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## TOWN OF EMERALD ISLE, NORTH CAROLINA

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### FY 2025-2026 RECOMMENDED BUDGET

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Presented to the Emerald Isle Board of Commissioners - May 13, 2025





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Mayor	Jason Holland	Town Manager	Randy Martin
Mayor Pro-Tem	Mark Taylor	Finance Director	Laura Rotchford
Commissioner	Roy D. Brownlow	Town Clerk / HR Specialist	Jennifer Welborn
Commissioner	Alesia Sanderson	Police Chief	Michael Panzarella
Commissioner	Josh Sawyer	Fire Chief	William Matthias
Commissioner	Jay Wootten	Planning Director	Linda Staab
		Public Works Director	Joe Smith
		Parks and Rec Director	Candace Dooley
		Public Information Officer	Mark Crews
Town Attorney	The Carolina Law Group		



**A "FAMILY BEACH," WHERE "NICE MATTERS!"**

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**RECOMMENDED BUDGET MESSAGE - May 13, 2025**

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May 13, 2025

To: Honorable Mayor & Commissioners

The FY 25-26 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$15,226,948 or a 7.4% increase above the FY 24-25 originally adopted total budget.

### OVERVIEW

The Town of Emerald Isle is committed to the delivery of high-quality services while maintaining one of the lowest property tax rates among oceanfront municipalities in North Carolina. The Town has a history of strategic investments that enhance the quality of life of residents while attracting tourists, retirees, and potential investors. Success is reliant upon establishing clear priorities, adherence to prudent spending, organizational flexibility, innovative financing, and focused collaboration with external partners. This approach requires fiscal responsibility which management contends is reflected in the FY 25-26 Recommended Budget.

The FY 25-26 Recommended Budget aligns with goals charted beginning with the January 2025 Budget Retreat and subsequent meetings. The recommended balanced budget proposal lowers the property tax rate significantly from the previous fiscal year rate, reflecting the impact of the recently released Carteret County four-year cycle revaluation of real property, prevailing inflation rates and other economic factors.

The Recommended Budget is crafted to provide the requisite resources to meet resident and visitor service expectations, maintain facilities and equipment, while investing in enhanced community quality of life opportunities. Despite growing budget challenges, management is confident in the fiscal responsibility of the FY 25-26 plan. Management and staff have

been diligent in their efforts to prepare for the upcoming budget review process, with a sincere desire to achieve Commission consensus through any scheduled work sessions and the required public hearing slated for June 10, 2025.

Town expenditures have seen marked increases due primarily to the impact of market inflation levels during the past year. To offset impacts, the recommended property tax rate is 10.25 cents per \$100 of property value down from the current rate of 16.5 cents. The recommended rate is 0.96 of a cent above the revenue-neutral rate calculated to be 9.29 cents. The recommended rate includes 9.75 cents to fund general services and 0.5 cent for beach nourishment. The recommended property tax rate for the Primary Benefit District (oceanfront and inlet-front properties only) is 2.2 cents, ensuring funds for future beach nourishment projects. Additionally, the solid waste fee is proposed to increase to \$335 yearly for residential properties, to cover the full costs associated with this enterprise type "user fee" funded services. The budget document includes a chart illustrating cumulative annual municipal service costs for various example property values in the town.

### GENERAL FUND

The General Fund constitutes the largest portion of the total budget, amounting to \$14,482,562 for FY 25-26. This reflects a \$1,049,203 increase over the originally adopted FY 24-25 budget. The FY 25-26 Recommended Budget sustains current service levels, while also allocating additional resources to enhance specific services outlined in the accompanying budget documents. Moreover, the Recommended Budget ensures additional funding for essential capital items, enabling Town staff to deliver efficient services and effectively maintain its public service image. Unique to this fiscal year's spending plan, management separately recommends Commission consideration of up to 1.0 cent in property tax levy earmarked for capital outlay funding specifically including emergency services facility needs, street rehabilitation/resurfacing projects, stormwater project improvements, beach access improvements and any other Commission approved priority capital project. This additional levy would be subject to review and approval by the Commission in consideration of management recommendations during the annual budget process.

The General Fund also includes funding for salary increases (2.5% 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. Funds are also included to make additional adjustments in compensation targeted at addressing market competitiveness concerns in

personnel recruitment and retention of public safety employees. Sufficient funding is included to maintain the Town's health insurance program for full-time employees. Despite the unexpected loss of the N.C. League of Municipalities health insurance pool option availability, the Town has successfully negotiated a 9% decrease in health insurance premiums and related benefits for FY 25-26 while enhancing available options for staff.

#### FUTURE BEACH NOURISHMENT FUND

The Recommended Budget marks the 15th year of the Future Beach Nourishment Fund established to reserve funds for future beach nourishment activities. This year's budget adds \$966,886 to the fund, with detailed assumptions outlined below.

#### SPECIAL EVENTS FUND

The Special Events Fund was established to capture the budgets of several annual events and festivals managed by the Town. The Recommended Budget includes the Emerald Isle Marathon and Car Show. The Beach Music Festival was previously discontinued to reduce costs. The Independence Day celebrations were moved off-island due to space constraints. While there is community interest in reviving both events, due to the unfavorable timing for reconsidering these events in the new fiscal year, no funds are allocated, pending further Commission direction. The St. Patrick's Festival, organized by the Emerald Isle Business Association, is expected to continue. Given the Town's significant staff involvement, a Memorandum of Understanding could be considered to recoup related costs.

#### CAPITAL PROJECTS FUNDS

The FY 25-26 Recommended Budget includes an updated 5-Year Capital Replacement/Improvement Program, totaling \$25,842,708. This plan outlines scheduled replacements for capital vehicles and equipment, as well as other beneficial capital improvements. Notably, a complete rebuild of Fire Station #2 is expected to be at least partially funded through FEMA 428 grant funds as a project for the upcoming fiscal year.

The Finance Director has prepared a 5-Year General Fund Financial Forecast to accompany the FY 25-26 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 previous year's tax rates managed the budget effectively for several recent cycles, the forecast is projected to suffice for only the upcoming fiscal year without the injection of the earlier noted designated capital funding equaling 1.0 cent on the tax rate.

The forecast shows the need for this additional funding to provide for the pursuit of significant capital initiatives in the General Fund over the next 5 years to meet essential needs going 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 25-26 Recommended Budget.

#### FY 25-26 OVERALL BUDGET GOALS & CAPITAL PLANNING:

Based upon past direction from the Board of Commissioners, and priorities expressed at the Board's special budget planning meeting in January, staff compiled the following list of recommended goals for the FY 25-26 budget and capital planning process:

1. Continued focus on Beach Safety actions and staffing,
2. Continue public access walkways replacements,
3. Primarily utilizing FEMA funding, pursue steps for construction of the replacement Fire Station #2 project.
4. Provide funding to the Fire Department for three additional full-time firefighters to comply with the National Fire Protection Association Standards to improve response time along Coast Guard Road.
5. Address designated priority stormwater related issues, including Reed Drive and the south side of Cedar Street with the assistance of FEMA 428 grant funding,
6. Provide a salary increase for Town employees consistent with CPI and competitive market considerations, maintain current employee benefits package including the retiree health insurance stipend program initiated in FY 18-19.

In addition to the Board endorsed specific budget goals, also emphasized in the budget document are additional management recommended priorities for FY 25-26 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 25-26 budget on future years,
2. Continue to utilize the remaining FEMA grant revenues to fund critical replacement equipment early to provide additional budget capacity in FY 25-26 and beyond,

3. Maintain a strong focus on customer service and continue working to demonstrate that Emerald Isle stands apart from negative perceptions often associated with government in general,
4. Maintain a high priority on community aesthetics throughout Emerald Isle recognizing that incremental improvements accumulate and result in a more appealing community,
5. Maintain a responsible capital replacement strategy to ensure service quality, employee efficiency and safety, and a positive overall image for the Town, and
6. Consistent with the independent auditor's advice, **avoid the use of appropriated General Fund unassigned and unrestricted fund balances for operating expenditures.** This will allow the Town to maintain General Fund unassigned balance at a level that is acceptable to meet cash flow needs, address disaster recovery requirements, consideration of funding for unexpected opportunities and maintain a sound financial position which equates to more favorable credit ratings when borrowing becomes necessary or desirable.

The FY 25-26 Recommended Budget was developed with these goals and priorities in mind. Management believes that the recommended budget is a responsible revenue and expenditure plan which reflects Board priorities, embraces community values and expectations while recognizing the burden imposed by taxes and fees on Emerald Isle taxpayers and customers.

FY 25-26 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, the FY 25-26 Recommended Budget for the General Fund is \$14,482,562 which represents a 7.81% increase over the FY 24-25 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 25-26 General Fund budget are primarily derived from the Town's real property tax base and a necessary increase in the annual Solid Waste fee. The expected growth in electricity sales tax is expected to help offset a slight decline in Sales Tax distributions. Most other revenues are conservatively projected to remain flat and comparable to current year levels. The following are notable changes in major revenue sources:

A. Property Tax

Based upon the FY 25-26 recommended tax rate previously stated as 10.25 cents, tax revenues of just over \$6 million are projected. The Finance

Director's calculations of the total tax base include Carteret County assessed property values of \$5.9 billion. This tax rate remains among the lowest of the 21 beach towns in North Carolina, as it has been for many years.

B. Sales Tax

For historical perspective, the Town's FY 23-24 actual sales tax revenue was \$2,951,402. The projection for FY 24-25 is estimated to be \$2,765,000. The FY 25-26 Recommended Budget includes a total of \$2,847,977 in sales tax revenue, which is about \$100,000 lower than estimated in the adopted FY 24-25 budget. Utilizing state revenue projections, the FY 25-26 estimate assumes 3% growth over the projected results expected in FY 24-25.

C. Electricity Sales Tax

The Recommended Budget expects \$586,924 from electricity sales tax, up \$82,934 from the adopted FY 24-25 budget. The FY 25-26 Recommended Budget assumes a 2.5% increase over FY 24-25 projected results. 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 \$305,411 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a slight decrease from telecommunications and video programming tax. Powell Bill state street aid is, however, projected to increase by \$17,467 over the adopted FY 24-25 budget, consistent with FY 24-25 actual distributions.

E. Solid Waste Fees

The annual solid waste fee is proposed to increase to \$335 per year for each developed residential property to more accurately reflect both the direct and indirect costs associated with this essential service. The \$35 annual increase is necessary as the Town continues to face rising costs due to inflationary pressures on collection services and tipping fees. Additionally, it is necessary to maintain and replace vehicles and equipment to ensure the continued strength of this comprehensive program currently offered. Total solid waste fee revenue is projected at \$2,248,850, representing a \$223,292 increase over the FY 2024–2025 original budget estimate. It is prudent for this fee to fully fund the total cost of solid waste operations. Even with the proposed adjustment, the cost to residents equates to \$27.91 per month, which is a competitive rate for the level of service provided and ensures that costs are fairly allocated to users. Management also recommends identifying and implementing a fair method for assessing additional charges to multi-cart

seasonal users to ensure equity among all users. Given the exceptional scope of solid waste services offered - including twice-weekly trash collection, roll-back service, weekly recycling, yard debris pickup, appliance collection, and beach strand services - the Town's recommended fee remains below that of many comparable providers offering similar or lesser levels of service.

#### F. EMS Service Fees

The FY 25-26 Recommended Budget projects \$345,000 in EMS service fees, a slight increase over the FY 24-25 adopted budget. The estimate includes \$320,000 from collection efforts and \$25,000 from the voluntary subscription program.

#### G. Development Permit Fees

The Planning Department provides oversight and enforcement of the Town's Unified Development Ordinance and other codes, while Carteret County provides building inspection services for the Town. The Recommended FY 25-26 Budget includes total development and zoning permit fees revenues of \$80,700. Staff recommended some select fee adjustments and additions to ensure users of this service are paying a fair share of associated service costs.

#### H. Regional Access Parking Fees

The FY 25-26 Recommended Budget projects \$325,000 in parking fee revenue, a slight increase over the previous fiscal year. These funds are exclusively allocated to staffing and operating expenses for the Town's two regional beach access facilities. Modest adjustments in the schedule and maximum fee level are recommended for implementation in the new fiscal year.

#### I. Beach Vehicle Permit Fees

A total of \$250,000 is budgeted in FY 25-26, which is a decrease of \$46,735 from the FY 24-25 original budget. The Town issued approximately 2,825 beach vehicle permits during FY 24-25.

#### 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 \$154,750 in registration fees for FY 25-26. Beginning in FY 17-18, the Board of Commissioners designated a portion of registration fee revenues collected to be reserved for future golf cart path infrastructure improvements. Annually the Town transfers \$25,000 to the Golf

Cart Infrastructure Improvement Fund for future improvements to be approved by the Board of Commissioners.

#### K. Parks and Recreation Fees

The FY 25-26 Recommended Budget anticipates Parks and Recreation Department fees of \$260,755, reflecting a \$8,065 increase compared to the original FY 24-25 budget.

#### L. ABC Revenues

The Town anticipates a total of \$201,000 from ABC revenues in FY 25-26, a decrease over the amount anticipated in the FY 24-25 originally adopted budget.

#### M. Interest Earnings

The FY 25-26 Recommended Budget expects interest earnings to reach \$155,000, based on current prevailing rates. The Town maintains an average cash balance exceeding \$3.5 million, and the estimate for FY 25-26 assumes 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 25-26 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 previously set aside specifically for these payments. By June 30, 2026, 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

Consistent with the independent auditor's recommendation, as well as the Town's Fiscal Policy, the FY 25-26 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 \$3,547,040 at June 30, 2025.

#### GENERAL FUND EXPENDITURES

As previously mentioned, the Recommended Budget allocates funds for Town staff to provide high quality services to residents and visitors, maintain quality

facilities and equipment, and invest in capital improvements and noted service enhancements. Key expenditure highlights include:

A. Beach Access Walkway Replacements

The Parks and Recreation Department budget includes \$60,000 for the replacement of aging beach access walkways. Based upon ratings assigned by Parks & Recreation staff, up to three walkways need to be replaced in the upcoming fiscal year.

B. Transfer to Golf Cart Infrastructure Improvement Fund

As noted earlier, a total of \$25,000 would be available for transfer in the FY 25-26 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 staff. By year end, if this estimate is actually realized, the fund would have a balance of \$84,000. 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 2.5% cost-of-living adjustment (COLA) for all Town employees, totaling \$178,509. This increase is distributed across various departmental budgets. The 1-year percentage change in the Consumer Price Index (South Urban), as of March 2025, was 1.9%. The Town monitors the CPI and recommends COLAs close to these results. Certain departments include funding for promotions, merit and adjustments to market. No other major changes to employee benefits are recommended or expected; health insurance costs were renegotiated with a 9% decrease in expenditures projected for FY 25-26.

D. Other Notable Expenditure Items worthy of mention include the following:

- The Public Works Department budget includes \$196,271 for street resurfacing in FY 25-26.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$1,136,608. 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 \$27,945, or 2.52% greater than the FY 24-25 approved budget amount.

- A total of \$194,265 is budgeted for trash related landfill tipping fees, \$60,000 in recycling costs and \$116,426 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 helps the town control costs related to debris processing.
- A total of \$363,000 is included in the FY 25-26 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$146,418 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 \$2,750 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 \$3,500. Amounts are comparable to the prior fiscal years.
- A total of \$263,169 is budgeted for installment purchases, \$348,962 in multi-year lease agreements, and \$20,864 for subscription-based IT arrangements, totaling \$632,995, or 4.37% of the FY 25-26 budget.

GENERAL FUND BALANCE

As previously explained, the FY 25-26 Recommended Budget does not account for the use of General Fund unassigned fund balance.

As of June 30, 2025, the projected total General Fund unassigned balance is \$3,547,040, equivalent to 24.49% of the FY 25-26 Recommended Budget amount. Further the Town anticipates its "Adjusted" Fund Balance to be at 34.65% of the FY 25-26 Recommended Budget amount. The Town's official policy threshold requires a minimum of 25% "Adjusted" Fund Balance. Historically, the Town emphasizes maintaining sufficient fund balances for cash-flow and emergency purposes. Appropriation of unassigned fund balance for emergencies 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 25-26 Recommended Budget for the Future Beach Nourishment Fund is \$966,886, entirely reserved for future beach nourishment activities. This includes \$316,886 from the recommended 2.2-cent property tax rate (also the revenue-neutral tax rate) for the Primary Benefit District, a \$300,000 transfer from the General Fund, and projected interest earnings of \$350,000. With anticipated increases in the fund balance and steady 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 Emerald Isle Marathon began in FY 13-14, and this Fund manages revenues and expenses related to the annual races held each October. The FY 25-26 Recommended Budget estimates \$64,500 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. Car Show

The Police Department held its first Car Show in November 2022 at the Western Ocean Regional Access for the community with the event proceeds going to the Holiday Shop-With-A-Cop Program. The FY 25-26 Recommended Budget includes \$13,000 in entry fees and sponsorships to cover the costs of this popular event.

## CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM:

The updated 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 cumulative investment recommended in the 5-Year Capital Replacement/Improvement Program is \$25,842,708, 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 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:

- significant capital items included in the FY 25-26 Recommended Budget, including replacement vehicles and equipment, targeted drainage improvements, and other items are anticipated to receive funding via FEMA 428 dollars,
- the rebuild/expansion of Fire Station 2 (\$5.1 million) in FY 25-26, to be supplemented with FEMA 428 funds (\$3.2 million),
- annual appropriations of \$25,000, derived from golf cart registration fees, for future golf cart infrastructure improvements,
- annual appropriations of "pay-as-you-go" funding to continue replacing aging beach walkways, \$60,000, beginning FY 25-26,
- annual Powell Bill funding estimated at \$180,000 for street resurfacing work, and
- replacement of various Town vehicles and major equipment over the next five years, and certain specified new vehicles and major equipment, with annual General Fund revenues.
- 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 29-30 with an estimated cost of \$10,000,000 including design and engineering.

## 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 25-26, 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 stormwater improvements, beach access walkways, and building and equipment needs outlined in the 5-Year Capital Replacement/Improvement Program. Projected deficits range from \$677,137 in FY 26-27 to over \$1 million in FY 28-29. This is primarily due to the need for anticipated 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 inflationary adjustments.

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

### **CONCLUSION**

The FY 25-26 Recommended Budget aligns with stated budget priorities. It is management's desire that both the Board and the community will broadly support the spending plan. While departmental requests were thoughtfully prepared to address service and operational needs, management recommended a \$262,961 reduction to ensure a balanced budget within available resources. The proposed budget expects Town staff will continue efforts to manage expenditures in the hopes of ensuring efficient service delivery. The Recommended Budget is balanced, with the impacts of the real property tax rate adjusted to \$0.1025 and a solid waste fee adjustment of \$35.00 per year proposed. The Board is encouraged to review the budget

carefully before making any necessary adjustments to reflect desired priorities and the Board's future vision for the Town.

Emerald Isle is fortunate to benefit from a range of services at a relatively low cost. This achievement has in the past resulted when there is clear guidance from the Board, the efforts of staff are focused on delivering high-quality service cost-effectively, while maximizing the use of leveraged grant and other outside funding sources to keep local taxes and charges at a minimum.

In conclusion, the annual cost of town government in FY 25-26 for the average-value property owner in Emerald Isle (if the Recommended Budget is approved) will be approximately \$92.73 per month for all Town services.

Management extends thanks to all department heads and Emerald Isle employees for their dedication in preparing this proposal. I commend the Mayor and Commissioners for your public service and stand ready to assist in finalizing the budget for FY 25-26, and may God continue to bless this wonderful community.

Respectfully submitted,



Randy Martin  
Interim Town Manager

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**SUMMARY BUDGET INFORMATION**

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## FY 2025-26 BUDGET - "Quick Summary"

* General Fund Tax Rate:	10.25 cents	- 09.75 cent General Fund plus .50 cent for transfer to Beach Nourishment Fund = 10.25 cents, compares to revenue neutral rate of 9.29 cents; a slight increase of less than 1 cent is recommended to meet necessary operational needs, and gradually build fund balance.
* Average Value Annual Bill - General Fund Tax:	\$ 777.77	- based on average value property in Emerald Isle (\$758,796), all property tax bills
* Annual Solid Waste Fee:	\$ 335.00	- necessary increase in annual solid waste fee, which covers 100% of direct and indirect expenditures related to solid waste; total fee = to \$27.91 per month per residential unit
* Total FY 25-26 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 1,112.77	- average bill equates to \$92.73 per month for all Town services, programs, and projects
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:	2.20 cents	- Primary Benefit District property tax rate; revenue neutral tax rate of 2.21 cents
* Other Fee Changes:		- Slight increase to select zoning fees proposed for the FY 2026 budget year

* Total Town of Emerald Isle Budget:	\$ 15,226,948	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 14,482,562	- a \$1,048,903, or 7.81% increase from FY 24-25 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 966,886	- includes proceeds from 2.2-cent Primary Benefit district tax rate; plus \$300,000 transfer from General Fund; plus projected interest earnings on fund balance

Key Budget Issues:

- FY 25-26 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 from sale of surplus vehicles are included in the recommended budget to offset the cost of the purchase of replacement vehicles
- includes \$2.91/month increase in solid waste fees to cover the total cost of trash, recycling, and yard debris removal services
- includes the addition of both full and part-time staffing in the Fire Department to cover paramedic support positioned at the US Coast Guard Station
- includes continuation of public assistance grant funding (FEMA 428 Program) for stormwater improvements and purchase of emergency equipment
- assumes anticipated building resilient infrastructure grant funding (FEMA 4487 Program) for significant Western Emerald Isle Stormwater Infiltration project
- includes investment in necessary replacement of aged capital assets - brush truck; backhoe, beach access walkways, mowers, and HVAC units
- includes investment in additional Town-wide Christmas decorations utilizing donations and General Fund match
- includes funding for compensation increases to select competitive positions, such as paramedics and police officers
- proposed 2.5% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program at a reduced overall cost, and continued funding for retiree health insurance benefit

## FY 2025-26 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/24:	\$ 4,897,512	- increased over prior year due to continued gradual annual increase to fund balance, as well as remaining unspent funds planned for projects not yet completed.
* <b>Projected</b> Adjusted General Fund Balance at 6/30/25:	\$ 5,017,783	- slight increase expected to adjusted fund balance, which is derived by
- as percent of FY 25-26 Recommended Budget	34.65%	- anticipated overages in revenues and cost savings in each departmental budget.

* Total Authorized Full - Time Positions:	76	- addition of 3 FTE's for Fire Department (compliance with NFPA Standard 1710)
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* Major FY 25-26 Expenditure Changes over/(under) Prior Year: General Fund	\$ 178,509	- 2.5% cost-of-living adjustment for Town employees; compares to March CPI incr. of 1.9%
	40,387	- increase in employer contribution rates required by Local Government Retirement System
	91,364	- increase in Admin salary expenses - Manager increase plus change from PT to Full-Time
	319,431	- addition of 3 full-time firefighters, plus part-time staffing for 3rd ambulance at CG Station
	161,237	- other salary increases for promotional advancement and competitive market adjustments
	(72,000)	- estimated savings from renewal of employee health/supplemental insurance plans
	14,500	- biannual cost of elections provided by Carteret County
	125,000	- replacement backhoe - bank financed over 5 years
	145,300	- additional capital costs - replacement of aged Police patrol vehicles including upfitting
	98,620	- replacement capital needs for Public Works, HVAC units, mowers, pumps, and paving equip.
	(110,000)	- completion of the FY 2025 gymnasium floor
	<u>60,000</u>	- replacement capital investment for aged beach access walkways
	\$ 1,052,347	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 25-26 Revenue Changes over/(under) Prior Year: General Fund	\$ 723,744	- anticipated additional property tax revenue - (prior year rate 16.5 / proposed rate 10.25)
	(103,425)	- decreased sales and use tax distributions expected based on current economic trends
	92,591	- anticipated increase in state-shared revenues for Electricity Sales Tax & Powell Bill
	222,792	- increase in Solid Waste fees/ \$35/year increase to cover direct and indirect costs of service
	9,000	- slight increase in EMS service fees and subscription program based on recent trends
	(18,735)	- decrease in Other fees based on lower than expected beach driving permit fee revenues
	(29,000)	- anticipated decline in ABC Board distributions
	126,000	- anticipated one-time proceeds - sale of surplus property (aged fire apparatus)
	125,000	- replacement backhoe - bank financed over 5 years
	<u>(101,385)</u>	- changed in appropriated fund balance (prior year budgeted for gymnasium floors)
	\$ 1,046,582	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

# FY 2025-26 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 24-25 Revenues</u>	<u>Adopted FY 24-25 Expenditures</u>	<u>Recommended FY 25-26 Revenues</u>	<u>Recommended FY 25-26 Expenditures</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
General Fund	\$ 13,433,359	\$ 13,433,359	\$ 14,482,562	\$ 14,482,562	\$ 1,049,203	8%
Future Beach Nourishment Fund	974,741	974,741	966,886	966,886	(7,855)	-1%
Special Events Fund	<u>79,000</u>	<u>79,000</u>	<u>77,500</u>	<u>77,500</u>	<u>(1,500)</u>	<u>-2%</u>
TOTAL	\$ 14,487,100	\$ 14,487,100	\$ 15,526,948	\$ 15,526,948	\$ 1,039,848	7%
Minus Interfund Transfers	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ (9,000)</u>	<u>-3%</u>
<b>TOTAL BUDGET</b>	<b>\$ 14,178,100</b>	<b>\$ 14,178,100</b>	<b>\$ 15,226,948</b>	<b>\$ 15,226,948</b>	<b>\$ 1,048,848</b>	<b>7%</b>

# GENERAL FUND BUDGET SUMMARY

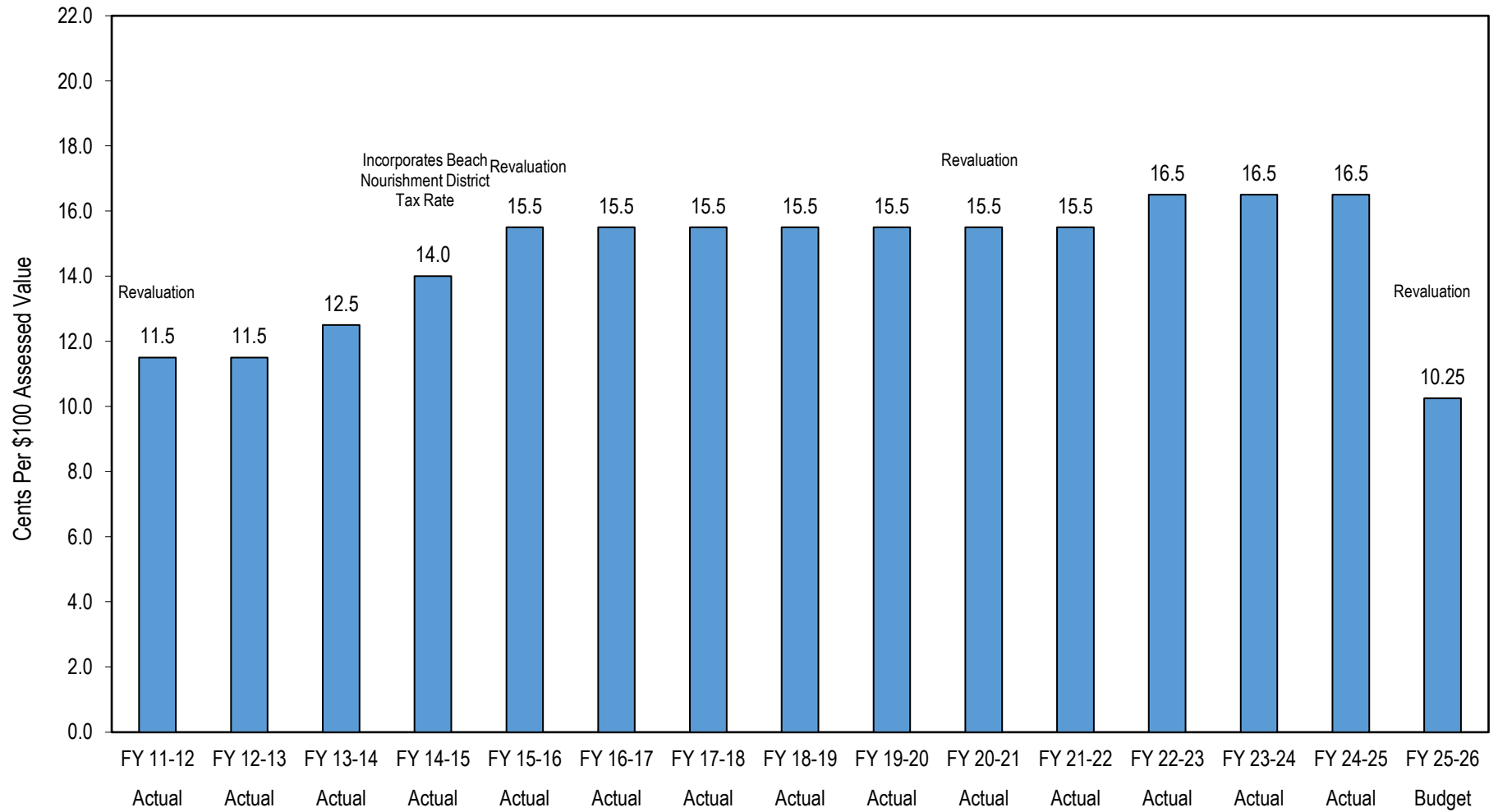
	FY 23-24 <u>Actual</u>	Adopted FY 24-25 <u>Budget</u>	Amended FY 24-25 <u>Budget</u>	FY 24-25 Thru <u>April 10, 2025</u>	Projected Thru <u>Year-End</u>	Recommended FY 25-26 <u>Budget</u>	Adopted FY 25-26 <u>Budget</u>	Inc / (Dec) FY 24-25 Budget (Adopted) vs. <u>FY 25-26 Recom</u>	Pct Change FY 24-25 Budget (Adopted) vs. <u>FY 25-26 Recom</u>
<b>REVENUES</b>									
Property Tax	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	-	723,744	13.59%
Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	-	(103,425)	-3.50%
State-Collected Revenues	845,027	799,744	799,744	545,432	881,274	892,335	-	92,591	11.58%
Solid Waste Fees	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	-	223,292	11.02%
EMS Service Fees	345,049	336,000	336,000	278,290	347,830	345,000	-	9,000	2.68%
Development Permit Fees	91,810	76,550	76,550	62,805	78,115	80,700	-	4,150	5.42%
Other Fees	707,328	756,485	756,485	478,677	681,077	737,750	-	(18,735)	-2.48%
Parks and Recreation Fees	245,314	252,690	252,690	208,327	265,227	260,755	-	8,065	3.19%
Grant Revenues	28,816	-	87,203	48,689	130,670	5,363	-	5,363	
Other Revenues	471,050	353,480	458,731	299,271	415,461	430,023	-	76,543	21.65%
Installment Financing / Leases / SBITA	126,993	230,000	230,000	220,000	220,000	355,000	-	125,000	54.35%
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	-	5,000	3.33%
Transfers From Other Funds	7,500	-	-	-	-	-	-	-	
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	110,000	216,047	-	-	8,615	-	(101,385)	-92.17%
<b>TOTAL</b>	<b>13,163,293</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,854,183</b>	<b>13,352,827</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,203</b>	<b>7.81%</b>
<b>EXPENDITURES</b>									
Governing Body	95,501	107,462	96,762	61,551	75,349	99,062	-	(8,400)	-7.82%
Legal	63,920	78,000	78,000	54,002	70,350	70,000	-	(8,000)	-10.26%
Administration	819,500	779,038	836,711	656,223	841,332	895,690	-	116,652	14.97%
Planning and Inspections	222,912	267,075	267,075	200,784	265,760	270,715	-	3,640	1.36%
Police	2,642,112	2,669,868	2,769,571	2,129,975	2,713,947	2,940,906	-	271,038	10.15%
Fire	3,318,363	3,399,772	3,577,749	2,677,043	3,387,328	3,905,554	-	505,782	14.88%
Public Works	944,786	921,879	961,636	713,160	878,616	1,209,741	-	287,862	31.23%
Solid Waste	1,816,137	2,157,978	2,157,978	1,596,935	2,074,151	2,194,918	-	36,940	1.71%
Parks and Recreation	1,150,340	1,208,803	1,260,294	978,566	1,228,773	1,143,932	-	(64,871)	-5.37%
NonDepartmental	596,437	768,792	651,392	569,486	593,457	794,048	-	25,256	3.29%
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	-	(107,697)	-14.54%
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	-	(9,000)	-2.69%
<b>TOTAL</b>	<b>12,745,335</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,492,844</b>	<b>13,194,070</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,203</b>	<b>7.81%</b>
Difference	417,957	(0)	(0)	361,339	158,757	(0)	-		

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

<b>OCEANFRONT / INLET-FRONT OWNERS</b>								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2020 Value	\$ 290,250	\$ 828,093	\$ 1,069,878	\$ 1,911,623	\$ 1,838,541	\$ 1,050,085	\$ 739,228
	2025 Value	\$ 462,411	\$ 1,706,298	\$ 2,291,225	\$ 2,794,823	\$ 4,530,699	\$ 3,094,107	\$ 1,410,004
	<u>Rates</u>	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
<b>FY 24-25 Actual</b>								
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
<b>TOTAL</b>		<b>\$ 895.01</b>	<b>\$ 1,997.59</b>	<b>\$ 2,493.25</b>	<b>\$ 4,218.83</b>	<b>\$ 4,069.01</b>	<b>\$ 2,452.67</b>	<b>\$ 1,815.42</b>
<b>FY 25-26 Recommended</b>								
Property Tax - General Fund	\$ 0.0975	\$ 450.85	\$ 1,663.64	\$ 2,233.94	\$ 2,724.95	\$ 4,417.43	\$ 3,016.75	\$ 1,374.75
Property Tax - General Fund (Beach Nourishment)	\$ 0.0050	23.12	85.31	114.56	139.74	226.53	154.71	70.50
Property Tax - Beach Nourishment MSD	\$ 0.0220	101.73	375.39	504.07	614.86	996.75	680.70	310.20
Solid Waste Fee	\$ 335.00	335.00	335.00	335.00	335.00	335.00	335.00	335.00
<b>TOTAL</b>		<b>\$ 910.70</b>	<b>\$ 2,459.34</b>	<b>\$ 3,187.58</b>	<b>\$ 3,814.55</b>	<b>\$ 5,975.72</b>	<b>\$ 4,187.16</b>	<b>\$ 2,090.45</b>
<b>Net Change - Annual Tax Bill</b>		<b>\$ 15.69</b>	<b>\$ 461.75</b>	<b>\$ 694.33</b>	<b>\$ (404.27)</b>	<b>\$ 1,906.71</b>	<b>\$ 1,734.49</b>	<b>\$ 275.04</b>

