	12,000	12,000	6,000	12,000	12,000	-	-	0.00%
Sales of Surplus Property	230,571	155,000	177,277	96,277	177,277	145,000	-	(10,000)	-6.45%
Enterprise Lease Program Equity Proceeds	6,403	-	26,047	26,047	26,047	10,000	-	10,000	-
Junior Lifeguard Program	4,150	7,500	7,500	6,725	6,725	7,500	-	-	0.00%
Car Show Registration Fees	-	-	-	1,902	-	-	-	-	-
St. Patrick's Festival Resale & Rides	-	-	16,694	17,134	16,694	-	-	-	-
Donations - EMS	9,095	4,300	10,266	10,567	10,567	5,000	-	700	16.28%
Donations - Fire Dept/Lifeguard	5,072	1,000	4,372	4,372	4,622	4,000	-	3,000	300.00%
Donations - Police Dept/Car Show	3,954	1,000	20,579	22,721	22,721	1,000	-	-	0.00%
Donations/Sponsors - Parks and Rec Dept	(376)	-	52,678	52,678	52,678	-	-	-	-
SUBTOTAL - OTHER REVENUES	595,266	463,260	619,765	444,751	629,193	486,598	-	23,338	5.04%

GENERAL FUND REVENUES

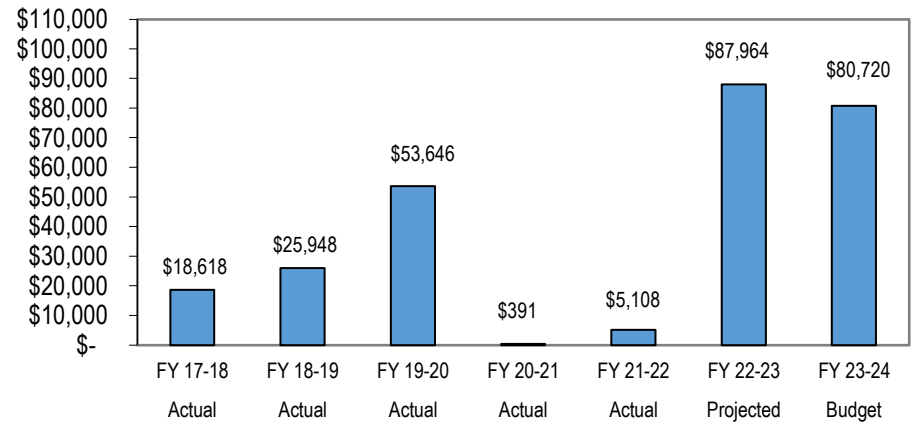
	<u>FY 21-22 Actual</u>	<u>Adopted FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 23-24 Budget</u>	<u>Adopted FY 23-24 Budget</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
Installment Purchase Financing	-	-	-	-	-	-	-	-	-
Issuance of Leases (as Lessee)	677,060	-	-	-	-	-	-	-	-
SUBTOTAL - FINANCE/LEASE PROCEEDS	677,060	-	-	-	-	-	-	-	-
Interest Earnings	5,108	1,000	51,000	57,964	87,964	80,720	-	79,720	7972.00%
SUBTOTAL - INTEREST EARNINGS	5,108	1,000	51,000	57,964	87,964	80,720	-	79,720	7972.00%
Transfer from Capital Project Funds	9,071	15,258	55,258	55,258	55,258	-	-	(15,258)	-100.00%
SUBTOTAL - FROM OTHER FUNDS	9,071	15,258	55,258	55,258	55,258	-	-	(15,258)	0.00%
Powell Bill Fund Balance Appropriated	-	-	11,617	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Unassigned Fund Balance Appropriated	-	-	113,304	-	-	-	-	-	-
SUBTOTAL - FUND BALANCE	-	63,954	188,875	-	-	63,954	-	-	0.00%
GRAND TOTAL	12,701,851	12,233,640	12,704,909	8,475,182	12,693,149	12,819,365	-	585,725	4.79%

SELECTED GENERAL FUND REVENUES

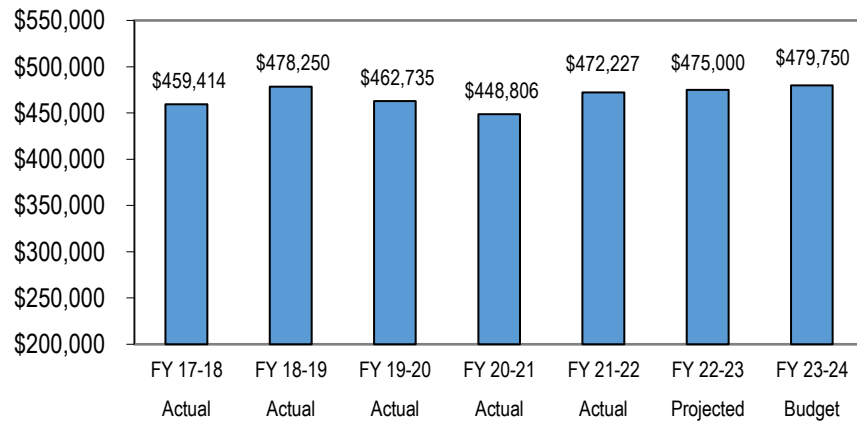
Sales Tax Revenues



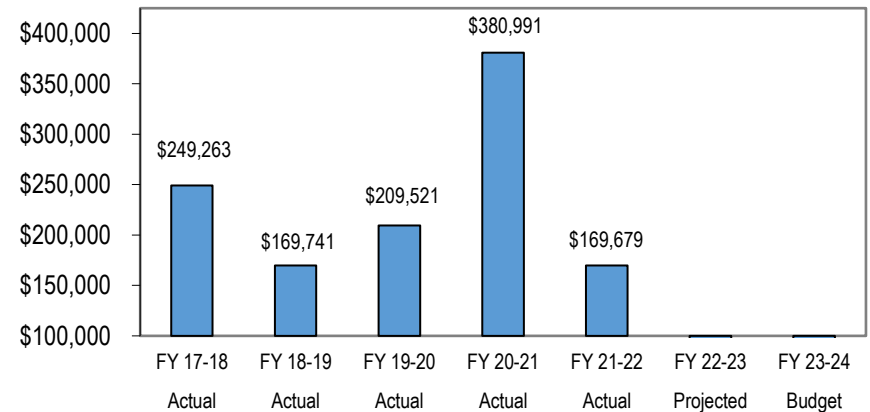
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



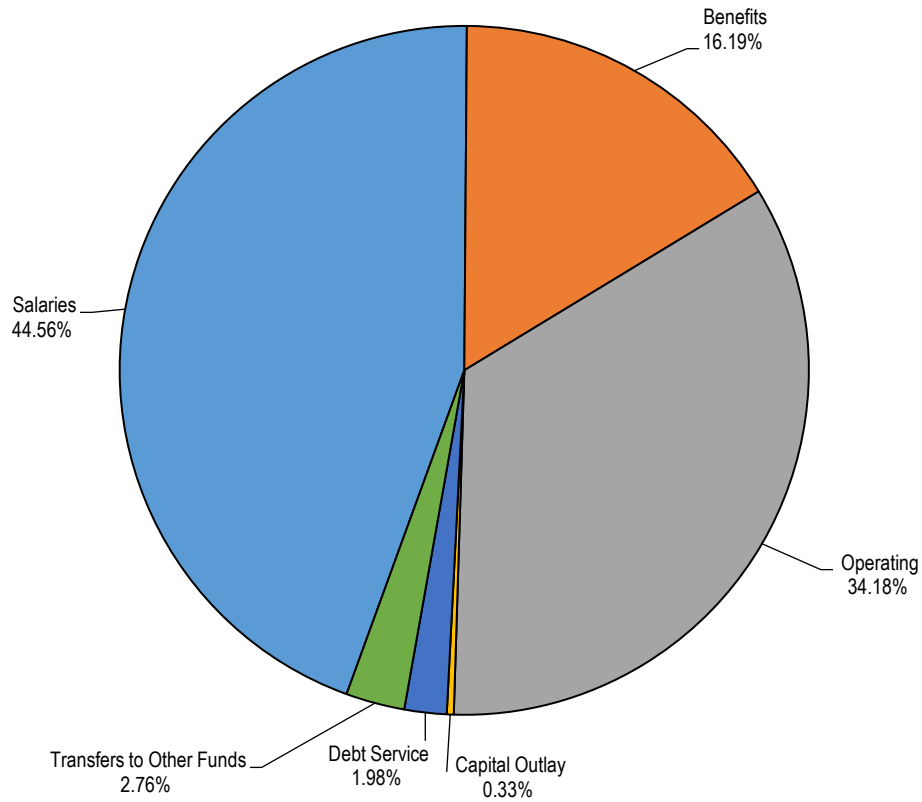
Building Permit Fees (Trades)



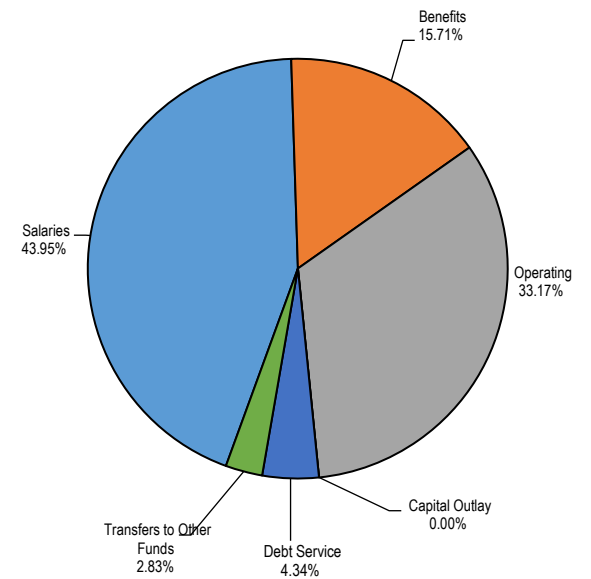


GENERAL FUND EXPENDITURES

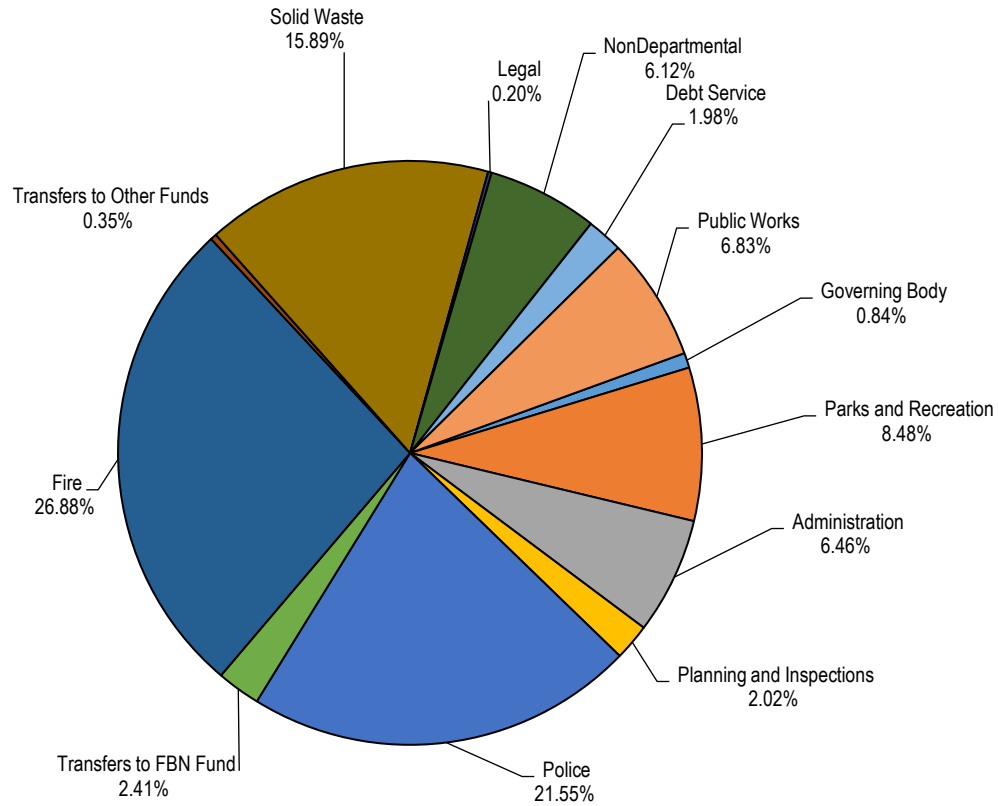
GENERAL FUND EXPENDITURES FY 23-24 RECOMMENDED BUDGET By Category



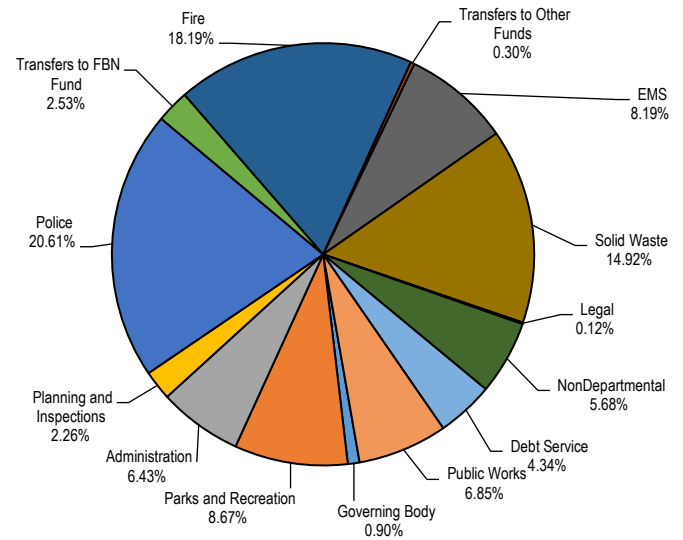
FY 23-24 COMPARISON



GENERAL FUND EXPENDITURES FY 23-24 RECOMMENDED BUDGET By Function



FY 22-23 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 21-22	Adopted	Amended	FY 22-23	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>Thru April 11, 2023</u>	<u>FY 22-23 Year-End</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
Salaries	4,434,194	5,376,127	5,027,276	3,771,944	4,987,529	5,699,613	5,712,335	-	336,208	6.25%
Benefits	1,560,698	1,922,502	1,826,711	1,391,493	1,780,237	2,081,154	2,074,969	-	152,467	7.93%
Operating	4,324,137	4,058,069	4,494,319	3,113,255	4,297,236	4,387,181	4,381,811	-	323,742	7.98%
Capital Outlay	915,743	-	468,831	198,087	468,828	42,500	42,500	-	42,500	-
Debt Service	733,251	530,942	530,942	461,617	530,942	253,750	253,750	-	(277,192)	-52.21%
Transfers to Other Funds	336,500	346,000	356,830	356,830	356,830	354,000	354,000	-	8,000	2.31%
TOTAL	12,304,523	12,233,640	12,704,909	9,293,226	12,421,602	12,818,198	12,819,365	-	585,725	4.79%

By Function	FY 21-22	Adopted	Amended	FY 22-23	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Budget</u>	<u>Thru April 11, 2023</u>	<u>FY 22-23 Year-End</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
Governing Body	93,217	110,462	110,462	78,839	107,794	111,088	107,462	-	(3,000)	-2.72%
Legal	15,424	15,000	15,000	7,208	22,000	25,000	25,000	-	10,000	66.67%
Administration	726,485	786,248	786,248	613,320	766,592	828,188	828,188	-	41,940	5.33%
Planning and Inspections	361,511	276,593	260,083	188,462	241,517	257,859	259,151	-	(17,442)	-6.31%
Police	2,333,218	2,521,602	2,631,169	2,045,498	2,564,569	2,763,334	2,763,034	-	241,432	9.57%
Fire	1,624,811	2,224,834	2,299,710	1,413,438	2,278,019	3,442,235	3,445,216	-	1,220,382	54.85%
EMS	1,026,200	1,002,274	590,230	533,438	533,438	-	-	-	(1,002,274)	-100.00%
Public Works	1,066,480	838,451	1,078,663	612,351	1,051,813	871,097	875,178	-	36,727	4.38%
Solid Waste	1,802,757	1,825,533	1,935,717	1,333,602	1,913,173	2,040,456	2,037,133	-	211,600	11.59%
Parks and Recreation	1,255,973	1,061,251	1,255,210	936,942	1,222,150	1,086,690	1,086,752	-	25,501	2.40%
NonDepartmental	928,697	694,450	854,645	711,681	832,764	784,500	784,500	-	90,050	12.97%
Debt Service	733,251	530,942	530,942	461,617	530,942	253,750	253,750	-	(277,192)	-52.21%
Transfers to Other Funds	336,500	346,000	356,830	356,830	356,830	354,000	354,000	-	8,000	2.31%
TOTAL	12,304,523	12,233,640	12,704,909	9,293,226	12,421,602	12,818,198	12,819,365	-	585,725	4.79%

GOVERNING BODY

SERVICES PROVIDED

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

FY 23-24 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 4487 grant funding.
- * Finalize strategy for construction of an Emergency Services Facility

BUDGET INFORMATION

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	58,390	63,876	63,876	63,876	67,708	63,876	-
Benefits	6,799	7,886	7,886	7,335	8,180	7,886	-
Operating	28,028	38,700	38,700	36,583	35,200	35,700	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	93,217	110,462	110,462	107,794	111,088	107,462	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>							
	93,217	110,462	110,462	107,794	111,088	107,462	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 23-24 BUDGET NOTES

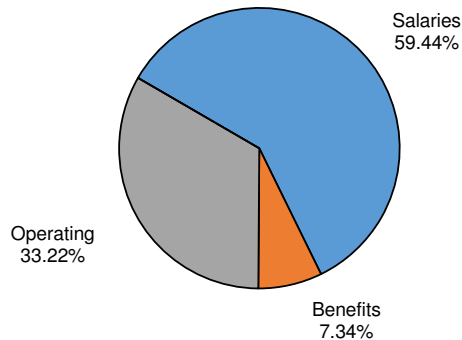
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

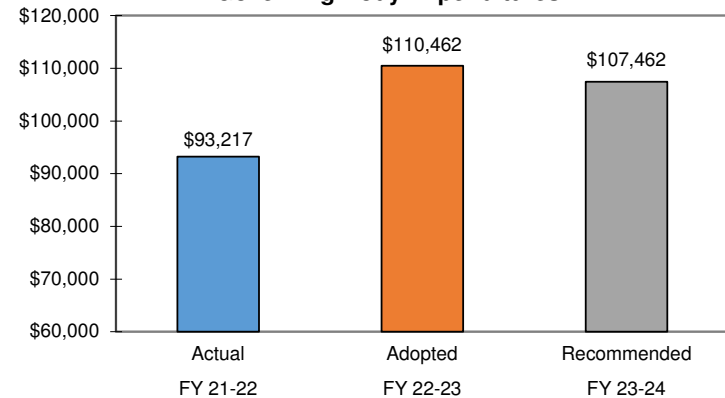
SERVICE STATISTICS / GOALS	Entire FY FY 18-19 <u>Actual</u>	Entire FY FY 19-20 <u>Actual</u>	Entire FY FY 20-21 <u>Actual</u>	Entire FY FY 21-22 <u>Actual</u>	FY 22-23 Thru March 2023	Entire FY FY 22-23 <u>Projected</u>	FY 23-24 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	11	11	12	9	12	12
Special Town meetings	8	6	-	3	1	1	2
Workshop Town meetings	2	1	2	2	1	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	16.5	16.5	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	\$ 240	\$ 255	\$ 265	\$ 275	\$ 275	\$ 295
Average bill (property tax + solid waste)	\$ 791	\$ 810	\$ 874	\$ 891	\$ 935	\$ 935	\$ 959
Total adjusted General Fund balance	\$ 2,938,071	\$ 2,728,768	\$ 3,315,448	\$ 3,846,124	\$ 3,028,080	\$ 4,117,671	\$ 4,117,671

AUTHORIZED POSITION DETAILS	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <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 23-24 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
MAYOR / COMMISSIONERS	58,390	63,876	63,876	52,845	63,876	67,708	63,876	-	-	0.00%
Subtotal Salaries	58,390	63,876	63,876	52,845	63,876	67,708	63,876	-	-	0.00%
FICA EXPENSE	4,467	4,886	4,886	4,042	4,887	5,180	4,886	-	-	0.00%
HEALTH INSURANCE	2,332	3,000	3,000	2,040	2,448	3,000	3,000	-	-	0.00%
Subtotal Benefits	6,799	7,886	7,886	6,082	7,335	8,180	7,886	-	-	0.00%
TRAVEL AND TRAINING	2,079	7,500	1,942	285	1,500	7,500	7,500	-	-	0.00%
LEGAL ADVERTISING	430	3,000	2,175	639	1,000	3,000	2,500	-	(500)	-16.67%
PROMOTIONAL COMMUNICATIONS	7,682	11,000	16,910	11,256	16,910	7,500	7,500	-	(3,500)	-31.82%
SOFTWARE MAINT/SUBSCRIPTION	4,000	4,000	4,473	4,473	4,473	4,000	5,000	-	1,000	25.00%
CODE BOOK CHANGES	5,146	5,200	5,200	-	5,200	5,200	5,200	-	-	0.00%
MISCELLANEOUS	8,691	8,000	8,000	3,259	7,500	8,000	8,000	-	-	0.00%
Subtotal Operating	28,028	38,700	38,700	19,912	36,583	35,200	35,700	-	(3,000)	-7.75%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	93,217	110,462	110,462	78,839	107,794	111,088	107,462	-	(3,000)	-2.72%

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 23-24 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

<i>Expenditure Category</i>	<u>FY 21-22 Actual</u>	<u>FY 22-23 Adopted</u>	<u>FY 22-23 Amended</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Request</u>	<u>FY 23-24 Recommended</u>	<u>FY 23-24 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	15,424	15,000	15,000	22,000	25,000	25,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	15,424	15,000	15,000	22,000	25,000	25,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	15,424	15,000	15,000	22,000	25,000	25,000	-
<i>Total Authorized Positions</i>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 23-24 BUDGET NOTES

- * Anticipated fees associated with services provided under contract with Grady Quattlebaum, PLLC.

