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**TOWN OF EMERALD ISLE, NORTH CAROLINA**

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**FY 2019-2020 RECOMMENDED BUDGET**

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Presented to the Emerald Isle Board of Commissioners - May 14, 2019





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Mayor	Eddie Barber	Interim Town Manager	R. Randy Martin
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Candace Dooley	Town Clerk	Rhonda Ferebee
Commissioner	Steve Finch	Police Chief	James A. Reese
Commissioner	Jim Normile	Fire Chief	William Walker
Commissioner	Mark Taylor	EMS Chief	David Jones
		Town Planner	Josh Edmondson
		Public Works Director	John A. Dunn
Town Attorney	Richard Stanley	Parks and Rec Director	Alesia Sanderson



**NICE MATTERS !**

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**RECOMMENDED BUDGET MESSAGE - May 14, 2019**

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



R. Randy Martin, Interim Town Manager

May 14, 2019

To: Honorable Mayor & Commissioners

The FY 19-20 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$11,369,368; a \$679,468 or 6.36% increase from the FY 18-19 originally adopted total budget. It should be noted that the increase is inflated by the inclusion of one-time appropriations of fund balance to account for the proceeds of a disaster assistance state grant of \$370,000 for debt service funding and an installment financing of \$250,000 for the purchase of a replacement ambulance. Without these items, the net increase in the total Recommended Budget is \$236,184, or 2.34%.

### OVERVIEW

The Town has for years worked diligently to provide high quality services at the least possible cost while consistently maintaining a General fund property tax rate among the lowest of the 21 North Carolina oceanfront municipalities. This effort has included strategic investment in targeted, high-value initiatives intended to improve the quality of life for residents and enhance Emerald Isle's desirability as a tourism, retirement and potential investment destination. These achievements have been realized through the establishment of clear priorities focused on community values, careful expenditure controls, strategic organizational adjustments, creative financing and the leveraging of outside funding from multiple partners. These strategies have enabled the Town to move forward in a fiscally responsible manner, and the FY 19-20 Recommended Budget continues this approach.

The FY 19-20 Recommended Budget addresses the Board established priorities as discussed during budget goal-setting processes which precede

the budget development exercise. Specifically, it is with pleasure that the property tax rate is recommended to remain unchanged for a 5th consecutive fiscal year. It is the opinion of the budget officer that the Recommended Budget includes sufficient resources to enable staff to address the high quality service expectations of residents and visitors, while adequately maintaining facilities and equipment utilized to provide services, and makes targeted investments in capital initiatives to enhancing overall community quality of life. Although the annual balanced budget equation invariably has become more challenging to achieve desired priorities while maintaining the current property tax rate, confidence is high that the proposed spending plan for FY 19-20 represents a fiscally responsible budget. Staff is prepared for the necessary review process over the weeks ahead, and I anticipate developing a like-minded consensus of the Board following additional work sessions and the required public hearing scheduled for June 4<sup>th</sup> to elicit desired public input into the process.

The cost of Town government will vary little for most Emerald Isle property owners between FY 19-20 and FY 18-19, since the recommended General Fund property tax rate will remain the same at 15.5 cents per \$100.00 of property valuation. As has been the case since FY 14-15, a total of 14 cents of the General Fund property tax rate is allocated for general Town services, while 1.5 cents is earmarked for beach nourishment activities. The recommended Primary Benefit District (oceanfront and inlet-front properties only) property tax rate equals 4 cents and enables the Town to continue to reserve funds for future beach nourishment projects. The Town's annual solid waste fee, intended for use to fully fund all trash, recycling, yard debris, and other solid waste collection services, is recommended to increase to \$240.00 annually for all developed residential properties. This 5.3% increase is necessary to cover direct costs associated with providing this essential service and is justified by considering that the fee has not been

increased since July, 2015. By comparison during the same period, the Town's cost for collection services for solid waste and recyclables per the terms of the contract increased by 7.3 %. An historical review of rates and charges suggests that the Town General Fund has over the years incrementally subsidized the solid waste services budget especially considering indirect costs not currently assessed. This said, management recommends an accounting transition over the next year to the use of a dedicated Solid Waste Enterprise Fund to more accurately capture the costs of this "business-type" service on an annual basis. A chart illustrating the total annual cumulative service delivery cost (property tax & solid waste fee) for a random sample of properties throughout the Town is included in the "Summary Budget Information" section of the budget document.

### GENERAL FUND

The largest portion of the total budget is the General Fund. The total FY 19-20 General Fund budget is \$10,874,284, which is an \$856,184, or 8.55% increase over the FY 18-19 originally adopted budget. The FY 19-20 Recommended Budget maintains current service levels and quality standards, and includes additional resources to improve or expand certain services as described in the budget documents that follow. The Recommended Budget also includes sufficient funding for necessary capital items (vehicles & other significant equipment including replacement ambulance & fire ladder truck) to insure that Town staff can provide efficient services and present the appropriate image of the Town. Significantly, the Recommended Budget also: anticipates funding of a major beach nourishment project in western Emerald Isle including the Point area; provides for a major capital project for meeting long-term emergency service needs; facilitates initial park improvements at the new McLean-Spell Park; and, also envisions the use of Islander Drive land sale proceeds and state Downtown Revitalization grant funds to construct streetscape and beach access improvements in this underutilized area to create a "downtown-like" atmosphere in the Village West zoning district.

The General Fund also includes funding for salary increases (2.0% COLA) for Town employees that is minimally in excess of the annual change in the Consumer Price Index, and meets inflationary and other service demand pressures across the organization. Sufficient funding is included to maintain the Town's health insurance program for full-time employees. The Town was fortunate to experience no change in health insurance premiums for FY 19-20. After being initially funded in the current year budget, the FY 19-20 Recommended Budget includes the same amount of funding to continue the modest retiree health insurance benefit for long-serving Town employees.

For the first time, management recommends that credit/debit card fees become the responsibility of the beneficiary, i.e. the customer. The proposed budget for FY 19-20 still reflects the cost of these transactions being borne by the Town, because the recommended transition will take approximately a year since it needs to be timed with the financial software conversion included in the budget. This delay also gives the Town ample time to advise customers who currently utilize the service that the change is coming next year. The transition to customer fee responsibility is necessary so that all taxpayers/customers are not unfairly burdened by having to share the cost of this "convenience" to the benefit of the fewer customers who elect to use their cards. This direct cost to the city is currently estimated at approximately \$20,000 or less per year, but the experience of other municipalities who have already made this change has consistently shown that the frequency of use will likely increase significantly when the software upgrade makes it much easier and even more convenient and attractive with the automated on-line features which will be available when the software conversion is complete.

### FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 9th year of the Future Beach Nourishment Fund established to reserve funds for future beach nourishment activities. As previously mentioned, the recommended Primary Benefit District tax rate is 4 cents, generating an estimated \$281,559 in FY 19-20. These funds are supplemented by a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund, which is the historical annual appropriated amount. Factoring in increasing interest earnings, the Recommended Budget results in the addition of \$766,559 to be reserved in the Future Beach Nourishment Fund in FY 19-20.

### SOLID WASTE FUND (Future)

As noted in the overview, this new fund is recommended by management for implementation effective July 1, 2020. This has no immediate or substantive effect on the operations of the department, but it will provide an improved accountability for the user fees generated and the degree to which those fees support the operation going forward.

### SPECIAL EVENTS FUND

Another accounting change recommended by management effective this year is the consolidation of the existing separate funds for the Beach Music Festival; Marathon, Half-Marathon & 5K event; and, the newer Fishing Tournament into a single fund entitled Special Events Fund. In future budget years, other major town sponsored events such as the St. Patrick's

Day activities and similar new activities or events could and should transition to being included in this fund. Each event would continue to be separately accounted for similar to individual departments in the General Fund, but this accounting change would be less cumbersome for the Finance Department and positively impact the annual audit process as there are additional steps and requirements for separate funds that have no substantive value to the Town or adverse impacts for the events.

### CAPITAL PROJECTS FUND

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 19-20 Recommended Budget. The total cost of the proposed 5-year plan is \$44,536,100. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other beneficial capital improvements. The most significant items in the plan include: a major phase 2 beach nourishment project for the balance of the beaches not addressed in the phase 1 eastern Emerald Isle project completed in FY 18-19; beach & sound access improvements to hurricane damaged facilities not repaired or replaced in FY 18-19; significant improvements to the Islander Drive streetscape and Western Ocean Regional Access, initial park improvements at the new McLean-Spell Park, the replacement of an EMS ambulance; the replacement of the Fire Department's ladder truck; scoping, design, financing & phased construction of an emergency services facility on current town property incorporating the current EMS facility into the new emergency services facility which will replace the current Fire Station #1, contain an emergency operations center and include site planning for the future addition of a replacement police department facility; and, necessary renovations of the existing Fire Station #2.

A new 5-Year General Fund Financial Forecast has been prepared by the Finance Director for review in conjunction with the FY 19-20 Recommended Budget. The 5-Year Financial Forecast incorporates conservative estimates of future revenues, reasonable assumptions about inflation, an updated 5-Year Capital Replacement / Improvement Program, and debt service schedules to present a preliminary projection of future budget status. In short, the Town's budget as predicted has been manageable at the current tax rate for the past four budget cycles and is projected to be sufficient for the upcoming fiscal year, however, the pursuit of the recommended significant capital initiatives may require a General Fund property tax rate increase over the next 5 years in order to maintain service quality and meet essential service needs while continuing to move the Town forward. With the delayed county real property revaluation now scheduled to occur during the FY 19-20 fiscal year with the subsequent impact realized in the FY 20-21

fiscal year, the Town Board and management have the opportunity to reconcile the 5 year budget revenue needs projection by establishing a tax rate that can be sustained for the next 4 – 5 years with growth hopefully occurring sufficient to minimize the need for a net post-revaluation tax rate increase. This is especially encouraging since the Finance Director's conservative tax rate projection for the period actually shows a decline in the needed rate in the fifth year (FY 23-24).

### DETAILED ANALYSIS BY FUND

The following discussion includes additional detail and supporting documentation about various revenue and expenditure opportunities and considerations impacting the FY 19-20 Recommended Budget.

### FY 18-19 OVERALL BUDGET GOALS & CAPITAL PLANNING:

Based on direction from the Board of Commissioners in the past, and priorities expressed at the Board's special budget planning meeting in February, staff compiled the following list of the Board's expressed goals heading into the FY 19-20 budget and capital planning process:

1. Strive to maintain the current 15.5 cent General Fund property tax rate,
2. Maintain high quality service delivery across all Town activities and programs,
3. Complete repairs and upgrades to hurricane damaged beach & sound public access facilities,
4. Pursue state grant and 0% interest loan funds for disaster assistance and cash flow following the hurricane,
5. Pursue NC 58 corridor aesthetic improvements including landscaping materials and a decorative street banner program in the 35 mph speed zone,
6. Continue work toward significant beach nourishment project for western Emerald Isle including the Point,
7. In cooperation with the Village West development project, proceed with streetscape improvements on Islander Drive and regional

beach access improvements as part of overall redevelopment efforts for this area,

8. Proceed with initial park access improvements at McLean-Spell Park including planning for a dog park with input from the advisory committee created for this purpose,
9. Develop cost-effective plan for an emergency services building project incorporating the current EMS facility, including an emergency operations center (EOC), replacing Fire Station #1 & include site planning consideration for the future addition of a replacement police department facility during FY 19-20 for financing & construction in FY 20-21; consider design-build as the preferred option for the project,
10. Subject to Local Government Commission oversight, design & procure a replacement Fire ladder truck as early as possible in FY 19-20 with delivery and financing scheduled for FY 20-21,
11. Proceed with high priority improvements in the final months of FY 18-19 utilizing unencumbered and redirected funds in the operating budget including: police department / Town Board meeting room building roof replacement, Emerald Drive 35 mph speed zone street lighting & pole infrastructure upgrades, recreation facility playground replacement and beach access upgrades, emergency equipment replacement purchases for water safety and the Lee Avenue culvert replacement project,
12. Provide funding for the administrative efficiency initiative proposed by the Manager & Clerk,
13. Consider funding an additional position in administration for support to the finance department and planning department permitting, and
14. Provide a salary increase for Town employees consist with CPI considerations, maintain current employee benefits package including the new retiree health insurance program initiated in FY 18-19.

In addition to the specific budget goals expressed by the Board, also emphasized in the budget document are additional priorities for FY 19-20 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 19-20 budget on future years,
2. Utilize available unexpected FY 18-19 revenues to fund critical summer replacement equipment early in order to provide additional budget capacity in FY 19-20 and insure reliable equipment for summer season particularly water safety program funding,
3. Maintain a strong customer focus, and continue efforts aimed at convincing customers that Emerald Isle is truly different than the typical negative perception of government,
4. Maintain a high priority on community aesthetics throughout Emerald Isle recognizing that small incremental improvements accumulate and result in a more attractive community,
5. Maintain a responsible capital replacement strategy to insure service quality, employee efficiency and safety, and a positive image for the Town, and
6. Excluding the one-time state grant funding for debt service payments, avoid funding operating expenditures with appropriated General Fund unassigned and unrestricted fund balances; and, maintain General Fund unassigned balance at a level that is acceptable to meet cash flow needs, address disaster recovery requirements, consideration of funding for unplanned opportunities and maintain a sound financial position which equates to more favorable credit ratings when borrowing becomes necessary or desirable.

The FY 19-20 Recommended Budget was developed with each of these goals and priorities in mind. It is management's belief that the recommended budget is a responsible revenue and expenditure plan that reflects Board priorities, embraces community values and is respectful of the burden imposed by taxes and fees on Emerald Isle taxpayers and customers.

#### FY 19-20 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, the FY 19-20 Recommended Budget for the General Fund is \$10, 874,284, which represents an \$856,184, or 8.55% increase over the FY 18-19 originally adopted budget.

## GENERAL FUND REVENUES

Additional revenues included in the FY 19-20 General Fund budget are primarily derived from continued growth in sales tax revenues, along with minor growth in the Town's property tax base despite anticipated losses due to county valuation changes resulting from Hurricane Florence damages to real property which partially offset gains. Expected growth in regional access parking fees and golf cart permit fees was also impacted in the current year by the hurricane, so conservative no growth projections are recommended in the proposed budget for FY 19-20. Most other revenues are conservatively projected to remain flat and comparable to current year levels.

As noted earlier, the bulk of the increase in revenues is primarily a result of the appropriation of one-time revenues from the state disaster assistance grant for debt service funding and the inclusion of installment financing proceeds for the replacement ambulance purchase. Without the inclusion of these two items, the total General Fund budget increase would be reduced to \$236,184, or 2.34%. Without the continued growth in sales tax revenues and the stability of the other sources, the Town would be forced to delay desired capital investment and/or consider a property tax rate increase.

### A. Property Tax

The FY 19-20 Recommended Budget maintains the current 15.5 cent General Fund tax rate (14 cents for general services, 1.5 cents earmarked for beach nourishment), and this rate was again the 2<sup>nd</sup> lowest of the 21 beach towns in North Carolina in FY 18-19. Total property tax revenues anticipated in FY 19-20 in the General Fund are \$4,399,786. This amount is \$66,186, or 1.53% more than originally budgeted for FY 18-19. This revenue estimate is based on the Finance Department's most recent calculation of the Town's total tax base, which includes Carteret County assessed real property values of \$2.83 billion.

### B. Sales Tax

For historical perspective, the Town's FY 17-18 sales tax estimate was intentionally conservative due to potential harmful sales tax changes proposed in the NC General Assembly in 2017, and relied on a total of \$1,850,000. Fortunately, these harmful sales tax changes were not

approved, and the Town actually received sales tax revenue of \$1,923,000 in FY 17-18. The projection for FY 18-19 is estimated to be \$2,011,397. Unfortunately, the potential threat of another legislative effort has risen again in 2019, but at this point, it is uncertain what the outcome will be. The Town will need to monitor this going forward, but it is not anticipated that a change would impact the upcoming fiscal year significantly therefore budget estimates do not reflect any negative impacts.

The FY 19-20 Recommended Budget includes a total of \$2,091,853 of sales tax revenue, which represents \$91,853 more than estimated in the originally adopted FY 18-19 budget. The FY 19-20 estimate assumes 4% growth during FY 19-20, which is consistent with historical growth trends and statewide guidance from the NC League of Municipalities.

### C. Electricity Sales Tax

The Recommended Budget anticipates a total of \$486,642 from electricity sales tax, an increase of \$12,842 compared to the originally adopted FY 18-19 budget. The Town had experienced significant growth in this revenue source in past years, however, that growth appears to have slowed. The FY 19-20 Recommended Budget assumes very modest growth of 2.71%. Electricity sales tax is the Town's 4<sup>th</sup> largest annual recurring revenue source, behind property tax, sales tax, and solid waste fees.

### D. Other State-Collected Revenues

The Recommended Budget anticipates a total of \$302,000 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a minor decrease of approximately \$4,000. The telecommunications tax appears to be trending lower based upon recent experience while the Powell Bill state street aid also is projected to be slightly lower in the coming year.

### E. Solid Waste Fees

As noted earlier, the annual solid waste fee is recommended to increase to \$240 per year for each developed residential property. This increase is needed to offset rising costs that have accumulated in the years since the rate was last adjusted. Total solid waste fee revenues are estimated at \$1,585,200, an increase of \$80,800 over the FY 18-19 original budget estimate. These funds are needed to offset fixed costs associated with providing this user fee funded service and help avoid additional pressure on the property tax rate which would result from an ongoing deficiency in user fee revenues. The Town's desire has been for the annual solid waste fee to cover 100% of the Town's direct and some indirect solid waste expenses.

Including the proposed increase means the service remains a bargain at the equivalent of \$20 per month and is fair in that the cost of this individualized service is borne by the beneficiaries. Considering the exceptionally high solid waste service levels provided by the Town (twice per week trash collection, container roll-back service, weekly recycling collection, weekly yard debris collection, old appliance collection, and beach strand services), this fee is less than many other peer providers that do not offer a comparable level of service.

#### F. EMS Service Fees

The FY 19-20 Recommended Budget anticipates a total of \$215,000 of EMS service fees. This amount compares to a total of \$200,000 estimated collections for FY 18-19. The FY 19-20 estimate is conservative and assumes minor revenue growth. The Town staff have recently received proposals for billing services that is expected to improve collections going forward.

EMS service fee revenues will fund an estimated 20% of the total EMS budget recommended for FY 19-20. Going forward with the new billing and collections firm in place, management recommends a more diligent collection effort be pursued to collect a much higher percentage of these fees. With insurance coverage levels and considering that many of the beneficiaries of the service are not taxpayers of the Town, it is another fairness issue that inevitably places an increased burden on taxpayers if the recipients of the service are not paying for services rendered. Many peer communities have improved collections without significant issues in cooperation with their billing & collection service provider.

#### G. Development Permit Fees

In part as a result of the aftermath of the hurricane and due to some planned growth, management is optimistic for the future of construction activity trends, but not to the extent of being comfortable to budget a significant increase in development permit fee revenues for the upcoming year. With this tempered optimism, the FY 19-20 Recommended Budget assumes total development permit fee revenues of \$248,000, which is the same as the original estimate for FY 18-19.

#### H. Regional Access Parking Fees

The FY 19-20 Recommended Budget anticipates a total of \$185,000 of parking fee revenue which is the same as the FY 18-19 original budget estimate. This actual revenue expected is conservatively estimated for FY 18-19 as a result of the impact of the hurricane and delays in starting the

collection period this year. The collection of fees was delayed because of the limitations on use of the Eastern Ocean Regional Access resulting from the beach nourishment project in that area and the reduced beach access resulting from hurricane damaged ramp facilities. As previously reported, these funds are earmarked 100% for staffing and operating expenditures (in the Police, Fire, and Parks & Recreation departments) at the Town's two regional beach access facilities.

#### I. Beach Vehicle Permit Fees

A total of \$138,000 is budgeted in FY 19-20 which is the same as the FY 18-19 original budget, and is consistent with actual revenues collected for FY 17-18. The ability for fishermen and others to access the beach by 4 wheel drive vehicles in the fall, winter, and early spring months remains a popular option for residents and visitors, and the Town issued approximately 1,800 paid permits in FY 17-18. Projected actual revenues in FY 18-19 are down as the activity was also negatively impacted by the hurricane.

#### 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 900 this year. The proposed budget projects a total of \$75,000 in registration fees in FY 19-20, which is \$7,000 more than the FY 18-19 original budget. When the fee was increased in August 2017 to its current level, the Board of Commissioners designated that registration fee revenues collected in excess of \$50,000 per year would be reserved for future golf cart path infrastructure improvements. A total of \$18,000 was budgeted in FY 18-19. Based upon the FY 19-20 budget recommendation, an additional \$25,000 could be available at year end for future improvements at the discretion of the Board of Commissioners with input from the Golf Cart Advisory Committee.

#### K. Parks and Recreation Fees

Parks and Recreation Department fees of \$191,000 are anticipated in the FY 19-20 Recommended Budget. This amount is \$2,500 less than the amount included in the FY 18-19 original budget. These fees are conservatively estimated to be relatively flat for the upcoming fiscal year considering the current year actuals are running slightly less than budget thus far. The fee schedule saw some increases implemented this year which could have had an impact on revenues. Experience suggests any impact of this nature would likely be short-lived. These changes were the first since FY 09-10 (10 years ago), and were certainly justified. The Community Center remains a relative bargain compared to other private facilities.

#### L. Fire Grant Revenues

The FY 18-19 Recommended Budget included the second year of three year federal grant funding for three new positions in the Fire Department. A total of 75% of the second-year expense associated with these three positions was budgeted to be reimbursed on the federal fiscal year basis. A total of \$74,303 is anticipated in FY 19-20 which is based upon 35% of the cost for these positions. This amount is \$52,592 less than the adopted FY 18-19 budget. Consistent with the terms of the grant, after October 1, 2020, the Town will be responsible for 100% of the cost for these positions.

#### M. ABC Revenues

The Town anticipates a total of \$125,000 from ABC revenues in FY 19-20, unchanged from the amount anticipated in the FY 18-19 originally adopted budget. ABC revenues had experienced significant growth in past years. After experiencing a reduction in FY 17-18 in actual revenues, it appears this year is on track to meet the budgeted amount.

#### N. Interest Earnings

Despite having seen an increase in interest rates of late, the FY 19-20 Recommended Budget anticipates a total of \$25,000 of interest earnings. This amount is equal to the originally adopted FY 18-19 budget amount. The Town's average cash balance on hand typically exceeds \$2 million, and the FY 19-20 estimate assumes a return of 1.25%. Even though the cash balance was down much of this year due to the impact of unexpected hurricane expenses and lagging federal reimbursements, the budget anticipates this condition not carrying over into next year. Any impact will be offset by the \$2.0 million, 0% state disaster assistance loan approved earlier this year.

#### O. Special Separation Allowance Fund Balance

State law mandates participating local governments provide for these payments to qualifying former law enforcement officers (LEO) eligible for this benefit. Based upon projected need during the upcoming fiscal year, total revenue of \$60,400 is included in the FY 19-20 Recommended Budget. This appropriation is covered by the use of committed fund balance that has been set-aside previously and specifically reserved for these payments. The specifically reserved fund balance for future special separation allowance payments is expected to be approximately \$64,000 at June 30, 2019. As other projected law enforcement retirements occur, it may ultimately become necessary for the Town to identify additional funding for retired LEOs that become eligible in the future.

#### P. General Fund Balance Appropriated

The FY 19-20 Recommended Budget does not rely on the use of General Fund balance to meet operating expenditures. As noted earlier, the budget does include recognition of the approved \$370,000 state disaster assistance grant funding expected to be received before July 1, 2019 and designated for current year debt service payments which have already been made. The funds are being re-appropriated since the fund balance will technically be inflated by this amount at June 30, 2019. As discussed later, General Fund unassigned fund balance net of this grant amount is projected to be \$2,380,341 at June 30, 2019.

### GENERAL FUND EXPENDITURES

As noted earlier, the Recommended Budget includes various expenditures to enable Town staff to continue to meet the high service quality expectations of our residents and visitors, maintain quality facilities and equipment used to provide services, and also invests in specific capital improvements and a few service enhancements. The most notable expenditure issues are as follows:

#### A. NC 58 Corridor Aesthetic Improvements

The Town has historically placed a high priority on and devoted significant resources to maintain an attractive NC 58 corridor, particularly between the Emerald Isle high-rise bridge and the Town Government Complex. Previous efforts have included mowing, additional landscaping areas, improved litter control efforts, additional tree planting, improved signage, and improved lighting. The Town continues to pursue additional aesthetic improvements in the NC 58 corridor, and the FY 18-19 Adopted Budget included three new efforts. Funding was included to convert the "downtown" street lighting along Emerald Drive in the 35 mph speed zone from high pressure sodium (yellow appearance) to LED (cleaner, white appearance) fixtures. This conversion is expected to be complete by the end of the fiscal year and will create a more uniform appearance with other street lights and be more energy-efficient. The current year budget also includes funds to simultaneously convert the street light poles in this area to accommodate a banner program expected to be developed in FY 19-20 when funds are identified for the project. The Parks and Recreation budget in FY 18-19 also included an amount for additional "up-lighting" in the landscaped areas near the base of the Emerald Isle bridge (initial "up-lighting" was completed in the FY 17-18 budget). The FY 19-20 budget includes funding to maintain and when possible enhance efforts to further beautify and improve the corridor.

As stated, the FY 19-20 Recommended Budget contemplates the installation of new decorative banners in the NC 58 corridor in late 2019, but does not include any Town funding. As proposed, this effort would rely on funding from the Crystal Coast Tourism Development Authority and a banner sponsorship program whereby interested individuals and businesses could contribute toward special themed banners (i.e., St. Patrick's Festival, July 4, marathon races, etc.) displayed on the new reinforced decorative light poles.

#### B. Completed Transition to full Town EMS Funding

The FY 19-20 recommended EMS budget is \$1,119,476 which is \$465,494, or 71.18% more than the FY 18-19 approved budget. Of this amount, \$344,500 is capital outlay equipment replacements including an ambulance unit. The approved FY 18-19 budget did not appropriate any Town funds for capital outlay. Approximately 20% of the total budget expenditures are funded by EMS service fees as discussed earlier.

The EMS Department staffing schedule provides additional paramedic coverage on weekdays throughout the entire year (based on EMS Chief scheduling), and also includes the scheduling of a paid second EMS crew (EMT-Paramedic and EMT-Basic) seven days per week in the summer, primarily during daylight hours as discussed in the budget work session in February, 2019.

#### C. McLean-Spell Park Improvements

The FY 18-19 Recommended Budget contemplated the use of the \$70,000 included in the land acquisition installment financing agreement for the construction of a new pedestrian bridge (over Archers Creek) to the park from the Community Center and also for the Town's share of costs for a new dog park proposed to be constructed at McLean-Spell Park in the future. Due to the hurricane, bicycle & pedestrian funded bridge improvements remain partially constructed. This improvement will hopefully be completed this fiscal year once the contractor completes other assigned improvements. The Dog Park Advisory Committee is actively engaged and working to raise outside funds to go toward construction of that planned facility on the site.

#### D. Islander Drive Project Improvements

To review the history, the Town utilized an internal financing arrangement in June 2017 to provide \$250,000 of Town funds for the acquisition of 203 Islander Drive (the abandoned go-kart track / bumper boat facility), and temporarily reduced the FY 16-17 transfer from the General Fund to the Future Beach Nourishment Fund by \$250,000 (from \$400,000 to \$150,000)

for one year, with the expectation that the General Fund would make an additional \$50,000 transfer for each of the next 5 years. The first \$50,000 transfer occurred as part of the FY 17-18 budget. The Town reimbursed the Future Beach Nourishment Fund with \$200,000 of the proceeds from the subsequent sale of 203 Islander Drive in August 2018. This reimbursement enabled the Town to reduce the General Fund transfer to the Future Beach Nourishment Fund by \$50,000, from \$450,000 to the historical amount of \$400,000, as part of the FY 18-19 Adopted Budget and beyond.

The proposed budget for FY 19-20 includes funds for streetscape improvements to Islander Drive and recreational facility access enhancements to the Western Ocean Regional Access area in partnership with the Village West developers as discussed at the February, 2019 work session and in meetings since that time. The proposed funding totals \$293,000 for Islander Drive which includes \$100,000 in state grant funding and anticipated county funding of approximately \$67,000 toward the effort utilizing the "profit" portion of proceeds from their share of the land sale. The proposed budget also includes \$30,000 for the replacement and widening of the boardwalk to the regional access as agreed at the February, 2019 budget work session.

#### E. Debt Service Payoff / New Emergency Services Capital Project

In January 2013, the Town refinanced several smaller outstanding debts (for land purchases, building construction, and storm water improvements) into one refinancing package that resulted in a lower interest rate and shorter term overall. The total amount refinanced was \$1.4 million, at a 1.59% interest rate over 6 years. The annual debt service payment is \$246,489, and the final payment was included in the FY 18-19 budget.

The retirement of this debt theoretically results in \$246,489 of budget capacity in the FY 19-20 budget and beyond. The Town has previously discussed the allocation of this budget capacity toward future Fire Station 1 improvements. Alternatively, the proposed FY 19-20 budget recommends adoption of a capital project ordinance for a consolidated emergency services facility to replace Fire Station #1 and include the other public safety purposes previously described herein. The preliminarily estimated total funding for this facility, the separate but needed improvements to complete renovation of Fire Station #2 and funds to replace the fire department's ladder truck total \$6,870,000. Based upon a 15 year minimum debt service schedule, the annual payments for this amount would, at a conservatively high 4% interest rate, be \$618,000. The Finance Director's 5 year projection includes this amount. Alternatively, the Town could choose to finance the

total project expenditures and equipment for 20 years which would lower the annual debt service to \$506,000.

Based upon preliminary analysis of options, it is not unreasonable to expect that the financing could be done on more favorable terms. Of course, scoping of the emergency services facility needs to be refined preferably utilizing the design-build option discussed at the February, 2019 work session to ensure that the \$5 million placeholder estimate is sufficient to build the desired Phase 1 emergency services facility.

#### F. Financial Software System Replacement & Efficiency Initiative

As discussed in the past, the Town's financial, tax, and payroll software systems are outdated, and are in desperate need of an upgrade to enable Town staff to work more efficiently and to allow public access to tax payment records online. Since FY 16-17 annual budgets included a total of \$17,000 for the first 3 annual installments for software system upgrades, however, due to other pressing issues Town staff did not have the opportunity to implement a conversion during those years. The same estimated amount was included in the FY 18-19 budget to proceed with this transition, but then along came Hurricane Florence which delayed implementation. The Finance Director has made it her mission this year to get proposals and is prepared and eager to implement the conversion over the next twelve months with the total cost of \$97,280 spread equally over two fiscal years. The FY 19-20 budget proposal includes funding of the 1<sup>st</sup> year of \$48,640. This package is all inclusive with staff training and other associated costs. The package at this price not only includes the finance, tax and payroll applications originally slated for conversion but more comprehensively addresses all administrative department needs by including purchasing, fixed assets, building permit administration, human resource functions, as well as, online website access for the employees and the public. The Town has received numerous requests in the past to make tax payment records available online, but it is not possible with the Town's current antiquated software system. The enhancements and automated functions will benefit customers and staff alike.

Appropriations are also recommended in administration to fund a position that was previously authorized but subsequently removed from the budget by the Manager due to budget restraints. This Finance/Permit Tech position will spread the current workload more equitably between employees and administrative functions and either directly or indirectly benefit all administrative functions and personnel including the Town Planner. The total annual cost for the position is \$61,037. Also included to improve

efficiency is funding for technology to allow a more efficient agenda preparation process as discussed and endorsed by Board members at the February, 2019 work session. The total one-time cost for equipment is \$6,600 plus an annual maintenance software cost of \$3,500.

#### G. Replacement Vehicles & Equipment in Various Departments

As detailed in the Recommended Budget, funding is included to replace vehicles & various equipment items in several departments. Each of these vehicles is deemed to have reached or exceeded their useful life for their current uses. The timely replacement of these vehicles and equipment will insure that all departments have reliable, cost-effective and safe vehicles and equipment to provide services. The implementation of the current staggered vehicle replacement schedule enables the Town to avoid significant annual budget fluctuations that are more likely to occur if replacements are delayed and multiple replacements became necessary simultaneously. The budget document includes updated details on the vehicle and major equipment assigned to each department for accountability purposes.

#### H. Beach Access Walkway Replacements

The Parks and Recreation Department budget again includes \$90,000 for the replacement of aging beach access walkways at Randy's Way (Page Place), Channel Drive, and Joel Street in FY 19-20. These items were included in the FY 18-19, but the hurricane disrupted the plans and schedule delaying completion of the project as other more pressing priorities took precedent. The recommended cost is estimated to be sufficient to reconstruct these beach access walkways to higher standards than utilized in the past (stainless steel fasteners, other structural improvements). Based upon ratings assigned by Parks & Recreation staff, these three walkways remain the most in need of repair of all of the Town's beach access walkways. The goal is to gradually replace all of the aging beach access walkways over time as funds permit. Of course, the Town is ready to replace remaining hurricane damaged access facilities as soon as FEMA approves the project and releases the Town to do construction and approves reimbursement funding for the repairs/replacements.

#### I. Transfer to New Golf Cart Improvement Fund

As noted earlier, an estimated total of \$25,000 would be available for transfer in FY 19-20 recommended budget to the Golf Cart Improvement Fund and reserved for future golf cart infrastructure improvements determined by the Board of Commissioners with input from the Golf Cart Advisory Committee. By year end if this estimate is actually received, the

fund would have a balance of \$43,000. These funds will be reserved until a sufficient balance accumulates to enable the construction of desired golf cart infrastructure improvements.

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

The Recommended Budget includes a 2.0% COLA for all Town employees and position salaries. The total cost of the COLA included is \$88,797. This expenditure increase is spread among the various Town departmental budgets. The 1-year salary percentage change in the Consumer Price Index as of March 2019 was 1.6%. Based upon input received at the February, 2019 work session, the 2.0% increase is recommended. It is noteworthy that input received from the N.C. League of Municipalities in a spring, 2019 survey of peer local governments showed the average increase being considered throughout the state among Emerald Isle's population group was also 2%. No other employee benefit changes are recommended or expected as health insurance costs were not increased for FY 19-20. It is a pleasure to report that workmen's compensation benefit costs to the Town are projected to decrease by approximately \$20,000 based upon a more favorable experience modifier for the Town calculated using the experience of the last three fiscal years.

#### K. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Planning and Inspections Department Budget includes \$68,000 for the Town's contract with Carteret County for building inspections services. This amount is the same as the FY 18-19 original budget.
- The Police Department budget includes \$7,320 for the purchase of mobile data tablets for beach patrol officers and \$6,000 for replacement handheld radios.
- The Fire Department budget includes a total of \$51,000 for building maintenance of which \$44,000 is included for replacement bay area heating units at both Station #1 & #2 and an HVAC unit replacement at Station #1.
- The EMS Department budget includes a total of \$18,000 for mobile data terminals & rugged laptops and \$19,500 for replacement dual band radios.

- The Fire Department FY 19-20 budget does not include funding for the scheduled replacement of two 2004 model jet skis used for water rescue, because the funds were available in the FY 18-19 budget so the purchases are being done this spring to allow the new equipment to be available for the entire traditional tourism season which cranks up in May, 2019. This plan is in part an attempt to be as prepared as possible for what has begun as a very challenging water rescue service season.
- The Public Works Department budget includes \$150,000 for street resurfacing in FY 19-20. This amount is equal to the Town's anticipated Powell Bill distribution and the same amount as the FY 18-19 budget. This amount is likely to be sufficient to resurface 1.0 – 1.2 miles of Town streets.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$901,596. 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 \$18,971, over the FY 18-19 approved budget amount.
- A total of \$181,125 is budgeted for landfill tipping fees, and \$90,000 is included for dumpster service at the Town's condominium complexes. The tipping fee amount is the same as the current budget year, but the dumpster service reflects a \$4,000 increase.
- The Town continues to experience heavy yard debris collection volumes. A total of \$49,500 is included in the recommended budget for FY 19-20 to pay yard debris tipping fees. This amount is unchanged from the current year approved budget amount.
- The Parks & Recreation Department budget includes \$18,000 for the July 4 fireworks display at Bogue Inlet Pier. The Town began paying 100% of this expense in FY 18-19.
- The Parks and Recreation Department budget includes \$25,000 for walkway maintenance. The FY 18-19 budget included \$5,000 for needed repairs to the soundside pier at Emerald Isle Woods Park. Due to the extensive damages resulting from the hurricane, the Town now intends upon approval by FEMA to replace the pier utilizing FEMA disaster assistance funding. Also included in the

Parks & Recreation budget is \$42,000 for paved parking at Cedar Street & Station Street parks. The pier at Cedar Street was also destroyed by the hurricane and will be replaced upon approval by FEMA utilizing disaster assistance funding.

- A total of \$245,000 is included in the FY 19-20 Non-Departmental budget for organization-wide insurance expenses. This amount is down \$20,000 from the FY 18-19 amount.
- A total of \$117,000 is included in the NonDepartmental budget for organization-wide information technology services provided primarily by VC3. This amount is up \$25,000 from the prior year due to some modifications and upgrades added that will produce savings over time, as well as, reflect increased usage and additional services available.
- The NonDepartmental budget includes \$6,100 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 \$3,000. The amounts are comparable to the prior fiscal year.
- For the first time, management recommends the inclusion of a contingency line item in the non-departmental budget in the amount of an approximate 1% "rainy day" funding source for unexpected items that may come up during the budget year. This is available for expenditure only with the Commissioners approval as stipulated in the budget ordinance. The initial amount is \$137,981 which provides a safety net to avoid dipping into the unassigned fund balance for unexpected items or opportunities. If unused, the funds would help build the unassigned fund balance over time which would be available in the future for "pay-as-you-go" capital expenditures in lieu of short term borrowing.
- A total of \$378,092 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 3.33% of the FY 19-20 Recommended total cumulative budget. The amount is down from the FY 18-19 budget of \$632,509 due to the aforementioned loan payoff.

#### GENERAL FUND BALANCE

As noted earlier, the FY 19-20 Recommended Budget does not rely on the use of General Fund unassigned fund balance for operating expenditures. It does include appropriation of the state grant funds expected in this fiscal year to pay debt service expenditures.

The General Fund is expected to finish FY 19-20 with an overall net surplus of approximately \$70,158 excluding the aforementioned grant funds of \$370,000.

With the addition of the estimated \$70,158, total General Fund balance is projected to be \$2,380,341 at June 30, 2019. This is the highest amount of General Fund balance in the Town's history, and is equal to 23.94% of the FY 19-20 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%. As discussed many times in the past, the Town seeks to have adequate fund balances for cash-flow and emergency purposes, and should limit appropriation of unassigned fund balance for emergency purposes or strategic initiatives in the future until it exceeds policy minimums. As was the case this fiscal year after the hurricane impact, the Town cash reserves were stretched to the max to cover the costs until the lengthy reimbursement process is complete.

#### OTHER FUNDS DETAIL ANALYSIS:

##### Future Beach Nourishment Fund

The Future Beach Nourishment Fund was established in FY 11-12 to account for the special district taxes that are earmarked for the Town's future beach nourishment activities, and to reserve funds transferred annually from the General Fund for these activities.

The FY 19-20 Recommended Budget for the Future Beach Nourishment Fund is \$766,559, a decrease under the FY 18-19 originally adopted budget amount of \$939,500. The entire budget of \$939,500 will be reserved for future beach nourishment activities. The majority (\$200,000) of this significant change from the prior year is associated with the one-time reimbursement of funds from the General Fund to the Future Beach Nourishment Fund for the Islander Drive land acquisition in June 2017. Upon completion of the subsequent sale of the Islander Drive land in August 2018, these funds were credited to the Future Beach Nourishment Fund to replace the full General Fund transfer amount.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately \$281,559. The transfer from the General Fund is \$400,000, and projected interest earnings are \$85,000. With future increases in the fund balance and rising interest rates, the fund should see expect a significant increase in interest earnings over time between projects.

The Future Beach Nourishment Fund is projected to have a balance of approximately \$4.2 million at the end of FY 19-20 subject to receipt of full reimbursement from FEMA for the Eastern Emerald Isle Post-Florence Phase 1 Nourishment Project. This reimbursement and timely approval by FEMA for additional funds to nourish the hurricane influenced remainder of the Town's beaches is critical to the ability to authorize and pursue a Phase 2 Nourishment Project in FY 19-20. Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for this project if these reimbursements are approved.

#### Special Events Fund

As detailed earlier, the following items are now recommended to be consolidated into the new Special Events Fund with each item remaining independent within the fund in terms of available funding and expenditure activities:

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

The Marathon, Half-Marathon & 5K event fund was established in FY 13-14 to account for revenues and expenditures associated with the Emerald Isle Marathon, Half-Marathon, and 5K races held annually in the March – April timeframe. The FY 19-20 Recommended Budget again projects a total of \$72,000 from race entry fees and sponsorships for race expenditures and a contribution to the Town for bike path improvements with the balance being donated to charity as determined by the race committee. At June 30, 2019, the FY 18-19 budget projection anticipates a net profit of \$44,000, to be shared equally for bicycle path improvements and charity.

##### B. Beach Music Festival

The Beach Music Festival Fund was established in FY 16-17 to account for revenues and expenditures associated with the revival of the Emerald Isle Beach Music Festival after a 17-year hiatus. The FY 19-20 Recommended Budget for this fund is \$55,075, and anticipates all event expenses supported by a grant from the Tourism Development Authority,

sponsorships, t-shirt sales, and vendor fees. The FY 18-19 budget was \$55,300 by comparison.

##### C. Fishing Tournament

The Fishing Tournament Fund was established in FY 18-19 to account for the first annual Emerald Isle Fall Fishing Tournament to be held in September, 2019. Revenues derived from the tournament will fund expenditures necessary for the event with any unexpended funds being earmarked for future Bogue Inlet related dredging and scholarship awards to the degree funds are generated sufficient to support these activities. The budget at this time is limited to appropriated fund balance restricted for this activity in FY 18-19 in the amount of \$1,450. The budget will be adjusted to reflect other revenue sources during the fiscal year as the event approaches and the Fishing Tournament Committee provides more detail to the Town.

##### EMS Volunteer Fund

This new fund instituted in FY 18-19 accounts for donations received by the EMS Department and fundraising proceeds generated by EMS volunteers. Given the small amount of funds raised annually, management recommends that this fund be incorporated into the operating fund of the EMS Department and separately accounted for by the Finance Department in future years rather than continue as a separate fund for the same efficiency reasons stated earlier in this message.

#### CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM:

The updated 5-Year Capital Replacement / Improvement Program includes the planned replacement of capital equipment and strategic capital initiatives over the next 5 years. The updated 5-year plan balances the Town's highest priorities with fiscal conservatism, and schedules relatively level annual capital expenditures in the General Fund over the next 5 years with the exception of the proposed Emergency Services Facility project slated for construction in FY 20-21 and the beach nourishment project in FY 19-20.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$44,536,100, and is funded with a mixture of pay-as-you-go funding, long-term debt, short-term installment financing proceeds, FEMA & State grant funding, and other outside funding sources. It should be noted that \$32,700,000 of this total is solely associated with future beach nourishment / inlet management projects.