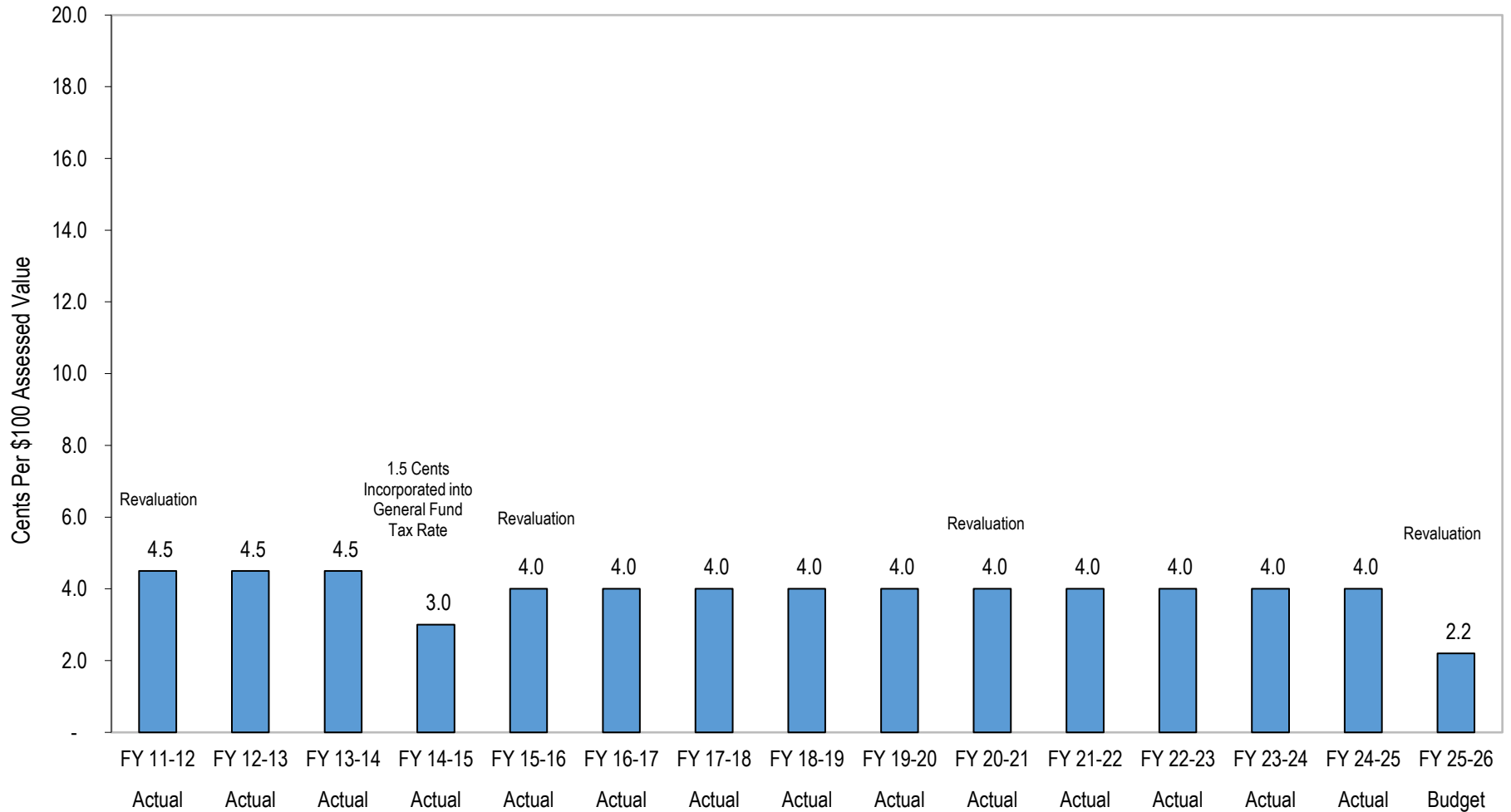
<b>ALL OTHER OWNERS</b>								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2020 Value	\$ 331,117	\$ 323,640	\$ 321,787	\$ 457,967	\$ 527,958	\$ 620,960	\$ 684,475
	2025 Value	\$ 567,935	\$ 540,420	\$ 782,062	\$ 994,730	\$ 1,024,534	\$ 1,334,520	\$ 1,167,293
	<u>Rates</u>	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
<b>FY 24-25 Actual</b>								
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
<b>TOTAL</b>		<b>\$ 846.34</b>	<b>\$ 834.01</b>	<b>\$ 830.95</b>	<b>\$ 1,055.65</b>	<b>\$ 1,171.13</b>	<b>\$ 1,324.58</b>	<b>\$ 1,429.38</b>
<b>FY 25-26 Recommended</b>								
Property Tax - General Fund	\$ 0.0975	\$ 553.74	\$ 526.91	\$ 762.51	\$ 969.86	\$ 998.92	\$ 1,301.16	\$ 1,138.11
Property Tax - General Fund (Beach Nourishment)	\$ 0.0050	28.40	27.02	39.10	49.74	51.23	66.73	58.36
Property Tax - Beach Nourishment MSD	\$ -	-	-	-	-	-	-	-
Solid Waste Fee	\$ 335.00	335.00	335.00	335.00	335.00	335.00	335.00	335.00
<b>TOTAL</b>		<b>\$ 917.13</b>	<b>\$ 888.93</b>	<b>\$ 1,136.61</b>	<b>\$ 1,354.60</b>	<b>\$ 1,385.15</b>	<b>\$ 1,702.88</b>	<b>\$ 1,531.48</b>
<b>Net Change - Annual Tax Bill</b>		<b>\$ 70.79</b>	<b>\$ 54.92</b>	<b>\$ 305.67</b>	<b>\$ 298.95</b>	<b>\$ 214.02</b>	<b>\$ 378.30</b>	<b>\$ 102.09</b>

# GENERAL FUND PROPERTY TAX RATE HISTORY



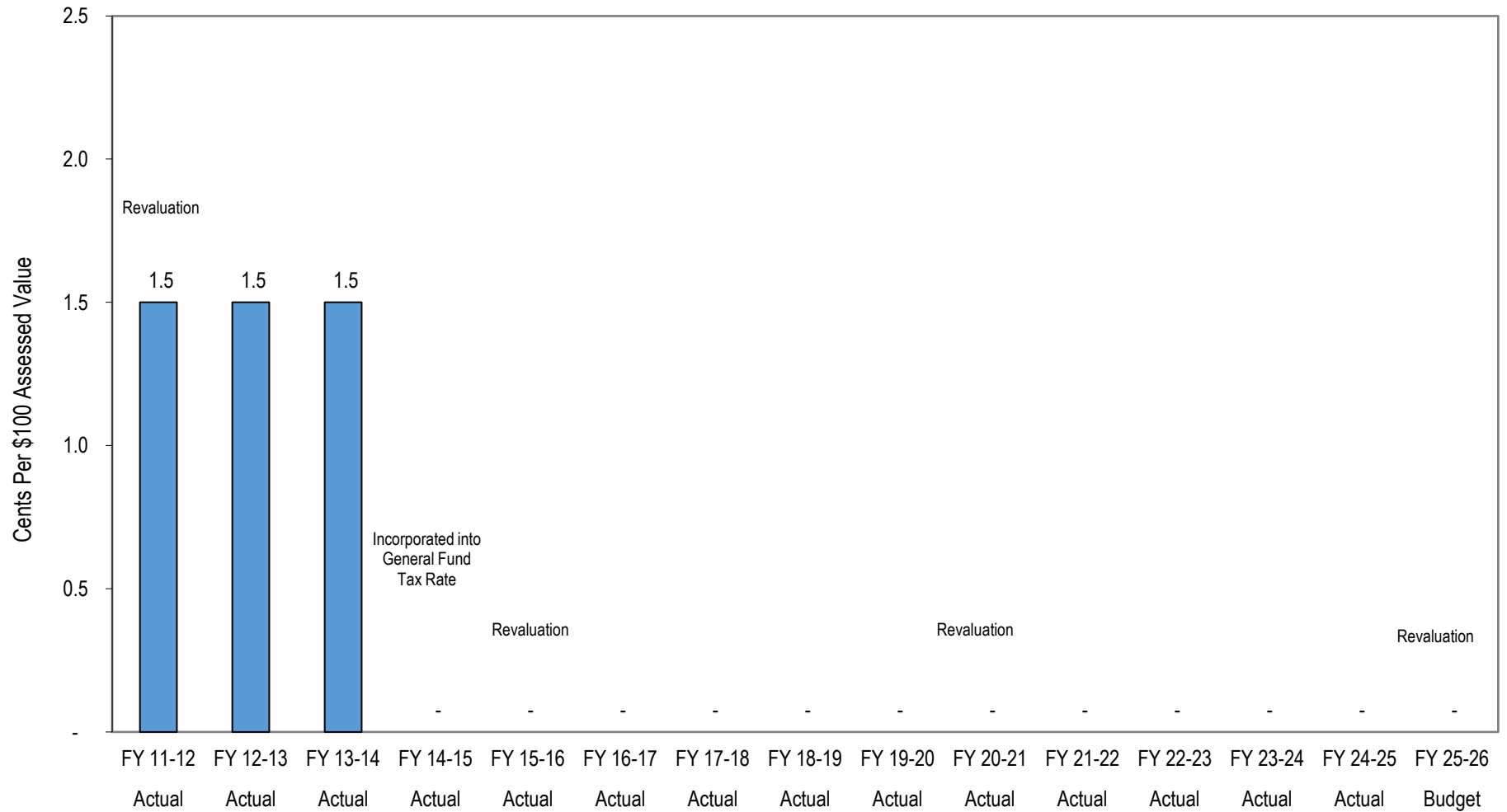
# PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

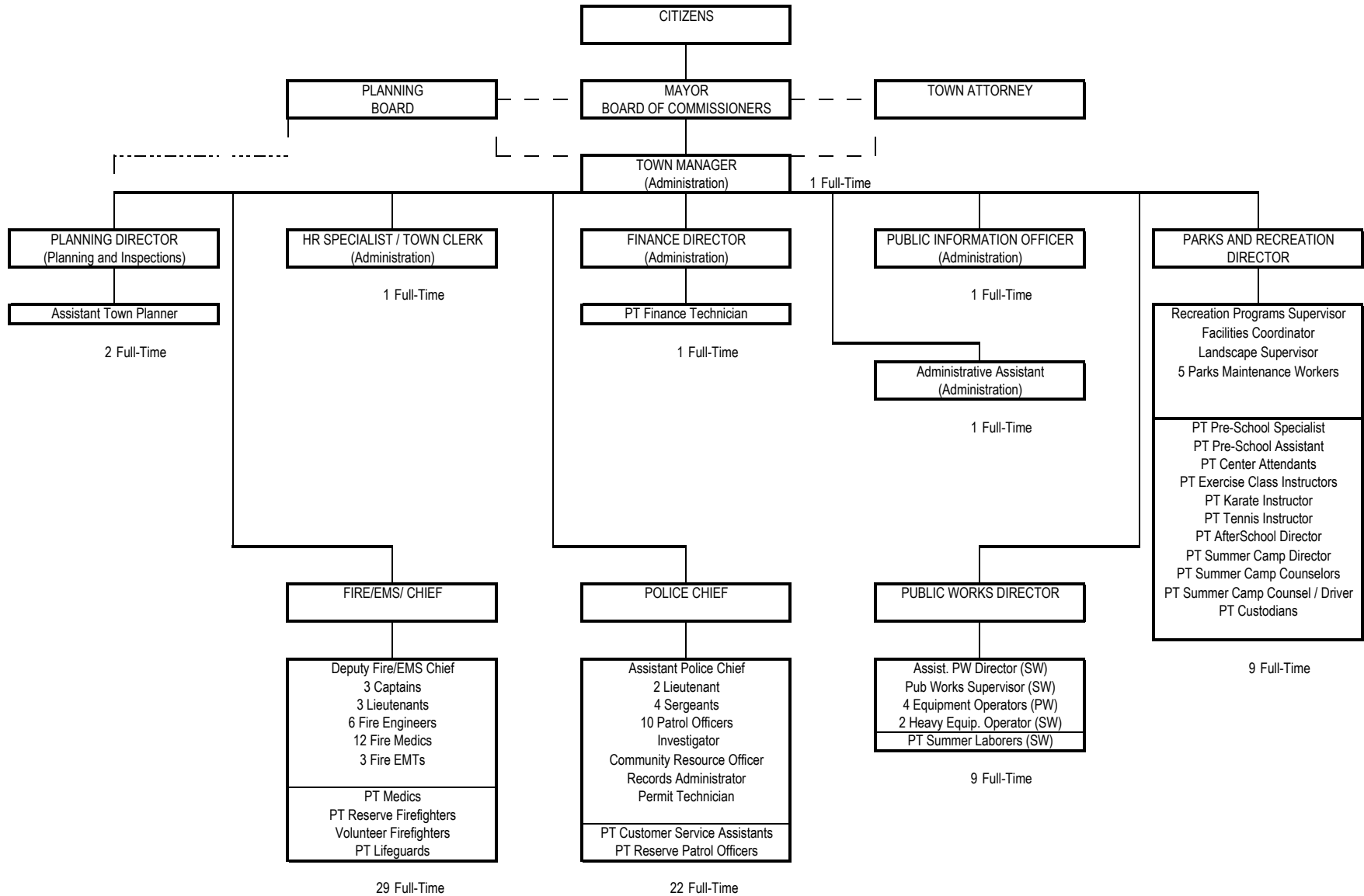


# SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE  
ORGANIZATION CHART  
FY 2025-26 Recommended Budget**



**TOTAL POSITIONS  
76 Full-Time**

# SUMMARY OF AUTHORIZED POSITIONS

## BUDGET INFORMATION

<u>Department</u>	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	4	4	5	5	5	5	-
Planning and Inspections	2	2	2	2	2	2	-
Police	22	22	22	22	22	22	-
Fire	26	26	26	26	29	29	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	9	9	9	9	9	9	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>73</b>	<b>76</b>	<b>76</b>	<b>-</b>
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	3	3	2	2	2	2	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	60	60	60	53	60	60	-
Public Works	1	2	2	1	1	1	-
Solid Waste	1	2	2	2	2	2	-
Parks and Recreation	35	35	35	34	34	34	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>129</b>	<b>131</b>	<b>130</b>	<b>121</b>	<b>128</b>	<b>128</b>	<b>-</b>

## GENERAL FUND BALANCE PROJECTION as of 6/30/25

<b>Total General Fund Balance as of 6/30/22</b>	\$ 3,967,067	
Minus Non-spendable - Prepays	\$ 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	
<b>ADJUSTED FUND BALANCE</b>		
Unassigned Fund Balance as of 6/30/22	\$ 2,469,853	<b>Total Unassigned+Stabilization by State Statute as of 6/30/22</b> \$ <b>3,846,124</b>
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%

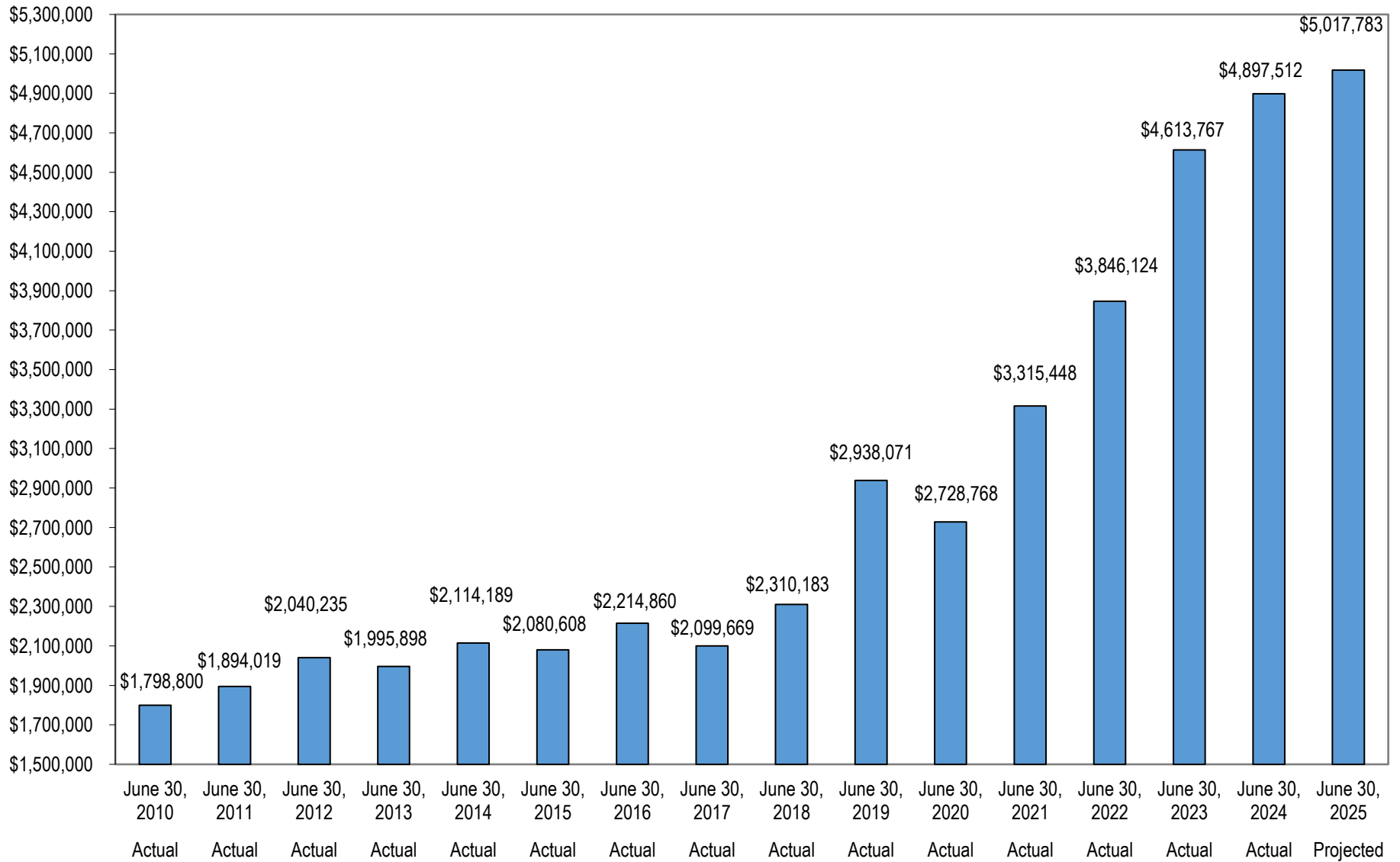
<b>Total General Fund Balance as of 6/30/23</b>	\$ 4,701,714	
Minus Non-spendable - Prepays	\$ 18,120	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 5,873	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 2,282,733	
<b>ADJUSTED FUND BALANCE</b>		
Unassigned Fund Balance as of 6/30/23	\$ 2,331,034	<b>Total Unassigned+Stabilization by State Statute as of 6/30/23</b> \$ <b>4,613,767</b>
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%

<b>Total General Fund Balance as of 6/30/24</b>	\$ 5,119,671	
Minus Non-spendable - Prepays	\$ 695	
Minus Restricted for Powell Bill/Special Drug Funds	\$ 47,510	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ 110,000	
Minus Stabilization by State Statute	\$ 1,470,743	
<b>ADJUSTED FUND BALANCE</b>		
Unassigned Fund Balance as of 6/30/24	\$ 3,426,769	<b>Total Unassigned+Stabilization by State Statute as of 6/30/24</b> \$ <b>4,897,512</b>
As percent of FY 2023-24 final expenditures	26.89%	As percent of FY 2023-24 final expenditures      38.43%
As percent of FY 2024-2025 adopted General Fund budget	25.51%	As percent of FY 2024-2025 adopted General Fund budget      36.46%

<b>Fund Balance Adjustments During / At Close of FY 2024-2025</b>		
Direct FY 26 appropriation of General Fund balance	(8,615)	
Reserve 2025 Powell Bill Funds to be held for FY 2026 projects	(29,871)	
Projected FY 24-25 surplus / (deficit)	158,757	
<b>ADJUSTED FUND BALANCE</b>		
<b>Projected Unassigned Fund Balance as of 6/30/25</b>	<b>\$ 3,547,040</b>	<b>Total Unassigned+Stabilization by State Statute as of 6/30/25</b> \$ <b>5,017,783</b>
As percent of projected FY 2024-25 final expenditures	26.88%	As percent of projected FY 2024-25 final expenditures      38.03%
As percent of FY 2025-2026 Rec General Fund budget	24.49%	As percent of FY 2025-2026 Rec General Fund budget      34.65%

# ADJUSTED GENERAL FUND BALANCE

# Unassigned Plus Stabilization by State Statute



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# PROPERTY TAX RATE BREAKDOWN

# FY 2025 - 2026

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FY 25-26 Recommended General Fund Tax Rate: 10.25 cents

Breakdown by department / service:

Governing Body & Legal	0.15 cents
Administration	0.85 cents
Planning and Inspections	0.15 cents
Police	2.50 cents
Fire	3.25 cents
Public Works	0.90 cents
Solid Waste	- cents
Parks and Recreation	0.65 cents
NonDepartmental	0.70 cents
Debt Service	0.60 cents
Transfer to Future Beach Nourishment Fund	0.50 cents
Transfer to Capital Projects	- cents
	-----
TOTAL	10.25 cents

**ITEMIZED RECEIPT - TOWN SERVICES**

**FY 2025 - 2026**

**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](http://www.emeraldisle-nc.org)



**Assessed Value (2025 dollars):** \$ 758,796  
**FY 2026 Property Tax Rate Per \$100:** 10.25 cents

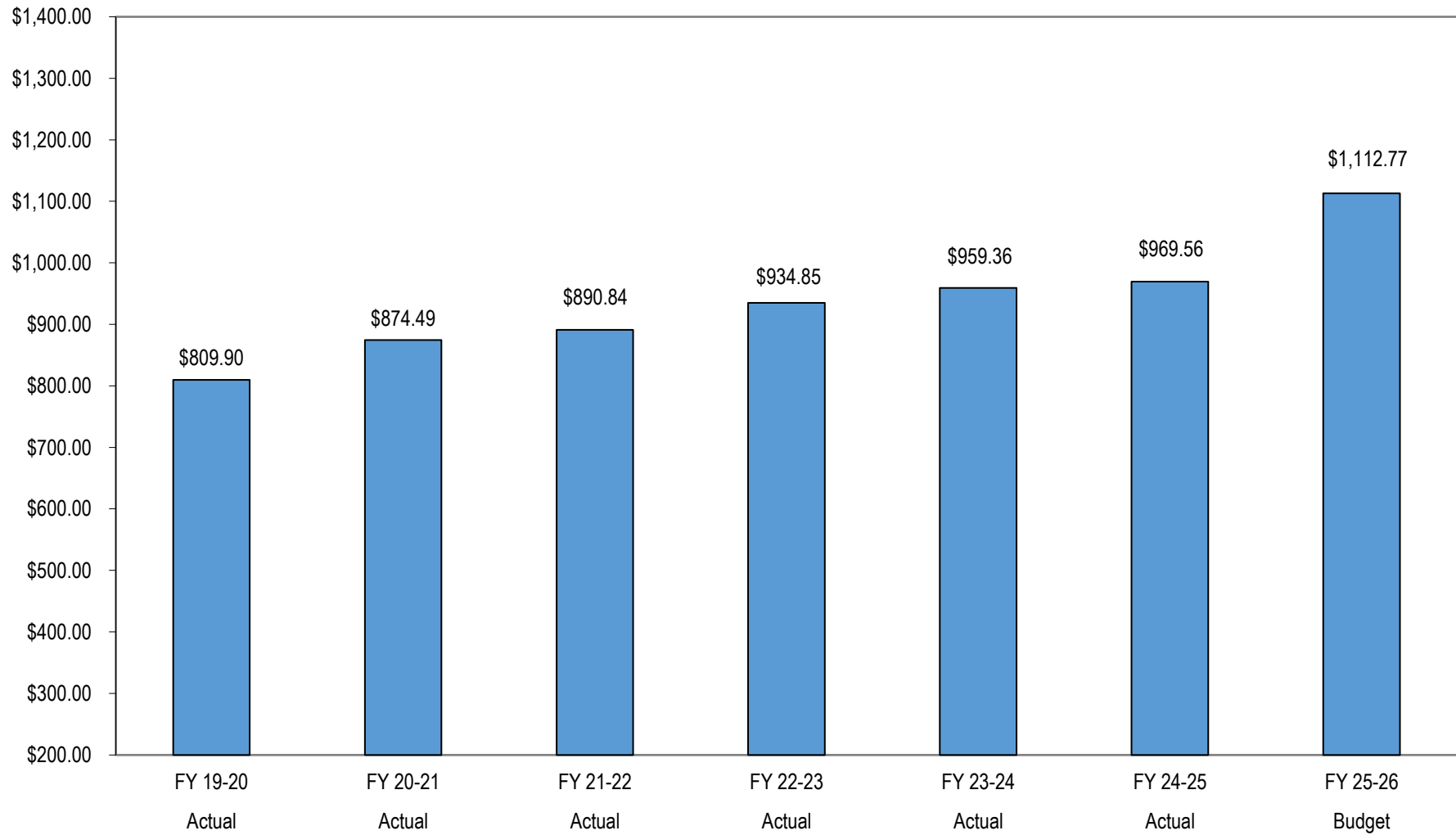
<b>TOTAL FY 2026 PROPERTY TAX DUE:</b>	<b>\$ 777.77</b>
<b>TOTAL FY 2026 SOLID WASTE FEE DUE:</b>	<b>\$ 335.00</b>
<b>TOTAL FY 2026 AMOUNT DUE:</b>	<b>\$ 1,112.77</b>

<b>Your Property Taxes Are Used For:</b>	<b>Which Provides For:</b>	<b>Itemized Cost Annual Amount</b>	<b>Itemized Cost Monthly Amount</b>
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 189.70	\$ 15.81
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.	\$ 49.32	\$ 4.11
Planning and Inspections	Fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to ensure compatible and orderly growth and development in Emerald Isle. Collaboration with Carteret County for enforcement of NC building codes.	\$ 11.38	\$ 0.95
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.	\$ 246.61	\$ 20.55
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.	\$ 68.29	\$ 5.69
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.	\$ 335.00	\$ 27.92
General Government and Town Administration	Coordination of local democracy, non-political management of Town services and programs, thorough research on issues, public education and involvement initiatives, sound financial management, fair and equitable administration of tax system, and contributions to outside groups that enhance the quality of life in EI .	\$ 129.00	\$ 10.75
Debt Service	Principal & interest payments associated with multi-year leases; subscription-based IT arrangements; and installment purchases for land acquisition for McLean-Spell Park; replacement ambulance, heart monitors, aerial fire truck; and replacement backhoe and knuckleboom brush trucks.	\$ 45.53	\$ 3.79
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 37.94	\$ 3.16
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements.	\$ -	\$ -
<b>TOTAL FY 2026 AMOUNT DUE:</b>		<b>\$ 1,112.77</b>	<b>\$ 92.73</b>

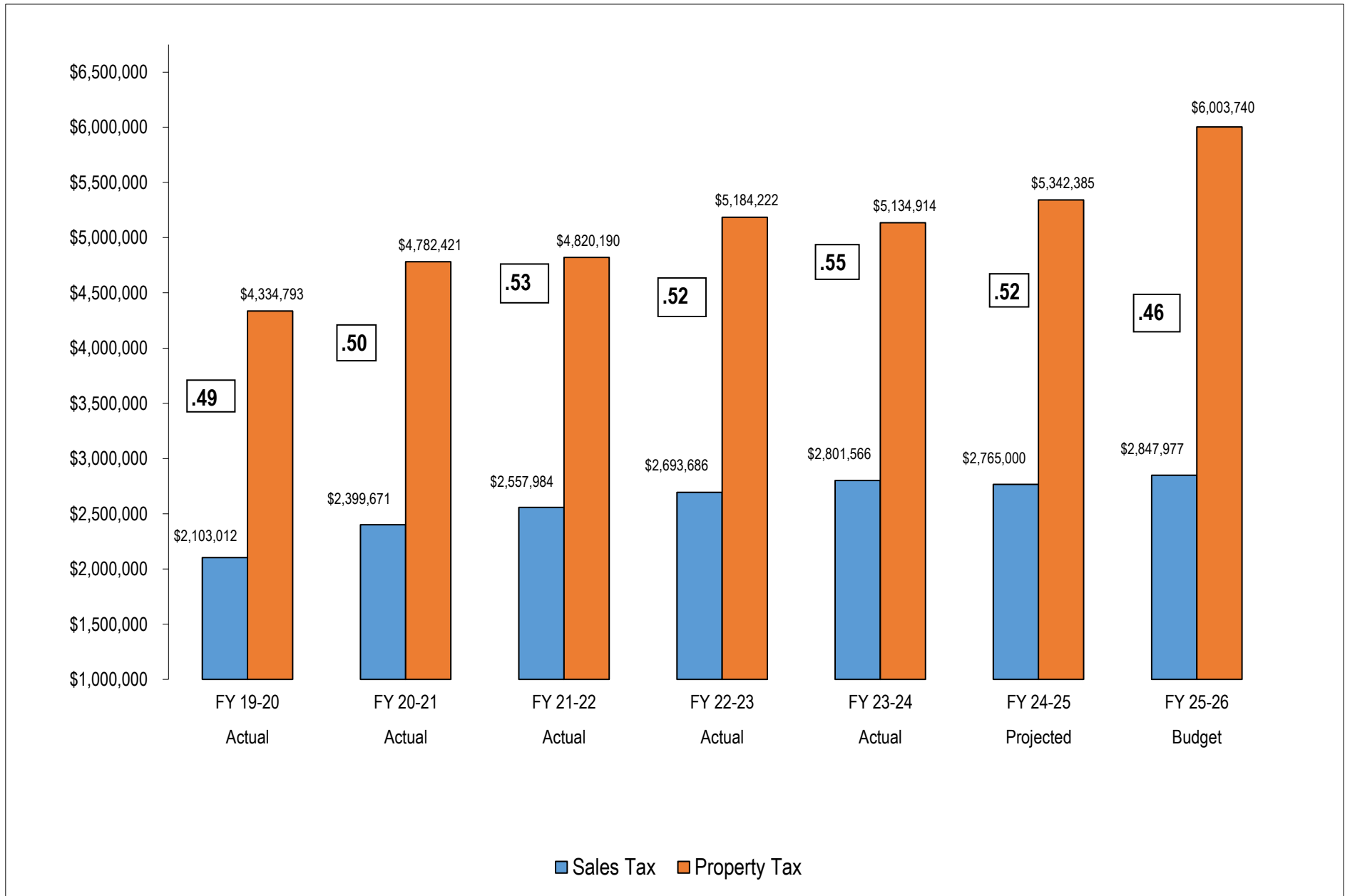
# ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

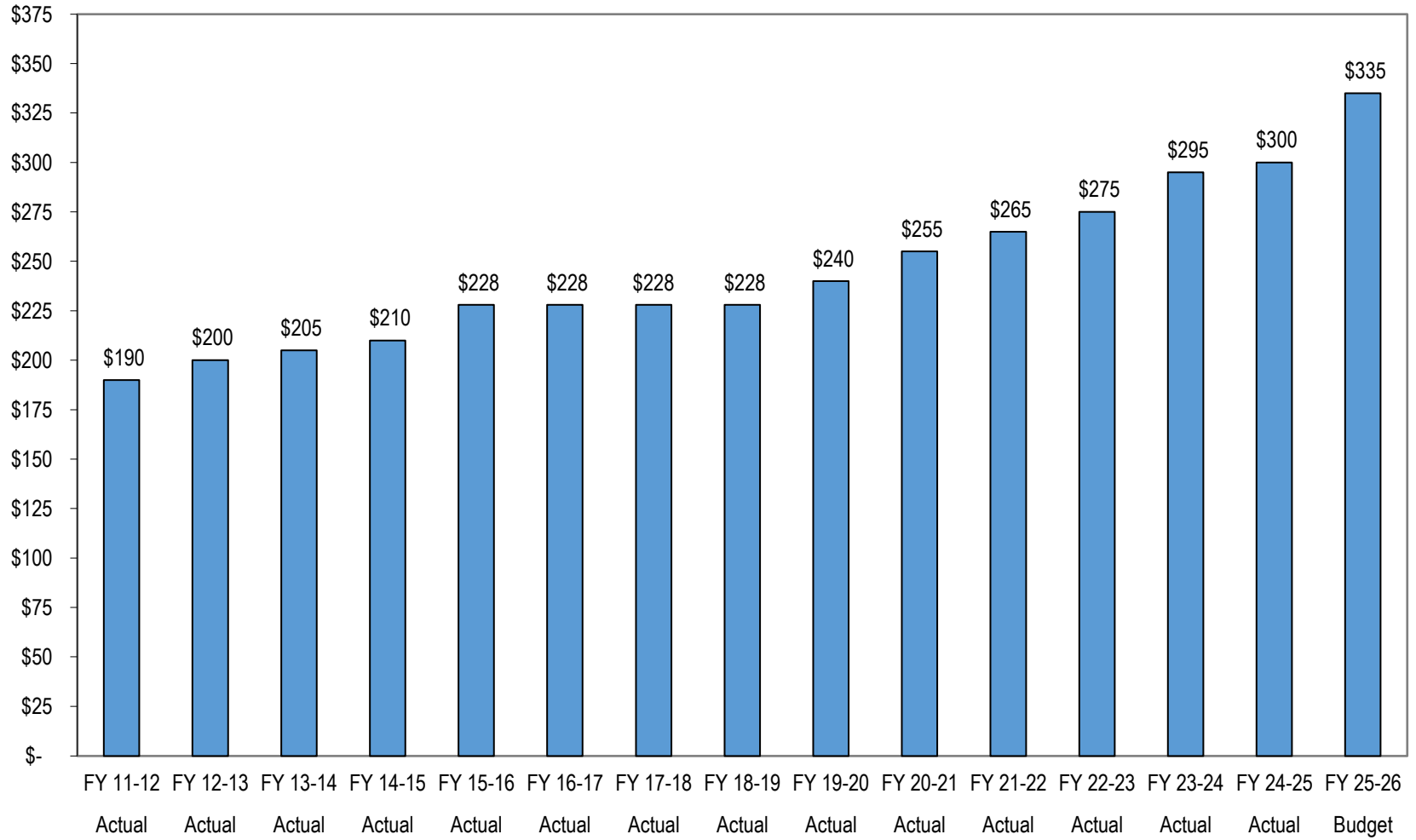
## General Fund Property Tax + Solid Waste Fee



