



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2017-2018 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 9, 2017

Mayor	Eddie Barber	Town Manager	Frank A. Rush, Jr.
Mayor Pro-Tem	Floyd Messer, Jr.	Finance Director	Laura Rotchford
Commissioner	Candace Dooley	Town Clerk	Rhonda Ferebee
Commissioner	Steve Finch	Police Chief	James A. Reese
Commissioner	Jim Normile	Fire Chief	William Walker
Commissioner	Maripat Wright	Town Planner	Josh Edmondson
		Public Works Director	John A. Dunn
Town Attorney	Richard Stanley	Parks and Rec Director	Alesia Sanderson



NICE MATTERS !

FY 2017-18 RECOMMENDED BUDGET - Table of Contents

<u>Section</u>	<u>Page</u>	<u>Section</u>	<u>Page</u>
Recommended Budget Message	3	General Fund Expenditures	55
Summary Budget Information	17	Governing Body	59
Quick Summary	18	Legal	63
All Funds (Summary)	20	Administration	65
General Fund Budget Summary	21	Planning and Inspections	70
Net Change in Town of Emerald Isle Tax Bill	22	Police	75
General Fund Property Tax Rate (Historical Graph)	23	Fire	81
Primary Benefit District Property Tax Rate (Historical Graph)	24	EMS	88
Secondary Benefit District Property Tax Rate (Historical Graph)	25	Public Works	92
Organization Chart	26	Solid Waste	97
Summary of Authorized Positions	27	Parks and Recreation	103
General Fund Balance Projection	28	NonDepartmental	110
Adjusted General Fund Balance (Historical Graph)	29	Debt Service	112
Property Tax Rate Breakdown	30	Transfers to Other Funds	114
Itemized Receipt - Town Services	31	Other Funds	117
Annual Bill - Average Value Property Owner (Historical Graph)	32	Beach Music Festival Fund	118
Sales Tax / Property Tax Ratio (Historical Graph)	33	Future Beach Nourishment Fund	119
Annual Solid Waste Service Fee (Historical Graph)	34	Half-Marathon Fund	120
Annual Solid Waste Service Fee Revenues (Historical Graph)	35	Special Drug Fund	121
General Fund 5-Year Forecast	36	Status of Current Capital Project Ordinances	123
Annual General Debt Service Expenditures (Historical Graph)	37	Capital Replacement / Improvement Program	131
3-Year Comparison	38	Summary	132
5-Year Comparison	40	Planned Expenditures	133
10-Year Comparison	42	Suggested Revenue Sources	136
General Fund Tax Rates for NC Beach Towns (FY 16-17 Actual)	44	Departmental Capital Replacement Schedules	139
Budget Calendar	45	Emerald Isle Debt & Debt Service Forecast	145
General Fund Revenues	47	Budget Ordinance and Fee Schedule	147

RECOMMENDED BUDGET MESSAGE - May 9, 2017



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

Frank A. Rush, Jr., Town Manager



May 9, 2017

Dear Honorable Mayor Barber and Board of Commissioners:

The FY 17-18 Recommended Budget is attached for your review and consideration. The total Recommended Budget across all funds is \$9,886,167; a \$440,780, or 4.7% increase from the FY 16-17 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 improve 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 from multiple partners. These strategies have enabled the Town to continually move forward in a fiscally responsible manner in the past, and the FY 17-18 Recommended Budget continues this approach.

I believe the FY 17-18 Recommended Budget addresses the Board of Commissioners' highest priorities, and I am pleased that it does not include a property tax rate increase or any significant fee increases. The Recommended Budget includes sufficient resources to enable Town staff to continue to meet the high service quality expectations of our residents and visitors, maintain quality facilities and equipment used to provide services,

and also invests in specific capital initiatives and targeted service enhancements. I believe the Recommended Budget represents a responsible spending plan for the next year, and I look forward to the Board's and the community's review in the coming weeks.

The cost of Town government should be the same for all property owners in FY 17-18 as it is in FY 16-17. The recommended General Fund property tax rate is 15.5 cents, which is identical to the current rate. As has been the case in recent years, 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 (oceanfront and inlet-front properties only) property tax rate is 4 cents, and will enable the Town to continue to reserve funds for the next beach nourishment project. The Town's annual solid waste fee, used to fund 100% of all trash, recycling, yard debris, and other solid waste services, will remain at \$228 for all developed residential properties. A chart illustrating the total annual cost for a random sample of properties throughout the Town is included in the "Summary Budget Information" section of the budget document.

As always, the largest portion of the total budget is the General Fund. The total FY 17-18 General Fund budget is \$9,454,176, which is a \$350,976, or 3.86% increase over the FY 16-17 originally adopted budget. The FY 17-18 Recommended Budget maintains the Town's current service levels and quality standards, and includes additional resources to enhance services in the Fire Department (three new positions, primarily funded by a Federal grant) and the Parks and Recreation Department (additional maintenance position to enhance NC 58 right of way and bicycle path maintenance). The Recommended Budget also includes significant additional funding for necessary capital items (vehicles, other significant equipment) to insure that

Town staff can provide efficient services and present the appropriate image of the Town. Significantly, the Recommended Budget also provides funding to enable the purchase of the abandoned go-kart track on Islander Drive for the future development of a “meeting and events center” in Emerald Isle to boost visitation during the offseason and promote quality redevelopment of that area. A total of \$60,000 is provided for the first of 5 planned annual payments to the Future Beach Nourishment Fund as part of an internal financing arrangement.

The General Fund also includes funding for salary increases (2.2% COLA) for Town employees that is consistent with the annual change in the Consumer Price Index, and meets inflationary and other service demand pressures across the organization. Sufficient funding is included to maintain the Town’s health insurance program for full-time employees, despite a requested 28% increase in premiums (that would have resulted in more than \$112,000 of additional cost) from the Town’s current provider. In response to this significant increase, the Town has solicited a new health insurance provider offering the same plan design at approximately the same cost to the Town as FY 16-17.

The Board should note that the FY 17-18 Recommended Budget assumes the early retirement of an outstanding Fire Engine debt prior to June 30, 2017. Assuming the Board is comfortable with this strategy, the Town will utilize a combination of higher than anticipated FY 16-17 revenues (primarily from sales tax) and General Fund balance to pay off the final 2 years of planned debt service payments on a 5-year installment financing agreement executed in 2013. The total cost of this strategy is \$189,964, and “frees up” approximately \$96,000 of budget “capacity” in FY 17-18 and FY 18-19.

The Recommended Budget includes the 7th 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 an estimated \$272,991 in FY 17-18. These funds are supplemented by a \$460,000 transfer from the General Fund to the Future Beach Nourishment Fund, which includes the historical \$400,000 annual transfer plus an additional \$60,000 associated with the internal financing arrangement for the Islander Drive land purchase. Factoring in modest interest earnings, the Recommended Budget results in the addition of \$747,991 to be reserved in the Future Beach Nourishment Fund in FY 17-18. This amount is similar to the amount reserved annually in prior years, and will be added to accumulated reserves for the Town’s next beach nourishment project.

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 17-18 Recommended Budget. The total cost of the 5-year plan is \$37,774,000. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other capital improvements desired over the next 5 years. The most significant items in the plan include the purchase of the 29.7 acre Surfside Realty Tract (\$3 million, scheduled for FY 17-18), the replacement of the Fire Department’s ladder truck (\$900,000; scheduled for FY 18-19), a significant renovation of Fire Station 1 (\$1,250,000; also proposed for FY 18-19), the planned realignment of the main ebb channel in Bogue Inlet, with use of dredge spoils for beach nourishment (\$15 million; planned for FY 19-20), and a beach nourishment project in eastern Emerald Isle (\$15 million, planned for FY 21-22).

A new 5-Year General Fund Forecast has been prepared for the Board’s review in conjunction with the FY 17-18 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. In short, the Town’s budget appears to be manageable for the foreseeable future, however, it may be advantageous for the Board to consider a modest General Fund property tax rate increase at some point in the next 5 years in order to maintain service quality and continue to move the Town forward.

The following pages include more detail about the various expenditure and revenue issues impacting the FY 17-18 Recommended Budget. Again, I believe it represents a responsible plan that reflects the Board’s highest priorities, and I look forward to reviewing it in more detail with the Board and the community in the coming weeks.

FY 17-18 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 January, I compiled the following list of the Board’s expressed goals heading into the FY 17-18 budget process and capital planning process:

1. Strive to maintain the current 15.5 cent General Fund property tax rate,
2. Maintain high service quality across all Town services and programs,

3. Proceed with efforts to develop a “meeting and events center” in the Islander Drive area to boost offseason visitation and promote quality redevelopment in that area,
4. Pursue significant grant funding for the acquisition of the 29.7 acre Surfside Realty Tract for future park development,
5. Plan for the transition of Emerald Isle EMS to a Town department during FY 17-18,
6. Plan for the expansion / renovation of Fire Station 1 in the next two years, and
7. Provide a responsible salary increase for Town employees and maintain current employee benefits package,

In addition to the specific budget goals expressed by the Board, I also emphasized the following budget goals for FY 17-18 and the 5-year capital plan. These goals are as follows:

1. Insure that any FY 17-18 budget strategies are structurally sound and do not result in future budget challenges,
2. Utilize additional FY 16-17 revenues to retire an outstanding Fire Engine installment financing agreement early in order to provide additional budget capacity in future years,
3. Maintain a strong customer focus, and continue to show our customers that Emerald Isle is truly different than their typical perception of government,
4. Maintain a high priority on community aesthetics, and devote sufficient resources to maintain and enhance aesthetics along the NC 58 corridor,
5. Maintain a responsible capital replacement strategy to insure service quality, employee efficiency, and a positive image for the Town, and
6. 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 17-18 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, reflects the community’s values, and respects our taxpayers.

FY 17-18 GENERAL FUND DISCUSSION

As noted earlier, the FY 17-18 Recommended Budget for the General Fund is \$9,454,176, a \$350,976, or 3.86% increase over the FY 16-17 originally adopted budget.

REVENUES

The additional revenues included in the FY 17-18 General Fund budget are primarily derived from an anticipated Federal grant for three new Fire positions, strong growth in sales tax revenues during FY 16-17 (but no anticipated growth in FY 17-18), and strong growth in several permit fee revenues (building permits, golf carts, beach driving). Without the strong growth in sales tax revenues and these other sources, the Town would be forced to delay desired capital investment and/or consider a property tax rate increase.

Property Tax

The FY 17-18 Recommended Budget maintains the current 15.5 cent General Fund tax rate (14 cents for general services, 1.5 cents earmarked for beach nourishment), and this rate was again the 2nd lowest of the 21 beach towns in North Carolina in FY 16-17. Total property tax revenues anticipated in FY 17-18 in the General Fund are \$4,292,594, and this amount is \$50,594, or 1.19% more than originally budgeted for FY 16-17.

This revenue estimate is based on the most recent calculation of the Town’s total assessed value by Carteret County, which is nearly \$2.76 billion.

Sales Tax

Due to higher than anticipated growth, the Town expects to realize \$1,850,000 of sales tax revenues for the entire FY 16-17, which is approximately \$101,000 more than included in the originally adopted FY 16-17 budget. The FY 17-18 Recommended Budget includes an amount that is identical to the revised projection for FY 16-17 (\$1,850,000), and intentionally does not factor any new growth in sales tax revenues during FY

17-18 due to a proposed change in the sales tax distribution formula by the NC General Assembly.

Senate Bill 126, introduced by Senator Harry Brown, has been estimated to result in a loss of up to \$83,000 of sales tax revenue for the Town in FY 17-18. If S126 had not been proposed, Town staff would have projected a 4% - 5% increase in sales tax revenues during FY 17-18 (based on guidance from the NC League of Municipalities), which would have resulted in a total sales tax revenue estimate of \$1,924,000 - \$1,942,500 in the FY 17-18 Recommended Budget. Due to the uncertain fate of S126, the Recommended Budget relies on projected growth to “make up” for the loss of sales tax revenue associated with S126, and assumes total sales tax revenues of \$1,850,000 in FY 17-18. I remain hopeful that S126 will not be approved, or that it will be modified in some way that is not (as) harmful to Emerald Isle. If that occurs the additional sales tax revenue will be available for future needs or will revert to General Fund balance.

Electricity Sales Tax

The Recommended Budget anticipates a total of \$485,000 from electricity sales tax, a decrease of \$35,000 compared to the originally adopted FY 16-17 budget. The Town experienced significant growth in this revenue source in recent years, however, that growth appears to have slowed. The Town received a total of \$476,915 in electricity sales tax revenue in FY 15-16, anticipates a similar amount for the entire FY 16-17, and the FY 17-18 Recommended Budget assumes only very modest growth. Electricity sales tax is the Town’s 4th largest annual revenue source, behind property tax, sales tax, and solid waste fees.

Other State-Collected Revenues

The Recommended Budget anticipates a total of \$310,000 from all other State-collected revenues (not including electricity sales tax). Overall, we expect a very minor net increase of approximately \$7,000 from the combination of telecommunications tax, video programming sales tax, Powell Bill funds, and beer and wine tax collected by the State and remitted to the Town.

Ever-changing technology continues to impact telecommunications sales tax and video programming sales tax revenues, and the Town’s Powell Bill revenue has remained relatively constant in recent years.

Solid Waste Fees

As noted earlier, no change in the annual solid waste fee is recommended, and the fee would remain at \$228 per year for each developed residential property. Total solid waste fee revenues are estimated at \$1,499,480, a slight increase of \$2,980 over the FY 16-17 original budget estimate.

The Town’s annual solid waste fee covers 100% of the Town’s direct and some indirect solid waste expenses, and equates to \$19 per month. Considering the exceptionally high solid waste service levels provided by the Town (twice per week trash collection, container roll-back service, weekly recycling collection, weekly yard debris collection, old appliance collection, and beach strand services), this fee is less than many other providers that do not offer nearly the same level of service.

Development Permit Fees

Construction activity is still below the Town’s long-term historical averages, however, we continue to see increased activity in Emerald Isle. As a result, the FY 17-18 Recommended Budget assumes total development permit fee revenues of \$224,000, an overall increase of \$32,500 over the original estimate for FY 16-17.

Building permit fees make up the bulk of Town revenue in this category, and the FY 17-18 Recommended Budget anticipates total building permit fee revenue of approximately \$206,000. This amount is slightly higher than the projected total of nearly \$200,000 for the entire FY 16-17, due primarily to continued optimism in the construction industry and a proposed minor fee increase for building permit fees (but tempered by the recognition of the one-time significant permit fee paid by Publix in FY 16-17).

The FY 17-18 Recommended Budget includes a proposed increase in building permit fees for new construction from \$0.55 cents per heated square foot to \$0.60 cents. Additionally, the base fee for permits for various trades (not charged for new construction; repairs and renovations only) would increase from \$50 to \$60. The additional revenue associated with the proposed permit fee increases is approximately \$16,000. Despite this minor fee increase, the Town’s building permit fees would still be among the lowest in our area. The proposed increase would add approximately \$100 to the cost of a building permit for a new 2,000 sq. ft. house in Emerald Isle. The Board should note that building permit fees have not been increased since 2009.

The Town is on pace for approximately 40 new residential starts during FY 16-17, which is the largest annual number in more than a decade. Town staff expect this trend to continue in FY 17-18, however, the building permit fee revenue estimate (even with the proposed fee increase) is slightly conservative.

Regional Access Parking Fees

The FY 17-18 Recommended Budget anticipates a total of \$125,000 of parking fees, which is an increase of \$10,000 over the FY 16-17 original budget estimate of \$115,000. Parking fees are heavily dependent upon weekend weather patterns, however, this revenue source continues to grow, and the FY 17-18 Recommended Budget estimate is consistent with actual collections for the past two years.

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 \$135,000 is anticipated in FY 17-18, an increase of \$19,000 over the FY 16-17 original budget, and is consistent with actual revenues collected for FY 16-17.

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, and the Town issued approximately 1,800 paid permits in FY 16-17. Four years ago, the Town issued a total of 1,080 paid permits.

Golf Cart Registration Fees

The Town's golf cart program continues to increase in popularity, with the total number of registrations approaching the 700 mark. We are projecting a total of \$52,500 in registration fees in FY 17-18, which is \$7,500 more than included in the FY 16-17 original budget.

Parks and Recreation Fees

A total of \$161,500 of Parks and Recreation Department fees are anticipated in the FY 17-18 Recommended Budget. This amount is \$14,000 more than the amount included in the FY 16-17 original budget, and is primarily associated with proposed fee increases for the Mother's Morning Out preschool program (from \$100 per month to \$125 per month), the After

School program (from \$203 per month to \$225 per month), and the Summer Day Camp program (from \$75 per week to \$85 per week).

The additional revenue generated by the proposed fee increases is tied specifically to a planned purchase of a replacement school bus to transport children in these programs. These fees have not been increased since 2007 and 2008.

Fire Grant Revenues

The FY 17-18 Recommended Budget includes funding for three new positions in the Fire Department, and a total of 75% of the first-year expense associated with these three positions is expected to be funded by a Federal grant. A total of \$122,158 is anticipated in FY 17-18, with a similar amount anticipated in FY 18-19. Grant revenues are expected to decrease to 35% of eligible expenses in FY 19-20, after which the Town would be responsible for 100% of the cost of the three new Fire positions.

ABC Revenues

The Town anticipates a total of \$125,000 from ABC revenues in FY 17-18, an increase of \$25,000 over the FY 16-17 original budget amount. The Town has experienced significant growth in this revenue source in recent years, and the FY 17-18 amount reflects continued growth (but at lower levels than recent years).

Welcome Center Lease Payments

With the early payment of future lease obligations by the Tourism Development Authority during FY 16-17, the FY 17-18 Recommended Budget no longer includes this revenue source (\$33,600 in the original FY 16-17 budget). TDA funds have been credited to the Future Beach Nourishment Fund to fully retire the internal financing agreement used to fund the construction of the new Welcome Center in 2015.

Special Separation Allowance Fund Balance

With the recent retirement of Chief Waters, he is now the Town's only former law enforcement officer eligible for this benefit. A total expense of \$23,844 is anticipated in FY 17-18 Recommended Budget, and this expense would be covered by the use of fund balance that has been specifically reserved for these payments.

The specifically reserved fund balance for future special separation allowance payments is expected to be approximately \$64,000 at June 30, 2017. The planned use of \$23,844 in the FY 17-18 Recommended Budget

will reduce this amount to approximately \$40,000. With retired Chief Waters' payments expected to continue for several more years, and other projected law enforcement retirements, the Town will need to identify additional funding for any newly retired LEOs that become eligible in the future.

No General Fund Balance Appropriated

The FY 17-18 Recommended Budget does not rely on the use of General Fund balance to meet expenditures. As noted above, a planned FY 16-17 budget amendment would appropriate fund balance for the early retirement of a 2013 installment financing agreement for a new Fire Engine.

EXPENDITURES

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

Reduction in Debt Service Expenditures

As noted above, the FY 17-18 Recommended Budget assumes the early retirement of an outstanding Fire Engine debt prior to June 30, 2017. This early retirement "frees up" approximately \$96,000 of budget capacity in FY 17-18 and FY 18-19. In addition, the Town fully retired the internal financing arrangement for the new Welcome Center in 2016. The combined effect of both of these actions, along with a declining interest payment on a separate installment financing agreement results in total debt service expenditures of \$556,876, which is a total of \$131,370 less than the FY 16-17 original budget for debt service.

Assuming the Board is comfortable with this strategy, the Town's only outstanding debt as of June 30, 2017 will be the 2013 refinancing (total remaining principal of \$481,465; fully retired in FY 18-19), the 2013 community improvements package (total remaining principal of \$1.6 million; fully retired in FY 22-23), and the 2014 land purchase for Jean Preston Memorial Playground (total remaining principal of \$69,358; fully retired in FY 24-25).

Islander Drive Land Purchase Payment – "Meeting and Events Center" Concept

The FY 17-18 Recommended Budget includes a transfer of \$60,000 from the General Fund to the Future Beach Nourishment Fund to begin to

reimburse the FY 16-17 use of money originally targeted for the Future Beach Nourishment Fund that was used for the acquisition of the Islander Drive land (for future development of a new "meeting and events center").

This approach is essentially an internal financing arrangement whereby \$300,000 was "borrowed" from the Future Beach Nourishment Fund, and will be repaid over 5 years in equal annual payments of \$60,000. No interest is factored in due to the fact that General Fund money is being used for this internal financing arrangement, rather than special district property taxes. This approach, while perhaps more difficult to explain, is actually simpler overall and does not require approval by the NC Local Government Commission. The net effect, however, is the same – it is essentially an internal "loan" from the Town to itself.

New Fire Department Positions to Improve Safety and Response

A total of \$162,877 is included in the Fire Department budget for all costs associated with three new firefighter positions. These new positions will supplement existing personnel, increasing the total number of staff on each shift at Fire Station 1 from 2 to 3 firefighters. The additional staffing will promote firefighter safety, enable a more effective response to fire scenes, and move the EIFD closer to recommended standards.

The three new positions will be funded by a Federal grant that is expected to be awarded early in FY 17-18. The grant will fund 75% of the first year costs, and a total of \$122,158 is included in the anticipated FY 17-18 General Fund revenues. The Federal grant will fund 75% of the second year costs, and 35% of the third year costs. The Town will be responsible for 100% of these costs beyond the third year.

Adequate Funding for Emerald Isle EMS, Future Transition to Town Department

The FY 17-18 Recommended Budget includes a total appropriation of \$390,000 to Emerald Isle EMS, Inc., and is identical to the FY 16-17 appropriation. EI EMS, Inc.'s total FY 17-18 budget is \$575,000, with an additional \$180,000 of EMS call fees and \$5,000 of surplus sales revenue supplementing the Town's contribution.

The FY 17-18 Recommended Budget assumes funding for the full fiscal year. As you know, the Board recently directed Town staff to transition EI EMS, Inc. to a Town department by March 1, 2018. A March 1 transition date will leave approximately 4 months left in fiscal year. Any additional

(minor) costs associated with the transition are expected to be funded by surplus EMS call fee revenue, operational savings, and/or fund balance.

New Parks Maintenance Position, New Equipment to Improve NC 58 Right of Way and Bicycle Path Maintenance

The Town continues to place a high priority on the aesthetics of the NC 58 corridor, and devotes significant resources to this effort. Additionally, as discussed with the Board at the annual budget planning workshop meeting earlier this year, Town staff are seeking to improve maintenance activities along the Town's bicycle paths. Toward this end, the FY 17-18 Recommended Budget includes a total of \$38,799 for the creation of a new Parks Maintenance position. The creation of the new position will allow for a new management structure in the Parks Maintenance Division, and hopefully enable Town staff to improve both functions.

NC 58 Landscaping Improvements

The FY 17-18 Recommended Budget includes historical funding for landscaping materials along the NC 58 corridor, and also includes an additional \$10,000 for additional efforts in FY 17-18. Funding may be used for additional mulch and flowering plants, at the Board's direction.

Parks and Recreation staff does a fantastic job maintaining an attractive appearance through the middle of Emerald Isle. In the past, my directive to Parks and Recreation was to create a "park-like" appearance, and they have clearly achieved that goal. In an effort to continually improve, I have now tasked them with creating a "golf course" or "college campus" appearance along the NC 58 corridor. Every incremental aesthetic improvement adds up over time, and ultimately results in significant aesthetic quality.

New "Welcome to Emerald Isle" Sign

A total of \$15,000 is included for the purchase and installation of a new "Welcome to Emerald Isle" sign, new flagpole, and lighting to replace the existing sign near the base of the NC 58 bridge. The new sign would be sandblasted, and will feature the new Emerald Isle logo and "Nice Matters".

New Sidewalk – Old Ferry Road

A total of \$30,000 is allocated for the construction of a new concrete sidewalk along Old Ferry Road between Canal Drive and the existing sidewalk segment near CVS. A total of \$15,000 is included in the General Fund, and would be supplemented by \$15,000 in the Bicycle and Pedestrian Fund (derived from fundraising proceeds).

Equipment to Improve Asphalt Repair Quality

The Public Works Department has been working to improve the quality of asphalt repairs on Town streets in recent years, and the FY 17-18 Recommended Budget includes a total of \$21,400 for the purchase of an asphalt drag box. The new equipment will enable Public Works to make smoother and more aesthetically pleasing asphalt repairs, and will also enable full width paving on the bicycle paths.

New Software System

As discussed in the past, the Town's financial, tax, and payroll software systems are outdated, and are in need of an upgrade to enable Town staff to work more efficiently and to enable the public to access tax payment records online. The FY 16-17 budget actually included a total of \$17,000 in the Administration budget for the first of 3 annual installments for a new, comprehensive software system, however, due to other pressing issues Town staff will not implement this new system this fiscal year. An identical amount, \$17,000, is included in the FY 17-18 Recommended Budget to proceed with this transition. In the following two years, the additional annual cost will decrease to only ~ \$6,000 annually, due to the timing of software support agreements for the Town's current software.

The Town has received numerous requests in the past to make tax payment records available online, but it has not been possible with the Town's current software system. This improvement will make it much easier for our customers and Town staff in the future.

Replacement Vehicles for Police, Fire, Parks and Recreation, Solid Waste

The FY 17-18 Recommended Budget includes funding to replace three Police vehicles (\$116,000), a pickup truck for Parks and Recreation staff (\$30,000), a pickup truck (\$30,000) used by Public Works staff (included in the Solid Waste cost-center), and an all-terrain vehicle (\$15,000) for the Fire Department. 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.

Beach Access Walkway Replacements

The Parks and Recreation Department budget includes \$84,000 for the replacement of aging beach access walkways at Fairfax Drive, Beachview Drive, and Whitewater Drive in FY 17-18. This amount is \$12,000 more than the FY 16-17 original budget, and reflects additional cost to reconstruct beach access walkways to higher standards (stainless steel fasteners, other structural improvements).

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.

Recommended Cost-of-Living Adjustment

The Recommended Budget includes a 2.2% cost-of-living adjustment (COLA) for all Town employees. The total cost of the COLA is \$79,190, 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 2017 was 2.2%. Based on the Board's previous direction, I have recommended funding for the 2.2% increase.

New Provider for Employee Health Insurance Program

Like all organizations and individuals, health insurance costs are a constant challenge. Unfortunately, the Town's current provider, Blue Cross Blue Shield of NC, provided a renewal quote with a 28% increase, which would have increased the Town's annual cost by more than \$112,000. Fortunately, the Town was able to secure an identical plan through the NC League of Municipalities that actually includes a slight reduction in annual premium costs. The total cost savings associated with the switch to the NC League program is approximately \$19,000. The FY 17-18 Recommended Budget retains approximately half of this savings by the Town, and the other half is allocated to slightly increase the Town's health savings account contribution to each full-time employee.

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 \$3,000, and the NC League (through MedCost) covers 100% of costs beyond \$3,000. To assist the employee, the FY 17-18 Recommended Budget includes a \$2,200 contribution to each full-time employee's health savings account (HSA), which results in the

employee being responsible for 100% of the cost between \$2,200 - \$3,000 only (a \$800 "gap"). In prior years, the HSA contribution has been \$2,000, thus each employee would receive an additional \$200 per year in the HSA.

The total monthly health insurance premium per employee is \$578, and the HSA contribution equates to \$183 per month per employee.

Transfer to Future Beach Nourishment Fund

The FY 17-18 Recommended Budget includes a \$460,000 transfer from the General Fund to the Future Beach Nourishment Fund, and this transfer includes the Town's historical \$400,000 amount (equal to 1.5 cents on the General Fund tax rate) plus an additional \$60,000 for the first of 5 planned annual payments to the Future Beach Nourishment Fund as part of an internal financing arrangement.

This transfer, along with property tax revenues generated in the Primary Benefit District (oceanfront and inlet-front properties) and minor interest earnings, will result in an additional \$747,991 being reserved for future beach nourishment activities.

Other Notable Expenditure Issues

Other expenditure issues worth noting include the following:

- The Planning and Inspections Budget includes \$72,000 for the Town's contract with Carteret County for building inspections services. This amount is \$3,000 less than the FY 16-17 original budget, but is \$4,500 more than projected actual expenses for these services in FY 16-17.
- The Police Department budget includes \$9,700 for the purchase of a new speed trailer, \$4,752 for new radios, and \$3,700 for new alco-sensors.
- The Fire Department budget includes \$3,720 for the purchase of 3 automatic external defibrillators for use by lifeguards on the beach strand.
- The Fire Department budget does NOT include funding for the scheduled replacement of two 2004 model jet skis used for water rescue. The Fire Department has had difficulty identifying a suitable replacement model, and has indicated that these two jet skis should be reliable this summer.

- The Public Works budget includes \$15,000 for the installation of small-area storm water systems in Emerald Isle. Public Works has had some success with small pumps and/or infiltration systems in areas where storm water accumulates primarily due to impervious conditions.
- The Public Works budget includes \$150,000 for street resurfacing in FY 17-18, and this amount is equal to the Town's anticipated Powell Bill distribution. This amount is likely to be sufficient to resurface 1.0 – 1.2 miles of Town streets.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$865,000. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service.
- Yard debris tipping fees continue to increase, and are budgeted at \$49,500 for FY 17-18 (an increase of \$7,500 over the FY 16-17 original budget). We plan to again investigate the possibility of the Town purchasing land on the mainland to receive yard debris collected in Emerald Isle, and may recommend a future land purchase to the Board.
- The Parks and Recreation Budget includes \$13,000 for the purchase of a replacement school bus to transport children in the Mother's Morning Out (preschool), After School, and the Summer Day Camp programs. This appropriation is tied directly to modest fee increases in these programs.
- A total of \$235,000 is included in the NonDepartmental budget for organization-wide insurance expenses.
- A total of \$85,000 is included in the NonDepartmental budget for organization-wide information technology services provided primarily by VC3.
- The NonDepartmental budget includes \$6,100 for contributions to various outside groups providing services to EI residents and/or promoting EI's interests.

- A total of \$556,876 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 5.89% of the FY 17-18 Recommended General Fund budget.

GENERAL FUND BALANCE

As noted earlier, the FY 17-18 Recommended Budget does not rely on the appropriation of General Fund balance.

The General Fund is expected to finish FY 16-17 with an overall deficit of \$61,268, but only because of the strategic decision to retire an outstanding installment financing agreement two years early (payoff of \$189,964 on a 2013 Fire engine purchase). This deficit, plus the previous appropriation of \$67,024 of General Fund balance earlier in the fiscal year, is expected to reduce total General Fund balance to slightly less than \$2.1 million. This total is comparable to previous years, and from a practical standpoint I am not overly concerned with this slight decrease. However, this amount is equal to approximately 22.1% of the FY 17-18 Recommended Budget amount, and is slightly below the Town's official policy of 25%. I am hopeful, however, that our FY 16-17 projections are conservative in nature, and that the actual use of General Fund balance will not be as great as indicated above.

OTHER FUNDS

Future Beach Nourishment Fund

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

The FY 17-18 Recommended Budget for the Future Beach Nourishment Fund is \$747,991, an increase over the FY 16-17 originally adopted budget amount of \$679,187. The entire budget of \$747,991 will be reserved for future beach nourishment activities. This increase is associated with the Town's first \$60,000 payment from the General Fund to the Future Beach Nourishment Fund as part of an internal financing arrangement.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately \$272,991. The transfer from the General Fund is \$460,000, and projected interest earnings are \$15,000.

The Future Beach Nourishment Fund is projected to have a balance of approximately \$2.5 million as of June 30, 2017. Revenues generated in this

fund in FY 17-18 and beyond will be reserved for the Town's next beach nourishment project, which will also likely involve the realignment of the main ebb channel in Bogue Inlet. This project is tentatively scheduled for FY 19-20 in the 5-Year Capital Replacement / Improvement Program. A separate beach nourishment project is also tentatively scheduled for FY 21-22, and will likely focus on eastern Emerald Isle.

Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for both future projects. We will continue to monitor the condition of the beach, and may recommend adjustments to the future beach nourishment schedule over the next few years.

Half-Marathon Fund

The Half-Marathon Fund was established in FY 13-14 to account for revenues and expenditures associated with the Emerald Isle Marathon, Half-Marathon, and 5K races held annually in March / April. The FY 17-18 Recommended Budget anticipates a total of \$90,000 from race entry fees and sponsorships for race expenditures and a 2018 contribution to the Town for bike path improvements and charity. The first four races have resulted in an average profit of approximately \$50,000 each year, and the Recommended Budget also anticipates a total profit of \$50,000 in FY 17-18.

Beach Music Festival Fund

The Beach Music Festival Fund was established in FY 16-17 to account for revenues and expenditures associated with the revival of the Emerald Isle Beach Music Festival after a 17-year hiatus. The FY 17-18 Recommended Budget for this fund is \$54,000, and anticipates all event expenses supported by a grant from the Tourism Development Authority, sponsorships, t-shirt sales, and vendor fees.

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 17-18 Recommended Budget does not include any appropriations in the Special Drug Fund.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

The updated 5-Year Capital Replacement / Improvement Program includes the planned replacement of capital equipment and also strategic capital initiatives over the next 5 years. The updated 5-year plan balances the

Town's highest priorities with fiscal conservatism, and schedules relatively level annual capital expenditures in the General Fund over the next 5 years.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$37,774,000, and is funded with a mixture of pay-as-you-go funding, installment financing proceeds, State grant funding, and other outside funding sources. The Board should note that \$30,000,000 of this total is solely associated with two future beach nourishment / inlet management projects.

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

- all capital items included in the FY 17-18 Recommended Budget, including replacement vehicles and equipment, the Old Ferry Road sidewalk, and others,
- the purchase of the Surfside Realty Tract (29.7 acres behind Town Government Complex; \$3,000,000) in FY 17-18, to be funded by a combination of Federal and State grant funding and a new installment financing agreement,
- the replacement of an existing culvert on Lee Avenue at Archers Creek (\$25,000) in FY 18-19, to be funded with General Fund revenues,
- the installation of additional park gates (\$16,000) at four locations (beach vehicle ramps and park facilities) in FY 18-19, to be funded with General Fund revenues,
- the replacement of the Town's 1998 Fire ladder truck in FY 18-19, at a total estimated cost of \$900,000, 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),
- a significant renovation / expansion of Fire Station 1 in FY 18-19, at a total estimated cost of \$1.25 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).

- annual appropriations (including FY 17-18) of \$15,000 for small-area storm water solutions,
- the tentative scheduling of the next Bogue Inlet channel realignment / beach nourishment project (\$15,000,000) in FY 19-20, to be funded by a combination of State grant funds, reserve funds in the Future Beach Nourishment Fund, and funds derived from the Carteret County room occupancy tax,
- the tentative scheduling of a beach nourishment project in eastern Emerald Isle (\$15,000,000) in FY 21-22, to be funded by a combination of reserve funds in the Future Beach Nourishment Fund, and funds derived from the Carteret County room occupancy tax,
- the allocation of \$20,000 in FY 21-22 for additional wooden walkways in Emerald Isle Woods Park,
- annual appropriations (including FY 17-18) of \$84,000 of pay-as-you-go funding to continue replacing aging beach walkways,
- annual Powell Bill funding for street resurfacing work, and
- the scheduled replacement of various Town vehicles and major equipment over the next five years on a pay-as-you-go basis.

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.

After FY 17-18, the updated General Fund 5-Year Forecast indicates a deficit of approximately \$305,000 – \$769,000 over the next five years, and would require a roughly 2.7-cent property tax rate increase in order to meet the projected deficit over this time period. The primary drivers of the projected future deficit are intentionally conservative revenue estimates, the continuing cost of the new firefighters after the Federal grant expires, and projected future increases in special separation allowance payments for upcoming Police retirements. As always, the forecast is intentionally conservative, and at this point (assuming no significant outside impacts on the Town's budget), I am not terribly alarmed by this projected deficit. I

remain hopeful that actual (non-property tax) revenues will exceed projections, and that the deficit can be effectively mitigated with careful budget planning between now and then.

In the past 16 years, the Town has reduced the property tax rate in 4 years, increased it in 4 years, and maintained the same rate in 8 years. The last effective property tax rate increase (1 cent) was adopted in FY 13-14, but was specifically earmarked for the 2013 “community improvements package” (bicycle path, storm water, Community Center, and playground improvements) that had strong support from our taxpayers. The last effective property tax rate increase for general Town services was adopted 7 years ago (FY 10-11). It may be advantageous for the Board to consider a modest General Fund property tax rate increase at some point in order to maintain service quality and continue to move the Town forward. The Town has worked diligently and creatively to control expenditures in recent years, and will continue to do so in the future. Those past efforts have enabled the Town to maintain a stable General Fund property tax rate in recent years, however, it is becoming more and more challenging to meet service demands, maintain high quality services, and pursue new strategic capital investment. Alternatively, the Town may wish to explore alternative (non-property tax) revenue ideas in the future. A bill currently pending in the NC General Assembly would provide municipalities with the option of levying a new municipal ¼% sales tax and a prepared foods tax, and the Board may wish to consider one of those options if they materialize.

As discussed many times in recent years, although not the largest, sales tax is perhaps the Town's most *important* revenue source. As noted earlier, Senate Bill 126, which may pass in some form in the coming weeks, has made the preparation of the FY 17-18 Recommended Budget more challenging. The Town must remain vigilant in monitoring any potential changes to the sales tax distribution formulae by both the NC General Assembly and the Carteret County Commissioners. It is much more likely that any changes would be harmful to Emerald Isle rather than helpful, and any changes could have a significant impact on the Town's property tax rate in the future. The attached 5-Year Forecast assumes that Senate Bill 126 is approved in the coming weeks, and that the revised distribution formulae remain in effect indefinitely.

CLOSING

I believe the FY 17-18 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 limit

expenditures only to those necessary to maintain high service quality, and the Recommended Budget allocates other available funding to the Board's highest priorities. I am pleased to present a Recommended Budget with no increase in the Town's property tax rates or major fees, thus the cost of Town government should be identical for nearly all of our taxpayers in FY 17-18. As always, I encourage the Board to carefully review the Recommended Budget, and adjust it 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. It is no accident that the Town has maintained the second lowest General Fund property tax rate among the 21 oceanfront municipalities in North Carolina for many years. The Town's low property tax rate results from clear guidance from the Board of Commissioners, the creative and thoughtful efforts of both the Board and the Town staff to provide the highest possible quality service at the lowest possible cost, and the maximization of grant funding and other outside funding sources for beneficial capital improvements in recent years.

I remain proud of our collective efforts to minimize the tax / fee 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 17-18 (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 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. It is a privilege to work for a community where, truly, "Nice Matters" in every way.

I also want to express special thanks to Laura Rotchford, Finance Director, for her high quality work on the FY 17-18 Recommended Budget. A great deal of work goes into the development of the budget and the production of this document, and she has performed exceptionally well.