LEGAL

LINE ITEM DETAILS

	<u>FY 21-22 Actual</u>	<u>Adopted FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected FY 22-23 Year-End</u>	<u>Requested FY 23-24 Budget</u>	<u>Recommended FY 23-24 Budget</u>	<u>Adopted FY 23-24 Budget</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
ATTORNEY FEES	15,424	15,000	15,000	7,208	22,000	25,000	25,000	-	10,000	66.67%
Subtotal - Operating	15,424	15,000	15,000	7,208	22,000	25,000	25,000	-	10,000	66.67%
TOTAL	15,424	15,000	15,000	7,208	22,000	25,000	25,000	-	10,000	66.67%

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 23-24 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 4487 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

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Adopted</u>	<u>FY 22-23</u> <u>Amended</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Request</u>	<u>FY 23-24</u> <u>Recommended</u>	<u>FY 23-24</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	461,205	497,494	507,882	502,597	533,656	533,656	-
Benefits	161,748	181,417	181,417	174,739	194,625	194,625	-
Operating	103,532	107,337	96,949	89,257	99,907	99,907	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	726,485	786,248	786,248	766,592	828,188	828,188	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>	726,485	786,248	786,248	766,592	828,188	828,188	-
<u>Total Authorized Positions</u>							
Full-Time	6	6	6	6	6	6	-

ADMINISTRATION

FY 23-24 BUDGET NOTES

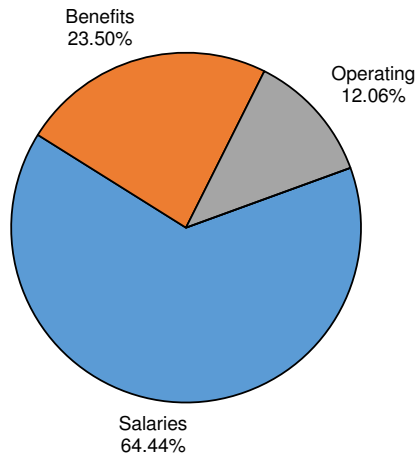
* Includes sufficient funding to continue normal expenses associated with Administration.

SERVICE STATISTICS / GOALS	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	11	11	12	9	12	12
Special Town meetings	8	6	-	3	1	1	2
Workshop Town meetings	2	1	2	2	1	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	16.5	16.5	16.5
Annual solid waste fee	\$ 228	\$ 240	\$ 255	\$ 265	\$ 275	\$ 275	\$ 295
Average bill (property tax + solid waste)	\$ 791	\$ 810	\$ 874	\$ 891	\$ 935	\$ 935	\$ 959
Total adjusted General Fund balance	\$ 2,938,071	\$ 2,728,768	\$ 3,315,448	\$ 3,846,124	\$ 3,028,080	\$ 4,117,671	\$ 4,117,671
# Twitter followers	5,470	6,041	6,043	6,176	6,114	6,200	6,200
# Email newsletter subscribers	10,102	10,878	11,217	13,025	14,833	15,000	15,500
Monthly health ins cost / employee	\$ 744	\$ 744	\$ 744	\$ 733	\$ 733	\$ 733	\$ 733

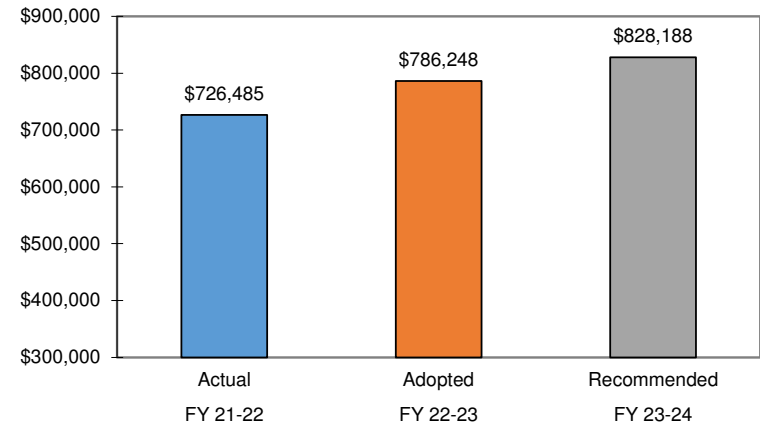
AUTHORIZED POSITION DETAILS	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Public Information Officer	1	1	1	1	1	1	-
HR Specialist / 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	-
Capital Projects / IT Specialist	1	1	1	1	1	1	-
TOTAL	6	6	6	6	6	6	-

ADMINISTRATION

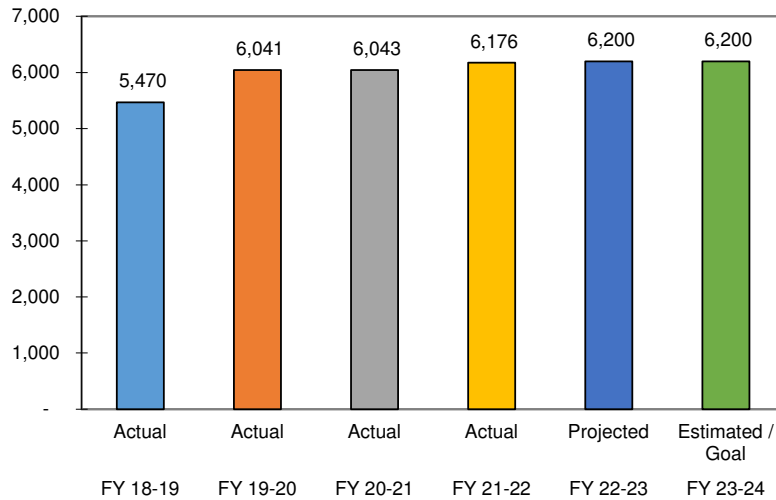
FY 23-24 Recommended Budget Administration



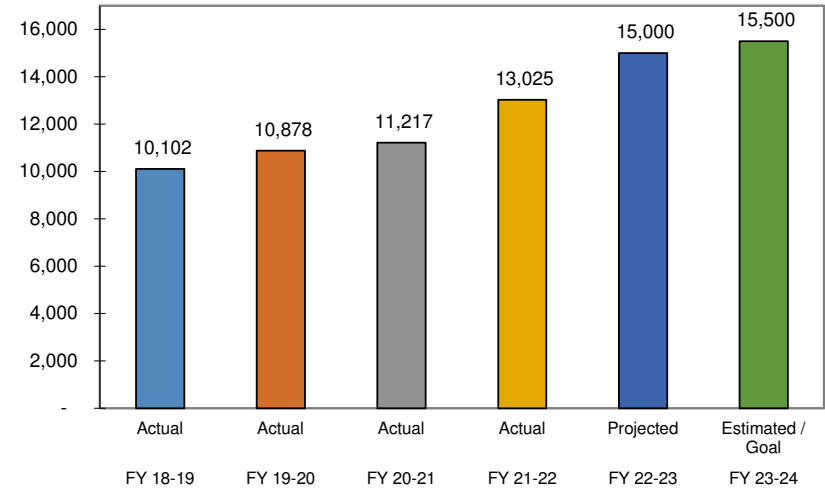
Administration Expenditures



Twitter Followers



Email Newsletter Subscribers



ADMINISTRATION

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	442,404	489,834	489,834	365,586	464,334	523,993	523,993	-	34,159	6.97%
SALARIES/PART TIME	11,590	600	10,988	23,711	30,664	2,400	2,400	-	1,800	0.00%
LONGEVITY PAY	4,811	4,660	4,660	5,199	5,199	4,863	4,863	-	203	4.36%
STIPEND - RETIREE HEALTH	2,400	2,400	2,400	2,000	2,400	2,400	2,400	-	-	0.00%
Subtotal Salaries	461,205	497,494	507,882	396,496	502,597	533,656	533,656	-	36,162	7.27%
FICA EXPENSE	34,024	38,058	38,058	29,270	38,449	40,825	40,825	-	2,767	7.27%
HEALTH INSURANCE	54,817	58,800	58,800	47,211	56,000	59,400	59,400	-	600	1.02%
RETIREMENT	50,752	59,834	59,834	44,865	56,813	67,958	67,958	-	8,124	13.58%
401K CONTRIBUTION	22,155	24,725	24,725	18,539	23,477	26,443	26,443	-	1,718	6.95%
Subtotal Benefits	161,748	181,417	181,417	139,885	174,739	194,625	194,625	-	13,208	7.28%
TELEPHONE	3,960	3,960	3,960	3,450	4,230	4,680	4,680	-	720	18.18%
UTILITIES	7,020	7,800	7,800	4,817	7,525	7,800	7,800	-	-	0.00%
TRAVEL/TRAINING	14,952	15,000	15,000	11,460	13,860	16,000	16,000	-	1,000	6.67%
MAINT & REPAIR/BUILDING	2,218	2,000	2,000	879	1,479	2,000	2,000	-	-	0.00%
OFFICE SUPPLIES	6,171	8,500	8,500	4,505	5,300	8,500	8,500	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	2,910	2,500	2,500	420	920	2,500	2,500	-	-	0.00%
UNIFORMS	669	1,500	1,500	689	1,000	1,500	1,500	-	-	0.00%
COPIES	4,431	4,500	4,500	3,304	4,704	5,500	5,500	-	1,000	22.22%
CONTRACTED SERVICES	24,900	25,800	5,662	4,300	5,662	-	-	-	(25,800)	-100.00%
SOFTWARE MAINT/SUBSCRIPTION	25,154	24,577	34,327	34,327	34,327	34,327	34,327	-	9,750	39.67%
DUES AND SUBSCRIPTIONS	3,404	4,000	4,000	2,550	3,150	4,500	4,500	-	500	12.50%
MISCELLANEOUS	7,088	6,000	6,000	5,837	6,500	11,800	11,800	-	5,800	96.67%
COLLECTION/CREDIT CARD FEES	655	1,200	1,200	401	600	800	800	-	(400)	-33.33%
Subtotal Operating	103,532	107,337	96,949	76,939	89,257	99,907	99,907	-	(7,430)	-6.92%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	726,485	786,248	786,248	613,320	766,592	828,188	828,188	-	41,940	5.33%

ADMINISTRATION

CAPITAL OUTLAY DETAILS

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

PLANNING AND INSPECTIONS

SERVICES PROVIDED

- * Identification and coordination of long-term planning opportunities and challenges
- * Contract with Carteret County for NC Building Code reviews and inspections
- * Administration / enforcement of Unified Development Ordinance
- * Administration / enforcement of NC CAMA regulations
- * Staff support to Planning Board
- * Assistance to contractors and property owners with development regulations
- * Provide GIS and mapping support for citizens and Town departments
- * Facilitate new business and satellite merchant processes

FY 23-24 DEPARTMENT GOALS

- * Administer and enforce the Unified Development Ordinance and NC CAMA regulations
- * Review and update the Unified Development Ordinance policies as needed
- * Provide administration assistance for special projects
- * Continue to implement policies as outlined in the 2017 CAMA Land Use Plan
- * Effectively assist residents and contractors in a timely manner
- * Continue to expand GIS and mapping capabilities

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 21-22 Actual	FY 22-23 Adopted	FY 22-23 Amended	FY 22-23 Projected	FY 23-24 Request	FY 23-24 Recommended	FY 23-24 Adopted
Salaries	120,269	167,000	143,600	138,000	149,215	150,415	-
Benefits	43,873	56,213	54,853	52,867	57,314	57,406	-
Operating	192,164	53,380	61,010	50,034	51,330	51,330	-
Capital Outlay	<u>5,205</u>	<u>-</u>	<u>620</u>	<u>616</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	361,511	276,593	260,083	241,517	257,859	259,151	-
<i>Offsetting Revenues</i>							
Building Permit Fees	169,679	-	-	-	-	-	-
Other Development Permit Fees	<u>52,071</u>	<u>157,800</u>	<u>122,800</u>	<u>92,890</u>	<u>99,500</u>	<u>99,500</u>	<u>-</u>
TOTAL	221,750	157,800	122,800	92,890	99,500	99,500	-
<i>Net General Tax Revenues Required</i>							
	139,761	118,793	137,283	148,627	158,359	159,651	-
<i>Total Authorized Positions</i>							
Full-Time	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

FY 23-24 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

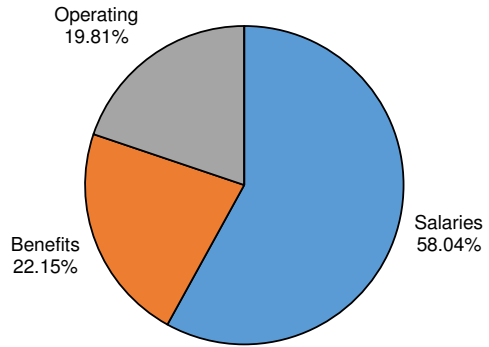
* Includes funding for full-time Assistant Town Planner who provides customer service and site assistance to developers, contractors, and the general public

SERVICE STATISTICS / GOALS	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Projected</u>	<u>Estimated / Goal</u>
Total # permits issued	1,471	1,235	1,386	1,409	459	600	600
New residential dwelling permits	32	37	77	84	42	60	50
New commercial building permits	-	2	8	-	1	2	2
Dollar value of permitted construction	\$ 47,908,484	\$ 36,214,717	\$ 63,170,078	\$ 70,579,641	\$ 44,283,816	\$ 71,221,877	\$ 60,000,000

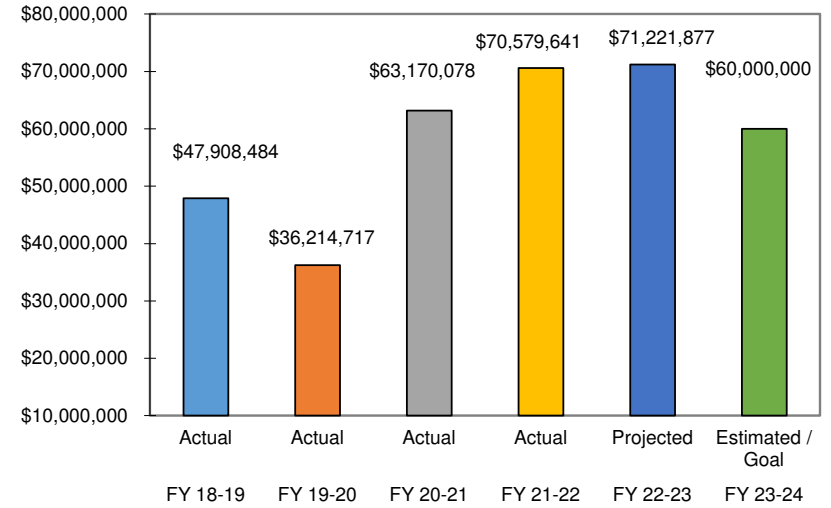
AUTHORIZED POSITION DETAILS	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<i>Full-Time</i>							
Planning Director	1	1	1	1	1	1	-
Assistant Town Planner	1	1	1	1	1	1	-
TOTAL	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>

PLANNING AND INSPECTIONS

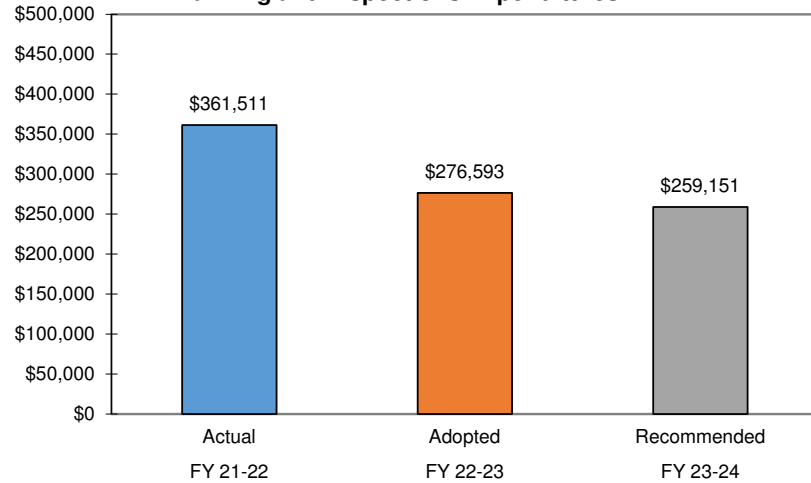
**FY 23-24 Recommended Budget
Planning and Inspections**



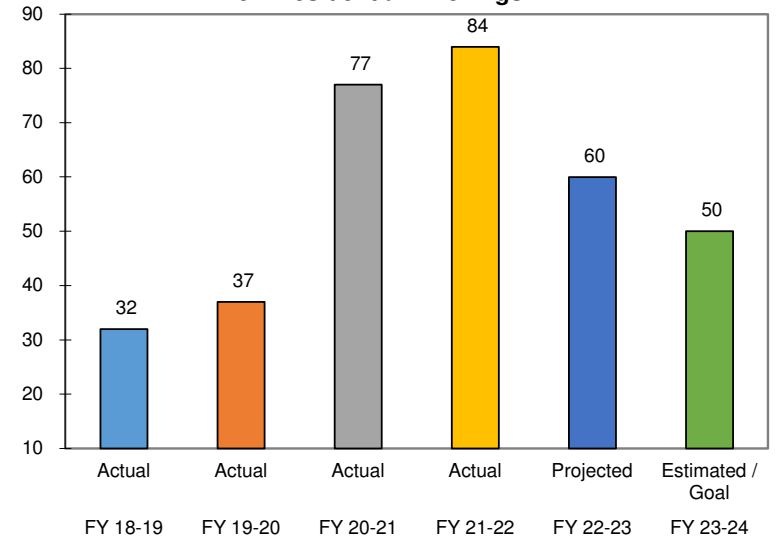
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	112,904	137,750	137,750	105,422	135,000	146,015	146,015	-	8,265	6.00%
SALARIES/PART TIME	1,120	23,400	-	-	-	-	-	-	(23,400)	-100.00%
LONGEVITY PAY	2,645	1,650	1,650	100	100	200	200	-	(1,450)	-87.88%
STIPEND - PLANNING BOARD	3,600	4,200	4,200	2,800	2,900	3,000	4,200	-	-	0.00%
Subtotal Salaries	120,269	167,000	143,600	108,322	138,000	149,215	150,415	-	(16,585)	-9.93%
FICA EXPENSE	8,981	12,776	11,416	7,739	10,557	11,415	11,507	-	(1,269)	-9.94%
HEALTH INSURANCE	15,986	19,600	19,600	15,958	19,208	19,800	19,800	-	200	1.02%
RETIREMENT	13,127	16,867	16,867	12,768	16,347	18,789	18,789	-	1,922	11.39%
401K CONTRIBUTION	5,778	6,970	6,970	5,276	6,755	7,311	7,311	-	341	4.89%
Subtotal Benefits	43,873	56,213	54,853	41,741	52,867	57,314	57,406	-	1,193	2.12%
TELEPHONE	810	1,080	1,080	779	970	1,080	1,080	-	-	0.00%
TRAVEL/TRAINING	114	1,000	740	251	500	1,000	1,000	-	-	0.00%
MAINTENANCE REPAIR AUTO	14	200	400	358	360	300	300	-	100	50.00%
GASOLINE	1,213	2,000	2,000	900	1,300	1,500	1,500	-	(500)	-25.00%
OFFICE SUPPLIES	563	1,000	740	171	500	500	500	-	(500)	-50.00%
NON-CAPTL EQUIPMENT/FURNISH	-	1,000	1,000	240	300	4,700	4,700	-	3,700	370.00%
UNIFORMS	657	1,000	1,000	662	900	1,000	1,000	-	-	0.00%
COPIES	1,968	2,300	2,300	1,385	2,000	2,000	2,000	-	(300)	-13.04%
RENTALS / LEASES	-	-	7,634	6,514	7,634	7,650	7,650	-	7,650	-
CONTRACTED SERVICES	116,535	12,000	12,000	10,004	12,000	1,000	1,000	-	(11,000)	-91.67%
CNTRT SVCS - CARTERET COUNT'	46,496	-	-	-	-	-	-	-	-	-
ENGINEERING ASSISTANCE	14,045	20,000	20,000	9,180	15,000	20,000	20,000	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPTION	5,149	6,000	6,200	5,927	6,200	6,300	6,300	-	300	5.00%
DUES AND SUBSCRIPTIONS	372	800	300	270	270	300	300	-	(500)	-62.50%
MISCELLANEOUS	1,232	1,000	1,616	391	400	1,000	1,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	2,996	4,000	4,000	751	1,700	3,000	3,000	-	(1,000)	-25.00%
Subtotal Operating	192,164	53,380	61,010	37,783	50,034	51,330	51,330	-	(2,050)	-3.84%
CAPITAL OUTLAY - EQUIPMENT	5,205	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	620	616	616	-	-	-	-	-
Subtotal Capital Outlay	5,205	-	620	616	616	-	-	-	-	-
TOTAL	361,511	276,593	260,083	188,462	241,517	257,859	259,151	-	(17,442)	-6.31%

PLANNING AND INSPECTIONS

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>
Laptop incl. office peripherals	1	3,642	<u>3,642</u>	1	3,642	<u>3,642</u>	-	-	<u>-</u>
TOTAL			3,642			3,642			-

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
- * Neighborhood Watch Program
- * Town ordinance enforcement
- * State law enforcement
- * Federal law enforcement
- * Beach strand patrol and enforcement
- * Residential and Business checks
- * Golf cart program management
- * Animal control services
- * Urban wildlife management
- * Beach driving program management

FY 23-24 DEPARTMENT GOALS

- * Strive to maintain the highest level of Honor, Integrity, and Transparency
- * Employ best practices in crime reduction
- * Continue to seek grant funding for Police equipment and programs
- * Maintain relationships and communications with other law enforcement agencies and other Town departments
- * Focus on programs that foster relationships between EIPD and businesses
- * Continue building positive community relationships
- * Continue to partner with Ocean Rescue to promote Beach Safety

BUDGET INFORMATION

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Adopted</u>	<u>FY 22-23</u> <u>Amended</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Request</u>	<u>FY 23-24</u> <u>Recommended</u>	<u>FY 23-24</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	1,422,785	1,596,880	1,596,880	1,588,783	1,731,390	1,731,390	-
Benefits	472,325	583,429	583,429	552,566	629,271	629,271	-
Operating	218,452	341,293	394,116	366,476	372,673	372,373	-
Capital Outlay	219,655	-	56,744	56,744	30,000	30,000	-
TOTAL	2,333,218	2,521,602	2,631,169	2,564,569	2,763,334	2,763,034	-
<u>Offsetting Revenues</u>							
Police Grants	-	-	-	-	-	-	-
Fines/Ordinance Violations	15,654	20,000	20,000	11,756	16,000	16,000	-
Clerk of Court Officer Fees	2,499	2,000	2,000	2,187	2,000	2,000	-
Donations - Police Dept	3,954	1,000	20,579	22,721	1,000	1,000	-
Special Separation Allowance FB	-	63,954	63,954	-	63,954	63,954	-
TOTAL	22,107	86,954	106,533	36,664	82,954	82,954	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	2,311,111	2,434,648	2,524,636	2,527,905	2,680,380	2,680,080	-
<u>Total Authorized Positions</u>							
Full-Time	22	22	22	22	22	22	-
Part-Time	22	22	22	22	22	22	-

POLICE DEPARTMENT

FY 23-24 BUDGET NOTES

* Includes 5 new leased vehicles as part of annual replacement of aged vehicles.