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

- all capital items included in the FY 19-20 Recommended Budget, including replacement vehicles and equipment, targeted street and drainage improvements, and other items funded by General Fund revenues,
- the planned Phase 2 Western Emerald Isle beach nourishment project to be funded by FEMA public assistance funding,
- the construction of initial park improvements at McLean-Spell Park including a new dog park to be funded with remaining installment financing proceeds from the land acquisition and the results of fund raising efforts of the committee,
- the construction of significant streetscape improvements on Islander Drive and improvements to the Western Ocean Regional Access (\$293,000) in FY 19-20, to be funded by land sale proceeds, State grant funding and Town appropriations,
- the installation of special themed banners on upgraded decorative light poles in FY 19-20, to be funded by contributions from the Tourism Development Authority and private entities,
- 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 20-21 at a preliminarily estimated cost of \$5,270,000 including design and engineering.
- the replacement of the Town's 1998 Fire ladder truck in FY 20-21, at a total estimated cost of \$1.2 million, to be financed with long-term debt financing proceeds coupled with a planned borrowing for an Emergency Services Facility which will among other items replace Fire Station #1 (this truck was originally scheduled for replacement in FY 18-19, however, due to its relatively good

condition, infrequent use, and significant replacement cost ordering the truck was deferred one year until it is delivered to hopefully coincide with planning and financing for the new facility),

- the replacement of a 2010 ambulance (\$250,000) in FY 19-20, to be financed with short-term installment financing proceeds,
- the renovation/expansion of Fire Station 2 (\$400,000) in FY 20-21, to be financed with long-term debt financing proceeds in conjunction with the aforementioned Emergency Services Facility to replace Fire Station #1 (additional analysis is necessary for this project, and it is included as a "placeholder" at this time),
- the construction of two pickleball courts (\$50,000) in FY 20-21, to be funded with General Fund revenues,
- the construction of a new, dedicated bicycle path along the soundside portion of Lee Avenue (\$120,000) in FY 20-21, to be financed with funding from the Bicycle and Pedestrian Fund and General Fund revenues,
- Expected FEMA approval and reimbursement for the entire cost of the hurricane damaged Bluewater Drive pier with modifications to hopefully minimize/mitigate future damages,
- the replacement of one of the Town's two yard debris collection trucks (\$175,000) in FY 22-23, to be funded with General Fund revenues or Enterprise Fund reserves if the Board approves management's recommendation to create the new fund effective July 1, 2020,
- annual appropriations of \$25,000, derived from golf cart registration fees, for future golf cart infrastructure improvements,
- annual appropriations for small-area storm water solutions and specifically \$45,000 to replace drainage pipe on Reed Drive.
- annual appropriations of \$90,000 of "pay-as-you-go" funding to continue replacing aging beach walkways,

- annual Powell Bill funding of \$147,000 for street resurfacing work, and
- replacement of various Town vehicles and major equipment over the next five years, and certain new vehicles and major equipment, with annual General Fund revenues.

### **FUTURE PROGNOSIS**

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

Following FY 19-20, the updated General Fund 5-Year Forecast indicates a revenue deficit over the next four years due to increased operating cost pressures coupled with the significant capital financing proposed. This projection assumes funding of the planned Emergency Services Facility improvements, other emergency service related building upgrades, Fire ladder truck and ambulance replacements with debt proceeds as outlined in the 5-Year Capital Replacement / Improvement Program. The projected deficit ranges from \$572,020 in FY 20-21 to future deficits in excess of \$1 million in FY 21-22 and FY 22-23. This projection is fueled primarily by the debt service associated with capital projects, but is also compounded by intentionally conservative long-range revenue projections. The projection for FY 23-24 actually reduces to slightly less than a million dollars. No grant resources are assumed for these items.

As has been the case every year, the Board and staff have worked diligently to eliminate projected deficits and enable the Board to adopt a responsible Town budget with no property tax rate increase. Although it is more challenging each year, management expects the talented Town team will work hard to continue this trend in the future. However, ultimately the project scope, timing, and financing strategies used for the significant capital initiatives noted above will dictate the need for and extent of any future property tax rate increases. The purpose of the 5-Year Forecast is as described above – to transparently inform the Board and community of these issues in advance so that reasonable alternatives may be considered and proper budget planning can occur. Besides strong consideration of use of the Design / Build option for scoping, design and construction for the

proposed Emergency Services Facility, management also recommends the Town consider utilizing the services of a financial consultant to assist the Town in obtaining the best financing option for the facility but also to review current financial ratings, debt consolidation and any potential revenue pledge options that might be beneficial by scheduling payments in a manner that minimizes the impact on the property tax rate.

During the past 18 years, the Town has reduced the property tax rate in 4 years, increased it in 4 years, and maintained the same rate in 10 years. The last effective property tax rate increase (1 cent) was adopted in FY 13-14, but was specifically earmarked for the 2013 “community improvements package” that was widely supported by taxpayers after an extensive public outreach campaign. The last effective property tax rate increase to fund general Town services was adopted 9 years ago (FY 10-11; also 1 cent). With the pending capital initiatives proposed, the Board may wish to consider a modest property tax rate increase at some point in the future, and/or explore alternative (non-property tax) revenue strategies as well. With the property revaluation process planned by Carteret County for FY 2019-2020 with the impact realized in FY 20-21, management recommends the Council seriously consider adjusting the rate sufficiently to keep the rate stable for the next four year revaluation cycle as business and residential property owners tend to prefer stable rates over time with periodic adjustments as opposed to spikes created by fluctuating rates each year.

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

### **CONCLUSION**

It is my professional opinion that the FY 19-20 Recommended Budget reflects stated budget priorities, and I sincerely hope the Board and the community will share this view and support the recommended spending plan. Town staff have worked to limit expenditures to those necessary to maintain efficient and high quality service delivery. Management is pleased to present a Recommended Budget that is balanced in terms of available revenue and recommended expenditures with no recommended increase in property tax rates and only a limited and prudent solid waste fee adjustment. The Board is encouraged to carefully review the Recommended Budget and collectively adjust it as necessary to ensure it accurately reflects desired

priorities and the Board's vision for the Town. Management looks forward to reviewing the Recommended Budget with the Board in the coming weeks.

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

It is easy to recognize and embrace the efforts by past management to minimize the tax and fee burden on residents and property owners. The annual cost of Emerald Isle town government for the average-value property owner in Emerald Isle in FY 19-20 (if the Recommended Budget is approved) will be approximately \$67.49 per month – for all Town services, including police, fire, emergency medical, beach nourishment, beach strand access, park facilities, recreation programs, event coordination & management, solid waste collection, recycling collection, yard debris collection, street maintenance, storm water management, bicycle & cart path maintenance, sound & boating access, administrative services and more.

In closing, I express my sincere thanks to the talented department heads and all Emerald Isle employees for their tireless efforts to make Emerald Isle the best it can be. I congratulate the Mayor and the Commissioners for maintaining a safe, productive and pleasant work environment for staff. I am truly blessed to have been given the opportunity to continue my career in public service at Emerald Isle for the time I have had here. It is an honor to have been a part of this organization and to serve with such a talented group of dedicated employees and for an honorable Board of Commissioners that do an outstanding job representing the collective interests of the Emerald Isle community. To borrow a phrase from my predecessor Mr. Frank Rush, "it is a privilege to work for a community where, truly, "NICE MATTERS" in every way".

I offer special heartfelt congratulations to Laura Rotchford, Finance Director, who has provided outstanding leadership and long hours of exceptional work on the FY 19-20 Recommended Budget. A great deal of effort is necessary in the development and production of the budget document. She has

performed like the professional that she is known to be. The Town is truly blessed to have her as a key member of the management team.

Respectfully submitted,



R. Randy Martin  
Interim Town Manager

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## **SUMMARY BUDGET INFORMATION**

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## FY 2019-20 BUDGET - "Quick Summary"

* General Fund Tax Rate:	15.5 cents	- no change in General Fund property tax rate
* Average Value Annual Bill - General Fund Tax:	\$ 569.90	- based on average value property in Emerald Isle (\$367,680), all property tax bills should be the same amount in FY 19-20 as billed for in FY 18-19
* Annual Solid Waste Fee:	\$ 240.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$20.00 per month per residential unit
* Total FY 19-20 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 809.90	- equates to \$67.49 per month for all Town services, programs, and projects
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:	4.0 cents	- no change in Primary Benefit District property tax rate
* Other Fee Changes:		- no change in any other Town Fees; recommended charge card convenience fee

* Total Town of Emerald Isle Budget:	\$ 11,369,368	- includes General Fund, Future Beach Nourishment Fund, and new Special Events Fund (formerly separate funds for Beach Music Festival, Marathon, and Fishing Tour.)
* Total General Fund Budget:	\$ 10,874,284	- a \$856,184, or 8.55% increase from FY 18-19 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 766,559	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$400,000 transfer from General Fund; plus interest earnings

- Key Budget Issues:
- FY 19-20 budget enables Town departments to maintain current service levels and high service quality
  - assumes public assistance grant funding (FEMA) for significant and continued repairs necessary following Hurricane Florence - including Reed Drive drainage pipe replacement; and replacement piers at Emerald Isle Woods, Cedar Street, and Bluewater Drive.
  - anticipates public assistance grant funding (FEMA) for remaining Western beach strand renourishment Post-Hurricane Florence
  - includes installment purchase financing for replacement ambulance - EMS-1
  - includes necessary funding for staffing and equipment for new EMS department - considers 2nd crew for ambulance 7 days/week during Summer months
  - establishes contingency line item for use in emergency needs and required Board Approval for use
  - proposed 2.0% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit
  - includes funding for scheduled replacement of three Police vehicles, one Fire Assistant Chief's vehicle, one EMS Chief's vehicle, one Parks and Recreation truck and mower, and the replacement of 3 beach access walkways
  - inclusion of appropriated fund balance in the FY 19-20 budget primarily derived from grant funding received in May, 2019

## FY 2019-20 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/18:	\$ 2,310,183	- increased over prior year due to slightly higher revenues and lower expenses including new EMS department transition cost savings
* <b>Projected</b> Adjusted General Fund Balance at 6/30/19: - as percent of FY 19-20 Recommended Budget	\$ 2,380,341 21.89%	- slight increase results from expenditure savings throughout each departmental budget with gradual increase to achieve Town policy of 25% of annually budgeted expenditures

* Total Authorized Full - Time Positions:	70	- addition of new Finance/Permit Tech. position in the Administrative Department
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* Major FY 19-20 Expenditure Changes: General Fund	\$ 88,797	- 2% cost-of-living adjustment for Town employees; compares to March CPI incr. of 1.64%
	\$ 43,822	- increase in employer contribution rates required by Local Government Retirement System
	\$ 36,600	- increase in retirees eligible for required Law Enforcement Officers' Special Separation Allow
	\$ 250,000	- replacement of 2010 ambulance (EMS-1)
	\$ 48,640	- first year installment of 2 - initial license fees; conversion costs for Enterprise Software
	\$ 61,037	- addition of full-time position in Administrative office - Finance and Permitting Technician
	\$ 44,000	- necessary bay heaters for Fire Stations 1 and 2; paint; and replacement heat pump in FS1
	\$ 16,251	- additional lifeguard coverage and purchase of water rescue equipment and supplies
	\$ 65,212	- additional funding EMS full and part-time for 2nd out crew-7 days/week in Summer
	\$ 38,000	- required EMS extrication gear; and replacement computers for EMS station and vehicles
	\$ 94,500	- replacement vehicle for EMS Chief; new portable ventilator units and dual-band radios
	\$ 15,000	- new storage shed for Police and Fire equipment
	\$ 31,971	- anticipated solid waste collection increases - contractual, fuel, repairs and maintenance
	\$ 42,000	- paving at Cedar Street and Station Street parking lots
	\$ 30,000	- replacement of walkways at the Western Ocean Regional Access
	\$ 137,981	- establishment of contingency line item for emergency use as directed by Board
	\$ (254,417)	- reduction in debt-service due to pay-off of 2013 Refinancing loan
	\$ 789,394	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 19-20 Revenue Changes: General Fund	\$ 66,186	- anticipated additional property tax revenue due to net growth in tax base
	\$ 91,853	- projected increase in sales tax revenues compared to original FY 18-19 budget
	\$ 8,842	- projected increase in state-collected revenues compared to original FY 18-19 budget
	\$ 80,800	- projected increase in solid-waste fees derived from \$1/month rate increase
	\$ 250,000	- installment purchase financing for replacement ambulance
	\$ 36,600	- increase in appropriated fund balance for Law Enforcement Officers' Special Separation
	\$ 370,000	- appropriated fund balance related to FY 18-19 receipt of NCORR grant in May, 2019
	\$ 904,281	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

# FY 2019-20 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 18-19 Revenues</u>	<u>Adopted FY 18-19 Expenditures</u>	<u>Recommended FY 19-20 Revenues</u>	<u>Recommended FY 19-20 Expenditures</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
General Fund	\$ 10,018,100	\$ 10,018,100	\$ 10,874,284	\$ 10,874,284	\$ 856,184	9%
Future Beach Nourishment Fund	939,500	939,500	766,559	766,559	(172,941)	-18%
Special Events Fund	127,300	127,300	128,525	128,525	1,225	1%
EMS Volunteer Fund	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>0%</u>
<b>TOTAL</b>	<b>\$ 11,089,900</b>	<b>\$ 11,089,900</b>	<b>\$ 11,769,368</b>	<b>\$ 11,769,368</b>	<b>\$ 679,468</b>	<b>-9%</b>
Minus Interfund Transfers	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>0%</u>
<b>TOTAL BUDGET</b>	<b>\$ 10,689,900</b>	<b>\$ 10,689,900</b>	<b>\$ 11,369,368</b>	<b>\$ 11,369,368</b>	<b>\$ 679,469</b>	<b>6%</b>

Note: The EMS Volunteer Fund will be incorporated into the General Fund in FY 19-20 under separate account codes and restrictions as necessary.

# GENERAL FUND BUDGET SUMMARY

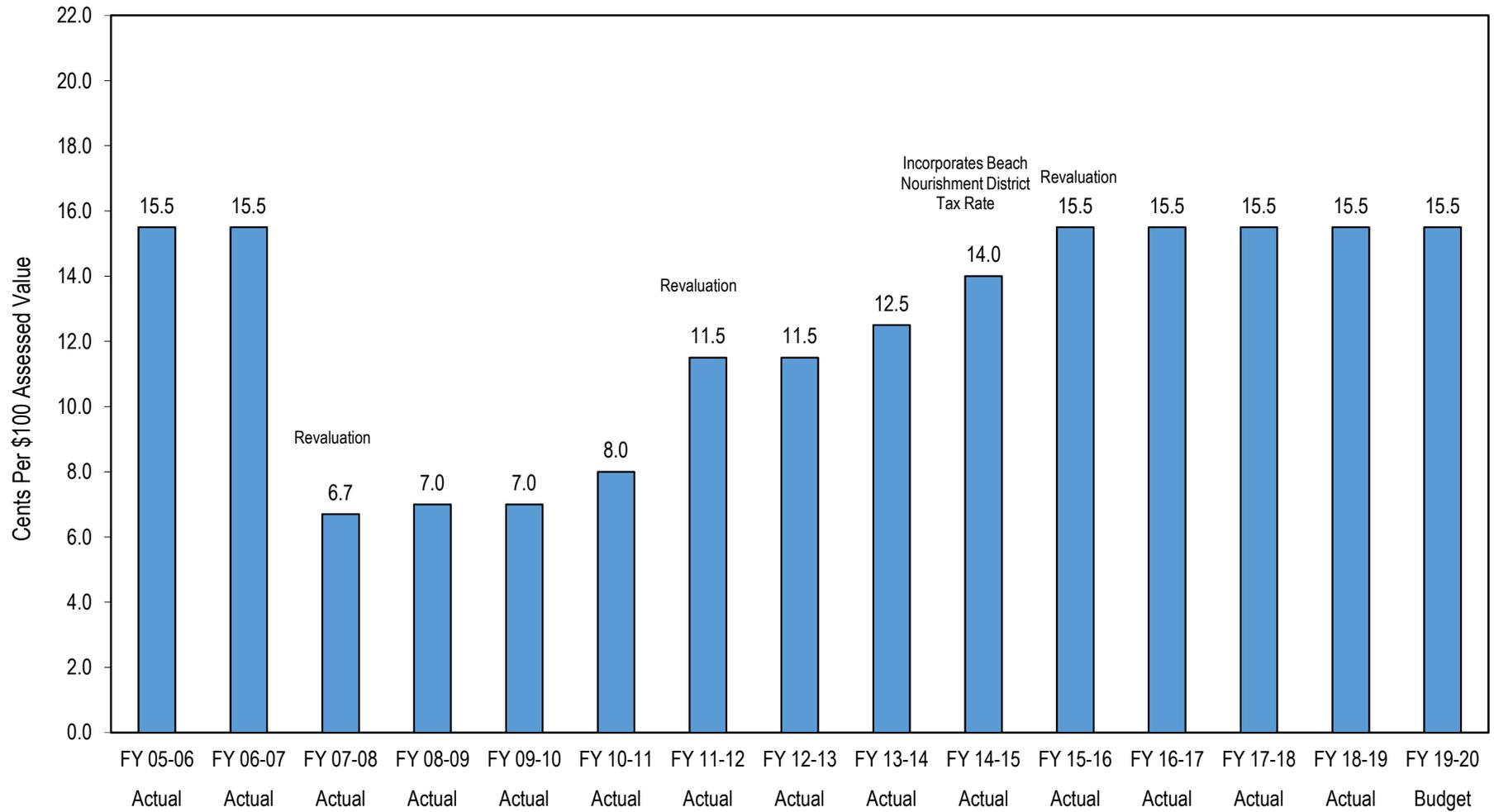
	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
<b>REVENUES</b>									
Property Tax	4,294,509	4,333,600	4,333,600	4,273,475	4,339,484	4,399,786	-	66,186	1.53%
Sales Tax	1,924,782	2,000,000	2,000,000	1,131,615	2,011,397	2,091,853	-	91,853	4.59%
State-Collected Revenues	764,910	779,800	779,800	474,640	779,414	788,642	-	8,842	1.13%
Solid Waste Fees	1,500,665	1,504,400	1,504,400	1,482,652	1,500,200	1,585,200	-	80,800	5.37%
EMS Service Fees	32,934	215,000	215,000	162,253	200,000	215,000	-	-	0.00%
Development Permit Fees	270,429	248,000	248,000	137,819	197,880	248,000	-	-	0.00%
Other Fees	364,561	399,000	399,000	307,532	397,652	406,000	-	7,000	1.75%
Parks and Recreation Fees	179,939	193,500	193,500	149,923	181,549	191,000	-	(2,500)	-1.29%
Grant Revenues	77,911	126,900	126,900	91,048	123,840	74,303	-	(52,597)	-41.45%
Other Revenues	232,256	169,100	174,675	151,969	254,850	169,100	-	-	0.00%
Installment Financing Proceeds	-	-	-	-	-	250,000	-	250,000	-
Interest Earnings	18,618	25,000	25,000	18,134	25,000	25,000	-	-	0.00%
Transfers From Other Funds	1,207	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	23,800	23,800	-	-	60,400	-	36,600	153.78%
Fund Balance	-	-	2,500	-	-	370,000	-	370,000	-
<b>TOTAL</b>	<b>9,662,721</b>	<b>10,018,100</b>	<b>10,026,175</b>	<b>8,381,060</b>	<b>10,011,266</b>	<b>10,874,284</b>	<b>-</b>	<b>856,184</b>	<b>8.55%</b>
<b>EXPENDITURES</b>									
Governing Body	83,976	88,906	88,906	64,729	85,166	99,708	-	10,802	12.15%
Legal	36,442	15,000	15,000	6,634	12,000	15,000	-	-	0.00%
Administration	581,545	611,054	616,054	503,864	622,428	723,414	-	112,360	18.39%
Planning and Inspections	169,177	184,270	184,270	131,177	160,171	185,932	-	1,662	0.90%
Police	1,774,342	1,843,087	1,857,912	1,563,197	1,833,005	1,928,957	-	85,870	4.66%
Fire	1,558,045	1,623,666	1,626,306	1,295,649	1,609,710	1,806,382	-	182,716	11.25%
EMS	383,762	653,982	671,482	535,046	675,742	1,119,476	-	465,494	71.18%
Public Works	741,882	793,087	818,587	475,222	809,924	822,095	-	29,008	3.66%
Solid Waste	1,483,411	1,483,210	1,488,210	1,207,739	1,484,088	1,518,453	-	35,243	2.38%
Parks and Recreation	1,151,767	1,150,079	1,112,579	756,561	1,111,255	1,186,595	-	36,516	3.18%
NonDepartmental	454,411	521,250	493,860	437,825	484,609	635,181	-	113,931	21.86%
Debt Service	556,875	632,509	632,509	551,090	632,509	378,092	-	(254,417)	-40.22%
Transfers to Other Funds	457,400	418,000	420,500	420,500	420,500	455,000	-	37,000	8.85%
<b>TOTAL</b>	<b>9,433,035</b>	<b>10,018,100</b>	<b>10,026,175</b>	<b>7,949,233</b>	<b>9,941,108</b>	<b>10,874,284</b>	<b>-</b>	<b>856,184</b>	<b>8.55%</b>
Difference	229,686	(0)	(0)	431,827	70,158	0	-		

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

<b>OCEANFRONT / INLET-FRONT OWNERS</b>								
		Property Value \$ 238,250	Property Value \$ 644,897	Property Value \$ 907,169	Property Value \$ 1,797,410	Property Value \$ 2,271,041	Property Value \$ 932,955	Property Value \$ 544,128
		Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
<b>Rates</b>								
<b>FY 18-19 Actual</b>								
Property Tax - General Fund	\$ 0.1400	\$ 333.55	\$ 902.86	\$ 1,270.04	\$ 2,516.37	\$ 3,179.46	\$ 1,306.14	\$ 761.78
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 35.74	\$ 96.73	\$ 136.08	\$ 269.61	\$ 340.66	\$ 139.94	\$ 81.62
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 95.30	\$ 257.96	\$ 362.87	\$ 718.96	\$ 908.42	\$ 373.18	\$ 217.65
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
<b>TOTAL</b>		<b>\$ 692.59</b>	<b>\$ 1,485.55</b>	<b>\$ 1,996.98</b>	<b>\$ 3,732.95</b>	<b>\$ 4,656.53</b>	<b>\$ 2,047.26</b>	<b>\$ 1,289.05</b>
<b>FY 19-20 Recommended</b>								
Property Tax - General Fund	\$ 0.1400	\$ 333.55	\$ 902.86	\$ 1,270.04	\$ 2,516.37	\$ 3,179.46	\$ 1,306.14	\$ 761.78
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 35.74	\$ 96.73	\$ 136.08	\$ 269.61	\$ 340.66	\$ 139.94	\$ 81.62
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 95.30	\$ 257.96	\$ 362.87	\$ 718.96	\$ 908.42	\$ 373.18	\$ 217.65
Solid Waste Fee	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00
<b>TOTAL</b>		<b>\$ 704.59</b>	<b>\$ 1,497.55</b>	<b>\$ 2,008.98</b>	<b>\$ 3,744.95</b>	<b>\$ 4,668.53</b>	<b>\$ 2,059.26</b>	<b>\$ 1,301.05</b>
<b>Net Change - Annual Tax Bill</b>		<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>

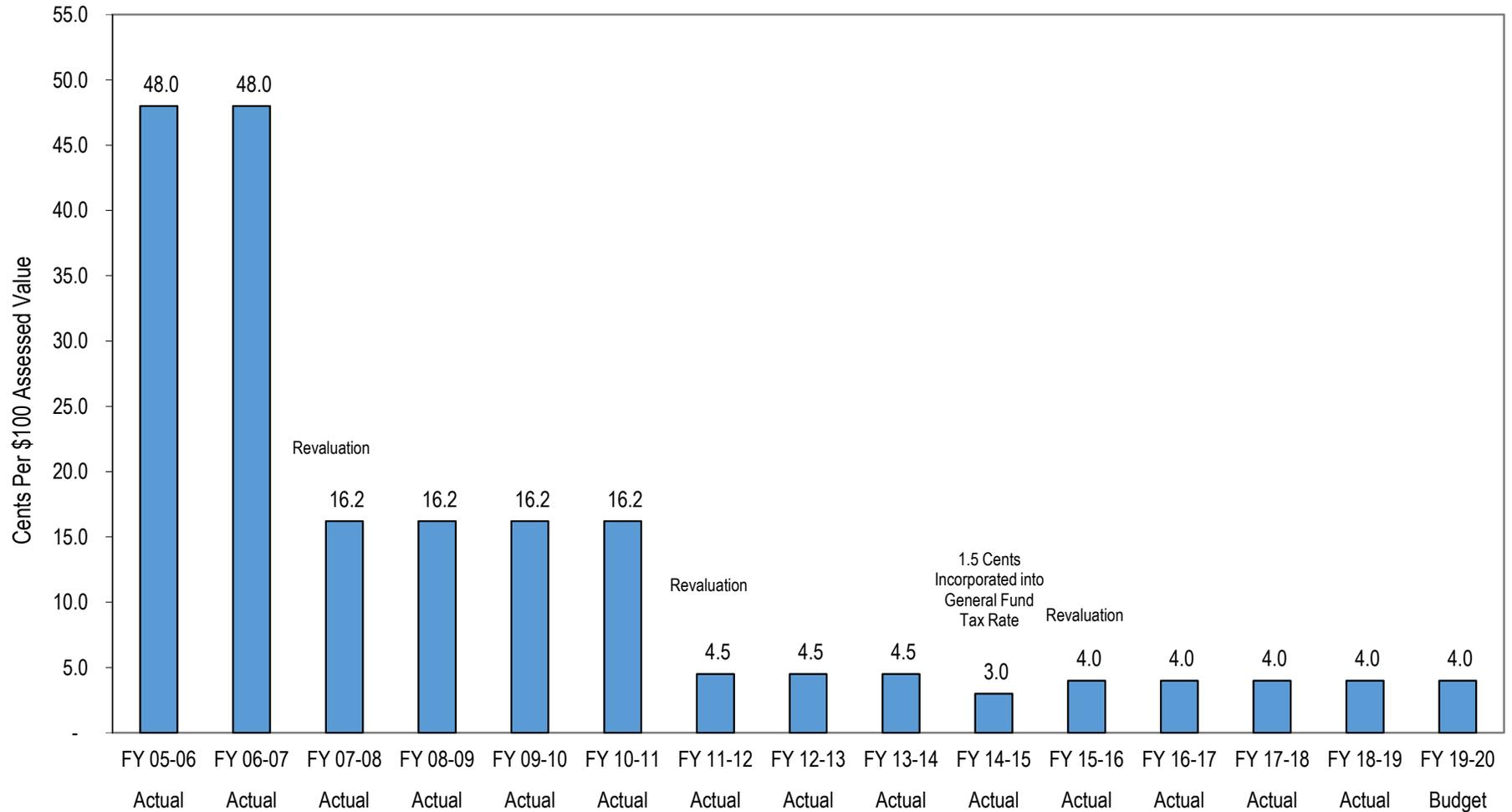
<b>ALL OTHER OWNERS</b>								
		Property Value \$ 252,346	Property Value \$ 305,000	Property Value \$ 348,206	Property Value \$ 443,905	Property Value \$ 487,269	Property Value \$ 528,984	Property Value \$ 486,655
		Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
<b>Rates</b>								
<b>FY 18-19 Actual</b>								
Property Tax - General Fund	\$ 0.1400	\$ 353.28	\$ 427.00	\$ 487.49	\$ 621.47	\$ 682.18	\$ 740.58	\$ 681.32
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 37.85	\$ 45.75	\$ 52.23	\$ 66.59	\$ 73.09	\$ 79.35	\$ 73.00
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
<b>TOTAL</b>		<b>\$ 619.14</b>	<b>\$ 700.75</b>	<b>\$ 767.72</b>	<b>\$ 916.05</b>	<b>\$ 983.27</b>	<b>\$ 1,047.93</b>	<b>\$ 982.32</b>
<b>FY 19-20 Recommended</b>								
Property Tax - General Fund	\$ 0.1400	\$ 353.28	\$ 427.00	\$ 487.49	\$ 621.47	\$ 682.18	\$ 740.58	\$ 681.32
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 37.85	\$ 45.75	\$ 52.23	\$ 66.59	\$ 73.09	\$ 79.35	\$ 73.00
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00
<b>TOTAL</b>		<b>\$ 631.14</b>	<b>\$ 712.75</b>	<b>\$ 779.72</b>	<b>\$ 928.05</b>	<b>\$ 995.27</b>	<b>\$ 1,059.93</b>	<b>\$ 994.32</b>
<b>Net Change - Annual Tax Bill</b>		<b>\$ 12.00</b>						

# GENERAL FUND PROPERTY TAX RATE HISTORY



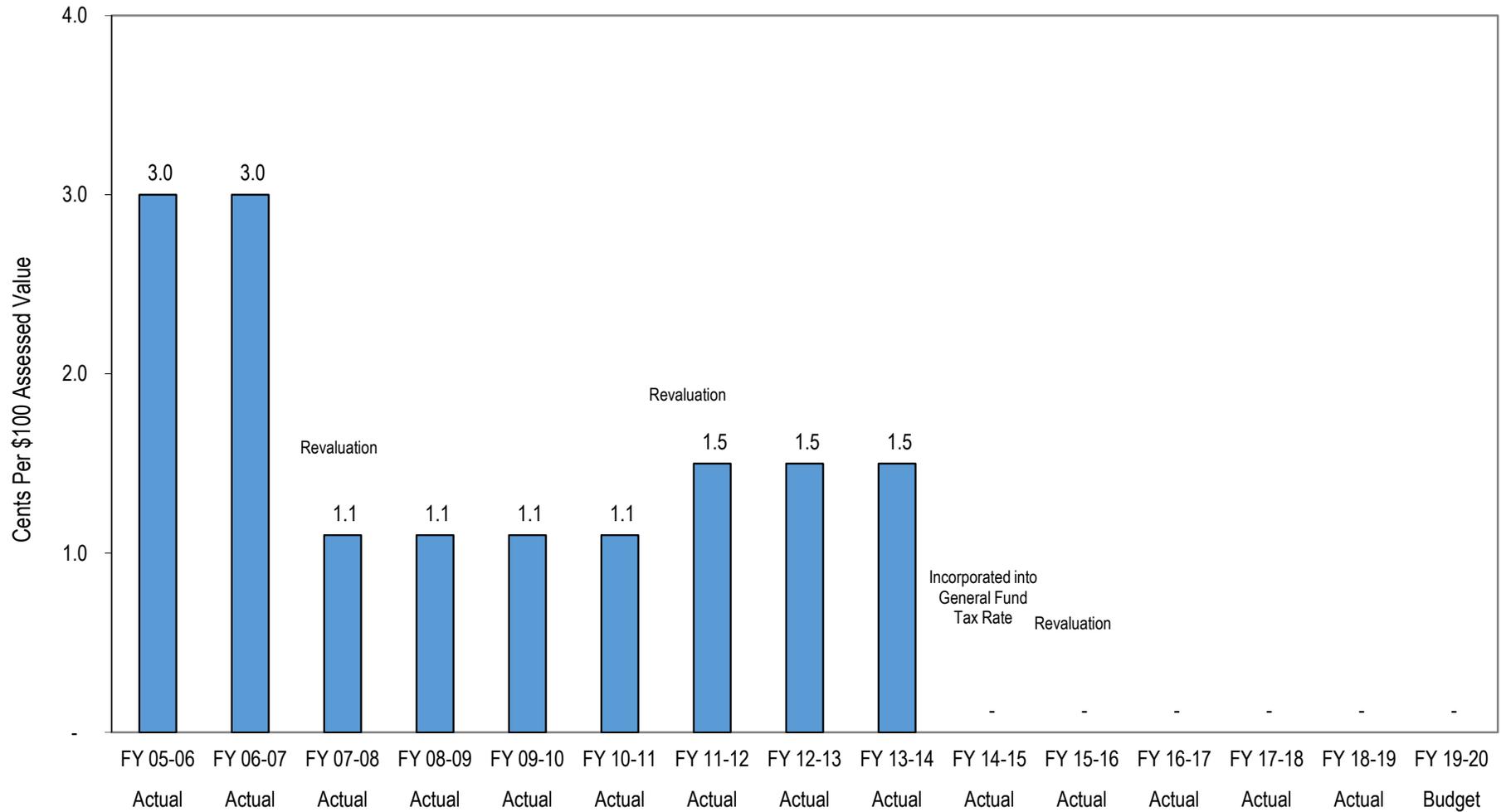
# PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

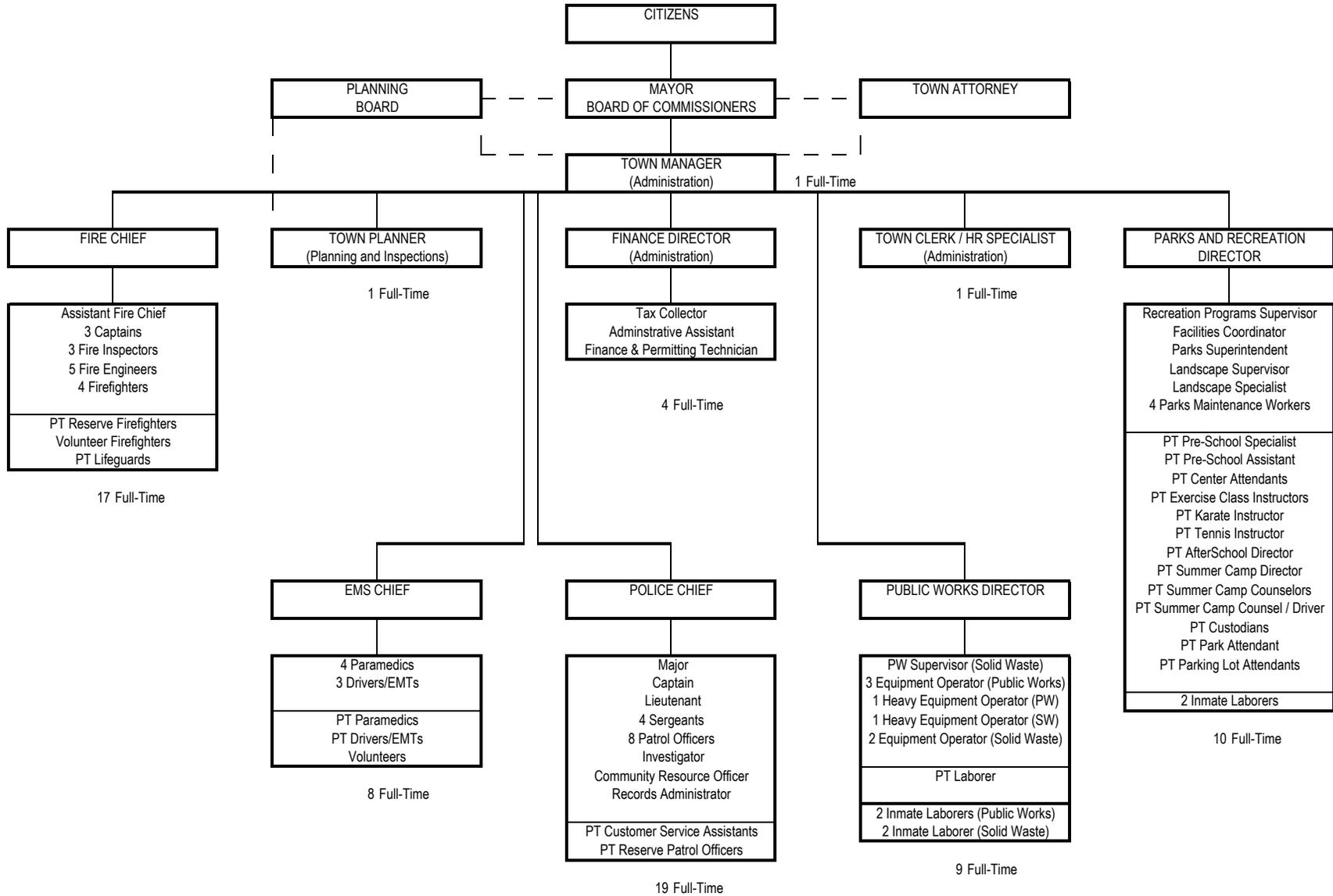


# SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE  
ORGANIZATION CHART  
FY 2019-20 Recommended Budget**



**TOTAL POSITIONS  
70 Full-Time**

# SUMMARY OF AUTHORIZED POSITIONS

## BUDGET INFORMATION

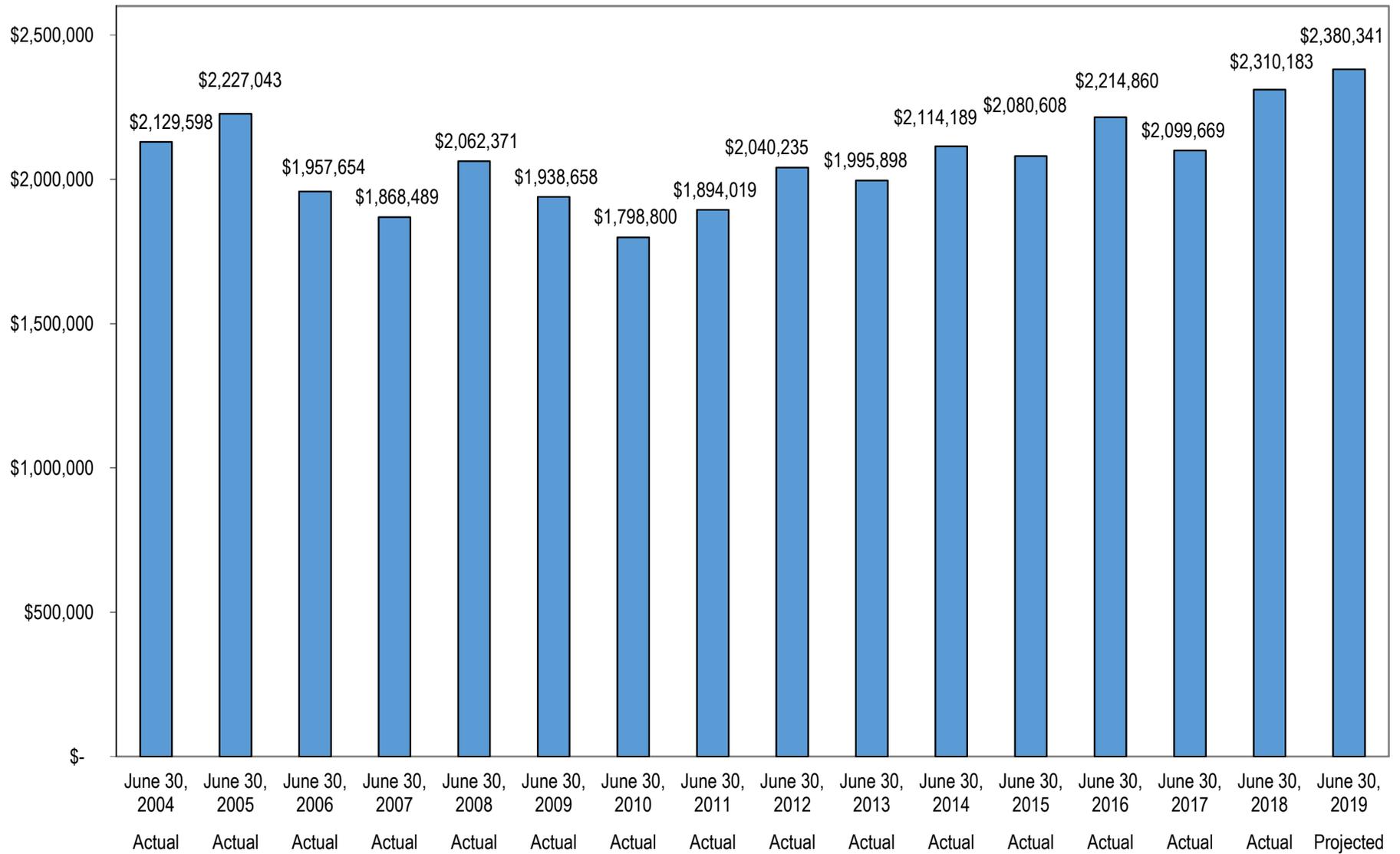
<u>Department</u>	<u>FY 17-18 Actual</u>	<u>FY 18-19 Adopted</u>	<u>FY 18-19 Amended</u>	<u>FY 18-19 Projected</u>	<u>FY 19-20 Request</u>	<u>FY 19-20 Recommended</u>	<u>FY 19-20 Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	6	6	-
Planning and Inspections	1	1	1	1	1	1	-
Police	19	19	19	19	19	19	-
Fire	17	17	17	17	17	17	-
EMS	7	7	8	8	9	8	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	10	10	10	10	10	10	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>68</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>71</b>	<b>70</b>	<b>-</b>
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	28	28	28	28	28	28	-
EMS	14	23	23	30	40	40	-
Public Works	-	-	-	-	-	-	-
Solid Waste	1	1	1	1	1	1	-
Parks and Recreation	38	40	40	40	40	40	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>110</b>	<b>121</b>	<b>121</b>	<b>128</b>	<b>138</b>	<b>138</b>	<b>-</b>

## GENERAL FUND BALANCE PROJECTION as of 6/30/19

Total General Fund Balance as of 6/30/16 Minus Restricted for Powell Bill Minus Committed for Special Separation Allowance Minus Assigned for Subsequent Years' Expenditures Minus Stabilization by State Statute	\$ 2,278,814 \$ - \$ 63,954 \$ - \$ 697,405	
		<b>ADJUSTED FUND BALANCE</b>
Unassigned Fund Balance as of 6/30/16 As percent of FY 2015-16 final expenditures As percent of FY 2016-2017 adopted General Fund budget	\$ 1,517,455 16.99% 16.67%	<b>Total Unassigned+Stabilization by State Statute as of 6/30/16</b> \$ 2,214,860 As percent of FY 2015-2016 final expenditures      24.80% As percent of FY 2016-2017 adopted General Fund budget      24.33%
Total General Fund Balance as of 6/30/17 Minus Non-spendable - Prepaids Minus Restricted for Powell Bill Minus Committed for Special Separation Allowance Minus Assigned for Subsequent Years' Expenditures Minus Stabilization by State Statute	\$ 2,179,388 \$ 15,765 \$ - \$ 63,954 \$ - \$ 741,027	
		<b>ADJUSTED FUND BALANCE</b>
Unassigned Fund Balance as of 6/30/17 As percent of FY 2016-17 final expenditures As percent of FY 2017-2018 adopted General Fund budget	\$ 1,358,642 14.19% 14.37%	<b>Total Unassigned+Stabilization by State Statute as of 6/30/17</b> \$ 2,099,669 As percent of FY 2016-2017 final expenditures      21.93% As percent of FY 2017-2018 adopted General Fund budget      22.21%
Total General Fund Balance as of 6/30/18 Minus Non-spendable - Prepaids Minus Restricted for Powell Bill Minus Committed for Special Separation Allowance Minus Assigned for Subsequent Years' Expenditures Minus Stabilization by State Statute	\$ 2,409,074 \$ 9,000 \$ 25,937 \$ 63,954 \$ - \$ 815,501	
		<b>ADJUSTED FUND BALANCE</b>
Unassigned Fund Balance as of 6/30/18 As percent of FY 2017-18 final expenditures As percent of FY 2018-2019 adopted General Fund budget	\$ 1,494,682 15.85% 14.92%	<b>Total Unassigned+Stabilization by State Statute as of 6/30/18</b> \$ 2,310,183 As percent of FY 2017-2018 final expenditures      24.49% As percent of FY 2018-2019 adopted General Fund budget      23.06%
<b>Fund Balance Adjustments During / At Close of FY 2018-2019</b>		
Projected FY 18-19 surplus / (deficit)	70,158	
		<b>ADJUSTED FUND BALANCE</b>
Projected Unassigned Fund Balance as of 6/30/19 As percent of projected FY 2018-19 final expenditures As percent of FY 2019-2020 Rec General Fund budget	\$ 1,564,840 15.74% 14.39%	<b>Total Unassigned+Stabilization by State Statute as of 6/30/19</b> \$ 2,380,341 As percent of projected FY 2018-2019 final expenditures      23.94% As percent of FY 2019-2020 Rec General Fund budget      21.89%