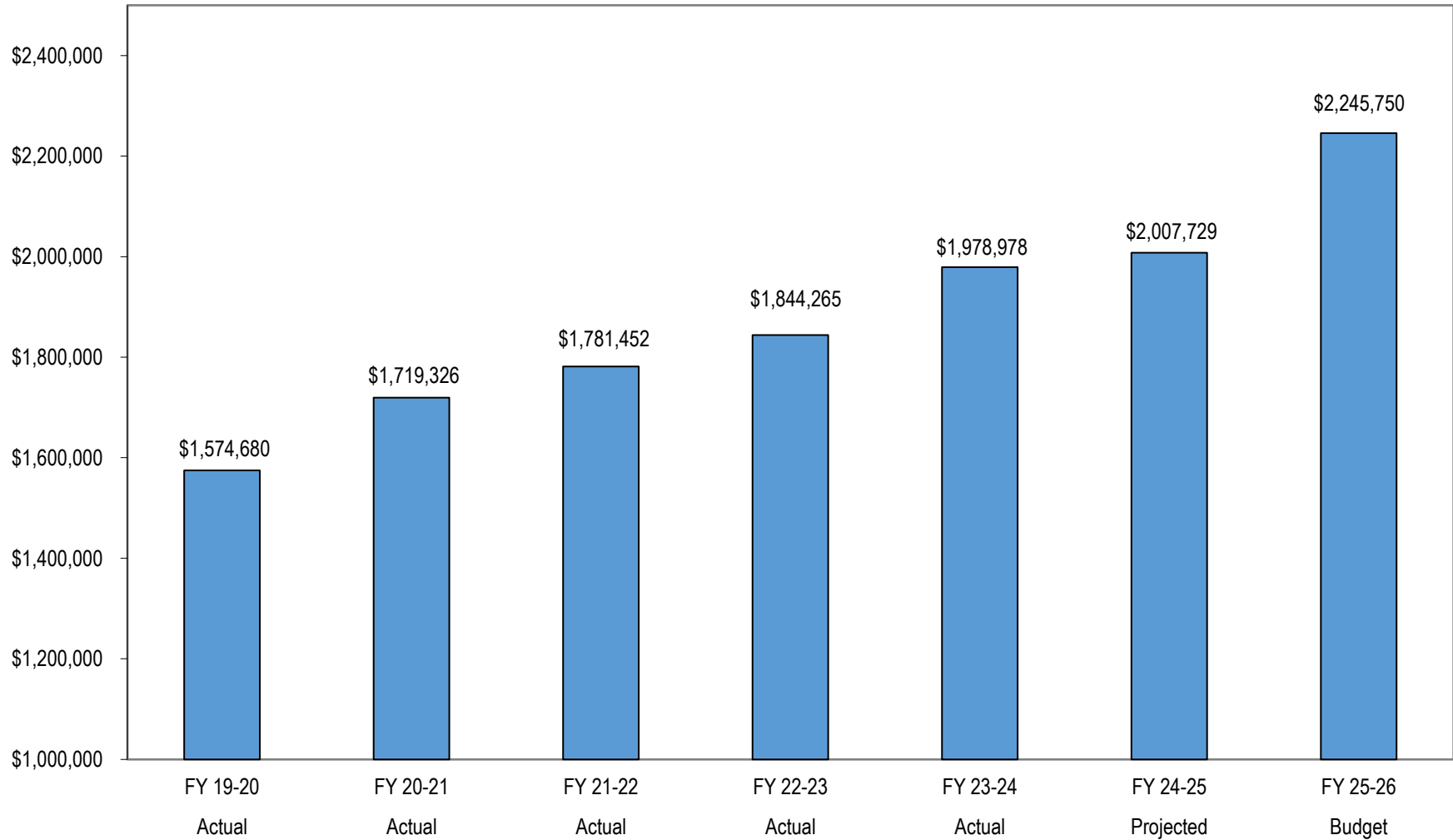
# SALES TAX / PROPERTY TAX RATIO



# ANNUAL SOLID WASTE SERVICE FEE HISTORY



# ANNUAL SOLID WASTE SERVICE FEE REVENUES



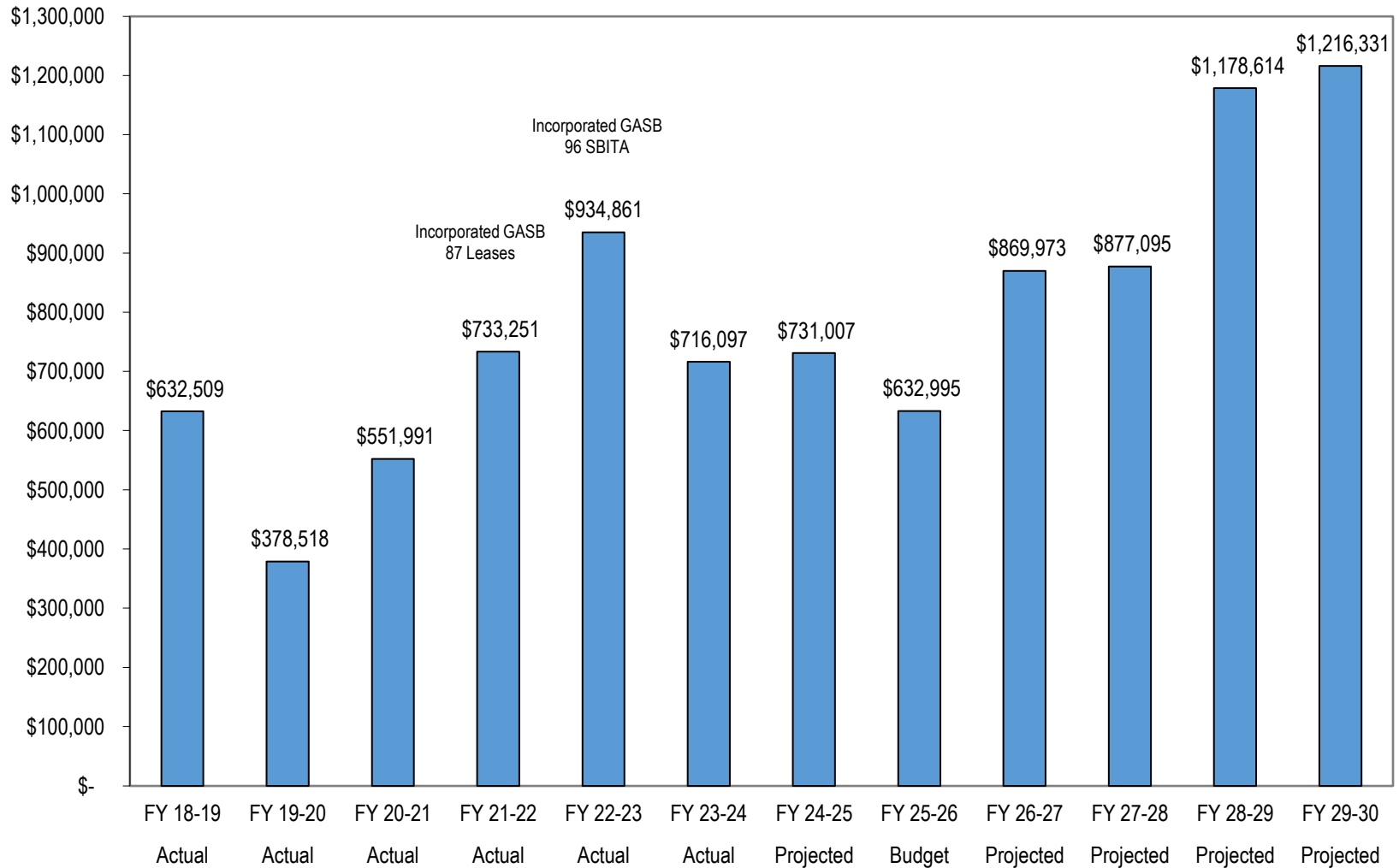
# GENERAL FUND 5-YEAR FORECAST

	FY 23-24 <u>Actual</u>	Approved FY 24-25 <u>Budget</u>	Amended FY 24-25 <u>Budget</u>	FY 24-25 Thru <u>April 10, 2025</u>	Projected FY 24-25 <u>Year-End</u>	Recommended FY 25-26 <u>Budget</u>	FY 26-27 <u>Projected</u>	FY 27-28 <u>Projected</u>	FY 28-29 <u>Projected</u>	FY 29-30 <u>Projected</u>
Property Tax	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	6,111,277	6,171,915	6,233,159	6,295,016
Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	2,961,896	3,080,372	3,203,587	3,331,730
State-Collected Revenues	845,027	799,744	799,744	545,432	545,432	881,274	891,042	906,555	922,620	939,253
Solid Waste Fees	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	2,255,643	2,262,439	2,265,887	2,269,339
EMS Service Fees	345,049	336,000	336,000	278,290	347,830	345,000	348,200	351,432	354,696	357,993
Development Permit Fees	91,810	76,550	76,550	62,805	78,115	80,700	78,947	79,701	80,463	81,233
Other Fees	707,328	756,485	756,485	478,677	681,077	737,750	738,750	739,750	740,750	741,750
Parks and Recreation Fees	245,314	252,690	252,690	208,327	265,227	260,755	262,255	262,255	262,255	262,255
Grant Revenues	28,816	-	87,203	48,689	130,670	5,363	2,500	2,500	2,500	2,500
Other Revenues	471,050	353,480	458,731	299,271	415,461	430,023	317,439	319,886	322,366	324,880
Installment Financing / Leases / SBITA	126,993	230,000	230,000	220,000	220,000	355,000	-	400,000	230,000	-
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	155,000	100,000	100,000	100,000
Transfers From Other Funds	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	-	110,000	216,047	-	-	8,615	-	-	-	-
<b>TOTAL</b>	<b>13,163,293</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,854,183</b>	<b>13,352,827</b>	<b>14,482,562</b>	<b>14,186,903</b>	<b>14,740,759</b>	<b>14,782,239</b>	<b>14,769,904</b>
Governing Body	95,501	107,462	96,762	61,551	75,349	99,062	102,034	105,095	108,248	111,496
Legal	63,920	78,000	78,000	54,002	70,350	70,000	71,000	72,000	73,000	74,000
Administration	819,500	779,038	836,711	656,223	841,332	895,690	922,561	950,238	978,745	1,008,107
Planning and Inspections	222,912	267,075	267,075	200,784	265,760	270,715	278,836	287,201	295,818	304,692
Police	2,642,112	2,669,868	2,769,571	2,129,975	2,713,947	2,940,906	2,950,494	3,039,009	3,147,180	3,284,085
Fire	3,318,363	3,399,772	3,577,749	2,677,043	3,387,328	3,905,554	4,028,720	4,591,582	4,302,069	4,467,292
Public Works	944,786	921,879	961,636	713,160	878,616	1,209,741	1,170,024	1,048,315	1,074,364	1,251,195
Solid Waste	1,816,137	2,157,978	2,157,978	1,596,935	2,074,151	2,194,918	2,023,866	2,084,582	2,387,119	2,211,533
Parks and Recreation	1,150,340	1,208,803	1,260,294	978,566	1,228,773	1,143,932	1,296,450	1,269,944	1,317,442	1,383,975
NonDepartmental	596,437	768,792	651,392	569,486	593,457	794,048	825,079	864,252	875,759	916,032
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	869,973	877,095	1,178,614	1,216,331
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	325,000	325,000	325,000	325,000
<b>TOTAL</b>	<b>12,745,335</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,492,844</b>	<b>13,194,070</b>	<b>14,482,562</b>	<b>14,864,039</b>	<b>15,514,313</b>	<b>16,063,358</b>	<b>16,553,738</b>
Surplus / (Deficit)	417,957	(0)	(0)	361,339	158,757	(0)	(677,137)	(773,554)	(1,281,120)	(1,783,834)
Tax Rate To Accommodate Deficit						10.25	11.4	11.6	12.4	13.2

## KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 10.25 cents.
- Assumes 1% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes \$35 increase to annual solid waste fee in FY 25-26, 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 2.5% employee raises in FY 25-26; 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 new debt service for replacement FY 2026 knuckleboom brush truck, heart monitors (3), backhoe beginning in FY 2026, with FEMA 428 Project Expansion, beginning in FY 2027.
- Includes all projected future debt service costs on existing obligations.
- Includes projected funding for retiree health insurance program, and LEO Special Separation Allowance.
- Includes \$120,000 for beach access walkway replacements annually, beginning in FY 2027.
- Assumes 3% inflationary increase in expenditures.
- Maintains annual transfer to Future Beach Nourishment Fund (\$300,000), and \$25,000 to Golf Cart Infrastructure Fund.

# ANNUAL GENERAL DEBT SERVICE EXPENDITURES



# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 22-23 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 22-23 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 22-23 Budget (Adopted) vs. FY 25-26 Recommended
<b>REVENUES</b>				
Property Tax	5,166,698	6,051,240	884,542	17.12%
Sales Tax	2,698,392	2,847,977	149,585	5.54%
State-Collected Revenues	746,591	892,335	145,744	19.52%
Solid Waste Fees	1,857,387	2,248,850	391,463	21.08%
EMS Service Fees	235,000	345,000	110,000	46.81%
Development Permit Fees	157,800	80,700	(77,100)	-48.86%
Other Fees	631,000	737,750	106,750	16.92%
Parks and Recreation Fees	194,800	260,755	65,955	33.86%
Grant Revenues	2,500	5,363	2,863	114.52%
Other Revenues	463,260	430,023	(33,237)	-7.17%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	1,000	155,000	154,000	15400.00%
Transfers from Other Funds	15,258	-	(15,258)	-100.00%
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	-	8,615	8,615	-
<b>TOTAL</b>	<b>12,233,640</b>	<b>14,482,562</b>	<b>2,248,922</b>	<b>18.38%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	110,462	99,062	(11,400)	-10.32%
Legal	15,000	70,000	55,000	366.67%
Administration	786,248	895,690	109,442	13.92%
Planning and Inspections	276,593	270,715	(5,878)	-2.13%
Police	2,521,601	2,940,906	419,305	16.63%
Fire	2,224,834	3,905,554	1,680,720	75.54%
EMS	1,002,274	-	(1,002,274)	-100.00%
Public Works	838,451	1,209,741	371,290	44.28%
Solid Waste	1,825,533	2,194,918	369,385	20.23%
Parks and Recreation	1,061,251	1,143,932	82,681	7.79%
NonDepartmental	694,450	794,048	99,598	14.34%
Debt Service	530,942	632,995	102,053	19.22%
Transfers to Other Funds	346,000	325,000	(21,000)	-6.07%
<b>TOTAL</b>	<b>12,233,640</b>	<b>14,482,562</b>	<b>2,248,923</b>	<b>18.38%</b>

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 effective FY 2024-25.

# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 22-23 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 22-23 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 22-23 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	5,376,126	6,398,738	1,022,612	19.02%
Benefits	1,922,503	2,256,969	334,466	17.40%
Operating	4,058,069	4,209,940	151,871	3.74%
Capital Outlay	-	658,920	658,920	
Debt Service	530,942	632,995	102,053	19.22%
Transfer to Other Funds	346,000	325,000	(21,000)	-6.07%
<b>TOTAL</b>	<b>12,233,640</b>	<b>14,482,562</b>	<b>2,248,922</b>	<b>18.38%</b>
Full-Time Authorized Positions	75	76	1	1.33%
Property Tax Revenues	5,166,698	6,051,240	884,542	17.12%
Sales Tax Revenues	2,698,392	2,847,977	149,585	5.54%
Property Tax Rate	0.1650	0.1025	(0.0625)	-37.88%
Average Value Property Tax Bill	659.85	777.77	117.92	17.87%
Annual Solid Waste Fee	275.00	335.00	60.00	21.82%
Average Total Bill	934.85	1,112.77	177.92	19.03%
Average Tax Value	399,908	758,796	358,888	89.74%
	<u>March 2022</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	278.6	310.2	31.6	11.34%
	<u>June 30, 2022</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	3,846,124	5,017,783	1,171,659	30.46%
Outstanding General Fund Debt - I/P	1,938,563	1,202,299	(736,264)	-37.98%

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 20-21 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 20-21 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 20-21 Budget (Adopted) vs. FY 25-26 Recommended
<b>REVENUES</b>				
Property Tax	4,763,975	6,051,240	1,287,264	27.02%
Sales Tax	2,175,000	2,847,977	672,977	30.94%
State-Collected Revenues	771,500	892,335	120,835	15.66%
Solid Waste Fees	1,710,043	2,248,850	538,807	31.51%
EMS Service Fees	290,000	345,000	55,000	18.97%
Development Permit Fees	253,000	80,700	(172,300)	-68.10%
Other Fees	428,000	737,750	309,750	72.37%
Parks and Recreation Fees	195,500	260,755	65,255	33.38%
Grant Revenues	11,448	5,363	(6,085)	-53.15%
Other Revenues	226,100	430,023	203,923	90.19%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	25,000	155,000	130,000	520.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	63,954	63,954	-	0.00%
Fund Balance	55,000	8,615	(46,385)	-84.34%
<b>TOTAL</b>	<b>10,968,520</b>	<b>14,482,562</b>	<b>3,514,042</b>	<b>32.04%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	94,836	99,062	4,226	4.46%
Legal	15,000	70,000	55,000	366.67%
Administration	720,068	895,690	175,623	24.39%
Planning and Inspections	264,703	270,715	6,012	2.27%
Police	2,046,347	2,940,906	894,559	43.71%
Fire	1,929,463	3,905,554	1,976,090	102.42%
EMS	846,670	-	(846,670)	-100.00%
Public Works	737,949	1,209,741	471,792	63.93%
Solid Waste	1,626,116	2,194,918	568,803	34.98%
Parks and Recreation	1,155,899	1,143,932	(11,967)	-1.04%
NonDepartmental	639,396	794,048	154,652	24.19%
Debt Service	535,272	632,995	97,723	18.26%
Transfer to Other Funds	356,800	325,000	(31,800)	-8.91%
<b>TOTAL</b>	<b>10,968,520</b>	<b>14,482,562</b>	<b>3,514,042</b>	<b>32.04%</b>

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 effective FY 2024-25.

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 20-21 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 20-21 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 20-21 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	4,656,738	6,398,738	1,742,000	37.41%
Benefits	1,680,297	2,256,969	576,672	34.32%
Operating	3,619,413	4,209,940	590,527	16.32%
Capital Outlay	120,000	658,920	538,920	449.10%
Debt Service	535,272	632,995	97,723	18.26%
Transfer to Other Funds	356,800	325,000	(31,800)	-8.91%
<b>TOTAL</b>	<b>10,968,520</b>	<b>14,482,562</b>	<b>3,514,042</b>	<b>32.04%</b>
Full-Time Authorized Positions	73	76	3	4.11%
Property Tax Revenues	4,763,975	6,051,240	1,287,264	27.02%
Sales Tax Revenues	2,175,000	2,847,977	672,977	30.94%
Property Tax Rate	0.155	0.103	(0.053)	-33.87%
Average Value Property Tax Bill	619.49	777.77	158.28	25.55%
Annual Solid Waste Fee	255.00	335.00	80.00	31.37%
Average Total Bill	874.49	1,112.77	238.28	27.25%
Average Tax Value	399,670	758,796	359,126	89.86%
	<u>March 2020</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	248.1	310.2	62.1	25.02%
	<u>June 30, 2020</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,728,768	5,017,783	2,289,015	83.88%
Outstanding General Fund Debt	2,824,759	1,202,299	(1,622,460)	-57.44%

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 Budget	Recommended FY 25-26 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 25-26 Recommended	Pct Change FY 15-16 Budget (Adopted) vs. FY 25-26 Recommended
<b>REVENUES</b>				
Property Tax	4,206,242	6,051,240	1,844,998	43.86%
Sales Tax	1,762,800	2,847,977	1,085,177	61.56%
State-Collected Revenues	718,700	892,335	173,635	24.16%
Solid Waste Fees	1,491,400	2,248,850	757,450	50.79%
EMS Service Fees	-	345,000	345,000	
Development Permit Fees	146,000	80,700	(65,300)	-44.73%
Other Fees	252,000	737,750	485,750	192.76%
Parks and Recreation Fees	147,500	260,755	113,255	76.78%
Grant Revenues	13,800	5,363	(8,437)	-61.14%
Other Revenues	146,700	430,023	283,323	193.13%
Installment Financing Proceeds	-	355,000	355,000	
Interest Earnings	500	155,000	154,500	30900.00%
Transfers from Other Funds	16,793	-	(16,793)	-100.00%
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	8,615	8,615	
<b>TOTAL</b>	<b>8,902,435</b>	<b>14,482,562</b>	<b>5,580,127</b>	<b>62.68%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	89,207	99,062	9,855	11.05%
Legal	15,000	70,000	55,000	366.67%
Administration	564,355	895,690	331,335	58.71%
Planning and Inspections	190,620	270,715	80,095	42.02%
Police	1,664,581	2,940,906	1,276,325	76.68%
Fire	1,355,514	3,905,554	2,550,040	188.12%
EMS	377,000	-	(377,000)	-100.00%
Public Works	670,003	1,209,741	539,738	80.56%
Solid Waste	1,528,890	2,194,918	666,028	43.56%
Parks and Recreation	911,766	1,143,932	232,166	25.46%
NonDepartmental	442,241	794,048	351,807	79.55%
Debt Service	693,258	632,995	(60,263)	-8.69%
Transfer to Other Funds	400,000	325,000	(75,000)	-18.75%
<b>TOTAL</b>	<b>8,902,435</b>	<b>14,482,562</b>	<b>5,580,127</b>	<b>62.68%</b>

Note: Comparison includes adjustments for reorganization of Town funds to ensure fair comparison. EMS services in FY 15-16 provided under contract by not-for-profit agency, and no service fees collected by Town. Beginning in FY 2025 Fire and EMS budgets combined in the Fire Dept. line.

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 <u>Budget</u>	Recommended FY 25-26 <u>Budget</u>	Inc / (Dec) FY 15-16 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>	Pct Change FY 15-16 Budget (Adopted) vs. <u>FY 25-26 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	3,163,637	6,398,738	3,235,101	102.26%
Benefits	1,120,083	2,256,969	1,136,886	101.50%
Operating	3,144,841	4,209,940	1,065,099	33.87%
Capital Outlay	380,616	658,920	278,304	73.12%
Debt Service	693,258	632,995	(60,263)	-8.69%
Transfer to Other Funds	400,000	325,000	(75,000)	-
<b>TOTAL</b>	<b>8,902,435</b>	<b>14,482,562</b>	<b>5,580,127</b>	<b>62.68%</b>
Full-Time Authorized Positions	55	76	21	38.18%
Property Tax Revenues	4,206,242	6,051,240	1,844,998	43.86%
Sales Tax Revenues	1,762,800	2,847,977	1,085,177	61.56%
Property Tax Rate	0.1550	0.1025	(0.0525)	-33.87%
Average Value Property Tax Bill	555.11	777.77	222.66	40.11%
Annual Solid Waste Fee	228.00	335.00	107.00	46.93%
Average Total Bill	783.11	1,112.77	329.66	42.10%
Average Tax Value	358,137	758,796	400,659	111.87%
	<u>March 2015</u>	<u>March 2025</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	229.3	310.2	80.9	35.27%
	<u>June 30, 2015</u>	<u>June 30, 2025 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,080,608	5,017,783	2,937,175	141.17%
Outstanding General Fund Debt	3,724,229	1,202,299	(2,521,930)	-67.72%

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

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**GENERAL FUND TAX RATES for NC BEACH TOWNS**

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**FY 24-25 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	0.1300
3	Oak Island *	0.1300
4	Holden Beach	0.1400
<b>5</b>	<b>Emerald Isle *</b>	<b>0.1550</b>
6	Sunset Beach	0.1600
7	Caswell Beach	0.1900
8	Southern Shores *	0.1958
9	Atlantic Beach	0.2250
10	Carolina Beach	0.2350
11	Pine Knoll Shores	0.2400
12	Duck	0.2500
13	Kure Beach	0.2900
14	Kitty Hawk	0.3000
15	Nags Head *	0.3050
16	Surf City *	0.3100
17	North Topsail Beach *	0.3300
18	Topsail Beach *	0.3325
19	Indian Beach	0.3400
20	Kill Devil Hills	0.3550
21	Bald Head Island	0.6277

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

- Results in this listing include varying County reappraisal cycles from calendar years 2020 - 2024.

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

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## BUDGET CALENDAR

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December 10, 2024	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
January 13 - 14, 2025	Board of Commissioners annual budget planning and goal setting workshop
January 14	Public Comment for early citizen input on FY 25-26 Budget at regular monthly meeting
February 21	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 24 - March 14	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 14	Department budget requests and revenue estimates due
March 17 - March 21	Town Manager and Finance Director review department budget requests
March 24 - March 28	Town Manager and Finance Director meet with department heads to discuss budget requests
April 4	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 14 - April 18	Preparation of recommended budget booklet
May 13	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 20	Special Board of Commissioners Budget Workshop Meeting - (if necessary)
May 27	Publish legal advertisement - Notice of Public Hearing
June 2 - June 9	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 10	Public Hearing / FY 25-26 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 25-26 Budget

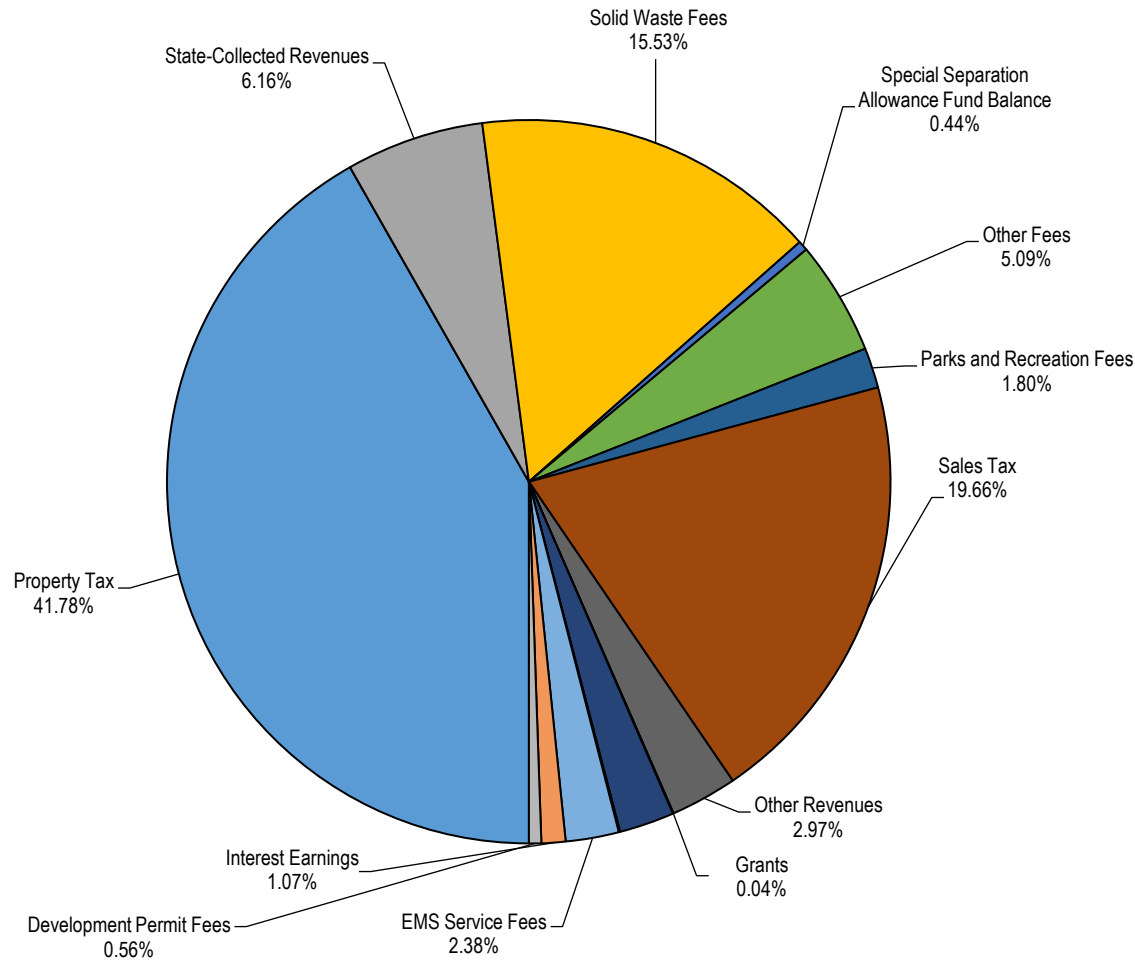


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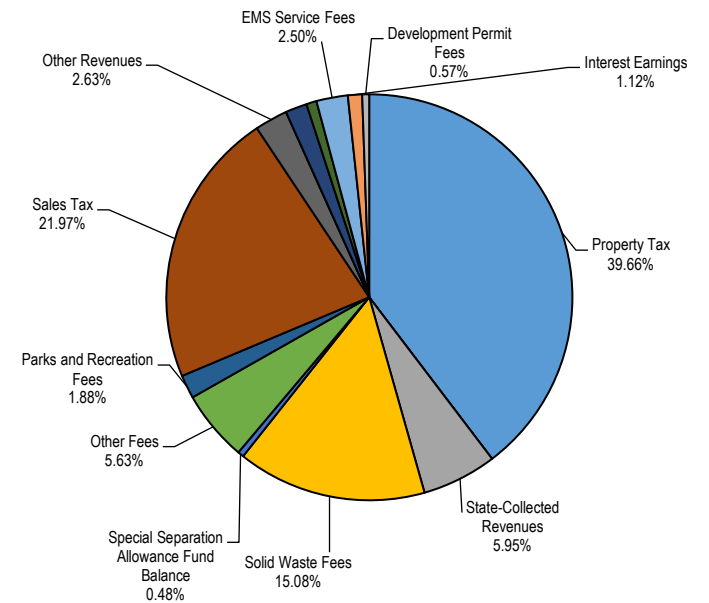
**GENERAL FUND REVENUES**

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# GENERAL FUND REVENUES FY 25-26 RECOMMENDED BUDGET



## FY 24-25 COMPARISON



# GENERAL FUND REVENUES

	<u>FY 23-24</u> <u>Actual</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Amended</u> <u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Thru</u> <u>April 10, 2025</u>	<u>Projected</u> <u>Thru</u> <u>Year-End</u>	<u>Recommended</u> <u>FY 25-26</u> <u>Budget</u>	<u>Adopted</u> <u>FY 25-26</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>	<u>Pct Change</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>
Property Tax	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	-	723,744	13.59%
Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	-	(103,425)	-3.50%
State-Collected Revenues	845,027	799,744	799,744	545,432	881,274	892,335	-	92,591	11.58%
Solid Waste Fees	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	-	223,292	11.02%
EMS Service Fees	345,049	336,000	336,000	278,290	347,830	345,000	-	9,000	2.68%
Development Permit Fees	91,810	76,550	76,550	62,805	78,115	80,700	-	4,150	5.42%
Other Fees	707,328	756,485	756,485	478,677	681,077	737,750	-	(18,735)	-2.48%
Parks and Recreation Fees	245,314	252,690	252,690	208,327	265,227	260,755	-	8,065	3.19%
Grant Revenues	28,816	-	87,203	48,689	130,670	5,363	-	5,363	
Other Revenues	471,050	353,480	458,731	299,271	415,461	430,023	-	76,543	21.65%
Installment Financing / Leases / SBITA	126,993	230,000	230,000	220,000	220,000	355,000	-	125,000	54.35%
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	-	5,000	3.33%
Transfers From Other Funds	7,500	-	-	-	-	-	-	-	
Powell Bill Fund Balance	-	-	-	-	-	-	-	-	
Special Separation Allowance Fund Balance	-	63,954	63,954	-	-	63,954	-	-	0.00%
Fund Balance	-	110,000	216,047	-	-	8,615	-	(101,385)	-92.17%
<b>TOTAL</b>	<b>13,163,293</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,854,183</b>	<b>13,352,827</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,204</b>	<b>7.81%</b>

# GENERAL FUND REVENUES

	FY 23-24	Adopted FY 24-25	Amended FY 24-25	FY 24-25 Thru	Projected Thru	Recommended FY 25-26	Adopted FY 25-26	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>April 10, 2025</u>	<u>Year-End</u>	<u>Budget</u>	<u>Budget</u>		
Property Taxes - Current Year	5,102,615	5,098,872	5,098,872	5,053,792	5,138,448	5,879,154	-	780,282	15.30%
Property Taxes - Prior Years	32,299	29,000	29,000	24,928	30,569	31,000	-	2,000	6.90%
Motor Vehicle Property Taxes - Current Year	189,902	183,624	183,624	135,937	203,937	124,586	-	(59,038)	-32.15%
Taxes - Interest	15,490	16,000	16,000	11,874	17,619	16,500	-	500	3.13%
SUBTOTAL PROPERTY TAXES	5,340,306	5,327,496	5,327,496	5,226,531	5,390,573	6,051,240	-	723,744	13.59%
Local Option Sales Tax	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	-	(103,425)	-3.50%
SUBTOTAL SALES TAX	2,801,566	2,951,402	2,951,402	1,403,311	2,765,000	2,847,977	-	(103,425)	-3.50%
Electricity Sales Tax	549,143	503,990	503,990	302,150	572,609	586,924	-	82,934	16.46%
Telecommunications Tax	17,258	16,500	16,500	8,283	16,644	16,000	-	(500)	-3.03%
Video Programming Sales Tax	80,483	82,450	82,450	38,728	77,750	74,640	-	(7,810)	-9.47%
Powell Bill Funds	178,804	178,804	178,804	196,271	196,271	196,271	-	17,467	9.77%
Beer and Wine Tax	19,339	18,000	18,000	-	18,000	18,500	-	500	2.78%
SUBTOTAL STATE-COLLECTED REVS	845,027	799,744	799,744	545,432	881,274	892,335	-	92,591	11.58%
Solid Waste User Fees	1,968,838	2,008,458	2,008,458	1,947,902	1,992,260	2,231,250	-	222,792	11.09%
Solid Waste User Fees - Prior Years	10,140	14,000	14,000	11,831	15,469	14,500	-	500	3.57%
Solid Waste Disposal Tax	3,134	3,100	3,100	2,316	3,070	3,100	-	-	0.00%
SUBTOTAL SOLID WASTE FEES	1,982,112	2,025,558	2,025,558	1,962,049	2,010,799	2,248,850	-	223,292	11.02%
EMS Subscription Program	22,180	21,000	21,000	19,460	20,000	25,000	-	4,000	19.05%
EMS Service Fees	322,869	315,000	315,000	258,830	327,830	320,000	-	5,000	1.59%
SUBTOTAL EMS SERVICE FEES	345,049	336,000	336,000	278,290	347,830	345,000	-	9,000	2.68%
Satellite Merchant Permits	2,250	3,000	3,000	1,250	2,250	2,500	-	(500)	
Demolition Permit	2,100	2,550	2,550	1,800	2,250	2,400	-	(150)	-5.88%
Zoning Permit Fee	29,800	30,000	30,000	23,550	31,550	41,300	-	11,300	37.67%
CAMA Permit Fees	7,770	7,500	7,500	7,100	7,500	7,500	-	-	0.00%
Dunes and Vegetation Permit Fees	8,400	10,000	10,000	6,700	8,900	9,500	-	(500)	-5.00%
Tree Removal Permit	8,970	7,500	7,500	1,105	1,365	1,500	-	(6,000)	-80.00%
Stormwater Permit Fees	25,500	9,000	9,000	5,200	6,700	7,500	-	(1,500)	-16.67%
Floodplain Development Permit	4,500	5,000	5,000	4,700	5,900	5,000	-	-	0.00%
Land Development / Other Development Fees	2,020	1,500	1,500	10,900	11,200	2,500	-	1,000	66.67%
Commercial / Special Use Fees	500	500	500	500	500	1,000	-	500	-
SUBTOTAL DEVELOPMENT PERMIT FEES	91,810	76,550	76,550	62,805	78,115	80,700	-	4,150	5.42%
Golf Cart Registration Fees	128,915	154,750	154,750	116,100	154,750	154,750	-	-	0.00%
Regional Access Parking Fees	327,598	297,000	297,000	136,027	296,027	325,000	-	28,000	9.43%
Re-Entry Fees	11,550	8,000	8,000	5,875	6,625	8,000	-	-	0.00%
Beach Vehicle Permit Fees	239,265	296,735	296,735	220,675	223,675	250,000	-	(46,735)	-15.75%
SUBTOTAL OTHER FEES	707,328	756,485	756,485	478,677	681,077	737,750	-	(18,735)	-2.48%

# GENERAL FUND REVENUES

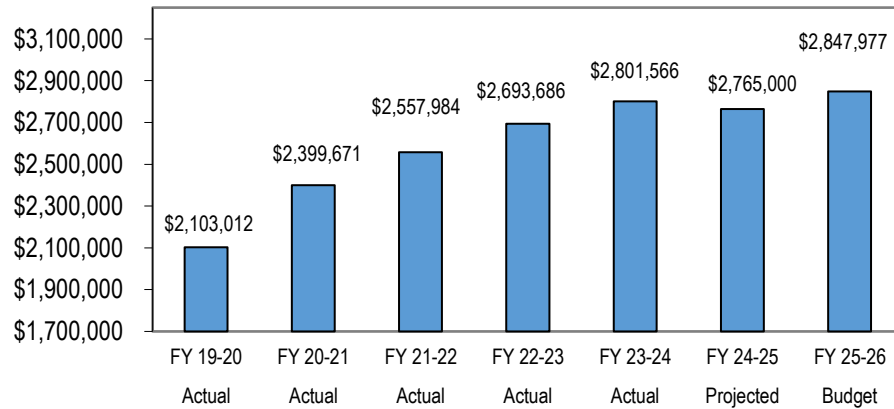
	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
Taxpayer Memberships	67,275	80,100	80,100	80,475	89,475	83,000	-	2,900	3.62%
Non-Taxpayer Memberships	700	1,500	1,500	2,825	2,825	2,500	-	1,000	66.67%
Afterschool Program Fees	48,825	47,125	47,125	35,200	44,200	48,000	-	875	1.86%
Preschool (MMO) Fees	21,675	21,500	21,500	21,710	25,710	25,000	-	3,500	16.28%
Summer Day Camp Fees	44,950	46,000	46,000	24,790	44,790	48,000	-	2,000	4.35%
Daily Fees	27,987	22,000	22,000	17,927	24,927	25,000	-	3,000	13.64%
Aerobics Fees	12,070	11,000	11,000	4,203	6,903	7,500	-	(3,500)	-31.82%
Class Fees	960	5,415	5,415	1,085	1,585	2,000	-	(3,415)	-63.07%
Facility Rental Fees	14,650	12,500	12,500	10,000	14,000	14,000	-	1,500	12.00%
Event Fees	2,240	1,000	1,000	5,875	5,875	1,000	-	-	0.00%
Tennis/Pickleball Fees	3,982	4,550	4,550	4,237	4,937	4,755	-	205	4.51%
SUBTOTAL PARKS AND REC FEES	245,314	252,690	252,690	208,327	265,227	260,755	-	8,065	3.19%
FEMA/NC DPS - Public Assistance	15,221	-	79,937	39,560	121,541	-	-	-	-
NCLM Wellness/RMS Grants	3,340	-	-	-	-	-	-	-	-
Bullet Proof Vest Grants	4,331	-	4,113	5,363	5,363	5,363	-	5,363	-
Grant - Private/Commercial Entities	3,750	-	-	-	-	-	-	-	-
NC Controlled Substance Tax	2,174	-	3,153	3,766	3,766	-	-	-	-
SUBTOTAL GRANT REVENUES	28,816	-	87,203	48,689	130,670	5,363.00	-	5,363	-
ABC Revenues	214,321	230,000	230,000	124,578	200,578	201,000	-	(29,000)	-12.61%
NCDOT Mowing Services	13,367	13,367	13,367	13,367	13,367	13,367	-	-	0.00%
Fines/Ordinance Violations	13,076	14,000	14,000	13,538	18,038	15,000	-	1,000	7.14%
Clerk of Court Officer Fees	1,879	2,000	2,000	2,323	2,623	2,250	-	250	12.50%
Insurance Proceeds	29,657	-	100,775	74,045	100,775	-	-	-	-
Miscellaneous Revenues	13,952	31,000	31,000	10,559	12,859	14,000	-	(17,000)	-54.84%
Lease Revenue - BBWC	12,731	13,113	13,113	13,113	13,113	13,506	-	393	3.00%
Lease Revenue - Carteret County	12,000	12,000	12,000	6,000	12,000	12,000	-	-	0.00%
Sales of Surplus Property	89,424	10,000	14,476	18,881	18,991	140,000	-	130,000	1300.00%
Enterprise Lease Program Equity Proceeds	37,062	10,000	10,000	5,596	5,596	6,000	-	(4,000)	-40.00%
Junior Lifeguard Program	7,200	7,500	7,500	6,700	6,700	7,500	-	-	0.00%
Donations - General	9,873	-	-	-	-	-	-	-	-
Donations - Fire Dept/EMS	9,842	9,000	9,000	5,310	5,560	5,400	-	(3,600)	-40.00%
Donations - Police Dept	3,515	1,500	1,500	405	405	-	-	(1,500)	-100.00%
Donations/Sponsors - Parks and Rec Dept	3,151	-	-	4,856	4,856	-	-	-	-
SUBTOTAL - OTHER REVENUES	471,050	353,480	458,731	299,271	415,461	430,023	-	76,543	21.65%

