



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2024-2025 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 14, 2024





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Mayor	Jason Holland	Town Manager	Matt Zapp
Mayor Pro-Tem	Mark Taylor	Finance Director	Laura Rotchford
Commissioner	Roy D. Brownlow	Public Information Officer	Mark Crews
Commissioner	Alesia Sanderson	Town Clerk / HR Specialist	Sarah Diehl
Commissioner	Josh Sawyer	Police Chief	Michael Panzarella
Commissioner	Jay Wootten	Fire Chief	William Matthias
<i>Commissioner Emeritus</i>	Floyd Messer, Jr.	Planning Director	Chris Seaberg
		Public Works Director	Joe Smith
		Parks and Rec Director	Candace Dooley
Town Attorney	Grady Quattlebaum, PLLC		



NICE MATTERS !

FY 2024-25 RECOMMENDED BUDGET - Table of Contents

<u>Section</u>	<u>Page</u>	<u>Section</u>	<u>Page</u>
Recommended Budget Message	3	General Fund Expenditures	51
Summary Budget Information	13	Governing Body	55
Quick Summary	14	Legal	59
All Funds (Summary)	16	Administration	61
General Fund Budget Summary	17	Planning and Inspections	66
Net Change in Town of Emerald Isle Tax Bill	18	Police	71
General Fund Property Tax Rate (Historical Graph)	19	Fire	78
Primary Benefit District Property Tax Rate (Historical Graph)	20	EMS (prior year information only)	86
Secondary Benefit District Property Tax Rate (Historical Graph)	21	Public Works	88
Organization Chart	22	Solid Waste	94
Summary of Authorized Positions	23	Parks and Recreation	100
General Fund Balance Projection	24	NonDepartmental	107
Adjusted General Fund Balance (Historical Graph)	25	Debt Service	109
Property Tax Rate Breakdown	26	Transfers to Other Funds	111
Itemized Receipt - Town Services	27	Other Funds	113
Annual Bill - Average Value Property Owner (Historical Graph)	28	Future Beach Nourishment Fund	114
Sales Tax / Property Tax Ratio (Historical Graph)	29	Special Events Fund	115
Annual Solid Waste Service Fee (Historical Graph)	30	Status of Current Capital Project Ordinances	121
Annual Solid Waste Service Fee Revenues (Historical Graph)	31	Capital Replacement / Improvement Program	131
General Fund 5-Year Forecast	32	Summary	132
Annual General Debt Service Expenditures (Historical Graph)	33	Planned Expenditures	133
3-Year Comparison	34	Suggested Revenue Sources	135
5-Year Comparison	36	Departmental Capital Replacement Schedules	137
10-Year Comparison	38	Emerald Isle Debt & Debt Service Forecast	144
General Fund Tax Rates for NC Beach Towns (FY 23-24 Actual)	40	Budget Ordinance and Fee Schedule	147
Budget Calendar	41		
General Fund Revenues	43		

RECOMMENDED BUDGET MESSAGE - May 14, 2024



May 14, 2024

To: Honorable Mayor & Commissioners

The FY 24-25 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$14,068,925; a \$457,903 or 3.36 % increase from the FY 23-24 originally adopted total budget of \$13,611,022.

OVERVIEW

The Town of Emerald Isle strives to deliver top-notch services affordably, maintaining one of the lowest property tax rates among oceanfront municipalities in North Carolina. We invest strategically in projects that enhance residents' quality of life and attract tourists, retirees, and potential investors. Our success is driven by clear priorities, prudent spending, organizational flexibility, innovative financing, and collaboration with external partners. This approach ensures fiscal responsibility, reflected in the FY 24-25 Recommended Budget.

Jason Holland, Mayor
Mark Taylor, Mayor Pro-Tem
Roy D. Brownlow, Commissioner
Alesia Sanderson, Commissioner
Josh Sawyer, Commissioner
Jay Wootten, Commissioner

Matt Zapp, Town Manager



The FY 24-25 Recommended Budget aligns with goals set during the January 2024 Budget Retreat and April 9, 2024, Board meeting. The balanced budget maintains a property tax rate of \$0.165, unchanged from the previous fiscal year, accounting for a 3.8% inflation rate.

It is the opinion of the budget officer that the Recommended Budget provides the resources needed to meet residents' and visitors' service expectations, maintain facilities and equipment, and invest in enhancing community quality of life. While balancing the budget becomes increasingly challenging, confidence is high in the fiscal responsibility of the proposed spending plan for FY 24-25. Staff is ready for the upcoming review process, aiming to achieve consensus through work sessions and the required public hearing scheduled for June 11, 2024, to gather public input.

Due to market inflation, town expenses have increased. Staff propose a property tax rate of 16.5 cents per \$100 of property value, with 15.5 cents for general services and 1.0 cent for beach nourishment. The recommended property tax rate for the Primary Benefit District (oceanfront and inlet-front properties only) is 4 cents, ensuring funds for future beach nourishment projects. Additionally, the solid waste fee is proposed to increase by \$5 to \$300 yearly for residential properties, a 1.7% rise, to cover the cost of a new truck for yard debris removal. The budget document includes a chart displaying total annual costs for various properties in the town.

GENERAL FUND

The General Fund constitutes the largest portion of the total budget, amounting to \$13,265,184 for FY 24-25. This reflects a \$445,819 increase over the originally adopted FY 23-24 budget. The FY 24-25 Recommended Budget sustains current service levels and quality standards, while also allocating additional resources to enhance specific services outlined in the accompanying budget documents. Moreover, the Recommended Budget ensures adequate funding for essential capital items, enabling Town staff to deliver efficient services and uphold the Town's image effectively.

The General Fund also includes funding for salary increases (3.0% 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 saw a 2% increase in health insurance premiums for FY 24-25.

FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 14th 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 \$315,741 in FY 24-25. 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 \$974,741 to be reserved in the Future Beach Nourishment Fund in FY 24-25.

SPECIAL EVENTS FUND

The Marathon, Half-Marathon & 5K event, Car Show, and the Fishing Tournament are included in the Special Events Fund. They are combined into a single fund entitled Special Events Fund. The Beach Music Festival has been eliminated to maintain a 16.5 cent tax rate. The St. Patrick's Festival Committee is considering a Memorandum of Understanding, intended to reimburse the Town for any costs incurred to support the event.

CAPITAL PROJECTS FUND

The FY 24-25 Recommended Budget includes an updated 5-Year Capital Replacement/Improvement Program, totaling \$25,565,691. This plan outlines scheduled replacements for capital vehicles and equipment, as well as other beneficial capital improvements. Notably, it includes the design, financing, and phased construction of an emergency services facility on current town property. This facility will replace Fire Station #1, house an emergency operations center, and accommodate future plans for a replacement police department facility. Additionally, renovations for Fire Station #2 are expected to be funded through FEMA 428 grant funds.

The Finance Director has prepared a 5-Year General Fund Financial Forecast to accompany the FY 24-25 Recommended Budget. This forecast incorporates conservative revenue estimates, inflation assumptions, an updated 5-Year Capital Replacement/Improvement Program, and debt service schedules to project future budget status. While the current tax rate has managed the budget effectively in recent cycles and is projected to suffice for the upcoming fiscal year, pursuing significant capital initiatives may necessitate a General Fund property tax rate increase over the next 5 years to uphold service quality, meet essential needs, and propel 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 24-25 Recommended Budget.

FY 24-25 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 24-25 budget and capital planning process:

1. Continued focus on Beach Safety actions and staffing,
2. Continue public access walkways replacements via FEMA 428 Funds,
3. Continue with the Emergency Services Task Force intensive review of options related to a joint emergency operations complex. Develop a 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 & construction in FY 27-28; consider design-build as the preferred option for the project,
4. Address storm water related issues, including Reed Drive and the south side of Cedar Street,
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 repairs at the Community Center, including tennis court resurfacing, gym floor replacement, and bathroom rehabilitation.

In addition to the specific budget goals expressed by the Board, also emphasized in the budget document are additional priorities for FY 24-25 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 24-25 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 24-25,
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 24-25 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 24-25 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, FY 24-25 Recommended Budget for the General Fund is \$13,265,184, which represents a \$445,819, or 3.48% increase over the FY 23-24 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 24-25 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 24-25 Recommended Budget maintains a General Fund tax rate of 16.5 cents, with 15.5 cents allocated for general services and 1.0 cent designated for beach nourishment. This rate remains among the lowest of the 21 beach towns in North Carolina, as it was in FY 23-24. Anticipated total property tax revenues in the General Fund for FY 24-25 are \$5,327,496, based on the Finance Department's calculation of the Town's total tax base, including Carteret County assessed real property values of \$3.2 billion.

B. Sales Tax

For historical perspective, the Town's FY 22-23 actual sales tax revenue was \$2,693,686. The projection for FY 24-25 is estimated to be \$2,951,402.

The FY 24-25 Recommended Budget includes a total of \$2,951,402 of sales tax revenue, which represents \$39,582 more than estimated in the originally adopted FY 23-24 budget. The FY 24-25 estimate assumes 3.4% growth over the projected results expected in FY 23-24.

C. Electricity Sales Tax

The Recommended Budget expects \$503,990 from electricity sales tax, up \$24,240 from the originally adopted FY 23-24 budget. While the Town previously saw substantial growth in this revenue, it has slowed down. The FY 24-25 Recommended Budget assumes a 5.05% increase. Electricity sales tax ranks as the Town's fourth largest annual recurring revenue source, following property tax, sales tax, and solid waste fees.

D. Other State-Collected Revenues

The Recommended Budget anticipates a total of \$295,754 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a slight increase of approximately \$12,235. 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

The annual solid waste fee is recommended to increase to \$300 per year for each developed residential property to offset rising costs of collection services, tipping fees, and Yard Debris Truck payments. Total solid waste fee revenues are estimated at \$2,025,558, a decrease of \$37,681 compared to the FY 23-24 original budget estimate, partly due to a correction in the FY 2024 budget amount.

The Town aims for the fee to cover 100% of direct and some indirect solid waste expenses. Even with the proposed increase, the service remains a bargain at \$25.00 per month equivalent, ensuring that the cost is borne by the beneficiaries. Given the exceptional level of solid waste services 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 lower than many other providers offering a similar level of service.

F. EMS Service Fees

The FY 24-25 Recommended Budget projects \$336,000 in EMS service fees, compared to \$270,500 estimated collections for FY 23-24, reflecting a \$65,500 increase. The estimate includes \$315,000 from collection efforts and \$21,000 from the voluntary subscription program.

Moving forward, staff will collaborate closely with the billing and collections firm to enhance revenue collection. Given varying insurance coverage levels and the fact that many service beneficiaries are not Town taxpayers, ensuring fairness requires that recipients contribute to the cost of services. Many comparable communities have successfully improved collections in partnership with their billing and collection service provider.

G. Development Permit Fees

Carteret County provides administrative support and physical inspection services for the Town. The Recommended FY 24-25 Budget reflects this process and assumes total development permit fee revenues of \$76,500. Permit activity has leveled since COVID-19, following the dramatic increase in interest rates and mortgage loans.

H. Regional Access Parking Fees

The FY 24-25 Recommended Budget projects \$260,000 in parking fee revenue, similar to the previous fiscal year. These funds are exclusively allocated to staffing and operating expenses for the Town's two regional beach access facilities.

I. Beach Vehicle Permit Fees

A total of \$247,500 is budgeted in FY 24-25 which is a minimal decrease of \$2,500 from the FY 23-24 original budget. The Town issued approximately 3,300 beach vehicle permits in FY 23-24.

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 1,450 again, this year. The proposed budget projects a total of \$118,000 in registration fees in FY 24-25. 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

The FY 24-25 Recommended Budget anticipates Parks and Recreation Department fees of \$225,500, reflecting a \$15,100 increase compared to the original FY 24-25 budget.

L. ABC Revenues

The Town anticipates a total of \$230,000 from ABC revenues in FY 24-25, an decrease over the amount anticipated in the FY 23-24 originally adopted budget. ABC revenues have experienced steady growth in past years.

M. Interest Earnings

The FY 24-25 Recommended Budget expects interest earnings to reach \$150,000, reflecting substantial growth due to recent incremental interest rate increases. The Town maintains an average cash balance exceeding \$2 million, and the estimate for FY 24-25 assumes that interest rates will remain at current levels throughout the fiscal year.

N. Special Separation Allowance Fund Balance

State law mandates that participating local governments provide payments to qualifying former law enforcement officers (LEOs) eligible for special separation allowance benefits. The FY 24-25 Recommended Budget includes \$63,954 in total revenue to cover projected needs for the upcoming fiscal year. This appropriation is funded by utilizing committed fund balance that has been previously set aside specifically for these payments. By June 30, 2025, the specifically reserved fund balance for future special separation

allowance payments needs to reach \$90,996. As additional law enforcement retirements are projected to occur, the Town may need to identify additional funding for retired LEOs becoming eligible in the future.

O. General Fund Balance Appropriated

The FY 24-25 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 \$2,476,919 at June 30, 2024.

GENERAL FUND EXPENDITURES

As previously mentioned, the Recommended Budget allocates funds for Town staff to uphold high service quality for residents and visitors, maintain quality facilities and equipment, and invest in capital improvements and service enhancements. Key expenditure highlights include:

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, ten to thirteen 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 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 24-25 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 \$59,000. 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 3.0% cost-of-living adjustment (COLA) for all Town employees, totaling \$164,719. This increase is distributed across various departmental budgets. The 1-year percentage change in the Consumer Price Index (South Urban), as of March 2024, was 3.8%. It's worth noting that last year, the Town provided a 6.0% COLA to offset CPI. No other changes to employee benefits are recommended or

expected; health insurance costs were renewed with a 2% increase for FY 24-25.

D. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Public Works Department budget includes \$178,804 for street resurfacing in FY 24-25
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$1,108,663. 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 \$30,998, or 2.88% greater than the FY 23-24 approved budget amount.
- A total of \$213,000 is budgeted for trash related landfill tipping fees, \$60,000 in recycling costs and \$115,000 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 has helped the town control costs related to debris processing.
- A total of \$352,000 is included in the FY 24-25 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$177,348 is included in the budget for organization-wide information technology services provided primarily by VC3, among other IT related services.
- The Non Departmental budget includes \$3,700 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 \$4,000. The amounts are comparable to the prior fiscal years.
- A total of \$302,136 is budgeted for installment purchases, \$313,981 in leases, and \$124,575 for subscription-based IT arrangements, totaling \$704,692, or 5.58% of the total FY 24-25 budget.

GENERAL FUND BALANCE

The FY 24-25 Recommended Budget does not account for the use of General Fund unassigned fund balance.

As of June 30, 2024, the projected total General Fund unassigned balance is \$2,476,919, equivalent to 18.67% of the FY 24-25 Recommended Budget amount. This percentage falls slightly below the Town's official policy threshold of 25%. Historically, the Town emphasizes maintaining sufficient fund balances for cash-flow and emergency purposes. Appropriation of unassigned fund balance for emergency or strategic initiatives should be limited until it surpasses policy minimums.

OTHER FUNDS DETAIL ANALYSIS:

Future Beach Nourishment Fund

The Future Beach Nourishment Fund, established in FY 11-12, manages special district taxes and reserves funds from the General Fund for future beach nourishment activities.

The FY 24-25 Recommended Budget for the Future Beach Nourishment Fund is \$974,741, entirely reserved for future beach nourishment activities. This includes \$315,741 from the recommended 4-cent property tax rate for the Primary Benefit District, a \$309,000 transfer from the General Fund, and projected interest earnings of \$350,000. With anticipated increases in the fund balance and rising interest rates, significant growth in interest earnings is expected between projects.

By the end of FY 24-25, the Future Beach Nourishment Fund is projected to have a balance of approximately \$8.6 million. Assuming the Town maintains historical appropriations, ample revenues are anticipated for future renourishment efforts.

SPECIAL EVENTS FUND

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

The Marathon, Half-Marathon & 5K event fund, initiated in FY 13-14, manages revenues and expenses related to the Emerald Isle Marathon, Half-Marathon, and 5K races held each October. The FY 24-25 Recommended Budget estimates \$59,000 in total revenue from race entry fees and sponsorships. These funds cover race expenditures and contribute to the Town for bike path improvements, with the remaining balance 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 2023. The 2023 event was canceled due to a Tropical Storm. The FY 24-25 budget does NOT include the event, due to an estimated need of \$45,000 to produce 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 24-25 is \$59,000. The Fishing Tournament fund balance is currently \$46,000.

D. Other Special Events

The FY 24-25 budget also includes event generated funding for two additional special events – the Car Show (\$20,000) and the St. Patrick's Festival (\$0). The St. Patrick's Day Festival will be handled financially by the Emerald Isle Business Association. In January 2024, the BOC voted to eliminate the Fireworks Celebration to save over \$20,000 in tax dollars.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM:

The updated 5-Year Capital Replacement/Improvement Program outlines the scheduled replacement of capital equipment and strategic initiatives for the next 5 years. It prioritizes the Town's needs while maintaining fiscal responsibility, aiming for relatively consistent annual capital expenditures in the General Fund, except for the proposed Emergency Services Facility.

The total investment recommended in the 5-Year Capital Replacement/Improvement Program is \$25,565,691, funded through various means including pay-as-you-go funding, long-term debt, short-term installment financing, FEMA and State grants, and other outside sources.

Details of the capital items are provided in the 5-Year Capital Replacement/Improvement Program within the budget document, including major projects highlighted earlier in this message. Additional notes and highlights of some projects are as follows:

- many capital items included in the FY 24-25 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 27-28 with an estimated cost of \$10,000,000 including design and engineering.
- the renovation/expansion of Fire Station 2 (\$3 million) in FY 24-25, to be paid for via FEMA 428 funds. The grant application is currently under review with FEMA,
- 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 25-26,
- annual Powell Bill funding of \$160,000 for street resurfacing work, and
- replacement of various Town vehicles and major equipment over the next five years, and certain new vehicles and major equipment, with annual General Fund revenues.

FUTURE PROGNOSIS

As in previous budgets, significant effort has been devoted to planning future capital expenditures and adjusting revenue and expenditure expectations accordingly. The updated General Fund 5-Year Forecast integrates all this information.

Following FY 24-25, the forecast indicates a revenue deficit in the coming years due to increased operating costs and proposed capital financing. This includes funding for the Emergency Services Facility improvements, other emergency service-related building upgrades, beach access walkways, and equipment needs outlined in the 5-Year Capital Replacement/Improvement

Program. Projected deficits range from \$669,166 in FY 25-26 to over \$1 million in FY 28-29. This is primarily due to debt service associated with capital projects and conservative long-range revenue projections, with no assumed grant resources.

Efforts have been made annually to eliminate projected deficits and maintain a responsible budget without property tax rate increases. However, the scope, timing, and financing strategies of significant capital initiatives will ultimately determine the need for and extent of future rate increases. The purpose of the 5-Year Forecast is to transparently inform the Board and community, allowing for consideration of reasonable alternatives and proper budget planning. Management recommends exploring financial consulting services to optimize financing options.

Over the past 15 years, the Town has minimized tax rate increases while addressing service demands, investing in infrastructure, and adjusting to inflation. There have been only four instances of rate increases during this period, primarily for stormwater and infrastructure improvements, property reevaluation, and post-COVID adjustments.

With proposed capital initiatives, the Board may consider modest rate increases or alternative revenue strategies. With determination and innovation, management is confident that the community's goals can be achieved in a fiscally responsible manner.

CONCLUSION

It is my professional assessment that the FY 24-25 Recommended Budget aligns with stated budget priorities. I hope both the Board and the community will endorse this plan. Town staff have diligently controlled expenditures to ensure efficient and high-quality service delivery. The Recommended Budget is balanced, with the real property tax rate adjusted to \$0.165 and a minimal solid waste fee adjustment of \$5.00 per year proposed. I encourage the Board to review the budget carefully and make any necessary adjustments to reflect desired priorities and the Town's vision.

Emerald Isle is fortunate to benefit from a range of services at a relatively low cost. This achievement is the result of clear guidance from the Board, the efforts of staff to deliver high-quality service cost-effectively, and the

maximization of leveraged grant and other outside funding sources. Past management efforts to minimize the tax and fee burden are commendable.

For the average-value property owner in Emerald Isle, the annual cost of town government in FY 24-25 (if the Recommended Budget is approved) will be approximately \$80.80 per month, covering all Town services.

I extend my sincere thanks to all department heads and Emerald Isle employees for their dedication. I commend the Mayor and Commissioners for fostering a safe and productive work environment. Special congratulations to Laura Rotchford, Finance Director, for her exceptional leadership and hard work on the FY 24-25 Recommended Budget. The Town is fortunate to have her as a key member of the management team.

Respectfully submitted,

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

Matt Zapp
Town Manager



SUMMARY BUDGET INFORMATION

FY 2024-25 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:	\$ 669.56	- based on average value property in Emerald Isle (\$405,794), all property tax bills
* Annual Solid Waste Fee:	\$ 300.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$25.00 per month per residential unit
* Total FY 24-25 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 969.56	- equates to \$80.80 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 audio/visual services for Board Room rentals and adjustments to stormwater permit fees

* Total Town of Emerald Isle Budget:	\$ 14,068,925	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 13,265,184	- a \$445,819, or 3.48% increase from FY 23-24 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 974,741	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$309,000 transfer from General Fund; plus interest earnings

Key Budget Issues:

- FY 24-25 budget continues to enable Town departments to maintain current service levels and high service quality
- considers conservative revenues, with modest growth of sales tax revenues based on current economic trends
- one-time revenues derived from sale of surplus vehicles and equipment are not included at the rate experienced over the past two fiscal years
- includes \$0.42/month increase in solid waste fees to cover the increased disposal costs - particularly equipment for yard debris removal
- while revenue growth is minimal in the recommended budget, inflationary cost impacts have been offset by cost-savings throughout the budget
- includes continuation of public assistance grant funding (FEMA 428 Program) for stormwater improvements and purchase of emergency equipment
- assumes continued 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 to the Community Center gymnasium floor
- proposed 3.0% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit

FY 2024-25 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/23:	\$ 4,613,767	- increased over prior year due to continued annual increase to fund balance, as well as remaining unspent ARPA funds planned for projects not yet completed.
* Projected Adjusted General Fund Balance at 6/30/24:	\$ 4,759,652	- slight increase expected in due to annual increase to fund balance, which is derived by expected overages in revenues and cost savings in each departmental budget.
- as percent of FY 24-25 Recommended Budget	35.88%	
* Total Authorized Full - Time Positions:	72	- reduction of 3 FTE's compared to FY 2024 - increased part time to cover certain departments
* Major FY 24-25 Expenditure Changes: General Fund	\$ 164,719	- 3.0% cost-of-living adjustment for Town FT employees; compares to March CPI incr. of 3.8%
	\$ 36,506	- increase in employer contribution rates required by Local Government Retirement System
	\$ (76,340)	- decrease in full-time salary expenses - Administration - 2 positions held by part-time
	\$ (78,669)	- decrease in full-time salary expenses - Fire - delay in rehire following retirement
	\$ (13,400)	- biannual savings for cost of elections provided by Carteret County
	\$ 53,000	- anticipated increase in legal fees based on current year services
	\$ 230,000	- replacement knuckleboom brush truck - bank financed over 5 years
	\$ 110,000	- additional capital costs - Community Center gymnasium flooring
	\$ (30,000)	- decrease in capital expense related to upfitting Police vehicles - delay in replacement
	\$ 53,124	- increase in installment purchase debt service for knuckleboom brush truck
	\$ (20,000)	- decrease in transfer to special events fund - discontinuance of fireworks display/Cape Carteret
	\$ 428,940	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)
* Major FY 24-25 Revenue Changes: General Fund	\$ 82,131	- anticipated additional property tax revenue resulting from annual growth
	\$ 39,582	- increased sales and use tax distributions expected based on current economic trends
	\$ (37,881)	- decrease in Solid Waste fees in comparison to FY 2024 budget - corrected rate calculation
	\$ 65,500	- increases in ambulance transport billing due to fee increase and new billing/collections firm
	\$ (22,950)	- decreases in Zoning/Development fees due to lower rates/decline in permit applications
	\$ 36,475	- anticipated increase in state-shared revenues for Electricity Sales Tax
	\$ 69,280	- anticipated interest earnings based on current trend in earnings rates
	\$ (135,000)	- decrease in anticipated one-time proceeds - sale of surplus property
	\$ 230,000	- replacement knuckleboom brush truck - bank financed over 5 years
	\$ 110,000	- appropriated fund balance from unspent ARPA funds - Community Center gym flooring
	\$ 437,137	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2024-25 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 23-24 Revenues</u>	<u>Adopted FY 23-24 Expenditures</u>	<u>Recommended FY 24-25 Revenues</u>	<u>Recommended FY 24-25 Expenditures</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
General Fund	\$ 12,819,365	\$ 12,819,365	\$ 13,265,184	\$ 13,265,184	\$ 445,819	3%
Future Beach Nourishment Fund	846,755	846,755	974,741	974,741	127,986	15%
Special Events Fund	<u>253,902</u>	<u>253,902</u>	<u>138,000</u>	<u>138,000</u>	<u>(115,902)</u>	<u>-46%</u>
TOTAL	\$ 13,920,022	\$ 13,920,022	\$ 14,377,925	\$ 14,377,925	\$ 457,903	3%
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	\$ 13,611,022	\$ 13,611,022	\$ 14,068,925	\$ 14,068,925	\$ 457,903	3%

GENERAL FUND BUDGET SUMMARY

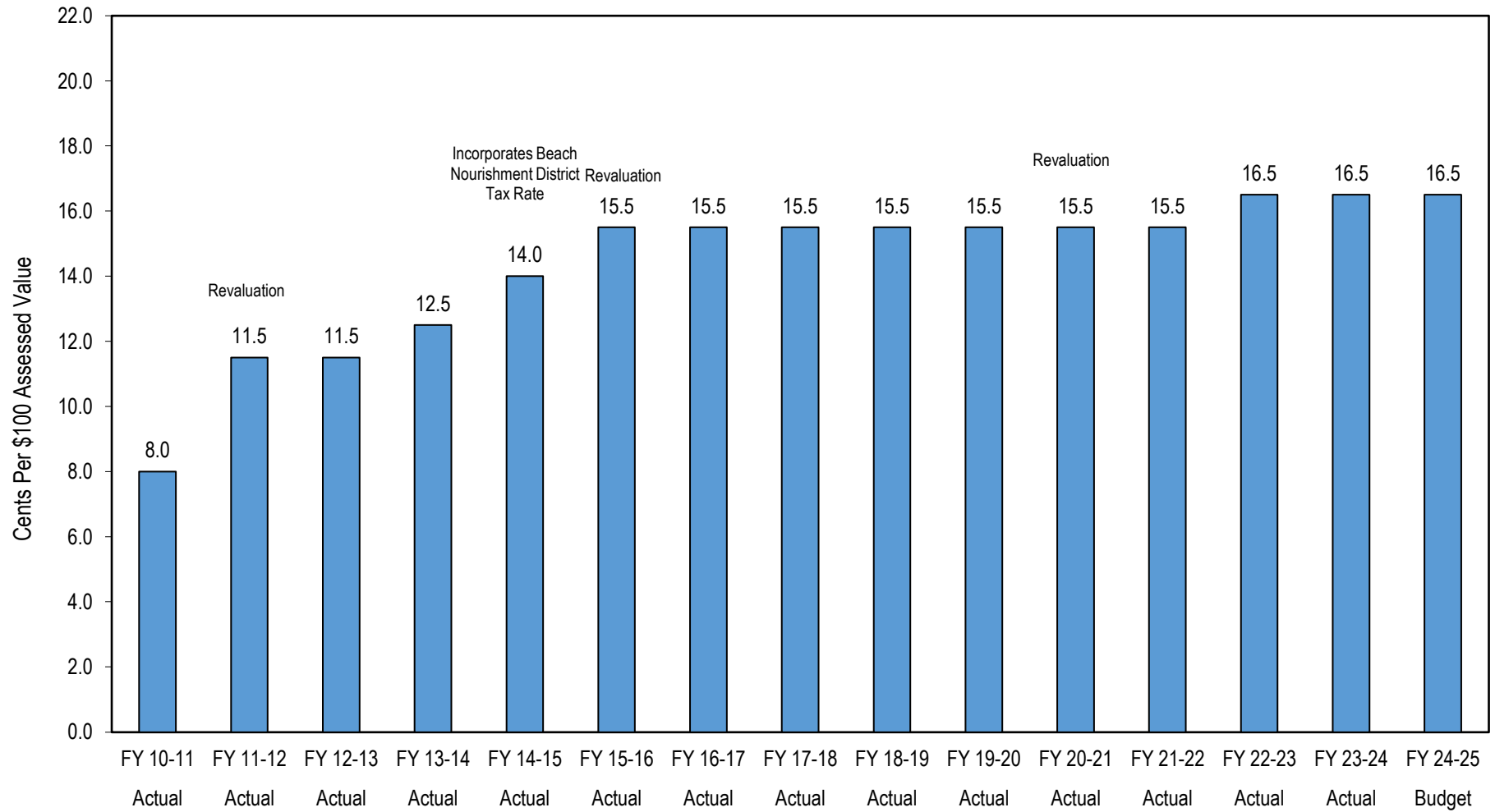
	FY 22-23 <u>Actual</u>	Adopted FY 23-24 <u>Budget</u>	Amended FY 23-24 <u>Budget</u>	FY 23-24 Thru <u>April 8, 2024</u>	Projected Thru <u>Year-End</u>	Recommended FY 24-25 <u>Budget</u>	Adopted FY 24-25 <u>Budget</u>	Inc / (Dec) FY 23-24 Budget (Adopted) vs. <u>FY 24-25 Recom</u>	Pct Change FY 23-24 Budget (Adopted) vs. <u>FY 24-25 Recom</u>
REVENUES									
Property Tax	5,231,942	5,245,365	5,245,365	5,220,174	5,319,450	5,327,496	-	82,131	1.57%
Sales Tax	2,693,686	2,911,820	2,911,820	1,443,151	2,855,307	2,951,402	-	39,582	1.36%
State-Collected Revenues	773,530	763,269	763,269	507,817	797,804	799,744	-	36,475	4.78%
Solid Waste Fees	1,853,915	2,063,239	1,988,934	1,954,814	1,988,214	2,025,558	-	(37,681)	-1.83%
EMS Service Fees	279,045	270,500	314,165	278,252	343,371	336,000	-	65,500	24.21%
Development Permit Fees	102,820	99,500	99,500	71,590	91,165	76,550	-	(22,950)	-23.07%
Other Fees	625,977	624,000	624,000	511,279	643,529	633,500	-	9,500	1.52%
Parks and Recreation Fees	202,419	210,400	210,400	183,613	234,213	225,500	-	15,100	7.18%
Grant Revenues	132,894	-	-	11,830	11,830	-	-	-	-
Other Revenues	745,682	486,598	508,605	292,621	456,807	335,480	-	(151,118)	-31.06%
Installment Financing / Leases / SBITA	914,591	-	-	65,514	65,514	230,000	-	230,000	-
Interest Earnings	95,711	80,720	153,000	113,803	173,803	150,000	-	69,280	85.83%
Transfers From Other Funds	55,258	-	7,500	7,500	7,500	-	-	-	-
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	351,231	-	-	110,000	-	110,000	-
TOTAL	13,707,470	12,819,365	13,241,743	10,661,958	12,988,507	13,265,184	-	445,819	3.48%
EXPENDITURES									
Governing Body	96,628	107,462	107,462	77,301	97,512	107,462	-	0	0.00%
Legal	22,888	25,000	90,000	51,838	72,000	78,000	-	53,000	212.00%
Administration	765,065	828,189	842,618	636,982	829,374	772,966	-	(55,223)	-6.67%
Planning and Inspections	264,395	259,151	227,433	166,459	228,080	265,069	-	5,918	2.28%
Police	2,689,375	2,763,034	2,662,218	1,953,160	2,624,474	2,649,503	-	(113,531)	-4.11%
Fire	2,246,272	3,445,216	3,427,806	2,546,952	3,351,973	3,385,455	-	(59,761)	-1.73%
EMS	492,337	-	-	-	-	-	-	-	-
Public Works	922,131	875,178	987,242	763,859	919,303	917,641	-	42,463	4.85%
Solid Waste	1,904,938	2,037,133	1,932,600	1,328,662	1,813,393	2,155,428	-	118,295	5.81%
Parks and Recreation	1,194,637	1,086,752	1,241,019	798,434	1,201,484	1,201,492	-	114,740	10.56%
NonDepartmental	1,082,466	784,500	653,553	563,508	594,417	657,475	-	(127,025)	-16.19%
Debt Service	934,861	253,750	715,792	535,742	715,792	740,692	-	486,942	191.90%
Transfers to Other Funds	356,830	354,000	354,000	348,100	359,232	334,000	-	(20,000)	-5.65%
TOTAL	12,972,822	12,819,365	13,241,743	9,770,996	12,807,034	13,265,184	-	445,819	3.48%
Difference	734,648	(0)	(0)	890,962	181,473	0	-		

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

OCEANFRONT / INLET-FRONT OWNERS								
	2020 Value	Property Value \$ 290,250	Property Value \$ 828,093	Property Value \$ 1,069,878	Property Value \$ 1,911,623	Property Value \$ 1,838,541	Property Value \$ 1,050,085	Property Value \$ 739,228
	<u>Rates</u>	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
FY 23-24 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	\$ 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
FY 24-25 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	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
TOTAL		\$ 895.01	\$ 1,997.59	\$ 2,493.25	\$ 4,218.83	\$ 4,069.01	\$ 2,452.67	\$ 1,815.42
Net Change - Annual Tax Bill		\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00