# ADJUSTED GENERAL FUND BALANCE

# Unassigned Plus Stabilization by State Statute



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# PROPERTY TAX RATE BREAKDOWN

# FY 2019-2020

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FY 19-20 Recommended General Fund Tax Rate: 15.50 cents

Breakdown by department / service:

Governing Body & Legal	0.20 cents
Administration	1.30 cents
Planning and Inspections	- cents
Police	3.20 cents
Fire	2.90 cents
EMS	1.20 cents
Public Works	1.20 cents
Solid Waste	- cents
Parks and Recreation	1.60 cents
NonDepartmental	1.20 cents
Debt Service	1.20 cents
Transfer to Future Beach Nourishment Fund	1.50 cents
Transfer to Capital Projects	- cents
	-----
TOTAL	15.50 cents

**ITEMIZED RECEIPT - TOWN SERVICES**

**FY 2019 - 2020**

**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 (2015 dollars): \$ 367,680  
FY 2019-2020 Property Tax Rate Per \$100: 15.50 cents

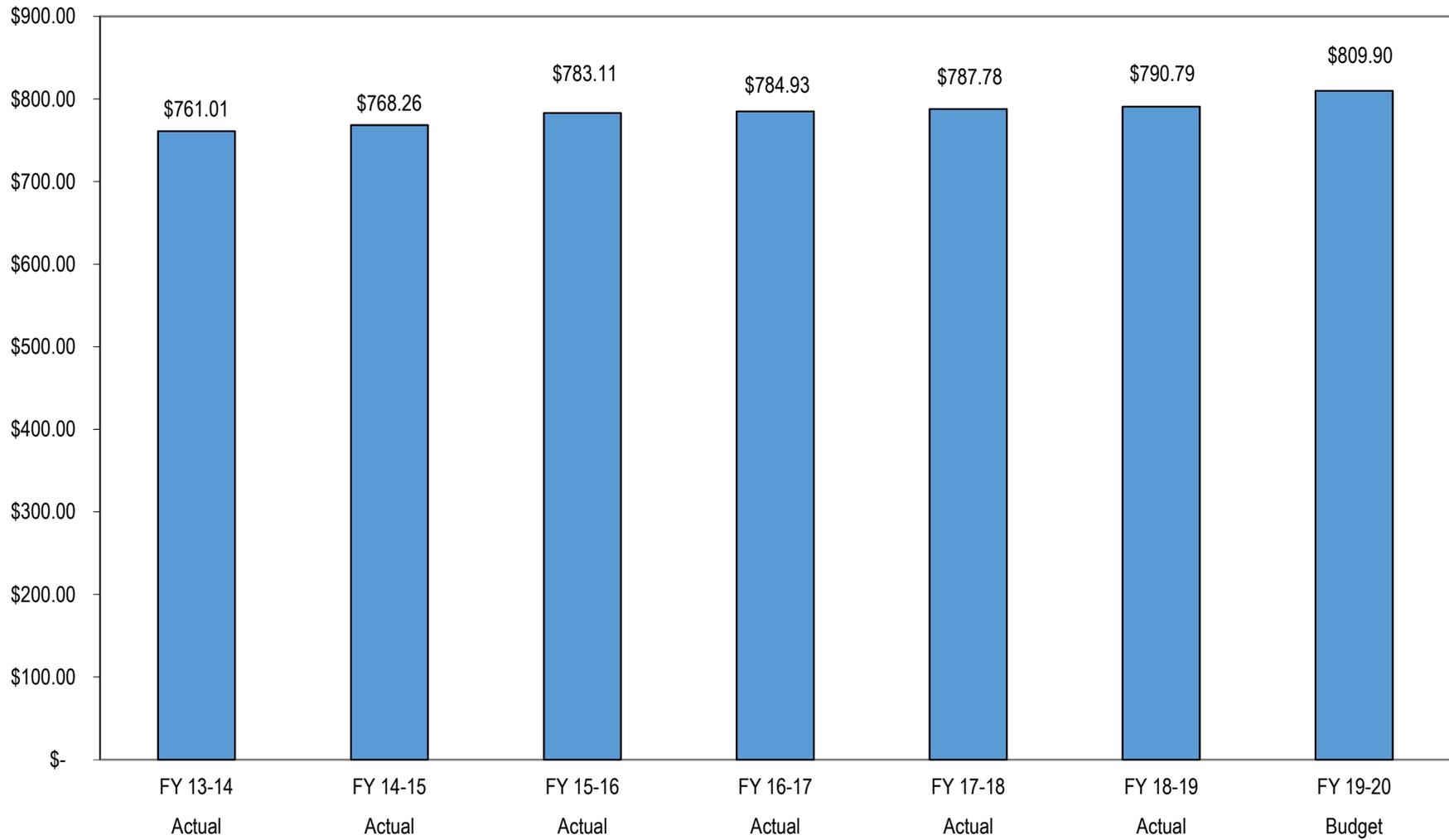
TOTAL FY 2019-2020 PROPERTY TAX DUE:	\$ 569.90
TOTAL FY 2019-2020 SOLID WASTE FEE DUE:	\$ 240.00
TOTAL FY 2019-2020 AMOUNT DUE:	\$ 809.90

Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 117.66	\$ 9.80
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.	\$ 58.83	\$ 4.90
Planning and Inspections	Fair and consistent enforcement of NC building code to insure building safety; fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to insure compatible and orderly growth and development in Emerald Isle.	\$ -	\$ -
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	\$ 44.12	\$ 3.68
Fire Services	24-hour fire response and suppression services, emergency medical care first response, water rescue capabilities, summertime lifeguards, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 106.63	\$ 8.89
Public Works Services	Public facilities maintenance, public ROW mowing, street maintenance, public street lights and signs, storm water management operations, and other activities intended to maintain an attractive town appearance and safe environment.	\$ 44.12	\$ 3.68
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.	\$ 240.00	\$ 20.00
General Government and Town Administration	Coordination of local democracy, non-political management of Town services and programs, thorough research on issues, public education and involvement initiatives, sound financial management, fair and equitable administration of tax system, and contributions to outside groups that enhance the quality of life in EI .	\$ 99.27	\$ 8.27
Debt Service	Principal & interest payments associated with the 2013 community improvement that includes new bicycle paths and storm water improvements, plus principal and interest payments for J. Preston Park land, plus principal & interest payments for 29.7 acre land (McLean-Spell Park).	\$ 44.12	\$ 3.68
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 55.15	\$ 4.60
Transfer to Capital Projects	Construction of golf cart path improvements and replacement walkway at Western Ocean Regional Beach Access.	\$ -	\$ -
<b>TOTAL FY 2019-2020 AMOUNT DUE:</b>		<b>\$ 809.90</b>	<b>\$ 67.49</b>

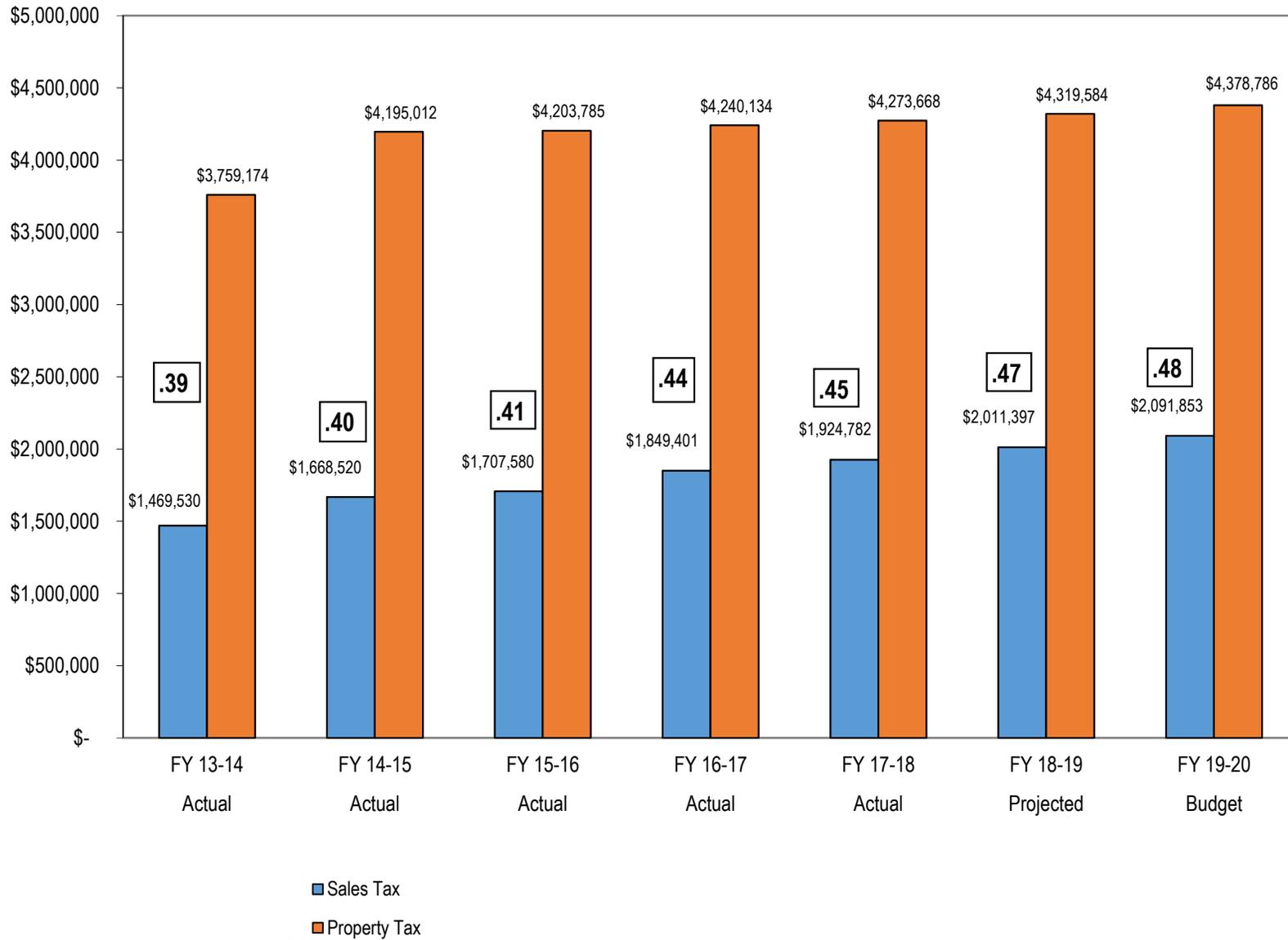
# ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

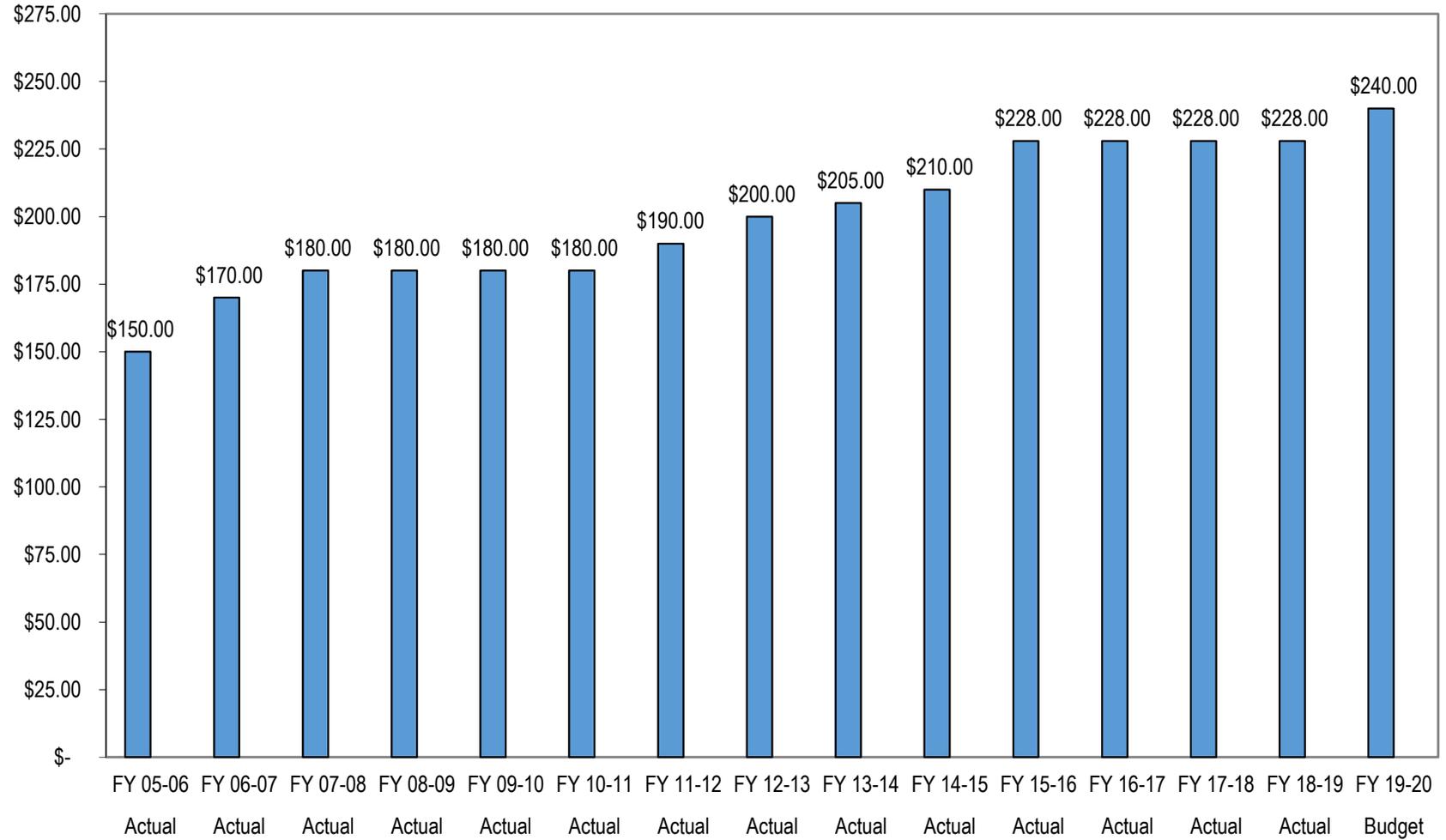
## General Fund Property Tax + Solid Waste Fee



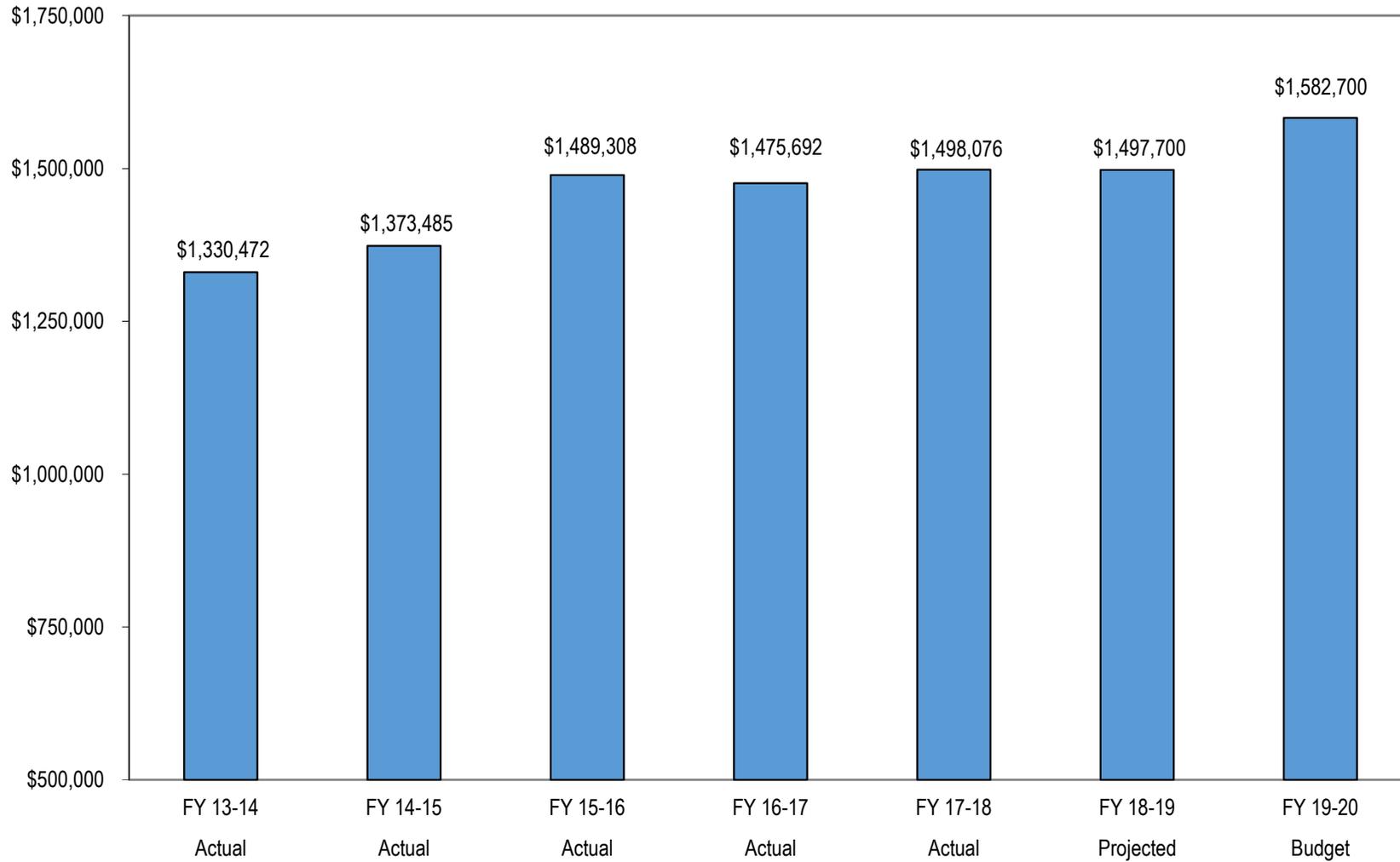
# SALES TAX / PROPERTY TAX RATIO



# ANNUAL SOLID WASTE SERVICE FEE HISTORY



# ANNUAL SOLID WASTE SERVICE FEE REVENUES



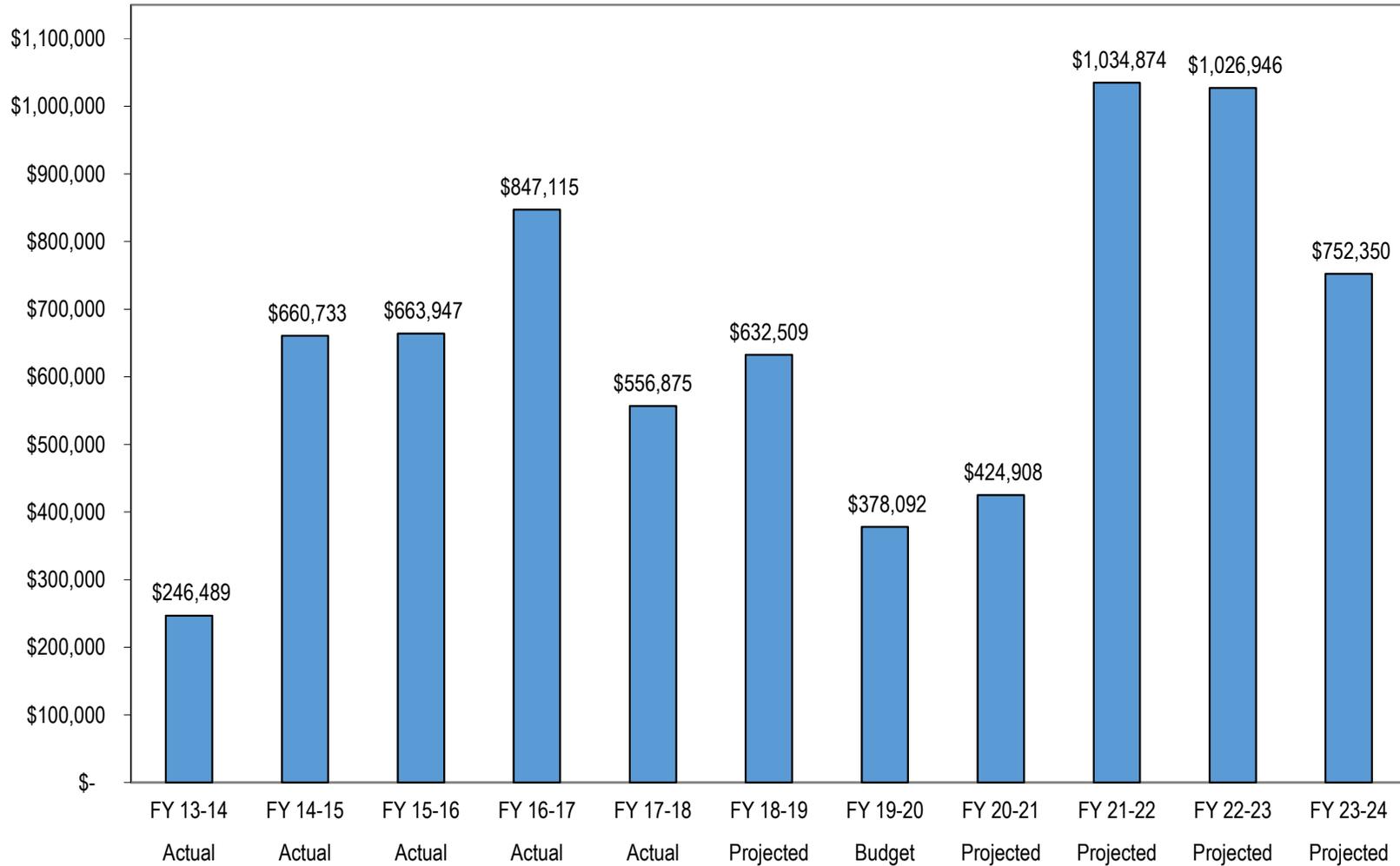
# GENERAL FUND 5-YEAR FORECAST

	FY 17-18 Actual	Approved FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Recommended FY 19-20 Budget	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
Property Tax	4,294,509	4,333,600	4,333,600	4,273,475	4,339,484	4,399,786	4,432,902	4,466,269	4,499,889	4,533,764
Sales Tax	1,924,782	2,000,000	2,000,000	1,131,615	2,011,397	2,091,853	2,175,527	2,262,548	2,353,050	2,447,172
State-Collected Revenues	764,910	779,800	779,800	474,640	779,414	788,642	800,781	813,375	826,436	839,979
Solid Waste Fees	1,500,665	1,504,400	1,504,400	1,482,652	1,500,200	1,585,200	1,592,400	1,599,600	1,606,800	1,614,000
EMS Service Fees	32,934	215,000	215,000	162,253	200,000	215,000	217,150	219,322	221,515	223,730
Development Permit Fees	270,429	248,000	248,000	137,819	197,880	248,000	254,750	261,703	268,864	276,239
Other Fees	364,561	399,000	399,000	307,532	397,652	406,000	406,750	407,500	408,250	409,000
Parks and Recreation Fees	179,939	193,500	193,500	149,923	181,549	191,000	191,000	191,000	191,000	191,000
Grant Revenues	77,911	126,900	126,900	91,048	123,840	74,303	1,448	-	-	-
Other Revenues	232,256	169,100	174,675	151,969	254,850	169,100	169,850	173,713	177,691	181,789
Installment Financing Proceeds	-	-	-	-	-	250,000	-	-	-	625,000
Interest Earnings	18,618	25,000	25,000	18,134	25,000	25,000	30,000	35,000	40,000	45,000
Transfers From Other Funds	1,207	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	23,800	23,800	-	-	60,400	-	-	-	-
Fund Balance	-	-	2,500	-	-	370,000	-	-	-	-
<b>TOTAL</b>	<b>9,662,721</b>	<b>10,018,100</b>	<b>10,026,175</b>	<b>8,381,060</b>	<b>10,011,266</b>	<b>10,874,284</b>	<b>10,272,558</b>	<b>10,430,028</b>	<b>10,593,494</b>	<b>11,386,673</b>
Governing Body	83,976	88,906	88,906	64,729	85,166	99,708	95,901	98,778	101,741	104,793
Legal	36,442	15,000	15,000	6,634	12,000	15,000	16,000	17,000	18,000	19,000
Administration	581,545	611,054	616,054	503,864	622,428	723,414	745,116	717,371	738,892	761,059
Planning and Inspections	169,177	184,270	184,270	131,177	160,171	185,932	221,510	197,255	203,173	209,268
Police	1,774,342	1,843,087	1,857,912	1,563,197	1,833,005	1,928,957	1,993,480	2,085,240	2,146,617	2,225,776
Fire	1,558,045	1,623,666	1,626,306	1,295,649	1,609,710	1,806,382	1,861,435	1,775,040	1,765,183	2,333,850
EMS	383,762	653,982	671,482	535,046	675,742	1,119,476	858,620	818,459	843,012	868,303
Public Works	741,882	793,087	818,587	475,222	809,924	822,095	814,858	973,154	811,999	941,409
Solid Waste	1,483,411	1,483,210	1,488,210	1,207,739	1,484,088	1,518,453	1,564,006	1,610,926	1,894,254	1,709,032
Parks and Recreation	1,151,767	1,150,079	1,112,579	756,561	1,111,255	1,186,595	1,162,042	1,216,093	1,213,076	1,281,018
NonDepartmental	454,411	521,250	493,860	437,825	484,609	635,181	653,771	673,961	699,133	726,841
Debt Service	556,875	632,509	632,509	551,090	632,509	378,092	424,908	1,034,874	1,026,946	752,350
Transfers to Other Funds	457,400	418,000	420,500	420,500	420,500	455,000	425,000	485,000	425,000	425,000
<b>TOTAL</b>	<b>9,433,035</b>	<b>10,018,099</b>	<b>10,026,175</b>	<b>7,949,233</b>	<b>9,941,108</b>	<b>10,874,284</b>	<b>10,836,648</b>	<b>11,703,151</b>	<b>11,887,025</b>	<b>12,357,698</b>
Surplus / (Deficit)	229,686	0	(0)	431,827	70,158	0	(564,089)	(1,273,122)	(1,293,531)	(971,024)
Tax Rate To Accommodate Deficit						15.5	17.5	19.9	20.0	18.8

## KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 15.5 cents.
- Assumes 0.75% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes \$12 increase to annual solid waste fee in FY 19-20, with no increase in future years.
- Assumes 3% growth annually in building permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 2.0% employee raises in FY 19-20; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes new debt for replacement and EMS ambulance in FY 19-20.
- Assumes new debt for new Emergency Services Facility, Renovations to Fire Stn 2, and Ladder Truck replacement in FY 20-21.
- Includes all projected future debt service costs.
- Includes projected funding for retiree health insurance program.
- Includes \$90,000 for beach access walkway replacements annually.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$400,000 transfer to Future Beach Nourishment Fund.
- Assumes SAFER fire grant funding continues in FY 19-20 and ending in FY 20-21.
- Includes projected funding for additional Law Enforcement Officers Special Separation Allowance beginning in FY 19-20.

# ANNUAL GENERAL DEBT SERVICE EXPENDITURES



# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 16-17 Budget	Recommended FY 19-20 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 19-20 Recommended	Pct Change FY 16-17 Budget (Adopted) vs. FY 19-20 Recommended
<b>REVENUES</b>				
Property Tax	4,242,000	4,399,786	157,786	3.72%
Sales Tax	1,749,000	2,091,853	342,853	19.60%
State-Collected Revenues	823,000	788,642	(34,358)	-4.17%
Solid Waste Fees	1,496,500	1,585,200	88,700	5.93%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	191,500	248,000	56,500	29.50%
Other Fees	282,000	406,000	124,000	43.97%
Parks and Recreation Fees	147,500	191,000	43,500	29.49%
Grant Revenues	-	74,303	74,303	
Other Revenues	166,700	169,100	2,400	1.44%
Installment Financing Proceeds	-	250,000	250,000	
Interest Earnings	5,000	25,000	20,000	400.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	60,400	60,400	
Fund Balance	-	370,000	370,000	
<b>TOTAL</b>	<b>9,103,200</b>	<b>10,874,284</b>	<b>1,771,084</b>	<b>19.46%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	86,288	99,708	13,420	15.55%
Legal	15,000	15,000	-	0.00%
Administration	584,984	723,414	138,430	23.66%
Planning and Inspections	178,738	185,932	7,194	4.02%
Police	1,707,873	1,928,957	221,084	12.94%
Fire	1,368,652	1,806,382	437,730	31.98%
EMS	390,000	1,119,476	729,476	187.05%
Public Works	685,279	822,095	136,816	19.97%
Solid Waste	1,423,036	1,518,453	95,417	6.71%
Parks and Recreation	965,604	1,186,595	220,991	22.89%
NonDepartmental	442,000	635,181	193,181	43.71%
Debt Service	688,246	378,092	(310,154)	-45.06%
Transfers to Other Funds	567,500	455,000	(112,500)	-19.82%
<b>TOTAL</b>	<b>9,103,200</b>	<b>10,874,284</b>	<b>1,771,084</b>	<b>19.46%</b>

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

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

# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 16-17 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>	Pct Change FY 16-17 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	3,219,747	4,270,251	1,050,504	32.63%
Benefits	1,182,777	1,556,243	373,466	31.58%
Operating	3,217,850	3,468,897	251,047	7.80%
Capital Outlay	227,080	745,800	518,720	228.43%
Debt Service	688,246	378,092	(310,154)	-45.06%
Transfer to Other Funds	567,500	455,000	(112,500)	-19.82%
<b>TOTAL</b>	<b>9,103,200</b>	<b>10,874,284</b>	<b>1,771,084</b>	<b>19.46%</b>
Full-Time Authorized Positions	57	70	13	22.81%
Property Tax Revenues	4,242,000	4,399,786	157,786	3.72%
Sales Tax Revenues	1,749,000	2,091,853	342,853	19.60%
Property Tax Rate	0.1550	0.1550	-	0.00%
Average Value Property Tax Bill	556.93	569.90	12.97	2.33%
Annual Solid Waste Fee	228.00	240.00	12.00	5.26%
Average Total Bill	784.93	809.90	24.97	3.18%
Average Tax Value	359,309	367,680	8,371	2.33%
	<u>March 2016</u>	<u>March 2019</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	231.0	245.6	14.6	6.31%
	<u>June 30, 2016</u>	<u>June 30, 2019 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,214,860	2,380,341	165,481	7.47%
Outstanding General Fund Debt	3,186,781	1,659,028	(1,527,753)	-47.94%

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

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 Budget	Recommended FY 19-20 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 19-20 Recommended	Pct Change FY 14-15 Budget (Adopted) vs. FY 19-20 Recommended
<b>REVENUES</b>				
Property Tax	4,222,682	4,399,786	177,104	4.19%
Sales Tax	1,552,000	2,091,853	539,853	34.78%
State-Collected Revenues	608,390	788,642	180,252	29.63%
Solid Waste Fees	1,370,625	1,585,200	214,575	15.66%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	161,000	248,000	87,000	54.04%
Other Fees	242,000	406,000	164,000	67.77%
Parks and Recreation Fees	138,000	191,000	53,000	38.41%
Grant Revenues	5,500	74,303	68,803	
Other Revenues	131,100	169,100	38,000	28.99%
Installment Financing Proceeds	-	250,000	250,000	#DIV/0!
Interest Earnings	1,000	25,000	24,000	2400.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	21,831	60,400	38,569	176.67%
Fund Balance	-	370,000	370,000	-
<b>TOTAL</b>	<b>8,454,128</b>	<b>10,874,284</b>	<b>2,420,156</b>	<b>28.63%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	80,527	99,708	19,181	23.82%
Legal	15,000	15,000	-	0.00%
Administration	493,441	723,414	229,973	46.61%
Planning and Inspections	252,243	185,932	(66,311)	-26.29%
Police	1,597,303	1,928,957	331,654	20.76%
Fire	1,257,415	1,806,382	548,967	43.66%
EMS	330,000	1,119,476	789,476	239.24%
Public Works	656,003	822,095	166,092	25.32%
Solid Waste	1,347,209	1,518,453	171,244	12.71%
Parks and Recreation	852,273	1,186,595	334,322	39.23%
NonDepartmental	452,831	635,181	182,350	40.27%
Debt Service	669,883	378,092	(291,791)	-43.56%
Transfer to Other Funds	450,000	455,000	5,000	1.11%
<b>TOTAL</b>	<b>8,454,128</b>	<b>10,874,284</b>	<b>2,420,156</b>	<b>28.63%</b>

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

EMS services in FY 14-15 provided under contract by not-for-profit agency, and no service fees collected by Town.

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>	Pct Change FY 14-15 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	3,108,796	4,270,251	1,161,455	37.36%
Benefits	1,069,385	1,556,243	486,858	45.53%
Operating	2,936,499	3,468,897	532,398	18.13%
Capital Outlay	219,565	745,800	526,235	239.67%
Debt Service	669,883	378,092	(291,791)	-43.56%
Transfer to Other Funds	450,000	455,000	5,000	1.11%
<b>TOTAL</b>	<b>8,454,128</b>	<b>10,874,284</b>	<b>2,420,156</b>	<b>28.63%</b>
Full-Time Authorized Positions	57	70	13	22.81%
Property Tax Revenues	4,222,682	4,399,786	177,104	4.19%
Sales Tax Revenues	1,552,000	2,091,853	539,853	34.78%
Property Tax Rate	0.140	0.155	0.015	10.71%
Average Value Property Tax Bill	558.26	569.90	11.65	2.09%
Annual Solid Waste Fee	210.00	240.00	30.00	14.29%
Average Total Bill	768.26	809.90	41.65	5.42%
Average Tax Value	398,755	367,680	(31,075)	-7.79%
	<u>March 2014</u>	<u>March 2019</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	230.1	245.6	15.5	6.71%
	<u>June 30, 2014</u>	<u>June 30, 2019 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,114,189	2,380,341	266,152	12.59%
Outstanding General Fund Debt	4,030,771	1,659,028	(2,371,743)	-58.84%

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

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 09-10 Budget	Recommended FY 19-20 Budget	Inc / (Dec) FY 09-10 Budget (Adopted) vs. FY 19-20 Recommended	Pct Change FY 09-10 Budget (Adopted) vs. FY 19-20 Recommended
<b>REVENUES</b>				
Property Tax	3,346,410	4,399,786	1,053,376	31.48%
Sales Tax	1,600,000	2,091,853	491,853	30.74%
State-Collected Revenues	473,359	788,642	315,283	66.61%
Solid Waste Fees	1,173,200	1,585,200	412,000	35.12%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	112,100	248,000	135,900	121.23%
Other Fees	198,450	406,000	207,550	104.59%
Parks and Recreation Fees	123,750	191,000	67,250	54.34%
Grant Revenues	14,783	74,303	59,520	402.62%
Other Revenues	90,100	169,100	79,000	87.68%
Installment Financing Proceeds	-	250,000	250,000	#DIV/0!
Interest Earnings	30,000	25,000	(5,000)	-16.67%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	60,400	60,400	
Fund Balance	-	370,000	370,000	
<b>TOTAL</b>	<b>7,162,152</b>	<b>10,874,284</b>	<b>3,712,132</b>	<b>51.83%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	90,003	99,708	9,705	10.78%
Legal	15,000	15,000	-	0.00%
Administration	448,304	723,414	275,110	61.37%
Planning and Inspections	224,387	185,932	(38,455)	-17.14%
Police	1,414,085	1,928,957	514,872	36.41%
Fire	1,091,807	1,806,382	714,575	65.45%
EMS	296,630	1,119,476	822,846	277.40%
Public Works	633,510	822,095	188,585	29.77%
Solid Waste	1,161,669	1,518,453	356,784	30.71%
Parks and Recreation	650,462	1,186,595	536,133	82.42%
NonDepartmental	300,350	635,181	334,831	111.48%
Debt Service	492,838	378,092	(114,746)	-23.28%
Transfer to Other Funds	343,107	455,000	111,893	32.61%
<b>TOTAL</b>	<b>7,162,152</b>	<b>10,874,284</b>	<b>3,712,132</b>	<b>51.83%</b>

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

EMS services in FY 09-10 provided under contract by not-for-profit agency, and no service fees collected by Town.

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 09-10 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Inc / (Dec) FY 09-10 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>	Pct Change FY 09-10 Budget (Adopted) vs. <u>FY 19-20 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	2,751,461	4,270,251	1,518,790	55.20%
Benefits	887,713	1,556,243	668,530	75.31%
Operating	2,608,138	3,468,897	860,759	33.00%
Capital Outlay	78,895	745,800	666,905	845.31%
Debt Service	492,838	378,092	(114,746)	-23.28%
Transfer to Other Funds	343,107	455,000	111,893	32.61%
<b>TOTAL</b>	<b>7,162,152</b>	<b>10,874,284</b>	<b>3,712,132</b>	<b>51.83%</b>
Full-Time Authorized Positions	58	70	12	20.69%
Property Tax Revenues	3,346,410	4,399,786	1,053,376	31.48%
Sales Tax Revenues	1,600,000	2,091,853	491,853	30.74%
Property Tax Rate	0.081	0.1550	0.0740	91.36%
Average Value Property Tax Bill	466.64	569.90	103.27	22.13%
Annual Solid Waste Fee	180.00	240.00	60.00	33.33%
Average Total Bill	646.64	809.90	163.27	25.25%
Average Tax Value	576,095	367,680	(208,415)	-36.18%
	<u>March 2009</u>	<u>March 2019</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	206.0	245.6	39.6	19.20%
	<u>June 30, 2009</u>	<u>June 30, 2019 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	1,938,658	2,380,341	441,683	22.78%
Outstanding General Fund Debt	2,135,564	1,659,028	(476,536)	-22.31%

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

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

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**FY 18-19 Actual**

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.1275
<b>2</b>	<b>Emerald Isle</b>	<b>0.1400</b>
3	Sunset Beach	0.1500
4	Holden Beach	0.1530
5	Ocean Isle Beach	0.1570
6	Atlantic Beach	0.1650
7	Topsail Beach	0.1925
8	Pine Knoll Shores	0.1970
9	Carolina Beach	0.2070
10	Southern Shores	0.2200
11	North Topsail Beach	0.2216
12	Duck	0.2250
	Indian Beach	0.2250
14	Caswell Beach	0.2400
15	Nags Head	0.2800
16	Oak Island	0.2900
17	Kure Beach	0.3300
18	Kitty Hawk	0.3400
19	Kill Devil Hills	0.3809
20	Surf City	0.3850
21	Bald Head Island	0.6863

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

**- Source: Town Managers/Clerks/Websites**

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## BUDGET CALENDAR

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January 8	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 12	Public Hearing for early citizen input on FY 19-20 Budget at regular monthly meeting
February 18	Board of Commissioners annual budget planning workshop
February 22	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 22 - March 15	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 15	Department budget requests and revenue estimates due
March 18 - March 22	Town Manager and Finance Director review department budget requests
March 25 - April 1	Town Manager and Finance Director meet with department heads to discuss budget requests
April 2 - April 12	Additional review of department budget requests
April 12	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 22 - April 26	Preparation of recommended budget booklet
May 14	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 15	Special Board of Commissioners Budget Workshop Meeting
May 19	Publish legal advertisement - Notice of Public Hearing
June 4	Special Board of Commissioners Budget Workshop Meeting - <b>Public Hearing</b>
June 5 - June 10	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 11	FY 19-20 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 19-20 Budget

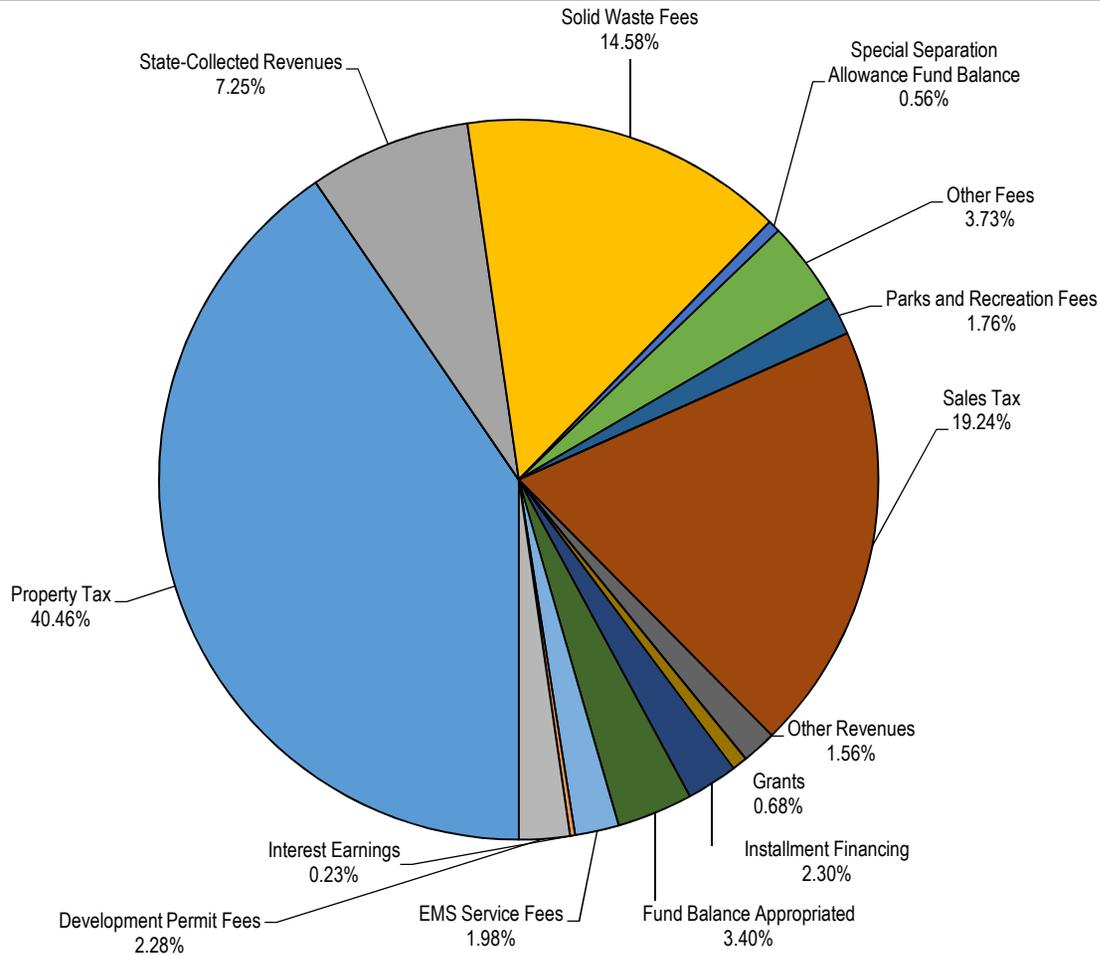


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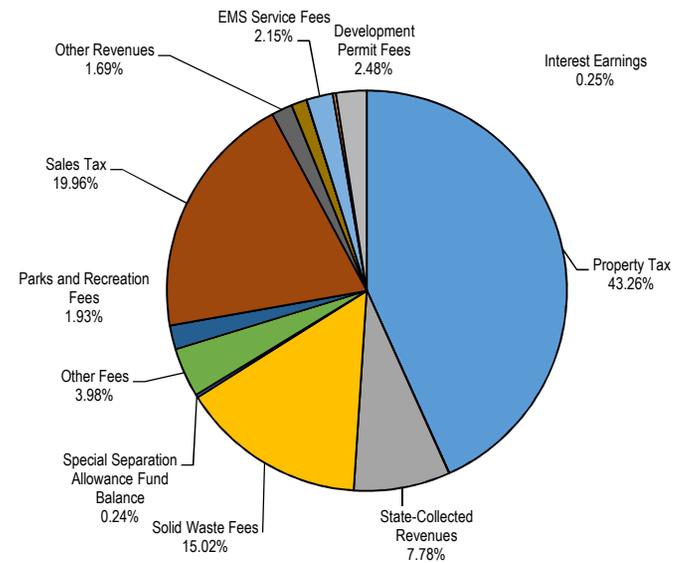
**GENERAL FUND REVENUES**