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

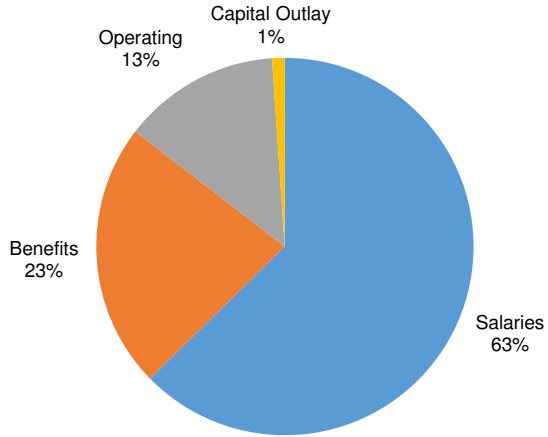
* Includes technology fees for body camera system and new document management system.

SERVICE STATISTICS / GOALS	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	14,004	14,605	14,474	14,955	9,624	14,500	15,000
Crimes against persons	66	66	73	58	50	60	70
Crimes against property	220	220	209	155	112	150	175
Residence checks performed	2,949	6,233	3,522	775	487	500	550
Business checks performed	283,235	259,464	256,307	245,956	182,733	240,000	245,000
# Golf cart registration permits	1,040	1,228	1,360	1,463	991	1,500	1,600
# Traffic citations	708	557	663	892	404	600	500
Total investigations closed by arrest	144	136	194	235	99	150	135
# Public education activities / events	57	38	9	35	57	65	75
# Drug-related crimes	289	114	189	250	64	100	125
# DWI violations	52	62	58	70	23	40	50

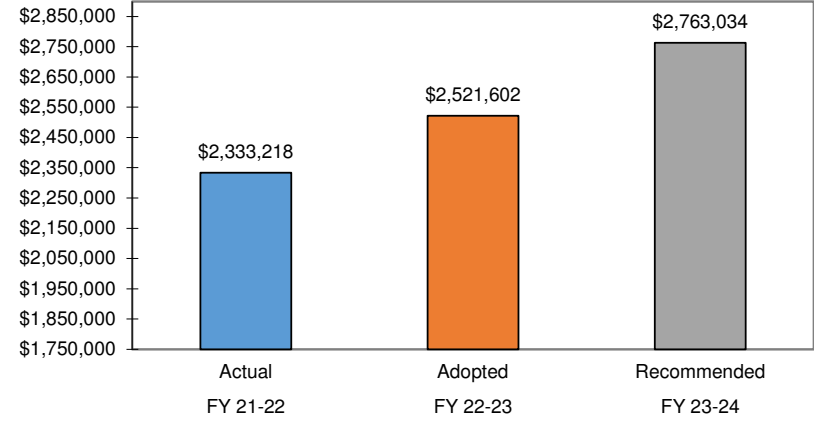
AUTHORIZED POSITION DETAILS	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Assistant Chief of Police	1	1	1	1	1	1	-
Lieutenant	2	2	2	2	2	2	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	10	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	22	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

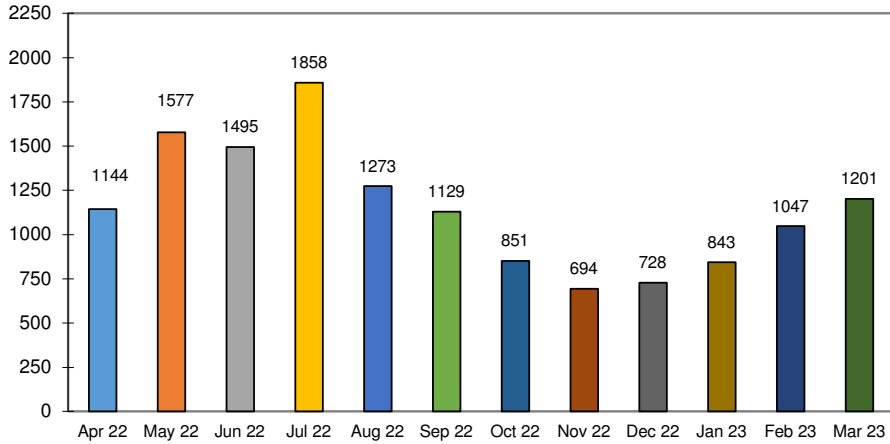
**FY 23-24 Recommended Budget
Police Department**



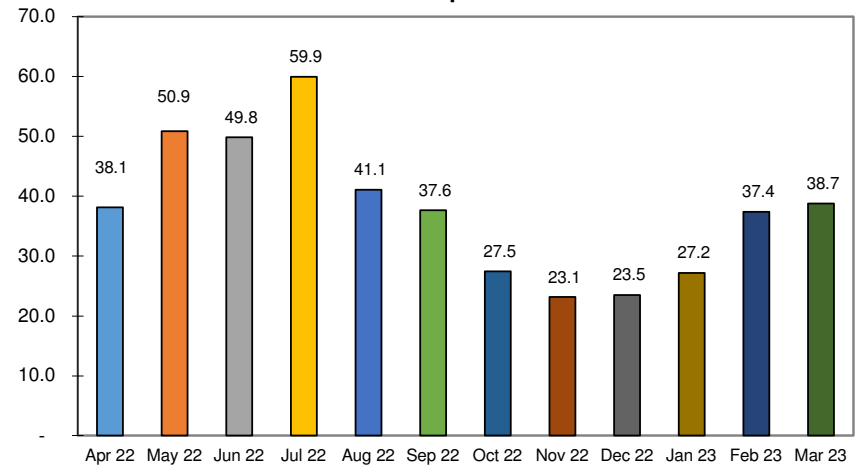
Police Department Expenditures



Total Police Calls For Service By Month 2022-2023

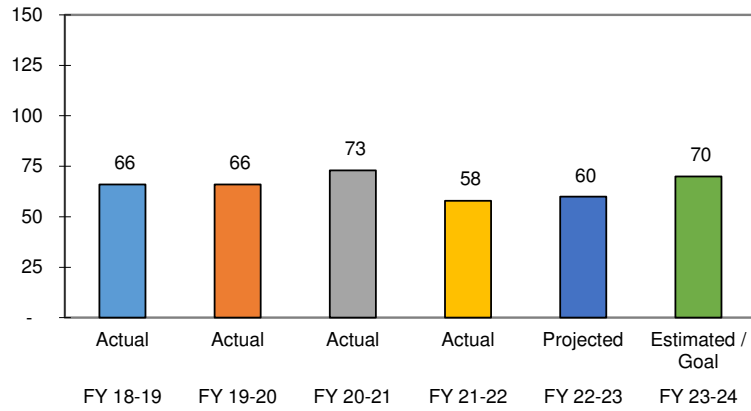


**Average # of Police Calls For Service Per Day By Month -
Police Department**

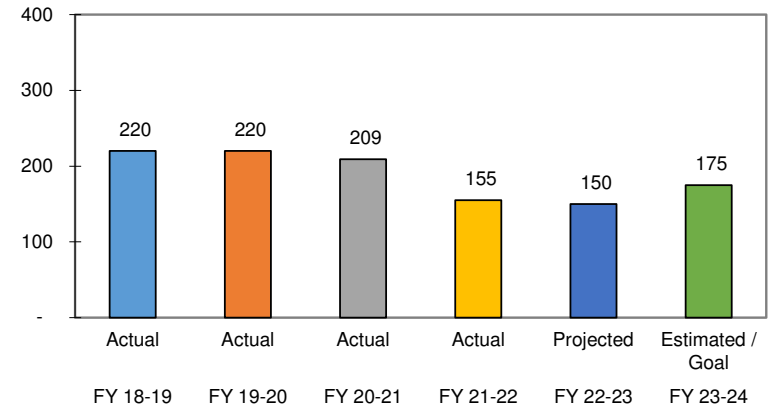


POLICE DEPARTMENT

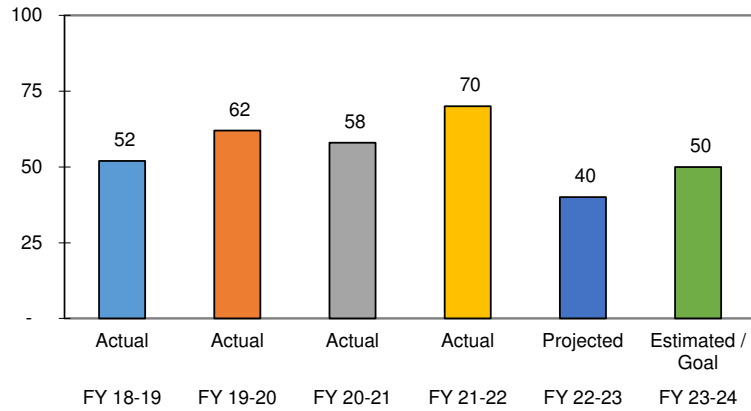
**# Crimes Against Persons
Police Department**



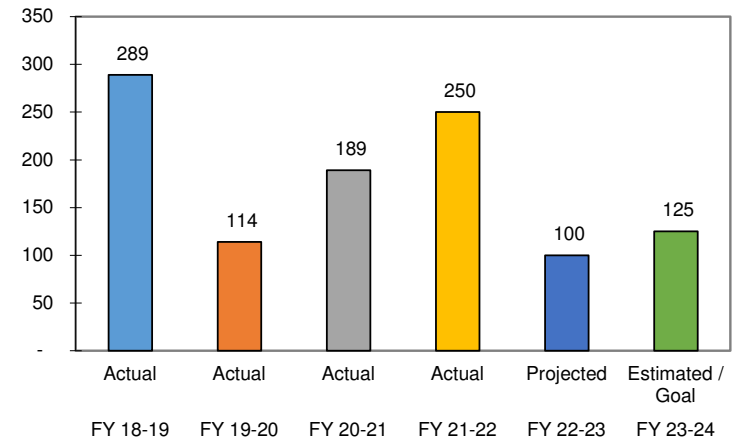
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	1,061,412	1,248,300	1,248,300	991,133	1,255,100	1,344,179	1,344,179	-	95,879	7.68%
SALARIES/OVERTIME	15,050	30,465	30,465	15,324	20,000	30,000	30,000	-	(465)	-1.53%
SALARIES/STRAIGHT TIME	5,058	8,000	8,000	2,586	6,700	8,500	8,500	-	500	6.25%
SALARIES/HOLIDAY	37,670	48,582	48,582	36,575	45,000	51,500	51,500	-	2,918	6.01%
SALARIES/PART TIME	189,295	156,723	156,723	116,765	156,723	170,842	170,842	-	14,119	9.01%
LONGEVITY PAY	17,352	17,933	17,933	22,083	22,083	25,158	25,158	-	7,225	40.29%
BONUS - FTO / EMT	2,000	4,000	4,000	-	300	1,500	1,500	-	(2,500)	-62.50%
STIPEND - RETIREE HEALTH BENE	10,640	8,640	8,640	7,200	8,640	10,950	10,950	-	2,310	26.74%
LEO SEPARATION ALLOW	84,309	74,237	74,237	59,961	74,237	88,761	88,761	-	14,524	19.56%
Subtotal Salaries	1,422,785	1,596,880	1,596,880	1,251,627	1,588,783	1,731,390	1,731,390	-	134,510	8.42%
FICA EXPENSE	106,907	122,161	122,161	94,021	121,542	132,451	132,451	-	10,290	8.42%
HEALTH INSURANCE	173,586	215,600	215,600	154,397	186,822	217,800	217,800	-	2,200	1.02%
RETIREMENT	135,277	177,804	177,804	137,774	176,743	205,978	205,978	-	28,174	15.85%
401K CONTRIBUTION	56,555	67,864	67,864	53,034	67,459	73,042	73,042	-	5,178	7.63%
Subtotal Benefits	472,325	583,429	583,429	439,226	552,566	629,271	629,271	-	45,842	7.86%
TELEPHONE	4,682	8,800	8,800	4,763	5,665	8,800	8,800	-	-	0.00%
INTERNET SERVICE	12,746	13,500	13,500	8,956	11,655	13,500	13,500	-	-	0.00%
UTILITIES	8,399	11,000	11,000	6,982	9,000	11,000	11,000	-	-	0.00%
TRAVEL/TRAINING	5,641	6,500	6,500	7,414	7,600	10,000	10,000	-	3,500	53.85%
MAINT & REPAIR/BUILDING	2,808	2,000	2,000	1,133	1,475	2,500	2,500	-	500	25.00%
MAINT & REPAIR/AUTO	13,510	-	3,677	5,078	5,490	3,500	3,500	-	3,500	
MAINT & REPAIR/RADIO & ANTENN	5,526	4,920	4,920	1,300	1,769	2,000	2,000	-	(2,920)	-59.35%
GASOLINE	70,388	70,000	70,000	52,339	68,000	70,000	70,000	-	-	0.00%
TIRES	5,031	4,000	4,000	1,477	1,638	2,000	2,000	-	(2,000)	-50.00%
OFFICE SUPPLIES	8,503	13,800	13,800	6,513	8,756	13,500	13,500	-	(300)	-2.17%
GENERAL SUPPLIES	1,412	5,000	5,000	1,514	2,271	5,000	5,000	-	-	0.00%
SUPPLIES - AMMUNITION/FIRE ARI	-	-	-	-	-	5,000	5,000	-	5,000	
SUPPLIES - INVESTIGATIONS	1,161	2,000	2,000	1,213	1,211	2,000	2,000	-	-	0.00%
SUPPLIES - CRIME PREVENTION	1,593	3,500	3,500	1,789	2,016	3,500	3,500	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	5,401	28,710	4,370	4,737	7,106	5,000	5,000	-	(23,710)	-82.58%
UNIFORMS	4,366	15,000	15,000	3,285	8,000	20,000	20,000	-	5,000	33.33%
PHYSICALS	7,849	3,500	3,500	498	1,500	3,500	3,500	-	-	0.00%
ANIMAL CONTROL	807	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
COPIES	1,158	1,500	1,500	857	1,166	1,500	1,500	-	-	0.00%

POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected FY 22-23 <u>Year-End</u>	Requested FY 23-24 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) - <u>(Adopted) vs. -</u>	Pct Change - <u>(Adopted) vs. -</u>
RENTALS / LEASES	13,504	104,963	157,923	133,849	154,223	127,899	127,899	-	22,936	21.85%
CONTRACTED SERVICES	24,779	27,000	32,976	32,943	38,143	10,920	10,920	-	(16,080)	-59.56%
SOFTWARE MAINT/SUBSCRIPTION	3,192	3,500	3,500	3,192	3,192	39,254	38,954	-	35,454	1012.97%
DUES AND SUBSCRIPTIONS	489	600	600	415	600	800	800	-	200	33.33%
MISCELLANEOUS	15,510	10,000	24,550	24,788	26,000	10,000	10,000	-	-	0.00%
Subtotal Operating	218,452	341,293	394,116	305,035	366,476	372,673	372,373	-	31,080	9.11%
CAPITAL OUTLAY - EQUIPMENT	21,774	-	-	-	-	-	-	-	-	0.00%
CAPITAL OUTLAY - LEASES	197,881	-	56,744	49,611	56,744	30,000	30,000	-	30,000	(56,744)
Subtotal Capital Outlay	219,655	-	56,744	49,611	56,744	30,000	30,000	-	30,000	(56,744)
TOTAL	2,333,218	2,521,602	2,631,169	2,045,498	2,564,569	2,763,334	2,763,034	-	241,432	9.57%

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>
Vehicle Upfit - Marked	5	6,000	30,000	5	6,000	30,000			-
			-			-			-
			-			-			-
TOTAL			30,000			30,000			-

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

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Power DMS Software Subscr.	1	7,500	7,500	1	7,500	7,500			-
			-			-			-
TOTAL			7,500			7,500			-

FIRE DEPARTMENT

SERVICES PROVIDED

- * Ocean and sound rescue
- * Fire suppression
- * Fire prevention
- * Life Safety Education
- * Emergency management
- * Property conservation
- * EMS Subscription service
- * Emergency Medical Service including
Advanced Life Support and transport
- * Fire inspections
- * Hazardous materials response
- * Maintain low ISO rating to minimize
homeowners' insurance premiums
- * Community AED program

FY 23-24 DEPARTMENT GOALS

- * Maintain high quality fire and emergency medical response services
- * Refine the recent combination of the Fire and EMS departments
- * Focus on reducing response times in all areas of service
- * Monitor ocean safety and awareness efforts for continuous improvement
- * Implement additional community outreach and education programs
- * Fully staffed to support - 2nd ambulance year-round availability
- * 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 21-22 Actual</u>	<u>FY 22-23 Adopted</u>	<u>FY 22-23 Amended</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Request</u>	<u>FY 23-24 Recommended</u>	<u>FY 23-24 Adopted</u>
Salaries	774,770	1,402,756	1,282,878	1,274,256	2,163,159	2,165,534	-
Benefits	319,927	472,220	482,469	475,604	769,008	769,614	-
Operating	258,387	349,858	406,709	400,505	510,068	510,068	-
Capital Outlay	271,726	-	127,654	127,654	-	-	-
TOTAL	1,624,811	2,224,834	2,299,710	2,278,019	3,442,235	3,445,216	-
<u>Offsetting Revenues</u>							
EMS Services Fees	-	-	107,500	123,624	250,000	250,000	-
EMS Subscription Program	-	-	10,000	10,230	20,500	20,500	-
Donations - Fire & EMS Depts	5,072	1,000	9,505	9,906	9,000	9,000	-
TOTAL	5,072	1,000	117,005	133,529	259,000	259,000	-
<u>Net General Tax Revenues Required</u>							
	1,619,739	2,223,834	2,182,705	2,144,490	3,183,235	3,186,216	-
<u>Total Authorized Positions</u>							
Full-Time	26	26	27	27	27	27	-
Part-Time	68	68	68	50	60	60	-

FY 23-24 BUDGET NOTES

- * The FY 2024 budget includes the incorporation of the EMS department budget as of January, 2023
- * Includes competitive salary increases, including funding for additional paramedic level staffing

- * Includes annual funding to systematically add or replace fire hydrants throughout town limits

FIRE DEPARTMENT

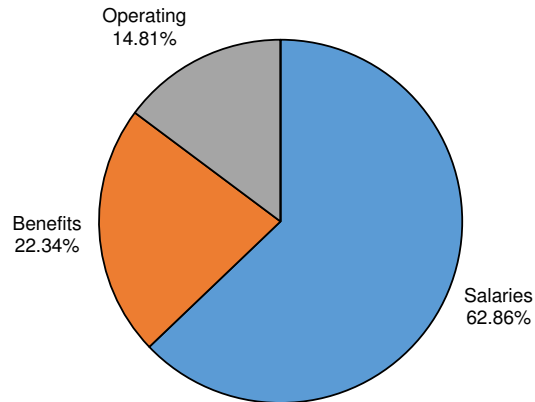
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	17	30	29	14	14	20	20
Alarm Activations	64	33	67	77	69	99	60
Vehicle Fires	8	3	3	1	5	5	3
Brush/Woods Fires	24	26	11	14	12	15	15
Water Rescue Calls (all FD staff)	167	123	96	110	50	85	100
EMS Assistance Calls	711	651	357	242	716	850	700
Calls involving ambulance transport	398	421	471	536	391	550	600
Mutual Aid Received	48	42	31	203	99	125	45
Mutual Aid Given	92	94	112	35	46	85	90
Property Value Lost	\$ 424,347	\$ 794,745	\$ 390,690	\$ 306,340	\$ 100,175	\$ 285,000	\$ 400,000
Fire Inspections Completed	479	373	329	426	312	415	450