# GENERAL FUND REVENUES

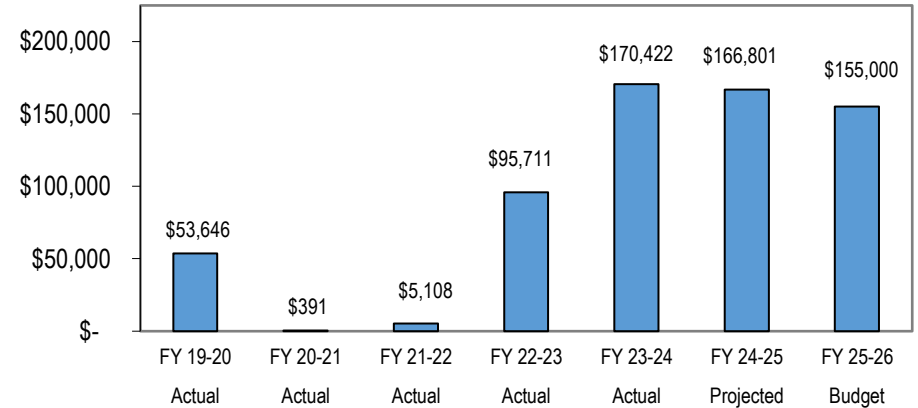
	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected Thru Year-End</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
Installment Purchase Financing	-	230,000	230,000	220,000	220,000	355,000	-	125,000	54.35%
Issuance of Leases (as Lessee)	126,993	-	-	-	-	-	-	-	-
Issuance of Subscription Based IT Arrangement:	-	-	-	-	-	-	-	-	-
SUBTOTAL - FINANCE/LEASE PROCEEDS	126,993	230,000	230,000	220,000	220,000	355,000	-	125,000	-
Interest Earnings	170,422	150,000	150,000	120,801	166,801	155,000	-	5,000	3.33%
SUBTOTAL - INTEREST EARNINGS	170,422	150,000	150,000	120,801	166,801	155,000	-	5,000	3.33%
Transfer from Other Funds	7,500	-	-	-	-	-	-	-	-
SUBTOTAL - FROM OTHER FUNDS	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	-	110,000	216,047	-	-	8,615	-	(101,385)	-92.17%
SUBTOTAL - FUND BALANCE	-	173,954	280,001	-	-	72,569	-	(101,385)	-58.28%
<b>GRAND TOTAL</b>	<b>13,163,293</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,854,183</b>	<b>13,352,827</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,203</b>	<b>7.81%</b>

# SELECTED GENERAL FUND REVENUES

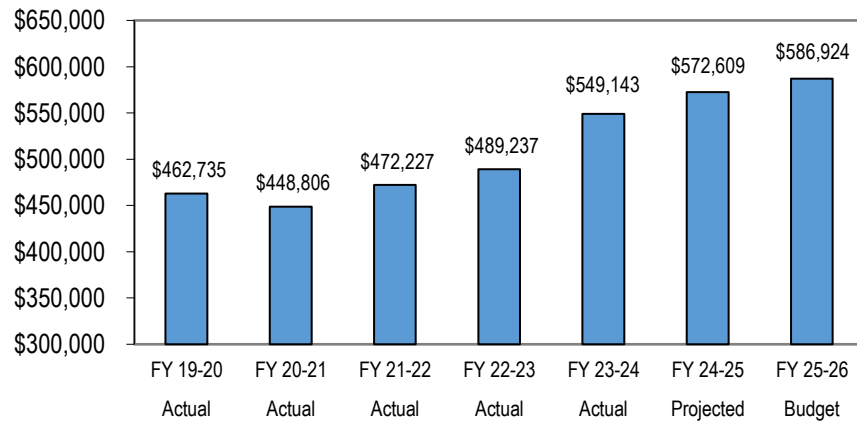
### Sales Tax Revenues



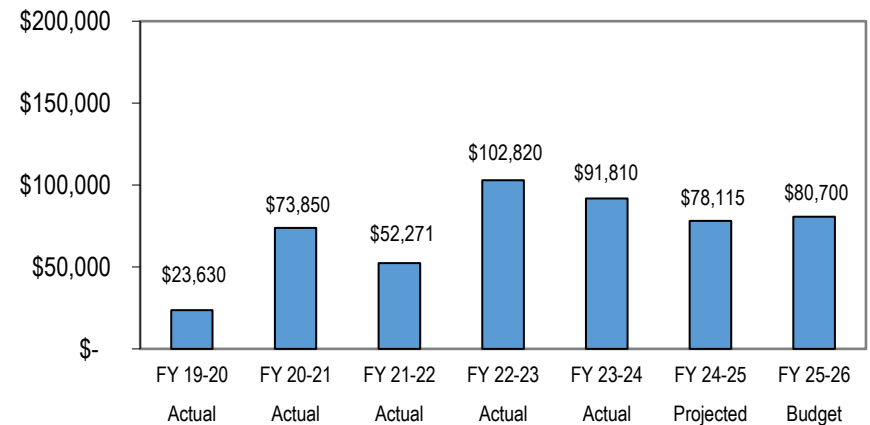
### Interest Earnings



### Electricity Sales Tax / Utility Franchise Tax



### Development / Zoning Permit Fees



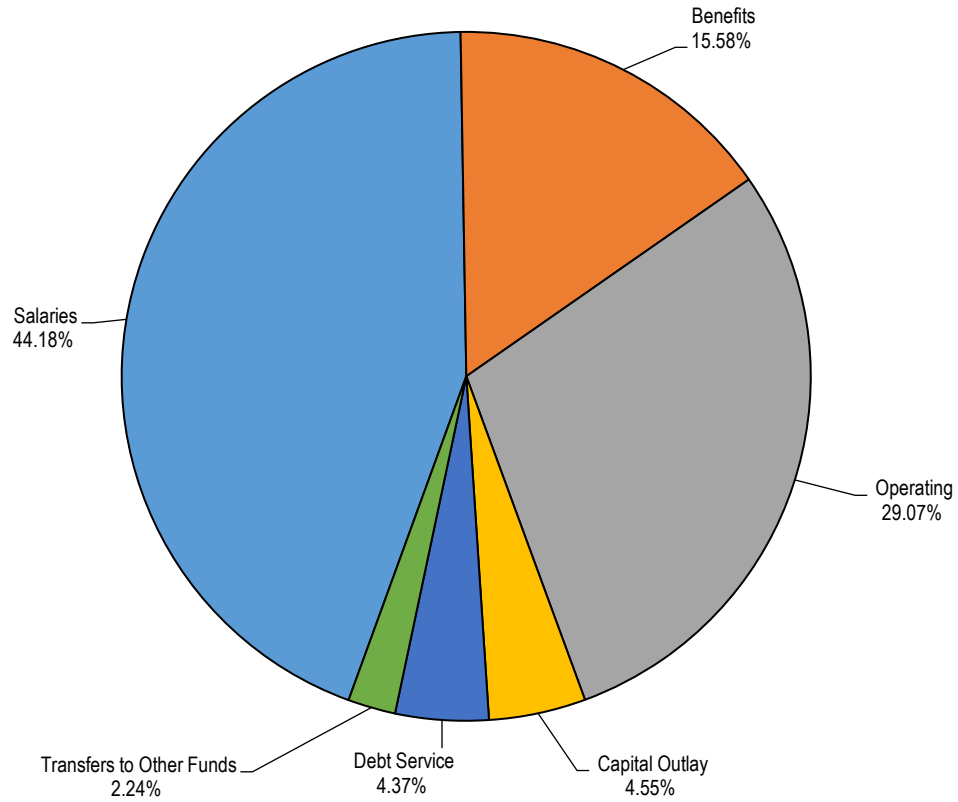


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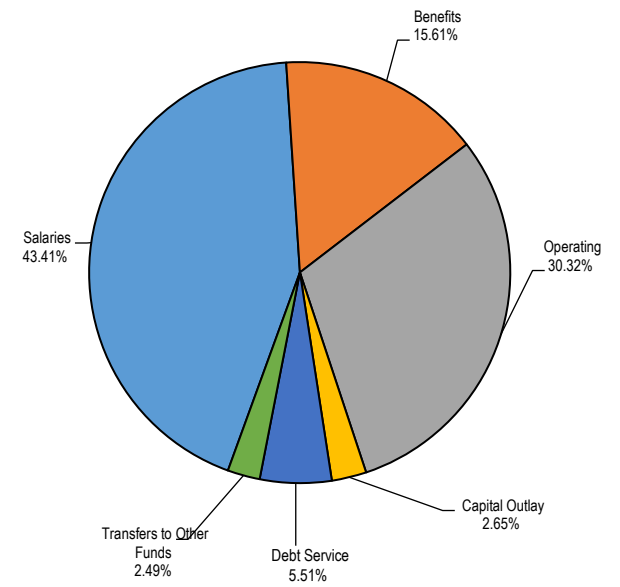
## **GENERAL FUND EXPENDITURES**

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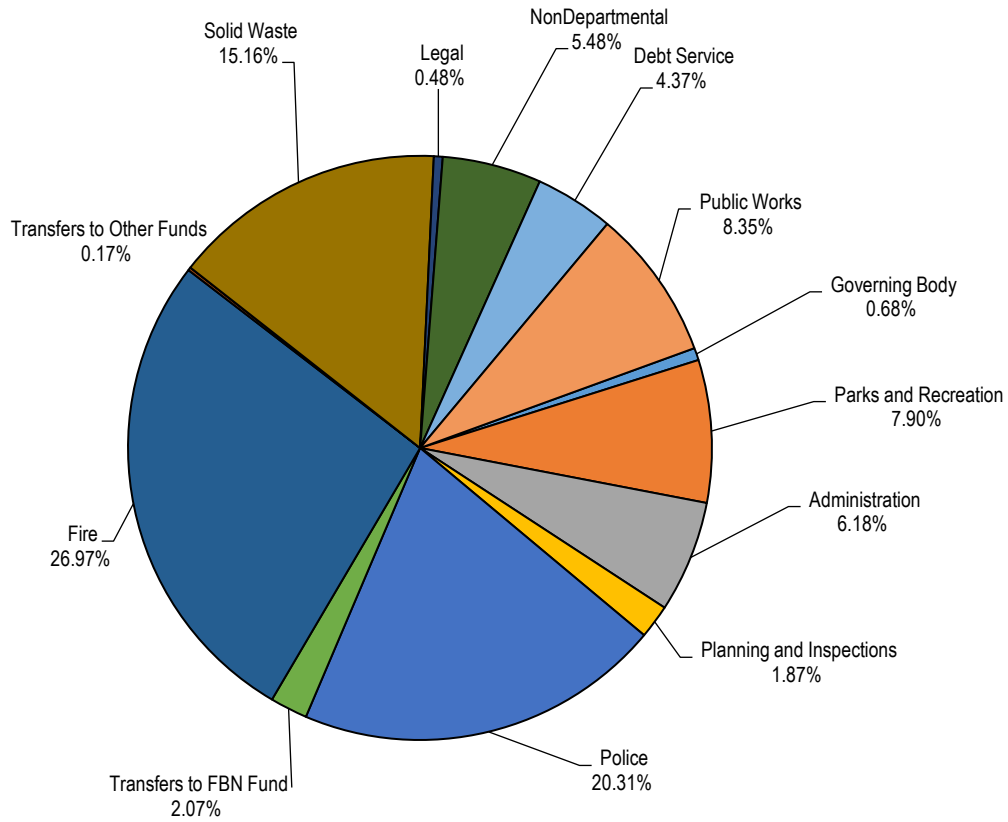
# GENERAL FUND EXPENDITURES FY 25-26 RECOMMENDED BUDGET By Category



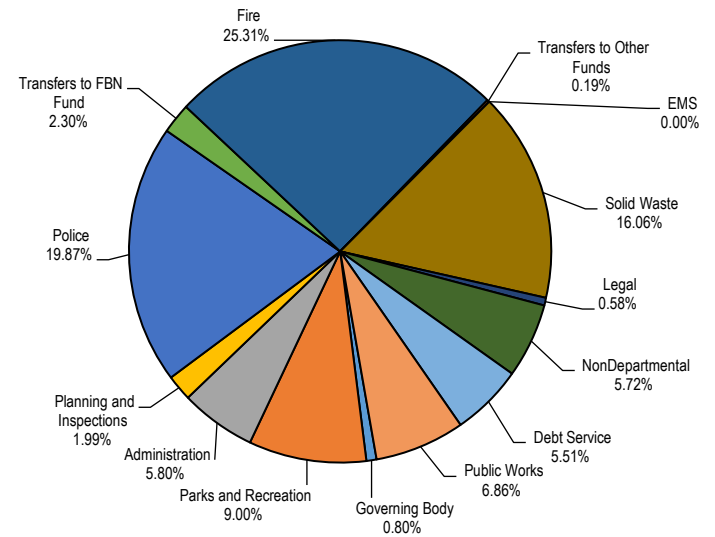
## FY 24-25 COMPARISON



# GENERAL FUND EXPENDITURES FY 25-26 RECOMMENDED BUDGET By Function



## FY 24-25 COMPARISON



# GENERAL FUND EXPENDITURES

## LINE ITEM DETAILS

By Category	FY 23-24	Adopted	Amended	FY 24-25	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>Thru April 10, 2025</u>	<u>FY 24-25 Year-End</u>	<u>FY 25-26 Budget</u>	<u>FY 25-26 Budget</u>	<u>FY 25-26 Budget</u>	<u>FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
Salaries	5,558,255	5,831,422	5,845,674	4,446,725	5,815,215	6,525,225	6,398,738	-	567,316	9.73%
Benefits	1,950,157	2,097,578	2,116,377	1,609,158	2,061,696	2,295,472	2,256,969	-	159,391	7.60%
Operating	3,764,460	4,073,632	4,154,680	3,091,544	3,735,091	4,259,912	4,209,940	-	136,308	3.35%
Capital Outlay	397,136	356,035	540,437	490,297	517,061	706,920	658,920	-	302,885	85.07%
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	632,995	-	(107,697)	-14.54%
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	325,000	-	(9,000)	-2.69%
<b>TOTAL</b>	<b>12,745,335</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,492,844</b>	<b>13,194,070</b>	<b>14,745,524</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,203</b>	<b>7.81%</b>

By Function	FY 23-24	Adopted	Amended	FY 24-25	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Budget</u>	<u>Thru April 10, 2025</u>	<u>FY 24-25 Year-End</u>	<u>FY 25-26 Budget</u>	<u>FY 25-26 Budget</u>	<u>FY 25-26 Budget</u>	<u>FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
Governing Body	95,501	107,462	96,762	61,551	75,349	99,062	99,062	-	(8,400)	-7.82%
Legal	63,920	78,000	78,000	54,002	70,350	70,000	70,000	-	(8,000)	-10.26%
Administration	819,500	779,038	836,711	656,223	841,332	894,198	895,690	-	116,652	14.97%
Planning and Inspections	222,912	267,075	267,075	200,784	265,760	268,562	270,715	-	3,640	1.36%
Police	2,642,112	2,669,868	2,769,571	2,129,975	2,713,947	3,094,785	2,940,906	-	271,038	10.15%
Fire	3,318,363	3,399,772	3,577,749	2,677,043	3,387,328	3,936,750	3,905,554	-	505,782	14.88%
Public Works	944,786	921,879	961,636	713,160	878,616	1,278,856	1,209,741	-	287,862	31.23%
Solid Waste	1,816,137	2,157,978	2,157,978	1,596,935	2,074,151	2,202,232	2,194,918	-	36,940	1.71%
Parks and Recreation	1,150,340	1,208,803	1,260,294	978,566	1,228,773	1,147,535	1,143,932	-	(64,871)	-5.37%
NonDepartmental	596,437	768,792	651,392	569,486	593,457	795,548	794,048	-	25,256	3.29%
Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	632,995	-	(107,697)	-14.54%
Transfers to Other Funds	359,231	334,000	334,000	334,000	334,000	325,000	325,000	-	(9,000)	-2.69%
<b>TOTAL</b>	<b>12,745,335</b>	<b>13,433,359</b>	<b>13,731,860</b>	<b>10,492,844</b>	<b>13,194,070</b>	<b>14,745,524</b>	<b>14,482,562</b>	<b>-</b>	<b>1,049,203</b>	<b>7.81%</b>

# 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 25-26 DEPARTMENT GOALS

- \* Maintain high quality Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, and open communications, and a "Family Beach," where "Nice Matters!"
- \* Continue to invest in a fair and competitive compensation and benefits package for Town employees
- \* Effective bidding and construction management of stormwater improvements, and emergency mitigation projects utilizing FEMA 428 and FEMA 4487 grant funding.
- \* Finalize strategy for construction of an Emergency Services Facility

## BUDGET INFORMATION

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	58,912	63,876	53,949	53,949	63,876	63,876	-
Benefits	6,113	7,886	7,127	5,027	7,386	7,386	-
Operating	30,476	35,700	35,686	16,373	27,800	27,800	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>95,501</b>	<b>107,462</b>	<b>96,762</b>	<b>75,349</b>	<b>99,062</b>	<b>99,062</b>	<b>-</b>
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Net General Tax</u>							
<u>Revenues Required</u>	95,501	107,462	96,762	75,349	99,062	99,062	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

## FY 25-26 BUDGET NOTES

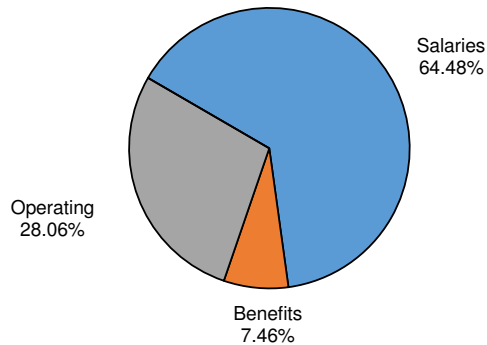
- \* Includes sufficient funding to continue normal expenses associated with the Governing Body.

# GOVERNING BODY

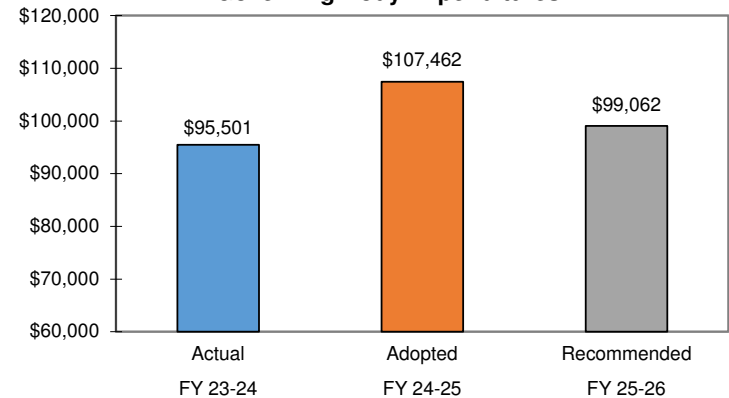
<b>SERVICE STATISTICS / GOALS</b>	Entire FY FY 20-21 <u>Actual</u>	Entire FY FY 21-22 <u>Actual</u>	Entire FY FY 22-23 <u>Actual</u>	Entire FY FY 23-24 <u>Actual</u>	FY 24-25 Thru March 2025	Entire FY FY 24-25 <u>Projected</u>	FY 25-26 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	11	12	12	12	9	12	12
Special Town meetings	-	3	1	4	6	6	2
Workshop Town meetings	2	2	2	2	2	3	3
General Fund property tax rate	15.5	15.5	16.5	16.5	16.5	16.5	10.25
Primary beach district property tax rate	4.0	4.0	4.0	4.0	4.0	4.0	2.2
Secondary beach district prop tax rate	-	-	-	-	-	-	-
Annual solid waste fee	\$ 255	\$ 265	\$ 275	\$ 295	\$ 300	\$ 300	\$ 335
Average bill (property tax + solid waste)	\$ 874	\$ 891	\$ 935	\$ 959	\$ 970	\$ 970	\$ 1,113
Total adjusted General Fund balance	\$ 3,315,448	\$ 3,846,124	\$ 4,613,767	\$ 4,897,512	\$ 5,258,851	\$ 5,017,783	\$ 5,017,783

<b>AUTHORIZED POSITION DETAILS</b>	FY 23-24 <u>Actual</u>	FY 24-25 <u>Adopted</u>	FY 24-25 <u>Amended</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Request</u>	FY 25-26 <u>Recommended</u>	FY 25-26 <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 25-26 Recommended Budget  
Governing Body**



**Governing Body Expenditures**



# GOVERNING BODY

## LINE ITEM DETAILS

	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected FY 24-25 Year-End</u>	<u>Requested FY 25-26 Budget</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
MAYOR / COMMISSIONERS	58,912	63,876	53,949	44,958	53,949	63,876	63,876	-	-	0.00%
Subtotal Salaries	58,912	63,876	53,949	44,958	53,949	63,876	63,876	-	-	0.00%
FICA EXPENSE	4,507	4,886	4,127	3,376	4,127	4,886	4,886	-	-	0.00%
HEALTH INSURANCE	1,606	3,000	3,000	744	900	2,500	2,500	-	(500)	-16.67%
Subtotal Benefits	6,113	7,886	7,127	4,120	5,027	7,386	7,386	-	-	0.00%
TRAVEL AND TRAINING	2,580	7,500	7,486	124	1,000	5,000	5,000	-	(2,500)	-33.33%
LEGAL ADVERTISING	1,012	2,500	2,500	313	1,000	2,000	2,000	-	(500)	-20.00%
PROMOTIONAL COMMUNICATIONS	2,829	7,500	7,500	1,408	2,500	3,000	3,000	-	(4,500)	-60.00%
NON-CAPTL EQUIPMENT/FURNISH	1,572	-	-	-	-	-	-	-	-	-
SOFTWARE MAINT/SUBSCRIPTION	4,833	5,000	5,000	4,473	4,473	5,000	5,000	-	-	0.00%
CODE BOOK CHANGES	7,443	5,200	5,200	3,400	3,400	4,800	4,800	-	(400)	-7.69%
MISCELLANEOUS	10,207	8,000	8,000	2,755	4,000	8,000	8,000	-	-	0.00%
Subtotal Operating	30,476	35,700	35,686	12,473	16,373	27,800	27,800	-	(7,900)	-22.13%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>95,501</b>	<b>107,462</b>	<b>96,762</b>	<b>61,551</b>	<b>75,349</b>	<b>99,062</b>	<b>99,062</b>	<b>-</b>	<b>(8,400)</b>	<b>-7.82%</b>

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# GOVERNING BODY

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## CAPITAL OUTLAY DETAILS

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

# LEGAL

## SERVICES PROVIDED

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

## FY 25-26 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 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	63,920	78,000	78,000	70,350	70,000	70,000	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>63,920</b>	<b>78,000</b>	<b>78,000</b>	<b>70,350</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Net General Tax</u>							
<u>Revenues Required</u>	63,920	78,000	78,000	70,350	70,000	70,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time / Contract	1	1	1	1	1	1	-

## FY 25-26 BUDGET NOTES

- \* Anticipated fees associated with services provided under contract with The Carolina Law Group.

# LEGAL

## LINE ITEM DETAILS

	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected FY 24-25 Year-End</u>	<u>Requested FY 25-26 Budget</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
ATTORNEY FEES	63,920	78,000	78,000	54,002	70,350	70,000	70,000	-	(8,000)	-10.26%
Subtotal - Operating	63,920	78,000	78,000	54,002	70,350	70,000	70,000	-	(8,000)	-10.26%
<b>TOTAL</b>	<b>63,920</b>	<b>78,000</b>	<b>78,000</b>	<b>54,002</b>	<b>70,350</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>(8,000)</b>	<b>-10.26%</b>

# 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 25-26 DEPARTMENT GOALS

- \* Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and a "Family Beach," where "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 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	540,495	509,216	547,331	568,267	587,659	588,834	-
Benefits	175,811	163,562	183,120	176,985	197,230	197,547	-
Operating	103,194	106,260	106,260	96,080	109,310	109,310	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>819,500</b>	<b>779,038</b>	<b>836,711</b>	<b>841,332</b>	<b>894,198</b>	<b>895,690</b>	<b>-</b>
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Net General Tax Revenues Required</u>	819,500	779,038	836,711	841,332	894,198	895,690	-
<u>Total Authorized Positions</u>							
Full-Time	4	4	5	5	5	5	-
Part-Time	3	3	2	2	2	2	-

# ADMINISTRATION

## FY 25-26 BUDGET NOTES

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

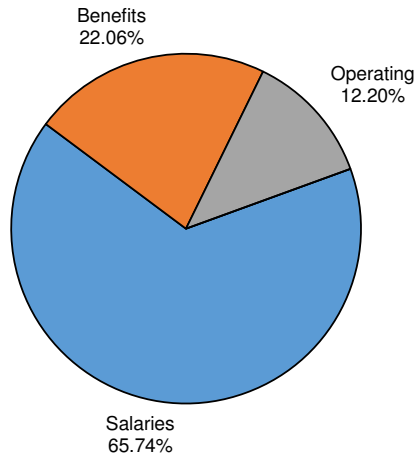
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 20-21	Entire FY FY 21-22	Entire FY FY 22-23	Entire FY FY 23-24	FY 24-25 Thru March 2025	Entire FY FY 24-25 Projected	FY 25-26 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	11	12	12	12	9	12	12
Special Town meetings	-	3	1	4	6	6	2
Workshop Town meetings	2	2	2	2	2	3	3
General Fund property tax rate	15.5	15.5	16.5	16.5	16.5	16.5	10.25
Annual solid waste fee	\$ 255	\$ 265	\$ 275	\$ 295	\$ 300	\$ 300	\$ 335
Average bill (property tax + solid waste)	\$ 874	\$ 891	\$ 935	\$ 959	\$ 970	\$ 970	\$ 1,113
Total adjusted General Fund balance	\$ 3,315,448	\$ 3,846,124	\$ 4,613,767	\$ 4,897,512	\$ 5,258,851	\$ 5,017,783	\$ 5,017,783
Facebook followers	n/a	n/a	51,804	57,696	59,033	60,000	60,000
Proceeds - Social Media Platforms	\$ -	\$ -	\$ -	\$ 867	\$ 1,248	\$ 1,500	\$ 2,500
# Email newsletter subscribers	11,217	13,025	13,599	14,476	14,584	14,750	14,800
Monthly health ins cost / employee	\$ 744	\$ 733	\$ 733	\$ 733	\$ 733	\$ 733	\$ 655

## AUTHORIZED POSITION DETAILS

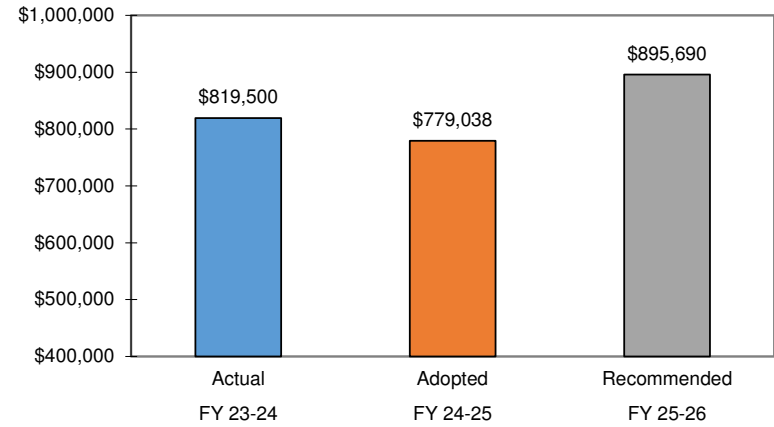
	FY 23-24 <u>Actual</u>	FY 24-25 <u>Adopted</u>	FY 24-25 <u>Amended</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Request</u>	FY 25-26 <u>Recommended</u>	FY 25-26 <u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Public Information Officer	1	1	1	1	1	1	-
HR Specialist / Town Clerk	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Administrative Assistance (Admin/Planning)	-	-	1	1	1	1	-
TOTAL	4	4	5	5	5	5	-
<i>Part-Time</i>							
Finance/Payroll Technician	2	2	2	2	2	2	-
Customer Service Assistant	1	1	-	-	-	-	-
TOTAL	3	3	2	2	2	2	-

# ADMINISTRATION

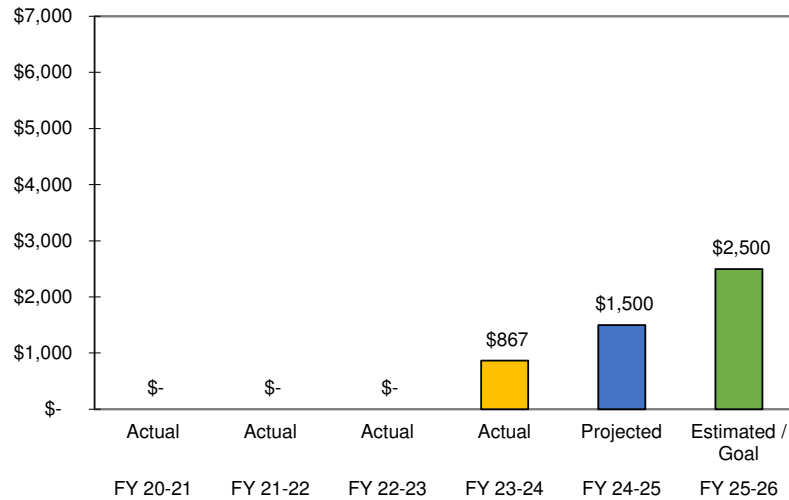
**FY 25-26 Recommended Budget Administration**



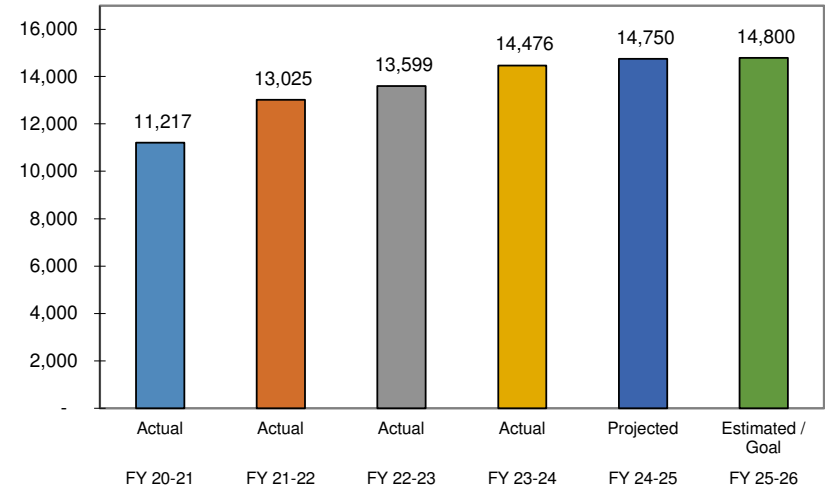
**Administration Expenditures**



**Proceeds - Social Media Platforms**



**Email Newsletter Subscribers**



# ADMINISTRATION

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	478,245	446,416	471,858	366,909	478,077	535,111	536,286	-	89,870	20.13%
SALARIES/OVERTIME	-	-	3,130	3,130	3,130	-	-	-	-	-
SALARIES/PART TIME	54,400	54,096	61,595	53,582	76,312	38,441	38,441	-	(15,655)	-28.94%
LONGEVITY PAY	5,450	6,304	8,348	8,348	8,348	14,107	14,107	-	7,803	123.78%
STIPEND - RETIREE HEALTH	2,400	2,400	2,400	2,000	2,400	-	-	-	(2,400)	-100.00%
Subtotal Salaries	540,495	509,216	547,331	433,969	568,267	587,659	588,834	-	79,618	15.64%
FICA EXPENSE	40,546	38,956	42,203	32,438	43,472	44,956	45,046	-	6,090	15.63%
HEALTH INSURANCE	48,864	40,400	48,817	35,062	42,455	46,000	46,000	-	5,600	13.86%
RETIREMENT	62,217	61,570	67,342	51,311	66,580	78,813	78,981	-	17,411	28.28%
401K CONTRIBUTION	24,185	22,636	24,758	18,865	24,478	27,461	27,520	-	4,884	21.57%
Subtotal Benefits	175,811	163,562	183,120	137,676	176,985	197,230	197,547	-	33,985	20.78%
TELEPHONE	4,083	3,960	3,960	3,150	3,960	3,960	3,960	-	-	0.00%
UTILITIES	6,269	7,800	7,800	5,003	6,425	7,300	7,300	-	(500)	-6.41%
TRAVEL/TRAINING	18,716	18,500	18,500	15,828	18,000	18,500	18,500	-	-	0.00%
MAINT & REPAIR/BUILDING	10,512	2,500	2,500	2,316	3,806	7,080	7,080	-	4,580	183.20%
OFFICE SUPPLIES	2,724	7,000	7,000	2,389	3,500	6,000	6,000	-	(1,000)	-14.29%
NON-CAPTL EQUIPMENT/FURNISH	376	2,500	2,500	515	515	2,000	2,000	-	(500)	-20.00%
UNIFORMS	1,119	1,500	1,500	489	750	1,500	1,500	-	-	0.00%
COPIES	4,995	5,500	5,500	5,150	6,652	6,500	6,500	-	1,000	18.18%
SOFTWARE MAINT/SUBSCRIPTION	38,712	40,000	40,000	38,504	38,504	40,000	40,000	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	3,128	4,000	4,000	2,252	3,100	3,800	3,800	-	(200)	-5.00%
MISCELLANEOUS	11,686	12,000	12,000	8,656	10,402	12,000	12,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	873	1,000	1,000	326	466	670	670	-	(330)	-33.00%
Subtotal Operating	103,194	106,260	106,260	84,578	96,080	109,310	109,310	-	3,050	2.87%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>819,500</b>	<b>779,038</b>	<b>836,711</b>	<b>656,223</b>	<b>841,332</b>	<b>894,198</b>	<b>895,690</b>	<b>-</b>	<b>116,652</b>	<b>14.97%</b>

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# ADMINISTRATION

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## 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 25-26 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
- \* Develop standard operating procedures which improve consistency in enforcement activities

## BUDGET INFORMATION

<i>Expenditure Category</i>	<b>FY 23-24 Actual</b>	<b>FY 24-25 Adopted</b>	<b>FY 24-25 Amended</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Request</b>	<b>FY 25-26 Recommended</b>	<b>FY 25-26 Adopted</b>
Salaries	114,217	168,837	170,027	187,662	172,264	173,329	-
Benefits	42,559	63,738	63,738	61,282	64,099	64,386	-
Operating	66,136	34,500	33,310	16,816	32,200	33,000	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>222,912</b>	<b>267,075</b>	<b>267,075</b>	<b>265,760</b>	<b>268,562</b>	<b>270,715</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Building Permit Fees	-	-	-	-	-	-	-
Other Development Permit Fees	91,810	76,550	76,550	78,115	80,700	80,700	-
<b>TOTAL</b>	<b>91,810</b>	<b>76,550</b>	<b>76,550</b>	<b>78,115</b>	<b>80,700</b>	<b>80,700</b>	<b>-</b>
<i>Net General Tax Revenues Required</i>							
	131,102	190,525	190,525	187,645	187,862	190,015	-
<i>Total Authorized Positions</i>							
Full-Time	2	2	2	2	2	2	-

