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# TOWN OF EMERALD ISLE, NORTH CAROLINA

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## FY 2015-2016 RECOMMENDED BUDGET

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Presented to the Emerald Isle Board of Commissioners - May 12, 2015



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Presented to the Emerald Isle Board of Commissioners - May 12, 2015

Mayor	Eddie Barber
Mayor Pro-Tem	Floyd Messer, Jr.
Commissioner	Tom Hoover, Jr.
Commissioner	Jim Normile
Commissioner	John Wootten
Commissioner	Maripat Wright



Town Manager	Frank A. Rush, Jr.
Finance Director	Laura Rotchford
Town Clerk	Rhonda Ferebee
Police Chief	Jeff Waters
Fire Chief	William Walker
Town Planner	Josh Edmondson
Public Works Director	John A. Dunn
Parks and Rec Director	Alesia Sanderson
Town Attorney	Richard Stanley

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**RECOMMENDED BUDGET MESSAGE - May 12, 2015**

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# TOWN OF EMERALD ISLE

7500 Emerald Drive  
Emerald Isle, NC 28594  
252-354-3424

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Eddie Barber, Mayor  
Floyd Messer, Jr., Mayor Pro-Tem  
Tom Hoover, Jr., Commissioner  
Jim Normile, Commissioner  
John Wootten, Commissioner  
Maripat Wright, Commissioner

Frank A. Rush, Jr., Town Manager

May 12, 2015

Dear Honorable Mayor Barber and Board of Commissioners:

The FY 15-16 Recommended Budget is attached for your review and consideration. The total Recommended Budget across all funds is \$9,266,939; a \$580,824, or 6.7% increase from the FY 14-15 originally adopted budget for all annually budgeted funds.

## **GENERAL OVERVIEW**

For the past several years, the Town has worked diligently to provide high quality services at a relatively low cost, and has consistently maintained a General Fund property tax rate among the lowest of the 21 North Carolina oceanfront municipalities. At the same time, the Town has also invested in targeted, high-value initiatives intended to enhance the quality of life for our residents and enhance the Town's desirability as a tourism and retirement destination. These accomplishments have been realized through the establishment of clear priorities that reflect community values, careful expenditure control, strategic organizational adjustments, creative financing, and the ability to secure outside funding sources from multiple partners. These strategies have enabled the Town to continually move forward despite challenging economic conditions.

The FY 15-16 Recommended Budget continues this approach, and represents a fiscally-responsible spending plan aimed at meeting the Town's highest priorities without a tax increase. I am pleased to present a

Recommended Budget that includes an overall "revenue-neutral" property tax rate scenario for our property taxpayers, and that includes sufficient resources to enable Town staff to maintain the high service quality expectations of our residents and visitors. With the completion of several significant capital projects in the past year and prior years, the FY 15-16 Recommended Budget focuses more on service quality than capital improvements, but does incorporate two beneficial projects to be funded by outside funding sources. I believe the FY 15-16 Recommended Budget reflects the Board's priorities, and I look forward to the Board's and the community's review in the coming weeks.

The FY 15-16 Recommended Budget is the first budget that incorporates the new 2015 tax values assigned by Carteret County. Overall, the total assessed value of Emerald Isle decreased by nearly 10%, from slightly more than \$3 billion to slightly more than \$2.7 billion. Within Emerald Isle, the oceanfront and inlet-front properties included in the Primary Benefit Municipal Service District (created to help fund future beach nourishment activities) decreased by slightly more than 12%, while the remaining properties decreased by a little less than 9%. The property tax rates included in the FY 15-16 Recommended Budget recognize this difference, and the recommended tax rates are aimed at creating a "revenue-neutral" scenario for property taxpayers in both groups.

The recommended General Fund property tax rate is 15.5 cents, which is less than the "revenue-neutral" rate of 15.61 cents, and will result in slightly less property tax revenue for the General Fund in FY 15-16. A total of 14

cents of the General Fund property tax rate is allocated for general Town services, while 1.5 cents is again earmarked for beach nourishment (proceeds transferred to the Future Beach Nourishment Fund). The recommended Primary Benefit District property tax rate is 4 cents, which is slightly higher than the “revenue-neutral” rate of 3.42 cents, and will result in slightly more property tax revenue for the Future Beach Nourishment Fund in FY 15-16. The combined effect of these two rates is an overall “revenue-neutral” tax rate scenario for the Town as a whole, with more than \$4.4 million of total property tax revenue available to the Town (in the General Fund and the Future Beach Nourishment Fund) in FY 15-16; approximately equal to the amount of property tax revenue available to the Town in FY 14-15. Under this strategy, property owners in the Primary Benefit District (overall) will pay more property taxes in the Future Beach Nourishment Fund, but will pay less property taxes to the General Fund due to the fact that, overall, oceanfront and inlet-front property values decreased by more than other properties in the Town. It is important to note, however, that individual property tax bill impacts will vary significantly depending on the actual change in the assessed value of individual properties. The overall tax bill for most properties in the Town will change very little (increases and decreases), while some properties will experience larger decreases or increases. A chart illustrating the changes on a random sample of properties throughout the Town is included in the “Summary Budget Information” section of the budget document.

As you know, the Town’s yard debris collection program is among the most popular services offered by the Town, and service demands have exploded over the past two years. Town staff is on pace to collect yard debris from more than 18,000 collection points this year, more than double the approximately 8,000 collection points just two years ago. This has resulted in longer delays for yard debris collection during peak demand periods, and quite honestly, we need to do better. All solid waste services, including yard debris collection, are funded 100% by the Town’s annual solid waste fee, and the FY 15-16 Recommended Budget includes an \$18 increase in this fee to fully cover the cost of a new, second yard debris collection truck and an additional employee to operate the truck. The FY 15-16 recommended fee is \$228, or the equivalent of \$19 per month.

As always, the largest portion of the total budget is the General Fund. The total FY 15-16 General Fund budget is \$8,902,435 which is a \$448,307, or 5.30% increase over the FY 14-15 originally adopted budget. The FY 15-16 Recommended Budget seeks to maintain the Town’s current service levels

and quality standards, and includes approximately \$168,000 to improve the yard debris collection program described above. There are no other significant new initiatives in the FY 15-16 Recommended Budget, however, it does include funding to compensate Town employees fairly, replace necessary vehicles and capital equipment, meet inflationary and other service demand pressures, and enhance staff capabilities. Importantly, the Recommended Budget also incorporates recent strategic organizational adjustments in the Police Department (elimination of late night customer service hours), Parks and Recreation (convert administrative position to parks maintenance position), and Planning and Inspections (expand contract with Carteret County for building inspections services).

The Recommended Budget includes the 5th year of the Future Beach Nourishment Fund that is established to reserve funds for the Town’s future beach nourishment activities. As noted above, the recommended Primary Benefit District tax rate is 4 cents, generating approximately \$270,000 in FY 15-16. As part of the strategy to create an overall “revenue-neutral” property tax rate scenario, the General Fund transfer to the Future Beach Nourishment Fund has been reduced to \$400,000. The total amount reserved in the Future Beach Nourishment Fund in FY 15-16 is approximately \$672,000, roughly equal to the amount reserved annually in each of the prior 4 years. This amount will be added to accumulated reserves for the Town’s next (currently undetermined and unscheduled) beach nourishment project.

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 15-16 Recommended Budget. The total cost of the 5-year plan is \$6,546,000. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other minor capital improvements desired over the next 5 years. The two most significant items in the plan include the replacement of the Fire Department’s ladder truck (\$850,000; scheduled for FY 18-19) and the proposed construction of a new Fire Station 1 (\$2,500,000; also proposed for FY 18-19).

A new 5-Year General Fund Forecast has been prepared for the Board’s review in conjunction with the FY 15-16 Recommended Budget. The 5-Year Forecast incorporates reasonable estimates of future revenues, reasonable assumptions about inflation, the updated 5-Year Capital Replacement / Improvement Program, and debt service schedules to present an early picture of future budget status.

The following pages outline the various expenditure and revenue issues impacting the FY 15-16 Recommended Budget. I am pleased that the Recommended Budget includes an overall “revenue-neutral” property tax rate scenario, and will not increase the collective property tax burden for our taxpayers.

### **FY 15-16 BUDGET GOALS and CAPITAL PLAN**

Based on direction from the Board of Commissioners over the past year, and priorities expressed at the Board’s special budget planning meeting in February, I compiled the following list of the Board’s expressed goals heading into the FY 15-16 budget process and capital planning process:

1. Establish a “revenue-neutral” property tax rate after the 2015 revaluation,
2. Direct appropriate efforts to the preservation of the Town’s historical sales tax revenues to insure future budget stability,
3. Focus on service quality and efficiency, including strategies to address peak season demand for yard debris collection,
4. Place a high priority on employee compensation and benefits, including a salary increase equal to at least 2% and the restoration of prior health insurance benefits,
5. Implement strategic adjustments in the Police Department, Parks and Recreation Department, and Planning and Inspections Department to achieve higher priority community and customer service goals,
6. Only pursue new capital projects that can be funded with significant outside funding sources, and
7. Continue planning for the eventual construction of a new Fire Station 1.

In addition to the specific budget goals expressed by the Board, I also emphasized the following budget goals for FY 15-16 and the 5-year capital plan. These goals are as follows:

1. Insure that any FY 15-16 budget strategies are structurally sound and do not result in future budget challenges,
2. Maintain a strong customer focus, and continue to show our customers that Emerald Isle is truly different than their typical perception of government,
3. Maintain a responsible capital replacement strategy to insure service quality, employee efficiency, and a positive image for the Town, and
4. Avoid the additional use of General Fund balance, and maintain General Fund balance at a level that is acceptable to meet cash flow needs, address disaster recovery needs, and maintain a sound financial position.

The FY 15-16 Recommended Budget was developed with each of these goals in mind, and I believe that the Recommended Budget is a responsible revenue and expenditure plan that reflects the Board’s priorities, reflect the community’s values, and respects our taxpayers.

### **FY 15-16 GENERAL FUND DISCUSSION**

As noted earlier, the FY 15-16 Recommended Budget for the General Fund is \$8,902,435, a \$448,307, or 5.30% increase over the FY 14-15 originally adopted budget.

### **REVENUES**

The additional revenues included in the FY 15-16 General Fund budget are primarily derived from sales tax, electricity sales tax, and solid waste fees, and the FY 15-16 General Fund budget relies on less property tax in FY 15-16 than in FY 14-15. Nearly all other General Fund revenue sources are static or decreasing slightly.

### **Property Tax**

The FY 15-16 Recommended Budget implements a 15.5 cent General Fund tax rate (14 cents for general services, 1.5 cents earmarked for beach nourishment), which is slightly less than the 15.61 cent “revenue-neutral” rate (but an increase over the FY 14-15 rate of 14 cents, based on 2011 assessed values). Total property tax revenues anticipated in FY 15-16 in the General Fund are \$4,206,241, and this amount is \$16,441 less than originally budgeted for FY 14-15.

The Town's total taxable value for FY 15-16 is just over \$2.7 billion, which is nearly a 10% decrease associated with the 2015 tax revaluation recently completed by Carteret County. Each one cent of the General Fund property tax rate will generate nearly \$270,000.

### **Sales Tax**

The Town expects to realize \$1,762,800 of sales tax revenues in FY 15-16, an increase of \$210,800 over the FY 14-15 originally adopted budget estimate. The Town, and most other local governments, has experienced stronger than anticipated growth in sales tax revenues over the past year, and this additional revenue is the main reason that the Town's FY 15-16 Recommended Budget is able to include a "revenue-neutral" property tax rate.

As you know, the Town is fortunate that the Carteret County Commissioners chose to maintain the ad valorem sales tax distribution method for at least FY 15-16, and the Recommended Budget is based on the ad valorem method. The Board should note that the FY 15-16 Recommended Budget assumes that the NC General Assembly will not make any harmful changes to the sales tax distribution at the State level. If the General Assembly does enact any changes that are harmful to Emerald Isle in the coming weeks, I believe the Town will have limited options and the Board will need to consider a property tax rate increase to replace any lost sales tax revenues.

### **State-Collected Revenues**

The Recommended Budget anticipates a total of \$718,700 from all State-collected revenues. Overall, an additional \$110,310 of State-collected revenues is expected in FY 15-16 compared to the FY 14-15 originally adopted budget. All of this increase is associated with higher than anticipated electricity sales tax distributions resulting from the NC General Assembly's elimination of the utility franchise tax and implementation of the new electricity sales tax in 2014. This unexpected increase is the other main reason that the Recommended Budget includes a "revenue-neutral" property tax rate.

A total of \$392,700 is anticipated from the electricity sales tax in FY 15-16, up from \$278,507 originally anticipated in the FY 14-15 adopted budget. Other State-collected revenues (telecommunications sales tax and video programming sales tax) are expected to decrease slightly in FY 15-16 as technology evolves and consumer habits adapt. The Town's annual Powell Bill distribution is also expected to decrease slightly to \$151,000. The

annual Powell Bill distribution will be used for the resurfacing of various Town street segments in FY 15-16.

### **Solid Waste Fees**

As noted earlier, an \$18 increase in the Town's annual solid waste fee is recommended. This \$18 increase would bring the Town's annual solid waste fee to \$228, or \$19 per month. Although this increase is more than desired, it is necessary if the Town intends to maintain high service quality standards and timely collection of yard debris during the peak spring, summer, and fall seasons. Considering the exceptionally high solid waste service levels provided by the Town (twice per week trash collection, weekly recycling collection, yard debris collection, old appliance collection, and beach strand services), this fee remains very reasonable, and will still be less than many other providers that do not offer nearly the same level of service.

The \$18 fee increase is expected to result in an additional \$129,875 to fund the Town's solid waste services in FY 15-16. This entire amount is associated with the purchase of a new (second) yard debris collection truck and an additional Public Works employee to operate the truck. As you know, the Town's policy is to fund 100% of solid waste services with the annual solid waste fee and other related solid waste revenues. The annual solid waste fee, if increased to \$228, will yield a total of \$1,482,000 in FY 15-16, and is the Town's third largest revenue source.

If the Board is not comfortable with recommended \$18 fee increase, Town staff can explore other options to improve the timeliness of the Town's yard debris collection during peak seasons. Town staff have spent considerable effort over the past several weeks investigating different options, and believe that the additional truck and employee is the most cost-effective approach in the long-term, although the associated fee increase (8.6%) is significant.

### **Development Permit Fees**

Construction activity is still near historic lows, and the FY 15-16 Recommended Budget assumes no increase in activity. The Recommended Budget actually anticipates \$15,000 less revenue in FY 15-16 than the originally adopted FY 14-15 budget. A total of \$146,000 is anticipated from all development permit fees.

We anticipate a total of 22 new residential units in each of FY 14-15 and FY 15-16, slightly below the FY 13-14 actual total of 24, and well below the long-term historical average of 50 – 60 new units per year.

The Town will continue to collect building permit fees according to the Town's fee schedule in FY 15-16, however, the Town will continue its contract with Carteret County for building inspections services.

### **Regional Access Parking Fees**

The FY 15-16 Recommended Budget anticipates a total of \$115,000 of parking fees, an increase of \$3,000 over the FY 14-15 originally adopted amount of \$112,000. Parking fees are heavily dependent upon weekend weather patterns, however, this estimate is in line with historical revenues.

These funds are earmarked 100% for staffing and operating expenditures (in the Police, Fire, and Parks and Recreation departments) at the Town's two regional beach access facilities.

### **Beach Vehicle Permit Fees**

A total of \$100,000 is anticipated in FY 15-16, the same amount as FY 14-15. The ability for fishermen and others to access the beach by 4 wheel drive vehicle in the fall, winter, and early spring months remains a popular option for our residents and visitors.

### **Golf Cart Registration Fees**

The Town's golf cart program continues to increase in popularity, with the total number of registrations approaching the 500 mark. We are projecting a total of \$32,000 in registration fees in FY 15-16, approximately equal to the amount actually collected in FY 13-14.

### **Parks and Recreation Fees**

A total of \$147,500 of Parks and Recreation Department fees are anticipated in FY 15-16. Although this presents as a \$9,500 increase, the amount anticipated in FY 15-16 is equal to the original FY 14-15 amount. The increase reflects an accounting change only, and is offset by equal expenditures.

### **Police Grant**

The Police Department remains hopeful that two grants totaling \$13,800 will be awarded in FY 15-16. These grant funds will be used to purchase new

radar units for 3 police vehicles and additional rifles and rifle locks. No local match is required.

### **ABC Revenues**

The Town anticipates a total of \$80,000 from ABC revenues in FY 15-16, an increase of \$10,000 over the FY 14-15 originally adopted amount. The Town has experienced reasonable growth in this revenue source in recent years, and the FY 15-16 amount is slightly higher than the actual amount of \$75,608 actually received in FY 13-14.

### **New Welcome Center Lease Payments**

The new Welcome Center is expected to open by mid-summer, and the FY 15-16 Recommended Budget includes \$33,600 of lease payments from the Crystal Coast Tourism Development Authority. These payments are earmarked for the first year of debt service payments (\$29,311) for the new facility.

### **Transfer from Separation Allowance Fund**

The FY 15-16 Recommended Budget includes a transfer of \$16,793 from the Separation Allowance Fund to the General Fund for the annual cost of the Town's special separation allowance payments to a retired law enforcement officer (as required by State law for eligible retired LEOs). This transfer covers 100% of anticipated payments and FICA expenditures in FY 15-16. This retired officer's eligibility for this payment will end in March 2016, thus only 9 months of payments are budgeted.

The balance in the Separation Allowance Fund is expected to be approximately \$42,000 at June 30, 2015. This amount is sufficient to cover the anticipated FY 15-16 payments, and will leave approximately \$25,000 available for future special separation allowance payments for upcoming LEO retirements. The Town will likely need to identify additional funding for any newly retired LEOs that become eligible in the future.

### **No General Fund Balance Appropriated**

Consistent with the stated goal noted earlier, the FY 15-16 Recommended Budget does not rely on the use of General Fund balance to meet expenditures.

### **EXPENDITURES**

Beyond the "revenue-neutral" tax rate goal, the primary goal of the FY 15-16 Recommended Budget is to maintain the Town's high service levels and

service quality, despite continually increasing service demands. As noted earlier, proposed improvements to the Town's yard debris collection program are the most significant expenditure item, however, there are other notable expenditures to support the Town's service quality goals. The most notable expenditure issues are as follows:

### **New Yard Debris Collection Truck and New Employee**

The Recommended Budget includes a total of \$125,000 for the purchase of a new yard debris collection truck to double the Town's collection capabilities. The new truck, to be operated by a new employee in the Public Works Department, will be similar to the Town's existing boom truck, and is intended to allow staff to keep up with peak seasonal demands from March through October. The total cost of salaries and benefits for the new employee is \$43,478, and additional operating costs (gasoline and disposal fees) are also included in the Solid Waste budget. An additional inmate laborer would also be added to the Town's contingent, and would assist the operator of the new yard debris collection truck.

The Town's yard debris collection program includes a goal to collect all yard debris collection points each week. In theory, the truck is expected to begin a full pass through the Town on the eastern end of Emerald Isle on Monday, and reach The Point by Friday afternoon. As demand has increased, we have adjusted work schedules in the Public Works Department so that we now routinely assign one employee and an inmate laborer to operate the truck 7 days per week. Additionally, during the period of highest demand, we have also assigned significant overtime, secured a rental truck, and contracted with Simmons & Simmons (the Town's trash collection contractor) for supplemental yard debris collection. Despite all of these efforts, it continues to be very challenging to meet the exploding service demands.

The Public Works Department collected yard debris from approximately 8,000 collection points in FY 12-13, nearly 17,000 collection points in FY 13-14, and is on pace for more than 18,000 in FY 14-15. To put this in perspective, working an 8 hour day, every day of the week, and assuming 3 hours per day in transit to and from the disposal facility, this volume equates to one yard debris collection point every 6 minutes. Please keep in mind that this "every 6 minute" estimate is over the course of 365 days, and collection volumes in the peak months are usually more than twice the volume as other months. Additionally, while there are some collection points that are relatively small and quick, there are also some that are very large

(sometimes filling the entire 24 cy truck). The number of loads hauled to the disposal facility outside of Newport has increased from approximately 500 in FY 12-13, to nearly 700 in FY 13-14, and an expected 800 in FY 14-15. The more loads hauled away, the more time in transit, and the less time the truck is on the streets in Emerald Isle.

We believe that the addition of a second truck is the best long-term solution to improve timeliness during the peak demand months. In addition, the Town's existing truck is now nearing 3 years old, and has more than 70,000 miles. The addition of a second truck will hopefully extend the life of the existing truck, and the new employee will also augment Public Works capabilities during the winter months when yard debris demand is more manageable.

In addition, although funding is not included in the FY 15-16 Recommended Budget for land acquisition, Town staff continue to explore the possibility of purchasing ~ 3 acres on the mainland near the bridge to establish a closer disposal site. It is hoped that the cost for such a site, when annualized, will be approximately equal to the Town's disposal fees and, more importantly, significantly reduce the transit time to the Town's current disposal site outside of Newport.

As noted, the cost of the new truck and new employee are funded by the proposed \$18 increase in the annual solid waste fee.

### **Recommended Cost-of-Living Adjustment**

The Recommended Budget includes a 2.0% cost-of-living adjustment (COLA) for all Town employees. The total cost of the COLA is \$66,508, and this expenditure is spread among the budgets for the various Town departments.

The 1-year percentage change in the Consumer Price Index as of March 2015 was actually less than zero. Because of the Board's (and my own) high priority on employee compensation, I have recommended funding for the 2.0% increase.

### **Adjustments to Town Health Insurance Program**

Like all organizations and individuals, the Town continues to experience increasing health insurance premiums. The Town's premiums will increase by nearly 10% in FY 15-16, and this results in total additional cost of more than \$36,000 for the Town's 55 full-time employees.

The Town's health insurance plan is provided at no cost to each full-time employee. The Town utilizes a high-deductible plan whereby the employee is responsible for 100% of costs up to \$2,500, and Blue Cross Blue Shield covers 100% of costs beyond \$2,500. To assist the employee, the Town historically provided a \$1,500 contribution to a health savings account (HSA), which resulted in the employee being responsible for 100% of the cost between \$1,500 - \$2,500 only (a \$1,000 "gap"). Due to budget challenges in FY 14-15, the HSA contribution was reduced to \$1,200, resulting in a \$1,300 "gap". As employee health insurance was identified a high priority for FY 15-16, the FY 15-16 Recommended Budget includes sufficient funding to restore the \$1,500 HSA contribution and restore the \$1,000 "gap". The total cost of this change is \$16,500 (an additional \$300 per year for 55 full-time employees).

I am also considering a change to the Town's BCBS plan that would increase the deductible to \$3,000, but also increase the Town's HSA contribution to \$2,000 (the same \$1,000 "gap"). This adjustment includes only a minimal additional cost of approximately \$3,000, and would a) provide a better plan for our full-time employees at minimal cost, and b) likely better control future health insurance premium increases.

#### **Full-Year Implementation of Strategic Organizational Adjustments**

The FY 15-16 Recommended Budget incorporates full-year impacts of three recent organizational adjustments intended to achieve higher priority community and customer service goals.

In the Police Department, 2 full-time customer service assistant positions were eliminated, and a new full-time Police Officer position was added. This change was possible due to the elimination of late night customer service hours in the Police Station. There is no significant cost difference associated with this change, however, this change will enable EIPD to provide better Police services in the community.

In the Parks and Recreation Department, a Recreation Coordinator position was eliminated and a new Parks Maintenance Worker position was added in order to enable Town staff to maintain additional amenities in the Town at a high level. There is also no significant cost difference associated with this change, however, it better aligns the Town's limited resources with higher priority aesthetic goals.

In the Planning and Inspections Department, the Town will continue its contractual relationship with Carteret County. The Town's Chief Code Enforcement Officer position has already been eliminated, and the Permit Technician position will be phased out prior to the start of FY 15-16. Carteret County staff will also handle the Permit Technician's duties. These changes result in total savings to the Town of more than \$61,000.

#### **Additional Funding for Emerald Isle EMS, Inc.**

The FY 15-16 Recommended Budget includes a total appropriation of \$377,000 to Emerald Isle EMS, Inc.. This amount is \$47,000 more than the FY 14-15 appropriation of \$330,000, and is primarily associated with the recent decision to utilize paid staffing for all shifts. Prior to 2015, one 12-hour shift each weeknight was covered by volunteer personnel (assisting the paid paramedic), and this shift is now covered by paid personnel.

EI EMS, Inc.'s total FY 15-16 budget is \$522,000, with an additional \$145,000 of EMS call fees supplementing the Town's contribution.

#### **Replacement Vehicles for Police and Parks and Recreation Departments; ATVs Purchased Early in FY 14-15**

The Recommended Budget includes funding to replace two Police vehicles (\$77,000) and a Parks and Recreation truck (\$25,000). Each of these vehicles is beyond its useful life to its respective department, and the timely replacement of these vehicles will insure that Town departments have reliable, cost-effective, and attractive vehicles to provide services. The continuation of a staggered vehicle replacement schedule will also enable the Town to avoid significant annual budget increases if / when multiple Town vehicles fail and must be replaced simultaneously.

Additionally, I authorized the early replacement of 3 all-terrain vehicles for the Police Department (1 ATV) and the Fire Department (2 ATVs) in the FY 14-15 budget in order to have these vehicles in place for the 2015 summer season and also to relieve pressure on the FY 15-16 budget. Unanticipated electricity sales tax revenues in FY 14-15 will be used to fund the 3 ATVs.

#### **Beach Access Walkway Replacements**

The Parks and Recreation Department budget includes \$50,000 for the replacement of aging beach access walkways at 18<sup>th</sup> Street, Bryan Street, and Nina Street in FY 15-16. Based on ratings assigned by Parks and Recreation staff, these three walkways are the most in need of repair of all

of the Town's beach access walkways. Our goal is to gradually replace all of the aging beach access walkways over time as funds permit.

### **Debt Service for New Welcome Center**

The Town executed an internal financing agreement during FY 14-15 to fund the construction of the new Welcome Center, with the Future Beach Nourishment Fund loaning \$276,000 for the construction. The first debt service payments will be made in FY 15-16, and a total of \$29,311 is budgeted for this expense. This expense is more than offset by lease payments from the Crystal Coast Tourism Development Authority.

### **Transfer to Future Beach Nourishment Fund**

The FY 15-16 Recommended Budget includes a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund, and the amount of this transfer is \$50,000 less than FY 14-15. With the recommended 4 cent property tax rate in the Primary Benefit District (oceanfront and inlet-front properties), additional special district tax revenues will be generated, and a reduced transfer of \$400,000 will result in the same overall historical amount (~ \$672,000) reserved in the Future Beach Nourishment Fund in FY 15-16.

As noted earlier, the slightly higher property tax rate in the Primary Benefit District is intended to result in an overall "revenue-neutral" property tax rate scenario for all property owners. This \$400,000 transfer is the equivalent of 1.5 cents on the Town's General Fund property tax rate, thus the General Fund property tax rate for all other services is 14 cents.

### **No New Funding for Capital Projects**

As noted earlier, the FY 15-16 Recommended Budget places a higher priority on other items, and does not include Town funding for any significant new capital projects.

The Town recently completed parking lot and other improvements at the Eastern Ocean Regional Access, and will soon open the new Welcome Center. Both of these projects are ultimately funded 100% by outside funding sources, and the FY 15-16 Recommended Budget contemplates two new projects funded by outside funding sources. Due to the fundraising efforts of the Bicycle and Pedestrian Advisory Committee and the success of the Emerald Isle Marathon, Half-Marathon, & 5K Races, approximately \$45,000 of these funds has been allotted for the installation of new decorative street lighting along the bike path and sidewalks in the "downtown" area between the new Welcome Center and the Town

Government complex. These new lights will be installed in fall 2015. Additionally, the volunteer committee raising funds for the planned Jean Preston Memorial Playground is gaining momentum, and we hope to be in a position to pursue construction of this new amenity adjacent to the Emerald Isle Public Boating Access Area by spring 2016.

Additionally, although State funding is highly uncertain, the Town would also proceed with the installation of new steel traffic signal poles at the Town's 4 signalized intersections if, and only if, significant funds are allotted for NCDOT. The Town has requested a total of \$684,000 from the NC General Assembly and NCDOT, and would provide an additional \$36,000 (5% of total project cost) from capital reserve funds already on hand and earmarked for this project.

### **Other Notable Expenditure Issues**

Other expenditure issues worth noting include the following:

- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$859,725, an increase of \$16,431 over the FY 14-15 budget amount. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service.
- The Fire Department budget includes \$13,200 for the purchase of new automatic external defibrillators to replace the AEDs on Fire vehicles and to add new AEDs in 5 town buildings.
- The Fire Department budget also includes \$6,000 for the purchase of a new emergency generator for Fire Station 2. The existing used generator at Fire Station 2 will be available for mobile deployment as needed.
- The Parks and Recreation budget includes \$10,000 for the purchase and installation of a scrolling electronic "community information" sign to be located near the corner of NC 58 and Coast Guard Road. The new sign will display information about special events, public meetings, and other charitable events, and is intended to replace the various temporary signs currently allowed to be placed on the NC 58 right of way.

- The Parks and Recreation Budget also includes \$10,000 for the installation of new, more aesthetically pleasing gates at the Town's beach vehicle ramps (Ocean Drive "dog-leg", Black Skimmer, The Point, and also the two emergency ramps at 16<sup>th</sup> Street and Doe Drive).
- A total of \$693,258 is budgeted for debt service on the Town's outstanding debt (2013 refinancing, 2013 "community improvements package", new Fire engine, land adjacent to public boating access area, and the new Welcome Center). This amount is equal to 7.79% of the FY 15-16 Recommended General Fund budget.

### **GENERAL FUND BALANCE**

As noted earlier, the FY 15-16 Recommended Budget does not rely on the appropriation of General Fund balance.

As you know, the Board appropriated a total of \$150,000 of General Fund balance in March 2015 for the purchase of vacant land adjacent to the Town Administration Building. An additional \$64,930 of fund balance was appropriated during FY 15-16 for various other items, resulting in a total fund balance appropriation of \$214,630. Due primarily to higher than anticipated sales tax revenues and electricity sales tax revenues during FY 14-15, we are projecting that only approximately \$88,000 of the appropriated fund balance will actually be used. Thus, the Town is expected to finish FY 14-15 with an adjusted General Fund balance of approximately \$2.03 million. This amount is equal to nearly 23% of the FY 15-16 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%, but I am hopeful that the Town will again meet this target by the end of FY 15-16.

Although the Town is not in any sort of fund balance crisis, General Fund balance should not be reduced further, either intentionally or due to future revenue shortfalls. The Town should strive to gradually increase the level of General Fund balance in the future.

### **OTHER FUNDS**

#### **Future Beach Nourishment Fund**

The Future Beach Nourishment Fund was established in FY 11-12 to account for the new special district taxes that are earmarked for the Town's future beach nourishment activities.

The FY 15-16 Recommended Budget for the Future Beach Nourishment Fund is \$672,504, a slight decrease from the FY 14-15 originally adopted budget amount of \$681,987. The entire budget of \$672,504 will be reserved for future beach nourishment activities.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately \$270,043. The transfer from the General Fund is \$400,000, and projected interest earnings are \$2,461, most of which is associated with the interest on the internal financing agreement for the new Welcome Center.

The Future Beach Nourishment Fund is projected to have a balance of nearly \$1.4 million as of June 30, 2015. Revenues generated in this fund in FY 15-16 and beyond will be reserved for the Town's next beach nourishment project, which is currently undetermined and unscheduled but not expected to occur for at least the next 3 – 5 years.

#### **Half-Marathon Fund**

The Half-Marathon Fund was established in the middle of both FY 13-14 and FY 14-15 to account for revenues and expenditures associated with the Emerald Isle Marathon, Half-Marathon, and 5K races held annually in March. The FY 15-16 Recommended Budget simply establishes a budget for this fund at the beginning of the fiscal year, and anticipates a total of \$92,000 from race entry fees and donations for race expenditures and a 2016 contribution to the Town for future bike path amenities and charitable causes. The 2014 races netted a total profit of \$42,000 toward bike path amenities, while the 2015 races netted a total profit of \$50,000 split evenly between bike path amenities and charitable causes.

#### **Separation Allowance Fund**

The FY 15-16 Recommended Budget includes a transfer of \$16,793 from the Separation Allowance Fund to the General Fund for the final 9 months of separation allowance payments to a retired law enforcement officer. This fund is projected to have a balance of approximately \$42,000 as of June 30, 2015, and the FY 15-16 appropriation will reduce this amount to approximately \$25,000.

#### **Special Drug Fund**

This fund accounts for restricted Police Department revenues resulting from drug seizures. The actual revenue collections in this fund are highly variable, thus the FY 15-16 Recommended Budget does not include any

appropriations in the Special Drug Fund. As of June 30, 2015, the fund is expected to have a total fund balance of approximately \$1,300. These funds are available for eligible Police Department expenditures in the future.

### **CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM**

With the completion of many beneficial projects in recent years, the updated 5-Year Capital Replacement / Improvement Program includes only a few significant new capital initiatives over the next 5 years.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$6,546,000, and is funded with a mixture of pay-as-you-go funding, installment financing proceeds, State grant funding, and other outside funding sources. The updated 5-year plan includes all capital items included in the FY 15-16 Recommended Budget, scheduled vehicle and equipment replacements, and other new capital initiatives between now and FY 19-20.

Significant items in the 5-year plan include the following:

- all capital items included in the FY 15-16 Recommended Budget, including replacement vehicles, the new yard debris collection truck, and others,
- the installation of decorative street lighting in the “downtown” area (\$45,000) in FY 15-16, to be funded with fundraising proceeds,
- the construction of the new Jean Preston Memorial Playground (\$75,000) in FY 15-16, to be funded with fundraising proceeds,
- the installation of new steel traffic signal poles at the Town’s 4 signalized intersections (\$720,000) in FY 15-16, to be funded by NCDOT grant funds and Town capital reserve funds on hand,
- annual appropriations (including FY 15-16) of \$50,000 of pay-as-you-go funding to continue replacing aging beach walkways,
- to-be-determined sidewalk and bicycle path improvements, to be funded in FY 16-17 or beyond with future fundraising proceeds,
- annual Powell Bill funding for street resurfacing work,

- the scheduled replacement of various Town vehicles and major equipment over the next five years on a pay-as-you-go basis,
- the allocation of \$20,000 of pay-as-you-go funding in FY 16-17 for additional wooden walkways in Emerald Isle Woods Park,
- the allocation of \$20,000 of pay-as-you-go funding in FY 16-17 for a fixed generator for the Community Center, and
- the allocation of \$30,000 of pay-as-you-go funding in FY 17-18 for additional storm water improvements on Doe Drive, and
- the replacement of the Town’s 1998 Fire ladder truck in FY 18-19, at a total estimated cost of \$850,000, to be financed with installment financing proceeds (this truck is the next scheduled replacement on the Town’s 5-year replacement cycle for the Town’s four Fire trucks), and
- the construction of a new Fire Station 1 in FY 18-19, at a total estimated cost of \$2.5 million, to be financed with installment financing proceeds (this significant new debt-funded project is timed to coincide with the full retirement of the Town’s 2013 refinancing debt, which will result in approximately \$245,000 of annual budget capacity).

### **LOOKING AHEAD**

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

The updated General Fund 5-Year Forecast indicates a deficit of approximately \$154,000 (or the equivalent of 0.6 cents on the General Fund tax rate) for FY 16-17. At this point (assuming no significant outside impacts on the Town’s budget), I am not terribly alarmed by this projected deficit, and remain hopeful that it can be effectively mitigated with careful budget planning between now and then. The following 3 years of the forecast indicate additional deficits, but we will be working hard in the mean time to address those deficits.

As you know, under NC law, the Carteret County Commissioners may consider a change to the sales tax distribution formula each year during April only. I envision that the sales tax distribution issue will likely resurface again every year (to at least some degree), and it will be important for the Town to closely monitor this issue. As discussed extensively in recent months, we estimate that such a change would cause the Town to lose nearly \$700,000 annually, or the equivalent of more than 2.5 cents on the Town's General Fund property tax rate. The attached 5-Year Forecast assumes that the ad valorem distribution method remains in effect indefinitely.

Additionally, the outcome of any potential changes to the sales tax distribution at the State level is unknown, and the attached 5-Year Forecast assumes no harmful changes at the State level. We will continue to monitor this issue also, and will engage with Representative McElraft and Senator Sanderson (and others) as necessary to preserve the Town's historical revenue stream.

### **CLOSING**

I believe the FY 15-16 Recommended Budget reflects the Board's budget priorities, and I hope the Board and the community will be pleased with these recommendations. Town staff and I have worked hard to implement strategic organizational adjustments and to limit expenditures only to those necessary to maintain high service quality. I am pleased to present a "revenue-neutral" property tax rate scenario, in accordance with the Board's top priority. As always, I encourage the Board to adjust the Recommended Budget in any way that more clearly reflects your priorities and vision for the Town, and I look forward to reviewing the Recommended Budget with you in the coming weeks.

Although no one enjoys bearing the cost of government at any level, we are fortunate to enjoy all that the Town provides for a relatively low cost. Although the Town's General Fund property tax rate will increase by 1.5 cents to the "revenue-neutral" rate of 15.5 cents (14 cents for general services and 1.5 cents earmarked for beach nourishment), and other North Carolina beach towns are also currently developing their FY 15-16 budgets, I fully expect Emerald Isle to retain its standing among the beach towns with the lowest property tax rates. Due to differences in tax revaluation schedules among the different coastal counties, we will likely lose our status as the 2<sup>nd</sup> lowest tax rate among the 21 oceanfront municipalities, however, I do not expect Emerald Isle to fall further than 6<sup>th</sup> lowest.

I remain proud of our collective efforts to minimize the tax burden on our residents and property owners. The annual cost of Emerald Isle town government for the average-value property owner in Emerald Isle in FY 15-16 (if the Recommended Budget is approved) would be approximately \$65 per month – for all Town services, including police services, fire services, beach nourishment, beach strand access, park facilities, recreation programs, trash collection, recycling collection, yard debris collection, street maintenance, storm water management, bicycle paths, boating access, and more.

I want to express my gratitude for Laura Rotchford's assistance with the preparation of the FY 15-16 Recommended Budget. She is doing a great job as the Town's new Finance Director, and we are fortunate to have her on our team. I also again express my sincere thanks to the Town's department heads and all of our employees for their efforts to make Emerald Isle an even better place than it already is. As I have stated numerous times in the past, our organization is certainly not perfect and can always improve, but overall we remain extremely fortunate to have a dedicated and competent workforce serving our customers. I also again thank the Mayor and the Board for maintaining a productive and pleasant work environment for myself and the Town staff to work within. I remain grateful for your continuing support for me personally and for the entire Town organization.

Finally, I am continually reminded that we are all so incredibly fortunate to live and work in Emerald Isle. The natural environment is absolutely beautiful, the community of people is outstanding, and collectively we are blessed with relative wealth and good fortune. Although our problems and concerns are certainly valid, and our challenges may at times seem significant, it is important to remember just how fortunate we all are compared to many communities in North Carolina, the United States, and the world. We are all truly blessed to call Emerald Isle home.