FIRE DEPARTMENT

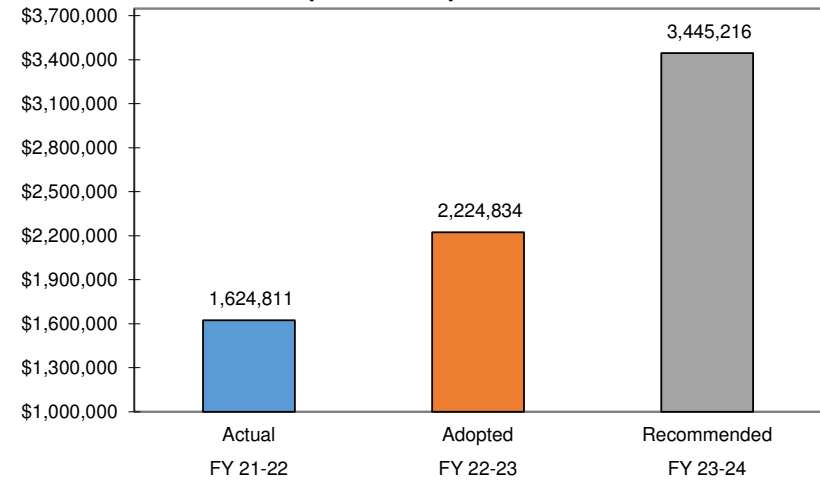
AUTHORIZED POSITION DETAILS							
	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Deputy Fire Chief	-	-	1	1	-	-	-
Assistant Fire Chief	1	1	1	1	1	1	-
Fire Marshall/Ocean Coordinator	1	1	-	-	-	-	-
EMS Chief	1	1	-	-	-	-	-
Paramedics	5	5	-	-	-	-	-
EMTs - Advanced	1	1	-	-	-	-	-
EMTs - Basic	1	1	-	-	-	-	-
EMS Coordinator	-	-	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors(Lieutenants 2023-24)	3	3	3	3	3	3	-
Fire Engineers / Medic	-	-	2	2	3	3	-
Fire Engineers	6	6	4	4	3	3	-
Firefighter / Medic	-	-	7	8	9	9	-
Firefighters	3	3	4	3	3	3	-
TOTAL	26	26	27	27	27	27	-
<i>Part-Time</i>							
Paramedics	17	17	17	12	17	17	-
EMTs - Advanced	3	3	3	1	3	3	-
EMTs - Basic	13	13	13	8	-	-	-
Reserve Firefighters	10	10	10	4	15	15	-
Lifeguards	25	25	25	25	25	25	-
TOTAL	68	68	68	50	60	60	-

FIRE DEPARTMENT

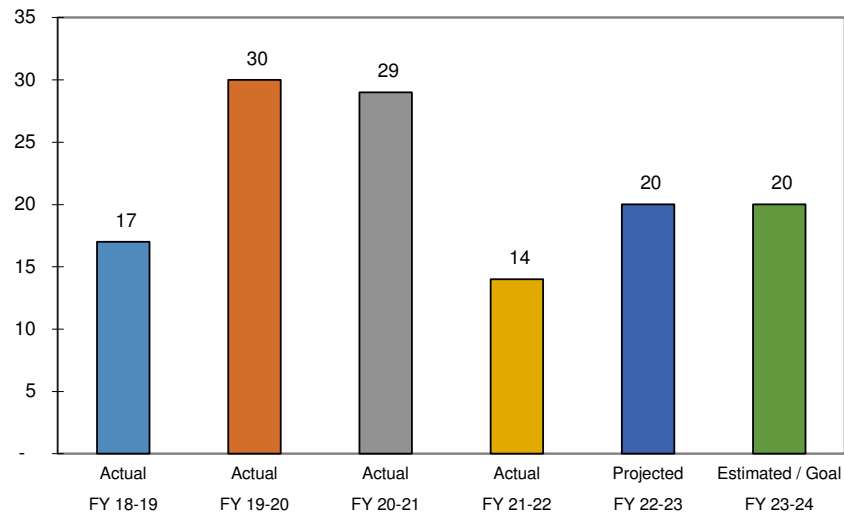
**FY 23-24 Recommended Budget
Fire Department**



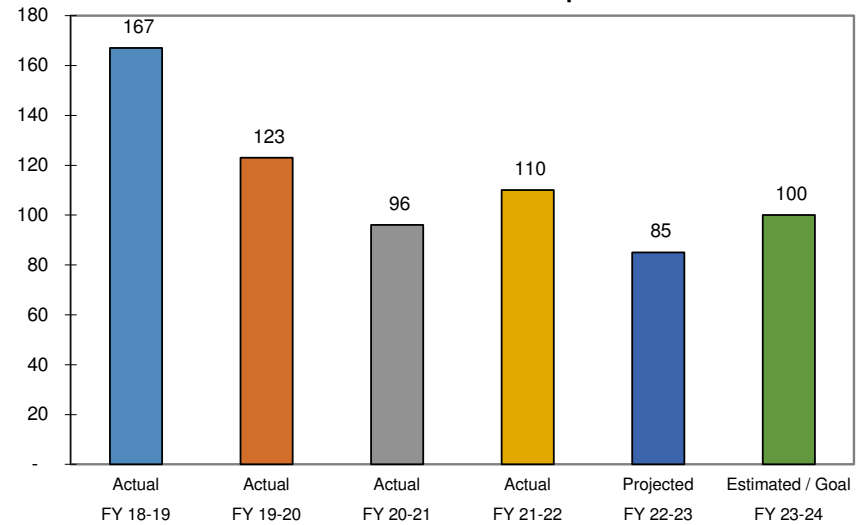
Fire Department Expenditures



Emerald Isle Structure Fires

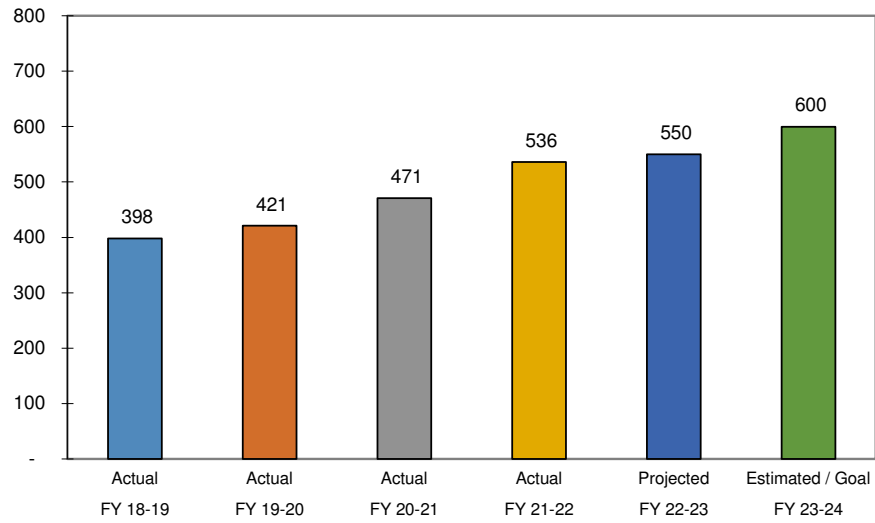


Water Rescue Calls - Fire Department

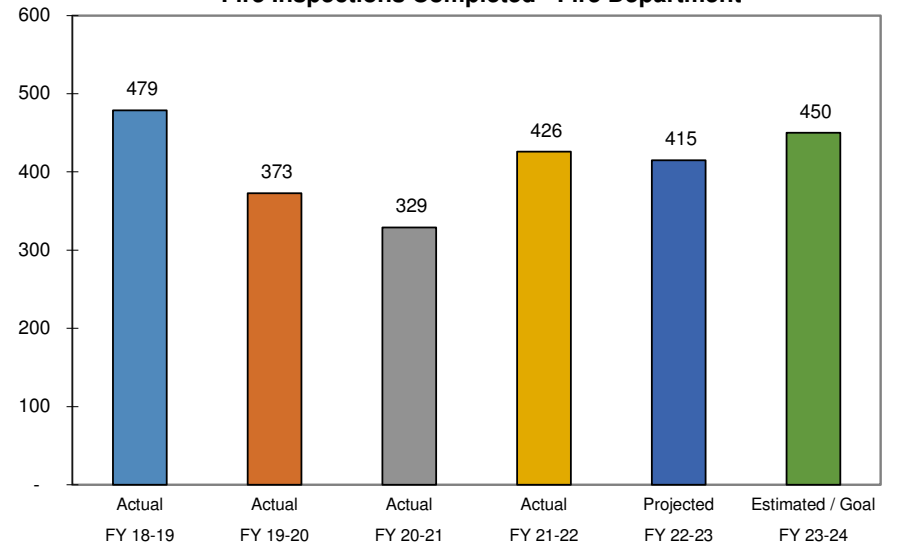


FIRE DEPARTMENT

Total Calls Involving Ambulance Transport



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	419,730	941,994	758,494	415,280	758,494	1,609,898	1,612,273	-	670,279	71.16%
SALARIES/OVERTIME	75,938	67,471	127,471	83,701	127,471	100,000	100,000	-	32,529	48.21%
SALARIES/STRAIGHT TIME	13,528	23,000	23,000	12,106	20,500	23,000	23,000	-	-	0.00%
SALARIES/HOLIDAY	26,815	30,456	41,123	33,123	41,123	77,512	77,512	-	47,056	154.50%
SALARIES/PART TIME	47,863	70,000	71,523	73,869	110,000	85,000	85,000	-	15,000	21.43%
SALARIES/PART TIME/LIFEGUARD:	155,148	215,000	215,000	108,601	175,000	215,000	215,000	-	-	0.00%
LONGEVITY PAY	22,539	17,835	22,867	20,313	22,328	29,849	29,849	-	12,014	67.36%
LIFEGUARD INCENTIVES	9,800	32,000	18,400	11,400	14,900	11,500	11,500	-	(20,500)	-64.06%
STIPEND - RETIREE HEALTH BENE	3,410	5,000	5,000	3,100	4,440	11,400	11,400	-	6,400	128.00%
Subtotal - Salaries	774,770	1,402,756	1,282,878	761,493	1,274,256	2,163,159	2,165,534	-	762,778	54.38%
FICA EXPENSE	56,950	107,311	98,311	55,468	97,481	165,482	165,663	-	58,352	54.38%
HEALTH INSURANCE	168,989	176,400	214,400	167,064	207,000	267,300	267,300	-	90,900	51.53%
CRITICAL ILLNESS INSURANCE	1,722	1,800	2,679	2,488	2,488	2,700	2,700	-	900	50.00%
RETIREMENT	62,926	130,771	116,271	71,721	117,360	236,473	236,779	-	106,008	81.06%
FIRE & RESCUE SQUAD PENSION	1,700	1,900	2,770	2,780	2,780	5,040	5,040	-	3,140	165.26%
401K CONTRIBUTION	27,641	54,038	48,038	28,165	48,496	92,013	92,132	-	38,094	70.49%
Subtotal - Benefits	319,927	472,220	482,469	327,686	475,604	769,008	769,614	-	297,394	62.98%
TELEPHONE	3,140	11,000	11,000	3,372	4,700	11,000	11,000	-	-	0.00%
INTERNET SERVICE	7,943	8,300	8,300	7,173	8,215	13,000	13,000	-	4,700	56.63%
UTILITIES	14,996	15,000	15,000	13,271	16,250	20,000	20,000	-	5,000	33.33%
TRAVEL/TRAINING	11,590	12,400	12,400	12,296	14,000	17,000	17,000	-	4,600	37.10%
MAINT & REPAIR/BUILDING	9,429	22,000	14,000	10,036	13,990	25,000	25,000	-	3,000	13.64%
MAINT & REPAIR/AUTO	40,494	35,000	35,000	25,821	34,750	41,000	41,000	-	6,000	17.14%
MAINT & REPAIR/EQUIPMENT	10,641	13,000	13,000	7,433	12,975	13,000	13,000	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENN	13,720	12,600	4,600	4,956	4,956	5,500	5,500	-	(7,100)	-56.35%
MAINT & REPAIR/HYDRANTS	7,965	10,000	10,000	120	9,330	13,000	13,000	-	3,000	30.00%
PUBLIC EDUCATION	2,063	3,500	3,500	3,397	3,500	5,500	5,500	-	2,000	57.14%
GASOLINE	29,546	25,000	40,000	25,779	40,000	55,000	55,000	-	30,000	120.00%
TIRES	740	7,000	7,000	4,309	7,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	1,604	3,000	3,000	2,995	3,200	7,000	7,000	-	4,000	133.33%
MEDICAL SUPPLIES	-	-	11,013	6,662	11,013	33,000	33,000	-	33,000	
NON-CAPTL EQUIPMENT/FURNISH	36,240	-	5,657	6,308	6,308	10,800	10,800	-	10,800	
FIRE EQUIPMENT	992	3,500	3,500	329	3,100	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	2,750	3,500	3,500	2,321	2,321	-	-	-	(3,500)	-100.00%
WATER RESCUE EQUIPMENT	2,789	5,000	9,805	10,188	10,188	6,000	6,000	-	1,000	20.00%
HAZARDOUS MATERIALS EQUIPMI	3,416	1,000	1,000	-	500	1,000	1,000	-	-	0.00%
UNIFORMS	15,159	19,000	19,000	10,654	18,750	23,000	23,000	-	4,000	21.05%
TURN OUT GEAR	13,793	19,000	39,295	1,975	39,295	27,000	27,000	-	8,000	42.11%
PHYSICALS	1,685	5,000	5,000	1,108	5,000	13,500	13,500	-	8,500	170.00%
COPIES	979	1,100	1,600	1,277	1,600	2,000	2,000	-	900	81.82%

FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected FY 22-23 <u>Year-End</u>	Requested FY 22-23 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
RENTALS / LEASES	(407)	80,738	92,280	76,217	92,280	87,768	87,768	-	7,030	8.71%
CONTRACT - BILLING & COLLECTI	-	-	7,718	1,373	7,718	13,250	13,250	-	13,250	
SOFTWARE MAINT/SUBSCRIPTION	-	-	3,321	3,321	3,321	20,000	20,000	-	20,000	
DUES AND SUBSCRIPTIONS	9,416	11,470	11,470	11,026	11,470	12,000	12,000	-	530	4.62%
MISCELLANEOUS	13,615	18,250	11,250	6,768	10,275	19,250	19,250	-	1,000	5.48%
MISCELLANEOUS/LIFEGUARDS	4,090	4,500	4,500	3,540	4,500	5,000	5,000	-	500	11.11%
Subtotal - Operating	258,387	349,858	406,709	264,025	400,505	510,068	510,068	-	160,210	45.79%
CAPITAL OUTLAY - EQUIPMENT	-	-	115,015	47,595	115,015	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	38,675	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	233,051	-	12,639	12,639	12,639	-	-	-	-	-
Subtotal - Capital Outlay	271,726	-	127,654	60,234	127,654	-	-	-	-	-
TOTAL	1,624,811	2,224,834	2,299,710	1,413,438	2,278,019	3,442,235	3,445,216	-	1,220,382	54.85%

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>
AutoVent Ventilator	2	3,900	7,800	2	3,900	7,800			-
Ready Rack Gear Locker	2	1,500	3,000	2	1,500	3,000			-
			-			-			-
			-			-			-
TOTAL			10,800			10,800			-

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

* Effective January, 2023 the EMS department merged with the Fire department for efficient and synergistic operations. The FY 2024 EMS budget is now incorporated within the Fire department budget.

BUDGET INFORMATION

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	615,632	631,811	355,452	355,451	-	-	-
Benefits	169,146	208,449	102,409	102,408	-	-	-
Operating	179,364	162,014	132,369	75,579	-	-	-
Capital Outlay	62,058	-	-	-	-	-	-
TOTAL	1,026,200	1,002,274	590,230	533,438	-	-	-
<i>Offsetting Revenues</i>							
EMS Service Fees	207,802	215,000	107,500	123,624	-	-	-
TOTAL	207,802	215,000	107,500	123,624	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	818,398	787,274	482,730	409,815	-	-	-
<i>Total Authorized Positions</i>							
Full-Time	8	8	-	-	-	-	-
Part-Time	33	33	-	-	-	-	-

FY 23-24 BUDGET NOTES

* All necessary funding for the former EMS department is now incorporated in the Fire Department recommended budget

EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	369,339	381,429	185,613	185,613	185,613	-	-	-	(381,429)	-100.00%
SALARIES/OVERTIME	101,248	97,924	70,603	70,603	70,603	-	-	-	(97,924)	-100.00%
SALARIES/HOLIDAY	12,112	13,328	5,884	5,884	5,884	-	-	-	(13,328)	-100.00%
SALARIES/PART TIME	126,285	130,375	90,137	90,136	90,136	-	-	-	(130,375)	-100.00%
LONGEVITY PAY	4,653	4,255	3,215	3,215	3,215	-	-	-	(4,255)	-100.00%
STIPEND - EMS VOLUNTEER	1,995	4,500	-	-	-	-	-	-	(4,500)	-100.00%
Subtotal - Salaries	615,632	631,811	355,452	355,451	355,451	-	-	-	(631,811)	-100.00%
FICA EXPENSE	46,397	48,334	26,923	26,923	26,923	-	-	-	(48,334)	-100.00%
HEALTH INSURANCE	43,631	72,200	30,944	30,944	30,944	-	-	-	(72,200)	-100.00%
RETIREMENT	53,404	60,129	30,831	30,831	30,831	-	-	-	(60,129)	-100.00%
FIRE & RESCUE SQUAD PENSION	620	1,440	430	430	430	-	-	-	(1,440)	-100.00%
BENEVOLENT FUND	1,401	1,500	540	540	540	-	-	-	(1,500)	-100.00%
401K CONTRIBUTION	23,693	24,846	12,741	12,740	12,740	-	-	-	(24,846)	-100.00%
Subtotal - Benefits	169,146	208,449	102,409	102,408	102,408	-	-	-	(208,449)	-100.00%
TELEPHONE	3,427	3,600	1,423	1,423	1,423	-	-	-	(3,600)	-100.00%
INTERNET SERVICE	3,787	3,960	1,823	1,824	1,824	-	-	-	(3,960)	-100.00%
UTILITIES	8,095	8,000	3,556	3,556	3,556	-	-	-	(8,000)	-100.00%
TRAVEL/TRAINING	4,793	7,000	777	777	777	-	-	-	(7,000)	-100.00%
MAIN & REPAIR/BUILDING	21,626	4,000	3,261	3,261	3,261	-	-	-	(4,000)	-100.00%
MAIN & REPAIR/AUTO	19,860	8,000	2,286	2,286	2,286	-	-	-	(8,000)	-100.00%
MAIN & REPAIR/EQUIPMENT	482	1,500	1,500	1,151	1,151	-	-	-	(1,500)	-100.00%
MAINT & REPAIR/RADIO & ANTENN	300	1,000	191	191	191	-	-	-	(1,000)	-100.00%
PUBLIC EDUCATION	326	1,500	169	169	169	-	-	-	(1,500)	-100.00%
GASOLINE	12,308	10,000	8,424	8,424	8,424	-	-	-	(10,000)	-100.00%
OFFICE SUPPLIES	5,188	6,500	2,005	984	984	-	-	-	(6,500)	-100.00%
MEDICAL SUPPLIES	37,577	28,000	28,000	12,133	12,133	-	-	-	(28,000)	-100.00%
EMS VOLUNTEER FUND EXPENSE	9,102	4,000	4,000	2,753	2,753	-	-	-	(4,000)	-100.00%
NON-CAPTL EQUIPMENT/FURNISH	1,127	3,600	3,600	-	-	-	-	-	(3,600)	-100.00%
UNIFORMS	6,660	7,000	7,000	1,610	1,610	-	-	-	(7,000)	-100.00%
PHYSICALS	4,084	2,800	2,800	-	-	-	-	-	(2,800)	-100.00%
COPIES	782	1,200	1,200	499	499	-	-	-	(1,200)	-100.00%
RENTALS / LEASES	7,552	15,104	15,104	7,069	7,069	-	-	-	(15,104)	-100.00%
CONTRACTED SERVICES	10,274	20,500	20,500	14,531	14,531	-	-	-	(20,500)	-100.00%
CONTRACT - BILLING & COLLECTI	10,628	13,250	13,250	6,671	6,671	-	-	-	(13,250)	-100.00%
DUES AND SUBSCRIPTIONS	7,032	7,500	7,500	5,198	5,198	-	-	-	(7,500)	-100.00%
MISCELLANEOUS	4,354	4,000	4,000	1,069	1,069	-	-	-	(4,000)	-100.00%
Subtotal - Operating	179,364	162,014	132,369	75,579	75,579	-	-	-	(162,014)	-100.00%
CAPITAL OUTLAY - LEASES	62,058	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	62,058	-	-	-	-	-	-	-	-	-
TOTAL	1,026,200	1,002,274	590,230	533,438	533,438	-	-	-	(1,002,274)	-100.00%

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 23-24 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
- * Continue annual contract for preventative maintenance for generators
- * Install sidewalks along Lee Avenue and Inlet Drive near the Point

BUDGET INFORMATION

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Adopted</u>	<u>FY 22-23</u> <u>Amended</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Request</u>	<u>FY 23-24</u> <u>Recommended</u>	<u>FY 23-24</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	232,747	254,626	285,079	280,821	263,315	266,567	-
Benefits	103,118	111,880	113,240	111,741	111,199	112,028	-
Operating	642,289	471,945	574,194	553,101	496,583	496,583	-
Capital Outlay	88,326	-	106,150	106,150	-	-	-
TOTAL	1,066,480	838,451	1,078,663	1,051,813	871,097	875,178	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	161,122	159,409	159,409	160,826	159,409	159,409	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	13,367	13,367	-
TOTAL	166,222	164,509	164,509	165,926	172,776	172,776	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	900,258	673,942	914,154	885,887	698,321	702,402	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	-	-	1	1	1	1	-

PUBLIC WORKS

FY 23-24 BUDGET NOTES

* Includes \$83,000 for annual street light and Christmas light expenses

* Includes one time expense of \$4,400 for propane tanks for generators

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

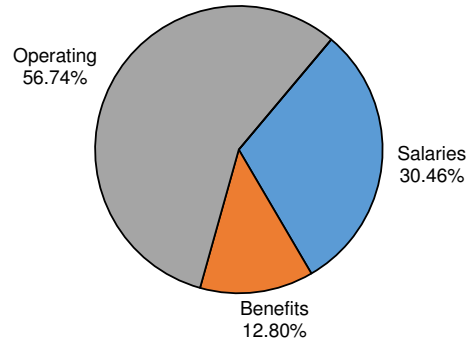
SERVICE STATISTICS / GOALS	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	239	171	167	169	116	147	150
Building maintenance orders	224	312	296	337	217	298	200
Annual Powell Bill distribution	\$ 146,814	\$ 145,861	\$ 136,299	\$ 161,122	\$ 160,826	\$ 160,826	\$ 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	-	0.19	0.19	2.14	0.50	0.50	-
# of street repairs	56	35	46	48	83	99	50
# beach equipment warnings	747	500	565	289	102	153	75
# beach equipment confiscations	54	47	44	7	3	5	-
Storm water inspections / repairs	105	106	112	112	77	102	85