# PLANNING AND INSPECTIONS

## FY 25-26 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

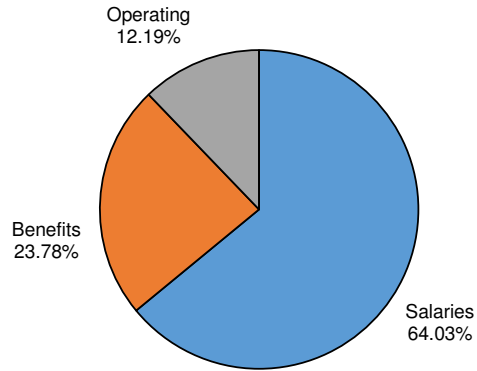
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 20-21</b>	<b>Entire FY FY 21-22</b>	<b>Entire FY FY 22-23</b>	<b>Entire FY FY 23-24</b>	<b>FY 24-25 Thru March 2025</b>	<b>Entire FY FY 24-25 Projected</b>	<b>FY 25-26 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Projected</u>	<u>Estimated / Goal</u>
Total # permits issued	1,386	1,059	684	793	558	760	775
New residential dwelling permits	77	84	55	62	38	51	60
New commercial building permits	8	-	-	-	-	-	-
Dollar value of permitted construction	\$ 63,170,078	\$ 70,579,641	\$ 58,249,968	\$ 55,320,403	\$ 52,573,516	\$ 67,000,000	\$ 70,000,000

## AUTHORIZED POSITION DETAILS

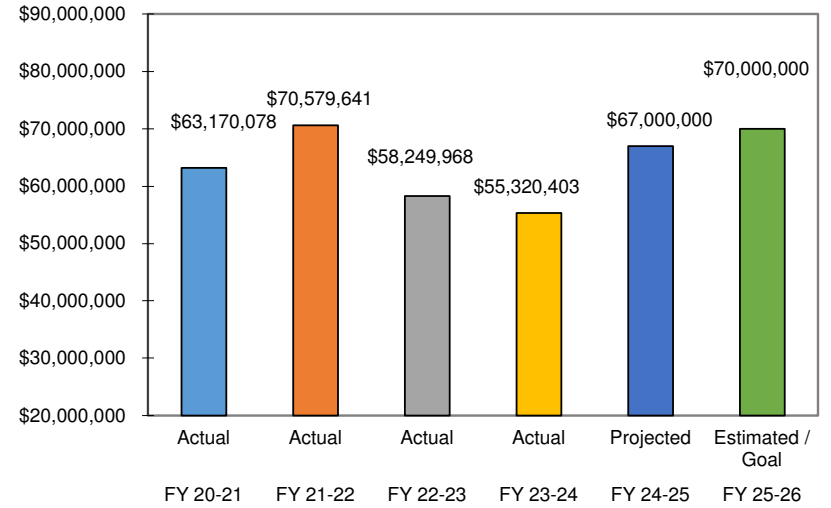
	<b>FY 23-24 <u>Actual</u></b>	<b>FY 24-25 <u>Adopted</u></b>	<b>FY 24-25 <u>Amended</u></b>	<b>FY 24-25 <u>Projected</u></b>	<b>FY 25-26 <u>Request</u></b>	<b>FY 25-26 <u>Recommended</u></b>	<b>FY 25-26 <u>Adopted</u></b>
<i>Full-Time</i>							
Planning Director	1	1	1	1	1	1	-
Assistant Town Planner	1	1	1	1	1	1	-
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>

# PLANNING AND INSPECTIONS

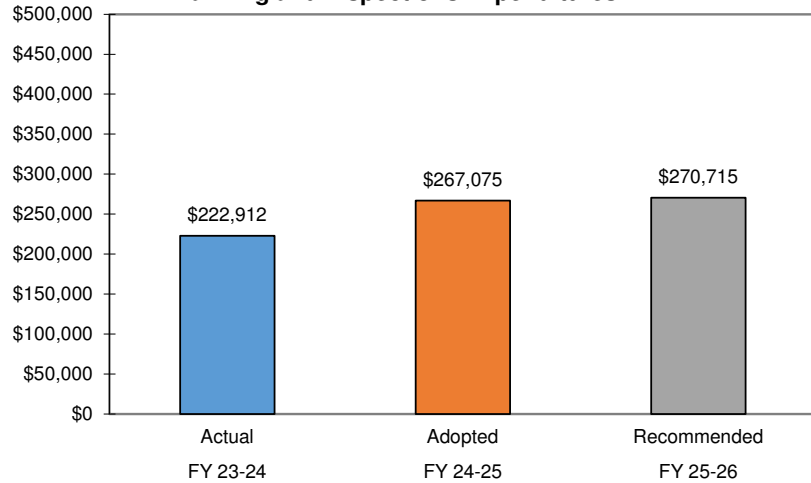
**FY 25-26 Recommended Budget  
Planning and Inspections**



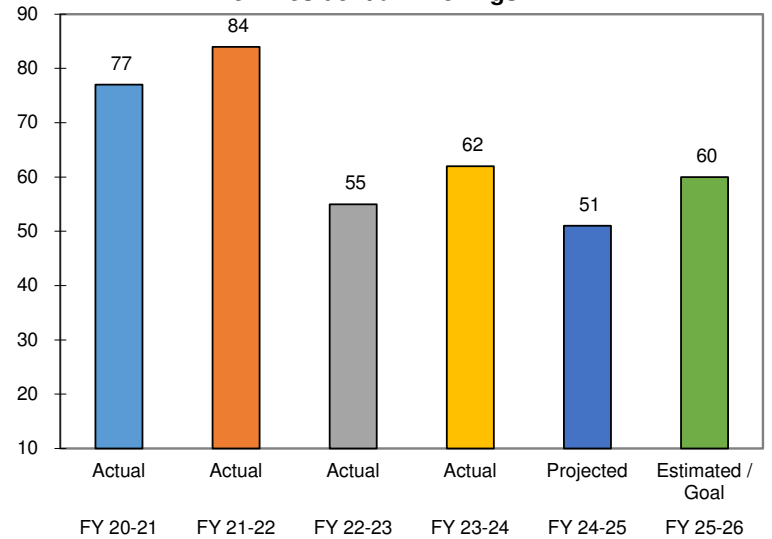
**Total Dollar Value - New Construction**



**Planning and Inspections Expenditures**



**New Residential Dwellings**



# PLANNING AND INSPECTIONS

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	111,317	163,956	163,956	123,614	146,706	167,341	168,406	-	4,450	2.71%
SALARIES/PART TIME	-	-	1,190	8,712	37,032	-	-	-	-	-
LONGEVITY PAY	50	681	681	674	674	723	723	-	42	6.09%
STIPEND - PLANNING BOARD	2,850	4,200	4,200	2,750	3,250	4,200	4,200	-	-	0.00%
Subtotal Salaries	114,217	168,837	170,027	135,750	187,662	172,264	173,329	-	4,492	2.66%
FICA EXPENSE	8,671	12,915	12,915	10,207	14,356	13,178	13,260	-	345	2.67%
HEALTH INSURANCE	13,987	20,200	20,200	16,858	19,513	18,400	18,400	-	(1,800)	-8.91%
RETIREMENT	14,333	22,391	22,391	16,903	20,044	24,117	24,270	-	1,879	8.39%
401K CONTRIBUTION	5,568	8,232	8,232	6,214	7,369	8,403	8,456	-	224	2.73%
Subtotal Benefits	42,559	63,738	63,738	50,182	61,282	64,099	64,386	-	648	1.02%
TELEPHONE	748	1,200	1,200	782	1,003	1,200	1,200	-	-	0.00%
TRAVEL/TRAINING	1,100	2,000	2,200	2,081	2,081	2,200	3,000	-	1,000	50.00%
MAINTENANCE REPAIR AUTO	10	300	300	34	210	300	300	-	-	0.00%
GASOLINE	243	1,000	1,000	439	559	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	812	750	750	202	500	750	750	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	1,654	-	-	-	-	-	-	-	-	-
UNIFORMS	840	750	750	170	520	750	750	-	-	0.00%
COPIES	-	500	500	-	50	500	500	-	-	0.00%
CONTRACTED SERVICES	24,983	2,500	2,500	-	-	2,500	2,500	-	-	0.00%
ENGINEERING ASSISTANCE	27,500	9,000	9,000	-	-	9,000	9,000	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPTION	5,992	11,500	11,500	10,692	10,692	11,500	11,500	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	-	1,000	1,000	100	300	1,000	1,000	-	-	0.00%
MISCELLANEOUS	659	1,000	1,000	32	500	1,000	1,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	1,595	3,000	1,610	320	400	500	500	-	(2,500)	-83.33%
Subtotal Operating	66,136	34,500	33,310	14,852	16,816	32,200	33,000	-	(1,500)	-4.35%
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>222,912</b>	<b>267,075</b>	<b>267,075</b>	<b>200,784</b>	<b>265,760</b>	<b>268,562</b>	<b>270,715</b>	<b>-</b>	<b>3,640</b>	<b>1.36%</b>

# 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 25-26 DEPARTMENT GOALS

- \* Continue to maintain the highest level of Honor, Integrity, and Transparency
- \* 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
- \* Encourage staff to seek career advancement opportunities, as well as measures for work/life balance
- \* Promote officer training and development

## BUDGET INFORMATION

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Adopted</u>	<u>FY 24-25</u> <u>Amended</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Request</u>	<u>FY 25-26</u> <u>Recommended</u>	<u>FY 25-26</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,654,855	1,784,317	1,759,317	1,749,424	1,967,095	1,853,966	-
Benefits	568,211	633,375	633,375	617,396	696,972	659,820	-
Operating	246,715	252,176	297,981	268,293	285,418	281,820	-
Capital Outlay	172,331	-	78,898	78,834	145,300	145,300	-
<b>TOTAL</b>	<b>2,642,112</b>	<b>2,669,868</b>	<b>2,769,571</b>	<b>2,713,947</b>	<b>3,094,785</b>	<b>2,940,906</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Police Grants	3,750	-	-	5,363	-	-	-
Fines/Ordinance Violations	13,076	14,000	14,000	18,038	15,000	15,000	-
Clerk of Court Officer Fees	1,879	2,000	2,000	2,623	2,250	2,250	-
Donations - Police Dept	3,515	1,500	1,500	405	-	-	-
Special Separation Allowance FB	-	63,954	63,954	-	63,954	63,954	-
<b>TOTAL</b>	<b>22,220</b>	<b>81,454</b>	<b>81,454</b>	<b>26,429</b>	<b>81,204</b>	<b>81,204</b>	<b>-</b>
<i>Net General Tax</i>							
<u>Revenues Required</u>	2,619,892	2,588,414	2,688,117	2,687,518	3,013,581	2,859,702	-
<i>Total Authorized Positions</i>							
Full-Time	22	22	22	22	22	22	-
Part-Time	22	22	22	22	22	22	-

# POLICE DEPARTMENT

## FY 25-26 BUDGET NOTES

\* Includes funding to replace patrol vehicles with (2) Chevrolet Tahoes including equipment.

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

\* Includes funding for competitive compensation for officer retention.

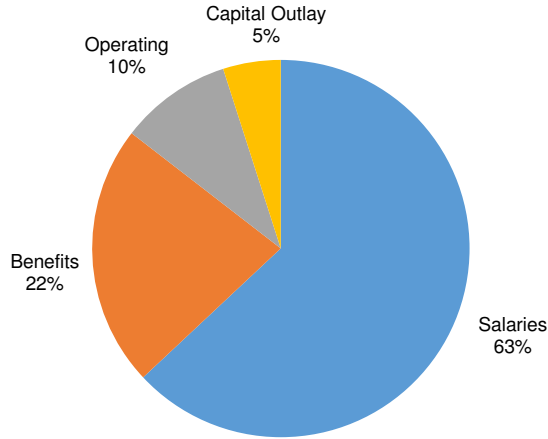
\* Includes funding for duty rifles for patrol officers.

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 20-21</b>	<b>Entire FY FY 21-22</b>	<b>Entire FY FY 22-23</b>	<b>Entire FY FY 23-24</b>	<b>FY 24-25 Thru March 2025</b>	<b>Entire FY FY 24-25 Projected</b>	<b>FY 25-26 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	14,474	14,955	13,943	15,208	9,887	15,000	15,000
Crimes against persons / assaults	73	58	50	45	32	48	45
Crimes against property	209	155	158	154	86	160	150
Residence checks performed	3,522	775	548	433	310	450	450
Business checks performed	256,307	245,956	247,235	192,698	88,468	135,000	145,000
# Golf cart registration permits	1,360	1,463	1,445	1,629	1,074	1,500	1,500
# Traffic citations	663	892	537	818	465	765	850
Total investigations closed by arrest	194	235	146	124	82	130	120
# Public education activities / events	9	35	91	149	86	120	150
# Drug-related crimes	189	250	84	68	48	70	75
# DWI violations	58	70	42	60	30	50	45

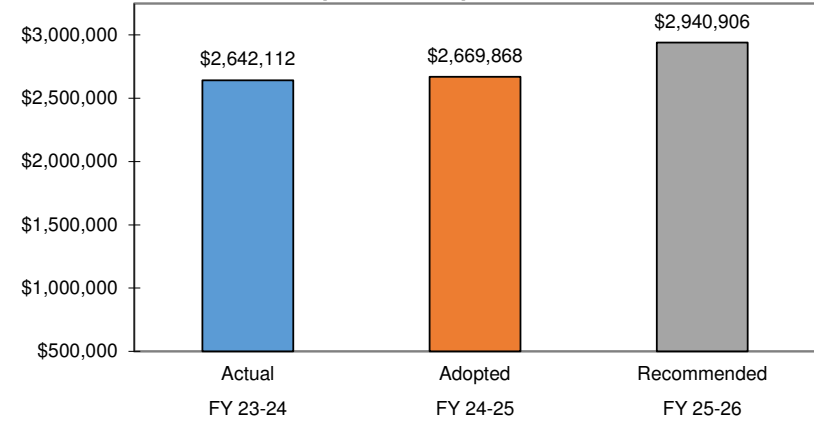
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
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	-
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>-</b>
<i>Part-Time</i>							
Reserve Patrol Officers	16	16	16	16	16	16	-
Customer Service Assistants	6	6	6	6	6	6	-
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>-</b>

# POLICE DEPARTMENT

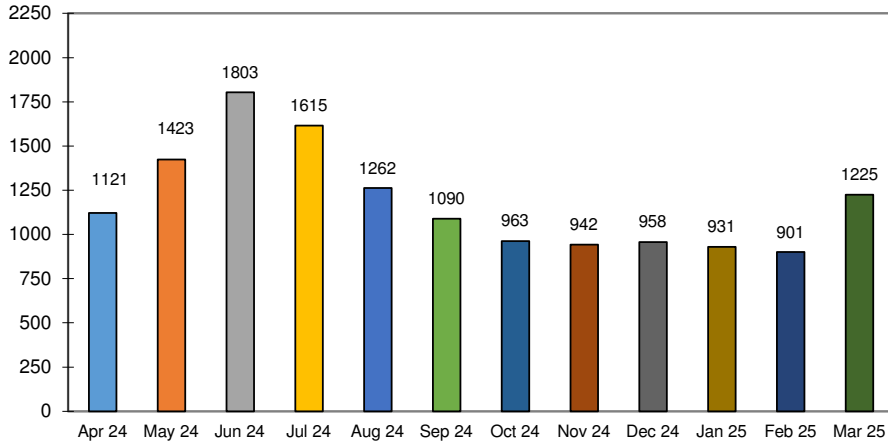
**FY 25-26 Recommended Budget  
Police Department**



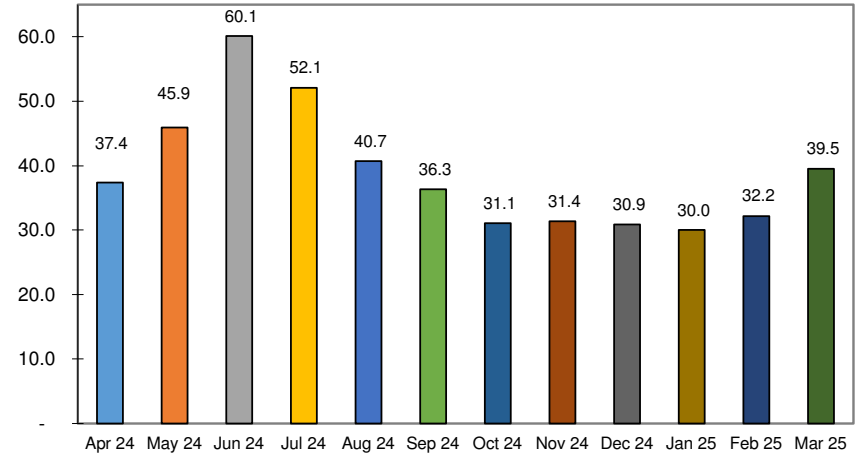
**Police Department Expenditures**



**Total Police Calls For Service By Month 2024-2025**

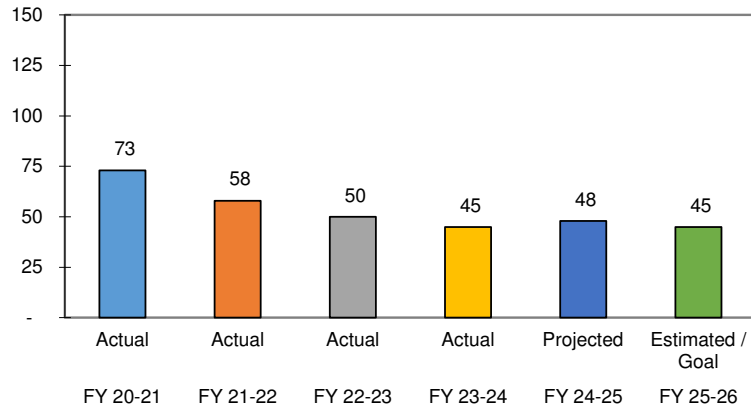


**Average # of Police Calls For Service Per Day By Month -  
Police Department**

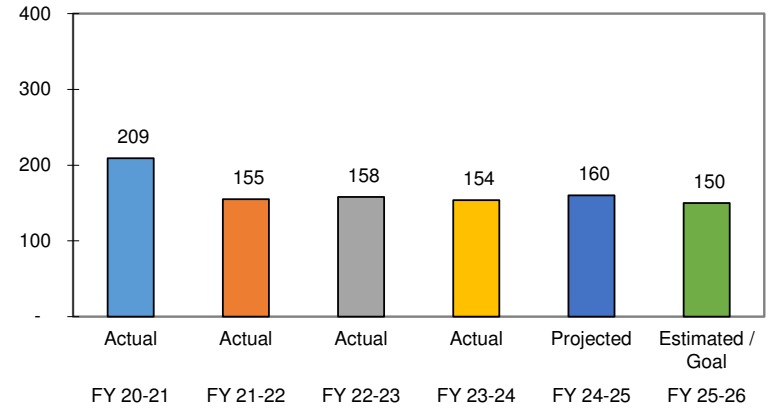


# POLICE DEPARTMENT

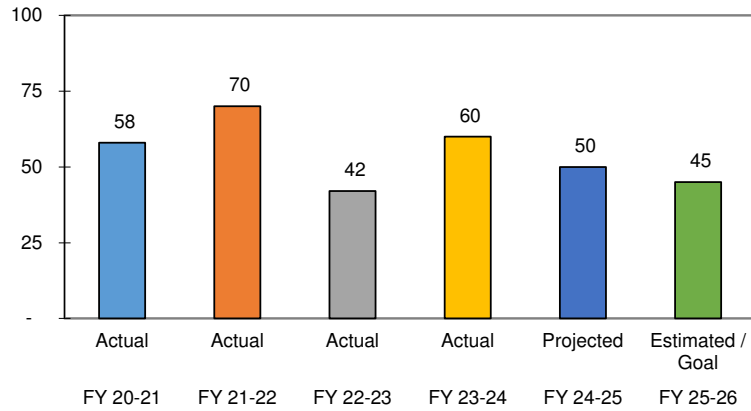
**# Crimes Against Persons  
Police Department**



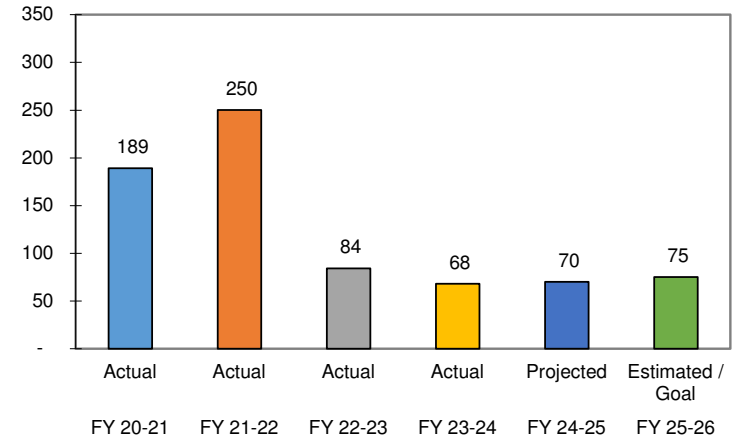
**# Crimes Against Property  
Police Department**



**# DWI Violations  
Police Department**



**# Drug-Related Crimes  
Police Department**



# POLICE DEPARTMENT

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	1,315,452	1,381,565	1,381,565	1,075,341	1,380,479	1,433,938	1,455,938	-	74,373	5.38%
SALARIES/OVERTIME	33,187	31,310	31,310	28,324	35,824	103,740	36,000	-	4,690	14.98%
SALARIES/STRAIGHT TIME	1,978	7,575	7,575	2,083	3,520	7,575	2,500	-	(5,075)	-67.00%
SALARIES/HOLIDAY	44,995	52,015	52,015	41,249	49,515	55,742	52,015	-	-	0.00%
SALARIES/PART TIME	134,730	181,186	156,186	110,985	149,536	233,587	175,000	-	(6,186)	-3.41%
LONGEVITY PAY	21,859	25,410	25,410	25,394	25,594	25,158	25,158	-	(252)	-0.99%
BONUS - FTO / EMT	717	2,500	2,500	1,350	2,200	4,600	4,600	-	2,100	84.00%
STIPEND - RETIREE HEALTH BENE	11,500	11,760	11,760	9,800	11,760	11,760	11,760	-	-	0.00%
LEO SEPARATION ALLOW	90,437	90,996	90,996	69,997	90,996	90,996	90,996	-	(0)	0.00%
Subtotal Salaries	1,654,855	1,784,317	1,759,317	1,364,523	1,749,424	1,967,095	1,853,966	-	69,649	3.90%
FICA EXPENSE	124,332	136,500	136,500	102,649	133,831	150,483	141,828	-	5,328	3.90%
HEALTH INSURANCE	176,499	196,200	196,200	147,495	183,540	202,400	185,411	-	(10,789)	-5.50%
RETIREMENT	196,956	225,656	225,656	173,880	225,169	262,551	253,770	-	28,114	12.46%
401K CONTRIBUTION	70,424	75,019	75,019	58,147	74,857	81,538	78,811	-	3,792	5.05%
Subtotal Benefits	568,211	633,375	633,375	482,171	617,396	696,972	659,820	-	26,445	4.18%
TELEPHONE	4,677	6,000	6,000	3,707	4,455	6,180	5,000	-	(1,000)	-16.67%
INTERNET SERVICE	11,491	12,300	12,300	8,991	11,949	13,868	13,000	-	700	5.69%
UTILITIES	8,997	11,000	11,000	7,644	10,599	11,550	11,550	-	550	5.00%
TRAVEL/TRAINING	9,748	15,000	15,000	7,790	12,290	15,000	15,000	-	-	0.00%
MAINT & REPAIR/BUILDING	1,514	2,500	2,500	2,200	3,000	3,000	3,000	-	500	20.00%
MAINT & REPAIR/AUTO	24,456	3,500	19,411	15,649	18,732	10,300	10,300	-	6,800	194.29%
MAINT & REPAIR/RADIO & ANTENN	1,266	2,000	2,000	1,021	1,021	2,000	2,000	-	-	0.00%
GASOLINE	66,191	70,000	70,000	43,104	61,483	70,000	70,000	-	-	0.00%
TIRES	4,539	5,000	5,000	2,422	4,152	5,000	5,000	-	-	0.00%
OFFICE SUPPLIES	7,937	10,000	10,000	3,670	4,862	10,000	10,000	-	-	0.00%
GENERAL SUPPLIES	4,128	5,500	5,500	4,076	4,635	5,500	5,500	-	-	0.00%
SUPPLIES - AMMUNITION/FIRE ARI	11,298	5,000	34,894	32,972	34,894	20,528	20,528	-	15,528	310.56%
SUPPLIES - INVESTIGATIONS	1,370	2,000	2,000	1,005	1,723	2,000	2,000	-	-	0.00%
SUPPLIES - CRIME PREVENTION	2,760	5,000	5,000	2,299	3,941	5,000	5,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	802	6,376	6,376	3,224	5,527	12,492	12,492	-	6,116	95.92%
UNIFORMS	24,866	20,000	20,000	17,236	20,000	20,000	20,000	-	-	0.00%
PHYSICALS	1,859	5,000	5,000	2,263	3,000	5,000	5,000	-	-	0.00%
ANIMAL CONTROL	-	1,500	1,500	-	-	1,500	1,500	-	-	0.00%
COPIES	1,772	2,000	2,000	1,538	2,000	3,500	2,250	-	250	12.50%

# POLICE DEPARTMENT

## LINE ITEM DETAILS

	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected FY 24-25 Year-End</u>	<u>Requested FY 25-26 Budget</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
CONTRACTED SERVICES	10,850	11,500	11,500	7,980	10,920	11,700	11,700	-	200	1.74%
SOFTWARE MAINT/SUBSCRIPTION	36,846	40,200	40,200	38,992	40,200	40,500	40,200	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	690	800	800	610	610	800	800	-	-	0.00%
MISCELLANEOUS	8,659	10,000	10,000	4,890	8,300	10,000	10,000	-	-	0.00%
Subtotal Operating	246,715	252,176	297,981	213,283	268,293	285,418	281,820	-	29,644	11.76%
CAPITAL OUTLAY - EQUIPMENT	-	-	9,443	9,443	9,443	-	-	-	-	0.00%
CAPITAL OUTLAY - VEHICLES	18,538	-	66,213	57,313	66,149	145,300	145,300	-	145,300	
CAPITAL OUTLAY - LEASES	153,793	-	3,242	3,242	3,242	-	-	-	-	0.00%
Subtotal Capital Outlay	172,331	-	78,898	69,998	78,834	145,300	145,300	-	145,300	0.00%
<b>TOTAL</b>	<b>2,642,112</b>	<b>2,669,868</b>	<b>2,769,571</b>	<b>2,129,975</b>	<b>2,713,947</b>	<b>3,094,785</b>	<b>2,940,906</b>	<b>-</b>	<b>271,038</b>	<b>10.15%</b>

# POLICE DEPARTMENT

## CAPITAL OUTLAY DETAILS (Items greater 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>	
Chevrolet Tahoes	2	55,650	111,300	2	55,650	111,300				-
Upfitting Chevrolet Tahoes	2	17,000	34,000	2	17,000	34,000				-
			-			-				-
<b>TOTAL</b>			<b>145,300</b>			<b>145,300</b>				<b>-</b>

## 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>	
Getac V100 Rugged Conv. Laptop	3	4,164	12,492	3	4,164	12,492				-
Rifles for patrol	10	1,500	15,000	10	1,500	15,000				-
			-			-				-
			-			-				-
			-			-				-
			-			-				-
<b>TOTAL</b>			<b>27,492</b>			<b>27,492</b>				<b>-</b>

# 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 25-26 DEPARTMENT GOALS

- \*Continued Improvement of Emergency Service model
- \*Monitor Community Risk Reduction based on incident responses
- \*Improvement of overall response time in Emerald Isle
- \*Increase employee retention through training programs
- \*Increase ocean safety & awareness throughout our community
- \* Reduce response times along Coast Guard Road
- \* Consider Planning & Inspection partnership for vacation rental  
inspection program.

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 23-24 Actual</u>	<u>FY 24-25 Adopted</u>	<u>FY 24-25 Amended</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Request</u>	<u>FY 25-26 Recommended</u>	<u>FY 25-26 Adopted</u>
Salaries	2,122,256	2,190,345	2,197,068	2,164,037	2,593,967	2,583,009	-
Benefits	752,196	788,894	788,894	777,883	893,185	892,346	-
Operating	371,974	410,998	519,831	385,987	449,598	430,198	-
Capital Outlay	71,937	9,535	71,956	59,421	-	-	-
<b>TOTAL</b>	<b>3,318,363</b>	<b>3,399,772</b>	<b>3,577,749</b>	<b>3,387,328</b>	<b>3,936,750</b>	<b>3,905,554</b>	<b>-</b>
<u>Offsetting Revenues</u>							
EMS Services Fees	322,869	315,000	315,000	327,830	320,000	320,000	-
EMS Subscription Program	22,180	21,000	21,000	19,460	25,000	25,000	-
Donations - Fire & EMS Depts	9,842	9,000	9,000	5,560	5,400	5,400	-
<b>TOTAL</b>	<b>332,711</b>	<b>324,000</b>	<b>324,000</b>	<b>333,390</b>	<b>325,400</b>	<b>325,400</b>	<b>-</b>
<u>Net General Tax Revenues Required</u>							
	2,985,652	3,075,772	3,253,749	3,053,938	3,611,350	3,580,154	-
<u>Total Authorized Positions</u>							
Full-Time	26	26	26	26	29	29	-
Part-Time	60	60	60	53	60	60	-

## FY 25-26 BUDGET NOTES

- \* Recommended purchase of replacement non-capital/furnishings to be procured in the FY 2025 budget with departmental cost savings.
- \* Includes increased funding for competitive compensation for paramedic level department.

- \* 3 additional full-time positions for compliance with NFPA Standard 1710.
- \* Added funding for annual staffing of 3rd ambulance at US Coast Guard Station.

# FIRE DEPARTMENT

<b><u>SERVICE STATISTICS / GOALS</u></b>	<b>Entire FY FY 20-21</b>	<b>Entire FY FY 21-22</b>	<b>Entire FY FY 22-23</b>	<b>Entire FY FY 23-24</b>	<b>FY 24-25 Thru March 2025</b>	<b>Entire FY FY 24-25 Projected</b>	<b>FY 25-26 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	29	14	18	19	9	9	10
Alarm Activations	67	77	117	262	325	390	325
Vehicle Fires	3	1	5	1	-	1	1
Brush/Woods Fires	11	14	14	6	8	10	9
Water Rescue Calls (all FD staff)	96	110	91	94	56	100	100
EMS Incidents	357	242	946	866	666	900	950
Calls involving ambulance transport	471	536	546	553	388	575	600
Mutual Aid Received	31	203	109	20	38	40	20
Mutual Aid Given	112	35	61	102	66	60	60
Property Value Lost	\$ 390,690	\$ 306,340	\$ 127,700	\$ 154,086	\$ 7,450	\$ 20,000	\$ 20,000
Fire Inspections Completed	329	426	436	351	264	425	400

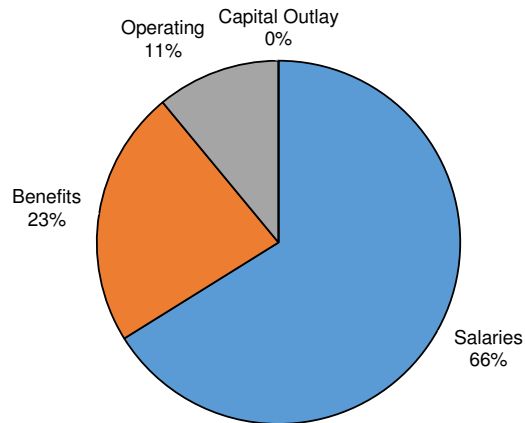
# FIRE DEPARTMENT

## AUTHORIZED POSITION DETAILS

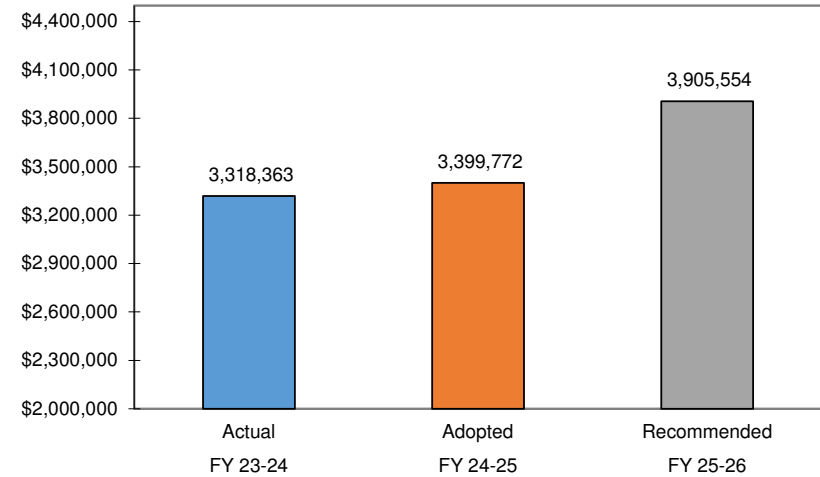
	FY 23-24 <u>Actual</u>	FY 24-25 <u>Adopted</u>	FY 24-25 <u>Amended</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Request</u>	FY 25-26 <u>Recommended</u>	FY 25-26 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Deputy Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	-	-	-	-	-	-
Fire Lieutenants	-	3	3	3	3	3	-
Fire Engineers / Medic	3	6	6	3	3	3	-
Fire Engineers	4	3	3	5	6	6	-
Firefighter / Medic	8	6	6	9	9	9	-
Firefighters	3	3	3	1	3	3	-
TOTAL	26	26	26	26	29	29	-
<i>Part-Time</i>							
Customer Service Assistant	-	1	1	-	-	-	-
Paramedics	8	8	8	7	10	10	-
EMTs - Advanced	2	2	2	1	2	2	-
EMTs - Basic	10	5	5	1	4	4	-
Reserve Firefighters	15	19	19	19	19	19	-
Lifeguards	25	25	25	25	25	25	-
TOTAL	60	60	60	53	60	60	-

# FIRE DEPARTMENT

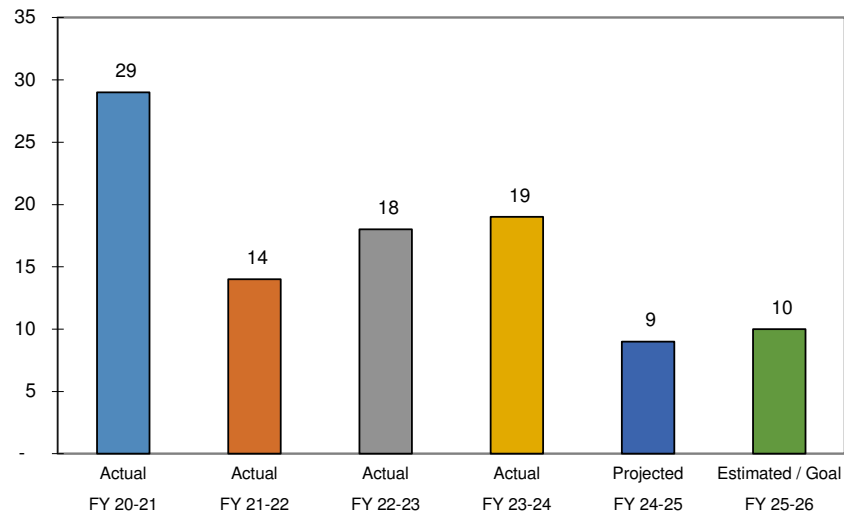
**FY 25-26 Recommended Budget  
Fire Department**



