



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2018-2019 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 8, 2018





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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	Mark Taylor	EMS Chief	David Jones
		Town Planner	Josh Edmondson
		Public Works Director	John A. Dunn
Town Attorney	Richard Stanley	Parks and Rec Director	Alesia Sanderson



NICE MATTERS !

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RECOMMENDED BUDGET MESSAGE - May 8, 2018



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



Frank A. Rush, Jr., Town Manager

May 8, 2018

Dear Honorable Mayor Barber and Board of Commissioners:

The FY 18-19 Recommended Budget is attached for your review and consideration. The total Recommended Budget across all funds is \$10,669,900; a \$787,733, or 7.9% increase from the FY 17-18 originally adopted budget. (The Board should note that this increase is skewed by the inclusion of one-time revenues associated with the sale of the Islander Drive land - \$200,000 – and a change in the accounting for EMS service fees - \$215,000 – without which the increase in the total Recommended Budget would be \$372,733, or 3.8%.)

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 18-19 Recommended Budget continues this approach.

I believe the FY 18-19 Recommended Budget addresses the Board of Commissioners' highest priorities, and I am pleased that it (again) does not include a property tax rate increase. 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 strategic capital initiatives to improve our community. Although the annual budget is tighter each passing year and it is increasingly more challenging to achieve the Town's goals with the current property tax rate, I believe the FY 18-19 Recommended Budget represents a responsible spending plan for the next year. 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 nearly all Emerald Isle property owners in FY 18-19 as it is in FY 17-18. 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 future beach nourishment projects. The Town's annual solid waste fee, used to fund 100% of all trash, recycling, yard debris, and other solid waste services, would 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 18-19 General Fund budget is \$9,998,100, which is a \$543,924, or 5.75% increase over the FY 17-18 originally adopted budget. The FY 18-19 Recommended Budget maintains the Town's current service levels and

quality standards, and includes additional resources to expand the Fire Department's lifeguard services, insure quality EMS services provided by the new Town EMS Department, establish a reserve fund for future golf cart infrastructure improvements, and enhance the aesthetics of the NC 58 corridor. The Recommended Budget also includes sufficient 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 facilitates a major beach nourishment project in eastern Emerald Isle, facilitates initial park improvements at the new McLean-Spell Park, and also envisions the use of Islander Drive land sale proceeds to construct significant streetscape and beach access improvements in this underutilized area.

The General Fund also includes funding for salary increases (2.3% 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. An additional \$40,000, or approximately 1% of the Town's total payroll, is allocated for targeted salary adjustments in various Town departments. Sufficient funding is included to maintain the Town's health insurance program for full-time employees, and the Town was fortunate to experience a 3% decrease in health insurance premiums for FY 18-19. After much discussion with the Board in recent years, the FY 18-19 Recommended Budget also includes \$16,000 for the implementation of a modest retiree health insurance benefit for long-serving Town employees.

The Board should note that the FY 18-19 Recommended Budget includes two fee schedule adjustments that will impact only a very small number of Emerald Isle property owners. Community Center membership fees would be increased by \$50 annually for all membership classes, and this adjustment would impact approximately 350 Emerald Isle taxpayers. Individual membership fees for Emerald Isle taxpayers would increase from \$100 to \$150 annually, and family membership fees would increase from \$150 to \$200 annually. The Board should note that these fees have not been adjusted since FY 09-10 (9 years ago), and would remain a relative bargain compared with private sector facilities. This fee increase is expected to generate approximately \$18,000 of additional revenue in FY 18-19. Additionally, the Town would also begin charging the \$10 daily parking fee at the Eastern Ocean Regional Access and Western Ocean Regional Access on Fridays beginning in July. This change would not impact Emerald Isle taxpayers (who are eligible for free annual parking permits), and would result in the Town charging for parking on Fridays, Saturdays, Sundays, and holidays in the future. This fee schedule adjustment is

conservatively estimated to net approximately \$25,000 of additional regional access parking fees in FY 18-19.

The Recommended Budget includes the 8th 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 \$274,500 in FY 18-19. These funds are supplemented by a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund, which is the historical annual transfer amount. The Future Beach Nourishment Fund also includes the full reimbursement of \$200,000 from the Islander Drive land sale proceeds that were originally used as part of an internal financing strategy to purchase the land in 2017. (An additional \$50,000 was previously reimbursed.) Factoring in increasing interest earnings, the Recommended Budget results in the addition of \$939,500 to be reserved in the Future Beach Nourishment Fund in FY 18-19.

An updated 5-Year Capital Replacement / Improvement Program is again included with the FY 18-19 Recommended Budget. The total cost of the 5-year plan is \$30,853,500. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other beneficial capital improvements over the next 5 years. The most significant items in the plan include a major beach nourishment project in eastern Emerald Isle, significant improvements to the Islander Drive streetscape and Western Ocean Regional Access, initial park improvements at the new McLean-Spell Park, the replacement of an EMS ambulance, the replacement of the Fire Department's ladder truck, significant renovations of Fire Station 1 and Fire Station 2, and the planned realignment of the main ebb channel in Bogue Inlet, with use of dredge spoils for beach nourishment.

A new 5-Year General Fund Forecast has been prepared for the Board's review in conjunction with the FY 18-19 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 next 2 years, however, the pursuit of significant capital initiatives may require a 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 18-19 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 18-19 BUDGET GOALS and CAPITAL PLAN

Based on direction from the Board of Commissioners over the past year, and priorities expressed at the Board's special budget planning meeting in February, I compiled the following list of the Board's expressed goals heading into the FY 18-19 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. Consider NC 58 corridor aesthetic improvements, including improved lighting, landscaping materials, and decorative street banners,
4. Continue work toward significant beach nourishment project for eastern Emerald Isle,
5. Proceed with streetscape improvements on Islander Drive and regional beach access improvements as part of overall redevelopment efforts for this area,
6. Proceed with initial park access improvements at McLean-Spell Park,
7. Develop cost-effective plan for Fire Station 1 improvements during FY 18-19 for potential construction in FY 19-20,
8. Carefully review condition of Fire ladder truck to determine cost-effective replacement timeline, and
9. Provide a responsible salary increase for Town employees, maintain current employee benefits package, and consider retiree health insurance program.