Respectfully submitted,



Frank A. Rush, Jr.  
Town Manager

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## **SUMMARY BUDGET INFORMATION**

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## FY 2015-16 BUDGET - "Quick Summary"

* General Fund Tax Rate:	15.5 cents	- slightly less than revenue-neutral rate of 15.61 cents
* Average Value Annual Bill - General Fund Tax:	\$ 555.11	- property owners with decrease in assessed value equal to or greater than 9.9% should not experience increase in General Fund property tax bill
* Annual Solid Waste Fee:	\$ 228.00	- \$18 increase from FY 14-15 fee to maintain 100% coverage of solid waste expenditures; full amount of increase associated with purchase of new yard debris collection truck and additional employee; total fee equates to \$19.00 per month per residential unit
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:	4.0 cents	- slightly more than revenue-neutral rate of 3.42 cents; because oceanfront property values decreased more than rest of properties, the net impact for the oceanfront property owner group is generally revenue-neutral when General Fund property tax rate is also factored in
* Other Fee Changes:	- New fees established for Police Department fingerprint services; no other fee changes	

* Total Town of Emerald Isle Budget:	\$ 9,266,939	- includes General Fund, Future Beach Nourishment Fund, Half-Marathon Fund, and Separation Allowance Fund
* Total General Fund Budget:	\$ 8,902,435	- a \$448,307, or 5.30% increase from FY 14-15 original budget amount; includes \$400,000 transfer to Future Beach Nourishment Fund
* Total Future Beach Nourishment Fund Budget:	\$ 672,504	- includes proceeds from 4-cent Primary Benefit district tax rate plus \$400,000 transfer from General Fund; consistent with historical appropriations

Key Budget Issues:

- FY 15-16 budget should enable the Town to maintain service levels and service quality
- addresses critical need for better yard debris collection service during times of peak demand in spring, summer, fall (new truck, additional employee)
- overall, generally revenue-neutral property tax scenario for both oceanfront property owner group and non-OF property owner group
- budget incorporates strategic adjustments in Planning and Inspections (contract with Carteret County for building inspections services), Police (reduction of customer service assistant hours by eliminating late night service), and Parks and Recreation (reassignment of position for park maintenance)
- includes \$400,000 transfer from General Fund to Future Beach Nourishment Fund to replace revenue associated with old Secondary Benefit District; reduction of \$50,000 from FY 14-15 amount is offset by additional Primary Benefit District tax revenues
- proposed 2% cost-of-living adjustment for all Town employees; also restoration of historical health savings account contribution (restores \$1,000 "gap")
- includes funding for scheduled replacement of two Police vehicles, one Parks and Recreation truck, and Public Works riding mower
- no fund balance appropriated to balance the FY 15-16 budget

## FY 2015-16 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/14:	\$ 2,114,189	- increase from June 30, 2013 fund balance level
* <b>Projected</b> Adjusted General Fund Balance at 6/30/15:	\$ 2,026,635	- use of fund balance for vacant lot purchase during FY 14-15 contributes to decrease
- as percent of FY 15-16 Recommended Budget	22.76%	- slightly below Board's official policy of 25%

* Total Authorized Full - Time Positions:	55	- net decrease of 2 full-time positions from FY 14-15 adopted budget; includes 8 fewer full-time positions than included in FY 07-08 budget (63)
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* <b>Major</b> FY 15-16 Expenditure Changes: General Fund	\$ 125,000	- new yard debris collection truck
	\$ 43,478	- new position to operate new yard debris collection truck
	\$ 66,508	- 2% cost-of-living adjustment for Town employees
	\$ 55,880	- higher health insurance premiums, restoration of full HSA contribution
	\$ 47,000	- increase in annual EMS contract to enable paid personnel 24/7
	\$ 208,343	- various inflationary and service demand pressures on departmental operating budgets
	\$ 29,311	- debt service for new Welcome Center
	\$ (50,000)	- reduction in transfer to Future Beach Nourishment Fund
	\$ (61,624)	- strategic adjustments in Planning and Inspections
	\$ 463,896	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* <b>Major</b> FY 15-16 Revenue Changes: General Fund	\$ 210,800	- higher than anticipated growth in sales tax revenues
	\$ 110,310	- higher than anticipated electricity sales tax revenues due to State changes
	\$ 117,000	- proceeds from \$18 increase in annual solid waste fee
	\$ 33,600	- lease payments from TDA for new Welcome Center
	\$ (17,441)	- reduction in property tax revenues associated with rate less than revenue-neutral
	\$ (15,000)	- projected decrease in building permit fee revenues
	\$ 439,269	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

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## FY 2015-16 BUDGET - ALL FUNDS

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<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 8,902,435	\$ 8,902,435
Future Beach Nourishment Fund	672,504	672,504
Half-Marathon Fund	92,000	92,000
Separation Allowance Fund	16,793	16,793
Special Drug Fund	-	-
TOTAL	<u>\$ 9,683,732</u>	<u>\$ 9,683,732</u>
Minus Interfund Transfers	<u>\$ 416,793</u>	<u>\$ 416,793</u>
<b>TOTAL BUDGET</b>	<b>\$ 9,266,939</b>	<b>\$ 9,266,939</b>

# GENERAL FUND BUDGET SUMMARY

	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
<b>REVENUES</b>									
Property Tax	3,767,874	4,222,682	4,222,682	4,195,409	4,215,329	4,206,241	-	(16,441)	-0.39%
Sales Tax	1,469,530	1,552,000	1,579,000	986,194	1,695,000	1,762,800	-	210,800	13.58%
State-Collected Revenues	609,275	608,390	630,390	452,275	715,119	718,700	-	110,310	18.13%
Solid Waste Fees	1,385,285	1,370,625	1,370,625	1,373,740	1,379,656	1,491,400	-	120,775	8.81%
Development Permit Fees	162,533	161,000	161,000	109,673	142,250	146,000	-	(15,000)	-9.32%
Other Fees	240,913	242,000	247,000	192,571	257,395	252,000	-	10,000	4.13%
Parks and Recreation Fees	125,455	138,000	138,000	108,508	131,453	147,500	-	9,500	6.88%
Grant Revenues	2,000	5,500	19,880	26,439	26,439	13,800	-	8,300	150.91%
Other Revenues	139,464	131,100	139,177	120,679	152,778	146,700	-	15,600	11.90%
Installment Financing Proceeds	455,000	-	-	-	-	-	-	-	-
Interest Earnings	178	1,000	1,000	262	275	500	-	(500)	-50.00%
Transfers From Other Funds	-	21,831	22,130	299	22,130	16,793	-	(5,038)	-23.08%
Fund Balance	-	-	250,986	-	250,986	-	-	-	-
<b>TOTAL</b>	<b>8,357,507</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,566,049</b>	<b>8,988,810</b>	<b>8,902,435</b>	<b>-</b>	<b>448,307</b>	<b>5.30%</b>
<b>EXPENDITURES</b>									
Governing Body	90,056	80,527	86,527	68,696	81,299	89,207	-	8,680	10.78%
Legal	21,408	15,000	15,000	8,318	11,500	15,000	-	-	0.00%
Administration	495,754	493,441	524,740	446,224	539,662	564,355	-	70,914	14.37%
Planning and Inspections	237,847	252,244	236,243	184,117	226,059	190,620	-	(61,624)	-24.43%
Police	1,538,064	1,597,303	1,646,683	1,319,839	1,637,632	1,664,581	-	67,278	4.21%
Fire	1,696,249	1,257,415	1,291,415	1,040,510	1,326,544	1,355,514	-	98,099	7.80%
EMS	315,000	330,000	330,000	262,000	330,000	377,000	-	47,000	14.24%
Public Works	757,176	656,003	710,989	637,455	751,607	670,003	-	14,000	2.13%
Solid Waste	1,363,571	1,347,209	1,350,209	1,059,234	1,357,779	1,528,891	-	181,683	13.49%
Parks and Recreation	999,302	852,273	865,273	718,614	858,304	911,766	-	59,493	6.98%
NonDepartmental	448,131	452,830	602,980	561,419	594,713	442,241	-	(10,589)	-2.34%
Debt Service	246,489	669,884	660,734	660,733	660,733	693,258	-	23,374	3.49%
Transfers to Other Funds	105,168	450,000	461,077	461,077	485,602	400,000	-	(50,000)	-11.11%
<b>TOTAL</b>	<b>8,314,215</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,428,236</b>	<b>8,861,434</b>	<b>8,902,435</b>	<b>-</b>	<b>448,307</b>	<b>5.30%</b>
Difference	43,292	(0)	(0)	137,813	127,376	(0)	-		

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

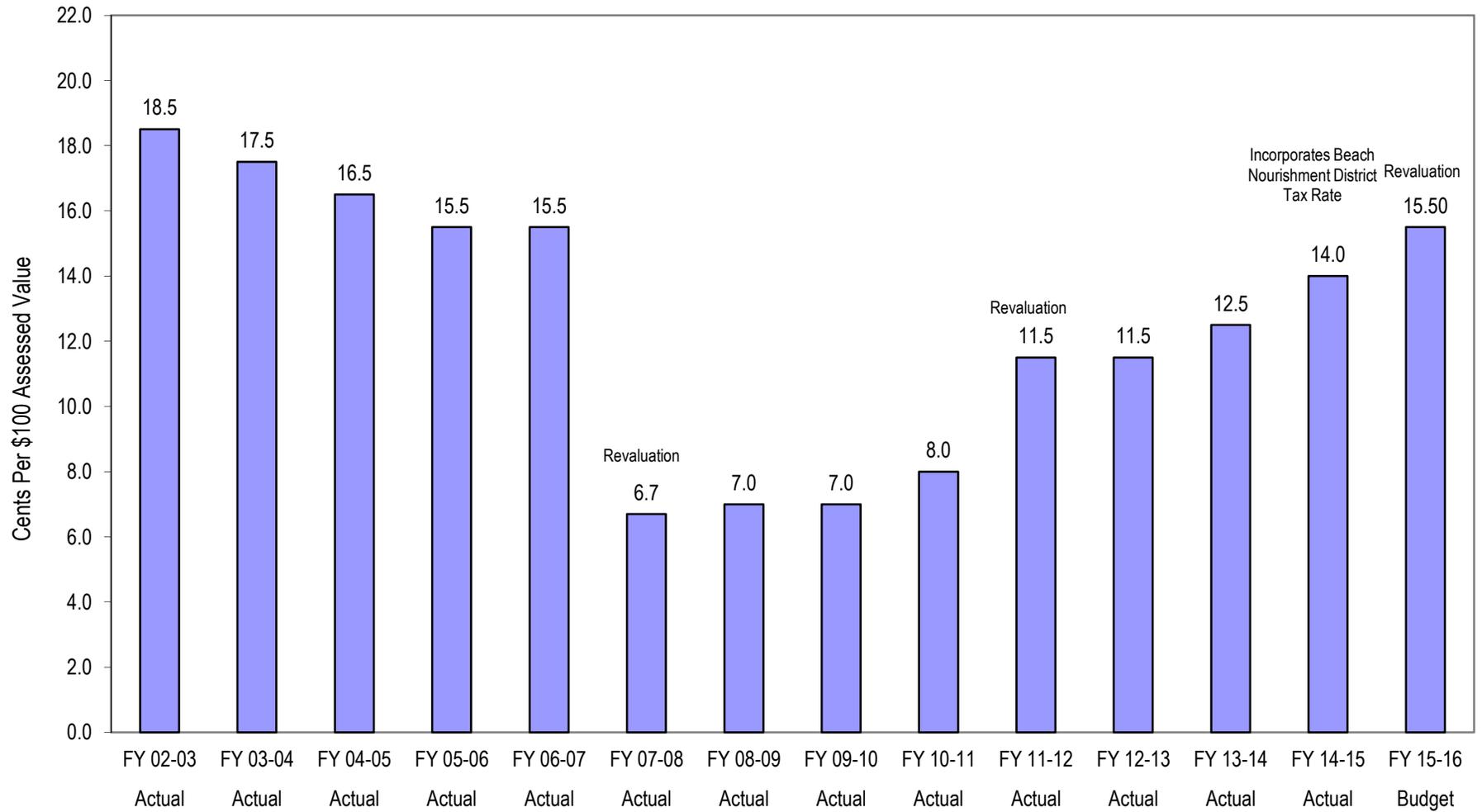
## OCEANFRONT / INLET-FRONT OWNERS

		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
2011 Value		\$ 295,350	\$ 733,175	\$ 1,051,861	\$ 2,014,691	\$ 2,827,249	\$ 1,142,142	\$ 654,386
2015 Value		\$ 238,250	\$ 644,897	\$ 907,169	\$ 1,797,410	\$ 2,271,041	\$ 932,955	\$ 544,128
		-19.33%	-12.04%	-13.76%	-10.78%	-19.67%	-18.32%	-16.85%
Rates		Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
<b>FY 14-15 Actual</b>								
Property Tax - General Fund	\$ 0.1400	\$ 413.49	\$ 1,026.45	\$ 1,472.61	\$ 2,820.57	\$ 3,958.15	\$ 1,599.00	\$ 916.14
Property Tax - Beach Nourishment	\$ 0.0300	\$ 88.61	\$ 219.95	\$ 315.56	\$ 604.41	\$ 848.17	\$ 342.64	\$ 196.32
Solid Waste Fee	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00
<b>TOTAL</b>		<b>\$ 712.10</b>	<b>\$ 1,456.40</b>	<b>\$ 1,998.16</b>	<b>\$ 3,634.97</b>	<b>\$ 5,016.32</b>	<b>\$ 2,151.64</b>	<b>\$ 1,322.46</b>
<b>FY 15-16 Recommended</b>								
Property Tax - General Fund	\$ 0.1550	\$ 369.29	\$ 999.59	\$ 1,406.11	\$ 2,785.99	\$ 3,520.11	\$ 1,446.08	\$ 843.40
Property Tax - Beach Nourishment	\$ 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>Net Change - Annual Tax Bill</b>		<b>\$ (19.51)</b>	<b>\$ 29.15</b>	<b>\$ (1.18)</b>	<b>\$ 97.97</b>	<b>\$ (359.79)</b>	<b>\$ (104.38)</b>	<b>\$ (33.41)</b>

## ALL OTHER OWNERS

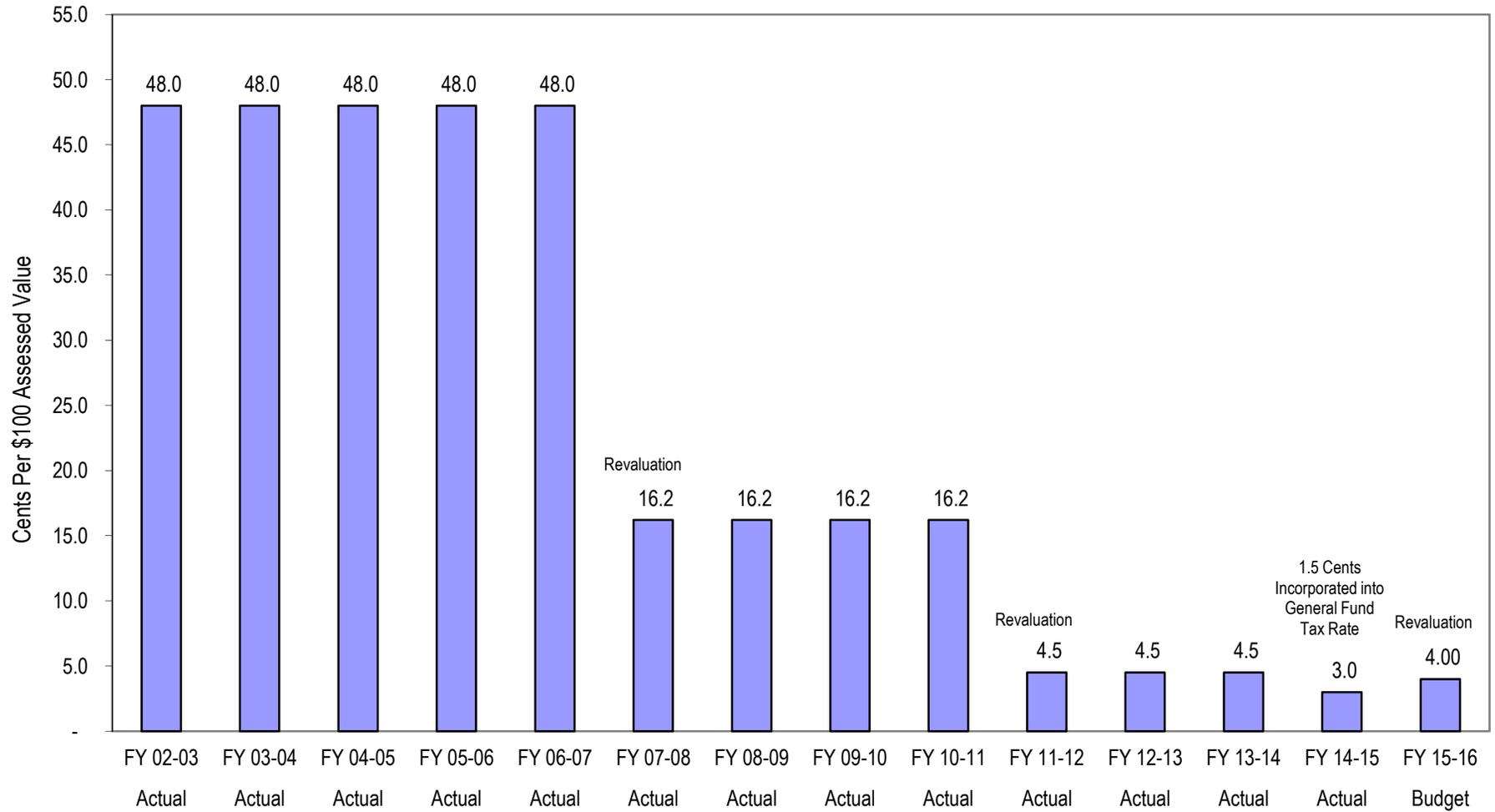
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
2011 Value		\$ 296,139	\$ 350,000	\$ 432,350	\$ 473,405	\$ 547,301	\$ 597,326	\$ 680,154
2015 Value		\$ 252,346	\$ 305,000	\$ 348,206	\$ 443,905	\$ 487,269	\$ 528,984	\$ 486,655
		-14.79%	-12.86%	-19.46%	-6.23%	-10.97%	-11.44%	-28.45%
Rates		Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
<b>FY 14-15 Actual</b>								
Property Tax - General Fund	\$ 0.1400	\$ 414.59	\$ 490.00	\$ 605.29	\$ 662.77	\$ 766.22	\$ 836.26	\$ 952.22
Property Tax - Beach Nourishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00	\$ 210.00
<b>TOTAL</b>		<b>\$ 624.59</b>	<b>\$ 700.00</b>	<b>\$ 815.29</b>	<b>\$ 872.77</b>	<b>\$ 976.22</b>	<b>\$ 1,046.26</b>	<b>\$ 1,162.22</b>
<b>FY 15-16 Recommended</b>								
Property Tax - General Fund	\$ 0.1550	\$ 391.14	\$ 472.75	\$ 539.72	\$ 688.05	\$ 755.27	\$ 819.93	\$ 754.32
Property Tax - Beach Nourishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>Net Change - Annual Tax Bill</b>		<b>\$ (5.46)</b>	<b>\$ 0.75</b>	<b>\$ (47.57)</b>	<b>\$ 43.29</b>	<b>\$ 7.05</b>	<b>\$ 1.67</b>	<b>\$ (179.90)</b>

# GENERAL FUND PROPERTY TAX RATE HISTORY



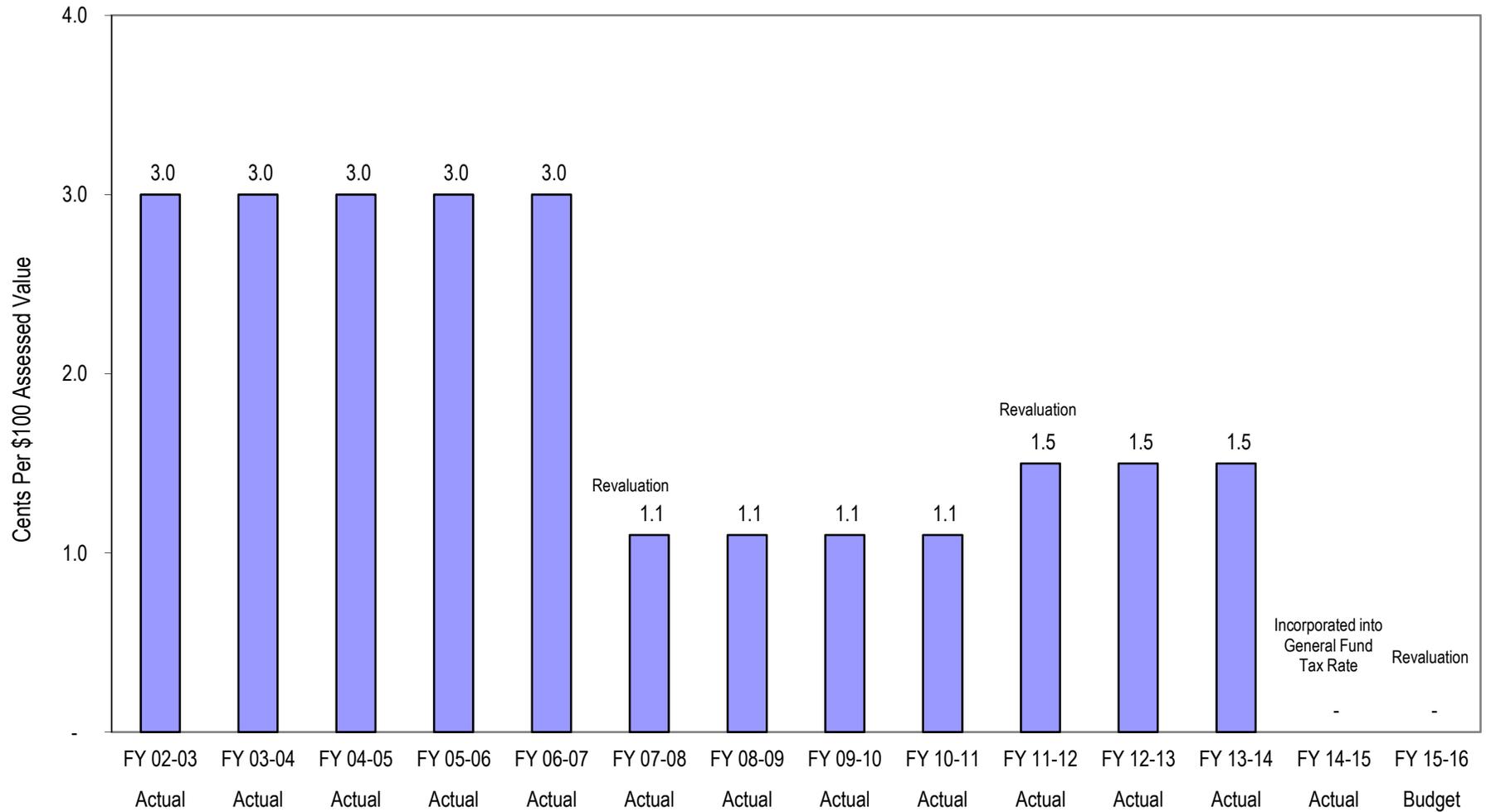
# PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

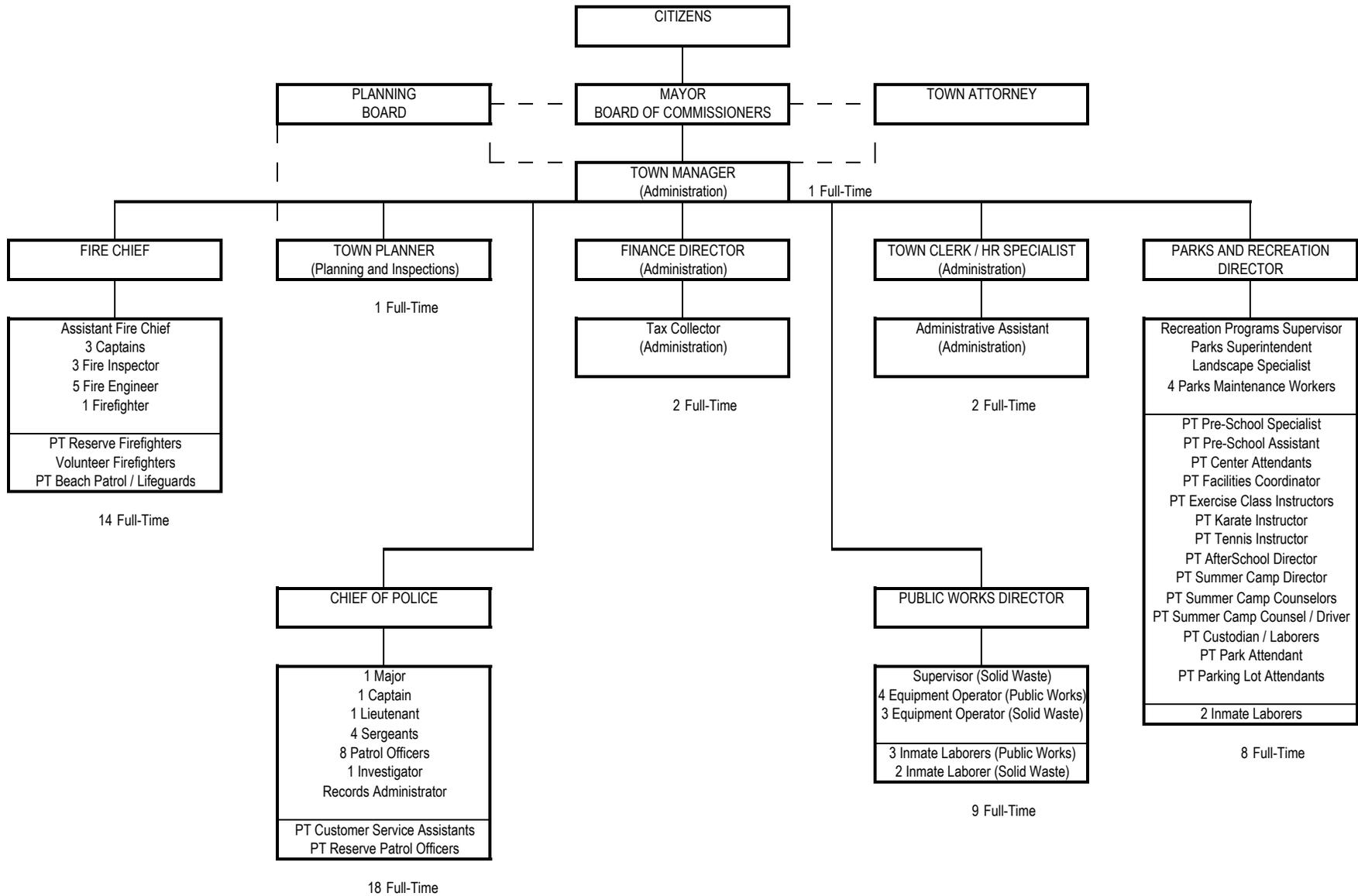


# SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE  
ORGANIZATION CHART  
FY 2015-16 Recommended Budget**



**TOTAL POSITIONS  
55 Full-Time**

# SUMMARY OF AUTHORIZED POSITIONS

## BUDGET INFORMATION

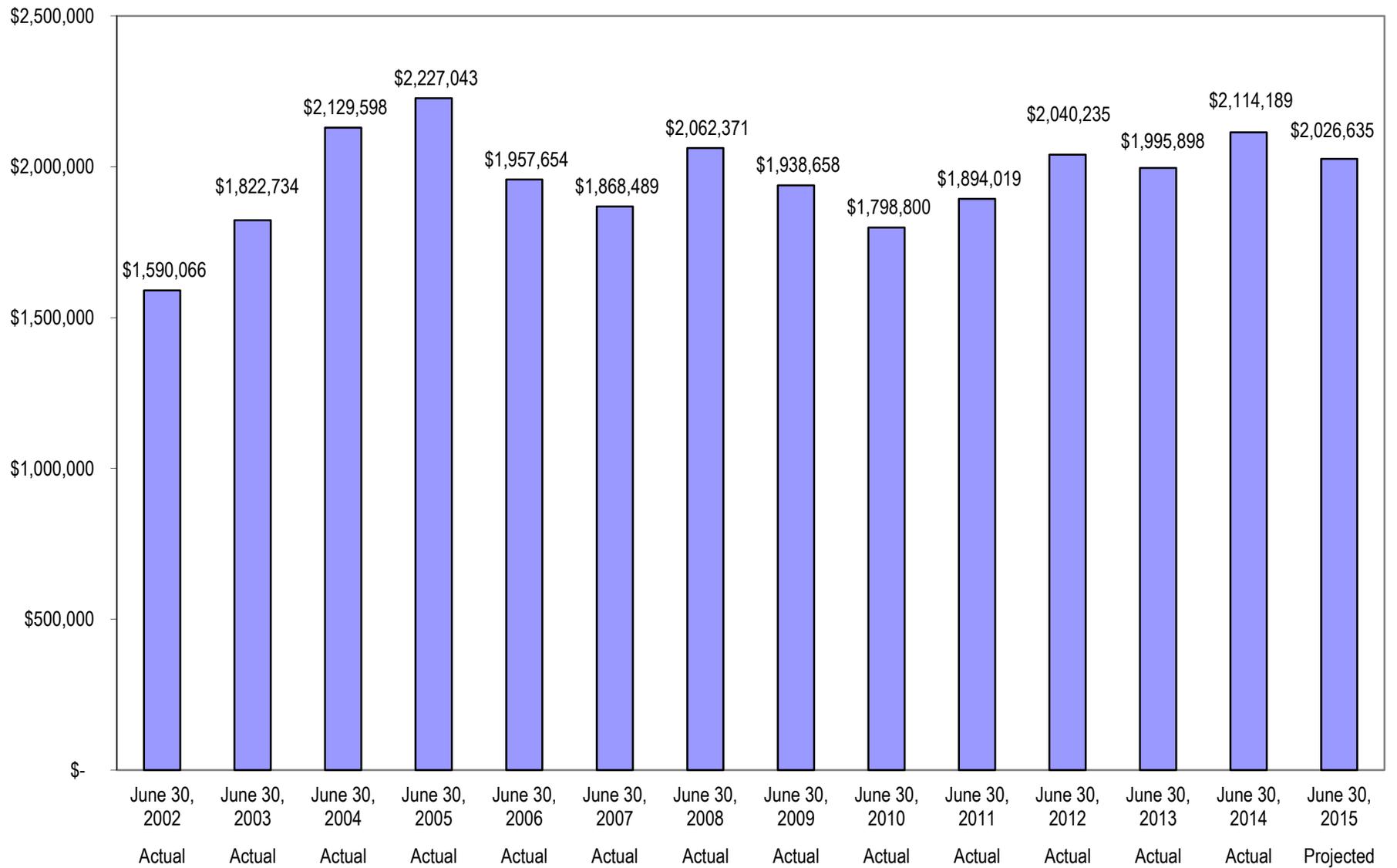
<u>Department</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Adopted</u>	<u>FY 14-15 Amended</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Request</u>	<u>FY 15-16 Recommended</u>	<u>FY 15-16 Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	5	5	-
Planning and Inspections	3	3	1	1	1	1	-
Police	19	19	18	18	18	18	-
Fire	14	14	14	14	14	14	-
EMS	-	-	-	-	-	-	-
Public Works	5	5	5	5	5	5	-
Solid Waste	3	3	3	3	3	4	-
Parks and Recreation	8	8	8	8	8	8	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>57</b>	<b>57</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>55</b>	<b>-</b>
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	1	-	-	-	-	-	-
Planning and Inspections	1	1	-	-	-	-	-
Police	14	14	14	17	17	17	-
Fire	21	21	21	21	21	21	-
EMS	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Solid Waste	-	-	1	1	1	-	-
Parks and Recreation	37	37	37	37	37	37	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>81</b>	<b>80</b>	<b>80</b>	<b>83</b>	<b>83</b>	<b>82</b>	<b>-</b>

## GENERAL FUND BALANCE PROJECTION as of 6/30/15

Total General Fund Balance as of 6/30/12	\$ 2,051,217		
Minus Powell Bill Reserve	\$ 10,982		
Minus Designated for Subsequent Years' Expenditures	\$ -		
Minus Stabilization by State Statute	\$ 678,533		
		<b>ADJUSTED FUND BALANCE</b>	
Undesignated Fund Balance as of 6/30/12	\$ 1,361,702	<b>Total Undesignated+Stabilization by State Statute as of 6/30/12</b>	<b>\$ 2,040,235</b>
As percent of FY 2011-2012 final expenditures	17.26%	As percent of FY 2011-2012 final expenditures	25.86%
As percent of FY 2012-2013 adopted General Fund budget	18.83%	As percent of FY 2012-2013 adopted General Fund budget	28.21%
Total General Fund Balance as of 6/30/13	\$ 2,106,953		
Minus Powell Bill Reserve	\$ 111,055		
Minus Designated for Subsequent Years' Expenditures	\$ -		
Minus Stabilization by State Statute	\$ 581,729		
		<b>ADJUSTED FUND BALANCE</b>	
Undesignated Fund Balance as of 6/30/13	\$ 1,414,169	<b>Total Undesignated+Stabilization by State Statute as of 6/30/13</b>	<b>\$ 1,995,898</b>
As percent of FY 2012-2013 final expenditures	19.14%	As percent of FY 2012-2013 final expenditures	27.01%
As percent of FY 2013-2014 adopted General Fund budget	17.07%	As percent of FY 2013-2014 adopted General Fund budget	24.09%
Total General Fund Balance as of 6/30/14	\$ 2,150,245		
Minus Powell Bill Reserve	\$ 36,056		
Minus Designated for Subsequent Years' Expenditures	\$ -		
Minus Stabilization by State Statute	\$ 754,908		
		<b>ADJUSTED FUND BALANCE</b>	
Undesignated Fund Balance as of 6/30/14	\$ 1,359,281	<b>Total Undesignated+Stabilization by State Statute as of 6/30/14</b>	<b>\$ 2,114,189</b>
As percent of FY 2013-2014 final expenditures	16.35%	As percent of FY 2013-2014 final expenditures	25.43%
As percent of FY 2014-2015 adopted General Fund budget	16.08%	As percent of FY 2014-2015 adopted General Fund budget	25.01%
<b>Fund Balance Adjustments During / At Close of FY 2014-2015</b>			
Direct FY 14-15 appropriation of General Fund balance (not including Powell Bill Reserve appropriation)	(214,930)		
Projected FY 14-15 surplus	127,376		
		<b>ADJUSTED FUND BALANCE</b>	
Projected Undesignated Fund Balance as of 6/30/15	\$ 1,271,727	<b>Total Undesignated+Stabilization by State Statute as of 6/30/15</b>	<b>\$ 2,026,635</b>
As percent of projected FY 2014-15 final expenditures	14.35%	As percent of projected FY 2014-2015 final expenditures	22.87%
As percent of FY 2015-2016 Rec General Fund budget	14.29%	As percent of FY 2015-2016 Rec General Fund budget	22.76%

# ADJUSTED GENERAL FUND BALANCE

# Undesignated Plus Stabilization by State Statute



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# PROPERTY TAX RATE BREAKDOWN

# FY 2015-2016

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FY 15-16 Recommended General Fund Tax Rate: 15.50 cents

Breakdown by department / service:

Governing Body & Legal	0.20 cents
Administration	1.20 cents
Planning and Inspections	0.10 cents
Police	3.40 cents
Fire	2.80 cents
EMS	0.80 cents
Public Works	1.10 cents
Solid Waste	- cents
Parks and Recreation	1.50 cents
NonDepartmental	1.00 cents
Debt Service	1.90 cents
Transfer to Other Funds	1.50 cents
Transfer to Capital Projects	- cents
	-----
TOTAL	15.50 cents

**ITEMIZED RECEIPT - TOWN SERVICES**

**FY 2015 - 2016**

**HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?**

Taxpayer:  
Mr. Average Taxpayer  
1957 Emerald Drive  
Emerald Isle, NC 28594

Emerald Isle Town Hall  
7500 Emerald Drive  
Emerald Isle, NC 28594  
252-354-3424  
[www.emeraldisle-nc.org](http://www.emeraldisle-nc.org)



Assessed Value (2015 dollars): \$ 358,137  
FY 2015-2016 Property Tax Rate Per \$100: 15.50 cents

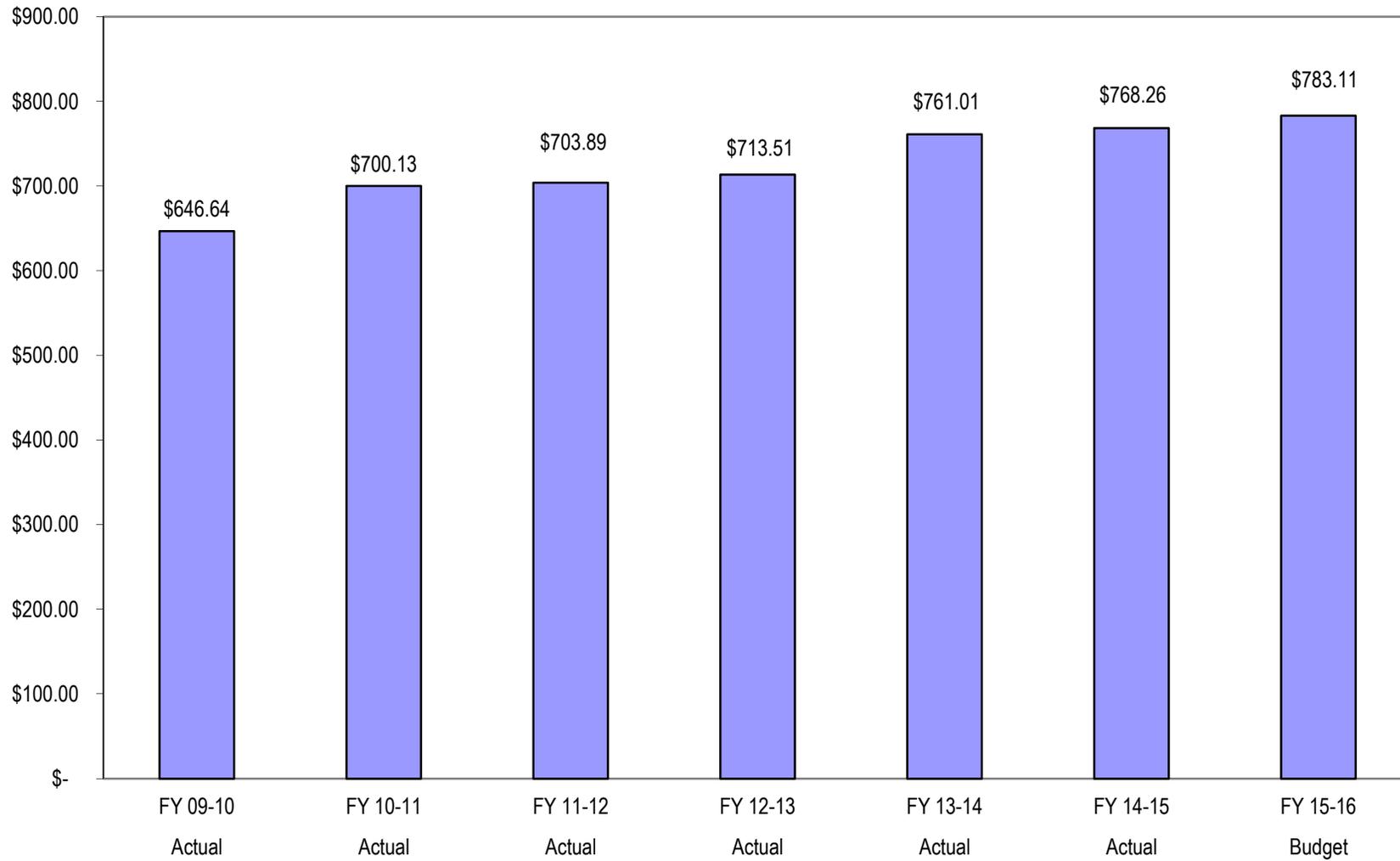
TOTAL FY 2015-2016 PROPERTY TAX DUE:	\$ 555.11
TOTAL FY 2015-2016 SOLID WASTE FEE DUE:	\$ 228.00
<b>TOTAL FY 2015-2016 AMOUNT DUE:</b>	<b>\$ 783.11</b>