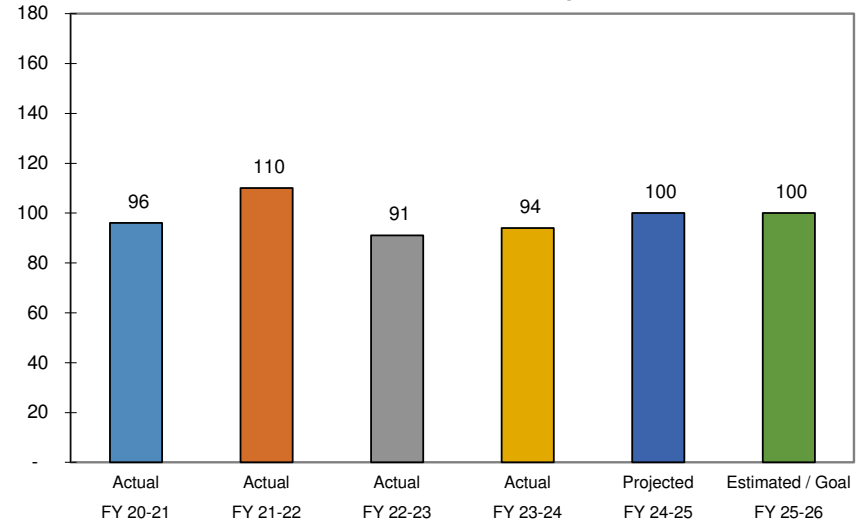
**Fire Department Expenditures**



**Emerald Isle Structure Fires**

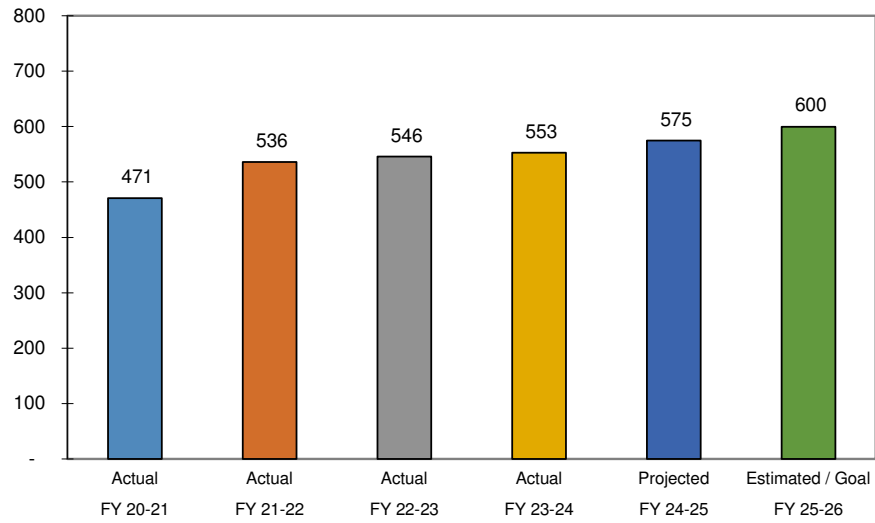


**Water Rescue Calls - Fire Department**

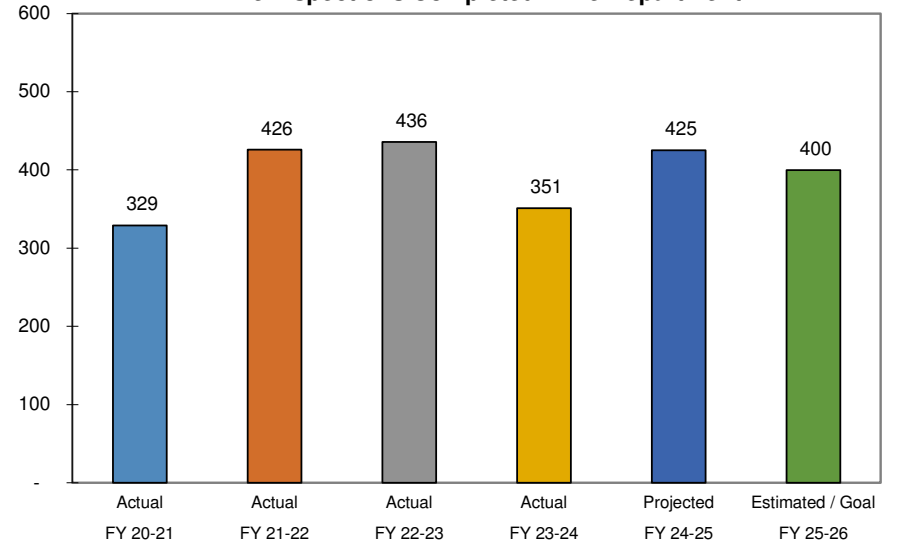


# FIRE DEPARTMENT

### Total Calls Involving Ambulance Transport



### Fire Inspections Completed - Fire Department



# FIRE DEPARTMENT

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	1,546,460	1,617,831	1,617,831	1,179,430	1,541,329	1,881,639	1,881,639	-	263,808	16.31%
SALARIES/OVERTIME	166,655	124,247	124,247	118,938	149,502	125,000	125,000	-	753	0.61%
SALARIES/STRAIGHT TIME	29,891	24,038	24,038	25,721	32,154	30,000	30,000	-	5,962	24.80%
SALARIES/HOLIDAY	58,657	69,030	69,030	49,691	61,091	76,822	76,822	-	7,792	11.29%
SALARIES/PART TIME	80,481	85,850	92,573	100,204	130,051	191,096	180,138	-	94,288	109.83%
SALARIES/PART TIME/LIFEGUARD:	182,063	202,000	202,000	105,086	190,614	224,709	224,709	-	22,709	11.24%
LONGEVITY PAY	23,803	23,149	23,149	22,926	22,926	29,961	29,961	-	6,812	29.43%
LIFEGUARD INCENTIVES	19,786	24,400	24,400	13,600	18,400	24,000	24,000	-	(400)	-1.64%
STIPEND - RETIREE HEALTH BENE	14,460	19,800	19,800	15,130	17,970	10,740	10,740	-	(9,060)	-45.76%
Subtotal - Salaries	2,122,256	2,190,345	2,197,068	1,630,726	2,164,037	2,593,967	2,583,009	-	392,664	17.93%
FICA EXPENSE	157,660	167,562	167,562	121,270	165,549	198,438	197,600	-	30,038	17.93%
HEALTH INSURANCE	259,742	262,600	262,600	213,788	265,622	266,800	266,800	-	4,200	1.60%
CRITICAL ILLNESS INSURANCE	3,827	3,450	3,450	-	3,827	3,450	3,450	-	-	0.00%
RETIREMENT	236,679	256,047	256,047	190,977	248,255	311,025	311,025	-	54,978	21.47%
FIRE & RESCUE SQUAD PENSION	3,270	5,100	5,100	3,360	3,360	5,100	5,100	-	-	0.00%
401K CONTRIBUTION	91,018	94,135	94,135	70,136	91,270	108,371	108,371	-	14,236	15.12%
Subtotal - Benefits	752,196	788,894	788,894	599,530	777,883	893,185	892,346	-	103,452	13.11%
TELEPHONE	5,863	9,718	9,718	5,069	5,883	6,750	6,750	-	(2,968)	-30.54%
INTERNET SERVICE	10,315	8,980	8,980	8,984	11,140	11,000	11,000	-	2,020	22.49%
UTILITIES	20,231	18,000	18,000	18,013	24,013	24,000	24,000	-	6,000	33.33%
TRAVEL/TRAINING	20,693	20,000	20,000	14,875	16,000	20,000	20,000	-	-	0.00%
MAINT & REPAIR/BUILDING	19,224	25,000	30,307	22,984	25,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	39,665	41,000	133,508	133,508	41,000	41,000	41,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	17,399	16,000	20,643	20,643	22,000	34,548	34,548	-	18,548	115.93%
MAINT & REPAIR/RADIO & ANTENN	7,284	6,500	6,500	2,923	4,500	6,000	6,000	-	(500)	-7.69%
MAINT & REPAIR/HYDRANTS	-	10,000	10,000	7,061	7,061	10,000	8,000	-	(2,000)	-20.00%
PUBLIC EDUCATION	8,086	6,500	6,500	6,039	6,500	7,500	7,500	-	1,000	15.38%
GASOLINE	46,432	50,000	50,000	27,005	41,005	40,000	45,000	-	(5,000)	-10.00%
TIRES	3,654	7,000	7,000	5,621	7,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	6,606	7,500	7,500	2,009	5,500	7,000	7,000	-	(500)	-6.67%
MEDICAL SUPPLIES	30,006	42,900	42,900	19,433	30,000	44,800	42,900	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	10,705	-	6,375	6,375	6,375	20,500	-	-	-	-
FIRE EQUIPMENT	2,974	3,500	3,500	2,925	3,500	3,500	3,500	-	-	0.00%
WATER RESCUE EQUIPMENT	6,040	6,000	6,000	4,414	6,000	6,000	6,000	-	-	0.00%
HAZARDOUS MATERIALS EQUIPMI	600	1,000	1,000	502	600	1,000	1,000	-	-	0.00%
UNIFORMS	16,765	20,000	20,000	18,426	20,000	20,000	20,000	-	-	0.00%
TURN OUT GEAR	27,198	30,000	30,000	4,430	29,000	30,000	30,000	-	-	0.00%
PHYSICALS	2,318	3,500	3,500	1,398	3,500	3,500	3,500	-	-	0.00%
COPIES	1,558	2,500	2,500	1,297	2,000	2,500	2,500	-	-	0.00%

# FIRE DEPARTMENT

## LINE ITEM DETAILS

	<u>FY 23-24</u> <u>Actual</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Amended</u> <u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Thru</u> <u>April 10, 2025</u>	<u>Projected</u> <u>FY 24-25</u> <u>Year-End</u>	<u>Requested</u> <u>FY 22-23</u> <u>Budget</u>	<u>Recommended</u> <u>FY 25-26</u> <u>Budget</u>	<u>Adopted</u> <u>FY 25-26</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>	<u>Pct Change</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>
CONTRACT - BILLING & COLLECTI	18,323	18,900	18,900	14,909	18,409	19,500	19,500	-	600	3.17%
SOFTWARE MAINT/SUBSCRIPTION	18,402	20,000	20,000	20,676	21,000	22,000	22,000	-	2,000	10.00%
MEMBERSHIP DUES / PERIODICAL	10,178	12,500	12,500	8,071	12,000	12,500	12,500	-	-	0.00%
MISCELLANEOUS	11,240	19,000	19,000	6,742	12,000	19,000	19,000	-	-	0.00%
MISCELLANEOUS/LIFEGUARDS	10,214	5,000	5,000	4,033	5,000	5,000	5,000	-	-	0.00%
Subtotal - Operating	371,974	410,998	519,831	388,365	385,987	449,598	430,198	-	19,200	4.67%
CAPITAL OUTLAY - EQUIPMENT	71,937	9,535	29,535	17,000	17,000	-	-	-	(9,535)	-100.00%
CAPITAL OUTLAY - VEHICLES	-	-	33,500	32,500	33,500	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	8,921	8,921	8,921	-	-	-	-	-
Subtotal - Capital Outlay	71,937	9,535	71,956	58,421	59,421	-	-	-	(9,535)	-100.00%
<b>TOTAL</b>	<b>3,318,363</b>	<b>3,399,772</b>	<b>3,577,749</b>	<b>2,677,043</b>	<b>3,387,328</b>	<b>3,936,750</b>	<b>3,905,554</b>	<b>-</b>	<b>505,782</b>	<b>14.88%</b>

# FIRE DEPARTMENT

## CAPITAL OUTLAY DETAILS

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

## 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>
Entry Doors - Station #1	3	3,000	9,000	-	3,000	-			-
Knox Medical Station Safe	1	4,000	4,000	-	4,000	-			-
Gear Locker (12 TTL)	2	2,450	4,900	-	2,450	-			-
Gas Detectors & Cal Kit	4	650	2,600	-	650	-			-
			-			-			-
<b>TOTAL</b>			<b>20,500</b>			-			-

# PUBLIC WORKS

## SERVICES PROVIDED

- \* Storm water system management
- \* Facilities and generator 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
- \* Beach strand maintenance

## FY 25-26 DEPARTMENT GOALS

- \* Continuous 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
- \* Replace aged equipment, septic pump, and HVAC units

## BUDGET INFORMATION

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Adopted</u>	FY 24-25 <u>Amended</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Request</u>	FY 25-26 <u>Recommended</u>	FY 25-26 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	270,806	284,098	284,098	269,296	285,591	284,992	-
Benefits	105,723	120,627	120,627	113,408	118,520	118,358	-
Operating	456,649	517,154	545,398	484,399	603,125	582,771	-
Capital Outlay	<u>111,608</u>	<u>-</u>	<u>11,513</u>	<u>11,513</u>	<u>271,620</u>	<u>223,620</u>	<u>-</u>
TOTAL	944,786	921,879	961,636	878,616	1,278,856	1,209,741	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	178,804	178,804	178,804	196,271	196,271	196,271	-
NCDOT Mowing Services	<u>13,367</u>	<u>13,367</u>	<u>13,367</u>	<u>13,367</u>	<u>13,367</u>	<u>13,367</u>	<u>-</u>
TOTAL	192,171	192,171	192,171	209,638	209,638	209,638	-
<i>Net General Tax Revenues Required</i>							
	752,615	729,708	769,465	668,978	1,069,218	1,000,103	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	1	2	2	1	1	1	-

# PUBLIC WORKS

## FY 25-26 BUDGET NOTES

\* Includes \$87,000 for annual Street light and Christmas light expenses

\* Includes \$196,271 for resurfacing of various street segments utilizing Powell Bill grant funding

\* Includes \$125,000 for replacement of aged backhoe

\* Includes \$98,620 for other capital replacements including HVAC units, mowers, septic pump and asphalt equipment.

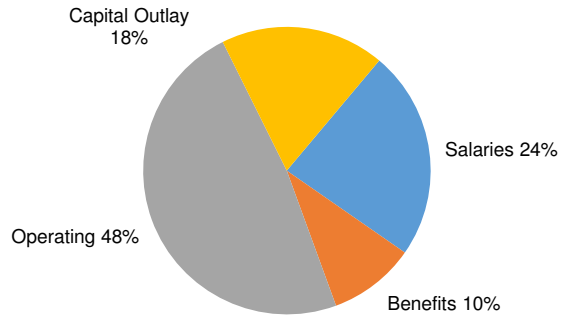
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 20-21</b>	<b>Entire FY FY 21-22</b>	<b>Entire FY FY 22-23</b>	<b>Entire FY FY 23-24</b>	<b>FY 24-25 Thru March 2025</b>	<b>Entire FY FY 24-25 Projected</b>	<b>FY 25-26 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	167	169	171	214	126	168	165
Building maintenance orders	296	337	275	256	214	293	250
Annual Powell Bill distribution	\$ 136,299	\$ 161,122	\$ 160,826	\$ 178,804	\$ 196,271	\$ 196,271	\$ 196,271
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	2.14	0.68	0.50	0.66	0.66	1.00
# of street repairs	46	48	94	76	50	62	60
# beach equipment warnings	565	289	267	312	175	300	250
# beach equipment confiscations	44	7	16	9	3	6	5
Storm water inspections / repairs	112	112	101	111	77	96	100

## AUTHORIZED POSITION DETAILS

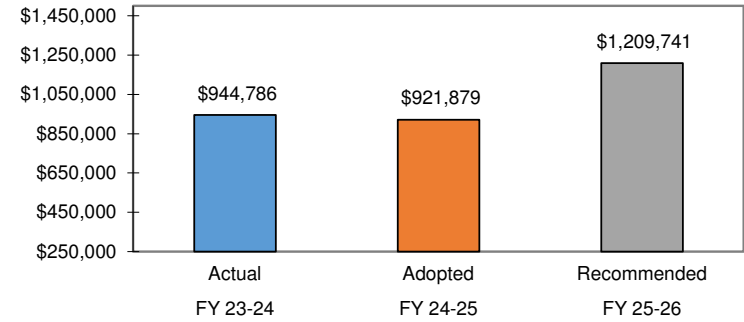
	<b>FY 23-24 Actual</b>	<b>FY 24-25 Adopted</b>	<b>FY 24-25 Amended</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Request</b>	<b>FY 25-26 Recommended</b>	<b>FY 25-26 Adopted</b>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
<i>Part-Time</i>							
Seasonal Laborer	1	2	2	1	1	1	-
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

# PUBLIC WORKS

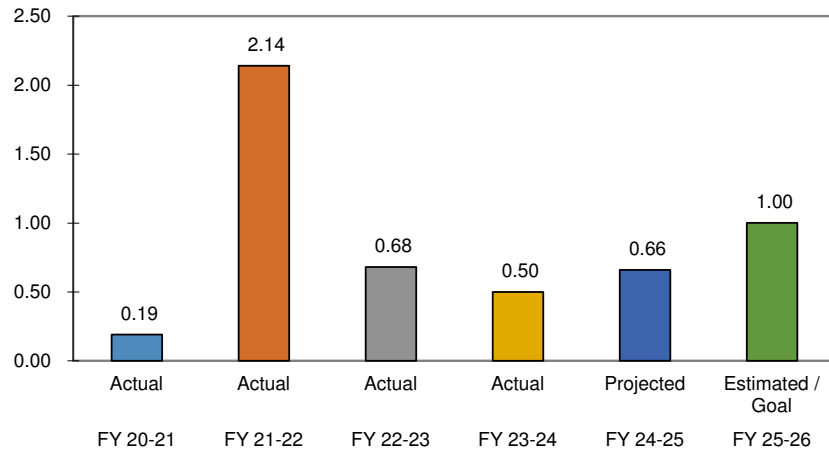
**FY 25-26 Recommended Budget  
Public Works Department**



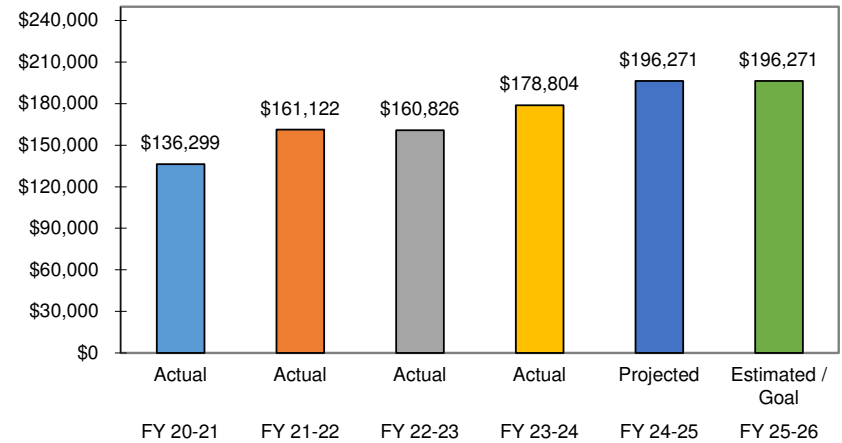
**Public Works Department Expenditures**



**Street Resurfacing - Annual Miles**



**Annual Powell Bill Distribution**



# PUBLIC WORKS

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	210,808	240,947	240,947	180,316	236,879	244,171	244,172	-	3,225	1.34%
SALARIES/OVERTIME	9,050	10,100	10,100	5,207	7,137	10,600	10,000	-	(100)	-0.99%
SALARIES/STRAIGHT TIME	-	1,946	1,946	-	-	-	-	-	(1,946)	-100.00%
SALARIES/PART TIME	41,239	20,200	20,200	3,307	15,000	20,000	20,000	-	(200)	-0.99%
LONGEVITY PAY	5,989	7,185	7,185	6,560	6,560	7,100	7,100	-	(85)	-1.18%
STIPEND - RETIREE HEALTH BENE	3,720	3,720	3,720	3,100	3,720	3,720	3,720	-	-	0.00%
Subtotal Salaries	270,806	284,098	284,098	198,490	269,296	285,591	284,992	-	894	0.31%
FICA EXPENSE	19,833	21,734	21,734	15,009	20,601	21,848	21,802	-	68	0.31%
HEALTH INSURANCE	45,539	50,500	50,500	41,780	46,200	46,000	46,000	-	(4,500)	-8.91%
RETIREMENT	29,059	35,384	35,384	26,123	34,078	37,578	37,493	-	2,109	5.96%
401K CONTRIBUTION	11,292	13,009	13,009	9,604	12,529	13,094	13,064	-	55	0.42%
Subtotal Benefits	105,723	120,627	120,627	92,516	113,408	118,520	118,358	-	(2,269)	-1.88%
TELEPHONE	720	1,100	1,100	600	2,080	2,100	2,100	-	1,000	90.91%
UTILITIES	23,084	27,500	27,500	15,790	21,000	30,250	26,000	-	(1,500)	-5.45%
STREET LIGHTS	83,964	84,000	84,000	63,904	85,480	87,000	87,000	-	3,000	3.57%
STREET LIGHT IMPROVEMENTS	32,658	2,000	2,000	197	300	19,400	19,400	-	17,400	870.00%
TRAVEL/TRAINING	537	5,000	4,133	2,476	2,476	5,000	5,000	-	-	0.00%
MAINT & REPAIR/BUILDING	33,515	33,500	33,500	18,565	21,060	36,850	36,850	-	3,350	10.00%
MAINT & REPAIR/AUTO	30,156	33,000	33,000	24,653	29,413	36,300	33,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	21,307	6,000	12,012	12,012	14,012	18,000	18,000	-	12,000	200.00%
MAINT & REPAIR/RADIO & ANTENN	251	1,500	500	-	-	1,500	1,000	-	(500)	-33.33%
MAINT & REPAIR / STREETS	3,777	10,000	16,894	16,649	18,649	12,900	12,000	-	2,000	20.00%
STREET MAINT/PAVING (PB)	143,189	178,804	178,804	166,400	166,400	196,271	196,271	-	17,467	9.77%
STREET MAINT/DRAINAGE	20,248	22,000	25,765	20,646	23,745	33,000	33,000	-	11,000	50.00%
SIGNS & POSTS	6,087	6,600	6,600	2,520	3,468	7,260	6,600	-	-	0.00%
GASOLINE	11,443	15,000	15,000	11,625	16,000	17,744	16,500	-	1,500	10.00%
TIRES	2,122	3,800	3,800	3,199	4,203	4,600	4,600	-	800	21.05%
OFFICE SUPPLIES	820	1,500	1,500	54	100	1,500	1,000	-	(500)	-33.33%
GENERAL SUPPLIES	16,220	27,500	27,500	23,637	29,225	32,000	32,000	-	4,500	16.36%
MOSQUITO CONTROL	-	3,000	2,354	2,353	2,353	3,300	3,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	5,223	7,600	7,600	6,116	6,116	10,900	4,700	-	(2,900)	-38.16%
UNIFORMS	6,157	6,250	6,250	4,138	5,499	6,250	6,250	-	-	0.00%
EQUIPMENT RENTAL	2,829	5,000	5,000	973	1,212	5,000	5,000	-	-	0.00%
CONTRACTED SERVICES	4,200	25,000	17,000	280	5,500	25,000	25,000	-	-	0.00%
MEMBERSHIP DUES / PERIODICAL	459	1,500	500	300	300	1,000	1,000	-	(500)	-33.33%
MISCELLANEOUS	7,683	10,000	10,000	1,979	2,721	10,000	7,500	-	(2,500)	-25.00%
DISASTER EXPENSES	-	-	23,086	23,086	23,086	-	-	-	-	-
Subtotal - Operating	456,649	517,154	545,398	422,154	484,399	603,125	582,771	-	65,617	12.69%

**LINE ITEM DETAILS**

	<u>FY 23-24 Actual</u>	<u>Adopted FY 24-25 Budget</u>	<u>Amended FY 24-25 Budget</u>	<u>FY 24-25 Thru April 10, 2025</u>	<u>Projected FY 24-25 Year-End</u>	<u>Requested FY 25-26 Budget</u>	<u>Recommended FY 25-26 Budget</u>	<u>Adopted FY 25-26 Budget</u>	<u>Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>	<u>Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	43,503	-	-	-	-	63,620	55,620	-	55,620	-
CAPITAL OUTLAY - EQUIPMENT	68,105	-	11,513	-	11,513	168,000	168,000	-	168,000	-
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	40,000	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	111,608	-	11,513	-	11,513	271,620	223,620	-	223,620	223,620
<b>TOTAL</b>	<b>944,786</b>	<b>921,879</b>	<b>961,636</b>	<b>713,160</b>	<b>878,616</b>	<b>1,278,856</b>	<b>1,209,741</b>	<b>-</b>	<b>287,862</b>	<b>31.23%</b>

# PUBLIC WORKS

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget 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>			
Rooftop HVAC Units - Police Strn	3	13,540	40,620	3	13,540	40,620			-
52" Scag Mower	2	15,000	30,000	2	15,000	30,000			
Community Ctr Septic Pump	1	15,000	15,000	1	15,000	15,000			
Asphalt hotbox upgrades	1	13,000	13,000	1	13,000	13,000			
Backhoe	1	125,000	125,000	1	125,000	125,000			
Bucket Truck (Used)	1	40,000	40,000	-	40,000	-			-
Vinyl Handrails Admin Bldg	1	8,000	8,000	-	8,000	-			-
<b>TOTAL</b>			<b>271,620</b>			<b>223,620</b>			<b>-</b>

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

<u>Item</u>	<u>Requested</u>			<u>Manager Recommends</u>			<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget 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>			
Christmas Light Decorations	1	17,200	17,200	1	17,200	17,200			-
Landscape Tools (Trimmer/Saw)	6	700	4,200	-	700	-			
Roadwork signs/cones	1	2,000	2,000	-	2,000	-			
Grading level	1	1,500	1,500	1	1,500	1,500			
Liberty 1.5 hp pump	2	1,600	3,200	2	1,600	3,200			
			-			-			-
<b>TOTAL</b>			<b>28,100</b>			<b>21,900</b>			<b>-</b>

# 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 25-26 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
- \* Identify method of assessing equitable Solid Waste fee for multiple cart use by seasonal vacation rentals

## BUDGET INFORMATION

	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
<i>Expenditure Category</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Salaries	199,953	212,142	212,142	215,199	229,169	228,469	-
Benefits	89,130	92,329	92,329	94,364	94,670	94,617	-
Operating	1,519,552	1,623,507	1,623,507	1,543,559	1,648,393	1,641,833	-
Capital Outlay	7,501	230,000	230,000	221,028	230,000	230,000	-
<b>TOTAL</b>	<b>1,816,137</b>	<b>2,157,978</b>	<b>2,157,978</b>	<b>2,074,151</b>	<b>2,202,232</b>	<b>2,194,918</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,968,838	2,008,458	2,008,458	1,992,260	2,231,250	2,231,250	-
Solid Waste Disposal Tax	10,140	14,000	14,000	15,469	14,500	14,500	-
Interlocal Yard Debris Removal Svcs	-	-	-	-	-	-	-
SW User Fees - Prior Years	3,134	3,100	3,100	3,070	3,100	3,100	-
<b>TOTAL</b>	<b>1,982,112</b>	<b>2,025,558</b>	<b>2,025,558</b>	<b>2,010,799</b>	<b>2,248,850</b>	<b>2,248,850</b>	<b>-</b>
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	2	2	2	2	2	-

# SOLID WASTE

## FY 25-26 BUDGET NOTES

- \* Includes \$1,136,608 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 \$116,426 for dumpster service at multi-family residential complexes

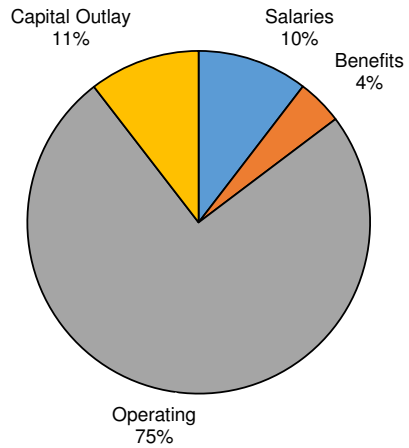
- \* Includes \$50,000 for mulching processing at yard debris site
- \* Includes \$194,265 for landfill tipping fees; assuming 3,400 tons of trash
- \* Includes \$60,000 for recycling tipping fees; assuming 750 tons of recyclables
- \* Includes \$230,000 for replacement knuckleboom brush truck

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>	
	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>		<b>FY 24-25</b>	<b>FY 25-26</b>		
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Thru March 2025</u>		<u>Projected</u>	<u>Estimated / Goal</u>		
Tons of residential solid waste	3,994	3,658	3,489	3,381	2,359		3,400	3,400		
Tons of recyclables	780	750	702	691	474		660	750		
# of yard waste collection points	31,276	37,049	35,391	35,707	22,780		34,000	35,000		
# of old appliance collection points	135	63	81	100	70		100	100		
Annual solid waste fee	\$ 255.00	\$ 265.00	\$ 275.00	\$ 295.00	\$ 300.00		\$ 300.00	\$ 335.00		
Recycling tipping fee per ton	\$ 102.00	\$ 76.00	\$ 50.00	\$ 100.00	\$ 80.00		\$ 80.00	\$ 80.00		
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 54.50	\$ 55.50		\$ 55.50	\$ 57.00		

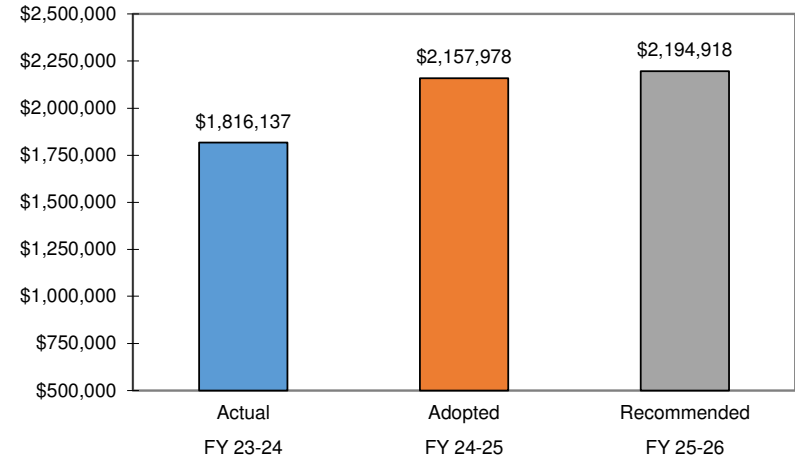
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Assistant Public Works Director	1	1	1	1	1	1	-
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	2	2	2	2	2	2	-
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
<i>Part-Time</i>							
Seasonal Laborer	1	2	2	2	2	2	-
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>

# SOLID WASTE

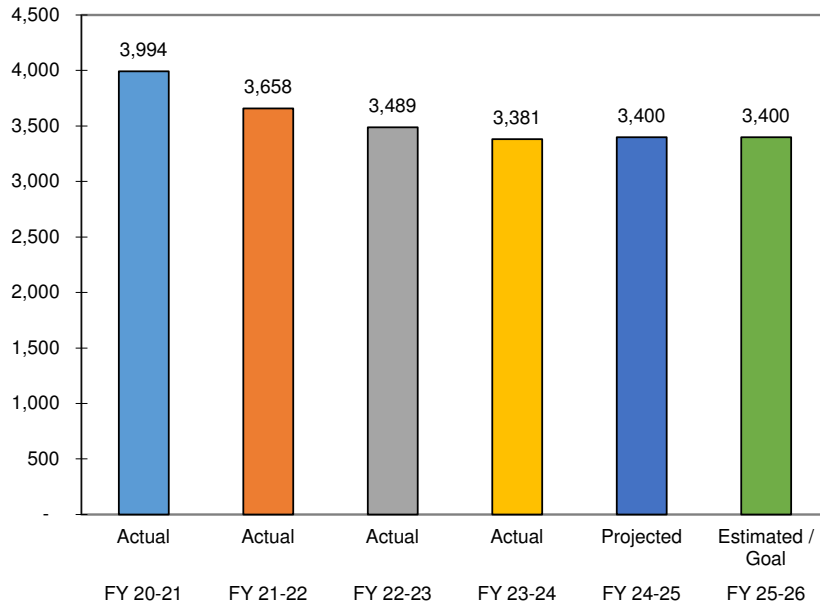
**FY 25-26 Recommended Budget  
Solid Waste**



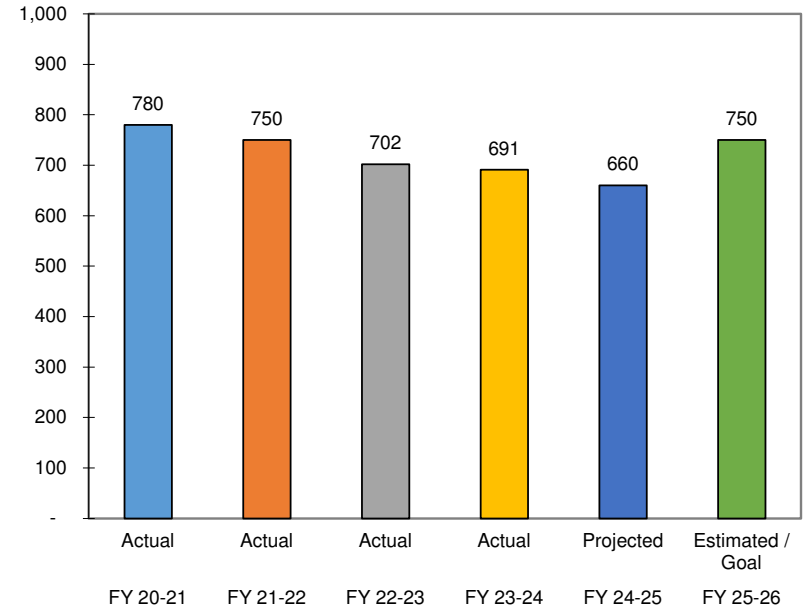
**Solid Waste Expenditures**



**Residential Solid Waste Collection - Annual Tons**

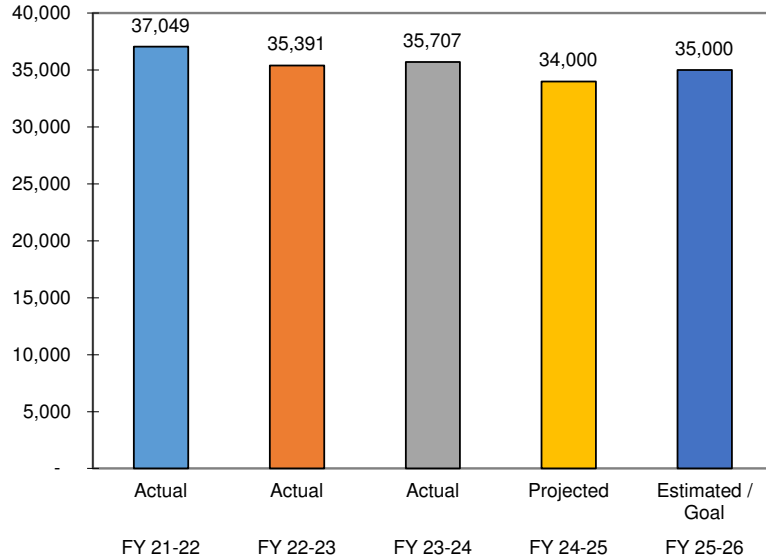


**Residential Recyclables - Annual Tons**

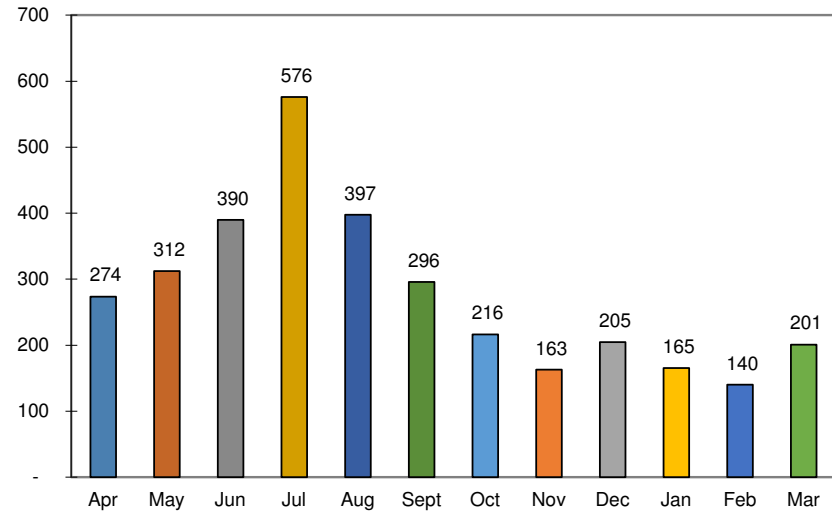


# SOLID WASTE

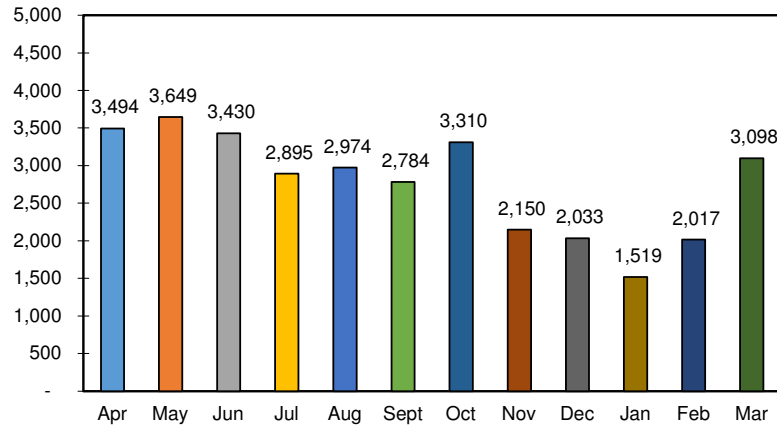
**# of Yard Waste Collection Points**



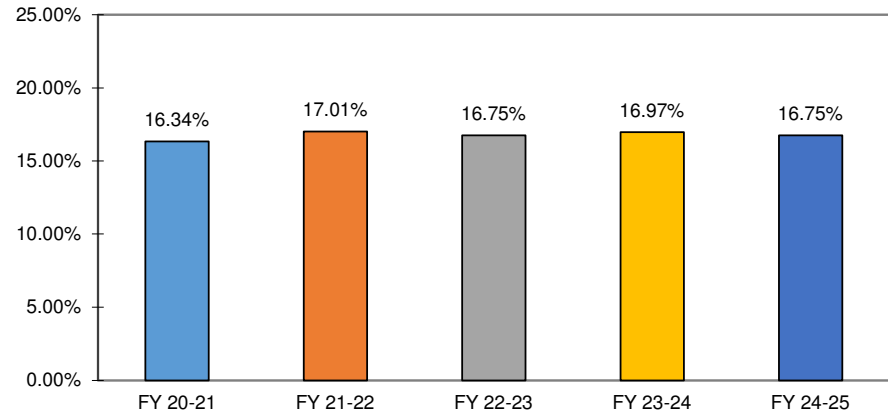
**Residential Trash Collection  
Tons By Month - 2024 - 2025**