In addition to the specific budget goals expressed by the Board, I also emphasized the following budget goals for FY 18-19 and the 5-year capital plan. These goals are as follows:

1. Carefully consider impacts of FY 18-19 budget on future years' budgets,
2. Utilize additional FY 17-18 revenues to fund critical summer replacement equipment early in order to provide additional budget capacity in FY 18-19 and insure reliable equipment for summer season,
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 throughout Emerald Isle, and recognize that all of the small things add up to an attractive community,
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 18-19 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 18-19 GENERAL FUND DISCUSSION

As noted earlier, the FY 18-19 Recommended Budget for the General Fund is \$9,998,100, a \$543,924, or 5.75% increase over the FY 17-18 originally adopted budget.

REVENUES

The additional revenues included in the FY 18-19 General Fund budget are primarily derived from strong growth in sales tax revenues, along with minor

growth in the Town's property tax base, continuing growth in regional access parking fees and golf cart permit fees, and gradually increasing interest earnings. Additionally, proposed Community Center membership fee increases and planned Friday regional access parking fees are expected to generate modest additional revenue.

Importantly, with the transition of Emerald Isle EMS, Inc. to a new Town EMS Department, the FY 18-19 budget now incorporates EMS service fees that previously were not accounted for in the Town's budget. These EMS service fees are estimated at \$215,000 for FY 18-19, and result in the General Fund increase appearing to be larger than it actually is. Without the incorporation of EMS service fees, the total General Fund budget increase would be \$328,924, or 3.48%.

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 18-19 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 17-18. Total property tax revenues anticipated in FY 18-19 in the General Fund are \$4,333,600, and this amount is \$41,006, or 0.96% more than originally budgeted for FY 17-18.

This revenue estimate is based on the most recent calculation of the Town's total assessed value by Carteret County, which is nearly \$2.79 billion.

Sales Tax

The Town's FY 17-18 sales tax estimate was intentionally conservative due to potential harmful sales tax changes proposed in the NC General Assembly in 2017, and relied on a total of \$1,850,000. Fortunately, these harmful sales tax changes were not approved, and the Town now expects to realize approximately \$1,923,000 of sales tax revenue for FY 17-18.

The FY 18-19 Recommended Budget includes a total of \$2 million of sales tax revenue, which represents \$150,000 more than estimated in the originally adopted FY 17-18 budget. The FY 18-19 estimate assumes 4% growth during FY 18-19, and is consistent with recent historical growth and guidance from the NC League of Municipalities.

Thankfully, there are no known pending threats to the Town's sales tax revenue, and we do not anticipate any significant changes to sales tax distribution formulae by the NC General Assembly or the Carteret County Board of Commissioners that would impact the FY 18-19 budget.

Electricity Sales Tax

The Recommended Budget anticipates a total of \$473,800 from electricity sales tax, a decrease of \$11,200 compared to the originally adopted FY 17-18 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 \$455,364 in electricity sales tax revenue in FY 16-17, anticipates a similar amount for the entire FY 17-18, and the FY 18-19 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 \$306,000 from all other State-collected revenues (not including electricity sales tax). Overall, we expect a minor decrease of approximately \$4,000 from video programming sales tax, which has been gradually declining in recent years due to changing technology. The Town's telecommunications sales tax, Powell Bill, and beer and wine tax revenues are expected to remain constant in FY 18-19.

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 \$1,504,400, a slight increase of \$4,920 over the FY 17-18 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.

EMS Service Fees

For the first time, the Recommended Budget incorporates EMS service fees. Prior to the transition of Emerald Isle EMS, Inc. to a Town department, only

the Town's General Fund contract amount was included in the Town budget, and EMS service fees were remitted directly to Emerald Isle EMS, Inc. and accounted for separately.

The FY 18-19 Recommended Budget anticipates a total of \$215,000 of EMS service fees. This amount compares to a total of approximately \$200,000 collected during FY 16-17 and a total of approximately \$215,000 estimated for the entire FY 17-18. The FY 18-19 estimate is intentionally conservative, assumes very little revenue growth, and reflects a minor revenue impact associated with the proposed elimination of service fees for calls that do not require transport. The proposed FY 18-19 Fee Schedule eliminates this fee, and the EMS Department would only collect fees for calls that actually involve transport to the hospital.

EMS service fee revenues cover approximately 1/3 of the total EMS budget recommended for FY 18-19 (nearly \$654,000).

Development Permit Fees

Construction activity continues to accelerate, and development permit fee revenues are steadily increasing. As a result, the FY 18-19 Recommended Budget assumes total development permit fee revenues of \$238,000, an overall increase of \$14,000 over the original estimate for FY 17-18.

Building permit fees make up the bulk of Town revenue in this category, and the FY 18-19 Recommended Budget anticipates total building permit fee revenue of approximately \$215,000. This amount is slightly higher than the original estimate for FY 17-18 (\$206,000) due to continued optimism in the local construction industry, but is slightly lower than the projected total of nearly \$228,000 for the entire FY 17-18 due to the fact that significant permit fees were collected from Publix and Lighthouse Inn and Suites during FY 17-18.

The Town is on pace for nearly 50 new residential starts during FY 17-18, which is the largest annual number in more than a decade. Town staff expect this trend to continue in FY 18-19, however, the building permit fee revenue estimate is slightly conservative.

Regional Access Parking Fees

The FY 18-19 Recommended Budget anticipates a total of \$180,000 of parking fees, which is an increase of \$55,000 over the FY 17-18 original budget estimate of \$125,000.

Approximately \$30,000 of this increase is attributed to conservative parking fee revenue estimates in the past (actual parking fee collections were approximately \$163,000 in FY 16-17, and we anticipate approximately \$153,000 for the entire FY 17-18), while the other \$25,000 is associated with the proposed implementation of parking fees on Fridays beginning in July. This additional parking fee day is likely to generate more than \$25,000, however, this estimate is intentionally conservative. As you know, parking fees are heavily dependent upon weekend weather patterns, and the Town has also not tracked Friday visitation at the two regional access facilities in the past.

As discussed previously, 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 \$138,000 is anticipated in FY 18-19, an increase of \$3,000 over the FY 17-18 original budget, and is consistent with actual revenues collected for FY 17-18.

The ability for fishermen and others to access the beach by 4 wheel drive 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 17-18. Five 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 now approaching 850. Additionally, the annual golf cart registration fee was increased to \$100 in August 2017, and only a small percentage of golf cart owners have attended the EIPD's education session and qualified for the associated \$25 discount. Thus, we are projecting a total of \$68,000 in registration fees in FY 18-19, which is \$15,500 more than included in the FY 17-18 original budget.