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.	\$ 121.77	\$ 10.15
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.	\$ 53.72	\$ 4.48
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.	\$ 3.58	\$ 0.30
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	\$ 28.65	\$ 2.39
Fire Services	24-hour fire response and suppression services, emergency medical care first response, water rescue capabilities, summertime beach patrol, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 100.28	\$ 8.36
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.	\$ 39.40	\$ 3.28
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.	\$ 228.00	\$ 19.00
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 .	\$ 85.95	\$ 7.16
Debt Service	Principal & interest payments on major capital facilities completed in recent years and refinanced in 2013, plus principal & interest payments associated with the 2013 community improvements package that includes new bicycle paths and storm water improvements, plus principal & interest payments for Fire Engine and future site of Jean Preston Memorial Playground.	\$ 68.05	\$ 5.67
Transfer to Other Funds	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 53.72	\$ 4.48
Transfer to Capital Projects	No new pay-as-you-go capital projects planned for FY 2015-2016.	\$ -	\$ -
<b>TOTAL FY 2015-2016 AMOUNT DUE:</b>		<b>\$ 783.11</b>	<b>\$ 65.26</b>

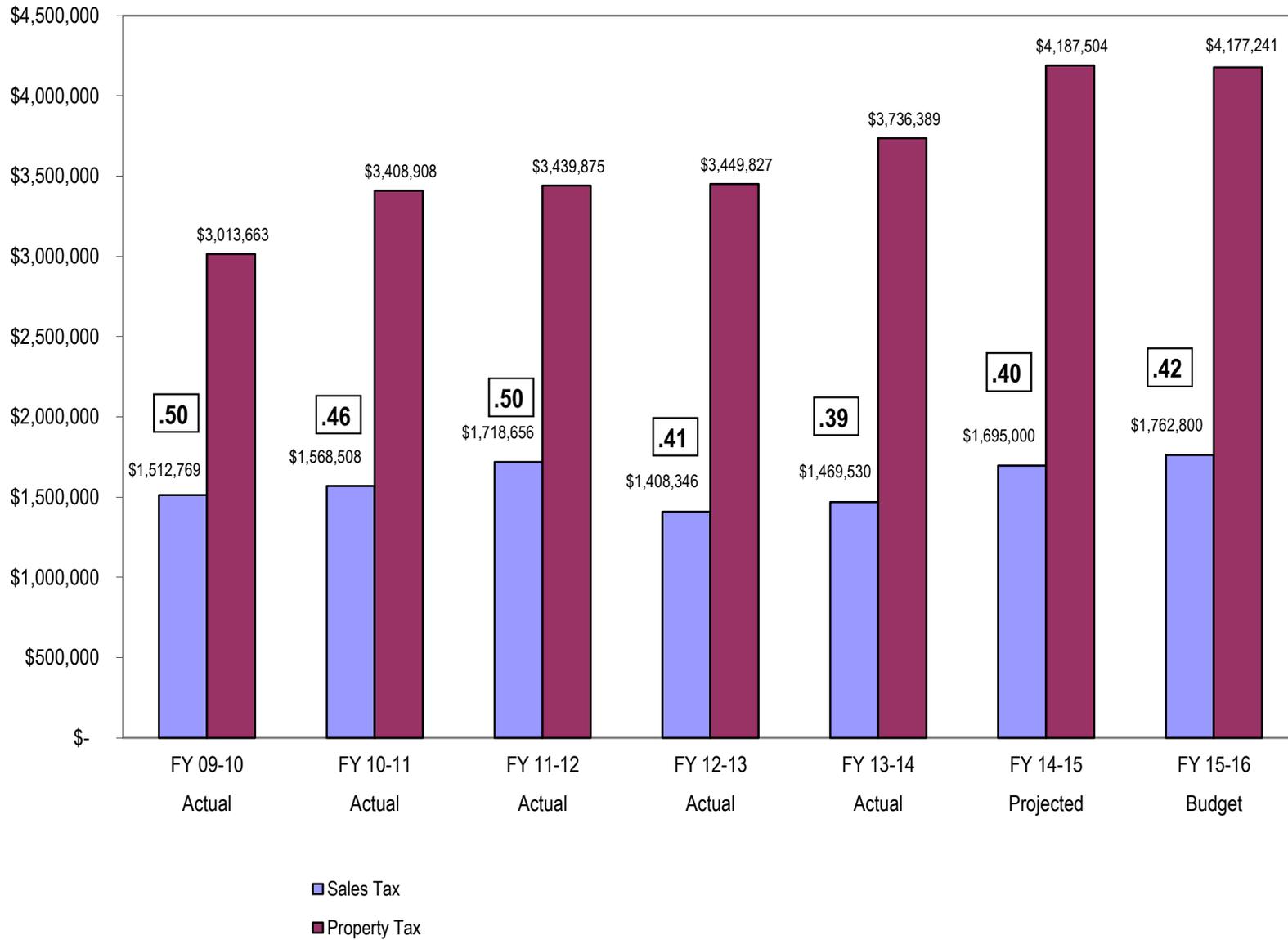
# ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

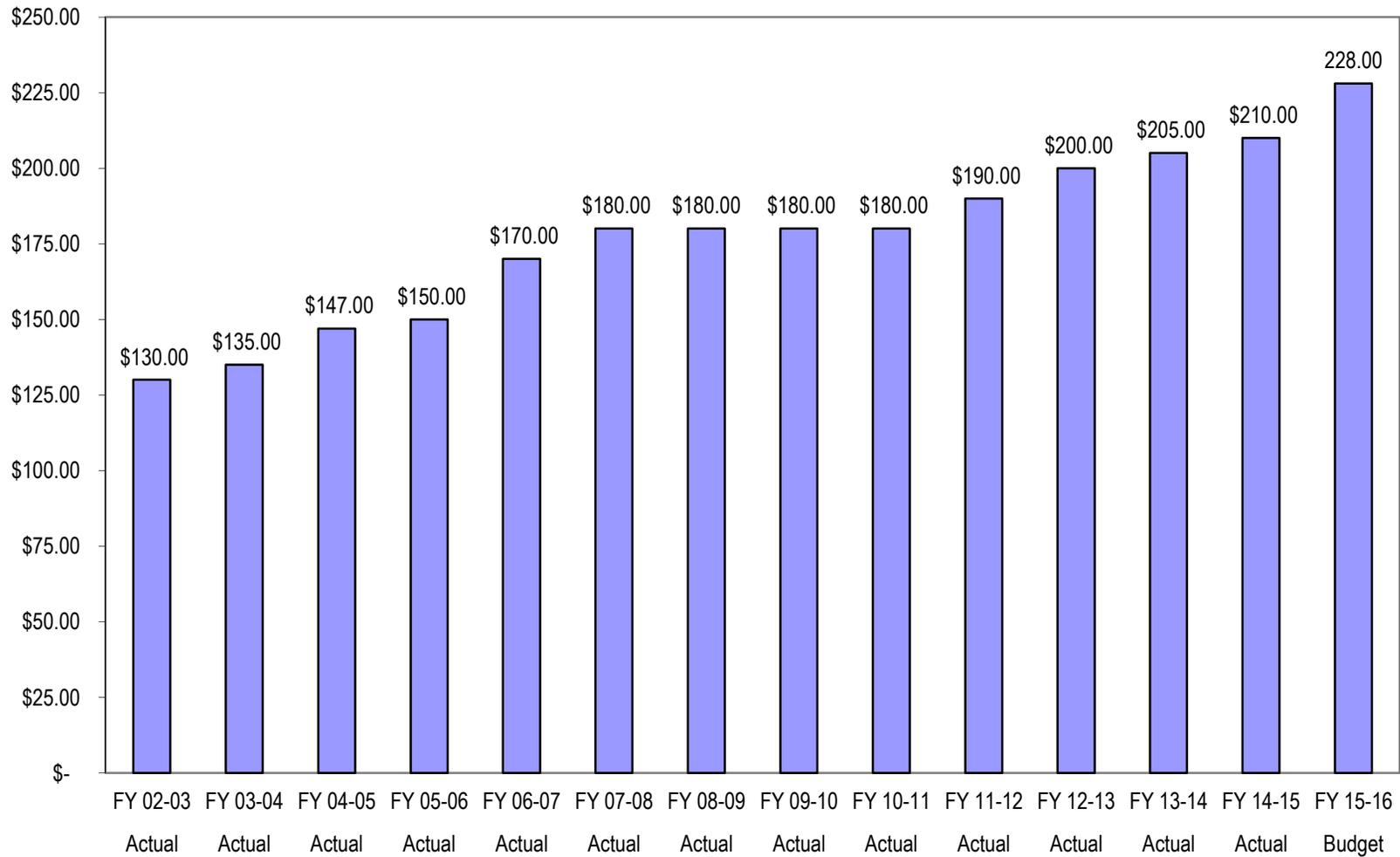
## General Fund Property Tax + Solid Waste Fee



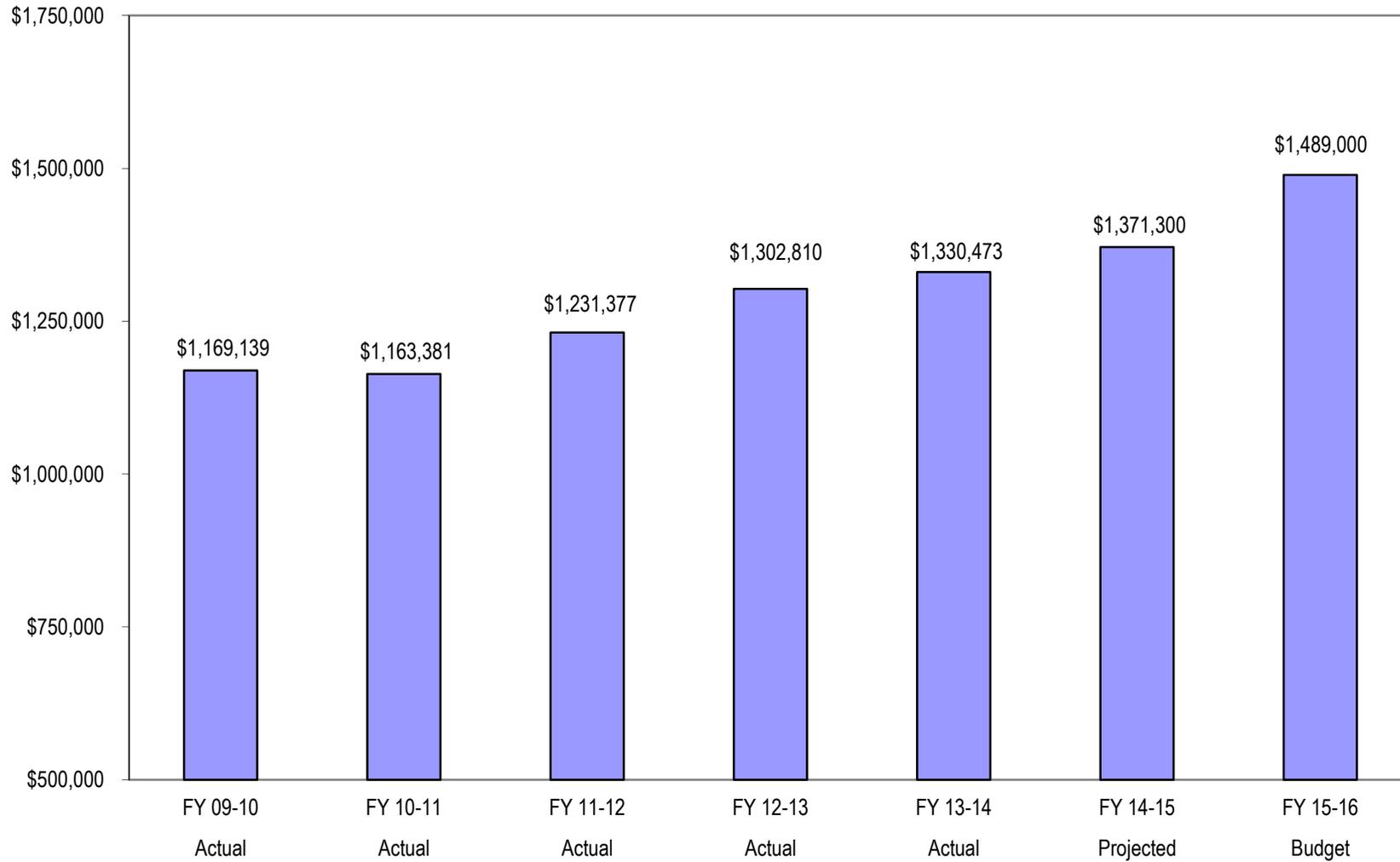
# SALES TAX / PROPERTY TAX RATIO



# ANNUAL SOLID WASTE SERVICE FEE HISTORY



# ANNUAL SOLID WASTE SERVICE FEE REVENUES



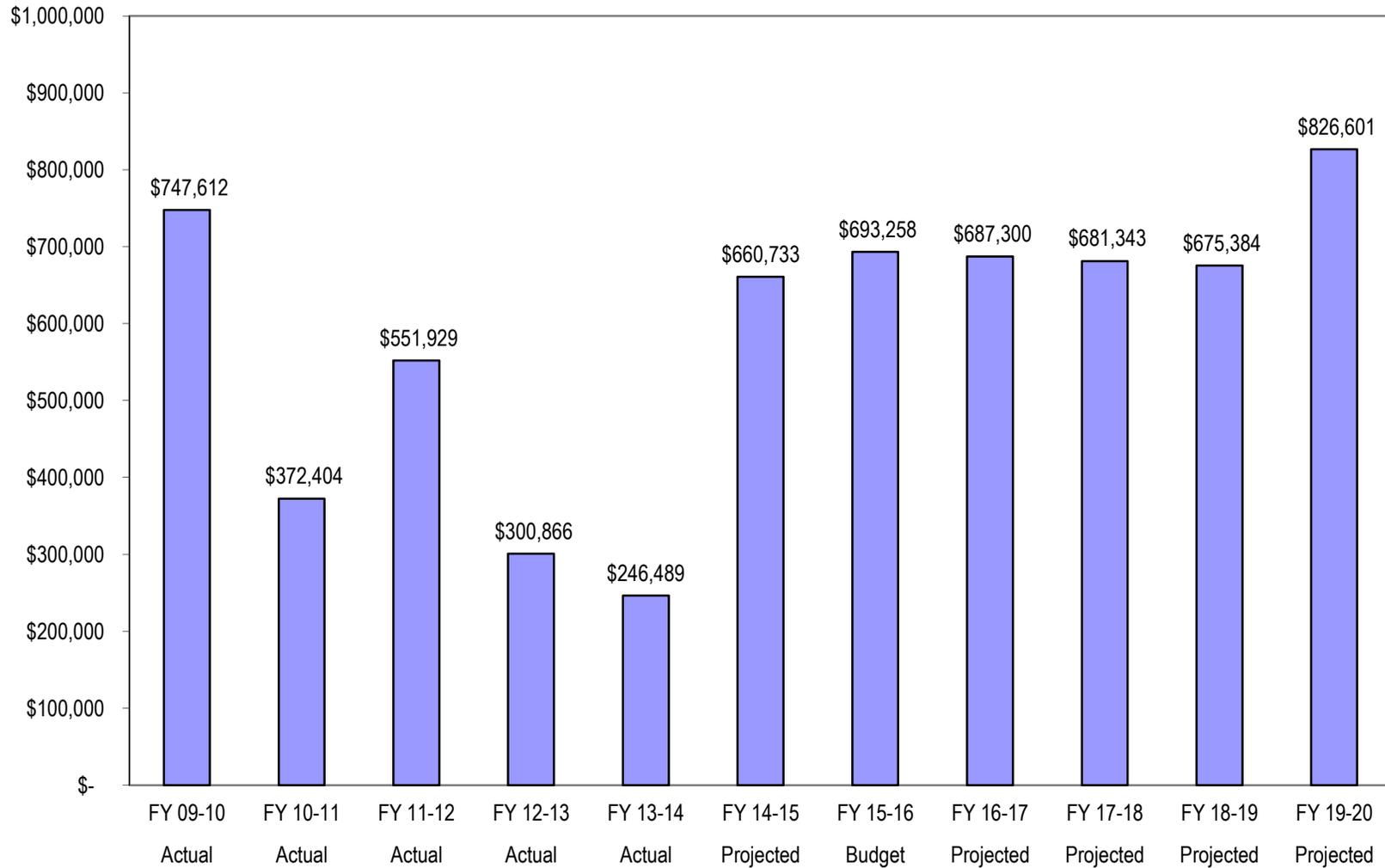
# GENERAL FUND 5-YEAR FORECAST

	FY 13-14 Actual	Approved FY 14-15 Budget	Amended FY 14-15 Budget	FY 14-15 Thru April 20, 15	Projected FY 14-15 Year-End	Recommended FY 15-16 Budget	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected	FY 19-20 Projected	
Property Tax	3,767,874	4,222,682	4,222,682	4,195,409	4,215,329	4,206,241	4,227,489	4,248,847	4,270,315	4,291,894	
Sales Tax	1,469,530	1,552,000	1,579,000	986,194	1,695,000	1,762,800	1,833,312	1,906,644	1,982,910	2,062,227	
State-Collected Revenues	609,275	608,390	630,390	452,275	715,119	718,700	733,961	748,590	763,598	778,995	
Solid Waste Fees	1,385,285	1,370,625	1,370,625	1,373,740	1,379,656	1,491,400	1,498,240	1,505,080	1,511,920	1,518,760	
Development Permit Fees	162,533	161,000	161,000	109,673	142,250	146,000	152,750	159,838	167,279	175,093	
Other Fees	240,913	242,000	247,000	192,571	257,395	252,000	252,750	253,500	254,250	255,000	
Parks and Recreation Fees	125,455	138,000	138,000	108,508	131,453	147,500	147,500	147,500	147,500	147,500	
Grant Revenues	2,000	5,500	19,880	26,439	26,439	13,800	-	-	-	-	
Other Revenues	139,464	131,100	139,177	120,679	152,778	146,700	152,100	154,572	157,118	159,741	
Installment Financing Proceeds	455,000	-	-	-	-	-	-	-	850,000	-	
Interest Earnings	178	1,000	1,000	262	275	500	10,000	25,000	50,000	50,000	
Transfers From Other Funds	-	21,831	22,130	299	22,130	16,793	-	-	-	-	
Fund Balance	-	-	250,986	-	250,986	-	-	-	-	-	
<b>TOTAL</b>	<b>8,357,507</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,566,049</b>	<b>8,988,810</b>	<b>8,902,435</b>	<b>9,008,102</b>	<b>9,149,571</b>	<b>10,154,890</b>	<b>9,439,210</b>	
Governing Body	90,056	80,527	86,527	68,696	81,299	89,207	91,883	94,640	97,479	100,403	
Legal	21,408	15,000	15,000	8,318	11,500	15,000	16,000	17,000	18,000	19,000	
Administration	495,754	493,441	524,740	446,224	539,662	564,355	581,285	598,724	616,685	635,186	
Planning and Inspections	237,847	252,244	236,243	184,117	226,059	190,620	196,338	227,229	208,295	214,544	
Police	1,538,064	1,597,303	1,646,683	1,319,839	1,637,632	1,664,581	1,714,208	1,778,264	1,867,792	1,909,836	
Fire	1,696,249	1,257,415	1,291,415	1,040,510	1,326,544	1,355,514	1,417,999	1,503,699	2,356,650	1,518,890	
EMS	315,000	330,000	330,000	262,000	330,000	377,000	400,000	425,000	450,000	475,000	
Public Works	757,176	656,003	710,989	637,455	751,607	670,003	700,273	721,001	782,201	798,887	
Solid Waste	1,363,571	1,347,209	1,350,209	1,059,234	1,357,779	1,528,891	1,446,008	1,534,388	1,534,070	1,580,092	
Parks and Recreation	999,302	852,273	865,273	718,614	858,304	911,766	1,055,269	1,037,934	1,057,993	1,083,453	
NonDepartmental	448,131	452,830	602,980	561,419	594,713	442,241	455,508	469,173	483,249	497,746	
Debt Service	246,489	669,884	660,734	660,733	660,733	693,258	687,300	681,343	675,384	826,601	
Transfers to Other Funds	105,168	450,000	461,077	461,077	485,602	400,000	400,000	400,000	400,000	400,000	
<b>TOTAL</b>	<b>8,314,215</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,428,236</b>	<b>8,861,434</b>	<b>8,902,435</b>	<b>9,162,072</b>	<b>9,488,396</b>	<b>10,547,799</b>	<b>10,059,639</b>	
Surplus / (Deficit)	43,292	(0)	(0)	137,813	127,376	(0)	(153,970)	(338,825)	(392,909)	(620,429)	
						Tax Rate To Accommodate Deficit	15.5	16.1	16.7	16.9	17.8

## KEY ASSUMPTIONS:

- Property tax revenues based on FY 15-16 tax rate of 15.5 cents.
- Assumes 0.5% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Includes \$18 increase in annual solid waste fee in FY 15-16 and continuing in future years.
- Assumes 5% growth annually in building permit fees.
- Assumes modest or no growth for other revenues annually.
- Includes 2% employee raises in FY 15-16; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes issuance of new debt for new Fire Station 1 in FY 18-19.
- Assumes issuance of new debt for Fire ladder truck in FY 18-19.
- Includes all projected future debt service costs.
- Includes \$50,000 for beach access walkway replacements annually.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$400,000 transfer to Future Beach Nourishment Fund.

# ANNUAL GENERAL DEBT SERVICE EXPENDITURES



# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 Budget	Recommended FY 15-16 Budget	Inc / (Dec) FY 12-13 Budget (Adopted) vs. FY 15-16 Recommended	Pct Change FY 12-13 Budget (Adopted) vs. FY 15-16 Recommended
<b>REVENUES</b>				
Property Tax	3,882,903	4,206,241	323,338	8.33%
Sales Tax	1,265,000	1,762,800	497,800	39.35%
State-Collected Revenues	629,422	718,700	89,278	14.18%
Solid Waste Fees	1,295,700	1,491,400	195,700	15.10%
Development Permit Fees	147,750	146,000	(1,750)	-1.18%
Other Fees	196,500	252,000	55,500	28.24%
Parks and Recreation Fees	123,000	147,500	24,500	19.92%
Grant Revenues	-	13,800	13,800	
Other Revenues	132,600	146,700	14,100	10.63%
Installment Financing Proceeds	-	-	-	
Interest Earnings	10,000	500	(9,500)	-95.00%
Transfers from Other Funds	-	16,793	16,793	
Fund Balance	-	-	-	
<b>TOTAL</b>	<b>7,682,875</b>	<b>8,902,435</b>	<b>1,219,560</b>	<b>15.87%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	85,934	89,207	3,273	3.81%
Legal	15,000	15,000	-	0.00%
Administration	463,586	564,355	100,769	21.74%
Planning and Inspections	237,400	190,620	(46,780)	-19.71%
Police	1,475,842	1,664,581	188,739	12.79%
Fire	1,285,985	1,355,514	69,529	5.41%
EMS	300,000	377,000	77,000	25.67%
Public Works	633,092	670,003	36,911	5.83%
Solid Waste	1,375,240	1,528,891	153,651	11.17%
Parks and Recreation	760,029	911,766	151,737	19.96%
NonDepartmental	303,450	442,241	138,791	45.74%
Debt Service	297,317	693,258	395,941	133.17%
Transfers to Other Funds	450,000	400,000	(50,000)	-11.11%
<b>TOTAL</b>	<b>7,682,875</b>	<b>8,902,435</b>	<b>1,219,560</b>	<b>15.87%</b>

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

# 3-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Inc / (Dec) FY 12-13 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>	Pct Change FY 12-13 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	2,898,199	3,163,637	265,438	9.16%
Benefits	957,310	1,120,083	162,773	17.00%
Operating	2,703,259	3,144,841	441,582	16.34%
Capital Outlay	376,790	380,616	3,826	1.02%
Debt Service	297,317	693,258	395,941	133.17%
Transfer to Other Funds	450,000	400,000	(50,000)	-11.11%
<b>TOTAL</b>	<b>7,682,875</b>	<b>8,902,435</b>	<b>1,219,560</b>	<b>15.87%</b>
Full-Time Authorized Positions	55	55	-	0.00%
Property Tax Revenues	3,882,903	4,206,241	323,338	8.33%
Sales Tax Revenues	1,265,000	1,762,800	497,800	39.35%
Property Tax Rate	0.130	0.1550	0.0250	19.23%
Average Value Property Tax Bill	513.51	555.11	41.60	8.10%
Annual Solid Waste Fee	200.00	228.00	28.00	14.00%
Average Total Bill	713.51	783.11	69.60	9.75%
Average Tax Value	395,011	358,137	(36,874)	-9.33%
	<u>March 2012</u>	<u>March 2015</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	223.3	229.3	6.0	2.70%
	<u>June 30, 2012</u>	<u>June 30, 2015 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,040,235	2,026,635	(13,600)	-0.67%
Outstanding General Fund Debt	1,631,281	3,724,229	2,092,948	128.30%

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

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 10-11 Budget	Recommended FY 15-16 Budget	Inc / (Dec) FY 10-11 Budget (Adopted) vs. FY 15-16 Recommended	Pct Change FY 10-11 Budget (Adopted) vs. FY 15-16 Recommended
<b>REVENUES</b>				
Property Tax	3,887,423	4,206,241	318,818	8.20%
Sales Tax	1,525,000	1,762,800	237,800	15.59%
State-Collected Revenues	465,488	718,700	253,212	54.40%
Solid Waste Fees	1,174,700	1,491,400	316,700	26.96%
Development Permit Fees	121,800	146,000	24,200	19.87%
Other Fees	199,524	252,000	52,476	26.30%
Parks and Recreation Fees	124,000	147,500	23,500	18.95%
Grant Revenues	5,950	13,800	7,850	131.93%
Other Revenues	83,100	146,700	63,600	76.53%
Installment Financing Proceeds	-	-	-	
Interest Earnings	20,000	500	(19,500)	-97.50%
Transfers from Other Funds	-	16,793	16,793	
Fund Balance	-	-	-	
<b>TOTAL</b>	<b>7,606,985</b>	<b>8,902,435</b>	<b>1,295,450</b>	<b>17.03%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	87,319	89,207	1,888	2.16%
Legal	16,000	15,000	(1,000)	-6.25%
Administration	476,066	564,355	88,289	18.55%
Planning and Inspections	225,606	190,620	(34,986)	-15.51%
Police	1,421,970	1,664,581	242,611	17.06%
Fire	1,152,140	1,355,514	203,374	17.65%
EMS	297,500	377,000	79,500	26.72%
Public Works	600,563	670,003	69,440	11.56%
Solid Waste	1,184,170	1,528,891	344,721	29.11%
Parks and Recreation	664,802	911,766	246,964	37.15%
NonDepartmental	280,250	442,241	161,991	57.80%
Debt Service	375,599	693,258	317,659	84.57%
Transfer to Other Funds	825,000	400,000	(425,000)	-51.52%
<b>TOTAL</b>	<b>7,606,985</b>	<b>8,902,435</b>	<b>1,295,450</b>	<b>17.03%</b>

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

# 5-YEAR COMPARISON

GENERAL FUND	Adopted FY 10-11 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Inc / (Dec) FY 10-11 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>	Pct Change FY 10-11 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	2,791,381	3,163,637	372,256	13.34%
Benefits	960,655	1,120,083	159,428	16.60%
Operating	2,550,050	3,144,841	594,791	23.32%
Capital Outlay	104,300	380,616	276,316	264.92%
Debt Service	375,599	693,258	317,659	84.57%
Transfer to Other Funds	825,000	400,000	(425,000)	-51.52%
<b>TOTAL</b>	<b>7,606,985</b>	<b>8,902,435</b>	<b>1,295,450</b>	<b>17.03%</b>
Full-Time Authorized Positions	58	55	(3)	-5.17%
Property Tax Revenues	3,887,423	4,206,241	318,818	8.20%
Sales Tax Revenues	1,525,000	1,762,800	237,800	15.59%
Property Tax Rate	0.091	0.1550	0.0640	70.33%
Average Value Property Tax Bill	520.13	555.11	34.99	6.73%
Annual Solid Waste Fee	180.00	228.00	48.00	26.67%
Average Total Bill	700.13	783.11	82.99	11.85%
Average Tax Value	571,567	358,137	(213,430)	-37.34%
Consumer Price Index - South Urban	<u>March 2010</u> 211.2	<u>March 2015</u> 229.3	<u>Inc / (Dec)</u> 18.1	<u>Pct Change</u> 8.58%
General Fund Balance (Adjusted)	<u>June 30, 2010</u> 1,798,800	<u>June 30, 2015 (Projected)</u> 2,026,635	<u>Inc / (Dec)</u> 227,835	<u>Pct Change</u> 12.67%
Outstanding General Fund Debt	2,275,187	3,724,229	1,449,042	63.69%

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

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 05-06 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Inc / (Dec) FY 05-06 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>	Pct Change FY 05-06 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>
<b>REVENUES</b>				
Property Tax	2,751,896	4,206,241	1,454,345	52.85%
Sales Tax	1,790,000	1,762,800	(27,200)	-1.52%
State-Collected Revenues	434,949	718,700	283,751	65.24%
Solid Waste Fees	951,663	1,491,400	539,737	56.72%
Development Permit Fees	259,000	146,000	(113,000)	-43.63%
Other Fees	117,952	252,000	134,048	113.65%
Parks and Recreation Fees	92,900	147,500	54,600	58.77%
Grant Revenues	63,284	13,800	(49,484)	-78.19%
Other Revenues	146,100	146,700	600	0.41%
Installment Financing Proceeds	-	-	-	
Interest Earnings	65,000	500	(64,500)	-99.23%
Transfers from Other Funds	-	16,793	16,793	
Fund Balance	50,000	-	(50,000)	-100.00%
<b>TOTAL</b>	<b>6,722,744</b>	<b>8,902,435</b>	<b>2,179,691</b>	<b>32.42%</b>
<b>EXPENDITURES by Function</b>				
Governing Body	80,155	89,207	9,052	11.29%
Legal	18,000	15,000	(3,000)	-16.67%
Administration	396,743	564,355	167,612	42.25%
Planning and Inspections	273,837	190,620	(83,217)	-30.39%
Police	1,297,323	1,664,581	367,258	28.31%
Fire	1,025,092	1,355,514	330,422	32.23%
EMS	200,150	377,000	176,850	88.36%
Public Works	592,947	670,003	77,056	13.00%
Solid Waste	923,827	1,528,891	605,064	65.50%
Parks and Recreation	657,170	911,766	254,596	38.74%
NonDepartmental	191,250	442,241	250,991	131.24%
Debt Service	250,000	693,258	443,258	177.30%
Transfer to Other Funds	816,250	400,000	(416,250)	-51.00%
<b>TOTAL</b>	<b>6,722,744</b>	<b>8,902,435</b>	<b>2,179,691</b>	<b>32.42%</b>

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

# 10-YEAR COMPARISON

GENERAL FUND	Adopted FY 05-06 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Inc / (Dec) FY 05-06 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>	Pct Change FY 05-06 Budget (Adopted) vs. <u>FY 15-16 Recommended</u>
<b>EXPENDITURES by Category</b>				
Salaries	2,342,926	3,163,637	820,711	35.03%
Benefits	805,511	1,120,083	314,572	39.05%
Operating	2,072,711	3,144,841	1,072,130	51.73%
Capital Outlay	435,346	380,616	(54,730)	-12.57%
Debt Service	250,000	693,258	443,258	177.30%
Transfer to Other Funds	816,250	400,000	(416,250)	-51.00%
<b>TOTAL</b>	<b>6,722,744</b>	<b>8,902,435</b>	<b>2,179,691</b>	<b>32.42%</b>
Full-Time Authorized Positions	60	55	(5)	-8.33%
Property Tax Revenues	2,751,896	4,206,241	1,454,345	52.85%
Sales Tax Revenues	1,790,000	1,762,800	(27,200)	-1.52%
Property Tax Rate	0.185	0.1550	(0.0300)	-16.22%
Average Value Property Tax Bill	378.68	555.11	176.43	46.59%
Annual Solid Waste Fee	150.00	228.00	78.00	52.00%
Average Total Bill	528.68	783.11	254.43	48.13%
Average Tax Value	204,691	358,137	153,446	74.96%
	<u>March 2005</u>	<u>March 2015</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	185.9	229.3	43.4	23.37%
	<u>June 30, 2005</u>	<u>June 30, 2015 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,227,043	2,026,635	(200,408)	-9.00%
Outstanding General Fund Debt	250,000	3,724,229	3,474,229	1389.69%

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 14-15 Actual**

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Sunset Beach	0.1050
<b>2</b>	<b>Emerald Isle</b>	<b>0.1250</b>
3	Holden Beach	0.1270
4	Ocean Isle Beach	0.1325
5	Wrightsville Beach	0.1330
6	Pine Knoll Shores	0.1560
7	Atlantic Beach	0.1650
	Indian Beach	0.1650
9	Caswell Beach	0.1700
10	Topsail Beach	0.1725
11	Duck	0.2100
12	Carolina Beach	0.2150
13	Southern Shores	0.2200
14	North Topsail Beach	0.2361
15	Surf City	0.2600
16	Kure Beach	0.2615
17	Nags Head	0.2670
18	Oak Island	0.2750
19	Kitty Hawk	0.3000
20	Kill Devil Hills	0.3509
21	Bald Head Island	0.4350

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

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## BUDGET CALENDAR

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January 13	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
January 13	Public Hearing for early citizen input on FY 15-16 Budget at regular monthly meeting
February 9	Board of Commissioners annual budget planning workshop
March 2	Town Manager meets with department heads to begin budget process
March 2 - March 20	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 20	Department budget requests and revenue estimates due; EI EMS budget request due
March 23 - April 2	Town Manager and Finance Director review department budget requests
March 25	Joint EMS Committee reviews EI EMS budget request
March 31 - April 2	Town Manager and Finance Director meet with department heads to discuss budget requests
April 6 - April 28	Additional review of department budget requests
April 28	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 29 - May 4	Preparation of recommended budget booklet
May 12	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 28	Special Board of Commissioners Budget Workshop Meeting - <b>Public Hearing</b>
June 2	Special Board of Commissioners Budget Workshop Meeting
June 9	FY 15-16 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 15-16 Budget

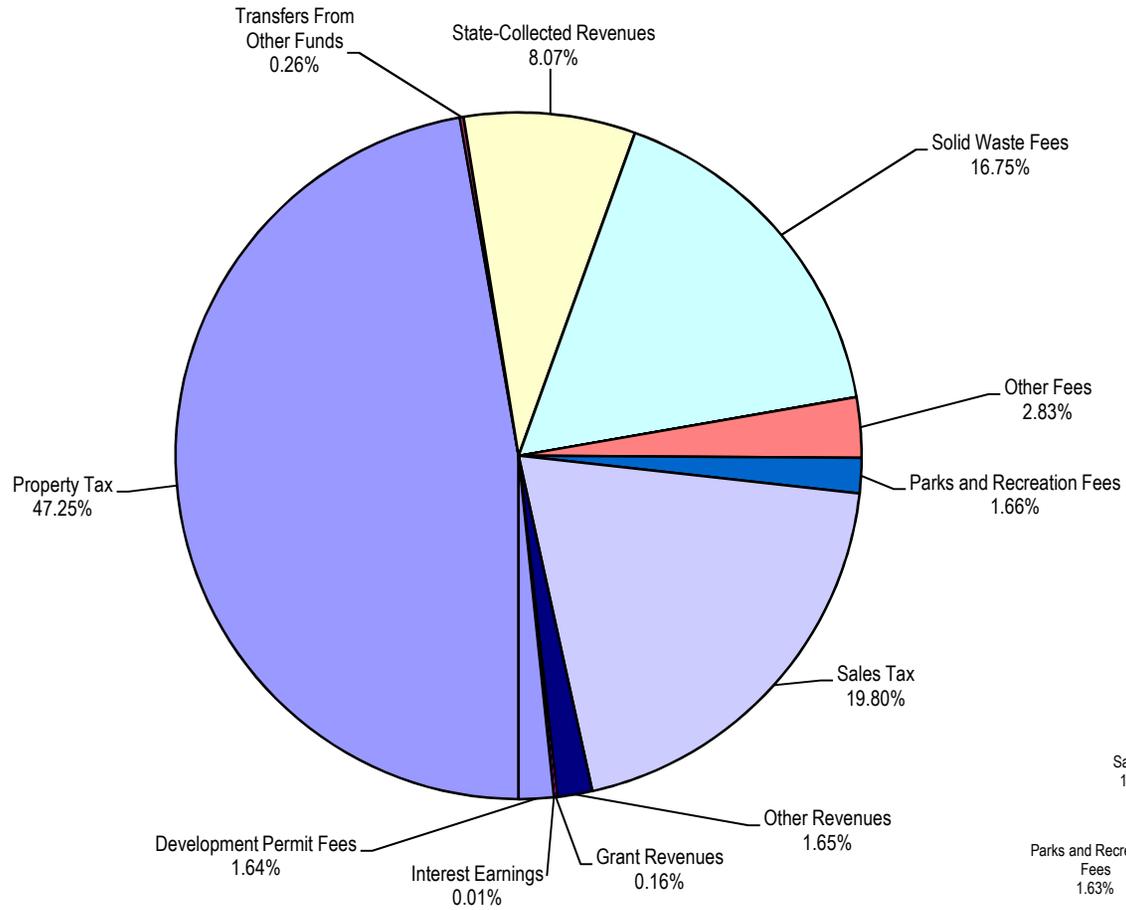


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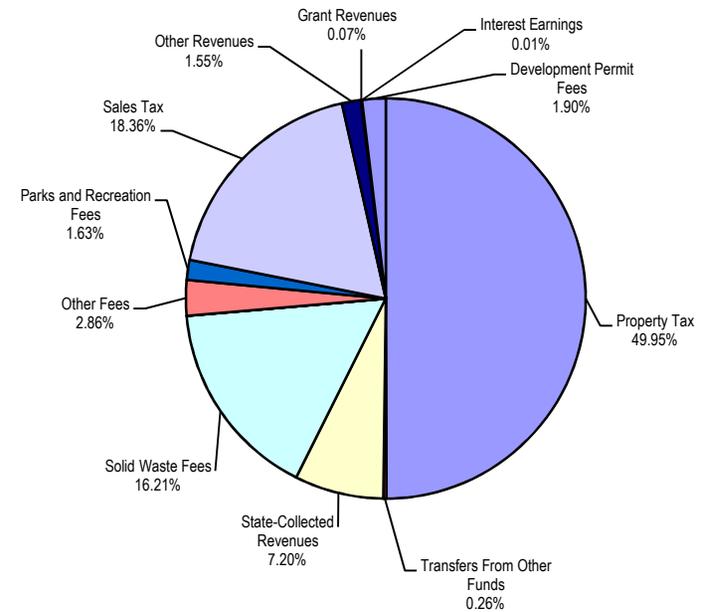
**GENERAL FUND REVENUES**