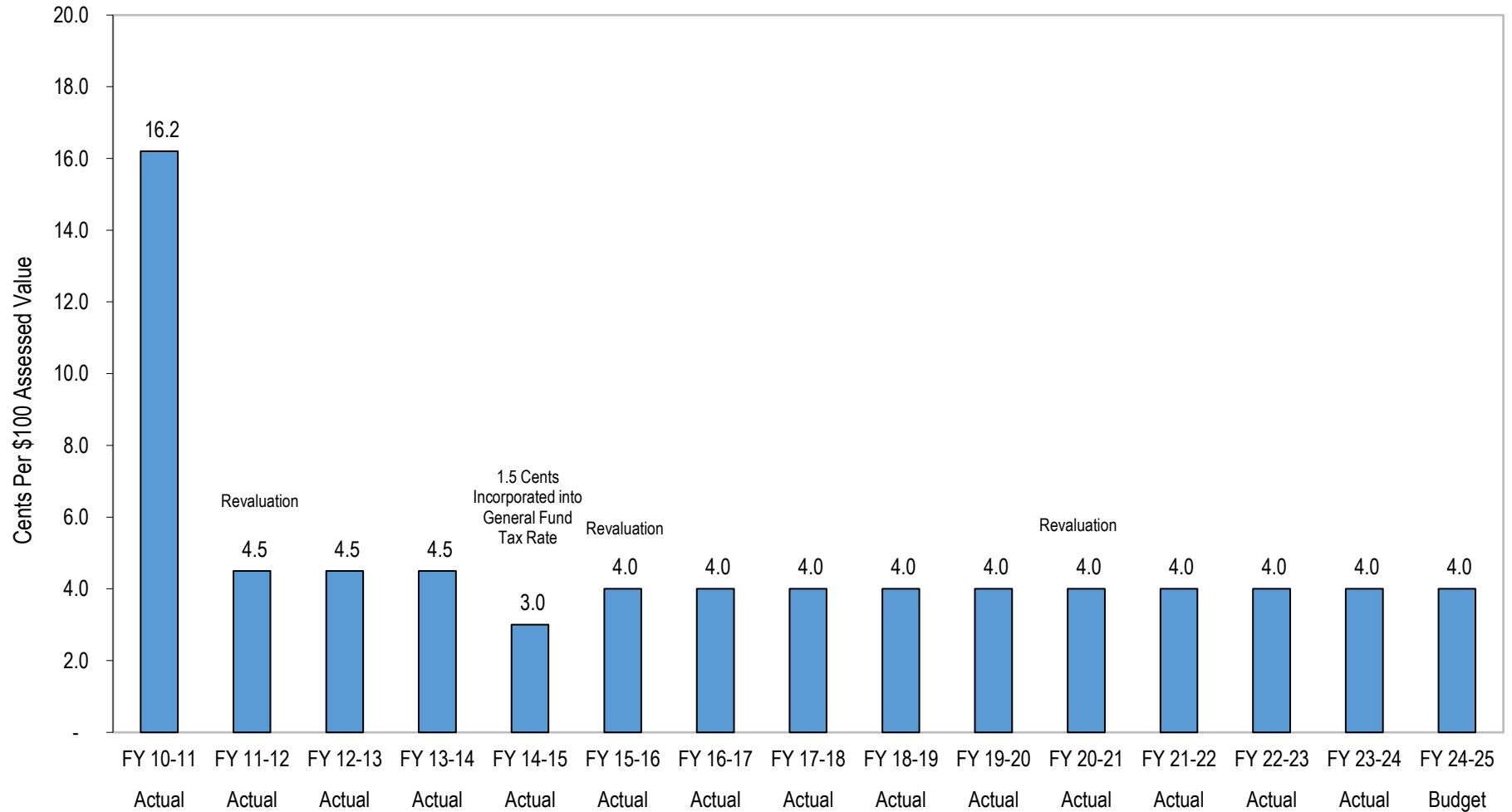
ALL OTHER OWNERS								
	2020 Value	Property Value \$ 331,117	Property Value \$ 323,640	Property Value \$ 321,787	Property Value \$ 457,967	Property Value \$ 527,958	Property Value \$ 620,960	Property Value \$ 684,475
	<u>Rates</u>	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 23-24 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	\$ 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
FY 24-25 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	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
TOTAL		\$ 846.34	\$ 834.01	\$ 830.95	\$ 1,055.65	\$ 1,171.13	\$ 1,324.58	\$ 1,429.38
Net Change - Annual Tax Bill		\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00

GENERAL FUND PROPERTY TAX RATE HISTORY



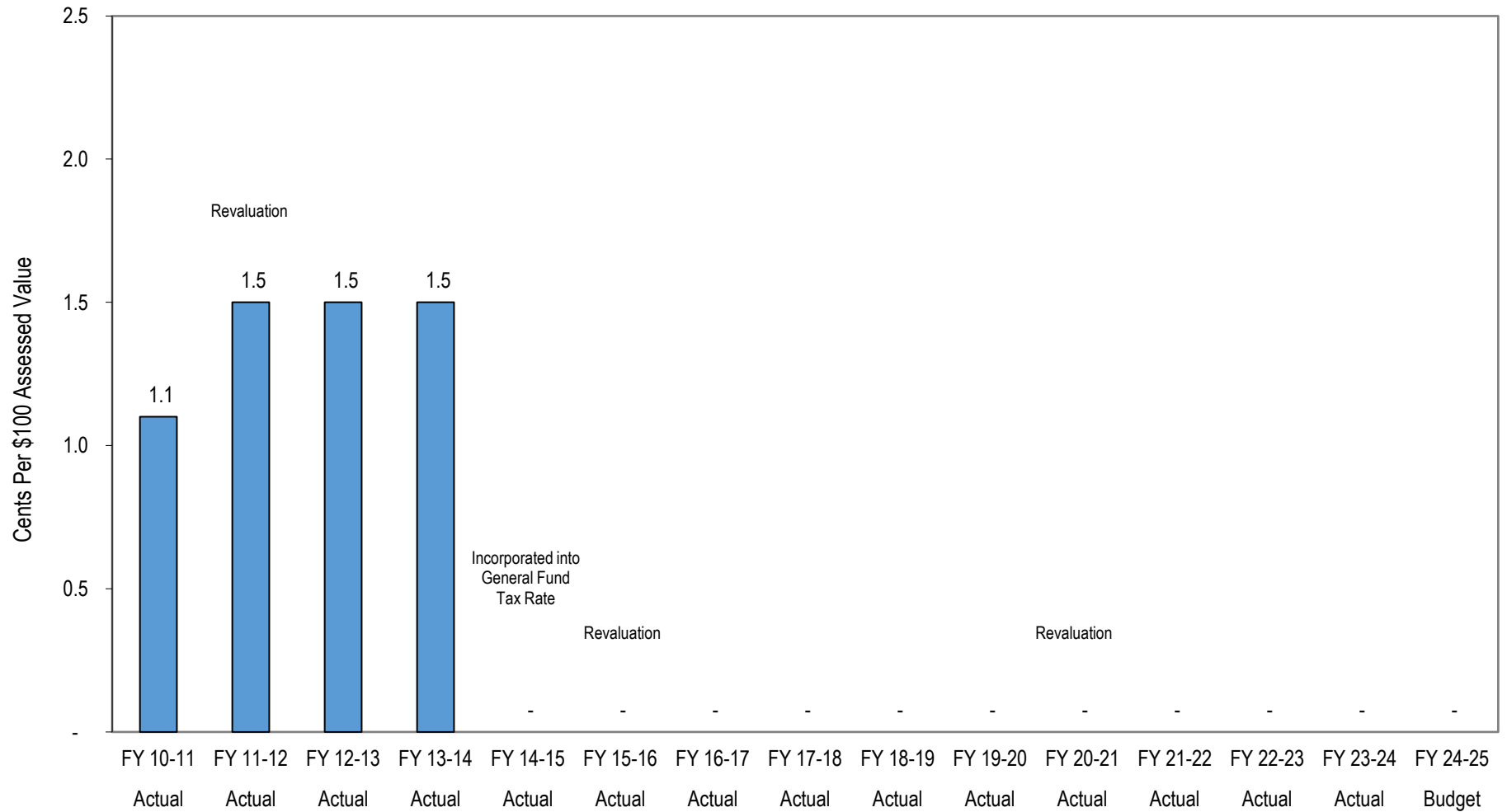
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

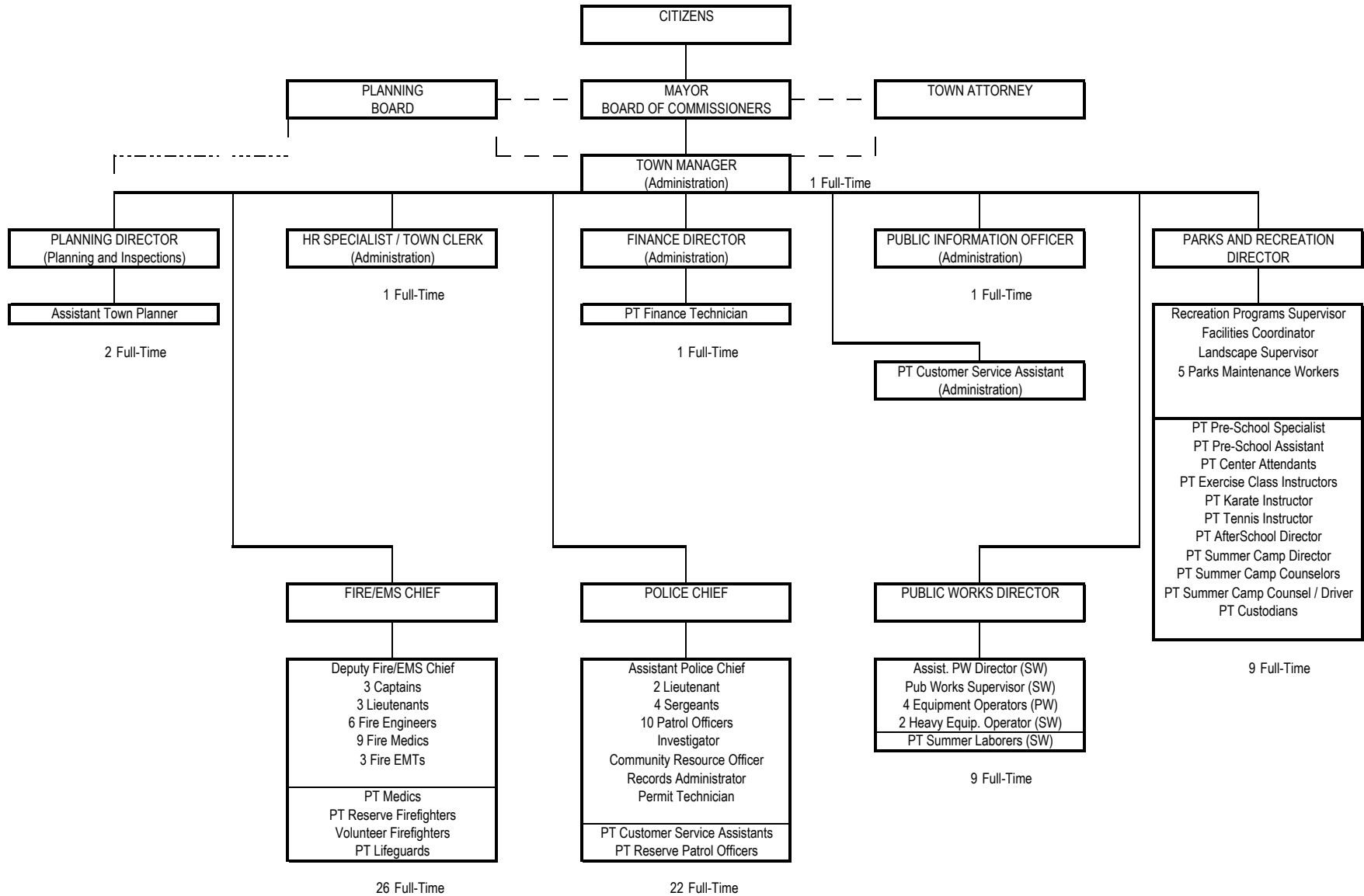


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2024-25 Recommended Budget**



**TOTAL POSITIONS
72 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

<u>Department</u>	<u>FY 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	6	6	4	4	4	-
Planning and Inspections	2	2	2	2	2	2	-
Police	22	22	22	22	22	22	-
Fire	27	27	27	27	27	26	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	10	9	9	9	9	9	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	75	75	75	73	73	72	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	1	-	-	2	2	2	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	50	60	60	60	60	60	-
Public Works	2	2	2	1	1	2	-
Solid Waste	1	1	1	-	2	2	-
Parks and Recreation	36	36	36	35	35	35	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	119	128	128	127	129	130	-

GENERAL FUND BALANCE PROJECTION as of 6/30/24

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%

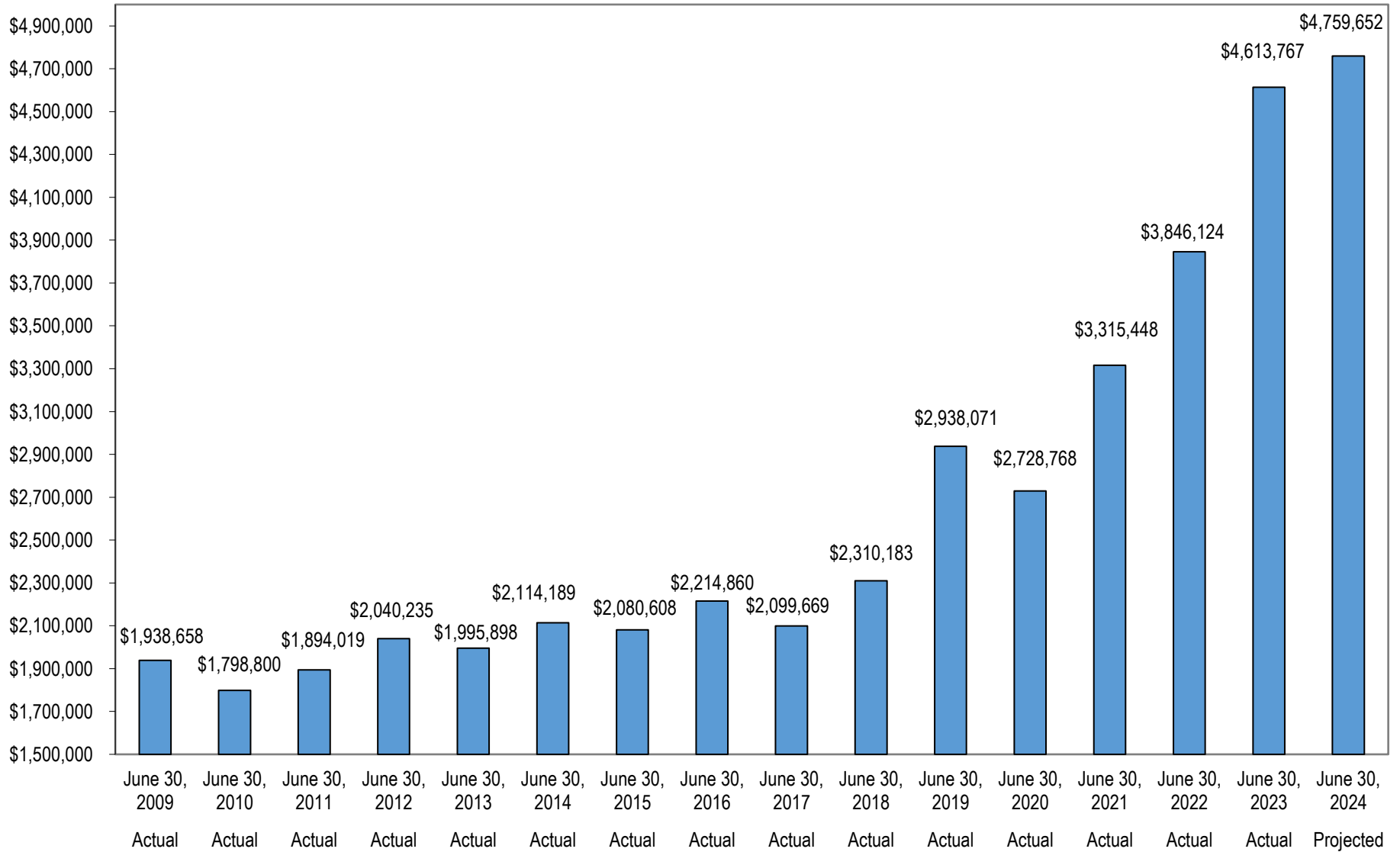
Total General Fund Balance as of 6/30/22	\$ 3,967,067	
Minus Non-spendable - Prepaids	\$ 39,551	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 17,438	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State 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%

Total General Fund Balance as of 6/30/23	\$ 4,701,714	
Minus Non-spendable - Prepaids	\$ 18,120	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 5,873	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 2,282,733	
ADJUSTED FUND BALANCE		
Unassigned Fund Balance as of 6/30/23	\$ 2,331,034	Total Unassigned+Stabilization by State Statute as of 6/30/23 \$ 4,613,767
As percent of FY 2022-23 final expenditures	17.97%	As percent of FY 2022-23 final expenditures 35.56%
As percent of FY 2023-2024 adopted General Fund budget	18.18%	As percent of FY 2023-2024 adopted General Fund budget 35.99%

Fund Balance Adjustments During / At Close of FY 2023-2024		
Reserve 2024 Powell Bill Funds to be held for FY 2025 projects	(35,588)	
Projected FY 23-24 surplus / (deficit)	181,473	
ADJUSTED FUND BALANCE		
Projected Unassigned Fund Balance as of 6/30/24	\$ 2,476,919	Total Unassigned+Stabilization by State Statute as of 6/30/24 \$ 4,759,652
As percent of projected FY 2023-24 final expenditures	19.34%	As percent of projected FY 2023-24 final expenditures 37.16%
As percent of FY 2024-2025 Rec General Fund budget	18.67%	As percent of FY 2024-2025 Rec General Fund budget 35.88%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2024-2025

FY 24-25 Recommended General Fund Tax Rate: 16.50 cents

Breakdown by department / service:

Governing Body & Legal	0.25 cents
Administration	1.30 cents
Planning and Inspections	0.30 cents
Police	4.10 cents
Fire	4.85 cents
Public Works	1.20 cents
Solid Waste	- cents
Parks and Recreation	1.15 cents
NonDepartmental	1.10 cents
Debt Service	1.25 cents
Transfer to Future Beach Nourishment Fund	1.00 cents
Transfer to Capital Projects	- cents

TOTAL	16.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2024 - 2025

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): \$ 405,794
FY 2024-2025 Property Tax Rate Per \$100: 16.50 cents

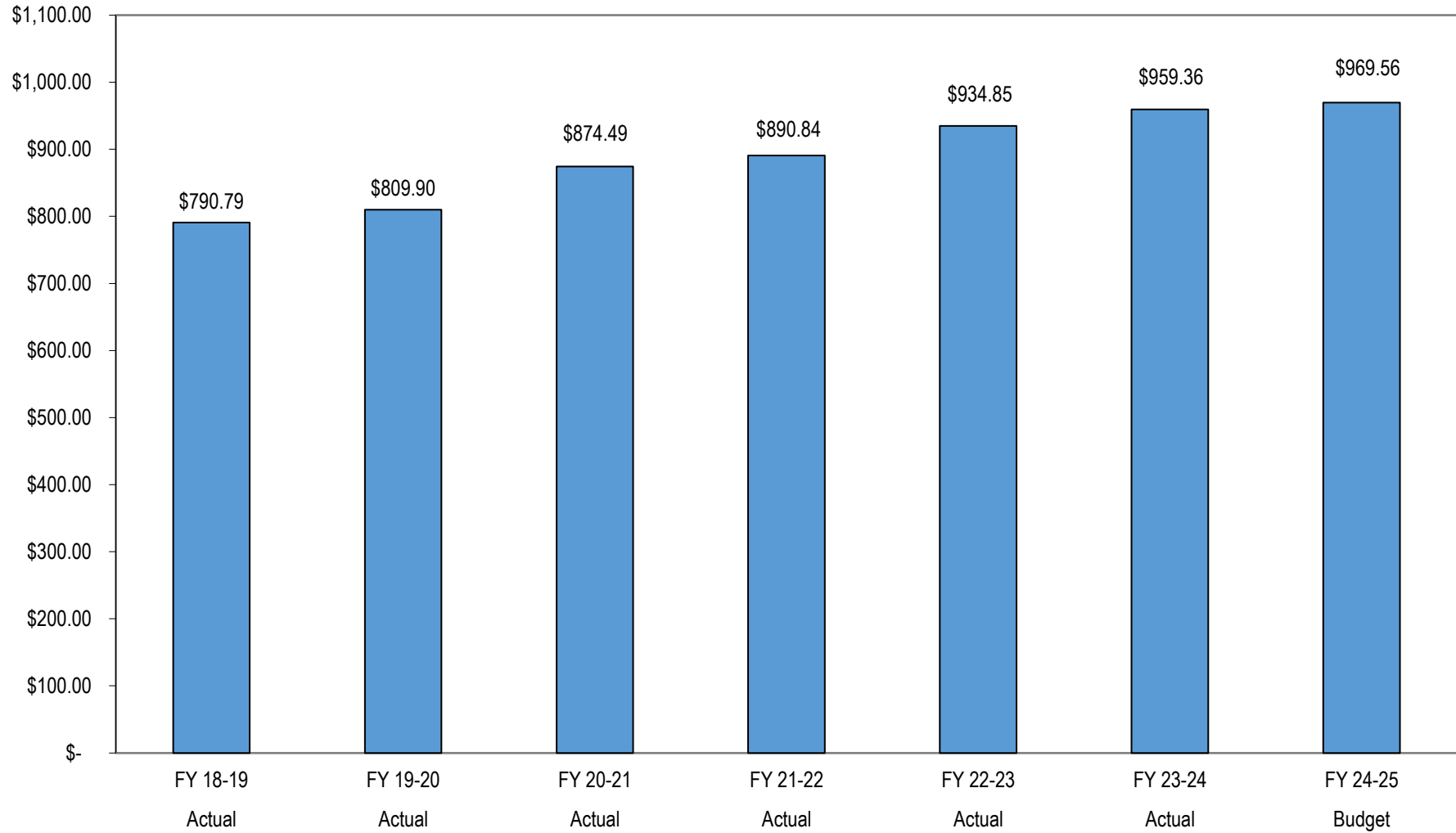
TOTAL FY 2024-2025 PROPERTY TAX DUE:	\$ 669.56
TOTAL FY 2024-2025 SOLID WASTE FEE DUE:	\$ 300.00
TOTAL FY 2024-2025 AMOUNT DUE:	\$ 969.56

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.	\$ 166.38	\$ 13.86
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.	\$ 46.67	\$ 3.89
Planning and Inspections	Fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to insure compatible and orderly growth and development in Emerald Isle. Collaboration with Carteret County for enforcement of NC building codes.	\$ 12.17	\$ 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.	\$ 196.81	\$ 16.40
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.	\$ 48.70	\$ 4.06
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.	\$ 300.00	\$ 25.00
General Government and Town Administration	Coordination of local democracy, non-political management of Town services and programs, thorough research on issues, public education and involvement initiatives, sound financial management, fair and equitable administration of tax system, and contributions to outside groups that enhance the quality of life in EI .	\$ 107.54	\$ 8.96
Debt Service	Principal & interest payments associated with multi-year leases; subscription-based IT arrangements; and installment purchases for land acquisition for J. Preston Park; land acquisition for McLean-Spell Park; replacement ambulance, heart monitors, aerial fire truck, and replacement knuckleboom brush truck.	\$ 50.72	\$ 4.23
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 40.58	\$ 3.38
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements.	\$ -	\$ -
TOTAL FY 2024-2025 AMOUNT DUE:		\$ 969.56	\$ 80.80

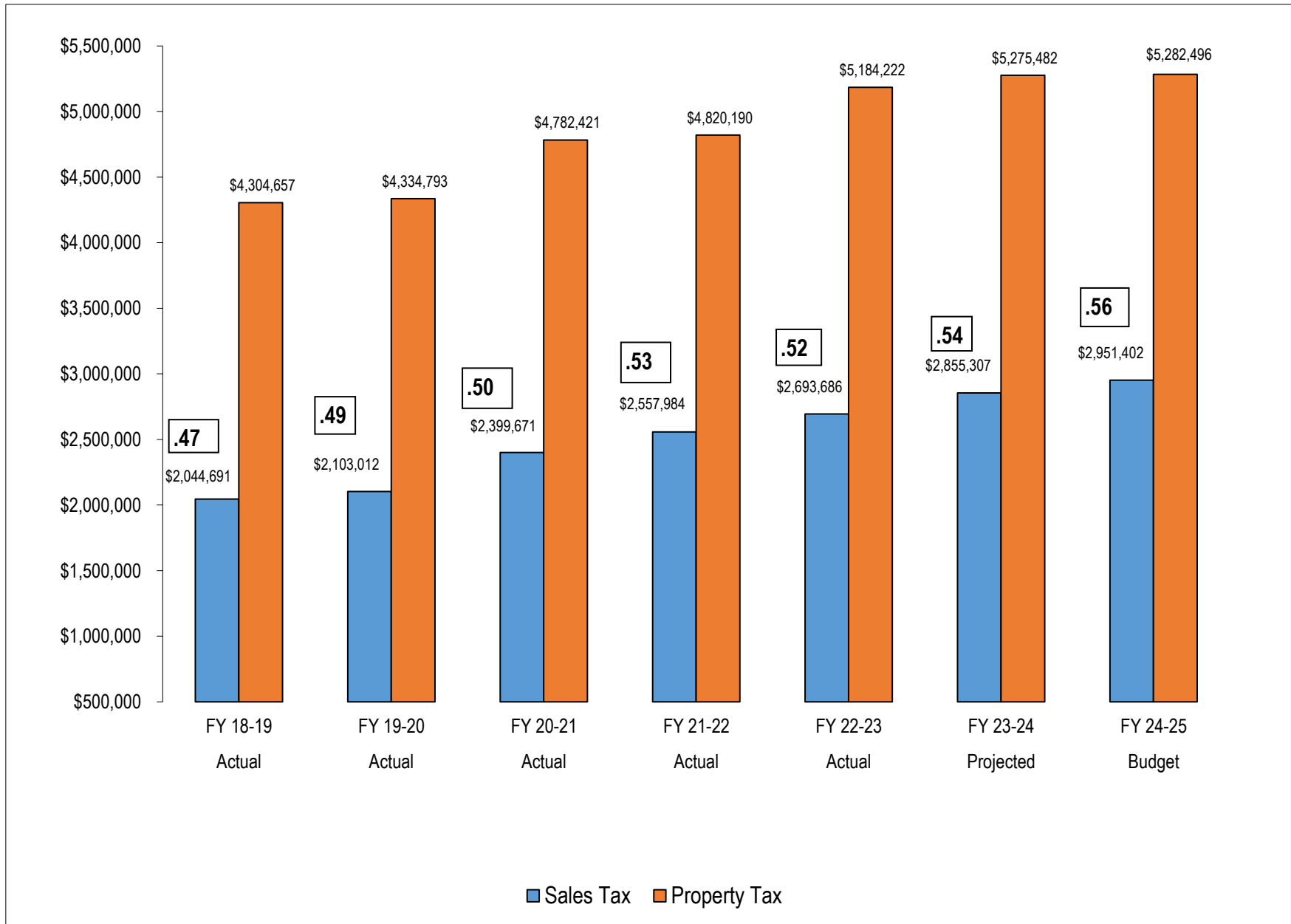
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

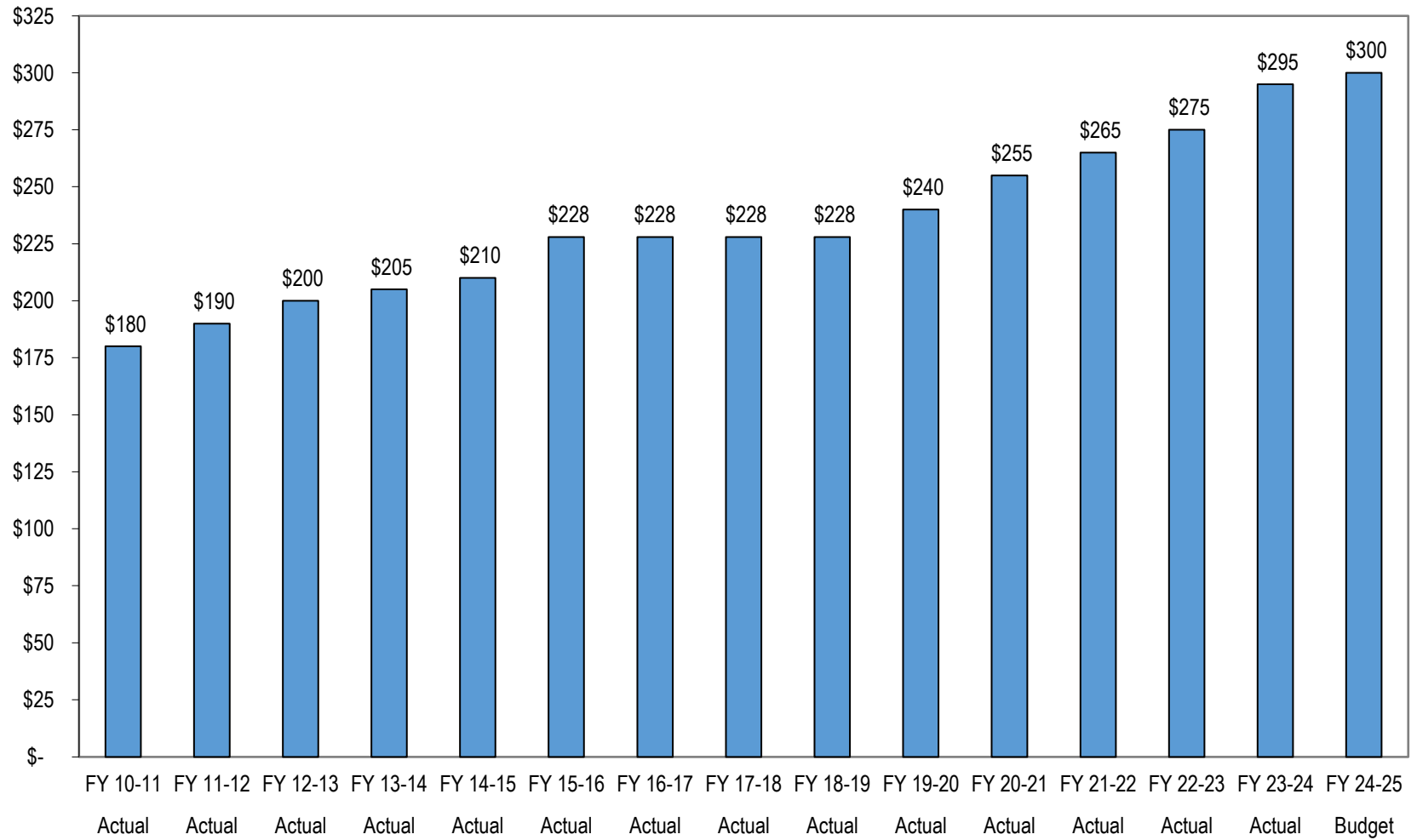
General Fund Property Tax + Solid Waste Fee



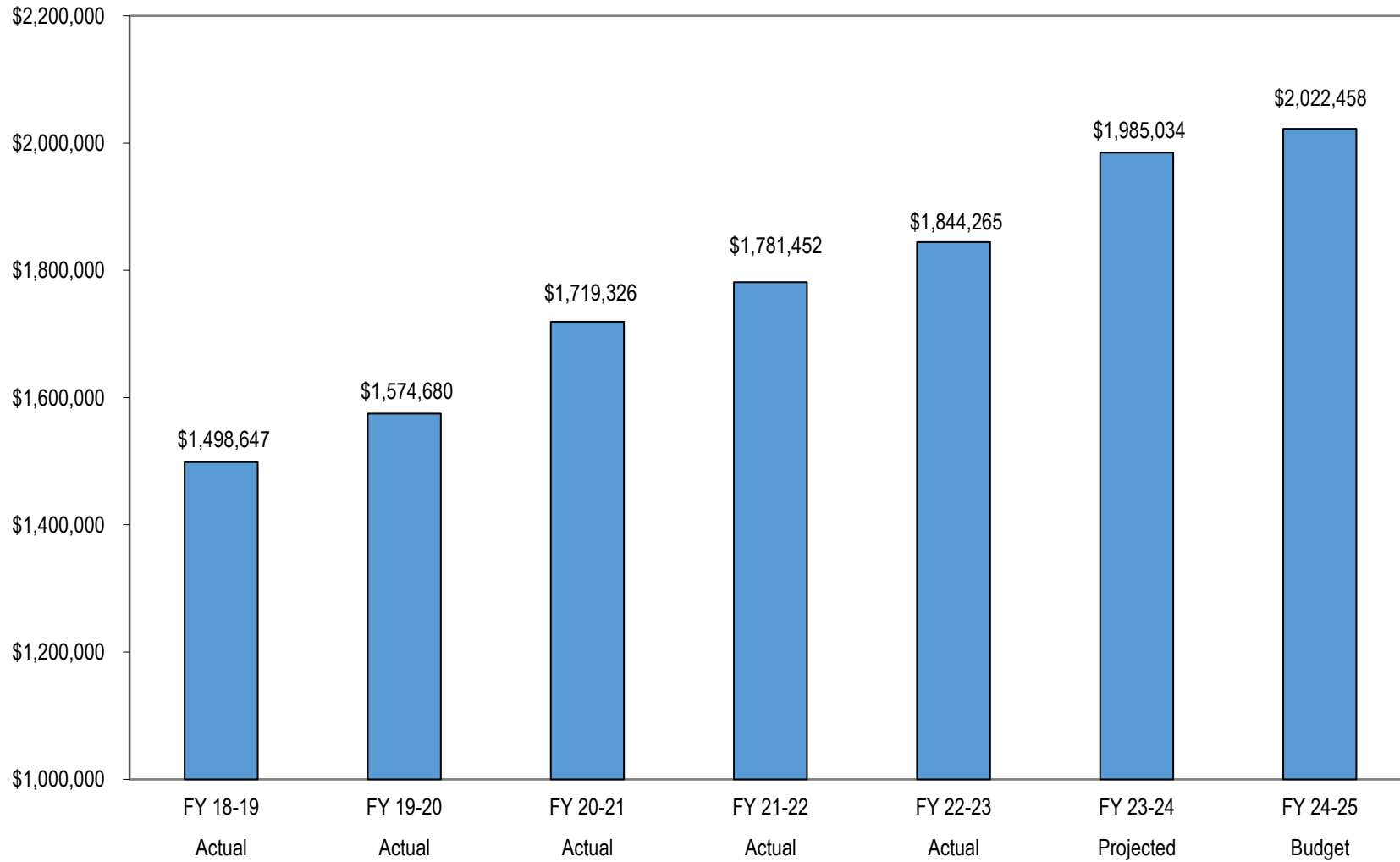
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