AUTHORIZED POSITION DETAILS

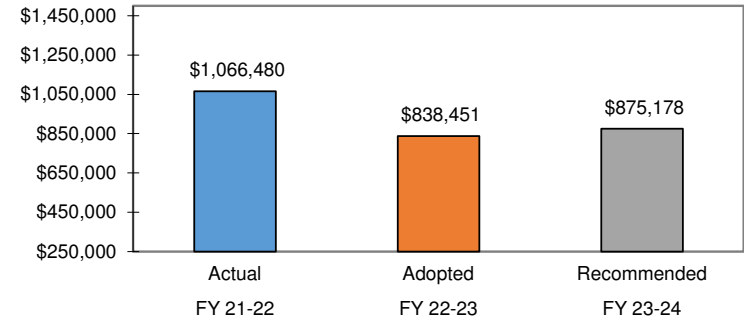
	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	3	3	4	4	4	
Heavy Equipment Operator	-	1	1	-	-	-	-
TOTAL	5	5	5	5	5	5	-
<i>Part-Time</i>							
Seasonal Laborer	-	-	1	1	1	1	-
Special Projects Manager	-	-	1	1	1	1	-
TOTAL	-	-	1	1	1	1	-

PUBLIC WORKS

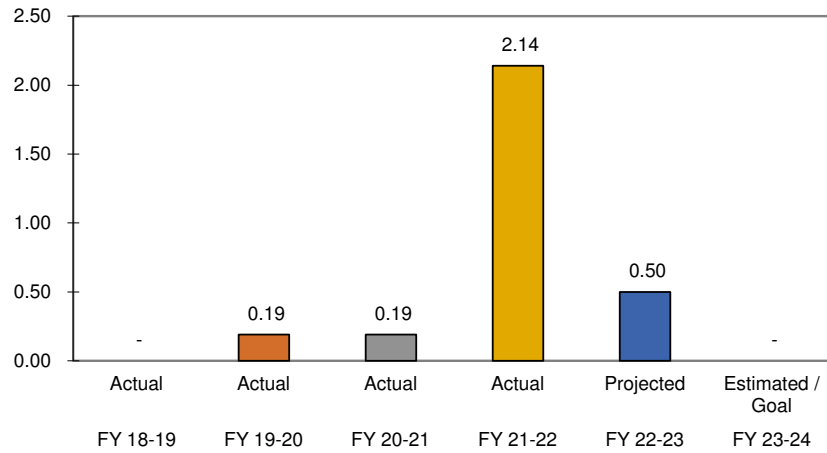
**FY 23-24 Recommended Budget
Public Works Department**



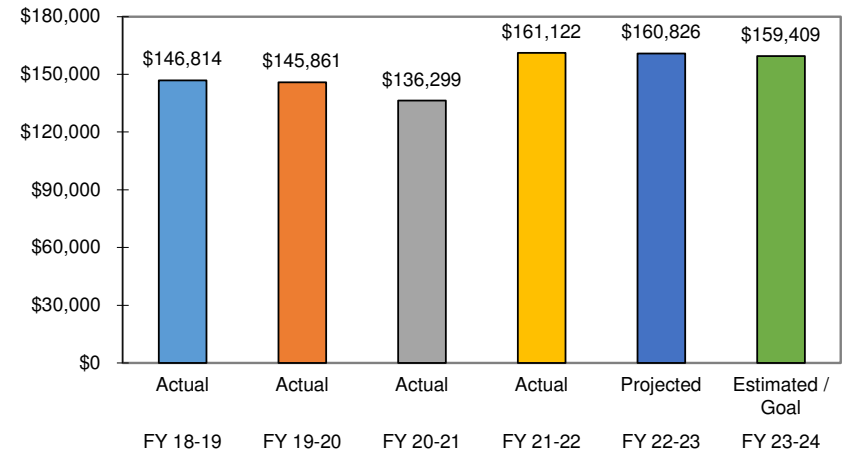
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	221,902	238,986	238,986	178,444	227,076	216,555	219,807	-	(19,179)	-8.02%
SALARIES/OVERTIME	3,745	5,000	9,687	6,230	6,792	7,471	7,471	-	2,471	49.42%
SALARIES/STRAIGHT TIME	470	1,000	1,313	1,313	1,752	1,927	1,927	-	927	92.70%
SALARIES/PART TIME	-	-	23,400	23,408	33,508	26,792	26,792	-	26,792	-
LONGEVITY PAY	6,630	6,850	8,903	8,903	8,903	6,850	6,850	-	-	0.00%
STIPEND - RETIREE HEALTH BENE	-	2,790	2,790	2,170	2,790	3,720	3,720	-	930	33.33%
Subtotal Salaries	232,747	254,626	285,079	220,467	280,821	263,315	266,567	-	11,941	4.69%
FICA EXPENSE	17,295	19,478	20,838	16,469	21,483	20,144	20,392	-	914	4.69%
HEALTH INSURANCE	47,709	49,000	49,000	40,230	48,445	49,500	49,500	-	500	1.02%
RETIREMENT	26,473	30,810	30,810	23,582	29,587	29,915	30,333	-	(477)	-1.55%
401K CONTRIBUTION	11,641	12,592	12,592	9,744	12,226	11,640	11,803	-	(789)	-6.27%
Subtotal Benefits	103,118	111,880	113,240	90,025	111,741	111,199	112,028	-	148	0.13%
TELEPHONE	720	720	720	780	810	1,100	1,100	-	380	52.78%
UTILITIES	21,082	25,000	25,000	14,435	22,000	25,000	25,000	-	-	0.00%
STREET LIGHTS	80,552	81,000	81,000	61,533	82,559	83,000	83,000	-	2,000	2.47%
STREET LIGHT IMPROVEMENTS	-	-	20,320	20,320	20,320	-	-	-	-	-
TRAVEL/TRAINING	1,295	5,000	10,018	10,018	10,018	9,000	9,000	-	4,000	80.00%
MAINT & REPAIR/BUILDING	53,471	25,000	28,921	27,839	37,527	30,000	30,000	-	5,000	20.00%
MAINT & REPAIR/AUTO	24,841	20,000	27,821	27,828	29,109	25,000	25,000	-	5,000	25.00%
MAINT & REPAIR/EQUIPMENT	3,952	3,000	5,260	5,294	7,200	3,000	3,000	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENN	1,379	1,000	2,835	2,835	2,835	1,500	1,500	-	500	50.00%
MAINT & REPAIR / STREETS	10,474	10,000	19,108	13,150	18,253	10,000	10,000	-	-	0.00%
STREET MAINT/PAVING (PB)	324,628	159,409	184,895	-	184,895	159,409	159,409	-	-	0.00%
STREET MAINT/DRAINAGE	28,401	15,000	16,675	16,728	22,383	20,000	20,000	-	5,000	33.33%
SIGNS & POSTS	5,084	6,000	6,000	3,666	3,689	6,000	6,000	-	-	0.00%
GASOLINE	12,113	25,000	25,000	7,281	10,000	15,000	15,000	-	(10,000)	-40.00%
TIRES	3,474	3,000	3,000	2,138	3,000	3,500	3,500	-	500	16.67%
OFFICE SUPPLIES	387	1,500	1,500	309	370	1,500	1,500	-	-	0.00%
GENERAL SUPPLIES	13,864	20,000	20,000	16,136	20,000	25,000	25,000	-	5,000	25.00%
MOSQUITO CONTROL	-	3,000	3,000	-	-	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	7,568	-	1,153	1,153	1,153	4,400	4,400	-	4,400	-
UNIFORMS	5,185	5,000	5,000	3,766	5,000	6,250	6,250	-	1,250	25.00%
RENTALS / LEASES	(262)	12,316	13,423	11,186	13,423	13,424	13,424	-	1,108	8.99%
EQUIPMENT RENTAL	4,783	5,000	5,000	2,042	3,063	5,000	5,000	-	-	0.00%
CONTRACTED SERVICES	25,255	25,000	43,895	33,694	42,376	25,000	25,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	270	1,000	1,000	700	700	1,500	1,500	-	500	50.00%
MISCELLANEOUS	13,773	20,000	20,000	7,047	8,769	20,000	20,000	-	-	0.00%
DISASTER EXPENSES	-	-	3,650	3,649	3,649	-	-	-	-	-
Subtotal - Operating	642,289	471,945	574,194	293,527	553,101	496,583	496,583	-	24,638	5.22%

LINE ITEM DETAILS

	<u>FY 21-22 Actual</u>	<u>Adopted FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected FY 22-23 Year-End</u>	<u>Requested FY 23-24 Budget</u>	<u>Recommended FY 23-24 Budget</u>	<u>Adopted FY 23-24 Budget</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	30,059	-	30,059	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	5,150	-	67,759	-	67,759	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	34,565	-	8,332	8,332	8,332	-	-	-	-	-
CAPITAL OUTLAY - LEASES	48,611	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	88,326	-	106,150	8,332	106,150	-	-	-	-	-
TOTAL	1,066,480	838,451	1,078,663	612,351	1,051,813	871,097	875,178	-	36,727	4.38%

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>
500 gal propane tank - generator	1	1,950	1,950	1	1,950	1,950			-
1,000 gal propane tank - generator	1	2,450	2,450	1	2,450	2,450			-
			-	-	-	-			-
TOTAL			4,400			4,400			-

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 23-24 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
- * 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 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	185,703	181,914	197,901	204,177	207,520	209,309	-
Benefits	82,307	83,027	83,027	84,343	88,055	88,512	-
Operating	1,419,490	1,560,592	1,554,789	1,524,653	1,744,882	1,739,312	-
Capital Outlay	<u>115,257</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	1,802,757	1,825,533	1,935,717	1,913,173	2,040,456	2,037,133	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,767,895	1,835,587	1,835,587	1,835,587	2,046,339	2,046,339	-
Solid Waste Disposal Tax	13,557	12,000	12,000	13,000	14,000	14,000	-
Interlocal Yard Debris Removal Svcs	11,097	7,000	7,000	6,410	-	-	-
SW User Fees - Prior Years	<u>2,934</u>	<u>2,800</u>	<u>2,800</u>	<u>2,900</u>	<u>2,900</u>	<u>2,900</u>	<u>-</u>
TOTAL	1,795,483	1,857,387	1,857,387	1,857,897	2,063,239	2,063,239	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	2	3	3	1	1	1	-

SOLID WASTE

FY 23-24 BUDGET NOTES

* Includes \$1,077,665 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 \$112,115 for dumpster service at multi-family residential complexes

* Includes \$51,000 for yard debris site expenses

* Includes \$218,000 for landfill tipping fees; assumes 4,000 tons of residential trash

* Includes \$75,000 for recycling tipping fees; assuming 750 tons of recyclables

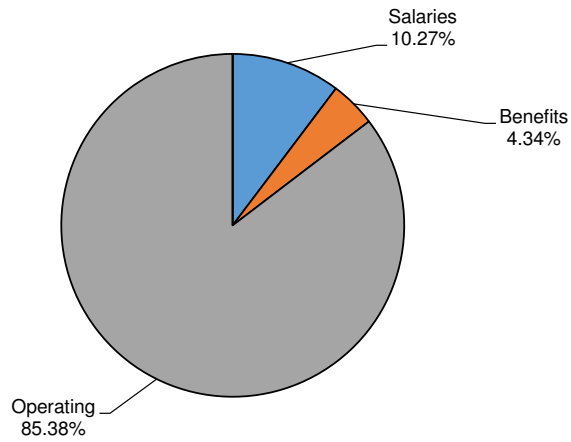
SERVICE STATISTICS / GOALS	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 22-23	FY 23-24		
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Thru March 2023</u>		<u>Projected</u>	<u>Estimated / Goal</u>		
Tons of residential solid waste	3,805	3,558	3,994	3,658	2,499		4,000	4,000		
Tons of recyclables	704	710	780	750	510		725	750		
# of yard waste collection points	27,431	22,963	31,276	37,049	25,058		36,500	36,000		
# of old appliance collection points	272	107	135	63	59		80	100		
Annual solid waste fee	\$ 228.00	\$ 240.00	\$ 255.00	\$ 265.00	\$ 275.00		\$ 275.00	\$ 295.00		
Recycling tipping fee per ton	\$ 62.00	\$ 62.00	\$ 102.00	\$ 76.00	\$ 50.00		\$ 50.00	\$ 100.00		
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50		\$ 52.50	\$ 54.50		

AUTHORIZED POSITION DETAILS

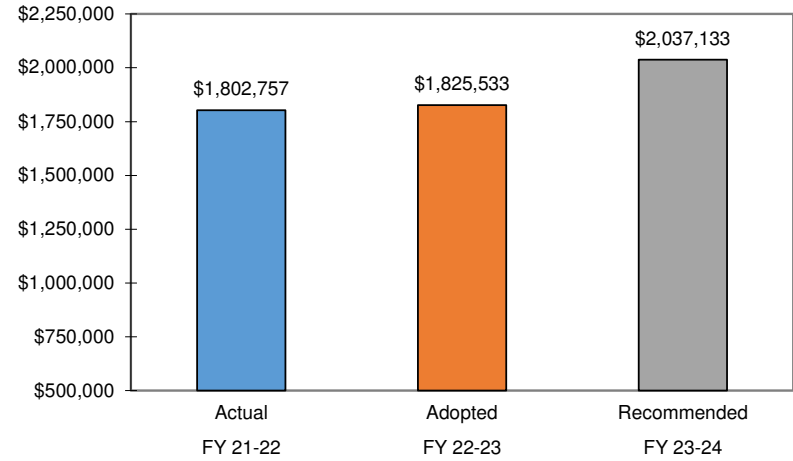
	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Assistant Public Works Director	1	1	1	1	1	1	-
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	-	2	2	1	1	1	-
Equipment Operator	2	-	-	1	1	1	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Seasonal Laborer	2	3	3	1	1	1	-
TOTAL	2	3	3	1	1	1	-

SOLID WASTE

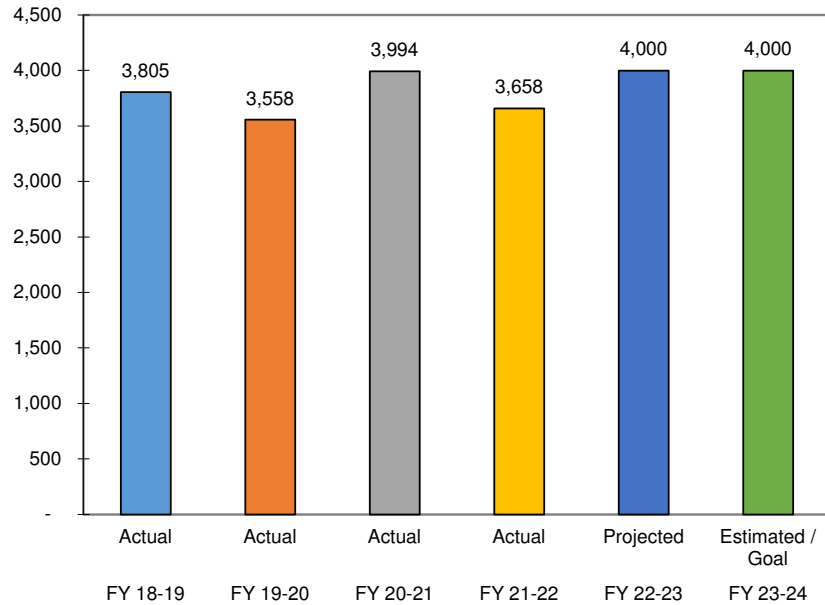
**FY 23-24 Recommended Budget
Solid Waste**



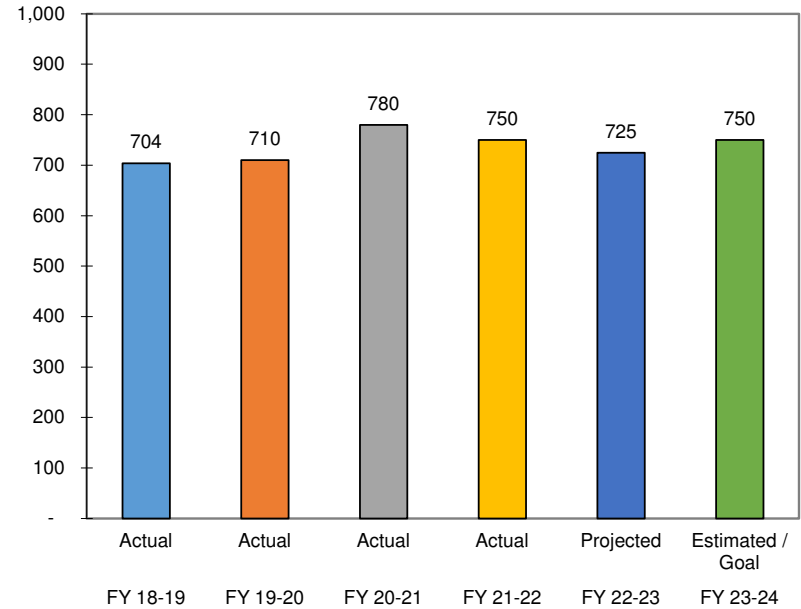
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

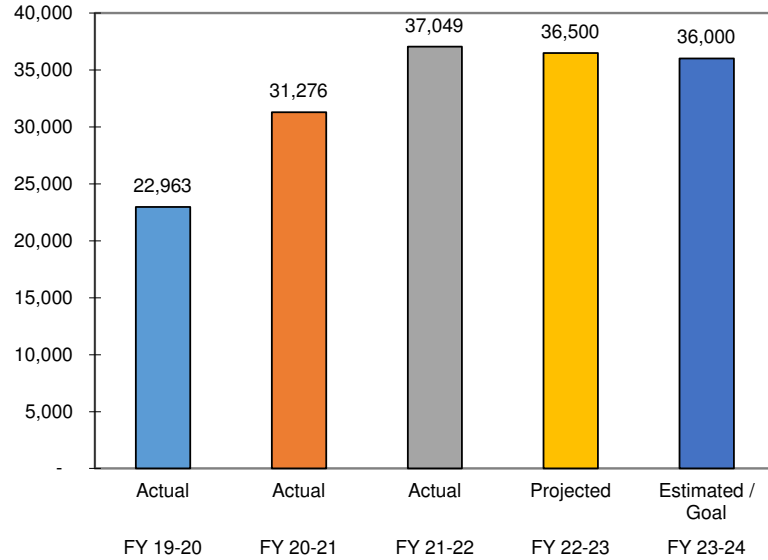


Residential Recyclables - Annual Tons

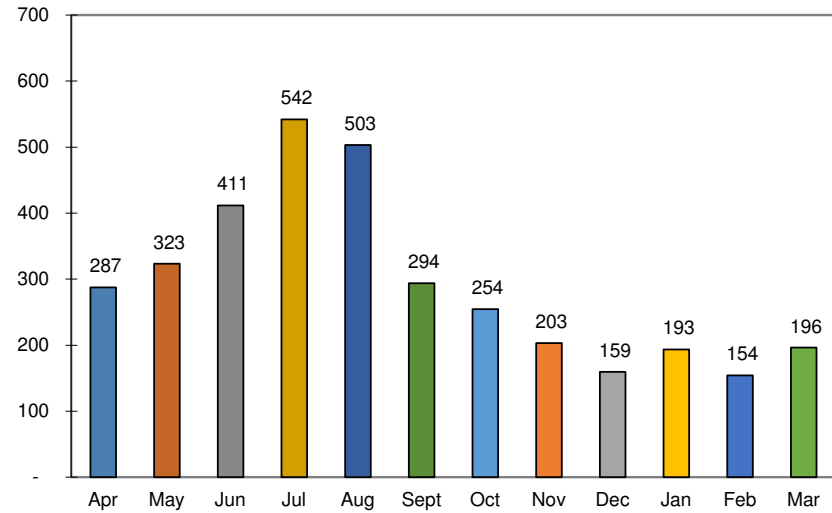


SOLID WASTE

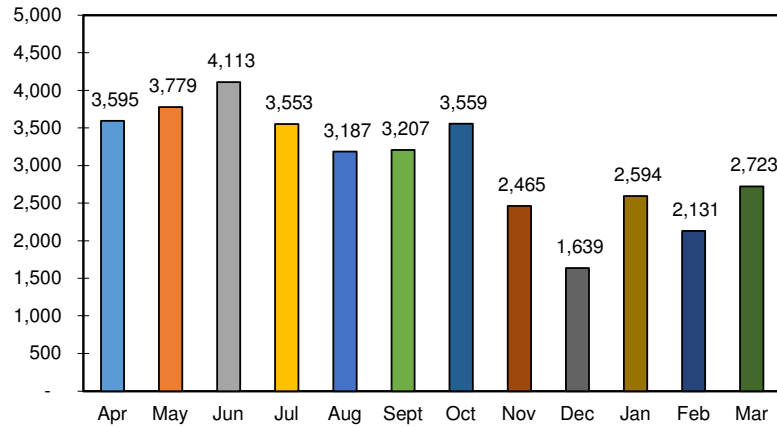
of Yard Waste Collection Points



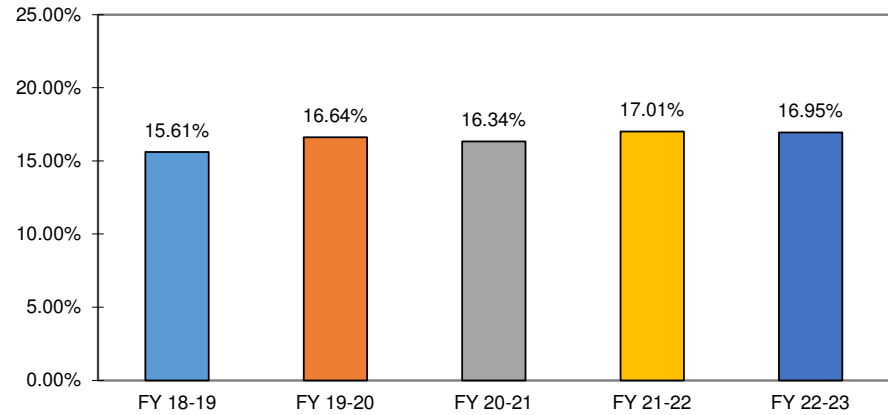
Residential Trash Collection Tons By Month - 2022 - 2023