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# GENERAL FUND REVENUES FY 15-16 RECOMMENDED BUDGET



## FY 14-15 COMPARISON



# GENERAL FUND REVENUES

	<u>FY 13-14</u> <u>Actual</u>	<u>Adopted</u> <u>FY 14-15</u> <u>Budget</u>	<u>Amended</u> <u>FY 14-15</u> <u>Budget</u>	<u>FY 14-15</u> <u>Thru</u> <u>April 20, 15</u>	<u>Projected</u> <u>FY 14-15</u> <u>Year-End</u>	<u>Recommended</u> <u>FY 15-16</u> <u>Budget</u>	<u>Adopted</u> <u>FY 15-16</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>	<u>Pct Change</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>
Property Tax	3,767,874	4,222,682	4,222,682	4,195,409	4,215,329	4,206,241	-	(16,441)	-0.39%
Sales Tax	1,469,530	1,552,000	1,579,000	986,194	1,695,000	1,762,800	-	210,800	13.58%
State-Collected Revenues	609,275	608,390	630,390	452,275	715,119	718,700	-	110,310	18.13%
Solid Waste Fees	1,385,285	1,370,625	1,370,625	1,373,740	1,379,656	1,491,400	-	120,775	8.81%
Development Permit Fees	162,533	161,000	161,000	109,673	142,250	146,000	-	(15,000)	-9.32%
Other Fees	240,913	242,000	247,000	192,571	257,395	252,000	-	10,000	4.13%
Parks and Recreation Fees	125,455	138,000	138,000	108,508	131,453	147,500	-	9,500	6.88%
Grant Revenues	2,000	5,500	19,880	26,439	26,439	13,800	-	8,300	
Other Revenues	139,464	131,100	139,177	120,679	152,778	146,700	-	15,600	11.90%
Installment Financing Proceeds	455,000	-	-	-	-	-	-	-	
Interest Earnings	178	1,000	1,000	262	275	500	-	(500)	-50.00%
Transfers From Other Funds	-	21,831	22,130	299	22,130	16,793	-	(5,038)	
Fund Balance	-	-	250,986	-	250,986	-	-	-	
<b>TOTAL</b>	<b>8,357,507</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,566,049</b>	<b>8,988,810</b>	<b>8,902,435</b>	<b>-</b>	<b>448,307</b>	<b>5.30%</b>

# GENERAL FUND REVENUES

	FY 13-14	Adopted	Amended	FY 14-15	Projected	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 14-15</u>	<u>FY 14-15</u>	<u>Thru</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Budget</u>
		<u>Budget</u>	<u>Budget</u>	<u>April 20, 15</u>	<u>Year-End</u>	<u>Budget</u>	<u>Budget</u>	<u>(Adopted) vs.</u>	<u>(Adopted) vs.</u>
								<u>FY 15-16 Recom</u>	<u>FY 15-16 Recom</u>
Real Property Taxes - Current Year	3,650,594	4,119,682	4,119,682	4,115,366	4,116,000	4,104,921	-	(14,761)	-0.36%
Vehicle Property Taxes - Current Year	85,795	75,000	75,000	56,478	71,504	72,321	-	(2,679)	-3.57%
Property Taxes - Prior Years	22,785	20,000	20,000	14,802	18,825	20,000	-	-	0.00%
Tax Penalties	8,700	8,000	8,000	8,763	9,000	9,000	-	1,000	12.50%
<b>SUBTOTAL PROPERTY TAXES</b>	<b>3,767,874</b>	<b>4,222,682</b>	<b>4,222,682</b>	<b>4,195,409</b>	<b>4,215,329</b>	<b>4,206,241</b>	<b>-</b>	<b>(16,441)</b>	<b>-0.39%</b>
Local Option Sales Tax	1,469,530	1,552,000	1,579,000	986,194	1,695,000	1,762,800	-	210,800	13.58%
<b>SUBTOTAL SALES TAX</b>	<b>1,469,530</b>	<b>1,552,000</b>	<b>1,579,000</b>	<b>986,194</b>	<b>1,695,000</b>	<b>1,762,800</b>	<b>-</b>	<b>210,800</b>	<b>13.58%</b>
Utility Franchise Tax / Electricity Sales Tax	283,081	278,507	300,507	217,822	385,000	392,700	-	114,193	41.00%
Telecommunications Tax	44,795	47,000	47,000	22,326	45,000	44,000	-	(3,000)	-6.38%
Video Programming Sales Tax	114,189	115,000	115,000	59,596	117,000	115,000	-	-	0.00%
Powell Bill Funds	150,951	152,295	152,295	152,531	152,531	151,000	-	(1,295)	-0.85%
Beer and Wine Tax	16,259	15,588	15,588	-	15,588	16,000	-	412	2.64%
<b>SUBTOTAL STATE-COLLECTED REVS</b>	<b>609,275</b>	<b>608,390</b>	<b>630,390</b>	<b>452,275</b>	<b>715,119</b>	<b>718,700</b>	<b>-</b>	<b>110,310</b>	<b>18.13%</b>
Solid Waste User Fees	1,319,699	1,352,125	1,352,125	1,361,011	1,365,000	1,482,000	-	129,875	9.61%
Solid Waste Disposal Tax	2,089	2,500	2,500	1,797	2,315	2,400	-	(100)	-4.00%
Solid Waste Container Fees	52,723	8,000	8,000	6,041	6,041	-	-	(8,000)	-100.00%
Solid Waste User Fees - Prior Years	10,774	8,000	8,000	4,891	6,300	7,000	-	(1,000)	-12.50%
<b>SUBTOTAL SOLID WASTE FEES</b>	<b>1,385,285</b>	<b>1,370,625</b>	<b>1,370,625</b>	<b>1,373,740</b>	<b>1,379,656</b>	<b>1,491,400</b>	<b>-</b>	<b>120,775</b>	<b>8.81%</b>
Building Permit Fees	148,746	150,000	150,000	98,988	130,000	135,000	-	(15,000)	-10.00%
BOA / Planning Board Fees	1,500	1,000	1,000	1,500	1,500	1,000	-	-	0.00%
Mobile Home Inspections	150	-	-	600	600	-	-	-	-
CAMA Permit Fees	8,245	6,000	6,000	5,330	6,000	6,000	-	-	0.00%
Dunes and Vegetation Permit Fees	3,750	4,000	4,000	3,150	4,000	4,000	-	-	0.00%
Homeowners Recovery Admin Fees	142	-	-	105	150	-	-	-	-
<b>SUBTOTAL DEVELOPMENT PERMIT FEES</b>	<b>162,533</b>	<b>161,000</b>	<b>161,000</b>	<b>109,673</b>	<b>142,250</b>	<b>146,000</b>	<b>-</b>	<b>(15,000)</b>	<b>-9.32%</b>
Golf Cart Registration Fees	31,875	25,000	25,000	29,025	31,125	32,000	-	7,000	28.00%
Regional Access Parking Fees	123,012	112,000	112,000	52,696	114,870	115,000	-	3,000	2.68%
Re-Entry Fees	4,545	5,000	10,000	10,950	11,400	5,000	-	-	0.00%
Beach Vehicle Permit Fees	81,481	100,000	100,000	99,900	100,000	100,000	-	-	0.00%
<b>SUBTOTAL OTHER FEES</b>	<b>240,913</b>	<b>242,000</b>	<b>247,000</b>	<b>192,571</b>	<b>257,395</b>	<b>252,000</b>	<b>-</b>	<b>10,000</b>	<b>4.13%</b>

# GENERAL FUND REVENUES

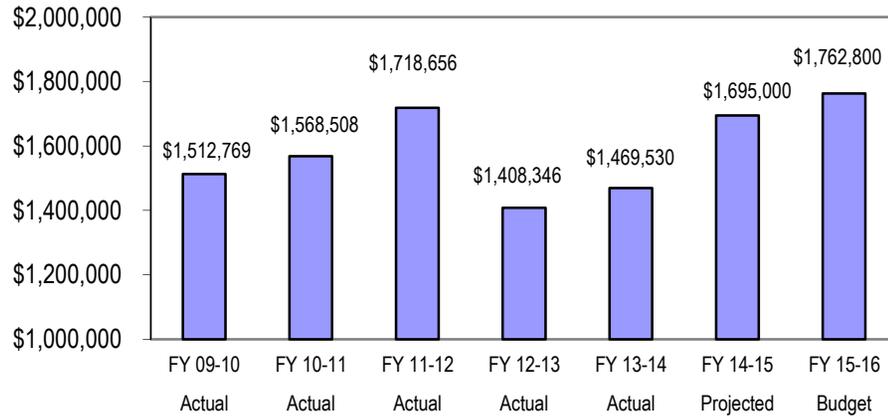
	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
Taxpayer Memberships	36,311	36,000	36,000	34,427	38,428	39,500	-	3,500	9.72%
Non-Taxpayer Memberships	2,075	3,000	3,000	1,457	2,257	2,500	-	(500)	-16.67%
Daily Fees	15,342	18,000	18,000	14,829	17,246	17,500	-	(500)	-2.78%
Aerobics Fees	10,097	11,000	11,000	8,464	11,150	11,000	-	-	0.00%
Mothers Morning Out Fees	17,083	20,000	20,000	15,170	17,282	20,000	-	-	0.00%
Class Fees	3,895	5,000	5,000	2,606	3,600	4,000	-	(1,000)	-20.00%
Summer Day Camp Fees	12,497	16,000	16,000	7,850	14,350	15,000	-	(1,000)	-6.25%
Afterschool Program Fees	25,152	26,000	26,000	21,931	24,602	26,000	-	-	0.00%
Facility Rental Fees	898	1,000	1,000	641	900	1,000	-	-	0.00%
Event Fees	-	-	-	-	-	9,000	-	9,000	
Tennis Fees	2,105	2,000	2,000	1,133	1,638	2,000	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	125,455	138,000	138,000	108,508	131,453	147,500	-	9,500	6.88%
Police Grant	2,000	5,500	19,880	19,689	19,689	13,800	-	8,300	150.91%
Fire Grant	-	-	-	-	-	-	-	-	
CAMA Grant	-	-	-	6,750	6,750	-	-	-	
FEMA Assistance	-	-	-	-	-	-	-	-	
SUBTOTAL GRANT REVENUES	2,000	5,500	19,880	26,439	26,439	13,800	-	8,300	150.91%
ABC Revenues	75,608	70,000	70,000	53,656	78,000	80,000	-	10,000	14.29%
NCDOT Mowing Services	5,100	5,100	5,100	-	5,100	5,100	-	-	0.00%
Parking Fines	5,285	5,000	5,000	2,525	4,000	4,000	-	(1,000)	-20.00%
Clerk of Court Officer Fees	1,836	2,000	2,000	1,500	1,950	2,000	-	-	0.00%
Insurance Proceeds	19,277	-	-	2,522	2,522	-	-	-	
Miscellaneous Revenues	4,292	12,000	12,000	6,770	7,500	10,000	-	(2,000)	-16.67%
Sales of Surplus Property	4,926	12,000	20,077	22,289	22,289	12,000	-	-	0.00%
Sales Tax Refunds	22,492	25,000	25,000	28,903	28,903	-	-	(25,000)	-100.00%
New Welcome Center Lease Payments	-	-	-	-	-	33,600	-	33,600	
Donations - General	-	-	-	-	-	-	-	-	
Donations - Fire Dept	345	-	-	439	439	-	-	-	
Donations - Police Dept	50	-	-	1,700	1,700	-	-	-	
Donations - Parks and Rec Dept	253	-	-	375	375	-	-	-	
SUBTOTAL - OTHER REVENUES	139,464	131,100	139,177	120,679	152,778	146,700	-	15,600	11.90%

# GENERAL FUND REVENUES

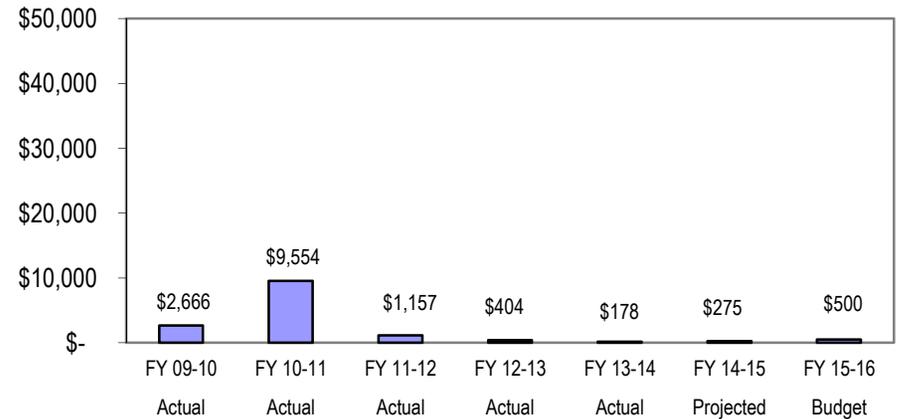
	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
Installment Financing Proceeds	455,000	-	-	-	-	-	-	-	
SUBTOTAL - INSTALL FIN PROCEEDS	455,000	-	-	-	-	-	-	-	
Interest Earnings	178	1,000	1,000	262	275	500	-	(500)	-50.00%
SUBTOTAL - INTEREST EARNINGS	178	1,000	1,000	262	275	500	-	(500)	-50.00%
Transfer from Capital Project Fund	-	-	299	299	299	-	-	-	
Transfer from Special Sep Allowance Fund	-	21,831	21,831	-	21,831	16,793	-	(5,038)	-23.08%
SUBTOTAL - FROM OTHER FUNDS	-	21,831	22,130	299	22,130	16,793	-	(5,038)	-23.08%
Powell Bill Fund Balance Appropriated	-	-	36,056	-	36,056	-	-	-	
Undesignated Fund Balance Appropriated	-	-	214,930	-	214,930	-	-	-	
SUBTOTAL - FUND BALANCE	-	-	250,986	-	250,986	-	-	-	
<b>GRAND TOTAL</b>	<b>8,357,507</b>	<b>8,454,128</b>	<b>8,781,870</b>	<b>7,566,049</b>	<b>8,988,810</b>	<b>8,902,435</b>	<b>-</b>	<b>448,307</b>	<b>5.30%</b>

# SELECTED GENERAL FUND REVENUES

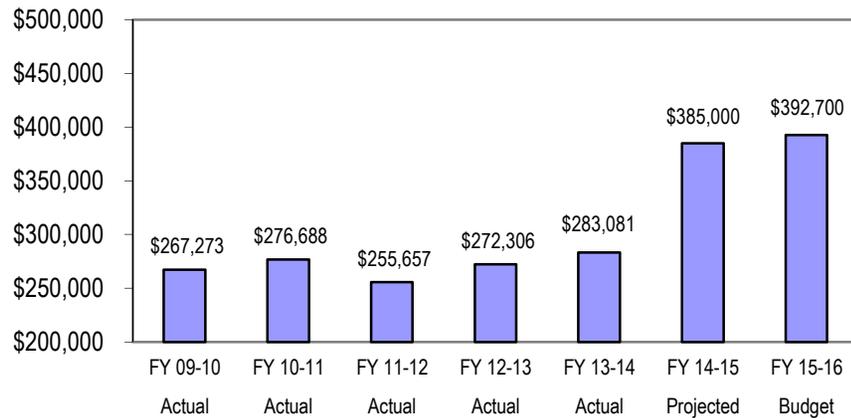
### Sales Tax Revenues



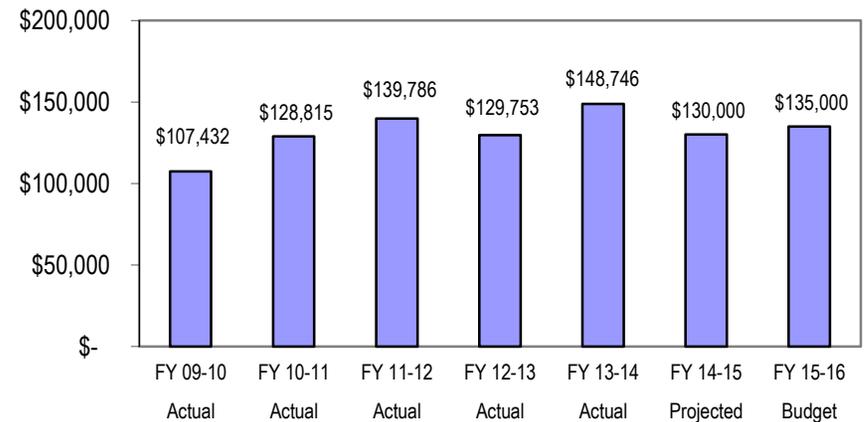
### Interest Earnings



### Electricity Sales Tax / Utility Franchise Tax



### Building Permit Fees



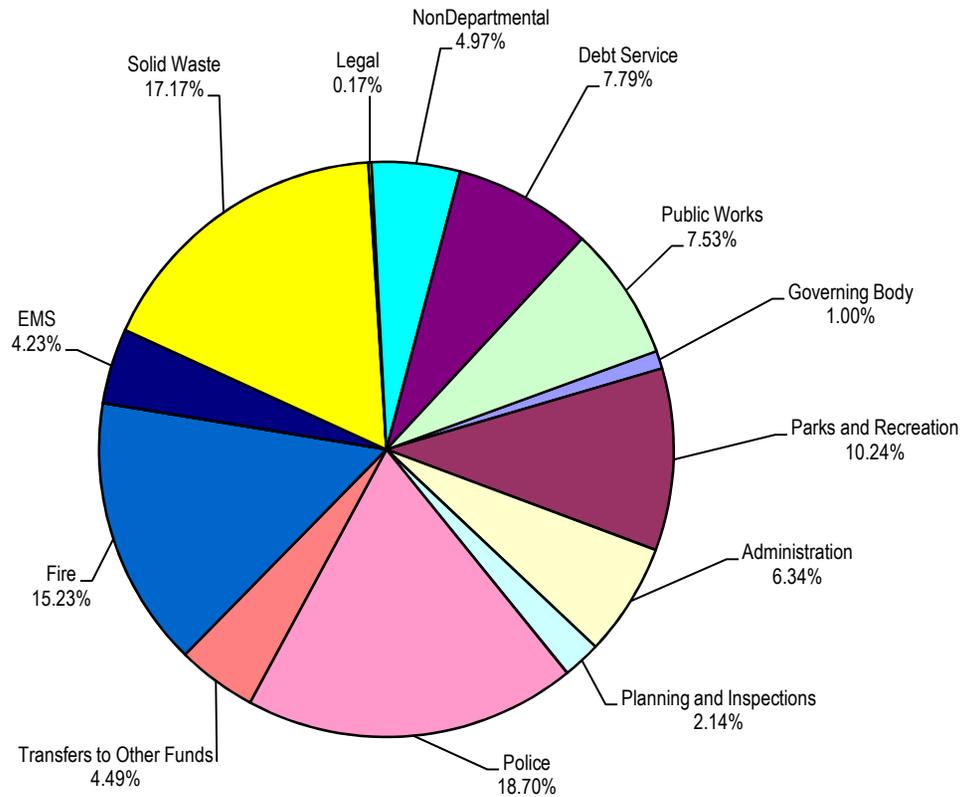


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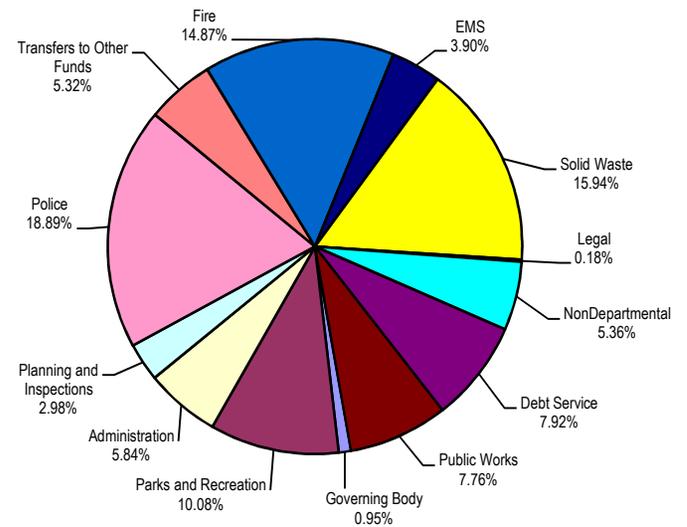
**GENERAL FUND EXPENDITURES**

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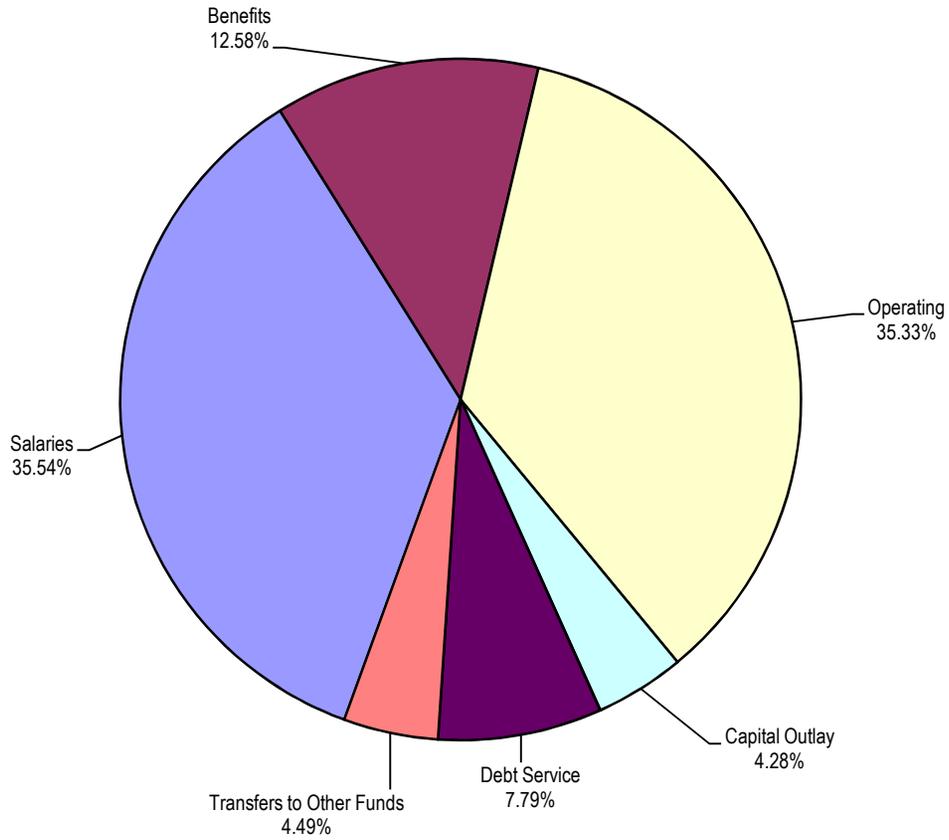
# GENERAL FUND EXPENDITURES FY 15-16 RECOMMENDED BUDGET By Function



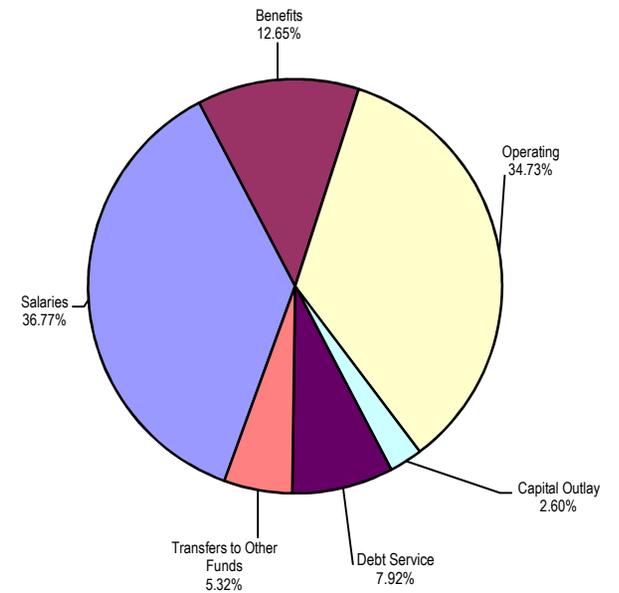
## FY 14-15 COMPARISON



# GENERAL FUND EXPENDITURES FY 15-16 RECOMMENDED BUDGET By Category



## FY 14-15 COMPARISON



# GENERAL FUND EXPENDITURES

## LINE ITEM DETAILS

By Category	FY 13-14	Adopted	Amended	FY 14-15	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Budget</u>	<u>Thru April 20, 15</u>	<u>FY 14-15 Year-End</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Budget</u>	<u>FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
Salaries	3,035,134	3,108,795	3,120,260	2,533,434	3,126,813	3,152,996	3,163,637	-	54,842	1.76%
Benefits	1,033,018	1,069,387	1,052,736	862,581	1,038,225	1,105,115	1,120,083	-	50,696	4.74%
Operating	3,049,914	2,936,498	3,172,966	2,631,289	3,167,093	3,148,560	3,144,841	-	208,343	7.09%
Capital Outlay	844,492	219,565	314,097	279,122	382,968	501,466	380,616	-	161,051	73.35%
Debt Service	246,489	669,884	660,734	660,733	660,733	693,258	693,258	-	23,374	3.49%
Transfers to Other Funds	105,168	450,000	461,077	461,077	485,602	400,000	400,000	-	(50,000)	-11.11%
<b>TOTAL</b>	<b>8,314,215</b>	<b>8,454,129</b>	<b>8,781,870</b>	<b>7,428,236</b>	<b>8,861,434</b>	<b>9,001,395</b>	<b>8,902,435</b>	<b>-</b>	<b>448,306</b>	<b>5.30%</b>

By Function	FY 13-14	Adopted	Amended	FY 14-15	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Budget</u>	<u>Thru April 20, 15</u>	<u>FY 14-15 Year-End</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Budget</u>	<u>FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
Governing Body	90,056	80,527	86,527	68,696	81,299	90,207	89,207	-	8,680	10.78%
Legal	21,408	15,000	15,000	8,318	11,500	15,000	15,000	-	-	0.00%
Administration	495,754	493,441	524,740	446,224	539,662	566,887	564,355	-	70,914	14.37%
Planning and Inspections	237,847	252,244	236,243	184,117	226,059	190,558	190,620	-	(61,624)	-24.43%
Police	1,538,064	1,597,303	1,646,683	1,319,839	1,637,632	1,738,294	1,664,581	-	67,278	4.21%
Fire	1,696,249	1,257,415	1,291,415	1,040,510	1,326,544	1,392,581	1,355,514	-	98,099	7.80%
EMS	315,000	330,000	330,000	262,000	330,000	377,000	377,000	-	47,000	14.24%
Public Works	757,176	656,003	710,989	637,455	751,607	819,304	670,003	-	14,000	2.13%
Solid Waste	1,363,571	1,347,209	1,350,209	1,059,234	1,357,779	1,362,698	1,528,891	-	181,683	13.49%
Parks and Recreation	999,302	852,273	865,273	718,614	858,304	895,289	911,766	-	59,493	6.98%
NonDepartmental	448,131	452,830	602,980	561,419	594,713	460,320	442,241	-	(10,589)	-2.34%
Debt Service	246,489	669,884	660,734	660,733	660,733	693,258	693,258	-	23,374	3.49%
Transfers to Other Funds	105,168	450,000	461,077	461,077	485,602	400,000	400,000	-	(50,000)	-11.11%
<b>TOTAL</b>	<b>8,314,215</b>	<b>8,454,129</b>	<b>8,781,870</b>	<b>7,428,236</b>	<b>8,861,434</b>	<b>9,001,395</b>	<b>8,902,435</b>	<b>-</b>	<b>448,306</b>	<b>5.30%</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 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 15-16 DEPARTMENT GOALS

- \* Establish FY 15-16 property tax rates at revenue-neutral
- \* Maintain high quality of Town services and programs; focus on efficiency improvements, strategic reorganization, and maintenance activities
- \* Provide reasonable salary adjustments for Town employees and maintain competitive benefits package; with special emphasis on quality health insurance coverage for full time employees
- \* Defend Town from future efforts to adjust both the State's and the County's sales tax distribution formulas

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15-16 <u>Request</u>	FY 15-16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	51,765	51,837	51,837	51,838	52,874	52,874	-
Benefits	6,625	6,690	6,690	6,758	6,913	6,913	-
Operating	31,666	22,000	24,848	19,551	25,600	24,600	-
Capital Outlay	-	-	3,152	3,152	4,820	4,820	-
TOTAL	90,056	80,527	86,527	81,299	90,207	89,207	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	90,056	80,527	86,527	81,299	90,207	89,207	-
<i>Total Authorized Positions</i>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

## FY 15-16 BUDGET NOTES

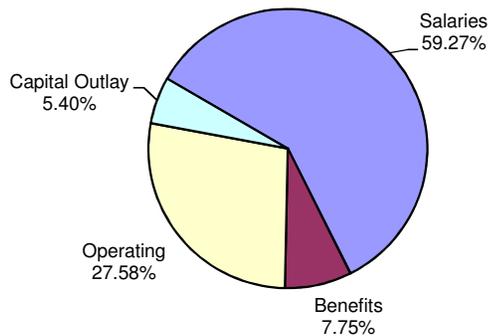
- \* Includes sufficient funding to continue normal expenses associated with the Governing Body.
- \* Includes \$4,820 to upgrade the sound system in the Town Board Meeting Room; current system is more than 13 years old

# GOVERNING BODY

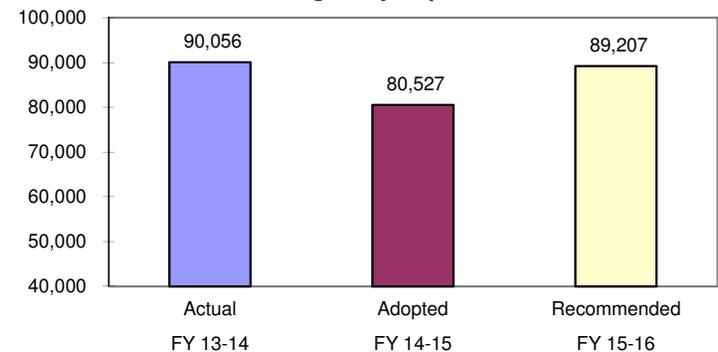
<b>SERVICE STATISTICS / GOALS</b>	Entire FY FY 10-11 <u>Actual</u>	Entire FY FY 11-12 <u>Actual</u>	Entire FY FY 12-13 <u>Actual</u>	Entire FY FY 13-14 <u>Actual</u>	FY 14-15 Thru March 2015	Entire FY FY 14-15 <u>Projected</u>	FY 15-16 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	1	1	1	2	2	3	3
Workshop Town meetings	2	2	2	2	1	2	2
General Fund property tax rate	8.0	11.5	11.5	12.5	14.0	14.0	15.5
Primary beach district property tax rate	16.2	4.5	4.5	4.5	3.0	3.0	4.0
Secondary beach district prop tax rate	1.1	1.5	1.5	1.5	-	-	-
Annual solid waste fee	\$ 180	\$ 190	\$ 200	\$ 205	\$ 210	\$ 210	\$ 228
Average bill (property tax + solid waste)	\$ 700	\$ 704	\$ 714	\$ 761	\$ 768	\$ 768	\$ 783
Total adjusted General Fund balance	\$ 1,894,019	\$ 2,040,235	\$ 1,995,898	\$ 2,114,189	\$ 1,990,579	\$ 2,026,635	\$ 2,026,635

<b>AUTHORIZED POSITION DETAILS</b>	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15-16 <u>Request</u>	FY 15-16 <u>Recommended</u>	FY 15-16 <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 15-16 Recommended Budget  
Governing Body**



**Governing Body Expenditures**



# GOVERNING BODY

## LINE ITEM DETAILS

	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Requested FY 15-16 Budget</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
MAYOR / COMMISSIONERS	51,765	51,837	51,837	43,199	51,838	52,874	52,874	-	1,037	2.00%
Subtotal Salaries	51,765	51,837	51,837	43,199	51,838	52,874	52,874	-	1,037	2.00%
FICA EXPENSE	3,960	3,966	3,966	3,304	3,966	4,045	4,045	-	79	1.99%
HOSPITAL INSURANCE	2,665	2,724	2,724	2,313	2,792	2,868	2,868	-	144	5.29%
Subtotal Benefits	6,625	6,690	6,690	5,617	6,758	6,913	6,913	-	223	3.33%
TRAVEL AND TRAINING	4,007	3,000	6,000	5,606	6,200	6,000	6,000	-	3,000	100.00%
LEGAL ADVERTISING	5,442	7,000	3,561	2,651	3,064	4,000	4,000	-	(3,000)	-42.86%
ISLAND REVIEW	7,800	-	3,000	2,700	3,600	3,600	3,600	-	3,600	
MISCELLANEOUS	9,679	9,000	9,000	2,484	3,400	9,000	8,000	-	(1,000)	-11.11%
CODE BOOK CHANGES	4,738	3,000	3,287	3,287	3,287	3,000	3,000	-	-	0.00%
Subtotal Operating	31,666	22,000	24,848	16,728	19,551	25,600	24,600	-	2,600	11.82%
CAPITAL OUTLAY	-	-	3,152	3,152	3,152	4,820	4,820	-	4,820	
Subtotal Capital Outlay	-	-	3,152	3,152	3,152	4,820	4,820	-	4,820	
<b>TOTAL</b>	<b>90,056</b>	<b>80,527</b>	<b>86,527</b>	<b>68,696</b>	<b>81,299</b>	<b>90,207</b>	<b>89,207</b>	<b>-</b>	<b>8,680</b>	<b>10.78%</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>
New Sound System	1	4,820	<u>4,820</u>	1	4,820	<u>4,820</u>			<u>-</u>
<b>TOTAL</b>			<b>4,820</b>			<b>4,820</b>			<b>-</b>

# 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 15-16 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 all 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 13-14 Actual</u>	<u>FY 14-15 Adopted</u>	<u>FY 14-15 Amended</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Request</u>	<u>FY 15-16 Recommended</u>	<u>FY 15-16 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	21,408	15,000	15,000	11,500	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>21,408</b>	<b>15,000</b>	<b>15,000</b>	<b>11,500</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>							
	21,408	15,000	15,000	11,500	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

## FY 15-16 BUDGET NOTES

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

# LEGAL

## LINE ITEM DETAILS

	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Requested FY 15-16 Budget</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
ATTORNEY FEES	21,408	15,000	15,000	8,318	11,500	15,000	15,000	-	-	0.00%
Subtotal - Operating	21,408	15,000	15,000	8,318	11,500	15,000	15,000	-	-	0.00%
<b>TOTAL</b>	<b>21,408</b>	<b>15,000</b>	<b>15,000</b>	<b>8,318</b>	<b>11,500</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

## FY 15-16 DEPARTMENT GOALS

- \* Establish FY 15-16 property tax rates at revenue-neutral
- \* Maintain high quality of Town services and programs; focus on efficiency improvements, strategic reorganization, and maintenance activities
- \* Provide reasonable salary adjustments for Town employees and maintain competitive benefits package; focus on health insurance
- \* Defend Town from future attempts to adjust sales tax distribution formulas
- \* Complete new Welcome Center and open to public in mid or late summer
- \* Monitor County building inspections services to insure quality, timeliness
- \* Continue comprehensive review of all Town ordinances
- \* Unveil updated Town website
- \* Install decorative street lighting in "downtown" area, pursue traffic signal pole funding request to State
- \* Assist in development of Senator Jean Preston Memorial Playground
- \* Implement yard debris collection program improvements to meet increasing demand and insure timely collection
- \* Continue research and devise responsible retiree health insurance program

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15 - 16 <u>Request</u>	FY 15 - 16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	324,702	322,606	351,738	356,581	367,591	367,591	-
Benefits	107,334	107,340	109,490	114,989	121,019	121,386	-
Operating	63,170	63,495	63,512	68,092	74,981	72,081	-
Capital Outlay	<u>548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,296</u>	<u>3,296</u>	<u>-</u>
TOTAL	495,754	493,441	524,740	539,662	566,887	564,355	-
<i>Offsetting Revenues</i>							
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>	495,754	493,441	524,740	539,662	566,887	564,355	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	1	-	-	-	-	-	-

# ADMINISTRATION

## FY 15-16 BUDGET NOTES

\* Includes funding for typical Administration operating expenses.