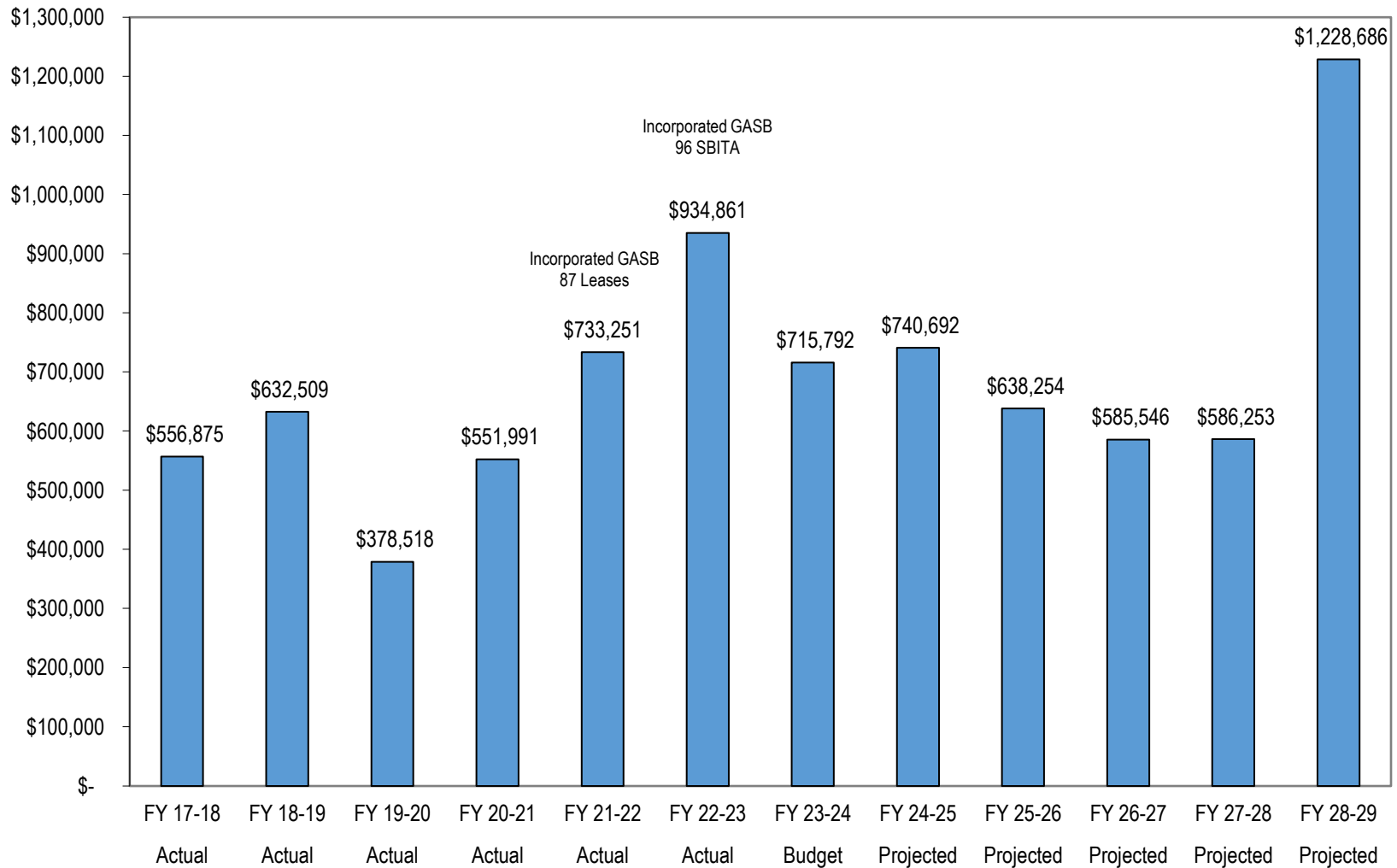
GENERAL FUND 5-YEAR FORECAST

	FY 22-23 Actual	Approved FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Recommended FY 24-25 Budget	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
Property Tax	5,231,942	5,245,365	5,245,365	5,220,174	5,319,450	5,327,496	5,367,574	5,407,957	5,448,648	5,489,648
Sales Tax	2,693,686	2,911,820	2,911,820	1,443,151	2,855,307	2,951,402	3,069,458	3,192,236	3,319,925	3,452,722
State-Collected Revenues	773,530	763,269	763,269	507,817	797,804	799,744	793,420	806,360	819,775	833,679
Solid Waste Fees	1,853,915	2,063,239	1,988,934	1,954,814	1,988,214	2,025,558	2,031,651	2,037,747	2,040,846	2,043,947
EMS Service Fees	279,045	270,500	314,165	278,252	343,371	336,000	339,150	342,332	345,545	348,790
Development Permit Fees	102,820	99,500	99,500	71,590	91,165	76,550	75,766	76,488	77,218	77,955
Other Fees	625,977	624,000	624,000	511,279	643,529	633,500	634,500	635,500	636,500	637,500
Parks and Recreation Fees	202,419	210,400	210,400	183,613	234,213	225,500	227,000	227,000	227,000	227,000
Grant Revenues	132,894	-	-	11,830	11,830	-	16,500	2,500	2,500	2,500
Other Revenues	745,682	486,598	508,605	292,621	456,807	335,480	353,173	355,902	358,665	361,465
Installment Financing / Leases / SBITA	914,591	-	-	65,514	65,514	230,000	-	-	230,000	-
Interest Earnings	95,711	80,720	153,000	113,803	173,803	150,000	155,000	50,000	50,000	45,000
Transfers From Other Funds	55,258	-	7,500	7,500	7,500	-	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	-	351,231	-	-	110,000	-	-	-	-
TOTAL	13,707,470	12,819,365	13,241,743	10,661,958	12,988,507	13,265,184	13,127,146	13,197,976	13,620,576	13,584,161
Governing Body	96,628	107,462	107,462	77,301	97,512	107,462	110,686	114,007	117,427	120,950
Legal	22,888	25,000	90,000	51,838	72,000	78,000	79,000	80,000	81,000	82,000
Administration	765,065	828,189	842,618	636,982	829,374	772,966	796,155	820,040	844,641	869,981
Planning and Inspections	264,395	259,151	227,433	166,459	228,080	265,069	273,021	281,211	289,648	298,337
Police	2,689,375	2,763,034	2,662,218	1,953,160	2,624,474	2,649,503	2,764,989	2,847,938	2,933,376	3,038,378
Fire	2,246,272	3,445,216	3,427,806	2,546,952	3,351,973	3,385,455	3,493,019	3,647,809	3,747,743	3,841,916
EMS	492,337	-	-	-	-	-	-	-	-	-
Public Works	922,131	875,178	987,242	763,859	919,303	917,641	1,109,170	1,073,525	1,077,731	1,032,813
Solid Waste	1,904,938	2,037,133	1,932,600	1,328,662	1,813,393	2,155,428	1,983,191	2,056,687	2,103,968	2,167,087
Parks and Recreation	1,194,637	1,086,752	1,241,019	798,434	1,201,484	1,201,492	1,399,237	1,382,964	1,417,703	1,466,484
NonDepartmental	1,082,466	784,500	653,553	563,508	594,417	657,475	815,589	826,667	864,857	877,803
Debt Service	934,861	253,750	715,792	535,742	715,792	740,692	638,254	585,546	586,253	1,228,686
Transfers to Other Funds	356,830	354,000	354,000	348,100	359,232	334,000	334,000	334,000	334,000	334,000
TOTAL	12,972,822	12,819,365	13,241,743	9,770,996	12,807,034	13,265,184	13,796,311	14,050,395	14,398,347	15,358,432
Surplus / (Deficit)	734,648	(0)	(0)	890,962	181,473	(0)	(669,166)	(852,419)	(777,771)	(1,774,271)
Tax Rate To Accommodate Deficit						16.5	17.5	18.0	17.8	20.7

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 \$5 increase to annual solid waste fee in FY 24-25, 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 3.0% employee raises in FY 24-25; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes continued balance of leased and owned vehicles for all departments.
- Assumes anticipated debt service for FY 2024 knuckleboom brush truck; replacement heart monitors in FY 2026; Short-term grant anticipation financing for FEMA 428 in FY 2026, and Emergency Services Facilities/EOC, beginning FY 2029
- 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 2026.
- Assumes 3% inflationary increase in expenditures.
- Maintains annual transfer of \$309,000 to Future Beach Nourishment Fund, and \$25,000 to Golf Cart Infrastructure Fund.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 21-22 Budget	Recommended FY 24-25 Budget	Inc / (Dec) FY 21-22 Budget (Adopted) vs. FY 24-25 Recommended	Pct Change FY 21-22 Budget (Adopted) vs. FY 24-25 Recommended
REVENUES				
Property Tax	4,846,770	5,327,496	480,726	9.92%
Sales Tax	2,340,232	2,951,402	611,170	26.12%
State-Collected Revenues	719,350	799,744	80,394	11.18%
Solid Waste Fees	1,791,334	2,025,558	234,224	13.08%
EMS Service Fees	240,000	336,000	96,000	40.00%
Development Permit Fees	323,750	76,550	(247,200)	-76.36%
Other Fees	585,000	633,500	48,500	8.29%
Parks and Recreation Fees	184,000	225,500	41,500	22.55%
Grant Revenues	9,500	-	(9,500)	-100.00%
Other Revenues	385,600	335,480	(50,120)	-13.00%
Installment Financing Proceeds	-	230,000	230,000	
Interest Earnings	1,000	150,000	149,000	14900.00%
Transfers from Other Funds	3,000	-	(3,000)	-100.00%
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	-	110,000	110,000	-
TOTAL	11,493,490	13,265,184	1,771,694	15.41%
EXPENDITURES by Function				
Governing Body	97,687	107,462	9,776	10.01%
Legal	15,000	78,000	63,000	420.00%
Administration	703,293	772,966	69,673	9.91%
Planning and Inspections	336,433	265,069	(71,364)	-21.21%
Police	2,258,683	2,649,503	390,820	17.30%
Fire	2,062,825	3,385,455	1,322,630	64.12%
EMS	930,398	-	(930,398)	-100.00%
Public Works	789,014	917,641	128,627	16.30%
Solid Waste	1,705,729	2,155,428	449,700	26.36%
Parks and Recreation	1,025,775	1,201,492	175,717	17.13%
NonDepartmental	709,906	657,475	(52,431)	-7.39%
Debt Service	524,747	740,692	215,945	41.15%
Transfers to Other Funds	334,000	334,000	-	0.00%
TOTAL	11,493,490	13,265,184	1,771,694	15.41%

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

EMS and Fire Department budgets are fully combined in the Fire Department line of the FY 2024-25 Budget.

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 21-22 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Inc / (Dec) FY 21-22 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>	Pct Change FY 21-22 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>
EXPENDITURES by Category				
Salaries	4,873,661	5,785,524	911,863	18.71%
Benefits	1,770,073	2,086,118	316,046	17.85%
Operating	3,980,010	3,962,815	(17,195)	-0.43%
Capital Outlay	11,000	356,035	345,035	3136.68%
Debt Service	524,747	740,692	215,945	41.15%
Transfer to Other Funds	334,000	334,000	-	0.00%
TOTAL	11,493,490	13,265,184	1,771,694	15.41%
Full-Time Authorized Positions	75	72	(3)	-4.00%
Property Tax Revenues	4,846,770	5,327,496	480,726	9.92%
Sales Tax Revenues	2,340,232	2,951,402	611,170	26.12%
Property Tax Rate	0.1550	0.1650	0.0100	6.45%
Average Value Property Tax Bill	625.84	669.56	43.72	6.99%
Annual Solid Waste Fee	265.00	300.00	35.00	13.21%
Average Total Bill	890.84	969.56	78.72	8.84%
Average Tax Value	403,770	405,794	2,024	0.50%
	<u>March 2021</u>	<u>March 2024</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	255.3	304.5	49.2	19.26%
	<u>June 30, 2021</u>	<u>June 30, 2024 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	3,315,448	4,759,652	1,444,204	43.56%
Outstanding General Fund Debt - I/P	2,356,618	1,235,152	(1,121,466)	-47.59%

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 19-20 Budget	Recommended FY 24-25 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 24-25 Recommended	Pct Change FY 19-20 Budget (Adopted) vs. FY 24-25 Recommended
REVENUES				
Property Tax	4,399,786	5,327,496	927,710	21.09%
Sales Tax	2,091,853	2,951,402	859,549	41.09%
State-Collected Revenues	788,642	799,744	11,102	1.41%
Solid Waste Fees	1,585,200	2,025,558	440,358	27.78%
EMS Service Fees	215,000	336,000	121,000	56.28%
Development Permit Fees	248,000	76,550	(171,450)	-69.13%
Other Fees	406,000	633,500	227,500	56.03%
Parks and Recreation Fees	191,000	225,500	34,500	18.06%
Grant Revenues	74,303	-	(74,303)	-100.00%
Other Revenues	169,100	335,480	166,380	98.39%
Installment Financing Proceeds	250,000	230,000	(20,000)	-8.00%
Interest Earnings	25,000	150,000	125,000	500.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	60,400	63,954	3,554	5.88%
Fund Balance	370,000	110,000	(260,000)	-70.27%
TOTAL	10,874,284	13,265,184	2,390,900	21.99%
EXPENDITURES by Function				
Governing Body	99,708	107,462	7,755	7.78%
Legal	15,000	78,000	63,000	420.00%
Administration	723,414	772,966	49,552	6.85%
Planning and Inspections	185,932	265,069	79,137	42.56%
Police	1,928,957	2,649,503	720,547	37.35%
Fire	1,806,382	3,385,455	1,579,073	87.42%
EMS	1,119,476	-	(1,119,476)	-100.00%
Public Works	822,095	917,641	95,545	11.62%
Solid Waste	1,518,453	2,155,428	636,976	41.95%
Parks and Recreation	1,186,595	1,201,492	14,897	1.26%
NonDepartmental	635,181	657,475	22,294	3.51%
Debt Service	378,092	740,692	362,600	95.90%
Transfer to Other Funds	455,000	334,000	(121,000)	-26.59%
TOTAL	10,874,284	13,265,184	2,390,901	21.99%

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

EMS and Fire Department budgets are fully combined in the Fire Department line of the FY 2024-25 Budget.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 19-20 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>	Pct Change FY 19-20 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>
EXPENDITURES by Category				
Salaries	4,270,251	5,785,524	1,515,273	35.48%
Benefits	1,556,243	2,086,118	529,875	34.05%
Operating	3,468,897	3,962,815	493,918	14.24%
Capital Outlay	745,800	356,035	(389,765)	-52.26%
Debt Service	378,092	740,692	362,600	95.90%
Transfer to Other Funds	455,000	334,000	(121,000)	-26.59%
TOTAL	10,874,284	13,265,184	2,390,901	21.99%
Full-Time Authorized Positions	70	72	2	2.86%
Property Tax Revenues	4,399,786	5,327,496	927,710	21.09%
Sales Tax Revenues	2,091,853	2,951,402	859,549	41.09%
Property Tax Rate	0.155	0.165	0.010	6.45%
Average Value Property Tax Bill	569.90	669.56	99.66	17.49%
Annual Solid Waste Fee	240.00	300.00	60.00	25.00%
Average Total Bill	809.90	969.56	159.66	19.71%
Average Tax Value	367,680	405,794	38,114	10.37%
	<u>March 2019</u>	<u>March 2024</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	245.6	304.5	58.9	24.00%
	<u>June 30, 2019</u>	<u>June 30, 2024 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,938,071	4,759,652	1,821,581	62.00%
Outstanding General Fund Debt	1,659,028	1,235,152	(423,876)	-25.55%

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>	Pct Change FY 14-15 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>
REVENUES				
Property Tax	4,222,682	5,327,496	1,104,815	26.16%
Sales Tax	1,552,000	2,951,402	1,399,402	90.17%
State-Collected Revenues	608,390	799,744	191,354	31.45%
Solid Waste Fees	1,370,625	2,025,558	654,933	47.78%
EMS Service Fees	-	336,000	336,000	
Development Permit Fees	161,000	76,550	(84,450)	-52.45%
Other Fees	242,000	633,500	391,500	161.78%
Parks and Recreation Fees	138,000	225,500	87,500	63.41%
Grant Revenues	5,500	-	(5,500)	-100.00%
Other Revenues	131,100	335,480	204,380	155.90%
Installment Financing Proceeds	-	230,000	230,000	
Interest Earnings	1,000	150,000	149,000	14900.00%
Transfers from Other Funds	21,831	-	(21,831)	-100.00%
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	110,000	110,000	
TOTAL	8,454,128	13,265,184	4,811,056	56.91%
EXPENDITURES by Function				
Governing Body	80,527	107,462	26,935	33.45%
Legal	15,000	78,000	63,000	420.00%
Administration	493,441	772,966	279,525	56.65%
Planning and Inspections	252,243	265,069	12,826	5.08%
Police	1,597,303	2,649,503	1,052,200	65.87%
Fire	1,257,415	3,385,455	2,128,040	169.24%
EMS	330,000	-	(330,000)	-100.00%
Public Works	656,003	917,641	261,638	39.88%
Solid Waste	1,347,209	2,155,428	808,219	59.99%
Parks and Recreation	852,273	1,201,492	349,219	40.97%
NonDepartmental	452,831	657,475	204,644	45.19%
Debt Service	669,883	740,692	70,809	10.57%
Transfer to Other Funds	450,000	334,000	(116,000)	-25.78%
TOTAL	8,454,128	13,265,184	4,811,056	56.91%

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison. EMS services in FY 14-15 provided under contract by not-for-profit agency, and no service fees collected by Town. FY 24-25 includes a combined Fire and EMS budget in the Fire Dept. line.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>	Pct Change FY 14-15 Budget (Adopted) vs. <u>FY 24-25 Recommended</u>
EXPENDITURES by Category				
Salaries	3,108,796	5,785,524	2,676,728	86.10%
Benefits	1,069,384	2,086,118	1,016,734	95.08%
Operating	2,936,499	3,962,815	1,026,316	34.95%
Capital Outlay	219,565	356,035	136,470	62.15%
Debt Service	669,883	740,692	70,809	10.57%
Transfer to Other Funds	450,000	334,000	(116,000)	-
TOTAL	8,454,128	13,265,184	4,811,056	56.91%
Full-Time Authorized Positions	57	72	15	26.32%
Property Tax Revenues	4,222,682	5,327,496	1,104,815	26.16%
Sales Tax Revenues	1,552,000	2,951,402	1,399,402	90.17%
Property Tax Rate	0.140	0.1650	0.0250	17.86%
Average Value Property Tax Bill	558.26	669.56	111.30	19.94%
Annual Solid Waste Fee	210.00	300.00	90.00	42.86%
Average Total Bill	768.26	969.56	201.30	26.20%
Average Tax Value	398,755	405,794	7,039	1.77%
Consumer Price Index - South Urban	<u>March 2014</u> 230.1	<u>March 2024</u> 304.5	<u>Inc / (Dec)</u> 74.4	<u>Pct Change</u> 32.33%
General Fund Balance (Adjusted)	<u>June 30, 2014</u> 2,114,189	<u>June 30, 2024 (Projected)</u> 4,759,652	<u>Inc / (Dec)</u> 2,645,463	<u>Pct Change</u> 125.13%
Outstanding General Fund Debt	4,030,771	1,235,152	(2,795,619)	-69.36%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 23-24 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	Ocean Isle Beach	0.1089
3	Oak Island *	0.1300
4	Holden Beach	0.1400
5	Emerald Isle *	0.1550
6	Sunset Beach	0.1600
7	Caswell Beach	0.1700
8	Southern Shores *	0.1958
9	Atlantic Beach	0.2150
10	Carolina Beach	0.2150
11	Duck	0.2200
12	Pine Knoll Shores	0.2400
13	Kure Beach	0.2658
14	Kitty Hawk	0.3000
15	Nags Head *	0.3050
16	Surf City *	0.3100
17	Indian Beach	0.3100
18	North Topsail Beach *	0.3300
19	Topsail Beach *	0.3325
20	Kill Devil Hills	0.3550
21	Bald Head Island	0.5779

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

- Results in this listing include varying County reappraisal cycles from calendar years 2020 - 2023.

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

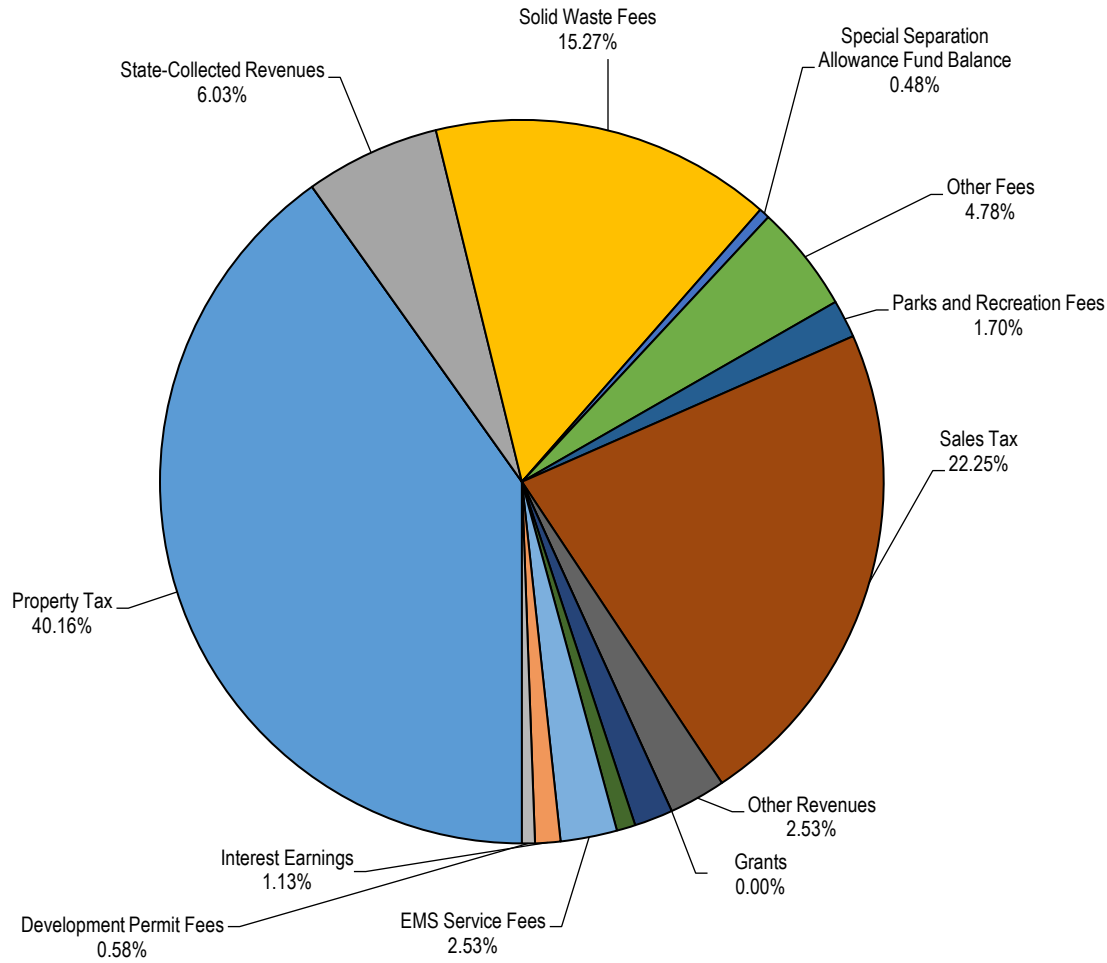
BUDGET CALENDAR

January 9	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
January 10 - January 11	Board of Commissioners annual budget planning and goal setting workshop
February 13	Public Comment for early citizen input on FY 24-25 Budget at regular monthly meeting
February 23	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 26 - March 15	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 15	Department budget requests and revenue estimates due
March 18 - March 22	Town Manager and Finance Director review department budget requests
March 25 - March 29	Town Manager and Finance Director meet with department heads to discuss budget requests
April 5	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 15 - April 19	Preparation of recommended budget booklet
May 14	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 21	Special Board of Commissioners Budget Workshop Meeting - (if necessary)
May 29	Publish legal advertisement - Notice of Public Hearing
June 3 - June 10	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 11	Public Hearing / FY 24-25 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 24-25 Budget

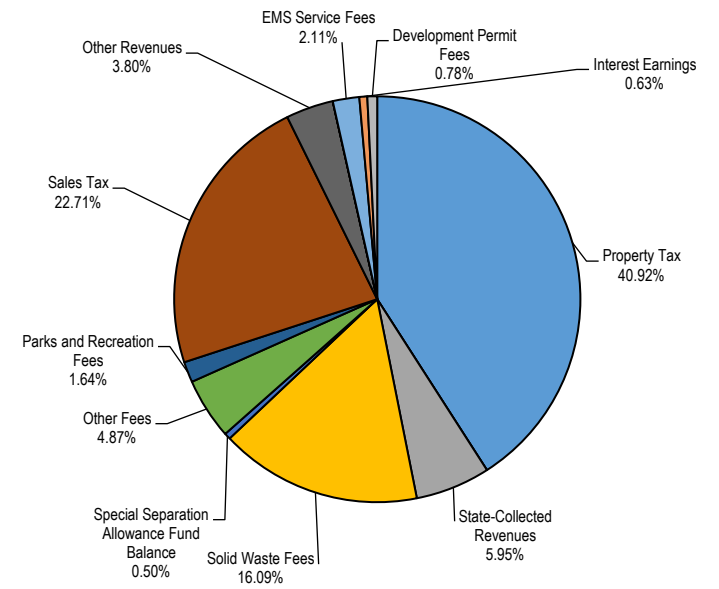


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 24-25 RECOMMENDED BUDGET



FY 23-24 COMPARISON



GENERAL FUND REVENUES

	<u>FY 22-23 Actual</u>	<u>Adopted FY 23-24 Budget</u>	<u>Amended FY 23-24 Budget</u>	<u>FY 23-24 Thru April 8, 2024</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 24-25 Budget</u>	<u>Adopted FY 24-25 Budget</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
Property Tax	5,231,942	5,245,365	5,245,365	5,220,174	5,319,450	5,327,496	-	82,131	1.57%
Sales Tax	2,693,686	2,911,820	2,911,820	1,443,151	2,855,307	2,951,402	-	39,582	1.36%
State-Collected Revenues	773,530	763,269	763,269	507,817	797,804	799,744	-	36,475	4.78%
Solid Waste Fees	1,853,915	2,063,239	1,988,934	1,954,814	1,988,214	2,025,558	-	(37,681)	-1.83%
EMS Service Fees	279,045	270,500	314,165	278,252	343,371	336,000	-	65,500	24.21%
Development Permit Fees	102,820	99,500	99,500	71,590	91,165	76,550	-	(22,950)	-23.07%
Other Fees	625,977	624,000	624,000	511,279	643,529	633,500	-	9,500	1.52%
Parks and Recreation Fees	202,419	210,400	210,400	183,613	234,213	225,500	-	15,100	7.18%
Grant Revenues	132,894	-	-	11,830	11,830	-	-	-	-
Other Revenues	745,682	486,598	508,605	292,621	456,807	335,480	-	(151,118)	-31.06%
Installment Financing / Leases / SBITA	914,591	-	-	65,514	65,514	230,000	-	230,000	-
Interest Earnings	95,711	80,720	153,000	113,803	173,803	150,000	-	69,280	85.83%
Transfers From Other Funds	55,258	-	7,500	7,500	7,500	-	-	-	-
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	-	351,231	-	-	110,000	-	110,000	-
TOTAL	13,707,470	12,819,365	13,241,743	10,661,958	12,988,507	13,265,184	-	445,820	3.48%

GENERAL FUND REVENUES

	FY 22-23	Adopted FY 23-24	Amended FY 23-24	FY 23-24 Thru	Projected Thru	Recommended FY 24-25	Adopted FY 24-25	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>April 8, 2024</u>	<u>Year-End</u>	<u>Budget</u>	<u>Budget</u>		
Property Taxes - Current Year	5,016,764	5,044,742	5,044,742	5,054,516	5,090,516	5,098,873	-	54,131	1.07%
Property Taxes - Prior Years	26,714	24,000	24,000	28,968	28,968	29,000	-	5,000	20.83%
Motor Vehicle Property Taxes - Current Year	167,458	160,623	160,623	124,966	184,966	183,624	-	23,001	14.32%
Tax Penalties and Interest	21,006	16,000	16,000	11,724	15,000	16,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	5,231,942	5,245,365	5,245,365	5,220,174	5,319,450	5,327,496	-	82,131	1.57%
Local Option Sales Tax	2,693,686	2,911,820	2,911,820	1,443,151	2,855,307	2,951,402	-	39,582	1.36%
SUBTOTAL SALES TAX	2,693,686	2,911,820	2,911,820	1,443,151	2,855,307	2,951,402	-	39,582	1.36%
Electricity Sales Tax	489,237	479,750	479,750	278,684	499,000	503,990	-	24,240	5.05%
Telecommunications Tax	18,276	16,450	16,450	8,897	17,500	16,500	-	50	0.30%
Video Programming Sales Tax	87,510	90,160	90,160	41,432	85,000	82,450	-	(7,710)	-8.55%
Powell Bill Funds	160,826	159,409	159,409	178,804	178,804	178,804	-	19,395	12.17%
Beer and Wine Tax	17,681	17,500	17,500	-	17,500	18,000	-	500	2.86%
SUBTOTAL STATE-COLLECTED REVS	773,530	763,269	763,269	507,817	797,804	799,744	-	36,475	4.78%
Solid Waste User Fees	1,830,042	2,046,339	1,972,034	1,944,178	1,972,034	2,008,458	-	(37,881)	-1.85%
Solid Waste User Fees - Prior Years	14,223	14,000	14,000	8,256	13,000	14,000	-	-	0.00%
Interlocal Yard Debris Removal Svcs	6,618	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax	3,032	2,900	2,900	2,380	3,180	3,100	-	200	6.90%
SUBTOTAL SOLID WASTE FEES	1,853,915	2,063,239	1,988,934	1,954,814	1,988,214	2,025,558	-	(37,681)	-1.83%
EMS Subscription Program	20,460	20,500	20,500	21,950	21,950	21,000	-	500	2.44%
EMS Service Fees	258,585	250,000	293,665	256,302	321,421	315,000	-	65,000	26.00%
SUBTOTAL EMS SERVICE FEES	279,045	270,500	314,165	278,252	343,371	336,000	-	65,500	24.21%
Satellite Merchant Permits	250	-	-	1,500	3,000	3,000	-	3,000	-
Demolition Permit	3,750	3,000	3,000	1,650	2,400	2,550	-	(450)	-15.00%
Zoning Permit Fee	28,490	30,000	30,000	21,550	29,550	30,000	-	-	0.00%
CAMA Permit Fees	13,170	12,000	12,000	3,600	6,100	7,500	-	(4,500)	-37.50%
Dunes and Vegetation Permit Fees	12,430	14,000	14,000	5,600	7,800	10,000	-	(4,000)	-28.57%
Tree Removal Permit	9,945	10,000	10,000	8,320	9,945	7,500	-	(2,500)	-25.00%
Stormwater Permit Fees	27,500	25,000	25,000	24,000	25,500	9,000	-	(16,000)	-64.00%
Floodplain Development Permit	5,100	5,000	5,000	3,500	4,700	5,000	-	-	0.00%
Land Development / Other Development Fees	1,435	500	500	1,370	1,670	1,500	-	1,000	200.00%
Commercial / Special Use Fees	750	-	-	500	500	500	-	500	-
SUBTOTAL DEVELOPMENT PERMIT FEES	102,820	99,500	99,500	71,590	91,165	76,550	-	(22,950)	-23.07%
Golf Cart Registration Fees	117,700	116,000	116,000	89,000	118,000	118,000	-	2,000	1.72%
Regional Access Parking Fees	252,632	250,000	250,000	174,639	274,639	260,000	-	10,000	4.00%
Re-Entry Fees	10,675	8,000	8,000	10,375	10,625	8,000	-	-	0.00%
Beach Vehicle Permit Fees	244,970	250,000	250,000	237,265	240,265	247,500	-	(2,500)	-1.00%
SUBTOTAL OTHER FEES	625,977	624,000	624,000	511,279	643,529	633,500	-	9,500	1.52%

GENERAL FUND REVENUES

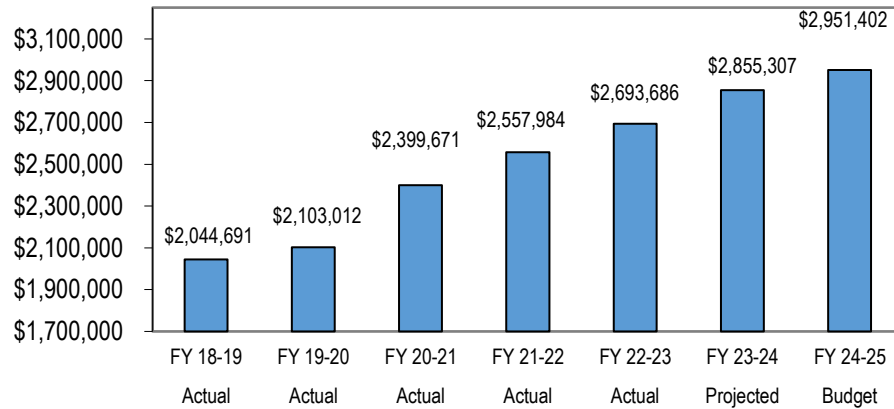
	FY 22-23 <u>Actual</u>	Adopted FY 23-24 <u>Budget</u>	Amended FY 23-24 <u>Budget</u>	FY 23-24 Thru <u>April 8, 2024</u>	Projected Thru <u>Year-End</u>	Recommended FY 24-25 <u>Budget</u>	Adopted FY 24-25 <u>Budget</u>	Inc / (Dec) FY 23-24 Budget (Adopted) vs. <u>FY 24-25 Recom</u>	Pct Change FY 23-24 Budget (Adopted) vs. <u>FY 24-25 Recom</u>
Taxpayer Memberships	58,605	53,000	53,000	57,125	64,325	60,000	-	7,000	13.21%
Non-Taxpayer Memberships	2,217	2,500	2,500	700	1,000	1,500	-	(1,000)	-40.00%
Afterschool Program Fees	48,233	40,000	40,000	38,555	44,555	45,000	-	5,000	12.50%
Preschool (MMO) Fees	18,792	22,000	22,000	17,425	21,425	21,500	-	(500)	-2.27%
Summer Day Camp Fees	23,475	46,000	46,000	24,370	46,870	46,000	-	-	0.00%
Daily Fees	21,681	19,000	19,000	19,949	24,949	22,000	-	3,000	15.79%
Aerobics Fees	10,603	11,000	11,000	9,123	10,823	11,000	-	-	0.00%
Class Fees	1,706	2,000	2,000	522	722	1,500	-	(500)	-25.00%
Facility Rental Fees	13,007	11,000	11,000	10,875	13,875	12,500	-	1,500	13.64%
Event Fees	705	1,000	1,000	2,240	2,240	1,000	-	-	0.00%
Tennis/Pickleball Fees	3,395	2,900	2,900	2,729	3,429	3,500	-	600	20.69%
SUBTOTAL PARKS AND REC FEES	202,419	210,400	210,400	183,613	234,213	225,500	-	15,100	7.18%
FEMA/NC DPS - Public Assistance	-	-	-	1,203	1,203	-	-	-	-
NCDEQ - Shallow Draft Fund	125,000	-	-	-	-	-	-	-	-
NCLM Wellness/RMS Grants	7,343	-	-	2,011	2,011	-	-	-	-
Bullet Proof Vest Grants	500	-	-	4,331	4,331	-	-	-	-
Grant - Private/Commercial Entities	-	-	-	3,000	3,000	-	-	-	-
NC Controlled Substance Tax	51	-	-	1,285	1,285	-	-	-	-
SUBTOTAL GRANT REVENUES	132,894	-	-	11,830	11,830	-	-	-	-
ABC Revenues	246,475	245,000	245,000	137,855	233,355	230,000	-	(15,000)	-6.12%
NC DOT Mowing Services	5,100	13,367	13,367	13,367	13,367	13,367	-	-	0.00%
Fines/Ordinance Violations	12,235	16,000	16,000	8,458	11,958	14,000	-	(2,000)	-12.50%
Clerk of Court Officer Fees	2,127	2,000	2,000	1,380	1,680	2,000	-	-	0.00%
Insurance Proceeds	19,415	-	13,587	14,087	14,087	-	-	-	-
Miscellaneous Revenues	17,061	13,000	13,000	11,003	13,003	13,000	-	-	0.00%
Lease Revenue - BBWC	12,360	12,731	12,731	12,731	12,731	13,113	-	382	3.00%
Lease Revenue - Carteret County	12,000	12,000	12,000	6,000	12,000	12,000	-	-	0.00%
Sales of Surplus Property	178,237	145,000	145,000	55,250	89,250	10,000	-	(135,000)	-93.10%
Enterprise Lease Program Equity Proceeds	121,664	10,000	10,000	2,826	23,462	10,000	-	-	0.00%
Junior Lifeguard Program	6,725	7,500	7,500	7,200	7,200	7,500	-	-	0.00%
Car Show Registration Fees	1,902	-	-	-	-	-	-	-	-
St. Patrick's Festival Resale & Rides	16,695	-	-	-	-	-	-	-	-
Donations - General	-	-	8,420	10,520	10,520	-	-	-	-
Donations - EMS	12,782	5,000	5,000	3,358	5,358	5,000	-	-	0.00%
Donations - Fire Dept/Lifeguard	5,345	4,000	4,000	4,925	5,175	4,000	-	-	0.00%
Donations - Police Dept/Car Show	22,741	1,000	1,000	1,695	1,695	1,500	-	500	50.00%
Donations/Sponsors - Parks and Rec Dept	52,818	-	-	1,966	1,966	-	-	-	-
SUBTOTAL - OTHER REVENUES	745,682	486,598	508,605	292,621	456,807	335,480	-	(151,118)	-31.06%