Once again, I pause to reflect and remind all of us just how incredibly fortunate we are to live and work in Emerald Isle. We could not ask for a more beautiful natural environment, the community of people in Emerald Isle 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



SUMMARY BUDGET INFORMATION

FY 2017-18 BUDGET - "Quick Summary"

* General Fund Tax Rate:	15.5 cents	- no change in General Fund property tax rate
* Average Value Annual Bill - General Fund Tax:	\$ 559.78	- based on average value property in Emerald Isle (\$361,149), all property tax bills should be the same amount in FY 17-18 as billed for in FY 16-17
* Annual Solid Waste Fee:	\$ 228.00	- no increase in annual solid waste fee, which covers 100% of solid waste expenditures; total fee equates to \$19.00 per month per residential unit
* Total FY 17-18 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 787.78	- equates to \$65.65 per month for all Town services, programs, and projects
* Primary Benefit (Oceanfront / Inlet-front) District Tax Rate:	4.0 cents	- no change in Primary Benefit District property tax rate
* Other Fee Changes:	- Slight fee increases for certain development permits, and pre/after school and summer camp programs	

* Total Town of Emerald Isle Budget:	\$ 9,886,167	- includes General Fund, Future Beach Nourishment Fund, Half-Marathon Fund, and Beach Music Festival Fund
* Total General Fund Budget:	\$ 9,454,176	- a \$350,976, or 3.86% increase from FY 16-17 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 747,991	- includes proceeds from 4-cent Primary Benefit district tax rate plus \$460,000 transfer from General Fund; consistent with historical appropriations
Key Budget Issues:	<ul style="list-style-type: none"> - FY 17-18 budget enables Town departments to maintain current service levels and high service quality - includes Federal SAFER grant funding for 3 new firefighter positions, of which 75% is grant funded, and the remaining 25% is funded by the Town - includes funding for a new Parks Maintenance position to enhance maintenance of NC 58 corridor and bicycle paths - includes \$30,000 for construction of a new sidewalk along Old Ferry Road - includes \$400,000 transfer from General Fund to Future Beach Nourishment Fund to continue historical appropriation for future beach nourishment efforts - includes \$60,000 for annual transfer from General Fund to Future Beach Nourishment Fund to internally finance Islander Drive land purchase - includes \$13,000 for used activity bus for transportation for Preschool, After School, and Summer Camp programs - proposed 2.2% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program - includes funding for scheduled replacement of three Police vehicles, one Parks and Recreation truck, one Solid Waste truck, and Fire all-terrain vehicle - no fund balance appropriated to balance the FY 17-18 budget 	

FY 2017-18 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/16:	\$ 2,214,860	- increase from prior year due to overall higher revenues than anticipated combined with overall savings in various expenditure lines
* Projected Adjusted General Fund Balance at 6/30/17:	\$ 2,086,568	- projections reflect intentional use for early retirement of Fire Engine debt, and result in slight decrease in General Fund balance
- as percent of FY 17-18 Recommended Budget	22.07%	

* Total Authorized Full - Time Positions:	61	- 4 new full-time positions (3 positions partially funded by grant revenue); which continues to be fewer full-time positions than included in FY 07-08 budget (63)
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* Major FY 17-18 Expenditure Changes: General Fund	\$ 79,190	- 2.2% cost-of-living adjustment for Town employees
	\$ 7,817	- annual increase in required contribution to NC Local Governmental Retirement System
	\$ 35,955	- additional part-time salaries in Police, Recreation, and Planning departments
	\$ 162,877	- addition of 3 new firefighters partially funded by SAFER grant
	\$ 38,799	- addition of new Parks Maintenance worker position
	\$ 95,020	- additional department capital replacement items compared to FY 16-17
	\$ 23,844	- addition of special separation allowance payment for one eligible retired officer
	\$ 32,125	- inflationary costs of solid waste collection and brush truck maintenance
	\$ 15,000	- addition for new Welcome to Emerald Isle sign, flag pole, and lighting near bridge
	\$ 12,000	- increase in estimated costs for annual beach access walkway replacements
	\$ 10,000	- additional annual expenditures for NC 58 landscaping improvements
	\$ 13,000	- addition of used 45 passenger bus for Preschool/After School/Camp programs
	\$ (131,370)	- reduction in debt service due to early retirement of Fire Engine installment financing
	\$ 60,000	- additional \$60,000 transfer to Future Beach Nourishment fund for internal financing
	\$ (152,500)	- decrease in transfer to capital projects - prior year included storm water projects
	\$ 301,757	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 17-18 Revenue Changes: General Fund	\$ 50,594	- anticipated additional property tax revenue due to growth in tax base
	\$ 101,000	- projected increase in sales tax revenues compared to original FY 16-17 budget
	\$ (35,000)	- projected decrease in electricity sales tax revenues compared to original FY 16-17 budget
	\$ 32,500	- anticipated increase in building permit fee revenues
	\$ 19,000	- additional beach driving permit fee revenues
	\$ 25,000	- continued growth in ABC store revenues
	\$ (33,600)	- Welcome Center lease payments from TDA not included in FY 18 due to early payoff
	\$ 14,000	- anticipated increase in parks and recreation fees
	\$ 122,158	- SAFER grant funding for 3 new firefighter positions
	\$ 23,844	- anticipated appropriation of Special Separation Allowance fund balance
	\$ 319,496	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2017-18 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 9,454,176	\$ 9,454,176
Beach Music Festival Fund	54,000	54,000
Future Beach Nourishment Fund	747,991	747,991
Half-Marathon Fund	90,000	90,000
Special Drug Fund	-	-
TOTAL	<u>\$ 10,346,167</u>	<u>\$ 10,346,167</u>
Minus Interfund Transfers	<u>\$ 460,000</u>	<u>\$ 460,000</u>
TOTAL BUDGET	\$ 9,886,167	\$ 9,886,167

GENERAL FUND BUDGET SUMMARY

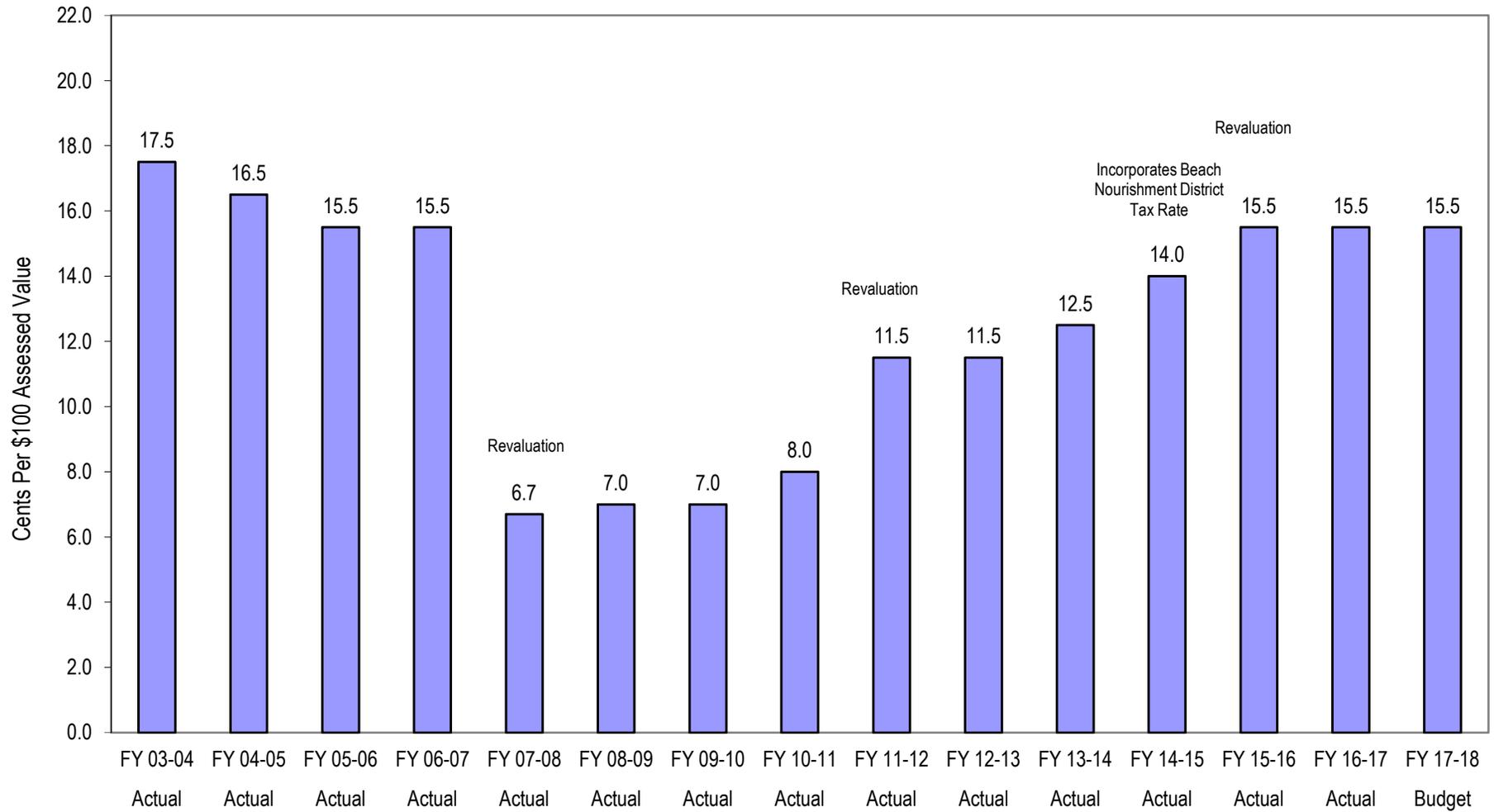
	FY 15-16 <u>Actual</u>	Adopted FY 16-17 <u>Budget</u>	Amended FY 16-17 <u>Budget</u>	FY 16-17 Thru <u>April 06, 17</u>	Projected FY 16-17 <u>Year-End</u>	Recommended FY 17-18 <u>Budget</u>	Adopted FY 17-18 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. <u>FY 17-18 Recom</u>	Pct Change FY 16-17 Budget (Adopted) vs. <u>FY 17-18 Recom</u>
REVENUES									
Property Tax	4,225,675	4,242,000	4,242,000	4,206,880	4,258,556	4,292,594	-	50,594	1.19%
Sales Tax	1,707,580	1,749,000	1,758,693	942,317	1,850,000	1,850,000	-	101,000	5.77%
State-Collected Revenues	792,343	823,000	829,907	481,371	791,907	795,000	-	(28,000)	-3.40%
Solid Waste Fees	1,491,709	1,496,500	1,496,500	1,470,997	1,491,340	1,499,480	-	2,980	0.20%
Development Permit Fees	219,839	191,500	191,500	160,591	219,998	224,000	-	32,500	16.97%
Other Fees	297,151	282,000	303,250	261,430	320,850	318,500	-	36,500	12.94%
Parks and Recreation Fees	145,681	147,500	147,500	124,080	148,995	161,500	-	14,000	9.49%
Grant Revenues	6,918	-	146,858	146,858	166,461	122,158	-	122,158	
Other Revenues	169,336	166,700	154,283	126,915	186,027	162,100	-	(4,600)	-2.76%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	1,598	5,000	5,000	2,484	2,850	5,000	-	-	0.00%
Transfers From Other Funds	8,168	-	-	-	7,844	-	-	-	
Special Separation Allowance Fund Balance	-	-	-	-	-	23,844	-	23,844	
Fund Balance	-	-	67,024	-	67,024	-	-	-	
TOTAL	9,065,998	9,103,200	9,342,515	7,923,923	9,511,852	9,454,176	-	350,976	3.86%
EXPENDITURES									
Governing Body	93,883	86,288	86,288	61,830	85,208	90,693	-	4,405	5.10%
Legal	8,191	15,000	15,000	27,405	32,405	15,000	-	-	0.00%
Administration	558,923	584,984	584,984	448,847	574,919	599,625	-	14,641	2.50%
Planning and Inspections	193,545	178,738	173,920	123,901	167,870	185,671	-	6,933	3.88%
Police	1,656,566	1,707,873	1,707,873	1,292,899	1,662,704	1,814,813	-	106,940	6.26%
Fire	1,320,977	1,368,652	1,525,285	1,207,191	1,515,671	1,583,933	-	215,281	15.73%
EMS	377,000	390,000	390,000	292,500	390,000	390,000	-	-	0.00%
Public Works	696,918	685,279	707,186	431,879	714,138	727,710	-	42,431	6.19%
Solid Waste	1,564,817	1,423,036	1,423,036	1,055,783	1,440,618	1,482,558	-	59,521	4.18%
Parks and Recreation	943,559	965,604	978,104	769,392	1,006,942	1,099,248	-	133,644	13.84%
NonDepartmental	424,978	442,000	442,000	384,252	437,845	433,050	-	(8,950)	-2.02%
Debt Service	663,947	688,246	658,162	658,160	848,124	556,876	-	(131,370)	-19.09%
Transfers to Other Funds	428,243	567,500	650,677	650,677	696,677	475,000	-	(92,500)	-16.30%
TOTAL	8,931,547	9,103,200	9,342,515	7,404,716	9,573,120	9,454,176	-	350,976	3.86%
Difference	134,451	(0)	(0)	519,207	(61,268)	(0)	-		

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

OCEANFRONT / INLET-FRONT OWNERS								
		Property Value \$ 238,250	Property Value \$ 644,897	Property Value \$ 907,169	Property Value \$ 1,797,410	Property Value \$ 2,271,041	Property Value \$ 932,955	Property Value \$ 544,128
		Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
		<u>Rates</u>						
FY 16-17 Actual								
Property Tax - General Fund	\$ 0.1400	\$ 333.55	\$ 902.86	\$ 1,270.04	\$ 2,516.37	\$ 3,179.46	\$ 1,306.14	\$ 761.78
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 35.74	\$ 96.73	\$ 136.08	\$ 269.61	\$ 340.66	\$ 139.94	\$ 81.62
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 95.30	\$ 257.96	\$ 362.87	\$ 718.96	\$ 908.42	\$ 373.18	\$ 217.65
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
TOTAL		\$ 692.59	\$ 1,485.55	\$ 1,996.98	\$ 3,732.95	\$ 4,656.53	\$ 2,047.26	\$ 1,289.05
FY 17-18 Recommended								
Property Tax - General Fund	\$ 0.1400	\$ 333.55	\$ 902.86	\$ 1,270.04	\$ 2,516.37	\$ 3,179.46	\$ 1,306.14	\$ 761.78
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 35.74	\$ 96.73	\$ 136.08	\$ 269.61	\$ 340.66	\$ 139.94	\$ 81.62
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 95.30	\$ 257.96	\$ 362.87	\$ 718.96	\$ 908.42	\$ 373.18	\$ 217.65
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
TOTAL		\$ 692.59	\$ 1,485.55	\$ 1,996.98	\$ 3,732.95	\$ 4,656.53	\$ 2,047.26	\$ 1,289.05
Net Change - Annual Tax Bill		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

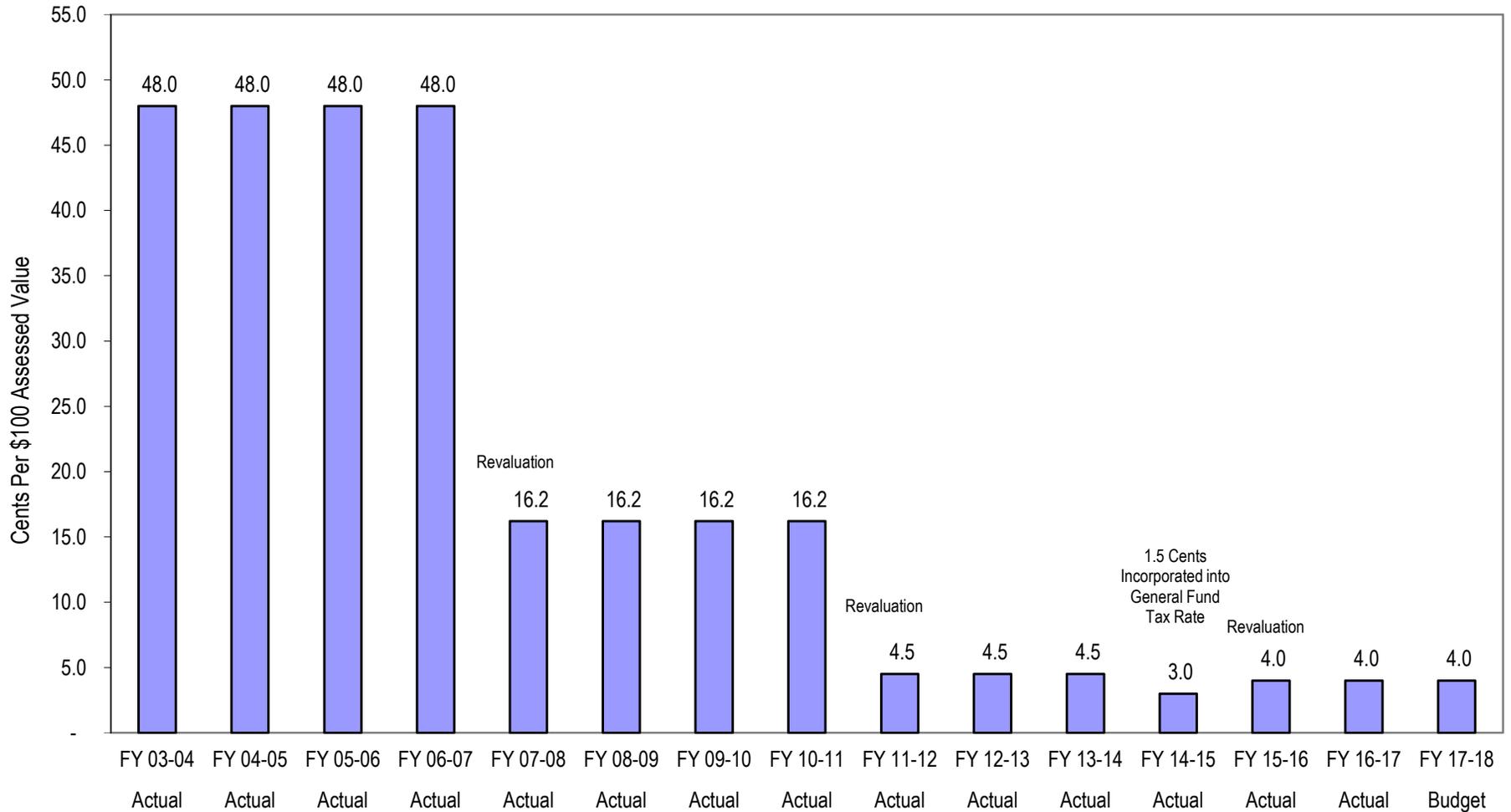
ALL OTHER OWNERS								
		Property Value \$ 252,346	Property Value \$ 305,000	Property Value \$ 348,206	Property Value \$ 443,905	Property Value \$ 487,269	Property Value \$ 528,984	Property Value \$ 486,655
		Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
		<u>Rates</u>						
FY 16-17 Actual								
Property Tax - General Fund	\$ 0.1400	\$ 353.28	\$ 427.00	\$ 487.49	\$ 621.47	\$ 682.18	\$ 740.58	\$ 681.32
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 37.85	\$ 45.75	\$ 52.23	\$ 66.59	\$ 73.09	\$ 79.35	\$ 73.00
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
TOTAL		\$ 619.14	\$ 700.75	\$ 767.72	\$ 916.05	\$ 983.27	\$ 1,047.93	\$ 982.32
FY 17-18 Recommended								
Property Tax - General Fund	\$ 0.1400	\$ 353.28	\$ 427.00	\$ 487.49	\$ 621.47	\$ 682.18	\$ 740.58	\$ 681.32
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 37.85	\$ 45.75	\$ 52.23	\$ 66.59	\$ 73.09	\$ 79.35	\$ 73.00
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
TOTAL		\$ 619.14	\$ 700.75	\$ 767.72	\$ 916.05	\$ 983.27	\$ 1,047.93	\$ 982.32
Net Change - Annual Tax Bill		\$ -						

GENERAL FUND PROPERTY TAX RATE HISTORY



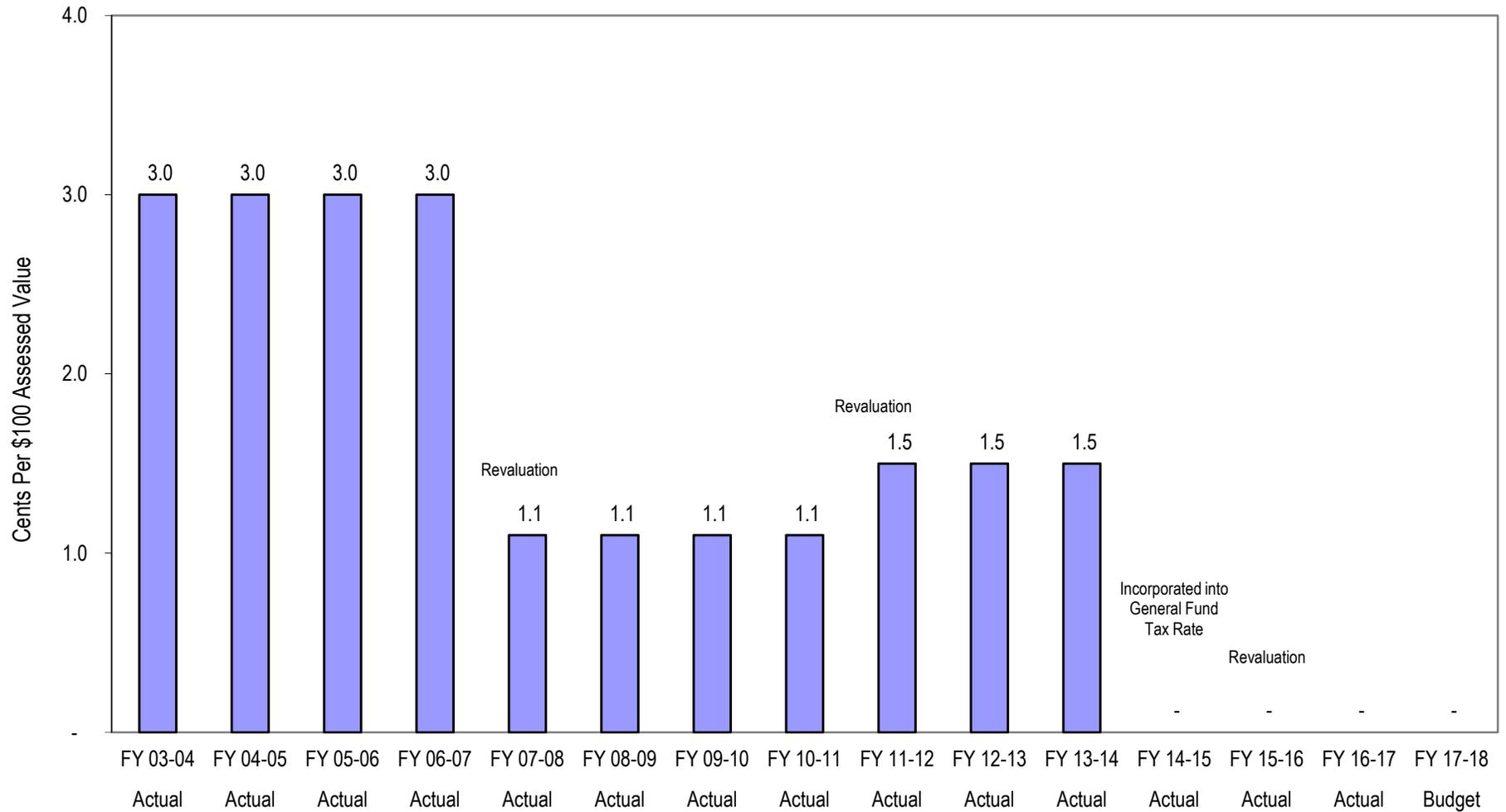
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

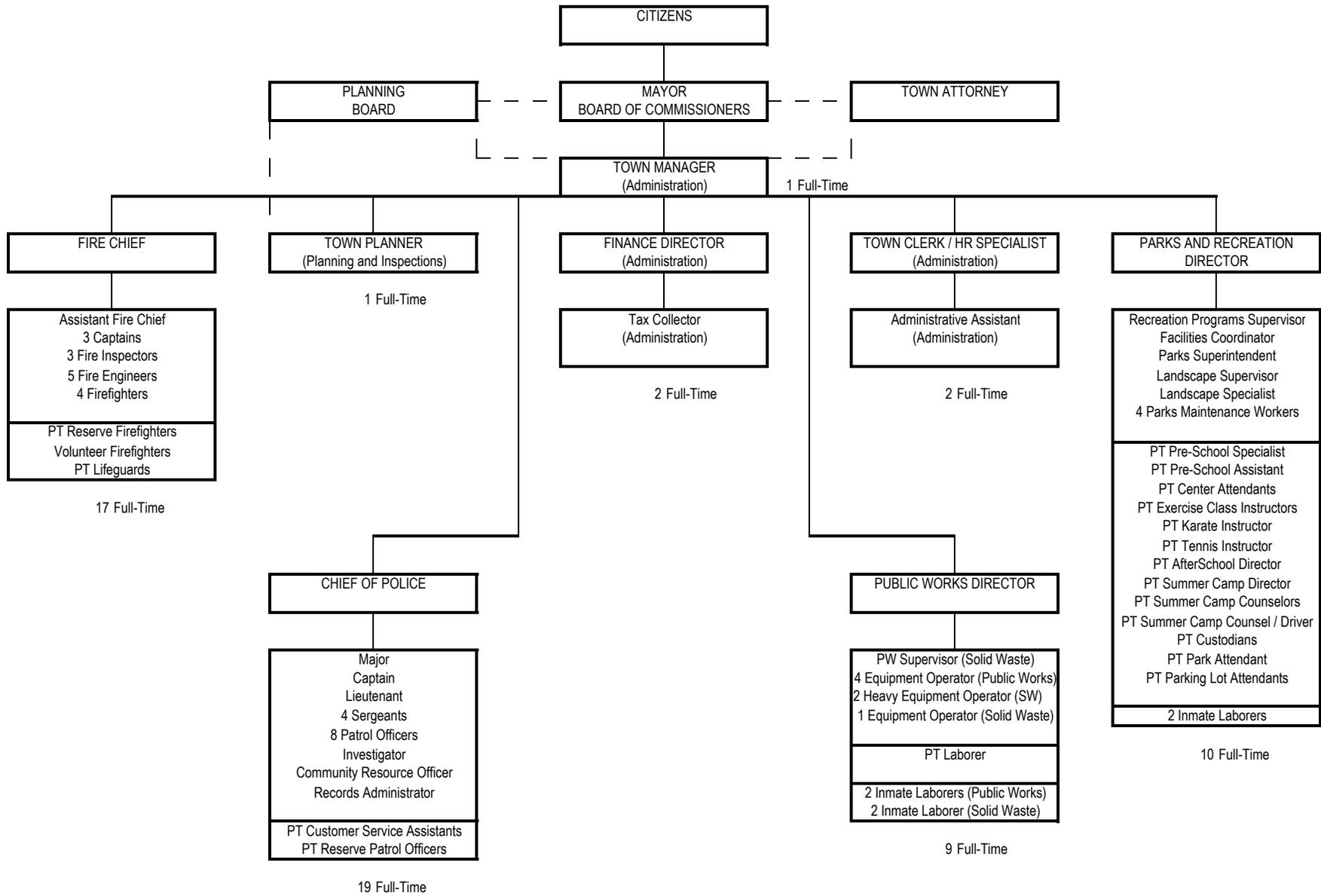


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2017-18 Recommended Budget**



**TOTAL POSITIONS
61 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

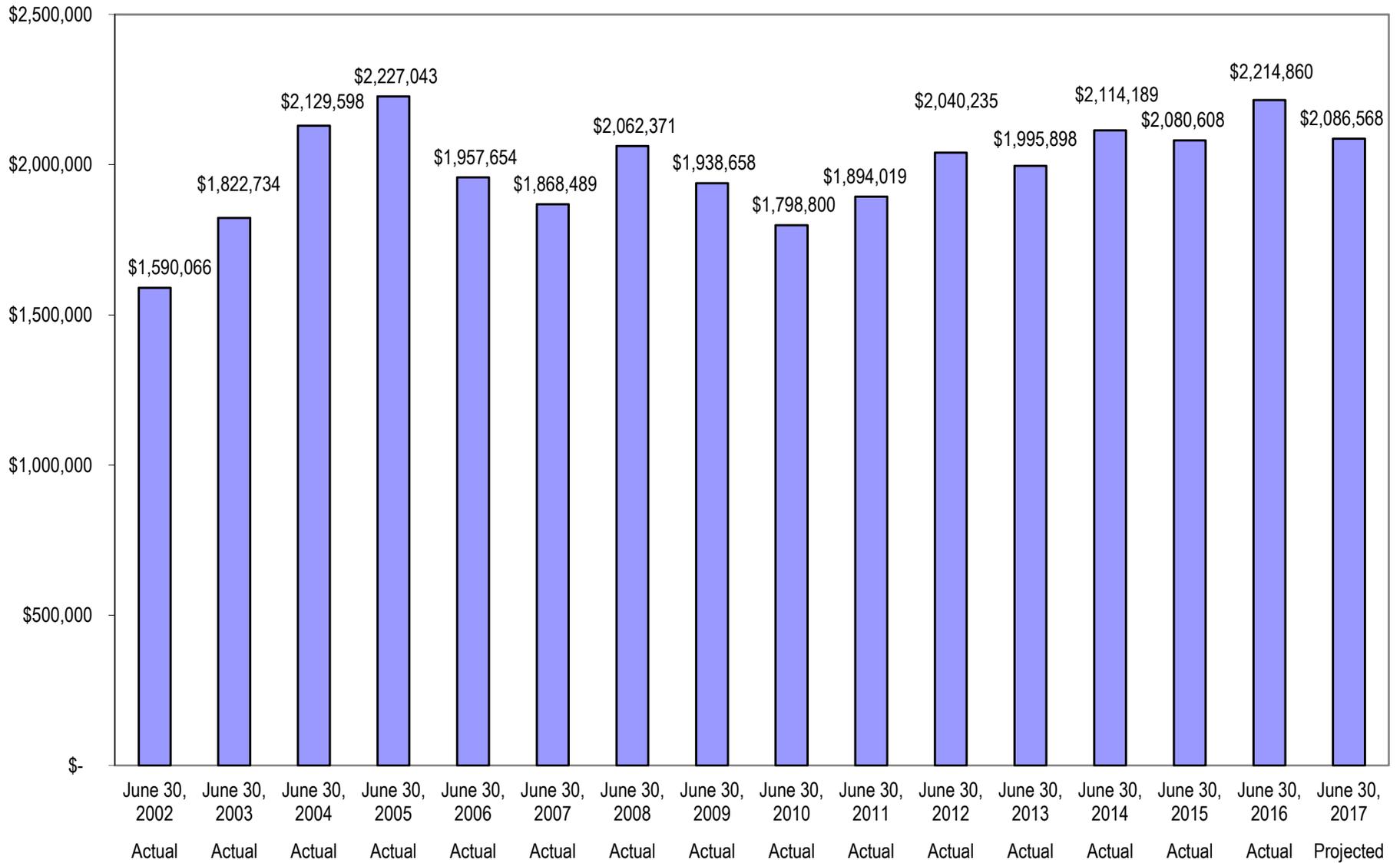
<u>Department</u>	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	5	5	-
Planning and Inspections	1	1	1	1	1	1	-
Police	18	19	19	19	19	19	-
Fire	14	14	14	14	17	17	-
EMS	-	-	-	-	-	-	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	8	9	9	9	10	10	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	55	57	57	57	61	61	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	18	18	18	20	20	20	-
Fire	23	23	23	23	23	23	-
EMS	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Solid Waste	1	1	1	1	1	1	-
Parks and Recreation	38	37	37	38	38	38	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	87	86	86	89	89	89	-

GENERAL FUND BALANCE PROJECTION as of 6/30/17

Total General Fund Balance as of 6/30/14	\$ 2,150,245	
Minus Restricted for Powell Bill	\$ 36,056	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 754,908	
<hr/>		ADJUSTED FUND BALANCE
Unassigned Fund Balance as of 6/30/14	\$ 1,359,281	Total Unassigned+Stabilization by State Statute as of 6/30/14 \$ 2,114,189
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%
<hr/>		
Total General Fund Balance as of 6/30/15	\$ 2,080,608	
Minus Restricted for Powell Bill	\$ -	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 695,281	
<hr/>		ADJUSTED FUND BALANCE
Unassigned Fund Balance as of 6/30/15	\$ 1,385,327	Total Unassigned+Stabilization by State Statute as of 6/30/15 \$ 2,080,608
As percent of FY 2014-15 final expenditures	15.62%	As percent of FY 2014-2015 final expenditures 23.46%
As percent of FY 2015-2016 adopted General Fund budget	15.56%	As percent of FY 2015-2016 adopted General Fund budget 23.37%
<hr/>		
Total General Fund Balance as of 6/30/16	\$ 2,278,814	
Minus Restricted for Powell Bill	\$ -	
Minus Committed for Special Separation Allowance	\$ 63,954	
Minus Assigned for Subsequent Years' Expenditures	\$ -	
Minus Stabilization by State Statute	\$ 697,405	
<hr/>		ADJUSTED FUND BALANCE
Unassigned Fund Balance as of 6/30/16	\$ 1,517,455	Total Unassigned+Stabilization by State Statute as of 6/30/16 \$ 2,214,860
As percent of FY 2015-16 final expenditures	16.99%	As percent of FY 2015-2016 final expenditures 24.80%
As percent of FY 2016-2017 adopted General Fund budget	16.67%	As percent of FY 2016-2017 adopted General Fund budget 24.33%
<hr/>		
Fund Balance Adjustments During / At Close of FY 2016-2017		
Direct FY 16-17 appropriation of General Fund balance	(67,024)	
Projected FY 16-17 surplus / (deficit)	(61,268)	
<hr/>		ADJUSTED FUND BALANCE
Projected Unassigned Fund Balance as of 6/30/17	\$ 1,389,163	Total Unassigned+Stabilization by State Statute as of 6/30/16 \$ 2,086,568
As percent of projected FY 2016-17 final expenditures	14.51%	As percent of projected FY 2016-2017 final expenditures 21.80%
As percent of FY 2017-2018 Rec General Fund budget	14.69%	As percent of FY 2017-2018 Rec General Fund budget 22.07%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2017-2018

FY 17-18 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	- cents
Police	3.50 cents
Fire	2.80 cents
EMS	0.80 cents
Public Works	1.10 cents
Solid Waste	- cents
Parks and Recreation	1.70 cents
NonDepartmental	0.90 cents
Debt Service	1.70 cents
Transfer to Future Beach Nourishment Fund	1.50 cents
Transfer to Capital Projects	0.10 cents

TOTAL	15.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2017 - 2018

HOW MUCH DO GENERAL FUND TOWN SERVICES REALLY COST YOU?