of Yard Waste Collection Points By Month 2022 - 2023



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	169,644	162,179	162,179	128,957	162,179	168,485	170,274	-	8,095	4.99%
SALARIES/OVERTIME	4,510	8,000	8,000	4,656	6,452	8,800	8,800	-	800	10.00%
SALARIES/STRAIGHT TIME	778	1,000	1,000	814	814	1,500	1,500	-	500	50.00%
SALARIES/PART TIME	7,208	7,000	22,987	23,754	31,170	25,000	25,000	-	18,000	257.14%
LONGEVITY PAY	3,562	3,735	3,735	2,022	3,562	3,735	3,735	-	-	0.00%
Subtotal - Salaries	185,703	181,914	197,901	160,204	204,177	207,520	209,309	-	27,395	15.06%
FICA EXPENSE	14,041	13,916	13,916	12,191	15,620	15,875	16,012	-	2,096	15.06%
HEALTH INSURANCE	38,889	39,200	39,200	32,831	39,139	39,600	39,600	-	400	1.02%
RETIREMENT	20,408	21,165	21,165	16,497	20,934	23,454	23,684	-	2,519	11.90%
401K CONTRIBUTION	8,969	8,746	8,746	6,817	8,650	9,126	9,215	-	469	5.37%
Subtotal - Benefits	82,307	83,027	83,027	68,336	84,343	88,055	88,512	-	5,485	6.61%
TELEPHONE	1,080	1,080	1,080	300	1,080	1,080	1,080	-	-	0.00%
UTILITIES	777	810	810	571	661	810	810	-	-	0.00%
TRAVEL/TRAINING	620	-	-	-	-	-	-	-	-	-
MAINT & REPAIR/AUTO	12,957	15,000	15,784	5,136	6,136	15,000	15,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	1,297	3,000	-	278	1,824	3,000	3,000	-	-	0.00%
GASOLINE	29,534	25,000	35,300	26,791	34,200	39,070	35,000	-	10,000	40.00%
TIRES	882	2,500	2,713	2,748	2,748	5,000	3,500	-	1,000	40.00%
GARBAGE CANS,LINERS,POSTS	12,535	12,000	12,000	3,154	4,731	45,538	45,538	-	33,538	279.49%
UNIFORMS	4,335	4,000	4,000	3,590	4,910	6,000	6,000	-	2,000	50.00%
RENTALS / LEASES	(262)	88,000	60,000	34,504	55,799	87,604	87,604	-	(396)	-0.45%
CRSWMA LEASE	-	-	7,500	7,500	7,500	15,000	15,000	-	15,000	-
EQUIPMENT RENTALS	-	-	-	-	-	6,000	6,000	-	6,000	-
CONTRACTED SERVICES - YARD C	-	-	-	-	-	30,000	30,000	-	30,000	-
GARBAGE COLLECTION	950,841	996,762	1,028,162	749,549	1,028,162	1,077,665	1,077,665	-	80,903	8.12%
DUMPSTER SERVICE	103,984	108,000	108,000	74,712	108,000	112,115	112,115	-	4,115	3.81%
TIPPING FEES	196,641	210,000	210,000	118,991	198,000	218,000	218,000	-	8,000	3.81%
TIPPING FEES/RECYCLE	58,454	40,000	40,000	21,878	36,800	75,000	75,000	-	35,000	87.50%
TIPPING FEES/VEGETATION	38,580	46,440	21,440	21,196	28,464	-	-	-	(46,440)	-100.00%
TIPPING FEES/C&D - HIBBS RD	2,662	4,000	4,000	668	3,500	4,000	4,000	-	-	0.00%
MISCELLANEOUS	4,572	4,000	4,000	1,916	2,138	4,000	4,000	-	-	0.00%
Subtotal - Operating	1,419,490	1,560,592	1,554,789	1,073,483	1,524,653	1,744,882	1,739,312	-	178,720	11.45%
CAPITAL OUTLAY - OTHER IMPROV	-	-	100,000	31,580	100,000	-	-	-	-	-
CAPITAL OUTLAY - LEASES	115,257	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	115,257	-	100,000	31,580	100,000	-	-	-	-	-
TOTAL	1,802,757	1,825,533	1,935,717	1,333,602	1,913,173	2,040,456	2,037,133	-	211,600	11.59%

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>
OBX magnetic can stands	140	197	27,605	140	197	27,605			-
Recycle carts	100	76	7,633	100	76	7,633			-
Trash carts	50	86	4,300	50	86	4,300			-
			-			-			-
TOTAL			39,538			39,538			-

PARKS AND RECREATION

SERVICES PROVIDED

- * Community Center operations and maintenance
- * Public facilities landscaping and grounds maintenance
- * Boating access area maintenance
- * Summer day camp
- * Public beach and sound accesses
- * NC 58 corridor landscaping and maintenance
- * Park operations and maintenance
- * Special event planning and coordination
- * Arts, cultural, and exercise classes
- * Athletic events
- * Preschool program
- * Bicycle paths and sidewalks
- * Outdoor concert series
- * Tourism-related services
- * Special project management
- * Regional access paid parking
- * Afterschool program
- * Facilities scheduling

FY 23-24 DEPARTMENT GOALS

- * Maintain high quality of facilities, services, programs, and special events
- * Replace beach access walkways (utilizing FEMA 428 grant funding)
- * Update weight room equipment in Community Center
- * Renovate restrooms in Community Center
- * Complete phase on of McLean-Spell Park Master Plan improvements
- * Continue electronic collection of regional access parking fees
- * Create promotional videos for community special events
- * Continue coordination and execution of the Western Carteret Fireworks Celebration event

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 21-22 Actual</u>	<u>FY 22-23 Adopted</u>	<u>FY 22-23 Amended</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Request</u>	<u>FY 23-24 Recommended</u>	<u>FY 23-24 Adopted</u>
Salaries	562,692	579,770	593,728	579,568	583,651	591,588	-
Benefits	201,455	217,981	217,981	218,635	223,501	215,626	-
Operating	338,311	263,500	365,838	346,283	267,038	267,038	-
Capital Outlay	153,516	-	77,663	77,664	12,500	12,500	-
TOTAL	1,255,973	1,061,251	1,255,210	1,222,150	1,086,690	1,086,752	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	196,566	194,800	194,800	204,930	210,400	210,400	-
Regional Access Parking Fees	282,109	250,000	250,000	248,519	250,000	250,000	-
Donations - Parks and Rec	(376)	-	52,678	52,678	-	-	-
Wellness Grant	-	-	-	-	-	-	-
TOTAL	478,299	444,800	497,478	506,127	460,400	460,400	-
<u>Net General Tax Revenues Required</u>							
	777,674	616,451	757,732	716,023	626,290	626,352	-
<u>Total Authorized Positions</u>							
Full-Time	10	10	10	10	9	9	-
Part-Time	35	40	40	36	36	36	-

PARKS AND RECREATION

FY 23-24 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 \$12,500 for the replacement of 48" Scag mower

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 18-19	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	FY 22-23 Thru March 2023	Entire FY FY 22-23 Projected	FY 23-24 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	40,542	29,341	10,937	30,745	24,322	30,000	35,000
Avg After School Program Enrollment	19	20	20	25	25	25	25
Avg PreSchool Program Enrollment	20	20	16	14	20	20	20
Avg Summer Day Camp Enrollment	30	30	-	35	30	35	35
Comm Center Individual Memberships	140	117	69	171	131	160	175
Comm Center Family Memberships	193	163	54	215	176	200	200
Comm Center Free Memberships	183	105	42	75	83	100	100
# Paid Parking Visitors - WORA, EORA	16,122	12,614	36,815	46,825	22,080	50,000	50,000
Walkway Repairs / Improvements	294	260	305	369	237	335	285

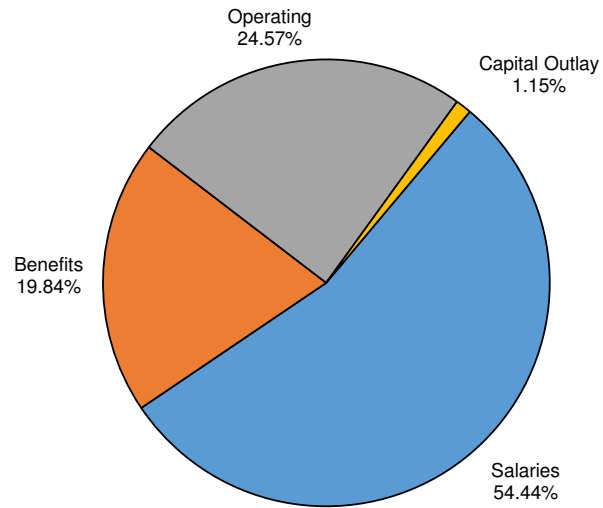
PARKS AND RECREATION

AUTHORIZED POSITION DETAILS

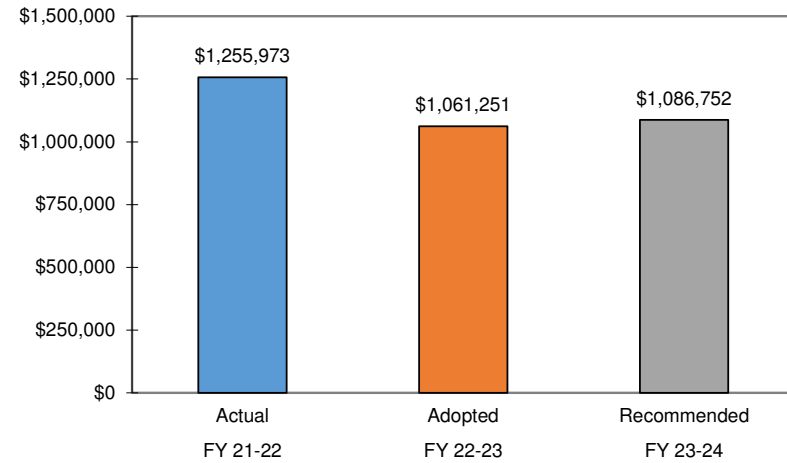
	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	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	9	9	-
<u>Part-Time</u>							
Pre School Specialist	1	1	1	1	1	1	-
Pre School Assistant	1	1	1	1	1	1	-
Center Attendants	3	4	4	3	3	3	-
Exercise Class Instructors	18	20	20	18	18	18	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	1	1	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	4	4	4	4	4	4	-
Summer Custodian	2	2	2	2	2	2	-
Park Attendants	1	3	3	2	2	2	-
TOTAL	35	40	40	36	36	36	-

PARKS AND RECREATION

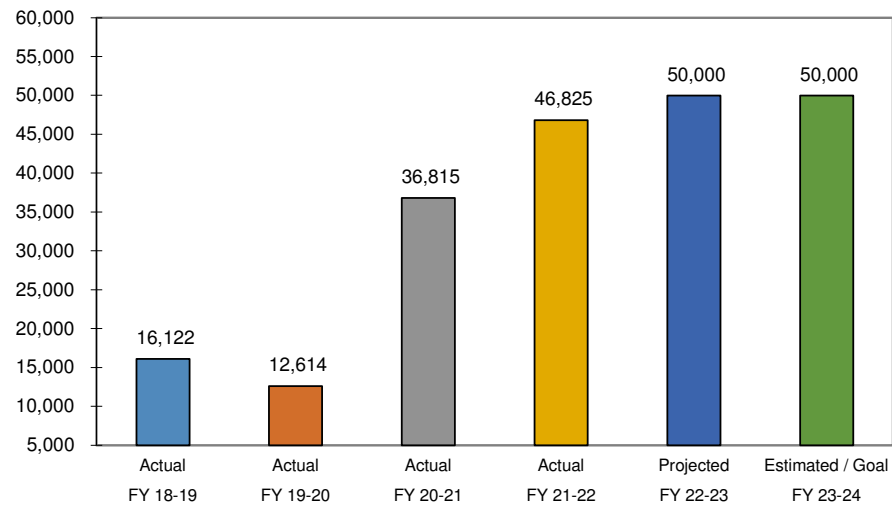
**FY 23-24 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
SALARIES/FULL TIME	426,447	428,682	428,682	344,596	432,000	421,851	429,788	-	1,106	0.26%
SALARIES/OVERTIME	5,274	6,000	17,105	13,416	17,105	17,000	17,000	-	11,000	183.33%
SALARIES/STRAIGHT TIME	583	2,000	2,000	1,435	1,435	1,500	1,500	-	(500)	-25.00%
SALARIES/PART TIME	93,887	90,000	90,000	79,678	95,087	97,000	97,000	-	7,000	7.78%
SALARIES/PART TIME - BEACH	23,971	47,500	47,500	17,474	25,500	39,300	39,300	-	(8,200)	-17.26%
LONGEVITY PAY	12,530	5,588	8,441	8,441	8,441	7,000	7,000	-	1,412	25.27%
Subtotal - Salaries	562,692	579,770	593,728	465,040	579,568	583,651	591,588	-	11,818	2.04%
FICA EXPENSE	41,962	44,352	44,352	33,994	44,337	44,649	45,257	-	905	2.04%
HEALTH INSURANCE	87,068	98,000	98,000	79,982	95,812	99,000	89,100	-	(8,900)	-9.08%
RETIREMENT	50,265	53,515	53,515	43,962	55,537	57,485	58,505	-	4,990	9.32%
401K CONTRIBUTION	22,160	22,114	22,114	18,166	22,949	22,368	22,764	-	650	2.94%
Subtotal - Benefits	201,455	217,981	217,981	176,104	218,635	223,501	215,626	-	(2,355)	-1.08%
TELEPHONE	1,920	2,500	2,500	2,100	2,520	2,520	2,520	-	20	0.80%
UTILITIES	39,127	40,000	40,000	28,797	40,000	40,000	40,000	-	-	0.00%
TRAVEL/TRAINING	5,178	7,500	7,500	3,175	5,000	6,500	6,500	-	(1,000)	-13.33%
MAINT & REPAIR/BUILDING	29,507	15,000	29,000	13,234	35,621	25,000	25,000	-	10,000	66.67%
MAINT & REPAIR/AUTO	1,678	1,000	1,000	1,257	1,733	2,000	2,000	-	1,000	100.00%
MAINT & REPAIR/EQUIPMENT	22,990	5,000	9,668	9,678	10,000	9,500	9,500	-	4,500	90.00%
MAINT & REPAIR/FACILITIES & WAI	48,680	25,000	39,000	19,345	36,705	25,000	25,000	-	-	0.00%
MAINT & REPAIR/GROUNDS & LAN	96,802	50,000	50,000	26,340	35,000	50,000	50,000	-	-	0.00%
SIGNS & POSTS	2,992	4,500	4,500	1,054	3,000	3,500	3,500	-	(1,000)	-22.22%
GASOLINE	18,895	20,000	20,000	14,106	20,000	20,000	20,000	-	-	0.00%
TIRES	1,917	1,000	1,000	116	500	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	2,400	2,000	2,000	1,485	2,000	2,000	2,000	-	-	0.00%
GENERAL SUPPLIES	19,613	25,000	25,000	16,253	20,000	20,000	20,000	-	(5,000)	-20.00%
NON-CAPTL EQUIPMENT/FURNISH	8,083	-	1,274	1,274	4,673	2,550	2,550	-	2,550	-
UNIFORMS	4,029	5,000	5,000	3,977	5,000	5,000	5,000	-	-	0.00%
PHYSICALS	2,219	300	300	(1,808)	(1,200)	500	500	-	200	66.67%
COPIES	915	1,200	1,200	745	1,200	1,200	1,200	-	-	0.00%
RENTALS / LEASES	-	8,000	11,454	9,576	11,454	20,268	20,268	-	12,268	153.35%
CONTRACTED SERVICES	12,930	33,500	92,577	79,879	92,577	12,000	12,000	-	(21,500)	-64.18%
DUES AND SUBSCRIPTIONS	915	1,500	1,500	805	1,500	1,500	1,500	-	-	0.00%
MISCELLANEOUS	7,654	3,000	8,865	9,571	10,000	5,000	5,000	-	2,000	66.67%
COLLECTION/CREDIT CARD FEES	9,865	7,000	7,000	7,125	9,000	11,000	11,000	-	4,000	57.14%
WELLNESS PROGRAM	-	2,500	2,500	-	-	-	-	-	(2,500)	-100.00%
RECREATION EVENTS/TRIPS	-	3,000	3,000	-	-	1,000	1,000	-	(2,000)	-66.67%
Subtotal - Operating	338,311	263,500	365,838	248,084	346,283	267,038	267,038	-	3,538	1.34%

PARKS AND RECREATION

LINE ITEM DETAILS

	FY 21-22 <u>Actual</u>	Adopted FY 22-23 <u>Budget</u>	Amended FY 22-23 <u>Budget</u>	FY 22-23 Thru <u>April 11, 2023</u>	Projected FY 22-23 <u>Year-End</u>	Requested FY 23-24 <u>Budget</u>	Recommended FY 23-24 <u>Budget</u>	Adopted FY 23-24 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
CAPITAL OUTLAY - BUILDINGS & B	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - OTHER IMPROV	-	-	17,423	17,424	17,424	-	-	-	-	-
CAPITAL OUTLAY - WALKWAY REP	1,400	-	49,450	19,500	49,450	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	10,790	10,790	10,790	12,500	12,500	-	12,500	-
CAPITAL OUTLAY - HEAVY EQUIPM	9,524	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	108,153	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	34,439	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	153,516	-	77,663	47,714	77,664	12,500	12,500	-	12,500	#DIV/0!
TOTAL	1,255,973	1,061,251	1,255,210	936,942	1,222,150	1,086,690	1,086,752	-	25,501	2.40%

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Recommends</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Adopted</u>
					<u>Quantity</u>		<u>Quantity</u>		<u>Quantity</u>	<u>Total Cost</u>
48" Scag Mower	1	12,500	12,500		1	12,500	1	12,500		-
			-					-		-
			-					-		-
			-					-		-
TOTAL			12,500					12,500		-

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

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Recommends</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Adopted</u>
					<u>Quantity</u>		<u>Quantity</u>		<u>Quantity</u>	<u>Total Cost</u>
Pole hedge trimmer	1	500	500		1	500	1	500		-
Chin and dip machine	1	2,000	2,000		1	2,000	1	2,000		-
			-					-		-
			-					-		-
TOTAL			2,500					2,500		-

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 23-24 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Adopted</u>	FY 22-23 <u>Amended</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Request</u>	FY 23-24 <u>Recommended</u>	FY 23-24 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	928,697	694,450	854,645	832,764	784,500	784,500	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	928,697	694,450	854,645	832,764	784,500	784,500	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	928,697	694,450	854,645	832,764	784,500	784,500	-

FY 23-24 BUDGET NOTES

- * Includes \$331,000 for organization-wide insurance expenses
- * Includes \$129,000 for organization-wide information technology services
- * Includes \$19,000 for camera systems at Islander Dr. and boat ramp areas
- * Includes \$2,800 for Town contribution for school resource officer at White Oak Elementary
- * Includes \$28,000 for organization-wide telephone services
- * Includes \$149,000 for County tax billing and collection services
- * Includes \$13,400 for election services provided by Carteret County

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 21-22 Actual	Adopted FY 22-23 Budget	Amended FY 22-23 Budget	FY 22-23 Thru April 11, 2023	Projected FY 22-23 Year-End	Requested FY 23-24 Budget	Recommended FY 23-24 Budget	Adopted FY 23-24 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom	Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom
TELEPHONE	30,113	27,500	27,500	18,978	24,264	28,000	28,000	-	500	1.82%
INTERNET SERVICE	18,494	19,000	19,000	14,100	18,588	19,000	19,000	-	-	0.00%
POSTAGE	3,532	4,500	4,500	3,917	4,303	4,500	4,500	-	-	0.00%
AUDIT SERVICES	20,000	21,400	25,400	25,400	25,400	25,000	25,000	-	3,600	16.82%
ACCOUNTING & PROFESSIONAL S	4,662	4,750	4,750	4,662	4,662	4,750	4,750	-	-	0.00%
MUNICIPAL ELECTIONS	8,758	-	-	-	-	13,400	13,400	-	13,400	
BOGUE INLET DREDGING	-	10,000	10,000	-	-	10,000	10,000	-	-	0.00%
OTHER DREDGING	192,342	-	130,000	100,372	125,500	-	-	-	-	
INFO TECH SERVICES	186,888	129,000	129,000	99,666	125,000	148,000	148,000	-	19,000	14.73%
MEMBERSHIP/DUES	10,491	10,500	10,500	10,637	10,617	11,500	11,500	-	1,000	9.52%
GENERAL INSURANCE	277,984	288,000	311,195	307,166	310,966	331,000	331,000	-	43,000	14.93%
MISCELLANEOUS	16,200	9,000	12,000	10,864	14,000	14,000	14,000	-	5,000	55.56%
COLLECTION FEES	152,167	160,000	160,000	111,797	160,000	164,300	164,300	-	4,300	2.69%
BANK SERVICE CHARGES	2,099	2,000	2,000	2,422	2,997	3,250	3,250	-	1,250	62.50%
CONTRIBUTIONS-COMMUNITY OR	2,200	5,000	5,000	1,700	3,700	4,000	4,000	-	(1,000)	-20.00%
WHITE OAK SCHOOL RES OFFICEI	2,767	2,800	2,800	-	2,767	2,800	2,800	-	-	0.00%
REFUND TAXES/PRIOR YEARS	-	1,000	1,000	-	-	1,000	1,000	-	-	0.00%
CONTINGENCY APPROPRIATION	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating	928,697	694,450	854,645	711,681	832,764	784,500	784,500	-	90,050	12.97%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	928,697	694,450	854,645	711,681	832,764	784,500	784,500	-	90,050	12.97%

DEBT SERVICE

SERVICES PROVIDED

- * Cost center established to account for all general (non-beach nourishment) debt service expenditures.
- * New Lease accounting standards have been implemented in FY 2022, and annual lease payments previously captured in department level budgets will be accounted for as debt service (principal & interest)

FY 23-24 DEPARTMENT GOALS

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

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 21-22 Actual</u>	<u>FY 22-23 Adopted</u>	<u>FY 22-23 Amended</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Request</u>	<u>FY 23-24 Recommended</u>	<u>FY 23-24 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	733,251	530,942	530,942	530,942	253,750	253,750	-
TOTAL	733,251	530,942	530,942	530,942	253,750	253,750	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>							
	733,251	530,942	530,942	530,942	253,750	253,750	-

FY 23-24 BUDGET NOTES

- * Beginning in FY 2022, per new accounting standards lease payments are reclassified to lease principal/interest with debt service. - FY 2023 and FY 2024 will be amended to move lease expense from the department budgets to the debt service department.
- * Includes \$9,000 for owner financing payment for land adjacent to public boating access.
- * Includes \$67,770 for debt service payment for 2018 McLean-Spell Park land purchase.
- * Includes \$51,355 for debt service payment for 2020 Braun ambulance purchase.