**# of Yard Waste Collection Points  
By Month 2024 - 2025**



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



# SOLID WASTE

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	183,669	178,575	178,575	145,933	191,272	194,545	194,545	-	15,970	8.94%
SALARIES/OVERTIME	4,842	8,080	8,080	7,452	9,012	9,500	9,500	-	1,420	17.57%
SALARIES/STRAIGHT TIME	-	1,515	1,515	-	-	-	-	-	(1,515)	-100.00%
SALARIES/PART TIME	8,689	20,200	20,200	7,125	10,688	20,700	20,000	-	(200)	-0.99%
LONGEVITY PAY	2,753	3,772	3,772	4,227	4,227	4,424	4,424	-	652	17.29%
Subtotal - Salaries	199,953	212,142	212,142	164,737	215,199	229,169	228,469	-	16,327	7.70%
FICA EXPENSE	15,801	16,228	16,228	12,477	16,463	17,531	17,478	-	1,250	7.70%
HEALTH INSURANCE	39,213	40,400	40,400	33,391	39,863	36,800	36,800	-	(3,600)	-8.91%
RETIREMENT	24,568	26,104	26,104	21,389	27,813	29,915	29,915	-	3,811	14.60%
401K CONTRIBUTION	9,548	9,597	9,597	7,864	10,226	10,423	10,423	-	826	8.61%
Subtotal - Benefits	89,130	92,329	92,329	75,121	94,364	94,670	94,617	-	2,288	2.48%
TELEPHONE	405	1,080	1,080	300	420	1,080	720	-	(360)	-33.33%
INTERNET SERVICE	1,786	1,824	1,824	1,368	1,824	1,824	1,824	-	-	0.00%
UTILITIES	1,110	1,140	1,140	843	1,132	1,140	1,140	-	-	0.00%
MAINT & REPAIR/AUTO	4,249	12,000	12,000	4,006	4,416	12,000	12,000	-	-	0.00%
MAINT & REPAIR/EQUIPMENT	2,036	3,300	3,300	416	624	3,300	2,000	-	(1,300)	-39.39%
GASOLINE	32,542	35,000	35,000	21,900	30,900	38,500	35,000	-	-	0.00%
TIRES	3,922	3,500	3,500	2,616	3,116	3,850	3,850	-	350	10.00%
GARBAGE CANS,LINERS,POSTS	19,588	10,000	10,000	3,025	5,192	10,000	10,000	-	-	0.00%
UNIFORMS	5,144	6,000	6,000	3,254	4,492	6,000	6,000	-	-	0.00%
EQUIPMENT RENTAL	2,155	6,000	6,000	2,200	3,300	6,000	5,000	-	(1,000)	-16.67%
CONTRACTED SERVICES - YARD C	21,600	40,000	40,000	25,000	25,000	50,000	50,000	-	10,000	25.00%
GARBAGE COLLECTION	1,068,839	1,108,663	1,108,663	825,798	1,106,442	1,136,608	1,136,608	-	27,945	2.52%
DUMPSTER SERVICE	109,485	115,000	115,000	89,874	113,255	116,426	116,426	-	1,426	1.24%
TIPPING FEES	183,876	213,000	213,000	119,760	183,643	194,265	194,265	-	(18,735)	-8.80%
TIPPING FEES/RECYCLE	57,592	60,000	60,000	32,157	54,666	60,000	60,000	-	-	0.00%
TIPPING FEES/C&D - HIBBS RD	1,764	3,000	3,000	866	1,616	3,000	3,000	-	-	0.00%
MISCELLANEOUS	3,459	4,000	4,000	2,667	3,522	4,400	4,000	-	-	0.00%
Subtotal - Operating	1,519,552	1,623,507	1,623,507	1,136,049	1,543,559	1,648,393	1,641,833	-	18,326	1.13%
CAPITAL OUTLAY - EQUIPMENT	7,501	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	-	230,000	230,000	221,028	221,028	230,000	230,000	-	-	0.00%
Subtotal - Capital Outlay	7,501	230,000	230,000	221,028	221,028	230,000	230,000	-	-	0.00%
<b>TOTAL</b>	<b>1,816,137</b>	<b>2,157,978</b>	<b>2,157,978</b>	<b>1,596,935</b>	<b>2,074,151</b>	<b>2,202,232</b>	<b>2,194,918</b>	<b>-</b>	<b>36,940</b>	<b>1.71%</b>

# 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				-
			-				-				-
<b>TOTAL</b>			<b>230,000</b>				<b>230,000</b>				<b>-</b>

## 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>
			-		-	-	-				-
			-		-	-	-				-
			-		-	-	-				-
			-		-	-	-				-
<b>TOTAL</b>			<b>-</b>				<b>-</b>				<b>-</b>

# 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 25-26 DEPARTMENT GOALS

- \* Maintain high quality of facilities, services, programs, and special events
- \* Annual review and replacement of aged beach access walkways
- \* Update weight room equipment in Community Center
- \* Continue to organize and execute special events, St. Patrick's Festival and annual Marathon
- \* Continuation of contracted regional access paid parking services, provided by UPP Global.
- \* Assess feasibility of reinstating Fireworks and Beach Music Festival special events

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 23-24 Actual</u>	<u>FY 24-25 Adopted</u>	<u>FY 24-25 Amended</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Request</u>	<u>FY 25-26 Recommended</u>	<u>FY 25-26 Adopted</u>
Salaries	596,761	618,591	621,742	607,381	625,604	622,263	-
Benefits	210,413	227,167	227,167	215,350	223,411	222,509	-
Operating	309,407	246,545	263,315	259,778	238,520	239,160	-
Capital Outlay	33,759	116,500	148,070	146,264	60,000	60,000	-
<b>TOTAL</b>	<b>1,150,340</b>	<b>1,208,803</b>	<b>1,260,294</b>	<b>1,228,773</b>	<b>1,147,535</b>	<b>1,143,932</b>	<b>-</b>
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	245,314	252,690	252,690	265,227	260,755	260,755	-
Regional Access Parking Fees	327,598	297,000	297,000	296,027	325,000	325,000	-
Donations - Parks and Rec	3,151	-	-	4,856	-	-	-
<b>TOTAL</b>	<b>576,063</b>	<b>549,690</b>	<b>549,690</b>	<b>566,110</b>	<b>585,755</b>	<b>585,755</b>	<b>-</b>
<u>Net General Tax Revenues Required</u>							
	574,277	659,113	710,604	662,663	561,780	558,177	-
<u>Total Authorized Positions</u>							
Full-Time	9	9	9	9	9	9	-
Part-Time	35	35	35	34	34	34	-

# PARKS AND RECREATION

## FY 25-26 BUDGET NOTES

\* Includes funding of \$60,000 for beach access walkway replacement.

<b><u>SERVICE STATISTICS / GOALS</u></b>	<b>Entire FY FY 20-21</b>	<b>Entire FY FY 21-22</b>	<b>Entire FY FY 22-23</b>	<b>Entire FY FY 23-24</b>	<b>FY 24-25 Thru March 2025</b>	<b>Entire FY FY 24-25 Projected</b>	<b>FY 25-26 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	10,937	30,745	31,519	36,457	29,617	37,000	38,000
Avg After School Program Enrollment	20	25	25	25	19	19	25
Avg PreSchool Program Enrollment	16	14	20	20	19	19	20
Avg Summer Day Camp Enrollment	-	35	35	38	40	40	40
Comm Center Individual Memberships	69	171	160	194	217	225	225
Comm Center Family Memberships	54	215	208	260	192	225	240
Comm Center Free Memberships	42	75	106	107	19	25	25
# Paid Parking Visitors - WORA, EORA	36,815	46,825	41,790	50,680	19,397	51,000	51,000
Walkway Repairs / Improvements	305	369	330	278	64	200	300

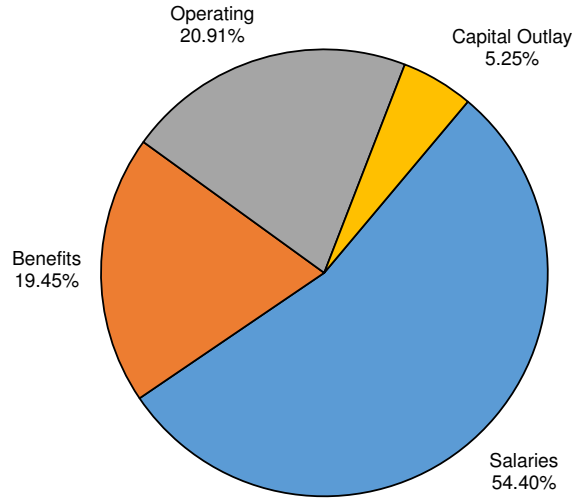
# PARKS AND RECREATION

## AUTHORIZED POSITION DETAILS

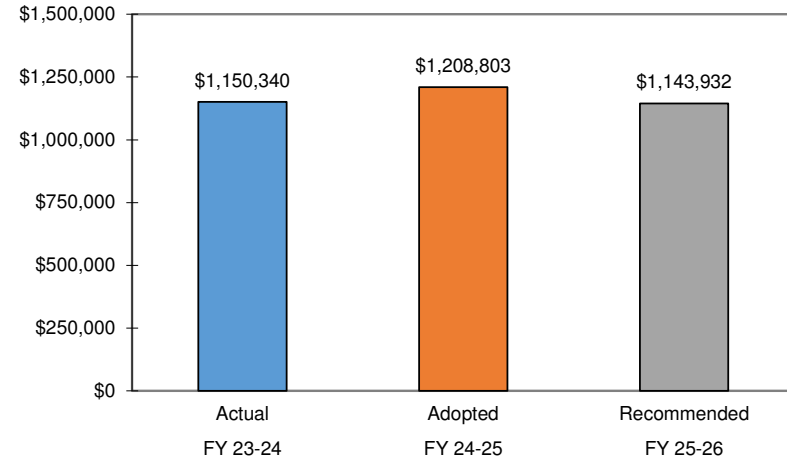
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Program Supervisor	1	1	1	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	-
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>
<u>Part-Time</u>							
Pre School Specialist	1	1	1	1	1	1	-
Pre School Assistant	1	1	1	1	1	1	-
Center Attendants	3	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	-	-	-	-
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	1	1	1	1	1	1	-
Park Attendants	2	2	2	2	2	2	-
<b>TOTAL</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>-</b>

# PARKS AND RECREATION

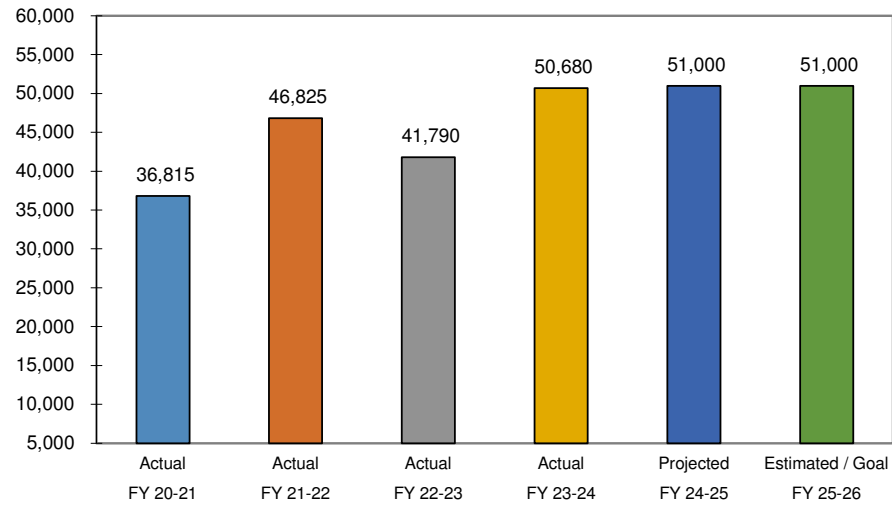
**FY 25-26 Recommended Budget  
Parks and Recreation Department**



**Parks and Recreation Department Expenditures**



**Regional Beach Accesses - Paid Parking Visitors**



# PARKS AND RECREATION

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
SALARIES/FULL TIME	436,350	451,688	451,688	340,574	443,810	452,998	452,998	-	1,310	0.29%
SALARIES/OVERTIME	10,934	17,322	17,322	10,709	12,104	17,150	15,000	-	(2,322)	-13.40%
SALARIES/STRAIGHT TIME	-	1,515	1,515	-	-	-	-	-	(1,515)	-100.00%
SALARIES/PART TIME	106,419	99,990	99,990	86,030	99,990	103,625	103,625	-	3,635	3.64%
SALARIES/PART TIME - BEACH	35,798	40,400	40,400	25,873	40,400	40,000	40,000	-	(400)	-0.99%
LONGEVITY PAY	7,260	7,676	9,067	9,067	9,317	9,191	8,000	-	324	4.22%
STIPEND - RETIREE HEALTH	-	-	1,760	1,320	1,760	2,640	2,640	-	2,640	0.00%
Subtotal - Salaries	596,761	618,591	621,742	473,573	607,381	625,604	622,263	-	3,672	0.59%
FICA EXPENSE	43,682	47,322	47,322	35,210	46,465	47,859	47,603	-	281	0.59%
HEALTH INSURANCE	86,432	90,900	90,900	66,624	82,353	82,800	82,800	-	(8,100)	-8.91%
RETIREMENT	57,823	65,035	65,035	48,263	63,271	68,785	68,306	-	3,271	5.03%
401K CONTRIBUTION	22,475	23,910	23,910	17,744	23,262	23,967	23,800	-	(110)	-0.46%
Subtotal - Benefits	210,413	227,167	227,167	167,841	215,350	223,411	222,509	-	(4,658)	-2.05%
TELEPHONE	2,130	2,520	2,520	1,800	2,160	2,520	2,160	-	(360)	-14.29%
UTILITIES	35,992	40,000	40,000	32,062	40,000	40,000	40,000	-	-	0.00%
TRAVEL/TRAINING	758	2,525	2,525	1,123	1,123	2,000	2,000	-	(525)	-20.79%
MAINT & REPAIR/BUILDING	83,278	25,000	42,449	47,673	54,276	25,000	25,000	-	-	0.00%
MAINT & REPAIR/AUTO	5,733	2,500	4,500	4,690	6,000	4,500	5,500	-	3,000	120.00%
MAINT & REPAIR/EQUIPMENT	12,938	10,000	10,000	8,576	10,000	10,000	10,000	-	-	0.00%
MAINT & REPAIR/FACILITIES & WAI	55,068	25,000	25,000	20,830	25,000	25,000	25,000	-	-	0.00%
MAINT & REPAIR/GROUNDS & LAN	24,531	46,000	35,000	19,255	30,000	35,000	35,000	-	(11,000)	-23.91%
SIGNS & POSTS	2,030	3,000	3,000	1,708	3,000	3,000	3,000	-	-	0.00%
GASOLINE	14,397	20,000	19,000	7,930	15,000	18,000	18,000	-	(2,000)	-10.00%
TIRES	417	1,000	1,000	541	1,000	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	1,593	2,500	2,500	1,325	2,500	2,500	2,500	-	-	0.00%
GENERAL SUPPLIES	15,595	20,000	19,000	10,223	18,000	20,000	20,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	16,623	8,000	10,472	2,956	5,000	8,000	8,000	-	-	0.00%
UNIFORMS	4,323	5,000	5,000	4,449	5,000	5,000	5,000	-	-	0.00%
PHYSICALS	402	500	500	478	500	500	500	-	-	0.00%
COPIES	1,586	1,500	1,500	1,643	2,000	2,000	2,000	-	500	33.33%
CONTRACTED SERVICES	10,052	12,000	12,000	5,512	12,000	12,000	12,000	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPTION	-	-	14,000	13,116	14,000	14,000	14,000	-	14,000	0.00%
MEMBERSHIP DUES / PERIODICAL	818	1,500	1,500	870	1,000	1,500	1,500	-	-	0.00%
MISCELLANEOUS	7,349	6,000	6,000	2,461	5,000	5,000	5,000	-	(1,000)	-16.67%
COLLECTION/CREDIT CARD FEES	12,856	11,000	4,849	2,862	3,000	1,000	1,000	-	(10,000)	-90.91%
RECREATION EVENTS/TRIPS	937	1,000	1,000	4,219	4,219	1,000	1,000	-	-	0.00%
Subtotal - Operating	309,407	246,545	263,315	196,303	259,778	238,520	239,160	-	(7,385)	-3.00%

# PARKS AND RECREATION

## LINE ITEM DETAILS

	<u>FY 23-24</u> <u>Actual</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Amended</u> <u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Thru</u> <u>April 10, 2025</u>	<u>Projected</u> <u>FY 24-25</u> <u>Year-End</u>	<u>Requested</u> <u>FY 25-26</u> <u>Budget</u>	<u>Recommended</u> <u>FY 25-26</u> <u>Budget</u>	<u>Adopted</u> <u>FY 25-26</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>	<u>Pct Change</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>
CAPITAL OUTLAY - BUILDINGS & B	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - OTHER IMPROV	-	110,000	136,000	135,194	135,194	-	-	-	(110,000)	-100.00%
CAPITAL OUTLAY - WALKWAY REPAIR	-	-	-	-	-	60,000	60,000	-	60,000	-
CAPITAL OUTLAY - EQUIPMENT	33,759	6,500	12,070	5,655	11,070	-	-	-	(6,500)	-100.00%
CAPITAL OUTLAY - HEAVY EQUIPMENT	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	33,759	116,500	148,070	140,849	146,264	60,000	60,000	-	(56,500)	-48.50%
<b>TOTAL</b>	<b>1,150,340</b>	<b>1,208,803</b>	<b>1,260,294</b>	<b>978,566</b>	<b>1,228,773</b>	<b>1,147,535</b>	<b>1,143,932</b>	<b>-</b>	<b>(64,871)</b>	<b>-5.37%</b>

# PARKS AND RECREATION

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Recommends</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Budget</u>
					<u>Quantity</u>		<u>Quantity</u>		<u>Quantity</u>	<u>Total Cost</u>
Beach Access Walkways	3	20,000	60,000		3	20,000	3	60,000		-
			-		-	-	-	-		-
			-		-	-	-	-		-
			-		-	-	-	-		-
<b>TOTAL</b>			<b>60,000</b>				<b>60,000</b>			<b>-</b>

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

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

# 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 25-26 DEPARTMENT GOALS

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

## BUDGET INFORMATION

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Adopted</u>	FY 24-25 <u>Amended</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Request</u>	FY 25-26 <u>Recommended</u>	FY 25-26 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	596,437	768,792	651,392	593,457	795,548	794,048	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>596,437</b>	<b>768,792</b>	<b>651,392</b>	<b>593,457</b>	<b>795,548</b>	<b>794,048</b>	<b>-</b>
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Net General Tax</i>							
<i>Revenues Required</i>	596,437	768,792	651,392	593,457	795,548	794,048	-

## FY 25-26 BUDGET NOTES

- \* Includes \$363,000 for organization-wide insurance expenses
- \* Includes \$30,000 for annual financial statement audit
- \* Includes \$3,500 for Town contribution for school resource officer at White Oak Elementary
- \* Includes \$172,278 for County tax and solid waste billing and collection services

# NONDEPARTMENTAL

## LINE ITEM DETAILS

	FY 23-24 Actual	Adopted FY 24-25 Budget	Amended FY 24-25 Budget	FY 24-25 Thru April 10, 2025	Projected FY 24-25 Year-End	Requested FY 25-26 Budget	Recommended FY 25-26 Budget	Adopted FY 25-26 Budget	Inc / (Dec) FY 24-25 Budget (Adopted) vs. FY 25-26 Recom	Pct Change FY 24-25 Budget (Adopted) vs. FY 25-26 Recom
TELEPHONE	340	1,654	1,654	602	408	19,528	19,528	-	17,874	1080.65%
INTERNET SERVICE	9,188	11,198	11,198	8,813	10,000	19,890	19,890	-	8,692	77.62%
POSTAGE	3,118	4,500	4,500	2,744	3,494	4,000	4,000	-	(500)	-11.11%
AUDIT SERVICES	25,000	28,000	28,000	28,000	28,000	30,000	30,000	-	2,000	7.14%
ACCOUNTING & PROFESSIONAL S	4,684	4,750	4,750	4,680	4,680	4,800	4,800	-	50	1.05%
MUNICIPAL ELECTIONS	12,100	-	-	-	-	14,500	14,500	-	14,500	
INFO TECH SERVICES	38,744	52,773	52,773	26,410	41,994	125,554	125,554	-	72,781	137.91%
MEMBERSHIP/DUES	10,879	11,900	11,900	11,388	11,479	11,700	11,700	-	(200)	-1.68%
GENERAL INSURANCE	307,875	352,000	332,000	323,488	325,400	363,000	363,000	-	11,000	3.13%
MISCELLANEOUS	10,132	14,000	14,000	4,532	6,000	14,000	12,500	-	(1,500)	-10.71%
COLLECTION FEES	165,320	165,000	165,000	151,966	154,464	172,678	172,678	-	7,678	4.65%
BANK SERVICE CHARGES	2,979	3,000	3,000	2,293	2,968	3,250	3,250	-	250	8.33%
CONTRIBUTIONS-COMMUNITY OR	2,200	3,700	3,700	1,700	1,700	2,750	2,750	-	(950)	-25.68%
WHITE OAK SCHOOL RES OFFICE	3,879	4,000	4,000	2,564	2,564	3,500	3,500	-	(500)	-12.50%
REFUND TAXES/PRIOR YEARS	-	1,000	1,000	306	306	1,000	1,000	-	-	0.00%
CONTINGENCY APPROPRIATION	-	111,317	13,917	-	-	5,398	5,398	-	(105,919)	-95.15%
Subtotal - Operating	596,437	768,792	651,392	569,486	593,457	795,548	794,048	-	25,256	3.29%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>596,437</b>	<b>768,792</b>	<b>651,392</b>	<b>569,486</b>	<b>593,457</b>	<b>795,548</b>	<b>794,048</b>	<b>-</b>	<b>25,256</b>	<b>3.29%</b>

# 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), when required.

## FY 25-26 DEPARTMENT GOALS

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

## BUDGET INFORMATION

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	716,097	740,692	740,692	731,007	632,995	632,995	-
<b>TOTAL</b>	<b>716,097</b>	<b>740,692</b>	<b>740,692</b>	<b>731,007</b>	<b>632,995</b>	<b>632,995</b>	<b>-</b>
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Net General Tax Revenues Required</i>							
	716,097	740,692	740,692	731,007	632,995	632,995	-

## FY 25-26 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 32 current vehicle leases; 1 land lease; and 1 SBITA.
- \* Includes \$64,662 for debt service payment for 2018 McLean-Spell Park land purchase.
- \* Includes \$104,692 for debt service payment for 2020 Smeal aerial truck.
- \* Includes \$51,953 for debt service payment for 2024 knuckleboom brush truck.
- \* Includes \$50,052 for debt service payment for 2026 knuckleboom brush truck.

- \* Includes \$28,673 for debt service payment for 2026 backhoe.
- \* Includes \$30,677 for debt service payment for 2026 heart monitors (3).
- \* Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 4.37%.
- \* Town's total outstanding debt as percent of total assessed value is approximately 0.03% prior to FY 24-25 debt service payments.

# DEBT SERVICE

## LINE ITEM DETAILS

	<u>FY 23-24</u> <u>Actual</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Amended</u> <u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Thru</u> <u>April 10, 2025</u>	<u>Projected</u> <u>FY 24-25</u> <u>Year-End</u>	<u>Requested</u> <u>FY 25-26</u> <u>Budget</u>	<u>Recommended</u> <u>FY 25-26</u> <u>Budget</u>	<u>Adopted</u> <u>FY 25-26</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>	<u>Pct Change</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>
INSTALL PURCH PRINCIPAL	218,408	260,106	260,106	158,152	252,854	219,945	219,945	-	(40,161)	-15.44%
INSTALL PURCH INTEREST	35,341	42,030	42,030	24,643	39,597	43,224	43,224	-	1,194	2.84%
LEASE PRINCIPAL	305,053	281,134	281,134	244,894	281,134	311,962	311,962	-	30,828	10.97%
LEASE INTEREST	36,348	32,847	32,847	-	32,847	37,000	37,000	-	4,153	12.64%
SBITA PRINCIPAL	116,081	122,511	122,511	93,431	122,511	20,803	20,803	-	(101,708)	-83.02%
SBITA INTEREST	4,866	2,064	2,064	-	2,064	61	61	-	(2,003)	-97.04%
Subtotal - Debt Service	716,097	740,692	740,692	521,120	731,007	632,995	632,995	-	(107,697)	-14.54%
<b>TOTAL</b>	<b>716,097</b>	<b>740,692</b>	<b>740,692</b>	<b>521,120</b>	<b>731,007</b>	<b>632,995</b>	<b>632,995</b>	<b>-</b>	<b>(107,697)</b>	<b>-14.54%</b>

# 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 25-26 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 23-24 Actual	FY 24-25 Adopted	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	359,231	334,000	334,000	334,000	325,000	325,000	-
<b>TOTAL</b>	<b>359,231</b>	<b>334,000</b>	<b>334,000</b>	<b>334,000</b>	<b>325,000</b>	<b>325,000</b>	<b>-</b>
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Net General Tax</i>							
<i>Revenues Required</i>	359,231	334,000	334,000	334,000	325,000	325,000	-

## FY 25-26 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 25-26 budget includes a transfer of \$300,000, the equivalent of \$0.005 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 are reserved in a separate capital project fund.

# TRANSFERS TO OTHER FUNDS

## LINE ITEM DETAILS

	<u>FY 23-24</u> <u>Actual</u>	<u>Adopted</u> <u>FY 24-25</u> <u>Budget</u>	<u>Amended</u> <u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Thru</u> <u>April 10, 2025</u>	<u>Projected</u> <u>FY 24-25</u> <u>Year-End</u>	<u>Requested</u> <u>FY 25-26</u> <u>Budget</u>	<u>Recommended</u> <u>FY 25-26</u> <u>Budget</u>	<u>Adopted</u> <u>FY 25-26</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>	<u>Pct Change</u> <u>FY 24-25 Budget</u> <u>(Adopted) vs.</u> <u>FY 25-26 Recom</u>
TRANSFER TO BEACH MUSIC FES	25,231	-	-	-	-	-	-	-	-	
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	300,000	300,000	-	(9,000)	-2.91%
Subtotal - Transfers	359,231	334,000	334,000	334,000	334,000	325,000	325,000	-	(9,000)	-2.69%
<b>TOTAL</b>	<b>359,231</b>	<b>334,000</b>	<b>334,000</b>	<b>334,000</b>	<b>334,000</b>	<b>325,000</b>	<b>325,000</b>	<b>-</b>	<b>(9,000)</b>	<b>-2.69%</b>

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**OTHER FUNDS**

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# 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.

<b>BUDGET INFORMATION</b>	<b>FY 23-24</b>	<b>Adopted</b>	<b>Amended</b>				
	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Projected</b>	<b>Request</b>	<b>Recommended</b>	<b>Adopted</b>
<b>Revenues</b>							
Primary Benefit District Taxes	315,619	315,741	315,741	314,299	316,886	316,886	-
Transfer from General Fund	309,000	309,000	309,000	309,000	300,000	300,000	-
Interest Earnings	366,884	350,000	350,000	369,130	350,000	350,000	-
<b>TOTAL</b>	<b>991,503</b>	<b>974,741</b>	<b>974,741</b>	<b>992,429</b>	<b>966,886</b>	<b>966,886</b>	<b>-</b>
<b>Expenditures</b>							
Transfer to NCDWR - Western EI Nour	194,375	-	-	-	-	-	-
Appropriation to Fund Balance	797,128	974,741	974,741	992,429	966,886	966,886	-
<b>TOTAL</b>	<b>991,503</b>	<b>974,741</b>	<b>974,741</b>	<b>992,429</b>	<b>966,886</b>	<b>966,886</b>	<b>-</b>

## FY 25-26 BUDGET NOTES

- \* A tax rate of 2.2 cents, the revenue neutral tax rate, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 25-26.
- \* 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 25-26 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- \* As of June 30, 2025, the projected fund balance in the Future Beach Nourishment Fund is expected to be approximately \$8.6 million.

# SPECIAL EVENTS FUND

## FUND DESCRIPTION

The Special Events Fund was initially created to incorporate several annual special events - over the years these events have included the Emerald Isle Marathon, the Beach Music Festival, Fireworks Celebration, Fishing Tournament, Car Show; and St. Patrick's Festival. Some of these special events have transitioned from Town organized events, to Not-for-Profit organizations, while other events have discontinued. This fund currently captures the budgets for the following events: Emerald Isle Marathon and Car Show.

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.

<b>BUDGET INFORMATION</b>	<b>FY 23-24</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	
<b>Revenues - Half-Marathon/Marathon</b>								
Entry Fees	49,289	50,000	50,000	62,019	55,000	55,000		-
Sponsorships	4,484	4,000	4,000	4,750	4,500	4,500		-
Resale Items	6,042	5,000	5,000	7,013	5,000	5,000		-
Appropriated Fund Balance	-	-	-	-	-	-		-
<b>TOTAL</b>	<b>59,815</b>	<b>59,000</b>	<b>59,000</b>	<b>73,782</b>	<b>64,500</b>	<b>64,500</b>		<b>-</b>
<b>Expenditures - Half-Marathon/Marathon</b>								
Race Expenditures	39,634	39,000	39,000	47,120	42,000	42,000		-
Donations to Charity	9,000	10,000	10,000	22,500	11,250	11,250		-
Transfer to Bike and Ped CPO	9,000	10,000	10,000	7,500	11,250	11,250		-
<b>TOTAL</b>	<b>57,634</b>	<b>59,000</b>	<b>59,000</b>	<b>77,120</b>	<b>64,500</b>	<b>64,500</b>		<b>-</b>

## FY 25-26 BUDGET NOTES

\* As of June 30, 2025, the Half-Marathon is projected to have a fund balance of approximately \$2,400.

\* The next race is scheduled for October 25, 2025.

# SPECIAL EVENTS FUND - CONTINUED

## FUND DESCRIPTION

The Special Events Fund was initially created to incorporate several annual special events - over the years these events have included the Emerald Isle Marathon, the Beach Music Festival, Fireworks Celebration, Fishing Tournament, Car Show; and St. Patrick's Festival. Some of these special events have transitioned from Town organized events, to Not-for-Profit organizations, while other events have discontinued. This fund currently captures the budgets for the following events: Emerald Isle Marathon and Car Show.

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.

<b>BUDGET INFORMATION</b>	<b>FY 23-24</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 25-26</b>	<b>FY 25-26</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<b>Revenues - Car Show</b>							
Entry Fees	3,035	3,000	3,000	4,055	3,500	3,500	-
Sponsorships	18,745	15,000	15,000	6,739	7,500	7,500	-
Resale Items	2,552	2,000	2,000	1,699	2,000	2,000	-
<b>TOTAL</b>	<b>24,332</b>	<b>20,000</b>	<b>20,000</b>	<b>12,493</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>
<b>Expenditures - Car Show</b>							
Charitable Contributions	17,053	11,000	11,000	7,684	9,000	9,000	-
Event Expenditures	6,799	8,000	8,000	3,261	4,000	4,000	-
Advertising and Miscellaneous	-	1,000	1,000	-	-	-	-
<b>TOTAL</b>	<b>23,852</b>	<b>20,000</b>	<b>20,000</b>	<b>10,945</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>

## FY 25-26 BUDGET NOTES

\* As of June 30, 2025, the Car Show is expected to have a fund balance of approximately \$2,000.