GENERAL FUND REVENUES

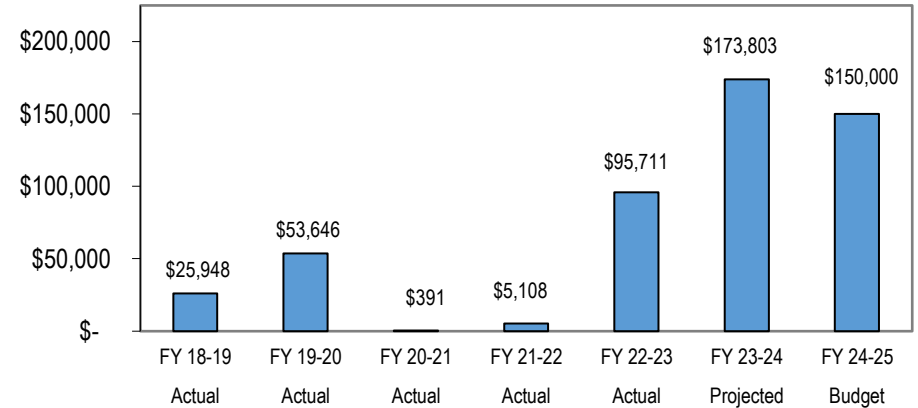
	<u>FY 22-23 Actual</u>	<u>Adopted FY 23-24 Budget</u>	<u>Amended FY 23-24 Budget</u>	<u>FY 23-24 Thru April 8, 2024</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 24-25 Budget</u>	<u>Adopted FY 24-25 Budget</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
Installment Purchase Financing	-	-	-	-	-	230,000	-	230,000	-
Issuance of Leases (as Lessee)	562,263	-	-	65,514	65,514	-	-	-	-
Issuance of Subscription Based IT Arrangement:	352,328	-	-	-	-	-	-	-	-
SUBTOTAL - FINANCE/LEASE PROCEEDS	914,591	-	-	65,514	65,514	230,000	-	230,000	-
Interest Earnings	95,711	80,720	153,000	113,803	173,803	150,000	-	69,280	85.83%
SUBTOTAL - INTEREST EARNINGS	95,711	80,720	153,000	113,803	173,803	150,000	-	69,280	85.83%
Transfer from Other Funds	55,258	-	7,500	7,500	7,500	-	-	-	-
SUBTOTAL - FROM OTHER FUNDS	55,258	-	7,500	7,500	7,500	-	-	-	0.00%
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Unassigned Fund Balance Appropriated	-	-	351,231	-	-	110,000	-	110,000	-
SUBTOTAL - FUND BALANCE	-	63,954	415,185	-	-	173,954	-	110,000	172.00%
GRAND TOTAL	13,707,470	12,819,365	13,241,743	10,661,958	12,988,507	13,265,184	-	445,819	3.48%

SELECTED GENERAL FUND REVENUES

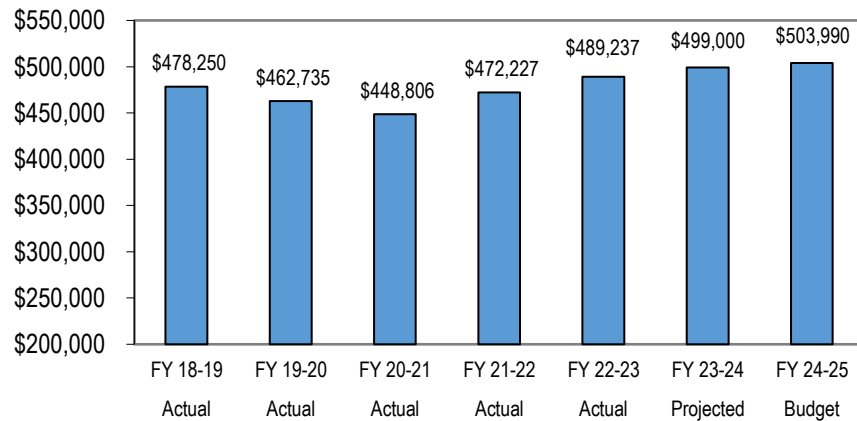
Sales Tax Revenues



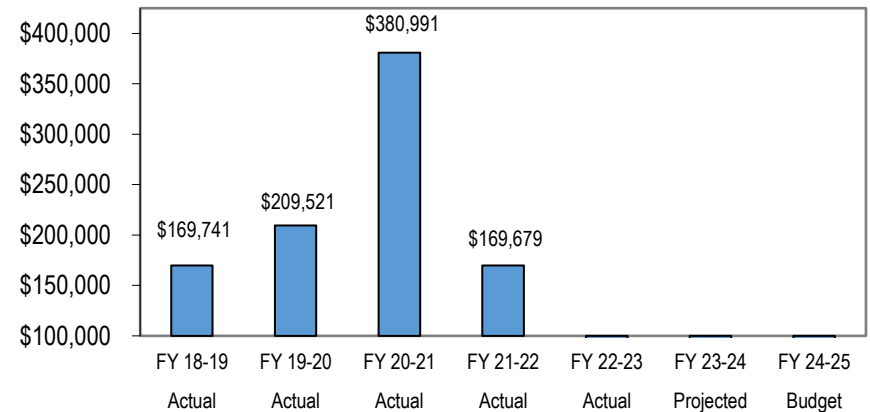
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



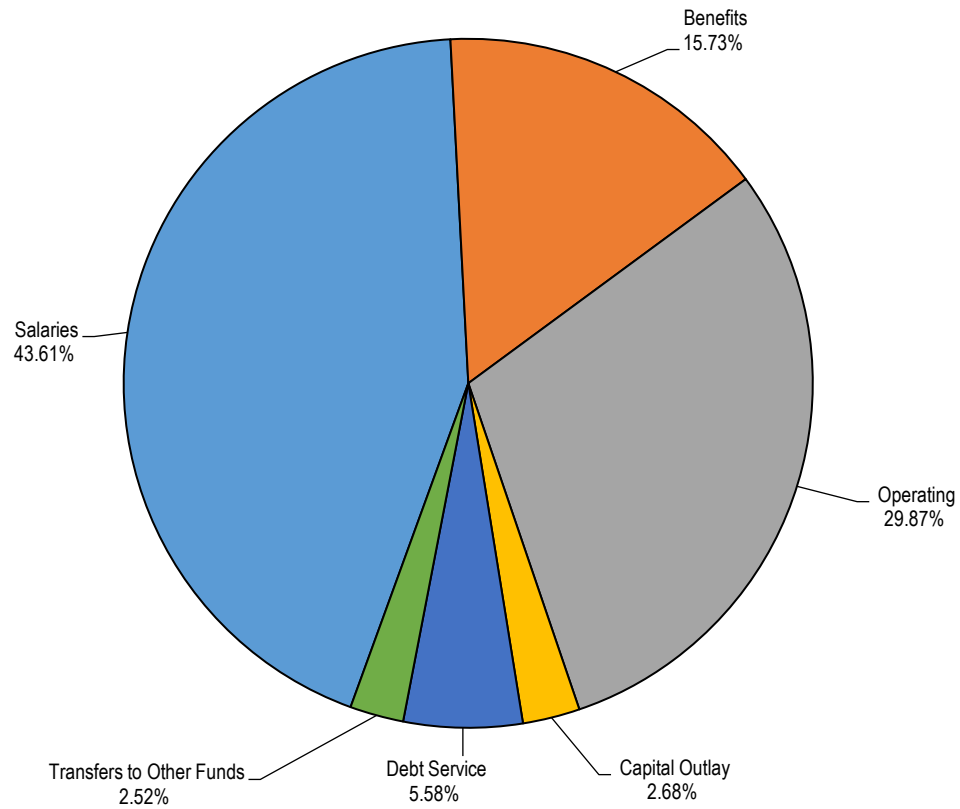
Building Permit Fees (Trades)



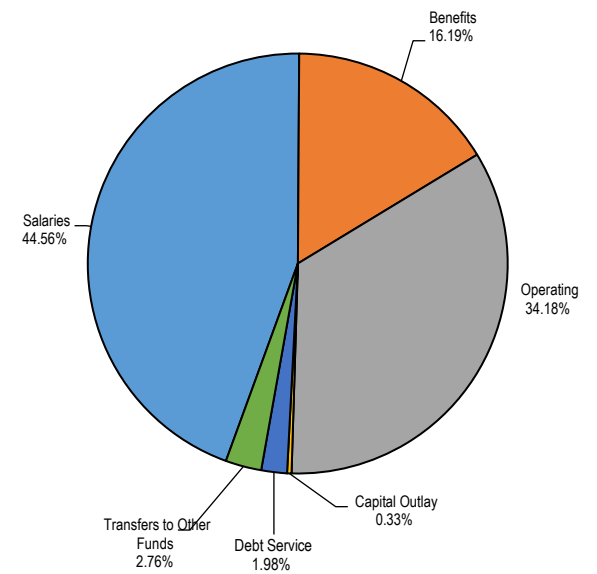


GENERAL FUND EXPENDITURES

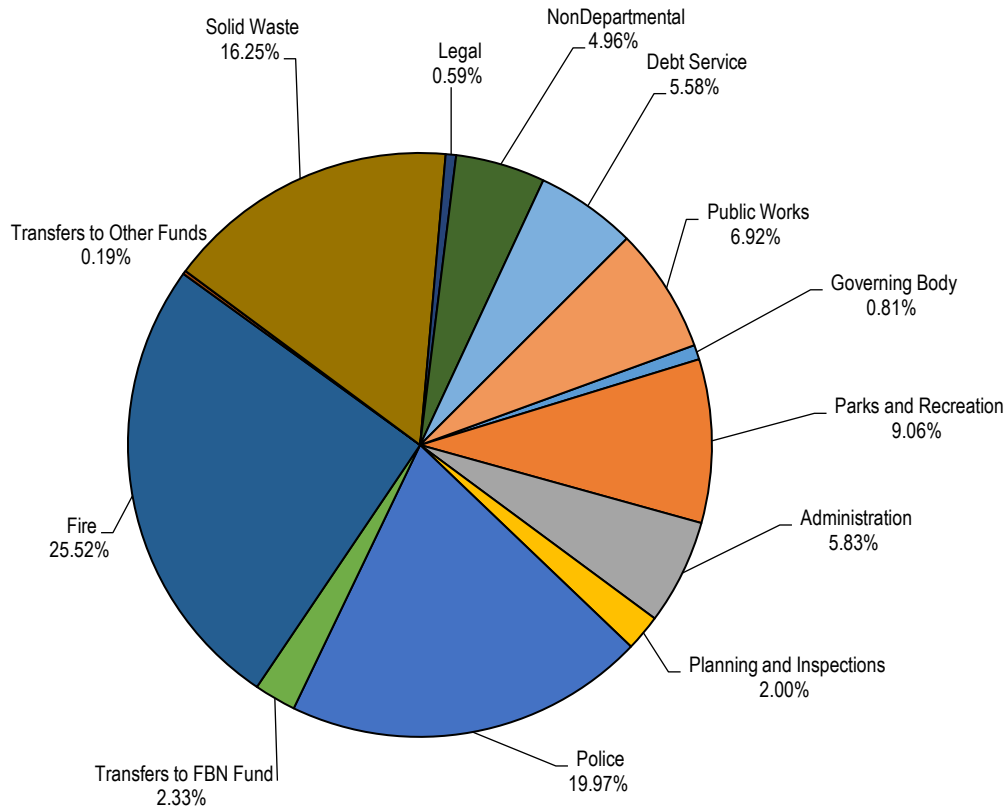
GENERAL FUND EXPENDITURES FY 24-25 RECOMMENDED BUDGET By Category



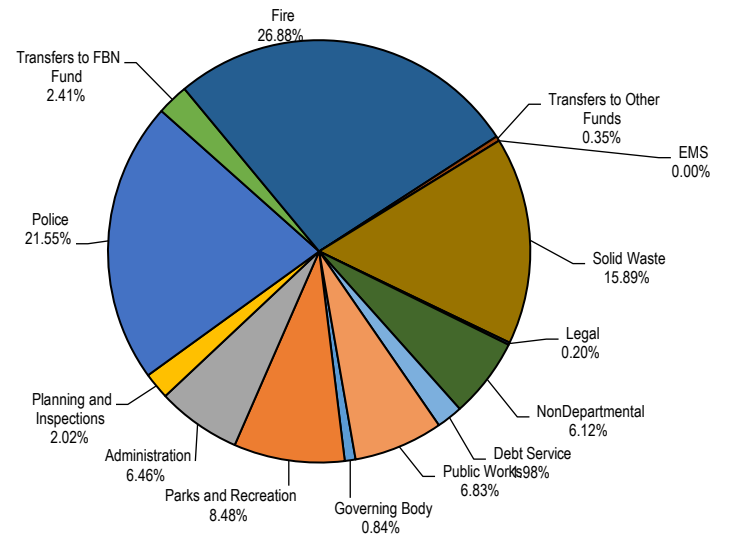
FY 23-24 COMPARISON



GENERAL FUND EXPENDITURES FY 24-25 RECOMMENDED BUDGET By Function



FY 23-24 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 22-23	Adopted	Amended	FY 23-24	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>Thru April 8, 2024</u>	<u>FY 23-24 Year-End</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
Salaries	4,887,752	5,712,335	5,688,029	4,212,903	5,554,629	5,849,520	5,785,524	-	73,189	1.28%
Benefits	1,745,226	2,074,969	2,055,002	1,533,822	1,976,867	2,101,058	2,086,118	-	11,149	0.54%
Operating	3,803,818	4,381,811	4,057,392	2,880,834	3,839,927	4,028,111	3,962,815	-	(418,996)	-9.56%
Capital Outlay	1,244,336	42,500	371,528	259,596	360,587	387,635	356,035	-	313,535	737.73%
Debt Service	934,861	253,750	715,792	535,742	715,792	740,692	740,692	-	486,942	191.90%
Transfers to Other Funds	356,830	354,000	354,000	348,100	359,232	334,000	334,000	-	(20,000)	-5.65%
TOTAL	12,972,822	12,819,365	13,241,743	9,770,996	12,807,034	13,441,016	13,265,184	-	445,819	3.48%

By Function	FY 22-23	Adopted	Amended	FY 23-24	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 23-24 Budget</u>	<u>FY 23-24 Budget</u>	<u>Thru April 8, 2024</u>	<u>FY 23-24 Year-End</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
Governing Body	96,628	107,462	107,462	77,301	97,512	107,462	107,462	-	0	0.00%
Legal	22,888	25,000	90,000	51,838	72,000	78,000	78,000	-	53,000	212.00%
Administration	765,065	828,189	842,618	636,982	829,374	772,966	772,966	-	(55,223)	-6.67%
Planning and Inspections	264,395	259,151	227,433	166,459	228,080	267,569	265,069	-	5,918	2.28%
Police	2,689,375	2,763,034	2,662,218	1,953,160	2,624,474	2,696,039	2,649,503	-	(113,531)	-4.11%
Fire	2,246,272	3,445,216	3,427,806	2,546,952	3,351,973	3,489,363	3,385,455	-	(59,761)	-1.73%
EMS	492,337	-	-	-	-	-	-	-	-	-
Public Works	922,131	875,178	987,242	763,859	919,303	914,796	917,641	-	42,463	4.85%
Solid Waste	1,904,938	2,037,133	1,932,600	1,328,662	1,813,393	2,151,161	2,155,428	-	118,295	5.81%
Parks and Recreation	1,194,637	1,086,752	1,241,019	798,434	1,201,484	1,231,492	1,201,492	-	114,740	10.56%
NonDepartmental	1,082,466	784,500	653,553	563,508	594,417	657,475	657,475	-	(127,025)	-16.19%
Debt Service	934,861	253,750	715,792	535,742	715,792	740,692	740,692	-	486,942	191.90%
Transfers to Other Funds	356,830	354,000	354,000	348,100	359,232	334,000	334,000	-	(20,000)	-5.65%
TOTAL	12,972,822	12,819,365	13,241,743	9,770,996	12,807,034	13,441,016	13,265,184	-	445,819	3.48%

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 24-25 DEPARTMENT GOALS

- * Maintain high quality Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, and open communications.
- * 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

	<u>FY 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	63,491	63,876	63,876	58,912	63,876	63,876	-
Benefits	7,305	7,886	7,314	6,252	7,386	7,386	-
Operating	25,832	35,700	36,272	32,348	36,200	36,200	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	96,628	107,462	107,462	97,512	107,462	107,462	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	96,628	107,462	107,462	97,512	107,462	107,462	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 24-25 BUDGET NOTES

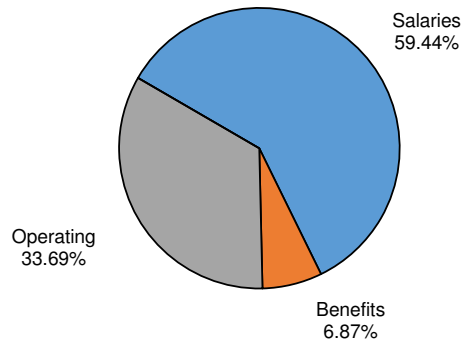
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

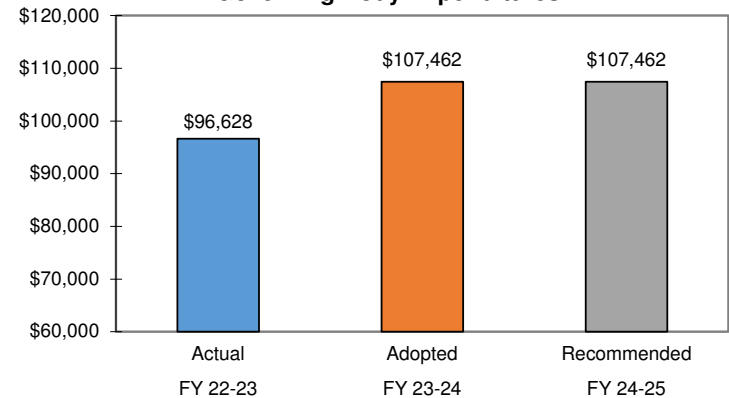
SERVICE STATISTICS / GOALS	Entire FY FY 19-20 <u>Actual</u>	Entire FY FY 20-21 <u>Actual</u>	Entire FY FY 21-22 <u>Actual</u>	Entire FY FY 22-23 <u>Actual</u>	FY 23-24 Thru March 2024	Entire FY FY 23-24 <u>Projected</u>	FY 24-25 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	11	11	12	12	9	12	12
Special Town meetings	6	-	3	1	2	2	2
Workshop Town meetings	1	2	2	2	2	2	2
General Fund property tax rate	15.5	15.5	15.5	16.5	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	\$ 240	\$ 255	\$ 265	\$ 275	\$ 295	\$ 295	300
Average bill (property tax + solid waste)	\$ 810	\$ 874	\$ 891	\$ 935	\$ 959	\$ 959	970
Total adjusted General Fund balance	\$ 2,728,768	\$ 3,315,448	\$ 3,846,124	\$ 4,613,767	\$ 5,504,729	\$ 4,759,652	4,759,652

AUTHORIZED POSITION DETAILS	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <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 24-25 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	<u>FY 22-23 Actual</u>	<u>Adopted FY 23-24 Budget</u>	<u>Amended FY 23-24 Budget</u>	<u>FY 23-24 Thru April 8, 2024</u>	<u>Projected FY 23-24 Year-End</u>	<u>Requested FY 24-25 Budget</u>	<u>Recommended FY 24-25 Budget</u>	<u>Adopted FY 24-25 Budget</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
MAYOR / COMMISSIONERS	63,491	63,876	63,876	46,612	58,912	63,876	63,876	-	-	0.00%
Subtotal Salaries	63,491	63,876	63,876	46,612	58,912	63,876	63,876	-	-	0.00%
FICA EXPENSE	4,857	4,886	4,886	3,567	4,507	4,886	4,886	-	-	0.00%
HEALTH INSURANCE	2,448	3,000	2,428	1,531	1,745	2,500	2,500	-	(500)	-16.67%
Subtotal Benefits	7,305	7,886	7,314	5,098	6,252	7,386	7,386	-	-	0.00%
TRAVEL AND TRAINING	183	7,500	6,500	2,570	5,000	6,500	6,500	-	(1,000)	-13.33%
LEGAL ADVERTISING	809	2,500	2,500	85	1,000	2,000	2,000	-	(500)	-20.00%
PROMOTIONAL COMMUNICATIONS	16,342	7,500	7,500	959	2,500	6,500	6,500	-	(1,000)	-13.33%
NON-CAPTL EQUIPMENT/FURNISH	-	-	1,572	1,572	1,572	-	-	-	-	-
SOFTWARE MAINT/SUBSCRIPTION	4,473	5,000	5,000	4,833	4,833	5,000	5,000	-	-	0.00%
CODE BOOK CHANGES	-	5,200	5,200	7,443	7,443	6,200	6,200	-	1,000	19.23%
MISCELLANEOUS	4,025	8,000	8,000	8,129	10,000	10,000	10,000	-	2,000	25.00%
Subtotal Operating	25,832	35,700	36,272	25,591	32,348	36,200	36,200	-	500	1.40%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	96,628	107,462	107,462	77,301	97,512	107,462	107,462	-	-	0.00%

GOVERNING BODY

CAPITAL OUTLAY DETAILS

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

LEGAL

SERVICES PROVIDED

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

FY 24-25 DEPARTMENT GOALS

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

BUDGET INFORMATION

	<u>FY 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	22,888	25,000	90,000	72,000	78,000	78,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	22,888	25,000	90,000	72,000	78,000	78,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	22,888	25,000	90,000	72,000	78,000	78,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time / Contract	1	1	1	1	1	1	-

FY 24-25 BUDGET NOTES

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

LEGAL

LINE ITEM DETAILS

	<u>FY 22-23 Actual</u>	<u>Adopted FY 23-24 Budget</u>	<u>Amended FY 23-24 Budget</u>	<u>FY 23-24 Thru April 8, 2024</u>	<u>Projected FY 23-24 Year-End</u>	<u>Requested FY 24-25 Budget</u>	<u>Recommended FY 24-25 Budget</u>	<u>Adopted FY 24-25 Budget</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
ATTORNEY FEES	22,888	25,000	90,000	51,838	72,000	78,000	78,000	-	53,000	212.00%
Subtotal - Operating	22,888	25,000	90,000	51,838	72,000	78,000	78,000	-	53,000	212.00%
TOTAL	22,888	25,000	90,000	51,838	72,000	78,000	78,000	-	53,000	212.00%

ADMINISTRATION

SERVICES PROVIDED

- * Overall management of Town government operations
- * Direct supervision of all Town department heads
- * Research issues for potential action by Board of Commissioners
- * Implement decisions made by the Board of Commissioners
- * General customer service
- * Respond to citizen and property owner inquiries and complaints
- * Project leadership and implementation
- * Develop recommended budget and monitor approved budget
- * Overall Town financial management
- * Official custodian of Town records
- * Coordinate tax collections with Carteret County
- * Management of Town personnel system
- * Maintenance of Town website and other social media platforms

FY 24-25 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 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	501,630	533,656	539,347	548,243	504,328	504,328	-
Benefits	172,565	194,626	189,676	178,462	162,378	162,378	-
Operating	90,870	99,907	113,595	102,669	106,260	106,260	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	765,065	828,189	842,618	829,374	772,966	772,966	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>	765,065	828,189	842,618	829,374	772,966	772,966	-
<u>Total Authorized Positions</u>							
Full-Time	5	6	6	4	4	4	-
Part-Time	1	-	-	2	2	2	-

ADMINISTRATION

FY 24-25 BUDGET NOTES

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

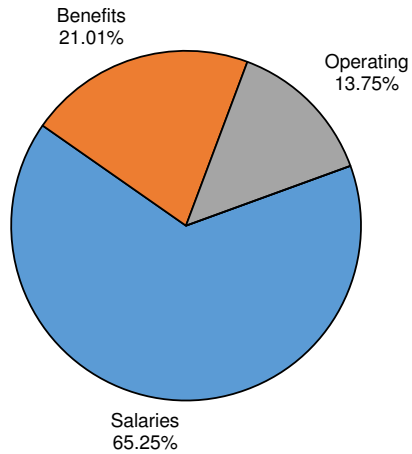
SERVICE STATISTICS / GOALS	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	11	11	12	12	9	12	12
Special Town meetings	6	-	3	1	2	2	2
Workshop Town meetings	1	2	2	2	2	2	2
General Fund property tax rate	15.5	15.5	15.5	16.5	16.5	16.5	16.5
Annual solid waste fee	\$ 240	\$ 255	\$ 265	\$ 275	\$ 295	\$ 295	\$ 300
Average bill (property tax + solid waste)	\$ 810	\$ 874	\$ 891	\$ 935	\$ 959	\$ 959	\$ 970
Total adjusted General Fund balance	\$ 2,728,768	\$ 3,315,448	\$ 3,846,124	\$ 4,613,767	\$ 5,504,729	\$ 4,759,652	\$ 4,759,652
Facebook followers	n/a	n/a	n/a	51,804	53,401	54,000	55,500
# Twitter followers	6,041	6,043	6,176	6,152	6,173	6,180	6,200
# Email newsletter subscribers	10,878	11,217	13,025	13,599	13,642	13,675	13,700
Monthly health ins cost / employee	\$ 744	\$ 744	\$ 733	\$ 733	\$ 733	\$ 733	\$ 744

AUTHORIZED POSITION DETAILS

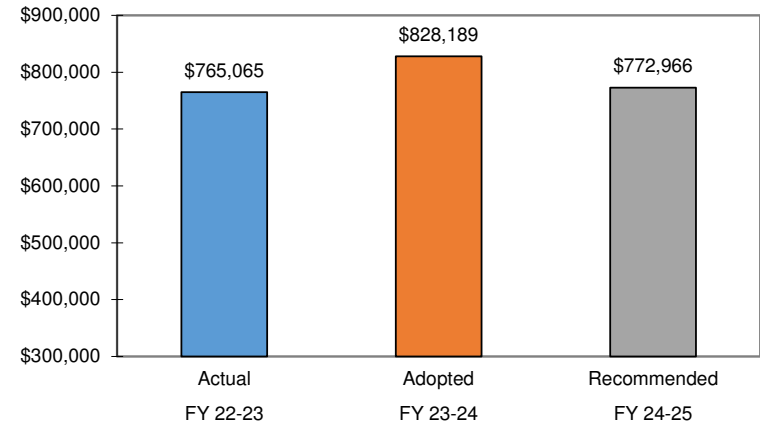
	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Amended	FY 23-24 Projected	FY 24-25 Request	FY 24-25 Recommended	FY 24-25 Adopted
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Public Information Officer	1	1	1	1	1	1	-
HR Specialist / Town Clerk	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Finance Technician / Admin Assistant	-	1	1	-	-	-	-
Capital Projects / IT Specialist	1	1	1	-	-	-	-
TOTAL	5	6	6	4	4	4	-
<i>Part-Time</i>							
Finance Technician	1	-	-	1	1	1	-
Customer Service Assistant	-	-	-	1	1	1	-
TOTAL	1	-	-	2	2	2	-

ADMINISTRATION

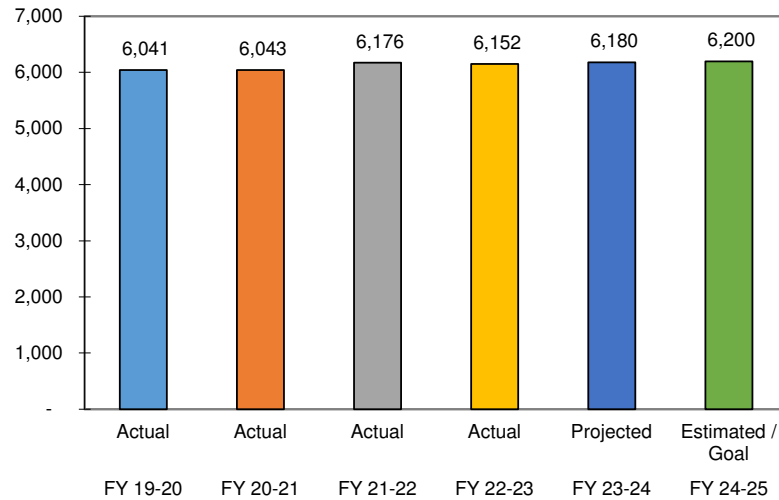
FY 24-25 Recommended Budget Administration



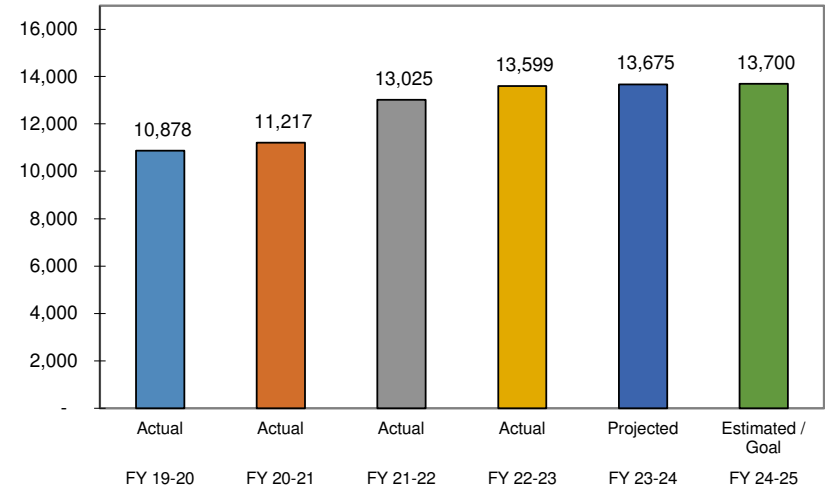
Administration Expenditures



Twitter Followers



Email Newsletter Subscribers



ADMINISTRATION

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	461,376	523,993	477,601	364,285	483,608	442,126	442,126	-	(81,867)	-15.62%
SALARIES/PART TIME	32,655	2,400	54,299	38,424	56,758	53,560	53,560	-	51,160	2131.67%
LONGEVITY PAY	5,199	4,863	5,047	5,047	5,477	6,242	6,242	-	1,379	28.36%
STIPEND - RETIREE HEALTH	2,400	2,400	2,400	2,000	2,400	2,400	2,400	-	-	0.00%
Subtotal Salaries	501,630	533,656	539,347	409,756	548,243	504,328	504,328	-	(29,328)	-5.50%
FICA EXPENSE	37,007	40,825	40,825	30,725	41,941	38,581	38,581	-	(2,244)	-5.50%
HEALTH INSURANCE	55,723	59,400	54,450	40,032	49,220	40,400	40,400	-	(19,000)	-31.99%
RETIREMENT	56,506	67,958	67,958	47,459	62,847	60,978	60,978	-	(6,980)	-10.27%
401K CONTRIBUTION	23,329	26,443	26,443	18,467	24,454	22,418	22,418	-	(4,025)	-15.22%
Subtotal Benefits	172,565	194,626	189,676	136,683	178,462	162,378	162,378	-	(32,248)	-16.57%
TELEPHONE	4,170	4,680	4,680	3,480	4,140	3,960	3,960	-	(720)	-15.38%
UTILITIES	6,241	7,800	7,800	4,734	6,748	7,800	7,800	-	-	0.00%
TRAVEL/TRAINING	14,093	16,000	16,000	15,031	17,551	18,500	18,500	-	2,500	15.63%
MAINT & REPAIR/BUILDING	979	2,000	11,303	10,061	11,503	2,500	2,500	-	500	25.00%
OFFICE SUPPLIES	4,986	8,500	8,500	1,942	3,500	7,000	7,000	-	(1,500)	-17.65%
NON-CAPTL EQUIPMENT/FURNISH	420	2,500	2,500	-	500	2,500	2,500	-	-	0.00%
UNIFORMS	689	1,500	1,500	830	1,000	1,500	1,500	-	-	0.00%
COPIES	4,884	5,500	5,500	3,485	4,640	5,500	5,500	-	-	0.00%
CONTRACTED SERVICES	7,603	-	-	-	-	-	-	-	-	-
SOFTWARE MAINT/SUBSCRIPTION	34,327	34,327	38,712	38,712	38,712	40,000	40,000	-	5,673	16.53%
MEMBERSHIP DUES / PERIODICAL	3,011	4,500	4,500	2,446	3,100	4,000	4,000	-	(500)	-11.11%
MISCELLANEOUS	8,960	11,800	11,800	9,238	10,276	12,000	12,000	-	200	1.69%
COLLECTION/CREDIT CARD FEES	508	800	800	583	1,000	1,000	1,000	-	200	25.00%
Subtotal Operating	90,870	99,907	113,595	90,542	102,669	106,260	106,260	-	6,353	6.36%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	765,065	828,189	842,618	636,982	829,374	772,966	772,966	-	(55,223)	-6.67%