As discussed when the fee was increased in August 2017, all golf cart registration fee revenues that exceed \$50,000 per year are now specifically reserved for future golf cart path infrastructure improvements. A total of \$18,000 is reserved in the FY 18-19 budget, and will be available at the discretion of the Golf Cart Advisory Committee and the Board of Commissioners for future improvements.

Parks and Recreation Fees

A total of \$191,500 of Parks and Recreation Department fees are anticipated in the FY 18-19 Recommended Budget. This amount is \$30,000 more than the amount included in the FY 17-18 original budget, and is primarily associated with proposed fee increases for annual Community Center memberships (approximately \$18,000).

The proposed fee schedule includes a \$50 increase for all membership classes, and would impact approximately 350 Emerald Isle taxpayers who are Community Center members. Individual memberships for taxpayers would increase from \$100 to \$150 annually, and family memberships for taxpayers would increase from \$150 to \$200 annually. Non-taxpayer memberships would increase from \$300 to \$350 (individual memberships) and \$450 to \$500 (family memberships), impacting approximately 10 non-taxpayers. These fees have not been increased since FY 09-10 (9 years), and the Community Center would remain a relative bargain compared to other private facilities.

A slight increase in Community Center memberships, additional enrollment in the After School Program, and increased facility rental fees are also expected to generate modest additional revenue.

Fire Grant Revenues

The FY 18-19 Recommended Budget includes the second year of grant funding for three new positions in the Fire Department, and a total of 75% of the second-year expense associated with these three positions is expected to be reimbursed. A total of \$126,900 is anticipated in FY 18-19, and this amount is comparable to the originally adopted FY 17-18 budget. 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 18-19, identical to the amount anticipated in the FY 17-18 originally adopted budget. ABC revenues have experienced significant growth in recent years, however, FY 17-18 actual revenues are tracking slightly behind the previous year thus far.

Interest Earnings

With the gradual increase in interest rates over the past year, and additional increases anticipated, the FY 18-19 Recommended Budget anticipates a

total of \$25,000 of interest earnings. This amount is \$20,000 more than the originally adopted FY 17-18 budget amount.

The Town's average cash balance through the fiscal year exceeds \$2 million, and the FY 18-19 estimate assumes a return of 1.25%. If the Federal Reserve Board proceeds as anticipated, this estimate is likely slightly conservative.

Special Separation Allowance Fund Balance

Former Police Chief Waters is the Town's only former law enforcement officer (LEO) eligible for this benefit, which is mandated by State law. A total expense of \$23,800 is anticipated in the FY 18-19 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, 2018. The planned use of \$23,800 in the FY 18-19 Recommended Budget would reduce this amount to approximately \$40,000. In recent years, however, the Town has not had to actually use this fund balance due to higher than anticipated General Fund revenue collections. If this trend continues in FY 18-19, the Town would not utilize this fund balance for these payments, and the fund balance would remain at approximately \$64,000.

With retired Chief Waters' payments expected to continue for several more years, and other projected law enforcement retirements, it may ultimately be necessary for the Town to identify additional funding for any newly retired LEOs that become eligible in the future.

No General Fund Balance Appropriated

The FY 18-19 Recommended Budget does not rely on the use of General Fund balance to meet expenditures. As discussed later, General Fund balance is projected to be nearly \$2.3 million at June 30, 2018.

EXPENDITURES

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

NC 58 Corridor Aesthetic Improvements

The Town has historically placed a high priority on and devoted significant resources to maintain an attractive NC 58 corridor, particularly between the Emerald Isle bridge and the Town Government Complex. Previous efforts have included bicycle path and sidewalk construction, more frequent mowing, additional landscaping areas, improved litter control efforts, additional tree planting, improved signage, and additional lighting.

The Town continues to pursue additional aesthetic improvements in the NC 58 corridor, and the FY 18-19 Recommended Budget includes three new efforts. A total of \$20,000 is included in the Public Works Department budget to convert the “downtown” street lighting from high pressure sodium (yellow appearance) to LED (cleaner, white appearance) fixtures. This conversion will create a more uniform appearance with other street lights and be more energy-efficient. A total of \$10,000 is also included in the Parks and Recreation Department budget to begin converting pine straw landscaping beds to river rock, and these funds can either be used to gradually switch out several landscaping beds this year, or to accumulate in a reserve fund for larger scale installation in the future. The Parks and Recreation budget also includes an additional \$3,000 for additional “uplighting” in the landscaped areas near the base of the Emerald Isle bridge (initial “uplighting” included in the FY 17-18 budget is expected to be complete in the next month).

The Recommended Budget contemplates the installation of new decorative banners in the NC 58 corridor in spring 2019, but does not include any Town funding. This effort would rely on funding from the Crystal Coast Tourism Development Authority and a banner sponsorship program whereby interested individuals and businesses could contribute toward special themed banners (i.e., St. Patrick’s Festival, July 4, marathon races, etc.) displayed on existing decorative light poles. Two prototype banners will be installed in the next month, and Town staff will implement this program later this fall and winter, with banners in place by spring 2019.

First Total EMS Budget Included in General Fund

The Town implemented the EMS transition in March 2018, and the FY 17-18 amended budget includes only the Town’s General Fund contribution (\$390,000 in FY 17-18) and an estimated \$60,000 of EMS service fees anticipated for March – June. Thus, the comparison between the FY 17-18 originally adopted budget and the FY 18-19 Recommended Budget is more difficult.

The FY 18-19 Recommended Budget includes a total of \$653,982, and \$215,000 of this amount is funded by EMS service fees. This annual budget compares with a total EMS budget (including the Town’s contribution and EMS service fees) of \$575,000 in FY 17-18, thus the net increase in expenditures is \$78,982. Of this amount, \$35,000 is funded by additional EMS service fees, and the balance is funded by General Fund revenues. Approximately \$48,000 of the increase is associated with the provision of improved employee benefits for EMS department employees, along with additional volunteer stipends to promote a smooth transition. Approximately \$26,000 is associated with the creation of an additional full-time position by EI EMS, Inc. before the transition occurred.

The EMS Department staffing schedule has been established to provide additional paramedic coverage on weekdays throughout the entire year (based on EMS Chief scheduling), and also includes the scheduling of a paid second EMS crew (EMT-Paramedic and EMT-Basic) for 3 – 5 days per week in the summer, primarily during daylight hours. The EMS Department will also be experimenting with the stationing of the second paid EMS crew at Fire Station 2 this summer to determine if this approach results in quicker response times in eastern and central Emerald Isle. In the past, both paid EMS crews responded from the EMS station in the “downtown” area.