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# GENERAL FUND REVENUES FY 19-20 RECOMMENDED BUDGET



## FY 18-19 COMPARISON



# GENERAL FUND REVENUES

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
Property Tax	4,294,509	4,333,600	4,333,600	4,273,475	4,339,484	4,399,786	-	66,186	1.53%
Sales Tax	1,924,782	2,000,000	2,000,000	1,131,615	2,011,397	2,091,853	-	91,853	4.59%
State-Collected Revenues	764,910	779,800	779,800	474,640	779,414	788,642	-	8,842	1.13%
Solid Waste Fees	1,500,665	1,504,400	1,504,400	1,482,652	1,500,200	1,585,200	-	80,800	5.37%
EMS Service Fees	32,934	215,000	215,000	162,253	200,000	215,000	-	-	-
Development Permit Fees	270,429	248,000	248,000	137,819	197,880	248,000	-	-	0.00%
Other Fees	364,561	399,000	399,000	307,532	397,652	406,000	-	7,000	1.75%
Parks and Recreation Fees	179,939	193,500	193,500	149,923	181,549	191,000	-	(2,500)	-1.29%
Grant Revenues	77,911	126,900	126,900	91,048	123,840	74,303	-	(52,597)	-41.45%
Other Revenues	232,256	169,100	174,675	151,969	254,850	169,100	-	-	0.00%
Installment Financing Proceeds	-	-	-	-	-	250,000	-	250,000	-
Interest Earnings	18,618	25,000	25,000	18,134	25,000	25,000	-	-	0.00%
Transfers From Other Funds	1,207	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	23,800	23,800	-	-	60,400	-	36,600	153.78%
Fund Balance	-	-	2,500	-	-	370,000	-	370,000	-
<b>TOTAL</b>	<b>9,662,721</b>	<b>10,018,100</b>	<b>10,026,175</b>	<b>8,381,060</b>	<b>10,011,266</b>	<b>10,874,284</b>	<b>-</b>	<b>856,185</b>	<b>8.55%</b>

# GENERAL FUND REVENUES

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. <u>FY 19-20 Recom</u>	Pct Change FY 18-19 Budget (Adopted) vs. <u>FY 19-20 Recom</u>
Real Property Taxes - Current Year	4,173,000	4,212,200	4,212,200	4,176,206	4,210,339	4,268,786	-	56,586	1.34%
Vehicle Property Taxes - Current Year	100,668	100,400	100,400	83,745	109,245	110,000	-	9,600	9.56%
Property Taxes - Prior Years	11,915	12,000	12,000	6,287	11,000	12,000	-	-	0.00%
Tax Penalties	8,926	9,000	9,000	7,237	8,900	9,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	<u>4,294,509</u>	<u>4,333,600</u>	<u>4,333,600</u>	<u>4,273,475</u>	<u>4,339,484</u>	<u>4,399,786</u>	-	<u>66,186</u>	<u>1.53%</u>
Local Option Sales Tax	<u>1,924,782</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,131,615</u>	<u>2,011,397</u>	<u>2,091,853</u>	-	<u>91,853</u>	<u>4.59%</u>
SUBTOTAL SALES TAX	<u>1,924,782</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,131,615</u>	<u>2,011,397</u>	<u>2,091,853</u>	-	<u>91,853</u>	<u>4.59%</u>
Electricity Sales Tax	459,414	473,800	473,800	260,854	477,100	486,642	-	12,842	2.71%
Telecommunications Tax	32,916	32,000	32,000	15,889	32,000	31,000	-	(1,000)	-3.13%
Video Programming Sales Tax	107,175	106,000	106,000	51,083	106,000	106,000	-	-	0.00%
Powell Bill Funds	148,985	150,000	150,000	146,814	146,814	147,000	-	(3,000)	-2.00%
Beer and Wine Tax	16,420	18,000	18,000	-	17,500	18,000	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	<u>764,910</u>	<u>779,800</u>	<u>779,800</u>	<u>474,640</u>	<u>779,414</u>	<u>788,642</u>	-	<u>8,842</u>	<u>1.13%</u>
Solid Waste User Fees	1,490,616	1,495,400	1,495,400	1,475,086	1,491,000	1,576,200	-	80,800	5.40%
Solid Waste Disposal Tax	2,589	2,500	2,500	1,931	2,500	2,500	-	-	0.00%
Solid Waste User Fees - Prior Years	<u>7,460</u>	<u>6,500</u>	<u>6,500</u>	<u>5,635</u>	<u>6,700</u>	<u>6,500</u>	-	-	<u>0.00%</u>
SUBTOTAL SOLID WASTE FEES	<u>1,500,665</u>	<u>1,504,400</u>	<u>1,504,400</u>	<u>1,482,652</u>	<u>1,500,200</u>	<u>1,585,200</u>	-	<u>80,800</u>	<u>5.37%</u>
EMS Service Fees	<u>32,934</u>	<u>215,000</u>	<u>215,000</u>	<u>162,253</u>	<u>200,000</u>	<u>215,000</u>	-	-	<u>0.00%</u>
SUBTOTAL EMS SERVICE FEES	<u>32,934</u>	<u>215,000</u>	<u>215,000</u>	<u>162,253</u>	<u>200,000</u>	<u>215,000</u>	-	-	<u>0.00%</u>
Building Permit Fees	249,263	225,000	225,000	123,690	180,000	225,000	-	-	0.00%
BOA / Planning Board Fees	-	-	-	-	-	-	-	-	-
Mobile Home Inspections	1,694	2,000	2,000	450	900	2,000	-	-	0.00%
CAMA Permit Fees	8,910	10,000	10,000	5,035	7,000	9,000	-	(1,000)	-10.00%
Dunes and Vegetation Permit Fees	5,475	6,000	6,000	2,170	3,370	6,000	-	-	0.00%
Storm Water Permit Fees	4,830	4,000	4,000	5,160	5,160	5,000	-	1,000	25.00%
Commercial / Subdivision Permit Fees	-	750	750	1,250	1,250	750	-	-	0.00%
Homeowners Recovery Admin Fees	<u>257</u>	<u>250</u>	<u>250</u>	<u>64</u>	<u>200</u>	<u>250</u>	-	-	<u>0.00%</u>
SUBTOTAL DEVELOPMENT PERMIT FEES	<u>270,429</u>	<u>248,000</u>	<u>248,000</u>	<u>137,819</u>	<u>197,880</u>	<u>248,000</u>	-	-	<u>0.00%</u>
Golf Cart Registration Fees	74,425	68,000	68,000	68,040	75,000	75,000	-	7,000	10.29%
Regional Access Parking Fees	141,511	185,000	185,000	94,152	177,152	185,000	-	-	0.00%
Re-Entry Fees	10,425	8,000	8,000	36,740	36,900	8,000	-	-	0.00%
Beach Vehicle Permit Fees	<u>138,200</u>	<u>138,000</u>	<u>138,000</u>	<u>108,600</u>	<u>108,600</u>	<u>138,000</u>	-	-	<u>0.00%</u>
SUBTOTAL OTHER FEES	<u>364,561</u>	<u>399,000</u>	<u>399,000</u>	<u>307,532</u>	<u>397,652</u>	<u>406,000</u>	-	<u>7,000</u>	<u>1.75%</u>

# GENERAL FUND REVENUES

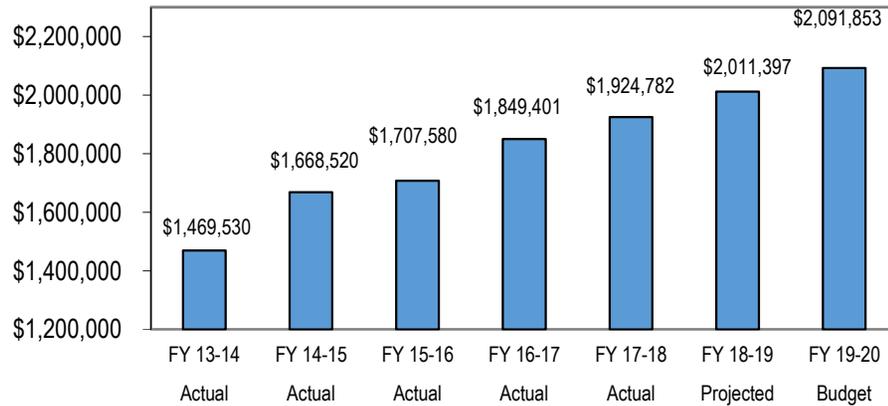
	<u>FY 17-18 Actual</u>	<u>Adopted FY 18-19 Budget</u>	<u>Amended FY 18-19 Budget</u>	<u>FY 18-19 Thru April 23, 19</u>	<u>Projected FY 18-19 Year-End</u>	<u>Recommended FY 19-20 Budget</u>	<u>Adopted FY 19-20 Budget</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
Taxpayer Memberships	49,700	64,000	64,000	50,235	55,435	60,000	-	(4,000)	-6.25%
Non-Taxpayer Memberships	2,400	3,000	3,000	2,900	3,000	3,000	-	-	0.00%
Daily Fees	15,107	16,500	16,500	8,574	11,074	15,000	-	(1,500)	-9.09%
Aerobics Fees	12,145	12,000	12,000	9,137	11,650	12,000	-	-	0.00%
Mothers Morning Out Fees	22,125	23,000	23,000	15,160	19,000	23,000	-	-	0.00%
Class Fees	6,669	6,000	6,000	6,423	8,100	9,000	-	3,000	50.00%
Summer Day Camp Fees	16,650	17,500	17,500	14,590	21,390	20,000	-	2,500	14.29%
Afterschool Program Fees	39,772	35,000	35,000	28,505	33,800	35,000	-	-	0.00%
Facility Rental Fees	9,397	6,000	6,000	9,205	12,200	9,500	-	3,500	58.33%
Event Fees	4,746	9,000	9,000	4,529	4,900	3,000	-	(6,000)	-66.67%
Tennis Fees	1,228	1,500	1,500	665	1,000	1,500	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	179,939	193,500	193,500	149,923	181,549	191,000	-	(2,500)	-1.29%
NCLM EAP Grant	945	-	-	-	-	-	-	-	-
Police Grant	-	-	-	-	-	-	-	-	-
Fire Grant	76,966	126,900	126,900	91,048	123,840	74,303	-	(52,597)	-41.45%
SUBTOTAL GRANT REVENUES	77,911	126,900	126,900	91,048	123,840	74,303	-	(52,597)	-41.45%
ABC Revenues	116,406	125,000	125,000	95,251	125,000	125,000	-	-	0.00%
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	5,765	7,000	7,000	6,500	7,500	7,000	-	-	0.00%
Clerk of Court Officer Fees	1,483	2,000	2,000	1,602	2,000	2,000	-	-	0.00%
Insurance Proceeds	7,721	-	5,575	18,102	18,102	-	-	-	-
Miscellaneous Revenues	10,487	12,000	12,000	7,526	10,000	12,000	-	-	0.00%
Sales of Surplus Property	33,690	18,000	18,000	230	18,000	18,000	-	-	0.00%
Donations - General	20,570	-	-	2,858	2,858	-	-	-	-
Donations - Fire Dept	4,186	-	-	2,510	3,000	-	-	-	-
Donations - Police Dept	3,790	-	-	1,645	1,645	-	-	-	-
Donations - Parks and Rec Dept	23,058	-	-	10,645	61,645	-	-	-	-
SUBTOTAL - OTHER REVENUES	232,256	169,100	174,675	151,969	254,850	169,100	-	-	0.00%

# GENERAL FUND REVENUES

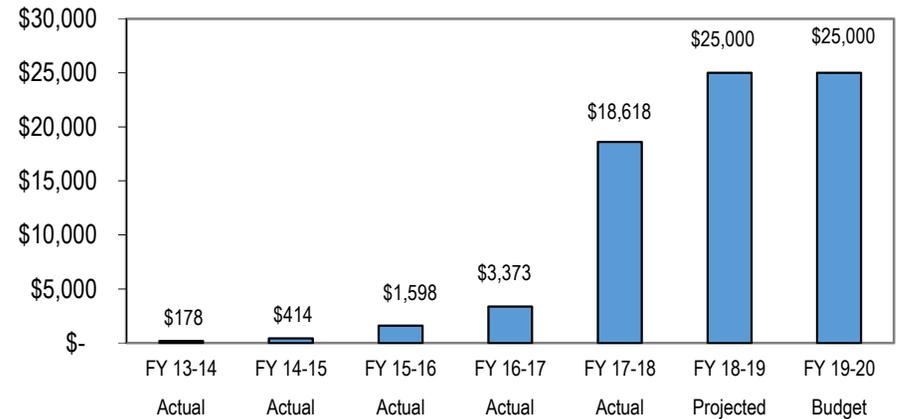
	<u>FY 17-18 Actual</u>	<u>Adopted FY 18-19 Budget</u>	<u>Amended FY 18-19 Budget</u>	<u>FY 18-19 Thru April 23, 19</u>	<u>Projected FY 18-19 Year-End</u>	<u>Recommended FY 19-20 Budget</u>	<u>Adopted FY 19-20 Budget</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
Installment Financing Proceeds	-	-	-	-	-	250,000	-	250,000	-
SUBTOTAL - INSTALL FIN PROCEEDS	-	-	-	-	-	250,000	-	250,000	-
Interest Earnings	18,618	25,000	25,000	18,134	25,000	25,000	-	-	0.00%
SUBTOTAL - INTEREST EARNINGS	18,618	25,000	25,000	18,134	25,000	25,000	-	-	0.00%
Transfer from Capital Project Funds	1,207	-	-	-	-	-	-	-	-
SUBTOTAL - FROM OTHER FUNDS	1,207	-	-	-	-	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	-
Special Separation Allowance Fund Balance	-	23,800	23,800	-	-	60,400	-	36,600	153.78%
Unassigned Fund Balance Appropriated	-	-	2,500	-	-	370,000	-	370,000	-
SUBTOTAL - FUND BALANCE	-	23,800	26,300	-	-	430,400	-	406,600	1708.40%
<b>GRAND TOTAL</b>	<b>9,662,721</b>	<b>10,018,100</b>	<b>10,026,175</b>	<b>8,381,060</b>	<b>10,011,266</b>	<b>10,874,284</b>	<b>-</b>	<b>856,184</b>	<b>8.55%</b>

# SELECTED GENERAL FUND REVENUES

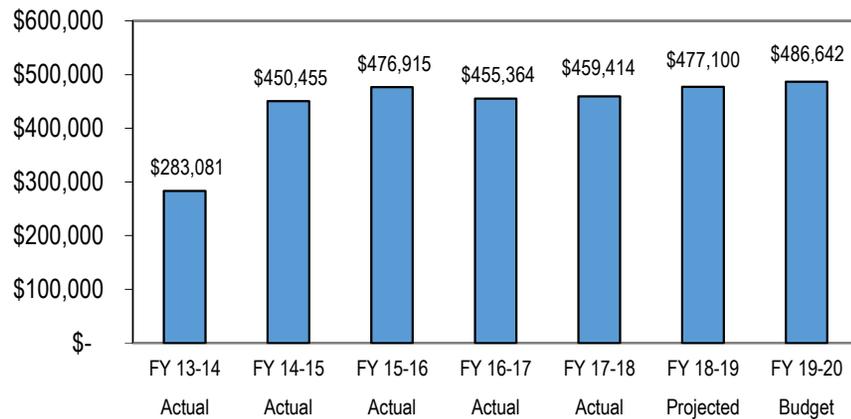
### Sales Tax Revenues



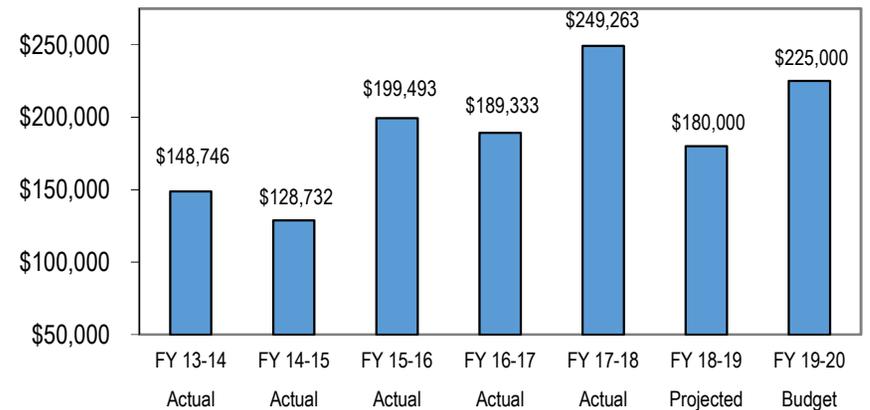
### Interest Earnings



### Electricity Sales Tax / Utility Franchise Tax



### Building Permit Fees



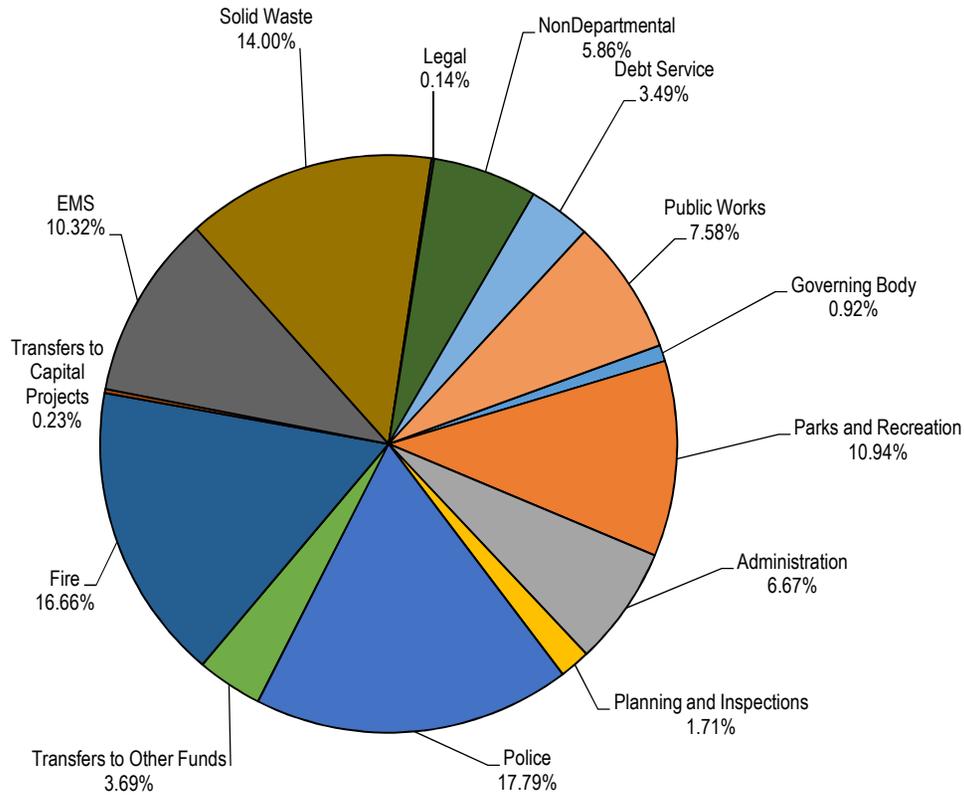


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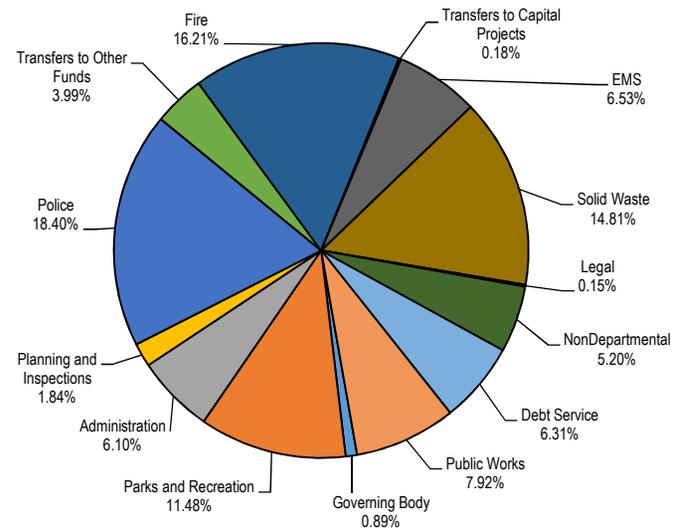
## **GENERAL FUND EXPENDITURES**

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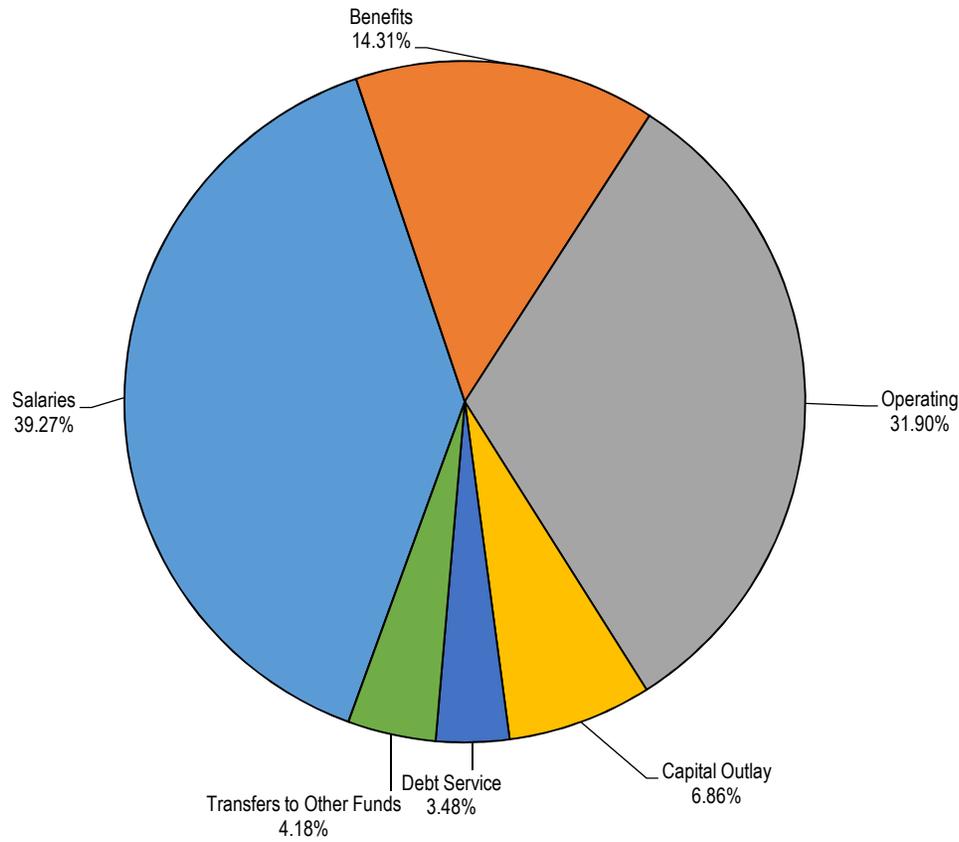
# GENERAL FUND EXPENDITURES FY 19-20 RECOMMENDED BUDGET By Function



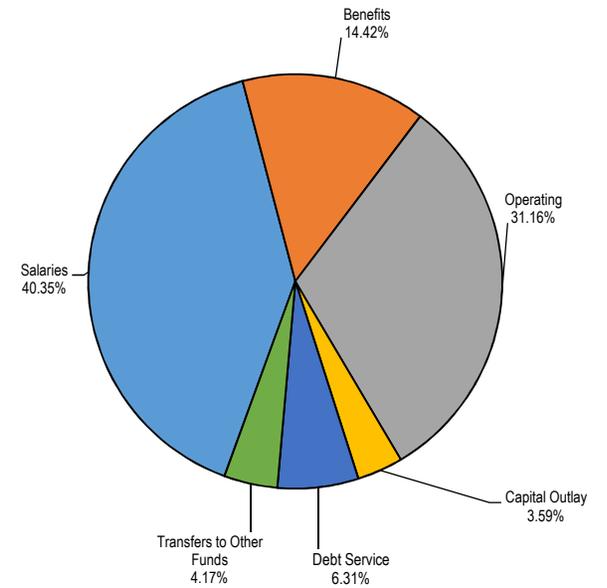
## FY 18-19 COMPARISON



# GENERAL FUND EXPENDITURES FY 19-20 RECOMMENDED BUDGET By Category



## FY 18-19 COMPARISON



# GENERAL FUND EXPENDITURES

## LINE ITEM DETAILS

By Category	FY 17-18	Adopted	Amended	FY 18-19	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>Thru April 23, 19</u>	<u>FY 18-19 Year-End</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
Salaries	3,606,819	4,042,257	4,084,090	3,343,102	4,058,067	4,330,251	4,270,251	-	227,994	5.64%
Benefits	1,271,259	1,444,673	1,438,692	1,159,692	1,398,636	1,589,603	1,556,243	-	111,570	7.72%
Operating	3,086,239	3,121,360	3,153,329	2,308,957	3,084,681	3,345,516	3,468,897	-	347,537	11.13%
Capital Outlay	454,443	359,300	297,055	165,892	346,715	875,250	745,800	-	386,500	107.57%
Debt Service	556,875	632,509	632,509	551,090	632,509	378,092	378,092	-	(254,417)	-40.22%
Transfers to Other Funds	457,400	418,000	420,500	420,500	420,500	455,000	455,000	-	37,000	8.85%
<b>TOTAL</b>	<b>9,433,035</b>	<b>10,018,099</b>	<b>10,026,175</b>	<b>7,949,233</b>	<b>9,941,108</b>	<b>10,973,712</b>	<b>10,874,284</b>	<b>-</b>	<b>856,184</b>	<b>8.55%</b>

By Function	FY 17-18	Adopted	Amended	FY 18-19	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>Thru April 23, 19</u>	<u>FY 18-19 Year-End</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
Governing Body	83,976	88,906	88,906	64,729	85,166	99,707	99,708	-	10,802	12.15%
Legal	36,442	15,000	15,000	6,634	12,000	15,000	15,000	-	-	0.00%
Administration	581,545	611,054	616,054	503,864	622,428	725,214	723,414	-	112,360	18.39%
Planning and Inspections	169,177	184,270	184,270	131,177	160,171	186,232	185,932	-	1,662	0.90%
Police	1,774,342	1,843,087	1,857,912	1,563,197	1,833,005	1,934,657	1,928,957	-	85,870	4.66%
Fire	1,558,045	1,623,666	1,626,306	1,295,649	1,609,710	1,838,932	1,806,382	-	182,716	11.25%
EMS	383,762	653,982	671,482	535,046	675,742	1,297,936	1,119,476	-	465,494	71.18%
Public Works	741,882	793,087	818,587	475,222	809,924	825,096	822,095	-	29,008	3.66%
Solid Waste	1,483,411	1,483,210	1,488,210	1,207,739	1,484,088	1,515,653	1,518,453	-	35,243	2.38%
Parks and Recreation	1,151,767	1,150,079	1,112,579	756,561	1,111,255	1,191,995	1,186,595	-	36,516	3.18%
NonDepartmental	454,411	521,250	493,860	437,825	484,609	510,200	635,181	-	113,931	21.86%
Debt Service	556,875	632,509	632,509	551,090	632,509	378,092	378,092	-	(254,417)	-40.22%
Transfers to Other Funds	457,400	418,000	420,500	420,500	420,500	455,000	455,000	-	37,000	8.85%
<b>TOTAL</b>	<b>9,433,035</b>	<b>10,018,099</b>	<b>10,026,175</b>	<b>7,949,233</b>	<b>9,941,108</b>	<b>10,973,712</b>	<b>10,874,284</b>	<b>-</b>	<b>856,184</b>	<b>8.55%</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 19-20 DEPARTMENT GOALS

- \* Maintain FY 19-20 property tax rates at current FY 18-19 rates
- \* Maintain high quality Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- \* Continue to invest in a fair and competitive compensation and benefits package for Town employees
- \* Finalize strategy for construction of an Emergency Services Facility to replace Fire Station 1 including Fire Ladder Truck installment purchase
- \* Transition Solid Waste services to a self-supporting Enterprise Fund

## BUDGET INFORMATION

	<u>FY 17-18</u> <u>Actual</u>	<u>FY 18-19</u> <u>Adopted</u>	<u>FY 18-19</u> <u>Amended</u>	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Request</u>	<u>FY 19-20</u> <u>Recommended</u>	<u>FY 19-20</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	55,286	55,834	55,834	55,834	56,951	56,951	-
Benefits	7,157	7,272	7,272	7,232	7,357	7,357	-
Operating	21,533	25,800	25,800	22,100	35,400	35,400	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>83,976</b>	<b>88,906</b>	<b>88,906</b>	<b>85,166</b>	<b>99,707</b>	<b>99,708</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>	83,976	88,906	88,906	85,166	99,707	99,708	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

## FY 19-20 BUDGET NOTES

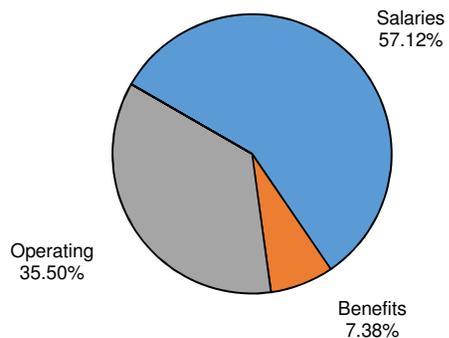
- \* Includes sufficient funding to continue normal expenses associated with the Governing Body.
- \* Includes one-time purchase of \$6,600 for hardware and annual subscription costs of \$3,500 for electronic agenda system, as part of administrative efficiency initiatives.

# GOVERNING BODY

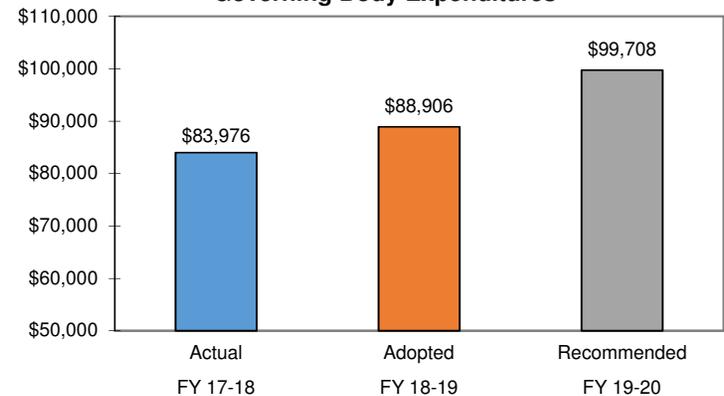
<b>SERVICE STATISTICS / GOALS</b>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	FY 18-19 Thru March 2019	Entire FY FY 18-19 <u>Projected</u>	FY 19-20 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	2	3	1	4	3	8	2
Workshop Town meetings	2	1	1	2	1	2	2
General Fund property tax rate	14.0	15.5	15.5	15.5	15.5	15.5	15.5
Primary beach district property tax rate	3.0	4.0	4.0	4.0	4.0	4.0	4.0
Secondary beach district prop tax rate	-	-	-	-	-	-	-
Annual solid waste fee	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	240
Average bill (property tax + solid waste)	\$ 768	\$ 783	\$ 785	\$ 788	\$ 791	\$ 791	810
Total adjusted General Fund balance	\$ 2,080,608	\$ 2,214,860	\$ 2,099,669	\$ 2,310,183	\$ 2,742,010	\$ 2,380,341	2,380,341

<b>AUTHORIZED POSITION DETAILS</b>	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <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 19-20 Recommended Budget  
Governing Body**



**Governing Body Expenditures**



# GOVERNING BODY

## LINE ITEM DETAILS

	<u>FY 17-18 Actual</u>	<u>Adopted FY 18-19 Budget</u>	<u>Amended FY 18-19 Budget</u>	<u>FY 18-19 Thru April 23, 19</u>	<u>Projected FY 18-19 Year-End</u>	<u>Requested FY 19-20 Budget</u>	<u>Recommended FY 19-20 Budget</u>	<u>Adopted FY 19-20 Budget</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
MAYOR / COMMISSIONERS	55,286	55,834	55,834	46,529	55,834	56,951	56,951	-	1,117	2.00%
Subtotal Salaries	55,286	55,834	55,834	46,529	55,834	56,951	56,951	-	1,117	2.00%
FICA EXPENSE	4,229	4,272	4,272	3,559	4,271	4,357	4,357	-	85	1.99%
HEALTH INSURANCE	2,928	3,000	3,000	2,468	2,961	3,000	3,000	-	-	0.00%
Subtotal Benefits	7,157	7,272	7,272	6,027	7,232	7,357	7,357	-	85	1.17%
TRAVEL AND TRAINING	6,133	7,500	7,500	728	5,000	7,500	7,500	-	-	0.00%
LEGAL ADVERTISING	3,098	4,200	4,200	2,220	3,000	4,200	4,200	-	-	0.00%
ISLAND REVIEW	3,000	3,600	3,600	2,400	3,600	3,600	3,600	-	-	0.00%
SOFTWARE MAINT/SUBSCRIPTION	-	-	-	-	-	3,500	3,500	-	3,500	
MISCELLANEOUS	5,412	6,000	6,000	5,875	6,500	6,000	6,000	-	-	0.00%
CODE BOOK CHANGES	3,890	4,500	4,500	950	4,000	4,000	4,000	-	(500)	-11.11%
NON-CAP EQUIP/FURNISHING	-	-	-	-	-	6,600	6,600	-	6,600	0.00%
Subtotal Operating	21,533	25,800	25,800	12,173	22,100	35,400	35,400	-	9,600	37.21%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>83,976</b>	<b>88,906</b>	<b>88,906</b>	<b>64,729</b>	<b>85,166</b>	<b>99,707</b>	<b>99,708</b>	<b>-</b>	<b>10,802</b>	<b>12.15%</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 19-20 DEPARTMENT GOALS

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

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 17-18 Actual</u>	<u>FY 18-19 Adopted</u>	<u>FY 18-19 Amended</u>	<u>FY 18-19 Projected</u>	<u>FY 19-20 Request</u>	<u>FY 19-20 Recommended</u>	<u>FY 19-20 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	36,442	15,000	15,000	12,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>36,442</b>	<b>15,000</b>	<b>15,000</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</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 Revenues Required</u>							
	36,442	15,000	15,000	12,000	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

## FY 19-20 BUDGET NOTES

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

# LEGAL

## LINE ITEM DETAILS

	<u>FY 17-18 Actual</u>	<u>Adopted FY 18-19 Budget</u>	<u>Amended FY 18-19 Budget</u>	<u>FY 18-19 Thru April 23, 19</u>	<u>Projected FY 18-19 Year-End</u>	<u>Requested FY 19-20 Budget</u>	<u>Recommended FY 19-20 Budget</u>	<u>Adopted FY 19-20 Budget</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
ATTORNEY FEES	36,442	15,000	15,000	6,634	12,000	15,000	15,000	-	-	0.00%
Subtotal - Operating	36,442	15,000	15,000	6,634	12,000	15,000	15,000	-	-	0.00%
<b>TOTAL</b>	<b>36,442</b>	<b>15,000</b>	<b>15,000</b>	<b>6,634</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</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
- \* Management of Town personnel system
- \* Maintenance of Town website and other social media platforms

## FY 19-20 DEPARTMENT GOALS

- \* Maintain FY 19-20 property tax rates at current FY 18-19 rates
- \* Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- \* Provide reasonable salary adjustments for Town employees and maintain a competitive benefits package
- \* Construct Western Emerald Isle Post-Florence beach nourishment project
- \* Complete Post-Florence repairs to remaining walkways and facilities
- \* Finalize strategy for construction of Emergency Services Facility to replace Fire Station 1 including Fire Ladder Truck installment purchase
- \* Complete Islander Drive and WORA improvements
- \* Construct initial McLean-Spell Park improvements
- \* Assist Dog Park Development Committee with dog park planning
- \* Prepare simplified Unified Development Ordinance
- \* Improve administrative operational efficiencies by increasing personnel resources allocated and through use of technology.

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	388,225	395,834	404,032	404,032	445,398	445,398	-
Benefits	128,348	131,750	120,357	119,911	159,206	157,406	-
Operating	64,972	83,470	91,665	98,485	120,610	120,610	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>581,545</b>	<b>611,054</b>	<b>616,054</b>	<b>622,428</b>	<b>725,214</b>	<b>723,414</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>	581,545	611,054	616,054	622,428	725,214	723,414	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	6	6	-

# ADMINISTRATION

## FY 19-20 BUDGET NOTES

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

\* Includes funding for new Finance and Permitting Technician position.

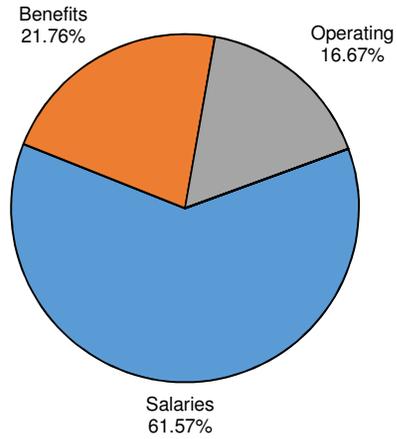
\* Includes \$48,640 first year of two years for implementation/licensing expenses for new enterprise software.