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 / Board of Adjustment
- * 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 24-25 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 22-23 Actual	FY 23-24 Adopted	FY 23-24 Amended	FY 23-24 Projected	FY 24-25 Request	FY 24-25 Recommended	FY 24-25 Adopted
Salaries	135,536	150,415	117,106	115,756	167,248	167,248	-
Benefits	51,245	57,406	47,396	43,656	63,321	63,321	-
Operating	58,142	51,330	62,931	68,668	37,000	34,500	-
Capital Outlay	19,472	-	-	-	-	-	-
TOTAL	264,395	259,151	227,433	228,080	267,569	265,069	-
<i>Offsetting Revenues</i>							
Building Permit Fees	-	-	-	-	-	-	-
Other Development Permit Fees	102,820	99,500	99,500	91,165	76,550	76,550	-
TOTAL	102,820	99,500	99,500	91,165	76,550	76,550	-
<i>Net General Tax Revenues Required</i>							
	161,575	159,651	127,933	136,915	191,019	188,519	-
<i>Total Authorized Positions</i>							
Full-Time	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

FY 24-25 BUDGET NOTES

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

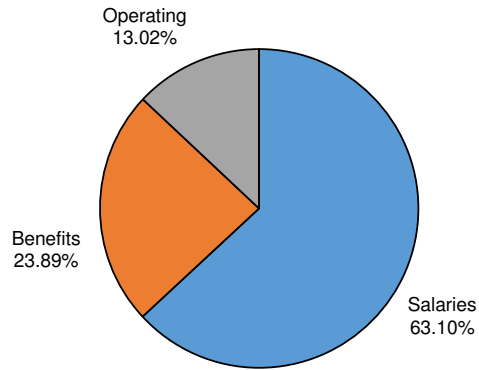
* Includes funding for full-time Assistant Town Planner who provides customer service and site assistance to developers, contractors, and the general public

SERVICE STATISTICS / GOALS	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Total # permits issued	1,235	1,386	1,409	890	542	900	900
New residential dwelling permits	37	77	84	55	40	55	50
New commercial building permits	2	8	-	-	-	-	-
Dollar value of permitted construction	\$ 36,214,717	\$ 63,170,078	\$ 70,579,641	\$ 167,848,311	\$ 90,366,325	\$ 150,000,000	\$ 150,000,000

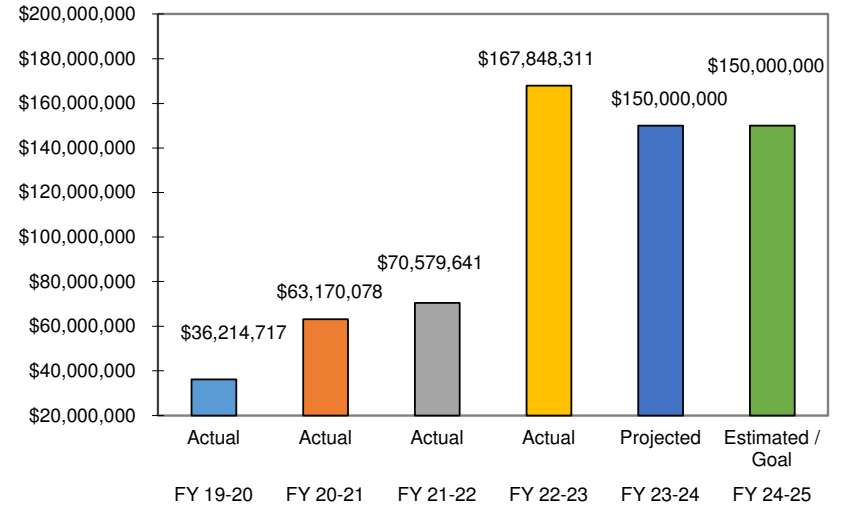
AUTHORIZED POSITION DETAILS	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <u>Adopted</u>
<i>Full-Time</i>							
Planning Director	1	1	1	1	1	1	-
Assistant Town Planner	1	1	1	1	1	1	-
TOTAL	2	2	2	2	2	2	-

PLANNING AND INSPECTIONS

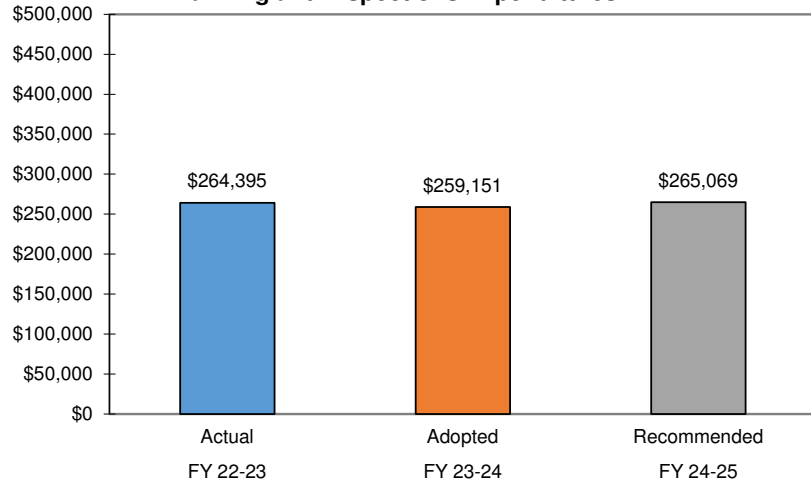
**FY 24-25 Recommended Budget
Planning and Inspections**



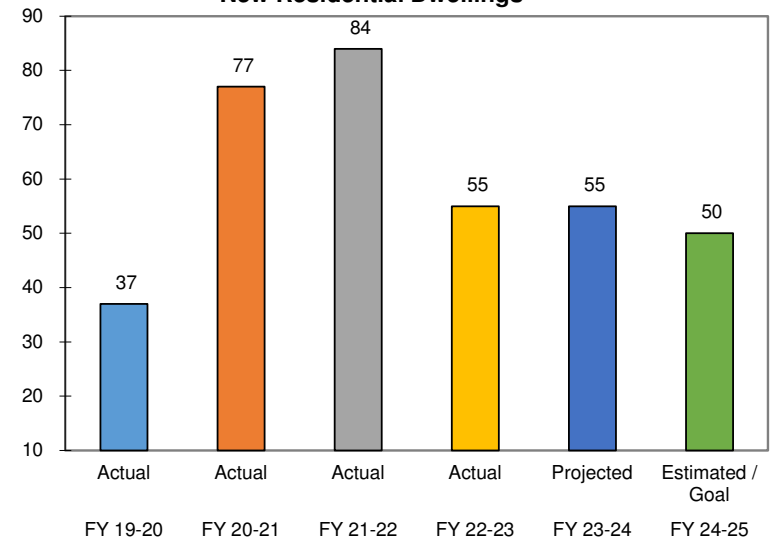
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	132,086	146,015	112,856	73,042	112,856	162,380	162,380	-	16,365	11.21%
LONGEVITY PAY	150	200	50	50	50	668	668	-	468	234.00%
STIPEND - PLANNING BOARD	3,300	4,200	4,200	2,350	2,850	4,200	4,200	-	-	0.00%
Subtotal Salaries	135,536	150,415	117,106	75,442	115,756	167,248	167,248	-	16,833	11.19%
FICA EXPENSE	9,685	11,506	11,506	5,726	8,855	12,794	12,794	-	1,288	11.20%
HEALTH INSURANCE	18,886	19,800	13,990	10,686	14,647	20,200	20,200	-	400	2.02%
RETIREMENT	16,062	18,789	14,589	9,381	14,508	22,174	22,174	-	3,385	18.02%
401K CONTRIBUTION	6,612	7,311	7,311	3,650	5,645	8,152	8,152	-	841	11.51%
Subtotal Benefits	51,245	57,406	47,396	29,443	43,656	63,321	63,321	-	5,915	10.30%
TELEPHONE	1,099	1,080	1,080	437	658	1,200	1,200	-	120	11.11%
TRAVEL/TRAINING	390	1,000	1,000	239	1,000	2,000	2,000	-	1,000	100.00%
MAINTENANCE REPAIR AUTO	383	300	300	10	210	300	300	-	-	0.00%
GASOLINE	1,236	1,500	1,500	68	500	1,000	1,000	-	(500)	-33.33%
OFFICE SUPPLIES	207	500	500	439	500	750	750	-	250	50.00%
NON-CAPTL EQUIPMENT/FURNISH	240	4,700	4,700	1,654	2,000	-	-	-	(4,700)	-100.00%
UNIFORMS	662	1,000	1,000	267	1,000	750	750	-	(250)	-25.00%
COPIES	2,000	2,000	-	-	500	500	500	-	(1,500)	-75.00%
RENTALS / LEASES	-	7,650	-	-	-	-	-	-	(7,650)	-100.00%
CONTRACTED SERVICES	19,312	1,000	19,551	24,983	25,000	5,000	2,500	-	1,500	150.00%
ENGINEERING ASSISTANCE	24,180	20,000	22,700	25,700	27,200	9,000	9,000	-	(11,000)	-55.00%
SOFTWARE MAINT/SUBSCRIPTION	5,927	6,300	6,300	5,992	6,300	11,500	11,500	-	5,200	82.54%
MEMBERSHIP DUES / PERIODICAL	270	300	300	-	300	1,000	1,000	-	700	233.33%
MISCELLANEOUS	477	1,000	1,000	647	1,000	1,000	1,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	1,759	3,000	3,000	1,138	2,500	3,000	3,000	-	-	0.00%
Subtotal Operating	58,142	51,330	62,931	61,574	68,668	37,000	34,500	-	(16,830)	-32.79%
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	19,472	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	19,472	-	-	-	-	-	-	-	-	-
TOTAL	264,395	259,151	227,433	166,459	228,080	267,569	265,069	-	5,918	2.28%

PLANNING AND INSPECTIONS

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

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

POLICE DEPARTMENT

SERVICES PROVIDED

- * Preventative patrol
- * Crime prevention programs
- * Criminal investigations
- * General community assistance
- * Victim assistance programs
- * Emergency preparedness and response
- * 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/LSV parking management
- * Animal control services
- * Urban wildlife management
- * Beach driving program management
- * Permitting - parking and re-entry

FY 24-25 DEPARTMENT GOALS

- * Continue to maintain the highest level of Honor, Integrity, and Transparency
- * Employ best practices in crime prevention
- * Continue to seek grant funding for Police equipment and programs
- * Maintain strong partnerships and communications with area law enforcement
- * Foster community relations and engagement with residents, businesses and visitors
- * Continue to partner with Ocean Rescue to promote Beach Safety
- * Utilize newly formed bike patrol to enhance patrol coverage
- * Encourage staff to seek career advancement opportunities, as well as measures for work/life balance

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 22-23 Actual</u>	<u>FY 23-24 Adopted</u>	<u>FY 23-24 Amended</u>	<u>FY 23-24 Projected</u>	<u>FY 24-25 Request</u>	<u>FY 24-25 Recommended</u>	<u>FY 24-25 Adopted</u>
Salaries	1,560,817	1,731,390	1,731,390	1,664,443	1,768,087	1,768,087	-
Benefits	542,814	629,271	629,271	583,018	629,241	629,241	-
Operating	226,771	372,373	271,557	282,219	298,712	252,176	-
Capital Outlay	358,973	30,000	30,000	94,794	-	-	-
TOTAL	2,689,375	2,763,034	2,662,218	2,624,474	2,696,039	2,649,503	-
<u>Offsetting Revenues</u>							
Police Grants	-	-	-	4,331	-	-	-
Fines/Ordinance Violations	12,235	16,000	16,000	11,958	14,000	14,000	-
Clerk of Court Officer Fees	2,127	2,000	2,000	1,680	2,000	2,000	-
Donations - Police Dept	22,741	1,000	1,000	1,695	1,500	1,500	-
Special Separation Allowance FB	-	63,954	63,954	-	63,954	63,954	-
TOTAL	37,103	82,954	82,954	19,664	81,454	81,454	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	2,652,272	2,680,080	2,579,264	2,604,810	2,614,585	2,568,049	-
<u>Total Authorized Positions</u>							
Full-Time	22	22	22	22	22	22	-
Part-Time	22	22	22	22	22	22	-

POLICE DEPARTMENT

FY 24-25 BUDGET NOTES

* Recommended purchase of replacement handguns with accessories to be procured in the FY 2024 fiscal year utilizing departmental cost savings.

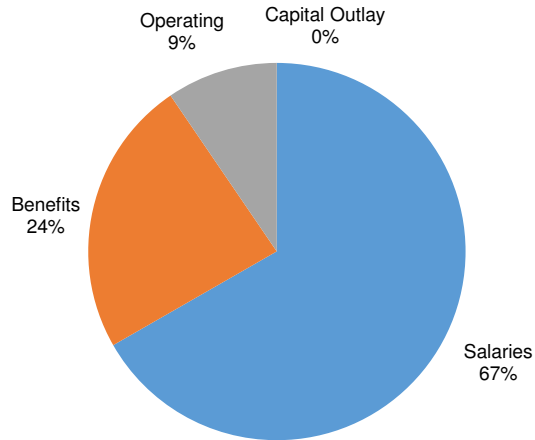
* Includes appropriations for Special Separation Allowance for 5 retired officers.

SERVICE STATISTICS / GOALS	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	14,605	14,474	14,955	13,943	10,861	15,000	15,000
Crimes against persons	66	73	58	50	-	16	50
Crimes against property	220	209	155	158	100	165	165
Residence checks performed	6,233	3,522	775	548	380	450	550
Business checks performed	259,464	256,307	245,956	247,235	148,234	205,000	245,000
# Golf cart registration permits	1,228	1,360	1,463	1,445	1,135	1,500	1,500
# Traffic citations	557	663	892	537	437	590	600
Total investigations closed by arrest	136	194	235	146	81	120	125
# Public education activities / events	38	9	35	91	116	130	150
# Drug-related crimes	114	189	250	84	45	60	125
# DWI violations	62	58	70	42	42	52	50

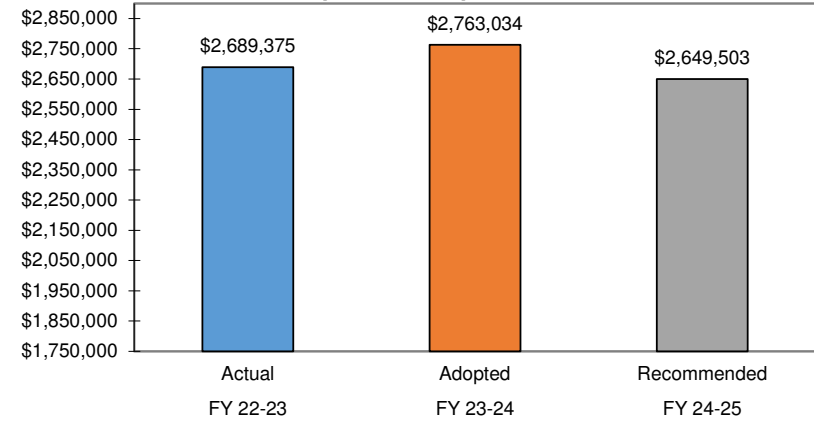
AUTHORIZED POSITION DETAILS	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Assistant Chief of Police	1	1	1	1	1	1	-
Lieutenant	2	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

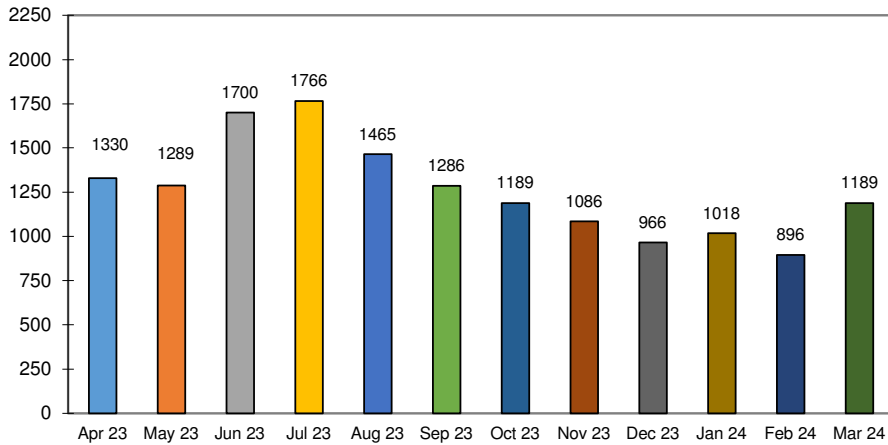
**FY 24-25 Recommended Budget
Police Department**



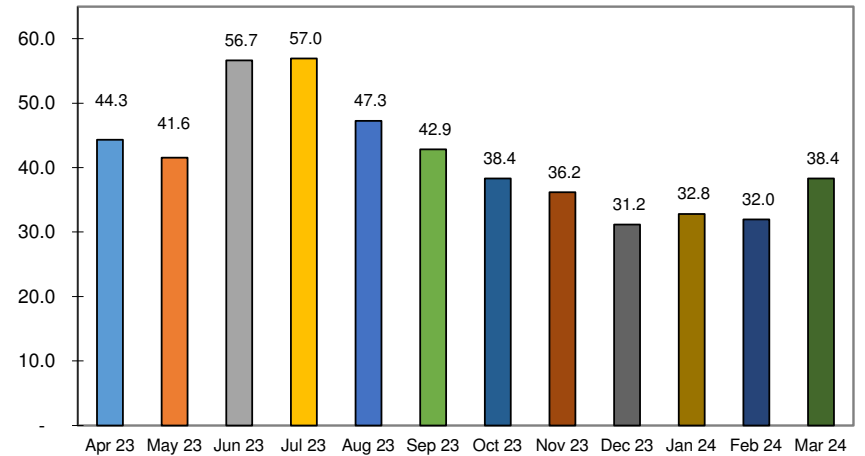
Police Department Expenditures



Total Police Calls For Service By Month 2023-2024

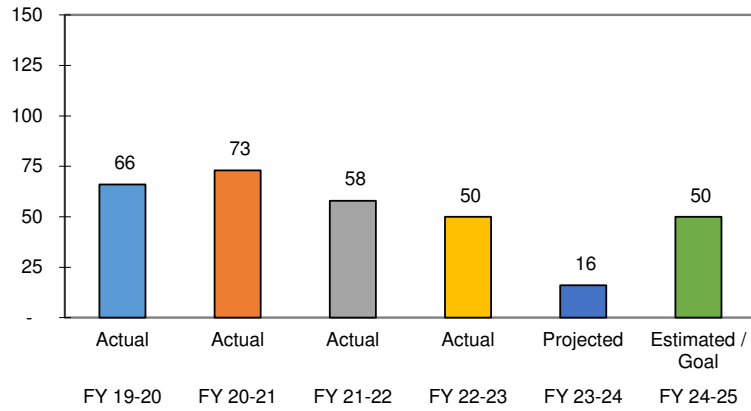


**Average # of Police Calls For Service Per Day By Month -
Police Department**

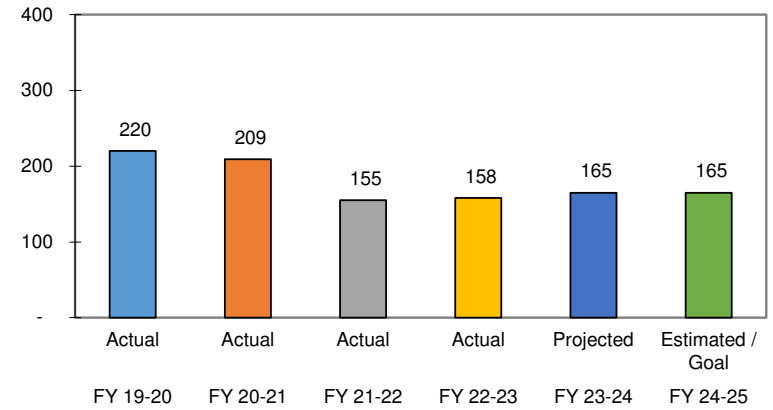


POLICE DEPARTMENT

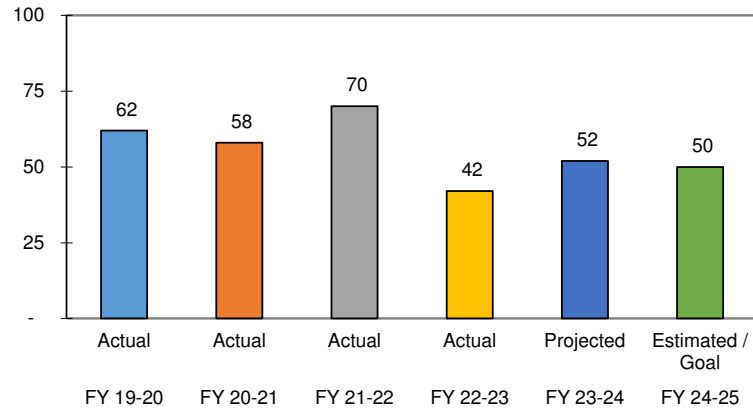
**# Crimes Against Persons
Police Department**



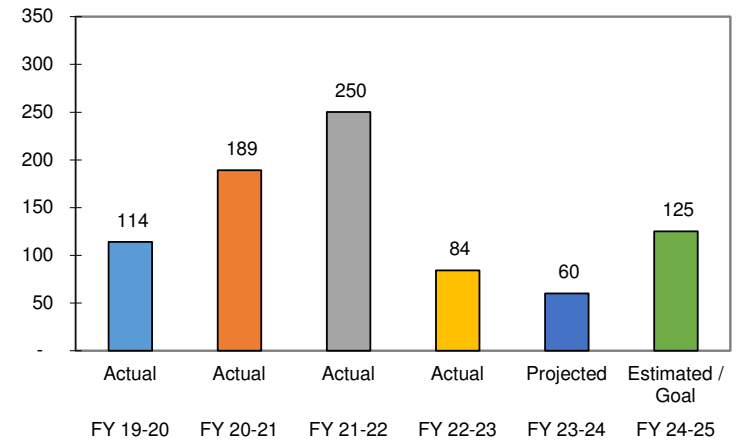
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	1,254,624	1,344,179	1,344,179	1,001,088	1,333,152	1,368,281	1,368,281	-	24,102	1.79%
SALARIES/OVERTIME	18,831	30,000	30,000	25,476	29,116	31,000	31,000	-	1,000	3.33%
SALARIES/STRAIGHT TIME	3,007	8,500	8,500	1,914	2,300	7,500	7,500	-	(1,000)	-11.76%
SALARIES/HOLIDAY	43,804	51,500	51,500	41,027	45,000	51,500	51,500	-	-	0.00%
SALARIES/PART TIME	134,366	170,842	170,842	97,975	130,000	179,392	179,392	-	8,550	5.00%
LONGEVITY PAY	22,288	25,158	25,158	21,668	21,918	25,158	25,158	-	-	0.00%
BONUS - FTO / EMT	-	1,500	1,500	300	-	2,500	2,500	-	1,000	66.67%
STIPEND - RETIREE HEALTH BENE	8,640	10,950	10,950	9,540	11,500	11,760	11,760	-	810	7.40%
LEO SEPARATION ALLOW	75,257	88,761	88,761	68,708	91,457	90,996	90,996	-	2,235	2.52%
Subtotal Salaries	1,560,817	1,731,390	1,731,390	1,267,696	1,664,443	1,768,087	1,768,087	-	36,697	2.12%
FICA EXPENSE	117,274	132,451	132,451	95,088	127,330	135,259	135,259	-	2,808	2.12%
HEALTH INSURANCE	185,019	217,800	217,800	147,193	183,133	196,200	196,200	-	(21,600)	-9.92%
RETIREMENT	173,714	205,978	205,978	151,142	200,981	223,485	223,485	-	17,507	8.50%
401K CONTRIBUTION	66,807	73,042	73,042	54,116	71,574	74,297	74,297	-	1,255	1.72%
Subtotal Benefits	542,814	629,271	629,271	447,539	583,018	629,241	629,241	-	(30)	0.00%
TELEPHONE	5,703	8,800	8,800	3,878	5,294	6,000	6,000	-	(2,800)	-31.82%
INTERNET SERVICE	11,600	13,500	13,500	8,646	11,827	12,300	12,300	-	(1,200)	-8.89%
UTILITIES	8,948	11,000	11,000	6,982	9,411	11,000	11,000	-	-	0.00%
TRAVEL/TRAINING	8,432	10,000	10,000	7,229	11,365	15,000	15,000	-	5,000	50.00%
MAINT & REPAIR/BUILDING	1,631	2,500	2,500	1,029	1,544	2,500	2,500	-	-	0.00%
MAINT & REPAIR/AUTO	17,142	3,500	17,087	14,203	24,281	3,500	3,500	-	-	0.00%
MAINT & REPAIR/RADIO & ANTENN	1,300	2,000	2,000	1,032	1,769	2,000	2,000	-	-	0.00%
GASOLINE	69,273	70,000	70,000	49,254	67,238	70,000	70,000	-	-	0.00%
TIRES	2,505	2,000	2,000	4,041	4,500	5,000	5,000	-	3,000	150.00%
OFFICE SUPPLIES	7,413	13,500	13,500	5,652	8,261	10,000	10,000	-	(3,500)	-25.93%
GENERAL SUPPLIES	1,514	5,000	5,000	3,322	3,322	5,500	5,500	-	500	10.00%
SUPPLIES - AMMUNITION/FIRE ARI	-	5,000	5,000	2,745	42,471	5,000	5,000	-	-	0.00%
SUPPLIES - INVESTIGATIONS	1,213	2,000	2,000	967	967	2,000	2,000	-	-	0.00%
SUPPLIES - CRIME PREVENTION	1,811	3,500	3,500	2,531	2,531	5,000	5,000	-	1,500	42.86%
NON-CAPTL EQUIPMENT/FURNISH	4,737	5,000	5,000	801	802	52,612	6,376	-	1,376	27.52%
UNIFORMS	8,371	20,000	22,981	8,328	23,928	20,000	20,000	-	-	0.00%
PHYSICALS	1,154	3,500	3,500	1,564	2,302	5,000	5,000	-	1,500	42.86%
ANIMAL CONTROL	-	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
COPIES	1,186	1,500	1,500	1,289	1,632	2,000	2,000	-	500	33.33%

POLICE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 22-23</u> <u>Actual</u>	<u>Adopted</u> <u>FY 23-24</u> <u>Budget</u>	<u>Amended</u> <u>FY 23-24</u> <u>Budget</u>	<u>FY 23-24</u> <u>Thru</u> <u>April 8, 2024</u>	<u>Projected</u> <u>FY 23-24</u> <u>Year-End</u>	<u>Requested</u> <u>FY 24-25</u> <u>Budget</u>	<u>Recommended</u> <u>FY 24-25</u> <u>Budget</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>	<u>Pct Change</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>
RENTALS / LEASES	-	127,899	10,515	-	-	-	-	-	(127,899)	-100.00%
CONTRACTED SERVICES	42,683	10,920	10,920	8,120	10,920	11,500	11,500	-	580	5.31%
SOFTWARE MAINT/SUBSCRIPTION	3,271	38,954	38,954	35,346	38,954	40,500	40,200	-	1,246	3.20%
MEMBERSHIP DUES / PERIODICAL	390	800	800	530	600	800	800	-	-	0.00%
MISCELLANEOUS	26,494	10,000	10,000	4,922	8,300	10,000	10,000	-	-	0.00%
Subtotal Operating	226,771	372,373	271,557	172,411	282,219	298,712	252,176	-	(120,197)	-32.28%
CAPITAL OUTLAY - VEHICLES	-	-	-	-	20,000	-	-	-	-	0.00%
CAPITAL OUTLAY - LEASES	358,973	30,000	30,000	65,514	74,794	-	-	-	(30,000)	(30,000)
Subtotal Capital Outlay	358,973	30,000	30,000	65,514	94,794	-	-	-	(30,000)	(30,000)
TOTAL	2,689,375	2,763,034	2,662,218	1,953,160	2,624,474	2,696,039	2,649,503	-	(113,531)	-4.11%

POLICE DEPARTMENT

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

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

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>
Handguns, Sights, Optics, and Lights	30	1,212	36,360	-	1,212	-			-
Holsters	30	215	6,450	-	215	-			-
Ammunition (Training)	10	264	2,640	-	264	-			-
Ammunition (Duty)	2	393	786	-	393	-			-
Adobe Pro Software Teams	2	288	576	2	288	576			-
Pass-Through Wall Lockers	2	2,900	5,800	2	2,900	5,800			-
TOTAL			52,612			6,376			-

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 24-25 DEPARTMENT GOALS

- * Maintain high quality fire and emergency medical response services
- * Strategic planning for emergency service model
- * Focus on reducing response times in all areas of service
- * Monitor ocean safety and awareness efforts for continuous improvement
- * Review training programs to assist with employee retention
- * Develop efficient and effective beach strand fire response

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 22-23 Actual</u>	<u>FY 23-24 Adopted</u>	<u>FY 23-24 Amended</u>	<u>FY 23-24 Projected</u>	<u>FY 24-25 Request</u>	<u>FY 24-25 Recommended</u>	<u>FY 24-25 Adopted</u>
Salaries	1,235,394	2,165,534	2,171,634	2,125,160	2,240,287	2,178,586	-
Benefits	464,176	769,614	769,614	761,151	802,533	786,336	-
Operating	321,671	510,068	419,138	406,666	425,408	410,998	-
Capital Outlay	225,031	-	67,420	58,996	21,135	9,535	-
TOTAL	2,246,272	3,445,216	3,427,806	3,351,973	3,489,363	3,385,455	-
<u>Offsetting Revenues</u>							
EMS Services Fees	258,585	250,000	293,665	321,421	315,000	315,000	-
EMS Subscription Program	20,460	20,500	20,500	21,950	21,000	21,000	-
Donations - Fire & EMS Depts	18,127	9,000	9,000	10,533	9,000	9,000	-
TOTAL	276,712	259,000	302,665	331,954	324,000	324,000	-
<u>Net General Tax Revenues Required</u>							
	1,969,560	3,186,216	3,125,141	3,020,019	3,165,363	3,061,455	-
<u>Total Authorized Positions</u>							
Full-Time	27	27	27	27	27	26	-
Part-Time	50	60	60	60	60	60	-

FY 24-25 BUDGET NOTES

* Recommended purchase of replacement non-capital/furnishings to be procured in the FY 2024 budget with departmental cost savings.

* Includes increased funding for anticipated inflationary impacts on pharmaceuticals and medical supplies.