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

Town of Emerald Isle
7500 Emerald Drive
Emerald Isle, NC 28594
252-354-3424
www.emeraldisle-nc.org



Assessed Value (2015 dollars): \$ 361,149
FY 2017-2018 Property Tax Rate Per \$100: 15.50 cents

TOTAL FY 2017-2018 PROPERTY TAX DUE:	\$ 559.78
TOTAL FY 2017-2018 SOLID WASTE FEE DUE:	\$ 228.00
TOTAL FY 2017-2018 AMOUNT DUE:	\$ 787.78

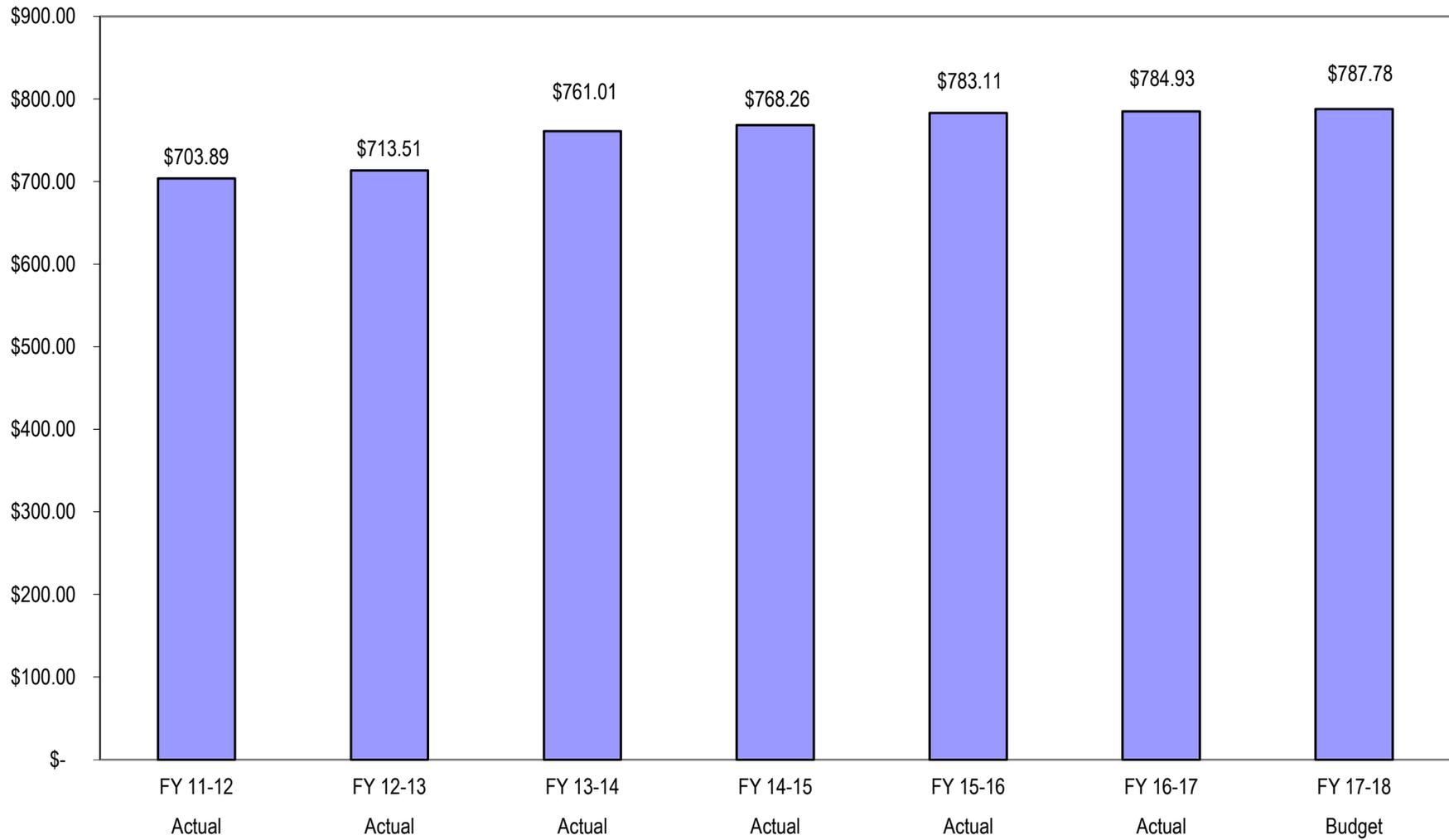


Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 126.40	\$ 10.53
Parks 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.	\$ 61.40	\$ 5.12
Planning and Inspections	Fair and consistent enforcement of NC building code to insure building safety; fair and consistent enforcement of land development ordinances, including zoning, subdivision, storm water, flood damage prevention, and signs, to insure compatible and orderly growth and development in Emerald Isle.	\$ -	\$ -
Emergency Medical Services	Rapid emergency medical response and transport at the paramedic level of care.	\$ 28.89	\$ 2.41
Fire Services	24-hour fire response and suppression services, emergency medical care first response, water rescue capabilities, summertime lifeguards, hurricane preparedness and emergency management, public education, and low ISO insurance ratings.	\$ 101.12	\$ 8.43
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.	\$ 39.73	\$ 3.31
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 .	\$ 83.06	\$ 6.92
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 improvement package that includes new bicycle paths and storm water improvements, plus principal & interest payments for J. Preston Park land.	\$ 61.40	\$ 5.12
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 54.17	\$ 4.51
Transfer to Capital Projects	Construction of Old Ferry Road Sidewalk.	\$ 3.61	\$ 0.30
TOTAL FY 2017-2018 AMOUNT DUE:		\$ 787.78	\$ 65.65

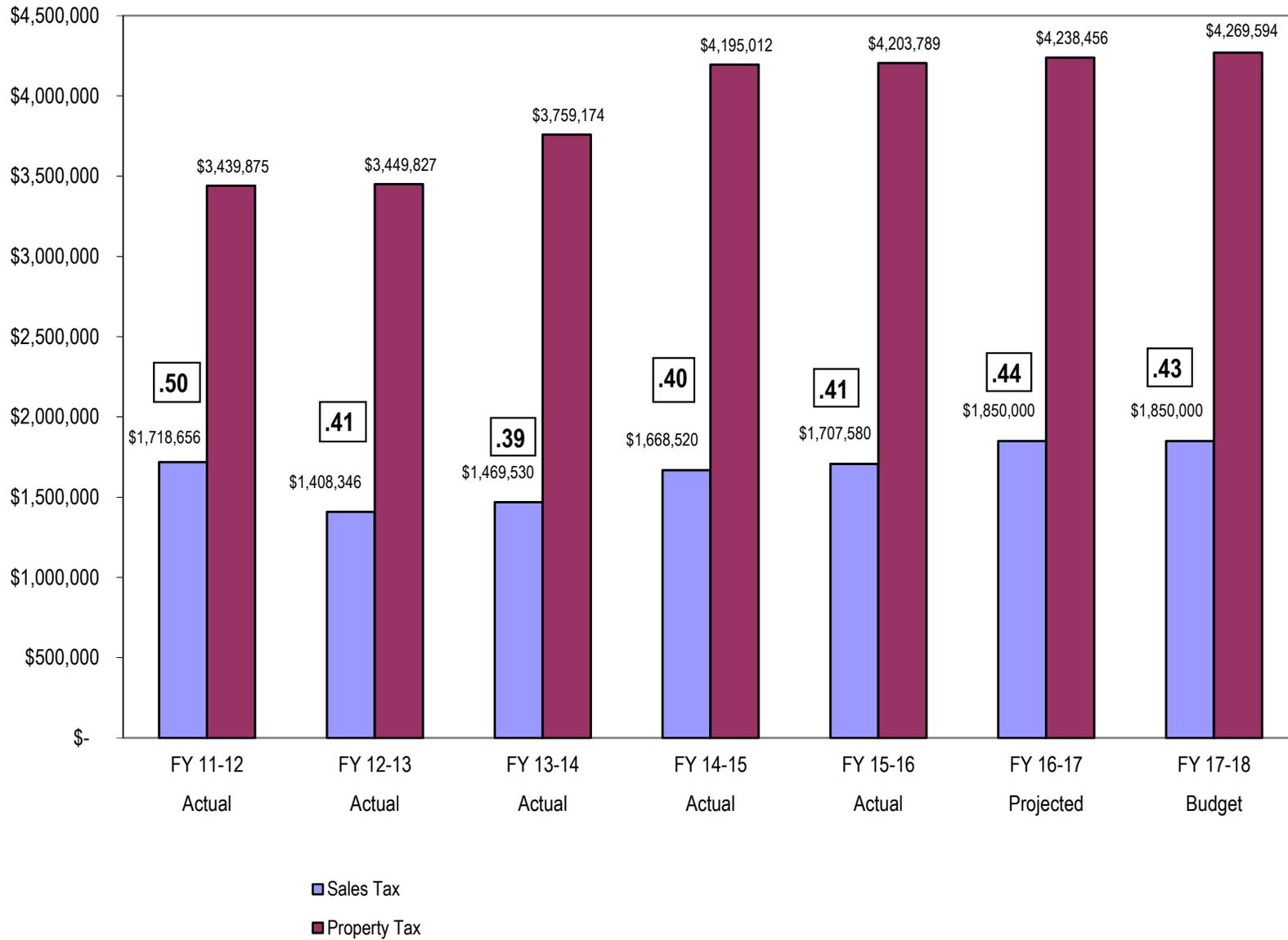
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

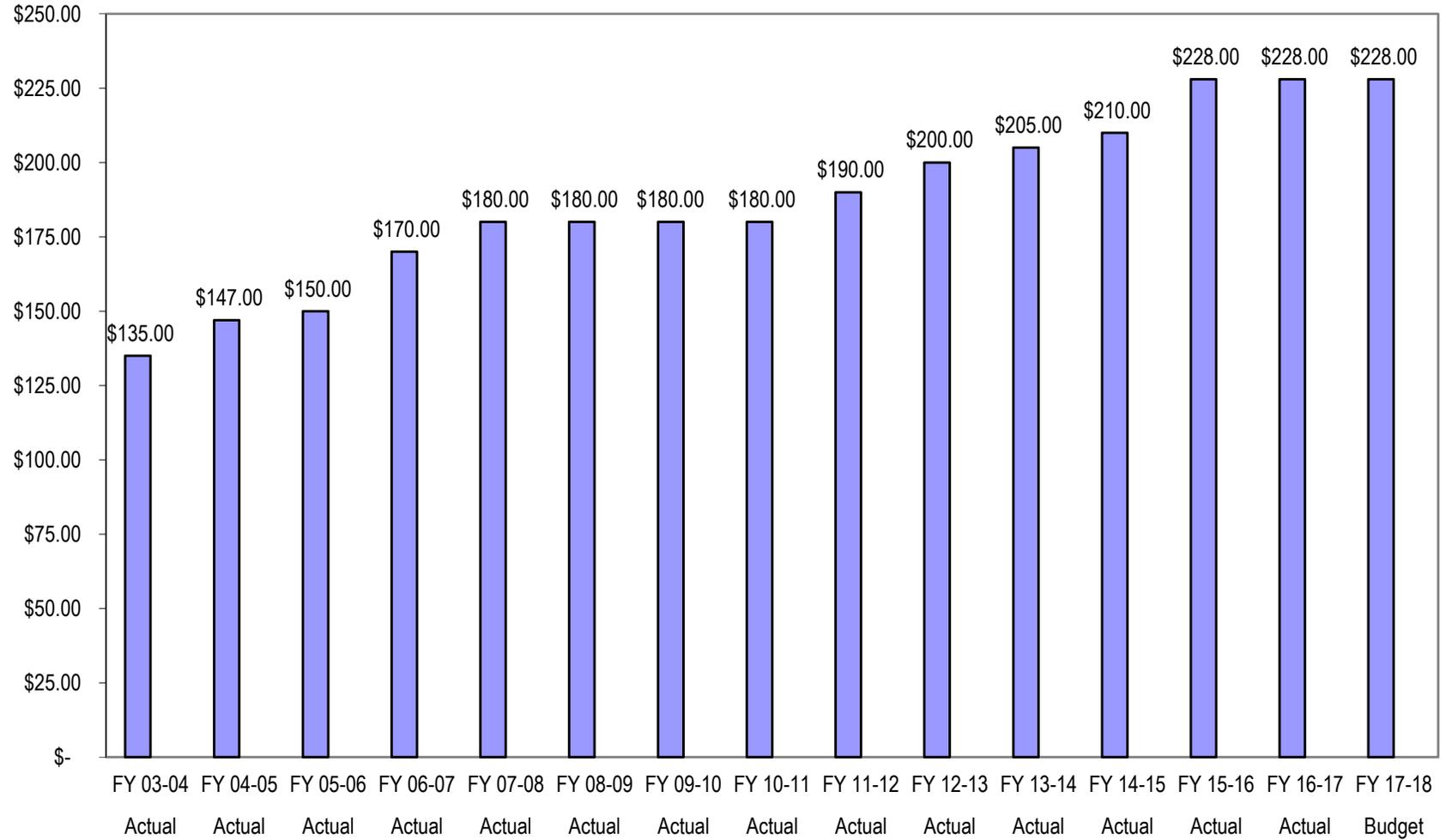
General Fund Property Tax + Solid Waste Fee



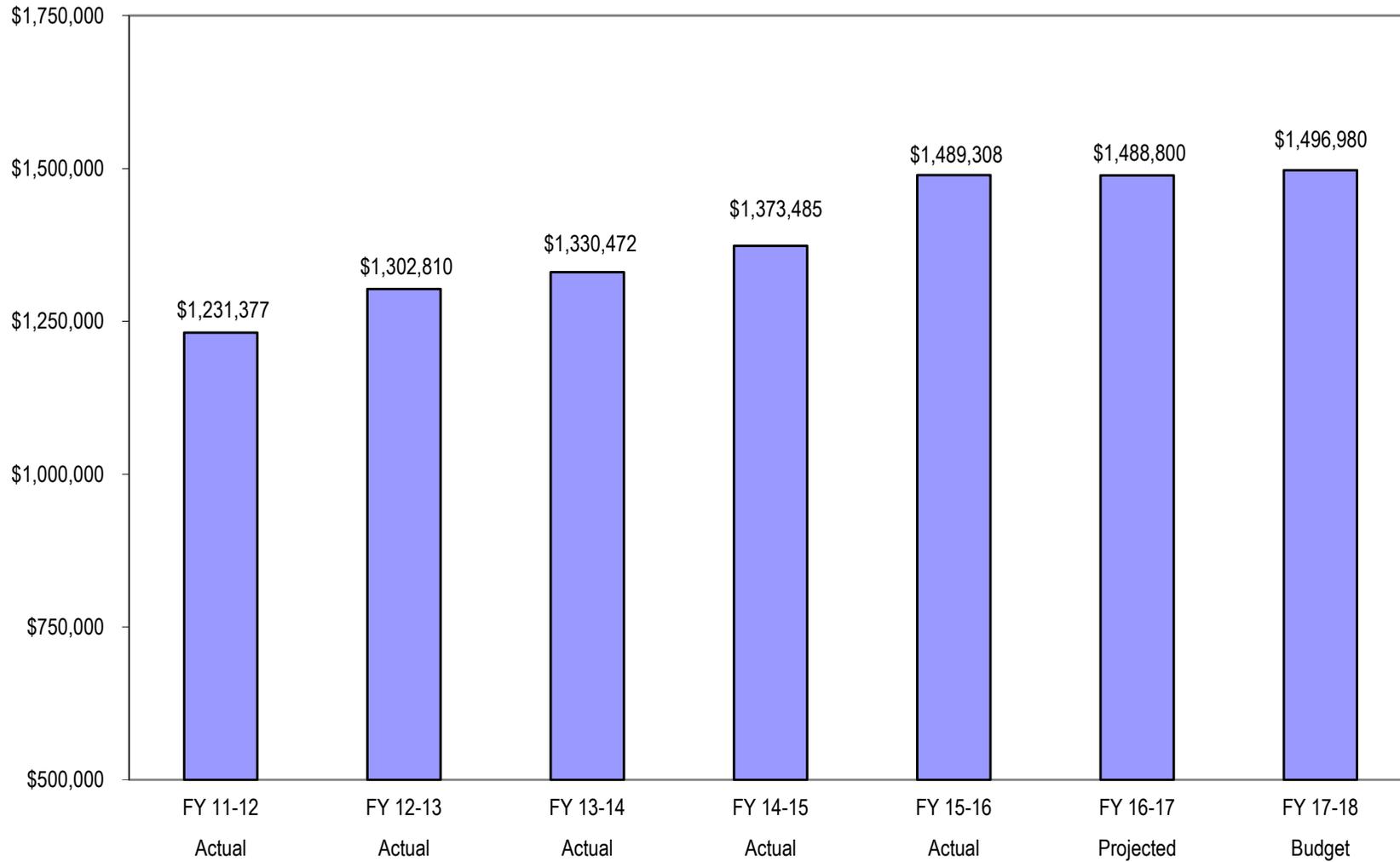
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



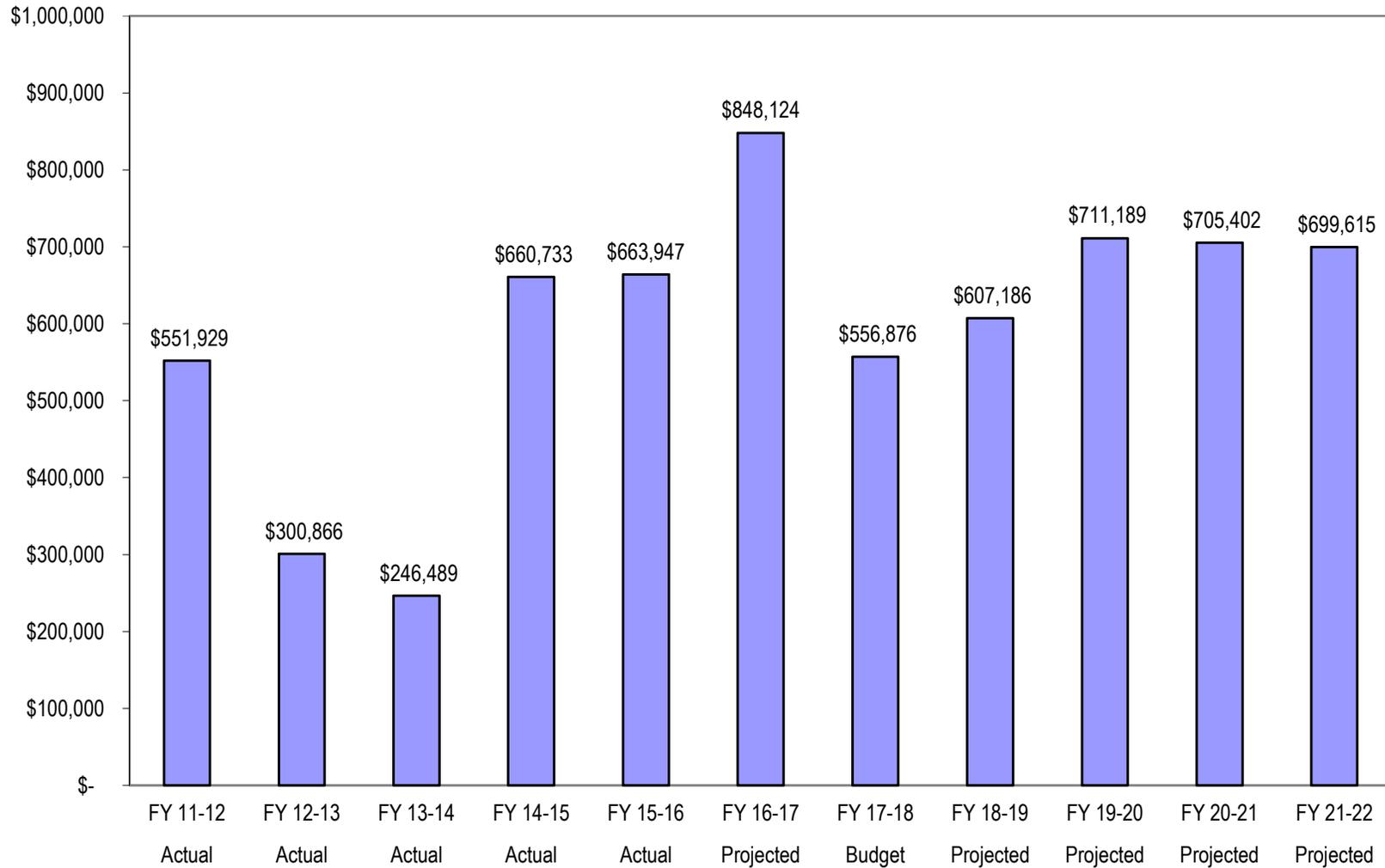
GENERAL FUND 5-YEAR FORECAST

	FY 15-16 Actual	Approved FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Recommended FY 17-18 Budget	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected		
Property Tax	4,225,675	4,242,000	4,242,000	4,206,880	4,258,556	4,292,594	4,324,844	4,357,338	4,390,079	4,423,067		
Sales Tax	1,707,580	1,749,000	1,758,693	942,317	1,850,000	1,850,000	1,924,000	2,000,960	2,080,998	2,164,238		
State-Collected Revenues	792,343	823,000	829,907	481,371	791,907	795,000	807,090	819,633	832,642	846,131		
Solid Waste Fees	1,491,709	1,496,500	1,496,500	1,470,997	1,491,340	1,499,480	1,506,320	1,513,160	1,520,000	1,526,840		
Development Permit Fees	219,839	191,500	191,500	160,591	219,998	224,000	230,180	236,545	243,102	249,855		
Other Fees	297,151	282,000	303,250	261,430	320,850	318,500	319,250	320,000	320,750	321,500		
Parks and Recreation Fees	145,681	147,500	147,500	124,080	148,995	161,500	161,500	161,500	161,500	161,500		
Grant Revenues	6,918	-	146,858	146,858	166,461	122,158	124,884	59,817	-	-		
Other Revenues	169,336	166,700	154,283	126,915	186,027	162,100	168,850	172,713	176,691	180,789		
Installment Financing Proceeds	-	-	-	-	-	-	900,000	-	-	-		
Interest Earnings	1,598	5,000	5,000	2,484	2,850	5,000	10,000	25,000	50,000	50,000		
Transfers From Other Funds	8,168	-	-	-	7,844	-	-	-	-	-		
Special Separation Allowance Fund Balance	-	-	-	-	-	23,844	-	-	-	-		
Fund Balance	-	-	67,024	-	67,024	-	-	-	-	-		
TOTAL	9,065,998	9,103,200	9,342,515	7,923,923	9,511,852	9,454,176	10,476,918	9,666,666	9,775,762	9,923,920		
Governing Body	93,883	86,288	86,288	61,830	85,208	90,693	93,414	96,216	99,103	102,076		
Legal	8,191	15,000	15,000	27,405	32,405	15,000	16,000	17,000	18,000	19,000		
Administration	558,923	584,984	584,984	448,847	574,919	599,625	617,614	636,142	655,226	674,883		
Planning and Inspections	193,545	178,738	173,920	123,901	167,870	185,671	191,241	226,978	202,888	208,974		
Police	1,656,566	1,707,873	1,707,873	1,292,899	1,662,704	1,814,813	1,889,937	1,946,996	2,044,763	2,174,103		
Fire	1,320,977	1,368,652	1,525,285	1,207,191	1,515,671	1,583,933	2,576,001	1,729,481	1,714,415	1,765,848		
EMS	377,000	390,000	390,000	292,500	390,000	390,000	401,700	413,751	426,164	438,948		
Public Works	696,918	685,279	707,186	431,879	714,138	727,710	844,591	826,979	819,888	828,335		
Solid Waste	1,564,817	1,423,036	1,423,036	1,055,783	1,440,618	1,482,558	1,496,135	1,541,019	1,587,249	1,634,867		
Parks and Recreation	943,559	965,604	978,104	769,392	1,006,942	1,099,248	1,141,415	1,150,458	1,176,401	1,198,273		
NonDepartmental	424,978	442,000	442,000	384,252	437,845	433,050	446,042	459,423	473,205	487,402		
Debt Service	663,947	688,246	658,162	658,160	848,124	556,876	607,186	711,189	705,402	699,615		
Transfers to Other Funds	428,243	567,500	650,677	650,677	696,677	475,000	460,000	460,000	520,000	460,000		
TOTAL	8,931,547	9,103,200	9,342,515	7,404,716	9,573,120	9,454,176	10,781,275	10,215,631	10,442,705	10,692,324		
Surplus / (Deficit)	134,451	(0)	(0)	519,207	(61,268)	0	(304,357)	(548,965)	(666,943)	(768,404)		
							Tax Rate To Accommodate Deficit	15.5	16.6	17.5	17.9	18.2

KEY ASSUMPTIONS:

- Property tax revenues based on FY 17-18 tax rate of 15.5 cents.
- Assumes 0.75% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes no change in annual solid waste fee in FY 17-18 and future years.
- Assumes 3% growth annually in building permit fees.
- Assumes modest or no growth for other revenues annually.
- Includes 2.2% employee raises in FY 17-18; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes issuance of new debt for renovation / expansion of Fire Station 1 in FY 18-19.
- Assumes issuance of new debt for Fire ladder truck in FY 18-19.
- Assumes issuance of new debt for Surfside Tract in FY 17-18.
- Includes all projected future debt service costs.
- Includes \$84,000 for beach access walkway replacements annually.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$460,000 transfer to Future Beach Nourishment Fund.
- Assumes SAFER fire grant funding reduced in FY 19-20 and ending in FY 20-21
- Assumes estimates for additional supplemental pay for Law Enforcement Officers Separation Allowance beginning FY 18-19.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 Budget	Recommended FY 17-18 Budget	Inc / (Dec) FY 14-15 Budget (Adopted) vs. FY 17-18 Recommended	Pct Change FY 14-15 Budget (Adopted) vs. FY 17-18 Recommended
REVENUES				
Property Tax	4,222,682	4,292,594	69,912	1.66%
Sales Tax	1,552,000	1,850,000	298,000	19.20%
State-Collected Revenues	608,390	795,000	186,610	30.67%
Solid Waste Fees	1,370,625	1,499,480	128,855	9.40%
Development Permit Fees	161,000	224,000	63,000	39.13%
Other Fees	242,000	318,500	76,500	31.61%
Parks and Recreation Fees	138,000	161,500	23,500	17.03%
Grant Revenues	5,500	122,158	116,658	2121.05%
Other Revenues	131,100	162,100	31,000	23.65%
Installment Financing Proceeds	-	-	-	
Interest Earnings	1,000	5,000	4,000	400.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	21,831	23,844	2,013	9.22%
Fund Balance	-	-	-	
TOTAL	8,454,128	9,454,176	1,000,048	11.83%
EXPENDITURES by Function				
Governing Body	80,527	90,693	10,166	12.62%
Legal	15,000	15,000	-	0.00%
Administration	493,441	599,625	106,184	21.52%
Planning and Inspections	252,243	185,671	(66,572)	-26.39%
Police	1,597,303	1,814,813	217,510	13.62%
Fire	1,257,415	1,583,933	326,518	25.97%
EMS	330,000	390,000	60,000	18.18%
Public Works	656,003	727,710	71,707	10.93%
Solid Waste	1,347,209	1,482,558	135,349	10.05%
Parks and Recreation	852,273	1,099,248	246,975	28.98%
NonDepartmental	452,831	433,050	(19,781)	-4.37%
Debt Service	669,883	556,876	(113,007)	-16.87%
Transfers to Other Funds	450,000	475,000	25,000	5.56%
TOTAL	8,454,128	9,454,176	1,000,048	11.83%

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

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 14-15 <u>Budget</u>	Recommended FY 17-18 <u>Budget</u>	Inc / (Dec) FY 14-15 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>	Pct Change FY 14-15 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>
EXPENDITURES by Category				
Salaries	3,108,796	3,514,171	405,375	13.04%
Benefits	1,069,385	1,280,886	211,501	19.78%
Operating	2,936,499	3,265,142	328,643	11.19%
Capital Outlay	219,565	362,100	142,535	64.92%
Debt Service	669,883	556,876	(113,007)	-16.87%
Transfer to Other Funds	450,000	475,000	25,000	5.56%
TOTAL	8,454,128	9,454,176	1,000,048	11.83%
Full-Time Authorized Positions	57	61	4	7.02%
Property Tax Revenues	4,222,682	4,292,594	69,912	1.66%
Sales Tax Revenues	1,552,000	1,850,000	298,000	19.20%
Property Tax Rate	0.140	0.1550	0.0150	10.71%
Average Value Property Tax Bill	558.26	559.78	1.52	0.27%
Annual Solid Waste Fee	210.00	228.00	18.00	8.57%
Average Total Bill	768.26	787.78	19.52	2.54%
Average Tax Value	398,755	361,149	(37,606)	-9.43%
	<u>March 2014</u>	<u>March 2017</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	230.1	236.2	6.1	2.63%
	<u>June 30, 2014</u>	<u>June 30, 2017 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,114,189	2,086,568	(27,621)	-1.31%
Outstanding General Fund Debt	4,030,771	2,150,824	(1,879,947)	-46.64%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 Budget	Recommended FY 17-18 Budget	Inc / (Dec) FY 12-13 Budget (Adopted) vs. FY 17-18 Recommended	Pct Change FY 12-13 Budget (Adopted) vs. FY 17-18 Recommended
REVENUES				
Property Tax	3,760,938	4,292,594	531,656	14.14%
Sales Tax	1,265,000	1,850,000	585,000	46.25%
State-Collected Revenues	629,422	795,000	165,578	26.31%
Solid Waste Fees	1,295,700	1,499,480	203,780	15.73%
Development Permit Fees	147,750	224,000	76,250	51.61%
Other Fees	196,500	318,500	122,000	62.09%
Parks and Recreation Fees	123,000	161,500	38,500	31.30%
Grant Revenues	-	122,158	122,158	
Other Revenues	132,600	162,100	29,500	22.25%
Installment Financing Proceeds	-	-	-	
Interest Earnings	10,000	5,000	(5,000)	-50.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	23,844	23,844	
Fund Balance	-	-	-	
TOTAL	7,560,910	9,454,176	1,893,266	25.04%
EXPENDITURES by Function				
Governing Body	85,934	90,693	4,759	5.54%
Legal	15,000	15,000	-	0.00%
Administration	463,586	599,625	136,039	29.34%
Planning and Inspections	237,400	185,671	(51,729)	-21.79%
Police	1,475,842	1,814,813	338,971	22.97%
Fire	1,285,985	1,583,933	297,948	23.17%
EMS	300,000	390,000	90,000	30.00%
Public Works	633,093	727,710	94,617	14.95%
Solid Waste	1,375,240	1,482,558	107,318	7.80%
Parks and Recreation	760,029	1,099,248	339,219	44.63%
NonDepartmental	303,450	433,050	129,600	42.71%
Debt Service	297,317	556,876	259,559	87.30%
Transfer to Other Funds	328,034	475,000	146,966	44.80%
TOTAL	7,560,910	9,454,176	1,893,266	25.04%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 12-13 <u>Budget</u>	Recommended FY 17-18 <u>Budget</u>	Inc / (Dec) FY 12-13 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>	Pct Change FY 12-13 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>
EXPENDITURES by Category				
Salaries	2,816,128	3,514,171	698,043	24.79%
Benefits	951,031	1,280,886	329,855	34.68%
Operating	2,791,610	3,265,142	473,532	16.96%
Capital Outlay	376,790	362,100	(14,690)	-3.90%
Debt Service	297,317	556,876	259,559	87.30%
Transfer to Other Funds	328,034	475,000	146,966	44.80%
TOTAL	7,560,910	9,454,176	1,893,266	25.04%
Full-Time Authorized Positions	55	61	6	10.91%
Property Tax Revenues	3,760,938	4,292,594	531,656	14.14%
Sales Tax Revenues	1,265,000	1,850,000	585,000	46.25%
Property Tax Rate	0.130	0.155	0.025	19.23%
Average Value Property Tax Bill	513.51	559.78	46.27	9.01%
Annual Solid Waste Fee	200.00	228.00	28.00	14.00%
Average Total Bill	713.51	787.78	74.27	10.41%
Average Tax Value	395,011	361,149	(33,862)	-8.57%
Consumer Price Index - South Urban	<u>March 2012</u> 223.3	<u>March 2017</u> 236.2	<u>Inc / (Dec)</u> 12.8	<u>Pct Change</u> 5.75%
General Fund Balance (Adjusted)	<u>June 30, 2012</u> 2,040,235	<u>June 30, 2017 (Projected)</u> 2,086,568	<u>Inc / (Dec)</u> 46,333	<u>Pct Change</u> 2.27%
Outstanding General Fund Debt	1,631,281	2,150,824	519,543	31.85%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 07-08 Budget	Recommended FY 17-18 Budget	Inc / (Dec) FY 07-08 Budget (Adopted) vs. FY 17-18 Recommended	Pct Change FY 07-08 Budget (Adopted) vs. FY 17-18 Recommended
REVENUES				
Property Tax	3,218,497	4,292,594	1,074,097	33.37%
Sales Tax	1,983,000	1,850,000	(133,000)	-6.71%
State-Collected Revenues	468,103	795,000	326,897	69.83%
Solid Waste Fees	1,149,268	1,499,480	350,212	30.47%
Development Permit Fees	167,500	224,000	56,500	33.73%
Other Fees	183,000	318,500	135,500	74.04%
Parks and Recreation Fees	121,700	161,500	39,800	32.70%
Grant Revenues	163,504	122,158	(41,346)	-25.29%
Other Revenues	322,100	162,100	(160,000)	-49.67%
Installment Financing Proceeds	-	-	-	
Interest Earnings	125,000	5,000	(120,000)	-96.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	23,844	23,844	
Fund Balance	-	-	-	
TOTAL	7,901,672	9,454,176	1,552,504	19.65%
EXPENDITURES by Function				
Governing Body	93,461	90,693	(2,768)	-2.96%
Legal	12,000	15,000	3,000	25.00%
Administration	420,090	599,625	179,535	42.74%
Planning and Inspections	265,782	185,671	(80,111)	-30.14%
Police	1,544,218	1,814,813	270,595	17.52%
Fire	1,098,877	1,583,933	485,056	44.14%
EMS	249,545	390,000	140,455	56.28%
Public Works	721,940	727,710	5,770	0.80%
Solid Waste	1,162,046	1,482,558	320,512	27.58%
Parks and Recreation	707,489	1,099,248	391,759	55.37%
NonDepartmental	404,350	433,050	28,700	7.10%
Debt Service	-	556,876	556,876	
Transfer to Other Funds	1,221,874	475,000	(746,874)	-61.13%
TOTAL	7,901,672	9,454,176	1,552,504	19.65%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 07-08 <u>Budget</u>	Recommended FY 17-18 <u>Budget</u>	Inc / (Dec) FY 07-08 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>	Pct Change FY 07-08 Budget (Adopted) vs. <u>FY 17-18 Recommended</u>
EXPENDITURES by Category				
Salaries	2,744,239	3,514,171	769,932	28.06%
Benefits	863,929	1,280,886	416,957	48.26%
Operating	2,608,105	3,265,142	657,037	25.19%
Capital Outlay	463,525	362,100	(101,425)	-21.88%
Debt Service	-	556,876	556,876	
Transfer to Other Funds	1,221,874	475,000	(746,874)	-61.13%
TOTAL	7,901,672	9,454,176	1,552,504	19.65%
Full-Time Authorized Positions	63	61	(2)	-3.17%
Property Tax Revenues	3,218,497	4,292,594	1,074,097	33.37%
Sales Tax Revenues	1,983,000	1,850,000	(133,000)	-6.71%
Property Tax Rate	0.078	0.1550	0.0770	98.72%
Average Value Property Tax Bill	453.91	559.78	105.87	23.32%
Annual Solid Waste Fee	180.00	228.00	48.00	26.67%
Average Total Bill	633.91	787.78	153.87	24.27%
Average Tax Value	581,932	361,149	(220,783)	-37.94%
	<u>March 2007</u>	<u>March 2017</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	197.9	236.2	38.3	19.33%
	<u>June 30, 2007</u>	<u>June 30, 2017 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	1,868,489	2,086,568	218,079	11.67%
Outstanding General Fund Debt	-	2,150,824	2,150,824	

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 16-17 Actual

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.1330
2	Emerald Isle	0.1400
3	Holden Beach	0.1500
4	Sunset Beach	0.1600
5	Ocean Isle Beach	0.1615
6	Atlantic Beach	0.1650
7	Topsail Beach	0.1925
8	Indian Beach	0.1950
9	Pine Knoll Shores	0.1970
10	Duck	0.2100
11	Carolina Beach	0.2150
12	Southern Shores	0.2200
	Caswell Beach	0.2200
14	North Topsail Beach	0.2361
15	Surf City	0.2600
16	Nags Head	0.2700
17	Oak Island	0.2750
18	Kure Beach	0.2850
19	Kitty Hawk	0.3000
20	Kill Devil Hills	0.3809
21	Bald Head Island	0.5113

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

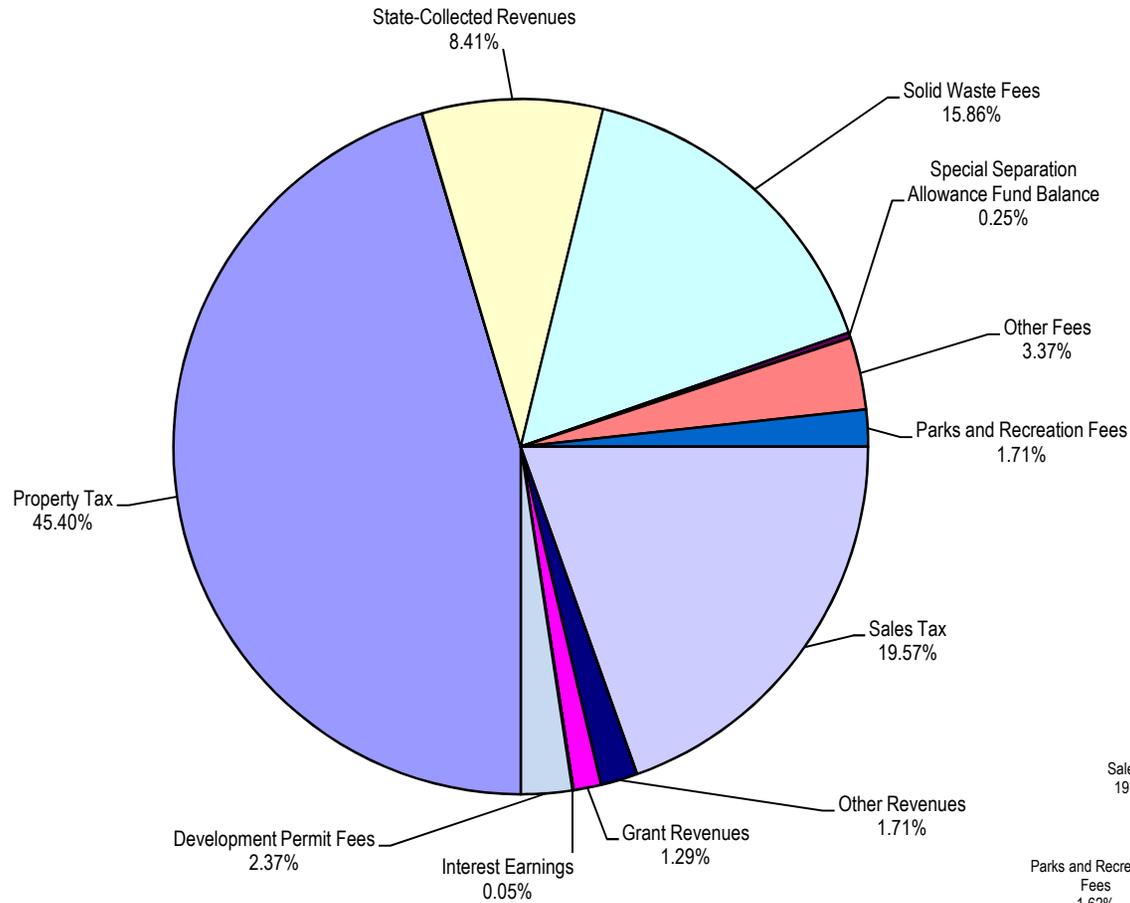
BUDGET CALENDAR

January 26	Board of Commissioners annual budget planning workshop
February 14	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 14	Public Hearing for early citizen input on FY 17-18 Budget at regular monthly meeting
February 23	Joint EMS Committee review of Emerald Isle EMS budget request
February 24	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 24 - March 17	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 17	Department budget requests and revenue estimates due; Emerald Isle EMS budget request due
March 20 - March 24	Town Manager and Finance Director review department budget requests
March 27 - March 31	Town Manager and Finance Director meet with department heads to discuss budget requests
April 3 - April 21	Additional review of department budget requests
April 21	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 24 - April 28	Preparation of recommended budget booklet
May 9	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 16	Special Board of Commissioners Budget Workshop Meeting
May 10 - June 12	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 6	Special Board of Commissioners Budget Workshop Meeting - Public Hearing
June 13	FY 17-18 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 17-18 Budget