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 14-15</b>	<b>Entire FY FY 15-16</b>	<b>Entire FY FY 16-17</b>	<b>Entire FY FY 17-18</b>	<b>FY 18-19 Thru March 2019</b>	<b>Entire FY FY 18-19 Projected</b>	<b>FY 19-20 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	2	3	1	4	3	8	2
Workshop Town meetings	2	1	1	2	1	2	2
General Fund property tax rate	14.0	15.5	15.5	15.5	15.5	15.5	15.5
Annual solid waste fee	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 240
Average bill (property tax + solid waste)	\$ 768	\$ 783	\$ 785	\$ 788	\$ 791	\$ 791	\$ 810
Total adjusted General Fund balance	\$ 2,080,608	\$ 2,214,860	\$ 2,099,669	\$ 2,310,183	\$ 2,742,010	\$ 2,380,341	\$ 2,380,341
Unique website visits	610,010	326,410	391,335	346,462	655,609	756,000	400,000
# Email newsletter subscribers	6,731	6,835	7,399	7,741	10,034	10,200	10,500
# Twitter followers	2,208	2,553	2,848	3,335	5,387	5,400	6,000
# Paid beach driving permits	1,247	1,472	1,780	1,777	1,303	1,316	1,800
# Free beach driving permits	696	772	732	792	765	778	800
Monthly health ins cost / employee	\$ 664	\$ 748	\$ 773	\$ 761	\$ 744	\$ 744	\$ 744

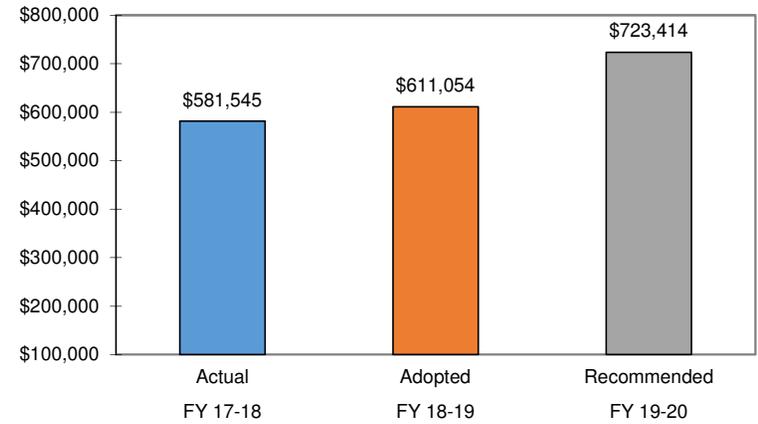
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Tax Collector	1	1	1	1	1	1	-
Finance & Permitting Technician	-	-	-	-	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>-</b>

# ADMINISTRATION

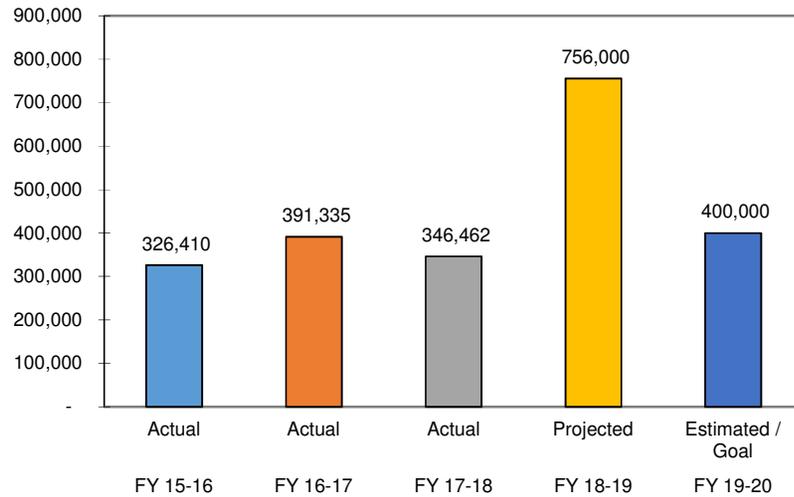
**FY 19-20 Recommended Budget Administration**



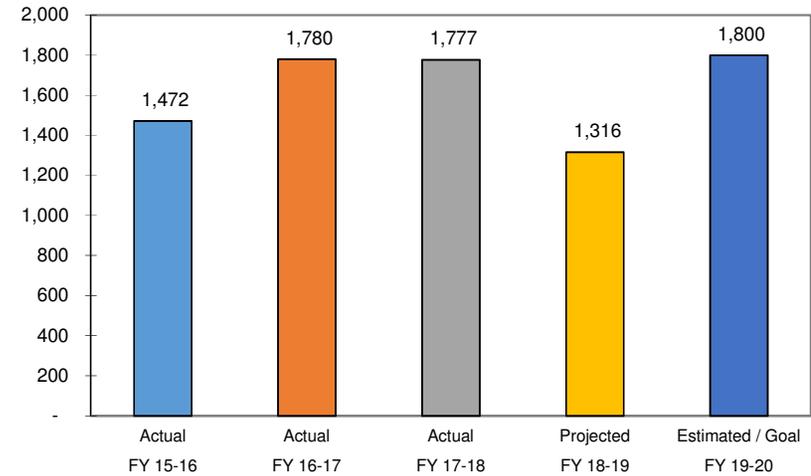
**Administration Expenditures**



**Unique Website Visits**



**Paid Beach Driving Permits**



# ADMINISTRATION

## LINE ITEM DETAILS

	FY 17-18 Actual	Adopted FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Requested FY 19-20 Budget	Recommended FY 19-20 Budget	Adopted FY 19-20 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	375,572	383,248	331,563	274,285	331,563	440,225	440,225	-	56,977	14.87%
SALARIES/OVERTIME	-	-	-	1,127	-	-	-	-	-	-
SALARIES/STRAIGHT TIME	-	-	1,529	1,529	1,529	-	-	-	-	-
SALARIES/PART TIME	768	-	57,741	37,341	57,741	-	-	-	-	-
LONGEVITY PAY	11,885	12,586	13,199	13,199	13,199	5,173	5,173	-	(7,413)	-58.90%
Subtotal Salaries	388,225	395,834	404,032	327,481	404,032	445,398	445,398	-	49,564	12.52%
FICA EXPENSE	28,222	30,281	30,281	23,056	30,908	34,073	34,073	-	3,792	12.52%
HEALTH INSURANCE	51,665	51,000	44,838	38,315	44,850	63,000	61,200	-	10,200	20.00%
RETIREMENT	29,088	30,677	26,882	22,463	26,838	39,863	39,863	-	9,186	29.94%
401k	19,373	19,792	18,356	14,492	17,315	22,270	22,270	-	2,478	12.52%
Subtotal Benefits	128,348	131,750	120,357	98,326	119,911	159,206	157,406	-	25,656	19.47%
TELEPHONE	3,120	3,120	3,120	2,468	3,000	3,120	3,120	-	-	0.00%
UTILITIES	6,861	6,800	6,800	5,068	6,254	6,800	6,800	-	-	0.00%
TRAVEL AND TRAINING	10,124	11,000	10,641	5,577	15,000	12,500	12,500	-	1,500	13.64%
MAINT & REPAIR / BUILDING	481	400	1,708	3,053	3,053	400	400	-	-	0.00%
OFFICE SUPPLIES	7,129	8,500	8,500	7,321	8,000	8,500	8,500	-	-	0.00%
UNIFORMS	1,121	1,750	1,750	-	1,200	2,000	2,000	-	250	14.29%
TAX PREP SUPPLIES	1,351	1,500	1,500	1,487	1,487	1,500	1,500	-	-	0.00%
COPIES	6,013	5,000	5,000	4,123	6,200	5,250	5,250	-	250	5.00%
CONTRACTED SERVICES	-	-	19,337	20,982	20,982	-	-	-	-	-
DUES & SUBSCRIPTIONS	3,276	3,400	3,400	1,729	3,400	3,400	3,400	-	-	0.00%
MISCELLANEOUS	11,441	14,000	3,000	2,210	3,000	3,000	3,000	-	(11,000)	-78.57%
COLLECTION/CREDIT CARD FEES	-	-	12,436	9,566	12,436	12,500	12,500	-	12,500	-
MISCELLANEOUS COMPUTER	-	-	-	-	-	48,640	48,640	-	48,640	-
SOFTWARE MAINT/SUBSCRIPTION	11,344	28,000	11,969	11,969	11,969	12,000	12,000	-	(16,000)	-57.14%
NON-CAP EQUIP/FURNISHING	2,711	-	2,504	2,504	2,504	1,000	1,000	-	1,000	0.00%
Subtotal Operating	64,972	83,470	91,665	78,057	98,485	120,610	120,610	-	37,140	44.50%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>581,545</b>	<b>611,054</b>	<b>616,054</b>	<b>503,864</b>	<b>622,428</b>	<b>725,214</b>	<b>723,414</b>	<b>-</b>	<b>112,360</b>	<b>18.39%</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 permits and inspections
- \* Administration / enforcement of Unified Development Ordinance
- \* Administration / enforcement of NC CAMA regulations
- \* Administration / enforcement of flood damage and storm water regulations
- \* Staff support to Planning Board
- \* Assistance to contractors with Town development regulations
- \* Assistance to citizens and property owners with development issues
- \* Open communication between staff and customers
- \* Provide GIS and mapping support for Town departments
- \* Provide staff support for Town departments for special projects

## FY 19-20 DEPARTMENT GOALS

- \* Continue contractual relationship with Carteret County for building inspection services; ensure smooth service delivery for customers
- \* Thoughtfully review Unified Development Ordinance with goal to simplify UDO for staff, customers, and public. Recommend amendments as necessary.
- \* Continue to effectively resolve parcel address data inaccuracies in conjunction with the Carteret County GIS & E-911 Departments
- \* Continue revision efforts to the Town's CRS program in an effort to comply with revisions in the 2017 CRS Coordinators Manual
- \* Successfully complete the CRS 5-year cycle compliance review
- \* Implement policies as outlined in the 2017 CAMA Land Use Plan
- \* Improve GPS location and GIS mapping capabilities

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 17-18 Actual</u>	<u>FY 18-19 Adopted</u>	<u>FY 18-19 Amended</u>	<u>FY 18-19 Projected</u>	<u>FY 19-20 Request</u>	<u>FY 19-20 Recommended</u>	<u>FY 19-20 Adopted</u>
Salaries	72,758	72,629	73,153	72,552	73,999	73,999	-
Benefits	24,120	24,481	24,481	24,642	25,898	25,598	-
Operating	72,299	87,160	86,636	62,977	86,335	86,335	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>169,177</b>	<b>184,270</b>	<b>184,270</b>	<b>160,171</b>	<b>186,232</b>	<b>185,932</b>	<b>-</b>
<u>Offsetting Revenues</u>							
Building Permit Fees	249,263	225,000	225,000	180,000	225,000	225,000	-
Other Development Permit Fees	21,166	23,000	23,000	17,880	23,000	23,000	-
<b>TOTAL</b>	<b>270,429</b>	<b>248,000</b>	<b>248,000</b>	<b>197,880</b>	<b>248,000</b>	<b>248,000</b>	<b>-</b>
<u>Net General Tax</u>							
<u>Revenues Required</u>	(101,252)	(63,730)	(63,730)	(37,709)	(61,768)	(62,068)	-
<u>Total Authorized Positions</u>							
Full-Time	1	1	1	1	1	1	-

# PLANNING AND INSPECTIONS

## FY 19-20 BUDGET NOTES

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

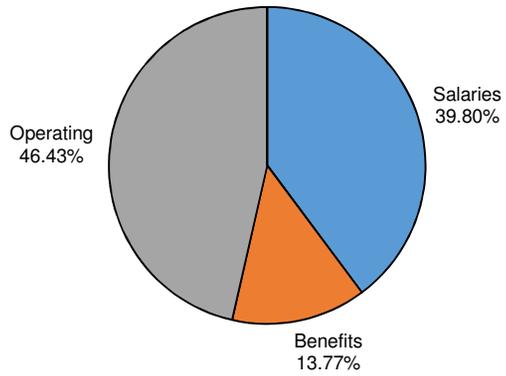
- \* Includes \$68,000 for contract with Carteret County for building inspections
- \* Includes \$2,000 for engineering review of development plans
- \* Includes \$2,500 for equipment to improve GPS location and GIS mapping

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 14-15</b>	<b>Entire FY FY 15-16</b>	<b>Entire FY FY 16-17</b>	<b>Entire FY FY 17-18</b>	<b>FY 18-19 Thru March 2019</b>	<b>Entire FY FY 18-19 Projected</b>	<b>FY 19-20 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	n/a	1,334	1,129	1,237	1,082	1,350	1,300
Total # inspections	2,530	3,262	3,209	3,732	2,589	3,300	3,400
% inspections in 24 hrs or request date	98%	99%	99%	99%	99%	99%	100%
New residential dwelling permits	25	33	44	51	22	28	35
New commercial building permits	1	1	2	2	-	-	2
Dollar value of permitted construction	\$ 15,415,613	\$ 29,074,511	\$ 26,988,753	\$ 40,701,766	\$ 37,730,722	\$ 43,000,000	\$ 32,000,000

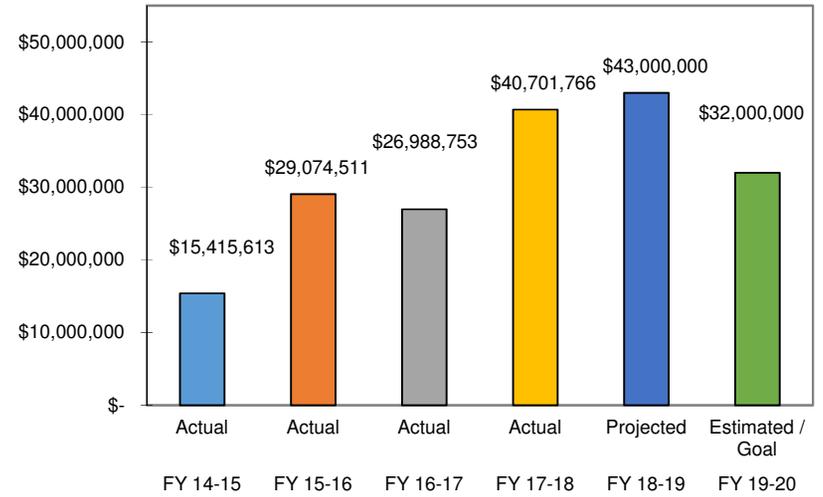
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Town Planner	1	1	1	1	1	1	-
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

# PLANNING AND INSPECTIONS

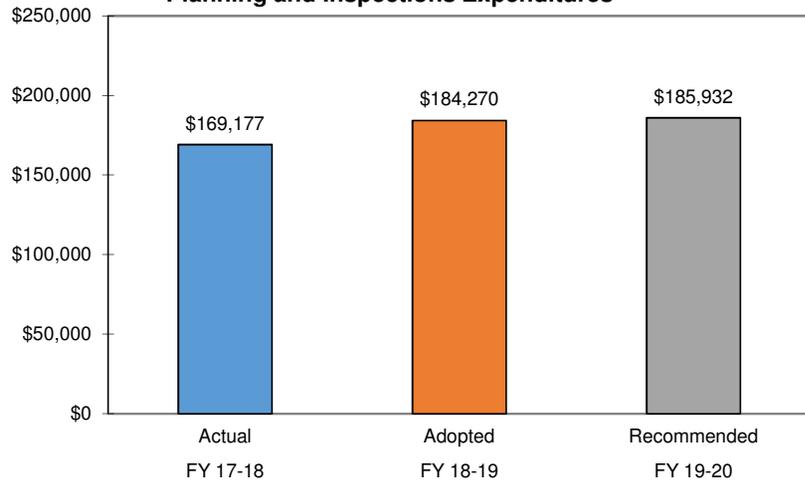
**FY 19-20 Recommended Budget  
Planning and Inspections**



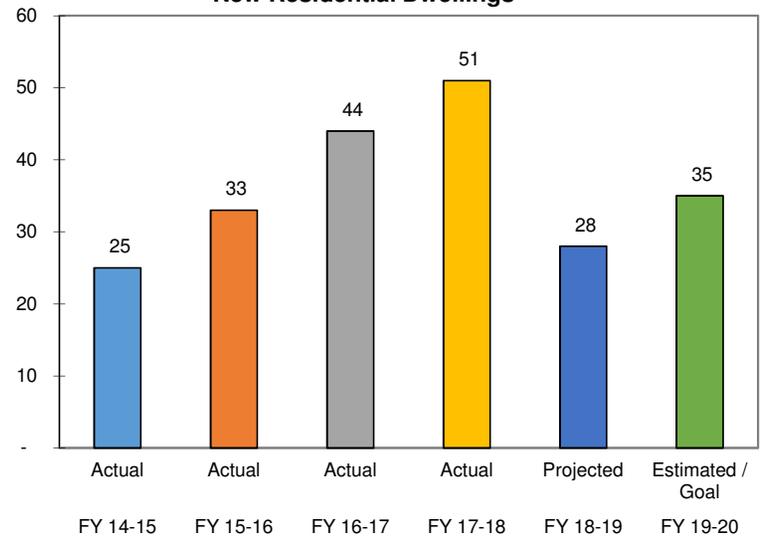
**Total Dollar Value - New Construction**



**Planning and Inspections Expenditures**



**New Residential Dwellings**



# PLANNING AND INSPECTIONS

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	65,913	67,753	67,753	54,665	67,753	69,108	69,108	-	1,355	2.00%
SALARIES/OVERTIME	60	-	-	1,808	-	-	-	-	-	-
SALARIES/STRAIGHT TIME	-	-	522	521	521	-	-	-	-	-
SALARIES/PART TIME	2,583	-	-	-	-	-	-	-	-	-
LONGEVITY PAY	652	676	678	678	678	691	691	-	15	2.22%
PLAN/BOA FEES	3,550	4,200	4,200	3,000	3,600	4,200	4,200	-	-	0.00%
Subtotal Salaries	72,758	72,629	73,153	60,672	72,552	73,999	73,999	-	1,370	1.89%
FICA EXPENSE	5,525	5,557	5,557	4,607	5,550	5,661	5,661	-	104	1.87%
HEALTH INSURANCE	10,270	10,200	10,200	8,799	10,200	10,500	10,200	-	-	0.00%
RETIREMENT	4,997	5,303	5,303	4,470	5,444	6,247	6,247	-	944	17.80%
401k	3,328	3,421	3,421	2,884	3,448	3,490	3,490	-	69	2.02%
Subtotal Benefits	24,120	24,481	24,481	20,760	24,642	25,898	25,598	-	1,117	4.56%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
TRAVEL AND TRAINING	1,039	4,100	2,416	-	1,000	1,500	1,500	-	(2,600)	-63.41%
GASOLINE	642	500	1,100	648	1,100	1,200	1,200	-	700	140.00%
OIL, TIRES, BATTERIES	30	500	500	14	-	500	500	-	-	0.00%
OFFICE SUPPLIES	230	1,000	1,000	70	200	800	800	-	(200)	-20.00%
UNIFORMS / CLOTHING	275	300	300	20	200	250	250	-	(50)	-16.67%
COPIES	1,933	2,200	2,200	1,878	2,100	2,200	2,200	-	-	0.00%
DUES AND SUBSCRIPTIONS	432	500	500	432	432	400	500	-	-	0.00%
MISCELLANEOUS	3,196	6,400	1,275	572	600	1,000	900	-	(5,500)	-85.94%
COLLECTION/CREDIT CARD FEES	2,891	-	2,300	1,666	2,300	2,500	2,500	-	2,500	-
SOFTWARE MAINT/SUBSCRIPTION	1,252	-	2,825	2,825	2,825	2,825	2,825	-	2,825	-
CONTRACTED SERVICES	58,824	68,000	68,000	39,930	50,000	68,000	68,000	-	-	0.00%
ENGINEERING ASSISTANCE	765	3,000	3,000	580	1,000	2,000	2,000	-	(1,000)	-33.33%
NON-CAPT'L EQUIPMENT/FURNISH	130	-	560	560	560	2,500	2,500	-	2,500	(560)
Subtotal Operating	72,299	87,160	86,636	49,745	62,977	86,335	86,335	-	(825)	-0.95%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>169,177</b>	<b>184,270</b>	<b>184,270</b>	<b>131,177</b>	<b>160,171</b>	<b>186,232</b>	<b>185,932</b>	<b>-</b>	<b>1,662</b>	<b>0.90%</b>

# PLANNING AND INSPECTIONS

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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			-			-			-

# POLICE DEPARTMENT

## SERVICES PROVIDED

- \* Police patrol
- \* Crime prevention programs
- \* Criminal investigations
- \* Community education programs
- \* General community assistance
- \* Victim assistance programs
- \* Emergency response and assistance
- \* Evidence and property management
- \* Town ordinance enforcement
- \* State law enforcement
- \* Federal law enforcement
- \* Beach strand patrol and enforcement
- \* Residence and business checks
- \* General customer service
- \* Drug interdiction & investigations
- \* Golf cart program management
- \* Animal control services
- \* Urban wildlife management

## FY 19-20 DEPARTMENT GOALS

- \* Maintain high quality Police services for the public
- \* Continue to increase officer proficiency through training
- \* Continue to seek grant funding for Police equipment and programs
- \* Maintain relationships and communications with other law enforcement agencies and other Town departments
- \* Maintain high frequency of residence and business checks
- \* Expand community partnerships to increase available services and education
- \* Explore new technology to increase efficiency and reduce costs
- \* Focus on programs that foster relationships between EIPD and businesses
- \* Participate in development of Emergency Services Facility plans

## BUDGET INFORMATION

	<u>FY 17-18</u> <u>Actual</u>	<u>FY 18-19</u> <u>Adopted</u>	<u>FY 18-19</u> <u>Amended</u>	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Request</u>	<u>FY 19-20</u> <u>Recommended</u>	<u>FY 19-20</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,084,395	1,129,388	1,143,977	1,136,069	1,195,090	1,195,090	-
Benefits	392,379	411,378	408,322	400,520	446,067	440,367	-
Operating	185,953	188,000	199,038	190,630	191,500	191,500	-
Capital Outlay	111,615	114,320	106,575	105,786	102,000	102,000	-
<b>TOTAL</b>	<b>1,774,342</b>	<b>1,843,087</b>	<b>1,857,912</b>	<b>1,833,005</b>	<b>1,934,657</b>	<b>1,928,957</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Police Grants	-	-	-	-	-	-	-
Fines/Ordinance Violations	5,765	7,000	7,000	7,500	7,000	7,000	-
Clerk of Court Officer Fees	1,483	2,000	2,000	2,000	2,000	2,000	-
Donations - Police Dept	3,790	-	-	1,645	-	-	-
Special Separation Allowance FB	-	23,800	23,800	-	60,400	60,400	-
<b>TOTAL</b>	<b>11,038</b>	<b>32,800</b>	<b>32,800</b>	<b>11,145</b>	<b>69,400</b>	<b>69,400</b>	<b>-</b>
<i>Net General Tax</i>							
<u>Revenues Required</u>	1,763,304	1,810,287	1,825,112	1,821,860	1,865,257	1,859,557	-
<i>Total Authorized Positions</i>							
Full-Time	19	19	19	19	19	19	-
Part-Time	22	22	22	22	22	22	-

# POLICE DEPARTMENT

## FY 19-20 BUDGET NOTES

\* Includes salaries and benefits for part-time coverage of beach strand patrol, and support of community events, including the Beach Music Festival

\* Includes annual appropriation of Special Separation Allowance fund balance for 4 retired officers

\* Includes \$102,000 for necessary replacement of 3 Police vehicles to insure adequacy of Police fleet; includes in-car mobile data terminals

\* Includes \$4,800 for replacement radios

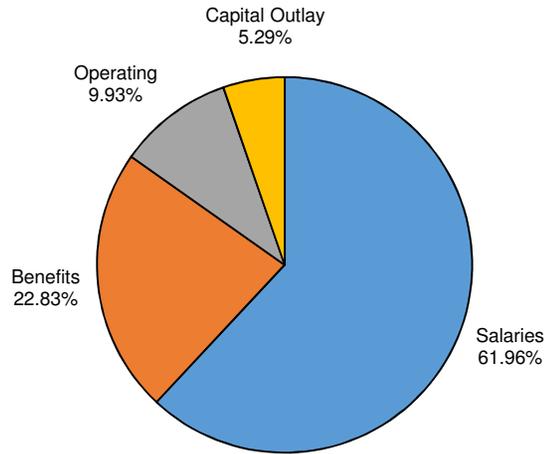
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 14-15</b>	<b>Entire FY FY 15-16</b>	<b>Entire FY FY 16-17</b>	<b>Entire FY FY 17-18</b>	<b>FY 18-19 Thru March 2019</b>	<b>Entire FY FY 18-19 Projected</b>	<b>FY 19-20 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	8,481	12,509	13,697	12,782	9,730	13,000	14,000
Crimes against persons	84	82	102	94	40	59	40
Crimes against property	281	285	277	276	158	202	175
Residence checks performed	4,715	3,275	4,054	4,513	2,044	2,500	4,000
Business checks performed	170,669	182,173	222,614	279,714	212,965	279,000	282,000
# Golf cart registration permits	530	655	820	895	674	950	950
# Traffic citations	736	1,080	764	465	472	575	600
Total investigations closed by arrest	109	122	166	155	103	168	170
# Public education activities / events	27	33	47	58	40	57	65
# Drug-related crimes	77	169	186	109	220	247	300
# DWI violations	64	65	68	41	37	47	50

## AUTHORIZED POSITION DETAILS

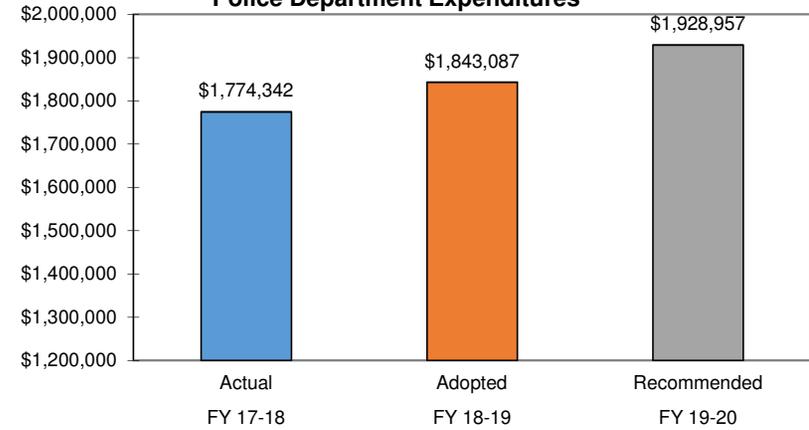
	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	-	-	-
Lieutenant	1	1	1	1	2	2	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	8	8	8	8	8	-
Community Resource Officer	1	1	1	1	1	1	-
Records Administrator	1	1	1	1	1	1	-
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</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

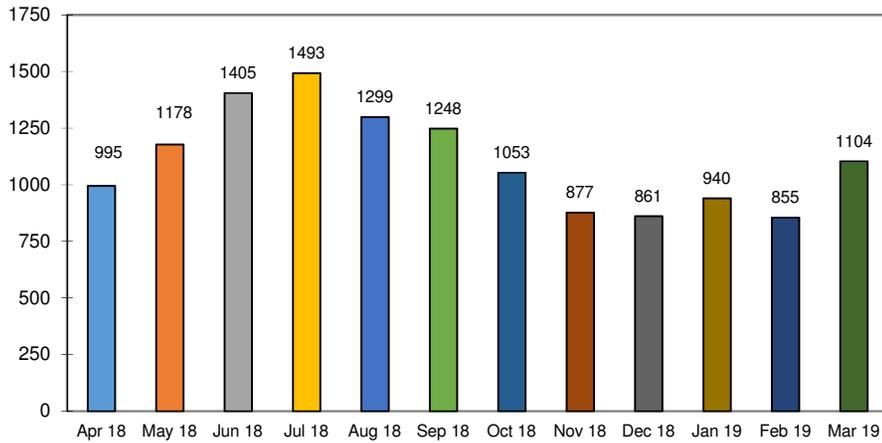
**FY 19-20 Recommended Budget  
Police Department**



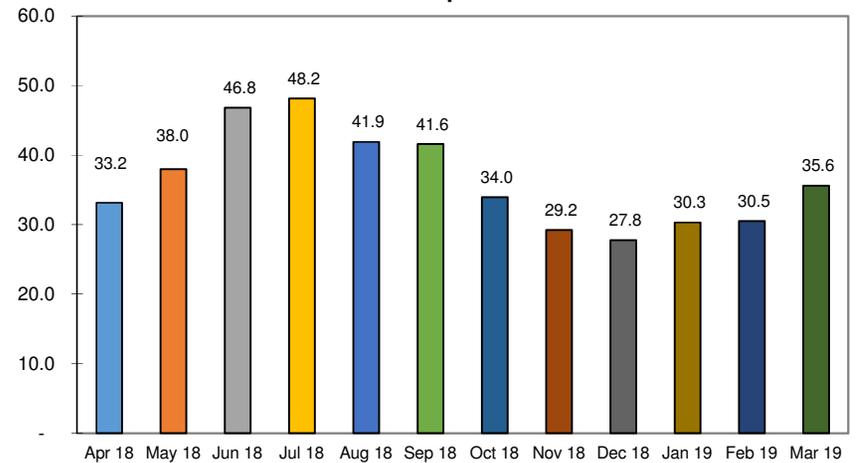
**Police Department Expenditures**



**Total Police Calls For Service By Month 2018-2019**

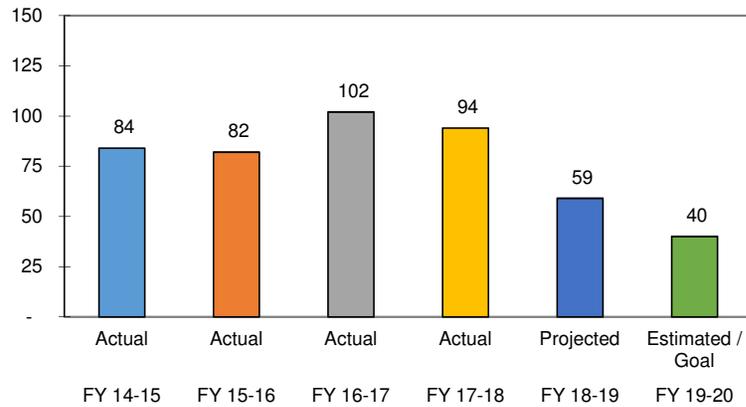


**Average # of Police Calls For Service Per Day By Month -  
Police Department**

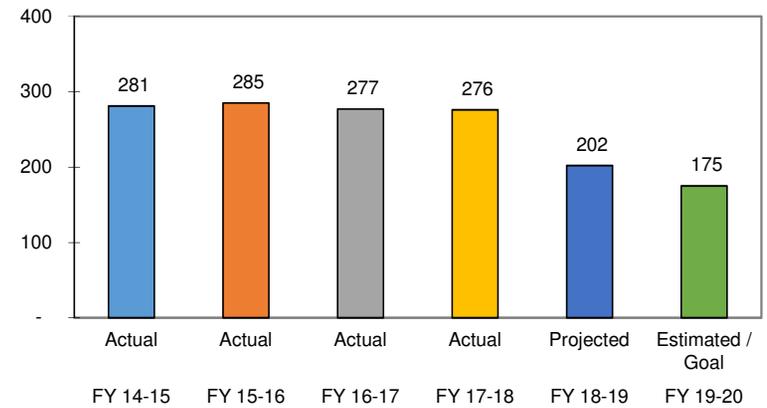


# POLICE DEPARTMENT

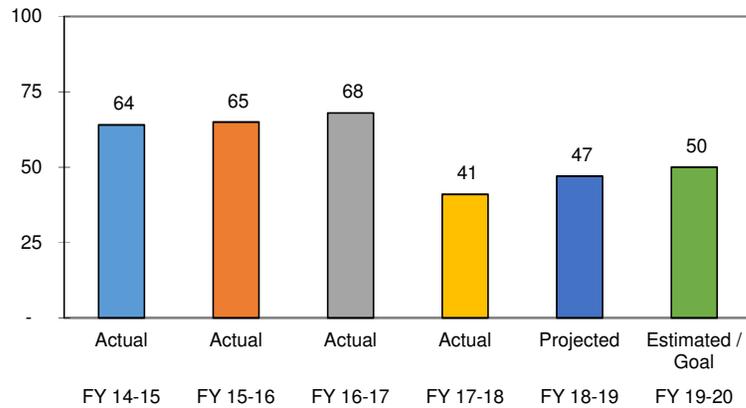
**# Crimes Against Persons  
Police Department**



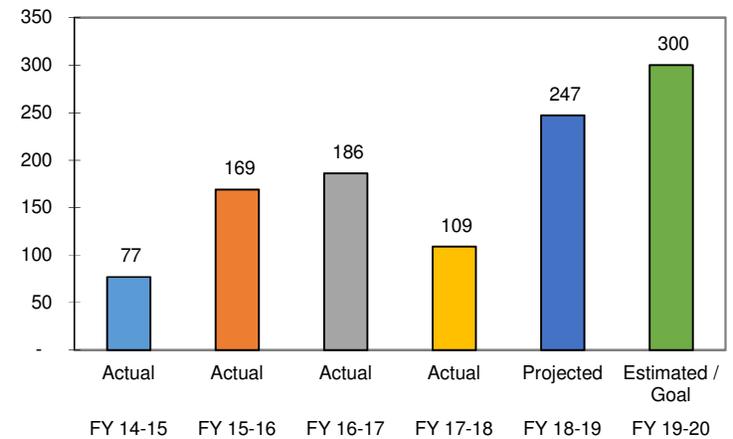
**# Crimes Against Property  
Police Department**



**# DWI Violations  
Police Department**



**# Drug-Related Crimes  
Police Department**



# POLICE DEPARTMENT

## LINE ITEM DETAILS

	FY 17-18 Actual	Adopted FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Requested FY 19-20 Budget	Recommended FY 19-20 Budget	Adopted FY 19-20 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	859,027	889,238	894,238	704,931	890,000	916,765	916,765	-	27,526	3.10%
SALARIES/OVERTIME	26,030	20,000	20,000	82,461	23,000	20,000	20,000	-	-	0.00%
SALARIES/STRAIGHT TIME	8,110	8,000	11,068	10,304	13,000	8,000	8,000	-	-	0.00%
SPECIAL SEPARATION ALLOW	22,210	22,150	25,400	19,349	25,400	56,125	56,125	-	33,975	153.39%
SALARIES/PART TIME	116,177	135,000	135,000	103,818	128,000	135,000	135,000	-	-	0.00%
SALARIES/HOLIDAY	31,516	33,500	33,500	27,765	33,500	34,400	34,400	-	900	2.69%
LONGEVITY PAY	21,325	21,500	24,771	23,169	23,169	21,800	21,800	-	-	-
FTO BONUS	-	-	-	-	-	3,000	3,000	-	3,000	0.00%
Subtotal Salaries	1,084,395	1,129,388	1,143,977	971,797	1,136,069	1,195,090	1,195,090	-	65,701	5.82%
FICA EXPENSE	80,249	86,326	86,327	73,035	86,909	91,424	91,424	-	5,098	5.91%
HEALTH INSURANCE	187,484	193,800	189,743	151,364	182,000	199,500	193,800	-	-	0.00%
RETIREE HEALTH BENEFIT	-	-	1,000	460	920	7,560	7,560	-	7,560	-
RETIREMENT	77,539	82,640	82,640	71,609	81,558	97,385	97,385	-	14,745	17.84%
401k	47,107	48,612	48,612	42,248	49,133	50,198	50,198	-	1,586	3.26%
Subtotal Benefits	392,379	411,378	408,322	338,716	400,520	446,067	440,367	-	28,989	7.05%
TELEPHONE	4,847	4,800	4,800	4,161	4,800	4,800	4,800	-	-	0.00%
INTERNET SERVICE	10,348	12,500	12,500	8,671	11,000	12,500	12,500	-	-	0.00%
UTILITIES	12,574	12,000	12,000	9,800	11,400	12,000	12,000	-	-	0.00%
TRAVEL AND TRAINING	8,210	6,800	6,800	3,323	5,000	6,800	6,800	-	-	0.00%
MAINT/REPAIR RADIO	1,169	3,000	3,000	1,299	3,000	3,000	3,000	-	-	0.00%
GASOLINE	47,000	48,000	48,000	34,228	48,000	48,000	48,000	-	-	0.00%
OIL,TIRES,BATTERIES	5,973	6,000	6,000	5,486	6,000	6,000	6,000	-	-	0.00%
OFFICE SUPPLIES	5,864	5,000	7,500	5,935	7,500	5,000	5,000	-	-	0.00%
UNIFORMS	17,689	18,000	15,000	7,175	12,000	18,000	18,000	-	-	0.00%
PHYSICALS	2,409	2,000	4,000	2,523	3,000	2,500	2,500	-	500	25.00%
ANIMAL CONTROL	-	2,000	-	-	-	2,000	2,000	-	-	0.00%
COPIES	1,300	1,500	1,500	981	1,500	1,500	1,500	-	-	0.00%
CONTRACTED SERVICES	23,175	34,000	34,000	31,631	34,000	33,700	33,700	-	(300)	-0.88%
DUES AND SUBSCRIPTIONS	295	600	600	376	600	600	600	-	-	0.00%
DCI SYSTEM	3,792	3,800	3,800	3,792	3,792	3,800	3,800	-	-	0.00%
MISCELLANEOUS	11,375	18,500	16,000	11,513	16,000	16,500	16,500	-	(2,000)	-10.81%
GENERAL SUPPLIES	4,702	4,000	4,000	2,065	4,000	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	1,806	2,500	2,500	1,099	2,000	2,500	2,500	-	-	0.00%
CRIME PREVENTION	3,056	3,000	3,000	2,504	3,000	3,500	3,500	-	500	16.67%
NON-CAP EQUIP/FURNISHING	20,369	-	14,038	14,038	14,038	4,800	4,800	-	4,800	0.00%
Subtotal Operating	185,953	188,000	199,038	150,600	190,630	191,500	191,500	-	3,500	1.86%
CAPITAL OUTLAY	11,999	13,320	-	-	-	-	-	-	(13,320)	-100.00%
VEHICLE PURCHASE	99,616	101,000	106,575	102,084	105,786	102,000	102,000	-	1,000	0.99%
Subtotal Capital Outlay	111,615	114,320	106,575	102,084	105,786	102,000	102,000	-	(12,320)	-10.78%
<b>TOTAL</b>	<b>1,774,342</b>	<b>1,843,087</b>	<b>1,857,912</b>	<b>1,563,197</b>	<b>1,833,005</b>	<b>1,934,657</b>	<b>1,928,957</b>	<b>-</b>	<b>85,870</b>	<b>4.66%</b>

# POLICE DEPARTMENT

## CAPITAL OUTLAY DETAILS (Items greater 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>			
Dodge Charger	2	33,000	66,000	2	33,000	66,000			
Dodge Ram 1500 SSV	1	36,000	36,000	1	36,000	36,000			
			-			-			-
<b>TOTAL</b>			<b>102,000</b>			<b>102,000</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>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>			
Kenwood Radios	6	800	4,800	6	800	4,800			
			-			-			-
<b>TOTAL</b>			<b>4,800</b>			<b>4,800</b>			<b>-</b>

# FIRE DEPARTMENT

## SERVICES PROVIDED

- \* Fire and life safety protection
- \* Emergency management
- \* Water rescue
- \* Public education
- \* Beach lifeguards
- \* Fire inspections
- \* Hazardous materials response
- \* Administration of Town safety program
- \* Maintain low ISO rating to minimize homeowners' insurance premiums

## FY 19-20 DEPARTMENT GOALS

- \* Maintain high quality fire and emergency medical response services
- \* Continuation of improvements to beach lifeguard program
- \* Maintain minimum 3-year cycle for fire inspections
- \* Promote close working relationship with Town EMS Department, and explore opportunities for improved effectiveness and efficiency
- \* Continue child fire education programs, expand public education programs
- \* Work with Town Manager for development of Emergency Services Facility plans, procurement of Fire Ladder Truck, and future plans for renovations to Station 2

## BUDGET INFORMATION

<i>Expenditure Category</i>	<b>FY 17-18 Actual</b>	<b>FY 18-19 Adopted</b>	<b>FY 18-19 Amended</b>	<b>FY 18-19 Projected</b>	<b>FY 19-20 Request</b>	<b>FY 19-20 Recommended</b>	<b>FY 19-20 Adopted</b>
Salaries	973,055	1,056,912	1,056,912	1,049,816	1,096,938	1,096,938	-
Benefits	336,926	373,704	376,344	368,879	398,634	393,534	-
Operating	206,204	193,050	193,050	184,081	245,910	272,410	-
Capital Outlay	41,860	-	-	6,934	97,450	43,500	-
<b>TOTAL</b>	<b>1,558,045</b>	<b>1,623,666</b>	<b>1,626,306</b>	<b>1,609,710</b>	<b>1,838,932</b>	<b>1,806,382</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Fire Grants	76,966	126,900	126,900	123,840	74,303	74,303	-
Donations - Fire Dept	4,186	-	-	3,000	-	-	-
<b>TOTAL</b>	<b>81,152</b>	<b>126,900</b>	<b>126,900</b>	<b>126,840</b>	<b>74,303</b>	<b>74,303</b>	<b>-</b>
<i>Net General Tax Revenues Required</i>							
	1,476,893	1,496,766	1,499,406	1,482,870	1,764,629	1,732,079	-
<i>Total Authorized Positions</i>							
Full-Time	17	17	17	17	17	17	-
Part-Time	28	28	28	28	28	28	-

## FY 19-20 BUDGET NOTES

- \* Includes three firefighter positions filled in FY 17-18, which are funded 75% for the first two years and 35% in the third year from Federal SAFER grant
- \* Includes \$8,000 for replacement HVAC unit for Fire Station 1
- \* Includes \$9,500 for equipment necessary for rescue boat

- \* Includes \$30,000 for bay heaters at both stations
- \* Includes \$9,821 for additional lifeguard coverage
- \* Includes \$8,500 for specialized washer and dryer for turn-out gear
- \* Includes \$35,000 for replacement vehicle for Assistant Fire Chief

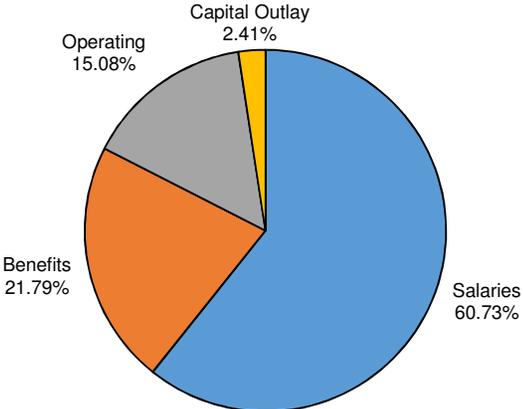
# FIRE DEPARTMENT

<b>SERVICE STATISTICS / GOALS</b>	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	FY 18-19 Thru March 2019	Entire FY FY 18-19 Projected	FY 19-20 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	25	14	24	15	14	18	18
Alarm Activations	42	38	52	34	46	49	49
Vehicle Fires	-	2	-	2	5	5	3
Brush/Woods Fires	24	13	16	10	18	22	22
Water Rescue Calls	74	69	111	141	113	150	150
EMS Assistance Calls	590	581	604	662	532	700	700
Mutual Aid Received	38	29	53	24	39	40	40
Mutual Aid Given	66	79	90	79	58	70	70
Property Value Lost	\$ 727,600	\$ 131,950	\$ 256,359	\$ 369,246	\$ 398,397	\$ 400,000	\$ 400,000
Fire Inspections Completed	370	428	474	469	317	300	300

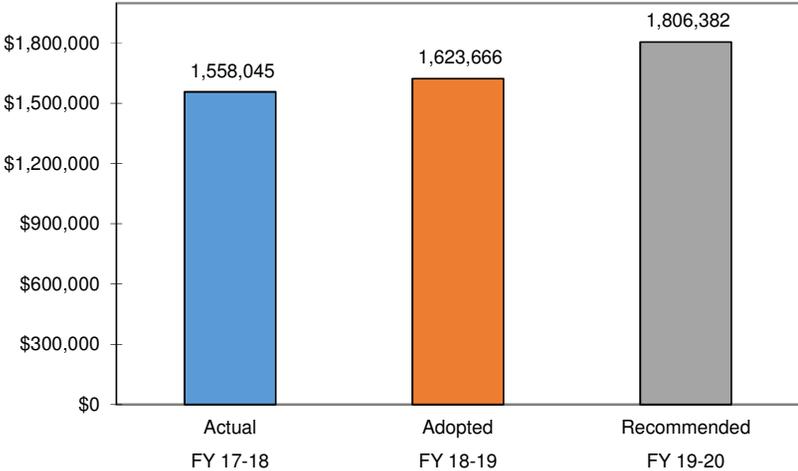
<b>AUTHORIZED POSITION DETAILS</b>	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	3	3	3	3	3	-
Fire Engineers	5	5	5	5	5	5	-
Firefighters	4	4	4	4	4	4	-
TOTAL	17	17	17	17	17	17	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	17	17	17	17	17	17	-
TOTAL	28	28	28	28	28	28	-

# FIRE DEPARTMENT

**FY 19-20 Recommended Budget  
Fire Department**

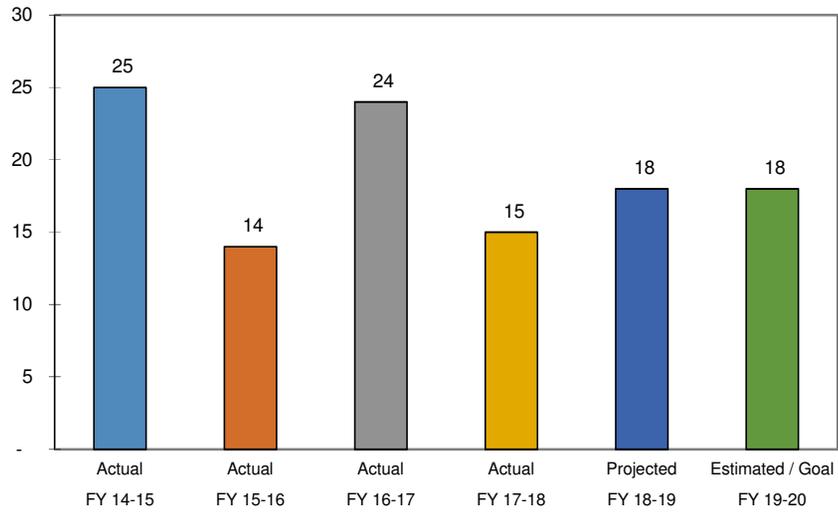


**Fire Department Expenditures**

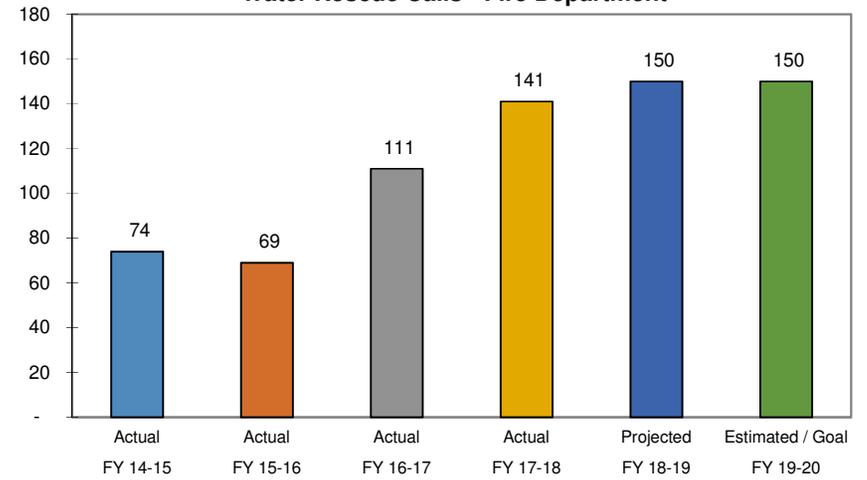


# FIRE DEPARTMENT

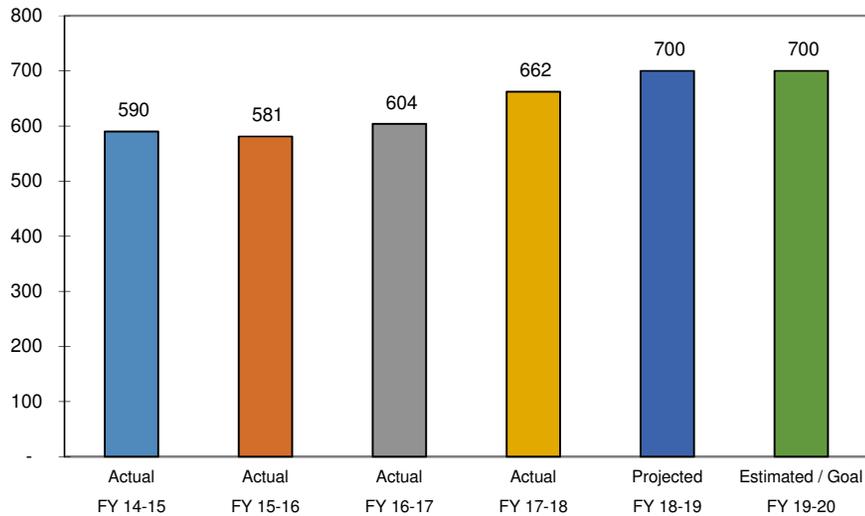
### Emerald Isle Structure Fires



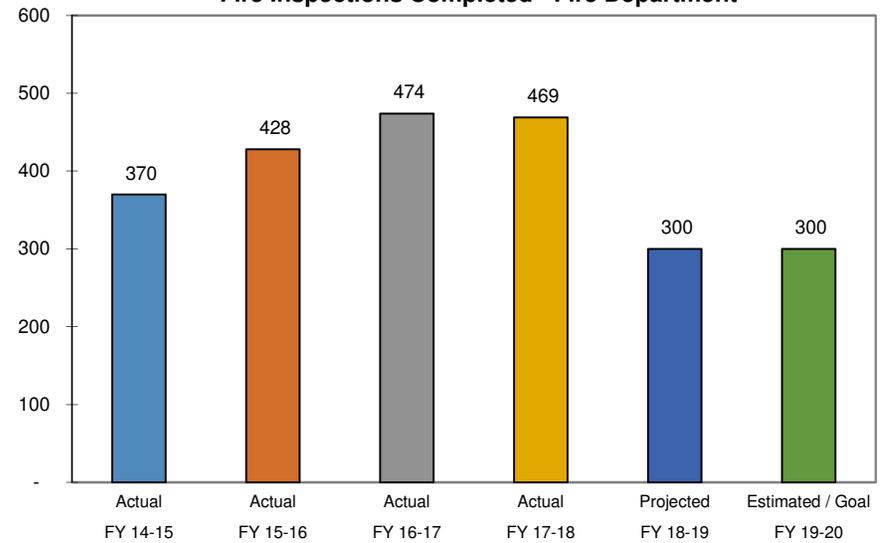
### Water Rescue Calls - Fire Department