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

FIRE DEPARTMENT

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	30	29	14	18	12	15	20
Alarm Activations	33	67	77	117	166	175	150
Vehicle Fires	3	3	1	5	1	2	3
Brush/Woods Fires	26	11	14	14	2	5	14
Water Rescue Calls (all FD staff)	123	96	110	91	53	105	100
EMS Incidents	651	357	242	946	595	850	700
Calls involving ambulance transport	421	471	536	546	400	555	600
Mutual Aid EMS Received	42	31	203	109	21	31	45
Mutual Aid EMS Given	94	112	35	61	36	50	60
Property Value Lost	\$ 794,745	\$ 390,690	\$ 306,340	\$ 127,700	\$ 102,986	\$ 150,000	\$ 400,000
Fire Inspections Completed	373	329	426	436	202	375	425

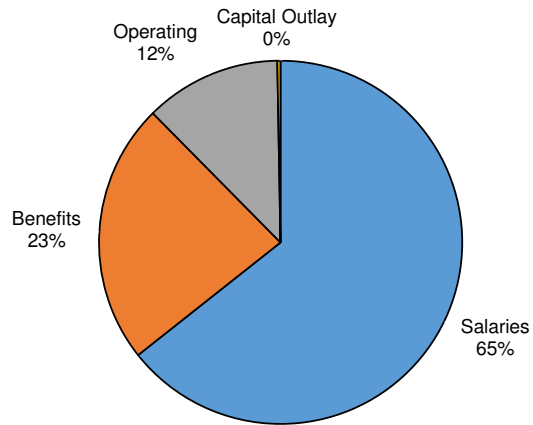
FIRE DEPARTMENT

AUTHORIZED POSITION DETAILS

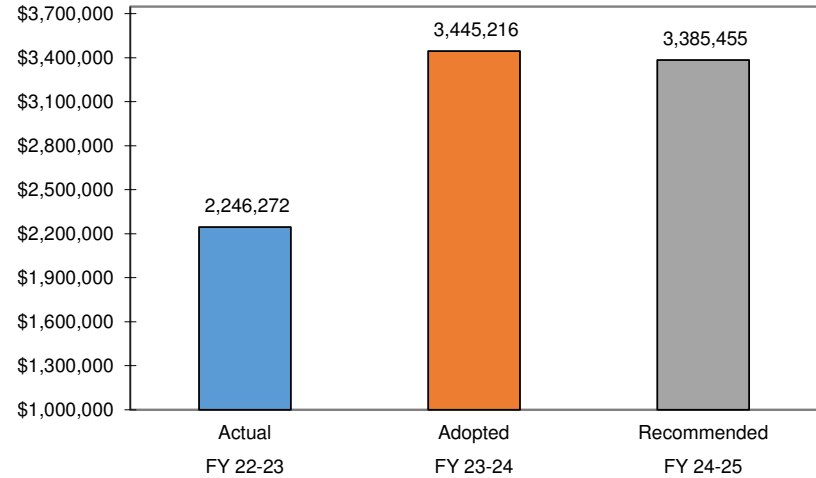
	<u>FY 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Deputy Fire Chief	1	-	-	1	-	-	-
Assistant Fire Chief	1	1	1	-	1	1	-
EMS Coordinator	1	1	1	-	-	-	-
Captains	3	3	3	3	3	3	-
Fire Inspectors(Lieutenants 2024-25)	3	3	3	3	3	3	-
Fire Engineers / Medic	2	3	3	4	6	6	-
Fire Engineers	4	3	3	3	3	3	-
Firefighter / Medic	8	9	9	9	7	6	-
Firefighters	3	3	3	3	3	3	-
TOTAL	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>26</u>	<u>-</u>
<i>Part-Time</i>							
Customer Service Assistant	-	-	-	-	1	1	-
Paramedics	12	17	17	8	8	8	-
EMTs - Advanced	1	3	3	2	2	2	-
EMTs - Basic	8	-	-	10	5	5	-
Reserve Firefighters	4	15	15	15	19	19	-
Lifeguards	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>-</u>
TOTAL	<u>50</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>-</u>

FIRE DEPARTMENT

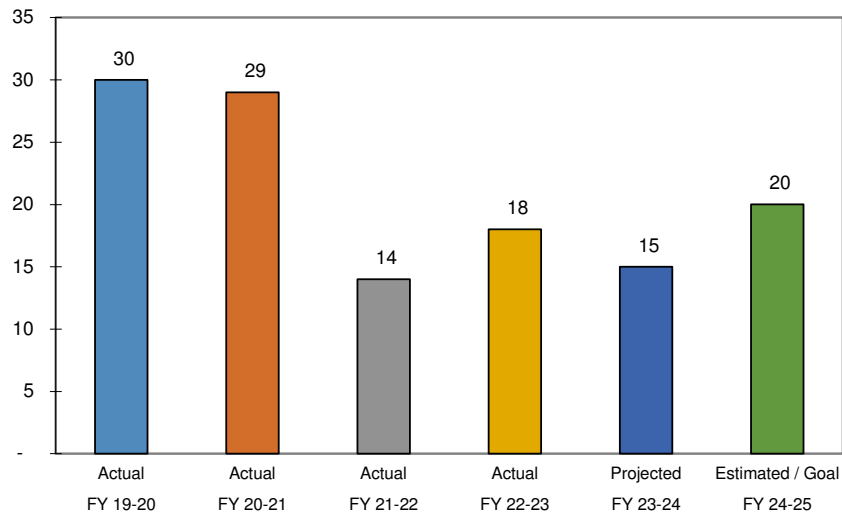
**FY 24-25 Recommended Budget
Fire Department**



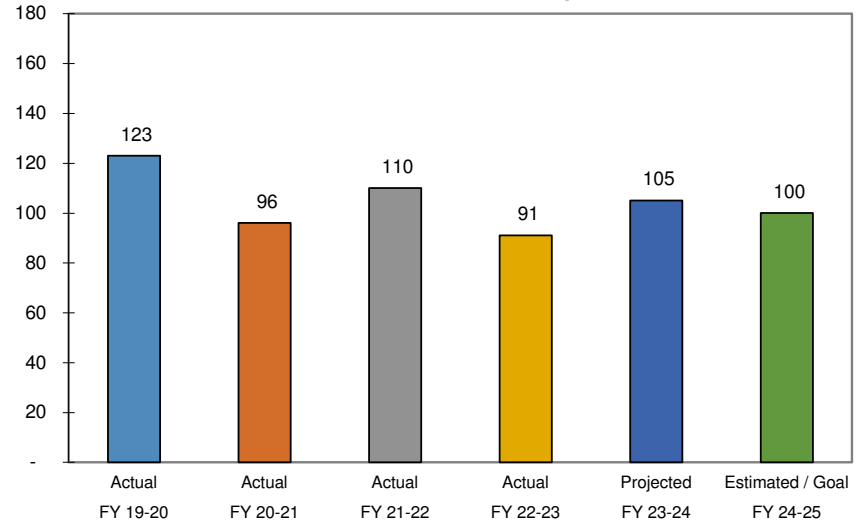
Fire Department Expenditures



Emerald Isle Structure Fires

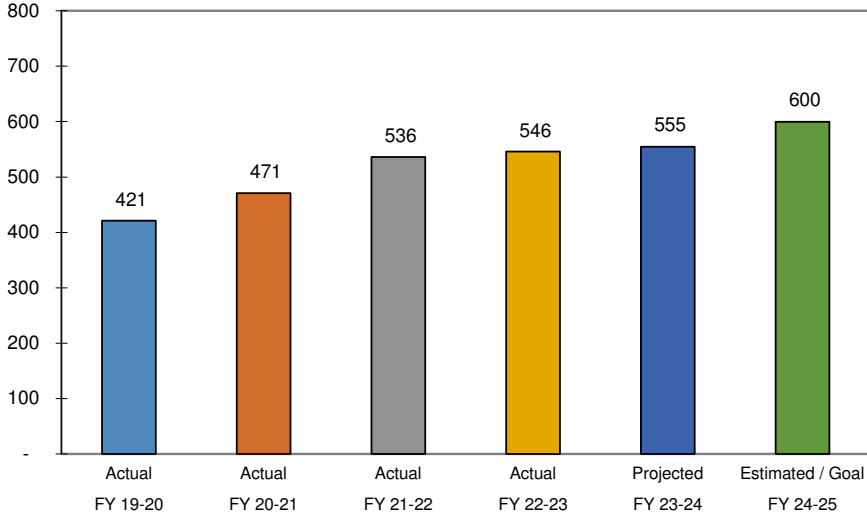


Water Rescue Calls - Fire Department

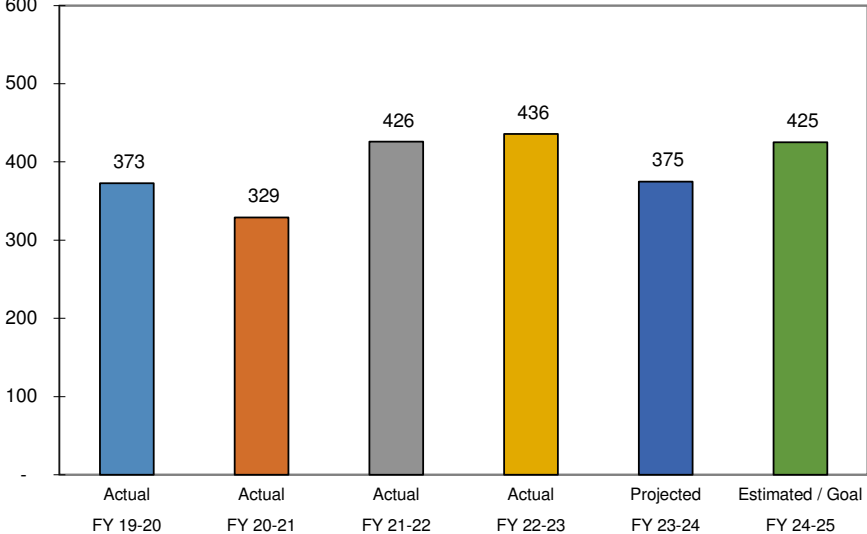


FIRE DEPARTMENT

Total Calls Involving Ambulance Transport



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	731,775	1,612,273	1,602,273	1,188,678	1,566,640	1,673,003	1,611,302	-	(971)	-0.06%
SALARIES/OVERTIME	121,887	100,000	160,000	129,157	161,772	123,017	123,017	-	23,017	23.02%
SALARIES/STRAIGHT TIME	16,665	23,000	23,000	22,430	29,171	23,800	23,800	-	800	3.48%
SALARIES/HOLIDAY	41,200	77,512	77,512	53,514	58,714	68,347	68,347	-	(9,165)	-11.82%
SALARIES/PART TIME	106,206	85,000	85,000	61,935	80,000	85,000	85,000	-	-	0.00%
SALARIES/PART TIME/LIFEGUARD:	172,519	215,000	165,000	99,949	173,000	200,000	200,000	-	(15,000)	-6.98%
LONGEVITY PAY	22,886	29,849	29,849	23,803	23,803	22,920	22,920	-	(6,929)	-23.21%
LIFEGUARD INCENTIVES	17,814	11,500	17,600	14,000	17,600	24,400	24,400	-	12,900	112.17%
STIPEND - RETIREE HEALTH BENE	4,440	11,400	11,400	11,000	14,460	19,800	19,800	-	8,400	73.68%
Subtotal - Salaries	1,235,394	2,165,534	2,171,634	1,604,466	2,125,160	2,240,287	2,178,586	-	13,052	0.60%
FICA EXPENSE	90,916	165,663	165,663	118,965	162,575	171,382	166,662	-	999	0.60%
HEALTH INSURANCE	205,178	267,300	267,300	217,880	259,880	262,600	262,600	-	(4,700)	-1.76%
CRITICAL ILLNESS INSURANCE	2,488	2,700	2,700	-	3,827	3,450	3,450	-	750	27.78%
RETIREMENT	116,556	236,779	236,779	183,912	238,714	263,226	254,835	-	18,056	7.63%
FIRE & RESCUE SQUAD PENSION	2,444	5,040	5,040	3,270	3,270	5,100	5,100	-	60	1.19%
401K CONTRIBUTION	46,594	92,132	92,132	70,595	92,885	96,774	93,689	-	1,557	1.69%
Subtotal - Benefits	464,176	769,614	769,614	594,622	761,151	802,533	786,336	-	16,722	2.17%
TELEPHONE	8,465	11,000	6,700	5,036	10,000	9,718	9,718	-	(1,282)	-11.65%
INTERNET SERVICE	9,265	13,000	13,000	7,610	11,000	8,980	8,980	-	(4,020)	-30.92%
UTILITIES	18,336	20,000	20,000	15,333	18,000	18,000	18,000	-	(2,000)	-10.00%
TRAVEL/TRAINING	17,079	17,000	17,000	16,918	18,500	20,000	20,000	-	3,000	17.65%
MAINT & REPAIR/BUILDING	11,870	25,000	25,000	16,461	25,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	36,362	41,000	41,000	30,243	38,000	41,000	41,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	11,554	13,000	15,527	15,678	17,500	16,000	16,000	-	3,000	23.08%
MAINT & REPAIR/RADIO & ANTENN	6,235	5,500	6,681	6,681	6,681	6,500	6,500	-	1,000	18.18%
MAINT & REPAIR/HYDRANTS	9,973	13,000	8,542	-	7,500	10,000	10,000	-	(3,000)	-23.08%
PUBLIC EDUCATION	3,411	5,500	5,500	8,056	8,300	6,500	6,500	-	1,000	18.18%
GASOLINE	39,990	55,000	55,000	32,596	45,000	50,000	50,000	-	(5,000)	-9.09%
TIRES	7,341	7,000	7,000	3,016	5,500	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	7,954	7,000	7,000	5,267	6,000	7,500	7,500	-	500	7.14%
MEDICAL SUPPLIES	22,096	33,000	33,000	22,251	33,000	42,900	42,900	-	9,900	30.00%
NON-CAPTL EQUIPMENT/FURNISH	6,307	10,800	10,800	4,979	24,410	14,410	-	-	(10,800)	-100.00%
FIRE EQUIPMENT	2,696	3,500	3,500	1,799	3,500	3,500	3,500	-	-	0.00%
WATER RESCUE EQUIPMENT	10,388	6,000	8,592	5,928	6,000	6,000	6,000	-	-	0.00%
HAZARDOUS MATERIALS EQUIPMI	-	1,000	1,000	-	-	1,000	1,000	-	-	0.00%
UNIFORMS	15,009	23,000	21,546	7,155	20,000	20,000	20,000	-	(3,000)	-13.04%
TURN OUT GEAR	39,295	27,000	27,000	22,118	27,000	30,000	30,000	-	3,000	11.11%
PHYSICALS	2,916	13,500	13,500	11,927	2,822	3,500	3,500	-	(10,000)	-74.07%
COPIES	1,921	2,000	2,000	1,129	1,700	2,500	2,500	-	500	25.00%

FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 22-23 <u>Actual</u>	Adopted FY 23-24 <u>Budget</u>	Amended FY 23-24 <u>Budget</u>	FY 23-24 Thru <u>April 8, 2024</u>	Projected FY 23-24 <u>Year-End</u>	Requested FY 22-23 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Adopted FY 24-25 <u>Budget</u>	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
RENTALS / LEASES	-	87,768	-	-	-	-	-	-	(87,768)	-100.00%
CONTRACT - BILLING & COLLECTI	3,871	13,250	13,250	13,658	19,253	18,900	18,900	-	5,650	42.64%
SOFTWARE MAINT/SUBSCRIPTION	3,621	20,000	20,750	17,206	18,000	20,000	20,000	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	11,879	12,000	12,000	8,707	12,000	12,500	12,500	-	500	4.17%
MISCELLANEOUS	8,382	19,250	19,250	6,430	17,000	19,000	19,000	-	(250)	-1.30%
MISCELLANEOUS/LIFEGUARDS	5,456	5,000	5,000	2,687	5,000	5,000	5,000	-	-	0.00%
Subtotal - Operating	321,671	510,068	419,138	288,868	406,666	425,408	410,998	-	(99,070)	-19.42%
CAPITAL OUTLAY - EQUIPMENT	-	-	67,420	58,996	58,996	21,135	9,535	-	9,535	-
CAPITAL OUTLAY - VEHICLES	47,595	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	177,436	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	225,031	-	67,420	58,996	58,996	21,135	9,535	-	9,535	-
TOTAL	2,246,272	3,445,216	3,427,806	2,546,952	3,351,973	3,489,363	3,385,455	-	(59,761)	-1.73%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
iSimulate REALITi Software	1	9,535	9,535	1	9,535	9,535				-
Compressed Air Foam System	2	5,800	11,600			-				-
			-			-				-
			-			-				-
TOTAL			21,135			9,535				-

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

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Furniture Couches	2	1,555	3,110			-				-
Life Sled LS2	1	3,000	3,000			-				-
EV Fire Blanket 20'x30'	1	2,800	2,800			-				-
Station 1 Alert System	1	2,500	2,500			-				-
3/2mm Fullsuit Wetsuit	10	300	3,000			-				-
TOTAL			14,410			-				-

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. As of FY 2024, the EMS budget is now incorporated within the Fire department budget.

BUDGET INFORMATION

	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	326,668	-	-	-	-	-	-
Benefits	97,160	-	-	-	-	-	-
Operating	68,509	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	492,337	-	-	-	-	-	-
<i>Offsetting Revenues</i>							
<i>See Fire Department</i>	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	492,337	-	-	-	-	-	-
<i>Total Authorized Positions</i>							
Full-Time	-	-	-	-	-	-	-
Part-Time	-	-	-	-	-	-	-

FY 24-25 BUDGET NOTES

* All necessary funding for the former EMS department is now incorporated in the Fire Department recommended budget. This report provides details of actual FY 2023 results for historical purposes only.

EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 22-23 <u>Actual</u>	Adopted FY 23-24 <u>Budget</u>	Amended FY 23-24 <u>Budget</u>	FY 23-24 Thru <u>April 8, 2024</u>	Projected FY 23-24 <u>Year-End</u>	Requested FY 24-25 <u>Budget</u>	Recommended FY 24-25 <u>Budget</u>	Adopted FY 24-25 <u>Budget</u>	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	171,937	-	-	-	-	-	-	-	-	-
SALARIES/OVERTIME	65,412	-	-	-	-	-	-	-	-	-
SALARIES/HOLIDAY	5,884	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	80,220	-	-	-	-	-	-	-	-	-
LONGEVITY PAY	3,215	-	-	-	-	-	-	-	-	-
STIPEND - EMS VOLUNTEER	-	-	-	-	-	-	-	-	-	-
Subtotal - Salaries	326,668	-	-	-	-	-	-	-	-	-
FICA EXPENSE	24,748	-	-	-	-	-	-	-	-	-
HEALTH INSURANCE	30,944	-	-	-	-	-	-	-	-	-
RETIREMENT	28,657	-	-	-	-	-	-	-	-	-
FIRE & RESCUE SQUAD PENSION	430	-	-	-	-	-	-	-	-	-
BENEVOLENT FUND	540	-	-	-	-	-	-	-	-	-
401K CONTRIBUTION	11,842	-	-	-	-	-	-	-	-	-
Subtotal - Benefits	97,160	-	-	-	-	-	-	-	-	-
TELEPHONE	1,423	-	-	-	-	-	-	-	-	-
INTERNET SERVICE	1,823	-	-	-	-	-	-	-	-	-
UTILITIES	3,556	-	-	-	-	-	-	-	-	-
TRAVEL/TRAINING	777	-	-	-	-	-	-	-	-	-
MAIN & REPAIR/BUILDING	3,261	-	-	-	-	-	-	-	-	-
MAIN & REPAIR/AUTO	2,286	-	-	-	-	-	-	-	-	-
MAIN & REPAIR/EQUIPMENT	1,151	-	-	-	-	-	-	-	-	-
MAINT & REPAIR/RADIO & ANTENN	191	-	-	-	-	-	-	-	-	-
PUBLIC EDUCATION	169	-	-	-	-	-	-	-	-	-
GASOLINE	8,424	-	-	-	-	-	-	-	-	-
OFFICE SUPPLIES	984	-	-	-	-	-	-	-	-	-
MEDICAL SUPPLIES	12,133	-	-	-	-	-	-	-	-	-
EMS VOLUNTEER FUND EXPENSE	2,753	-	-	-	-	-	-	-	-	-
NON-CAPTL EQUIPMENT/FURNISH	-	-	-	-	-	-	-	-	-	-
UNIFORMS	1,610	-	-	-	-	-	-	-	-	-
PHYSICALS	-	-	-	-	-	-	-	-	-	-
COPIES	499	-	-	-	-	-	-	-	-	-
RENTALS / LEASES	-	-	-	-	-	-	-	-	-	-
CONTRACTED SERVICES	14,531	-	-	-	-	-	-	-	-	-
CONTRACT - BILLING & COLLECTI	6,671	-	-	-	-	-	-	-	-	-
MEMBERSHIP DUES / PERIODICAL	5,198	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,069	-	-	-	-	-	-	-	-	-
Subtotal - Operating	68,509	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	492,337	-	-	-	-	-	-	-	-	-

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 24-25 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
- * Utilize Enterprise vehicle maintenance tracking application for Town passenger vehicles

BUDGET INFORMATION

	<u>FY 22-23</u> <u>Actual</u>	<u>FY 23-24</u> <u>Adopted</u>	<u>FY 23-24</u> <u>Amended</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Request</u>	<u>FY 24-25</u> <u>Recommended</u>	<u>FY 24-25</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	277,277	266,567	263,779	242,225	278,007	280,712	-
Benefits	109,919	112,028	107,593	102,023	118,135	119,775	-
Operating	526,191	496,583	504,262	463,447	518,654	517,154	-
Capital Outlay	8,744	-	111,608	111,608	-	-	-
TOTAL	922,131	875,178	987,242	919,303	914,796	917,641	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	160,826	159,409	159,409	178,804	178,804	178,804	-
NCDOT Mowing Services	5,100	13,367	13,367	13,367	13,367	13,367	-
TOTAL	165,926	172,776	172,776	192,171	192,171	192,171	-
<i>Net General Tax Revenues Required</i>							
	756,205	702,402	814,466	727,132	722,625	725,470	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	2	2	2	1	1	2	-

PUBLIC WORKS

FY 24-25 BUDGET NOTES

* Includes \$84,000 for annual street light and Christmas light expenses

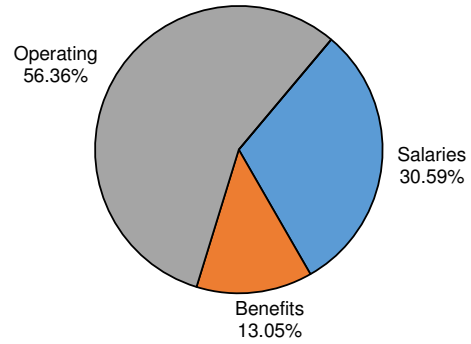
* Includes \$178,504 for resurfacing of various street segments utilizing Powell Bill grant funding

SERVICE STATISTICS / GOALS	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	171	167	169	171	155	185	170
Building maintenance orders	312	296	337	275	189	263	250
Annual Powell Bill distribution	\$ 145,861	\$ 136,299	\$ 161,122	\$ 160,826	\$ 178,804	\$ 178,804	\$ 178,804
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	0.68	0.47	0.47	0.50
# of street repairs	35	46	48	94	56	69	60
# beach equipment warnings	500	565	289	267	125	190	200
# beach equipment confiscations	47	44	7	16	7	16	16
Storm water inspections / repairs	106	112	112	101	86	110	100

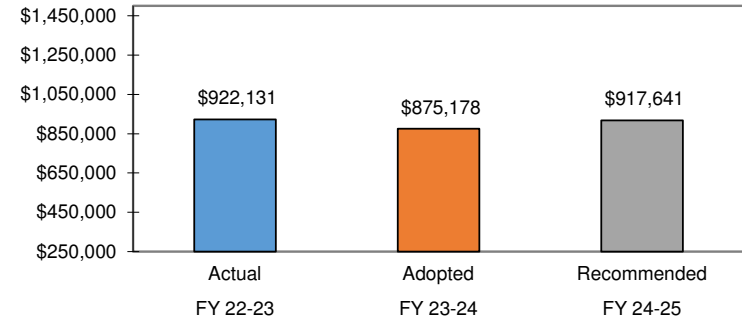
AUTHORIZED POSITION DETAILS	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Amended	FY 23-24 Projected	FY 24-25 Request	FY 24-25 Recommended	FY 24-25 Adopted
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
TOTAL	5	5	5	5	5	5	-
<i>Part-Time</i>							
Seasonal Laborer	1	1	1	1	1	2	-
Special Projects Manager	1	1	1	-	-	-	-
TOTAL	2	2	2	1	1	2	-

PUBLIC WORKS

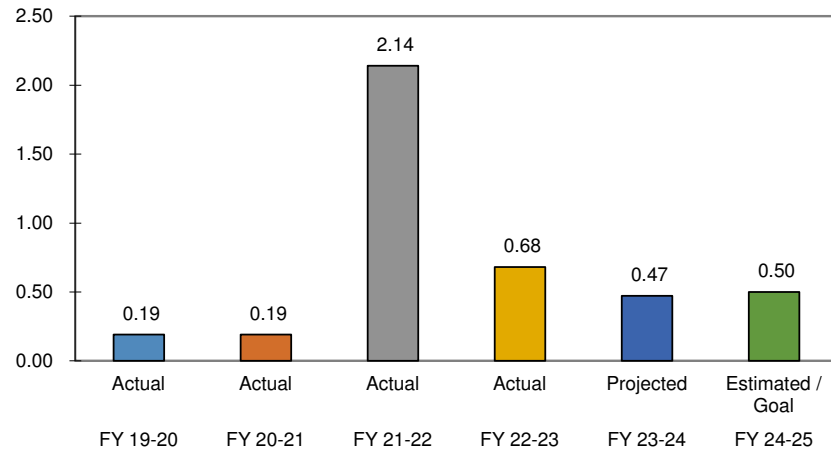
**FY 24-25 Recommended Budget
Public Works Department**



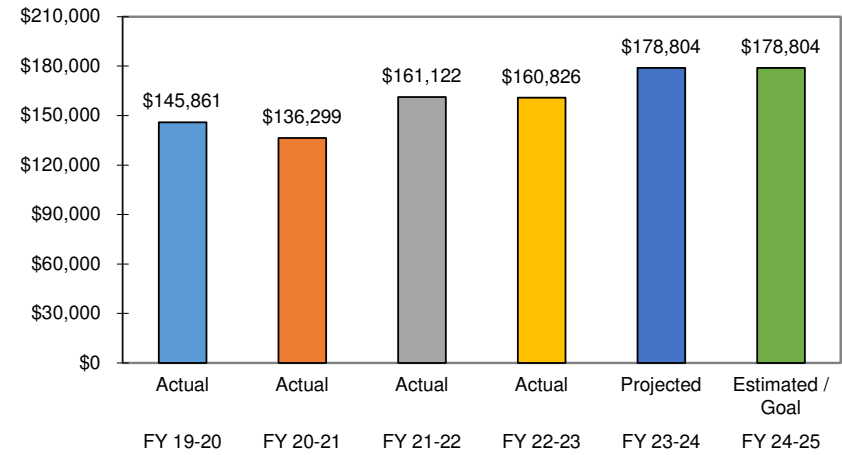
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	220,432	219,807	219,807	159,246	193,832	230,246	237,951	-	18,144	8.25%
SALARIES/OVERTIME	7,738	7,471	7,471	7,240	9,104	10,000	10,000	-	2,529	33.85%
SALARIES/STRAIGHT TIME	1,313	1,927	-	-	-	1,927	1,927	-	-	0.00%
SALARIES/PART TIME	36,101	26,792	26,792	26,717	29,580	25,000	20,000	-	(6,792)	-25.35%
LONGEVITY PAY	8,903	6,850	5,989	5,989	5,989	7,114	7,114	-	264	3.85%
STIPEND - RETIREE HEALTH BENE	2,790	3,720	3,720	3,100	3,720	3,720	3,720	-	-	0.00%
Subtotal Salaries	277,277	266,567	263,779	202,292	242,225	278,007	280,712	-	14,145	5.31%
FICA EXPENSE	20,821	20,392	20,392	15,333	18,530	21,268	21,474	-	1,082	5.31%
HEALTH INSURANCE	48,307	49,500	45,065	37,898	46,200	50,500	50,500	-	1,000	2.02%
RETIREMENT	28,871	30,333	30,333	22,163	26,847	33,903	34,951	-	4,618	15.22%
401K CONTRIBUTION	11,919	11,803	11,803	8,624	10,446	12,464	12,850	-	1,047	8.87%
Subtotal Benefits	109,919	112,028	107,593	84,018	102,023	118,135	119,775	-	7,747	6.92%
TELEPHONE	900	1,100	1,100	600	720	1,100	1,100	-	-	0.00%
UTILITIES	19,045	25,000	25,000	18,316	20,825	27,500	27,500	-	2,500	10.00%
STREET LIGHTS	83,157	83,000	83,000	62,287	83,980	84,000	84,000	-	1,000	1.20%
STREET LIGHT IMPROVEMENTS	20,320	-	18,033	2,113	34,991	2,000	2,000	-	2,000	
TRAVEL/TRAINING	10,018	9,000	5,556	287	687	5,000	5,000	-	(4,000)	-44.44%
MAINT & REPAIR/BUILDING	34,058	30,000	38,750	28,315	29,451	33,500	33,500	-	3,500	11.67%
MAINT & REPAIR/AUTO	37,175	25,000	25,000	19,167	29,277	33,000	33,000	-	8,000	32.00%
MAINT & REPAIR/EQUIPMENT	6,745	3,000	16,048	18,306	23,240	6,000	6,000	-	3,000	100.00%
MAINT & REPAIR/RADIO & ANTENN	2,835	1,500	1,500	251	251	1,500	1,500	-	-	0.00%
MAINT & REPAIR / STREETS	13,239	10,000	10,000	2,954	5,000	10,000	10,000	-	-	0.00%
STREET MAINT/PAVING (PB)	184,895	159,409	159,409	143,216	143,216	178,804	178,804	-	19,395	12.17%
STREET MAINT/DRAINAGE	17,546	20,000	20,000	19,097	22,600	22,000	22,000	-	2,000	10.00%
SIGNS & POSTS	5,906	6,000	6,000	4,447	6,342	6,600	6,600	-	600	10.00%
GASOLINE	9,902	15,000	15,000	7,940	11,703	16,500	15,000	-	-	0.00%
TIRES	2,138	3,500	3,500	2,122	3,000	3,800	3,800	-	300	8.57%
OFFICE SUPPLIES	454	1,500	1,500	681	1,022	1,500	1,500	-	-	0.00%
GENERAL SUPPLIES	18,817	25,000	22,136	13,791	18,840	27,500	27,500	-	2,500	10.00%
MOSQUITO CONTROL	-	3,000	2,000	-	-	3,000	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	2,276	4,400	4,980	4,980	4,980	7,600	7,600	-	3,200	72.73%
UNIFORMS	5,214	6,250	6,250	4,233	5,612	6,250	6,250	-	-	0.00%
RENTALS / LEASES	-	13,424	-	-	-	-	-	-	(13,424)	-100.00%
EQUIPMENT RENTAL	4,601	5,000	5,000	2,829	3,500	5,000	5,000	-	-	0.00%
CONTRACTED SERVICES	33,694	25,000	23,000	4,200	6,300	25,000	25,000	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	700	1,500	1,500	459	689	1,500	1,500	-	-	0.00%
MISCELLANEOUS	8,906	20,000	10,000	5,350	7,221	10,000	10,000	-	(10,000)	-50.00%
DISASTER EXPENSES	3,649	-	-	-	-	-	-	-	-	-
Subtotal - Operating	526,191	496,583	504,262	365,941	463,447	518,654	517,154	-	20,571	4.14%

LINE ITEM DETAILS

	<u>FY 22-23 Actual</u>	<u>Adopted FY 23-24 Budget</u>	<u>Amended FY 23-24 Budget</u>	<u>FY 23-24 Thru April 8, 2024</u>	<u>Projected FY 23-24 Year-End</u>	<u>Requested FY 24-25 Budget</u>	<u>Recommended FY 24-25 Budget</u>	<u>Adopted FY 24-25 Budget</u>	<u>Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>	<u>Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	43,503	43,503	43,503	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	68,105	68,105	68,105	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	8,744	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	8,744	-	111,608	111,608	111,608	-	-	-	-	-
TOTAL	922,131	875,178	987,242	763,859	919,303	914,796	917,641	-	42,463	4.85%

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>
Vehicle maintenance application	1	3,600	3,600	1	3,600	3,600			-
Smooth bucket for excavator	1	1,500	1,500	1	1,500	1,500			-
			-			-			-
TOTAL			5,100			5,100			-

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 24-25 DEPARTMENT GOALS

- * Fund 100% of all direct and indirect solid waste expenses with annual fee
- * Meet established goal to collect yard debris from all locations in Town within 5-7 business days
- * 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 containers on Ocean Dr and beach strand
- * Continue to encourage the "pack-it-in, pack-it-out" motto, to ensure a litter-free beach strand

BUDGET INFORMATION

	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	197,554	209,309	209,309	201,042	215,092	210,092	-
Benefits	83,218	88,512	88,512	87,429	92,212	91,829	-
Operating	1,422,297	1,739,312	1,634,779	1,524,923	1,613,857	1,623,507	-
Capital Outlay	201,869	-	-	-	230,000	230,000	-
TOTAL	1,904,938	2,037,133	1,932,600	1,813,393	2,151,161	2,155,428	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,830,042	2,046,339	1,972,034	1,972,034	2,008,458	2,008,458	-
Solid Waste Disposal Tax	14,223	14,000	14,000	13,000	14,000	14,000	-
Interlocal Yard Debris Removal Svcs	6,618	-	-	-	-	-	-
SW User Fees - Prior Years	3,032	2,900	2,900	3,180	3,100	3,100	-
TOTAL	1,853,915	2,063,239	1,988,934	1,988,214	2,025,558	2,025,558	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	1	1	-	2	2	-

SOLID WASTE

FY 24-25 BUDGET NOTES

- * Includes \$1,108,663 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 \$115,000 for dumpster service at multi-family residential complexes

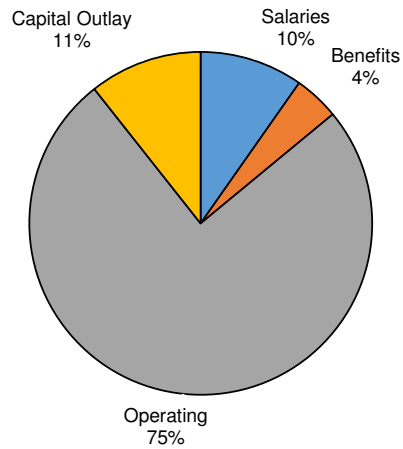
- * Includes \$40,000 for mulching processing at yard debris site
- * Includes \$213,000 for landfill tipping fees; assuming 3,800 tons of trash
- * Includes \$60,000 for recycling tipping fees; assuming 750 tons of recyclables
- * Includes \$230,000 for replacement knuckleboom brush truck

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 19-20 Actual	Entire FY FY 20-21 Actual	Entire FY FY 21-22 Actual	Entire FY FY 22-23 Actual	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>							
Tons of residential solid waste	3,558	3,994	3,658	3,489	2,406	3,500	3,800
Tons of recyclables	710	780	750	702	508	725	750
# of yard waste collection points	22,963	31,276	37,049	35,391	25,134	35,500	36,000
# of old appliance collection points	107	135	63	81	69	90	100
Annual solid waste fee	\$ 240.00	\$ 255.00	\$ 265.00	\$ 275.00	\$ 295.00	\$ 295.00	\$ 300.00
Recycling tipping fee per ton	\$ 62.00	\$ 102.00	\$ 76.00	\$ 50.00	\$ 100.00	\$ 100.00	\$ 80.00
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 54.50	\$ 54.50	\$ 55.50

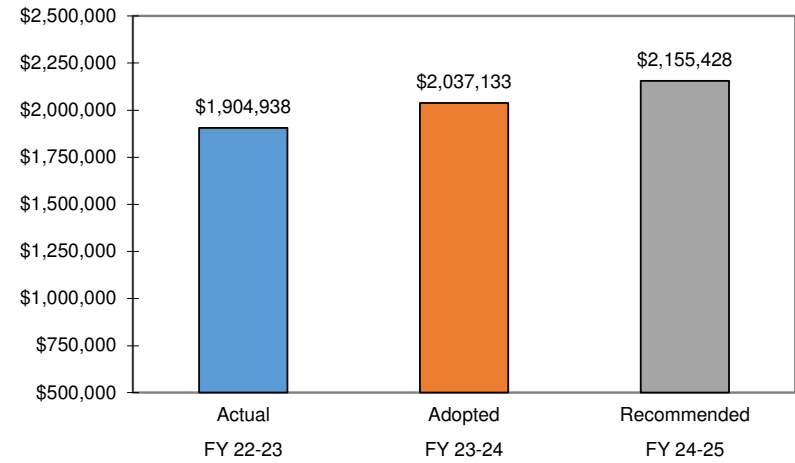
<u>AUTHORIZED POSITION DETAILS</u>	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Amended	FY 23-24 Projected	FY 24-25 Request	FY 24-25 Recommended	FY 24-25 Adopted
<i>Full-Time</i>							
Assistant Public Works Director	1	1	1	1	1	1	-
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	1	2	2	2	2	2	-
Equipment Operator	1	-	-	-	-	-	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Seasonal Laborer	1	1	1	-	2	2	-
TOTAL	1	1	1	-	2	2	-

SOLID WASTE

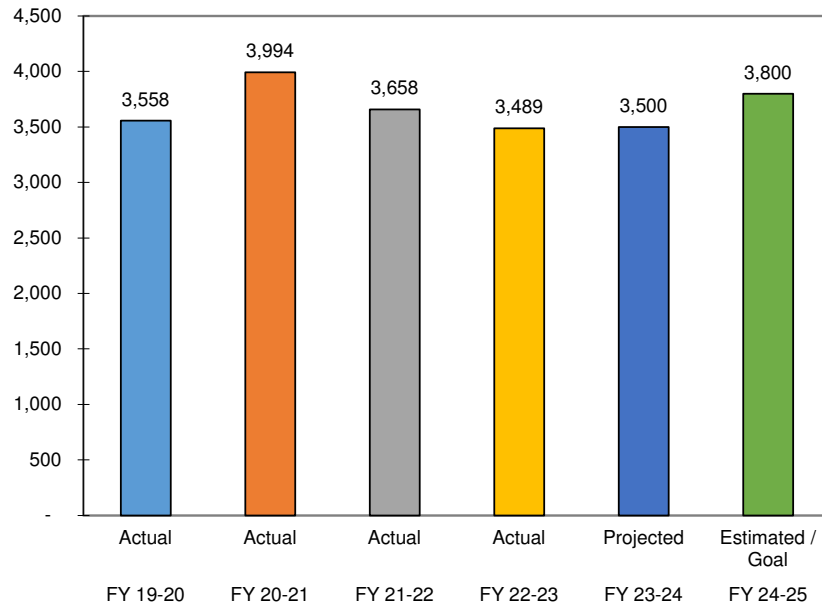
**FY 24-25 Recommended Budget
Solid Waste**