As part of our efforts to insure that Town departments have reliable equipment for the 2018 summer season, and also to provide additional budget capacity for the FY 18-19 Recommended Budget, the EMS Department is utilizing surplus funds in the FY 17-18 budget for the early replacement of an 8-year old heart monitor. Additional heart monitor replacements are included in the 5-Year Capital Replacement / Improvement Program in future years.

McLean-Spell Park Land Acquisition Debt Service Payment

As you know, the Town’s share of the \$3.075 million land acquisition cost for McLean-Spell Park is \$530,000 (with the other \$2.545 million funded by Federal and State grants). This amount, plus an additional \$70,000 reserved for initial park improvements (\$600,000 total) was financed with a 10-year installment financing agreement approved in March 2018. The initial debt service payment of \$81,420 is included in the FY 18-19 Recommended Budget. This annual debt service payment will gradually decrease each year as the principal balance and interest costs decrease.

The FY 18-19 Recommended Budget contemplates the use of the \$70,000 included in the land acquisition installment financing agreement for the

construction of a new pedestrian bridge (over Archers Creek) to the park from the Community Center this fall, and also for the Town's share of costs for any new dog park constructed at McLean-Spell Park in the future.

Sale of Islander Drive Land Reduces Transfer to Future Beach Nourishment Fund

The Town utilized an internal financing arrangement in June 2017 to provide \$250,000 of Town funds for the acquisition of 203 Islander Drive (the abandoned go-kart track / bumper boat facility), and temporarily reduced the FY 16-17 transfer from the General Fund to the Future Beach Nourishment Fund by \$250,000 (from \$400,000 to \$150,000) for one year, with the expectation that the General Fund would make an additional \$50,000 transfer for each of the next 5 years.

The first \$50,000 transfer occurred as part of the FY 17-18 budget, and the Town will reimburse the Future Beach Nourishment Fund with \$200,000 of the proceeds from the pending sale of 203 Islander Drive in August 2018. This reimbursement enables the Town to reduce the General Fund transfer to the Future Beach Nourishment Fund by \$50,000, from \$450,000 to the historical amount of \$400,000, as part of the FY 18-19 Recommended Budget.

Final Debt Service Payment for 2013 Refinancing

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

FY 18-19 is the 6th and final year of this debt service payment, and the full retirement of this debt will theoretically result in \$246,489 of budget capacity in the FY 19-20 budget and beyond. The Town has previously discussed the allocation of this budget capacity for future Fire Station 1 improvements.

Lifeguard Program Improvements

The FY 18-19 Recommended Budget includes approximately \$12,000 of additional funding to add a 6th lifeguard on the beach strand each day during the summer season (between Memorial Day weekend and mid-August). This additional staffing will result in one fixed lifeguard at each of the two regional access facilities, a roving supervisor, and 3 roving lifeguards on all-terrain vehicles.

As part of our efforts to insure that Town departments have reliable equipment for the 2018 summer season, and also to provide additional budget capacity for the FY 18-19 Recommended Budget, the Fire Department is utilizing surplus funds in the FY 17-18 budget for the early replacement of two all-terrain vehicles used by the lifeguards.

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 and FY 17-18 budgets 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 have not had an opportunity to implement this new system yet. An identical amount, \$17,000, is included in the FY 18-19 Recommended Budget to proceed with this transition.

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 and Parks and Recreation, Replacement Pothole Repair Equipment

The Recommended Budget includes funding to replace three Police vehicles (\$101,000), and a pickup truck for Parks and Recreation staff (\$30,000). Each of these vehicles is beyond its useful life, and the timely replacement of these vehicles will insure that Town departments have reliable, cost-effective, and attractive vehicles to provide services. The continuation of a staggered vehicle replacement schedule will also enable the Town to avoid significant annual budget increases if / when multiple Town vehicles fail and must be replaced simultaneously.

Additionally, the Recommended Budget includes \$25,000 for the replacement of pothole repair equipment that is now 26 years old. This equipment enables Public Works staff to complete in-house pothole repairs, and is vital to our street maintenance operations.

Beach Access Walkway Replacements

The Parks and Recreation Department budget includes \$90,000 for the replacement of aging beach access walkways at Randy's Way (Page Place), Channel Drive, and Joel Street in FY 18-19. This amount is \$6,000 more

than the FY 17-18 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.

Lee Avenue Culvert Replacement

The Public Works budget includes \$15,000 for the replacement of a failing culvert under Lee Avenue at Archers Creek. This culvert is believed to be approximately 40 years old, has deteriorated significantly, and has resulted in pavement damage in this area. These funds will be utilized to remove the damaged culvert, install a new corrugated plastic culvert, and repair the street.

Transfer to New Golf Cart Improvement Fund

As noted earlier, a total of \$18,000 would be transferred to a new Golf Cart Improvement Fund and reserved for future golf cart infrastructure improvements determined by the Golf Cart Advisory Committee and the Board of Commissioners.

This amount is derived from golf cart registration fees, and represents the amount of annual registration fees beyond \$50,000. We are projecting a total of \$68,000 of golf cart registration fees in FY 18-19.

These funds will initially be reserved until a sufficient balance accumulates to enable the construction of desired golf cart infrastructure improvements.

Recommended Cost-of-Living Adjustment, Other Targeted Salary Adjustments

The Recommended Budget includes a 2.3% cost-of-living adjustment (COLA) for all Town employees. The total cost of the COLA is approximately \$97,000, 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 2018 was 2.3%. Based on the Board's previous direction, I have included funding for the 2.3% increase.

The Recommended Budget also includes \$40,000 for targeted salary adjustments (in the NonDepartmental budget) for certain position classifications in the organization to insure that Town salaries remain

competitive with other public and private sector organizations that employ similar positions. This amount is equal to 1% of the Town's total payroll. I expect to work with the Town Clerk / HR Specialist and various department heads in the coming months to determine the specific salary adjustments.

Employee Health Insurance Premiums Slightly Reduced

The Town switched health insurance providers from Blue Cross Blue Shield of NC to the NC League of Municipalities / MedCost in 2017 due to significant increases in premiums in recent years. This change enabled the Town to avoid more than \$100,000 of additional cost in FY 17-18, and also enabled the Town to maintain the same plan design for full-time Town employees. Aside from a few minor issues, the transition to the NC League of Municipalities / MedCost has gone well and employees appear to be satisfied with the change.

Under the current plan design, health insurance 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 plan covers 100% of costs beyond \$3,000. To assist the employee, the Recommended Budget again 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 (an \$800 "gap").