### Total EMS Calls - Fire Department



### Fire Inspections Completed - Fire Department



# FIRE DEPARTMENT

## LINE ITEM DETAILS

	FY 17-18 Actual	Adopted FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Requested FY 19-20 Budget	Recommended FY 19-20 Budget	Adopted FY 19-20 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES - FULL TIME	706,681	775,680	775,680	611,481	765,000	791,799	791,799	-	16,119	2.08%
SALARIES - OVERTIME	61,266	61,021	61,021	74,898	55,000	62,547	62,547	-	1,526	2.50%
SALARIES - STRAIGHT TIME	19,335	21,000	21,000	16,946	22,500	23,000	23,000	-	2,000	9.52%
SALARIES - LIFEGUARDS	81,038	94,832	94,832	59,718	93,300	104,653	104,653	-	9,821	10.36%
SALARIES - PART TIME	41,289	38,000	38,000	43,981	48,300	49,000	49,000	-	11,000	28.95%
SALARIES - HOLIDAY	26,340	28,502	28,502	23,585	28,300	29,133	29,133	-	631	2.21%
LONGEVITY PAY	21,273	20,877	20,877	20,495	20,500	19,806	19,806	-	(1,071)	-5.13%
EMT BONUS	15,833	17,000	17,000	12,416	16,916	17,000	17,000	-	-	0.00%
Subtotal - Salaries	973,055	1,056,912	1,056,912	863,520	1,049,816	1,096,938	1,096,938	-	40,026	3.79%
FICA EXPENSE	72,845	80,854	80,854	65,227	80,311	83,916	83,916	-	3,062	3.79%
HEALTH INSURANCE	155,708	173,400	173,400	143,950	168,500	178,500	173,400	-	-	0.00%
RETIREE HEALTH BENEFIT	-	-	2,640	2,160	2,640	3,000	3,000	-	3,000	
CRITICAL ILLNESS INSURANCE	1,627	1,630	1,630	-	1,630	1,630	1,630	-	-	0.00%
RETIREMENT	64,462	71,616	71,616	59,628	70,387	84,424	84,424	-	12,808	17.88%
401K	42,284	46,204	46,204	37,741	45,411	47,164	47,164	-	960	2.08%
Subtotal - Benefits	336,926	373,704	376,344	308,706	368,879	398,634	393,534	-	19,830	5.31%
TELEPHONE	3,552	4,200	4,200	2,836	3,600	5,705	5,705	-	1,505	35.83%
INTERNET SERVICE	3,260	3,775	3,775	2,527	3,300	3,775	3,775	-	-	0.00%
UTILITIES	14,536	14,000	14,000	11,166	14,000	15,000	14,000	-	-	0.00%
TRAVEL AND TRAINING	5,980	7,000	7,000	5,027	6,950	7,000	8,000	-	1,000	14.29%
MAINT/REPAIR BUILDING	11,784	7,000	7,000	6,645	6,950	7,000	51,000	-	44,000	628.57%
MAINT/REPAIR VEHICLE	42,855	40,000	40,000	13,509	39,000	52,000	35,000	-	(5,000)	-12.50%
MAINT/REPAIR EQUIPMENT	12,627	7,500	7,500	5,782	7,450	7,500	10,000	-	2,500	33.33%
PUBLIC EDUCATION	2,739	3,500	3,500	3,288	3,495	3,500	3,500	-	-	0.00%
GASOLINE	11,682	14,500	14,500	9,178	14,550	14,500	16,000	-	1,500	10.34%
OIL, TIRES, BATTERIES	3,167	7,000	7,000	968	6,995	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	2,376	2,500	2,500	1,117	2,450	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	4,123	3,500	3,500	2,931	3,450	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	3,079	3,000	3,000	2,181	2,990	3,500	3,500	-	500	16.67%
WATER RESCUE EQUIPMENT	4,842	1,500	1,500	2,028	1,490	2,000	2,000	-	500	33.33%
HAZARDOUS MATERIALS	433	600	600	-	590	600	600	-	-	0.00%
UNIFORMS	11,347	11,000	11,000	8,355	10,950	12,500	12,500	-	1,500	13.64%
TURN OUT GEAR	9,730	10,000	10,000	6,771	9,950	12,000	12,000	-	2,000	20.00%
PHYSICALS	1,840	5,000	5,000	7,927	4,900	9,500	5,000	-	-	0.00%
COMMUNICATIONS	8,834	6,000	6,000	7,153	7,500	8,000	8,000	-	2,000	33.33%
FIRE SCENE EXPENSES	131	250	250	-	249	250	250	-	-	0.00%
COPIES	1,085	1,100	1,100	922	1,100	1,100	1,100	-	-	0.00%
DUES AND SUBSCRIPTIONS	3,272	3,500	3,500	2,459	3,490	3,500	3,500	-	-	0.00%
MISCELLANEOUS	8,457	18,000	18,000	5,973	10,816	18,000	18,000	-	-	0.00%
MISCELLANEOUS - LIFEGUARD	3,153	2,750	2,750	-	2,749	3,000	3,000	-	250	9.09%
SAFETY COMMITTEE	1,293	1,400	1,400	657	657	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	4,145	5,000	5,000	3,074	4,990	10,000	10,000	-	5,000	100.00%
NON-CAP EQUIP/FURNISHING	25,882	9,475	9,475	4,015	9,470	31,580	31,580	-	22,105	233.30%
Subtotal - Operating	206,204	193,050	193,050	116,489	184,081	245,910	272,410	-	79,360	41.11%

# FIRE DEPARTMENT

## LINE ITEM DETAILS

	<u>FY 17-18 Actual</u>	<u>Adopted FY 18-19 Budget</u>	<u>Amended FY 18-19 Budget</u>	<u>FY 18-19 Thru April 23, 19</u>	<u>Projected FY 18-19 Year-End</u>	<u>Requested FY 19-20 Budget</u>	<u>Recommended FY 19-20 Budget</u>	<u>Adopted FY 19-20 Budget</u>	<u>Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>	<u>Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom</u>
CAPITAL OUTLAY	-	-	-	6,934	6,934	44,450	8,500	-	8,500	
BUILDING IMPROVEMENTS	-	-	-	-	-	-	-	-	-	
FIRE APPARATUS	-	-	-	-	-	-	-	-	-	
VEHICLE PURCHASE	41,860	-	-	-	-	53,000	35,000	-	35,000	0.00%
Subtotal - Capital Outlay	41,860	-	-	6,934	6,934	97,450	43,500	-	43,500	0.00%
<b>TOTAL</b>	<b>1,558,045</b>	<b>1,623,666</b>	<b>1,626,306</b>	<b>1,295,649</b>	<b>1,609,710</b>	<b>1,838,932</b>	<b>1,806,382</b>	<b>-</b>	<b>182,716</b>	<b>11.25%</b>

# FIRE DEPARTMENT

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>
Rescue Jet Ski Replacements	2	9,000	18,000		-	9,000	-					
Assistant Chief's Vehicle	1	35,000	35,000		1	35,000	35,000					
Extrication System (Jaws of Life)	1	35,950	35,950		-	35,950	-					
Washer/Dryer for Turn-out Gear	1	8,500	8,500		1	8,500	8,500		-	-		-
<b>TOTAL</b>			<b>97,450</b>				<b>43,500</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>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>
800 mhz VP900 handhelds	2	3,200	6,400		2	3,200	6,400					
800 mhz mobile radio	1	2,200	2,200		1	2,200	2,200					
Boat Trailer	1	4,000	4,000		1	4,000	4,000					
Selectable GPM Nozzles	4	750	3,000		4	750	3,000					
Commercial Refrigerator	1	3,800	3,800		1	3,800	3,800					
Commercial Deep Freezer	1	1,000	1,000		1	1,000	1,000					
Water Rescue Helmets	20	40	800		20	40	800					
Personal Floatation Devices	16	110	1,760		16	110	1,760					
Soft top Rescue Surfboards	4	780	3,120		4	780	3,120					
Shallow Water Anchor System	1	2,500	2,500		1	2,500	2,500					
Jackplate for Rescue Boat	1	3,000	3,000		1	3,000	3,000		-	-		-
<b>TOTAL</b>			<b>31,580</b>				<b>31,580</b>					<b>-</b>

# EMERGENCY MEDICAL SERVICES

## SERVICES PROVIDED

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

## FY 19-20 DEPARTMENT GOALS

- \* Continue to provide ALS services at the Paramedic level
- \* Continue to maintain excellent working relationship with all Town Departments
- \* Collaborate with EIFD for efficiencies in emergency response and supplies
- \* Maximize service fee collections in order to minimize general tax revenues
- \* Utilize second paid EMS crew 7 days per week during summer season
- \* Increase community outreach projects
- \* Participate in development of Emergency Services Facility plans

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	140,705	413,136	425,993	434,924	523,974	463,974	-
Benefits	37,555	131,866	141,494	141,338	170,582	155,822	-
Operating	173,692	108,980	103,995	99,480	183,380	155,180	-
Capital Outlay	31,810	-	-	-	420,000	344,500	-
<b>TOTAL</b>	<b>383,762</b>	<b>653,982</b>	<b>671,482</b>	<b>675,742</b>	<b>1,297,936</b>	<b>1,119,476</b>	<b>-</b>
<i>Offsetting Revenues</i>							
EMS Service Fees	32,934	215,000	215,000	200,000	215,000	215,000	-
<b>TOTAL</b>	<b>32,934</b>	<b>215,000</b>	<b>215,000</b>	<b>200,000</b>	<b>215,000</b>	<b>215,000</b>	<b>-</b>
<i>Net General Tax</i>							
<i>Revenues Required</i>	350,828	438,982	456,482	475,742	1,082,936	904,476	-
<i>Total Authorized Positions</i>							
Full-Time	7	7	8	8	9	8	-
Part-Time	14	23	23	30	40	40	-

## FY 19-20 BUDGET NOTES

- \* Includes funding to increase staffing for second ambulance 7 days/week during Summer
- \* Includes \$250,000 for replacement ambulance - using 5 year installment financing
- \* Includes \$10,000 in required extrication gear

- \* Includes \$60,000 for replacement vehicle for EMS Chief
- \* Includes \$18,000 in mobile data terminals and rugged laptops
- \* Includes \$19,500 for replacement dual band radios

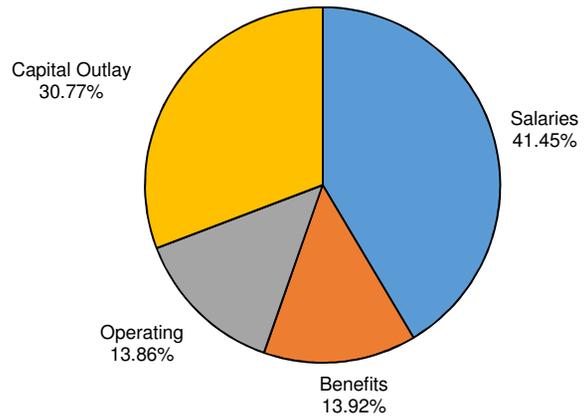
# EMERGENCY MEDICAL SERVICES

<b>SERVICE STATISTICS / GOALS</b>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	FY 18-19 Thru March 2019	Entire FY FY 18-19 <u>Projected</u>	FY 19-20 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls for service	849	833	945	1,019	812	1,100	1,100
Calls involving transport	420	396	476	474	288	400	500
Calls with mutual aid provided	46	24	71	58	27	45	50
Calls requiring 2nd crew out	19	22	78	108	127	150	150
Service fee collections	\$ 135,058	\$ 174,793	\$ 200,164	\$ 217,627	\$ 149,742	\$ 200,000	\$ 215,000

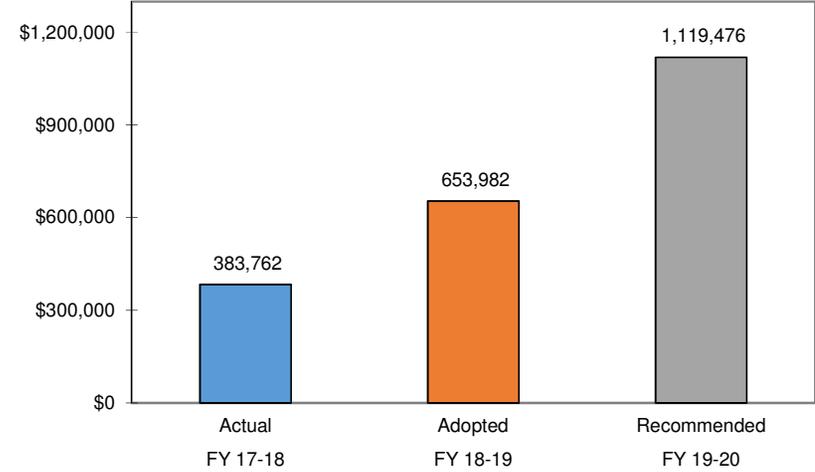
<b>AUTHORIZED POSITION DETAILS</b>	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Full-Time</i>							
EMS Chief	1	1	1	1	1	1	-
Assistant EMS Chief	-	-	-	-	1	-	-
EMT - Paramedic	4	4	4	4	4	4	-
EMT - Intermediate	1	1	1	1	1	1	-
EMT - Basic	1	1	2	2	2	2	-
TOTAL	7	7	8	8	9	8	-
<i>Part-Time</i>							
EMT - Paramedic	11	13	13	15	20	20	-
EMT - Intermediate	1	3	3	3	5	5	-
EMT - Basic	2	7	7	12	15	15	-
TOTAL	14	23	23	30	40	40	-

# EMERGENCY MEDICAL SERVICES

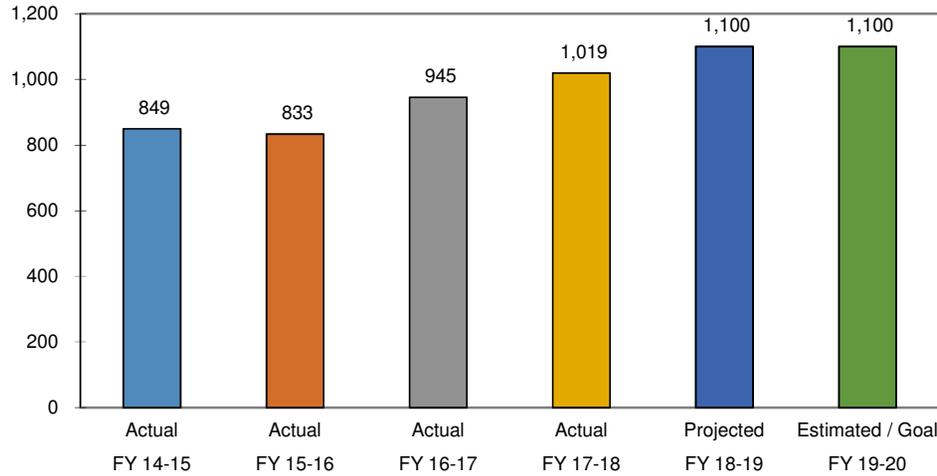
**FY 19-20 Recommended Budget  
EMS Department**



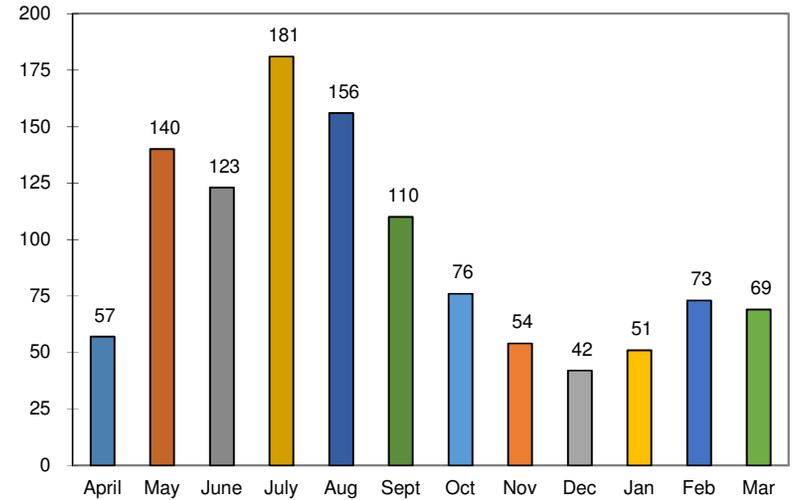
**EMS Department Expenditures**



**Emerald Isle EMS - Total Calls**



**Emerald Isle EMS Calls By Month 2018 - 2019**



# EMERGENCY MEDICAL SERVICES

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES - FULL TIME	79,991	256,796	287,246	232,690	290,000	357,888	297,888	-	41,092	16.00%
SALARIES - OVERTIME	18,655	64,000	67,000	67,212	66,953	82,000	82,000	-	18,000	28.13%
SALARIES - STRAIGHT TIME	-	-	-	1,901	1,901	-	-	-	-	-
SALARIES - PART TIME	30,207	64,152	55,932	36,651	55,472	65,658	65,658	-	1,506	2.35%
SALARIES - HOLIDAY	1,263	11,932	10,084	8,071	13,084	10,715	10,715	-	(1,217)	-10.20%
LONGEVITY PAY	29	1,056	1,131	1,130	1,130	1,713	1,713	-	657	62.22%
VOLUNTEER STIPENDS	10,560	15,200	4,600	5,856	6,384	6,000	6,000	-	(9,200)	-60.53%
Subtotal - Salaries	140,705	413,136	425,993	353,511	434,924	523,974	463,974	-	50,838	12.31%
FICA EXPENSE	10,663	31,605	31,401	26,696	33,272	40,084	35,494	-	3,889	12.31%
HEALTH INSURANCE	13,906	51,204	60,916	44,243	57,500	63,000	61,200	-	9,996	19.52%
RETIREMENT	7,473	25,868	28,038	24,087	28,913	40,482	35,112	-	9,244	35.74%
401k	4,495	16,689	18,089	15,540	18,653	22,616	19,616	-	2,927	17.54%
BENEVOLENT FUND	1,018	3,500	1,750	1,026	1,500	2,400	2,400	-	(1,100)	-31.43%
PENSION FUND	-	3,000	1,300	1,040	1,500	2,000	2,000	-	(1,000)	-33.33%
Subtotal - Benefits	37,555	131,866	141,494	112,632	141,338	170,582	155,822	-	23,956	18.17%
TELEPHONE	967	4,300	4,300	3,052	4,300	4,300	4,300	-	-	0.00%
INTERNET SERVICE	562	1,680	1,680	1,399	1,680	1,680	1,680	-	-	0.00%
UTILITIES	2,515	8,000	8,000	5,397	7,500	8,000	8,000	-	-	0.00%
TRAVEL AND TRAINING	1,135	4,000	2,750	739	1,900	5,000	5,000	-	1,000	25.00%
BUILDING MAINTENANCE	3,228	5,000	3,000	1,612	2,600	4,000	4,000	-	(1,000)	-20.00%
VEHICLE MAINTENANCE	7,155	5,000	5,000	2,770	5,000	8,000	8,000	-	3,000	60.00%
EQUIPMENT MAINTENANCE	156	7,000	7,000	5,856	7,000	3,000	3,000	-	(4,000)	-57.14%
GASOLINE	2,789	8,000	8,000	5,711	8,000	9,500	9,500	-	1,500	18.75%
OIL, TIRES, BATTERIES	1,567	3,000	3,000	1,304	2,000	-	-	-	(3,000)	-100.00%
OFFICE SUPPLIES	1,207	4,500	7,165	3,160	4,000	4,500	4,500	-	-	0.00%
MEDICAL SUPPLIES	9,677	26,000	24,000	15,169	24,000	26,000	26,000	-	-	0.00%
UNIFORMS	604	7,000	5,300	4,233	5,000	7,000	7,000	-	-	0.00%
PHYSICALS	1,980	1,000	3,000	2,912	3,200	2,500	2,500	-	1,500	150.00%
COMMUNICATIONS	-	2,000	1,000	282	700	5,000	2,000	-	-	0.00%
COPIES	333	1,000	1,300	918	1,100	1,200	1,200	-	200	20.00%
CONTRACTED SVCS - EMS INC	133,753	-	-	-	-	-	-	-	-	-
BILLING & COLLECTIONS	2,267	13,500	13,500	9,896	13,500	18,000	14,500	-	1,000	7.41%
CONTRACTED SERVICES	-	-	-	-	-	14,000	14,000	-	14,000	-
DUES AND SUBSCRIPTIONS	976	7,000	5,000	3,622	7,000	-	-	-	(7,000)	-100.00%
MISCELLANEOUS	708	1,000	1,000	871	1,000	2,000	2,000	-	1,000	100.00%
NON CAPT'L EQUIP & FURNISHING	2,113	-	-	-	-	59,700	38,000	-	38,000	-
Subtotal - Operating	173,692	108,980	103,995	68,903	99,480	183,380	155,180	-	46,200	42.39%
CAPITAL OUTLAY	31,810	-	-	-	-	80,000	34,500	-	34,500	-
BUILDING IMPROVEMENTS	-	-	-	-	-	30,000	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-	310,000	310,000	-	310,000	-
Subtotal - Capital Outlay	31,810	-	-	-	-	420,000	344,500	-	344,500	-
<b>TOTAL</b>	<b>383,762</b>	<b>653,982</b>	<b>671,482</b>	<b>535,046</b>	<b>93 675,742</b>	<b>1,297,936</b>	<b>1,119,476</b>	<b>-</b>	<b>465,494</b>	<b>71.18%</b>

# EMS DEPARTMENT

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	<u>Adopted</u>
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>		
Chief Vehicle	1	60,000	60,000	1	60,000	60,000				
Ambulance	1	250,000	250,000	1	250,000	250,000				
Portable Vent/CPAP/BiPAP	2	7,500	15,000	2	7,500	15,000				
Dual Band Portable Radio	10	6,500	65,000	3	6,500	19,500				
Storage Building	1	30,000	30,000	-	30,000	-	-	-	-	-
<b>TOTAL</b>			<b>420,000</b>			<b>344,500</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>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>		
Extrication Gear	15	1,000	15,000	10	1,000	10,000				
Station Computers	3	1,500	4,500	3	1,000	3,000				
IV Pumps	2	3,500	7,000	2	3,500	7,000				
Ambulance monitor mounts	2	3,100	6,200	-	3,100	-				
Mobile Data Terminals	5	3,000	15,000	4	3,000	12,000				
Rugged Computers	3	3,000	9,000	2	3,000	6,000				
Station Cameras Addition	1	3,000	3,000	-	3,000	-				
	-	-	-	-	-	-				
<b>TOTAL</b>			<b>59,700</b>			<b>38,000</b>				<b>-</b>

# PUBLIC WORKS

## SERVICES PROVIDED

- \* Storm water system management
- \* Facilities maintenance
- \* Fleet maintenance
- \* Street maintenance and resurfacing
- \* Street sign maintenance
- \* Public right-of-way mowing and maintenance
- \* Mosquito control and public education
- \* Unattended beach equipment ordinance enforcement

## FY 19-20 DEPARTMENT GOALS

- \* Insure proper maintenance of storm water management system (pumps, pipes, ditches, etc.) to insure proper function in heavy rainfall events
- \* Respond to pavement repair requests in a timely manner
- \* Resurface various street segments in greatest need; approximately 1.2 miles
- \* Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- \* Replace drainage pipe along Reed Drive - Loon to Mallard
- \* Add Christmas lighting along Coast Guard Road
- \* Participate in test project for off-shore barrier to reduce storm wave action damage along sound front
- \* Install banners along new downtown area street light poles

## BUDGET INFORMATION

	<u>FY 17-18</u> <u>Actual</u>	<u>FY 18-19</u> <u>Adopted</u>	<u>FY 18-19</u> <u>Amended</u>	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Request</u>	<u>FY 19-20</u> <u>Recommended</u>	<u>FY 19-20</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	211,654	213,893	220,558	216,958	222,760	222,760	-
Benefits	90,545	94,634	90,834	91,459	100,616	99,116	-
Operating	379,451	410,360	449,995	446,235	436,720	435,220	-
Capital Outlay	60,232	74,200	57,200	55,272	65,000	65,000	-
<b>TOTAL</b>	<b>741,882</b>	<b>793,087</b>	<b>818,587</b>	<b>809,924</b>	<b>825,096</b>	<b>822,095</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Powell Bill Funds	148,985	150,000	150,000	146,814	147,000	147,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
<b>TOTAL</b>	<b>154,085</b>	<b>155,100</b>	<b>155,100</b>	<b>151,914</b>	<b>152,100</b>	<b>152,100</b>	<b>-</b>
<i>Net General Tax</i>							
<i>Revenues Required</i>	587,797	637,987	663,487	658,010	672,996	669,995	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

# PUBLIC WORKS

## FY 19-20 BUDGET NOTES

- \* Includes \$15,000 for new storage shed for Police and Fire equipment
- \* Includes \$80,000 for annual street light and Christmas light expenses
- \* Includes \$150,000 for resurfacing of various street segments; goal is 1.2 miles

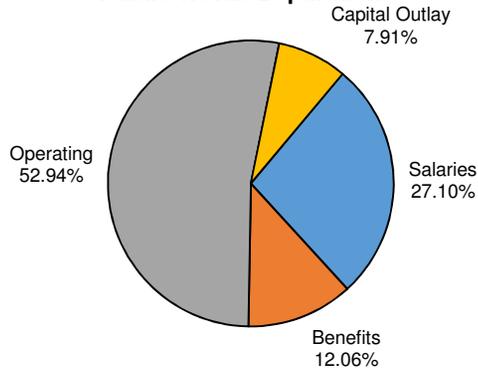
- \* Public Works utilizes 2 prison inmates to provide additional labor daily
- \* Includes \$45,000 for replacement pipe on Reed Drive
- \* Includes \$6,000 for Christmas decorations along Coast Guard Road

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 14-15</b>	<b>Entire FY FY 15-16</b>	<b>Entire FY FY 16-17</b>	<b>Entire FY FY 17-18</b>	<b>FY 18-19 Thru March 2019</b>	<b>Entire FY FY 18-19 Projected</b>	<b>FY 19-20 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	267	245	271	198	185	200	200
Building maintenance orders	287	284	340	274	173	230	250
Annual Powell Bill distribution	\$ 152,531	\$ 151,470	\$ 149,907	\$ 148,985	\$ 146,814	\$ 146,814	\$ 147,000
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	1.30	1.00	1.20	1.16	-	1.14	1.20
# of street repairs	84	89	49	64	53	70	70
# beach equipment warnings	412	676	701	709	635	700	600
# beach equipment confiscations	12	57	79	48	39	50	50
Storm water inspections / repairs	87	106	104	115	78	100	100

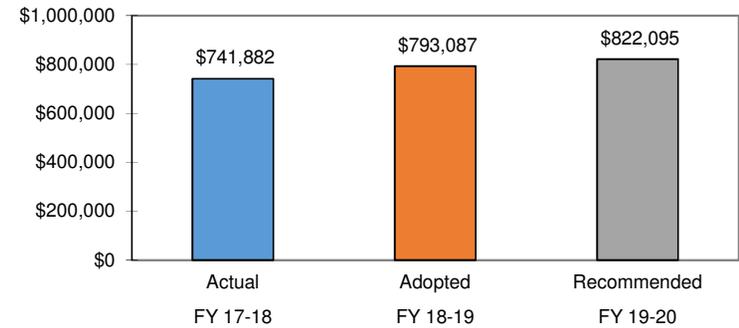
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	3	3	-
Heavy Equipment Operator	-	-	-	-	1	1	-
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>

# PUBLIC WORKS

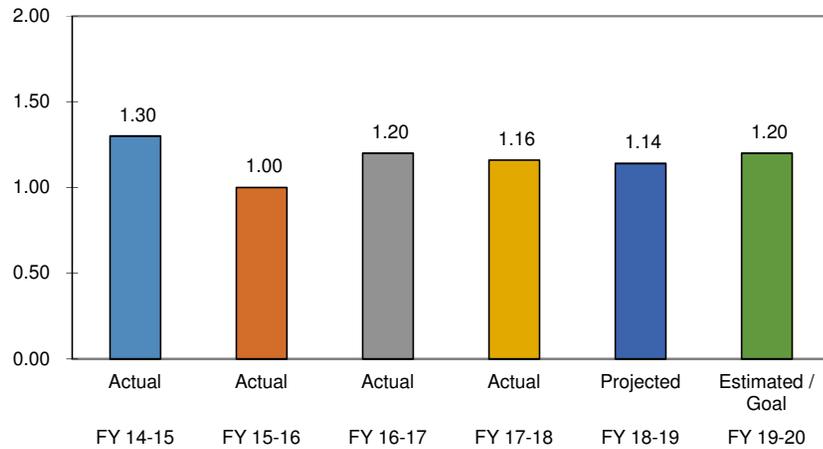
**FY 19-20 Recommended Budget  
Public Works Department**



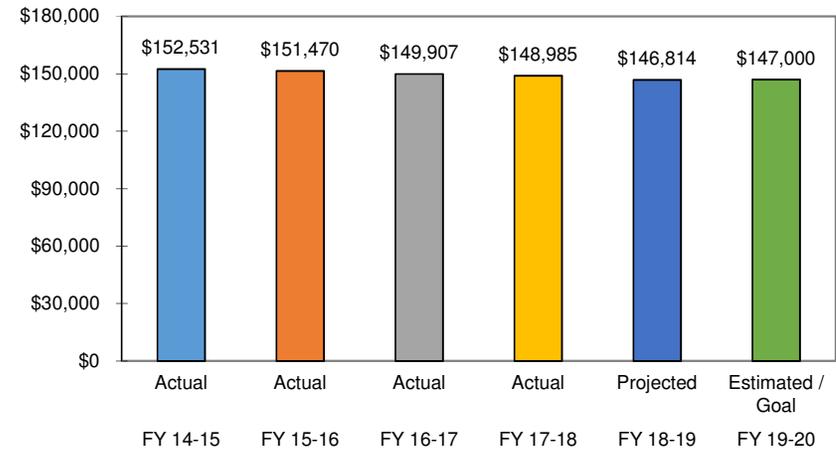
**Public Works Department Expenditures**



**Street Resurfacing - Annual Miles**



**Annual Powell Bill Distribution**



# PUBLIC WORKS

## LINE ITEM DETAILS

	FY 17-18 Actual	Adopted FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Requested FY 19-20 Budget	Recommended FY 19-20 Budget	Adopted FY 19-20 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	201,341	201,937	206,978	167,428	203,276	208,842	208,842	-	6,905	3.42%
SALARIES/OVERTIME	3,994	5,000	5,000	13,269	4,400	5,000	5,000	-	-	0.00%
SALARIES/STRAIGHT TIME	479	1,000	1,798	1,798	2,500	2,000	2,000	-	1,000	100.00%
LONGEVITY PAY	5,840	5,956	6,782	6,782	6,782	6,918	6,918	-	962	16.15%
Subtotal Salaries	211,654	213,893	220,558	189,277	216,958	222,760	222,760	-	8,867	4.15%
FICA EXPENSE	16,034	16,362	16,362	14,174	16,597	17,041	17,041	-	679	4.15%
HEALTH INSURANCE	48,039	51,000	47,200	40,785	47,200	52,500	51,000	-	-	0.00%
RETIREMENT	15,889	16,577	16,577	14,669	16,814	19,937	19,937	-	3,360	20.27%
401k	10,583	10,695	10,695	9,464	10,848	11,138	11,138	-	443	4.14%
Subtotal Benefits	90,545	94,634	90,834	79,092	91,459	100,616	99,116	-	4,482	4.74%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
UTILITIES	14,451	15,000	15,000	16,389	18,385	16,260	16,260	-	1,260	8.40%
TRAVEL AND TRAINING	14	500	500	31	250	500	500	-	-	0.00%
MAINT/REPAIR BUILDING	17,266	25,000	25,000	9,559	10,000	25,000	25,000	-	-	0.00%
MAINT/REPAIR/AUTO	25,094	30,000	30,000	29,682	30,540	32,000	32,000	-	2,000	6.67%
MAINT/REPAIR EQUIPMENT	1,578	5,000	5,000	3,631	4,016	5,000	5,000	-	-	0.00%
EQUIPMENT RENTAL	3,209	4,000	4,000	399	2,500	4,000	4,000	-	-	0.00%
GASOLINE	13,324	18,000	18,000	16,039	20,583	20,000	20,000	-	2,000	11.11%
OIL,TIRES,BATTERIES	1,102	7,000	7,000	4,754	7,109	8,000	7,000	-	-	0.00%
OFFICE SUPPLIES	425	1,000	1,000	737	835	1,000	1,000	-	-	0.00%
UNIFORMS	3,837	4,000	4,000	4,475	4,984	5,000	5,000	-	1,000	25.00%
COMMUNICATION REPAIR	-	500	500	1,622	1,622	1,500	1,000	-	500	100.00%
STREET LIGHTS	93,588	85,000	75,000	52,893	75,000	80,000	80,000	-	(5,000)	-5.88%
STREET LIGHT IMPROVEMENTS	-	-	52,500	-	52,500	-	-	-	-	-
STREET MAINT/PAVING	134,069	150,000	150,000	-	150,000	150,000	150,000	-	-	0.00%
STREET MAINT/MISC	24,168	-	4,700	5,332	5,332	5,000	5,000	-	5,000	-
STREET MAINT/STORMWATER	16,200	15,000	16,200	22,358	22,358	15,000	15,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	773	700	804	916	916	1,000	1,000	-	300	42.86%
MISCELLANEOUS	3,756	20,000	9,019	2,674	4,000	24,800	24,800	-	4,800	24.00%
MISCELLANEOUS/SUPPLIES	21,867	20,000	20,000	20,686	22,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	2,112	7,000	7,000	3,365	7,000	7,000	7,000	-	-	0.00%
MOSQUITO CONTROL	-	2,000	4,112	4,112	4,112	3,000	3,000	-	1,000	50.00%
NON-CAP EQUIP/FURNISHING	1,958	-	-	1,533	1,533	12,000	12,000	-	12,000	0.00%
Subtotal - Operating	379,451	410,360	449,995	201,737	446,235	436,720	435,220	-	24,860	6.06%
CAPITAL OUTLAY	30,590	36,500	36,500	5,116	31,784	-	-	-	(36,500)	-100.00%
OTHER IMPROVEMENTS	24,200	32,000	15,000	-	15,000	50,000	50,000	-	18,000	56.25%
BUILDING IMPROVEMENTS	5,442	5,700	5,700	-	8,488	15,000	15,000	-	9,300	163.16%
VEHICLE PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	60,232	74,200	57,200	5,116	55,272	65,000	65,000	-	(9,200)	-12.40%
<b>TOTAL</b>	<b>741,882</b>	<b>793,087</b>	<b>818,587</b>	<b>475,222</b>	<b>809,924</b>	<b>825,096</b>	<b>822,095</b>	<b>-</b>	<b>29,008</b>	<b>3.66%</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>			
Storage Shed (Police & Fire)	1	15,000	15,000	1	15,000	15,000			
Seal Coat/Stripe Comm Ctr Parking I	1	5,000	5,000	1	5,000	5,000			
Replace Drainage Pipe Reed Dr.	1	45,000	45,000	1	45,000	45,000	-	-	-
<b>TOTAL</b>			<b>65,000</b>			<b>65,000</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>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>			
Garage Bay Doors	2	3,000	6,000	2	3,000	6,000			
Christmas Decorations - CGR	10	600	6,000	10	600	6,000	-	-	-
<b>TOTAL</b>			<b>12,000</b>			<b>12,000</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 Waste Industries
- \* Yard waste collection and disposal - Town staff
- \* White goods collection and disposal - Town staff
- \* Beach strand trash and recycling collection and disposal - Town staff
- \* Public ROW litter removal - Town staff
- \* Container roll-back service - contract with Simmons & Simmons Management
- \* Dead animal removal and disposal - Town staff

## FY 19-20 DEPARTMENT GOALS

- \* Fund 100% of all direct and indirect solid waste expenses with annual solid waste fee, with intent to create Enterprise Fund effective, July 1, 2020
- \* Meet established goal to collect yard debris from all locations in Town at least once each week
- \* Maintain clean beach strand and prevent overflowing trash receptacles
- \* Strive for a litter-free NC 58 right-of-way
- \* Monitor contracts with Simmons & Simmons and Waste Industries to insure quality of service, while considering efficiencies in operations
- \* Monitor instances of overflowing trash and recyclables on Ocean Dr and the beach strand

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	150,417	151,434	150,434	150,856	152,680	152,680	-
Benefits	69,401	71,056	71,056	67,855	74,281	73,081	-
Operating	1,236,140	1,260,720	1,266,720	1,265,377	1,288,691	1,292,691	-
Capital Outlay	27,453	-	-	-	-	-	-
TOTAL	1,483,411	1,483,210	1,488,210	1,484,088	1,515,653	1,518,453	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,490,616	1,495,400	1,495,400	1,491,000	1,576,200	1,576,200	-
Solid Waste Disposal Tax	2,589	2,500	2,500	2,500	2,500	2,500	-
Solid Waste Container Fees	-	-	-	-	-	-	-
SW User Fees - Prior Years	7,460	6,500	6,500	6,700	6,500	6,500	-
TOTAL	1,500,665	1,504,400	1,504,400	1,500,200	1,585,200	1,585,200	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	1	1	1	1	1	-

# SOLID WASTE

## FY 19-20 BUDGET NOTES

\* Includes \$901,596 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 \$90,000 for dumpster service at multi-family residential complexes

\* Includes \$49,500 for yard debris tipping fees

\* Includes \$181,125 for landfill tipping fees; assumes 3,450 tons of residential trash

\* Solid Waste utilizes 2 prison inmates to provide additional labor daily

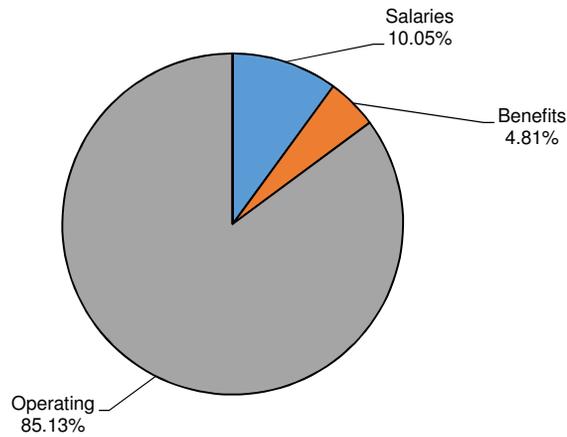
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>		<b>Entire FY</b>	
	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>		<b>FY 18-19</b>	<b>FY 19-20</b>		
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Thru March 2019</u>		<u>Projected</u>	<u>Estimated / Goal</u>		
Tons of residential solid waste	3,275	3,356	3,435	3,426	2,786		3,786	3,500		
Tons of recyclables	823	774	764	764	498		713	800		
# of yard waste collection points	18,822	27,685	36,671	40,381	20,913		33,413	40,000		
# of old appliance collection points	26	46	66	81	235		260	100		
Annual solid waste fee	\$ 210.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00		\$ 228.00	\$ 240.00		
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50		\$ 52.50	\$ 52.50		

## AUTHORIZED POSITION DETAILS

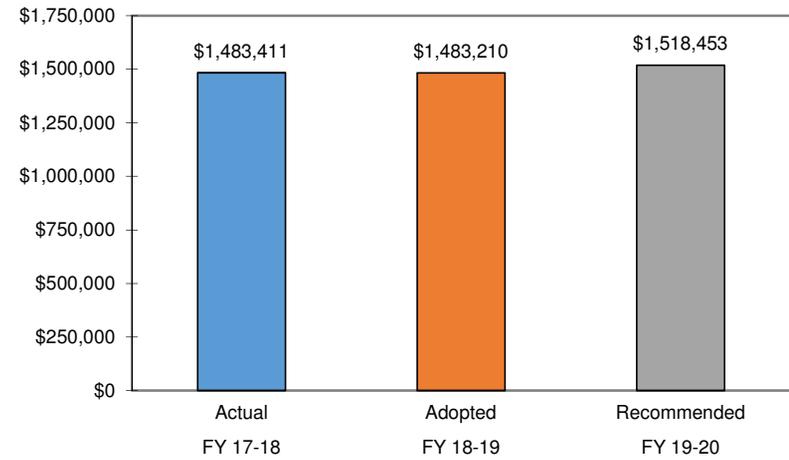
	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	2	2	2	2	1	1	-
Equipment Operator	1	1	1	1	2	2	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Summer Laborer	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-

# SOLID WASTE

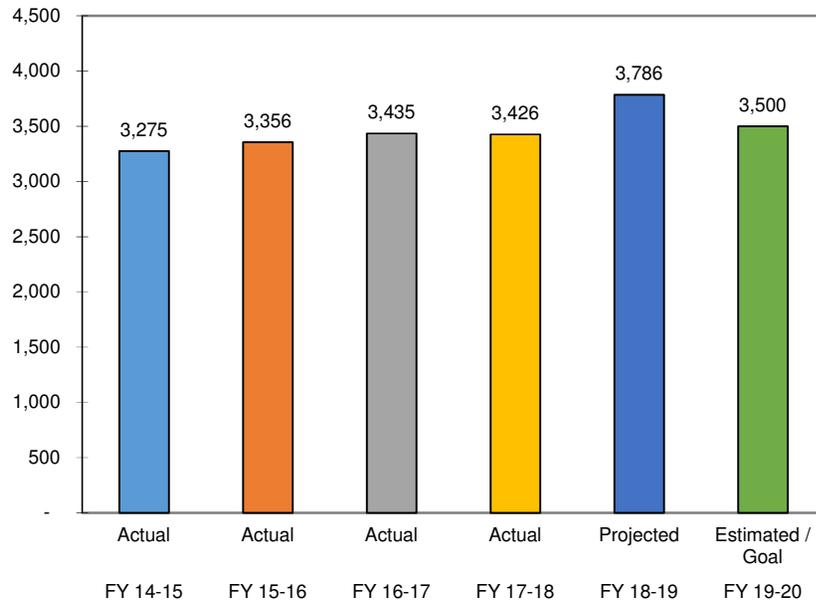
**FY 19-20 Recommended Budget  
Solid Waste**