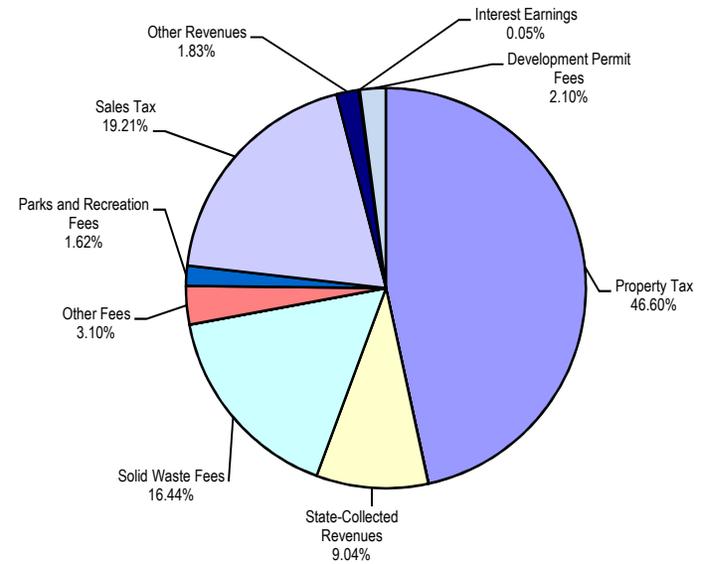


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 17-18 RECOMMENDED BUDGET



FY 16-17 COMPARISON



GENERAL FUND REVENUES

	<u>FY 15-16</u> <u>Actual</u>	<u>Adopted</u> <u>FY 16-17</u> <u>Budget</u>	<u>Amended</u> <u>FY 16-17</u> <u>Budget</u>	<u>FY 16-17</u> <u>Thru</u> <u>April 06, 17</u>	<u>Projected</u> <u>FY 16-17</u> <u>Year-End</u>	<u>Recommended</u> <u>FY 17-18</u> <u>Budget</u>	<u>Adopted</u> <u>FY 17-18</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>	<u>Pct Change</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>
Property Tax	4,225,675	4,242,000	4,242,000	4,206,880	4,258,556	4,292,594	-	50,594	1.19%
Sales Tax	1,707,580	1,749,000	1,758,693	942,317	1,850,000	1,850,000	-	101,000	5.77%
State-Collected Revenues	792,343	823,000	829,907	481,371	791,907	795,000	-	(28,000)	-3.40%
Solid Waste Fees	1,491,709	1,496,500	1,496,500	1,470,997	1,491,340	1,499,480	-	2,980	0.20%
Development Permit Fees	219,839	191,500	191,500	160,591	219,998	224,000	-	32,500	16.97%
Other Fees	297,151	282,000	303,250	261,430	320,850	318,500	-	36,500	12.94%
Parks and Recreation Fees	145,681	147,500	147,500	124,080	148,995	161,500	-	14,000	9.49%
Grant Revenues	6,918	-	146,858	146,858	166,461	122,158	-	122,158	
Other Revenues	169,336	166,700	154,283	126,915	186,027	162,100	-	(4,600)	-2.76%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	1,598	5,000	5,000	2,484	2,850	5,000	-	-	0.00%
Transfers From Other Funds	8,168	-	-	-	7,844	-	-	-	
Special Separation Allowance Fund Balance	-	-	-	-	-	23,844	-	23,844	
Fund Balance	-	-	67,024	-	67,024	-	-	-	
TOTAL	9,065,998	9,103,200	9,342,515	7,923,923	9,511,852	9,454,176	-	350,976	3.86%

GENERAL FUND REVENUES

	FY 15-16 <u>Actual</u>	Adopted FY 16-17 <u>Budget</u>	Amended FY 16-17 <u>Budget</u>	FY 16-17 Thru <u>April 06, 17</u>	Projected FY 16-17 <u>Year-End</u>	Recommended FY 17-18 <u>Budget</u>	Adopted FY 17-18 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
Real Property Taxes - Current Year	4,120,270	4,135,000	4,135,000	4,130,044	4,148,456	4,178,280	-	43,280	1.05%
Vehicle Property Taxes - Current Year	83,519	82,000	82,000	62,299	90,000	91,314	-	9,314	11.36%
Property Taxes - Prior Years	12,516	16,000	16,000	7,123	10,000	14,000	-	(2,000)	-12.50%
Tax Penalties	9,370	9,000	9,000	7,414	10,100	9,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	4,225,675	4,242,000	4,242,000	4,206,880	4,258,556	4,292,594	-	50,594	1.19%
Local Option Sales Tax	1,707,580	1,749,000	1,758,693	942,317	1,850,000	1,850,000	-	101,000	5.77%
SUBTOTAL SALES TAX	1,707,580	1,749,000	1,758,693	942,317	1,850,000	1,850,000	-	101,000	5.77%
Electricity Sales Tax	476,915	520,000	520,000	256,691	476,000	485,000	-	(35,000)	-6.73%
Telecommunications Tax	36,210	36,000	36,000	18,503	36,000	32,000	-	(4,000)	-11.11%
Video Programming Sales Tax	111,142	106,000	106,000	56,270	112,000	110,000	-	4,000	3.77%
Powell Bill Funds	151,470	143,000	149,907	149,907	149,907	150,000	-	7,000	4.90%
Beer and Wine Tax	16,606	18,000	18,000	-	18,000	18,000	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	792,343	823,000	829,907	481,371	791,907	795,000	-	(28,000)	-3.40%
Solid Waste User Fees	1,482,092	1,489,000	1,489,000	1,464,572	1,483,000	1,490,980	-	1,980	0.13%
Solid Waste Disposal Tax	2,401	2,500	2,500	1,940	2,540	2,500	-	-	0.00%
Solid Waste User Fees - Prior Years	7,216	5,000	5,000	4,485	5,800	6,000	-	1,000	20.00%
SUBTOTAL SOLID WASTE FEES	1,491,709	1,496,500	1,496,500	1,470,997	1,491,340	1,499,480	-	2,980	0.20%
Building Permit Fees	199,493	175,000	175,000	143,593	199,470	206,000	-	31,000	17.71%
BOA / Planning Board Fees	-	-	-	-	-	-	-	-	-
Mobile Home Inspections	650	750	750	1,400	1,500	1,500	-	750	100.00%
CAMA Permit Fees	12,630	9,000	9,000	6,775	9,420	9,000	-	-	0.00%
Dunes and Vegetation Permit Fees	3,650	4,000	4,000	4,400	4,600	4,000	-	-	0.00%
Storm Water Permit Fees	2,300	2,000	2,000	3,500	4,000	2,500	-	500	25.00%
Commercial / Subdivision Permit Fees	750	750	750	750	750	750	-	-	0.00%
Homeowners Recovery Admin Fees	366	-	-	173	258	250	-	250	-
SUBTOTAL DEVELOPMENT PERMIT FEES	219,839	191,500	191,500	160,591	219,998	224,000	-	32,500	16.97%
Golf Cart Registration Fees	49,725	45,000	48,750	34,650	50,000	52,500	-	7,500	16.67%
Regional Access Parking Fees	123,676	115,000	115,000	77,130	120,000	125,000	-	10,000	8.70%
Re-Entry Fees	7,775	6,000	16,000	16,300	16,500	6,000	-	-	0.00%
Beach Vehicle Permit Fees	115,975	116,000	123,500	133,350	134,350	135,000	-	19,000	16.38%
SUBTOTAL OTHER FEES	297,151	282,000	303,250	261,430	320,850	318,500	-	36,500	12.94%

GENERAL FUND REVENUES

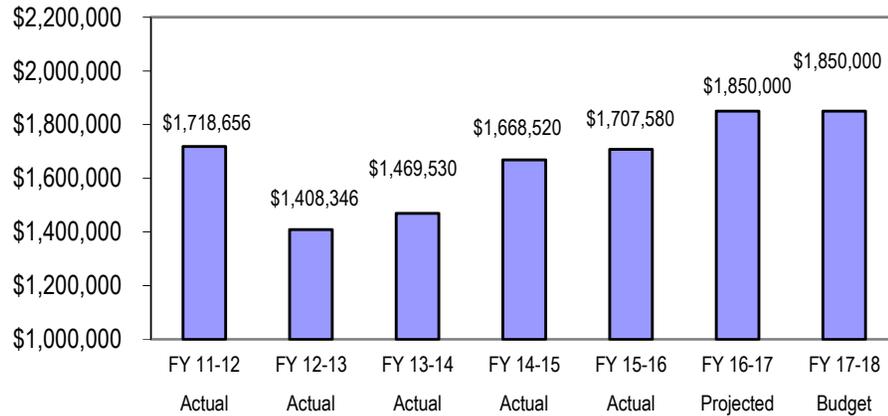
	FY 15-16 <u>Actual</u>	Adopted FY 16-17 <u>Budget</u>	Amended FY 16-17 <u>Budget</u>	FY 16-17 Thru <u>April 06, 17</u>	Projected FY 16-17 <u>Year-End</u>	Recommended FY 17-18 <u>Budget</u>	Adopted FY 17-18 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. <u>FY 17-18 Recom</u>	Pct Change FY 16-17 Budget (Adopted) vs. <u>FY 17-18 Recom</u>
Taxpayer Memberships	44,357	40,000	40,000	39,697	43,000	43,000	-	3,000	7.50%
Non-Taxpayer Memberships	3,000	3,000	3,000	2,600	3,000	3,000	-	-	0.00%
Daily Fees	15,360	16,500	16,500	9,659	16,000	16,500	-	-	0.00%
Aerobics Fees	12,230	11,000	11,000	10,339	11,000	11,000	-	-	0.00%
Mothers Morning Out Fees	18,203	20,000	20,000	14,800	19,700	24,000	-	4,000	20.00%
Class Fees	4,318	4,000	4,000	4,482	5,000	5,000	-	1,000	25.00%
Summer Day Camp Fees	14,437	15,000	15,000	9,438	16,000	16,000	-	1,000	6.67%
Afterschool Program Fees	26,142	26,000	26,000	25,822	27,000	30,000	-	4,000	15.38%
Facility Rental Fees	2,295	1,000	1,000	1,478	1,800	2,000	-	1,000	100.00%
Event Fees	4,405	9,000	9,000	5,045	5,045	9,000	-	-	0.00%
Tennis Fees	934	2,000	2,000	720	1,450	2,000	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	145,681	147,500	147,500	124,080	148,995	161,500	-	14,000	9.49%
FEMA Disaster Recovery Grant	-	-	-	-	19,603	-	-	-	-
Police Grant	6,918	-	-	-	-	-	-	-	-
Fire Grant	-	-	146,858	146,858	146,858	122,158	-	122,158	-
SUBTOTAL GRANT REVENUES	6,918	-	146,858	146,858	166,461	122,158	-	122,158	-
ABC Revenues	103,987	100,000	110,000	83,649	119,000	125,000	-	25,000	25.00%
NCDOT Mowing Services	5,100	5,100	5,100	-	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	4,315	4,000	6,750	7,375	8,000	6,000	-	2,000	50.00%
Clerk of Court Officer Fees	1,905	2,000	2,000	1,230	1,825	2,000	-	-	0.00%
Insurance Proceeds	12,010	-	-	2,400	2,400	-	-	-	-
Miscellaneous Revenues	12,226	10,000	10,000	9,831	12,000	12,000	-	2,000	20.00%
Sales of Surplus Property	9,900	12,000	12,000	6,760	18,333	12,000	-	-	0.00%
New Welcome Center Lease Payments	400	33,600	6,000	2,600	2,600	-	-	(33,600)	-100.00%
Donations - General	250	-	-	-	-	-	-	-	-
Donations - Fire Dept	2,649	-	2,433	5,580	9,279	-	-	-	-
Donations - Police Dept	1,575	-	-	1,550	1,550	-	-	-	-
Donations - Parks and Rec Dept	15,019	-	-	5,940	5,940	-	-	-	-
SUBTOTAL - OTHER REVENUES	169,336	166,700	154,283	126,915	186,027	162,100	-	(4,600)	-2.76%

GENERAL FUND REVENUES

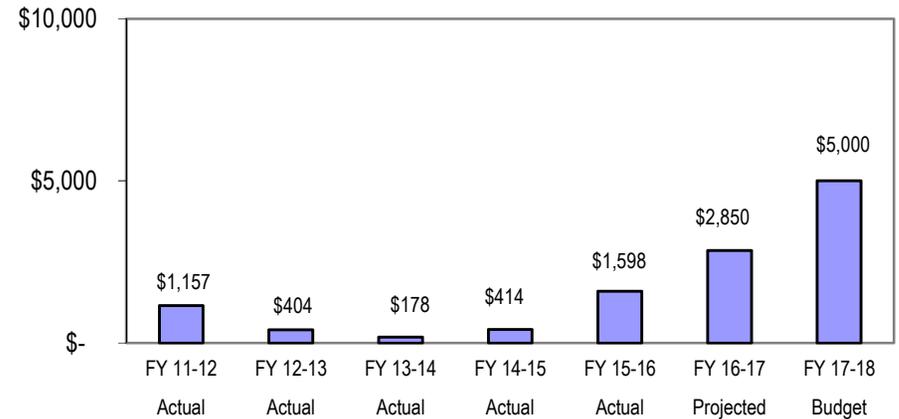
	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
Interest Earnings	1,598	5,000	5,000	2,484	2,850	5,000	-	-	0.00%
SUBTOTAL - INTEREST EARNINGS	1,598	5,000	5,000	2,484	2,850	5,000	-	-	0.00%
Transfer from Capital Project Fund	8,168	-	-	-	7,844	-	-	-	
SUBTOTAL - FROM OTHER FUNDS	8,168	-	-	-	7,844	-	-	-	
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	
Special Separation Allowance Fund Balance	-	-	-	-	-	23,844	-	23,844	
Unassigned Fund Balance Appropriated	-	-	67,024	-	67,024	-	-	-	
SUBTOTAL - FUND BALANCE	-	-	67,024	-	67,024	23,844	-	23,844	
GRAND TOTAL	9,065,998	9,103,200	9,342,515	7,923,923	9,511,852	9,454,176	-	350,976	3.86%

SELECTED GENERAL FUND REVENUES

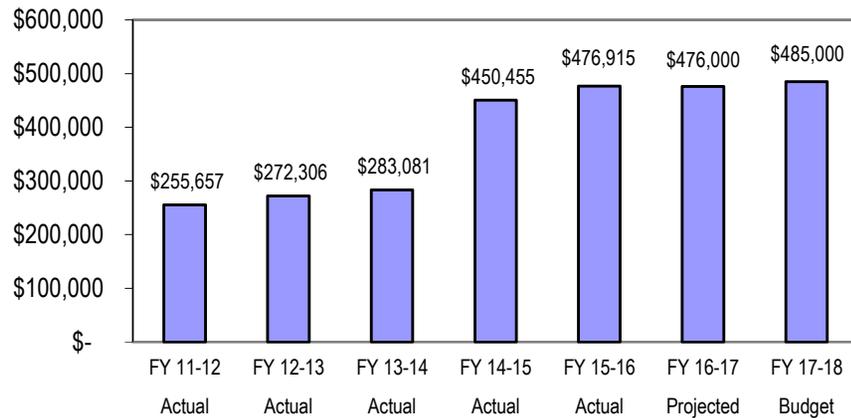
Sales Tax Revenues



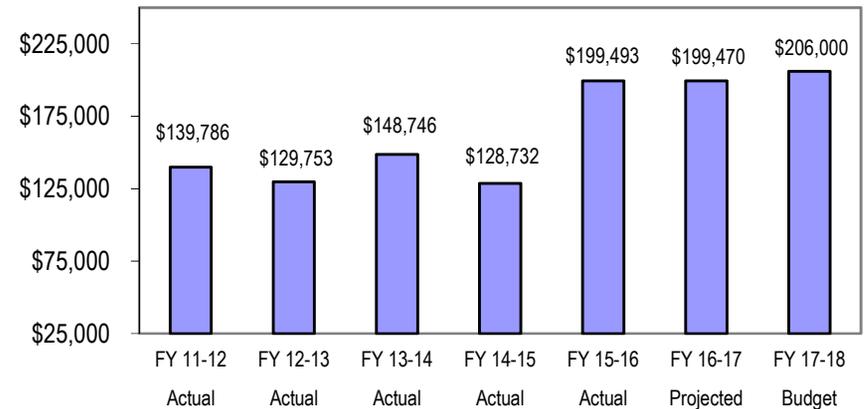
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



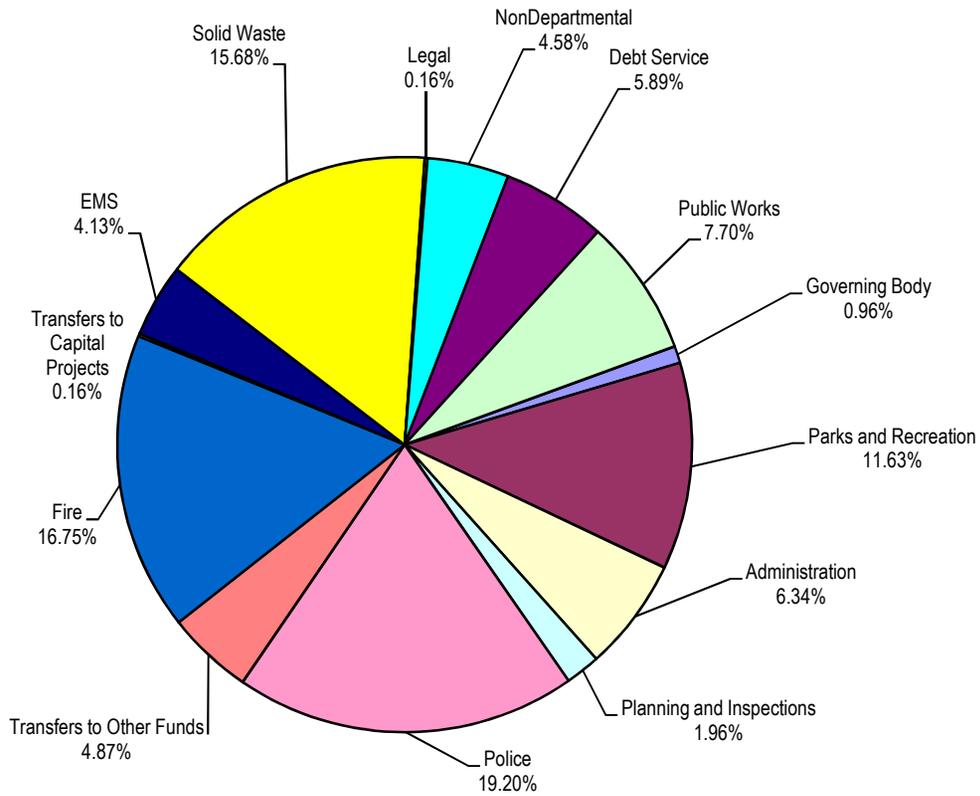
Building Permit Fees



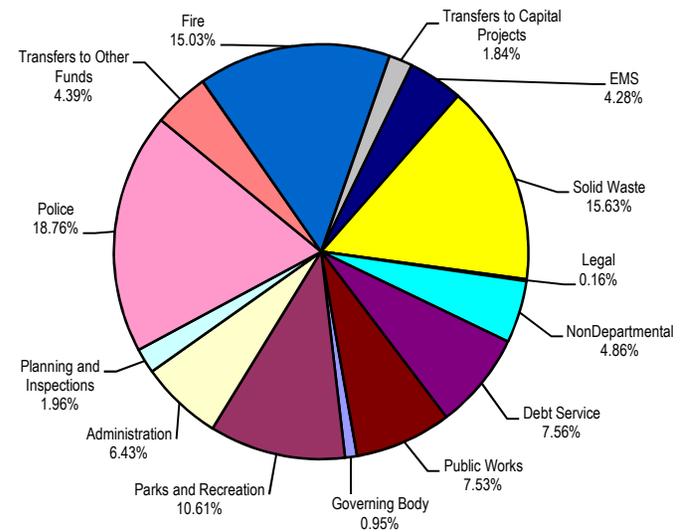


GENERAL FUND EXPENDITURES

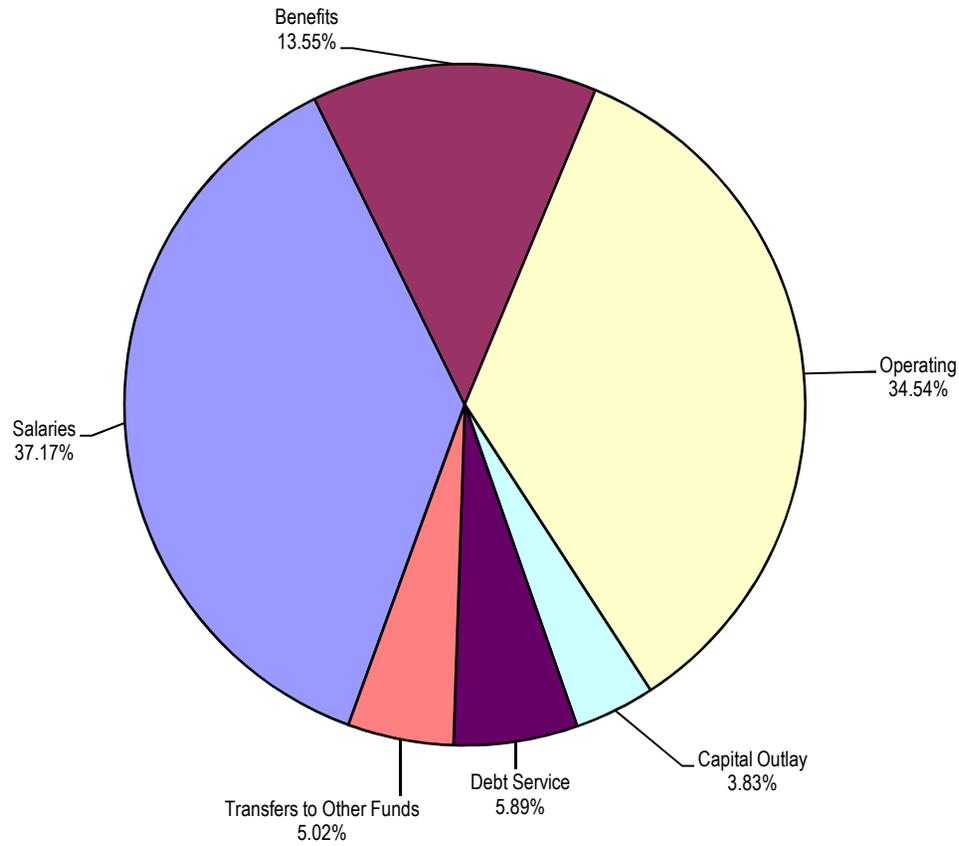
GENERAL FUND EXPENDITURES FY 17-18 RECOMMENDED BUDGET By Function



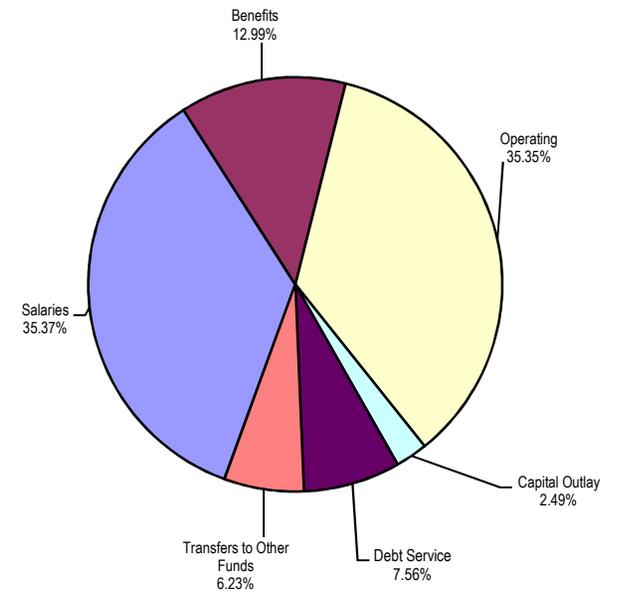
FY 16-17 COMPARISON



GENERAL FUND EXPENDITURES FY 17-18 RECOMMENDED BUDGET By Category



FY 16-17 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 15-16	Adopted	Amended	FY 16-17	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Budget</u>	<u>Thru April 06, 17</u>	<u>FY 16-17 Year-End</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
Salaries	3,131,652	3,219,747	3,220,265	2,472,090	3,243,276	3,524,855	3,514,171	-	294,424	9.14%
Benefits	1,086,629	1,182,777	1,183,977	934,054	1,163,721	1,276,331	1,280,886	-	98,109	8.29%
Operating	3,215,321	3,217,850	3,389,854	2,513,121	3,390,808	3,346,044	3,265,142	-	47,292	1.47%
Capital Outlay	405,755	227,080	239,580	176,614	230,514	452,450	362,100	-	135,020	59.46%
Debt Service	663,947	688,246	658,162	658,160	848,124	556,876	556,876	-	(131,370)	-19.09%
Transfers to Other Funds	428,243	567,500	650,677	650,677	696,677	475,000	475,000	-	(92,500)	-16.30%
TOTAL	8,931,547	9,103,200	9,342,515	7,404,716	9,573,120	9,631,556	9,454,176	-	350,976	3.86%

By Function	FY 15-16	Adopted	Amended	FY 16-17	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Budget</u>	<u>Thru April 06, 17</u>	<u>FY 16-17 Year-End</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
Governing Body	93,883	86,288	86,288	61,830	85,208	90,578	90,693	-	4,405	5.10%
Legal	8,191	15,000	15,000	27,405	32,405	15,000	15,000	-	-	0.00%
Administration	558,923	584,984	584,984	448,847	574,919	612,178	599,625	-	14,641	2.50%
Planning and Inspections	193,545	178,738	173,920	123,901	167,870	178,287	185,671	-	6,933	3.88%
Police	1,656,566	1,707,873	1,707,873	1,292,899	1,662,704	1,823,118	1,814,813	-	106,940	6.26%
Fire	1,320,977	1,368,652	1,525,285	1,207,191	1,515,671	1,626,434	1,583,933	-	215,281	15.73%
EMS	377,000	390,000	390,000	292,500	390,000	390,000	390,000	-	-	0.00%
Public Works	696,918	685,279	707,186	431,879	714,138	789,116	727,710	-	42,431	6.19%
Solid Waste	1,564,817	1,423,036	1,423,036	1,055,783	1,440,618	1,483,966	1,482,558	-	59,521	4.18%
Parks and Recreation	943,559	965,604	978,104	769,392	1,006,942	1,152,755	1,099,248	-	133,644	13.84%
NonDepartmental	424,978	442,000	442,000	384,252	437,845	438,250	433,050	-	(8,950)	-2.02%
Debt Service	663,947	688,246	658,162	658,160	848,124	556,876	556,876	-	(131,370)	-19.09%
Transfers to Other Funds	428,243	567,500	650,677	650,677	696,677	475,000	475,000	-	(92,500)	-16.30%
TOTAL	8,931,547	9,103,200	9,342,515	7,404,716	9,573,120	9,631,556	9,454,176	-	350,976	3.86%

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 17-18 DEPARTMENT GOALS

- * Maintain FY 17-18 property tax rates at current FY 16-17 rates
- * Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Continue to invest in fair and competitive compensation and benefits package for Town employees
- * Pursue development of "meeting and events center" concept
- * Pursue acquisition of Surfside Realty Tract
- * Transition Emerald Isle EMS to become a Town department

BUDGET INFORMATION

	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	54,244	53,403	53,403	53,402	54,470	54,577	-
Benefits	6,919	6,785	6,785	6,911	7,078	7,086	-
Operating	32,720	26,100	26,100	24,895	29,030	29,030	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	93,883	86,288	86,288	85,208	90,578	90,693	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	93,883	86,288	86,288	85,208	90,578	90,693	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 17-18 BUDGET NOTES

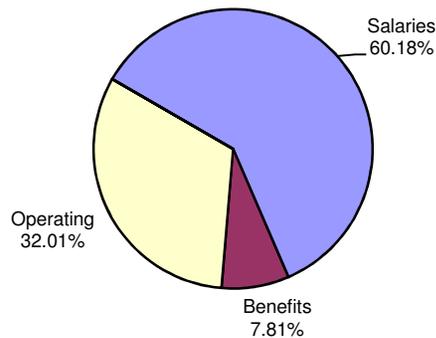
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.
- * Includes one-time purchase of additional 30 folding chairs for board room seating.

GOVERNING BODY

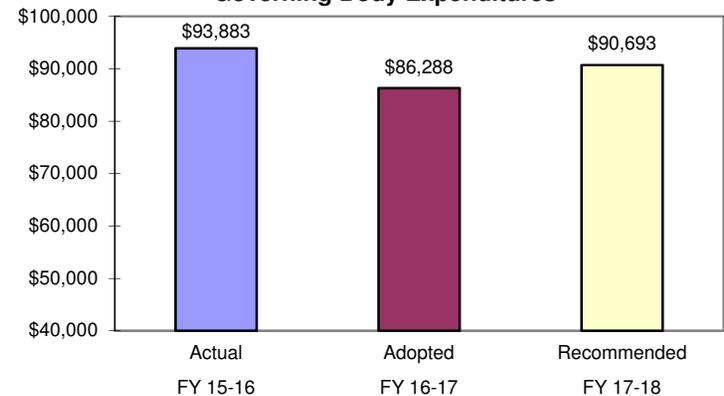
<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 12-13 <u>Actual</u>	Entire FY FY 13-14 <u>Actual</u>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	FY 16-17 Thru March 2017	Entire FY FY 16-17 <u>Projected</u>	FY 17-18 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	1	2	2	3	1	2	2
Workshop Town meetings	2	2	2	1	1	2	2
General Fund property tax rate	11.5	12.5	14.0	15.5	15.5	15.5	15.5
Primary beach district property tax rate	4.5	4.5	3.0	4.0	4.0	4.0	4.0
Secondary beach district prop tax rate	1.5	1.5	-	-	-	-	-
Annual solid waste fee	\$ 200	\$ 205	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228
Average bill (property tax + solid waste)	\$ 714	\$ 761	\$ 768	\$ 783	\$ 785	\$ 785	\$ 788
Total adjusted General Fund balance	\$ 1,995,898	\$ 2,114,189	\$ 2,080,608	\$ 2,214,860	\$ 2,734,067	\$ 2,086,568	\$ 2,086,568

<u>AUTHORIZED POSITION DETAILS</u>	FY 15-16 <u>Actual</u>	FY 16-17 <u>Adopted</u>	FY 16-17 <u>Amended</u>	FY 16-17 <u>Projected</u>	FY 17-18 <u>Request</u>	FY 17-18 <u>Recommended</u>	FY 17-18 <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 17-18 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Requested FY 17-18 Budget</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
MAYOR / COMMISSIONERS	54,244	53,403	53,403	40,052	53,402	54,470	54,577	-	1,174	2.20%
Subtotal Salaries	54,244	53,403	53,403	40,052	53,402	54,470	54,577	-	1,174	2.20%
FICA EXPENSE	4,149	4,085	4,085	3,064	4,085	4,167	4,175	-	90	2.21%
HEALTH INSURANCE	2,770	2,700	2,700	2,119	2,826	2,911	2,911	-	211	7.81%
Subtotal Benefits	6,919	6,785	6,785	5,183	6,911	7,078	7,086	-	301	4.44%
TRAVEL AND TRAINING	7,551	6,500	6,500	6,613	7,500	7,600	7,600	-	1,100	16.92%
LEGAL ADVERTISING	4,331	4,250	4,250	3,659	4,300	4,250	4,250	-	-	0.00%
ISLAND REVIEW	2,100	3,600	3,600	2,400	3,600	3,600	3,600	-	-	0.00%
MISCELLANEOUS	10,123	8,000	8,000	2,973	5,395	8,000	8,000	-	-	0.00%
CODE BOOK CHANGES	3,870	3,750	3,750	950	4,100	4,500	4,500	-	750	20.00%
NON-CAP EQUIP/FURNISHING	4,745	-	-	-	-	1,080	1,080	-	1,080	0.00%
Subtotal Operating	32,720	26,100	26,100	16,595	24,895	29,030	29,030	-	2,930	11.23%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	93,883	86,288	86,288	61,830	85,208	90,578	90,693	-	4,405	5.10%

GOVERNING BODY

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>	
Additional Board Room Chairs	30	36	<u>1,080</u>	30	36	<u>1,080</u>			-	-	<u>-</u>	
TOTAL			1,080			1,080					-	

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 17-18 DEPARTMENT GOALS

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

BUDGET INFORMATION

	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	8,191	15,000	15,000	32,405	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	8,191	15,000	15,000	32,405	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	8,191	15,000	15,000	32,405	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 17-18 BUDGET NOTES

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

LEGAL

LINE ITEM DETAILS

	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Requested FY 17-18 Budget</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
ATTORNEY FEES	8,191	15,000	15,000	27,405	32,405	15,000	15,000	-	-	0.00%
Subtotal - Operating	8,191	15,000	15,000	27,405	32,405	15,000	15,000	-	-	0.00%
TOTAL	8,191	15,000	15,000	27,405	32,405	15,000	15,000	-	-	0.00%

ADMINISTRATION

SERVICES PROVIDED

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

FY 17-18 DEPARTMENT GOALS

- * Maintain FY 17-18 property tax rates at current FY 16-17 rates
- * Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Provide reasonable salary adjustments for Town employees and maintain competitive benefits package
- * Continue to monitor State and County activities that could negatively impact the Town's sales tax distribution
- * Provide tax payment information for customers via an online application
- * Proceed with plan for Fire Station #1 renovation and expansion
- * Pursue development of "meeting and events center" concept
- * Pursue acquisition of Surfside Realty Tract
- * Transition Emerald Isle EMS to become a Town department
- * Construct new sidewalk along Old Ferry Road
- * Complete comprehensive review and simplification of UDO
- * Develop cost-effective renovation / expansion plan for Fire Station 1

BUDGET INFORMATION

	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	369,757	373,073	373,073	375,209	383,669	384,398	-
Benefits	120,657	126,241	126,241	127,029	131,809	129,456	-
Operating	68,509	85,670	85,670	72,681	96,699	85,770	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	558,923	584,984	584,984	574,919	612,178	599,625	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>	558,923	584,984	584,984	574,919	612,178	599,625	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

ADMINISTRATION

FY 17-18 BUDGET NOTES

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

* Includes \$1,000 for replacement high-speed printer for payroll office.