For FY 18-19, the total monthly health insurance premium per employee is \$561, and this premium is 3% less than the FY 17-18 premium of \$578. This slight reduction results in savings of approximately \$12,400 in the FY 18-19 Recommended Budget.

New Retiree Health Insurance Program

After much discussion with the Board in recent years, the FY 18-19 Recommended Budget also includes \$16,000 for the implementation of a modest retiree health insurance benefit for long-serving Town employees. The new benefit would reward dedicated Town employees with 20 years or more service to the Town, and would provide a monthly payment for post-retirement health insurance expenses.

If the Board approves this funding as part of the FY 18-19 Recommended Budget, a formal policy for the new program will be presented to the Board for consideration in July. The new program would provide a total of \$10 per month per year of service to the Town for post-retirement health insurance expenses until the employee is eligible for Medicaid (age 65) or until such

time the employee secures other employment that provides health insurance coverage. For example, an employee with 26 years of service to the Town who retires at age 58 would receive a monthly payment of \$260 (or \$3,120 annually) for health insurance expenses for a total of 7 years. The employee would be required to provide documentation that he / she utilizes the funds for health insurance expenses, and the payment would be considered taxable income.

The first year cost of this program is approximately \$16,000, and these funds are included in the NonDepartmental budget. Projections indicate that a maximum of 5 employees would be eligible for this benefit in FY 18-19 (all 5 may not retire and participate in the program at that time), with a maximum of 10 employees potentially participating in this program in FY 22-23. Annual costs of the new program average approximately \$24,000 per year for the next 10 years, with a peak expense of approximately \$33,000 in FY 22-23, and declining expenses over the following years.

The proposed new program has been requested numerous times in recent years by Town employees, and similar programs are offered by other State and local government employers. The creation of this new program would reward long-serving employees, boost employee morale, and enhance the Town's competitiveness when recruiting for vacant positions. This program comes with a cost, however, and it has intentionally been structured to carefully control and limit the Town's financial exposure in future years. The average annual cost of the program is equal to approximately 0.60% of the Town's total payroll expense.

Other Notable Expenditure Issues

Other expenditure issues worth noting include the following:

- The Planning and Inspections Department Budget includes \$70,000 for the Town's contract with Carteret County for building inspections services. This amount is \$2,000 less than the FY 17-18 original budget.
- The Police Department budget includes \$7,320 for the purchase of mobile data tablets for beach patrol officers and \$6,000 for replacement handheld radios.
- The Fire Department budget includes a total of \$40,000 for truck maintenance, and this amount is \$15,000 more than FY 17-18 in order to address corrosion on Fire Engine #2.

- 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 (again) indicated that these two jet skis should be reliable this summer.
- The Public Works Department budget (again) 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 Department budget includes \$150,000 for street resurfacing in FY 18-19, 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. Additionally, there is also a balance of approximately \$25,000 from the FY 17-18 Powell Bill distribution that is available for additional appropriation at the Board's discretion.
- The Public Works Department budget includes \$9,000 to upgrade the Town's Christmas decorations with LED lights. This investment is expected to reduce the Town's future expense to maintain Christmas decorations.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is approximately \$883,000. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service.
- A total of \$181,125 is budgeted for landfill tipping fees, and \$86,000 is included for dumpster service at the Town's condominium complexes. These amounts have remained relatively constant in recent years.
- The Town continues to experience large yard debris collection volumes, and a total of \$49,500 is included for yard debris tipping fees.

- The Parks and Recreation Department budget includes \$18,000 for the July 4 fireworks display at Bogue Inlet Pier. The Town will now cover 100% of this expense.
- The Parks and Recreation Department budget includes \$25,000 for walkway maintenance, including \$5,000 for needed repairs to the soundside pier at Emerald Isle Woods Park. These repairs will be completed in lieu of total pier replacement.
- A total of \$265,000 is included in the NonDepartmental budget for organization-wide insurance expenses.
- A total of \$92,000 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 \$632,509 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 6.33% of the FY 18-19 Recommended General Fund budget.

GENERAL FUND BALANCE

As noted earlier, the FY 18-19 Recommended Budget does not rely on the appropriation of General Fund balance.

The General Fund is expected to finish FY 18-19 with an overall surplus of approximately \$196,000, and approximately \$108,000 of this amount results from General Fund revenues exceeding estimates and/or General Fund expenditures coming in below budget. The remaining \$88,000 of this surplus results from the inclusion of EMS fund balance that was previously accounted for in a separate fund.

With the addition of approximately \$196,000, total General Fund balance is projected to be nearly \$2.3 million at June 30, 2018. This is the highest amount of General Fund balance in the Town's history, and is equal to nearly 23% of the FY 18-19 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%. As discussed many times in the past, the Town has adequate fund balance for cash-flow

and emergency purposes, and should only appropriate General Fund for emergency purposes or strategic initiatives in the future.

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 these activities.

The FY 18-19 Recommended Budget for the Future Beach Nourishment Fund is \$939,500, an increase over the FY 17-18 originally adopted budget amount of \$737,991. The entire budget of \$939,500 will be reserved for future beach nourishment activities. The majority (\$200,000) of this significant increase is associated with the one-time reimbursement of funds from the General Fund to the Future Beach Nourishment Fund for the Islander Drive land acquisition in June 2017. Upon completion of the pending sale of the Islander Drive land in August 2018, these funds will be credited to the Future Beach Nourishment Fund to replace the full General Fund transfer that would have been made to the Future Beach Nourishment Fund in FY 16-17.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately \$274,500. The transfer from the General Fund is \$400,000, and projected interest earnings are \$65,000. With a significant fund balance and rising interest rates, we expect a significant increase in interest earnings.

The Future Beach Nourishment Fund is projected to have a balance of approximately \$3 million at the end of FY 18-19. (The Town has already reserved \$1.15 million for the planned eastern Emerald Isle beach nourishment project later this year, and these funds have been transferred to a separate capital project fund.) The additional revenues generated in the Future Beach Nourishment Fund in FY 18-19 and beyond will be reserved for Town's next planned Bogue Inlet channel realignment / beach nourishment project that is tentatively scheduled for FY 21-22. Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for this project.

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 18-19 Recommended Budget anticipates a total of \$72,000 from race entry fees and sponsorships for race expenditures and a contribution to the Town for bike path improvements and charity. The Recommended Budget anticipates a net profit of \$40,000, to be shared equally for bicycle path improvements and charity.