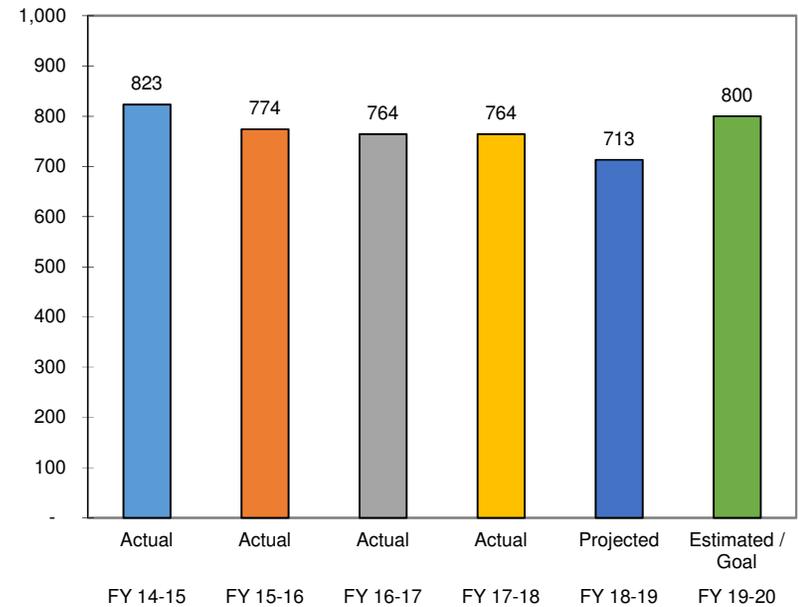
**Solid Waste Expenditures**



**Residential Solid Waste Collection - Annual Tons**

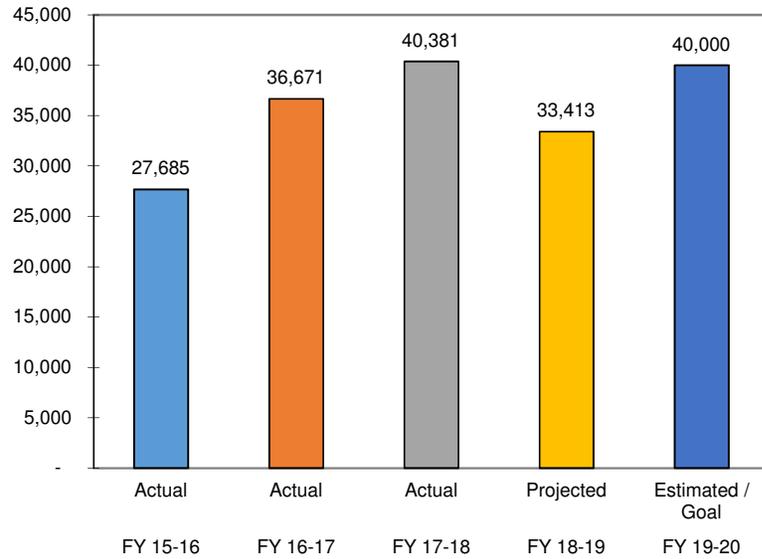


**Residential Recyclables - Annual Tons**

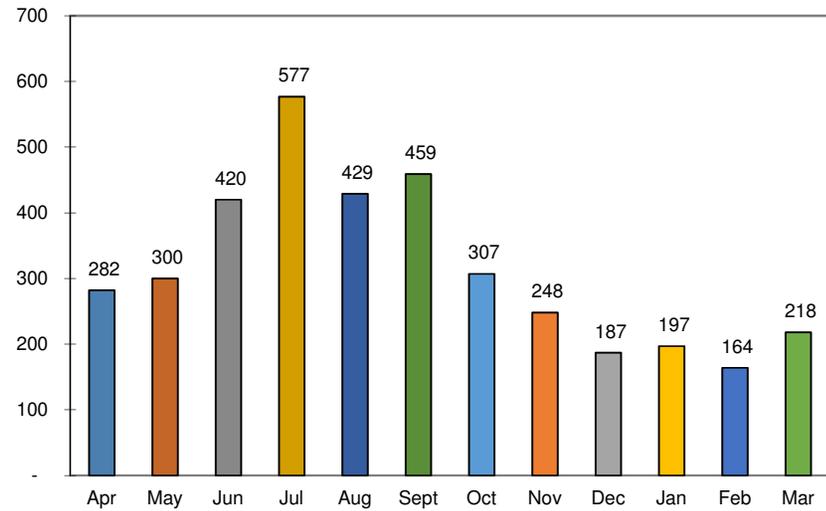


# SOLID WASTE

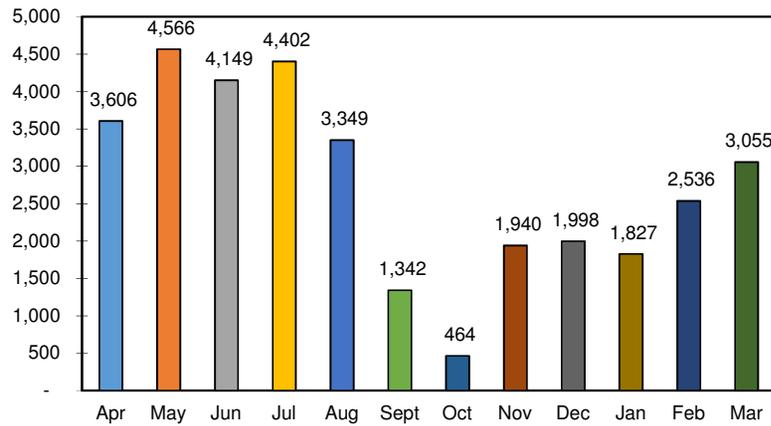
**# of Yard Waste Collection Points**



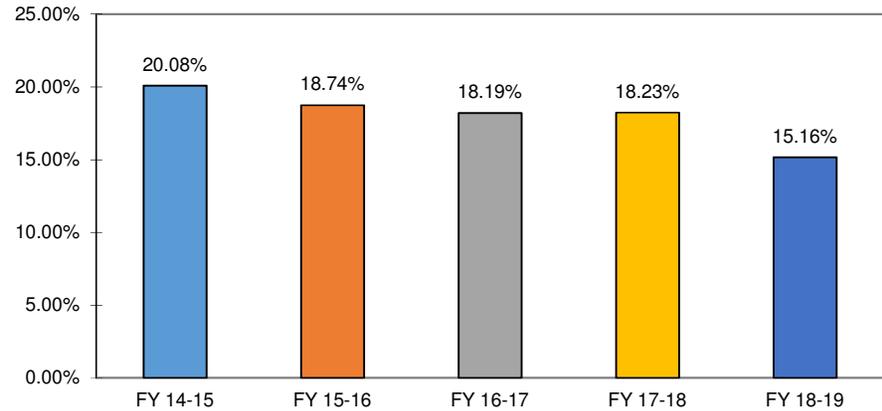
**Residential Trash Collection Tons By Month - 2018 - 2019**



**# of Yard Waste Collection Points By Month 2018 - 2019**



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



# SOLID WASTE

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	137,346	140,119	137,712	100,290	136,694	140,973	140,973	-	854	0.61%
SALARIES/OVERTIME	3,394	3,000	3,000	7,977	4,048	3,000	3,000	-	-	0.00%
SALARIES/STRAIGHT TIME	713	1,000	1,608	1,608	2,000	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	6,695	5,000	5,000	2,907	5,000	5,000	5,000	-	-	0.00%
LONGEVITY PAY	2,269	2,315	3,114	3,114	3,114	2,707	2,707	-	392	16.93%
Subtotal - Salaries	150,417	151,434	150,434	115,896	150,856	152,680	152,680	-	1,246	0.82%
FICA EXPENSE	11,416	11,585	11,585	8,794	11,540	11,680	11,680	-	95	0.82%
HEALTH INSURANCE	40,009	40,800	40,800	30,857	39,038	42,000	40,800	-	-	0.00%
RETIREMENT	10,790	11,349	11,349	8,757	10,502	13,217	13,217	-	1,868	16.46%
401k	7,186	7,322	7,322	5,650	6,775	7,384	7,384	-	62	0.85%
Subtotal - Benefits	69,401	71,056	71,056	54,058	67,855	74,281	73,081	-	2,026	2.85%
GARBAGE COLLECTION	864,894	882,625	882,625	734,284	883,062	901,596	901,596	-	18,971	2.15%
DUMPSTER SERVICE	84,678	86,000	86,000	68,873	81,781	90,000	90,000	-	4,000	4.65%
TIPPING FEES - TRASH	179,883	181,125	181,125	146,255	187,964	181,125	181,125	-	-	0.00%
TIPPING FEES - VEGETATIVE	46,080	49,500	49,500	34,229	45,000	49,500	49,500	-	-	0.00%
C&D/NEWPORT TRANS	1,864	4,000	4,000	2,390	4,000	4,000	4,000	-	-	0.00%
TELEPHONE	165	660	660	550	660	660	660	-	-	-
UTILITIES	746	810	810	577	810	810	810	-	-	0.00%
MAINTAIN/REPAIR VEHICLE	11,754	10,000	11,000	11,052	13,000	15,000	15,000	-	5,000	50.00%
MAINTAIN/REPAIR EQUIPMENT	9,419	5,000	10,000	7,641	10,000	5,000	9,000	-	4,000	80.00%
GASOLINE	20,629	20,000	20,000	15,068	20,000	20,000	20,000	-	-	0.00%
OIL, TIRES, BATTERIES	2,956	5,000	5,000	1,842	3,000	5,000	4,000	-	(1,000)	-20.00%
UNIFORMS	2,904	3,000	3,000	3,484	3,800	3,000	4,000	-	1,000	33.33%
GARBAGE CANS, LINERS, POSTS	8,280	10,000	10,000	9,992	10,000	10,000	10,000	-	-	0.00%
MISCELLANEOUS	1,888	3,000	3,000	1,548	2,300	3,000	3,000	-	-	0.00%
Subtotal - Operating	1,236,140	1,260,720	1,266,720	1,037,785	1,265,377	1,288,691	1,292,691	-	31,971	2.54%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	27,453	-	-	-	-	-	-	-	-	0.00%
Subtotal - Capital Outlay	27,453	-	-	-	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>1,483,411</b>	<b>1,483,210</b>	<b>1,488,210</b>	<b>1,207,739</b>	<b>1,484,088</b>	<b>1,515,653</b>	<b>1,518,453</b>	<b>-</b>	<b>35,243</b>	<b>2.38%</b>

# SOLID WASTE

## CAPITAL OUTLAY DETAILS

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

# PARKS AND RECREATION

## SERVICES PROVIDED

- \* Public beach and sound accesses
- \* Park operations and maintenance
- \* Community Center operations and maintenance
- \* Arts, cultural, and exercise classes
- \* Afterschool and pre-school programs
- \* Community festivals planning and coordination
- \* Public facilities landscaping and grounds maintenance
- \* NC 58 corridor landscaping and maintenance
- \* Bicycle paths and sidewalks
- \* Athletic Events
- \* Tourism-related services
- \* Outdoor concert series
- \* Summer day camp
- \* Special events
- \* Special project management
- \* Regional access paid parking
- \* Boating access area maintenance
- \* Parade assistance
- \* Grant administration
- \* Facilities scheduling

## FY 19-20 DEPARTMENT GOALS

- \* Maintain high quality of facilities, services, programs, and special events
- \* Add landscape improvements to western gateway area
- \* Replace 3 beach access walkways (Randy's Way, Channel Dr., Joel St.)
- \* Continue the "Emerald Isle Beach Music Festival" in fall shoulder season
- \* Additional fall event - Fishing Tournament in September, 2019
- \* Construct dog park and consider future McLean-Spell Park recreation facilities
- \* Replace necessary weight room equipment in Community Center
- \* Replace walkway at Western Ocean Regional Access
- \* Replace pier at Emerald Isle Woods Park
- \* Pave Cedar Street and Station Street parking areas

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	530,324	553,197	553,197	537,026	562,463	562,463	-
Benefits	184,828	198,532	198,532	176,799	206,962	203,962	-
Operating	255,142	227,570	227,570	218,707	231,770	229,370	-
Capital Outlay	181,473	170,780	133,280	178,723	190,800	190,800	-
<b>TOTAL</b>	<b>1,151,767</b>	<b>1,150,079</b>	<b>1,112,579</b>	<b>1,111,255</b>	<b>1,191,995</b>	<b>1,186,595</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Parks and Recreation Fees	179,939	193,500	193,500	181,549	191,000	191,000	-
Regional Access Parking Fees	141,511	185,000	185,000	177,152	185,000	185,000	-
Donations - Parks and Rec	23,058	-	-	61,645	-	-	-
CAMA Grant	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>344,508</b>	<b>378,500</b>	<b>378,500</b>	<b>420,346</b>	<b>376,000</b>	<b>376,000</b>	<b>-</b>
<i>Net General Tax</i>							
<i>Revenues Required</i>	807,259	771,579	734,079	690,909	815,995	810,595	-
<i>Total Authorized Positions</i>							
Full-Time	10	10	10	10	10	10	-
Part-Time	38	40	40	40	40	40	-

# PARKS AND RECREATION

## FY 19-20 BUDGET NOTES

- \* Includes \$90,000 to replace beach access walkways at Randy's Way, Channel, and Joel
- \* Includes \$7,200 in replacement small landscaping equipment
- \* Parks and Recreation also utilizes 2 prison inmates to provide additional labor on a daily basis

- \* Includes \$32,000 for replacement pick-up truck
- \* Includes \$10,000 for replacement zero-turn mower
- \* Includes \$42,000 for paved parking at Cedar Street and Station Street parks
- \* Includes \$16,800 for replacement weight room equipment

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	FY 18-19 Thru March 2019	Entire FY FY 18-19 Projected	FY 19-20 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	39,649	40,424	43,942	43,271	29,903	40,000	41,000
Avg After School Program Enrollment	14	15	20	19	19	19	20
Avg PreSchool Program Enrollment	21	20	20	19	20	20	20
Avg Summer Day Camp Enrollment	24	25	28	29	30	30	30
Comm Center Individual Memberships	151	150	155	188	129	154	160
Comm Center Family Memberships	195	200	205	220	166	202	205
Comm Center Free Memberships	116	125	125	147	134	166	165
# Paid Parking Visitors - WORA, EORA	11,381	12,170	15,889	14,715	8,857	18,000	20,000
# Free Parking Visitors - WORA, EORA	1,256	1,144	1,212	1,251	795	1,250	1,250
Walkway Repairs / Improvements	365	285	276	273	224	300	300

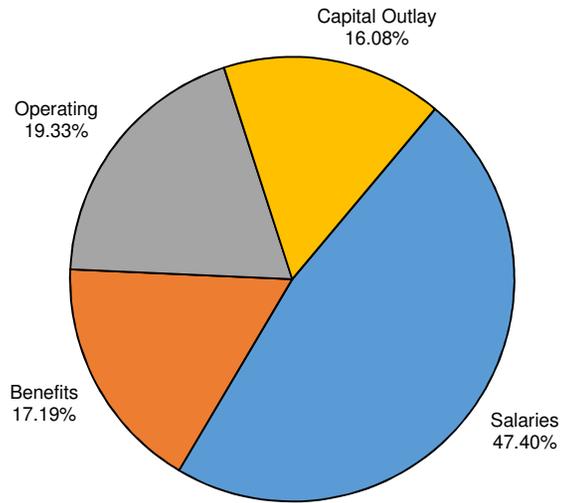
# PARKS AND RECREATION

## AUTHORIZED POSITION DETAILS

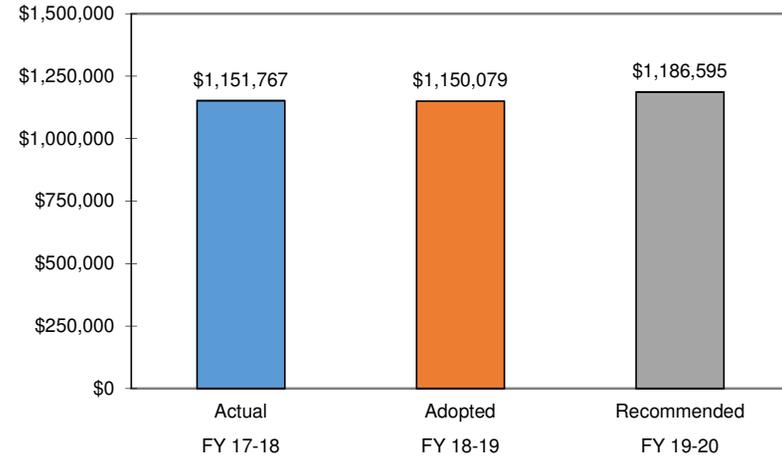
	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 18-19</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 19-20</u>	<u>FY 19-20</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	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	-
Landscape Specialist	1	1	1	1	-	-	-
Parks Maintenance Worker	4	4	4	4	5	5	-
<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</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 Instructor	18	18	18	18	18	18	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	1	1	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	3	4	4	4	4	4	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	4	5	5	5	5	5	-
<b>TOTAL</b>	<b>38</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>-</b>

# PARKS AND RECREATION

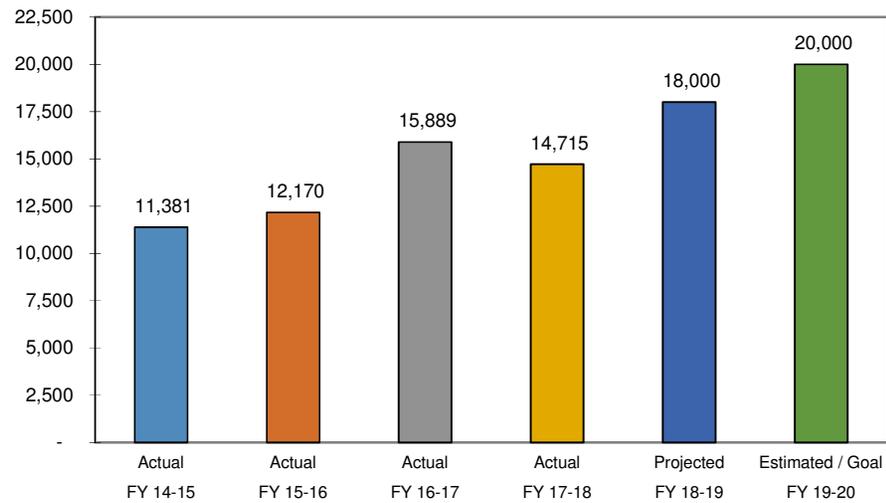
**FY 19-20 Recommended Budget  
Parks and Recreation Department**



**Parks and Recreation Department Expenditures**



**Regional Beach Accesses - Paid Parking Visitors**



# PARKS AND RECREATION

## LINE ITEM DETAILS

	FY 17-18 Actual	Adopted FY 18-19 Budget	Amended FY 18-19 Budget	FY 18-19 Thru April 23, 19	Projected FY 18-19 Year-End	Requested FY 19-20 Budget	Recommended FY 19-20 Budget	Adopted FY 19-20 Budget	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
SALARIES/FULL TIME	388,629	405,697	405,697	282,480	375,000	399,268	399,268	-	(6,429)	-1.58%
SALARIES/OVERTIME	7,210	7,000	7,000	11,321	9,770	11,000	11,000	-	4,000	57.14%
SALARIES/STRAIGHT TIME	1,135	1,500	1,500	2,438	3,000	3,000	3,000	-	1,500	100.00%
SALARIES/PART TIME	123,618	128,000	128,000	108,924	140,000	140,000	140,000	-	12,000	9.38%
LONGEVITY PAY	9,732	11,000	11,000	9,256	9,256	9,195	9,195	-	(1,805)	-16.41%
Subtotal - Salaries	530,324	553,197	553,197	414,419	537,026	562,463	562,463	-	9,266	1.67%
FICA EXPENSE	39,228	42,319	42,319	30,890	41,082	43,028	43,028	-	709	1.68%
HEALTH INSURANCE	94,048	102,000	102,000	70,710	85,000	105,000	102,000	-	-	0.00%
RETIREMENT	31,223	32,953	32,953	24,529	30,865	37,810	37,810	-	4,857	14.74%
401k	20,329	21,260	21,260	15,246	19,851	21,123	21,123	-	(137)	-0.64%
Subtotal - Benefits	184,828	198,532	198,532	141,375	176,799	206,962	203,962	-	5,430	2.74%
TELEPHONE	1,320	1,320	1,320	1,100	1,320	1,320	1,320	-	-	0.00%
UTILITIES	34,039	35,000	35,000	24,842	35,000	35,000	35,000	-	-	0.00%
TRAVEL AND TRAINING	3,217	3,800	3,800	2,250	3,200	3,800	3,800	-	-	0.00%
MAINT/REPAIR BUILDING	12,951	8,000	8,000	11,102	10,000	10,000	10,000	-	2,000	25.00%
MAINTENANCE/GROUNDS	63,661	48,000	48,000	23,396	42,000	48,000	48,000	-	-	0.00%
MAINT/REPAIR VEHICLES	2,766	2,000	2,000	2,097	2,500	2,500	2,500	-	500	25.00%
MAINT/REPAIR EQUIPMENT	15,156	6,000	6,000	7,469	10,000	6,000	10,000	-	4,000	66.67%
GASOLINE	11,634	9,500	9,500	8,834	10,000	10,000	10,000	-	500	5.26%
OIL,TIRES,BATTERIES	2,018	1,000	1,000	934	1,000	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	1,062	1,000	1,000	652	1,000	1,000	1,000	-	-	0.00%
UNIFORMS	3,411	6,000	6,000	1,181	6,000	6,000	6,000	-	-	0.00%
CONTRACTED SERVICES	22,084	38,000	38,000	23,978	38,000	38,000	30,000	-	(8,000)	-21.05%
PHYSICALS	461	400	400	249	400	400	400	-	-	0.00%
COPIES	1,085	1,000	1,000	871	1,000	1,000	1,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	153	150	150	45	150	150	150	-	-	0.00%
MISCELLANEOUS	3,579	3,000	3,000	3,607	3,000	3,000	3,000	-	-	0.00%
CREDIT CARD & COLLECTION FEE	8,031	6,400	6,400	6,295	7,500	6,400	8,000	-	1,600	25.00%
GENERAL SUPPLIES	17,142	20,000	20,000	9,318	20,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	6,301	3,000	3,000	855	3,000	3,000	3,000	-	-	0.00%
FACILITIES/WALKWAY MAINT	23,294	25,000	25,000	16,739	20,000	25,000	25,000	-	-	0.00%
EVENT EXPENSES	6,246	9,000	9,000	2,558	3,000	3,000	3,000	-	(6,000)	-66.67%
WELLNESS PROGRAM	-	-	-	-	-	-	-	-	-	-
NON-CAP EQUIP/FURNISHING	15,531	-	-	637	637	7,200	7,200	-	7,200	-
Subtotal - Operating	255,142	227,570	227,570	149,009	218,707	231,770	229,370	-	1,800	0.79%

# PARKS AND RECREATION

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
CAPITAL OUTLAY	6,900	8,280	8,280	-	14,280	16,800	16,800	-	8,520	102.90%
CAPITAL IMPROVE/GROUNDS	8,795	38,000	28,000	-	100,000	42,000	42,000	-	4,000	10.53%
CAPITAL IMPROVE/BUILDINGS	11,740	-	-	6,899	19,584	-	-	-	-	
VEHICLE PURCHASE	36,138	25,000	25,000	36,670	36,670	32,000	32,000	-	7,000	28.00%
HEAVY EQUIPMENT	-	9,500	9,500	8,189	8,189	10,000	10,000	-	500	5.26%
WALKWAYS	117,900	90,000	62,500	-	-	90,000	90,000	-	-	0.00%
Subtotal - Capital Outlay	181,473	170,780	133,280	51,758	178,723	190,800	190,800	-	20,020	11.72%
<b>TOTAL</b>	<b>1,151,767</b>	<b>1,150,079</b>	<b>1,112,579</b>	<b>756,561</b>	<b>1,111,255</b>	<b>1,191,995</b>	<b>1,186,595</b>	<b>-</b>	<b>36,516</b>	<b>3.18%</b>

# PARKS AND RECREATION

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u> <u>Recommends</u>		<u>Manager</u> <u>Recommends</u>		<u>Adopted</u> <u>Budget</u>	<u>Adopted</u> <u>Budget</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Replacement Truck P-10	1	32,000	32,000	1	32,000	32,000					
Replace 48" Zero Turn Mower	1	10,000	10,000	1	10,000	10,000					
Elliptical Trainer	2	5,800	11,600	2	5,800	11,600					
Treadmill	1	5,200	5,200	1	5,200	5,200					
Pave Cedar St Parking Lot	1	20,000	20,000	1	20,000	20,000					
Pave Station St Parking Lot	1	22,000	22,000	1	22,000	22,000					
Walkway Replacement	3	30,000	90,000	3	30,000	90,000					-
<b>TOTAL</b>			<b>190,800</b>			<b>190,800</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>Recommends</u>		<u>Manager</u> <u>Recommends</u>		<u>Adopted</u> <u>Budget</u>	<u>Adopted</u> <u>Budget</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Replacement Finish Mower	1	4,200	4,200	1	4,200	4,200					
Water Pump for Tank Sprayer	1	500	500	1	500	500					
Backpack Blower	1	500	500	1	500	500					
Power Edger	1	500	500	1	500	500					
Air Compressor	1	500	500	1	500	500					
Commercial Push Mower	1	1,000	1,000	1	1,000	1,000					-
<b>TOTAL</b>			<b>7,200</b>			<b>7,200</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 19-20 DEPARTMENT GOALS

- \* Effectively control general insurance expenses
- \* Maintain funding for outside agencies
- \* Establish annual budget for contingency expenditures to be approved by the Board of Commissioners

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	454,411	521,250	493,860	484,609	510,200	635,181	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>454,411</b>	<b>521,250</b>	<b>493,860</b>	<b>484,609</b>	<b>510,200</b>	<b>635,181</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>							
	454,411	521,250	493,860	484,609	510,200	635,181	-

## FY 19-20 BUDGET NOTES

- \* Includes \$245,000 for organization-wide insurance expenses
- \* Includes \$117,000 for organization-wide information technology services
- \* Includes \$3,200 for Town contribution for school resource officer at White Oak Elementary
- \* Includes \$3,500 for 2019 elections
- \* Includes \$25,000 for organization-wide telephone services
- \* Includes \$137,981 for contingent use - pending Board approval
- \* Includes \$10,000 for Bogue Inlet dredging
- \* Includes \$10,000 for retiree health insurance program

# NONDEPARTMENTAL

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
ACCOUNTING & PROFESSIONAL	363	500	3,601	360	3,601	3,600	3,600	-	3,100	620.00%
AUDIT	14,000	14,250	17,250	17,250	17,250	20,000	20,000	-	5,750	40.35%
MEMBERSHIP/DUES	10,222	9,500	9,500	9,458	9,458	9,500	9,500	-	-	0.00%
GENERAL INSURANCE	244,536	265,000	265,000	254,498	265,000	265,000	245,000	-	(20,000)	-7.55%
TELEPHONE SERVICE	28,700	29,000	30,000	25,868	30,000	25,000	25,000	-	(4,000)	-13.79%
INFO TECH SERVICES	91,481	92,000	106,506	86,243	106,506	110,000	117,000	-	25,000	27.17%
INTERNET SERVICE	11,619	11,800	11,901	9,861	11,901	12,000	12,000	-	200	1.69%
POSTAGE	9,005	8,000	8,000	6,790	8,500	8,500	8,500	-	500	6.25%
MUNICIPAL ELECTIONS	3,361	-	-	-	-	3,500	3,500	-	3,500	-
DISASTER FUNDING/OTHER	3,900	5,700	5,700	-	-	-	-	-	(5,700)	-100.00%
MISCELLANEOUS	6,823	9,000	9,000	9,162	10,000	9,000	9,000	-	-	0.00%
BANK SERVICE CHARGES	2,133	2,000	4,500	3,695	4,520	4,500	4,500	-	2,500	125.00%
COLLECTION FEES	9,091	8,200	8,200	6,867	8,400	8,500	8,500	-	300	3.66%
COMMUNITY CONTRIBUTIONS	4,725	6,100	6,100	4,300	5,000	6,100	6,100	-	-	0.00%
BOGUE INLET	10,000	-	-	-	-	10,000	10,000	-	10,000	-
WHITE OAK SCHOOL RES OFF	2,913	3,200	3,200	1,998	1,998	3,000	3,000	-	(200)	-6.25%
CONTINGENCY	-	-	-	-	-	-	137,981	-	137,981	-
TARGETED SALARY ADJUSTMENT	-	40,000	3,927	-	-	-	-	-	(40,000)	-100.00%
RETIREE HEALTH INSURANCE	-	16,000	-	-	-	10,000	10,000	-	(6,000)	-37.50%
REFUND TAXES	1,539	1,000	1,475	1,475	2,475	2,000	2,000	-	1,000	100.00%
Subtotal - Operating	454,411	521,250	493,860	437,825	484,609	510,200	635,181	-	113,931	21.86%
LAND PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>454,411</b>	<b>521,250</b>	<b>493,860</b>	<b>437,825</b>	<b>484,609</b>	<b>510,200</b>	<b>635,181</b>	<b>-</b>	<b>113,931</b>	<b>21.86%</b>

# DEBT SERVICE

## SERVICES PROVIDED

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

## FY 19-20 DEPARTMENT GOALS

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

\* Establish new Capital Project using installment purchase proceeds for the construction of proposed Emergency Services Facility and equipment needs.

## BUDGET INFORMATION

	FY 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	556,875	632,509	632,509	632,509	378,092	378,092	-
<b>TOTAL</b>	<b>556,875</b>	<b>632,509</b>	<b>632,509</b>	<b>632,509</b>	<b>378,092</b>	<b>378,092</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>	556,875	632,509	632,509	632,509	378,092	378,092	-

## FY 19-20 BUDGET NOTES

\* Includes \$289,813 for debt service payment associated with 2013 Community Improvements Package.

\* Includes \$9,000 for owner financing payment for land adjacent to public boating access.

\* Includes \$79,278 for debt service payment for 2018 McLean-Spell Park land purchase.

\*Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 3.48%.

\* Town's total outstanding debt as percent of total assessed value is approximately 0.05% prior to FY 19-20 debt service payments.

# DEBT SERVICE

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
PRINCIPAL	513,963	577,831	577,831	517,831	577,831	335,270	335,270	-	(242,561)	-41.98%
INTEREST	<u>42,912</u>	<u>54,678</u>	<u>54,678</u>	<u>33,259</u>	<u>54,678</u>	<u>42,822</u>	<u>42,822</u>	-	<u>(11,856)</u>	<u>-21.68%</u>
Subtotal - Debt Service	556,875	632,509	632,509	551,090	632,509	378,092	378,092	-	(254,417)	-40.22%
<b>TOTAL</b>	<b>556,875</b>	<b>632,509</b>	<b>632,509</b>	<b>551,090</b>	<b>632,509</b>	<b>378,092</b>	<b>378,092</b>	<b>-</b>	<b>(254,417)</b>	<b>-40.22%</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 19-20 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 17-18 <u>Actual</u>	FY 18-19 <u>Adopted</u>	FY 18-19 <u>Amended</u>	FY 18-19 <u>Projected</u>	FY 19-20 <u>Request</u>	FY 19-20 <u>Recommended</u>	FY 19-20 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	457,400	418,000	420,500	420,500	455,000	455,000	-
<b>TOTAL</b>	<b>457,400</b>	<b>418,000</b>	<b>420,500</b>	<b>420,500</b>	<b>455,000</b>	<b>455,000</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>	457,400	418,000	420,500	420,500	455,000	455,000	-

## FY 19-20 BUDGET NOTES

- \* In lieu of the elimination of the Secondary Benefit District in FY 14-15, a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated. This \$400,000 amount includes anticipated sales tax revenues associated with the Primary Benefit District ad valorem tax levy.
- \* A total of \$25,000 is included to effectively reserve golf cart registration fees for future golf cart infrastructure improvements. These funds will be reserved in a separate capital project fund. Additionally, \$30,000 is transferred to the Islander Drive/Western Ocean Regional Access capital project for construction of replacement walkways at the WORA.

# TRANSFERS TO OTHER FUNDS

## LINE ITEM DETAILS

	FY 17-18 <u>Actual</u>	Adopted FY 18-19 <u>Budget</u>	Amended FY 18-19 <u>Budget</u>	FY 18-19 Thru <u>April 23, 19</u>	Projected FY 18-19 <u>Year-End</u>	Requested FY 19-20 <u>Budget</u>	Recommended FY 19-20 <u>Budget</u>	Adopted FY 19-20 <u>Budget</u>	Inc / (Dec) FY 18-19 Budget (Adopted) vs. FY 19-20 Recom	Pct Change FY 18-19 Budget (Adopted) vs. FY 19-20 Recom
TRANSFER TO BIKE & PED	7,400	-	-	-	-	-	-	-	-	-
TRANSFER TO ISLANDER DR/WOR	-	-	-	-	-	30,000	30,000	-	30,000	-
TRANSFER TO FISHING TOURN.	-	-	2,500	2,500	2,500	-	-	-	-	-
TRANSFER TO GOLF CART IMPRO'	-	18,000	18,000	18,000	18,000	25,000	25,000	-	7,000	38.89%
TRANSFER TO FUTURE BEACH	450,000	400,000	400,000	400,000	400,000	400,000	400,000	-	-	0.00%
Subtotal - Transfers	457,400	418,000	420,500	420,500	420,500	455,000	455,000	-	37,000	8.85%
<b>TOTAL</b>	<b>457,400</b>	<b>418,000</b>	<b>420,500</b>	<b>420,500</b>	<b>420,500</b>	<b>455,000</b>	<b>455,000</b>	<b>-</b>	<b>37,000</b>	<b>8.85%</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 17-18</b>	<b>Adopted</b>	<b>Amended</b>				
	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</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	273,445	274,500	274,500	273,001	281,559	281,559	-
Transfer from General Fund	450,000	400,000	400,000	400,000	400,000	400,000	-
Interest Earnings	42,321	65,000	65,000	87,000	85,000	85,000	-
Proceeds - Land Sale	-	200,000	200,000	200,000	-	-	-
Transfer from CPO Eastern EI Beach Nour	-	-	1,150,000	1,150,000	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>765,766</b>	<b>939,500</b>	<b>2,089,500</b>	<b>2,110,001</b>	<b>766,559</b>	<b>766,559</b>	<b>-</b>
<b>Expenditures</b>							
Transfer to CPO Eastern EI Beach Nouris	1,150,000	-	-	-	-	-	-
Appropriation to Fund Balance	(384,234)	939,500	2,089,500	2,110,001	766,559	766,559	-
<b>TOTAL</b>	<b>765,766</b>	<b>939,500</b>	<b>2,089,500</b>	<b>2,110,001</b>	<b>766,559</b>	<b>766,559</b>	<b>-</b>

## FY 19-20 BUDGET NOTES

- \* A tax rate of 4 cents, the same rate as FY 18-19, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 19-20.
- \* 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. This transfer includes sales tax revenues allocated to the Primary Benefit District.
- \* Revenues generated in the Future Beach Nourishment Fund in FY 19-20 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- \* As of June 30, 2019, the projected fund balance in the Future Beach Nourishment Fund is expected to be just over \$4.2 million with full reimbursement from FEMA for the Eastern Emerald Isle Post-Florence Renourishment Project.

# SPECIAL EVENTS FUND

## FUND DESCRIPTION

The Special Events Fund is a new fund created to incorporate 3 existing separate special revenue funds - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

The Beach Music Festival Fund was established in FY 17-18 to account for the revived Emerald Isle Beach Music Festival, held annually in the fall. There are no general tax revenues used for this annual special event, which is funded 100% by a contribution from the Carteret County Tourism Development Authority and proceeds from the event. The original Emerald Isle Beach Music Festival, produced by Emerald Isle businessmen in the 1980's and 1990's, was hugely successful and routinely drew crowds of people to Emerald Isle in the spring each year. The FY 18-19 Festival was cancelled due to the hurricane, however the event will return in September, 2019.

<b>BUDGET INFORMATION</b>	<b>FY 17-18</b>	<b>Adopted</b>	<b>Amended</b>		<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
	<b>Actual</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
		<b>Budget</b>	<b>Budget</b>	<b>Projected</b>	<b>Request</b>	<b>Recommended</b>	<b>Adopted</b>
<b>Revenues - Beach Music Festival</b>							
Tourism Development Authority	20,000	20,000	20,000	-	20,000	20,000	-
Sponsorships	18,350	21,000	21,000	10,250	18,000	18,000	-
T-Shirt Sales	6,256	7,700	7,700	408	7,700	7,700	-
Vendor Fees	2,200	3,000	3,000	-	3,000	3,000	-
Appropriated Fund Balance	-	3,600	3,600	-	6,375	6,375	-
<b>TOTAL</b>	<b>46,806</b>	<b>55,300</b>	<b>55,300</b>	<b>10,658</b>	<b>55,075</b>	<b>55,075</b>	<b>-</b>
<b>Expenditures - Beach Music Festival</b>							
Music Performances	22,300	25,300	25,300	6,650	25,300	25,300	-
Advertising and Miscellaneous	29,806	30,000	30,000	1,234	29,775	29,775	-
<b>TOTAL</b>	<b>52,106</b>	<b>55,300</b>	<b>55,300</b>	<b>7,884</b>	<b>55,075</b>	<b>55,075</b>	<b>-</b>

## FY 19-20 BUDGET NOTES

\* As of June 30, 2019, the Beach Music Festival is projected to have a fund balance of approximately \$6,375, of which several deposits have been made to secure musical acts for the September 2019 festival.

# SPECIAL EVENTS FUND - CONTINUED

## FUND DESCRIPTION

The Special Events Fund is a new fund created to incorporate 3 existing separate special revenue funds - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

The Half-Marathon Fund was established in 2014 to account for revenues and expenses associated with the annual Emerald Isle Marathon, Half-Marathon, and 5K races held each spring. Net proceeds from the races are earmarked for Emerald Isle bicycle path expenses and selected charities. The races are organized by a volunteer committee with assistance from the Town, and the Town accounts for all revenues and expenses associated with the races.

<b>BUDGET INFORMATION</b>	<b>FY 17-18</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<b><u>Revenues - Half-Marathon/Marathon</u></b>							
Entry Fees	39,810	40,000	40,000	56,454	45,000	45,000	-
Tourism Development Authority	15,000	15,000	15,000	15,000	15,000	15,000	-
Sponsorships	7,300	11,000	11,000	4,000	6,000	6,000	-
Miscellaneous	5,583	6,000	6,000	4,444	6,000	6,000	-
Appropriated Fund Balance	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>67,693</b>	<b>72,000</b>	<b>72,000</b>	<b>79,898</b>	<b>72,000</b>	<b>72,000</b>	<b>-</b>
<b><u>Expenditures - Half-Marathon/Marathon</u></b>							
Race Expenditures	31,489	32,000	32,000	35,006	32,000	32,000	-
Donations to Charity	18,000	20,000	20,000	22,000	20,000	20,000	-
Transfer to Bike and Ped CPO	18,000	20,000	20,000	22,000	20,000	20,000	-
<b>TOTAL</b>	<b>67,489</b>	<b>72,000</b>	<b>72,000</b>	<b>79,006</b>	<b>72,000</b>	<b>72,000</b>	<b>-</b>

## FY 19-20 BUDGET NOTES

\* As of June 30, 2019, the Half-Marathon is projected to have a fund balance of approximately \$900 after allocating \$22,000 for future bicycle path expenses and \$22,000 for charities from the net proceeds (\$44,000) of the 2019 races.

\* The FY 19-20 budget establishes an initial budget for the 2020 races, and the expectation is that this budget may be amended as race preparations occur during the fiscal year.

## SPECIAL EVENTS FUND - CONTINUED

### FUND DESCRIPTION

The Special Events Fund is a new fund created to incorporate 3 existing separate special revenue funds - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

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

<b><u>BUDGET INFORMATION</u></b>	<b>FY 17-18</b>	<b>Adopted FY 18-19</b>	<b>Amended FY 18-19</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Request</u></b>	<b><u>Recommended</u></b>	<b><u>Adopted</u></b>
<b><u>Revenues - Fishing Tournament</u></b>							
Sponsorships	-	-	2,500	750	-	-	-
Miscellaneous	-	-	-	200	-	-	-
Registration Fees	-	-	-	-	-	-	-
Transfer from General Fund	-	-	2,500	2,500	-	-	-
Appropriated Fund Balance	-	-	-	-	1,450	1,450	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>3,450</b>	<b>1,450</b>	<b>1,450</b>	<b>-</b>
<b><u>Expenditures - Fishing Tournament</u></b>							
Miscellaneous	-	-	5,000	2,000	1,450	1,450	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>2,000</b>	<b>1,450</b>	<b>1,450</b>	<b>-</b>

### FY 19-20 BUDGET NOTES

\* As of June 30, 2019, the Fishing Tournament is expected to have a balance of \$1,450. It is expected the budget will be amended as participation in the event increases during FY 19-20 as registrations are received for the Fall event.