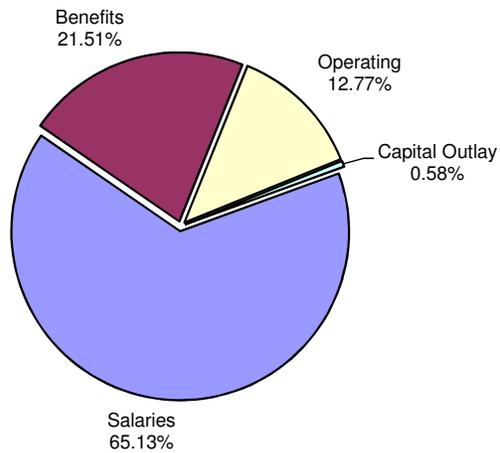
\* Includes \$2,296 for new credit card terminals

<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 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>		<b>FY 14-15</b>	<b>FY 15-16</b>		
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Thru March 2015</u>		<u>Projected</u>	<u>Estimated / Goal</u>		
Regular Town meetings	12	12	12	12	9		12	12		
Special Town meetings	1	1	1	2	2		3	3		
Workshop Town meetings	2	2	2	2	1		2	2		
General Fund property tax rate	8.0	11.5	11.5	12.5	14.0		14.0	15.5		
Annual solid waste fee	\$ 180	\$ 190	\$ 200	\$ 205	\$ 210		\$ 210	\$ 228		
Average bill (property tax + solid waste)	\$ 700	\$ 704	\$ 714	\$ 761	\$ 768		\$ 768	\$ 783		
Total adjusted General Fund balance	\$ 1,894,019	\$ 2,040,235	\$ 1,995,898	\$ 2,114,189	\$ 1,990,579		\$ 2,026,635	\$ 2,026,635		
Unique website visits	n/a	n/a	437,000	492,684	440,158		575,000	600,000		
# Email newsletter subscribers	n/a	5,103	5,613	6,026	6,641		6,800	7,000		
# Twitter followers	n/a	n/a	1,076	1,457	2,056		2,200	2,500		
# Golf cart registration permits	n/a	n/a	308	435	347		475	500		
# Paid beach driving permits	n/a	n/a	1,080	1,301	1,240		1,300	1,300		
# Free beach driving permits	n/a	n/a	570	561	689		700	700		
Monthly health ins cost / employee	\$ 542	\$ 549	\$ 579	\$ 648	\$ 664		\$ 664	\$ 748		

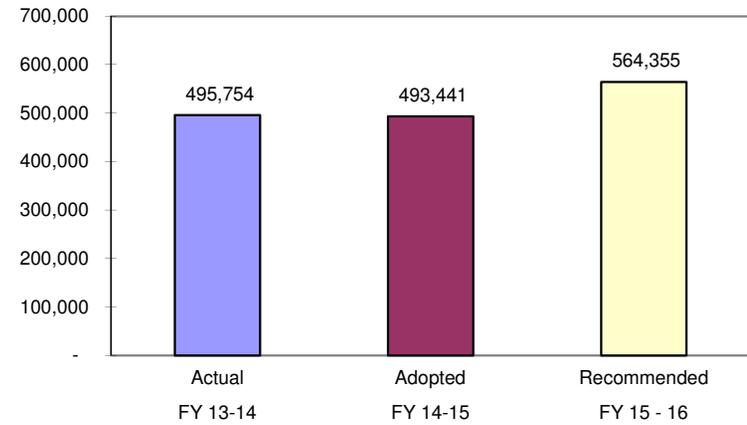
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Asst Town Manager / Finance Officer	1	1	-	-	-	-	-
Finance Director	-	-	1	1	1	1	-
Tax Collector	1	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	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>5</b>	<b>5</b>	<b>-</b>
<i>Part-Time</i>							
Computer Technician	1	-	-	-	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ADMINISTRATION

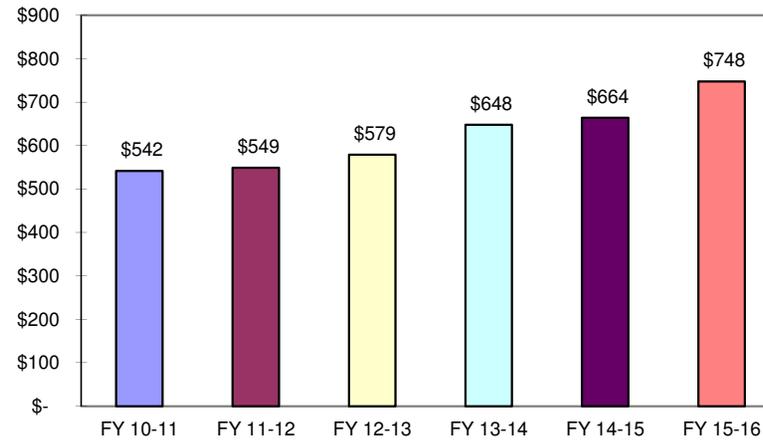
**FY 15-16 Recommended Budget Administration**



**Administration Expenditures**



**Monthly Health Insurance Cost Per Employee**



# ADMINISTRATION

## LINE ITEM DETAILS

	FY 13-14 Actual	Adopted FY 14-15 Budget	Amended FY 14-15 Budget	FY 14-15 Thru April 20, 15	Projected FY 14-15 Year-End	Requested FY 15-16 Budget	Recommended FY 15-16 Budget	Adopted FY 15-16 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	315,328	313,006	341,118	281,129	345,961	358,975	358,975	-	45,969	14.69%
SALARIES/OVERTIME	-	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	-	-	-	-	-	-	-	-	-	-
LONGEVITY PAY	9,374	9,600	10,620	10,620	10,620	8,616	8,616	-	(984)	-10.25%
Subtotal Salaries	324,702	322,606	351,738	291,749	356,581	367,591	367,591	-	44,985	13.94%
FICA EXPENSE	23,949	24,680	26,830	20,977	27,278	28,121	28,121	-	3,441	13.94%
HEALTH INSURANCE	44,193	43,625	43,625	37,969	44,565	50,000	50,000	-	6,375	14.61%
RETIREMENT	22,957	22,905	22,905	20,627	25,317	24,518	24,886	-	1,981	8.65%
401k	16,235	16,130	16,130	14,588	17,829	18,380	18,380	-	2,250	13.95%
Subtotal Benefits	107,334	107,340	109,490	94,161	114,989	121,019	121,386	-	14,046	13.09%
TELEPHONE	2,145	2,220	2,220	1,850	2,220	2,220	2,220	-	-	0.00%
INTERNET SERVICE	1,824	-	-	-	-	-	-	-	-	-
UTILITIES	6,781	7,500	6,061	4,977	6,800	6,800	6,800	-	(700)	-9.33%
TRAVEL AND TRAINING	7,132	7,500	7,500	6,663	8,200	9,000	8,000	-	500	6.67%
OFFICE SUPPLIES	8,326	9,000	9,000	6,268	6,868	9,000	9,000	-	-	0.00%
UNIFORMS	-	1,750	1,750	269	1,000	1,750	1,750	-	-	0.00%
TAX PREP SUPPLIES	1,203	2,000	2,000	1,337	1,337	1,600	1,600	-	(400)	-20.00%
COPIES	5,828	5,000	5,000	4,575	5,945	5,900	7,000	-	2,000	40.00%
CONTRACTED SERVICES	-	2,300	2,300	1,990	1,990	2,300	2,300	-	-	0.00%
MISCELLANEOUS	15,841	13,000	13,299	18,003	19,350	18,000	15,000	-	2,000	15.38%
MISCELLANEOUS COMPUTER	1,865	1,000	1,362	1,362	1,362	5,000	5,000	-	4,000	400.00%
COMPUTER CONTRACTS	12,225	12,225	13,020	13,020	13,020	13,411	13,411	-	1,186	9.70%
Subtotal Operating	63,170	63,495	63,512	60,314	68,092	74,981	72,081	-	8,586	13.52%
CAPITAL OUTLAY	548	-	-	-	-	3,296	3,296	-	3,296	-
Subtotal Capital Outlay	548	-	-	-	-	3,296	3,296	-	3,296	-
<b>TOTAL</b>	<b>495,754</b>	<b>493,441</b>	<b>524,740</b>	<b>446,224</b>	<b>539,662</b>	<b>566,887</b>	<b>564,355</b>	<b>-</b>	<b>70,914</b>	<b>14.37%</b>

# ADMINISTRATION

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager</u>			<u>Manager</u>			<u>Adopted</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Laser Printer	1	1,000	1,000		1	1,000	1,000					
Credit Card Terminals	2	649	1,298		2	649	1,298					
Portable Credit Card Terminals	2	499	998		2	499	998				-	
<b>TOTAL</b>			<b>3,296</b>				<b>3,296</b>				-	

# 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 and Board of Adjustment
- \* 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

## FY 15-16 DEPARTMENT GOALS

- \* Effectively implement new service model whereby Town contracts with Carteret County for building inspections services
- \* Insure seamless transition to new service model, maintain accuracy and timeliness of permit decisions and enforcement actions
- \* Begin work on update of 2004 CAMA Land Use Plan
- \* Thoughtfully review Unified Development Ordinance with goal to simplify UDO for staff, customers, and public while retaining current policy provisions
- \* Implement "development line" concept if approved for use by the NC CRC
- \* Begin work on update to Hazard Mitigation Plan
- \* Consider withdrawal from NC Universal Storm Water Management Program
- \* Complete sign inventory and consider need for any modifications to UDO

## BUDGET INFORMATION

<i>Expenditure Category</i>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Adopted</b>	<b>FY 14-15 Amended</b>	<b>FY 14-15 Projected</b>	<b>FY 15 - 16 Request</b>	<b>FY 15 - 16 Recommended</b>	<b>FY 15-16 Adopted</b>
Salaries	163,696	171,145	150,344	145,925	67,254	67,254	-
Benefits	57,302	58,279	39,479	37,752	22,104	22,166	-
Operating	16,849	22,820	46,420	42,382	101,200	101,200	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>237,847</b>	<b>252,244</b>	<b>236,243</b>	<b>226,059</b>	<b>190,558</b>	<b>190,620</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Building Permit Fees	148,746	150,000	150,000	130,000	135,000	135,000	-
BOA / Planning Board Fees	1,500	1,000	1,000	1,500	1,000	1,000	-
Mobile Home Inspections	150	-	-	600	-	-	-
CAMA Permit Fees	8,245	6,000	6,000	6,000	6,000	6,000	-
Dunes and Veg Permit Fees	3,750	4,000	4,000	4,000	4,000	4,000	-
Homeowners Recovery Admin Fees	142	-	-	150	-	-	-
<b>TOTAL</b>	<b>162,533</b>	<b>161,000</b>	<b>161,000</b>	<b>142,250</b>	<b>146,000</b>	<b>146,000</b>	<b>-</b>
<i>Net General Tax Revenues Required</i>							
	75,314	91,244	75,243	83,809	44,558	44,620	-
<i>Total Authorized Positions</i>							
Full-Time	3	3	1	1	1	1	-
Part Time	1	1	-	-	-	-	-

# PLANNING AND INSPECTIONS

## FY 15-16 BUDGET NOTES

- \* Includes funding for Town Planner position to administer / enforce Town's Unified Development Ordinance and coordinate building inspections with Carteret County
- \* Eliminates Permit Technician and Chief Code Enforcement Officer positions

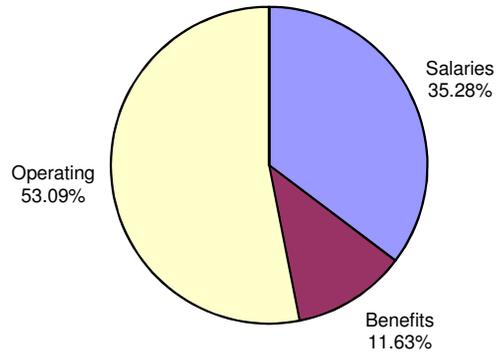
- \* Includes \$85,540 for contract with Carteret County for building inspections
- \* Includes \$7,500 for engineering review of development plans

<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 10-11</b>	<b>Entire FY FY 11-12</b>	<b>Entire FY FY 12-13</b>	<b>Entire FY FY 13-14</b>	<b>FY 14-15 Thru March 2015</b>	<b>Entire FY FY 14-15 Projected</b>	<b>FY 15-16 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Total # permits issued	240	336	323	323	242	325	325
Total inspections performed	1,829	2,358	2,350	2,473	1,790	2,500	2,500
% inspections in 24 hrs or request date	n/a	97%	98%	98%	99%	99%	100%
New residential dwelling permits	21	21	18	24	17	22	22
New commercial building permits	-	3	1	-	2	3	2
Dollar value of all permitted construction	\$ 11,967,520	\$ 14,329,662	\$ 12,347,225	\$ 16,109,290	\$ 12,049,881	\$ 15,000,000	\$ 15,000,000

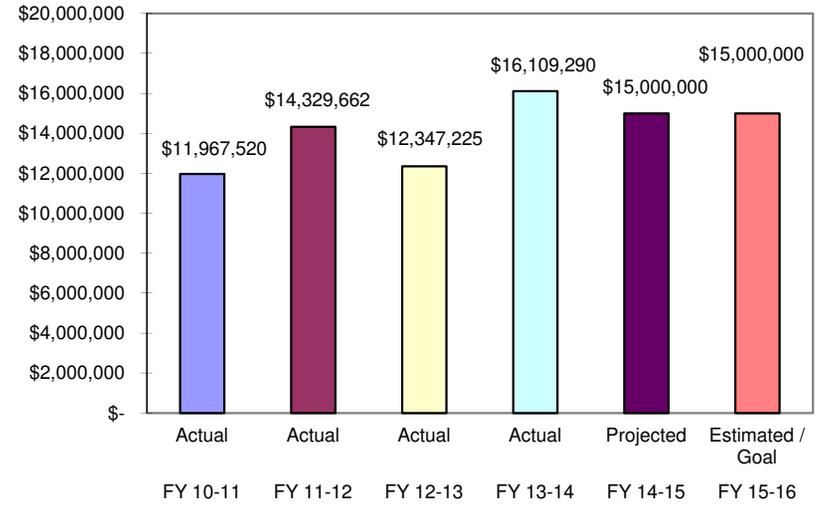
<b>AUTHORIZED POSITION DETAILS</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Adopted</b>	<b>FY 14-15 Amended</b>	<b>FY 14-15 Projected</b>	<b>FY 15-16 Request</b>	<b>FY 15-16 Recommended</b>	<b>FY 15-16 Adopted</b>
<i>Full-Time</i>							
Planning and Inspections Director	1	1	-	-	-	-	-
Town Planner	-	-	1	1	1	1	-
Chief Code Enforcement Officer	1	1	-	-	-	-	-
Permit Technician	1	1	-	-	-	-	-
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<i>Part-Time</i>							
Senior Code Enforcement Officer	1	1	-	-	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PLANNING AND INSPECTIONS

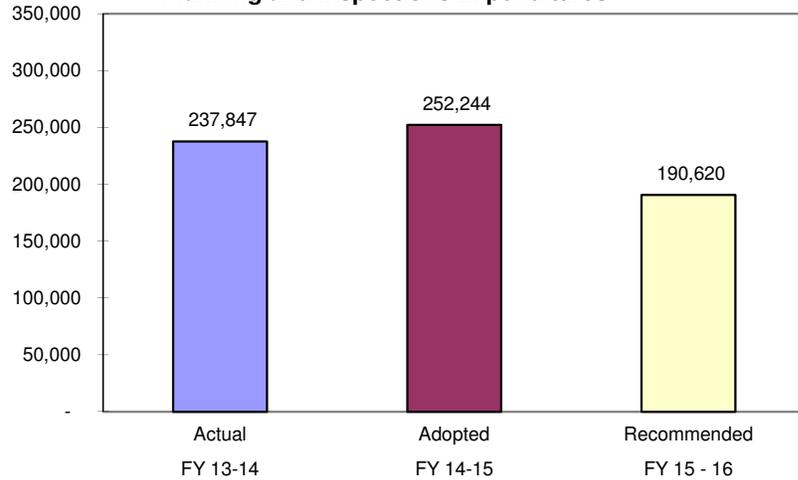
**FY 15-16 Recommended Budget  
Planning and Inspections**



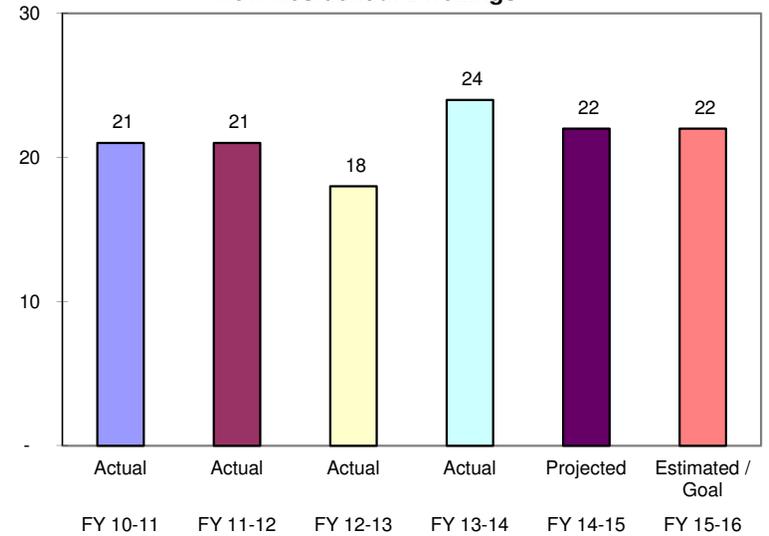
**Total Dollar Value - New Construction**



**Planning and Inspections Expenditures**



**New Residential Dwellings**



# PLANNING AND INSPECTIONS

## LINE ITEM DETAILS

	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Requested FY 15-16 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	152,219	154,913	84,912	66,015	84,486	62,204	62,204	-	(92,709)	-59.85%
SALARIES/OVERTIME	75	-	200	175	175	-	-	-	-	-
SALARIES/PART TIME	3,117	7,500	56,500	50,447	53,447	1,000	1,000	-	(6,500)	-86.67%
LONGEVITY PAY	4,785	4,732	4,732	4,005	4,317	50	50	-	(4,682)	-98.94%
PLAN/BOA FEES	3,500	4,000	4,000	2,900	3,500	4,000	4,000	-	-	0.00%
Subtotal Salaries	163,696	171,145	150,344	123,542	145,925	67,254	67,254	-	(103,891)	-60.70%
FICA EXPENSE	12,058	12,787	12,787	9,215	11,163	4,839	4,839	-	(7,948)	-62.16%
HEALTH INSURANCE	26,284	26,175	15,875	13,941	15,844	10,000	10,000	-	(16,175)	-61.80%
RETIREMENT	11,106	11,335	6,335	4,963	6,305	4,152	4,215	-	(7,120)	-62.82%
401k	7,854	7,982	4,482	3,510	4,440	3,113	3,113	-	(4,869)	-61.00%
Subtotal Benefits	57,302	58,279	39,479	31,629	37,752	22,104	22,166	-	(36,113)	-61.97%
CELLULAR PHONES	1,320	1,320	550	330	440	660	660	-	(660)	-50.00%
TRAVEL AND TRAINING	8,048	7,000	4,000	1,591	1,941	2,000	2,000	-	(5,000)	-71.43%
GASOLINE	1,328	2,000	800	540	600	1,000	1,000	-	(1,000)	-50.00%
OIL, TIRES, BATTERIES	-	250	-	-	-	500	500	-	250	100.00%
OFFICE SUPPLIES	1,510	1,600	1,000	531	931	500	500	-	(1,100)	-68.75%
UNIFORMS / CLOTHING	104	1,150	553	-	100	500	500	-	(650)	-56.52%
CONTRACTED SERVICES	-	-	27,250	15,251	25,751	85,540	85,540	-	85,540	-
COPIES	1,103	1,500	1,500	994	1,310	-	-	-	(1,500)	-100.00%
DUES AND SUBSCRIPTIONS	1,482	1,500	250	40	240	1,000	1,000	-	(500)	-33.33%
ENGINEERING ASSISTANCE	263	5,000	7,017	7,017	7,517	7,500	7,500	-	2,500	50.00%
MISCELLANEOUS	1,691	1,500	3,500	2,652	3,552	2,000	2,000	-	500	33.33%
Subtotal Operating	16,849	22,820	46,420	28,946	42,382	101,200	101,200	-	78,380	343.47%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>237,847</b>	<b>252,244</b>	<b>236,243</b>	<b>184,117</b>	<b>226,059</b>	<b>190,558</b>	<b>190,620</b>	<b>-</b>	<b>(61,624)</b>	<b>-24.43%</b>

# POLICE DEPARTMENT

## SERVICES PROVIDED

- \* Police patrol
- \* Crime prevention programs
- \* Criminal investigations
- \* Community outreach programs
- \* General community assistance
- \* Victim assistance
- \* Emergency response and assistance
- \* Evidence and property management
- \* Town ordinance enforcement
- \* Traffic law enforcement
- \* State law enforcement
- \* Federal law enforcement
- \* Beach strand patrol and enforcement
- \* Residence and business checks
- \* General customer service
- \* Drug interdiction & investigations

## FY 15-16 DEPARTMENT GOALS

- \* Continue to build community relationships through department programs
- \* Continue enthusiasm for the Neighborhood Watch Program
- \* Continue to increase officer proficiency through training
- \* Continue to seek grant funding for Police equipment and programs
- \* Maintain high frequency of residence and business checks
- \* Increase communications and relationships with other agencies
- \* Continue transition to new Dodge pickup trucks and Chargers
- \* Develop and implement a useful crime map
- \* Construct EIPD social media page
- \* Begin replacement strategy for mobile data terminals and in-car cameras

## BUDGET INFORMATION

	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Amended</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15 - 16</u> <u>Request</u>	<u>FY 15 - 16</u> <u>Recommended</u>	<u>FY 15-16</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	958,297	1,004,717	1,004,717	997,477	1,056,713	1,040,543	-
Benefits	333,188	351,422	351,422	337,760	368,467	368,424	-
Operating	165,523	169,814	169,814	153,393	169,814	164,814	-
Capital Outlay	81,056	71,350	120,730	149,002	143,300	90,800	-
<b>TOTAL</b>	<b>1,538,064</b>	<b>1,597,303</b>	<b>1,646,683</b>	<b>1,637,632</b>	<b>1,738,294</b>	<b>1,664,581</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Police Grants	2,000	5,500	19,880	19,689	13,800	13,800	-
Parking Fines	5,285	5,000	5,000	4,000	4,000	4,000	-
Clerk of Court Officer Fees	1,836	2,000	2,000	1,950	2,000	2,000	-
Donations - Police Dept	50	-	-	1,700	-	-	-
Transfer from Other Funds	-	21,831	21,831	21,831	16,793	16,793	-
<b>TOTAL</b>	<b>9,171</b>	<b>34,331</b>	<b>48,711</b>	<b>49,170</b>	<b>36,593</b>	<b>36,593</b>	<b>-</b>
<i>Net General Tax</i>							
<u>Revenues Required</u>	1,528,893	1,562,972	1,597,972	1,588,462	1,701,701	1,627,987	-
<i>Total Authorized Positions</i>							
Full-Time	19	19	18	18	18	18	-
Part-Time	14	14	14	17	17	17	-

# POLICE DEPARTMENT

## FY 15-16 BUDGET NOTES

\* Includes sufficient funding for part-time reserve officers to staff EIPD front desk

\* Includes \$77,000 for necessary replacement of 2 Police vehicles to insure

\* Includes \$13,800 of grant funding for replacement of outdated radar units, rifles, and accessories

adequacy of Police fleet; includes mobile data terminals and in-car cameras

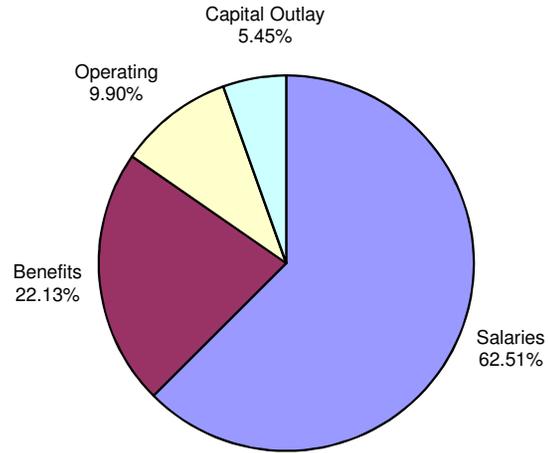
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 10-11</b>	<b>Entire FY FY 11-12</b>	<b>Entire FY FY 12-13</b>	<b>Entire FY FY 13-14</b>	<b>FY 14-15 Thru March 2015</b>	<b>Entire FY FY 14-15 Projected</b>	<b>FY 15-16 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	9,108	9,432	8,574	8,457	5,959	8,500	8,500
Crimes against persons	n/a	107	88	108	53	80	80
Crimes against property	n/a	552	437	403	212	350	350
Residence checks performed	n/a	n/a	8,126	5,766	4,529	6,000	6,000
Business checks performed	n/a	n/a	137,955	127,694	124,680	155,000	155,000
# Traffic citations	n/a	1,176	1,015	964	571	1,000	1,000
# Parking violations	n/a	100	85	88	25	100	100
New investigations assigned	181	337	276	191	78	125	125
Total investigations closed	204	344	350	254	143	225	225
# Underage drinking violations	n/a	185	166	199	77	160	160
Total drug-related charges	61	132	120	104	54	75	75
Total DWI arrests	112	110	114	81	46	75	75

## AUTHORIZED POSITION DETAILS

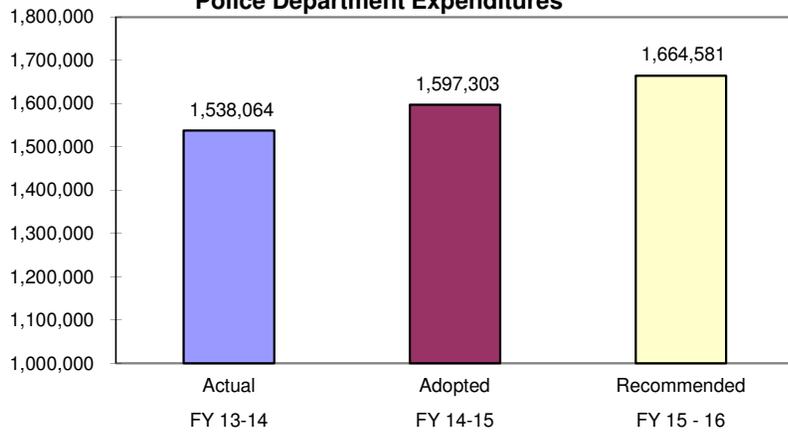
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</b>
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	1	1	-
Lieutenant	1	1	1	1	1	1	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	7	7	8	8	8	8	-
Records Administrator	1	1	1	1	1	1	-
Customer Service Assistants	2	2	-	-	-	-	-
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>-</b>
<i>Part-Time</i>							
Reserve Patrol Officers	12	12	12	12	12	12	-
Customer Service Assistants	2	2	2	5	5	5	-
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>-</b>

# POLICE DEPARTMENT

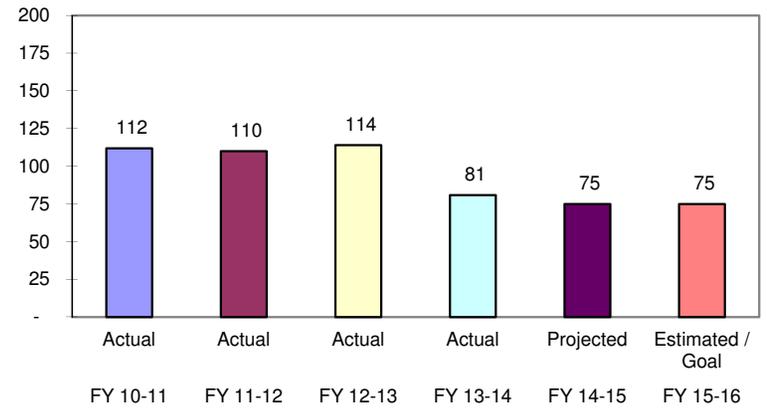
**FY 15-16 Recommended Budget  
Police Department**



**Police Department Expenditures**

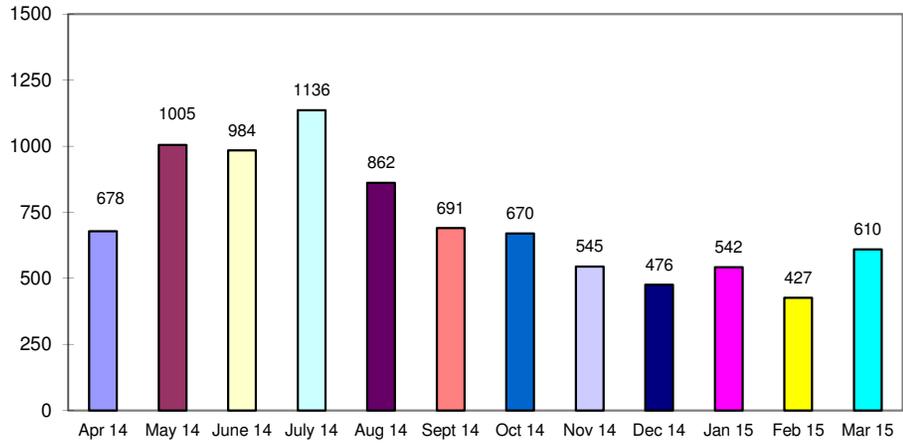


**DWI Arrests  
Police Department**

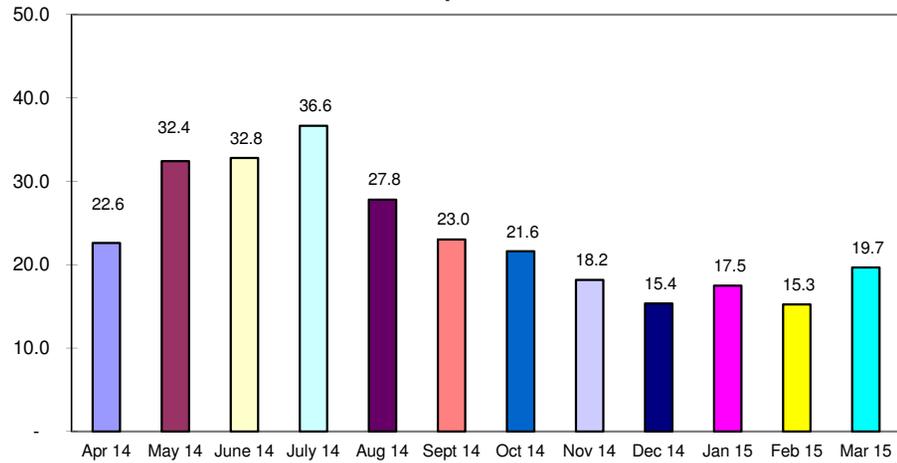


# POLICE DEPARTMENT

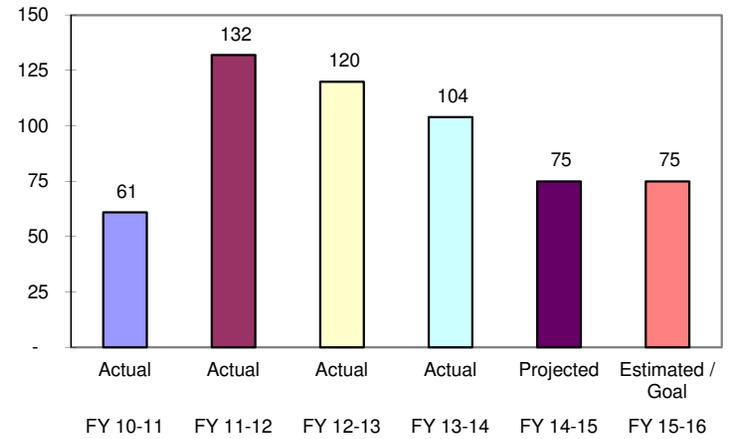
**Total Police Calls For Service By Month 2014-2015**



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



**Drug-Related Charges Police Department**



# POLICE DEPARTMENT

## LINE ITEM DETAILS

	FY 13-14 Actual	Adopted FY 14-15 Budget	Amended FY 14-15 Budget	FY 14-15 Thru April 20, 15	Projected FY 14-15 Year-End	Requested FY 15-16 Budget	Recommended FY 15-16 Budget	Adopted FY 15-16 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	760,912	800,747	800,747	627,598	772,598	801,755	801,755	-	1,008	0.13%
SALARIES/OVERTIME	17,791	25,000	25,000	14,514	22,931	25,000	25,000	-	-	0.00%
SALARIES/STRAIGHT TIME	9,177	10,000	10,000	5,057	7,047	10,000	10,000	-	-	0.00%
SPECIAL SEPARATION ALLOW	20,323	20,280	20,280	16,370	20,267	20,280	15,600	-	(4,680)	-23.08%
SALARIES/PART TIME	106,281	100,000	100,000	94,020	125,000	150,600	136,600	-	36,600	36.60%
SALARIES/HOLIDAY	26,134	28,700	28,700	26,053	28,269	27,490	30,000	-	1,300	4.53%
LONGEVITY PAY	17,679	19,990	19,990	21,365	21,365	21,588	21,588	-	1,598	7.99%
Subtotal Salaries	958,297	1,004,717	1,004,717	804,977	997,477	1,056,713	1,040,543	-	35,826	3.57%
FICA EXPENSE	71,773	76,861	76,861	60,314	76,307	80,839	79,602	-	2,741	3.57%
HEALTH INSURANCE	158,741	165,775	165,775	138,335	158,335	180,000	180,000	-	14,225	8.58%
RETIREMENT	61,427	64,564	64,564	50,286	60,507	63,337	64,405	-	(159)	-0.25%
401k	41,247	44,222	44,222	34,232	42,611	44,292	44,417	-	195	0.44%
Subtotal Benefits	333,188	351,422	351,422	283,167	337,760	368,467	368,424	-	17,002	4.84%
TELEPHONE	11,960	3,300	3,300	4,254	5,452	3,300	3,300	-	-	0.00%
INTERNET SERVICE	9,690	8,640	8,640	8,343	11,157	8,640	8,640	-	-	0.00%
UTILITIES	9,076	9,000	9,000	6,739	9,805	9,000	9,000	-	-	0.00%
TRAVEL AND TRAINING	3,407	7,500	7,500	3,725	6,000	6,500	6,500	-	(1,000)	-13.33%
MAINT/REPAIR RADIO	1,279	3,000	3,000	1,148	3,000	3,000	3,000	-	-	0.00%
GASOLINE	63,772	65,000	65,000	40,936	53,536	65,000	60,000	-	(5,000)	-7.69%
OIL,TIRES,BATTERIES	4,057	5,000	5,000	1,821	2,800	4,500	4,500	-	(500)	-10.00%
OFFICE SUPPLIES	5,633	5,000	5,000	3,002	4,000	5,000	5,000	-	-	0.00%
UNIFORMS	11,391	12,500	12,500	9,572	18,822	18,000	18,000	-	5,500	44.00%
PHYSICALS	2,533	1,200	1,200	782	1,500	1,200	1,200	-	-	0.00%
ANIMAL CONTROL	-	8,000	8,000	2,933	2,933	3,000	3,000	-	(5,000)	-62.50%
COPIES	1,166	2,000	2,000	939	1,255	1,500	1,500	-	(500)	-25.00%
CONTRACTED SERVICES	14,728	15,064	15,064	10,653	10,653	15,294	15,294	-	230	1.53%
DUES AND SUBSCRIPTIONS	1,075	500	500	570	570	600	600	-	100	20.00%
PIN TERMINAL	3,936	3,360	3,360	-	3,360	3,360	3,360	-	-	0.00%
MISCELLANEOUS	18,736	14,000	14,000	11,415	14,000	13,720	13,720	-	(280)	-2.00%
GENERAL SUPPLIES	1,384	4,000	4,000	769	2,000	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	634	1,000	1,000	233	1,400	3,000	3,000	-	2,000	200.00%
POLICE RESERVE UNIT	-	250	250	239	250	-	-	-	(250)	-100.00%
CRIME PREVENTION	1,066	1,500	1,500	750	900	1,200	1,200	-	(300)	-20.00%
Subtotal Operating	165,523	169,814	169,814	108,823	153,393	169,814	164,814	-	(5,000)	-2.94%
CAPITAL OUTLAY	12,123	7,350	21,730	30,438	30,438	14,800	13,800	-	6,450	87.76%
VEHICLE PURCHASE	68,933	64,000	99,000	92,434	118,564	128,500	77,000	-	13,000	20.31%
Subtotal Capital Outlay	81,056	71,350	120,730	122,872	149,002	143,300	90,800	-	19,450	27.26%
<b>TOTAL</b>	<b>1,538,064</b>	<b>1,597,303</b>	<b>1,646,683</b>	<b>1,319,839</b>	<b>1,637,632</b>	<b>1,738,294</b>	<b>1,664,581</b>	<b>-</b>	<b>67,278</b>	<b>4.21%</b>

# POLICE DEPARTMENT

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager</u> <u>Recommends</u>			<u>Manager</u> <u>Recommends</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>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Dodge Ram Truck (Marked)	2	38,500	77,000	1	40,000	40,000	-	-	-	-	-	-
Dodge Charger (Marked)	1	37,000	37,000	1	37,000	37,000	-	-	-	-	-	-
ATV	1	14,500	14,500	-	14,000	-	-	-	-	-	-	-
Radar Units	3	2,500	7,500	3	2,500	7,500	-	-	-	-	-	-
Tactical Assault Rifle	6	750	4,500	6	750	4,500	-	-	-	-	-	-
Vehicle Mount Rifle Locks	6	300	1,800	6	300	1,800	-	-	-	-	-	-
R U OK Software	1	1,000	1,000	-	1,000	-	-	-	-	-	-	-
<b>TOTAL</b>			<b>143,300</b>			<b>90,800</b>						

# FIRE DEPARTMENT

## SERVICES PROVIDED

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

## FY 15-16 DEPARTMENT GOALS

- \* Maintain high quality fire and emergency medical response services
- \* Continue high quality fire education programs offered to children
- \* Maintain minimum 3-year cycle for fire inspections
- \* Effectively protect swimmer safety with lifeguards and beach patrol
- \* Install automatic external defibrillators in five Town buildings to promote fastest response to cardiac events
- \* Pursue Federal grants to replace air packs and for additional Fire personnel to increase response capabilities from 2 per truck to 3 per truck

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Adopted</u>	<u>FY 14-15 Amended</u>	<u>FY 14-15 Projected</u>	<u>FY 15 - 16 Request</u>	<u>FY 15 - 16 Recommended</u>	<u>FY 15-16 Adopted</u>
Salaries	810,508	826,740	826,740	832,822	854,821	856,734	-
Benefits	266,191	275,450	275,450	277,467	295,110	293,870	-
Operating	142,488	145,010	150,010	144,181	172,150	167,910	-
Capital Outlay	477,062	10,215	39,215	72,074	70,500	37,000	-
<b>TOTAL</b>	<b>1,696,249</b>	<b>1,257,415</b>	<b>1,291,415</b>	<b>1,326,544</b>	<b>1,392,581</b>	<b>1,355,514</b>	<b>-</b>
<u>Offsetting Revenues</u>							
Fire Grant	-	-	-	-	-	-	-
Donations - Fire Dept	345	-	-	439	-	-	-
Installment Financing Proceeds	455,000	-	-	-	-	-	-
<b>TOTAL</b>	<b>455,345</b>	<b>-</b>	<b>-</b>	<b>439</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Net General Tax Revenues Required</u>							
	1,240,904	1,257,415	1,291,415	1,326,105	1,392,581	1,355,514	-
<u>Total Authorized Positions</u>							
Full-Time	14	14	14	14	14	14	-
Part-Time	21	21	21	21	21	21	-

## FY 15-16 BUDGET NOTES

- \* Includes \$13,200 for new AEDs for Fire trucks and to equip 5 Town buildings with AEDs
- \* Includes \$9,000 for temporary relocation of communications equipment during water tank maintenance event

- \* Includes \$25,000 for truck maintenance expenses to maintain large apparatus
- \* Includes \$10,000 for purchase of additional, updated thermal imaging camera
- \* Includes \$3,000 for new furniture for Fire Station 1

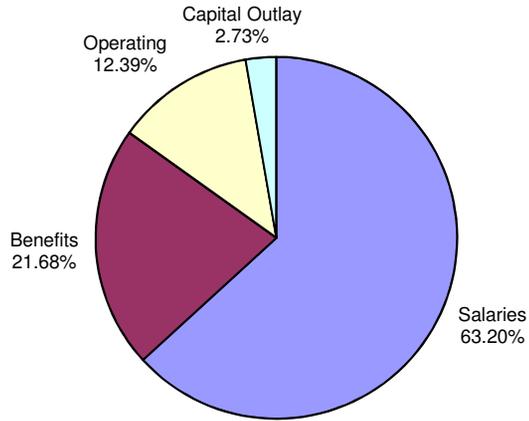
# FIRE DEPARTMENT

<b><u>SERVICE STATISTICS / GOALS</u></b>	<b>Entire FY FY 10-11</b>	<b>Entire FY FY 11-12</b>	<b>Entire FY FY 12-13</b>	<b>Entire FY FY 13-14</b>	<b>FY 14-15 Thru March 2015</b>	<b>Entire FY FY 14-15 Projected</b>	<b>FY 15-16 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	23	21	17	18	19	22	22
Alarm Activations	25	36	29	34	31	34	34
Vehicle Fires	3	3	1	1	-	1	2
Brush/Woods Fires	10	18	8	23	13	15	15
Water Rescue Calls	61	49	55	61	45	60	60
EMS Calls	538	522	534	528	398	550	550
Mutual Aid Received	n/a	25	31	25	29	35	35
Mutual Aid Given	39	50	48	72	54	70	70
Property Value Lost	\$ 5,680	\$ 265,000	\$ 156,100	\$ 73,300	\$ 693,800	\$ 700,000	\$ 50,000
Fire Inspections Completed	n/a	233	297	355	278	360	360

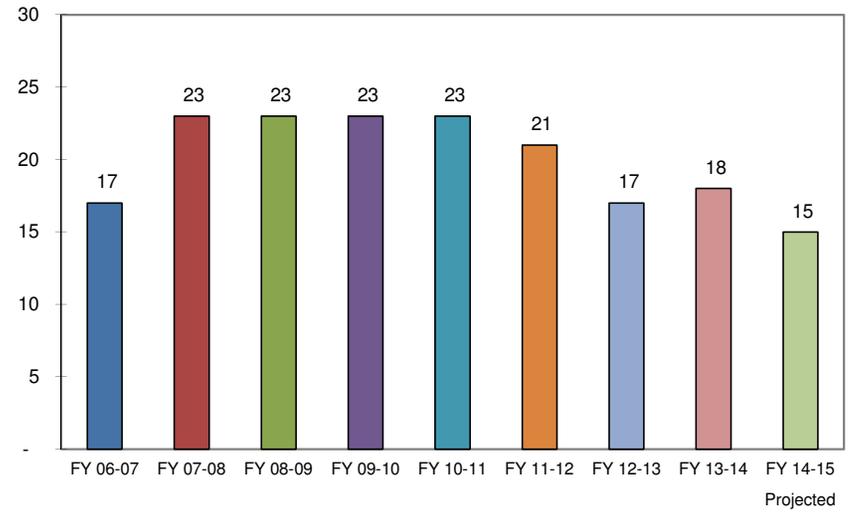
<b><u>AUTHORIZED POSITION DETAILS</u></b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Adopted</b>	<b>FY 14-15 Amended</b>	<b>FY 14-15 Projected</b>	<b>FY 15-16 Request</b>	<b>FY 15-16 Recommended</b>	<b>FY 15-16 Adopted</b>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Senior Fire Engineers	6	6	-	-	-	-	-
Fire Inspector	-	-	3	3	3	3	-
Fire Engineers	3	3	5	5	5	5	-
Firefighters	-	-	1	1	1	1	-
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>-</b>
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Beach Patrol / Lifeguards	10	10	10	10	10	10	-
<b>TOTAL</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>-</b>