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 18-19 Recommended Budget for this fund is \$55,300, and anticipates all event expenses supported by a grant from the Tourism Development Authority, sponsorships, t-shirt sales, and vendor fees.

EMS Volunteer Fund

This new fund accounts for donations received by the EMS Department and fundraising proceeds generated by EMS volunteers. A total of \$5,000 is anticipated in the FY 18-19 Recommended Budget, and any additional donations and fundraising proceeds beyond this amount will be presented to the Board of Commissioners for the appropriate budget amendment as needed during the fiscal year.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

The updated 5-Year Capital Replacement / Improvement Program includes the planned replacement of capital equipment and strategic capital initiatives over the next 5 years. The updated 5-year plan balances the Town's highest priorities with fiscal conservatism, and schedules relatively level annual capital expenditures in the General Fund over the next 5 years.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$30,853,500, 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 \$24.2 million of this total is solely associated with two future beach nourishment / inlet management projects.

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

- all capital items included in the FY 18-19 Recommended Budget, including replacement vehicles and equipment, "downtown" lighting improvements, the Lee Avenue culvert, golf cart infrastructure improvements, and others funded by General Fund revenues,
- the planned eastern Emerald Isle beach nourishment project (placement of approximately 471,000 cy of sand on an ~ 3 mile segment of beach; \$9.2 million) in FY 18-19, to be funded by a combination of State grant funds, County room occupancy taxes, and previously reserved Town funds,
- the construction of initial park improvements at McLean-Spell Park (new pedestrian bridge, potential Town contribution to new dog park; \$70,000) in FY 18-19, to be funded with remaining installment financing proceeds from the land acquisition,
- the construction of significant streetscape improvements on Islander Drive and improvements to the Western Ocean Regional Access (\$263,000) in FY 18-19, to be funded by land sale proceeds and State grant funding,
- the installation of special themed banners (\$15,000) on existing decorative light poles in FY 19-20, to be funded by contributions from the Tourism Development Authority and private entities,
- the replacement of the Town's 1998 Fire ladder truck in FY 19-20, at a total estimated cost of \$1 million, to be financed with installment financing proceeds (this truck was originally scheduled for replacement in FY 18-19, however, due to its relatively good condition, infrequent use, and significant replacement cost it will be re-evaluated each year and potentially delayed for additional years),
- the replacement of a 2010 ambulance (\$225,000) in FY 19-20, to be financed with installment financing proceeds,
- a significant renovation / expansion of Fire Station 1 in FY 19-20, at a total estimated cost of \$1.5 million, to be financed with installment financing proceeds (this significant new debt-funded project had been previously scheduled to coincide with the full retirement of the Town's 2013 refinancing debt in FY 18-19, which will result in

approximately \$246,000 of annual budget capacity, but has been pushed back at least one year to allow ample time to determine the best strategy for this project),

- the expansion of Fire Station 2 (\$350,000) in FY 19-20, to be financed with installment financing proceeds in conjunction with Fire Station 1 renovation / expansion (additional analysis is necessary for this project, and it is included as a “placeholder” at this time),
- the replacement of the roof on the Police Station / Town Board Meeting Room building (\$100,000) in FY 19-20, to be financed with installment financing proceeds in conjunction with Fire Station 1 renovation / expansion and potential Fire Station 2 expansion,
- the allocation of \$20,000 in FY 19-20 for the replacement of the Cedar Street pier, to be funded with General Fund revenues,
- the installation of additional park gates (\$12,000) at three locations (beach vehicle ramps and park facilities) in FY 19-20, to be funded with General Fund revenues,
- the construction of two pickleball courts (\$50,000) in FY 20-21, to be funded with General Fund revenues,
- the construction of a new, dedicated bicycle path along the soundside portion of Lee Avenue (\$120,000) in FY 20-21, to be financed with funding from the Bicycle and Pedestrian Fund and General Fund revenues,
- the tentative scheduling of the next Bogue Inlet channel realignment / beach nourishment project (\$15,000,000) in FY 21-22, 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 allocation of \$30,000 in FY 21-22 for the replacement of the Emerald Isle Woods pier, to be funded with General Fund revenues,

- the allocation of \$65,000 in FY 22-23 for the replacement of the Bluewater Drive pier, to be funded with General Fund revenues,
- the replacement of one of the Town’s two yard debris collection trucks (\$175,000) in FY 22-23, to be funded with General Fund revenues,
- annual appropriations of \$18,000, derived from golf cart registration fees, for future golf cart infrastructure improvements,
- annual appropriations of \$15,000 for small-area storm water solutions,
- annual appropriations of \$90,000 of pay-as-you-go funding to continue replacing aging beach walkways,
- annual Powell Bill funding of \$150,000 for street resurfacing work, and
- the scheduled replacement of various Town vehicles and major equipment over the next five years, and certain new vehicles and major equipment, with annual General Fund revenues.

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 18-19, the updated General Fund 5-Year Forecast indicates a deficit of only approximately \$71,000 in FY 19-20. The Board should note that this favorable projection occurs primarily due to the fact that the debt service payments associated with the 2013 refinancing (approximately \$246,000) will have ended, and the planned Fire Station 1 improvements have been delayed for one year in order to devote ample time to determine the best strategy for this project. Assuming the planned Fire Station 1 improvements, other building improvements, Fire ladder truck and ambulance replacements proceed as outlined in the 5-Year Capital Replacement / Improvement Program, with associated debt service requirements, the projected deficit increases to approximately \$778,000 in FY 20-21. Future deficits in excess of \$1 million are preliminarily projected for FY 21-22 and FY 22-23, fueled primarily by the debt service on these

capital projects, but also compounded by intentionally conservative long-range revenue projections.

As has been the case nearly every year, the Board and Town staff have worked diligently to eliminate projected deficits and enable the Board to adopt a responsible Town budget with no property tax rate increase. Although it is more challenging each year, I fully expect our team will work hard to continue this trend in the future. However, the ultimate project strategies, timing, and financing instruments used for the significant capital initiatives noted above will likely dictate the need for and extent of any future property tax rate increases. Ultimately, the purpose of the 5-Year Forecast is EXACTLY as described above – to make the Board aware of these issues well in advance so that reasonable alternatives may be considered and proper budget planning can occur.