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**STATUS OF CURRENT CAPITAL PROJECT ORDINANCES**

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

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### BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
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	11,093	11,093	-
Transfer from Half-Marathon Fund	140,000	162,000	22,000
Donations	30,099	19,998	(10,101)
Entry Fees	13,836	30,286	16,450
TOTAL	<u>279,513</u>	<u>307,862</u>	<u>28,349</u>
<b><u>Expenditures and Encumbrances</u></b>			
Miscellaneous	15,788	17,261	1,473
Construction	185,725	142,321	(43,404)
Transfer to CPO Bogue Inlet Drive Improvements	<u>78,000</u>	<u>78,000</u>	-
TOTAL	<u>279,513</u>	<u>237,582</u>	<u>(41,931)</u>

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

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### EASTERN EI BEACH NOURISHMENT PROJECT

Capital Project Ordinance Originally Adopted January 9, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	15,915,000	-	(15,915,000)
Transfer from Future Beach Nourishment Fund	1,150,000	3,714,116	2,564,116
Carteret County	-	7,692,350	7,692,350
State of North Carolina	-	3,263,703	3,263,703
TOTAL	<u>17,065,000</u>	<u>14,670,169</u>	<u>(2,394,831)</u>
<b><u>Expenditures and Encumbrances</u></b>			
Design & Permitting	1,025,000	268,657	(756,343)
Construction	12,502,000	13,251,512	749,512
Miscellaneous	312,000	-	(312,000)
Transfer to Future Beach Nourishment Fund	1,150,000	1,150,000	-
Contingency	<u>2,076,000</u>	<u>-</u>	<u>(2,076,000)</u>
TOTAL	<u>17,065,000</u>	<u>14,670,169</u>	<u>(2,394,831)</u>

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

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### MCLEAN-SPELL PARK

Capital Project Ordinance Originally Adopted September 12, 2017

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
Grant - MCAS Cherry Point REPI	1,500,000	1,500,000	-
Grant - NC Parks & Recreation Trust	500,000	500,000	-
Grant - NC Clean Water Management	545,000	545,000	-
Installment Purchase Financing	600,000	600,000	-
TOTAL	<u>3,145,000</u>	<u>3,145,000</u>	<u>-</u>
<b><u>Expenditures and Encumbrances</u></b>			
Land Acquisition	3,000,000	3,003,021	3,021
Park Improvements	61,500	1,568	(59,932)
Miscellaneous	83,500	83,232	(268)
TOTAL	<u>3,145,000</u>	<u>3,087,821</u>	<u>(57,179)</u>

# STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

## ISLANDER DRIVE/WORA IMPROVEMENTS

Capital Project Ordinance Originally Adopted June 12, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
NC Dept of Commerce - Grant	100,000	100,000	-
Proceeds - Land Sale	154,000	87,008	(66,992)
Transfer from Islander Drive Land Acquisition CPO	9,846	9,846	-
TOTAL	263,846	196,854	(66,992)
<b><u>Expenditures and Encumbrances</u></b>			
Design and Permitting	-	10,000	10,000
Construction	263,846	-	(263,846)
TOTAL	263,846	10,000	(253,846)

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

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### GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
Transfer from General Fund	18,000	18,000	-
TOTAL	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b><u>Expenditures and Encumbrances</u></b>			
Construction	18,000	-	(18,000)
TOTAL	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/19

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### HURRICANE FLORENCE RECOVERY

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/19</u>	<u>Remaining Balance</u>
<b><u>Revenues</u></b>			
FEMA / NC DPS Public Assistance Grants	3,720,200	6,419	(3,713,781)
Miscellaneous Revenue	1,600	2,183	583
Insurance Proceeds	11,200	35,930	24,730
TOTAL	<u>3,733,000</u>	<u>44,532</u>	<u>(3,688,468)</u>
<b><u>Expenditures and Encumbrances</u></b>			
Salaries and Benefits	240,000	240,000	-
Repairs and Maintenance	1,118,000	134,608	(983,392)
Equipment Rental	100,000	76,627	(23,373)
General Supplies	25,000	32,489	7,489
Debris Removal and Monitoring	2,250,000	2,144,267	(105,733)
TOTAL	<u>3,733,000</u>	<u>2,627,991</u>	<u>(1,105,009)</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 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Planned Expenditures</b>					
Planning and Inspections	-	30,000	-	-	-
Police	102,000	103,000	106,000	108,000	126,000
Fire	35,000	1,305,000	34,000	40,000	625,000
EMS	310,000	64,000	-	-	-
Public Works	-	40,000	180,000	-	110,000
Solid Waste	-	-	-	235,000	-
Parks and Recreation	99,100	25,000	60,000	25,000	60,000
Sidewalks and Bicycle Paths	15,000	120,000	-	-	-
Street Improvements	483,000	175,000	175,000	175,000	175,000
Beach and Sound Access Improvements	579,000	102,000	90,000	90,000	90,000
Storm Water Projects	15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition	-	5,670,000	-	-	-
Beach Nourishment / Inlet Management	32,700,000	-	-	-	-
<b>TOTAL</b>	<b>34,338,100</b>	<b>7,649,000</b>	<b>660,000</b>	<b>688,000</b>	<b>1,201,000</b>
<b>Suggested Revenue Sources</b>					
General Fund - Annual	461,000	544,000	485,000	513,000	401,000
Powell Bill	150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund	-	60,000	-	-	-
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
Contributions	15,000	-	-	-	-
Proceeds - Land Sale	96,008	-	-	-	-
Carteret County	66,992	-	-	-	-
Grant Funding	100,000	-	-	-	-
FEMA/NCDPS Public Assistance Grants	33,117,000	-	-	-	-
Installment Financing	307,100	6,870,000	-	-	625,000
<b>TOTAL</b>	<b>34,338,100</b>	<b>7,649,000</b>	<b>660,000</b>	<b>688,000</b>	<b>1,201,000</b>
<b>GRAND TOTAL - FY 2019-20 through FY 2023-24</b>	<b>44,536,100</b>				

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Planning and Inspections</b>						
1 SUV / Truck	Replacement	-	30,000	-	-	-
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	-
<b>Police</b>						
1 SUV / Truck	Replacement	36,000	36,000	37,000	-	38,000
2 SUVs / Trucks	Replacement	-	-	-	74,000	-
1 Patrol Car-Marked	Replacement	-	-	35,000	-	-
2 Patrol Car-Marked	Replacement	66,000	67,000	-	-	71,000
1 Un-Marked Vehicle	Replacement	-	-	34,000	34,000	-
1 Speed Trailer	Replacement	-	-	-	-	17,000
TOTAL POLICE		102,000	103,000	106,000	108,000	126,000
<b>Fire</b>						
2 All Terrain Vehicles	Replacement	-	34,000	34,000	-	-
2 Fire Rescue Truck - 4WD	Replacement	-	71,000	-	-	-
1 Asst Chief Vehicle	Replacement	35,000	-	-	-	-
1 Chief Vehicle	Replacement	-	-	-	40,000	-
1 Engine 3	Replacement	-	-	-	-	625,000
1 Fire Ladder Truck	Replacement	-	1,200,000	-	-	-
TOTAL FIRE		35,000	1,305,000	34,000	40,000	625,000
<b>EMS</b>						
2 Heart Monitors	Replacement	-	64,000	-	-	-
1 Ambulance	Replacement	250,000	-	-	-	-
1 Chief Vehicle	Replacement	60,000	-	-	-	-
TOTAL EMS		310,000	64,000	-	-	-

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Public Works</b>						
1 Prisoner Transport Van	Replacement	-	30,000	-	-	-
1 Riding Mower	Replacement	-	10,000	-	-	-
1 Pick-Up Truck	Replacement	-	-	30,000	-	35,000
1 Dump Truck	Replacement	-	-	-	-	75,000
1 Sewer Vac	New	-	-	55,000	-	-
1 Mini Excavator	New	-	-	45,000	-	-
1 Bucket Truck	New (Used)	-	-	50,000	-	-
TOTAL PUBLIC WORKS		-	40,000	180,000	-	110,000
<b>Solid Waste</b>						
1 Pick-Up Truck	Replacement	-	-	-	35,000	-
1 Brush Truck	Replacement	-	-	-	200,000	-
TOTAL SOLID WASTE		-	-	-	235,000	-
<b>Parks and Recreation</b>						
1 Pick-Up Truck	Replacement	32,000	-	-	-	-
1 Utility Vehicle	Replacement	-	15,000	-	15,000	-
1 Riding Mower	Replacement	10,000	-	-	-	-
1 Dump Truck	Replacement	-	-	-	-	50,000
1 NC 58 Landscaping Improvements - River Rock	New	-	10,000	10,000	10,000	10,000
1 McLean-Spell Park Improvements	New	57,100	-	-	-	-
2 Pickleball Courts	New	-	-	50,000	-	-
TOTAL PARKS AND RECREATION		99,100	25,000	60,000	25,000	60,000
<b>Sidewalks and Bicycle Paths</b>						
1 Banners	New	15,000	-	-	-	-
1 Lee Avenue Bicycle Path	New	-	120,000	-	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		15,000	120,000	-	-	-
<b>Street and Drainage Improvements</b>						
1 Reed Drive Drainage Pipe	Replacement	45,000	-	-	-	-
1 Golf Cart Path Improvements	New	25,000	25,000	25,000	25,000	25,000
1 Islander Drive / WORA Improvements	New	263,000	-	-	-	-
1 Annual Street Resurfacing	Repair	150,000	150,000	150,000	150,000	150,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		483,000	175,000	175,000	175,000	175,000

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<b>Planned Expenditures</b>		<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Beach and Sound Access Improvements</b>						
1	Replace El Woods Pier	Post Florence Repair	275,000	-	-	-
1	Replace Cedar Street Pier	Post Florence Repair	42,000	-	-	-
1	Replace Bluewater Drive Pier	Post Florence Repair	100,000	-	-	-
1	Cedar Street Parking Lot Paving	New	20,000	-	-	-
1	Station Street Parking Lot Paving	New	22,000	-	-	-
3	Beach Vehicle Ramp / Park Gates	New	-	12,000	-	-
1	Western Ocean Regional Access Walkway	Replacement	30,000	-	-	-
3	Beach Access Replacements	Replacement	90,000	90,000	90,000	90,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>			<b>579,000</b>	<b>102,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Storm Water Projects</b>						
1	Small Area Solutions	New	15,000	15,000	15,000	15,000
<b>TOTAL STORM WATER PROJECTS</b>			<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Public Buildings / Land Acquisition</b>						
1	Fire Station 2 Expansion	New	-	400,000	-	-
1	Emergency Services Facility	New	-	5,270,000	-	-
<b>TOTAL PUBLIC BUILDINGS / LAND ACQUISITION</b>			<b>-</b>	<b>5,670,000</b>	<b>-</b>	<b>-</b>
<b>Beach Nourishment / Inlet Management</b>						
1	Bogue Inlet Realignment / Western Nourishment	Post Florence Repair	32,700,000	-	-	-
<b>TOTAL BEACH NOURISHMENT / INLET MANAGEMENT</b>			<b>32,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Summary of Planned Expenditures</b>						
Planning and Inspections		-	30,000	-	-	-
Police		102,000	103,000	106,000	108,000	126,000
Fire		35,000	1,305,000	34,000	40,000	625,000
EMS		310,000	64,000	-	-	-
Public Works		-	40,000	180,000	-	110,000
Solid Waste		-	-	-	235,000	-
Parks and Recreation		99,100	25,000	60,000	25,000	60,000
Sidewalks and Bicycle Paths		15,000	120,000	-	-	-
Street Improvements		483,000	175,000	175,000	175,000	175,000
Beach and Sound Access Improvements		579,000	102,000	90,000	90,000	90,000
Storm Water Projects		15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition		-	5,670,000	-	-	-
Beach Nourishment / Inlet Management		32,700,000	-	-	-	-
<b>TOTAL</b>		<b>34,338,100</b>	<b>7,649,000</b>	<b>660,000</b>	<b>688,000</b>	<b>1,201,000</b>
<b>GRAND TOTAL - FY 2019-20 through FY 2023-24</b>			<b>44,536,100</b>			

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Planning and Inspections</b>						
1 SUV / Truck	General Fund - Annual	-	30,000	-	-	-
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	-
<b>Police</b>						
1 SUV / Truck	General Fund - Annual	36,000	36,000	37,000	-	38,000
2 SUVs / Trucks	General Fund - Annual	-	-	-	74,000	-
1 Patrol Car-Marked	General Fund - Annual	-	-	35,000	-	-
2 Patrol Car-Marked	General Fund - Annual	66,000	67,000	-	-	71,000
1 Un-Marked Vehicle	General Fund - Annual	-	-	34,000	34,000	-
1 Speed Trailer	General Fund - Annual	-	-	-	-	17,000
TOTAL POLICE		102,000	103,000	106,000	108,000	126,000
<b>Fire</b>						
2 All Terrain Vehicles	General Fund - Annual	-	34,000	34,000	-	-
2 Fire Rescue Truck - 4WD	General Fund - Annual	-	71,000	-	-	-
1 Asst Chief Vehicle	General Fund - Annual	35,000	-	-	-	-
1 Chief Vehicle	General Fund - Annual	-	-	-	40,000	-
1 Engine 3	Installment Financing	-	-	-	-	625,000
1 Fire Ladder Truck	Installment Financing	-	1,200,000	-	-	-
TOTAL FIRE		35,000	1,305,000	34,000	40,000	625,000
<b>EMS</b>						
2 Heart Monitors	General Fund - Annual	-	64,000	-	-	-
1 Ambulance	Installment Financing	250,000	-	-	-	-
1 Chief Vehicle	General Fund - Annual	60,000	-	-	-	-
TOTAL EMS		310,000	64,000	-	-	-

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Public Works</b>						
1 Prisoner Transport Van	General Fund - Annual	-	30,000	-	-	-
1 Riding Mower	General Fund - Annual	-	10,000	-	-	-
1 Pick-Up Truck	General Fund - Annual	-	-	30,000	-	35,000
1 Pothole Repair Equipment	General Fund - Annual	-	-	-	-	75,000
1 Sewer Vac	General Fund - Annual	-	-	55,000	-	-
1 Mini Excavator	General Fund - Annual	-	-	45,000	-	-
1 Bucket Truck	General Fund - Annual	-	-	50,000	-	-
<b>TOTAL PUBLIC WORKS</b>		-	40,000	180,000	-	110,000
<b>Solid Waste</b>						
1 Pick-Up Truck	General Fund - Annual	-	-	-	35,000	-
1 Brush Truck	General Fund - Annual	-	-	-	200,000	-
<b>TOTAL SOLID WASTE</b>		-	-	-	235,000	-
<b>Parks and Recreation</b>						
1 Pick-Up Truck	General Fund - Annual	32,000	-	-	-	-
1 Utility Vehicle	General Fund - Annual	-	15,000	-	15,000	-
1 Riding Mower	General Fund - Annual	10,000	-	-	-	-
1 Dump Truck	General Fund - Annual	-	-	-	-	50,000
1 NC 58 Landscaping Improvements - River Rock	General Fund - Annual	-	10,000	10,000	10,000	10,000
1 McLean-Spell Park Improvements	Installment Financing	57,100	-	-	-	-
2 Pickleball Courts	General Fund - Annual	-	-	50,000	-	-
<b>TOTAL PARKS AND RECREATION</b>		99,100	25,000	60,000	25,000	60,000
<b>Sidewalks and Bicycle Paths</b>						
1 Banners	Contributions	15,000	-	-	-	-
1 Lee Avenue Bicycle Path	Bicycle and Ped Fund	-	60,000	-	-	-
	General Fund - Annual	-	60,000	-	-	-
<b>TOTAL SIDEWALKS AND BICYCLE PATHS</b>		15,000	120,000	-	-	-
<b>Street and Drainage Improvements</b>						
1 Reed Drive Drainage Pipe	General Fund - Annual	45,000	-	-	-	-
1 Golf Cart Path Improvements	Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
1 Islander Drive / WORA Improvements	Proceeds - Land Sale	96,008	-	-	-	-
	Carteret County	66,992	-	-	-	-
	Grant Funding	100,000	-	-	-	-
1 Annual Street Resurfacing	Powell Bill	150,000	150,000	150,000	150,000	150,000
<b>TOTAL STREETS AND DRAINAGE IMPROVEMENTS</b>		483,000	175,000	175,000	175,000	175,000

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Beach and Sound Access Improvements</b>						
1 Replace El Woods Pier	FEMA/NCDPS Grant	275,000	-	-	-	-
1 Replace Cedar Street Pier	FEMA/NCDPS Grant	42,000	-	-	-	-
1 Replace Bluewater Drive Pier	FEMA/NCDPS Grant	100,000	-	-	-	-
1 Cedar Street Parking Lot Paving	General Fund - Annual	20,000	-	-	-	-
1 Station Street Parking Lot Paving	General Fund - Annual	22,000	-	-	-	-
3 Beach Vehicle Ramp / Park Gates	General Fund - Annual	-	12,000	-	-	-
1 Western Ocean Regional Access Walkway	General Fund - Annual	30,000	-	-	-	-
3 Beach Access Replacements	General Fund - Annual	90,000	90,000	90,000	90,000	90,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>		<b>579,000</b>	<b>102,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Storm Water Projects</b>						
1 Small Area Solutions	General Fund - Annual	15,000	15,000	15,000	15,000	15,000
<b>TOTAL STORM WATER PROJECTS</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Public Buildings / Land Acquisition</b>						
1 Fire Station 2 Expansion	Installment Financing	-	400,000	-	-	-
1 Emergency Services Facility	Installment Financing	-	5,270,000	-	-	-
<b>TOTAL PUBLIC BUILDINGS / LAND ACQUISITION</b>		<b>-</b>	<b>5,670,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beach Nourishment / Inlet Management</b>						
1 Bogue Inlet Realignment / Western Nourishment	FEMA/NCDPS Grant	32,700,000	-	-	-	-
<b>TOTAL BEACH NOURISHMENT / INLET MANAGEMENT</b>		<b>32,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<u><b>FY 2019-20</b></u>	<u><b>FY 2020-21</b></u>	<u><b>FY 2021-22</b></u>	<u><b>FY 2022-23</b></u>	<u><b>FY 2023-24</b></u>
<b>Summary of Suggested Revenue Sources</b>						
General Fund - Annual		461,000	544,000	485,000	513,000	401,000
Powell Bill		150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund		-	60,000	-	-	-
Golf Cart Fees		25,000	25,000	25,000	25,000	25,000
Contributions		15,000	-	-	-	-
Proceeds - Land Sale		96,008	-	-	-	-
Carteret County		66,992	-	-	-	-
Grant Funding		100,000	-	-	-	-
FEMA/NCDPS Public Assistance Grants		33,117,000	-	-	-	-
Installment Financing		307,100	6,870,000	-	-	625,000
<b>TOTAL</b>		<b>34,338,100</b>	<b>7,649,000</b>	<b>660,000</b>	<b>688,000</b>	<b>1,201,000</b>
<b>GRAND TOTAL - FY 2019-20 through FY 2023-24</b>		<b>44,536,100</b>				

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# PLANNING AND INSPECTIONS

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## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
4WD SUV / Truck	2005	Chevy	Tahoe	65,075	\$ 30,000	16	2020-21	\$ 30,000

# POLICE DEPARTMENT

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
Patrol Car (9713)	2013	Ford	Taurus (9713)	107,767	\$ 29,000	7	2019-20	\$ 33,000
Patrol Car (5757)	2013	Ford	Taurus (5757)	108,164	\$ 29,000	7	2019-20	\$ 33,000
Sergeant Vehicle (4854)	2014	Dodge	4x4 Truck (4854)	92,743	\$ 32,000	6	2019-20	\$ 36,000
Sergeant Vehicle(4855)	2014	Dodge	4x4 Truck (4855)	58,523	\$ 32,000	7	2020-21	\$ 36,000
Patrol Car (9712)	2013	Ford	Taurus (9712)	91,364	\$ 29,000	8	2020-21	\$ 33,000
Patrol Car (6690)	2015	Dodge	Charger (6690)	63,266	\$ 28,000	6	2020-21	\$ 34,000
Sergeant Vehicle (3714)	2015	Dodge	4x4 Truck (3714)	53,180	\$ 32,000	7	2021-22	\$ 37,000
Patrol Car (0921)	2016	Dodge	Charger (0921)	52,282	\$ 36,000	6	2021-22	\$ 35,000
Chief's Vehicle (8470)	2013	Ford	Explorer (8470)	68,804	\$ 31,000	9	2021-22	\$ 34,000
Lieutenant Truck (9411)	2016	Dodge	4x4 Truck (9411)	32,310	\$ 39,000	7	2022-23	\$ 37,000
Sergeant Vehicle (5634)	2015	Dodge	4x4 Truck (5634)	43,462	\$ 32,000	8	2022-23	\$ 37,000
Major's Vehicle (5759)	2013	Ford	Taurus (5759)	61,265	\$ 29,000	10	2022-23	\$ 34,000
Captain's Truck (4177)	2017	Dodge	4x4 Truck (4177)	23,950	\$ 39,000	7	2023-24	\$ 38,000
Patrol Car (9885)	2017	Dodge	Charger (9885)	26,700	\$ 36,000	7	2023-24	\$ 36,000
Patrol Car (4004)	2016	Dodge	Charger (4004)	39,881	\$ 36,000	8	2023-24	\$ 35,000
Speed Trailer	2017	All Traffic Solut.	Speed Trailer	-	\$ 15,000	7	2023-24	\$ 17,000
Patrol Car (5386)	2018	Dodge	Charger (5386)	22,166	\$ 36,000	7	2024-25	\$ 36,000
Patrol Car (5387)	2018	Dodge	Charger (5387)	7,589	\$ 36,000	7	2024-25	\$ 36,000
Detective Vehicle (1737)	2018	Dodge	Charger (1737)	15,835	\$ 39,000	7	2024-25	\$ 36,000
Patrol Car (3017)	2019	Dodge	Charger (3017)	155	\$ 36,000	7	2025-26	\$ 36,000
Patrol Car (3018)	2019	Dodge	Charger (3018)	153	\$ 36,000	7	2025-26	\$ 36,000
Beach Patrol ATV	2018	Polaris	Ranger 500	3,880	\$ 10,000	8	2025-26	\$ 14,000
Beach Patrol ATV	2019	Polaris	Ranger 500	-	\$ 10,000	8	2026-27	\$ 14,000
Beach Patrol ATV	2019	Polaris	Ranger Northstar	-	\$ 28,000	8	2026-27	\$ 30,000

# FIRE DEPARTMENT

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
Car 9 (Assistant Chief)	2008	Ford	Explorer	77,606	\$ 26,000	12	2019-20	\$ 35,000
Ladder 7	1998	Emergency One	75' Quint	29,637	\$ 430,000	22	2020-21	\$ 1,200,000
Rescue 5 (Station 2)	2008	Chevy	Silverado	51,441	\$ 25,000	13	2020-21	\$ 31,000
ATV	2016	Kawasaki	Mule	582	\$ 14,000	4	2020-21	\$ 17,000
ATV	2016	Kawasaki	Mule	445	\$ 14,000	4	2020-21	\$ 17,000
Rescue 4 (Station 1)	2013	Ford	F150	25,649	\$ 30,000	10	2020-21	\$ 40,000
ATV	2018	Kawasaki	Mule	548	\$ 15,300	4	2021-22	\$ 17,000
ATV	2018	Kawasaki	Mule	259	\$ 15,300	4	2021-22	\$ 17,000
Car 6 (Chief)	2013	Ford	Expedition	86,558	\$ 30,000	10	2022-23	\$ 40,000
Engine 3	2004	Emergency One	Pumper	50,370	\$ 348,000	20	2023-24	\$ 625,000
Sound Rescue Boat	2011	Carolina	Skiff	52	\$ 18,000	15	2025-26	\$ 30,000
Engine 2	2009	Emergency One	Pumper	54,735	\$ 420,000	20	2028-29	\$ 675,000
Jet Ski	2019	Yamaha	Waverunner EXR	-	\$ 8,975	15	2033-34	\$ 9,500
Jet Ski	2019	Yamaha	Waverunner EXR	-	\$ 8,975	15	2033-34	\$ 9,500
Engine 1	2014	Toyne	Pumper	24,170	\$ 450,000	20	2033-34	\$ 725,000
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	Spare - Replacement strategy uncertain		
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	Spare - Replacement strategy uncertain		
Car 8 (Fire Inspector)	2003	Dodge	Durango	141,639	\$ 25,000	Until rotated out with newer vehicle		

# EMS DEPARTMENT

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
Ambulance - EMS 1	2010	Chevrolet	Wheeled Coach	112,364	\$ 133,000	10	2019-20	\$ 250,000
EMS Chief's Vehicle	2007	Ford	Explorer	128,435	\$ 28,000	13	2019-20	\$ 60,000
Heart Monitor	2011	PhysioControl	LifePak 15	n/a	\$ 26,667	10	2020-21	\$ 32,000
Heart Monitor	2011	PhysioControl	LifePak 15	n/a	\$ 26,667	10	2020-21	\$ 32,000
Ambulance - EMS 2	2012	Chevrolet	Wheeled Coach	75,586	\$ 125,000	13	2024-25	\$ 260,000
Auto CPR System	2017	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	\$ 18,000
Auto CPR System	2017	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	\$ 18,000
EMS QRV 1	2016	Chevrolet	Silverado 1500	28,708	\$ 42,200	10	2025-26	\$ 55,000
Stretcher Lift	2017	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	\$ 23,000
Stretcher Lift	2017	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	\$ 23,000
Power Stretcher	2017	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	\$ 16,000
Power Stretcher	2017	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	\$ 16,000
Heart Monitor	2018	PhysioControl	LifePak 15	n/a	\$ 31,810	10	2027-28	\$ 35,000
Generator for Building	2009	CAT	D60-6 Generator	143	\$ 23,670	20	2028-29	\$ 25,000

# PUBLIC WORKS

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
M-3 Prisoner Transport	2011	Ford	Passenger Van	194,015	\$ 20,000	10	2020-21	\$ 30,000
M-5 Zero Turn Mower	2011	Scag	Mower	1,067	\$ 8,000	10	2020-21	\$ 10,000
M-4 Pick-Up Truck	2012	Dodge	Truck	80,735	\$ 19,000	10	2021-22	\$ 30,000
M-8 Pick-Up Truck	2014	Ford	F-150	43,928	\$ 25,000	10	2023-24	\$ 35,000
M-21 Dump Truck	1994	International	T444E	72,678	\$ 40,000	30	2023-24	\$ 75,000
M-31 Backhoe / Loader	2000	Case	580	3,360	\$ 55,000	25	2024-25	\$ 75,000
M-12 Zero Turn Mower	2016	Scag	Tiger Cat 52"	295	\$ 7,900	10	2025-26	\$ 12,000
M-32 Dump Truck	2002	International	4300	40,446	\$ 50,000	25	2026-27	\$ 75,000
Asphalt Spreader	2018	Drag-A-Box	Material Spreader	n/a	\$ 23,100	20	2038-39	\$ 30,000
Pothole Repair Equipment	2019	KMI 8000	4 Ton Asphalt Hotbox	n/a	\$ 27,000	25	2043-44	\$ 30,000
M-23 Tractor	1995	Ford	3930	2,131	\$ 16,000	Spare - Replacement strategy uncertain		
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	172,919	\$ 25,000	Until rotated out with newer vehicle		

# SOLID WASTE

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
M-7 Pick-Up Truck	2013	Ford	F250	48,819	\$ 20,000	10	2022-23	\$ 35,000
M-6 Brush Truck	2013	International	4300	132,930	\$ 135,000	10	2022-23	\$ 200,000
M-11 Pick-Up Truck	2016	Chevrolet	Silverado 2500HD	19,621	\$ 26,000	10	2025-26	\$ 35,000
M-38 Utility Vehicle	2017	Kubota	ATV	661	\$ 10,000	10	2026-27	\$ 14,000
M-15 Pick-Up Truck	2018	Chevrolet	Silverado	12,030	\$ 28,000	10	2027-28	\$ 40,000
M-10 Brush Truck	2016	Freightliner	M2106	60,580	\$ 127,000	12	2027-28	\$ 200,000

# PARKS AND RECREATION

## MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</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>Estimated Replacement Cost</u>
Pick-Up Truck P-10	2006	Chevrolet	4x4	73,851	\$ 25,000	14	2019-20	\$ 32,000
Riding Mower P-3	2009	Scag	Mower 52"	1,099	\$ 6,000	11	2019-20	\$ 10,000
Utility Vehicle P-6	2009	John Deere	Gator	598	\$ 8,000	11	2020-21	\$ 15,000
Utility Vehicle P-16	2017	Bobcat	ATV	70	\$ 14,000	6	2022-23	\$ 15,000
Dump Truck P-1	2004	Chevrolet	Dump	44,142	\$ 23,000	20	2023-24	\$ 50,000
Riding Mower P-7	2015	Scag	Mower 48"	701	\$ 8,000	10	2024-25	\$ 12,000
Riding Mower/Edger P-12	2015	Grasshopper	Mower/Edger	486	\$ 8,000	10	2024-25	\$ 12,000
School Activity Bus (used)	1996	Ford	Bus	151,934	\$ 8,400	7	2024-25	\$ 13,000
Pick-Up Truck P-15	2015	Chevrolet	4X4	30,222	\$ 25,000	10	2024-25	\$ 30,000
Utility Vehicle	2018	Mahindra	MPACT XTV	45	\$ 11,640	10	2028-29	\$ 13,000
Tractor P-11	2005	John Deere	4120	2,773	\$ 25,000	25	2029-30	\$ 50,000
Riding Mower P-4	2019	Scag	Mower 48"	53	\$ 8,200	10	2029-30	\$ 12,000
Pick-Up Truck P-9	2016	Chevrolet	4x4	22,104	\$ 29,000	16	2032-33	\$ 30,000
Pick-Up Truck P-5	2018	Chevrolet	Silverado 1500	11,792	\$ 27,000	16	2033-34	\$ 30,000
Pick-Up Truck P-8	2019	Chevrolet	Silverado 1500	272	\$ 26,000	16	2034-35	\$ 30,000
Chevrolet S-10 Pick-Up Truck	2003	Chevrolet	S-10	85,518			Spare - Replacement strategy uncertain	
Riding Mower (Blower) P-2	2007	Scag	Mower 48"	594			Spare - Replacement strategy uncertain	
Riding Mower P-14	2007	Scag	Mower 48"	1,118			Spare - Replacement strategy uncertain	

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 18-19 <u>Projected</u>	FY 19-20 <u>Budget</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Projected</u>
Remaining Principal at July 1	\$ 2,236,859	\$ 1,659,028	\$ 1,573,758	\$ 8,061,422	\$ 7,334,464	\$ 6,592,207
Minus Principal Payments	(577,831)	(335,270)	(382,336)	(726,959)	(742,257)	(491,484)
Plus New Debt						
2020 Ambulance (5 yr/3.1%)	-	250,000	-	-	-	-
2021 Ladder Truck (15 yr/4%)	-	-	1,200,000	-	-	-
2021 Emergency Services Facility (15 yr/4%)	-	-	5,270,000	-	-	-
2021 Fire Station 2 Expansion (15 yr/4%)	-	-	400,000	-	-	-
2024 Fire Engine 3 (5 yr/4.25%)	-	-	-	-	-	625,000
<b>Remaining Principal at June 30</b>	<b>\$ 1,659,028</b>	<b>\$ 1,573,758</b>	<b>\$ 8,061,422</b>	<b>\$ 7,334,464</b>	<b>\$ 6,592,207</b>	<b>\$ 6,725,723</b>
Estimated Assessed Value	\$ 2,830,614,124	\$ 2,830,614,124	\$ 2,844,767,195	\$ 2,858,991,031	\$ 2,873,285,986	\$ 2,887,652,416
Outstanding Debt at 6/30 as % of Assessed Value	0.06%	0.06%	0.28%	0.26%	0.23%	0.23%
Estimated Permanent Population	3,784	3,822	3,860	3,899	3,938	3,977
Outstanding Debt Per Capita	\$ 438	\$ 412	\$ 2,088	\$ 1,881	\$ 1,674	\$ 1,691
Total # of Real Property Parcels	7,385	7,385	7,385	7,385	7,385	7,385
Outstanding Debt Per Real Property Parcel	\$ 225	\$ 213	\$ 1,092	\$ 993	\$ 893	\$ 911

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Budget</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Projected</u>
<b>Debt Principal Payments</b>						
2013 Refinancing	242,631	-	-	-	-	-
2013 Community Improvements Package	266,667	266,667	266,667	266,667	266,667	-
2014 Land Purchase	8,533	8,603	8,674	8,745	8,817	8,890
2018 McLean-Spell Park	60,000	60,000	60,000	60,000	60,000	60,000
2020 Ambulance (5 yr/3.1%)	-	-	46,995	48,451	49,953	51,502
2021 Ladder Truck (15 yr/4%)	-	-	-	59,929	62,326	64,820
2021 Emergency Services Facility (15 yr/4%)	-	-	-	263,190	273,717	284,666
2021 Fire Station 2 Expansion (15 yr/4%)	-	-	-	19,976	20,775	21,607
2024 Fire Engine 3 (5 yr/4.25%)	-	-	-	-	-	-
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 577,831</b>	<b>\$ 335,270</b>	<b>\$ 382,336</b>	<b>\$ 726,959</b>	<b>\$ 742,257</b>	<b>\$ 491,484</b>
<b>Debt Interest Payments</b>						
2013 Refinancing	3,858	-	-	-	-	-
2013 Community Improvements Package	28,933	23,147	17,360	11,573	5,787	-
2014 Land Purchase	467	397	326	255	183	110
2018 McLean-Spell Park	21,420	19,278	17,136	14,994	12,852	10,710
2020 Ambulance (5 yr/3.1%)	-	-	7,750	6,293	4,791	3,243
2021 Ladder Truck (15 yr/4%)	-	-	-	48,000	45,603	43,110
2021 Emergency Services Facility (15 yr/4%)	-	-	-	210,800	200,272	189,324
2021 Fire Station 2 Expansion (15 yr/4%)	-	-	-	16,000	15,201	14,370
2024 Fire Engine 3 (5 yr/4.25%)	-	-	-	-	-	-
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 54,678</b>	<b>\$ 42,822</b>	<b>\$ 42,572</b>	<b>\$ 307,915</b>	<b>\$ 284,689</b>	<b>\$ 260,866</b>
<b>TOTAL PRINCIPAL + INTEREST</b>	<b>\$ 632,509</b>	<b>\$ 378,092</b>	<b>\$ 424,908</b>	<b>\$ 1,034,874</b>	<b>\$ 1,026,946</b>	<b>\$ 752,350</b>
<b>TOTAL GENERAL FUND</b>	<b>9,941,108</b>	<b>10,874,284</b>	<b>10,836,648</b>	<b>11,703,151</b>	<b>11,887,025</b>	<b>12,357,698</b>
General Debt Service as % of General Fund	6.36%	3.48%	3.92%	8.84%	8.64%	6.09%



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## **BUDGET ORDINANCE AND FEE SCHEDULE**

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2019-20

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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, 2019 and ending June 30, 2020, according to the following schedule:

Governing Body	99,708
Legal	15,000
Administration	723,414
Planning and Inspections	185,932
Police	1,928,957
Fire	1,806,382
EMS	1,119,476
Public Works	822,095
Solid Waste	1,518,453
Parks and Recreation	1,186,595
Nondepartmental	635,181
Debt Service	378,092
Transfers to Other Funds	455,000
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>10,874,284</b>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,399,786
Sales Tax	2,091,853
State-Collected Revenues	788,642
Solid Waste Fees	1,585,200
EMS Service Fees	215,000
Development Permit Fees	248,000
Other Fees	406,000
Parks and Recreation Fees	191,000
Grant Revenues	74,303
Other Revenues	169,100
Installment Financing Proceeds	250,000
Interest Earnings	25,000
Transfers from Other Funds	-
Special Separation Allowance Fund Balance	60,400
Fund Balance	370,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>10,874,284</b>

# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2019-20

**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, 2019 and ending June 30, 2020, according to the following schedule:

Appropriation to Fund Balance	766,559
<b>TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS</b>	<b>766,559</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, 2019 and ending June 30, 2020 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	281,559
Transfer from General Fund	400,000
Interest Earnings	85,000
Proceeds - Land Sale	-
<b>TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES</b>	<b>766,559</b>

**SECTION 5.** The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020, according to the following schedule:

Beach Music Festival	55,075
Half-Marathon/Marathon	72,000
Fishing Tournament	1,450
<b>TOTAL SPECIAL EVENT FUND APPROPRIATIONS</b>	<b>128,525</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, 2019 and ending June 30, 2020 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	45,000
Carteret County Tourism Development Authority	35,000
Sponsorships	24,000
Miscellaneous	16,700
Appropriated Fund Balance	7,825
<b>TOTAL SPECIAL EVENT FUND REVENUES</b>	<b>128,525</b>

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## TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2019-20

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- SECTION 7.** There is hereby levied a General Fund tax rate of \$0.155 per \$100 valuation of taxable property as listed for taxes as of January 1, 2019, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing appropriations.
- SECTION 8.** There is hereby levied a Municipal Service District tax rate of \$0.04 per \$100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2019, 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 2019-20, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2019.
- 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 2019-20

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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 \_\_\_\_\_, 2019.

\_\_\_\_\_  
Eddie Barber, Mayor

ATTEST:

\_\_\_\_\_  
Rhonda C. Ferebee, Town Clerk, CMC



Nice Matters!

**Town of Emerald Isle**  
 7500 Emerald Drive  
 Emerald Isle, NC 28594

252-354-3424 voice  
 252-354-5068 fax

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

**Mayor**  
 Eddie Barber

**Mayor Pro-Tem**  
 Floyd Messer, Jr.

**Board of Commissioners**  
 Candace Dooley  
 Steve Finch  
 Jim Normile  
 Mark Taylor

**Interim Town Manager**  
 Randy Martin  
[rmartin@emeraldisle-nc.org](mailto:rmartin@emeraldisle-nc.org)



**TOWN OF EMERALD ISLE  
 CAPITAL PROJECT BUDGET ORDINANCE AMENDMENT  
 EMERGENCY SERVICES FACILITIES AND EQUIPMENT**

Be it ordained by the Board of Commissioners of the Town of Emerald Isle that, pursuant to NCGS 159-13.2 the following Capital Project Ordinance for the Emergency Services Facilities and Equipment Project is hereby established as follows:

	<u>Original Budget</u> <u>XX/XX/2019</u>
<b><u>Revenues</u></b>	
Installment Purchase Proceeds	6,870,000
TOTAL	6,870,000
<b><u>Expenditures</u></b>	
Design and Permitting	270,000
Construction	5,400,000
Equipment	1,200,000
TOTAL	6,870,000

The Town Manager, as Budget Officer, is hereby authorized to transfer funds between line items within this capital project ordinance, however, any net increases or decreases to total capital project ordinance appropriations shall require a capital project ordinance amendment by the Board of Commissioners.

Copies of this ordinance shall be filed with the Finance Officer, Budget Officer, and Town Clerk, to be kept on file by them for their direction in the disbursement of Town funds for this project.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

Attest:

\_\_\_\_\_  
 Rhonda C. Ferebee, Town Clerk, CMC

\_\_\_\_\_  
 Eddie Barber, Mayor

# EMERALD ISLE FEE SCHEDULE

## FY 2019-20

	<u>FY 18-19 ACTUAL</u>	<u>FY 19-20 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
CREDIT CARD CONVENIENCE FEES	0.00	<b>*** TO BE AMENDED IN FY 19-20</b>
INSUFFICIENT FUNDS FEE	up to 25.00 or 10% of check at discretion of Finance Director	up to 25.00 or 10% of check at discretion of Finance Director
GROUP USING TOWN BOARD MEETING ROOM		
NON-PROFIT GROUP	0.00 PER HOUR	0.00 PER HOUR
FOR PROFIT GROUP	50.00 PER HOUR	50.00 PER HOUR
GROUP USING TOWN ADMINISTRATION CONFERENCE ROOM		
NON-PROFIT GROUP	0.00 PER HOUR	0.00 PER HOUR
FOR PROFIT GROUP	50.00 PER HOUR	50.00 PER HOUR
<b><u>POLICE FEES</u></b>		
INSURANCE REPORTS	5.00	5.00
FINGERPRINT SERVICES (Adults Only)	10.00	10.00
	45.00 with electronic transmittal	45.00 with electronic transmittal
GOLF CART REGISTRATION PERMITS	100.00	100.00
WITH ATTENDANCE AT SAFETY REGULATIONS CLASS	75.00	75.00
HANDICAPPED	0.00	0.00
COMMERCIAL BASE FEE (PLUS \$75/CART)	500.00	500.00
<b><u>SOLID WASTE</u></b>		
RESIDENTIAL	228.00 PER UNIT PER YEAR	<b>240.00 PER UNIT PER YEAR</b>
<b><u>EMERGENCY MEDICAL SERVICE FEES</u></b>		
Mileage Charge	18.50 Per Mile	18.50 Per Mile
ALS Level 1 Non-emergent Transport	590.00 Base	590.00 Base
ALS Level 1 Emergent Transport	700.00 Base	700.00 Base
ALS Level 2 Emergent Transport	1010.00 Base	1010.00 Base
BLS Non-Emergent Transport	525.00 Base	525.00 Base
BLS Emergent Transport	595.00 Base	595.00 Base
ALS Treat, No Transport	100.00 Base	0.00 Base

# EMERALD ISLE FEE SCHEDULE

## FY 2019-20

	FY 18-19 <u>ACTUAL</u>	FY 19-20 <u>RECOMMENDED</u>
<b><u>BEACH DRIVING PERMITS</u></b>		
RESIDENT / PROPERTY OWNER	50.00	50.00
AGE 65 AND OVER	0.00	0.00
HANDICAPPED	0.00	0.00
PURPLE HEART RECIPIENTS	0.00	0.00
NON-RESIDENT / NON-PROPERTY OWNER	100.00	100.00
AGE 65 AND OVER	100.00	100.00
HANDICAPPED	0.00	0.00
PURPLE HEART RECIPIENTS	0.00	0.00
<b><u>REGIONAL BEACH ACCESS PARKING</u></b>		
<i>April 1 - September 30; Fridays, Saturdays, Sundays, and Holidays; 7 am - 4 pm</i>		
EASTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
<i>All Other Dates and Times</i>		
EASTERN OCEAN REGIONAL ACCESS	0.00 per day per vehicle	0.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	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

# EMERALD ISLE FEE SCHEDULE

## FY 2019-20

	<u>FY 18-19</u> <u>ACTUAL</u>	<u>FY 19-20</u> <u>RECOMMENDED</u>
<b><u>BUILDING PERMITS</u></b>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	60.00 BASE	60.00 BASE
HEATED SQUARE FEET	0.60 SQ. FT	0.60 SQ. FT
UNHEATED SQUARE FEET	0.30 SQ. FT	0.30 SQ. FT
TOTAL AREA OPEN DECKS (NOT UNDER ROOF), PIER, ACCESS	0.30 SQ. FT	0.30 SQ. FT
Note: Total of above includes electrical, mechanical, plumbing, gas.		
Note: Significant renovation projects to be charged fee per sq. ft.		
SINGLE-WIDE MOBILE HOME	150.00	150.00
DOUBLE-WIDE MOBILE HOME	200.00	200.00
REINSPECTION FEE (AFTER 1st FAILURE)	0.00	0.00
REINSPECTION FEE (AFTER 2nd FAILURE)	50.00	50.00
REINSPECTION FEE (AFTER 3rd FAILURE)	75.00	75.00
REINSPECTION FEE (AFTER 4th FAILURE)	100.00	100.00
<b><u>COMMERCIAL REVIEW</u></b>		
COMMERCIAL REVIEW	250.00	250.00
<b><u>OTHER LAND DEVELOPMENT FEES</u></b>		
BOARD OF ADJUSTMENT FEE	250.00	250.00
REZONING APPLICATION FEE	250.00	250.00
DRIVEWAY PERMIT	60.00	60.00
INSTALLATION OF ROADS / STREETS	250.00	250.00
DEMOLITION FEE	100.00	100.00
HOUSE MOVING FEE - Small	250.00	250.00
HOUSE MOVING FEE - Large	500.00	500.00
DUNES AND VEGETATION	60.00	60.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	60.00	60.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	1500.00	1500.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	60.00	60.00

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**EMERALD ISLE FEE SCHEDULE**

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**FY 2019-20**

		<b>FY 18-19</b>	<b>FY 19-20</b>
		<b><u>ACTUAL</u></b>	<b><u>RECOMMENDED</u></b>
<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 2019-20

	<b>FY 18-19 ACTUAL</b>		<b>FY 19-20 RECOMMENDED</b>
<b><u>COMMUNITY CENTER MEMBERSHIPS</u></b>			
RESIDENT / PROPERTY OWNER			
INDIVIDUAL	100.00 PER CALENDAR YEAR		150.00 PER CALENDAR YEAR
FAMILY	150.00 PER CALENDAR YEAR		200.00 PER CALENDAR YEAR
OVER AGE 75	0.00 PER CALENDAR YEAR		0.00 PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>
NON-RESIDENT / PROPERTY OWNER			
INDIVIDUAL	300.00 PER CALENDAR YEAR		350.00 PER CALENDAR YEAR
FAMILY	450.00 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
<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 2019-20

	<u>FY 18-19</u> <u>ACTUAL</u>	<u>FY 19-20</u> <u>RECOMMENDED</u>
<b><u>RECREATION CLASSES</u></b>		
AEROBICS		
COMMUNITY CENTER MEMBERS	1.00 PER CLASS	1.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00 PER CLASS	5.00 PER CLASS
YOGA		
COMMUNITY CENTER MEMBERS	2.00 PER CLASS	2.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	7.00 PER CLASS	7.00 PER CLASS
YOGA AS MEDICINE		
COMMUNITY CENTER MEMBERS	5.00 PER CLASS	5.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	10.00 PER CLASS	10.00 PER CLASS
<b><u>RECREATION PROGRAMS</u></b>		
(Same fee for Community Center Members and Non-Members)		
PRE SCHOOL	125.00 PER MONTH	125.00 PER MONTH
AFTER SCHOOL	225.00 PER MONTH	225.00 PER MONTH
SUMMER CAMP	85.00 PER WEEK	85.00 PER WEEK
<b><u>TENNIS COURT USE</u></b>		
RESIDENT / PROPERTY OWNER	25.00 PER YEAR	25.00 PER YEAR
NON-RESIDENT / PROPERTY OWNER	2.00 PER PERSON PER HR	2.00 PER PERSON PER HR
<b><u>OTHER CLASSES / PROGRAMS / ACTIVITIES</u></b>	TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%	

\_\_\_\_\_  
Eddie Barber  
Mayor

\_\_\_\_\_  
Date

ATTEST: \_\_\_\_\_

Rhonda C. Ferebee  
Town Clerk, CMC