* Includes \$17,000 for first of three annual installments for new Town software system

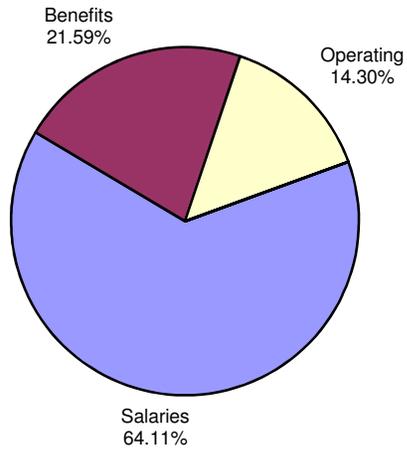
SERVICE STATISTICS / GOALS	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 12-13		FY 13-14		FY 14-15		FY 15-16		FY 16-17	
<i>Indicator</i>	Actual		Actual		Actual		Actual		Thru March 2017	
	Projected		Estimated / Goal							
Regular Town meetings	12	12	12	12	12	12	9	12	12	12
Special Town meetings	1	2	2	2	3	1	2	2	2	2
Workshop Town meetings	2	2	2	1	1	2	2	2	2	2
General Fund property tax rate	11.5	12.5	14.0	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Annual solid waste fee	\$ 200	\$ 205	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228
Average bill (property tax + solid waste)	\$ 714	\$ 761	\$ 768	\$ 783	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 788
Total adjusted General Fund balance	\$ 1,995,898	\$ 2,114,189	\$ 2,080,608	\$ 2,214,860	\$ 2,734,067	\$ 2,086,568	\$ 2,086,568	\$ 2,086,568	\$ 2,086,568	\$ 2,086,568
Unique website visits	437,000	492,684	610,010	326,410	285,373	350,000	400,000	400,000	400,000	400,000
# Email newsletter subscribers	5,613	6,026	6,731	6,835	7,201	7,245	7,350	7,350	7,350	7,350
# Twitter followers	1,076	1,457	2,208	2,553	2,794	2,800	2,900	2,900	2,900	2,900
# Golf cart registration permits	308	435	530	655	477	660	675	675	675	675
# Paid beach driving permits	1,080	1,301	1,247	1,472	1,771	1,779	1,800	1,800	1,800	1,800
# Free beach driving permits	570	561	696	772	718	732	750	750	750	750
Monthly health ins cost / employee	\$ 579	\$ 648	\$ 664	\$ 748	\$ 773	\$ 773	\$ 761	\$ 761	\$ 761	\$ 761

AUTHORIZED POSITION DETAILS

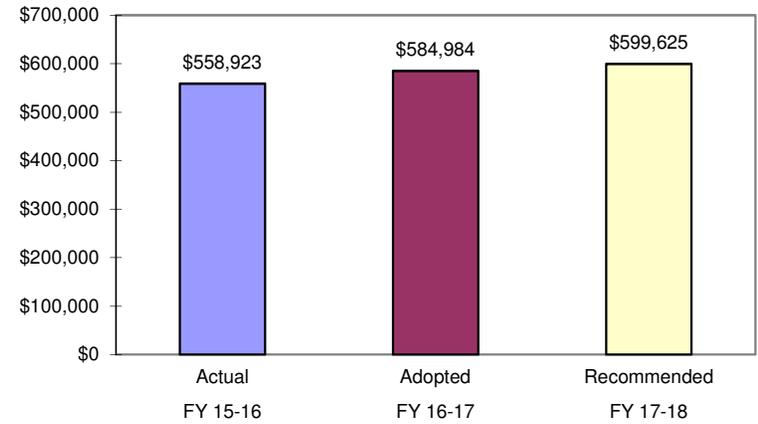
	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	Actual	Adopted	Amended	Projected	Request	Recommended	Adopted
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Tax Collector	1	1	1	1	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	5	5	5	5	5	5	-

ADMINISTRATION

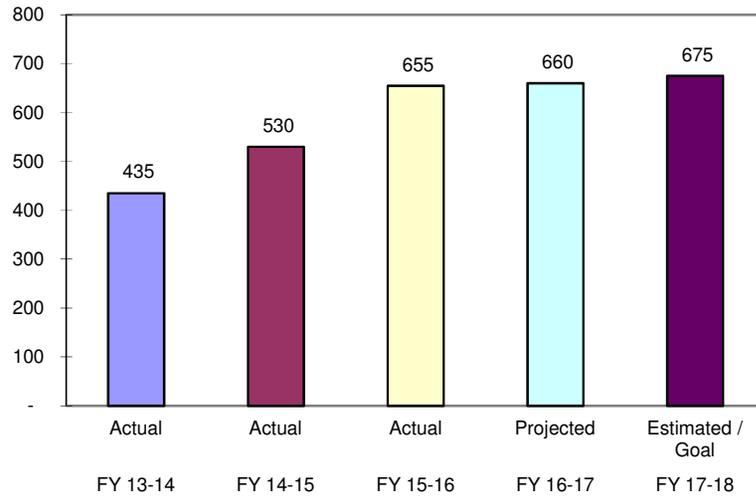
FY 17-18 Recommended Budget Administration



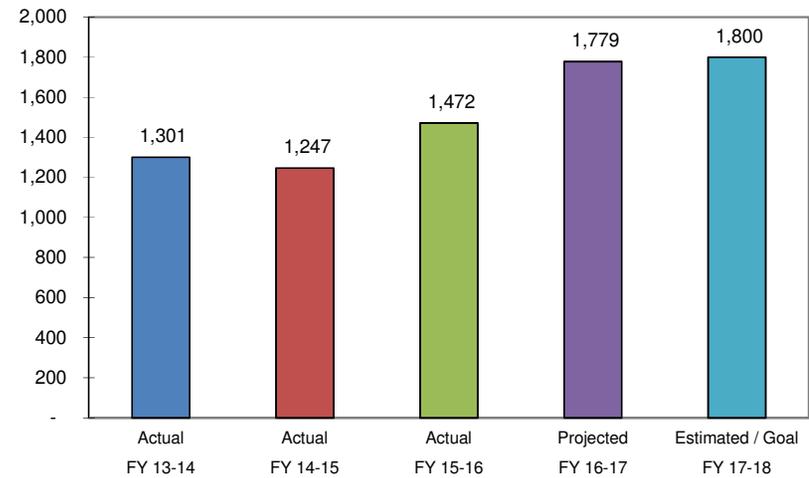
Administration Expenditures



Golf Cart Registration Permits



Paid Beach Driving Permits



ADMINISTRATION

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	360,760	362,566	362,566	279,430	364,702	371,858	372,587	-	10,021	2.76%
LONGEVITY PAY	8,997	10,507	10,507	10,507	10,507	11,811	11,811	-	1,304	12.41%
Subtotal Salaries	369,757	373,073	373,073	289,937	375,209	383,669	384,398	-	11,325	3.04%
FICA EXPENSE	26,673	28,540	28,540	20,425	28,703	29,351	29,406	-	866	3.04%
HEALTH INSURANCE	50,782	52,000	52,000	44,801	52,362	54,500	52,000	-	-	0.00%
RETIREMENT	24,714	27,048	27,048	21,020	27,203	28,775	28,830	-	1,782	6.59%
401k	18,488	18,653	18,653	14,497	18,760	19,183	19,220	-	567	3.04%
Subtotal Benefits	120,657	126,241	126,241	100,743	127,029	131,809	129,456	-	3,215	2.55%
TELEPHONE	2,220	2,220	2,220	2,100	2,520	2,520	2,520	-	300	13.51%
UTILITIES	6,099	6,500	6,500	4,871	6,794	6,800	6,800	-	300	4.62%
TRAVEL AND TRAINING	9,610	8,500	8,500	8,793	10,716	11,000	11,000	-	2,500	29.41%
OFFICE SUPPLIES	8,703	8,500	8,500	5,499	8,300	8,500	8,500	-	-	0.00%
UNIFORMS	1,645	1,750	1,750	1,571	1,750	1,750	1,750	-	-	0.00%
TAX PREP SUPPLIES	1,034	1,600	1,600	1,354	1,354	1,500	1,500	-	(100)	-6.25%
COPIES	8,888	8,100	8,100	5,576	9,809	9,000	6,000	-	(2,100)	-25.93%
CONTRACTED SERVICES	349	400	400	700	800	400	400	-	-	0.00%
DUES & SUBSCRIPTIONS	2,565	2,600	2,600	2,593	2,843	2,800	2,800	-	200	7.69%
MISCELLANEOUS	13,269	15,000	15,000	12,562	15,000	15,000	14,000	-	(1,000)	-6.67%
MISCELLANEOUS COMPUTER	1,050	1,500	1,500	675	675	1,500	1,500	-	-	0.00%
COMPUTER CONTRACTS	10,301	28,000	28,000	10,753	11,000	28,000	28,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	2,776	1,000	1,000	1,120	1,120	7,929	1,000	-	-	0.00%
Subtotal Operating	68,509	85,670	85,670	58,167	72,681	96,699	85,770	-	100	0.12%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	558,923	584,984	584,984	448,847	574,919	612,178	599,625	-	14,641	2.50%

ADMINISTRATION

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>
Laser Printer (Payroll)	1	1,000	1,000	1	1,000	1,000						
Security Alarm & Camera System	1	5,179	5,179	-	5,179	-						
Office Furniture (Spare Office)	1	1,750	1,750	-	1,750	-			-		-	-
TOTAL			7,929			1,000						-

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 17-18 DEPARTMENT GOALS

- * Continue contractual relationship with Carteret County for building inspection services; ensure smooth service delivery for customers
- * Provide high level of customer service, with emphasis on accuracy, integrity, timeliness, communication, respect, and courtesy
- * Develop and implement new Commercial Village zoning district
- * Thoughtfully review Unified Development Ordinance with goal to simplify UDO for staff, customers, and public while retaining current policy provisions
- * Consider withdrawal from NC Universal Storm Water Management Program
- * Continue review all property addresses in Town for accuracy
- * Finalize deck safety program for condominium complexes
- * Transition old permit files from hard copy to digital format

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Amended	FY 16-17 Projected	FY 17-18 Request	FY 17-18 Recommended	FY 17-18 Adopted
Salaries	66,398	65,926	65,926	69,121	68,924	71,449	-
Benefits	22,370	23,152	23,152	23,432	23,363	23,722	-
Operating	94,567	89,660	84,842	75,317	86,000	90,500	-
Capital Outlay	10,210	-	-	-	-	-	-
TOTAL	193,545	178,738	173,920	167,870	178,287	185,671	-
<i>Offsetting Revenues</i>							
Building Permit Fees	199,493	175,000	175,000	199,470	206,000	206,000	-
Other Development Permit Fees	20,346	16,500	16,500	20,528	18,000	18,000	-
TOTAL	219,839	191,500	191,500	219,998	224,000	224,000	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	(26,294)	(12,762)	(17,580)	(52,128)	(45,713)	(38,329)	-
<i>Total Authorized Positions</i>							
Full-Time	1	1	1	1	1	1	-

PLANNING AND INSPECTIONS

FY 17-18 BUDGET NOTES

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

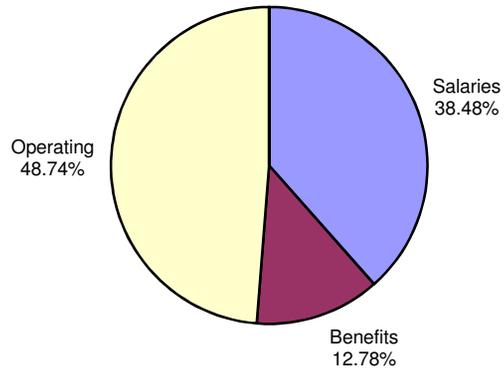
- * Includes \$72,000 for contract with Carteret County for building inspections
- * Includes \$3,200 for engineering review of development plans

SERVICE STATISTICS / GOALS	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Projected</u>	<u>Estimated / Goal</u>
Total # permits issued	n/a	n/a	n/a	1,334	756	1,050	1,050
Total # inspections	2,350	2,473	2,530	3,262	2,119	2,600	2,600
% inspections in 24 hrs or request date	98%	98%	98%	99%	99%	99%	100%
New residential dwelling permits	18	24	25	33	34	40	40
New commercial building permits	1	-	1	1	2	3	1
Dollar value of permitted construction	\$ 12,347,225	\$ 16,109,290	\$ 15,415,613	\$ 29,074,511	\$ 21,276,191	\$ 27,500,000	\$ 27,500,000

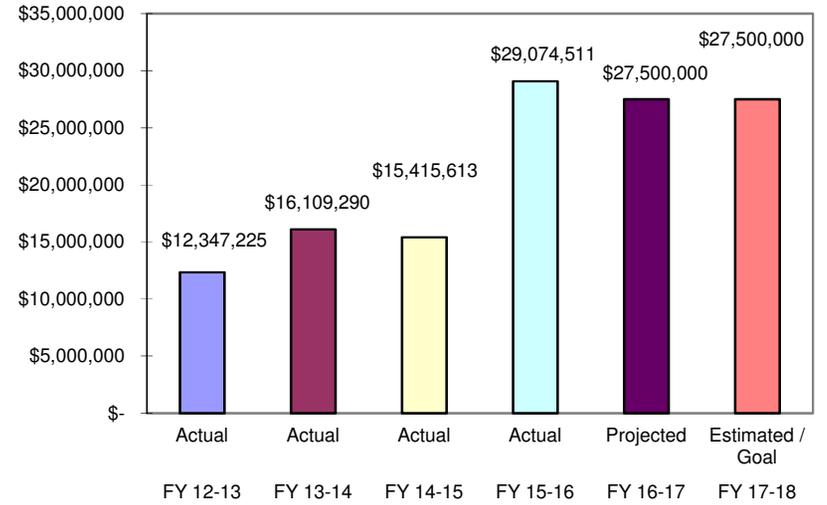
AUTHORIZED POSITION DETAILS	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Town Planner	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-

PLANNING AND INSPECTIONS

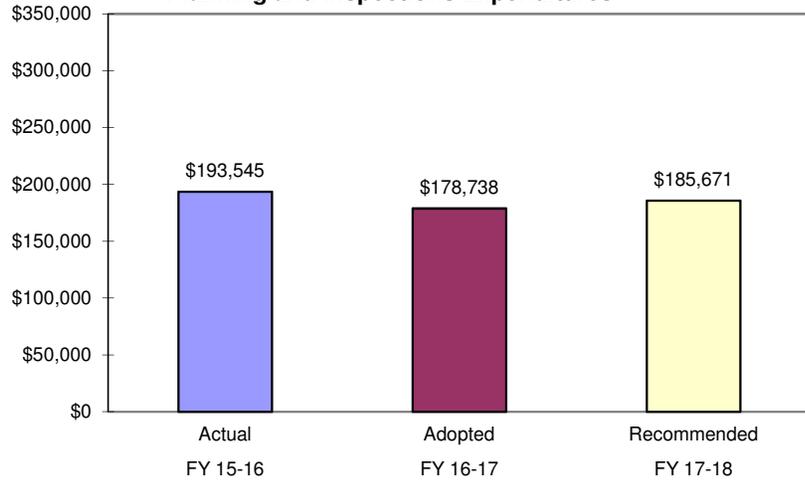
**FY 17-18 Recommended Budget
Planning and Inspections**



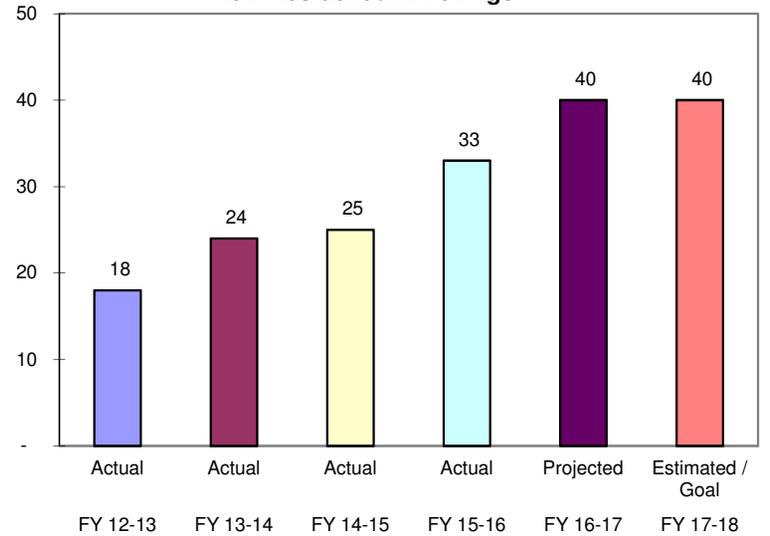
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 15-16 <u>Actual</u>	Adopted FY 16-17 <u>Budget</u>	Amended FY 16-17 <u>Budget</u>	FY 16-17 Thru <u>April 06, 17</u>	Projected FY 16-17 <u>Year-End</u>	Requested FY 17-18 <u>Budget</u>	Recommended FY 17-18 <u>Budget</u>	Adopted FY 17-18 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	61,669	62,826	62,826	48,304	62,826	64,083	64,208	-	1,382	2.20%
SALARIES/OVERTIME	-	-	-	295	295	-	-	-	-	-
SALARIES/PART TIME	1,629	-	-	-	2,400	-	2,400	-	2,400	-
LONGEVITY PAY	50	100	100	100	100	641	641	-	541	541.00%
PLAN/BOA FEES	3,050	3,000	3,000	2,600	3,500	4,200	4,200	-	1,200	40.00%
Subtotal Salaries	66,398	65,926	65,926	51,299	69,121	68,924	71,449	-	5,523	8.38%
FICA EXPENSE	5,091	5,044	5,044	3,925	5,288	5,273	5,466	-	422	8.36%
HEALTH INSURANCE	10,067	10,400	10,400	8,902	10,400	10,000	10,150	-	(250)	-2.40%
RETIREMENT	4,126	4,562	4,562	3,531	4,584	4,854	4,864	-	302	6.61%
401k	3,086	3,146	3,146	2,435	3,161	3,236	3,242	-	96	3.07%
Subtotal Benefits	22,370	23,152	23,152	18,793	23,432	23,363	23,722	-	570	2.46%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
TRAVEL AND TRAINING	4,012	2,500	2,500	888	1,200	4,100	4,100	-	1,600	64.00%
GASOLINE	271	500	500	429	500	500	500	-	-	0.00%
OIL, TIRES, BATTERIES	-	500	500	-	-	500	500	-	-	0.00%
OFFICE SUPPLIES	1,826	2,000	2,000	1,792	2,000	2,000	2,000	-	-	0.00%
UNIFORMS / CLOTHING	556	500	500	418	500	400	400	-	(100)	-20.00%
CONTRACTED SERVICES	60,073	75,000	60,000	35,064	53,064	67,500	72,000	-	(3,000)	-4.00%
CONTRACTED SVCS-LAND USE	18,818	-	10,182	10,182	10,182	-	-	-	-	-
COPIES	-	-	-	-	-	2,640	2,640	-	2,640	-
DUES AND SUBSCRIPTIONS	345	1,000	1,000	370	370	500	500	-	(500)	-50.00%
ENGINEERING ASSISTANCE	3,915	5,000	5,000	1,758	2,000	3,200	3,200	-	(1,800)	-36.00%
MISCELLANEOUS	4,091	2,000	2,000	2,358	4,841	4,000	4,000	-	2,000	100.00%
Subtotal Operating	94,567	89,660	84,842	53,809	75,317	86,000	90,500	-	840	0.94%
CAPITAL OUTLAY	10,210	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	10,210	-	-	-	-	-	-	-	-	-
TOTAL	193,545	178,738	173,920	123,901	167,870	178,287	185,671	-	6,933	3.88%

PLANNING AND INSPECTIONS

CAPITAL OUTLAY DETAILS

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

POLICE DEPARTMENT

SERVICES PROVIDED

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

FY 17-18 DEPARTMENT GOALS

- * Maintain high quality Police services for the public
- * Continue to increase officer proficiency through training
- * Continue to seek grant funding for Police equipment and programs
- * Maintain relationships and communications with other law enforcement agencies and other Town departments
- * Maintain high frequency of residence and business checks
- * Continue to foster positive relationships between EIPD and the community
- * Expansion of current community programs
- * Continue enhancement of department social media page
- * Implement a Citizen Police Academy for adults in the community

BUDGET INFORMATION

	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,030,060	1,058,611	1,058,611	1,035,750	1,109,153	1,105,573	-
Benefits	362,450	395,512	395,512	372,821	400,593	402,968	-
Operating	155,041	174,750	174,750	175,535	187,672	180,572	-
Capital Outlay	109,015	79,000	79,000	78,598	125,700	125,700	-
TOTAL	1,656,566	1,707,873	1,707,873	1,662,704	1,823,118	1,814,813	-
<i>Offsetting Revenues</i>							
Police Grants	6,918	-	-	-	-	-	-
Fines/Ordinance Violations	4,315	4,000	6,750	8,000	6,000	6,000	-
Clerk of Court Officer Fees	1,905	2,000	2,000	1,825	2,000	2,000	-
Donations - Police Dept	1,575	-	-	1,550	-	-	-
Special Separation Allowance FB	-	-	-	-	23,844	23,844	-
TOTAL	14,713	6,000	8,750	11,375	31,844	31,844	-
<i>Net General Tax</i>							
<u>Revenues Required</u>	1,641,853	1,701,873	1,699,123	1,651,329	1,791,274	1,782,969	-
<i>Total Authorized Positions</i>							
Full-Time	18	19	19	19	19	19	-
Part-Time	18	18	18	20	20	20	-

POLICE DEPARTMENT

FY 17-18 BUDGET NOTES

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

* Includes annual appropriation of Special Separation Allowance fund balance for 1 retired officer

* Includes \$116,000 for necessary replacement of 3 Police vehicles to insure adequacy of Police fleet; includes mobile data terminals and in-car cameras

* Includes \$9,700 for replacement speed trailer

* Includes \$4,572 for additional radios

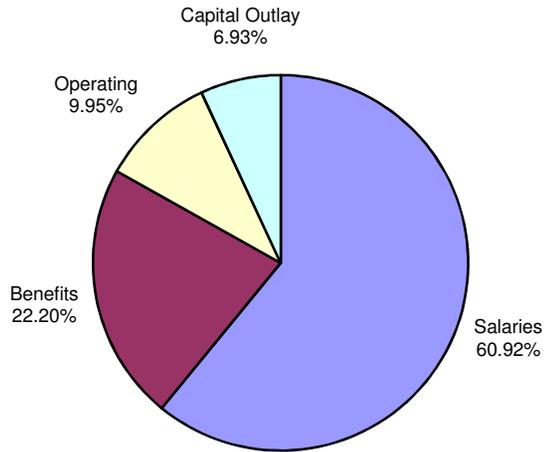
SERVICE STATISTICS / GOALS	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	8,574	8,457	8,481	12,509	9,457	12,500	12,000
Crimes against persons	90	115	84	82	70	90	80
Crimes against property	425	364	281	285	194	300	250
Residence checks performed	8,126	5,766	4,715	3,275	3,608	5,856	6,000
Business checks performed	137,955	127,694	170,669	182,173	162,742	190,000	200,000
# Traffic citations	861	822	736	1,080	502	816	850
New investigations assigned	201	168	126	118	64	112	100
Total investigations closed by arrest	179	166	109	122	124	130	125
# Public education activities / events	3	22	27	33	33	45	60
# Drug-related crimes	126	97	77	169	146	228	250
# DWI violations	119	82	64	65	50	74	85

AUTHORIZED POSITION DETAILS

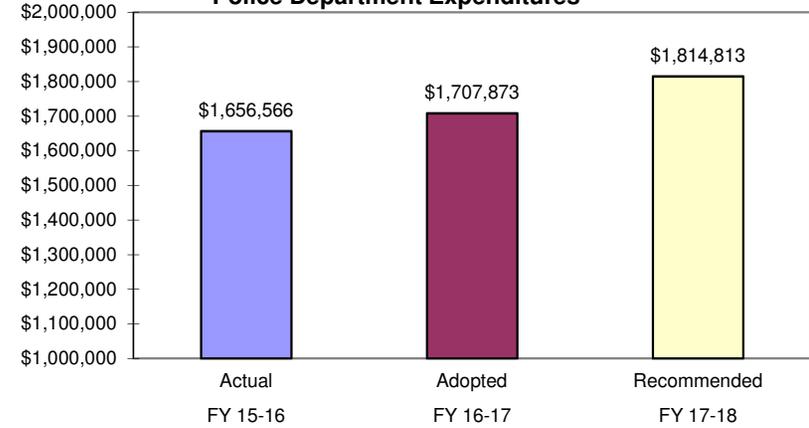
	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	1	1	-
Lieutenant	1	1	1	1	1	1	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	8	8	8	8	8	-
Community Resource Officer	-	1	1	1	1	1	-
Records Administrator	1	1	1	1	1	1	-
TOTAL	18	19	19	19	19	19	-
<i>Part-Time</i>							
Reserve Patrol Officers	14	14	14	16	16	16	-
Customer Service Assistants	4	4	4	4	4	4	-
TOTAL	18	18	18	20	20	20	-

POLICE DEPARTMENT

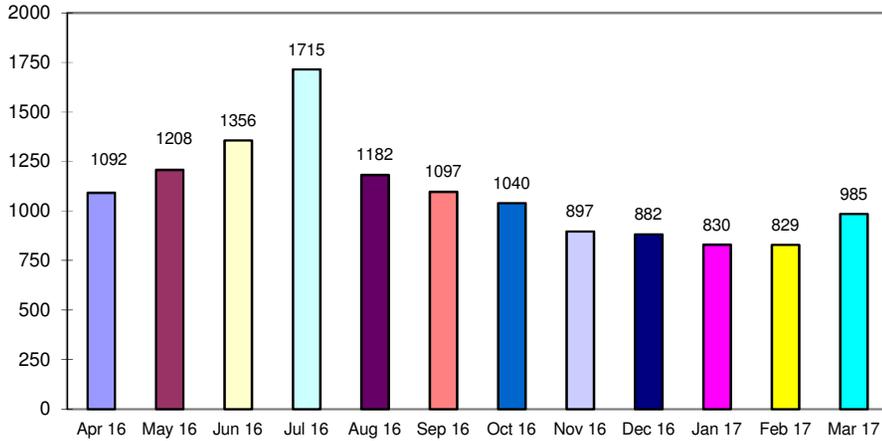
**FY 17-18 Recommended Budget
Police Department**



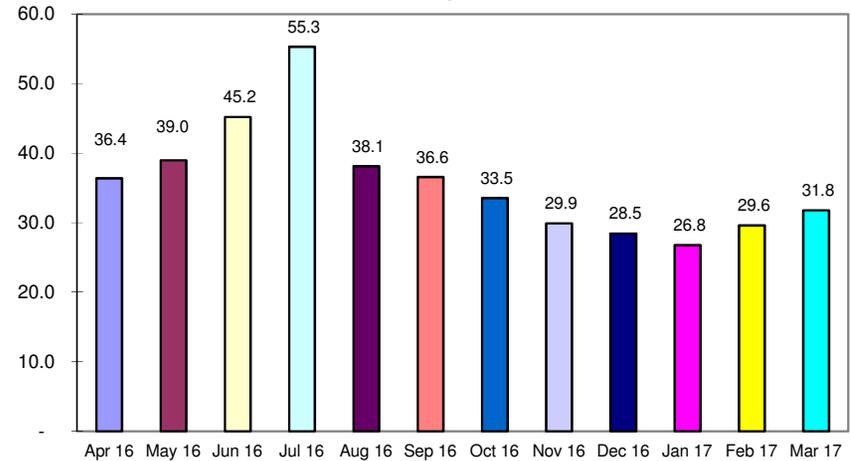
Police Department Expenditures



Total Police Calls For Service By Month 2016-2017

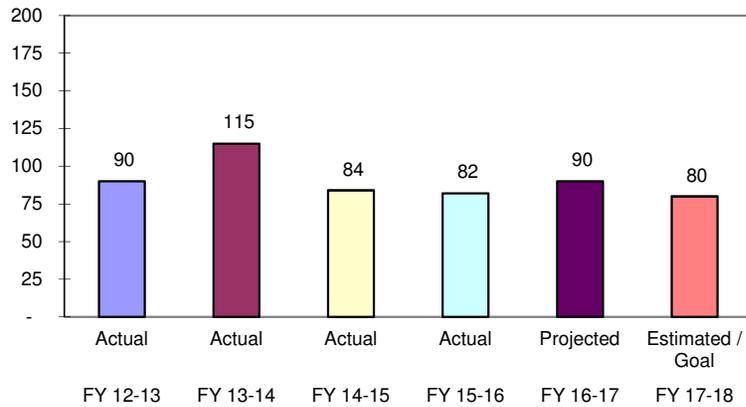


**Average # of Police Calls For Service Per Day By Month -
Police Department**

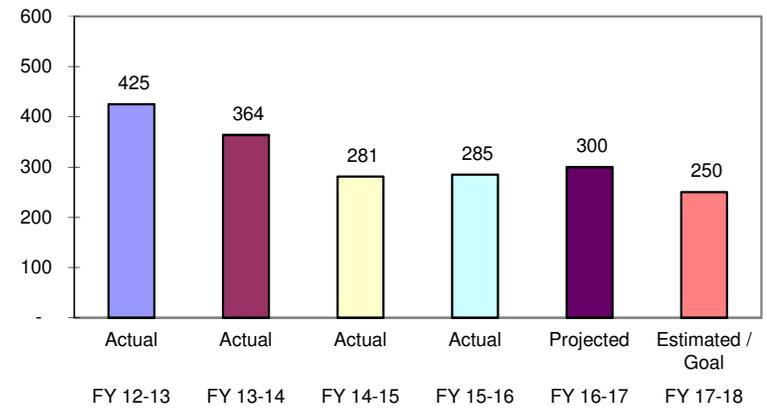


POLICE DEPARTMENT

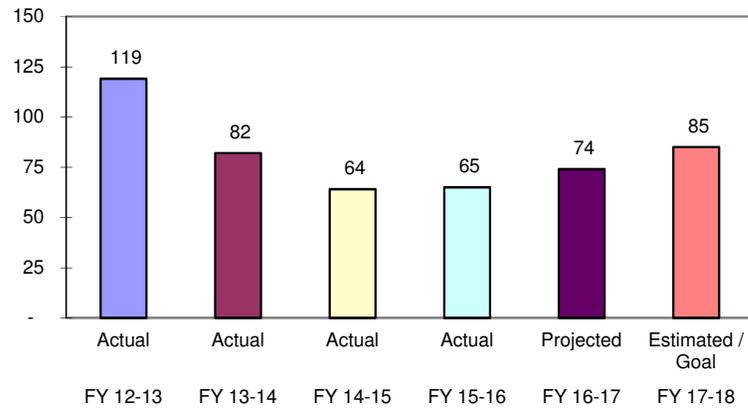
**# Crimes Against Persons
Police Department**



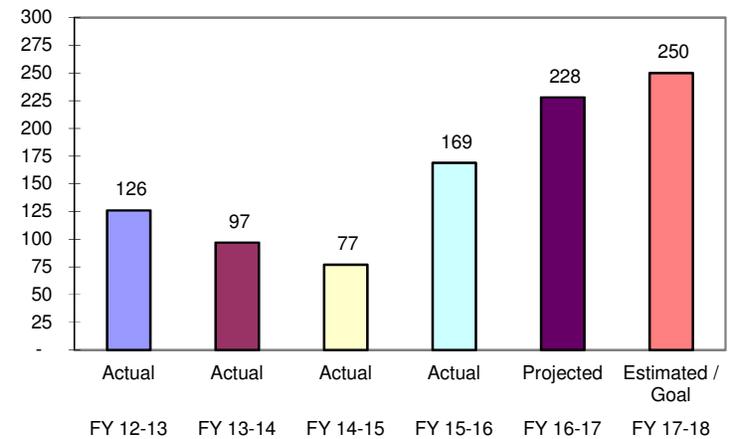
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	809,412	847,211	832,120	589,110	776,000	865,538	866,958	-	19,747	2.33%
SALARIES/OVERTIME	16,488	20,000	20,000	13,054	17,500	20,000	18,000	-	(2,000)	-10.00%
SALARIES/STRAIGHT TIME	5,693	10,000	10,000	2,777	6,000	10,000	9,000	-	(1,000)	-10.00%
SPECIAL SEPARATION ALLOW	15,746	-	15,091	9,371	15,091	22,150	22,150	-	22,150	
SALARIES/PART TIME	132,081	130,000	130,000	130,367	170,000	138,000	136,000	-	6,000	4.62%
SALARIES/HOLIDAY	29,058	30,100	30,100	23,623	30,100	32,455	32,455	-	2,355	7.82%
LONGEVITY PAY	21,582	21,300	21,300	21,059	21,059	21,010	21,010	-	(290)	-1.36%
Subtotal Salaries	1,030,060	1,058,611	1,058,611	789,361	1,035,750	1,109,153	1,105,573	-	46,962	4.44%
FICA EXPENSE	77,429	80,984	80,984	59,018	79,235	84,850	84,576	-	3,592	4.44%
HEALTH INSURANCE	177,804	193,800	193,800	153,046	183,000	190,000	192,850	-	(950)	-0.49%
RETIREMENT	63,087	74,289	74,289	53,321	68,053	78,293	78,162	-	3,873	5.21%
401k	44,130	46,439	46,439	32,481	42,533	47,450	47,379	-	940	2.02%
Subtotal Benefits	362,450	395,512	395,512	297,866	372,821	400,593	402,968	-	7,456	1.89%
TELEPHONE	4,162	4,200	4,200	3,150	4,200	4,800	4,800	-	600	14.29%
INTERNET SERVICE	10,467	8,900	8,900	7,862	10,347	10,500	14,100	-	5,200	58.43%
UTILITIES	11,524	12,000	12,000	8,155	12,000	11,000	11,000	-	(1,000)	-8.33%
TRAVEL AND TRAINING	7,130	6,800	6,800	5,529	6,500	6,800	6,800	-	-	0.00%
MAINT/REPAIR RADIO	2,684	3,000	3,000	3,134	3,134	3,000	3,000	-	-	0.00%
GASOLINE	39,589	50,000	50,000	32,590	47,500	50,000	50,000	-	-	0.00%
OIL,TIRES,BATTERIES	4,557	4,000	4,000	3,355	4,000	4,000	4,000	-	-	0.00%
OFFICE SUPPLIES	4,629	5,000	5,000	5,470	5,000	5,000	5,000	-	-	0.00%
UNIFORMS	20,018	18,000	18,000	7,177	17,500	18,000	18,000	-	-	0.00%
PHYSICALS	710	1,200	1,200	268	1,200	1,200	1,200	-	-	0.00%
ANIMAL CONTROL	2,338	3,000	3,000	2,176	2,300	2,500	2,500	-	(500)	-16.67%
COPIES	1,271	1,500	1,500	949	1,500	1,500	1,500	-	-	0.00%
CONTRACTED SERVICES	18,087	24,850	24,850	16,487	22,750	28,200	24,500	-	(350)	-1.41%
DUES AND SUBSCRIPTIONS	239	600	600	132	600	600	600	-	-	0.00%
DCIN TERMINAL	3,792	3,800	3,800	3,792	3,792	3,800	3,800	-	-	0.00%
MISCELLANEOUS	9,860	12,000	12,000	12,212	12,212	12,000	12,000	-	-	0.00%
GENERAL SUPPLIES	3,701	4,000	4,000	5,426	4,000	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	1,420	3,000	3,000	1,492	2,500	3,000	2,500	-	(500)	-16.67%
CRIME PREVENTION	265	3,500	3,500	1,398	2,500	3,500	3,000	-	(500)	-14.29%
NON-CAP EQUIP/FURNISHING	8,598	5,400	5,400	6,320	12,000	14,272	8,272	-	2,872	
Subtotal Operating	155,041	174,750	174,750	127,074	175,535	187,672	180,572	-	5,822	3.33%
CAPITAL OUTLAY	-	-	-	-	-	9,700	9,700	-	9,700	
VEHICLE PURCHASE	109,015	79,000	79,000	78,598	78,598	116,000	116,000	-	37,000	46.84%
Subtotal Capital Outlay	109,015	79,000	79,000	78,598	78,598	125,700	125,700	-	46,700	59.11%
TOTAL	1,656,566	1,707,873	1,707,873	1,292,899	1,662,704	1,823,118	1,814,813	-	106,940	6.26%

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>			<u>Manager</u>			<u>Adopted</u>		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Dodge Truck 4x4	1	40,000	40,000	1	40,000	40,000			
Dodge Charger	2	38,000	76,000	2	38,000	76,000			
Paint Interior of Police Station	1	6,000	6,000	-	6,000	-			
Speed Trailer	1	9,700	9,700	1	9,700	9,700			
Alco-Sensors	10	370	3,700	10	370	3,700			
Kenwood TK2180 Radios	6	762	4,572	6	762	4,572	-	-	-
TOTAL			139,972			133,972			-

FIRE DEPARTMENT

SERVICES PROVIDED

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

FY 17-18 DEPARTMENT GOALS

- * Maintain high quality fire and emergency medical response services
- * Continuation of improvements to beach lifeguard program to insure fast response, quality care, and professionalism
- * Maintain minimum 3-year cycle for fire inspections
- * Equip lifeguards with automatic external defibrillators
- * Continue child fire education programs, expand public education programs
- * Work with Town Manager to develop cost-effective renovation / expansion plan for Fire Station 1

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Amended	FY 16-17 Projected	FY 17-18 Request	FY 17-18 Recommended	FY 17-18 Adopted
Salaries	833,946	865,990	866,508	871,942	1,014,645	1,012,645	-
Benefits	286,700	300,432	301,632	304,676	360,035	362,432	-
Operating	192,549	202,230	357,145	339,053	206,003	187,855	-
Capital Outlay	7,782	-	-	-	45,750	21,000	-
TOTAL	1,320,977	1,368,652	1,525,285	1,515,671	1,626,434	1,583,933	-
<i>Offsetting Revenues</i>							
Fire Grants	-	-	146,858	146,858	122,158	122,158	-
Donations - Fire Dept	2,649	-	2,433	9,279	-	-	-
TOTAL	2,649	-	149,291	156,137	122,158	122,158	-
<i>Net General Tax</i>							
Revenues Required	1,318,328	1,368,652	1,375,994	1,359,534	1,504,276	1,461,775	-
<i>Total Authorized Positions</i>							
Full-Time	14	14	14	14	17	17	-
Part-Time	23	23	23	23	23	23	-

FY 17-18 BUDGET NOTES

- * Includes three new firefighter positions, which will be funded 75% for first two years and 35% in the third year from Federal SAFER grant
- * Budget delays replacement of 2004 model jet skis used for water rescue; existing jet skis remain in decent condition and EIFD is researching suitable replacement models

- * Includes \$25,000 for truck maintenance expenses to maintain large apparatus
- * Includes \$15,000 for purchase of replacement beach all terrain vehicle
- * Includes \$6,000 for replacement of deck and stairway at Fire Station 2

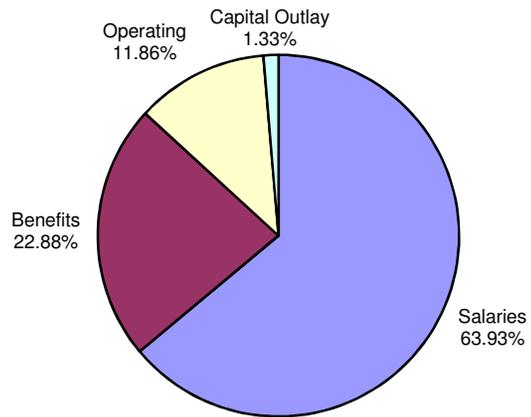
FIRE DEPARTMENT

SERVICE STATISTICS / GOALS	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	17	18	25	14	17	20	20
Alarm Activations	29	34	42	38	37	40	40
Vehicle Fires	1	1	-	2	-	1	1
Brush/Woods Fires	8	23	24	13	11	15	15
Water Rescue Calls	55	61	74	69	43	70	70
EMS Assistance Calls	534	528	590	581	435	600	600
Mutual Aid Received	31	25	38	29	37	45	45
Mutual Aid Given	48	72	66	79	71	45	45
Property Value Lost	\$ 156,100	\$ 73,300	\$ 727,600	\$ 131,950	\$ 244,104	\$ 275,000	\$ 50,000
Fire Inspections Completed	297	355	370	428	354	425	425

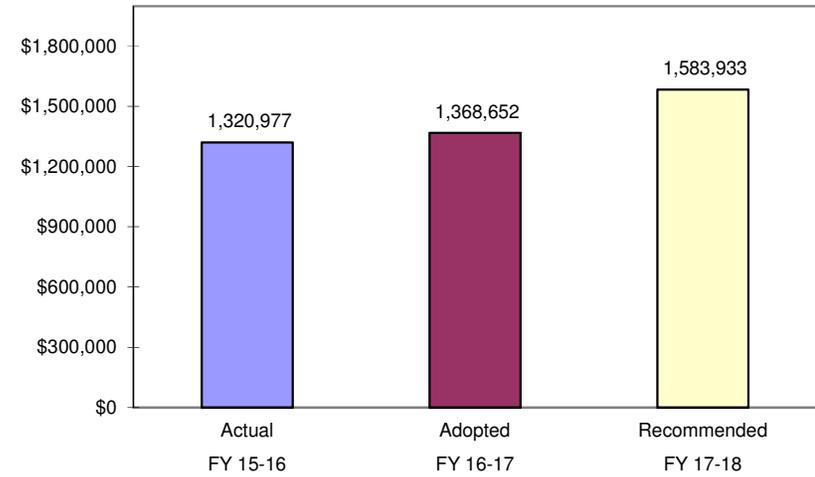
AUTHORIZED POSITION DETAILS	FY 15-16 <u>Actual</u>	FY 16-17 <u>Adopted</u>	FY 16-17 <u>Amended</u>	FY 16-17 <u>Projected</u>	FY 17-18 <u>Request</u>	FY 17-18 <u>Recommended</u>	FY 17-18 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	3	3	3	3	3	-
Fire Engineers	5	5	5	5	5	5	-
Firefighters	1	1	1	1	4	4	-
TOTAL	14	14	14	14	17	17	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	12	12	12	12	12	12	-
TOTAL	23	23	23	23	23	23	-