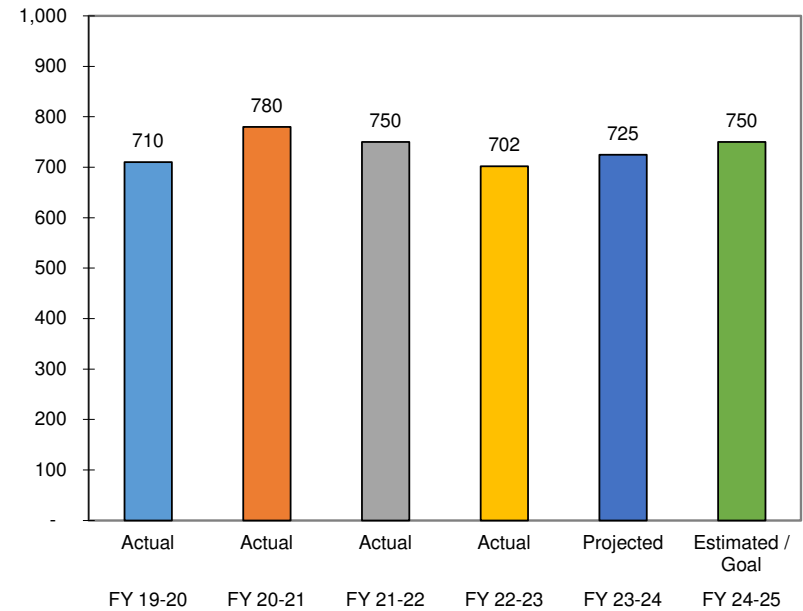
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

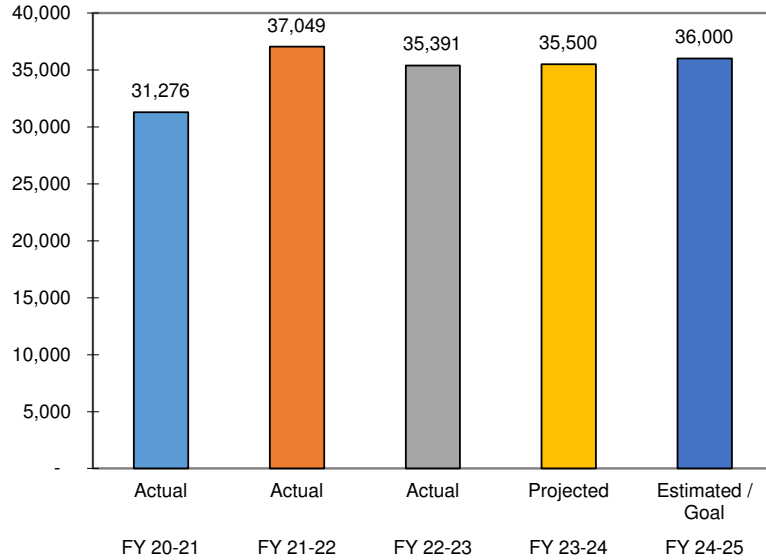


Residential Recyclables - Annual Tons

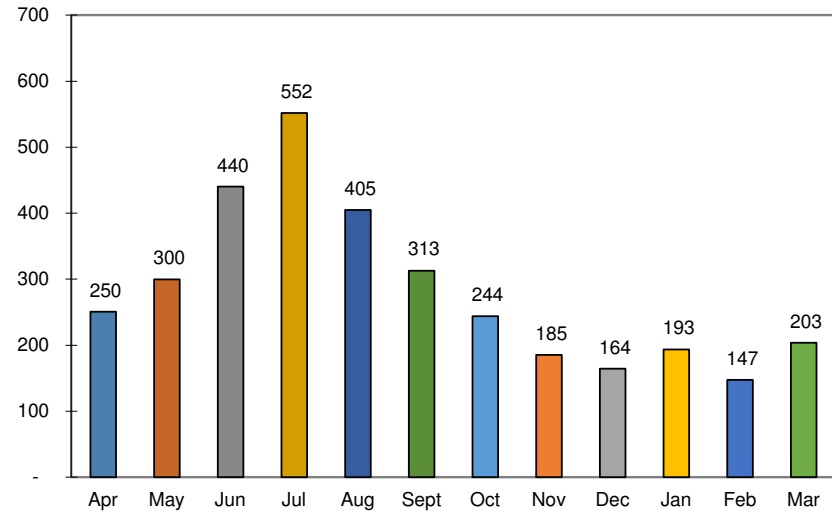


SOLID WASTE

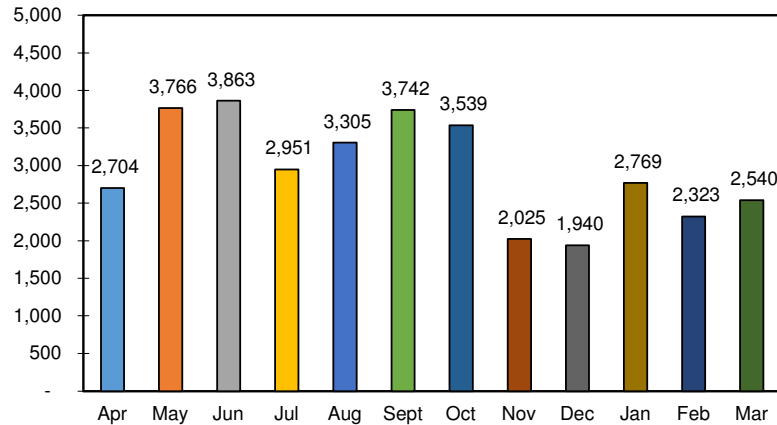
of Yard Waste Collection Points



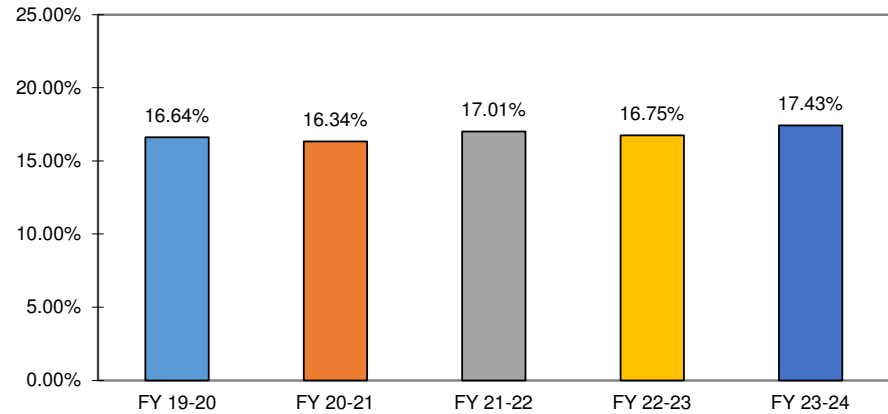
Residential Trash Collection Tons By Month - 2023 - 2024



of Yard Waste Collection Points By Month 2023 - 2024



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	161,550	170,274	170,274	133,258	176,204	176,857	176,857	-	6,583	3.87%
SALARIES/OVERTIME	5,340	8,800	8,800	3,350	5,025	8,000	8,000	-	(800)	-9.09%
SALARIES/STRAIGHT TIME	814	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
SALARIES/PART TIME	27,827	25,000	25,000	13,168	17,060	25,000	20,000	-	(5,000)	-20.00%
LONGEVITY PAY	2,022	3,735	3,735	2,753	2,753	3,735	3,735	-	-	0.00%
Subtotal - Salaries	197,554	209,309	209,309	152,529	201,042	215,092	210,092	-	783	0.37%
FICA EXPENSE	15,038	16,013	16,013	11,516	15,380	16,455	16,072	-	59	0.37%
HEALTH INSURANCE	39,139	39,600	39,600	32,873	39,208	40,400	40,400	-	800	2.02%
RETIREMENT	20,555	23,684	23,684	17,875	23,642	25,853	25,853	-	2,169	9.16%
401K CONTRIBUTION	8,486	9,215	9,215	6,955	9,199	9,505	9,505	-	290	3.14%
Subtotal - Benefits	83,218	88,512	88,512	69,219	87,429	92,212	91,829	-	3,317	3.75%
TELEPHONE	360	1,080	1,080	345	405	1,080	1,080	-	-	0.00%
INTERNET SERVICE	476	-	-	1,368	1,824	1,824	1,824	-	1,824	-
UTILITIES	778	810	810	610	817	1,140	1,140	-	330	40.74%
MAINT & REPAIR/AUTO	6,042	15,000	13,071	3,048	6,096	12,000	12,000	-	(3,000)	-20.00%
MAINT & REPAIR/EQUIPMENT	974	3,000	3,000	1,600	2,331	3,300	3,300	-	300	10.00%
GASOLINE	35,176	35,000	35,000	23,595	32,095	35,000	35,000	-	-	0.00%
TIRES	2,788	3,500	3,500	2,800	2,800	3,850	3,500	-	-	0.00%
GARBAGE CANS,LINERS,POSTS	5,455	45,538	45,538	14,997	20,000	10,000	10,000	-	(35,538)	-78.04%
UNIFORMS	5,038	6,000	6,000	3,495	4,940	6,000	6,000	-	-	0.00%
RENTALS / LEASES	-	87,604	-	768	768	-	-	-	(87,604)	-100.00%
EQUIPMENT RENTAL	-	6,000	6,000	2,155	3,233	6,000	6,000	-	-	0.00%
CRSWMA LEASE	-	15,000	-	-	-	-	-	-	(15,000)	-100.00%
CONTRACTED SERVICES - YARD C	-	30,000	30,000	21,600	21,600	30,000	40,000	-	10,000	33.33%
GARBAGE COLLECTION	1,010,390	1,077,665	1,077,665	796,262	1,068,839	1,108,663	1,108,663	-	30,998	2.88%
DUMPSTER SERVICE	110,783	112,115	112,115	73,342	108,564	115,000	115,000	-	2,885	2.57%
TIPPING FEES	181,262	218,000	218,000	120,019	185,119	213,000	213,000	-	(5,000)	-2.29%
TIPPING FEES/RECYCLE	33,822	75,000	75,000	38,700	62,000	60,000	60,000	-	(15,000)	-20.00%
TIPPING FEES/VEGETATION	22,439	-	-	-	-	-	-	-	-	-
TIPPING FEES/C&D - HIBBS RD	1,006	4,000	4,000	1,037	1,556	3,000	3,000	-	(1,000)	-25.00%
MISCELLANEOUS	5,508	4,000	4,000	1,173	1,937	4,000	4,000	-	-	0.00%
Subtotal - Operating	1,422,297	1,739,312	1,634,779	1,106,914	1,524,923	1,613,857	1,623,507	-	(115,805)	-6.66%
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	230,000	230,000	-	230,000	-
CAPITAL OUTLAY - LEASES	201,869	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	201,869	-	-	-	-	230,000	230,000.00	-	230,000	-
TOTAL	1,904,938	2,037,133	1,932,600	1,328,662	1,813,393	2,151,161	2,155,428	-	118,295	5.81%

SOLID WASTE

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>Total Cost</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Budget</u>	
					<u>Quantity</u>				<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Knuckleboom Brush Truck	1	230,000	230,000		1	230,000	230,000				-
			-				-				-
TOTAL			230,000				230,000				-

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

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

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 24-25 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
- * Replace gymnasium flooring
- * Continue to organize and execute special events, St. Patrick's Festival and annual Marathon
- * Plan, coordinate, and execute new 4th of July celebration

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 22-23 Actual</u>	<u>FY 23-24 Adopted</u>	<u>FY 23-24 Amended</u>	<u>FY 23-24 Projected</u>	<u>FY 24-25 Request</u>	<u>FY 24-25 Recommended</u>	<u>FY 24-25 Adopted</u>
Salaries	589,385	591,588	591,588	598,848	612,595	612,595	-
Benefits	216,825	215,626	215,626	214,877	225,852	225,852	-
Operating	310,509	267,038	271,305	292,570	256,545	246,545	-
Capital Outlay	77,919	12,500	162,500	95,189	136,500	116,500	-
TOTAL	1,194,637	1,086,752	1,241,019	1,201,484	1,231,492	1,201,492	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	202,419	210,400	210,400	234,213	225,500	225,500	-
Regional Access Parking Fees	252,632	250,000	250,000	274,639	260,000	260,000	-
Donations - Parks and Rec	52,818	-	-	1,966	-	-	-
Wellness Grant	-	-	-	-	-	-	-
TOTAL	507,869	460,400	460,400	510,818	485,500	485,500	-
<u>Net General Tax Revenues Required</u>							
	686,768	626,352	780,619	690,666	745,992	715,992	-
<u>Total Authorized Positions</u>							
Full-Time	10	9	9	9	9	9	-
Part-Time	36	36	36	35	35	35	-

PARKS AND RECREATION

FY 24-25 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 \$110,000 for gymnasium flooring improvements

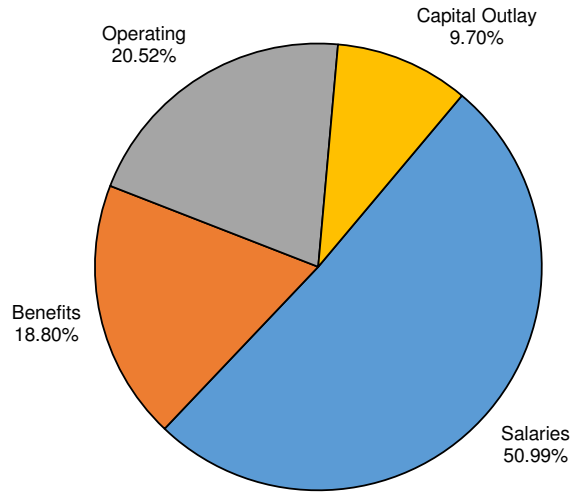
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 19-20	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	FY 23-24 Thru March 2024	Entire FY FY 23-24 Projected	FY 24-25 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	29,341	10,937	30,745	31,519	26,433	33,000	33,500
Avg After School Program Enrollment	20	20	25	25	25	25	25
Avg PreSchool Program Enrollment	20	16	14	20	20	20	20
Avg Summer Day Camp Enrollment	30	-	35	35	38	38	38
Comm Center Individual Memberships	117	69	171	160	164	180	180
Comm Center Family Memberships	163	54	215	208	211	241	240
Comm Center Free Memberships	105	42	75	106	81	95	100
# Paid Parking Visitors - WORA, EORA	12,614	36,815	46,825	41,790	26,436	48,000	50,000
Walkway Repairs / Improvements	260	305	369	330	170	240	300

PARKS AND RECREATION

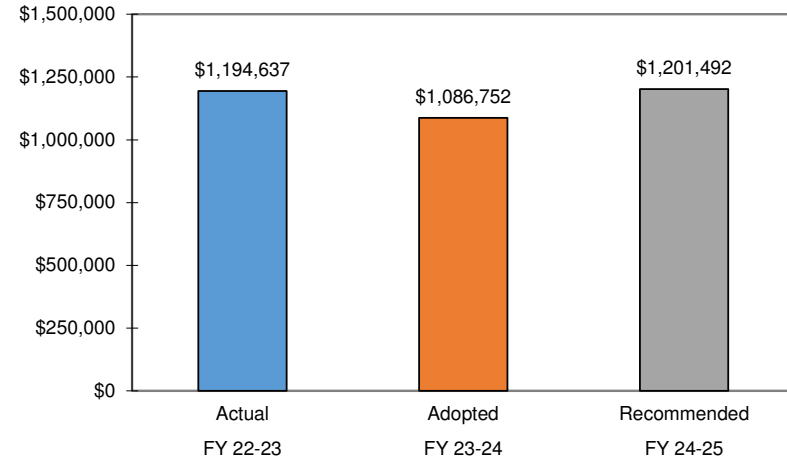
AUTHORIZED POSITION DETAILS							
	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	-	-	-	-	-	-
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	9	9	9	9	9	-
<i>Part-Time</i>							
Pre School Specialist	1	1	1	1	1	1	-
Pre School Assistant	1	1	1	1	1	1	-
Center Attendants	3	3	3	3	3	3	-
Exercise Class Instructors	18	18	18	18	18	18	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	1	1	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	4	4	4	4	4	4	-
Summer Custodian	2	2	2	1	1	1	-
Park Attendants	2	2	2	2	2	2	-
TOTAL	36	36	36	35	35	35	-

PARKS AND RECREATION

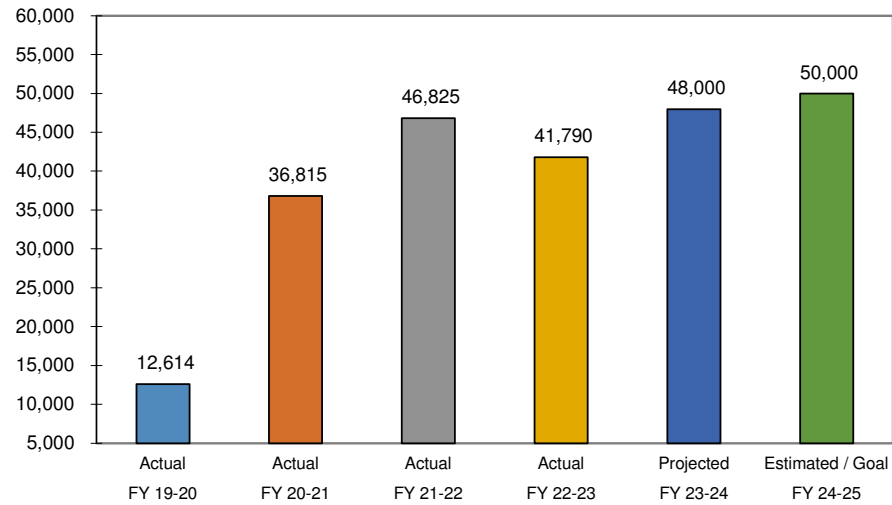
**FY 24-25 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
SALARIES/FULL TIME	437,578	429,788	429,788	333,876	441,288	447,345	447,345	-	17,557	4.09%
SALARIES/OVERTIME	14,735	17,000	17,000	9,364	14,000	17,150	17,150	-	150	0.88%
SALARIES/STRAIGHT TIME	1,381	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
SALARIES/PART TIME	95,939	97,000	97,000	79,823	97,000	99,000	99,000	-	2,000	2.06%
SALARIES/PART TIME - BEACH	30,236	39,300	39,300	23,787	39,300	40,000	40,000	-	700	1.78%
LONGEVITY PAY	9,516	7,000	7,000	7,260	7,260	7,600	7,600	-	600	8.57%
Subtotal - Salaries	589,385	591,588	591,588	454,110	598,848	612,595	612,595	-	21,007	3.55%
FICA EXPENSE	43,010	45,257	45,257	33,302	45,812	46,864	46,864	-	1,607	3.55%
HEALTH INSURANCE	95,491	89,100	89,100	72,091	86,500	90,900	90,900	-	1,800	2.02%
RETIREMENT	55,434	58,505	58,505	44,494	59,437	64,409	64,409	-	5,904	10.09%
401K CONTRIBUTION	22,889	22,764	22,764	17,313	23,127	23,680	23,680	-	916	4.02%
Subtotal - Benefits	216,825	215,626	215,626	167,200	214,877	225,852	225,852	-	10,226	4.74%
TELEPHONE	2,460	2,520	2,520	1,770	2,520	2,520	2,520	-	-	0.00%
UTILITIES	37,509	40,000	40,000	27,854	40,000	40,000	40,000	-	-	0.00%
TRAVEL/TRAINING	3,196	6,500	6,500	758	2,000	2,525	2,525	-	(3,975)	-61.15%
MAINT & REPAIR/BUILDING	45,861	25,000	25,000	17,793	75,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	2,186	2,000	2,000	1,013	4,600	2,500	2,500	-	500	25.00%
MAINT & REPAIR/EQUIPMENT	10,093	9,500	9,500	8,972	12,000	10,000	10,000	-	500	5.26%
MAINT & REPAIR/FACILITIES & WAI	23,175	25,000	37,361	5,338	28,800	25,000	25,000	-	-	0.00%
MAINT & REPAIR/GROUNDS & LAN	29,185	50,000	50,000	21,223	30,000	56,000	46,000	-	(4,000)	-8.00%
SIGNS & POSTS	2,176	3,500	3,500	1,995	3,000	3,000	3,000	-	(500)	-14.29%
GASOLINE	18,558	20,000	20,000	10,590	16,590	20,000	20,000	-	-	0.00%
TIRES	116	1,000	1,000	376	500	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	1,961	2,000	2,000	1,457	2,000	2,500	2,500	-	500	25.00%
GENERAL SUPPLIES	22,226	20,000	20,000	8,521	20,000	20,000	20,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	1,443	2,550	5,724	16,623	16,623	8,000	8,000	-	5,450	213.73%
UNIFORMS	5,141	5,000	5,000	2,337	5,000	5,000	5,000	-	-	0.00%
PHYSICALS	(1,792)	500	500	173	500	500	500	-	-	0.00%
COPIES	1,058	1,200	1,200	1,157	1,500	1,500	1,500	-	300	25.00%
RENTALS / LEASES	-	20,268	9,000	-	-	-	-	-	(20,268)	-100.00%
CONTRACTED SERVICES	81,732	12,000	12,000	9,001	12,000	12,000	12,000	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	805	1,500	1,500	818	1,500	1,500	1,500	-	-	0.00%
MISCELLANEOUS	12,777	5,000	5,000	5,331	6,500	6,000	6,000	-	1,000	20.00%
COLLECTION/CREDIT CARD FEES	10,644	11,000	11,000	9,609	11,000	11,000	11,000	-	-	0.00%
RECREATION EVENTS/TRIPS	-	1,000	1,000	937	937	1,000	1,000	-	-	0.00%
Subtotal - Operating	310,509	267,038	271,305	153,646	292,570	256,545	246,545	-	(20,493)	-7.67%

PARKS AND RECREATION

LINE ITEM DETAILS

	<u>FY 22-23</u> <u>Actual</u>	<u>Adopted</u> <u>FY 23-24</u> <u>Budget</u>	<u>Amended</u> <u>FY 23-24</u> <u>Budget</u>	<u>FY 23-24</u> <u>Thru</u> <u>April 8, 2024</u>	<u>Projected</u> <u>FY 23-24</u> <u>Year-End</u>	<u>Requested</u> <u>FY 24-25</u> <u>Budget</u>	<u>Recommended</u> <u>FY 24-25</u> <u>Budget</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>	<u>Pct Change</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	-	-	-	110,000	110,000	-	110,000	-
CAPITAL OUTLAY - OTHER IMPROV	17,295	-	150,000	13,889	60,000	-	-	-	-	-
CAPITAL OUTLAY - WALKWAY REP	49,834	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	10,790	12,500	12,500	9,589	35,189	26,500	6,500	-	(6,000)	-48.00%
CAPITAL OUTLAY - HEAVY EQUIPM	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	77,919	12,500	162,500	23,478	95,189	136,500	116,500	-	104,000	832.00%
TOTAL	1,194,637	1,086,752	1,241,019	798,434	1,201,484	1,231,492	1,201,492	-	114,740	10.56%

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>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>Total Cost</u>	<u>Recommends</u>	<u>Budget</u>	<u>Budget</u>
					<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Quantity</u>	<u>Total Cost</u>
Gymnasium flooring	1	110,000	110,000	110,000	1	110,000	110,000			-
Cyclone grooming mower- attach	1	6,500	6,500	6,500	1	6,500	6,500			-
Side by Side UTV	1	20,000	20,000	20,000	-	-	-			-
			-	-			-			-
TOTAL			136,500	136,500			116,500			-

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>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>Total Cost</u>	<u>Recommends</u>	<u>Budget</u>	<u>Budget</u>
					<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Quantity</u>	<u>Total Cost</u>
Flowers - Hwy 58 Beautification	1	6,000	6,000	6,000	1	6,000	6,000			-
			-	-			-			-
			-	-			-			-
			-	-			-			-
TOTAL			6,000	6,000			6,000			-

NONDEPARTMENTAL

SERVICES PROVIDED

- * Cost center established to account for miscellaneous Town expenditures and expenditures applicable to the entire Town government organization
- * Includes items such as Town-wide insurance, annual audit, information technology, phones, and contributions to outside agencies

FY 24-25 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	730,138	784,500	653,553	594,417	657,475	657,475	-
Capital Outlay	352,328	-	-	-	-	-	-
TOTAL	1,082,466	784,500	653,553	594,417	657,475	657,475	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	1,082,466	784,500	653,553	594,417	657,475	657,475	-

FY 24-25 BUDGET NOTES

- * Includes \$352,000 for organization-wide insurance expenses
- * Includes \$4,000 for Town contribution for school resource officer at White Oak Elementary
- * Includes \$28,000 for annual financial statement audit
- * Includes \$149,600 for County tax billing and collection services

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 22-23 Actual	Adopted FY 23-24 Budget	Amended FY 23-24 Budget	FY 23-24 Thru April 8, 2024	Projected FY 23-24 Year-End	Requested FY 24-25 Budget	Recommended FY 24-25 Budget	Adopted FY 24-25 Budget	Inc / (Dec) FY 23-24 Budget (Adopted) vs. FY 24-25 Recom	Pct Change FY 23-24 Budget (Adopted) vs. FY 24-25 Recom
TELEPHONE	24,001	28,000	7,669	61	442	1,654	1,654	-	(26,346)	-94.09%
INTERNET SERVICE	18,182	19,000	19,000	6,665	9,428	11,198	11,198	-	(7,802)	-41.06%
POSTAGE	4,526	4,500	4,500	3,043	3,832	4,500	4,500	-	-	0.00%
AUDIT SERVICES	25,400	25,000	25,000	25,000	25,000	28,000	28,000	-	3,000	12.00%
ACCOUNTING & PROFESSIONAL S	4,662	4,750	4,750	4,684	4,684	4,750	4,750	-	-	0.00%
MUNICIPAL ELECTIONS	-	13,400	13,400	12,100	12,100	-	-	-	(13,400)	-100.00%
BOGUE INLET DREDGING	-	10,000	-	-	-	-	-	-	(10,000)	-100.00%
OTHER DREDGING	125,500	-	-	-	-	-	-	-	-	-
INFO TECH SERVICES	27,892	148,000	47,384	32,938	38,855	52,773	52,773	-	(95,227)	-64.34%
MEMBERSHIP/DUES	10,637	11,500	11,500	10,279	10,899	11,900	11,900	-	400	3.48%
GENERAL INSURANCE	308,368	331,000	331,000	296,913	300,541	352,000	352,000	-	21,000	6.34%
MISCELLANEOUS	13,223	14,000	14,000	7,378	14,000	14,000	14,000	-	-	0.00%
COLLECTION FEES	159,957	164,300	164,300	160,155	164,300	165,000	165,000	-	700	0.43%
BANK SERVICE CHARGES	3,048	3,250	3,250	2,092	2,758	3,000	3,000	-	(250)	-7.69%
CONTRIBUTIONS-COMMUNITY OR	1,700	4,000	4,000	2,200	3,700	3,700	3,700	-	(300)	-7.50%
WHITE OAK SCHOOL RES OFFICEI	3,042	2,800	2,800	-	3,879	4,000	4,000	-	1,200	42.86%
REFUND TAXES/PRIOR YEARS	-	1,000	1,000	-	-	1,000	1,000	-	-	0.00%
CONTINGENCY APPROPRIATION	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating	730,138	784,500	653,553	563,508	594,417	657,475	657,475	-	(127,025)	-16.19%
CAPITAL OUTLAY - SBITA	352,328	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	352,328	-	-	-	-	-	-	-	-	-
TOTAL	1,082,466	784,500	653,553	563,508	594,417	657,475	657,475	-	(127,025)	-16.19%

DEBT SERVICE

SERVICES PROVIDED

- * Cost center established to account for all general (non-beach nourishment) debt service expenditures.
- * GASB 87 and GASB 96 accounting standards for leases and subscription based IT arrangements which were previously captured in department level budgets are now accounted for as debt service (principal & interest).

FY 24-25 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Amended	FY 23-24 Projected	FY 24-25 Request	FY 24-25 Recommended	FY 24-25 Adopted
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	934,861	253,750	715,792	715,792	740,692	740,692	-
TOTAL	934,861	253,750	715,792	715,792	740,692	740,692	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	934,861	253,750	715,792	715,792	740,692	740,692	-

FY 24-25 BUDGET NOTES

- * Per recent accounting standard updates, annual lease and subscription-based information technology arrangement payments are classified as principal/interest or "debt service".
- * Includes funding based on 34 current vehicle leases; 1 land lease; and 1 SBITA.
- * Includes \$9,000 for owner financing payment for land adjacent to public boating access.
- * Includes \$66,216 for debt service payment for 2018 McLean-Spell Park land purchase.
- * Includes \$50,277 for debt service payment for 2020 Braun ambulance purchase.
- * Includes \$106,799 for debt service payment for 2020 Smeal aerial truck.

- * Includes \$16,719 for debt service payment for 2020 heart monitors (3).
- * Includes \$53,124 for debt service payment for 2024 knuckleboom brush truck.
- * Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 5.58%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.08% prior to FY 23-24 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 22-23</u> <u>Actual</u>	<u>Adopted</u> <u>FY 23-24</u> <u>Budget</u>	<u>Amended</u> <u>FY 23-24</u> <u>Budget</u>	<u>FY 23-24</u> <u>Thru</u> <u>April 8, 2024</u>	<u>Projected</u> <u>FY 23-24</u> <u>Year-End</u>	<u>Requested</u> <u>FY 24-25</u> <u>Budget</u>	<u>Recommended</u> <u>FY 24-25</u> <u>Budget</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>	<u>Pct Change</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>
INSTALL PURCH PRINCIPAL	485,003	218,409	218,409	158,409	218,409	260,106	260,106	-	41,697	19.09%
INSTALL PURCH INTEREST	45,939	35,341	35,341	27,571	35,341	42,030	42,030	-	6,689	18.93%
LEASE PRINCIPAL	269,373	-	305,412	231,952	305,412	281,134	281,134	-	281,134	-
LEASE INTEREST	36,215	-	35,683	27,100	35,683	32,847	32,847	-	32,847	-
SBITA PRINCIPAL	92,933	-	116,081	87,061	116,081	122,511	122,511	-	122,511	-
SBITA INTEREST	5,398	-	4,866	3,649	4,866	2,064	2,064	-	2,064	-
Subtotal - Debt Service	934,861	253,750	715,792	535,742	715,792	740,692	740,692	-	486,942	191.90%
TOTAL	934,861	253,750	715,792	535,742	715,792	740,692	740,692	-	486,942	191.90%

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 24-25 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 22-23 <u>Actual</u>	FY 23-24 <u>Adopted</u>	FY 23-24 <u>Amended</u>	FY 23-24 <u>Projected</u>	FY 24-25 <u>Request</u>	FY 24-25 <u>Recommended</u>	FY 24-25 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	356,830	354,000	354,000	359,232	334,000	334,000	-
TOTAL	356,830	354,000	354,000	359,232	334,000	334,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	356,830	354,000	354,000	359,232	334,000	334,000	-

FY 24-25 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 24-25 budget includes a transfer of \$309,000, the equivalent of \$0.01 included in the General Fund Tax rate.

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

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 22-23</u> <u>Actual</u>	<u>Adopted</u> <u>FY 23-24</u> <u>Budget</u>	<u>Amended</u> <u>FY 23-24</u> <u>Budget</u>	<u>FY 23-24</u> <u>Thru</u> <u>April 8, 2024</u>	<u>Projected</u> <u>FY 23-24</u> <u>Year-End</u>	<u>Requested</u> <u>FY 24-25</u> <u>Budget</u>	<u>Recommended</u> <u>FY 24-25</u> <u>Budget</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>	<u>Pct Change</u> <u>FY 23-24 Budget</u> <u>(Adopted) vs.</u> <u>FY 24-25 Recom</u>
TRANSFER TO BEACH MUSIC FES`	22,830	-	-	-	11,132	-	-	-	-	
TRANSFER TO FIREWORKS	-	20,000	20,000	14,100	14,100	-	-	-	(20,000)	-100.00%
TRANSFER TO GOLF CART IMPRO	25,000	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	356,830	354,000	354,000	348,100	359,232	334,000	334,000	-	(20,000)	-5.65%
TOTAL	356,830	354,000	354,000	348,100	359,232	334,000	334,000	-	(20,000)	-5.65%

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.

<u>BUDGET INFORMATION</u>	<u>FY 22-23</u>	<u>Adopted</u> <u>FY 23-24</u>	<u>Amended</u> <u>FY 23-24</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 24-25</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues</u>							
Primary Benefit District Taxes	314,141	312,755	312,755	314,299	315,741	315,741	-
Transfer from General Fund	309,000	309,000	309,000	309,000	309,000	309,000	-
Interest Earnings	<u>234,652</u>	<u>225,000</u>	<u>225,000</u>	<u>365,069</u>	<u>350,000</u>	<u>350,000</u>	-
TOTAL	857,793	846,755	846,755	988,368	974,741	974,741	-
<u>Expenditures</u>							
Transfer to NCDWR - Western EI Nour	-	-	333,125	194,375	-	-	-
Appropriation to Fund Balance	<u>857,793</u>	<u>846,755</u>	<u>513,630</u>	<u>793,993</u>	<u>974,741</u>	<u>974,741</u>	-
TOTAL	857,793	846,755	846,755	988,368	974,741	974,741	-

FY 24-25 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 23-24, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 24-25.
- * 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 24-25 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2024, the projected fund balance in the Future Beach Nourishment Fund is expected to be approximately \$7.6 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. This fund captures accounting for 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. In recent years, the festivals have been subject to cancellation for emergent issues such as COVID-19 and severe weather. The FY 24-25 budget does not recommend the event, as outside contributions have diminished, thereby causing the event to be dependent on funding from the General Fund.

BUDGET INFORMATION	FY 22-23	Adopted	Amended	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<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	11,250	11,250	-	-	-	-
Sponsorships	1,000	29,250	29,250	1,500	-	-	-
Resale Items	3,078	1,000	1,000	404	-	-	-
Vendor Fees	800	1,000	1,000	-	-	-	-
Transfer from General Fund	22,830	-	-	11,132	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	42,708	42,500	42,500	13,036	-	-	-
Expenditures - Beach Music Festival							
Music Performances	24,810	31,000	31,000	8,000	-	-	-
Advertising and Miscellaneous	17,896	11,500	11,500	5,036	-	-	-
TOTAL	42,706	42,500	42,500	13,036	-	-	-

FY 24-25 BUDGET NOTES

* As of June 30, 2024, 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. This fund captures accounting for 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 22-23	Adopted	Amended	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	
<u>Revenues - Half-Marathon/Marathon</u>								
Entry Fees	57,909	50,000	50,000	49,289	50,000	50,000		-
Tourism Development Authority	-	8,438	8,438	-	-	-		-
Sponsorships	8,434	4,000	4,000	3,734	4,000	4,000		-
Resale Items	5,197	5,000	5,000	6,023	5,000	5,000		-
Appropriated Fund Balance	-	-	-	-	-	-		-
TOTAL	71,540	67,438	67,438	59,046	59,000	59,000		-
<u>Expenditures - Half-Marathon/Marathon</u>								
Race Expenditures	37,379	38,438	38,438	38,972	39,000	39,000		-
Donations to Charity	16,000	14,500	14,500	9,000	10,000	10,000		-
Transfer to Bike and Ped CPO	16,000	14,500	14,500	9,000	10,000	10,000		-
TOTAL	69,379	67,438	67,438	56,972	59,000	59,000		-

FY 24-25 BUDGET NOTES

* As of June 30, 2024, the Half-Marathon is projected to have a fund balance of approximately \$5,600.