In the past 17 years, the Town has reduced the property tax rate in 4 years, increased it in 4 years, and maintained the same rate in 9 years. The last effective property tax rate increase (1 cent) was adopted in FY 13-14, but was specifically earmarked for the 2013 “community improvements package” that was widely supported by our taxpayers after an extensive public outreach and public input campaign. The last effective property tax rate increase for general Town services was adopted 8 years ago (FY 10-11; also 1 cent). With the pending capital initiatives, the Board may wish to consider a modest property tax rate increase at some point in the future, and/or explore alternative (non-property tax) revenue strategies in the future.

With hard work, creativity, and patience, I remain confident that the Board and Town staff will ultimately achieve the Town’s goals in a fiscally responsible manner. I stand ready to assist the Board in meeting this challenge in the coming years.

CLOSING

I believe the FY 18-19 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 and only limited fee adjustments, thus the cost of Town government should be identical for nearly all of our taxpayers in FY 18-19. 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. 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.

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 18-19 (if the Recommended Budget is approved) would be approximately \$66 per month – for all Town services, including police services, fire services, emergency medical 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 18-19 Recommended Budget. A great deal of work goes into the development of the budget and the production of this document, and she has, as always, performed exceptionally well. I am blessed to have her as a key member of the Town team.

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,

A handwritten signature in black ink, appearing to read "F. A. Rush, Jr.", is centered within a light gray rectangular background.

Frank A. Rush, Jr.
Town Manager

SUMMARY BUDGET INFORMATION

FY 2018-19 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:	\$ 562.79	- based on average value property in Emerald Isle (\$363,091), all property tax bills should be the same amount in FY 18-19 as billed for in FY 17-18
* 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 18-19 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 790.79	- equates to \$65.90 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 increase for Community Center memberships, expansion of regional access parking fees to Fridays	

* Total Town of Emerald Isle Budget:	\$ 10,669,900	- includes General Fund, Future Beach Nourishment Fund, Half-Marathon Fund, and Beach Music Festival Fund, and EMS Volunteer Fund
* Total General Fund Budget:	\$ 9,998,100	- a \$543,924, or 5.75% increase from FY 17-18 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 939,500	- includes proceeds from 4-cent Primary Benefit district tax rate plus \$400,000 transfer from General Fund; plus \$200,000 from proceeds of Islander Drive land sale

- Key Budget Issues:
- FY 18-19 budget enables Town departments to maintain current service levels and high service quality
 - includes first debt service payment for McLean-Spell Park land acquisition, and construction of initial park improvements
 - includes sale of Islander Drive land, reimbursement of Future Beach Nourishment Fund, and construction of Islander Drive streetscape improvements and Western Ocean Regional Access improvements funded by sale proceeds and grant funds
 - includes funding for total EMS budget to reflect new Town EMS Department
 - facilitates eastern Emerald Isle beach nourishment project
 - includes \$33,000 for NC 58 corridor aesthetic improvements
 - proposed 2.3% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and funding for retiree health insurance benefit
 - includes funding for scheduled replacement of three Police vehicles, one Parks and Recreation truck and mower, and replacement pot-hole repair equipment in Public Works
 - no fund balance appropriated to balance the FY 18-19 budget

FY 2018-19 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/17:	\$ 2,099,669	- included planned use of fund balance for early retirement of 2013 Fire Engine debt
* Projected Adjusted General Fund Balance at 6/30/18:	\$ 2,295,276	- increase results from higher than anticipated revenues and lower expenditures, plus
- as percent of FY 18-19 Recommended Budget	22.96%	incorporation of EMS fund balance

* Total Authorized Full - Time Positions:	68	- 7 new full-time positions due to inclusion of EMS department
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* Major FY 18-19 Expenditure Changes: General Fund	\$ 97,084	- 2.3% cost-of-living adjustment for Town employees
	\$ 170,000	- inclusion of expenses funded by EMS service fees in prior years
	\$ 25,906	- additional EMS position added by EI EMS, Inc. prior to transition
	\$ 37,260	- additional employee benefit expenses for new EMS full-time staff
	\$ 10,980	- increases to EMS volunteer stipend program during first year transition to Town
	\$ 11,907	- additional lifeguard coverage
	\$ 15,000	- increases for Fire truck maintenance, including corrosion repair of Fire Engine #2
	\$ 10,000	- additional street lighting expenses
	\$ 20,000	- "downtown" street lighting conversions to LED
	\$ 25,485	- anticipated solid waste collection increases
	\$ 40,000	- targeted salary adjustments
	\$ 16,000	- new retiree health insurance benefit
	\$ 6,750	- additional fireworks expenses
	\$ 81,420	- first year debt service payment for McLean-Spell Park land
	\$ 18,000	- golf cart registration fees reserved for future golf cart infrastructure improvements
	\$ (50,000)	- reduction in special transfer to Future Beach Nourishment fund due to Islander Dr sale
	\$ (15,000)	- reduction in transfers to capital projects in comparison to FY 2018
	\$ 520,792	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 18-19 Revenue Changes: General Fund	\$ 41,006	- anticipated additional property tax revenue due to growth in tax base
	\$ 150,000	- projected increase in sales tax revenues compared to original FY 17-18 budget
	\$ (15,200)	- projected decrease in state-collected revenues compared to original FY 17-18 budget
	\$ 215,000	- inclusion of EMS service fees
	\$ 14,000	- anticipated increase in building permit fee revenues
	\$ 15,500	- additional golf cart registration fees
	\$ 55,000	- anticipated increase in beach access parking fees (including Friday fees)
	\$ 21,000	- Community Center membership fees (including fee increase)
	\$ 20,000	- projected increases in interest earnings on General Fund cash balances
	\$ 516,306	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2018-19 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 9,998,100	\$ 9,998,100
Beach Music Festival Fund	55,300	55,300
EMS Volunteer Fund	5,000	5,000
Future Beach Nourishment Fund	939,500	939,500
Half-Marathon Fund	<u>72,000</u>	<u>72,000</u>
TOTAL	\$ 11,069,900	\$ 11,069,900
Minus Interfund Transfers	<u>\$ 400,000</u>	<u>\$ 400,000</u>
TOTAL BUDGET	\$ 10,669,900	\$ 10,669,900