# FIRE DEPARTMENT

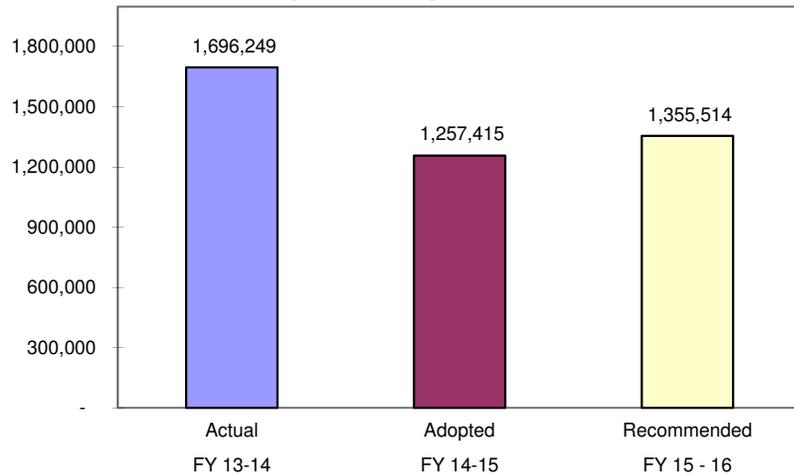
**FY 15-16 Recommended Budget  
Fire Department**



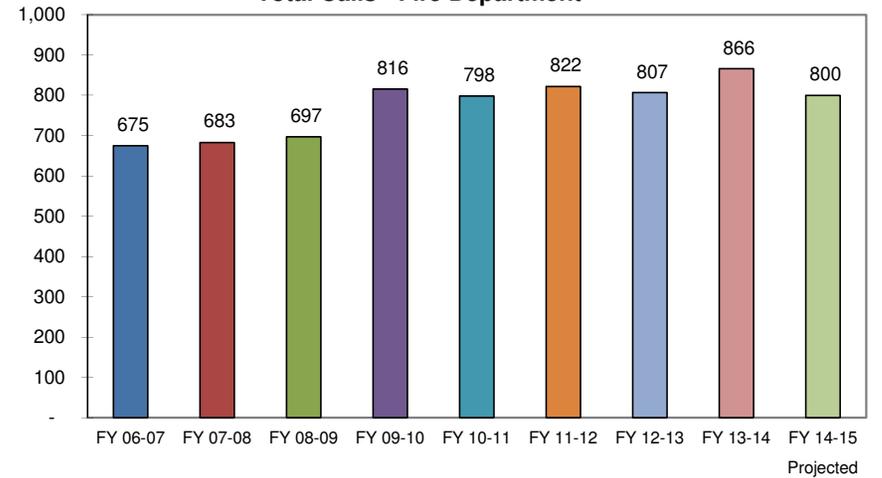
**Emerald Isle Structure Fires**



**Fire Department Expenditures**

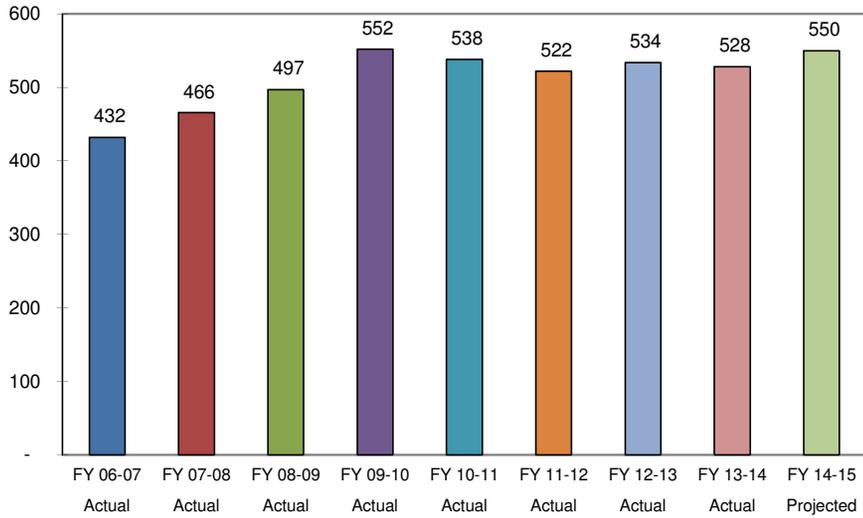


**Total Calls - Fire Department**

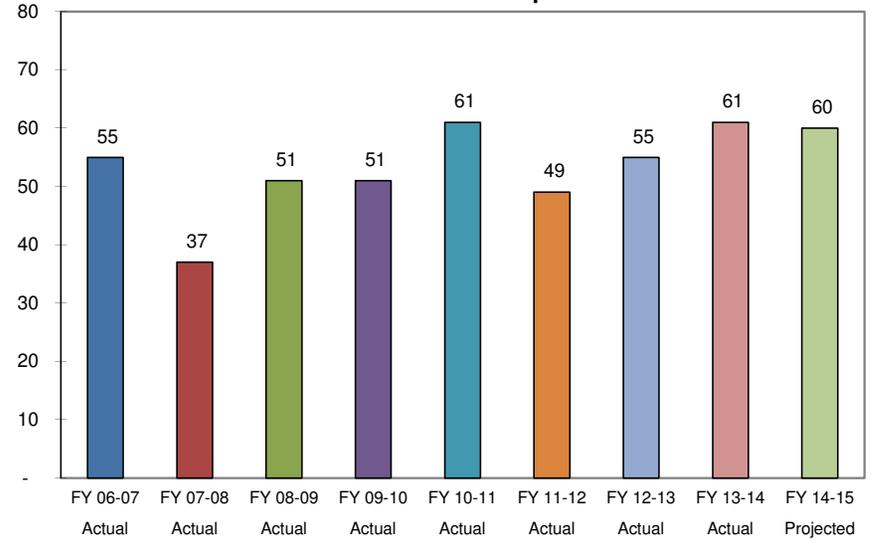


# FIRE DEPARTMENT

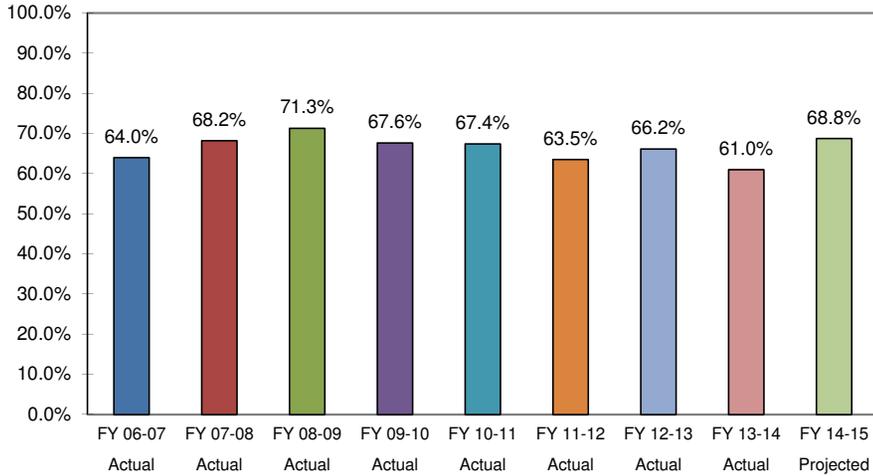
**Total EMS Calls - Fire Department**



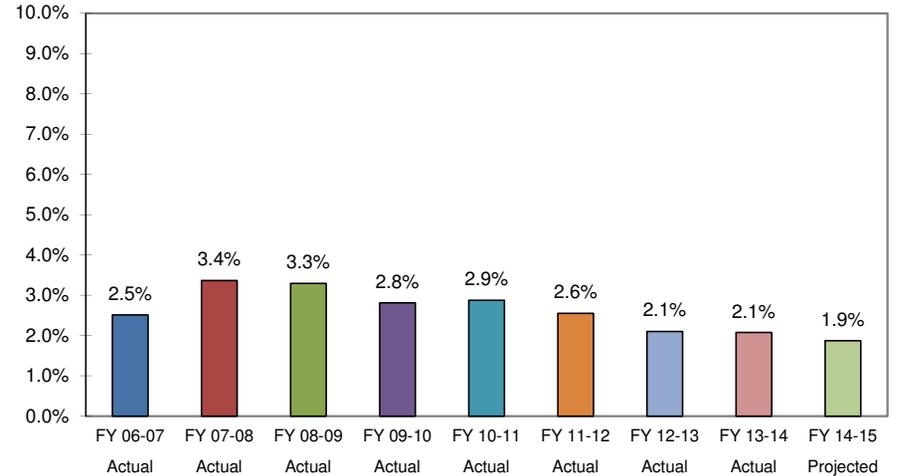
**Water Rescue Calls - Fire Department**



**Total EMS Calls - Percent of All Fire Department Calls**



**Structure Fires - Percent of All Fire Department Calls**



# FIRE DEPARTMENT

## LINE ITEM DETAILS

	FY 13-14 Actual	Adopted FY 14-15 Budget	Amended FY 14-15 Budget	FY 14-15 Thru April 20, 15	Projected FY 14-15 Year-End	Requested FY 15-16 Budget	Recommended FY 15-16 Budget	Adopted FY 15-16 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES - FULL TIME	584,331	603,724	603,724	495,628	614,328	625,225	625,225	-	21,501	3.56%
SALARIES - OVERTIME	48,505	48,250	48,250	45,720	48,250	50,339	50,339	-	2,089	4.33%
SALARIES - STRAIGHT TIME	16,300	15,000	15,000	9,944	15,000	15,000	15,000	-	-	0.00%
SALARIES - BEACH PATROL	58,901	60,000	60,000	35,186	58,531	64,266	64,266	-	4,266	7.11%
SALARIES - PART TIME	46,640	42,000	42,000	25,860	38,259	42,000	42,000	-	-	0.00%
SALARIES - HOLIDAY	20,225	21,915	21,915	20,421	22,289	20,957	22,870	-	955	4.36%
LONGEVITY PAY	21,773	21,851	21,851	22,165	22,165	23,034	23,034	-	1,183	5.41%
EMT BONUS	13,833	14,000	14,000	11,666	14,000	14,000	14,000	-	-	0.00%
Subtotal - Salaries	810,508	826,740	826,740	666,590	832,822	854,821	856,734	-	29,994	3.63%
FICA EXPENSE	59,856	63,246	63,246	49,055	63,481	65,394	65,540	-	2,294	3.63%
HEALTH INSURANCE	119,525	122,150	122,150	105,032	123,036	140,000	140,000	-	17,850	14.61%
FRATERNAL INSURANCE	520	560	560	520	560	560	-	-	(560)	-100.00%
RETIREMENT	49,554	51,457	51,457	42,551	52,258	49,929	50,807	-	(650)	-1.26%
PENSION FUND	35,046	1,800	1,800	1,330	1,330	1,800	-	-	(1,800)	-100.00%
401K	1,690	36,237	36,237	30,094	36,802	37,428	37,523	-	1,286	3.55%
Subtotal - Benefits	266,191	275,450	275,450	228,582	277,467	295,110	293,870	-	18,420	6.69%
TELEPHONE	10,435	3,620	3,620	3,311	4,389	5,500	5,500	-	1,880	51.93%
INTERNET SERVICE	1,296	1,920	1,920	2,523	3,058	2,940	3,500	-	1,580	82.29%
UTILITIES	17,771	17,000	17,000	11,670	16,326	19,000	18,000	-	1,000	5.88%
TRAVEL AND TRAINING	5,345	5,000	5,000	3,407	4,500	5,000	5,000	-	-	0.00%
BUILDING MAINTENANCE	13,510	6,000	6,000	1,813	5,500	6,000	6,000	-	-	0.00%
TRUCK MAINTENANCE	18,351	20,000	25,000	24,837	30,000	25,000	25,000	-	5,000	25.00%
EQUIPMENT MAINTENANCE	6,286	5,000	5,000	5,215	5,215	7,500	7,500	-	2,500	50.00%
PUBLIC EDUCATION	2,663	2,500	2,500	1,702	2,300	2,500	2,500	-	-	0.00%
GASOLINE	17,796	18,000	18,000	11,250	14,000	18,000	17,000	-	(1,000)	-5.56%
OIL, TIRES, BATTERIES	2,127	4,000	4,000	1,174	2,174	4,000	4,000	-	-	0.00%
OFFICE SUPPLIES	1,864	2,500	2,500	1,639	2,350	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	3,183	3,500	3,500	2,267	3,400	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	2,377	3,000	3,000	1,157	2,900	3,000	3,000	-	-	0.00%
WATER RESCUE EQUIPMENT	962	1,000	1,000	69	980	1,000	1,000	-	-	0.00%
HAZARDOUS MATERIALS	-	500	500	137	450	500	500	-	-	0.00%
UNIFORMS	6,885	8,200	8,200	3,032	6,800	8,200	8,200	-	-	0.00%
TURN OUT GEAR	795	2,000	2,000	2,040	2,040	2,000	2,000	-	-	0.00%
PHYSICALS	8,288	10,620	10,620	7,595	8,311	13,260	13,260	-	2,640	24.86%
COMMUNICATIONS	4,920	5,000	5,000	2,543	4,500	5,000	5,000	-	-	0.00%
FIRE SCENE EXPENSES	-	250	250	277	277	250	250	-	-	0.00%
COPIES	1,115	2,000	2,000	835	1,100	1,100	1,100	-	(900)	-45.00%
DUES AND SUBSCRIPTIONS	3,868	4,000	4,000	4,370	4,500	5,000	3,700	-	(300)	-7.50%
MISCELLANEOUS	8,915	13,000	13,000	10,755	13,161	23,000	23,000	-	10,000	76.92%
MISCELLANEOUS - BEACH PTL	-	2,000	2,000	196	2,000	2,000	2,000	-	-	0.00%
SAFETY COMMITTEE	3,736	1,400	1,400	450	450	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	-	3,000	3,000	-	3,500	5,000	3,500	-	500	16.67%
Subtotal - Operating	142,488	145,010	150,010	104,264	144,181	172,150	167,910	-	22,900	15.79%

# FIRE DEPARTMENT

## LINE ITEM DETAILS

	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Requested FY 15-16 Budget</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
CAPITAL OUTLAY	14,094	10,215	39,215	41,074	44,074	36,500	31,000	-	20,785	203.48%
BUILDING IMPROVEMENTS	7,940	-	-	-	-	6,000	6,000	-	6,000	
FIRE APPARATUS	455,028	-	-	-	-	-	-	-	-	
VEHICLE PURCHASE	-	-	-	-	28,000	28,000	-	-	-	
Subtotal - Capital Outlay	477,062	10,215	39,215	41,074	72,074	70,500	37,000	-	26,785	262.21%
<b>TOTAL</b>	<b>1,696,249</b>	<b>1,257,415</b>	<b>1,291,415</b>	<b>1,040,510</b>	<b>1,326,544</b>	<b>1,392,581</b>	<b>1,355,514</b>	<b>-</b>	<b>98,099</b>	<b>7.80%</b>

# FIRE DEPARTMENT

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager</u>			<u>Manager</u>			<u>Adopted</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Thermal Imaging Camera	1	10,000	10,000	1	10,000	10,000						
5 Inch Hose	5	550	2,750	5	550	2,750						
Computers	5	500	2,500	-	500	-						
Station 1 Furniture	1	3,000	3,000	1	3,000	3,000						
Smoke Generator	1	850	850	1	850	850						
K-12 Saw	1	1,200	1,200	1	1,200	1,200						
Beach Wheel Chairs	1	3,000	3,000	-	3,000	-						
Defibrillators	1	13,200	13,200	1	13,200	13,200						
Fire Station 2 Generator	1	6,000	6,000	1	6,000	6,000						
All-Terrain Vehicle	2	14,000	28,000	-	14,000	-						
<b>TOTAL</b>			<b>70,500</b>			<b>37,000</b>					<b>-</b>	

# EMERGENCY MEDICAL SERVICES

## SERVICES PROVIDED

- \* Emerald Isle EMS, a separate, non-profit organization, provides EMS services for Emerald Isle through a contract with the Town
- \* Emergency medical care / transport
- \* Occasional scheduled medical transport
- \* Citizen CPR training
- \* Public education / citizen awareness

## FY 15-16 DEPARTMENT GOALS

- \* Continue to provide EMT-Paramedic level of service
- \* Continue 2nd paid crew on busy holiday weekends to insure rapid response
- \* Plan for replacement of quick response vehicle in 2016
- \* Complete transition to new billing and collections vendor; seek to maximize call fee revenues

## BUDGET INFORMATION

	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Amended</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15 - 16</u> <u>Request</u>	<u>FY 15 - 16</u> <u>Recommended</u>	<u>FY 15-16</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	315,000	330,000	330,000	330,000	377,000	377,000	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>315,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>377,000</b>	<b>377,000</b>	<b>-</b>
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Net General Tax</u>							
<u>Revenues Required</u>	315,000	330,000	330,000	330,000	377,000	377,000	-

## FY 15-16 BUDGET NOTES

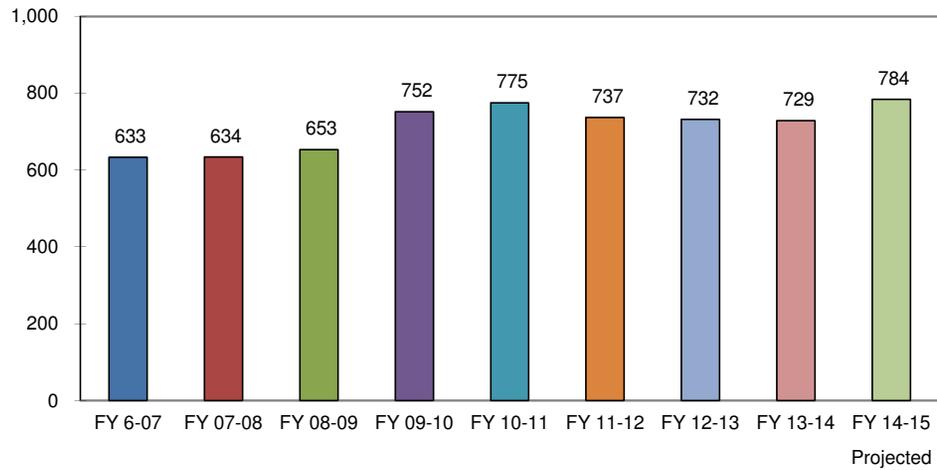
- \* Budget reflects Town contribution only; does not reflect other EI EMS revenues.
- \* Total EMS budget for FY 15-16 is \$522,000, which is supported by Town contribution and \$145,000 of anticipated service fees.

- \* EMS budget includes \$363,366 for full-time and part-time salaries and benefits; all shifts now covered 100% by paid personnel
- \* Budget does not include funding to replace quick response vehicle in 2016; EI EMS, Inc. hopes to rely on fund balance and other funds for purchase

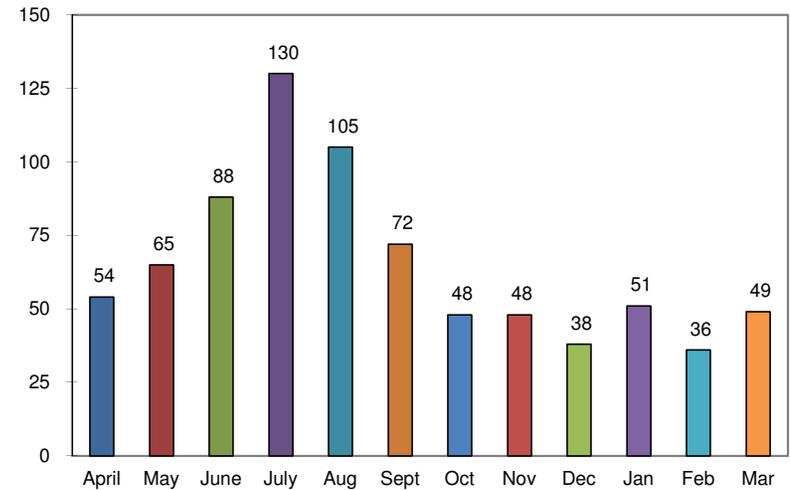
# EMERGENCY MEDICAL SERVICES

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 10-11 <u>Actual</u>	Entire FY FY 11-12 <u>Actual</u>	Entire FY FY 12-13 <u>Actual</u>	Entire FY FY 13-14 <u>Actual</u>	FY 14-15 <u>Thru March 2015</u>	Entire FY FY 14-15 <u>Projected</u>	FY 15-16 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls	775	737	732	729	577	784	790
Calls involving transport	429	386	403	399	309	430	430

**Emerald Isle EMS - Total Calls**

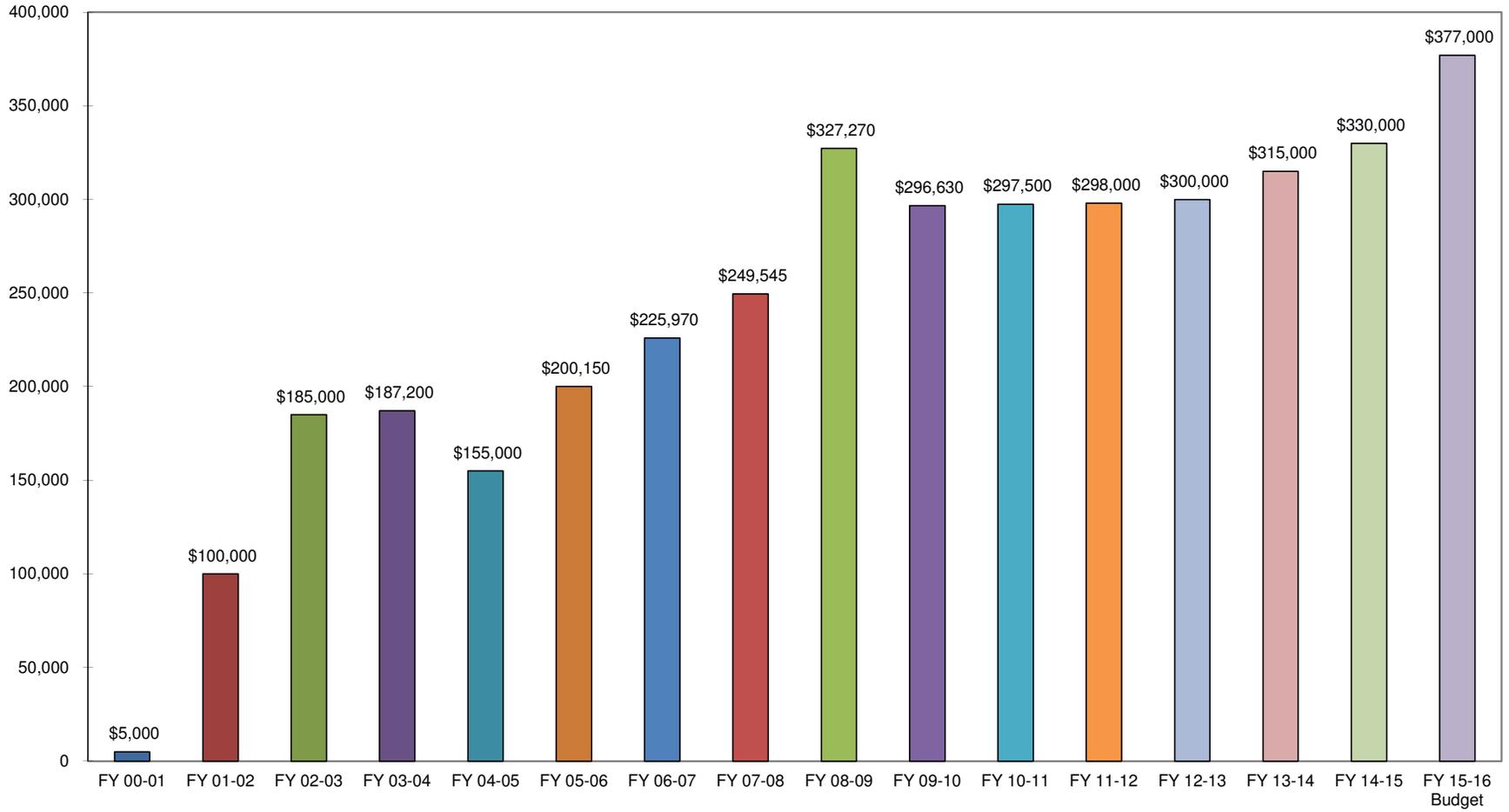


**Emerald Isle EMS Calls By Month 2014 - 2015**



# EMERGENCY MEDICAL SERVICES

## Emerald Isle EMS, Inc. - Annual Town Appropriation



# EMERGENCY MEDICAL SERVICES

## LINE ITEM DETAILS

	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Requested FY 15-16 Budget</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
CONTRACT WITH EI EMS	315,000	330,000	330,000	262,000	330,000	377,000	377,000	-	47,000	14.24%
Subtotal - Operating	315,000	330,000	330,000	262,000	330,000	377,000	377,000	-	47,000	14.24%
<b>TOTAL</b>	<b>315,000</b>	<b>330,000</b>	<b>330,000</b>	<b>262,000</b>	<b>330,000</b>	<b>377,000</b>	<b>377,000</b>	<b>-</b>	<b>47,000</b>	<b>14.24%</b>

# PUBLIC WORKS

## SERVICES PROVIDED

- \* Facilities maintenance
- \* Fleet maintenance
- \* Storm water system management
- \* 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 15-16 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 1.25 miles
- \* Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- \* Begin gradual installation of new street signs along NC 58 to comply with new Federal requirements for larger lettering
- \* Continue mosquito control efforts by applying larvacide in wetlands / ponds, spraying as necessary, and distributing larvacide to citizens
- \* Complete eastern EI storm water outfall removal project (1st St, 15th St, Arden)
- \* Remove remaining hog slats along eastern NC 58 bike path as time and funds permit

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15 - 16 <u>Request</u>	FY 15 - 16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	202,185	195,000	192,000	195,041	199,215	199,215	-
Benefits	86,298	82,138	82,138	79,000	88,488	88,688	-
Operating	443,424	348,365	406,351	446,066	374,100	372,100	-
Capital Outlay	25,269	30,500	30,500	31,500	157,500	10,000	-
TOTAL	757,176	656,003	710,989	751,607	819,304	670,003	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	150,951	152,295	152,295	152,531	151,000	151,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
Powell Bill Fund Balance	-	-	36,056	36,056	-	-	-
TOTAL	156,051	157,395	193,451	193,687	156,100	156,100	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	601,125	498,608	517,538	557,920	663,204	513,903	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-
Part-Time	-	-	-	-	-	-	-

# PUBLIC WORKS

## FY 15-16 BUDGET NOTES

\* Includes \$10,000 for replacement zero-turn mower for use on public right of ways

\* Includes \$151,000 for resurfacing of various street segments; goal is 1.25 miles

\* Public Works utilizes 3 prison inmates to provide additional labor daily

\* Includes \$70,000 for annual street light and Christmas light expenses

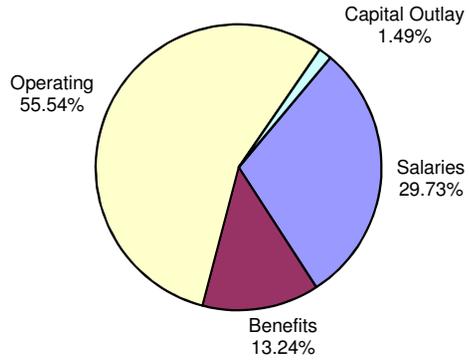
<b>SERVICE STATISTICS / GOALS</b>	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY			
	FY 10-11		FY 11-12		FY 12-13		FY 13-14		FY 14-15			
<i>Indicator</i>	<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		FY 14-15 <u>Thru March 2015</u>			
									<u>Projected</u>			
									<u>Estimated / Goal</u>			
Vehicle / equip maintenance orders		327		289		262		277		204	260	260
Facilities repair orders		118		119		138		284		218	300	300
Signs installed / replaced		367		308		311		213		203	250	300
Annual Powell Bill distribution	\$	148,544	\$	145,575	\$	149,163	\$	150,951	\$	152,531	\$	151,000
Miles of town-maintained streets		46.2		46.2		46.2		46.2		46.2	46.2	46.2
Miles of streets resurfaced		1.10		2.10		0.40		2.70		1.30	1.30	1.25
# of street repairs		83		47		34		72		55	75	75
# beach equipment warnings		n/a		1,230		782		753		249	450	450
# beach equipment confiscations		n/a		35		44		33		3	10	10

## AUTHORIZED POSITION DETAILS

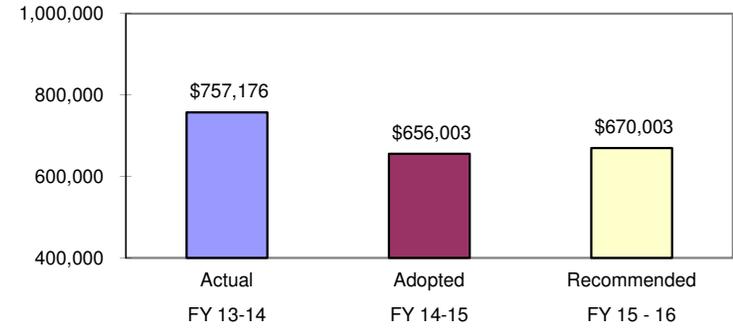
	FY 13-14	FY 14-15	FY 14-15	FY 14-15	FY 15-16	FY 15-16	FY 15-16
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Heavy Equipment Operator	1	1	-	-	-	-	-
Equipment Operator	3	3	4	4	4	4	-
TOTAL	5	5	5	5	5	5	-

# PUBLIC WORKS

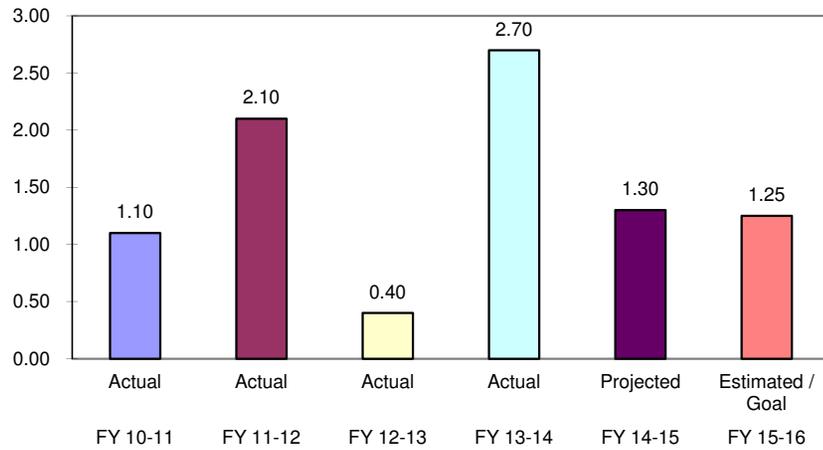
**FY 15-16 Recommended Budget  
Public Works Department**



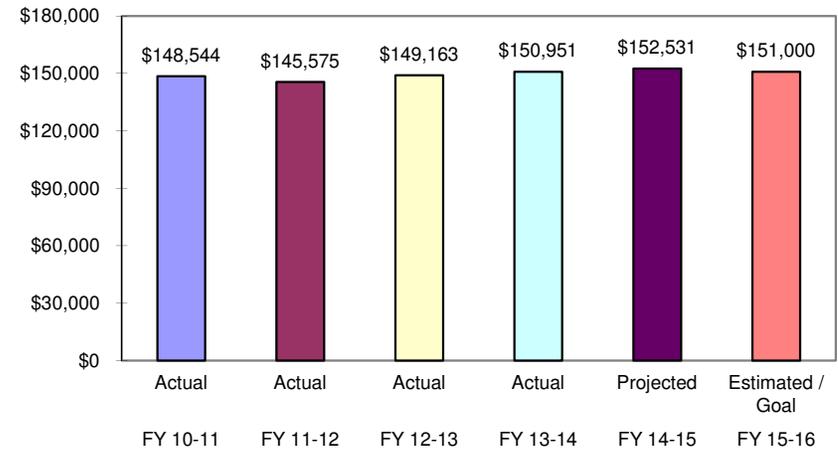
**Public Works Department Expenditures**



**Street Resurfacing - Annual Miles**



**Annual Powell Bill Distribution**



# PUBLIC WORKS

## LINE ITEM DETAILS

	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Requested FY 15-16 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	189,999	185,005	182,005	145,718	181,038	187,563	187,563	-	2,558	1.38%
SALARIES/OVERTIME	4,347	4,000	4,000	6,352	7,852	6,000	6,000	-	2,000	50.00%
SALARIES/STRAIGHT TIME	917	1,000	1,000	877	1,000	1,000	1,000	-	-	0.00%
LONGEVITY PAY	6,922	4,995	4,995	5,151	5,151	4,652	4,652	-	(343)	-6.87%
Subtotal Salaries	202,185	195,000	192,000	158,098	195,041	199,215	199,215	-	4,215	2.16%
FICA EXPENSE	16,413	14,918	14,918	11,971	14,921	15,240	15,240	-	322	2.16%
HEALTH INSURANCE	43,784	43,625	43,625	34,105	40,479	50,000	50,000	-	6,375	14.61%
RETIREMENT	15,289	13,845	13,845	11,177	13,848	13,288	13,487	-	(358)	-2.59%
401k	10,812	9,750	9,750	7,905	9,752	9,961	9,961	-	211	2.16%
Subtotal Benefits	86,298	82,138	82,138	65,158	79,000	88,488	88,688	-	6,550	7.97%
TELEPHONE	660	1,320	1,320	550	660	1,000	1,320	-	-	0.00%
INTERNET SERVICE	451	-	-	-	-	-	-	-	-	-
UTILITIES	15,208	14,000	14,000	10,032	12,882	14,000	14,000	-	-	0.00%
MAINT/REPAIR BUILDING	12,617	10,000	10,000	12,401	17,000	15,000	15,000	-	5,000	50.00%
MAINT/REPAIR/AUTO	29,604	30,000	30,000	25,329	32,800	30,000	30,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	11,181	5,000	5,000	3,643	5,000	5,000	5,000	-	-	0.00%
TRAVEL AND TRAINING	1,056	1,000	1,000	223	400	1,000	680	-	(320)	-32.00%
GASOLINE	23,189	22,000	22,000	13,135	16,735	22,000	20,000	-	(2,000)	-9.09%
OIL,TIRES,BATTERIES	6,474	6,000	6,000	10,709	10,709	10,000	10,000	-	4,000	66.67%
UNIFORMS	4,098	2,950	2,950	3,045	3,980	3,200	3,200	-	250	8.47%
COMMUNICATION REPAIR	268	400	400	-	400	400	400	-	-	0.00%
STREET LIGHTS	65,091	65,000	65,000	53,530	70,000	70,000	70,000	-	5,000	7.69%
STREET MAINTENANCE	228,225	152,295	210,281	222,620	230,000	151,000	151,000	-	(1,295)	-0.85%
DUES AND SUBSCRIPTIONS	325	400	400	434	500	500	500	-	100	25.00%
MISCELLANEOUS	22,931	15,000	15,000	19,968	20,000	20,000	20,000	-	5,000	33.33%
MISCELLANEOUS / SUPPLIES	16,575	15,000	15,000	16,126	20,000	20,000	20,000	-	5,000	33.33%
SIGNS AND POSTS	5,471	5,000	5,000	3,070	5,000	8,000	8,000	-	3,000	60.00%
MOSQUITO CONTROL	-	3,000	3,000	-	-	3,000	3,000	-	-	0.00%
Subtotal - Operating	443,424	348,365	406,351	394,815	446,066	374,100	372,100	-	23,735	6.81%
CAPITAL OUTLAY	490	25,500	25,500	19,384	26,500	77,500	-	-	(25,500)	-100.00%
BUILDING IMPROVEMENTS	-	5,000	5,000	-	5,000	-	-	-	(5,000)	-100.00%
VEHICLE PURCHASE	24,779	-	-	-	-	80,000	10,000	-	10,000	-
Subtotal - Capital Outlay	25,269	30,500	30,500	19,384	31,500	157,500	10,000	-	(20,500)	-67.21%
<b>TOTAL</b>	<b>757,176</b>	<b>656,003</b>	<b>710,989</b>	<b>637,455</b>	<b>751,607</b>	<b>819,304</b>	<b>670,003</b>	<b>-</b>	<b>14,000</b>	<b>2.13%</b>

# PUBLIC WORKS

## 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>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Zero Turn Radius Mower	1	10,000	10,000	1	10,000	10,000						
Power Inverter	1	500	500	-	500	-						
Cordless Tool Combo	1	500	500	-	500	-						
Scissor Lift	1	11,500	11,500	-	11,500	-						
Utility Bucket Truck (Used)	1	40,000	40,000	-	40,000	-						
Mini Excavator	1	30,000	30,000	-	30,000	-						-
Sewer Jet Vac	1	65,000	65,000	-	65,000	-						-
<b>TOTAL</b>			<b>157,500</b>			<b>10,000</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 15-16 DEPARTMENT GOALS

- \* Fund 100% of all solid waste expenses with annual solid waste fee
- \* Purchase new (second) yard debris collection truck to meet peak season demand and maintain timely collections schedule
- \* Investigate feasibility of establishing Town yard debris disposal site in western Carteret County
- \* 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
- \* Monitor instances of overflowing trash and recyclables on Ocean Drive

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15 - 16 <u>Request</u>	FY 15 - 16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	96,041	100,409	106,543	111,408	109,850	134,748	-
Benefits	38,058	46,006	46,005	48,151	50,873	66,168	-
Operating	1,229,472	1,175,794	1,172,661	1,173,220	1,189,975	1,202,975	-
Capital Outlay	-	25,000	25,000	25,000	12,000	125,000	-
TOTAL	1,363,571	1,347,209	1,350,209	1,357,779	1,362,698	1,528,891	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,319,699	1,352,125	1,352,125	1,365,000	1,395,000	1,482,000	-
Solid Waste Disposal Tax	2,089	2,500	2,500	2,315	2,400	2,400	-
Solid Waste Container Fees	52,723	8,000	8,000	6,041	-	-	-
SW User Fees - Prior Years	10,774	8,000	8,000	6,300	7,000	7,000	-
TOTAL	1,385,285	1,370,625	1,370,625	1,379,656	1,404,400	1,491,400	-
<i>Total Authorized Positions</i>							
Full-Time	3	3	3	3	3	4	-
Part-Time	-	-	1	1	1	-	-

# SOLID WASTE

## FY 15-16 BUDGET NOTES

- \* Includes \$859,725 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 \$80,000 for dumpster service at multi-family residential complexes
- \* Includes \$35,000 for yard debris tipping fees; continue to increase significantly
- \* Includes \$173,250 for landfill tipping fees