- * Includes \$108,906 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 1.98%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.05% prior to FY 23-24 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 21-22 Actual</u>	<u>Adopted FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected FY 22-23 Year-End</u>	<u>Requested FY 23-24 Budget</u>	<u>Recommended FY 23-24 Budget</u>	<u>Adopted FY 23-24 Budget</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
INSTALL PURCH PRINCIPAL	484,931	485,003	485,003	425,002	485,003	218,409	218,409	-	(266,594)	-54.97%
INSTALL PURCH INTEREST	56,535	45,939	45,939	36,615	45,939	35,341	35,341	-	(10,598)	-23.07%
LEASE PRINCIPAL	174,357	-	-	-	-	-	-	-	-	-
LEASE INTEREST	17,428	-	-	-	-	-	-	-	-	-
Subtotal - Debt Service	733,251	530,942	530,942	461,617	530,942	253,750	253,750	-	(277,192)	-52.21%
TOTAL	733,251	530,942	530,942	461,617	530,942	253,750	253,750	-	(277,192)	-52.21%

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 23-24 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 \$20,000 in funding for annual Fireworks Celebration

BUDGET INFORMATION

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Adopted</u>	<u>FY 22-23</u> <u>Amended</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Request</u>	<u>FY 23-24</u> <u>Recommended</u>	<u>FY 23-24</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	336,500	346,000	356,830	356,830	354,000	354,000	-
TOTAL	336,500	346,000	356,830	356,830	354,000	354,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	336,500	346,000	356,830	356,830	354,000	354,000	-

FY 23-24 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 23-24 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 \$20,000 is included to provide funding for the annual Fireworks Celebration held in July.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 21-22 Actual</u>	<u>Adopted FY 22-23 Budget</u>	<u>Amended FY 22-23 Budget</u>	<u>FY 22-23 Thru April 11, 2023</u>	<u>Projected FY 22-23 Year-End</u>	<u>Requested FY 23-24 Budget</u>	<u>Recommended FY 23-24 Budget</u>	<u>Adopted FY 23-24 Budget</u>	<u>Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>	<u>Pct Change FY 22-23 Budget (Adopted) vs. FY 23-24 Recom</u>
TRANSFER TO BEACH MUSIC FES`	-	12,000	22,830	22,830	22,830	-	-	-	(12,000)	-100.00%
TRANSFER TO FIREWORKS	-	-	-	-	-	20,000	20,000	-	20,000	
TRANSFER TO GOLF CART IMPRO	27,500	25,000	25,000	25,000	25,000	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	336,500	346,000	356,830	356,830	356,830	354,000	354,000	-	8,000	2.31%
TOTAL	336,500	346,000	356,830	356,830	356,830	354,000	354,000	-	8,000	2.31%

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 21-22	Adopted	Amended	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<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	314,524	313,159	313,159	314,563	312,755	312,755		-
Transfer from General Fund	309,000	309,000	309,000	309,000	309,000	309,000		-
Interest Earnings	9,318	6,000	228,404	228,404	225,000	225,000		-
Transfer from Post Bch Nour Dune Plantii	70,779	-	-	-	-	-		-
TOTAL	703,621	628,159	850,563	851,967	846,755	846,755		-
Expenditures								
Appropriation to Fund Balance	703,621	628,159	850,563	851,967	846,755	846,755		-
TOTAL	703,621	628,159	850,563	851,967	846,755	846,755		-

FY 23-24 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 22-23, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 23-24.
- * 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 23-24 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2023, the projected fund balance in the Future Beach Nourishment Fund is expected to be approximately \$6.8 million.

SPECIAL EVENTS FUND

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

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 reinstated the Fall event in 2022, and plans to hold it in 2023.

BUDGET INFORMATION	FY 21-22	Adopted	Amended	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Revenues - Beach Music Festival							
Tourism Development Authority	-	15,000	15,000	15,000	11,250	11,250	-
Sponsorships	-	10,000	10,000	1,000	29,250	29,250	-
Resale Items	-	5,000	5,000	3,078	1,000	1,000	-
Vendor Fees	-	1,000	1,000	800	1,000	1,000	-
Transfer from General Fund	-	12,000	12,000	22,830	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	-	43,000	43,000	42,708	42,500	42,500	-
Expenditures - Beach Music Festival							
Music Performances	-	25,000	25,000	24,810	31,000	31,000	-
Advertising and Miscellaneous	-	18,000	18,000	17,896	11,500	11,500	-
TOTAL	-	43,000	43,000	42,706	42,500	42,500	-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the Beach Music Festival is projected to have no fund balance available.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

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 21-22	Adopted	Amended	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	
Revenues - Half-Marathon/Marathon								
Entry Fees	41,060	45,000	45,000	54,879	50,000	50,000		-
Tourism Development Authority	11,250	8,438	8,438	-	8,438	8,438		-
Sponsorships	3,250	4,000	4,000	8,434	4,000	4,000		-
Resale Items	4,939	5,000	5,000	5,197	5,000	5,000		-
Appropriated Fund Balance	-	-	-	869	-	-		-
TOTAL	60,499	62,438	62,438	69,379	67,438	67,438		-
Expenditures - Half-Marathon/Marathon								
Race Expenditures	39,508	35,438	35,438	37,379	38,438	38,438		-
Donations to Charity	15,000	13,500	13,500	16,000	14,500	14,500		-
Transfer to Bike and Ped CPO	15,000	13,500	13,500	16,000	14,500	14,500		-
TOTAL	69,508	62,438	62,438	69,379	67,438	67,438		-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the Half-Marathon is projected to have a fund balance of approximately \$500.

* The next race is scheduled for October 28, 2023.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

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 Emerald Isle area waterway dredging, and scholarship awards.

BUDGET INFORMATION	FY 21-22	Adopted	Amended	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	Actual	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Fishing Tournament							
Entry Fees	9,250	12,000	12,000	13,875	13,000	13,000	-
Tourism Development Authority	5,625	4,219	4,219	4,219	3,164	3,164	-
Sponsorships	14,875	15,000	15,000	20,100	20,000	20,000	-
Fundraising / Auction	19,041	18,000	18,000	13,680	15,000	15,000	-
Resale Items	7,884	5,000	5,000	7,955	5,000	5,000	-
Appropriated Fund Balance	-	-	-	11,201	-	-	-
TOTAL	56,675	54,219	54,219	71,030	56,164	56,164	-
Expenditures - Fishing Tournament							
Tournament Prizes	10,760	15,000	15,000	17,880	18,000	18,000	-
Scholarships	3,000	15,000	15,000	18,000	18,000	18,000	-
Advertising and Miscellaneous	15,976	18,219	18,219	20,150	20,164	20,164	-
Transfer to General Fund	6,000	6,000	6,000	15,000	-	-	-
TOTAL	35,736	54,219	54,219	71,030	56,164	56,164	-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the Fishing Tournament is expected to have a fund balance of approximately \$39,000. 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.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

Traditionally, the Town hosted an annual fireworks celebration at the privately owned Bogue Inlet Pier, and the budget for this expense was captured in the General Fund. On July 3, 2022 the Town collaborated with its neighboring Western Carteret municipalities to hold the event in Cape Carteret. This FY 2024 budget is recommended based on the 2022 actual results.

BUDGET INFORMATION	FY 21-22	Adopted	Amended		FY 23-24	FY 23-24	FY 23-24
	Actual	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Fireworks Celebration							
Tourism Development Authority	-	-	-	-	-	-	-
Sponsorships	-	-	-	-	16,000	16,000	-
Interlocal Government	-	-	-	-	2,800	2,800	-
Transfer from General Fund	-	-	-	-	20,000	20,000	-
TOTAL	-	-	-	-	38,800	38,800	-
Expenditures - Fireworks Celebration							
Contracted Services	-	-	-	-	22,500	22,500	-
Event Expenditures	-	-	-	-	16,300	16,300	-
Advertising and Miscellaneous	-	-	-	-	-	-	-
TOTAL	-	-	-	-	38,800	38,800	-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the Fireworks Celebration does not have a fund balance, due to the newly established budget in the Special Events Fund for FY 2024.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

The Police Department held its first Car Show in November, 2022 at the Western Ocean Regional Access for the community with event proceeds going to the Holiday Shop-With-A-Cop Program. The 2022 event was budgeted in the General Fund, and Town staff recommends planning the event annually in the Special Events Fund beginning in FY 2024.

BUDGET INFORMATION	FY 21-22	Adopted	Amended		FY 23-24	FY 23-24	FY 23-24
	Actual	FY 22-23	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Car Show							
Entry Fees	-	-	-	-	3,000	3,000	-
Sponsorships	-	-	-	-	13,000	13,000	-
Resale Items	-	-	-	-	2,000	2,000	-
TOTAL	-	-	-	-	18,000	18,000	-
Expenditures - Car Show							
Charitable Contributions	-	-	-	-	6,000	6,000	-
Event Expenditures	-	-	-	-	10,000	10,000	-
Advertising and Miscellaneous	-	-	-	-	2,000	2,000	-
TOTAL	-	-	-	-	18,000	18,000	-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the Car Show does not have a fund balance, due to the newly established budget in the Special Events Fund for FY 2024.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund was initially created to incorporate three annual special events - the Beach Music Festival, the Half-Marathon/Marathon and the Fall Fishing Tournament. The FY 2024 recommends three additional special events as follows: Fireworks Celebration; Car Show; and St. Patrick's Festival.

For over three decades the St. Patrick's Festival event has been a collaborative event by the Emerald Isle Business Association and Town staff, where the event financials were captured by the separate not-for-profit entity. Beginning in FY 2024 the Town has agreed to manage the entire event, including the financial aspects. The Business Association will continue to provide beverage services for the popular "festival beer tent".

BUDGET INFORMATION	FY 21-22	Adopted FY 22-23	Amended FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues - St. Patrick's Festival</u>							
Vendor Fees	-	-	-	-	15,000	15,000	-
Festival Ride Fees	-	-	-	-	10,000	10,000	-
Resale Items	-	-	-	-	6,000	6,000	-
TOTAL	-	-	-	-	31,000	31,000	-
<u>Expenditures - St. Patrick's Festival</u>							
Contracted Services	-	-	-	-	15,000	15,000	-
Event Expenditures	-	-	-	-	10,000	10,000	-
Advertising and Miscellaneous	-	-	-	-	6,000	6,000	-
TOTAL	-	-	-	-	31,000	31,000	-

FY 23-24 BUDGET NOTES

* As of June 30, 2023, the St. Patrick's Festival does not have a fund balance, due to the newly established budget in the Special Events Fund for FY 2024.

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/23	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	177,000	193,000	16,000
Donations	26,000	31,000	5,000
Entry Fees	50,000	55,000	5,000
TOTAL	360,078	386,078	26,000
<u>Expenditures and Encumbrances</u>			
Miscellaneous	23,000	26,000	3,000
Construction	229,078	178,945	(50,133)
Transfer to CPO Islander Drive/WORA Improvements	30,000	30,000	-
Transfer to CPO Bogue Inlet Drive Improvements	78,000	78,000	-
TOTAL	360,078	312,945	(47,133)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/23</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Fundraising / Donations	8,007	14,919	6,912
Transfer from General Fund	92,550	117,550	25,000
TOTAL	100,557	132,469	31,912
<u>Expenditures and Encumbrances</u>			
Design and Permitting	3,325	3,325	-
Maintenance & Repairs - Other Improvements	58,463	61,078	2,615
Miscellaneous	-	1,523	1,523
Construction	10,769	26,597	15,828
Transfer to Islander Drive/WORA Improvements CPO	28,000	28,000	-
TOTAL	100,557	120,523	19,966

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

FEMA - 428 - REED, CEDAR, LEE STORMWATER IMPROVEMENTS

Capital Project Ordinance Originally Adopted February 8, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/23</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	535,480	268,181	(267,299)
TOTAL	535,480	268,181	(267,299)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	85,804	82,581	(3,223)
Construction - Other Improvements	449,676	185,600	(264,076)
TOTAL	535,480	268,181	(267,299)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

FEMA - 428 - EMERGENCY EQUIPMENT & VEHICLES

Capital Project Ordinance Originally Adopted July 12, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/23</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	3,488,208	625,319	(2,862,889)
Sale of Surplus Property / Trade-Ins	-	12,750	12,750
TOTAL	3,488,208	638,069	(2,850,139)
<u>Expenditures and Encumbrances</u>			
Capital Outlay - Equipment	563,692	638,069	74,377
Capital Outlay - Vehicles	2,924,516	-	(2,924,516)
TOTAL	3,488,208	638,069	(2,850,139)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

FEMA - 428 - ARCHERS CREEK CULVERTS / LANDS END D.I.S.

Capital Project Ordinance Originally Adopted December 13, 2022

	Authorized Budget	Projected As of 6/30/23	Remaining Balance
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	1,481,245	68,448	(1,412,797)
TOTAL	1,481,245	68,448	(1,412,797)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	192,615	68,448	(124,167)
Construction - Other Improvements	1,288,630	-	(1,288,630)
TOTAL	1,481,245	68,448	(1,412,797)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/23

DOG PARK PROJECT

Capital Project Ordinance Originally Adopted March 14, 2023

	<u>Authorized Budget</u>	<u>Projected As of 6/30/23</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Fundraising / Donations	16,000	15,078	(922)
Transfer from McLean-Spell Park (29.7 Acre)	16,000	16,922	922
TOTAL	<u>32,000</u>	<u>32,000</u>	-
<u>Expenditures and Encumbrances</u>			
Construction - Other Improvements	<u>32,000</u>	-	<u>(32,000)</u>
TOTAL	<u>32,000</u>	-	<u>(32,000)</u>



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Planned Expenditures					
Police	-	45,000	-	-	-
Fire	2,683,125	-	185,000	-	-
Public Works	-	110,000	54,000	100,000	75,000
Solid Waste	-	-	-	14,000	-
Parks and Recreation	174,500	77,000	10,000	10,000	10,000
Sidewalks and Bicycle Paths	150,000	-	-	-	-
Street and Drainage Improvements	1,907,126	3,906,082	184,409	184,409	184,409
Beach and Sound Access Improvements	975,000	225,000	225,000	225,000	225,000
Public Buildings / Land Acquisition	81,000	3,092,745	10,000,000	-	-
Beach Nourishment / Inlet Management	-	1,800,000	-	-	-
TOTAL	5,970,751	9,255,827	10,658,409	533,409	494,409
Suggested Revenue Sources					
General Fund - Annual	12,500	457,000	334,000	349,000	310,000
Powell Bill	159,409	159,409	159,409	159,409	159,409
Bicycle and Ped Fund	30,000	-	-	-	-
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
Project Fund Balance	16,000	-	-	-	-
Contributions	16,000	-	-	-	-
ARPA - Grant Funding	281,000	-	-	-	-
FEMA - 428 Grant	5,430,842	4,189,503	-	-	-
FEMA - BRIC Grant	-	2,359,528	-	-	-
NCDEQ - Shall Draft Grant	-	1,800,000	-	-	-
NC Clean Water Trust	-	265,387	-	-	-
Installment Financing	-	-	10,140,000	-	-
TOTAL	5,970,751	9,255,827	10,658,409	533,409	494,409
GRAND TOTAL - FY 2023-24 through FY 2027-28	26,912,805				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Police						
1 Replacement Duty Weapons	Replacement	-	45,000	-	-	-
TOTAL POLICE		-	45,000	-	-	-
Fire						
1 Sound Rescue Boat	Replacement	-	-	45,000	-	-
4 Heart Monitors	Replacement	-	-	140,000	-	-
1 Townwide Radio/Microwave Antennae system	Replacement	68,000	-	-	-	-
3 Jetskis with Trailers	Replacement/New	42,803	-	-	-	-
2 PowerLoad Systems for Ambulance	Replacement	41,000	-	-	-	-
1 Ambulance	New	398,846	-	-	-	-
1 Ambulance	Replacement	398,846	-	-	-	-
1 Engine 2	Replacement	866,815	-	-	-	-
1 Engine 3	Replacement	866,815	-	-	-	-
TOTAL FIRE		2,683,125	-	185,000	-	-
Public Works						
1 Riding Mower	Replacement	-	10,000	12,000	-	-
1 Dump Truck	Replacement	-	100,000	-	100,000	-
1 Mini Excavator	Replacement	-	-	17,000	-	-
1 Bucket Truck	Replacement	-	-	25,000	-	-
1 Backhoe / Loader	Replacement	-	-	-	-	75,000
TOTAL PUBLIC WORKS		-	110,000	54,000	100,000	75,000
Solid Waste						
1 Utility Vehicle (ATV)	Replacement	-	-	-	14,000	-
TOTAL SOLID WASTE		-	-	-	14,000	-
Parks and Recreation						
1 School Activity Bus (used)	Replacement	-	40,000	-	-	-
1 Utility Vehicle (ATV)	Replacement	-	15,000	-	-	-
1 Riding Mower	Replacement	12,500	12,000	-	-	-
1 Dump Truck	Replacement	90,000	-	-	-	-
1 Tractor	Replacement	40,000	-	-	-	-
1 NC 58 Landscaping Improvements - River Rock	New	-	10,000	10,000	10,000	10,000
1 Dog Park	New	32,000	-	-	-	-
TOTAL PARKS AND RECREATION		174,500	77,000	10,000	10,000	10,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Beach and Sound Access Improvements						
3 El Woods Bridges	Replacement	150,000	-	-	-	-
10 Beach Access Replacements	Replacement	825,000	-	-	-	-
3 Beach Access Replacements	Replacement	-	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 Inlet Drive Sidewalk - Near the Point	New	90,000	-	-	-	-
1 Lee Avenue Sidewalk	New	60,000	-	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		150,000	-	-	-	-
Street and Drainage Improvements						
1 Lee Avenue Culvert	Replacement	216,000	-	-	-	-
1 Reed Drive Drainage & Pump Station	Replacement	274,000	-	-	-	-
1 Cedar Street Drainage Berm	New	45,480	-	-	-	-
1 Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	Replacement	631,245	-	-	-	-
1 Cape Emerald Pipe Relocation	Replacement	131,000	-	-	-	-
1 Lands End Area Dune Infiltration	New	44,740	805,260	-	-	-
1 Western El Stormwater Infiltration	New	-	2,624,915	-	-	-
1 Generators (Permanent install at stormwater pumps)	New	500,252	-	-	-	-
3 3-Phase Power - SW Pumps (Doe, Shipwreck, Col. Hanson)	New	-	291,498	-	-	-
1 Golf Cart Path Improvements	New	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing - Powell Bill	Repair	39,409	159,409	159,409	159,409	159,409
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		1,907,126	3,906,082	184,409	184,409	184,409
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	New	81,000	-	-	-	-
1 Fire Station 2 Expansion	New	-	3,092,745	-	-	-
1 Emergency Services Facility / EOC	New	-	-	10,000,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		81,000	3,092,745	10,000,000	-	-
Beach Nourishment / Inlet / Waterways						
1 Bogue Sound Alternate Boat Channel	New	-	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 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Police						
1 Replacement Duty Weapons	General Fund - Annual	-	45,000	-	-	-
TOTAL POLICE		-	45,000	-	-	-
Fire						
1 Sound Rescue Boat	General Fund - Annual	-	-	45,000	-	-
4 Heart Monitors	Installment Financing	-	-	140,000	-	-
1 Townwide Radio/Microwave Antennae system	FEMA - 428 Grant	68,000	-	-	-	-
3 Jetskis with Trailers	FEMA - 428 Grant	42,803	-	-	-	-
2 PowerLoad Systems for Ambulance	FEMA - 428 Grant	41,000	-	-	-	-
1 Ambulance	FEMA - 428 Grant	398,846	-	-	-	-
1 Ambulance	FEMA - 428 Grant	398,846	-	-	-	-
1 Engine 2	FEMA - 428 Grant	866,815	-	-	-	-
1 Engine 3	FEMA - 428 Grant	866,815	-	-	-	-
TOTAL FIRE		2,683,125	-	185,000	-	-
Public Works						
1 Riding Mower	General Fund - Annual	-	10,000	12,000	-	-
1 Dump Truck	General Fund - Annual	-	100,000	-	100,000	-
1 Mini Excavator	General Fund - Annual	-	-	17,000	-	-
1 Bucket Truck	General Fund - Annual	-	-	25,000	-	-
1 Backhoe / Loader	General Fund - Annual	-	-	-	-	75,000
TOTAL PUBLIC WORKS		-	110,000	54,000	100,000	75,000
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 (ATV)	General Fund - Annual	-	15,000	-	-	-
1 Riding Mower	General Fund - Annual	12,500	12,000	-	-	-
1 Dump Truck	FEMA - 428 Grant	90,000	-	-	-	-
1 Tractor	FEMA - 428 Grant	40,000	-	-	-	-
1 NC 58 Landscaping Improvements - River Rock	General Fund - Annual	-	10,000	10,000	10,000	10,000
1 Dog Park	Project Fund Balance	16,000	-	-	-	-
	Contributions	16,000	-	-	-	-
TOTAL PARKS AND RECREATION		174,500	77,000	10,000	10,000	10,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Beach and Sound Access Improvements						
3	El Woods Bridges	Approp. Fund Balance (ARPA)	150,000	-	-	-
10	Beach Access Replacements	FEMA - 428 Grant	825,000	-	-	-
3	Beach Access Replacements	General Fund - Annual	-	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS			975,000	225,000	225,000	225,000
Sidewalks and Bicycle Paths						
1	Inlet Drive Sidewalk - Near the Point	Powell Bill	90,000	-	-	-
1	Lee Avenue Sidewalk	Powell Bill	30,000	-	-	-
		Bike and Pedestrian Fund	30,000	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS			150,000	-	-	-
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	Approp. Fund Balance (ARPA)	131,000	-	-	-
1	Lands End Area Dune Infiltration	FEMA - 428 Grant	44,740	805,260	-	-
1	Western El Stormwater Infiltration	FEMA - 4487 Grant	-	2,359,528	-	-
1	Western El Stormwater Infiltration	NC Clean Water Trust	-	265,387	-	-
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
1	Annual Street Resurfacing - Powell Bill	Powell Bill	39,409	159,409	159,409	159,409
TOTAL STREETS AND DRAINAGE IMPROVEMENTS			1,907,126	3,906,082	184,409	184,409
Public Buildings / Land Acquisition						
1	150kw Generator for Community Center	FEMA - 428 Grant	81,000	-	-	-
1	Fire Station 2 Expansion	FEMA - 428 Grant	-	3,092,745	-	-
1	Emergency Services Facility / EOC	Installment Financing	-	-	10,000,000	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION			81,000	3,092,745	10,000,000	-
Beach Nourishment / Inlet Management						
1	Bogue Sound Alternate Boat Channel	NCDEQ - Shallow Draft Grant	-	1,800,000	-	-
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>
SUV	2022	Leased	Ford	Bronco Sport	4,168	\$ 25,612	3	2024-25	Lease Program	\$ 36,000