FIRE DEPARTMENT

**FY 17-18 Recommended Budget
Fire Department**

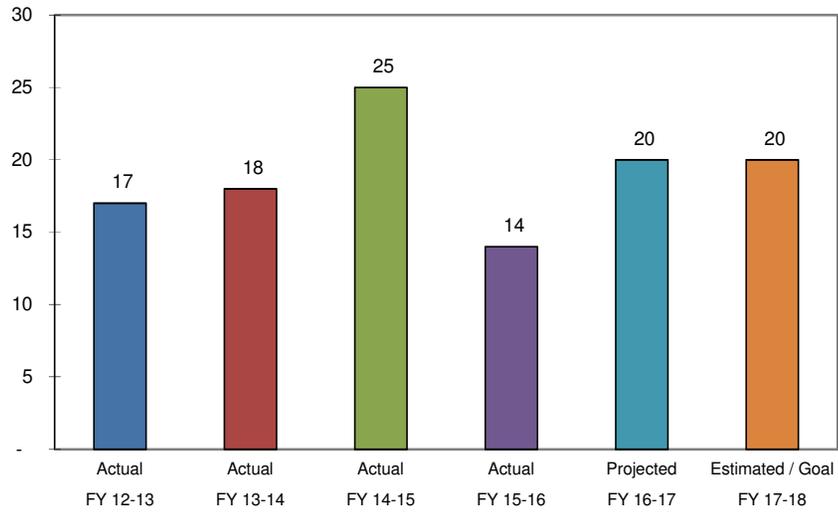


Fire Department Expenditures

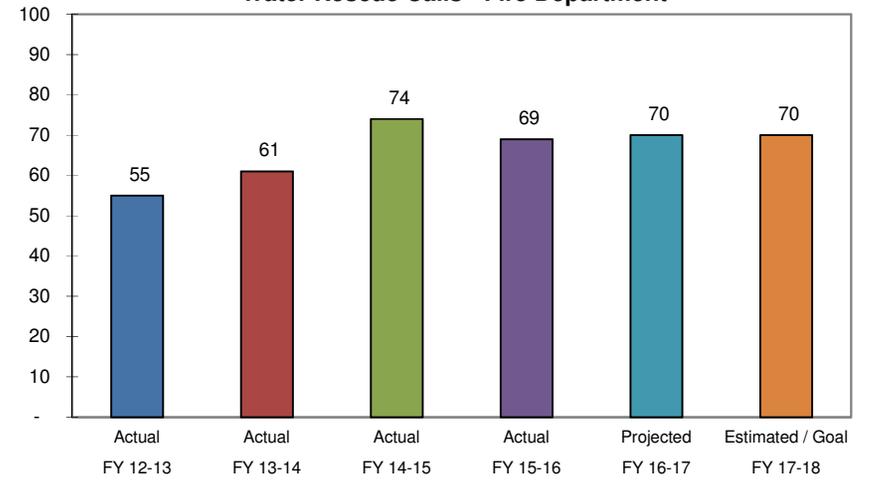


FIRE DEPARTMENT

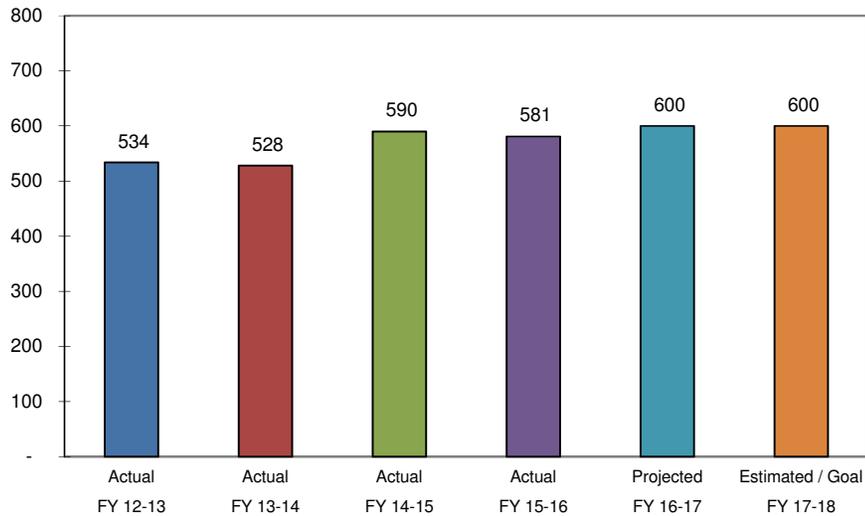
Emerald Isle Structure Fires



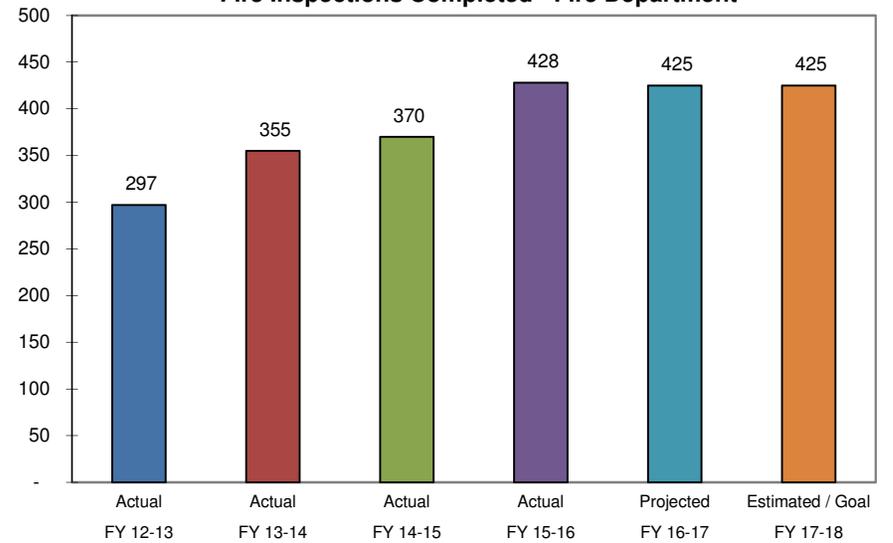
Water Rescue Calls - Fire Department



Total EMS Calls - Fire Department



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES - FULL TIME	614,082	624,435	624,435	484,518	638,382	752,892	752,892	-	128,457	20.57%
SALARIES - OVERTIME	47,508	50,000	50,000	43,016	55,400	53,750	53,750	-	3,750	7.50%
SALARIES - STRAIGHT TIME	14,668	15,000	15,000	13,071	17,390	18,000	18,000	-	3,000	20.00%
SALARIES - LIFEGUARDS	60,384	78,000	78,125	43,063	66,500	82,925	82,925	-	4,925	6.31%
SALARIES - PART TIME	42,571	42,000	42,000	28,261	37,097	42,000	40,000	-	(2,000)	-4.76%
SALARIES - HOLIDAY	21,923	22,400	22,400	18,853	22,625	27,629	27,629	-	5,229	23.34%
LONGEVITY PAY	18,977	20,155	20,548	18,977	20,548	20,449	20,449	-	294	1.46%
EMT BONUS	13,833	14,000	14,000	10,499	14,000	17,000	17,000	-	3,000	21.43%
Subtotal - Salaries	833,946	865,990	866,508	661,829	871,942	1,014,645	1,012,645	-	146,655	16.93%
FICA EXPENSE	62,145	66,248	66,248	49,619	66,704	77,620	77,467	-	11,219	16.94%
HEALTH INSURANCE	139,056	142,800	142,800	121,531	142,500	170,000	172,550	-	29,750	20.83%
FRATERNAL INSURANCE	600	-	1,200	1,350	1,350	1,200	1,200	-	1,200	
RETIREMENT	48,565	54,084	54,084	42,603	55,705	66,729	66,729	-	12,645	23.38%
PENSION FUND	-	-	-	10	-	-	-	-	-	
401K	36,334	37,300	37,300	29,382	38,417	44,486	44,486	-	7,186	19.27%
Subtotal - Benefits	286,700	300,432	301,632	244,495	304,676	360,035	362,432	-	62,000	20.64%
TELEPHONE	4,371	5,425	5,425	2,782	3,555	4,168	4,200	-	(1,225)	-22.58%
INTERNET SERVICE	3,257	3,275	3,275	2,527	3,262	3,775	3,775	-	500	15.27%
UTILITIES	12,009	16,000	16,000	8,604	12,250	15,000	15,000	-	(1,000)	-6.25%
TRAVEL AND TRAINING	5,873	7,000	7,000	4,599	6,800	7,000	7,000	-	-	0.00%
MAINT/REPAIR BUILDING	9,222	7,000	7,000	7,204	7,204	7,000	7,000	-	-	0.00%
MAINT/REPAIR VEHICLE	24,431	25,000	25,000	22,190	25,000	25,000	25,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	9,559	7,500	7,500	1,938	7,500	7,500	7,500	-	-	0.00%
PUBLIC EDUCATION	2,327	3,250	3,250	2,825	3,200	3,250	3,250	-	-	0.00%
GASOLINE	10,108	15,000	15,000	7,730	10,000	15,000	14,500	-	(500)	-3.33%
OIL, TIRES, BATTERIES	7,175	7,000	7,000	2,689	5,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	3,137	2,500	2,500	2,174	2,500	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	2,954	3,500	3,500	1,942	3,400	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	8,437	3,000	3,000	2,691	3,200	3,000	3,000	-	-	0.00%
WATER RESCUE EQUIPMENT	1,103	1,000	1,000	847	999	1,000	1,000	-	-	0.00%
HAZARDOUS MATERIALS	447	500	500	965	965	500	500	-	-	0.00%
UNIFORMS	8,672	8,200	8,200	7,024	8,200	8,200	8,200	-	-	0.00%
TURN OUT GEAR	803	2,000	2,000	1,361	2,600	8,000	8,000	-	6,000	300.00%
PHYSICALS	8,903	13,260	13,260	7,341	8,000	13,260	13,260	-	-	0.00%
COMMUNICATIONS	19,052	5,000	5,000	7,264	7,264	5,000	5,000	-	-	0.00%
FIRE SCENE EXPENSES	139	250	250	62	200	250	250	-	-	0.00%
COPIES	1,104	1,100	1,100	799	1,076	1,100	1,100	-	-	0.00%
DUES AND SUBSCRIPTIONS	1,856	3,700	3,700	1,927	2,000	3,700	2,000	-	(1,700)	-45.95%
MISCELLANEOUS	5,540	20,000	18,282	6,457	11,000	20,000	18,000	-	(2,000)	-10.00%
MISCELLANEOUS - LIFEGUARD	1,812	2,500	2,500	547	2,500	2,500	2,500	-	-	0.00%
SAFETY COMMITTEE	1,301	1,400	1,400	1,304	1,304	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	3,258	4,000	4,000	3,094	3,094	10,000	9,000	-	5,000	125.00%
NON-CAP EQUIP/FURNISHING	35,699	33,870	190,503	191,980	196,980	27,400	14,420	-	(19,450)	-57.43%
Subtotal - Operating	192,549	202,230	357,145	300,867	339,053	206,003	187,855	-	(14,375)	-7.11%

FIRE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Requested FY 17-18 Budget</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
CAPITAL OUTLAY	-	-	-	-	-	24,250	-	-	-	
BUILDING IMPROVEMENTS	7,782	-	-	-	-	6,000	6,000	-	6,000	
FIRE APPARATUS	-	-	-	-	-	-	-	-	-	
VEHICLE PURCHASE	-	-	-	-	-	15,500	15,000	-	15,000	
Subtotal - Capital Outlay	7,782	-	-	-	-	45,750	21,000	-	21,000	
TOTAL	1,320,977	1,368,652	1,525,285	1,207,191	1,515,671	1,626,434	1,583,933	-	215,281	15.73%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	<u>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>Budget</u>	<u>Budget</u>
Dual Band Portable Radios	2	3,425	6,850	2	3,425	6,850				
Station Dispatch Terminals	2	2,500	5,000	-	2,500	-				
Pyramid Mobile Repeater E-2	1	2,750	2,750	1	2,750	2,750				
Shallow Water Anchor System	1	2,500	2,500	-	2,500	-				
Jack plate for Rescue Boat	1	3,000	3,000	-	3,000	-				
AED's for lifeguards	5	1,240	6,200	3	1,240	3,720				
Mounted Wi-Fi Antenna E-3	1	1,100	1,100	1	1,100	1,100				
Extrication System (Jaws of Life)	1	17,250	17,250	-	17,250	-				
Satellite internet system	1	7,000	7,000	-	7,000	-				
Replace deck/stairway FS2	1	6,000	6,000	1	6,000	6,000				
Replace ATV / Lifeguard	1	15,500	<u>15,500</u>	1	15,000	<u>15,000</u>	-	-		-
TOTAL			73,150			35,420				-

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 17-18 DEPARTMENT GOALS

- * Implement new Board of Directors model with Town representatives
- * Prepare for eventual transition to full Town department status
- * Continue to provide EMT-Paramedic level of service
- * Maximize service fee collections in order to minimize Town contribution
- * Continue 2nd paid crew on busy weekends to insure rapid response
- * Maintain excellent working relationship with Town departments
- * Continue active fundraising efforts to supplement annual Town funding

BUDGET INFORMATION

	FY 15-16 <u>Actual</u>	FY 16-17 <u>Adopted</u>	FY 16-17 <u>Amended</u>	FY 16-17 <u>Projected</u>	FY 17-18 <u>Request</u>	FY 17-18 <u>Recommended</u>	FY 17-18 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	377,000	390,000	390,000	390,000	390,000	390,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	377,000	390,000	390,000	390,000	390,000	390,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	377,000	390,000	390,000	390,000	390,000	390,000	-

FY 17-18 BUDGET NOTES

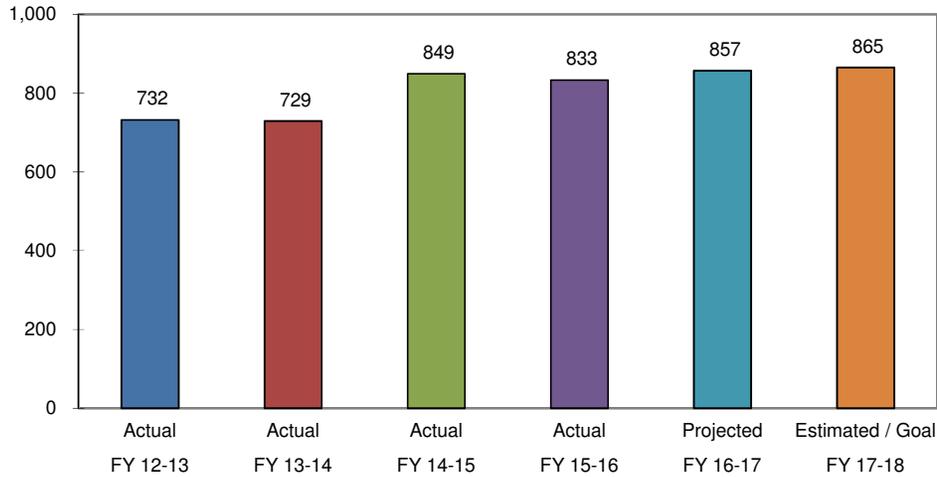
- * Budget reflects Town contribution only; does not reflect other EI EMS revenues.
- * Total EMS budget for FY 17-18 is \$575,000, which is supported by Town contribution and \$180,000 of anticipated service fees, and \$5,000 in revenues from sale of surplus property

- * EMS budget includes \$415,907 for full-time and part-time salaries and benefits; all shifts now covered primarily by full-time personnel
- * As of June 30, 2017, EI EMS, Inc. fund balance projected to be approximately \$80,000; to be reserved for ambulance replacement expected in FY 19-20.

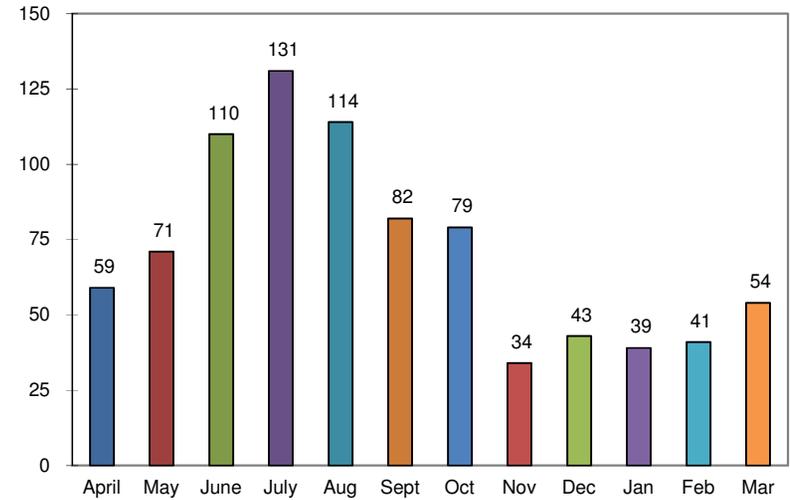
EMERGENCY MEDICAL SERVICES

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 12-13 <u>Actual</u>	Entire FY FY 13-14 <u>Actual</u>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	FY 16-17 <u>Thru March 2017</u>	Entire FY FY 16-17 <u>Projected</u>	FY 17-18 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls	732	729	849	833	617	857	865
Calls involving transport	403	399	420	396	330	449	400
Service fee collections	\$ 134,339	\$ 141,859	\$ 135,058	\$ 166,910	\$ 173,232	\$ 190,000	\$ 180,000

Emerald Isle EMS - Total Calls

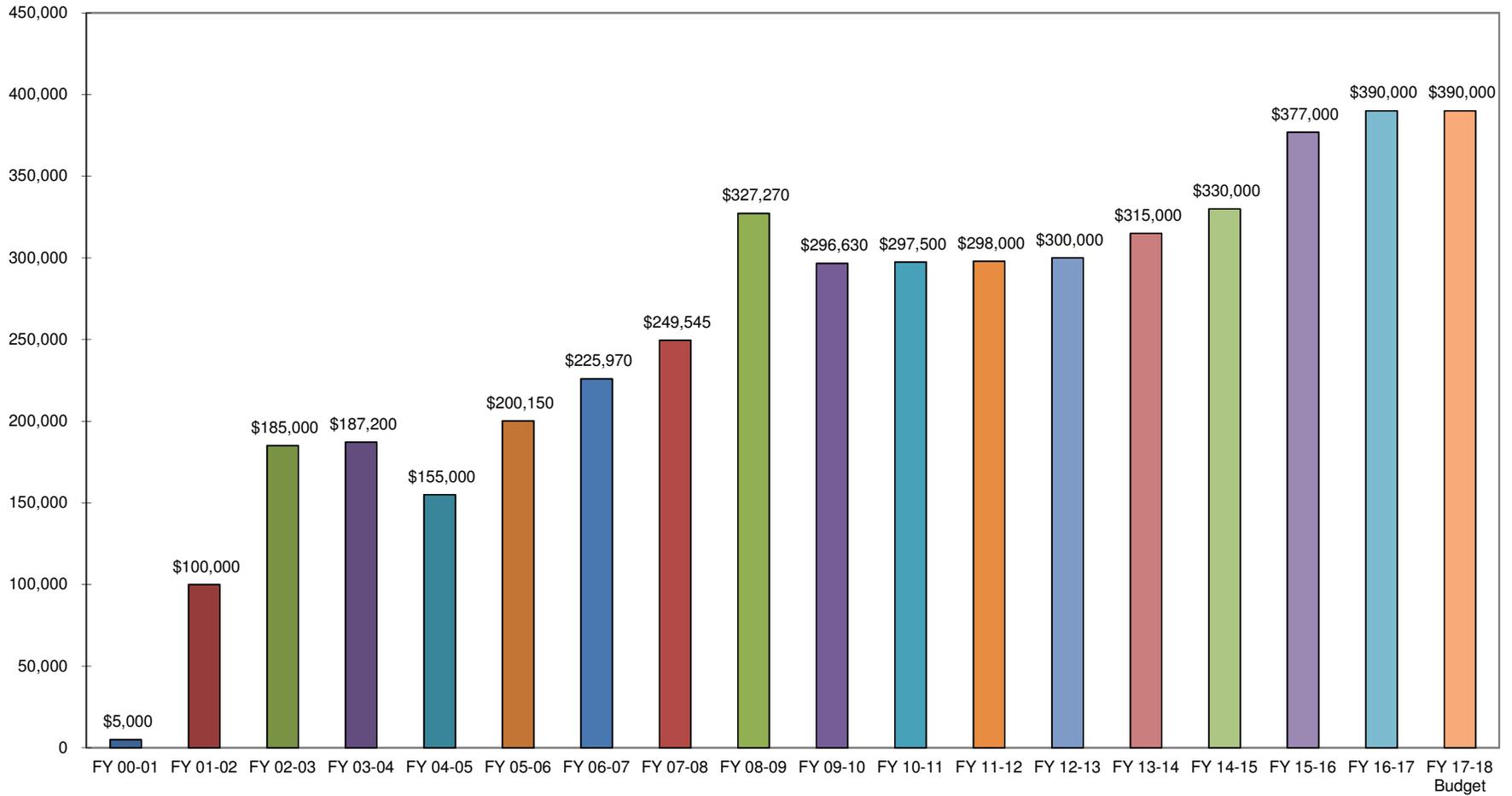


Emerald Isle EMS Calls By Month 2016 - 2017



EMERGENCY MEDICAL SERVICES

Emerald Isle EMS, Inc. - Annual Town Appropriation



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Requested FY 17-18 Budget</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
CONTRACT WITH EI EMS	377,000	390,000	390,000	292,500	390,000	390,000	390,000	-	-	0.00%
Subtotal - Operating	377,000	390,000	390,000	292,500	390,000	390,000	390,000	-	-	0.00%
TOTAL	377,000	390,000	390,000	292,500	390,000	390,000	390,000	-	-	0.00%

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 17-18 DEPARTMENT GOALS

- * Install small storm water relay systems at 3 locations to address small area chronic storm water flooding problems
- * Insure proper maintenance of storm water management system (pumps, pipes, ditches, etc.) to insure proper function in heavy rainfall events
- * Improve ride quality and aesthetics of pavement repairs
- * Respond to pavement repair requests in a timely manner
- * Resurface various street segments in greatest need; approximately 1.2 mile
- * Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- * Complete gradual installation of new street signs along NC 58 to comply with new Federal requirements for lettering

BUDGET INFORMATION

	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	194,857	200,525	200,525	206,371	208,994	209,321	-
Benefits	82,930	90,904	90,904	89,993	92,112	92,928	-
Operating	407,860	371,970	393,877	410,724	416,010	404,060	-
Capital Outlay	11,271	21,880	21,880	7,050	72,000	21,400	-
TOTAL	696,918	685,279	707,186	714,138	789,116	727,710	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	151,470	143,000	149,907	149,907	150,000	150,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	156,570	148,100	155,007	155,007	155,100	155,100	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	540,348	537,179	552,179	559,131	634,016	572,610	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

PUBLIC WORKS

FY 17-18 BUDGET NOTES

- * Includes \$21,400 for asphalt equipment for improved pavement repairs
- * Includes \$75,000 for annual street light and Christmas light expenses
- * Includes \$150,000 for resurfacing of various street segments; goal is 1.2 mile

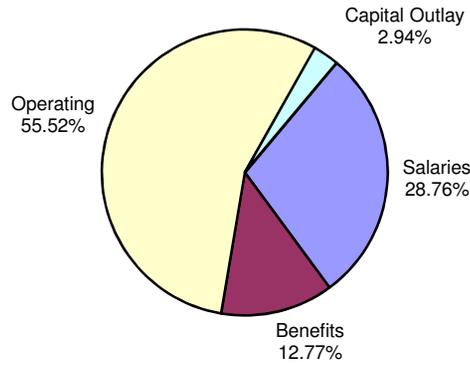
- * Public Works utilizes 2 prison inmates to provide additional labor daily
- * Includes \$8,000 for replacement street signs, including completion of new street signs along NC 58

SERVICE STATISTICS / GOALS	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	262	277	267	245	218	225	225
Building maintenance orders	138	284	287	284	272	250	250
Annual Powell Bill distribution	\$ 149,163	\$ 150,951	\$ 152,531	\$ 151,470	\$ 149,907	\$ 149,907	\$ 150,000
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	0.40	2.70	1.30	1.00	1.22	1.22	1.20
# of street repairs	34	72	84	89	42	90	100
# beach equipment warnings	782	753	412	676	525	600	500
# beach equipment confiscations	44	33	12	57	70	75	60
Storm water inspections / repairs	n/a	47	87	106	76	85	85
Total rainfall inches	30	40	54	66	32	50	50

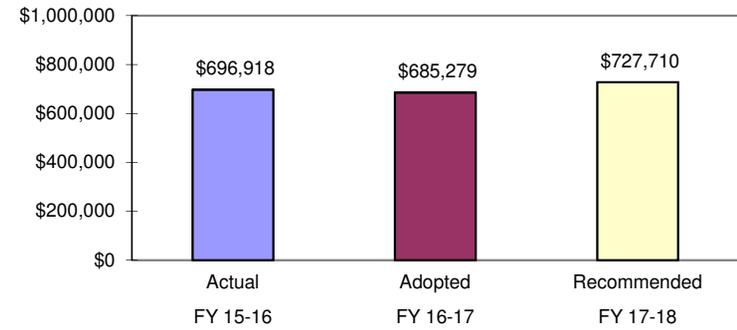
AUTHORIZED POSITION DETAILS	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Amended	FY 16-17 Projected	FY 17-18 Request	FY 17-18 Recommended	FY 17-18 Adopted
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
TOTAL	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>

PUBLIC WORKS

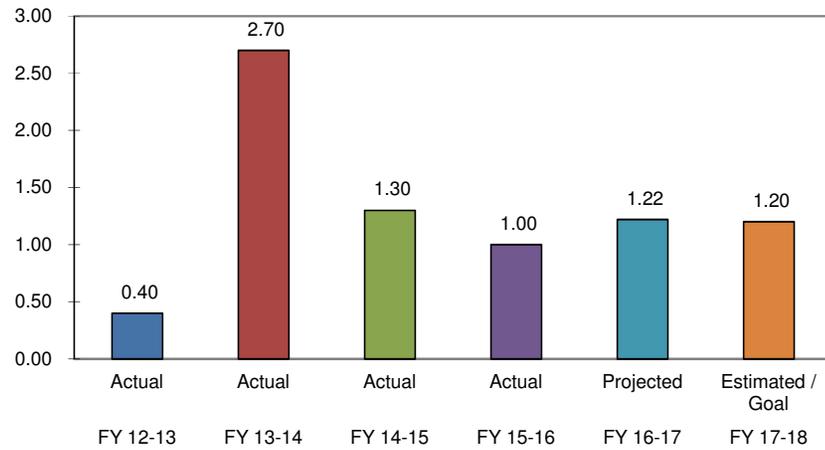
**FY 17-18 Recommended Budget
Public Works Department**



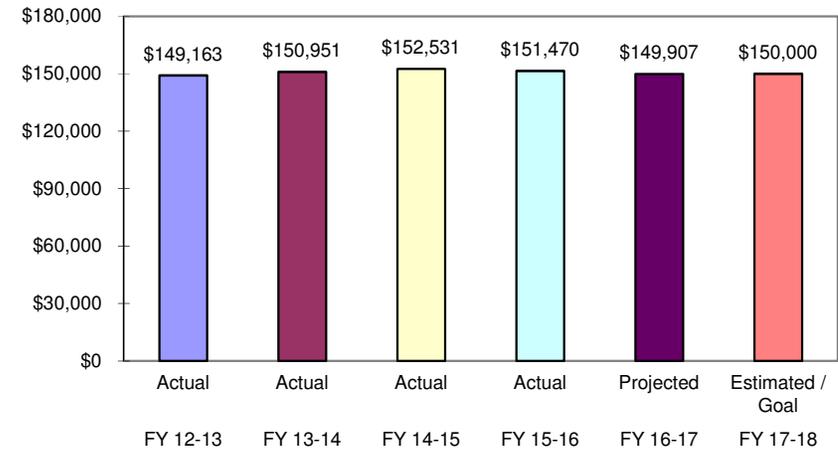
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	187,221	189,438	189,438	150,903	196,699	196,994	197,321	-	7,883	4.16%
SALARIES/OVERTIME	2,337	5,000	5,000	2,920	4,000	5,000	5,000	-	-	0.00%
SALARIES/STRAIGHT TIME	262	1,000	1,000	221	450	1,000	1,000	-	-	0.00%
LONGEVITY PAY	5,037	5,087	5,087	5,222	5,222	6,000	6,000	-	913	17.95%
Subtotal Salaries	194,857	200,525	200,525	159,266	206,371	208,994	209,321	-	8,796	4.39%
FICA EXPENSE	14,754	15,340	15,340	12,068	15,787	15,988	16,013	-	673	4.39%
HEALTH INSURANCE	45,407	51,000	51,000	41,723	48,925	50,000	50,750	-	(250)	-0.49%
RETIREMENT	13,026	14,538	14,538	11,547	14,962	15,675	15,699	-	1,161	7.99%
401k	9,743	10,026	10,026	7,963	10,319	10,450	10,466	-	440	4.39%
Subtotal Benefits	82,930	90,904	90,904	73,301	89,993	92,112	92,928	-	2,024	2.23%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
UTILITIES	17,585	15,200	15,200	10,203	15,000	15,000	15,000	-	(200)	-1.32%
MAINT/REPAIR BUILDING	16,133	15,000	15,000	22,196	27,000	25,000	24,000	-	9,000	60.00%
MAINT/REPAIR/AUTO	23,834	30,000	30,000	24,815	30,000	30,000	30,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	23,554	5,000	5,000	6,306	6,306	5,500	5,500	-	500	10.00%
EQUIPMENT RENTAL	2,296	500	500	1,802	1,802	2,500	2,500	-	2,000	400.00%
TRAVEL AND TRAINING	42	600	600	15	100	600	600	-	-	0.00%
GASOLINE	14,093	18,000	18,000	8,712	15,000	18,000	18,000	-	-	0.00%
OIL,TIRES,BATTERIES	9,925	10,000	10,000	2,111	5,000	10,000	10,000	-	-	0.00%
UNIFORMS	3,608	4,500	4,500	2,828	4,000	4,500	4,000	-	(500)	-11.11%
COMMUNICATION REPAIR	181	400	400	925	925	500	500	-	100	25.00%
STREET LIGHTS	72,718	75,000	75,000	56,442	75,000	85,000	75,000	-	-	0.00%
STREET MAINT/PAVING	150,938	143,000	149,907	5,176	168,987	150,000	150,000	-	7,000	4.90%
STREET MAINT/STORMWATER	18,888	-	15,000	16,205	16,205	15,000	15,000	-	15,000	
DUES AND SUBSCRIPTIONS	627	500	645	645	645	700	700	-	200	40.00%
MISCELLANEOUS	7,688	20,000	19,855	10,732	15,000	20,000	20,000	-	-	0.00%
MISCELLANEOUS/SUPPLIES	25,739	20,000	20,000	18,114	20,000	20,000	20,000	-	-	0.00%
CONTRACTED SERVICES	7,730	-	-	1,275	1,275	-	-	-	-	
SIGNS AND POSTS	10,043	8,000	8,000	2,891	5,000	8,000	8,000	-	-	0.00%
MOSQUITO CONTROL	613	3,000	3,000	-	2,500	3,000	3,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	965	2,610	2,610	319	319	2,050	1,600	-	(1,010)	-38.70%
Subtotal - Operating	407,860	371,970	393,877	192,262	410,724	416,010	404,060	-	32,090	8.63%
CAPITAL OUTLAY	11,271	-	-	7,050	7,050	37,000	21,400	-	21,400	
BUILDING IMPROVEMENTS	-	21,880	21,880	-	-	-	-	-	(21,880)	-100.00%
VEHICLE PURCHASE	-	-	-	-	-	35,000	-	-	-	
Subtotal - Capital Outlay	11,271	21,880	21,880	7,050	7,050	72,000	21,400	-	(480)	-2.19%
TOTAL	696,918	685,279	707,186	431,879	714,138	789,116	727,710	-	42,431	6.19%

PUBLIC WORKS

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>
Asphalt Drag Box	1	21,400	21,400	1	21,400	21,400						
Pole Saw	1	700	700	1	700	700						
Bucket Truck (Used)	1	35,000	35,000	-	35,000	-						
Fixed Generator (PW facility)	1	14,000	14,000	-	14,000	-						
Pressure Washer	1	900	900	1	900	900	-	-	-	-	-	-
TOTAL			72,000			23,000						

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 17-18 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 15-16 <u>Actual</u>	FY 16-17 <u>Adopted</u>	FY 16-17 <u>Amended</u>	FY 16-17 <u>Projected</u>	FY 17-18 <u>Request</u>	FY 17-18 <u>Recommended</u>	FY 17-18 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	131,434	140,370	140,370	139,889	147,393	147,449	-
Benefits	60,004	68,366	68,366	67,721	69,262	69,874	-
Operating	1,220,626	1,200,300	1,200,300	1,223,008	1,237,310	1,235,235	-
Capital Outlay	<u>152,753</u>	<u>14,000</u>	<u>14,000</u>	<u>10,000</u>	<u>30,000</u>	<u>30,000</u>	-
TOTAL	1,564,817	1,423,036	1,423,036	1,440,618	1,483,966	1,482,558	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,482,092	1,489,000	1,489,000	1,483,000	1,403,980	1,490,980	-
Solid Waste Disposal Tax	2,401	2,500	2,500	2,540	2,500	2,500	-
Solid Waste Container Fees	-	-	-	-	-	-	-
SW User Fees - Prior Years	<u>7,216</u>	<u>5,000</u>	<u>5,000</u>	<u>5,800</u>	<u>6,000</u>	<u>6,000</u>	-
TOTAL	1,491,709	1,496,500	1,496,500	1,491,340	1,412,480	1,499,480	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	1	1	1	1	1	-

SOLID WASTE

FY 17-18 BUDGET NOTES

* Includes \$865,000 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 \$85,000 for dumpster service at multi-family residential complexes

* Includes \$30,000 to replace existing pick-up truck

* Includes \$49,500 for yard debris tipping fees; continues to increase

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

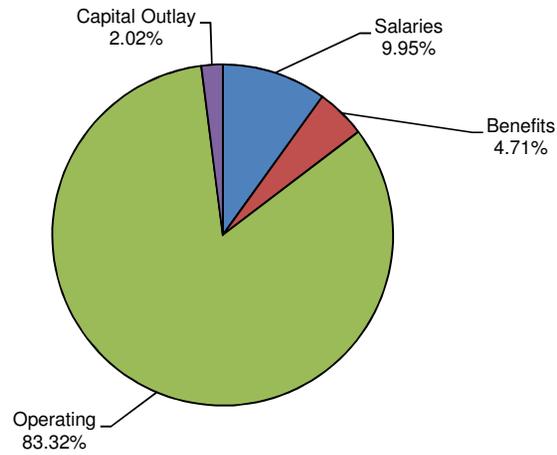
* Solid Waste utilizes 2 prison inmates to provide additional labor daily

SERVICE STATISTICS / GOALS	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Projected</u>	<u>Estimated / Goal</u>
Tons of residential solid waste	3,279	3,259	3,275	3,356	2,436	3,387	3,450
Tons of recyclables	657	723	823	774	550	754	800
# of yard waste collection points	7,995	16,775	18,822	27,685	24,922	34,447	35,000
# of white goods collection points	39	22	26	46	46	60	50
Annual solid waste fee	\$ 200.00	\$ 205.00	\$ 210.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00
Solid waste tipping fee per ton	\$ 50.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50

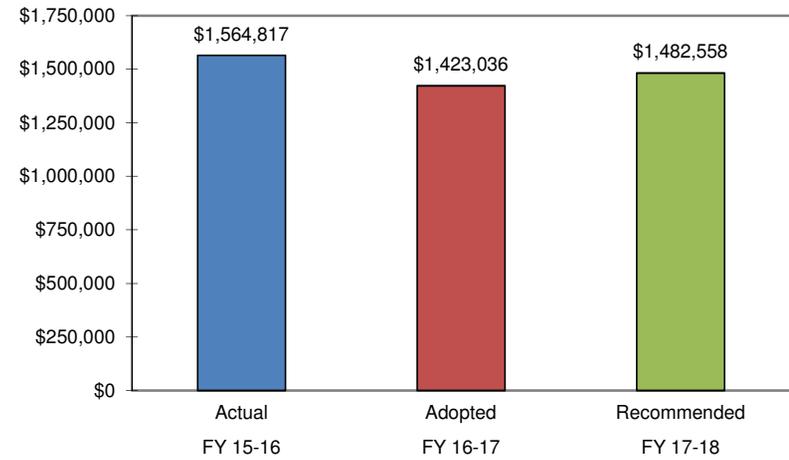
AUTHORIZED POSITION DETAILS	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Amended	FY 16-17 Projected	FY 17-18 Request	FY 17-18 Recommended	FY 17-18 Adopted
<i>Full-Time</i>							
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	-	-	-	-	2	2	-
Equipment Operator	3	3	3	3	1	1	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Summer Laborer	1	1	1	1	1	1	-
TOTAL	1	1	1	1	1	1	-

SOLID WASTE

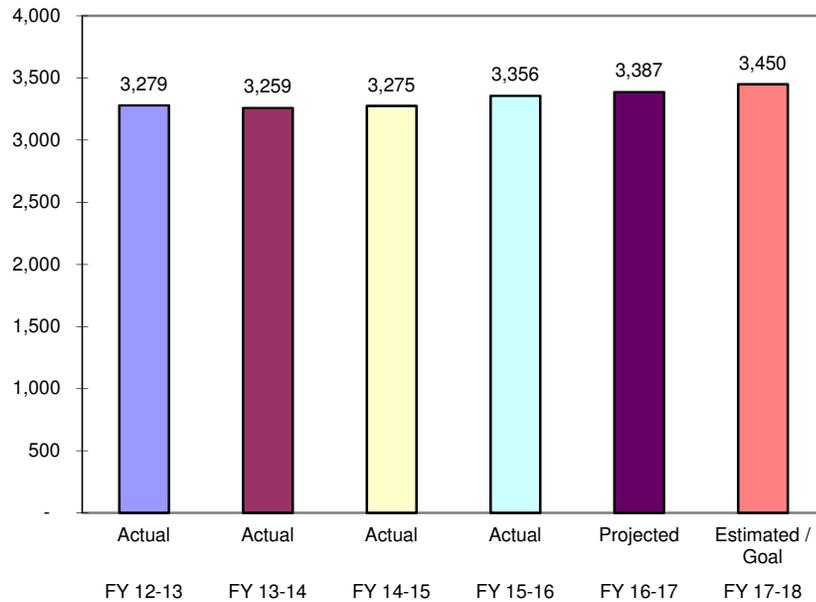
**FY 17-18 Recommended Budget
Solid Waste**



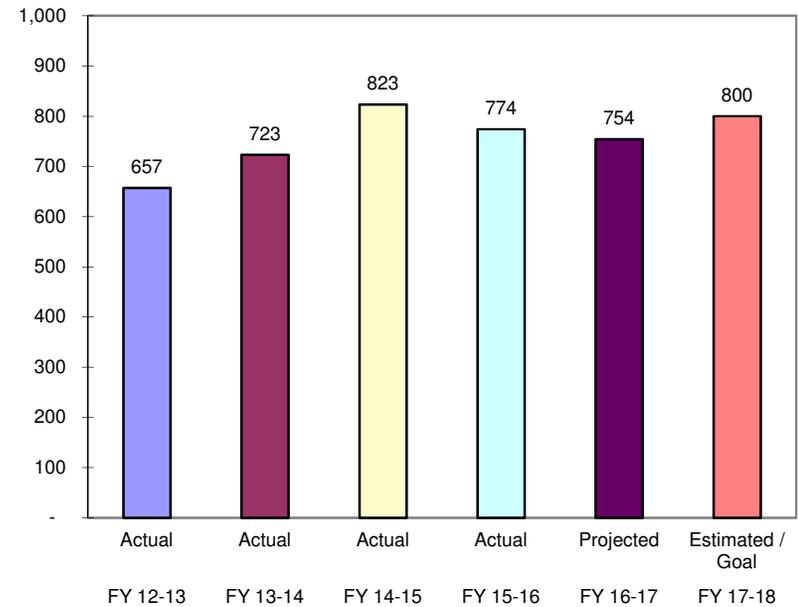
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