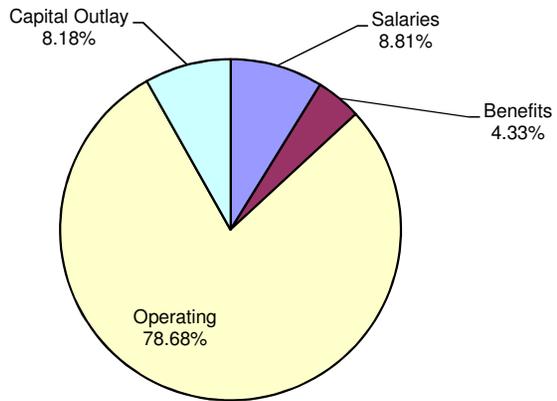
- \* Includes \$125,000 for purchase of new (second) yard debris collection truck to supplement existing truck and meet peak seasonal demands
- \* Includes one new Equipment Operator position to operate the new yard debris collection truck; to be assisted by additional inmate laborer
- \* Existing utility vehicle will be replaced with surplus utility vehicle from Police or Fire Department

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 10-11	Entire FY FY 11-12	Entire FY FY 12-13	Entire FY FY 13-14	FY 14-15 Thru March 2015	Entire FY FY 14-15 Projected	FY 15-16 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Tons of residential solid waste	3,392	3,403	3,279	3,259	2,293	3,255	3,300
Tons of recyclables	627	639	657	723	627	834	850
# of yard waste collection points	6,663	n/a	7,995	16,775	11,676	18,300	18,300
# of white goods collection points	44	40	39	22	16	25	25
Annual solid waste fee	\$ 180.00	\$ 190.00	\$ 200.00	\$ 205.00	\$ 210.00	\$ 210.00	\$ 228.00
Solid waste tipping fee per ton	\$ 50.50	\$ 50.50	\$ 50.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50

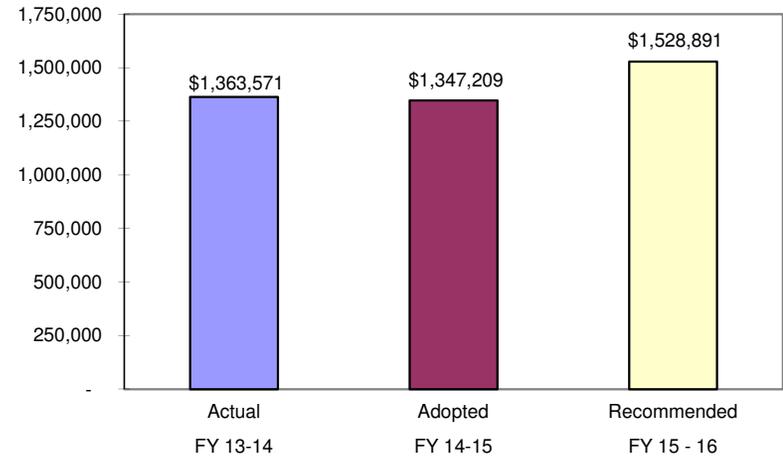
<u>AUTHORIZED POSITION DETAILS</u>	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15-16 <u>Request</u>	FY 15-16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Full-Time</i>							
Public Works Supervisor	1	1	1	1	1	1	1
Equipment Operator	2	2	2	2	2	3	-
TOTAL	3	3	3	3	3	4	-
<i>Part-Time</i>							
Summer Laborer	-	-	1	1	1	-	-
TOTAL	-	-	1	1	1	-	-

# SOLID WASTE

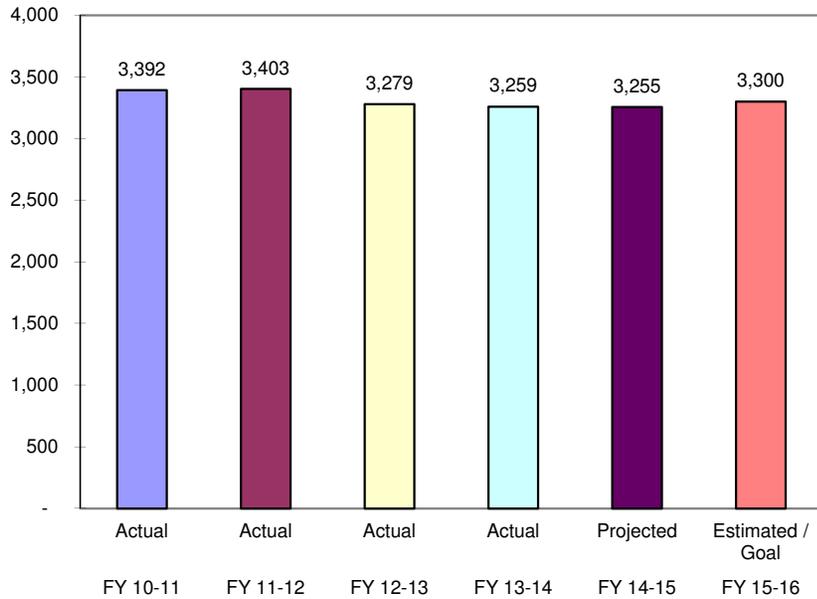
**FY 15-16 Recommended Budget  
Solid Waste**



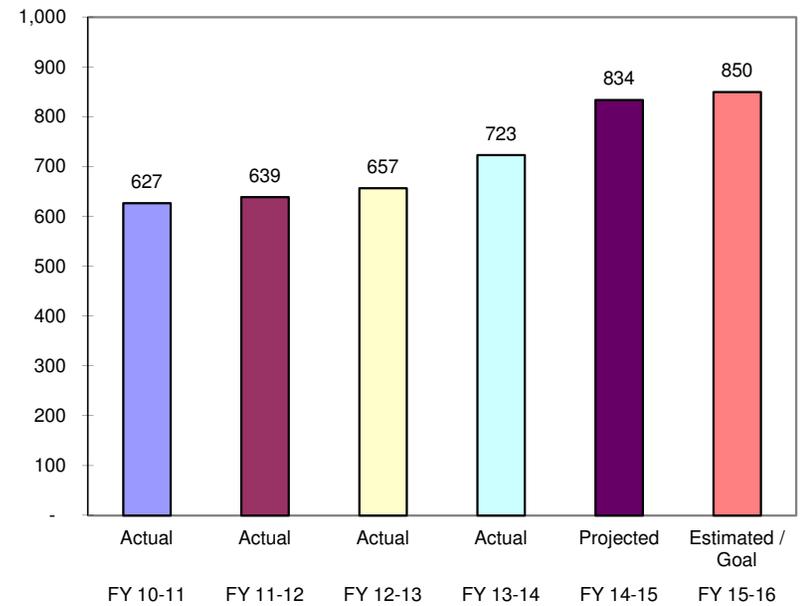
**Solid Waste Expenditures**



**Residential Solid Waste Collection - Annual Tons**

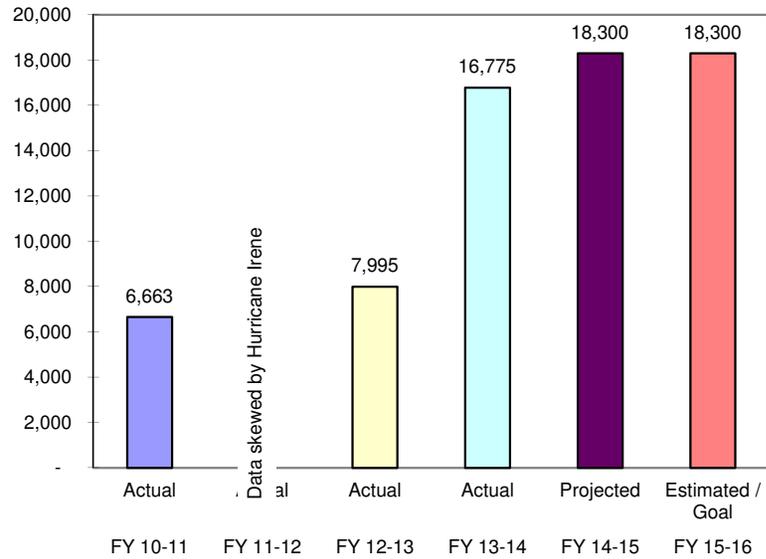


**Residential Recyclables - Annual Tons**

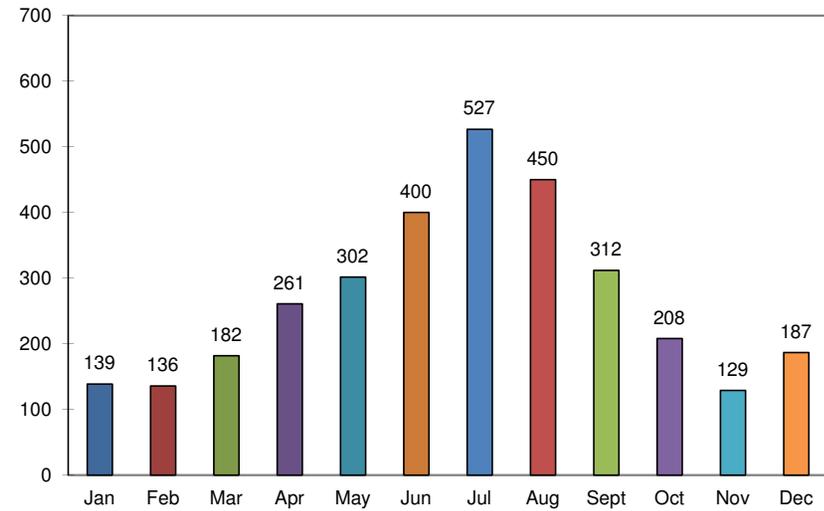


# SOLID WASTE

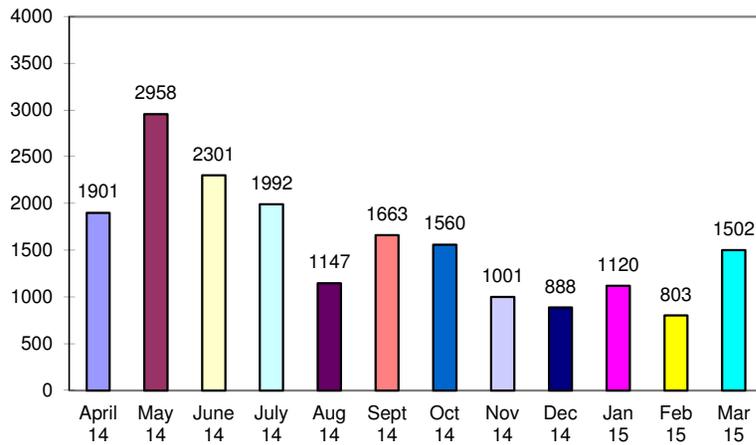
# of Yard Waste Collection Points



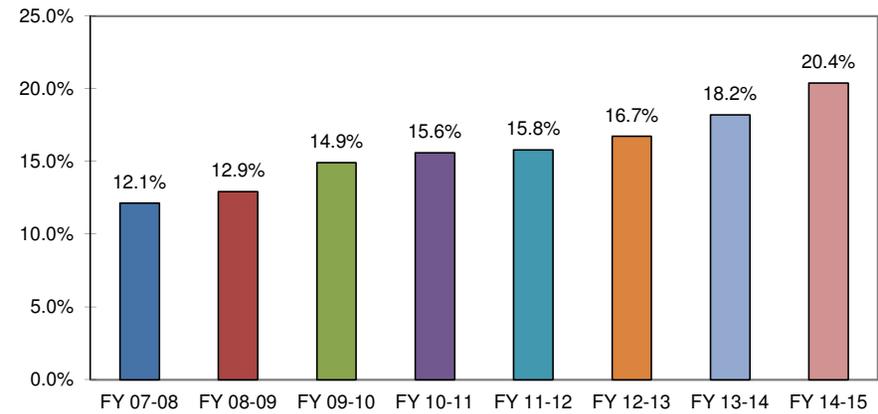
Residential Trash Collection  
Tons By Month - 2014



# of Yard Waste Collection Points  
By Month 2014 - 2015



Recyclables - Percentage of Total Solid Waste Volume  
(Residential)



# SOLID WASTE

## LINE ITEM DETAILS

	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Requested FY 15-16 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	92,602	96,116	96,116	82,630	101,105	99,431	127,329	-	31,213	32.47%
SALARIES/OVERTIME	1,731	2,000	5,000	4,295	5,000	5,000	5,000	-	3,000	150.00%
SALARIES/STRAIGHT TIME	488	1,000	1,000	676	876	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	-	-	3,000	-	3,000	3,000	-	-	-	-
LONGEVITY PAY	1,220	1,293	1,427	1,427	1,427	1,419	1,419	-	126	9.74%
Subtotal - Salaries	96,041	100,409	106,543	89,028	111,408	109,850	134,748	-	34,339	34.20%
FICA EXPENSE	6,271	7,681	7,681	6,739	8,523	8,403	10,308	-	2,627	34.20%
HEALTH INSURANCE	22,114	26,175	26,175	21,941	26,511	30,000	40,000	-	13,825	52.82%
RETIREMENT	5,666	7,129	7,129	6,294	7,697	7,127	9,122	-	1,993	27.96%
401k	4,007	5,020	5,020	4,452	5,420	5,342	6,737	-	1,717	34.20%
Subtotal - Benefits	38,058	46,006	46,005	39,426	48,151	50,873	66,168	-	20,162	43.83%
GARBAGE COLLECTION	826,759	843,294	840,294	698,770	839,940	859,725	859,725	-	16,431	1.95%
DUMPSTER SERVICE - MF	82,780	90,000	90,000	55,872	80,000	80,000	80,000	-	(10,000)	-11.11%
TIPPING FEES - TRASH	171,091	173,500	173,500	120,373	170,973	173,250	173,250	-	(250)	-0.14%
TIPPING FEES - VEGETATIVE	29,351	25,000	25,000	23,775	33,075	30,000	35,000	-	10,000	40.00%
C&D/NEWPORT TRANS	1,666	1,500	1,517	1,517	2,427	2,500	2,500	-	1,000	66.67%
MAINTAIN / REPAIR EQUIPMENT	9,922	3,000	4,323	4,323	4,323	4,000	4,000	-	1,000	33.33%
GASOLINE	28,090	22,000	22,000	17,755	22,555	22,000	30,000	-	8,000	36.36%
OIL,TIRES,BATTERIES	693	2,000	2,000	752	1,400	2,000	2,000	-	-	0.00%
UNIFORMS	-	1,500	1,500	-	-	1,500	1,500	-	-	-
GARBAGE CANS, LINERS, POSTS	7,796	6,000	8,500	3,998	8,500	7,000	7,000	-	1,000	16.67%
RECYCLING CONTAINERS	59,971	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	11,353	8,000	4,027	3,645	10,027	8,000	8,000	-	-	0.00%
Subtotal - Operating	1,229,472	1,175,794	1,172,661	930,780	1,173,220	1,189,975	1,202,975	-	27,181	2.31%
VEHICLE PURCHASE	-	25,000	25,000	-	25,000	12,000	125,000	-	100,000	-
Subtotal - Capital Outlay	-	25,000	25,000	-	25,000	12,000	125,000	-	100,000	-
<b>TOTAL</b>	<b>1,363,571</b>	<b>1,347,209</b>	<b>1,350,209</b>	<b>1,059,234</b>	<b>1,357,779</b>	<b>1,362,698</b>	<b>1,528,891</b>	<b>-</b>	<b>181,683</b>	<b>13.49%</b>

# SOLID WASTE

## CAPITAL OUTLAY DETAILS

<u>Item</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>	<u>Total Cost</u>	
Utility Vehicle	1	12,000	12,000	-	12,000	-				
Brush Truck (New)	-	-	-	1	125,000	125,000				
<b>TOTAL</b>			<b>12,000</b>			<b>125,000</b>				<b>-</b>

# 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
- \* 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

## FY 15-16 DEPARTMENT GOALS

- \* Maintain high quality of facilities, services, programs, and special events in light of increasing demands (# of facilities, customer expectations)
- \* Further improve park-like appearance of NC 58 corridor
- \* Replace 3 public beach access walkways (18th St., Bryan, Nina)
- \* Remove 3 existing soundside access walkways and improve paths
- \* Expand St. Patrick's Festival to a 2-day event to accommodate increased attendance and visitor expectations
- \* Install scrolling electronic community information sign
- \* Assist with development of Senator Jean Preston Memorial Playground
- \* Improve gates at beach vehicle ramps and regional beach access facilities

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15 - 16 <u>Request</u>	FY 15 - 16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	427,940	436,341	436,341	435,721	444,678	444,678	-
Benefits	138,022	142,062	142,062	136,348	152,141	152,468	-
Operating	172,783	191,370	191,370	183,995	188,420	204,920	-
Capital Outlay	260,557	82,500	95,500	102,240	110,050	109,700	-
TOTAL	999,302	852,273	865,273	858,304	895,289	911,766	-
<i>Offsetting Revenues</i>							
Parks and Recreation Fees	125,455	138,000	138,000	131,453	147,500	147,500	-
Regional Access Parking Fees	123,012	112,000	112,000	114,870	115,000	115,000	-
Donations - Parks and Rec	253	-	-	375	-	-	-
CAMA Grant	-	-	-	6,750	-	-	-
TOTAL	248,720	250,000	250,000	253,448	262,500	262,500	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	750,582	602,273	615,273	604,856	632,789	649,266	-
<i>Total Authorized Positions</i>							
Full-Time	8	8	8	8	8	8	-
Part-Time	37	37	37	37	37	37	-

# PARKS AND RECREATION

## FY 15-16 BUDGET NOTES

- \* Includes \$10,000 for purchase and installation of new electronic community information sign
- \* Includes \$10,000 for improvements to beach vehicle ramp gates
- \* Includes \$50,000 to replace aging beach access walkways at 18th St, Bryan St, and Nina St.
- \* Includes \$25,000 for replacement pickup truck for Parks Maintenance staff

- \* Includes \$10,000 for new exercise equipment at Community Center
- \* Includes \$4,700 for new flooring at Community Center
- \* Parks and Recreation also utilizes 2 prison inmates to provide additional labor on a daily basis

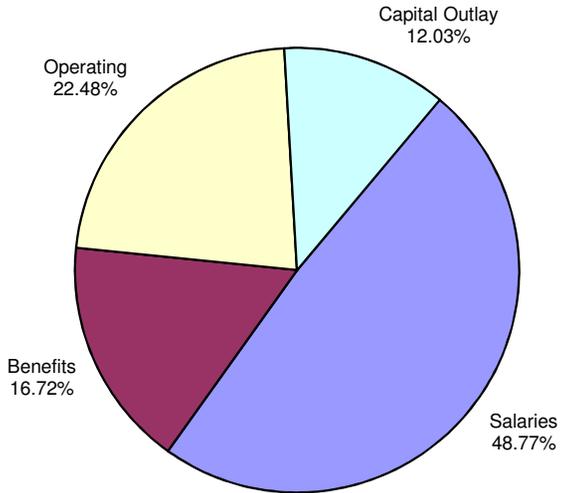
<b>SERVICE STATISTICS / GOALS</b>	<b>Entire FY FY 10-11</b>	<b>Entire FY FY 11-12</b>	<b>Entire FY FY 12-13</b>	<b>Entire FY FY 13-14</b>	<b>FY 14-15 Thru March 2015</b>	<b>Entire FY FY 14-15 Projected</b>	<b>FY 15-16 Estimated / Goal</b>
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Avg Daily After School Attendance	12	12	16	16	14	14	15
Avg Daily Pre School Attendance	21	21	21	21	21	21	21
Avg Daily Summer Day Camp Attend	26	26	26	25	24	25	25
Avg Daily Tennis Users	50	60	60	60	60	60	60
Avg Daily Blue Heron Park Users	50	50	50	50	50	50	50
Breakfast With Santa Attendance	300	300	300	300	300	300	300
Easter Egg Hunt Attendance	450	500	450	450	450	500	500
Day 4 Kids Attendance	1,200	1,500	1,500	1,500	2,000	2,000	2,500
EmeraldFest Attendance	75	150	150	150	150	150	150
Halloween Carnival Attendance	600	600	600	600	600	600	600
St. Patrick's Festival Attendance	25,000	25,000	30,000	30,000	5,000	5,000	35,000
Triathlon Entries	172	168	167	148	-	-	-
Comm Center Individual Memberships	n/a	n/a	n/a	n/a	126	140	140
Comm Center Family Memberships	n/a	n/a	n/a	n/a	164	175	175
Comm Center Free Memberships	n/a	n/a	n/a	n/a	96	125	125
# Paid Parking Visitors - WORA, EORA	n/a	11,528	9,310	12,288	5,194	11,500	11,500
# Free Parking Visitors - WORA, EORA	n/a	1,217	1,103	1,441	622	1,400	1,400
Walkway Repairs / Improvements	75	70	99	333	216	250	250

# PARKS AND RECREATION

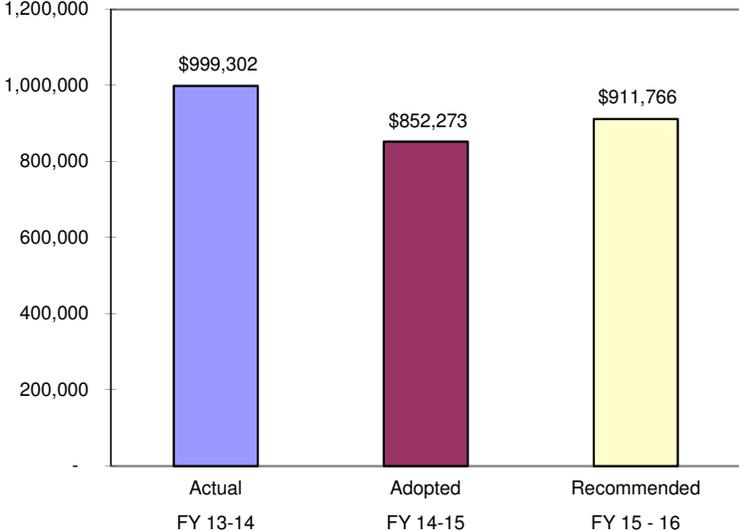
<u>AUTHORIZED POSITION DETAILS</u>							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 14-15</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 15-16</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	1
Parks Superintendent	1	1	1	1	1	1	1
Program Supervisor	1	1	1	1	1	1	1
Recreation Coordinator	1	1	-	-	-	-	-
Landscape Specialist	1	1	1	1	1	1	1
Parks Maintenance Worker	3	3	4	4	4	4	-
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<u>Part-Time</u>							
Pre School Specialist	1	1	1	1	1	1	1
Pre School Assistant	1	1	1	1	1	1	1
Center Attendants	3	3	3	3	3	3	3
Facilities Coordinator	1	1	1	1	1	1	1
Exercise Class Instructor	17	17	17	17	17	17	17
Karate Instructor	1	1	1	1	1	1	1
Tennis Instructor	1	1	1	1	1	1	1
AfterSchool Director	1	1	1	1	1	1	1
Summer Camp Director	1	1	1	1	1	1	1
Summer Camp Driver / Counselor	3	3	3	3	3	3	3
Summer Custodian	2	2	2	2	2	2	2
WORA Attendant	1	1	1	1	1	1	1
Parking Lot Attendants	4	4	4	4	4	4	-
<b>TOTAL</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>

# PARKS AND RECREATION

### FY 15-16 Recommended Budget Parks and Recreation Department



### Parks and Recreation Department Expenditures



# PARKS AND RECREATION

## LINE ITEM DETAILS

	FY 13-14 Actual	Adopted FY 14-15 Budget	Amended FY 14-15 Budget	FY 14-15 Thru April 20, 15	Projected FY 14-15 Year-End	Requested FY 15-16 Budget	Recommended FY 15-16 Budget	Adopted FY 15-16 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
SALARIES/FULL TIME	304,743	310,220	310,220	247,562	306,947	315,390	315,390	-	5,170	1.67%
SALARIES/OVERTIME	5,791	4,000	4,000	5,967	6,467	4,500	4,500	-	500	12.50%
SALARIES/PART TIME	110,975	115,000	115,000	95,415	115,000	118,000	118,000	-	3,000	2.61%
LONGEVITY PAY	6,431	7,121	7,121	7,307	7,307	6,788	6,788	-	(333)	-4.68%
Subtotal - Salaries	427,940	436,341	436,341	356,251	435,721	444,678	444,678	-	8,337	1.91%
FICA EXPENSE	32,006	33,380	33,380	26,717	33,333	34,018	34,018	-	638	1.91%
HEALTH INSURANCE	65,751	69,800	69,800	55,198	64,208	80,000	80,000	-	10,200	14.61%
RETIREMENT	24,423	22,815	22,815	19,890	22,771	21,789	22,116	-	(699)	-3.06%
401k	15,842	16,067	16,067	13,036	16,036	16,334	16,334	-	267	1.66%
Subtotal - Benefits	138,022	142,062	142,062	114,841	136,348	152,141	152,468	-	10,406	7.32%
TELEPHONE	1,320	1,320	1,320	1,100	1,320	1,320	1,320	-	-	0.00%
INTERNET SERVICE	600	-	-	-	-	-	-	-	-	-
UTILITIES	36,839	36,000	36,000	29,498	38,648	36,000	39,000	-	3,000	8.33%
TRAVEL AND TRAINING	2,941	3,000	3,000	2,352	3,200	3,000	3,000	-	-	0.00%
MAINT/REPAIR BUILDING	11,470	7,500	7,500	14,522	14,522	7,500	7,500	-	-	0.00%
MAINTENANCE/GROUNDS	36,761	40,000	40,000	36,497	40,000	40,000	40,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	8,311	5,000	5,000	7,560	7,560	5,000	5,000	-	-	0.00%
GASOLINE	10,614	10,000	10,000	7,561	10,561	10,000	11,000	-	1,000	10.00%
OIL, TIRES, BATTERIES	826	1,000	1,000	976	976	1,500	1,500	-	500	50.00%
OFFICE SUPPLIES	3,237	3,000	3,000	2,189	3,000	3,000	3,000	-	-	0.00%
UNIFORMS	1,427	5,550	5,550	1,162	3,000	5,550	5,550	-	-	0.00%
CONTRACTED SERVICES	21,301	30,000	30,000	29,835	29,835	35,000	35,000	-	5,000	16.67%
PHYSICALS	252	250	250	244	400	400	400	-	150	60.00%
COPIES	1,284	1,500	1,500	844	1,109	1,000	1,000	-	(500)	-33.33%
DUES AND SUBSCRIPTIONS	45	250	250	63	100	150	150	-	(100)	-40.00%
MISCELLANEOUS	98	1,000	1,000	2,664	2,664	1,000	4,500	-	3,500	350.00%
GENERAL SUPPLIES	13,465	28,000	28,000	6,553	13,000	20,000	20,000	-	(8,000)	-28.57%
BEACH VITEX ERADICATION	-	-	-	-	-	-	-	-	-	-
SIGNS AND POSTS	4,758	2,000	2,000	100	1,000	2,000	2,000	-	-	0.00%
FACILITIES/WALKWAY MAINT	16,346	15,000	15,000	11,062	13,000	15,000	15,000	-	-	0.00%
EVENT EXPENSES	-	-	-	-	-	-	9,000	-	9,000	-
WELLNESS PROGRAM	888	1,000	1,000	100	100	1,000	1,000	-	-	0.00%
Subtotal - Operating	172,783	191,370	191,370	154,882	183,995	188,420	204,920	-	13,550	7.08%

# PARKS AND RECREATION

## LINE ITEM DETAILS

	<u>FY 13-14</u> <u>Actual</u>	<u>Adopted</u> <u>FY 14-15</u> <u>Budget</u>	<u>Amended</u> <u>FY 14-15</u> <u>Budget</u>	<u>FY 14-15</u> <u>Thru</u> <u>April 20, 15</u>	<u>Projected</u> <u>FY 14-15</u> <u>Year-End</u>	<u>Requested</u> <u>FY 15-16</u> <u>Budget</u>	<u>Recommended</u> <u>FY 15-16</u> <u>Budget</u>	<u>Adopted</u> <u>FY 15-16</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>	<u>Pct Change</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>
CAPITAL OUTLAY	8,445	5,000	5,000	3,838	5,438	18,850	10,000	-	5,000	100.00%
CAPITAL IMPROVE/GROUNDS	100,450	17,500	17,500	23,760	23,760	11,500	20,000	-	2,500	14.29%
CAPITAL IMPROVE/BUILDINGS	102,642	-	13,000	15,663	15,663	4,700	4,700	-	4,700	
VEHICLE PURCHASE	-	-	-	-	-	25,000	25,000	-	25,000	
HEAVY EQUIPMENT	-	10,000	10,000	7,379	7,379	-	-	-	(10,000)	-100.00%
WALKWAYS	49,020	50,000	50,000	42,000	50,000	50,000	50,000	-	-	0.00%
Subtotal - Capital Outlay	260,557	82,500	95,500	92,640	102,240	110,050	109,700	-	27,200	32.97%
<b>TOTAL</b>	<b>999,302</b>	<b>852,273</b>	<b>865,273</b>	<b>718,614</b>	<b>858,304</b>	<b>895,289</b>	<b>911,766</b>	<b>-</b>	<b>59,493</b>	<b>6.98%</b>

# PARKS AND RECREATION

## CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>
Beach Walkway Replacement	3	16,667	50,000	50,000	3	16,667	50,000	50,000				
Beach Vehicle Ramp Gates	3	1,667	5,000	5,000	5	2,000	10,000	10,000				
Community Information Sign	1	6,500	6,500	6,500	1	10,000	10,000	10,000				
Blower	1	400	400	400	-	400	-	-				
Weedeater	2	400	800	800	-	400	-	-				
PickUp Truck	1	25,000	25,000	25,000	1	25,000	25,000	25,000				
Cross Cable Pull	1	5,000	5,000	5,000	-	5,000	-	-				
Rowing Machine	1	5,000	5,000	5,000	1	5,000	5,000	5,000				
Elliptical Trainer	1	5,000	5,000	5,000	1	5,000	5,000	5,000				
Folding Chairs	75	30	2,250	2,250	-	30	-	-				
New Flooring - Comm Ctr	1	4,700	4,700	4,700	1	4,700	4,700	4,700				
Lounge Television	1	400	400	400	-	400	-	-				
<b>TOTAL</b>			<b>110,050</b>	<b>110,050</b>			<b>109,700</b>	<b>109,700</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 15-16 DEPARTMENT GOALS

- \* Effectively control general insurance expenses
- \* Maintain funding for outside agencies in FY 15-16

## BUDGET INFORMATION

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adopted</u>	FY 14-15 <u>Amended</u>	FY 14-15 <u>Projected</u>	FY 15 - 16 <u>Request</u>	FY 15 - 16 <u>Recommended</u>	FY 15-16 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	448,131	452,830	602,980	594,713	460,320	442,241	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>448,131</b>	<b>452,830</b>	<b>602,980</b>	<b>594,713</b>	<b>460,320</b>	<b>442,241</b>	<b>-</b>
<i>Offsetting Revenues</i>							
Insurance Proceeds	19,277	-	-	2,522	-	-	-
<b>TOTAL</b>	<b>19,277</b>	<b>-</b>	<b>-</b>	<b>2,522</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Net General Tax Revenues Required</i>							
	428,854	452,830	602,980	592,191	460,320	442,241	-

## FY 15-16 BUDGET NOTES

- \* Includes \$256,000 for organization-wide insurance expenses
- \* Includes \$72,000 for Town organization information technology services
- \* Includes \$3,291 for Town contribution for school resource officer at White Oak Elementary
- \* Includes \$1,700 for Allies for Cherry Point's Tomorrow
- \* Includes \$28,800 for Town organization telephone services.

# NONDEPARTMENTAL

## LINE ITEM DETAILS

	FY 13-14 <u>Actual</u>	Adopted FY 14-15 <u>Budget</u>	Amended FY 14-15 <u>Budget</u>	FY 14-15 Thru <u>April 20, 15</u>	Projected FY 14-15 <u>Year-End</u>	Requested FY 15-16 <u>Budget</u>	Recommended FY 15-16 <u>Budget</u>	Adopted FY 15-16 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom	Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom
ACCOUNTING SERVICES	4,786	5,000	5,000	3,801	4,401	5,000	5,000	-	-	0.00%
AUDIT	15,000	14,250	14,250	12,250	14,250	15,000	15,000	-	750	5.26%
MEMBERSHIP/DUES	8,469	8,300	8,300	8,275	8,780	9,100	9,100	-	800	9.64%
GENERAL INSURANCE	247,371	255,000	247,484	234,921	238,149	256,000	256,000	-	1,000	0.39%
TELEPHONE SERVICE	56,414	27,600	27,600	23,716	30,517	27,600	28,800	-	1,200	4.35%
INFO TECH SERVICES	38,929	74,600	74,600	59,949	71,219	78,110	72,000	-	(2,600)	-3.49%
INTERNET SERVICE	-	9,540	9,540	6,801	8,221	8,641	10,000	-	460	4.82%
POSTAGE	7,496	8,000	8,000	7,738	8,320	8,528	8,500	-	500	6.25%
MUNICIPAL ELECTIONS	2,895	-	-	-	-	3,500	3,000	-	3,000	-
DISASTER FUNDING/OTHER	3,900	5,000	5,700	5,700	5,700	5,000	5,000	-	-	0.00%
MISCELLANEOUS	10,508	10,000	10,000	3,945	5,000	5,000	10,000	-	-	0.00%
BANK SERVICE CHARGES	8,711	4,000	7,200	6,394	7,255	8,000	4,000	-	-	0.00%
COLLECTION FEES	-	-	1,000	763	1,000	2,000	2,000	-	2,000	-
STATE SALES TAX	15,084	15,000	15,000	17,492	20,806	-	-	-	(15,000)	-100.00%
COUNTY SALES TAX	7,114	6,000	6,000	7,467	8,888	-	-	-	(6,000)	-100.00%
CROATAN HIGH SCHOOL	625	600	600	150	150	600	600	-	-	0.00%
EI BUSINESS ASSOCIATION	150	-	150	150	150	150	150	-	150	-
WHITE OAK ELEMENTARY SCHOOL	-	150	150	-	-	150	150	-	-	0.00%
SWANSBORO AREA CHAMBER	250	250	250	250	250	250	250	-	-	0.00%
NC BEACH, INLET, WATERWAYS	1,175	2,000	2,250	2,250	2,250	2,250	2,250	-	250	12.50%
CARTERET COUNTY HOSPICE	250	250	250	250	250	250	250	-	-	0.00%
ECONOMIC DEVELOP COUNCIL	300	-	-	-	-	-	-	-	-	-
OUTER BANKS WILDLIFE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	0.00%
CRIMESTOPPERS	250	250	250	250	250	250	250	-	-	0.00%
CC MAYORS COMMITTEE	-	250	250	(250)	(250)	250	250	-	-	0.00%
WESTERN CARTERET LIBRARY	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	-	0.00%
ALLIES FOR CHERRY POINT	-	1,000	1,700	1,700	1,700	1,700	1,700	-	700	70.00%
BOGUE INLET DREDGING	15,000	-	-	-	-	15,000	-	-	-	-
WHITE OAK SCHOOL RES OFF	-	3,290	3,290	3,291	3,291	3,291	3,291	-	1	0.03%
REFUND TAXES	954	-	1,208	1,208	1,208	2,200	2,200	-	2,200	-
LAND PURCHASE	-	-	150,458	150,458	150,458	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating	448,131	452,830	602,980	561,419	594,713	460,320	442,241	-	(10,589)	-2.34%
<b>TOTAL</b>	<b>448,131</b>	<b>452,830</b>	<b>602,980</b>	<b>561,419</b>	<b>594,713</b>	<b>460,320</b>	<b>442,241</b>	<b>-</b>	<b>(10,589)</b>	<b>-2.34%</b>

# DEBT SERVICE

## SERVICES PROVIDED

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

## FY 15-16 DEPARTMENT GOALS

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

<u>BUDGET INFORMATION</u>	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Amended</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15 - 16</u> <u>Request</u>	<u>FY 15 - 16</u> <u>Recommended</u>	<u>FY 15-16</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	246,489	669,884	660,734	660,733	693,258	693,258	-
TOTAL	246,489	669,884	660,734	660,733	693,258	693,258	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	246,489	669,884	660,734	660,733	693,258	693,258	-

## FY 15-16 BUDGET NOTES

\* Includes \$246,489 for scheduled debt service payments for 2013 debt refinancing.

\* Includes \$312,960 for annual debt service payment associated with 2013 Community Improvements Package

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

\* Includes \$29,311 for internal financing payment for new Welcome Center (funded by lease pmts)

\* Includes \$95,498 for scheduled debt service payment for new Fire Engine

\*Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 7.79%.

\* Town's total outstanding debt as percent of total assessed value is approximately 0.11%

# DEBT SERVICE

## LINE ITEM DETAILS

	<u>FY 13-14 Actual</u>	<u>Adopted FY 14-15 Budget</u>	<u>Amended FY 14-15 Budget</u>	<u>FY 14-15 Thru April 20, 15</u>	<u>Projected FY 14-15 Year-End</u>	<u>Requested FY 15-16 Budget</u>	<u>Recommended FY 15-16 Budget</u>	<u>Adopted FY 15-16 Budget</u>	<u>Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>	<u>Pct Change FY 14-15 Budget (Adopted) vs. FY 15-16 Recom</u>
PRINCIPAL	224,229	590,974	582,542	582,542	582,542	623,525	623,525	-	32,551	5.51%
INTEREST	22,260	78,910	78,192	78,191	78,191	69,733	69,733	-	(9,177)	-11.63%
Subtotal - Debt Service	246,489	669,884	660,734	660,733	660,733	693,258	693,258	-	23,374	3.49%
<b>TOTAL</b>	<b>246,489</b>	<b>669,884</b>	<b>660,734</b>	<b>660,733</b>	<b>660,733</b>	<b>693,258</b>	<b>693,258</b>	<b>-</b>	<b>23,374</b>	<b>3.49%</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 15-16 DEPARTMENT GOALS

\* Maintain annual transfer from the General Fund to the Future Beach Nourishment Fund to replace revenues lost from the elimination of the Secondary Benefit District and the tax rate reduction in Primary Benefit District.  
 \* Utilize grant funds and other outside funding sources for any new capital projects in FY 15-16.

## BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Adopted</u>	<u>FY 14-15 Amended</u>	<u>FY 14-15 Projected</u>	<u>FY 15 - 16 Request</u>	<u>FY 15 - 16 Recommended</u>	<u>FY 15-16 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	105,168	450,000	461,077	485,602	400,000	400,000	-
<b>TOTAL</b>	<b>105,168</b>	<b>450,000</b>	<b>461,077</b>	<b>485,602</b>	<b>400,000</b>	<b>400,000</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>	105,168	450,000	461,077	485,602	400,000	400,000	-

## FY 15-16 BUDGET NOTES

\* No funding is included in the General Fund for new capital projects. Planned capital projects in FY 15-16 include new decorative lighting along the bike path and sidewalk in the "downtown" area ( to be funded by fundraising proceeds) and the development of the Jean Preston Memorial Playground (to be funded by donations).

\* In lieu of the elimination of the Secondary Benefit District in FY 14-15, a Transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated. The amount of the FY 15-16 transfer is \$50,000 less than the amount generated by the Secondary Benefit District (3 cent rate) and 1.5 cents of the Primary Benefit District rate in prior years (\$450,000), and is reduced only to maintain generally revenue-neutral property tax scenarios for property owners in both the oceanfront and non-oceanfront areas. This \$400,000 amount includes anticipated sales tax revenues associated with the Primary Benefit District ad valorem tax levy.