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>
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (8354)	44,610	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Patrol Car (7036)	2021	Leased	Dodge	Charger (7036)	38,335	\$ 36,000	4	2023-24	Lease Program	\$ 35,000
Patrol Car (3087)	2021	Leased	Dodge	Charger (3087)	36,681	\$ 36,000	4	2023-24	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (1411)	32,551	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Patrol Car (9689)	2021	Leased	Dodge	Charger (9689)	29,536	\$ 36,000	4	2023-24	Lease Program	\$ 35,000
Detective Vehicle (1737)	2018	Owned	Dodge	Charger (1737)	48,838	\$ 39,000	7	2024-25	Lease Program	\$ 35,000
Patrol Car (5387)	2018	Owned	Dodge	Charger (5387)	68,720	\$ 36,000	7	2024-25	Lease Program	\$ 35,000
Patrol Car (3017)	2019	Owned	Dodge	Charger (3017)	55,340	\$ 36,000	6	2024-25	Lease Program	\$ 35,000
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	62,995	\$ 36,000	6	2024-25	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (0976)	21,422	\$ 32,000	4	2024-25	Lease Program	\$ 37,000
Beach Patrol - Jeep	2021	Leased	Jeep	Wrangler (3488)	37,564	\$ 35,000	4	2024-25	Lease Program	\$ 35,000
Beach Patrol - Jeep	2022	Leased	Jeep	Gladiator (1831)	664	\$ 52,710	3	2024-25	Lease Program	\$ 55,000
Community R.O. - Jeep	2022	Leased	Jeep	Gladiator (1426)	1,241	\$ 52,884	3	2024-25	Lease Program	\$ 55,000
Chief Truck (D25875)	2022	Leased	Ford	F150 (D25875)	3,088	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Asst. Chief Truck (D25875)	2022	Leased	Ford	F150 (D25883)	6,632	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25877)	4,669	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25876)	4,048	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25874)	2,883	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Patrol Truck	2022	Leased	Ford	F150 (D25878)	4,297	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Detective Truck	2022	Leased	Ford	F150 (D25873)	1,279	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Speed Trailer	2022	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,560	7	2028-29	Purchase	\$ 17,000
Patrol Car (4004)	2016	Owned	Dodge	Charger (4004)	110,405	\$ 36,000			Spare - Replacement strategy uncertain	
Patrol Car (9885)	2017	Owned	Dodge	Charger (9885)	117,438	\$ 36,000			Spare - Replacement strategy uncertain	
Spare Truck (4177)	2017	Owned	Dodge	4x4 Truck (4177)	68,251	\$ 39,000			Spare - Replacement strategy uncertain	
Spare Truck (9411)	2016	Owned	Dodge	4x4 Truck (9411)	69,239	\$ 39,000			Spare - Replacement strategy uncertain	
Spare Vehicle (5759)	2013	Owned	Ford	Taurus (5759)	90,116	\$ 29,000			Spare - Replacement strategy uncertain	

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 14	2020	Leased	Jeep	Wrangler (6182)	6,728	\$ 35,000	3	2023-24	Lease Program	\$ 55,000
Ocean Rescue - Car 13	2021	Leased	Jeep	Gladiator (7660)	18,700	\$ 35,000	3	2023-24	Lease Program	\$ 55,000
Engine 2	2009	Owned	Emergency One	Pumper	70,804	\$ 420,000	20	2024-25	Purchase	\$ 971,531
Engine 3	2004	Owned	Emergency One	Pumper	65,882	\$ 348,000	20	2024-25	Purchase	\$ 971,531
Ambulance - EMS 1	2010	Owned	Chevrolet	Wheeled Coach	161,227	\$ 133,000	15	2024-25	Purchase	\$ 500,000
Rescue 5 (Station 2)	2020	Leased	Ford	F150 XL (73265)	13,581	\$ 30,000	5	2024-25	Lease Program	\$ 40,000
Ocean Rescue - Car 10	2022	Leased	Jeep	Gladiator (65638)	1,465	\$ 52,300	3	2024-25	Lease Program	\$ 55,000
Ocean Rescue - Car 11	2022	Leased	Jeep	Gladiator (65641)	1,903	\$ 52,300	3	2024-25	Lease Program	\$ 55,000
Ocean Rescue - Car 12	2022	Leased	Jeep	Gladiator (05208)	16	\$ 52,300	3	2024-25	Lease Program	\$ 55,000
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	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
Sound Rescue Boat	2011	Owned	Carolina	Skiff	130 H	\$ 18,000	15	2025-26	Purchase	\$ 45,000
Car 7 (Assist. Chief)	2022	Leased	Ford	F150 XL (25872)	4,510	\$ 37,000	4	2025-26	Lease Program	\$ 40,000
Car 15 (Station 1)	2022	Leased	Ford	F150 XL (04728)	7,700	\$ 37,000	4	2025-26	Lease Program	\$ 40,000
Car 16 (EMS Coord)	2022	Leased	Ford	F150 XLT	5,174	\$ 38,000	4	2025-26	Lease Program	\$ 40,000
Rescue 6 (Station 1)	2021	Leased	Chevrolet	Silverado	8,458	\$ 30,000	5	2025-26	Lease Program	\$ 40,000

FIRE DEPARTMENT (Continued)

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>
Car 9 (Chief)	2022	Owned	Ford	F150 STX (04646)	9,852	\$ 35,400	5	2026-27	Lease Program	\$ 40,000
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
Generator 7604 Emerald	2009	Owned	CAT	D60-6 Generator	952 H	\$ 23,670	20	2028-29	Purchase	\$ 30,000
Jet Ski -25	2019	Owned	Yamaha	Waverunner EXR	59 H	\$ 8,975	5	2028-29	Purchase	\$ 12,000
Jet Ski -26	2019	Owned	Yamaha	Waverunner EXR	69 H	\$ 8,975	5	2028-29	Purchase	\$ 12,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	52,302	\$ 249,000	10	2029-30	Finance	\$ 500,000
Auto CPR System	2023	Owned	Zoll	Autopulse 100	n/a	\$ 13,400	10	2032-33	Purchase	\$ 16,000
Auto CPR System	2023	Owned	Zoll	Autopulse 100	n/a	\$ 13,400	10	2032-33	Purchase	\$ 16,000
Auto CPR System	2023	Owned	Zoll	Autopulse 100	n/a	\$ 13,400	10	2032-33	Purchase	\$ 16,000
Power Stretcher	2023	Owned	Stryker	Power Pro XT Cot	n/a	\$ 18,500	10	2032-33	Purchase	\$ 19,000
Power Stretcher	2023	Owned	Stryker	Power Pro XT Cot	n/a	\$ 18,500	10	2032-33	Purchase	\$ 19,000
Engine 1	2014	Owned	Toyne	Pumper	39,140	\$ 450,000	20	2033-34	Finance	\$ 971,500
Smeal Aerial Truck	2020	Financed	Smeal	Aerial	4,005	\$ 1,255,000	20	2039-40	Finance	\$ 2,000,000
Car 8 (Assistant Chief)	2020	Leased	Ford	F150 XL (73264)	19,201				Spare - to be reassigned within Town following Chief retirement	

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	1,402	\$ 8,000	10	2024-25	Purchase	\$ 10,000
M-21 Dump Truck	1994	Owned	International	T444E	77,405	\$ 40,000	30	2024-25	Purchase	\$ 100,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	625	\$ 7,900	10	2025-26	Purchase	\$ 12,000
M-2 Mini Excavator	2006	Owned	Volvo	EC55B	4,279	\$ 16,500	20	2025-26	Purchase	\$ 17,000
M-1 Bucket Truck	2006	Owned	Ford	F750		\$ 21,000	20	2025-26	Purchase	\$ 25,000
M-3 Pick-Up Truck	2021	Leased	Chevrolet	Silverado 1500	17,659	\$ 30,000	5	2025-26	Lease Program	\$ 35,000
M-4 Pick-Up Truck	2022	Leased	Ford	F150XL	7,482	\$ 33,500	4	2025-26	Lease Program	\$ 35,000
M-32 Dump Truck	2002	Owned	International	4300	49,230	\$ 50,000	25	2026-27	Purchase	\$ 100,000
M-6 Pick-Up Truck	2022	Owned	Ford	F150XL (D04722)	6,103	\$ 33,500	5	2026-27	Lease Program	\$ 40,000
M-16 Backhoe / Loader	2008	Owned	New Holland	B95LR	2,663	\$ 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
Stormwater Vac Trailer	2023	Owned	Ditch Witch	HX30A w/ 500 gal trl	n/a	\$ 66,716	20	2043-44	Purchase	\$ 75,000
M-23 Tractor	1995	Owned	Ford	3930	2,150			Spare - Replacement strategy uncertain		
Riding Mower M-13	2009	Owned	Scag	Mower 52"	1,301			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-17 Brush Truck	2021	Leased	Freightliner	M2106/Knuckleboom	24,723	\$ 153,000	3	2024-25	Lease Program	\$ 200,000
M-7 Pick-Up Truck	2015	Owned	Chevrolet	Silverado 2500HD	6,125	\$ 26,000	10	2024-25	Lease Program	\$ 35,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	50,546	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-10 Brush Truck	2023	Leased	Freightliner	M2106/Knuckleboom	1,972	\$ 191,800	3	2025-26	Lease Program	\$ 200,000
M-14 Utility Vehicle	2017	Owned	Kubota	ATV	2,180	\$ 10,000	10	2026-27	Purchase	\$ 14,000
M-9 Pick-Up Truck	2022	Leased	Ford	F150XL (D04710)	11,780	\$ 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>
Dump Truck P-1	2006	Owned	Chevrolet	3500-Dump (06208)	51,869	\$ 23,000	19	2023-24	Purchase	\$ 90,000
Tractor P-11	2005	Owned	John Deere	4120	3,224	\$ 25,000	25	2023-24	Purchase	\$ 40,000
Riding Mower P-2	2007	Owned	Scag	Mower 48"	778	\$ 10,000	18	2023-24	Purchase	\$ 12,500
Utility Vehicle P-19	2017	Owned	Bobcat	ATV	527	\$ 14,000	8	2024-25	Purchase	\$ 15,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	1,145	\$ 8,000	10	2024-25	Purchase	\$ 12,000
School Activity Bus (used)	1996	Owned	Ford	Bus	145,526	\$ 8,400	7	2024-25	Purchase	\$ 40,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	46,383	\$ 26,000	6	2024-25	Lease Program	\$ 30,000
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	28,403	\$ 27,000	5	2024-25	Lease Program	\$ 27,000
SUV (P&R Director)	2022	Leased	Jeep	Wrangler	3,888	\$ 38,321	3	2024-25	Lease Program	\$ 40,000
Pick-Up Truck P-25	2022	Owned	Ford	Ford F150 STX (04649)	8,529	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-24	2022	Owned	Ford	Ford F150 STX (04650)	10,963	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-23	2022	Owned	Ford	Ford F150 STX (04651)	7,791	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	432	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Riding Blower	2020	Owned	Ferris	FB2000	427	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	387	\$ 8,410	10	2029-30	Purchase	\$ 12,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	483	\$ 8,200	10	2029-30	Purchase	\$ 12,000
Riding Mower P-26	2022	Owned	Scag	Tiger Cat II 48"	92	\$ 9,500	10	2031-32	Purchase	\$ 11,000
Riding Blower	2022	Owned	Scag	Windstorm	81	\$ 10,790	10	2031-32	Purchase	\$ 11,000
Pick-Up Truck P-10	2004	Owned	Chevrolet	1500 (55702)	95,937			Spare - Replacement strategy uncertain		
Riding Mower P-14	2007	Owned	Scag	Mower 48"	1,365			Spare - Replacement strategy uncertain		

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 1,938,563	\$ 1,453,560	\$ 1,235,151	\$ 1,016,669	\$ 10,985,069	\$ 10,635,168
Minus Principal Payments	(485,003)	(218,409)	(218,482)	(171,600)	(349,901)	(357,033)
Plus New Debt						
2026 Emergency Services Facility (30 yr/4.00%)	-	-	-	10,000,000	-	-
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	140,000	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Remaining Principal at June 30	\$ 1,453,560	\$ 1,235,151	\$ 1,016,669	\$ 10,985,069	\$ 10,635,168	\$ 10,278,135
Estimated Assessed Value	\$ 3,176,765,801	\$ 3,176,765,801	\$ 3,192,649,630	\$ 3,208,612,878	\$ 3,224,655,943	\$ 3,240,779,222
Outstanding Debt at 6/30 as % of Assessed Value	0.05%	0.04%	0.03%	0.34%	0.33%	0.32%
Estimated Permanent Population	3,901	3,940	3,979	4,019	4,059	4,100
Outstanding Debt Per Capita	\$ 373	\$ 313	\$ 255	\$ 2,733	\$ 2,620	\$ 2,507
Total # of Real Property Parcels	7,498	7,498	7,498	7,498	7,498	7,498
Outstanding Debt Per Real Property Parcel	\$ 194	\$ 165	\$ 136	\$ 1,465	\$ 1,418	\$ 1,371

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Budget</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>	<u>FY 27-28</u> <u>Projected</u>
Debt Principal Payments						
2013 Community Improvements Package	266,667	-	-	-	-	-
2014 Land Purchase (Jean Preston Park)	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	-	-	-
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	-	-	-
2026 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	178,301	185,433
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	28,000	28,000	28,000
TOTAL PRINCIPAL PAYMENTS	\$ 485,003	\$ 218,409	\$ 218,482	\$ 171,600	\$ 349,901	\$ 357,033
Debt Interest Payments						
2013 Community Improvements Package	5,787	-	-	-	-	-
2014 Land Purchase (Jean Preston Park)	183	110	37	-	-	-
2018 McLean-Spell Park	9,324	7,770	6,216	4,662	3,108	1,554
2020 Ambulance	3,232	2,155	1,078	-	-	-
2020 Ladder Truck	27,413	25,306	23,199	21,092	18,986	16,879
2020 Heart Monitors (3)	-	-	-	-	-	-
2026 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	400,000	392,868
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	-	-	-
TOTAL INTEREST PAYMENTS	\$ 45,939	\$ 35,341	\$ 30,530	\$ 25,754	\$ 422,094	\$ 411,301
TOTAL PRINCIPAL + INTEREST	\$ 530,942	\$ 253,750	\$ 249,012	\$ 197,354	\$ 771,995	\$ 768,334
TOTAL GENERAL FUND	12,421,602	12,819,365	13,657,835	14,041,932	14,887,470	15,287,943
General Debt Service as % of General Fund	4.27%	1.98%	1.82%	1.41%	5.19%	5.03%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2023-24

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, 2023 and ending June 30, 2024, according to the following schedule:

Governing Body	107,462
Legal	25,000
Administration	828,188
Planning and Inspections	259,151
Police	2,763,034
Fire	3,445,216
Public Works	875,178
Solid Waste	2,037,133
Parks and Recreation	1,086,752
Nondepartmental	784,500
Debt Service	253,750
Transfers to Other Funds	354,000
TOTAL GENERAL FUND APPROPRIATIONS	12,819,365

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing appropriations, according to the following schedule:

Property Tax	5,245,364
Sales Tax	2,911,820
State-Collected Revenues	763,269
Solid Waste Fees	2,063,239
EMS Service Fees	270,500
Development Permit Fees	99,500
Other Fees	624,000
Parks and Recreation Fees	210,400
Other Revenues	486,598
Interest Earnings	80,720
Special Separation Allowance Fund Balance	63,954
Fund Balance	-
TOTAL GENERAL FUND REVENUES	12,819,365

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2023-24

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, 2023 and ending June 30, 2024, according to the following schedule:

Appropriation to Fund Balance	846,755
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	846,755

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, 2023 and ending June 30, 2024 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	312,755
Transfer from General Fund	309,000
Interest Earnings	225,000
	-
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	846,755

SECTION 5. The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the following schedule:

Beach Music Festival	42,500
Half-Marathon/Marathon	67,438
Fishing Tournament	56,164
Fireworks Celebration	38,800
Car Show	18,000
St. Patrick's Festival	31,000
TOTAL SPECIAL EVENT FUND APPROPRIATIONS	253,902

SECTION 6. It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing appropriations, according to the following schedule:

Participant Fees	92,000
Carteret County Tourism Development Authority	22,852
Interlocal Government	2,800
Sponsorships	82,250
Fundraising	15,000
Resale Items	19,000
Transfer from General Fund	20,000
TOTAL SPECIAL EVENT FUND REVENUES	253,902

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2023-24

- 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, 2023, 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, 2023, 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 2023-24, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2023.
- 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 2023-24

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 _____, 2023.

Jason Holland, Mayor

ATTEST:

Sarah Diehl, Town Clerk

EMERALD ISLE FEE SCHEDULE

FY 2023-24

	<u>FY 22-23 ACTUAL</u>	<u>FY 23-24 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
ADDRESS SIGNS	0.00	20.00
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
TOWN BOARD MEETING ROOM - AUDIO/VISUAL SERVICES		
	75.00 PER MEETING	75.00 PER MEETING
	75.00 PER HOUR (Min 1 hr)	75.00 PER HOUR (Min 1 hr)
GROUP USING TOWN ADMINISTRATION CONFERENCE ROOM		
NON-PROFIT GROUP	0.00 PER HOUR	0.00 PER HOUR
FOR PROFIT GROUP	50.00 PER HOUR (Min 1 hr)	50.00 PER HOUR (Min 1 hr)
<u>SOLID WASTE</u>		
RESIDENTIAL	275.00 PER UNIT PER YEAR	295.00 PER UNIT PER YEAR
<u>EMERGENCY MEDICAL SERVICE FEES</u>		
Mileage Charge	18.50 Per Mile	19.00 Per Mile
ALS Level 1 Non-emergent Transport	590.00 Base	590.00 Base
ALS Level 1 Emergent Transport	700.00 Base	715.00 Base
ALS Level 2 Emergent Transport	1010.00 Base	1025.00 Base
BLS Non-Emergent Transport	525.00 Base	525.00 Base
BLS Emergent Transport	595.00 Base	600.00 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 2023-24

	FY 22-23 <u>ACTUAL</u>	FY 23-24 <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 2023-24

	<u>FY 22-23</u> <u>ACTUAL</u>	<u>FY 23-24</u> <u>RECOMMENDED</u>
<u>LAND DEVELOPMENT FEES</u>		
COMMERCIAL REVIEW	250.00	250.00
ZONING PERMIT	75.00	75.00
REZONING / TEXT AMENDMENT APPLICATION	250.00	250.00
BOARD OF ADJUSTMENT APPLICATION	250.00	250.00
INSTALLATION OF ROADS / STREETS	250.00	250.00
DEMOLITION PERMIT	150.00	150.00
HOUSE MOVING PERMIT - Small	250.00	250.00
HOUSE MOVING PERMIT - Large	500.00	500.00
DUNES AND VEGETATION PERMIT	100.00	100.00
FLOODPLAIN DEVELOPMENT PERMIT	100.00	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	500.00	500.00
TREE REMOVAL PERMIT	65.00	65.00

Note: Applicable NC permits for CAMA are charged at current NC rates

EMERALD ISLE FEE SCHEDULE

FY 2023-24

		<u>FY 22-23</u>	<u>FY 23-24</u>
		<u>ACTUAL</u>	<u>RECOMMENDED</u>
<u>SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC</u>			
MINOR SUBDIVISIONS	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
LESS THAN 1 ACRE	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
1-5 ACRES	PRELIMINARY	200.00	200.00
	FINAL	75.00	75.00
6-15 ACRES	PRELIMINARY	300.00	300.00
	FINAL	100.00	100.00
16-40 ACRES	PRELIMINARY	400.00	400.00
	FINAL	125.00	125.00
OVER 40 ACRES	PRELIMINARY	500.00	500.00
	FINAL	150.00	150.00
<u>MOBILE HOME PARKS (OR EXPANSIONS)</u>			
LESS THAN 10 ACRES		300.00	300.00
10-30 ACRES		400.00	400.00
OVER 30 ACRES		500.00	500.00

EMERALD ISLE FEE SCHEDULE

FY 2023-24

	<u>FY 22-23</u> <u>ACTUAL</u>		<u>FY 23-24</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
PREMIERE MEMBERSHIP (unlimited classes)			250.00 PER CALENDAR YEAR
<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 2023-24

	<u>FY 22-23</u> <u>ACTUAL</u>		<u>FY 23-24</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	150.00	PER WEEK	150.00	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:

Sarah Diehl
Town Clerk