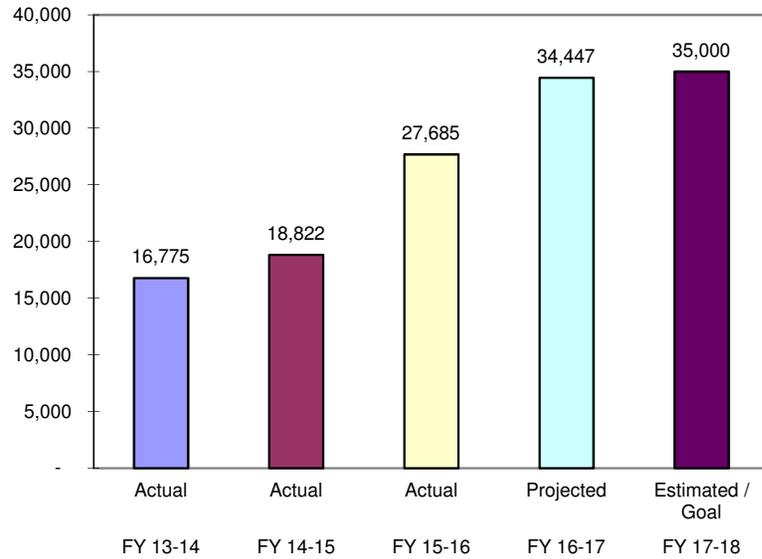


Residential Recyclables - Annual Tons

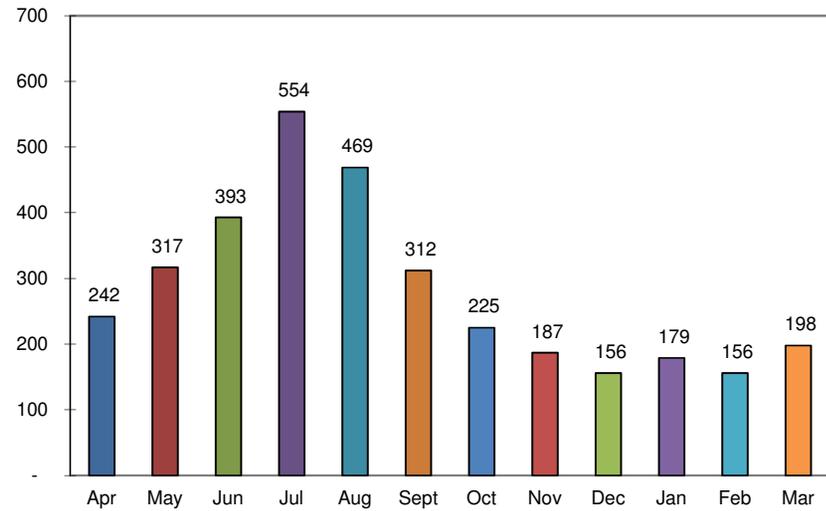


SOLID WASTE

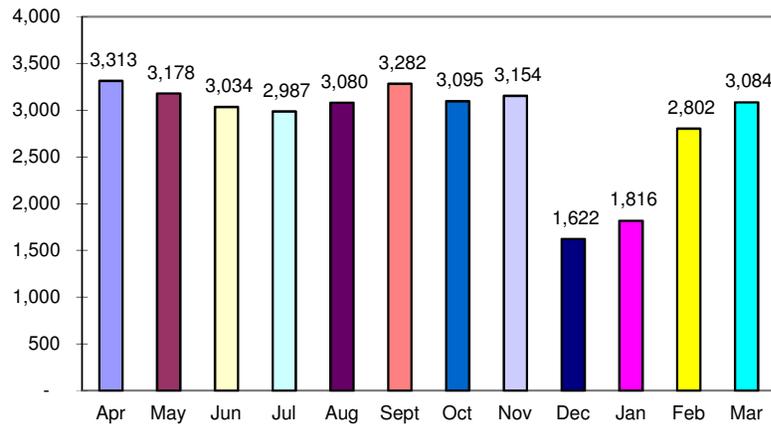
of Yard Waste Collection Points



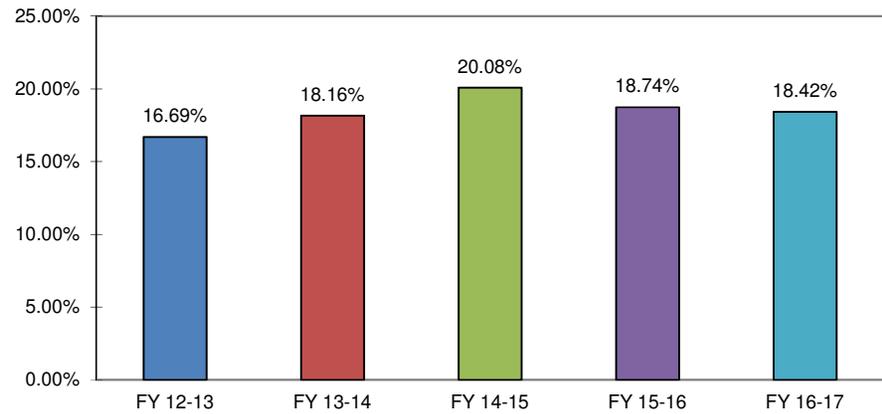
Residential Trash Collection Tons By Month - 2016 - 2017



of Yard Waste Collection Points By Month 2016 - 2017



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	122,275	130,643	130,643	100,481	131,500	136,638	136,694	-	6,051	4.63%
SALARIES/OVERTIME	3,765	4,000	4,000	1,895	2,455	4,000	4,000	-	-	0.00%
SALARIES/STRAIGHT TIME	657	1,000	1,000	404	672	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	3,075	3,000	3,000	2,378	3,473	3,500	3,500	-	500	16.67%
LONGEVITY PAY	1,662	1,727	1,727	1,789	1,789	2,255	2,255	-	528	30.57%
Subtotal - Salaries	131,434	140,370	140,370	106,947	139,889	147,393	147,449	-	7,079	5.04%
FICA EXPENSE	9,967	10,738	10,738	8,115	10,702	11,276	11,280	-	542	5.04%
HEALTH INSURANCE	35,039	40,800	40,800	34,822	40,600	40,000	40,600	-	(200)	-0.49%
RETIREMENT	8,580	9,959	9,959	7,581	9,717	10,792	10,796	-	837	8.41%
401k	6,418	6,869	6,869	5,228	6,702	7,195	7,197	-	328	4.78%
Subtotal - Benefits	60,004	68,366	68,366	55,746	67,721	69,262	69,874	-	1,507	2.20%
GARBAGE COLLECTION	847,020	856,000	856,000	637,593	851,676	863,000	865,000	-	9,000	1.05%
DUMPSTER SERVICE	79,304	82,000	82,000	56,054	83,611	87,000	85,000	-	3,000	3.66%
CONTRACT SERVICES - VEGETATI	14,500	-	-	-	-	-	-	-	-	-
TIPPING FEES - TRASH	176,172	178,500	178,500	117,478	180,000	183,500	181,125	-	2,625	1.47%
TIPPING FEES - VEGETATIVE	40,990	42,000	42,000	35,885	47,250	42,000	49,500	-	7,500	17.86%
C&D/NEWPORT TRANS	1,992	2,500	2,500	3,271	4,000	4,000	4,000	-	1,500	60.00%
UTILITIES	-	800	800	603	810	810	810	-	10	1.25%
MAINTAIN/REPAIR VEHICLE	24,750	-	-	9,752	11,019	15,000	10,000	-	10,000	-
MAINTAIN/REPAIR EQUIPMENT	8,194	5,000	5,000	4,534	6,500	6,500	5,000	-	-	0.00%
GASOLINE	14,251	15,000	15,000	12,784	17,284	15,000	15,000	-	-	0.00%
OIL, TIRES, BATTERIES	2,780	2,500	2,500	4,354	4,944	4,000	4,000	-	1,500	60.00%
UNIFORMS	2,268	2,000	2,000	2,112	2,800	2,500	2,800	-	800	40.00%
GARBAGE CANS, LINERS, POSTS	6,317	10,000	10,000	6,876	10,262	10,000	10,000	-	-	0.00%
MISCELLANEOUS	2,088	4,000	4,000	1,794	2,852	4,000	3,000	-	(1,000)	-25.00%
Subtotal - Operating	1,220,626	1,200,300	1,200,300	893,090	1,223,008	1,237,310	1,235,235	-	34,935	2.91%
VEHICLE PURCHASE	152,753	14,000	14,000	-	10,000	30,000	30,000	-	16,000	114.29%
Subtotal - Capital Outlay	152,753	14,000	14,000	-	10,000	30,000	30,000	-	16,000	114.29%
TOTAL	1,564,817	1,423,036	1,423,036	1,055,783	1,440,618	1,483,966	1,482,558	-	59,521	4.18%

SOLID WASTE

CAPITAL OUTLAY DETAILS

<u>Item</u>	Requested			Manager			Adopted		
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Pickup Truck	1	30,000	<u>30,000</u>	1	30,000	<u>30,000</u>	-	-	<u>-</u>
TOTAL			30,000			30,000			-

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 17-18 DEPARTMENT GOALS

- * Maintain high quality of facilities, services, programs, and special events
- * Further improve park-like appearance of NC 58 corridor
- * Replace 3 public beach access walkways (Fairfax, Beachview, & Whitewater)
- * Construct new sidewalk along Old Ferry Road
- * Replace Welcome to Emerald Isle Sign, flagpole, and lighting near bridge
- * Continue the "Emerald Isle Beach Music Festival" in fall shoulder season
- * Consider additional special events / activities on the beach strand
- * Improve bicycle path maintenance and upkeep
- * Seek to bring major musical act to Emerald Isle

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Adopted</u>	<u>FY 16-17 Amended</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Request</u>	<u>FY 17-18 Recommended</u>	<u>FY 17-18 Adopted</u>
Salaries	450,956	461,849	461,849	491,592	537,607	528,758	-
Benefits	144,599	171,385	171,385	171,139	192,078	192,420	-
Operating	234,026	220,170	220,170	214,345	244,070	214,070	-
Capital Outlay	113,978	112,200	124,700	129,866	179,000	164,000	-
TOTAL	943,559	965,604	978,104	1,006,942	1,152,755	1,099,248	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	145,681	147,500	147,500	148,995	161,500	161,500	-
Regional Access Parking Fees	123,676	115,000	115,000	120,000	125,000	125,000	-
Donations - Parks and Rec	15,019	-	-	5,940	-	-	-
CAMA Grant	-	-	-	-	-	-	-
TOTAL	284,376	262,500	262,500	274,935	286,500	286,500	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	659,183	703,104	715,604	732,007	866,255	812,748	-
<u>Total Authorized Positions</u>							
Full-Time	8	9	9	9	10	10	-
Part-Time	38	37	37	38	38	38	-

PARKS AND RECREATION

FY 17-18 BUDGET NOTES

* Includes funding for new Parks Maintenance position to enhance NC 58 corridor maintenance and bicycle path maintenance

* Includes \$84,000 to replace beach access walkways at Fairfax, Beachview, and Whitewater

* Includes additional funds for NC 58 landscaping improvements

* Includes \$30,000 for replacement 4x4 extended cab pick-up truck

* Includes \$15,000 for replacement Welcome to EI sign, lighting, flagpole

* Includes \$13,000 for used bus for children's programs

* Parks and Recreation also utilizes 2 prison inmates to provide additional labor on a daily basis

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 12-13	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	FY 16-17 Thru March 2017	Entire FY FY 16-17 Projected	FY 17-18 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	42,857	40,572	39,649	40,424	34,637	44,673	45,000
Avg After School Program Enrollment	17	15	14	15	20	20	20
Avg PreSchool Program Enrollment	21	21	21	20	20	20	20
Avg Summer Day Camp Enrollment	26	26	24	25	28	28	28
Comm Center Individual Memberships	n/a	n/a	151	150	135	162	160
Comm Center Family Memberships	n/a	n/a	195	200	170	204	200
Comm Center Free Memberships	n/a	n/a	116	125	94	130	130
# Paid Parking Visitors - WORA, EORA	9,310	12,288	11,381	12,170	7,694	12,000	12,500
# Free Parking Visitors - WORA, EORA	1,103	1,441	1,256	1,144	692	1,244	1,250
Walkway Repairs / Improvements	99	333	365	285	159	322	300

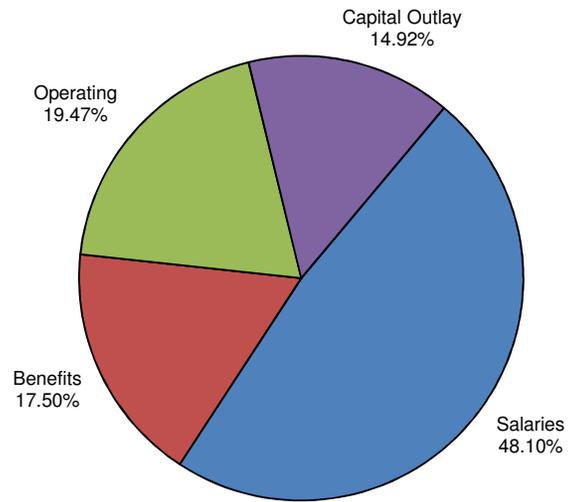
PARKS AND RECREATION

AUTHORIZED POSITION DETAILS

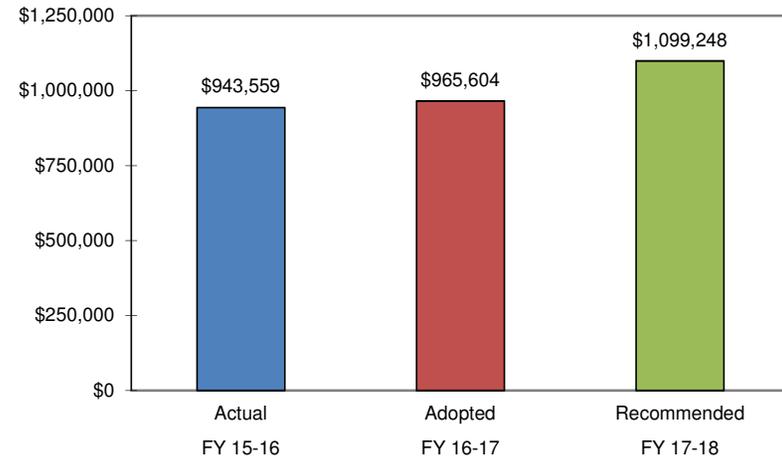
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>	<u>FY 17-18</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	1	1	-
Program Supervisor	1	1	1	1	1	1	-
Facilities Coordinator	-	1	1	1	1	1	-
Landscape Supervisor	-	-	-	-	1	1	-
Landscape Specialist	1	1	1	1	1	1	-
Parks Maintenance Worker	4	4	4	4	4	4	-
TOTAL	8	9	9	9	10	10	-
<u>Part-Time</u>							
Pre School Specialist	1	1	1	1	1	1	-
Pre School Assistant	1	1	1	1	1	1	-
Center Attendants	3	3	3	3	3	3	-
Facilities Coordinator	1	-	-	-	-	-	-
Exercise Class Instructor	17	17	17	18	18	18	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	1	1	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	3	3	3	3	3	3	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	4	4	4	4	4	4	-
TOTAL	38	37	37	38	38	38	-

PARKS AND RECREATION

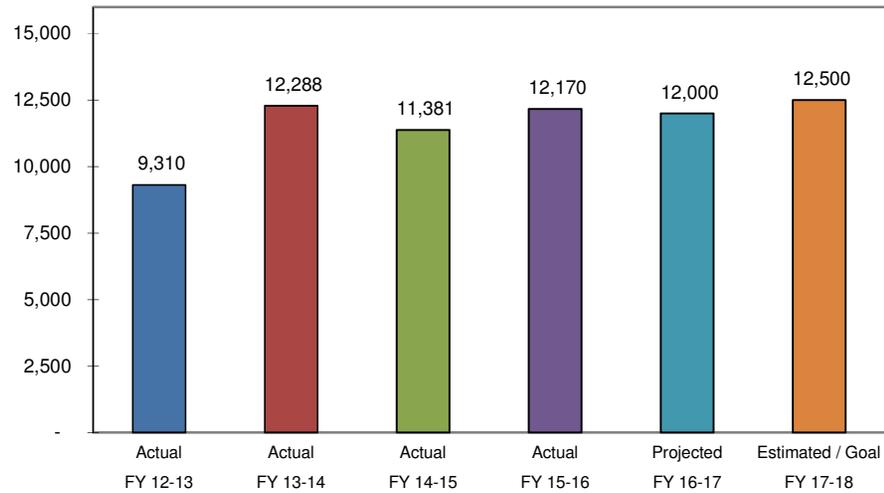
**FY 17-18 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 15-16 Actual	Adopted FY 16-17 Budget	Amended FY 16-17 Budget	FY 16-17 Thru April 06, 17	Projected FY 16-17 Year-End	Requested FY 17-18 Budget	Recommended FY 17-18 Budget	Adopted FY 17-18 Budget	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
SALARIES/FULL TIME	303,478	347,135	347,135	265,787	350,711	392,589	388,740	-	41,605	11.99%
SALARIES/OVERTIME	5,093	6,000	6,000	6,505	7,000	6,000	6,000	-	-	0.00%
SALARIES/STRAIGHT TIME	947	1,000	1,000	606	1,000	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	134,323	100,000	100,000	92,620	125,000	130,000	125,000	-	25,000	25.00%
LONGEVITY PAY	7,115	7,714	7,714	7,881	7,881	8,018	8,018	-	304	3.94%
Subtotal - Salaries	450,956	461,849	461,849	373,399	491,592	537,607	528,758	-	66,909	14.49%
FICA EXPENSE	33,829	35,331	35,331	27,898	37,607	41,127	40,450	-	5,119	14.49%
HEALTH INSURANCE	71,900	91,800	91,800	75,639	88,625	100,000	101,500	-	9,700	10.57%
RETIREMENT	23,054	26,162	26,162	20,376	26,578	30,571	30,282	-	4,120	15.75%
401k	15,816	18,092	18,092	14,014	18,330	20,380	20,188	-	2,096	11.58%
Subtotal - Benefits	144,599	171,385	171,385	137,927	171,139	192,078	192,420	-	21,035	12.27%
TELEPHONE	1,265	1,320	1,320	1,100	1,320	1,320	1,320	-	-	0.00%
UTILITIES	29,550	35,000	35,000	23,816	30,000	30,000	30,000	-	(5,000)	-14.29%
TRAVEL AND TRAINING	3,245	3,000	3,000	2,262	3,000	3,800	3,800	-	800	26.67%
MAINT/REPAIR BUILDING	16,311	8,000	8,000	12,465	14,753	8,000	8,000	-	-	0.00%
MAINTENANCE/GROUNDS	25,020	45,000	45,000	32,547	43,297	80,000	55,000	-	10,000	22.22%
MAINT/REPAIR EQUIPMENT	27,726	5,000	5,000	10,315	13,215	5,500	5,500	-	500	10.00%
GASOLINE	7,897	10,000	10,000	6,069	8,000	8,500	8,500	-	(1,500)	-15.00%
OIL,TIRES,BATTERIES	2,146	2,000	2,000	331	500	1,000	1,000	-	(1,000)	-50.00%
OFFICE SUPPLIES	904	3,000	3,000	627	1,200	1,200	1,200	-	(1,800)	-60.00%
UNIFORMS	3,945	5,550	5,550	1,772	4,000	6,000	6,000	-	450	8.11%
CONTRACTED SERVICES	24,721	30,000	30,000	19,765	22,290	35,000	30,000	-	-	0.00%
PHYSICALS	288	400	400	108	400	400	400	-	-	0.00%
COPIES	1,089	1,000	1,000	815	1,100	1,000	1,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	75	150	150	75	150	150	150	-	-	0.00%
MISCELLANEOUS	2,162	3,000	3,000	2,185	3,000	3,000	3,000	-	-	0.00%
CREDIT CARD & COLLECTION FEE	6,241	6,200	6,200	4,470	6,200	6,200	6,200	-	-	0.00%
GENERAL SUPPLIES	17,448	20,000	20,000	10,683	15,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	9,927	3,000	3,000	2,075	3,000	3,000	3,000	-	-	0.00%
FACILITIES/WALKWAY MAINT	30,832	20,000	20,000	20,574	23,874	20,000	20,000	-	-	0.00%
EVENT EXPENSES	5,780	9,000	9,000	9,024	9,024	9,000	9,000	-	-	0.00%
WELLNESS PROGRAM	-	1,000	1,000	-	-	1,000	1,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	17,454	8,550	8,550	11,022	11,022	-	-	-	(8,550)	-100.00%
Subtotal - Operating	234,026	220,170	220,170	172,100	214,345	244,070	214,070	-	(6,100)	-2.77%

PARKS AND RECREATION

LINE ITEM DETAILS

	<u>FY 15-16</u> <u>Actual</u>	<u>Adopted</u> <u>FY 16-17</u> <u>Budget</u>	<u>Amended</u> <u>FY 16-17</u> <u>Budget</u>	<u>FY 16-17</u> <u>Thru</u> <u>April 06, 17</u>	<u>Projected</u> <u>FY 16-17</u> <u>Year-End</u>	<u>Requested</u> <u>FY 17-18</u> <u>Budget</u>	<u>Recommended</u> <u>FY 17-18</u> <u>Budget</u>	<u>Adopted</u> <u>FY 17-18</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>	<u>Pct Change</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>
CAPITAL OUTLAY	9,208	-	5,000	-	-	13,000	13,000	-	13,000	
CAPITAL IMPROVE/GROUNDS	-	9,500	9,500	7,000	7,000	15,000	15,000	-	5,500	57.89%
CAPITAL IMPROVE/BUILDINGS	25,864	2,500	2,500	-	2,500	-	-	-	(2,500)	-100.00%
VEHICLE PURCHASE	-	25,000	25,000	30,668	30,668	43,000	43,000	-	18,000	72.00%
HEAVY EQUIPMENT	-	3,200	3,200	-	-	9,000	9,000	-	5,800	181.25%
WALKWAYS	<u>78,906</u>	<u>72,000</u>	<u>79,500</u>	<u>48,298</u>	<u>89,698</u>	<u>99,000</u>	<u>84,000</u>	-	<u>12,000</u>	<u>16.67%</u>
Subtotal - Capital Outlay	113,978	112,200	124,700	85,966	129,866	179,000	164,000	-	51,800	46.17%
TOTAL	943,559	965,604	978,104	769,392	1,006,942	1,152,755	1,099,248	-	133,644	13.84%

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>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>
Triumph spreader/sprayer	1	9,000	9,000	1	9,000	9,000	1	9,000	9,000			
4x4 Extended Cab Truck	1	30,000	30,000	1	30,000	30,000	1	30,000	30,000			
Replacement Welcome Sign	1	10,500	10,500	1	10,500	10,500	1	10,500	10,500			
Flagpole w/ lighting - Sign	1	4,500	4,500	1	4,500	4,500	1	4,500	4,500			
Replacement Walkways	3	28,000	84,000	3	28,000	84,000	3	28,000	84,000			
Treadmill	1	4,500	4,500	1	4,500	4,500	1	4,500	4,500			
Recumbent Bike	1	4,000	4,000	1	4,000	4,000	1	4,000	4,000			
Elliptical Trainer	1	4,500	4,500	1	4,500	4,500	1	4,500	4,500			
Used 45 Passenger Bus	1	13,000	13,000	1	13,000	13,000	1	13,000	13,000			
WORA walkways	1	15,000	15,000	-	15,000	-	-	-	-			
TOTAL			179,000			164,000						-

NONDEPARTMENTAL

SERVICES PROVIDED

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

FY 17-18 DEPARTMENT GOALS

- * Effectively control general insurance expenses
- * Maintain funding for outside agencies in FY 17-18
- * Provide adequate funding for November elections

BUDGET INFORMATION

	FY 15-16 <u>Actual</u>	FY 16-17 <u>Adopted</u>	FY 16-17 <u>Amended</u>	FY 16-17 <u>Projected</u>	FY 17-18 <u>Request</u>	FY 17-18 <u>Recommended</u>	FY 17-18 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	424,232	442,000	442,000	432,845	438,250	433,050	-
Capital Outlay	746	-	-	5,000	-	-	-
TOTAL	424,978	442,000	442,000	437,845	438,250	433,050	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	424,978	442,000	442,000	437,845	438,250	433,050	-

FY 17-18 BUDGET NOTES

- * Includes \$235,000 for organization-wide insurance expenses
- * Includes \$85,000 for organization-wide information technology services
- * Includes \$3,200 for Town contribution for school resource officer at White Oak Elementary
- * Includes \$29,000 for organization-wide telephone services
- * Includes \$6,100 for contributions to outside agencies
- * Includes \$7,000 for November 2017 municipal elections

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 15-16 <u>Actual</u>	Adopted FY 16-17 <u>Budget</u>	Amended FY 16-17 <u>Budget</u>	FY 16-17 Thru <u>April 06, 17</u>	Projected FY 16-17 <u>Year-End</u>	Requested FY 17-18 <u>Budget</u>	Recommended FY 17-18 <u>Budget</u>	Adopted FY 17-18 <u>Budget</u>	Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom	Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom
ACCOUNTING SERVICES	-	2,500	2,500	182	182	2,500	500	-	(2,000)	-80.00%
AUDIT	15,150	15,500	15,500	12,250	15,500	16,000	16,000	-	500	3.23%
MEMBERSHIP/DUES	9,327	10,000	10,000	9,197	9,200	9,500	9,300	-	(700)	-7.00%
GENERAL INSURANCE	237,236	245,600	245,600	236,347	241,948	235,000	235,000	-	(10,600)	-4.32%
TELEPHONE SERVICE	28,266	29,400	29,400	20,915	27,860	29,000	29,000	-	(400)	-1.36%
INFO TECH SERVICES	79,595	80,000	80,000	59,504	79,258	88,000	85,000	-	5,000	6.25%
INTERNET SERVICE	8,502	8,700	8,700	6,814	9,628	11,500	11,500	-	2,800	32.18%
POSTAGE	8,686	8,000	8,000	7,029	7,525	8,000	8,000	-	-	0.00%
MUNICIPAL ELECTIONS	6,507	-	-	-	-	7,000	7,000	-	7,000	-
DISASTER FUNDING/OTHER	3,900	5,700	5,700	-	5,700	3,900	3,900	-	(1,800)	-31.58%
MISCELLANEOUS	12,781	9,000	9,000	7,820	9,000	9,000	9,000	-	-	0.00%
BANK SERVICE CHARGES	1,261	600	600	308	308	350	350	-	(250)	-41.67%
COLLECTION FEES	5,066	5,900	5,900	4,996	7,136	7,200	7,200	-	1,300	22.03%
COMMUNITY CONTRIBUTIONS	4,200	6,100	6,100	3,825	6,100	6,100	6,100	-	-	0.00%
BOGUE INLET	-	10,000	10,000	10,000	10,000	-	-	-	(10,000)	-100.00%
WHITE OAK SCHOOL RES OFF	2,923	3,000	3,000	-	3,000	3,200	3,200	-	200	6.67%
REFUND TAXES	832	2,000	2,000	65	500	2,000	2,000	-	-	0.00%
Subtotal - Operating	424,232	442,000	442,000	379,252	432,845	438,250	433,050	-	(8,950)	-2.02%
LAND PURCHASE	746	-	-	5,000	5,000	-	-	-	-	-
Subtotal - Capital Outlay	746	-	-	5,000	5,000	-	-	-	-	-
TOTAL	424,978	442,000	442,000	384,252	437,845	438,250	433,050	-	(8,950)	-2.02%

DEBT SERVICE

SERVICES PROVIDED

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

FY 17-18 DEPARTMENT GOALS

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

<u>BUDGET INFORMATION</u>	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adopted</u>	<u>FY 16-17</u> <u>Amended</u>	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Request</u>	<u>FY 17-18</u> <u>Recommended</u>	<u>FY 17-18</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	663,947	688,246	658,162	848,124	556,876	556,876	-
TOTAL	663,947	688,246	658,162	848,124	556,876	556,876	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	663,947	688,246	658,162	848,124	556,876	556,876	-

FY 17-18 BUDGET NOTES

- * Includes \$246,489 for scheduled debt service payments for 2013 debt refinancing.
- * Includes \$301,387 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.

- *Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 5.89%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.08% prior to FY 17-18 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 15-16 Actual</u>	<u>Adopted FY 16-17 Budget</u>	<u>Amended FY 16-17 Budget</u>	<u>FY 16-17 Thru April 06, 17</u>	<u>Projected FY 16-17 Year-End</u>	<u>Requested FY 17-18 Budget</u>	<u>Recommended FY 17-18 Budget</u>	<u>Adopted FY 17-18 Budget</u>	<u>Inc / (Dec) FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>	<u>Pct Change FY 16-17 Budget (Adopted) vs. FY 17-18 Recom</u>
PRINCIPAL	595,925	628,733	601,133	601,132	787,557	513,964	513,964	-	(114,769)	-18.25%
INTEREST	68,022	59,513	57,029	57,028	60,567	42,912	42,912	-	(16,601)	-27.89%
Subtotal - Debt Service	663,947	688,246	658,162	658,160	848,124	556,876	556,876	-	(131,370)	-19.09%
TOTAL	663,947	688,246	658,162	658,160	848,124	556,876	556,876	-	(131,370)	-19.09%

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 17-18 DEPARTMENT GOALS

- * Maintain annual transfer from the General Fund to the Future Beach Nourishment Fund
- * Provide additional transfer to Future Beach Nourishment Fund to reimburse funding for Islander Drive land purchase
- * Provide sufficient funds for new sidewalk on Old Ferry Road

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Adopted</u>	<u>FY 16-17 Amended</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Request</u>	<u>FY 17-18 Recommended</u>	<u>FY 17-18 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	428,243	567,500	650,677	696,677	475,000	475,000	-
TOTAL	428,243	567,500	650,677	696,677	475,000	475,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>							
	428,243	567,500	650,677	696,677	475,000	475,000	-

FY 17-18 BUDGET NOTES

- * In lieu of the elimination of the Secondary Benefit District in FY 14-15, a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated. This \$400,000 amount includes anticipated sales tax revenues associated with the Primary Benefit District ad valorem tax levy.
- * An additional \$60,000 is included to be transferred to the Future Beach Nourishment Fund as part of an internal financing arrangement for the Islander Drive land purchase. FY 17-18 includes the first of five annual payments to reimburse the Future Beach Nourishment Fund.
- * A total of \$15,000 is included for the construction of a new sidewalk on Old Ferry Road from CVS to Canal Drive. An additional \$15,000 will be matched from the Bicycle and Pedestrian Fund.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 15-16</u> <u>Actual</u>	<u>Adopted</u> <u>FY 16-17</u> <u>Budget</u>	<u>Amended</u> <u>FY 16-17</u> <u>Budget</u>	<u>FY 16-17</u> <u>Thru</u> <u>April 06, 17</u>	<u>Projected</u> <u>FY 16-17</u> <u>Year-End</u>	<u>Requested</u> <u>FY 17-18</u> <u>Budget</u>	<u>Recommended</u> <u>FY 17-18</u> <u>Budget</u>	<u>Adopted</u> <u>FY 17-18</u> <u>Budget</u>	<u>Inc / (Dec)</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>	<u>Pct Change</u> <u>FY 16-17 Budget</u> <u>(Adopted) vs.</u> <u>FY 17-18 Recom</u>
TRANSFER TO WELCOME CTR	814	-	-	-	-	-	-	-	-	
TRANSFER TO BIKE & PED	-	-	3,693	3,693	3,693	-	-	-	-	
TRANSFER TO CAPE EM PIPE	-	32,500	32,500	32,500	32,500	-	-	-	(32,500)	-100.00%
TRANSFER TO BOGUE INLET DR	-	-	57,000	57,000	82,000	-	-	-	-	
TRANSFER TO SMALL PUMPS	-	15,000	-	-	-	-	-	-	(15,000)	-100.00%
TRANSFER TO OSP RDG PUMP	25,000	120,000	155,000	155,000	176,000	-	-	-	(120,000)	-100.00%
TRANSFER TO OLD FERRY RD	-	-	-	-	-	15,000	15,000	-	15,000	
TRANSFER TO ISLANDER LAND	-	-	-	-	300,000	-	-	-	-	
TRANSFER TO FUTURE BEACH	-	-	-	-	-	60,000	60,000	-	60,000	
TRANSFER TO FUTURE BEACH	402,429	400,000	402,484	402,484	102,484	400,000	400,000	-	-	0.00%
Subtotal - Transfers	428,243	567,500	650,677	650,677	696,677	475,000	475,000	-	(92,500)	-16.30%
TOTAL	428,243	567,500	650,677	650,677	696,677	475,000	475,000	-	(92,500)	-16.30%



OTHER FUNDS

BEACH MUSIC FESTIVAL FUND

FUND DESCRIPTION

The Beach Music Festival Fund was established in FY 2017 to account for the revived Emerald Isle Beach Music Festival, held in August 2016. There are no general tax revenues used for this annual special event, which is funded 100% by a contribution from the Carteret County Tourism Development Authority and proceeds from the event. The original Emerald Isle Beach Music Festival, produced by Emerald Isle businessmen in the 1980's and 1990's, was hugely successful and routinely drew crowds of people to Emerald Isle in the spring each year. This fund is appropriated again for FY 2018 to continue the Emerald Isle Beach Music Festival.

BUDGET INFORMATION	FY 15-16	Adopted	Amended	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Revenues							
Tourism Development Authority	-	-	35,000	35,000	35,000	35,000	-
Sponsorships	-	-	5,000	12,500	11,000	11,000	-
T-Shirt Sales	-	-	7,500	6,038	6,000	6,000	-
Vendor Fees	-	-	2,500	2,500	2,000	2,000	-
TOTAL	-	-	50,000	56,038	54,000	54,000	-
Expenditures							
Music Performances	-	-	30,000	23,300	24,000	24,000	-
Advertising and Miscellaneous	-	-	20,000	23,898	30,000	30,000	-
TOTAL	-	-	50,000	47,198	54,000	54,000	-

FY 17-18 BUDGET NOTES

* As of June 30, 2017, the Beach Music Festival Fund is projected to have a fund balance of approximately \$8,840, of which several deposits have been made to secure musical acts for the September 2017 festival.

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.

BUDGET INFORMATION	FY 15-16	Adopted	Amended				
	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	Actual	Budget	Budget	Projected	Request	Recommended	Adopted
Revenues							
Primary Benefit District Taxes	271,963	271,703	271,703	270,624	272,991	272,991	-
Transfer from General Fund	402,429	400,000	402,484	102,484	460,000	460,000	-
Interest Earnings	3,892	7,484	5,000	13,600	15,000	15,000	-
Lease - Welcome Center	27,600	-	248,400	248,400	-	-	-
TOTAL	705,884	679,187	927,587	635,108	747,991	747,991	-
Expenditures							
Transfer to Welcome Center Project	276,000	-	-	-	-	-	-
Appropriation to Fund Balance	429,884	679,187	927,587	635,108	747,991	747,991	-
TOTAL	705,884	679,187	927,587	635,108	747,991	747,991	-

FY 17-18 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 16-17, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 17-18.
- * The Secondary Benefit District (all other properties) was eliminated in FY 14-15, and was replaced with an annual transfer from the General Fund to the Future Beach Nourishment Fund. This transfer includes sales tax revenues allocated to the Primary Benefit District.
- * Revenues generated in the Future Beach Nourishment Fund in FY 17-18 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2017, the projected fund balance in the Future Beach Nourishment Fund is expected to be nearly \$2.5 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 each spring. Net proceeds from the races are earmarked for Emerald Isle bicycle path expenses and selected charities. The races are organized by a volunteer committee with assistance from the Town, and the Town accounts for all revenues and expenses associated with the races.

BUDGET INFORMATION	FY 15-16	Adopted	Amended	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Revenues							
Entry Fees	74,940	75,000	75,000	62,836	75,000	75,000	-
Sponsorships	18,800	15,000	15,000	16,770	15,000	15,000	-
Miscellaneous	1,130	-	-	1,134	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	94,870	90,000	90,000	80,740	90,000	90,000	-
Expenditures							
Race Expenditures	34,900	40,000	40,000	32,555	40,000	40,000	-
Donations to Charity	30,000	25,000	25,000	25,000	25,000	25,000	-
Transfer to Bike and Ped CPO	30,000	25,000	25,000	25,000	25,000	25,000	-
TOTAL	94,900	90,000	90,000	82,555	90,000	90,000	-

FY 17-18 BUDGET NOTES

* As of June 30, 2017, the Half-Marathon Fund is projected to have a fund balance of approximately \$223 after allocating \$25,000 for future bicycle path expenses and \$25,000 for charities from the net proceeds (\$50,000) of the 2017 races.

* The FY 17-18 budget establishes an initial budget for the 2018 races, and the expectation is that this budget will be amended as race preparations occur during the fiscal year.

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.

BUDGET INFORMATION	FY 15-16	Adopted FY 16-17	Amended FY 16-17	FY 16-17	FY 17-18	FY 17-18	FY 17-18
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Revenues							
Controlled Substance Tax	12	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-
Appropriated Fund Balance	-	-	788	788	-	-	-
TOTAL	12	-	788	788	-	-	-
Expenditures							
Police Department	500	-	788	788	-	-	-
TOTAL	500	-	788	788	-	-	-

FY 17-18 BUDGET NOTES

* As of June 30, 2017, the Special Drug Fund is expected to have a zero balance. Future appropriations to the fund are dependent upon funds available from the forfeiture programs of the US Department of Justice and the US Department of the Treasury, as well as the North Carolina Department of Revenue's controlled substance tax program.



STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/17	Remaining Balance
<u>Revenues</u>			
Transfer from Coast Guard Road Multi-Use Path CPO	48,485	48,485	-
Transfer from NC 58 Traffic Signal	36,000	36,000	-
Transfer from General Fund	3,693	3,693	-
Transfer from Half-Marathon Fund	122,000	122,000	-
Donations	16,403	19,252	2,849
Entry Fees	10,540	13,850	3,310
TOTAL	<u>237,121</u>	<u>243,280</u>	<u>6,159</u>
<u>Expenditures and Encumbrances</u>			
Miscellaneous	11,788	11,358	(430)
Construction	147,333	118,320	(29,013)
Transfer to CPO Bogue Inlet Drive Improvements	<u>78,000</u>	<u>78,000</u>	<u>-</u>
TOTAL	<u>237,121</u>	<u>207,678</u>	<u>(29,443)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

SENATOR JEAN PRESTON MEMORIAL

Capital Project Ordinance Originally Adopted June 09, 2015

	<u>Authorized Budget</u>	<u>Projected As of 6/30/17</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	3,750	3,750	-
Transfer from CPO - Public Boat Launch	4,994	4,994	-
Donations	45,930	46,205	275
Grant - Trillium Health Resources	224,999	224,999	-
TOTAL	<u>279,673</u>	<u>279,948</u>	<u>275</u>
<u>Expenditures and Encumbrances</u>			
Design & Permitting	7,000	7,095	95
Site Improvements	47,673	40,010	(7,663)
Construction	225,000	224,999	(1)
Transfer to General Fund	-	7,844	7,844
TOTAL	<u>279,673</u>	<u>279,948</u>	<u>275</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

OSPREY RIDGE STORMWATER PUMP PROJECT

Capital Project Ordinance Originally Adopted April 12, 2016

	Authorized Budget	Projected As of 6/30/17	Remaining Balance
<u>Revenues</u>			
Transfer from General Fund	180,000	201,000	21,000
TOTAL	180,000	201,000	21,000
<u>Expenditures and Encumbrances</u>			
Design & Permitting	25,000	38,031	13,031
Construction	155,000	162,969	7,969
TOTAL	180,000	201,000	21,000

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

CAPE EMERALD PIPE REPLACEMENT PROJECT

Capital Project Ordinance Originally Adopted July 12, 2016

	<u>Authorized Budget</u>	<u>Projected As of 6/30/17</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Transfer from General Fund	32,500	32,500	-
TOTAL	<u>32,500</u>	<u>32,500</u>	-
<u>Expenditures and Encumbrances</u>			
Construction	32,500	-	(32,500)
TOTAL	<u>32,500</u>	-	<u>(32,500)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

ISLANDER DRIVE LAND ACQUISITION

Capital Project Ordinance Originally Adopted March 14, 2017

	<u>Authorized Budget</u>	<u>Projected As of 6/30/17</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Carteret County	450,000	450,000	-
Installment Purchase Financing	265,000	-	(265,000)
Transfer from General Fund	-	250,000	250,000
TOTAL	<u>715,000</u>	<u>700,000</u>	<u>(15,000)</u>
<u>Expenditures and Encumbrances</u>			
Miscellaneous	58,750	70,000	11,250
Land Acquisition	<u>656,250</u>	<u>630,000</u>	<u>(26,250)</u>
TOTAL	715,000	700,000	(26,250)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/17

BOGUE INLET DRIVE IMPROVEMENTS

Capital Project Ordinance Originally Adopted December 13, 2016

	Authorized Budget	Projected As of 6/30/17	Remaining Balance
<u>Revenues</u>			
Transfer from Bicycle and Pedestrian Fund	78,000	78,000	-
Transfer from General Fund	57,000	82,000	25,000
TOTAL	135,000	160,000	25,000
<u>Expenditures and Encumbrances</u>			
Construction	135,000	160,000	25,000
TOTAL	135,000	160,000	25,000



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Planned Expenditures					
Planning and Inspections	-	-	30,000	-	-
Police	116,000	132,000	120,000	120,000	122,000
Fire	15,000	960,000	65,000	-	-
Public Works	-	75,000	65,000	40,000	30,000
Solid Waste	30,000	-	-	-	-
Parks and Recreation	43,000	40,000	35,000	30,000	-
Sidewalks and Bicycle Paths	30,000	-	-	120,000	-
Street Improvements	150,000	175,000	150,000	150,000	150,000
Beach and Sound Access Improvements	84,000	100,000	84,000	84,000	104,000
Storm Water Projects	15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition	3,000,000	1,250,000	-	-	-
Beach Nourishment / Inlet Management	-	-	15,000,000	-	15,000,000
TOTAL	3,483,000	2,747,000	15,564,000	559,000	15,421,000
Suggested Revenue Sources					
General Fund - Annual	318,000	447,000	414,000	349,000	271,000
Powell Bill	150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund	15,000	-	-	60,000	-
Grant Funding	2,545,000	-	10,000,000	-	-
Installment Financing	455,000	2,150,000	-	-	-
Future Beach Nourishment Fund	-	-	1,250,000	-	3,750,000
County Room Occupancy Tax	-	-	3,750,000	-	11,250,000
TOTAL	3,483,000	2,747,000	15,564,000	559,000	15,421,000
GRAND TOTAL - FY 2017-18 through FY 2021-22	37,774,000				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Planning and Inspections						
1 SUV - Chevy Tahoe	Replacement	-	-	30,000	-	-
TOTAL PLANNING AND INSPECTIONS		-	-	30,000	-	-
Police						
1 SUV / Truck	Replacement	40,000	41,000	42,000	42,000	42,000
1 Patrol Car-Marked	Replacement	-	-	-	39,000	40,000
2 Patrol Car-Marked	Replacement	76,000	76,000	78,000	-	-
1 Un-Marked Vehicle	Replacement	-	-	-	39,000	40,000
1 All Terrain Vehicle	Replacement	-	15,000	-	-	-
TOTAL POLICE		116,000	132,000	120,000	120,000	122,000
Fire						
2 All Terrain Vehicles	Replacement	-	30,000	-	-	-
1 All Terrain Vehicle	Replacement	15,000	-	-	-	-
1 Fire Rescue Truck - 4WD	Replacement	-	-	31,000	-	-
1 Asst Chief Vehicle	Replacement	-	-	34,000	-	-
2 Jet Ski	Replacement	-	30,000	-	-	-
1 Fire Ladder Truck	Replacement	-	900,000	-	-	-
TOTAL FIRE		15,000	960,000	65,000	-	-

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Public Works						
1 Tractor	Replacement	-	-	30,000	-	-
1 Prisoner Transport Van	Replacement	-	-	-	30,000	-
1 Riding Mower	Replacement	-	-	-	10,000	-
1 Pick-Up Truck	Replacement	-	-	-	-	30,000
1 Bucket Truck	New (Used)	-	-	35,000	-	-
1 Dump Truck	Replacement	-	75,000	-	-	-
TOTAL PUBLIC WORKS		-	75,000	65,000	40,000	30,000
Solid Waste						
1 Pick-Up Truck	Replacement	30,000	-	-	-	-
TOTAL SOLID WASTE		30,000	-	-	-	-
Parks and Recreation						
1 Pick-Up Truck	Replacement	30,000	30,000	35,000	-	-
1 School Activity Bus	Replacement	13,000	-	-	-	-
1 Utility Vehicle	Replacement	-	-	-	15,000	-
1 Riding Mower	Replacement	-	10,000	-	15,000	-
TOTAL PARKS AND RECREATION		43,000	40,000	35,000	30,000	-
Sidewalks and Bicycle Paths						
1 Old Ferry Road Sidewalk	New	30,000	-	-	-	-
1 Lee Avenue Bicycle Path	New	-	-	-	120,000	-
TOTAL SIDEWALKS AND BICYCLE PATHS		30,000	-	-	120,000	-
Street and Drainage Improvements						
1 Lee Avenue / Archers Creek Culvert Replacement	Repair	-	25,000	-	-	-
1 Annual Street Resurfacing	Repair	150,000	150,000	150,000	150,000	150,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		150,000	175,000	150,000	150,000	150,000
Beach and Sound Access Improvements						
1 Realign El Woods / Cape Emerald Pier	New / Repair	-	-	-	-	20,000
1 Beach Vehicle Ramp Gates	New	-	16,000	-	-	-
3 Beach Access Replacements	New / Repair	84,000	84,000	84,000	84,000	84,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		84,000	100,000	84,000	84,000	104,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>			<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Storm Water Projects							
1	Small Area Solutions	New	15,000	15,000	15,000	15,000	15,000
TOTAL STORM WATER PROJECTS			15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition							
1	29.7 Acres - Surfside Tract	New	3,000,000	-	-	-	-
1	Fire Station 1 Improvements	New	-	1,250,000	-	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION			3,000,000	1,250,000	-	-	-
Beach Nourishment / Inlet Management							
1	Bogue Inlet Realignment / Western Nourishment	New	-	-	15,000,000	-	-
1	Eastern Emerald Isle Nourishment	New	-	-	-	-	15,000,000
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT			-	-	15,000,000	-	15,000,000

Summary of Planned Expenditures			<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Planning and Inspections			-	-	30,000	-	-
Police			116,000	132,000	120,000	120,000	122,000
Fire			15,000	960,000	65,000	-	-
Public Works			-	75,000	65,000	40,000	30,000
Solid Waste			30,000	-	-	-	-
Parks and Recreation			43,000	40,000	35,000	30,000	-
Sidewalks and Bicycle Paths			30,000	-	-	120,000	-
Street Improvements			150,000	175,000	150,000	150,000	150,000
Beach and Sound Access Improvements			84,000	100,000	84,000	84,000	104,000
Storm Water Projects			15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition			3,000,000	1,250,000	-	-	-
Beach Nourishment / Inlet Management			-	-	15,000,000	-	15,000,000
TOTAL			3,483,000	2,747,000	15,564,000	559,000	15,421,000

GRAND TOTAL - FY 2017-18 through FY 2021-22 **37,774,000**

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Planning and Inspections						
1 SUV - Chevy Tahoe	General Fund - Annual	-	-	30,000	-	-
TOTAL PLANNING AND INSPECTIONS		-	-	30,000	-	-
Police						
1 SUV / Truck	General Fund - Annual	40,000	41,000	42,000	42,000	42,000
1 Patrol Car-Marked	General Fund - Annual	-	-	-	39,000	40,000
2 Patrol Car-Marked	General Fund - Annual	76,000	76,000	78,000	-	-
1 Un-Marked Vehicle	General Fund - Annual	-	-	-	39,000	40,000
1 All Terrain Vehicle	General Fund - Annual	-	15,000	-	-	-
TOTAL POLICE		116,000	132,000	120,000	120,000	122,000
Fire						
2 All Terrain Vehicles	General Fund - Annual	-	30,000	-	-	-
1 All Terrain Vehicle	General Fund - Annual	15,000	-	-	-	-
1 Fire Rescue Truck - 4WD	General Fund - Annual	-	-	31,000	-	-
1 Asst Chief Vehicle	General Fund - Annual	-	-	34,000	-	-
2 Jet Ski	General Fund - Annual	-	30,000	-	-	-
1 Fire Ladder Truck	Installment Financing	-	900,000	-	-	-
TOTAL FIRE		15,000	960,000	65,000	-	-

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Public Works						
1 Tractor	General Fund - Annual	-	-	30,000	-	-
1 Prisoner Transport Van	General Fund - Annual	-	-	-	30,000	-
1 Riding Mower	General Fund - Annual	-	-	-	10,000	-
1 Pick-Up Truck	General Fund - Annual	-	-	-	-	30,000
1 Bucket Truck	General Fund - Annual	-	-	35,000	-	-
1 Dump Truck	General Fund - Annual	-	75,000	-	-	-
TOTAL PUBLIC WORKS		-	75,000	65,000	40,000	30,000
Solid Waste						
1 Pick-Up Truck	General Fund - Annual	30,000	-	-	-	-
TOTAL SOLID WASTE		30,000	-	-	-	-
Parks and Recreation						
1 Pick-Up Truck	General Fund - Annual	30,000	30,000	35,000	-	-
1 School Activity Bus	General Fund - Annual	13,000	-	-	-	-
1 Utility Vehicle	General Fund - Annual	-	-	-	15,000	-
1 Riding Mower	General Fund - Annual	-	10,000	-	15,000	-
TOTAL PARKS AND RECREATION		43,000	40,000	35,000	30,000	-
Sidewalks and Bicycle Paths						
1 Old Ferry Road Sidewalk	Bicycle and Ped Fund	15,000	-	-	-	-
	General Fund - Annual	15,000	-	-	-	-
1 Lee Avenue Bicycle Path	Bicycle and Ped Fund	-	-	-	60,000	-
	General Fund - Annual	-	-	-	60,000	-
TOTAL SIDEWALKS AND BICYCLE PATHS		30,000	-	-	120,000	-
Street and Drainage Improvements						
1 Lee Avenue / Archers Creek Culvert Replacement	General Fund - Annual	-	25,000	-	-	-
1 Annual Street Resurfacing	Powell Bill	150,000	150,000	150,000	150,000	150,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		150,000	150,000	150,000	150,000	150,000
Beach and Sound Access Improvements						
1 Realign El Woods / Cape Emerald Pier	General Fund - Annual	-	-	-	-	20,000
1 Beach Vehicle Ramp Gates	General Fund - Annual	-	16,000	-	-	-
3 Beach Access Replacements	General Fund - Annual	84,000	84,000	84,000	84,000	84,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		84,000	100,000	84,000	84,000	104,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Storm Water Projects						
1 Small Area Solutions	General Fund - Annual	15,000	15,000	15,000	15,000	15,000
TOTAL STORM WATER PROJECTS		15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition						
1 29.7 Acres - Surfside Tract	Grant Funding	2,545,000	-	-	-	-
	Installment Financing	455,000	-	-	-	-
1 Fire Station 1 Improvements	Installment Financing	-	1,250,000	-	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		-	1,250,000	-	-	-
Beach Nourishment / Inlet Management						
1 Bogue Inlet Realignment / Western Nourishment	Future Beach Nour Fund	-	-	1,250,000	-	-
	Grant Funding	-	-	10,000,000	-	-
	County Room Occ Tax	-	-	3,750,000	-	-
1 Eastern Emerald Isle Nourishment	Future Beach Nour Fund	-	-	-	-	3,750,000
	County Room Occ Tax	-	-	-	-	11,250,000
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		-	-	-	-	15,000,000
		<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Summary of Suggested Revenue Sources						
General Fund - Annual		318,000	447,000	414,000	349,000	271,000
Powell Bill		150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund		15,000	-	-	60,000	-
Grant Funding		2,545,000	-	10,000,000	-	-
Installment Financing		455,000	2,150,000	-	-	-
Future Beach Nourishment Fund		-	-	1,250,000	-	3,750,000
County Room Occupancy Tax		-	-	3,750,000	-	11,250,000
TOTAL		3,483,000	2,747,000	15,564,000	559,000	15,421,000
GRAND TOTAL - FY 2017-18 through FY 2021-22		37,774,000				

PLANNING AND INSPECTIONS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
4WD SUV	2005	Chevy	Tahoe	60,472	\$ 30,000	15	2019-20	\$ 30,000

POLICE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Patrol Car (9716)	2010	Ford	C V (9716)	113,626	\$ 29,000	8	2017-18	\$ 38,000
SUV (0794)	2005	Ford	Explorer (0794)	105,626	\$ 28,000	13	2017-18	\$ 40,000
Patrol Car (0461)	2011	Ford	C V (0461)	100,371	\$ 29,000	7	2017-18	\$ 38,000
SUV (2336)	2007	Ford	Explorer (2336)	102,508	\$ 28,000	12	2018-19	\$ 41,000
Patrol Car (0462)	2011	Ford	C V (0462)	111,954	\$ 29,000	8	2018-19	\$ 38,000
Patrol Car (5758)	2013	Ford	Taurus (5758)	102,098	\$ 29,000	6	2018-19	\$ 38,000
Beach Patrol UTV (7396)	2009	John Deere	Gator (7396)	1,055	\$ 8,000	10	2018-19	\$ 15,000
SUV (2339)	2007	Ford	Explorer (2339)	90,712	\$ 28,000	13	2019-20	\$ 42,000
Patrol Car (5757)	2013	Ford	Taurus (5757)	84,135	\$ 29,000	7	2019-20	\$ 39,000
Patrol Car (9713)	2013	Ford	Taurus (9713)	71,682	\$ 29,000	7	2019-20	\$ 39,000
Sergeant Vehicle (4854)	2014	Dodge	4x4 Truck (4854)	56,114	\$ 32,000	7	2020-21	\$ 42,000
Chief's Vehicle (8470)	2013	Ford	Explorer (8470)	54,875	\$ 31,000	8	2020-21	\$ 39,000
Patrol Car (9712)	2013	Ford	Taurus (9712)	66,341	\$ 29,000	8	2020-21	\$ 39,000
Sergeant Vehicle(4855)	2014	Dodge	4x4 Truck (4855)	34,602	\$ 32,000	8	2021-22	\$ 42,000
Major's Vehicle (5759)	2013	Ford	Taurus (5759)	40,678	\$ 29,000	9	2021-22	\$ 40,000
Patrol Car (6690)	2015	Dodge	Charger (6690)	28,651	\$ 28,000	8	2021-22	\$ 40,000
Beach Patrol UTV (1412)	2015	Bobcat	UTV (1412)	5.36 hrs	\$ 14,000	8	2022-23	\$ 18,000
Sergeant Vehicle (3714)	2015	Dodge	4x4 Truck (3714)	26,977	\$ 32,000	8	2022-23	\$ 43,000
Patrol Car (0921)	2016	Dodge	Charger (0921)	14,456	\$ 36,000	7	2022-23	\$ 41,000
Lieutenant Truck (9411)	2016	Dodge	4x4 Truck (9411)	9,214	\$ 39,000	8	2023-24	\$ 45,000
Sergeant Vehicle (5634)	2015	Dodge	4x4 Truck (5634)	24,179	\$ 32,000	8	2023-24	\$ 43,000
Patrol Car (4004)	2016	Dodge	Charger (4004)	7,556	\$ 36,000	8	2023-24	\$ 41,000
Captain's Truck (4177)	2017	Dodge	4x4 Truck (4177)	1,554	\$ 39,000	8	2024-25	\$ 45,000
Patrol Car (9885)	2017	Dodge	Charger (9885)	1,009	\$ 36,000	8	2024-25	\$ 41,000

FIRE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
ATV	2012	Bobcat	ATV	1,315	\$ 10,000	6	2017-18	\$ 15,000
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	14	2018-19	\$ 15,000
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	14	2018-19	\$ 15,000
ATV	2015	Bobcat	ATV	531	\$ 14,000	4	2018-19	\$ 15,000
ATV	2015	Bobcat	ATV	486	\$ 14,000	4	2018-19	\$ 15,000
Ladder 7	1998	Emergency One	75' Quint	28,043	\$ 430,000	21	2018-19	\$ 900,000
Car 9 (Assistant Chief)	2008	Ford	Explorer	67,069	\$ 26,000	12	2019-20	\$ 34,000
Rescue 5 (Station 2)	2008	Chevy	Silverado	38,696	\$ 25,000	12	2019-20	\$ 31,000
Car 6 (Chief)	2013	Ford	Expedition	56,549	\$ 30,000	10	2022-23	\$ 40,000
Rescue 4 (Station 1)	2013	Ford	F150	12,887	\$ 30,000	10	2022-23	\$ 40,000
Engine 3	2004	Emergency One	Pumper	39,655	\$ 348,000	20	2023-24	\$ 600,000
Sound Rescue Boat	2011	Carolina	Skiff	52 hrs	\$ 18,000	15	2025-26	\$ 25,000
Engine 2	2009	Emergency One	Pumper	48,917	\$ 420,000	20	2028-29	\$ 650,000
Engine 1	2014	Toyne	Pumper	15,811	\$ 450,000	20	2033-34	\$ 700,000
Car 8 (Fire Inspector)	2003	Dodge	Durango	132,703	\$ 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-21 Dump Truck	1994	International	T444E	69,008	\$ 40,000	25	2018-19	\$ 75,000
M-23 Tractor	1995	Ford	3930	2,131	\$ 16,000	25	2019-20	\$ 30,000
M-3 Prisoner Transport	2011	Ford	Passenger Van	145,650	\$ 20,000	10	2020-21	\$ 30,000
M-5 Zero Turn Mower	2011	Scag	Mower	845	\$ 8,000	10	2020-21	\$ 10,000
M-4 Pick-Up Truck	2012	Dodge	Truck	61,438	\$ 19,000	10	2021-22	\$ 30,000
M-8 Pick-Up Truck	2014	Ford	F-150	27,490	\$ 25,000	10	2023-24	\$ 35,000
M-31 Backhoe / Loader	2000	Case	580	2,670	\$ 55,000	25	2024-25	\$ 75,000
M-12 Zero Turn Mower	2016	Scag	Tiger Cat 52"	110	\$ 7,900	10	2025-26	\$ 12,000
M-32 Dump Truck	2002	International	4300	37,017	\$ 50,000	25	2026-27	\$ 75,000
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	158,315	\$ 25,000	Until rotated out with newer vehicle		

SOLID WASTE

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
M-1 Pick-Up Truck	2008	Chevrolet	Silverado	111,843	\$ 25,000	10	2017-18	\$ 30,000
M-7 Pick-Up Truck	2013	Ford	F250	30,612	\$ 20,000	10	2022-23	\$ 35,000
M-6 Brush Truck	2013	International	4300	100,814	\$ 135,000	10	2022-23	\$ 175,000
M-10 Brush Truck	2016	Freightliner	M2106	27,267	\$ 127,000	10	2025-26	\$ 200,000
M-11 Pick-Up Truck	2016	Chevrolet	Silverado 2500HD	7,621	\$ 26,000	10	2025-26	\$ 35,000
M-38 Utility Vehicle	2017	Kubota	ATV	-	\$ 10,000	10	2026-27	\$ 14,000
M-9 Utility Vehicle	2012	Bobcat	ATV	1,110	Spare - Replacement strategy uncertain			

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-5	2002	Dodge	Quad Cab	76,893	\$ 25,000	16	2017-18	\$ 30,000
School Activity Bus (used)	1989	Chevrolet	Bus	70,764	-	31	2017-18	\$ 13,000
Riding Mower P-3	2009	Scag	Mower 52"	953	\$ 6,000	10	2018-19	\$ 10,000
Pick-Up Truck P-8	2007	Chevrolet	Silverado	112,341	\$ 17,000	12	2018-19	\$ 30,000
Pick-Up Truck P-10	2006	Chevrolet	4x4	68,227	\$ 25,000	14	2019-20	\$ 35,000
Riding Mower P-4	2011	Hustler	Super Z	2,601	\$ 8,000	10	2020-21	\$ 15,000
Utility Vehicle P-6	2009	John Deere	Gator	758	\$ 8,000	11	2020-21	\$ 15,000
Dump Truck P-1	2004	Chevrolet	Dump	40,860	\$ 23,000	20	2023-24	\$ 50,000
Riding Mower P-7	2015	Scag	Mower 48"	394	\$ 8,000	10	2024-25	\$ 12,000
Riding Mower/Edger P-12	2015	Grasshopper	Mower/Edger	165	\$ 8,000	10	2024-25	\$ 12,000
Pick-Up Truck P-15	2015	Chevrolet	4X4	12,643	\$ 25,000	10	2024-25	\$ 30,000
Tractor P-11	2005	John Deere	4120	2,412	\$ 25,000	25	2029-30	\$ 50,000
Pick-Up Truck P-9	2016	Chevrolet	4x4	480	\$ 29,000	16	2032-33	\$ 30,000
Chevrolet S-10 Pick-Up Truck	2003	Chevrolet	S-10	84,473			Spare - Replacement strategy uncertain	
Riding Mower (Blower) P-2	2007	Scag	Mower 48"	269			Spare - Replacement strategy uncertain	
Riding Mower P-14	2007	Scag	Mower 48"	903			Spare - Replacement strategy uncertain	

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 2,938,381	\$ 2,150,824	\$ 2,091,860	\$ 3,686,132	\$ 3,101,170	\$ 2,503,750
Minus Principal Payments	(787,557)	(513,964)	(555,728)	(584,961)	(597,420)	(610,374)
Plus New Debt						
2018 Ladder Truck	-	-	900,000	-	-	-
2018 Fire Station 1 Renovations	-	-	1,250,000	-	-	-
2018 Surfside Tract - 29.7 Acres	-	455,000	-	-	-	-
Remaining Principal at June 30	\$ 2,150,824	\$ 2,091,860	\$ 3,686,132	\$ 3,101,170	\$ 2,503,750	\$ 1,893,376
Estimated Assessed Value	\$ 2,761,337,471	\$ 2,761,337,471	\$ 2,775,144,158	\$ 2,789,019,879	\$ 2,802,964,979	\$ 2,816,979,803
Outstanding Debt at 6/30 as % of Assessed Value	0.08%	0.08%	0.13%	0.11%	0.09%	0.07%
Estimated Permanent Population	3,797	3,835	3,873	3,912	3,951	3,991
Outstanding Debt Per Capita	\$ 566	\$ 545	\$ 952	\$ 793	\$ 634	\$ 474
Total # of Real Property Parcels	7,345	7,345	7,345	7,345	7,345	7,345
Outstanding Debt Per Real Property Parcel	\$ 293	\$ 285	\$ 502	\$ 422	\$ 341	\$ 258

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 16-17</u> <u>Projected</u>	<u>FY 17-18</u> <u>Budget</u>	<u>FY 18-19</u> <u>Projected</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Projected</u>	<u>FY 21-22</u> <u>Projected</u>
<u>Debt Principal Payments</u>						
2013 Refinancing	235,095	238,834	242,631	-	-	-
2013 Community Improvements	266,667	266,667	266,667	266,667	266,667	266,667
2013 Fire Engine	277,401	-	-	-	-	-
2014 Land Purchase	8,394	8,463	8,533	8,603	8,674	8,745
2018 Ladder Truck	-	-	-	166,164	172,811	179,723
2018 Fire Station 1 Renovations	-	-	-	104,114	108,278	112,609
2018 Surfside Tract - 29.7 Acres	-	-	37,897	39,413	40,990	42,629
TOTAL PRINCIPAL PAYMENTS	\$ 787,557	\$ 513,964	\$ 555,728	\$ 584,961	\$ 597,420	\$ 610,374
<u>Debt Interest Payments</u>						
2013 Refinancing	11,394	7,655	3,858	-	-	-
2013 Community Improvements	40,506	34,720	28,933	23,147	17,360	11,573
2013 Fire Engine	8,061	-	-	-	-	-
2014 Land Purchase	606	537	467	397	326	255
2018 Ladder Truck	-	-	-	36,000	29,353	22,441
2018 Fire Station 1 Renovations	-	-	-	50,000	45,835	41,504
2018 Surfside Tract - 29.7 Acres	-	-	18,200	16,684	15,108	13,468
TOTAL INTEREST PAYMENTS	\$ 60,567	\$ 42,912	\$ 51,458	\$ 126,228	\$ 107,982	\$ 89,241
TOTAL PRINCIPAL + INTEREST	\$ 848,124	\$ 556,876	\$ 607,186	\$ 711,189	\$ 705,402	\$ 699,615
TOTAL GENERAL FUND	9,573,120	9,454,176	10,781,275	10,215,631	10,442,705	10,692,324
General Debt Service as % of General Fund	8.86%	5.89%	5.63%	6.96%	6.75%	6.54%

BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2017-18

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, 2017 and ending June 30, 2018, according to the following schedule:

Governing Body	90,693
Legal	15,000
Administration	599,625
Planning and Inspections	185,671
Police	1,814,813
Fire	1,583,933
EMS	390,000
Public Works	727,710
Solid Waste	1,482,558
Parks and Recreation	1,099,248
Nondepartmental	433,050
Debt Service	556,876
Transfers to Other Funds	475,000
	<hr/>
TOTAL GENERAL FUND APPROPRIATIONS	9,454,176

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,292,594
Sales Tax	1,850,000
State-Collected Revenues	795,000
Solid Waste Fees	1,499,480
Development Permit Fees	224,000
Other Fees	318,500
Parks and Recreation Fees	161,500
Grant Revenues	122,158
Other Revenues	162,100
Installment Financing Proceeds	-
Interest Earnings	5,000
Transfers from Other Funds	-
Special Separation Allowance Fund Balance	23,844
Fund Balance	-
	<hr/>
TOTAL GENERAL FUND REVENUES	9,454,176

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2017-18

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, 2017 and ending June 30, 2018, according to the following schedule:

Appropriation to Fund Balance	747,991
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	747,991

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, 2017 and ending June 30, 2018 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	272,991
Transfer from General Fund	460,000
Interest Earnings	15,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	747,991

SECTION 5. The following amounts are hereby appropriated in the Half-Marathon Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018, according to the following schedule:

Race Expenditures	40,000
Donations to Charity	25,000
Transfer to Bike and Ped CPO	25,000
TOTAL HALF-MARATHON FUND APPROPRIATIONS	90,000

SECTION 6. It is estimated that the following revenues will be available in the Half-Marathon Fund during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	75,000
Sponsorships	15,000
Miscellaneous	-
Appropriated Fund Balance	-
TOTAL HALF MARATHON FUND REVENUES	90,000

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2017-18

SECTION 7. The following amounts are hereby appropriated in the Beach Music Festival Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018, according to the following schedule:

Music Performances	24,000
Advertising and Miscellaneous	<u>30,000</u>
TOTAL BEACH MUSIC FESTIVAL FUND APPROPRIATIONS	54,000

SECTION 8. It is estimated that the following revenues will be available in the Beach Music Festival Fund during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing appropriations, according to the following schedule:

Carteret County Tourism Development Authority	35,000
Sponsorships	11,000
T-Shirt Sales	6,000
Vendor Fees	<u>2,000</u>
TOTAL BEACH MUSIC FESTIVAL FUND REVENUES	54,000

SECTION 9. 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, 2017, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing appropriations.

SECTION 10. 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, 2017, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues in the Future Beach Nourishment Fund and in order to finance the foregoing appropriations.

SECTION 11. The Emerald Isle Fee Schedule, FY 2017-18, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2017.

SECTION 12. 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.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2017-18

SECTION 13. Applicable expenditures relating to obtaining any bond referendum and/or installment purchase adopted as part of this budget ordinance will be reimbursed from non-taxable bond proceeds and installment purchase proceeds in accordance with the requirements of US Treasury Regulations Section 1.150-2.

SECTION 14. 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 15. Obligations may be paid with the use of cash (petty cash), in limited instances when the expenditure is for public purpose and the funds have been appropriated within the budget ordinance. Payments made with petty cash shall not exceed \$25.00 per occurrence.

SECTION 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 _____, 2017.

Eddie Barber, Mayor

ATTEST:

Rhonda C. Ferebee, Town Clerk, CMC

EMERALD ISLE FEE SCHEDULE

FY 2017-18

	<u>FY 16-17</u> <u>ACTUAL</u>	<u>FY 17-18</u> <u>RECOMMENDED</u>
<u>GENERAL FEES</u>		
COPIES	0.25 PER PAGE	0.25 PER PAGE
LICENSE PLATES	10.00	10.00
T-SHIRT SALES	15.00	15.00
REENTRY PERMITS	25.00	25.00
GOLF CART REGISTRATION PERMITS	75.00	75.00
HANDICAPPED	0.00	0.00
INSUFFICIENT FUNDS FEE	up to 25.00 or 10% of check at discretion of Finance Director	up to 25.00 or 10% of check at discretion of Finance Director
GROUP USING TOWN BOARD MEETING ROOM		
NON-PROFIT GROUP	0.00 PER HOUR	0.00 PER HOUR
FOR PROFIT GROUP	50.00 PER HOUR	50.00 PER HOUR
GROUP USING TOWN ADMINISTRATION CONFERENCE ROOM		
NON-PROFIT GROUP	0.00 PER HOUR	0.00 PER HOUR
FOR PROFIT GROUP	50.00 PER HOUR	50.00 PER HOUR
<u>POLICE FEES</u>		
INSURANCE REPORTS	5.00	5.00
FINGERPRINT SERVICES (Adults Only)	10.00	10.00
	45.00 with electronic transmittal	45.00 with electronic transmittal
<u>SOLID WASTE</u>		
RESIDENTIAL	228.00 PER UNIT PER YEAR	228.00 PER UNIT PER YEAR

EMERALD ISLE FEE SCHEDULE

FY 2017-18

	<u>FY 16-17 ACTUAL</u>	<u>FY 17-18 RECOMMENDED</u>
<u>BEACH DRIVING PERMITS</u>		
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
<u>REGIONAL BEACH ACCESS PARKING</u>		
<i>April 1 - September 30; Saturdays, Sundays, and Holidays; 7 am - 4 pm</i>		
EASTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
<i>All Other Dates and Times</i>		
EASTERN OCEAN REGIONAL ACCESS	0.00 per day per vehicle	0.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	0.00 per day per vehicle	0.00 per day per vehicle
<u>REGIONAL BEACH ACCESS PARKING PERMITS</u>		
RESIDENT / PROPERTY OWNER	0.00 per year	0.00 per year
NON-RESIDENT / NON-PROPERTY OWNER	Not Available	Not Available

EMERALD ISLE FEE SCHEDULE

FY 2017-18

	<u>FY 16-17</u> <u>ACTUAL</u>	<u>FY 17-18</u> <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	50.00 BASE	60.00 BASE
HEATED SQUARE FEET	0.55 SQ. FT	0.60 SQ. FT
UNHEATED SQUARE FEET	0.30 SQ. FT	0.30 SQ. FT
TOTAL AREA OPEN DECKS (NOT UNDER ROOF), PIER, ACCESS	0.30 SQ. FT	0.30 SQ. FT
Note: Total of above includes electrical, mechanical, plumbing, gas.		
Note: Significant renovation projects to be charged fee per sq. ft.		
SINGLE-WIDE MOBILE HOME	150.00	150.00
DOUBLE-WIDE MOBILE HOME	200.00	200.00
REINSPECTION FEE (AFTER 1st FAILURE)	0.00	0.00
REINSPECTION FEE (AFTER 2nd FAILURE)	50.00	50.00
REINSPECTION FEE (AFTER 3rd FAILURE)	75.00	75.00
REINSPECTION FEE (AFTER 4th FAILURE)	100.00	100.00
<u>COMMERCIAL REVIEW</u>		
COMMERCIAL REVIEW	250.00	250.00
<u>OTHER LAND DEVELOPMENT FEES</u>		
BOARD OF ADJUSTMENT FEE	250.00	250.00
REZONING APPLICATION FEE	250.00	250.00
DRIVEWAY PERMIT	50.00	60.00
INSTALLATION OF ROADS / STREETS	250.00	250.00
DEMOLITION FEE	100.00	100.00
HOUSE MOVING FEE - Small	250.00	250.00
HOUSE MOVING FEE - Large	500.00	500.00
DUNES AND VEGETATION	50.00	60.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	50.00	60.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	750.00	1500.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	50.00	60.00

EMERALD ISLE FEE SCHEDULE

FY 2017-18

		FY 16-17	FY 17-18
		<u>ACTUAL</u>	<u>RECOMMENDED</u>
<u>SUBDIVISION PLATS, GROUP HOUSING DEVELOPMENTS, ETC</u>			
MINOR SUBDIVISIONS	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
LESS THAN 1 ACRE	PRELIMINARY	100.00	100.00
	FINAL	50.00	50.00
1-5 ACRES	PRELIMINARY	200.00	200.00
	FINAL	75.00	75.00
6-15 ACRES	PRELIMINARY	300.00	300.00
	FINAL	100.00	100.00
16-40 ACRES	PRELIMINARY	400.00	400.00
	FINAL	125.00	125.00
OVER 40 ACRES	PRELIMINARY	500.00	500.00
	FINAL	150.00	150.00
<u>MOBILE HOME PARKS (OR EXPANSIONS)</u>			
LESS THAN 10 ACRES		300.00	300.00
10-30 ACRES		400.00	400.00
OVER 30 ACRES		500.00	500.00

EMERALD ISLE FEE SCHEDULE

FY 2017-18

	<u>FY 16-17</u> <u>ACTUAL</u>		<u>FY 17-18</u> <u>RECOMMENDED</u>	
<u>COMMUNITY CENTER MEMBERSHIPS</u>				
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>	
WALKERS ONLY				
	25.00	PER CALENDAR YEAR	25.00	PER CALENDAR YEAR
	5.00	PER DAY	5.00	PER DAY
<u>COMMUNITY CENTER SHORT-TERM USE</u>				
INDIVIDUAL COMMUNITY CENTER SHORT-TERM USE				
	10.00	PER DAY	10.00	PER DAY
	30.00	PER WEEK	30.00	PER WEEK
	50.00	PER MONTH	50.00	PER MONTH
GROUP USING MEETING ROOM - Non-Profit				
COMMUNITY CENTER MEMBERS	0.00	PER HOUR	0.00	PER HOUR
COMMUNITY CENTER NON-MEMBERS	25.00	PER HOUR	25.00	PER HOUR
GROUP USING MEETING ROOM - For Profit				
(Same fee for Community Center Members and Non-Members)	50.00	PER HOUR	50.00	PER HOUR
GROUP USING GYM - Non-Profit				
(Subject to availability and during regular hours of operation.)	50.00	PER HOUR	50.00	PER HOUR
(Same fee for Community Center Members and Non-Members)		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
GROUP USING GYM - For Profit				
(Same fee for Community Center Members and Non-Members)	100.00	PER HOUR	100.00	PER HOUR
		(Min 2 hrs / Max 4 hrs)		(Min 2 hrs / Max 4 hrs)
	100.00	DEPOSIT	100.00	DEPOSIT
GROUP USING FULL KITCHEN FACILITIES				
(Same fee for Community Center Members and Non-Members)	100.00	PER USE	100.00	PER USE

EMERALD ISLE FEE SCHEDULE

FY 2017-18

	<u>FY 16-17</u> <u>ACTUAL</u>	<u>FY 17-18</u> <u>RECOMMENDED</u>
<u>RECREATION CLASSES</u>		
AEROBICS		
COMMUNITY CENTER MEMBERS	1.00 PER CLASS	1.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00 PER CLASS	5.00 PER CLASS
YOGA		
COMMUNITY CENTER MEMBERS	2.00 PER CLASS	2.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	7.00 PER CLASS	7.00 PER CLASS
YOGA AS MEDICINE		
COMMUNITY CENTER MEMBERS	5.00 PER CLASS	5.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	10.00 PER CLASS	10.00 PER CLASS
<u>RECREATION PROGRAMS</u>		
(Same fee for Community Center Members and Non-Members)		
PRE SCHOOL	100.00 PER MONTH	125.00 PER MONTH
AFTER SCHOOL	203.00 PER MONTH	225.00 PER MONTH
SUMMER CAMP	75.00 PER WEEK	85.00 PER WEEK
<u>TENNIS COURT USE</u>		
RESIDENT / PROPERTY OWNER	25.00 PER YEAR	25.00 PER YEAR
NON-RESIDENT / PROPERTY OWNER	2.00 PER PERSON PER HR	2.00 PER PERSON PER HR
<u>OTHER CLASSES / PROGRAMS / ACTIVITIES</u>	TO BE SET BY PARKS AND RECREATION DIRECTOR TO COVER FULL COST PLUS 10%	

Eddie Barber
Mayor

Date

ATTEST: _____

Rhonda C. Ferebee
Town Clerk, CMC