# TRANSFERS TO OTHER FUNDS

## LINE ITEM DETAILS

	<u>FY 13-14</u> <u>Actual</u>	<u>Adopted</u> <u>FY 14-15</u> <u>Budget</u>	<u>Amended</u> <u>FY 14-15</u> <u>Budget</u>	<u>FY 14-15</u> <u>Thru</u> <u>April 20, 15</u>	<u>Projected</u> <u>FY 14-15</u> <u>Year-End</u>	<u>Requested</u> <u>FY 15-16</u> <u>Budget</u>	<u>Recommended</u> <u>FY 15-16</u> <u>Budget</u>	<u>Adopted</u> <u>FY 15-16</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>	<u>Pct Change</u> <u>FY 14-15 Budget</u> <u>(Adopted) vs.</u> <u>FY 15-16 Recom</u>
TRANSFER TO CG RD BIKE PATH	30,000	-	-	-	-	-	-	-	-	-
TRANSFER TO CG RD ST WATER	65,000	-	-	-	-	-	-	-	-	-
TRANSFER TO NC 58 BIKE PATH	6,346	-	-	-	24,525	-	-	-	-	-
TRANSFER TO EAST EI OUTFALL	3,822	-	-	-	-	-	-	-	-	-
TRANSFER TO PUB BOAT LAUNCH	-	-	11,077	11,077	11,077	-	-	-	-	-
TRANSFER TO FUTURE BEACH	-	450,000	450,000	450,000	450,000	400,000	400,000	-	(50,000)	-11.11%
Subtotal - Transfers	105,168	450,000	461,077	461,077	485,602	400,000	400,000	-	(50,000)	-11.11%
<b>TOTAL</b>	<b>105,168</b>	<b>450,000</b>	<b>461,077</b>	<b>461,077</b>	<b>485,602</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>(50,000)</b>	<b>-11.11%</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 account for all future beach nourishment activities in the Town, and 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 13-14</b>	<b>Adopted</b>	<b>Amended</b>				
	<b>Actual</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</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	673,289	231,487	231,487	235,000	270,043	270,043	-
Transfer from General Fund	-	450,000	450,000	450,000	400,000	400,000	-
Interest Earnings	35	500	500	750	2,461	2,461	-
Transfer from FEMA Irene BN Project	23,663	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>696,987</b>	<b>681,987</b>	<b>681,987</b>	<b>685,750</b>	<b>672,504</b>	<b>672,504</b>	<b>-</b>
<b>Expenditures</b>							
Appropriation to Fund Balance	696,987	681,987	681,987	685,750	672,504	672,504	-
<b>TOTAL</b>	<b>696,987</b>	<b>681,987</b>	<b>681,987</b>	<b>685,750</b>	<b>672,504</b>	<b>672,504</b>	<b>-</b>

## FY 15-16 BUDGET NOTES

- \* A tax rate of 4 cents, slightly higher than the revenue-neutral rate after the 2015 tax revaluation, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 15-16. Although the tax rate is higher than the revenue-neutral rate, the overall property tax scenario for property owners in the Primary Benefit District is generally revenue-neutral.
- \* The Secondary Benefit District (all other properties) was eliminated in FY 14-15, and was replaced with an annual \$450,000 transfer from the General Fund to the Future Beach Nourishment Fund. This transfer has been reduced to \$400,000 for FY 15-16 in order to maintain generally revenue-neutral property tax scenarios for property owners in both the oceanfront and non-oceanfront areas. This transfer includes sales tax revenues allocated to the Primary Benefit District.
- \* Revenues generated in the Future Beach Nourishment Fund in FY 15-16 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- \* As of June 30, 2015, the projected fund balance in the Future Beach Nourishment Fund is expected to be nearly \$1.4 million.

# HALF-MARATHON FUND

## FUND DESCRIPTION

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 in March. 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 13-14</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<b>Revenues</b>							
Entry Fees	53,973	-	50,000	84,220	85,000	85,000	-
Sponsorships	11,538	-	4,600	6,000	6,000	6,000	-
Miscellaneous	-	-	-	1,410	1,000	1,000	-
Appropriated Fund Balance	-	-	42,000	42,000	-	-	-
<b>TOTAL</b>	<b>65,511</b>	<b>-</b>	<b>96,600</b>	<b>133,630</b>	<b>92,000</b>	<b>92,000</b>	<b>-</b>
<b>Expenditures</b>							
Race Expenditures	19,976	-	54,600	41,084	40,000	40,000	-
Donations to Charity	-	-	-	25,000	26,000	26,000	-
Transfer to Bike and Ped CPO	42,000	-	42,000	67,000	26,000	26,000	-
<b>TOTAL</b>	<b>61,976</b>	<b>-</b>	<b>96,600</b>	<b>133,084</b>	<b>92,000</b>	<b>92,000</b>	<b>-</b>

## FY 15-16 BUDGET NOTES

\* As of June 30, 2015, the Half-Marathon Fund is projected to have a fund balance of approximately \$4,000 after allocating \$25,000 for future bicycle path expenses and \$25,000 of contributions to charities from the net proceeds (\$50,000) of the 2015 races.

\* The FY 15-16 budget establishes an initial budget for the 2016 races, and the expectation is that this budget will be amended as race preparations occur during the fiscal year.

# SEPARATION ALLOWANCE FUND

## FUND DESCRIPTION

The Separation Allowance Fund was established in 2001 to reserve funds for the Town's liability for special separation allowance payments to certain law enforcement officers upon retirement.

<b>BUDGET INFORMATION</b>	<b>FY 13-14</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	
<b>Revenues</b>								
Appropriated Fund Balance	-	21,831	21,831	21,831	16,793	16,793	-	-
TOTAL	-	21,831	21,831	21,831	16,793	16,793	-	-
<b>Expenditures</b>								
Transfer to General Fund	-	21,831	21,831	21,831	16,793	16,793	-	-
TOTAL	-	21,831	21,831	21,831	16,793	16,793	-	-

## FY 15-16 BUDGET NOTES

\* As of June 30, 2015, the Separation Allowance Fund is projected to have a fund balance of approximately \$42,000.

\* The FY 15-16 budget includes a transfer from the Separation Allowance Fund to the General Fund for the anticipated amount to be paid to a retired law enforcement officer in FY 15-16.

# SPECIAL DRUG FUND

## FUND DESCRIPTION

The Special Drug Fund is established to account for the expenditure of revenues restricted to law enforcement purposes only. Restricted revenues are earmarked for equipment and other expenses in the Police Department.

<b>BUDGET INFORMATION</b>	<b>FY 13-14</b>	<b>Adopted</b>	<b>Amended</b>	<b>FY 14-15</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 15-16</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>	<u>Adopted</u>
<b>Revenues</b>								
Controlled Substance Tax	2,110	-	-	72	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Appropriated Fund Balance	-	-	4,266	4,266	-	-	-	-
<b>TOTAL</b>	<b>2,110</b>	<b>-</b>	<b>4,266</b>	<b>4,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
Police Department	9,576	-	4,266	3,000	-	-	-	-
<b>TOTAL</b>	<b>9,576</b>	<b>-</b>	<b>4,266</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FY 15-16 BUDGET NOTES

\* As of June 30, 2015, the Special Drug Fund is expected to have a fund balance of approximately \$1,300.

\* No appropriations are included in the Special Drug Fund for FY 15-16.



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**STATUS OF CURRENT CAPITAL PROJECT ORDINANCES**

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

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### BIKE AND PEDESTRIAN FUND - Fundraising Account

Capital Project Ordinance Originally Adopted March 10, 2015

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Transfer from Coast Guard Road Multi-Use Path CPO	48,485	48,485	-
Transfer from Half-Marathon Fund	42,000	67,000	25,000
Donations	11,234	14,000	2,766
Entry Fees	360	2,500	2,140
TOTAL	<u>102,079</u>	<u>131,985</u>	<u>29,906</u>
<b><u>Expenditures and Encumbrances</u></b>			
Construction	101,291	45,450	(55,841)
Miscellaneous	788	2,000	(1,212)
TOTAL	<u>102,079</u>	<u>47,450</u>	<u>(57,053)</u>

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

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### COAST GUARD ROAD MULTI-USE PATH - DOLPHIN RIDGE TO RING STREET

Capital Project Ordinance Originally Adopted September 10, 2013

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Transfer from General Fund	30,000	30,000	-
Installment Financing Proceeds	<u>365,132</u>	<u>365,132</u>	-
TOTAL	395,132	395,132	-
<b><u>Expenditures and Encumbrances</u></b>			
Construction	<u>395,132</u>	<u>350,803</u>	<u>44,329</u>
TOTAL	395,132	350,803	44,329

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

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### FUTURE NEW OCEAN FISHING PIER

Capital Project Ordinance Originally Adopted January 14, 2014

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Waterfront Access and Marine Industry Fund Grant	732,904	-	732,904
TOTAL	732,904	-	732,904
<b><u>Expenditures and Encumbrances</u></b>			
Engineering	57,000	39,525	17,475
Miscellaneous	-	17,129	(17,129)
Construction	675,904	666,700	9,204
TOTAL	732,904	723,354	9,550

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

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### NEW WELCOME CENTER

Capital Project Ordinance Originally Adopted January 13, 2015

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Internal Financing Proceeds	276,000	276,000	-
TOTAL	276,000	276,000	-
<b><u>Expenditures and Encumbrances</u></b>			
Design	-	10,302	(10,302)
Construction	270,000	265,000	5,000
Miscellaneous	6,000	-	6,000
TOTAL	276,000	275,302	698

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## STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

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### NC 58 BICYCLE PATH EXTENSION - EASTERN OCEAN REGIONAL ACCESS TO INDIAN BEACH

Capital Project Ordinance Originally Adopted February 11, 2014

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b><u>Revenues</u></b>			
Installment Financing Proceeds	849,000	849,000	-
TOTAL	849,000	849,000	-
<b><u>Expenditures and Encumbrances</u></b>			
Construction	823,838	844,638	(20,800)
Miscellaneous	25,162	28,887	(3,725)
TOTAL	849,000	873,525	(24,525)

# STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/15

## PUBLIC BOAT LAUNCHING FACILITY

Capital Project Ordinance Originally Adopted November 12, 2008

	<b>Authorized Budget</b>	<b>Projected As of 6/30/15</b>	<b>Remaining Balance</b>
<b>Revenues</b>			
Carteret County	658,125	658,125	-
NC Wildlife Resources Commission	1,419,243	1,419,243	-
NC Division of Coastal Management	433,750	433,750	-
NC Parks and Recreation Trust Fund	575,000	575,000	-
NC Marine Resources Fund (CRFL)	800,000	800,000	-
Transfer from Coast Guard Road Storm Water Phase IV	78,602	78,602	-
Transfer from General Fund	243,818	243,818	-
Transfer from Regional Access Fund	46,828	46,828	-
Installment Financing Proceeds	598,231	598,231	-
Interest Earnings	381	381	-
Donations - Jean Preston Memorial Playground	-	40,000	40,000
<b>TOTAL</b>	<b>4,853,978</b>	<b>4,893,978</b>	<b>40,000</b>
<b>Expenditures and Encumbrances</b>			
Miscellaneous	32,844	32,456	388
Dredging	46,580	46,580	-
Restroom Building	70,423	70,423	-
Sound Pier	109,557	108,925	632
Land Acquisition	4,594,574	4,594,574	-
<b>TOTAL</b>	<b>4,853,978</b>	<b>4,852,958</b>	<b>1,020</b>



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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 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Planned Expenditures</b>					
Planning and Inspections	-	-	25,000	-	-
Police	77,000	79,000	94,000	133,000	123,000
Fire	6,000	28,000	72,000	882,000	-
Public Works	10,000	25,000	-	75,000	75,000
Solid Waste	125,000	-	45,000	-	-
Parks and Recreation	25,000	72,000	35,000	35,000	40,000
Sidewalks and Bicycle Paths	-	50,000	-	-	-
Street Improvements	926,000	151,000	151,000	151,000	151,000
Beach and Sound Access Improvements	135,000	70,000	50,000	50,000	50,000
Storm Water Projects	-	-	30,000	-	-
Public Buildings	-	-	-	2,500,000	-
<b>TOTAL</b>	<b>1,304,000</b>	<b>475,000</b>	<b>502,000</b>	<b>3,826,000</b>	<b>439,000</b>
<b>Suggested Revenue Sources</b>					
General Fund - Annual	313,000	274,000	351,000	325,000	288,000
Powell Bill	151,000	151,000	151,000	151,000	151,000
Capital Reserve Funds	36,000	-	-	-	-
NCDOT	684,000	-	-	-	-
Fundraising Proceeds	120,000	50,000	-	-	-
Installment Financing	-	-	-	3,350,000	-
<b>TOTAL</b>	<b>1,304,000</b>	<b>475,000</b>	<b>502,000</b>	<b>3,826,000</b>	<b>439,000</b>
<b>GRAND TOTAL - FY 2015-16 through FY 2019-20</b>	<b>6,546,000</b>				

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Planning and Inspections</b>						
1 Pickup Truck - 2 WD	Replacement	-	-	25,000	-	-
TOTAL PLANNING AND INSPECTIONS		-	-	25,000	-	-
<b>Police</b>						
2 Sergeant Vehicle	Replacement					84,000
1 Patrol Car-Marked	Replacement	37,000	38,000	38,000		39,000
1 Captain Vehicle	Replacement		41,000			
1 Lieutenant Vehicle	Replacement	40,000				
1 All Terrain Vehicle	Replacement				16,000	
1 Investigator Vehicle	Replacement			41,000		
3 Patrol Cars-Marked	Replacement				117,000	
1 Close Patrol Vehicle	Replacement	-	-	15,000	-	-
TOTAL POLICE		77,000	79,000	94,000	133,000	123,000
<b>Fire</b>						
2 All Terrain Vehicles	Replacement	-			32,000	
1 Fire Rescue Truck - 4WD	Replacement			36,000		
1 Asst Chief Vehicle	Replacement			36,000		
2 Jet Ski	Replacement		28,000			
1 Generator - Fire Station 2	Replacement	6,000				
1 Fire Ladder Truck	Replacement	-	-	-	850,000	-
TOTAL FIRE		6,000	28,000	72,000	882,000	-

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Public Works</b>						
1 Tractor	Replacement		25,000			
1 Zero-Turn Mower	Replacement	10,000				
1 Backhoe / Loader	Replacement					75,000
1 Dump Truck	Replacement	-	-	-	75,000	-
<b>TOTAL PUBLIC WORKS</b>		<b>10,000</b>	<b>25,000</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>Solid Waste</b>						
1 Pick-Up Truck - 4WD	Replacement			30,000		
1 Yard Debris Collection Truck	New	125,000				
1 Utility Vehicle	Replacement	-	-	15,000	-	-
<b>TOTAL SOLID WASTE</b>		<b>125,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>Parks and Recreation</b>						
1 Generator	New		20,000			
1 Pick-Up Truck - 4WD	Replacement	25,000	30,000	35,000	35,000	
1 Utility Vehicle	Replacement		12,000			
1 Tractor	Replacement					40,000
1 Riding Mower	Replacement	-	10,000	-	-	-
<b>TOTAL PARKS AND RECREATION</b>		<b>25,000</b>	<b>72,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>
<b>Sidewalks and Bicycle Paths</b>						
1 Future Improvements - TBD	New	-	50,000	-	-	-
<b>TOTAL SIDEWALKS AND BICYCLE PATHS</b>		<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Street Improvements</b>						
1 Downtown Lighting and Streetscape Improvements	New	45,000				
1 Community Information Sign	New	10,000				
1 New Steel Traffic Signal Poles	New	720,000				
1 Annual Street Resurfacing	New	151,000	151,000	151,000	151,000	151,000
<b>TOTAL STREETS AND DRAINAGE IMPROVEMENTS</b>		<b>926,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>
<b>Beach and Sound Access Improvements</b>						
1 Jean Preston Memorial Playground	New	75,000				
1 Realign El Woods / Cape Emerald Pier	New / Repair		20,000			
5 Beach Vehicle Ramp Gates	New	10,000				
3 Beach Access Replacements	New / Repair	50,000	50,000	50,000	50,000	50,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>		<b>135,000</b>	<b>70,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# PLANNED EXPENDITURES

<u>Planned Expenditures</u>		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Storm Water Projects</b>						
1 Doe Drive Pipe Extension	New	-	-	30,000	-	-
<b>TOTAL STORM WATER PROJECTS</b>		-	-	30,000	-	-
<b>Public Buildings</b>						
1 New Fire Station 1	New	-	-	-	2,500,000	-
<b>TOTAL PUBLIC BUILDINGS</b>		-	-	-	2,500,000	-
<b>Summary of Planned Expenditures</b>		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Planning and Inspections		-	-	25,000	-	-
Police		77,000	79,000	94,000	133,000	123,000
Fire		6,000	28,000	72,000	882,000	-
Public Works		10,000	25,000	-	75,000	75,000
Solid Waste		125,000	-	45,000	-	-
Parks and Recreation		25,000	72,000	35,000	35,000	40,000
Sidewalks and Bicycle Paths		-	50,000	-	-	-
Street Improvements		926,000	151,000	151,000	151,000	151,000
Beach and Sound Access Improvements		135,000	70,000	50,000	50,000	50,000
Storm Water Projects		-	-	30,000	-	-
Public Buildings		-	-	-	2,500,000	-
<b>TOTAL</b>		<b>1,304,000</b>	<b>475,000</b>	<b>502,000</b>	<b>3,826,000</b>	<b>439,000</b>
<b>GRAND TOTAL - FY 2015-16 through FY 2019-20</b>		<b>6,546,000</b>				

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Planning and Inspections</b>						
1 Pickup Truck - 2 WD	General Fund - Annual	-	-	25,000	-	-
<b>TOTAL PLANNING AND INSPECTIONS</b>		-	-	25,000	-	-
<b>Police</b>						
2 Sergeant Vehicle	General Fund - Annual	-	-	-	-	84,000
1 Patrol Car-Marked	General Fund - Annual	37,000	38,000	38,000	-	39,000
1 Captain Vehicle	General Fund - Annual	-	41,000	-	-	-
1 Lieutenant Vehicle	General Fund - Annual	40,000	-	-	-	-
1 All Terrain Vehicle	General Fund - Annual	-	-	-	16,000	-
1 Investigator Vehicle	General Fund - Annual	-	-	41,000	-	-
3 Patrol Cars-Marked	General Fund - Annual	-	-	-	117,000	-
1 Close Patrol Vehicle	General Fund - Annual	-	-	15,000	-	-
<b>TOTAL POLICE</b>		77,000	79,000	94,000	133,000	123,000
<b>Fire</b>						
2 All Terrain Vehicles	General Fund - Annual	-	-	-	32,000	-
1 Fire Rescue Truck - 4WD	General Fund - Annual	-	-	36,000	-	-
1 Asst Chief Vehicle	General Fund - Annual	-	-	36,000	-	-
2 Jet Ski	General Fund - Annual	-	28,000	-	-	-
1 Generator - Fire Station 2	General Fund - Annual	6,000	-	-	-	-
1 Fire Ladder Truck	Installment Financing	-	-	-	850,000	-
<b>TOTAL FIRE</b>		6,000	28,000	72,000	882,000	-

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Public Works</b>						
1 Tractor	General Fund - Annual	-	25,000	-	-	-
1 Zero-Turn Mower	General Fund - Annual	10,000	-	-	-	-
1 Backhoe / Loader	General Fund - Annual	-	-	-	-	75,000
1 Dump Truck	General Fund - Annual	-	-	-	75,000	-
<b>TOTAL PUBLIC WORKS</b>		<b>10,000</b>	<b>25,000</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>Solid Waste</b>						
1 Pick-Up Truck - 4WD	General Fund - Annual	-	-	30,000	-	-
1 Yard Debris Collection Truck	General Fund - Annual	125,000	-	-	-	-
1 Utility Vehicle	General Fund - Annual	-	-	15,000	-	-
<b>TOTAL SOLID WASTE</b>		<b>125,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>Parks and Recreation</b>						
1 Generator	General Fund - Annual	-	20,000	-	-	-
1 Pick-Up Truck - 4WD	General Fund - Annual	25,000	30,000	35,000	35,000	-
1 Utility Vehicle	General Fund - Annual	-	12,000	-	-	-
1 Tractor	General Fund - Annual	-	-	-	-	40,000
1 Riding Mower	General Fund - Annual	-	10,000	-	-	-
<b>TOTAL PARKS AND RECREATION</b>		<b>25,000</b>	<b>72,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>
<b>Sidewalks and Bicycle Paths</b>						
1 Future Improvements - TBD	Fundraising Proceeds	-	50,000	-	-	-
<b>TOTAL SIDEWALKS AND BICYCLE PATHS</b>		<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Street Improvements</b>						
1 Downtown Lighting and Streetscape Improvements	Fundraising Proceeds	45,000	-	-	-	-
1 Community Information Sign	General Fund - Annual	10,000	-	-	-	-
1 New Steel Traffic Signal Poles	NCDOT	684,000	-	-	-	-
	Capital Reserve Funds	36,000	-	-	-	-
1 Annual Street Resurfacing	Powell Bill	151,000	151,000	151,000	151,000	151,000
<b>TOTAL STREETS AND DRAINAGE IMPROVEMENTS</b>		<b>926,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>
<b>Beach and Sound Access Improvements</b>						
1 Jean Preston Memorial Playground	Fundraising Proceeds	75,000	-	-	-	-
1 Realign El Woods / Cape Emerald Pier	General Fund - Annual	-	20,000	-	-	-
5 Beach Vehicle Ramp Gates	General Fund - Annual	10,000	-	-	-	-
3 Beach Access Replacements	General Fund - Annual	50,000	50,000	50,000	50,000	50,000
<b>TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS</b>		<b>135,000</b>	<b>70,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

# 5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

# SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Storm Water Projects</b>						
1 Doe Drive Pipe Extension	General Fund - Annual	-	-	30,000	-	-
<b>TOTAL STORM WATER PROJECTS</b>		-	-	30,000	-	-
<b>Public Buildings</b>						
1 Fire Station 1 Improvements	Installment Financing	-	-	-	2,500,000	-
<b>TOTAL PUBLIC BUILDINGS</b>		-	-	-	2,500,000	-
		<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
<b>Summary of Suggested Revenue Sources</b>						
General Fund - Annual		313,000	274,000	351,000	325,000	288,000
Powell Bill		151,000	151,000	151,000	151,000	151,000
Capital Reserve Funds		36,000	-	-	-	-
NCDOT		684,000	-	-	-	-
Fundraising Proceeds		120,000	50,000	-	-	-
Installment Financing		-	-	-	3,350,000	-
<b>TOTAL</b>		<b>1,304,000</b>	<b>475,000</b>	<b>502,000</b>	<b>3,826,000</b>	<b>439,000</b>
<b>GRAND TOTAL - FY 2015-16 through FY 2019-20</b>		<b>6,546,000</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>
2 WD Pickup Truck	2003	Chevy	S-10	80,922	\$ 15,000	15	2017-18	\$ 25,000

# 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>
Lieutenant Vehicle - 19	2007	Ford	Explorer	107,482	\$ 28,000	9	2015-16	\$ 40,000
Patrol Car - 14	2008	Ford	Crown Victoria	115,285	\$ 26,000	8	2015-16	\$ 37,000
Patrol Car - 3	2011	Ford	Crown Victoria	79,264	\$ 29,000	6	2016-17	\$ 38,000
Captain Vehicle - 15	2005	Ford	Explorer	86,800	\$ 26,000	12	2016-17	\$ 41,000
Close Patrol Vehicle - 20	2009	John Deere	Gator	541	\$ 8,000	9	2017-18	\$ 15,000
Investigator Vehicle - 9	2007	Ford	Explorer	75,602	\$ 28,000	11	2017-18	\$ 41,000
Patrol Car - 4	2011	Ford	Crown Victoria	69,052	\$ 29,000	7	2017-18	\$ 38,000
Patrol Car - 8	2013	Ford	Taurus	66,342	\$ 29,000	6	2018-19	\$ 39,000
Patrol Car - 13	2013	Ford	Taurus	51,465	\$ 29,000	6	2018-19	\$ 39,000
Patrol Car - 11	2013	Ford	Taurus	34,373	\$ 29,000	6	2018-19	\$ 39,000
Beach Patrol ATV - 22	2015	Bobcat	ATV	-	\$ 14,000	4	2018-19	\$ 16,000
Patrol Car - 6	2013	Ford	Taurus	33,853	\$ 29,000	7	2019-20	\$ 39,000
Sergeant Vehicle - 23	2014	Dodge	4x4 Truck	11,141	\$ 32,000	6	2019-20	\$ 42,000
Sergeant Vehicle - 5	2014	Dodge	4x4 Truck	16,525	\$ 32,000	6	2019-20	\$ 42,000
Sergeant Vehicle - 12	2015	Dodge	4x4 Truck	235	\$ 32,000	6	2020-21	\$ 43,000
Sergeant Vehicle - 10	2015	Dodge	4x4 Truck	-	\$ 32,000	6	2020-21	\$ 43,000
Patrol Car - 7	2015	Dodge	Charger	2,050	\$ 28,000	6	2020-21	\$ 40,000
Chief Vehicle - 1	2013	Ford	Taurus	22,922	\$ 29,000	10	2022-23	\$ 40,000
Major Vehicle - 17	2013	Ford	Explorer	39,151	\$ 31,000	10	2022-23	\$ 40,000
Spare Patrol Car - 16	2010	Ford	Crown Victoria	80,502	\$ 29,000	Until rotated out with newer vehicle		
Beach Vehicle Spare - 18	2008	Ford	Explorer	128,732	\$ 28,000	Until rotated out with newer vehicle		
Beach Vehicle - 2	2007	Ford	Explorer	87,274	\$ 28,000	Until rotated out with newer vehicle		
Unmarked Vehicle - 21	2005	Ford	Taurus	69,336	\$ 5,000	To be surplusd.		

# 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>
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	13	2016-17	\$ 14,000
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	13	2016-17	\$ 14,000
Car 9	2008	Ford	Explorer	56,390	\$ 26,000	10	2017-18	\$ 36,000
Rescue 5	2008	Chevy	Silverado	19,053	\$ 25,000	10	2017-18	\$ 36,000
Ladder 7	1998	Emergency One	75' Quint	26,041	\$ 430,000	21	2018-19	\$ 850,000
ATV	2015	Bobcat	ATV	-	\$ 14,000	4	2018-19	\$ 16,000
ATV	2015	Bobcat	ATV	-	\$ 14,000	4	2018-19	\$ 16,000
Sound Rescue Boat	2011	Carolina	Skiff	110	\$ 18,000	10	2020-21	\$ 25,000
Car 6	2013	Ford	Expedition	28,902	\$ 30,000	10	2022-23	\$ 40,000
Rescue 4	2013	Ford	F150	6,429	\$ 30,000	10	2022-23	\$ 40,000
Engine 3	2004	Emergency One	Pumper	37,566	\$ 348,000	20	2023-24	\$ 600,000
Engine 2	2009	Emergency One	Pumper	36,303	\$ 420,000	20	2028-29	\$ 650,000
Engine 1	2014	Toyne	Pumper	6,129	\$ 450,000	20	2033-34	\$ 700,000
Car 8	2003	Dodge	Durango	125,948	\$ 25,000	Until rotated out with newer vehicle		

# 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-24 Zero Turn Mower	2005	Hustler	927038	2,334	\$ 8,000	11	2015-16	\$ 10,000
M-23 Tractor	1995	Ford	3930	2,117	\$ 16,000	22	2016-17	\$ 25,000
M-21 Dump Truck	1994	International	T444E	64,101	\$ 40,000	25	2018-19	\$ 75,000
M-31 Backhoe / Loader	2000	Case	580	1,956	\$ 55,000	20	2019-20	\$ 75,000
Prisoner Transport	2011	Ford	Passenger Van	95,095	\$ 20,000	10	2020-21	\$ 35,000
M-32 Dump Truck	2002	International	4300	33,716	\$ 50,000	20	2021-22	\$ 90,000
M-4 Pick-Up Truck	2012	Dodge	Truck	32,911	\$ 19,000	10	2021-22	\$ 30,000
M-5 Zero Turn Mower	2011	Scagg	Mower	688	\$ 8,000	10	2021-22	\$ 15,000
M-8 Pick-Up Truck	2014	Ford	F-150	9,000	\$ 25,000	10	2023-24	\$ 35,000
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	145,596	\$ 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>
Utility Vehicle	2012	Bobcat	ATV	823	\$ 10,000	6	2017-18	\$ 15,000
M-1 Pick-Up Truck	2008	Chevrolet	Silverado	88,453	\$ 25,000	10	2017-18	\$ 30,000
M-7 Pick-Up Truck	2013	Ford	F250	17,057	\$ 20,000	10	2022-23	\$ 35,000
M-34 Brush Truck	2013	International	4300	71,648	\$ 135,000	10	2022-23	\$ 200,000
M-36 Pick-Up Truck	2015	Ford	F250	-	\$ 25,000	10	2024-25	\$ 35,000

# 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-9	2001	Chevrolet	4x4	114,650	\$ 20,000	15	2015-16	\$ 25,000
Utility Vehicle P-6	2009	John Deere	Gator	183	\$ 8,000	8	2016-17	\$ 12,000
Pick-Up Truck P-8	2007	Chevrolet	Silverado	88,222	\$ 17,000	10	2016-17	\$ 30,000
Riding Mower P-3	2009	Scagg	Mower	689	\$ 6,000	8	2016-17	\$ 10,000
Pick-Up Truck P-5	2002	Dodge	Quad Cab	64,400	\$ 25,000	16	2017-18	\$ 35,000
Pick-Up Truck P-10	2006	Chevrolet	4x4	57,577	\$ 25,000	13	2018-19	\$ 35,000
Tractor P-11	2005	John Deere	4120	2,083	\$ 25,000	15	2019-20	\$ 40,000
Riding Mower P-12	2011	Hustler	Mower	1,047	\$ 8,000	10	2020-21	\$ 15,000
Dump Truck P-1	2004	Chevrolet	Dump	34,192	\$ 23,000	20	2023-24	\$ 50,000
Riding Mower P-7	2015	Scagg	Mower	-	\$ 10,000	10	2024-25	\$ 15,000
Riding Mower (Blower) P-2	2007	Scagg	Mower	unknown			Spare - Replacement strategy uncertain	
Riding Mower P-4	2007	Scagg	Mower	1,047			Spare - Replacement strategy uncertain	
Box Truck P-13	1998	Chevrolet	Box Truck	17,611			To be replaced with low-cost used vehicle	

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 4,030,771	\$ 3,724,229	\$ 3,100,704	\$ 2,471,971	\$ 1,837,948	\$ 4,548,551
Minus Principal Payments	(582,542)	(623,525)	(628,733)	(634,023)	(639,397)	(668,030)
Plus New Debt						
2015 Welcome Center	276,000					
2018 Ladder Truck					850,000	
2019 New Fire Station 1	-	-	-	-	2,500,000	-
<b>Remaining Principal at June 30</b>	<b>\$ 3,724,229</b>	<b>\$ 3,100,704</b>	<b>\$ 2,471,971</b>	<b>\$ 1,837,948</b>	<b>\$ 4,548,551</b>	<b>\$ 3,880,521</b>
Estimated Assessed Value	\$ 2,709,592,968	\$ 2,709,592,968	\$ 2,723,140,933	\$ 2,736,756,638	\$ 2,750,440,421	\$ 2,764,192,623
Outstanding Debt at 6/30 as % of Assessed Value	0.14%	0.11%	0.09%	0.07%	0.17%	0.14%
Estimated Permanent Population	3,784	3,822	3,860	3,899	3,938	3,977
Outstanding Debt Per Capita	\$ 984	\$ 811	\$ 640	\$ 471	\$ 1,155	\$ 976
Total # of Real Property Parcels	7,326	7,326	7,326	7,326	7,326	7,326
Outstanding Debt Per Real Property Parcel	\$ 508	\$ 423	\$ 337	\$ 251	\$ 621	\$ 530

# EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15-16</u> <u>Budget</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Projected</u>
<b><u>Debt Principal Payments</u></b>						
2013 Refinancing	227,794	231,416	235,096	238,834	242,631	-
2013 Community Improvements	266,667	266,667	266,667	266,667	266,667	266,667
2013 Fire Engine	88,081	89,517	90,976	92,459	93,966	-
2014 Land Purchase	-	8,325	8,394	8,463	8,533	8,603
2015 Welcome Center	-	27,600	27,600	27,600	27,600	27,600
2018 Ladder Truck	-	-	-	-	-	156,933
2019 New Fire Station 1	-	-	-	-	-	208,227
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 582,542</b>	<b>\$ 623,525</b>	<b>\$ 628,733</b>	<b>\$ 634,023</b>	<b>\$ 639,397</b>	<b>\$ 668,030</b>
<b><u>Debt Interest Payments</u></b>						
2013 Refinancing	18,695	15,073	11,393	7,655	3,858	-
2013 Community Improvements	52,080	46,293	40,506	34,720	28,933	23,147
2013 Fire Engine	7,417	5,981	4,522	3,039	1,531	-
2014 Land Purchase	-	675	606	537	467	397
2015 Welcome Center	-	1,711	1,540	1,369	1,198	1,027
2018 Ladder Truck	-	-	-	-	-	34,000
2019 New Fire Station 1	-	-	-	-	-	100,000
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 78,192</b>	<b>\$ 69,733</b>	<b>\$ 58,567</b>	<b>\$ 47,320</b>	<b>\$ 35,987</b>	<b>\$ 158,571</b>
<b>TOTAL PRINCIPAL + INTEREST</b>	<b>\$ 660,734</b>	<b>\$ 693,258</b>	<b>\$ 687,300</b>	<b>\$ 681,343</b>	<b>\$ 675,384</b>	<b>\$ 826,601</b>
<b>TOTAL GENERAL FUND</b>	<b>8,861,434</b>	<b>8,902,435</b>	<b>9,162,072</b>	<b>9,488,396</b>	<b>10,547,799</b>	<b>10,059,639</b>
General Debt Service as % of General Fund	7.46%	7.79%	7.50%	7.18%	6.40%	8.22%

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## **BUDGET ORDINANCE AND FEE SCHEDULE**

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2015-16

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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, 2015 and ending June 30, 2016, according to the following schedule:

Governing Body	89,207
Legal	15,000
Administration	564,355
Planning and Inspections	190,620
Police	1,664,581
Fire	1,355,514
EMS	377,000
Public Works	670,003
Solid Waste	1,528,891
Parks and Recreation	911,766
Nondepartmental	442,241
Debt Service	693,258
Transfers to Other Funds	<u>400,000</u>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>8,902,435</b>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,206,241
Sales Tax	1,762,800
State-Collected Revenues	718,700
Solid Waste Fees	1,491,400
Development Permit Fees	146,000
Other Fees	252,000
Parks and Recreation Fees	147,500
Grant Revenues	13,800
Other Revenues	146,700
Installment Financing Proceeds	-
Interest Earnings	500
Transfers from Other Funds	16,793
Fund Balance	<u>-</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>8,902,435</b>

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2015-16

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**SECTION 3.** The Future Beach Nourishment Fund is hereby established to reserve funds for future beach nourishment activities in the Town of Emerald Isle. The following amounts are hereby appropriated in the Future Beach Nourishment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

Appropriation to Fund Balance	672,504
<b>TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS</b>	<b>672,504</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, 2015 and ending June 30, 2016 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	270,043
Transfer from General Fund	400,000
Interest Earnings	2,461
<b>TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES</b>	<b>672,504</b>

**SECTION 5.** The following amounts are hereby appropriated in the Half-Marathon Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

Entry Fees	85,000
Sponsorships	6,000
Miscellaneous	1,000
Appropriated Fund Balance	-
<b>TOTAL HALF-MARATHON FUND APPROPRIATIONS</b>	<b>92,000</b>

**SECTION 6.** It is estimated that the following revenues will be available in the Half-Marathon Fund during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations, according to the following schedule:

Race Expenditures	40,000
Donations to Charity	26,000
Transfer to Bike and Ped CPO	26,000
<b>TOTAL HALF MARATHON FUND REVENUES</b>	<b>92,000</b>

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2015-16

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**SECTION 7.** The following amounts are hereby appropriated in the Separation Allowance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

Transfer to General Fund	_____ 16,793
<b>TOTAL SEPARATION ALLOWANCE FUND APPROPRIATIONS</b>	<b>16,793</b>

**SECTION 8.** It is estimated that the following revenues will be available in the Separation Allowance Fund during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations, according to the following schedule:

Appropriated Fund Balance	_____ 16,793
<b>TOTAL SEPARATION ALLOWANCE FUND REVENUES</b>	<b>16,793</b>

**SECTION 9.** The following amounts are hereby appropriated in the Special Drug Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

Police Department	_____ -
<b>TOTAL SPECIAL DRUG FUND APPROPRIATIONS</b>	<b>-</b>

**SECTION 10.** It is estimated that the following revenues will be available in the Special Drug Fund during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations, according to the following schedule:

Appropriated Fund Balance	_____ -
<b>TOTAL SPECIAL DRUG FUND REVENUES</b>	<b>-</b>

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## TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2015-16

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- SECTION 11.** 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, 2015, 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. This General Fund tax rate is the revenue-neutral tax rate upon implementation of the 2015 tax revaluation.
- SECTION 12.** 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, 2015, 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. This Municipal Service District tax rate is the revenue-neutral tax rate upon implementation of the 2015 tax revaluation.
- SECTION 13.** The Emerald Isle Fee Schedule, FY 2015-16, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2015.
- SECTION 14.** 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.

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# TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2015-16

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**SECTION 15.** 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 16.** 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 17.** All ordinances and/or parts of ordinances in conflict herewith are hereby repealed.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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

ATTEST:

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

# EMERALD ISLE FEE SCHEDULE

## FY 2015-16

	FY 14-15 <u>ACTUAL</u>	FY 15-16 <u>RECOMMENDED</u>
<b><u>GENERAL FEES</u></b>		
COPIES	0.25 PER PAGE	0.25 PER PAGE
LICENSE PLATES	2.00	2.00
REENTRY PERMITS	25.00	25.00
GOLF CART REGISTRATION PERMITS	75.00	75.00
<b><u>POLICE FEES</u></b>		
INSURANCE REPORTS	5.00	5.00
FINGERPRINT SERVICES (Adults Only)	0.00	<b>10.00</b>
		<b>45.00 with electronic transmittal</b>
<b><u>SOLID WASTE</u></b>		
RESIDENTIAL	210.00 PER UNIT PER YEAR	<b>228.00 PER UNIT PER YEAR</b>
<b><u>BEACH VEHICLE 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; Weekends 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 2015-16

	<u>FY 14-15</u> <u>ACTUAL</u>	<u>FY 15-16</u> <u>RECOMMENDED</u>
<b><u>BUILDING PERMITS</u></b>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	50.00 BASE	50.00 BASE
HEATED SQUARE FEET	0.55 SQ. FT	0.55 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	50.00	50.00
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	50.00	50.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	50.00	50.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	750.00	750.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	50.00	50.00

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**EMERALD ISLE FEE SCHEDULE**

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**FY 2015-16**

		<b>FY 14-15</b>	<b>FY 15-16</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 2015-16

	<u>FY 14-15</u> <u>ACTUAL</u>		<u>FY 15-16</u> <u>RECOMMENDED</u>	
<b><u>COMMUNITY CENTER MEMBERSHIPS</u></b>				
RESIDENT / PROPERTY OWNER				
INDIVIDUAL	100.00	PER CALENDAR YEAR	100.00	PER CALENDAR YEAR
FAMILY	150.00	PER CALENDAR YEAR	150.00	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	300.00	PER CALENDAR YEAR
FAMILY	450.00	PER CALENDAR YEAR	450.00	PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>	
<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 TWO HOURS	0.00	PER TWO HOURS
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 2015-16

	FY 14-15 <u>ACTUAL</u>	FY 15-16 <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	100.00 PER MONTH	100.00 PER MONTH
AFTER SCHOOL	200.00 PER MONTH	200.00 PER MONTH
SUMMER CAMP	75.00 PER WEEK	75.00 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