* The next race is scheduled for October 26, 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. This fund captures accounting for 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 22-23	Adopted	Amended	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues - Fishing Tournament</u>							
Entry Fees	13,875	13,000	13,000	15,080	14,000	14,000	-
Tourism Development Authority	4,219	3,164	3,164	3,164	-	-	-
Sponsorships	20,100	20,000	20,000	26,990	25,000	25,000	-
Fundraising / Auction	13,680	15,000	15,000	19,215	15,000	15,000	-
Resale Items	7,955	5,000	5,000	6,906	5,000	5,000	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	59,829	56,164	56,164	71,355	59,000	59,000	-
<u>Expenditures - Fishing Tournament</u>							
Tournament Prizes	17,880	18,000	18,000	18,000	21,000	21,000	-
Scholarships	18,000	18,000	18,000	18,000	18,000	18,000	-
Advertising and Miscellaneous	22,750	20,164	20,164	18,082	20,000	20,000	-
Transfer to General Fund	15,000	-	-	7,500	-	-	-
TOTAL	73,630	56,164	56,164	61,582	59,000	59,000	-

FY 24-25 BUDGET NOTES

* As of June 30, 2024, the Fishing Tournament is expected to have a fund balance of approximately \$46,000. 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. This fund captures accounting for 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, and the event was captured in the Special Events Fund for FY 2024.

BUDGET INFORMATION	FY 22-23	Adopted	Amended	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Revenues - Fireworks Celebration							
Tourism Development Authority	-	-	-	-	-	-	-
Sponsorships	-	16,000	16,000	15,000	-	-	-
Interlocal Government	-	2,800	2,800	5,394	-	-	-
Transfer from General Fund	-	20,000	20,000	14,100	-	-	-
TOTAL	-	38,800	38,800	34,494	-	-	-
Expenditures - Fireworks Celebration							
Contracted Services	-	22,500	22,500	23,600	-	-	-
Event Expenditures	-	16,300	16,300	10,893	-	-	-
Advertising and Miscellaneous	-	-	-	-	-	-	-
TOTAL	-	38,800	38,800	34,493	-	-	-

FY 24-25 BUDGET NOTES

* As of June 30, 2024, the Fireworks Celebration does not have a fund balance. The Town's Board of Commissioners approved the discontinuance of the Town's organization of this event in its neighboring jurisdiction of Cape Carteret for FY 24-25. In lieu of the Fireworks Celebration, the Board of Commissioners have recommended a daytime family-focused event to celebrate the Independence Day holiday within the Emerald Isle community.

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. This fund captures accounting for 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 recommended budgeting for the event annually in the Special Events Fund beginning in FY 2024.

BUDGET INFORMATION	FY 22-23	Adopted	Amended	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	Actual	FY 23-24	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Car Show							
Entry Fees	-	3,000	3,000	3,035	3,000	3,000	-
Sponsorships	-	13,000	13,000	18,495	15,000	15,000	-
Resale Items	-	2,000	2,000	2,552	2,000	2,000	-
TOTAL	-	18,000	18,000	24,082	20,000	20,000	-
Expenditures - Car Show							
Charitable Contributions	-	6,000	6,000	17,053	11,000	11,000	-
Event Expenditures	-	10,000	10,000	6,799	8,000	8,000	-
Advertising and Miscellaneous	-	2,000	2,000	-	1,000	1,000	-
TOTAL	-	18,000	18,000	23,852	20,000	20,000	-

FY 24-25 BUDGET NOTES

* As of June 30, 2024, the Car Show is expected to have a fund balance of approximately \$200.

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. This fund captures accounting for 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. During FY 2024 the Town continued to organize the event, working with the Business Association while budgeting for miscellaneous event expenditures. The Business Association has agreed to take on these remaining resale and miscellaneous items beginning in FY 2025, therefore a budget for the event is not recommended.

BUDGET INFORMATION	FY 22-23	Adopted	Amended	FY 23-24	FY 24-25	FY 24-25	FY 24-25
	<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>							
El Business Association	-	-	-	4,742	-	-	-
Vendor Fees	-	15,000	15,000	-	-	-	-
Festival Ride Fees	-	10,000	10,000	-	-	-	-
Resale Items	-	6,000	6,000	7,447	-	-	-
TOTAL	-	31,000	31,000	12,189	-	-	-
<u>Expenditures - St. Patrick's Festival</u>							
Contracted Services	-	15,000	15,000	-	-	-	-
Event Expenditures	-	10,000	10,000	12,189	-	-	-
Advertising and Miscellaneous	-	6,000	6,000	-	-	-	-
TOTAL	-	31,000	31,000	12,189	-	-	-

FY 23-24 BUDGET NOTES

* As of June 30, 2024, the St. Patrick's Festival is not expected to have a fund balance.

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/24	Remaining Balance
<u>Revenues</u>			
Donations	30,000	34,098	4,098
Entry Fees	57,000	60,583	3,583
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	193,000	202,000	9,000
TOTAL	<u>387,078</u>	<u>403,759</u>	<u>16,681</u>
<u>Expenditures and Encumbrances</u>			
Maintenance/Repair	10,000	5,000	(5,000)
Miscellaneous	28,000	31,000	3,000
Construction	241,078	188,395	(52,683)
Transfer to CPO Islander Drive/WORA Improvements	30,000	30,000	-
Transfer to CPO Bogue Inlet Drive Improvements	78,000	78,000	-
TOTAL	<u>387,078</u>	<u>332,395</u>	<u>(54,683)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	Authorized Budget	Projected As of 6/30/24	Remaining Balance
<u>Revenues</u>			
Fundraising / Donations	14,919	14,919	-
Transfer from General Fund	117,550	142,550	25,000
TOTAL	132,469	157,469	25,000
<u>Expenditures and Encumbrances</u>			
Maintenance & Repairs - Other Improvements	63,463	61,078	(2,385)
Design and Permitting	3,325	4,825	1,500
Miscellaneous	2,000	2,730	730
Construction - Other Improvements	35,681	26,597	(9,084)
Transfer to Islander Drive/WORA Improvements CPO	28,000	28,000	-
TOTAL	132,469	123,230	(9,239)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

FEMA - 428 - REED, CEDAR, LEE STORMWATER IMPROVEMENTS

Capital Project Ordinance Originally Adopted February 8, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/24</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	535,480	240,078	(295,402)
TOTAL	535,480	240,078	(295,402)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	85,804	91,024	5,220
Construction - Other Improvements	449,676	209,475	(240,201)
TOTAL	535,480	300,499	(234,981)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

FEMA - 428 - EMERGENCY EQUIPMENT & VEHICLES

Capital Project Ordinance Originally Adopted July 12, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/24</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	3,488,208	781,836	(2,706,372)
Sale of Surplus Property / Trade-Ins	-	12,750	12,750
TOTAL	<u>3,488,208</u>	<u>794,586</u>	<u>(2,693,622)</u>
<u>Expenditures and Encumbrances</u>			
Capital Outlay - Equipment	563,692	724,521	160,829
Capital Outlay - Vehicles	<u>2,924,516</u>	<u>70,065</u>	<u>(2,854,451)</u>
TOTAL	<u>3,488,208</u>	<u>794,586</u>	<u>(2,693,622)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

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

Capital Project Ordinance Originally Adopted December 13, 2022

	Authorized Budget	Projected As of 6/30/24	Remaining Balance
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	1,481,245	749,771	(731,474)
TOTAL	1,481,245	749,771	(731,474)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	192,615	179,093	(13,522)
Construction - Other Improvements	1,288,630	597,491	(691,139)
TOTAL	1,481,245	776,584	(704,661)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

FEMA - 428 - RESILIENT STRUCTURES

Capital Project Ordinance Originally Adopted June 13, 2023

	Authorized Budget	Projected As of 6/30/24	Remaining Balance
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	972,750	211,424	(761,326)
TOTAL	972,750	211,424	(761,326)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	-	56,095	56,095
Construction - Other Improvements	391,498	131,049	
Capital Outlay - Equipment	581,252	37,280	(543,972)
TOTAL	972,750	224,424	(487,877)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

NCDWR - INLET DREDGING - WESTERN EI NOURISHMENT

Capital Project Ordinance Originally Adopted July 11, 2023

	<u>Authorized Budget</u>	<u>Projected As of 6/30/24</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from Future Beach Nourishment	333,125	194,375	(138,750)
TOTAL	333,125	194,375	(138,750)
<u>Expenditures and Encumbrances</u>			
Construction - Other Improvements	333,125	194,375	(138,750)
TOTAL	333,125	194,375	(138,750)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/24

DOG PARK PROJECT

Capital Project Ordinance Originally Adopted March 14, 2023

	<u>Authorized Budget</u>	<u>Projected As of 6/30/24</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>-</u>
<u>Expenditures and Encumbrances</u>			
Construction - Other Improvements	<u>32,000</u>	<u>-</u>	<u>(32,000)</u>
TOTAL	<u>32,000</u>	<u>-</u>	<u>(32,000)</u>



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>
Planned Expenditures					
Police	-	-	-	-	17,000
Fire	-	2,671,322	50,000	42,000	25,000
Public Works	-	164,000	100,000	75,000	-
Solid Waste	230,000	-	14,000	-	-
Parks and Recreation	32,000	50,000	-	-	13,000
Sidewalks and Bicycle Paths	-	-	-	-	-
Street and Drainage Improvements	2,004,554	2,809,915	185,000	185,000	185,000
Beach and Sound Access Improvements	785,900	225,000	225,000	225,000	225,000
Public Buildings / Land Acquisition	3,227,000	-	-	10,000,000	-
Beach Nourishment / Inlet Management	-	1,800,000	-	-	-
TOTAL	6,279,454	7,720,237	574,000	10,527,000	465,000

Suggested Revenue Sources

General Fund - Annual	-	439,000	389,000	342,000	280,000
Powell Bill	178,804	160,000	160,000	160,000	160,000
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
Project Fund Balance	16,000	-	-	-	-
Contributions	16,000	-	-	-	-
Appropriated Fund Balance (ARPA)	110,000	-	-	-	-
FEMA - 428 Grant	5,703,650	2,531,322	-	-	-
FEMA - BRIC Grant	-	2,359,528	-	-	-
NCDEQ - Shall Draft Grant	-	1,800,000	-	-	-
NC Clean Water Trust	-	265,387	-	-	-
Installment Financing	230,000	140,000	-	10,000,000	-
TOTAL	6,279,454	7,720,237	574,000	10,527,000	465,000

GRAND TOTAL - FY 2024-25 through FY 2028-29

25,565,691

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Police						
1 Speed Trailer	Replacement	-	-	-	-	17,000
TOTAL POLICE		-	-	-	-	17,000
Fire						
1 Sound Rescue Boat	Replacement	-	-	50,000	-	-
4 Heart Monitors	Replacement	-	140,000	-	-	-
3 Jet Skis - Ocean Rescue	Replacement	-	-	-	42,000	-
1 Generator - 7604 Emerald Drive	Replacement	-	-	-	-	25,000
1 Ambulance	New	-	398,846	-	-	-
1 Ambulance	Replacement	-	398,846	-	-	-
1 Engine 2	Replacement	-	866,815	-	-	-
1 Engine 3	Replacement	-	866,815	-	-	-
TOTAL FIRE		-	2,671,322	50,000	42,000	25,000
Public Works						
2 Riding Mowers	Replacement	-	22,000	-	-	-
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		-	164,000	100,000	75,000	-
Solid Waste						
1 Knuckleboom Brush Truck	Replacement	230,000	-	-	-	-
1 Utility Vehicle (ATV)	Replacement	-	-	14,000	-	-
TOTAL SOLID WASTE		230,000	-	14,000	-	-
Parks and Recreation						
1 School Activity Bus (used)	Replacement	-	40,000	-	-	-
1 Utility Vehicle (ATV)	Replacement	-	-	-	-	13,000
1 Riding Mower	Replacement	-	10,000	-	-	-
1 Dog Park	New	32,000	-	-	-	-
TOTAL PARKS AND RECREATION		32,000	50,000	-	-	13,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>
Beach and Sound Access Improvements						
10 Beach Access Replacements	Replacement	785,900	-	-	-	-
3 Beach Access Replacements	Replacement	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		785,900	225,000	225,000	225,000	225,000
Street and Drainage Improvements						
1 Reed Drive Drainage & Pump Station	Replacement	180,000	-	-	-	-
1 Cedar Street Drainage Berm	New	40,000	-	-	-	-
1 Lands End Area Dune Infiltration	New	805,000	-	-	-	-
1 Western El Stormwater Infiltration	New	-	2,624,915	-	-	-
1 Generators (Permanent install at stormwater pumps)	New	484,252	-	-	-	-
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	178,804	160,000	160,000	160,000	160,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		2,004,554	2,809,915	185,000	185,000	185,000
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	New	97,000	-	-	-	-
1 Replace Gymnasium Flooring	Replacement	110,000	-	-	-	-
1 Fire Station 2 Expansion	New	3,020,000	-	-	-	-
1 Emergency Services Facility / EOC	New	-	-	-	10,000,000	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		3,227,000	-	-	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 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>
Police						
1 Speed Trailer	General Fund - Annual	-	-	-	-	17,000
TOTAL POLICE		-	-	-	-	17,000
Fire						
1 Sound Rescue Boat	General Fund - Annual	-	-	50,000	-	-
4 Heart Monitors	Installment Financing	-	140,000	-	-	-
3 Jet Skis - Ocean Rescue	General Fund - Annual	-	-	-	42,000	-
1 Generator - 7604 Emerald Drive	General Fund - Annual	-	-	-	-	25,000
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		-	2,671,322	50,000	42,000	25,000
Public Works						
2 Riding Mowers	General Fund - Annual	-	22,000	-	-	-
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		-	164,000	100,000	75,000	-
Solid Waste						
1 Knuckleboom Brush Truck	Installment Financing	230,000	-	-	-	-
1 Utility Vehicle (ATV)	General Fund - Annual	-	-	14,000	-	-
TOTAL SOLID WASTE		230,000	-	14,000	-	-
Parks and Recreation						
1 School Activity Bus (used)	General Fund - Annual	-	40,000	-	-	-
1 Utility Vehicle (ATV)	General Fund - Annual	-	-	-	-	13,000
1 Riding Mower	General Fund - Annual	-	10,000	-	-	-
1 Dog Park	Project Fund Balance	16,000	-	-	-	-
	Contributions	16,000	-	-	-	-
TOTAL PARKS AND RECREATION		32,000	50,000	-	-	13,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>
Beach and Sound Access Improvements						
10 Beach Access Replacements	FEMA - 428 Grant	785,900	-	-	-	-
3 Beach Access Replacements	General Fund - Annual	-	225,000	225,000	225,000	225,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		785,900	225,000	225,000	225,000	225,000
Street and Drainage Improvements						
1 Reed Drive Drainage & Pump Station	FEMA - 428 Grant	180,000	-	-	-	-
1 Cedar Street Drainage Berm	FEMA - 428 Grant	40,000	-	-	-	-
1 Lands End Area Dune Infiltration	FEMA - 428 Grant	805,000	-	-	-	-
1 Western EI Stormwater Infiltration	FEMA - 4487 Grant	-	2,359,528	-	-	-
1 Western EI Stormwater Infiltration	NC Clean Water Trust	-	265,387	-	-	-
1 Generators (Permanent install at stormwater pumps)	FEMA - 428 Grant	484,252	-	-	-	-
3 3-Phase Power - SW Pumps (Doe, Shipwreck, Col. Hanson)	FEMA - 428 Grant	291,498	-	-	-	-
1 Golf Cart Path Improvements	Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing - Powell Bill	Powell Bill	178,804	160,000	160,000	160,000	160,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		2,004,554	2,809,915	185,000	185,000	185,000
Public Buildings / Land Acquisition						
1 150kw Generator for Community Center	FEMA - 428 Grant	97,000	-	-	-	-
1 Replace Gymnasium Flooring	Appropriated FB (ARPA)	110,000	-	-	-	-
1 Fire Station 2 Expansion	FEMA - 428 Grant	3,020,000	-	-	-	-
1 Emergency Services Facility / EOC	Installment Financing	-	-	-	10,000,000	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		3,227,000	-	-	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	Jeep	Wrangler	7,973	\$ 38,321	4	2025-2026	Lease Program	\$ 40,000

POLICE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Patrol Car (5387)	2018	Owned	Dodge	Charger (5387)	88,539	\$ 36,000	7	2024-25	Lease Program	\$ 35,000
Patrol Car (1737)	2018	Owned	Dodge	Charger (1737)	65,869	\$ 39,000	7	2024-25	Lease Program	\$ 35,000
Patrol Car (3017)	2019	Owned	Dodge	Charger (3017)	72,463	\$ 36,000	6	2024-25	Lease Program	\$ 35,000
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	78,930	\$ 36,000	6	2024-25	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV (1411)	44,090	\$ 32,000	4	2024-25	Lease Program	\$ 37,000
Patrol Car (7036)	2020	Leased	Dodge	Charger (7036)	53,320	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (3087)	2021	Leased	Dodge	Charger (3087)	56,661	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Patrol Car (9689)	2021	Leased	Dodge	Charger (9689)	34,559	\$ 36,000	4	2024-25	Lease Program	\$ 35,000
Beach Patrol - Jeep	2021	Leased	Jeep	Wrangler (3488)	47,252	\$ 35,000	4	2024-25	Lease Program	\$ 35,000
Beach Patrol - Jeep	2022	Leased	Jeep	Gladiator (1831)	26,331	\$ 52,710	4	2025-26	Lease Program	\$ 55,000
Community R.O. - Jeep	2022	Leased	Jeep	Gladiator (1426)	12,908	\$ 52,884	4	2025-26	Lease Program	\$ 55,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25875)	17,751	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25883)	18,889	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25877)	17,762	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25876)	18,889	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25874)	11,797	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Patrol Truck	2022	Leased	Ford	F150 (D25878)	22,209	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Detective Truck	2022	Leased	Ford	F150 (D25873)	4,801	\$ 36,770	4	2025-26	Lease Program	\$ 38,000
Chief Vehicle	2023	Leased	Dodge	Charger (92196)	300	\$ 40,500	6	2028-29	Lease Program	\$ 44,000
Asst. Chief Vehicle	2023	Leased	Dodge	Charger (92198)	700	\$ 40,500	6	2028-29	Lease Program	\$ 44,000
Speed Trailer	2022	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,560	7	2028-29	Purchase	\$ 17,000
Spare / Seasonal Veh	2020	Owned	Chevrolet	Silverado SSV (0976)	27,150	\$ 32,000			Spare - Replacement strategy uncertain	
Spare / Seasonal Veh	2020	Owned	Chevrolet	Silverado SSV (8354)	56,283	\$ 32,000			Spare - Replacement strategy uncertain	
Spare Vehicle (5759)	2013	Owned	Ford	Taurus (5759)	92,612	\$ 35,000			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)	12,610	\$ 35,000	3	2024-25	Lease Program	\$ 35,000
Ocean Rescue - Car 13	2021	Leased	Jeep	Gladiator (7660)	26,817	\$ 35,000	3	2024-25	Lease Program	\$ 35,000
Engine 2	2009	Owned	Emergency One	Pumper	77,722	\$ 420,000	20	2025-26	Purchase	\$ 971,531
Engine 3	2004	Owned	Emergency One	Pumper	66,920	\$ 348,000	20	2025-26	Purchase	\$ 971,531
Ambulance - EMS 1	2010	Owned	Chevrolet	Wheeled Coach	174,966	\$ 133,000	15	2025-26	Purchase	\$ 445,727
Ocean Rescue - Car 10	2022	Leased	Jeep	Gladiator (65638)	8,062	\$ 52,300	3	2025-26	Lease Program	\$ 55,000
Ocean Rescue - Car 11	2022	Leased	Jeep	Gladiator (65641)	9,563	\$ 52,300	3	2025-26	Lease Program	\$ 55,000
Ocean Rescue - Car 12	2022	Leased	Jeep	Gladiator (05208)	6,789	\$ 52,300	3	2025-26	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
Car 7 (Chief)	2022	Leased	Ford	F150 XL (25872)	13,247	\$ 37,000	4	2025-26	Lease Program	\$ 37,000
Car 15 (Station 1)	2022	Leased	Ford	F150 XL (04728)	22,255	\$ 33,500	5	2025-26	Lease Program	\$ 40,000
Car 8 (Deputy Chief)	2022	Leased	Ford	F150 XLT	19,709	\$ 38,000	4	2025-26	Lease Program	\$ 40,000
Rescue 6 (Station 1)	2021	Leased	Chevrolet	Silverado	12,879	\$ 30,000	5	2025-26	Lease Program	\$ 40,000
Sound Rescue Boat	2011	Owned	Carolina	Skiff		\$ 18,000	15	2026-27	Purchase	\$ 50,000
Rescue 5	2022	Owned	Ford	F150 STX (04646)	22,130	\$ 35,400	5	2026-27	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>
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	9.9 H	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	7.2 H	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	8.1 H	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Generator 7604 Emerald	2009	Owned	CAT	D60-6 Generator	375	\$ 23,670	20	2028-29	Purchase	\$ 25,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	74,150	\$ 249,000	10	2029-30	Finance	\$ 400,000
Auto CPR System	2023	Owned	Lucas	Lucas 3	n/a	\$ 13,400	8	2030-31	Purchase	\$ 18,000
Auto CPR System	2023	Owned	Lucas	Lucas 3	n/a	\$ 13,400	8	2030-31	Purchase	\$ 18,000
Auto CPR System	2023	Owned	Lucas	Lucas 3	n/a	\$ 13,400	8	2030-31	Purchase	\$ 18,000
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
Stretcher Lift	2023	Owned	Stryker	Power Pro MTS	n/a	\$ 20,500	10	2032-33	Purchase	\$ 22,000
Stretcher Lift	2023	Owned	Stryker	Power Pro MTS	n/a	\$ 20,500	10	2032-33	Purchase	\$ 22,000
Message Signs (2)	2023	Owned	K&K	MB9757	n/a	\$ 32,000	10	2032-33	Purchase	\$ 32,000
Engine 1	2014	Owned	Toyne	Pumper	42,974	\$ 450,000	20	2033-34	Finance	\$ 971,500
Smeal Aerial Truck	2020	Financed	Smeal	Aerial	5,099	\$ 1,255,000	20	2039-40	Finance	\$ 2,000,000

PUBLIC WORKS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
M-5 Zero Turn Mower	2011	Owned	Scag	Mower	1,520	\$ 8,000	10	2025-26	Purchase	\$ 10,000
M-21 Dump Truck	1994	Owned	International	T444E	79,649 / 6,498	\$ 40,000	30	2025-26	Purchase	\$ 100,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	690	\$ 7,900	10	2025-26	Purchase	\$ 12,000
M-2 Mini Excavator	2006	Owned	Volvo	EC55B	4,374 hrs	\$ 16,500	20	2025-26	Purchase	\$ 17,000
M-1 Bucket Truck	2006	Owned	Ford	F750	139,939	\$ 21,000	20	2025-26	Purchase	\$ 25,000
M-3 Pick-Up Truck	2021	Leased	Chevrolet	Silverado 1500	23,236	\$ 30,000	5	2025-26	Lease Program	\$ 35,000
M-4 Pick-Up Truck	2022	Leased	Ford	F150XL	17,809	\$ 33,500	4	2025-26	Lease Program	\$ 35,000
M-32 Dump Truck	2002	Owned	International	4300	51,695	\$ 50,000	25	2026-27	Purchase	\$ 100,000
M-16 Backhoe / Loader	2008	Owned	New Holland	B95LR	2,803 hrs	\$ 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	18.1 hrs	\$ 66,716	20	2043-44	Purchase	\$ 75,000

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	35,935	\$ 153,000	3	2024-25	Finance	\$ 230,000
M-7 Pick-Up Truck	2015	Owned	Chevrolet	Silverado 2500HD	72,528	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-15 Pick-Up Truck	2020	Leased	Ford	F150	19,492	\$ 35,000	5	2025-26	Lease Program	\$ 45,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	59,287	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-10 Brush Truck	2023	Leased	Freightliner	M2106/Knuckleboom	14,784	\$ 191,800	3	2025-26	Lease Program	\$ 230,000
M-14 Utility Vehicle	2017	Owned	Kubota	ATV	2,653 hrs	\$ 10,000	10	2026-27	Purchase	\$ 14,000
M-9 Pick-Up Truck	2022	Leased	Ford	F150XL (D04710)	24,343	\$ 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>
Utility Vehicle P-19	2017	Owned	Bobcat	ATV	576	\$ 14,000	8	2024-25	Lease Program	\$ 15,000
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	34,610	\$ 27,000	5	2024-25	Lease Program	\$ 27,000
School Activity Bus (used)	1996	Owned	Ford	Bus	145,526	\$ 8,400	30	2025-26	Purchase	\$ 40,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	5,202	\$ 8,000	10	2025-26	Purchase	\$ 10,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	57,741	\$ 26,000	7	2025-26	Lease Program	\$ 30,000
Pick-Up Truck P-25	2022	Owned	Ford	Ford F150 STX (04649)	15,540	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-24	2022	Owned	Ford	Ford F150 STX (04650)	25,907	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-23	2022	Owned	Ford	Ford F150 STX (04651)	13,168	\$ 35,000	5	2026-27	Lease Program	\$ 35,000
Pick-Up Truck P-31	2022	Owned	Ford	F150XL (D04722)	10,743	\$ 33,500	5	2026-27	Lease Program	\$ 40,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	503	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Riding Blower	2020	Owned	Ferris	FB2000	186	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	523	\$ 8,410	10	2029-30	Purchase	\$ 12,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	591	\$ 8,200	10	2029-30	Purchase	\$ 12,000
Riding Mower P-26	2022	Owned	Scag	Tiger Cat II 48"	203	\$ 9,500	10	2031-32	Purchase	\$ 11,000
Riding Blower	2022	Owned	Scag	Windstorm	469	\$ 10,790	10	2031-32	Purchase	\$ 11,000
Bobcat Tractor w/ Buckets	2023	Owned	Bobcat	CT2040KA	34	\$ 38,000	20	2032-33	Purchase	\$ 50,000
Riding Mower P-30	2024	Owned	Scag	Tiger Cat II 48"	3	\$ 9,600	10	2033-34	Purchase	\$ 11,000
Dump Truck	2023	Owned	Ford	F450 / Dump	1,338	\$ 70,065	15	2037-38	Purchase	\$ 90,000
Pick-Up Truck P-10	2004	Owned	Chevrolet	1500 (55702)	102,000			Spare - Replacement strategy uncertain		
Tractor P-11	2005	Owned	John Deere	4120	3,224			Spare - Replacement strategy uncertain		

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
INSTALLMENT PURCHASE - BANK FINANCING						
Remaining Principal at July 1	\$ 1,453,561	\$ 1,235,152	\$ 1,205,046	\$ 3,673,446	\$ 1,001,846	\$ 10,788,622
Minus Principal Payments	(218,409)	(260,106)	(171,600)	(2,671,600)	(213,224)	(333,606)
Plus New Debt						
2024 Knuckleboom Brush Truck (5 yr/5.00%)	-	230,000	-	-	-	-
2026 FEMA 428 Grant Advance for Equipment	-	-	2,500,000	-	-	-
2027 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	\$ 1,235,152	\$ 1,205,046	\$ 3,673,446	\$ 1,001,846	\$ 10,788,622	\$ 10,455,015
Estimated Assessed Value	\$ 3,229,610,622	\$ 3,229,610,622	\$ 3,245,758,675	\$ 3,261,987,468	\$ 3,278,297,406	\$ 3,294,688,893
Outstanding I/P Debt at 6/30 as % of Assessed Value	0.04%	0.04%	0.11%	0.03%	0.33%	0.32%
Estimated Permanent Population	3,977	4,017	4,057	4,098	4,138	4,180
Outstanding Debt Per Capita	\$ 311	\$ 300	\$ 905	\$ 245	\$ 2,607	\$ 2,501
Total # of Real Property Parcels	7,512	7,512	7,512	7,512	7,512	7,512
Outstanding Debt Per Real Property Parcel	\$ 164	\$ 160	\$ 489	\$ 133	\$ 1,436	\$ 1,392

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Budget</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>	<u>FY 28-29</u> <u>Projected</u>
<u>Installment Purchase - Principal Payments</u>						
2014 Land Purchase (Jean Preston Park)	8,890	8,963	-	-	-	-
2018 McLean-Spell Park	60,000	60,000	60,000	60,000	60,000	-
2020 Ambulance	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	-	-	-	-
2024 Knuckleboom Brush Truck (5 yr/5.00%)	-	41,624	-	-	-	-
2026 FEMA 428 Grant Advance for Equipment	-	-	-	2,500,000	-	-
2027 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	-	178,301
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	28,000	28,000	28,000	28,000
TOTAL I/P PRINCIPAL PAYMENTS	\$ 218,409	\$ 260,106	\$ 171,600	\$ 2,671,600	\$ 213,224	\$ 333,606
<u>Installment Purchase - Interest Payments</u>						
2014 Land Purchase (Jean Preston Park)	110	37	-	-	-	-
2018 McLean-Spell Park	7,770	6,216	4,662	3,108	1,554	-
2020 Ambulance	2,155	1,078	-	-	-	-
2020 Ladder Truck	25,306	23,199	21,092	18,986	16,879	14,772
2020 Heart Monitors (3)	-	-	-	-	-	-
2024 Knuckleboom Brush Truck (5 yr/5.00%)	-	11,500	-	-	-	-
2026 FEMA 428 Grant Advance for Equipment	-	-	117,500	58,750	-	-
2027 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	-	400,000
2026 Heart Monitors-4 (5 yr/0.00%)	-	-	-	-	-	-
TOTAL I/P INTEREST PAYMENTS	\$ 35,341	\$ 42,030	\$ 143,254	\$ 80,844	\$ 29,933	\$ 541,691
TOTAL PRINCIPAL/INTEREST- INST. PURCHASE	\$ 253,750	\$ 302,136	\$ 314,854	\$ 252,444	\$ 243,157	\$ 875,297
TOTAL LEASE PAYMENTS > 1 YEAR	341,095	313,981	323,400	333,102	343,096	353,388
TOTAL IT SUBSCRIPTION PAYMENTS > 1 YEAR	120,947	124,575	-	-	-	-
TOTAL ANNUAL DEBT SERVICE	\$ 715,792	\$ 740,692	\$ 638,254	\$ 585,546	\$ 586,253	\$ 1,228,686
TOTAL GENERAL FUND	12,807,034	13,265,184	13,796,311	14,050,395	14,398,347	15,358,432
General Debt Service as % of General Fund	1.98%	2.28%	2.28%	1.80%	1.69%	5.70%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2024-25

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, 2024 and ending June 30, 2025, according to the following schedule:

Governing Body	107,462
Legal	78,000
Administration	772,966
Planning and Inspections	265,069
Police	2,649,503
Fire	3,385,455
Public Works	917,641
Solid Waste	2,155,428
Parks and Recreation	1,201,492
Nondepartmental	657,475
Debt Service	740,692
Transfers to Other Funds	334,000
TOTAL GENERAL FUND APPROPRIATIONS	13,265,184

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing appropriations, according to the following schedule:

Property Tax	5,327,496
Sales Tax	2,951,402
State-Collected Revenues	799,744
Solid Waste Fees	2,025,558
EMS Service Fees	336,000
Development Permit Fees	76,550
Other Fees	633,500
Parks and Recreation Fees	225,500
Other Revenues	335,480
Interest Earnings	150,000
Special Separation Allowance Fund Balance	63,954
Fund Balance	110,000
TOTAL GENERAL FUND REVENUES	13,265,184

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2024-25

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, 2024 and ending June 30, 2025, according to the following schedule:

Appropriation to Fund Balance	974,741
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	974,741

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, 2024 and ending June 30, 2025 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	315,741
Transfer from General Fund	309,000
Interest Earnings	350,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	974,741

SECTION 5. The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025, according to the following schedule:

Half-Marathon/Marathon	59,000
Fishing Tournament	59,000
Car Show	20,000
TOTAL SPECIAL EVENT FUND APPROPRIATIONS	138,000

SECTION 6. It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing appropriations, according to the following schedule:

Participant Fees	67,000
Sponsorships	44,000
Fundraising	15,000
Resale Items	12,000
TOTAL SPECIAL EVENT FUND REVENUES	138,000

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2024-25

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, 2024, 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, 2024, 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 2024-25, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2024.

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 2024-25

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 _____, 2024.

Jason Holland, Mayor

ATTEST:

Town Clerk

EMERALD ISLE FEE SCHEDULE

FY 2024-25

	<u>FY 23-24 ACTUAL</u>	<u>FY 24-25 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	20.00	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	100.00 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	295.00 PER UNIT PER YEAR	300.00 PER UNIT PER YEAR
<u>EMERGENCY MEDICAL SERVICE FEES</u>		
Mileage Charge	19.00 Per Mile	19.00 Per Mile
ALS Level 1 Non-emergent Transport	590.00 Base	590.00 Base
ALS Level 1 Emergent Transport	715.00 Base	715.00 Base
ALS Level 2 Emergent Transport	1025.00 Base	1025.00 Base
BLS Non-Emergent Transport	525.00 Base	525.00 Base
BLS Emergent Transport	600.00 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 2024-25

	FY 23-24 <u>ACTUAL</u>	FY 24-25 <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 2024-25

	<u>FY 23-24</u> <u>ACTUAL</u>	<u>FY 24-25</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	1600.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	500.00	100.00
TREE REMOVAL PERMIT	65.00	65.00
<u>BUSINESS REGULATION / SATELLITE MERCHANT</u>		
ANNUAL SATELLITE MERCHANT PERMIT	250.00	250.00

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

Note: The penalty for working without a permit shall be equal to the cost of the required permit, plus the purchase of the required permit.

EMERALD ISLE FEE SCHEDULE

FY 2024-25

		<u>FY 23-24</u>	<u>FY 24-25</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 2024-25

	<u>FY 23-24</u> <u>ACTUAL</u>		<u>FY 24-25</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	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 2024-25

	<u>FY 23-24</u> <u>ACTUAL</u>	<u>FY 24-25</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: _____
Town Clerk