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**STATUS OF CURRENT CAPITAL PROJECT ORDINANCES**

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# STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

## BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	<b>Authorized Budget</b>	<b>Projected As of 6/30/25</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Donations	34,000	37,298	3,298
Entry Fees	62,500	67,483	4,983
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	202,000	209,500	7,500
<b>TOTAL</b>	405,578	421,359	15,781
<b><u>Expenditures and Encumbrances</u></b>			
Maintenance/Repair	26,000	19,154	(6,846)
Miscellaneous	30,500	32,486	1,986
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	-
<b>TOTAL</b>	405,578	348,035	(57,543)

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

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### GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	<b>Authorized Budget</b>	<b>Projected As of 6/30/25</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Fundraising / Donations	14,919	14,919	-
Transfer from General Fund	142,550	167,550	25,000
TOTAL	157,469	182,469	25,000
<b><u>Expenditures and Encumbrances</u></b>			
Maintenance & Repairs - Other Improvements	85,963	61,078	(24,885)
Design and Permitting	4,825	4,825	-
Miscellaneous	3,000	2,730	(270)
Construction - Other Improvements	35,681	26,597	(9,084)
Transfer to Islander Drive/WORA Improvements CPO	28,000	28,000	-
TOTAL	157,469	123,230	(34,239)

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

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### FEMA - 428 - REED, CEDAR, LEE STORMWATER IMPROVEMENTS

Capital Project Ordinance Originally Adopted February 8, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/25</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	535,480	319,726	(215,754)
TOTAL	535,480	319,726	(215,754)
<b><u>Expenditures and Encumbrances</u></b>			
Design and Permitting	85,804	103,054	17,250
Construction - Other Improvements	449,676	216,672	(233,004)
TOTAL	535,480	319,726	(215,754)

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

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### FEMA - 428 - EMERGENCY EQUIPMENT & VEHICLES

Capital Project Ordinance Originally Adopted July 12, 2022

	<u>Authorized Budget</u>	<u>Projected As of 6/30/25</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	3,488,208	2,616,156	(872,052)
Sale of Surplus Property / Trade-Ins	-	12,750	12,750
TOTAL	<u>3,488,208</u>	<u>2,628,906</u>	<u>(859,302)</u>
<b><u>Expenditures and Encumbrances</u></b>			
Capital Outlay - Equipment	563,692	724,521	160,829
Capital Outlay - Vehicles	<u>2,924,516</u>	<u>1,904,385</u>	<u>(1,020,131)</u>
TOTAL	<u>3,488,208</u>	<u>2,628,906</u>	<u>(859,302)</u>

# STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

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

Capital Project Ordinance Originally Adopted December 13, 2022

	<b>Authorized Budget</b>	<b>Projected As of 6/30/25</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	1,481,245	847,255	(633,990)
TOTAL	1,481,245	847,255	(633,990)
<b><u>Expenditures and Encumbrances</u></b>			
Design and Permitting	192,615	248,262	55,647
Construction - Other Improvements	1,288,630	607,046	(681,584)
TOTAL	1,481,245	855,308	(625,937)

# STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

## FEMA - 428 - RESILIENT STRUCTURES

Capital Project Ordinance Originally Adopted June 13, 2023

	<u>Authorized Budget</u>	<u>Projected As of 6/30/25</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	4,858,495	1,693,597	(3,164,898)
TOTAL	4,858,495	1,693,597	(3,164,898)
<b><u>Expenditures and Encumbrances</u></b>			
Design and Permitting	92,350	75,114	(17,236)
Construction - Buildings & Building Improvements	3,007,495	-	(3,007,495)
Construction - Other Improvements	1,177,398	1,026,862	(150,536)
Capital Outlay - Equipment	581,252	591,621	10,369
TOTAL	4,858,495	1,693,597	(3,164,898)

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/25

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### DOG PARK PROJECT

Capital Project Ordinance Originally Adopted March 14, 2023

	<b><u>Authorized Budget</u></b>	<b><u>Projected As of 6/30/25</u></b>	<b><u>Remaining Balance</u></b>
<b><u>Revenues</u></b>			
Fundraising / Donations	16,000	14,978	(1,022)
Transfer from McLean-Spell Park (29.7 Acre)	16,000	16,922	922
TOTAL	<u>32,000</u>	<u>31,900</u>	<u>(100)</u>
<b><u>Expenditures and Encumbrances</u></b>			
Construction - Other Improvements	<u>32,000</u>	<u>-</u>	<u>(32,000)</u>
TOTAL	<u>32,000</u>	<u>-</u>	<u>(32,000)</u>

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## **CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM**

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# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUMMARY

## SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Planned Expenditures</b>					
Police	111,300	-	-	17,000	60,000
Fire	2,531,322	-	442,000	28,000	65,000
Public Works	281,000	117,000	-	-	-
Solid Waste	230,000	-	-	240,000	-
Parks and Recreation	31,900	60,000	-	13,000	44,000
Sidewalks and Bicycle Paths	-	-	-	-	-
Street and Drainage Improvements	2,306,271	2,829,915	205,000	205,000	205,000
Beach and Sound Access Improvements	60,000	120,000	120,000	120,000	120,000
Public Buildings / Land Acquisition	5,100,000	30,000	-	-	10,150,000
Beach Nourishment / Inlet Management	-	-	-	-	-
<b>TOTAL</b>	<b>10,651,793</b>	<b>3,156,915</b>	<b>767,000</b>	<b>623,000</b>	<b>10,644,000</b>
<b>Suggested Revenue Sources</b>					
General Fund - Annual	241,300	327,000	162,000	188,000	439,000
Powell Bill	196,271	180,000	180,000	180,000	180,000
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
Project Fund Balance	16,000	-	-	-	-
Contributions	15,900	-	-	-	-
FEMA - 428 Grant	6,928,446	-	-	-	-
FEMA - 4487 Grant	-	2,359,528	-	-	-
NC Clean Water Trust	-	265,387	-	-	-
Installment Financing	3,228,876	-	400,000	230,000	10,000,000
<b>TOTAL</b>	<b>10,651,793</b>	<b>3,156,915</b>	<b>767,000</b>	<b>623,000</b>	<b>10,644,000</b>
<b>GRAND TOTAL - FY 2025-26 through FY 2029-30</b>	<b>25,842,708</b>				

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Police</b>						
2 Patrol Cars (SUVs)	Replacement	111,300	-	-	-	-
1 Speed Trailer	Replacement	-	-	-	17,000	-
1 Patrol Car (SUV)	Replacement	-	-	-	-	60,000
<b>TOTAL POLICE</b>		<u>111,300</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>60,000</u>
<b>Fire</b>						
1 Ambulance	New	398,846	-	-	-	-
1 Ambulance	Replacement	398,846	-	-	-	-
1 Engine 2	Replacement	866,815	-	-	-	-
1 Engine 3	Replacement	866,815	-	-	-	-
3 Jet Skis	Replacement	-	-	42,000	-	-
1 Ambulance	Replacement	-	-	400,000	-	-
1 Generator - 7604 Emerald Drive	Replacement	-	-	-	28,000	-
1 Rescue Boat	Replacement	-	-	-	-	65,000
<b>TOTAL FIRE</b>		<u>2,531,322</u>	<u>-</u>	<u>442,000</u>	<u>28,000</u>	<u>65,000</u>
<b>Public Works</b>						
2 Riding Mowers	Replacement	30,000	-	-	-	-
1 Dump Truck	Replacement	86,000	100,000	-	-	-
1 Mini Excavator	Replacement	-	17,000	-	-	-
1 Bucket Truck	Replacement	40,000	-	-	-	-
1 Backhoe / Loader	Replacement	125,000	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>		<u>281,000</u>	<u>117,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Solid Waste</b>						
1 Knuckleboom Brush Truck	Replacement	230,000	-	-	230,000	-
1 Utility Vehicle (ATV)	Replacement	-	-	-	10,000	-
<b>TOTAL SOLID WASTE</b>		<u>230,000</u>	<u>-</u>	<u>-</u>	<u>240,000</u>	<u>-</u>
<b>Parks and Recreation</b>						
1 School Activity Bus (used)	Replacement	-	50,000	-	-	-
1 Utility Vehicle (ATV)	Replacement	-	-	-	13,000	10,000
1 Riding Mower(s)	Replacement	-	10,000	-	-	22,000
1 Riding Blower	Replacement	-	-	-	-	12,000
1 Dog Park	New	31,900	-	-	-	-
<b>TOTAL PARKS AND RECREATION</b>		<u>31,900</u>	<u>60,000</u>	<u>-</u>	<u>13,000</u>	<u>44,000</u>

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Beach and Sound Access Improvements</b>						
3 Beach Access Replacements	Replacement	60,000	120,000	120,000	120,000	120,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>		<b>60,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Street and Drainage Improvements</b>						
1 Reed Drive Drainage & Pump Station	Replacement	615,000	-	-	-	-
1 Cedar Street Stormwater System	New	145,000	-	-	-	-
1 Lands End Area Dune Infiltration	New	1,325,000	-	-	-	-
1 Western El Stormwater Infiltration	New	-	2,624,915	-	-	-
1 Golf Cart Path Improvements	New	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing - Powell Bill	Repair	196,271	180,000	180,000	180,000	180,000
<b>TOTAL STREETS AND DRAINAGE IMPROVEMENTS</b>		<b>2,306,271</b>	<b>2,829,915</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
<b>Public Buildings / Land Acquisition</b>						
1 Roof Replacements for 7509 and 7604 Emerald Dr (Metal)	Replacement	-	-	-	-	150,000
1 50kw Generator for Administration Building	Replacement	-	30,000	-	-	-
1 Fire Station 2 Rebuild/Expansion	New	5,100,000	-	-	-	-
1 Emergency Services Facility / EOC	New	-	-	-	-	10,000,000
<b>TOTAL PUBLIC BUILDINGS / LAND ACQUISITION</b>		<b>5,100,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>10,150,000</b>

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Police</b>						
2 SUVs / Trucks	General Fund - Annual	111,300	-	-	-	-
1 Speed Trailer	General Fund - Annual	-	-	-	17,000	-
1 Patrol Car	General Fund - Annual	-	-	-	-	60,000
<b>TOTAL POLICE</b>		<b>111,300</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>60,000</b>
<b>Fire</b>						
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	-	-	-	-
3 Jet Skis	General Fund - Annual	-	-	42,000	-	-
1 Ambulance	Installment Financing	-	-	400,000	-	-
1 Generator - 7604 Emerald Drive	General Fund - Annual	-	-	-	28,000	-
1 Rescue Boat	General Fund - Annual	-	-	-	-	65,000
<b>TOTAL FIRE</b>		<b>2,531,322</b>	<b>-</b>	<b>442,000</b>	<b>28,000</b>	<b>65,000</b>
<b>Public Works</b>						
2 Riding Mowers	General Fund - Annual	30,000	-	-	-	-
1 Dump Truck	FEMA - 428 Grant	86,000	-	-	-	-
1 Dump Truck	General Fund - Annual	-	100,000	-	-	-
1 Mini Excavator	General Fund - Annual	-	17,000	-	-	-
1 Bucket Truck	General Fund - Annual	40,000	-	-	-	-
1 Backhoe / Loader	Installment Financing	125,000	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>		<b>281,000</b>	<b>117,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Solid Waste</b>						
1 Knuckleboom Brush Truck	Installment Financing	230,000	-	-	230,000	-
1 Utility Vehicle (ATV)	General Fund - Annual	-	-	-	10,000	-
<b>TOTAL SOLID WASTE</b>		<b>230,000</b>	<b>-</b>	<b>-</b>	<b>240,000</b>	<b>-</b>
<b>Parks and Recreation</b>						
1 School Activity Bus (used)	General Fund - Annual	-	50,000	-	-	-
1 Utility Vehicle (ATV)	General Fund - Annual	-	-	-	13,000	10,000
1 Riding Mower(s)	General Fund - Annual	-	10,000	-	-	22,000
1 Riding Blower	General Fund - Annual	-	-	-	-	12,000
1 Dog Park	Project Fund Balance	16,000	-	-	-	-
	Contributions	15,900	-	-	-	-
<b>TOTAL PARKS AND RECREATION</b>		<b>31,900</b>	<b>60,000</b>	<b>-</b>	<b>13,000</b>	<b>44,000</b>

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Beach and Sound Access Improvements</b>						
3 Beach Access Replacements	General Fund - Annual	60,000	120,000	120,000	120,000	120,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>		<b>60,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Street and Drainage Improvements</b>						
1 Reed Drive Drainage & Pump Station	FEMA - 428 Grant	325,140	-	-	-	-
	Installment Financing	289,860	-	-	-	-
1 Cedar Street Stormwater System	FEMA - 428 Grant	46,000	-	-	-	-
	Installment Financing	99,000	-	-	-	-
1 Lands End Area Dune Infiltration	FEMA - 428 Grant	735,836	-	-	-	-
	Installment Financing	589,164	-	-	-	-
1 Western EI Stormwater Infiltration	FEMA - 4487 Grant	-	2,359,528	-	-	-
	NC Clean Water Trust	-	265,387	-	-	-
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	196,271	180,000	180,000	180,000	180,000
<b>TOTAL STREETS AND DRAINAGE IMPROVEMENTS</b>		<b>2,306,271</b>	<b>2,829,915</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
<b>Public Buildings / Land Acquisition</b>						
1 Roof Replacements for 7509 and 7604 Emerald Dr (Metal)	General Fund - Annual	-	-	-	-	150,000
1 50kw Generator for Administration Building	General Fund - Annual	-	30,000	-	-	-
1 Fire Station 2 Rebuild/Expansion	FEMA - 428 Grant	3,204,148	-	-	-	-
	Installment Financing	1,895,852	-	-	-	-
1 Emergency Services Facility / EOC	Installment Financing	-	-	-	-	10,000,000
<b>TOTAL PUBLIC BUILDINGS / LAND ACQUISITION</b>		<b>5,100,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>10,150,000</b>

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## PLANNING AND INSPECTIONS

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### 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	12,263	\$ 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 (1737)	2018	Owned	Dodge	Charger (1737)	84,285	\$ 39,000	8	2025-26	Purchase	\$ 55,650
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	90,649	\$ 36,000	7	2025-26	Purchase	\$ 55,650
Asst. Chief Vehicle	2020	Leased	Dodge	Charger (7036)	57,103	\$ 36,000	5	2025-26	Lease Program	\$ 35,000
Patrol Car (3087)	2021	Leased	Dodge	Charger (3087)	75,185	\$ 36,000	5	2025-26	Lease Program	\$ 35,000
Patrol Car (9689)	2021	Leased	Dodge	Charger (9689)	54,589	\$ 36,000	5	2025-26	Lease Program	\$ 35,000
Beach Patrol - Jeep	2022	Leased	Jeep	Gladiator (1831)	41,918	\$ 52,710	4	2025-26	Lease Program	\$ 55,000
Community R.O. - Jeep	2022	Leased	Jeep	Gladiator (1426)	27,149	\$ 52,884	4	2025-26	Lease Program	\$ 55,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25875)	24,155	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Detective Vehicle	2022	Leased	Ford	F150 (D25883)	24,172	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25877)	30,359	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25876)	28,898	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Lieutenant Truck	2022	Leased	Ford	F150 (D25874)	18,814	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Patrol Truck (5878)	2022	Leased	Ford	F150 (D25878)	35,084	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Sergeant Vehicle	2022	Leased	Ford	F150 (D25873)	12,787	\$ 36,770	4	2026-27	Lease Program	\$ 38,000
Chief Vehicle	2023	Leased	Dodge	Charger (92196)	7,553	\$ 40,500	5	2027-28	Lease Program	\$ 44,000
Patrol Car (2198)	2023	Leased	Dodge	Charger (92198)	10,461	\$ 40,500	5	2027-28	Lease Program	\$ 44,000
Sergeant Vehicle	2023	Leased	Ford	F150 (01227)	7,384	\$ 42,250	5	2027-28	Lease Program	\$ 44,000
Patrol Car (8668)	2023	Leased	Dodge	Charger (88668)	7,168	\$ 40,500	5	2027-28	Lease Program	\$ 44,000
Beach Patrol - Jeep	2025	Leased	Jeep	Wrangler	53	\$ 43,000	4	2028-29	Lease Program	\$ 50,000
Speed Trailer	2022	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,560	7	2028-29	Purchase	\$ 17,000
Patrol Car (4368)	2025	Owned	Chevrolet	Tahoe (4368)	203	\$ 53,000	5	2029-30	Purchase	\$ 60,000
Spare / Seasonal Veh	2020	Owned	Chevrolet	Silverado SSV (0976)	37,848	\$ 32,000	Seasonal use - Replacement strategy to be determined at a future date			
Spare / Seasonal Veh	2020	Owned	Chevrolet	Silverado SSV (8354)	68,344	\$ 32,000	Seasonal use - Replacement strategy to be determined at a future date			

# 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>
Engine 2	2009	Owned	Emergency One	Pumper	82,509	\$ 420,000	17	2025-26	Purchase	\$ 971,531
Engine 3	2004	Owned	Emergency One	Pumper	70,242	\$ 348,000	22	2025-26	Purchase	\$ 971,531
Ambulance - EMS 1	2010	Owned	Chevrolet	Wheeled Coach	189,114	\$ 133,000	16	2025-26	Purchase	\$ 445,727
Ocean Rescue - OR 3	2022	Leased	Jeep	Gladiator (05208)	12,135	\$ 52,300	3	2025-26	Lease Program	\$ 45,000
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Lease Program	\$ 55,000
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2025-26	Lease Program	\$ 55,000
Heart Monitor	2018	Owned	PhysioControl	LifePak 15	n/a	\$ 31,810	8	2025-26	Lease Program	\$ 55,000
Rescue 3 (Station 1)	2022	Leased	Ford	F150 XL (04728)	35,472	\$ 33,500	5	2025-26	Lease Program	\$ 45,000
Car 2 (Deputy Chief)	2022	Leased	Ford	F150 XLT	28,715	\$ 38,000	5	2025-26	Lease Program	\$ 45,000
Rescue 1 (Station 1)	2021	Leased	Chevrolet	Silverado	18,049	\$ 30,000	5	2025-26	Lease Program	\$ 45,000
Rescue 2	2022	Owned	Ford	F150 STX (04646)	27,168	\$ 35,400	5	2026-27	Lease Program	\$ 40,000
Car 1 ( Chief)	2022	Leased	Ford	F150 XL (25872)	25,440	\$ 37,000	4	2026-27	Lease Program	\$ 45,000
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	27	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	38	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Jet Ski	2023	Owned	Yamaha	VX1050E-YB	29	\$ 12,100	5	2027-28	Purchase	\$ 14,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	83,638	\$ 249,000	10	2027-28	Finance	\$ 400,000

# 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>
Ocean Rescue - OR 1	2024	Leased	Toyota	Tacoma (1932)	137	\$ 41,900	4	2028-29	Lease Program	\$ 45,000
Ocean Rescue - OR 2	2024	Leased	Toyota	Tacoma (1466)	133	\$ 41,900	4	2028-29	Lease Program	\$ 45,000
Ocean Rescue - OR 4	2025	Leased	Toyota	Tacoma	-	\$ 41,900	4	2028-29	Lease Program	\$ 45,000
Ocean Rescue - OR 5	2025	Leased	Toyota	Tacoma	-	\$ 41,900	4	2028-29	Lease Program	\$ 45,000
Generator 7604 Emerald	2009	Owned	CAT	D60-6 Generator	396	\$ 23,670	20	2028-29	Purchase	\$ 28,000
Heart Monitor	2020	Owned	PhysioControl	LifePak 15	n/a	\$ 33,100	5	2028-29	Lease Program	\$ 35,000
Sound Rescue Boat	2011	Owned	Carolina	Skiff	40	\$ 18,000	15	2029-30	Purchase	\$ 65,000
Engine 1	2014	Owned	Toyne	Pumper	45,000	\$ 450,000	20	2029-30	Finance	\$ 971,500
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
Smeal Aerial Truck	2020	Financed	Smeal	Aerial	5,421	\$ 1,255,000	20	2039-40	Finance	\$ 2,000,000
Ambulance - EMS 3	2015	Owned	Ford	Ambulance	119,550	\$ 32,500	Seasonal use - Replacement strategy to be determined at a future date			

# 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-21 Dump Truck	1994	Owned	International	T444E	83,728	\$ 40,000	30	2025-26	Purchase	\$ 86,000
M-16 Backhoe / Loader	2008	Owned	New Holland	B95LR	2,952	\$ 17,500	10	2025-26	Purchase	\$ 125,000
M-5 Zero Turn Mower	2011	Owned	Scag	Mower	1,563	\$ 8,000	10	2025-26	Purchase	\$ 15,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	8,244	\$ 7,900	10	2025-26	Purchase	\$ 15,000
M-1 Bucket Truck	2006	Owned	Ford	F750	139,997	\$ 21,000	20	2025-26	Purchase	\$ 40,000
M-3 Pick-Up Truck	2021	Leased	Chevrolet	Silverado 1500	28,659	\$ 30,000	5	2025-26	Lease Program	\$ 44,000
M-4 Pick-Up Truck	2022	Leased	Ford	F150XL	29,570	\$ 33,500	4	2025-26	Lease Program	\$ 44,000
M-32 Dump Truck	2002	Owned	International	4300	55,184	\$ 50,000	25	2026-27	Purchase	\$ 100,000
M-2 Mini Excavator	2006	Owned	Volvo	EC55B	4,443	\$ 16,500	20	2026-27	Purchase	\$ 17,000
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	15	\$ 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-15 Pick-Up Truck	2020	Leased	Ford	F150	25,727	\$ 35,000	5	2025-26	Lease Program	\$ 45,000
M-9 Pick-Up Truck	2022	Leased	Ford	F150XL (D04710)	36,417	\$ 33,500	4	2025-26	Lease Program	\$ 45,000
M-10 Brush Truck	2023	Leased	Freightliner	M2106/Knuckleboom	25,966	\$ 191,800	3	2025-26	Finance	\$ 230,000
M-7 Pick-Up Truck	2015	Owned	Chevrolet	Silverado 2500HD	82,422	\$ 26,000	10	2026-27	Lease Program	\$ 45,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	68,000	\$ 26,000	10	2026-27	Lease Program	\$ 45,000
M-6 Utility Vehicle	2024	Owned	Bighorn	ATV	1,949	\$ 10,000	5	2028-29	Purchase	\$ 10,000
M-17 Brush Truck	2024	Owned	Mack	PacMac/Knuckleboom	10,018	\$ 153,000	5	2028-29	Finance	\$ 230,000

# PARKS AND RECREATION

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	39,708	\$ 27,000	5	2025-26	Lease Program	\$ 45,000
School Activity Bus (used)	1996	Owned	Ford	Bus	145,526	\$ 8,400	30	2026-27	Purchase	\$ 50,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	1,220	\$ 8,000	10	2026-27	Purchase	\$ 10,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	67,213	\$ 26,000	7	2026-27	Lease Program	\$ 45,000
Pick-Up Truck P-25	2022	Owned	Ford	Ford F150 STX (04649)	22,640	\$ 35,000	5	2026-27	Lease Program	\$ 45,000
Pick-Up Truck P-24	2022	Owned	Ford	Ford F150 STX (04650)	36,304	\$ 35,000	5	2026-27	Lease Program	\$ 45,000
Pick-Up Truck P-23	2022	Owned	Ford	Ford F150 STX (04651)	18,220	\$ 35,000	5	2026-27	Lease Program	\$ 45,000
Pick-Up Truck P-31	2022	Owned	Ford	F150XL (D04722)	18,360	\$ 33,500	5	2026-27	Lease Program	\$ 45,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	586	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Utility Vehicle P-34	2024	Owned	Bighorn	Explorer 400	312	\$ 7,500	5	2029-30	Purchase	\$ 10,000
Riding Blower P-22	2020	Owned	Ferris	FB2000	538	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	646	\$ 8,410	10	2029-30	Purchase	\$ 11,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	687	\$ 8,200	10	2029-30	Purchase	\$ 11,000
Riding Mower P-26	2022	Owned	Scag	Tiger Cat II 48"	289	\$ 9,500	10	2031-32	Purchase	\$ 11,000
Riding Blower P-28	2022	Owned	Scag	Windstorm	275	\$ 10,790	10	2031-32	Purchase	\$ 11,000
Bobcat Tractor w/ Buckets	2023	Owned	Bobcat	CT2040KA	134	\$ 38,000	20	2032-33	Purchase	\$ 50,000
Riding Mower P-30	2024	Owned	Scag	Tiger Cat II 48"	68	\$ 9,600	10	2033-34	Purchase	\$ 11,000
Dump Truck P-1	2023	Owned	Ford	F450 / Dump	2,896	\$ 70,065	15	2037-38	Purchase	\$ 90,000
Pick-Up Truck	2016	Owned	Dodge	Ram	78,267				Spare - Replacement strategy to be determined at a future date	
Tractor P-11	2005	Owned	John Deere	4120	3,427				Spare - Replacement strategy to be determined at a future date	

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 24-25		FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30	
	Projected		Budget		Projected		Projected		Projected		Projected	
<b>INSTALLMENT PURCHASE - BANK FINANCING</b>												
Remaining Principal at July 1	\$	1,235,152	\$	1,202,299	\$	4,211,230	\$	3,858,285	\$	3,896,119	\$	3,602,131
Minus Principal Payments		(252,853)		(219,945)		(352,946)		(362,166)		(523,988)		(556,092)
Plus New Debt												
2024 Mack Knuckleboom Brush Truck (5 yr/4.75%)		220,000		-		-		-		-		-
2026 Knuckleboom Brush Truck (5 yr/4.75%)		-		230,000		-		-		-		-
2026 Backhoe (5 yr/4.75%)		-		125,000		-		-		-		-
2026 FEMA 428 Project Expansion (20 yr/4.00%)		-		2,873,876		-		-		-		-
2028 Ambulance (5 yr/4.00%)		-		-		-		400,000		-		-
2029 Knuckleboom Brush Truck (5 yr/4.00%)		-		-		-		-		230,000		-
2030 Emergency Services Facility (30 yr/4.00%)		-		-		-		-		-		10,000,000
<b>Remaining Principal at June 30</b>	<b>\$</b>	<b>1,202,299</b>	<b>\$</b>	<b>4,211,230</b>	<b>\$</b>	<b>3,858,285</b>	<b>\$</b>	<b>3,896,119</b>	<b>\$</b>	<b>3,602,131</b>	<b>\$</b>	<b>13,046,038</b>
Estimated Assessed Value	\$	5,903,563,161	\$	5,903,563,161	\$	5,933,080,977	\$	5,962,746,382	\$	5,992,560,114	\$	6,022,522,914
Outstanding I/P Debt at 6/30 as % of Assessed Value		0.02%		0.07%		0.07%		0.07%		0.06%		0.22%
Estimated Permanent Population		4,018		4,058		4,099		4,140		4,181		4,223
Outstanding Debt Per Capita	\$	299	\$	1,038	\$	941	\$	941	\$	862	\$	3,089
Total # of Real Property Parcels		7,520		7,520		7,520		7,520		7,520		7,520
Outstanding Debt Per Real Property Parcel	\$	160	\$	560	\$	513	\$	518	\$	479	\$	1,735

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b><u>Installment Purchase - Principal Payments</u></b>						
2014 Land Purchase (Jean Preston Park)	8,633	-	-	-	-	-
2018 McLean-Spell Park	60,000	60,000	60,000	60,000	-	-
2020 Ambulance	49,200	-	-	-	-	-
2020 Ladder Truck	83,600	83,600	83,600	83,600	83,600	83,600
2020 Heart Monitors (3)	16,719	-	-	-	-	-
2024 Mack Knuckleboom Brush Truck	34,701	43,152	45,201	47,348	49,597	-
2026 Knuckleboom Brush Truck (5 yr/4.75%)	-	10,458	43,820	45,901	48,081	50,365
2026 Backhoe (5 yr/4.75%)	-	22,735	23,815	24,946	26,131	27,372
2026 FEMA 428 Project Expansion (20 yr/4.00%)	-	-	96,510	100,370	104,385	108,560
2028 Ambulance (5 yr/4.00%)	-	-	-	-	73,851	76,805
2029 Knuckleboom Brush Truck (5 yr/4.00%)	-	-	-	-	-	42,464
2030 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	-	-
<b>TOTAL I/P PRINCIPAL PAYMENTS</b>	<b>\$ 252,853</b>	<b>\$ 219,945</b>	<b>\$ 352,946</b>	<b>\$ 362,166</b>	<b>\$ 523,988</b>	<b>\$ 556,092</b>
<b><u>Installment Purchase - Interest Payments</u></b>						
2014 Land Purchase (Jean Preston Park)	367	-	-	-	-	-
2018 McLean-Spell Park	6,216	4,662	3,108	1,554	-	-
2020 Ambulance	1,078	-	-	-	-	-
2020 Ladder Truck	23,199	21,092	18,986	16,879	14,772	12,666
2020 Heart Monitors (3)	-	-	-	-	-	-
2024 Mack Knuckleboom Brush Truck	8,738	8,802	6,752	4,605	2,356	-
2026 Knuckleboom Brush Truck (5 yr/4.75%)	-	2,731	8,938	6,857	4,676	2,392
2026 Backhoe (5 yr/4.75%)	-	5,938	4,858	3,726	2,541	1,300
2026 FEMA 428 Project Expansion (20 yr/4.00%)	-	-	114,955	111,095	107,080	102,904
2028 Ambulance (5 yr/4.00%)	-	-	-	-	16,000	13,046
2029 Knuckleboom Brush Truck (5 yr/4.00%)	-	-	-	-	-	9,200
2030 Emergency Services Facility (30 yr/4.00%)	-	-	-	-	-	-
<b>TOTAL I/P INTEREST PAYMENTS</b>	<b>\$ 39,598</b>	<b>\$ 43,224</b>	<b>\$ 157,597</b>	<b>\$ 144,715</b>	<b>\$ 273,305</b>	<b>\$ 267,479</b>
<b>TOTAL PRINCIPAL/INTEREST- INST. PURCHASE</b>	<b>\$ 292,451</b>	<b>\$ 263,169</b>	<b>\$ 510,542</b>	<b>\$ 506,881</b>	<b>\$ 797,294</b>	<b>\$ 823,571</b>
<b>TOTAL LEASE PAYMENTS &gt; 1 YEAR</b>	<b>313,981</b>	<b>348,962</b>	<b>359,431</b>	<b>370,214</b>	<b>381,320</b>	<b>392,760</b>
<b>TOTAL IT SUBSCRIPTION PAYMENTS &gt; 1 YEAR</b>	<b>124,575</b>	<b>20,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ANNUAL DEBT SERVICE</b>	<b>\$ 731,007</b>	<b>\$ 632,995</b>	<b>\$ 869,973</b>	<b>\$ 877,095</b>	<b>\$ 1,178,614</b>	<b>\$ 1,216,331</b>
<b>TOTAL GENERAL FUND</b>	<b>13,194,070</b>	<b>14,482,562</b>	<b>14,864,039</b>	<b>15,514,313</b>	<b>16,063,358</b>	<b>16,553,738</b>
General Debt Service as % of General Fund	5.54%	4.37%	5.85%	5.65%	7.34%	7.35%



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**BUDGET ORDINANCE AND FEE SCHEDULE**

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2025-26

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**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, 2025 and ending June 30, 2026, according to the following schedule:

Governing Body	99,062
Legal	70,000
Administration	895,690
Planning and Inspections	270,715
Police	2,940,906
Fire	3,905,554
Public Works	1,209,741
Solid Waste	2,194,918
Parks and Recreation	1,143,932
Nondepartmental	794,048
Debt Service	632,995
Transfers to Other Funds	325,000
	14,482,562
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>14,482,562</b>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing appropriations, according to the following schedule:

Property Tax	6,051,240
Sales Tax	2,847,977
State-Collected Revenues	892,335
Solid Waste Fees	2,248,850
EMS Service Fees	345,000
Development Permit Fees	80,700
Other Fees	737,750
Parks and Recreation Fees	260,755
Grant Revenues	5,363
Other Revenues	430,023
Installment Financing Proceeds	355,000
Interest Earnings	155,000
Transfers from Other Funds	-
Special Separation Allowance Fund Balance	63,954
Fund Balance	8,615
	14,482,562
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,482,562</b>

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## TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2025-26

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**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, 2025 and ending June 30, 2026, according to the following schedule:

Appropriation to Fund Balance	966,886
<b>TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS</b>	<b>966,886</b>

**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, 2025 and ending June 30, 2026 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	316,886
Transfer from General Fund	300,000
Interest Earnings	350,000
<b>TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES</b>	<b>966,886</b>

**SECTION 5.** The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

Half-Marathon/Marathon	64,500
Car Show	13,000
<b>TOTAL SPECIAL EVENT FUND APPROPRIATIONS</b>	<b>77,500</b>

**SECTION 6.** It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing appropriations, according to the following schedule:

Participant Fees	58,500
Sponsorships	12,000
Resale Items	7,000
<b>TOTAL SPECIAL EVENT FUND REVENUES</b>	<b>77,500</b>

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2025-26

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**SECTION 7.** There is hereby levied a General Fund tax rate of \$0.1025 per \$100 valuation of taxable property as listed for taxes as of January 1, 2025, 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 \$0.0220 per \$100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2025, 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 2025-26, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2025.

**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.

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2025-26

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**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 \_\_\_\_\_, 2025.

\_\_\_\_\_  
Jason Holland, Mayor

ATTEST:

\_\_\_\_\_  
Jen Welborn, Town Clerk

# EMERALD ISLE FEE SCHEDULE

## FY 2025-26

	<u>FY 24-25 ACTUAL</u>	<u>FY 25-26 RECOMMENDED</u>
<b><u>GENERAL FEES</u></b>		
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
NOTARY SERVICES	10.00 dependent upon availability	10.00 dependent upon availability
CREDIT CARD CONVENIENCE FEES	third-party online processing fee, or 2% per transaction, whichever is greater	third-party online processing fee, or 2% per transaction, whichever is greater
INSUFFICIENT FUNDS FEE	12.00 at discretion of Finance Director	12.00 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	100.00 PER MEETING 75.00 PER HOUR (Min 1 hr)	100.00 PER MEETING 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)
<b><u>SOLID WASTE</u></b>		
RESIDENTIAL	300.00 PER UNIT PER YEAR	<b>335.00 PER UNIT PER YEAR</b>
<b><u>EMERGENCY MEDICAL SERVICE FEES</u></b>		
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

# EMERALD ISLE FEE SCHEDULE

## FY 2025-26

	<u>FY 24-25 ACTUAL</u>	<u>FY 25-26 RECOMMENDED</u>
<b><u>POLICE FEES</u></b>		
INSURANCE REPORTS	10.00	10.00
FINGERPRINT SERVICES (Adults Only)	15.00	15.00
FINGERPRINT SERVICES (Adults Only) - Electronic Transmittal	50.00	50.00
<b><u>GOLF CART REGISTRATION PERMITS</u></b>		
INDIVIDUAL/COMMERCIAL REGISTRATION PERMITS PER CART	125.00	125.00
COMMERCIAL ONE-TIME FEE (> 20 CARTS)	n/a	n/a
COMMERCIAL PER CART REGISTRATION (> 20 CARTS)	n/a	n/a
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
SAFETY EXAM DISCOUNT	-25.00	-25.00
<b><u>LSV PARKING PERMITS</u></b>	125.00	125.00
<b><u>BEACH DRIVING PERMITS</u></b>		
RESIDENT / PROPERTY OWNER	50.00	50.00
SENIOR-AGE 65 AND OVER	10.00	10.00
CARTERET COUNTY RESIDENT - ALL AGES	125.00	125.00
NON-RESIDENT - ALL AGES	200.00	200.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
<b><u>HORSE BACK RIDING BEACH PERMIT</u></b>		
NON-RESIDENT - ANNUAL	75.00	75.00
NON-RESIDENT - SINGLE DAY	25.00	25.00
RESIDENT / PROPERTY OWNER	0.00	0.00
HANDICAPPED, 100% DISABLED VET, PURPLE HEART RECIPIENT	0.00	0.00
<b><u>REGIONAL BEACH ACCESS PARKING</u></b>		
<i>April 1 - September 30; Daily; 8 am - 6 pm - with daily maximum \$20/day</i>		
EASTERN OCEAN REGIONAL ACCESS	4.00 per hour per vehicle	4.00 per hour per vehicle
WESTERN OCEAN REGIONAL ACCESS	4.00 per hour per vehicle	4.00 per hour per vehicle
<i>All Other Dates and Times</i>		
EASTERN & WESTERN OCEAN REGIONAL ACCESSES	0.00 per day per vehicle	0.00 per day per vehicle
<b><u>REGIONAL BEACH ACCESS PARKING PERMITS</u></b>		
RESIDENT / PROPERTY OWNER	0.00 per year	0.00 per year
NON-RESIDENT / NON-PROPERTY OWNER	Not Available	Not Available

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**EMERALD ISLE FEE SCHEDULE**

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**FY 2025-26**

	<u>FY 24-25</u> <u>ACTUAL</u>	<u>FY 25-26</u> <u>RECOMMENDED</u>
<b><u>LAND DEVELOPMENT FEES</u></b>		
COMMERCIAL REVIEW	250.00	250.00
ZONING PERMIT	75.00	<b>100.00</b>
ZONING COMPLIANCE LETTER	0.00	<b>25.00</b>
REZONING / TEXT AMENDMENT APPLICATION	250.00	250.00
BOARD OF ADJUSTMENT APPLICATION	250.00	<b>500.00</b>
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	1600.00	1600.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	100.00	100.00
TREE REMOVAL PERMIT	65.00	65.00
WIRELESS COMMUNICATION TOWER/ANTENNA APPLICATION	0.00	<b>500.00</b>
WIRELESS COMMUNICATION TOWER/ANTENNA ANNUAL REVIEW	0.00	<b>100.00</b>
<b><u>BUSINESS REGULATION / SATELLITE MERCHANT</u></b>		
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.***

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**EMERALD ISLE FEE SCHEDULE**

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**FY 2025-26**

		<u>FY 24-25</u>	<u>FY 25-26</u>
		<u>ACTUAL</u>	<u>RECOMMENDED</u>
<b><u>SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC</u></b>			
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
<b><u>MOBILE HOME PARKS (OR EXPANSIONS)</u></b>			
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 2025-26

	<u>FY 24-25</u> <u>ACTUAL</u>		<u>FY 25-26</u> <u>RECOMMENDED</u>	
<b><u>COMMUNITY CENTER MEMBERSHIPS</u></b>				
RESIDENT / PROPERTY OWNER				
INDIVIDUAL	175.00	PER CALENDAR YEAR	175.00	PER CALENDAR YEAR
FAMILY	225.00	PER CALENDAR YEAR	225.00	PER CALENDAR YEAR
OVER AGE 75	25.00	PER CALENDAR YEAR	25.00	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	375.00	PER CALENDAR YEAR	375.00	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
<b><u>COMMUNITY CENTER SHORT-TERM USE</u></b>				
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 2025-26

	<u>FY 24-25</u> <u>ACTUAL</u>		<u>FY 25-26</u> <u>RECOMMENDED</u>	
<b><u>RECREATION CLASSES</u></b>				
AEROBICS				
COMMUNITY CENTER MEMBERS	2.00	PER CLASS	2.00	PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00	PER CLASS	5.00	PER CLASS
YOGA				
COMMUNITY CENTER MEMBERS	5.00	PER CLASS	5.00	PER CLASS
COMMUNITY CENTER NON-MEMBERS	10.00	PER CLASS	10.00	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
<b><u>RECREATION PROGRAMS</u></b>				
(Same fee for Community Center Members and Non-Members)				
PRE SCHOOL	250.00	PER MONTH	250.00	PER MONTH
AFTER SCHOOL	400.00	PER MONTH	400.00	PER MONTH
SUMMER CAMP	200.00	PER WEEK	200.00	PER WEEK
<b><u>TENNIS COURT USE</u></b>				
RESIDENT / PROPERTY OWNER	100.00	PER YEAR	100.00	PER YEAR
NON-RESIDENT / PROPERTY OWNER	5.00	PER PERSON PER HR	5.00	PER PERSON PER HR
<b><u>OTHER CLASSES / PROGRAMS / ACTIVITIES</u></b>				
TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%				

\_\_\_\_\_  
**Jason Holland**  
**Mayor**

\_\_\_\_\_  
**Date**

ATTEST: \_\_\_\_\_  
**Jen Welborn**  
**Town Clerk**