GENERAL FUND BUDGET SUMMARY

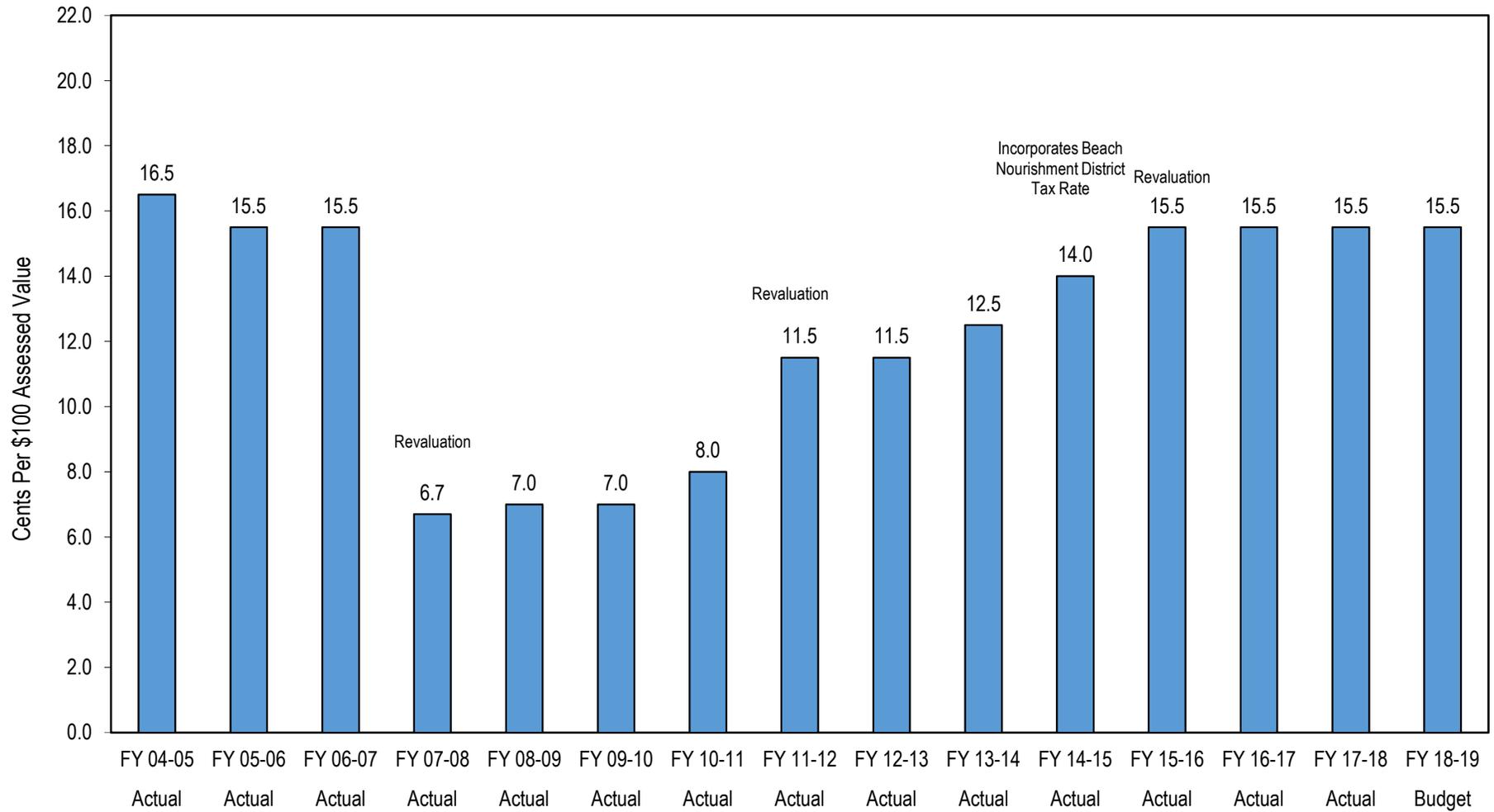
	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
REVENUES									
Property Tax	4,257,235	4,292,594	4,292,594	4,248,640	4,298,192	4,333,600	-	41,006	0.96%
Sales Tax	1,849,401	1,850,000	1,857,500	963,854	1,923,377	2,000,000	-	150,000	8.11%
State-Collected Revenues	770,060	795,000	795,000	462,676	763,985	779,800	-	(15,200)	-1.91%
Solid Waste Fees	1,478,239	1,499,480	1,499,480	1,483,249	1,493,200	1,504,400	-	4,920	0.33%
EMS Service Fees	-	-	60,000	-	60,000	215,000	-	215,000	
Development Permit Fees	213,305	224,000	231,500	208,527	251,822	238,000	-	14,000	6.25%
Other Fees	369,815	318,500	328,500	259,861	368,336	394,000	-	75,500	23.70%
Parks and Recreation Fees	160,671	161,500	164,400	140,953	176,760	191,500	-	30,000	18.58%
Grant Revenues	166,491	122,158	122,158	31,177	85,720	126,900	-	4,742	3.88%
Other Revenues	197,520	162,100	194,100	126,133	205,431	166,100	-	4,000	2.47%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	3,373	5,000	5,000	10,836	18,336	25,000	-	20,000	400.00%
Transfers From Other Funds	7,844	-	1,207	1,207	1,207	-	-	-	
Special Separation Allowance Fund Balance	-	23,844	23,844	-	-	23,800	-	(44)	-0.18%
Fund Balance	-	-	18,793	-	-	-	-	-	
TOTAL	9,473,954	9,454,176	9,594,076	7,937,113	9,646,366	9,998,100	-	543,924	5.75%
EXPENDITURES									
Governing Body	81,820	90,693	90,693	60,647	85,204	88,906	-	(1,787)	-1.97%
Legal	36,839	15,000	37,000	30,255	34,255	15,000	-	-	0.00%
Administration	569,095	599,624	614,624	452,008	596,014	611,054	-	11,430	1.91%
Planning and Inspections	167,003	185,671	185,671	118,483	166,203	186,270	-	599	0.32%
Police	1,652,594	1,814,813	1,814,813	1,363,911	1,804,730	1,843,087	-	28,274	1.56%
Fire	1,523,249	1,583,933	1,583,933	1,137,876	1,542,061	1,623,666	-	39,733	2.51%
EMS	392,278	390,000	450,000	277,573	376,441	653,982	-	263,982	67.69%
Public Works	711,300	727,710	752,710	461,768	750,108	796,087	-	68,377	9.40%
Solid Waste	1,441,936	1,482,558	1,482,558	1,086,344	1,482,980	1,483,209	-	651	0.04%
Parks and Recreation	1,000,146	1,099,248	1,124,248	828,181	1,148,397	1,125,079	-	25,831	2.35%
NonDepartmental	449,435	443,050	443,550	399,582	450,092	521,250	-	78,200	17.65%
Debt Service	847,115	556,876	556,876	556,876	556,876	632,509	-	75,633	13.58%
Transfers to Other Funds	700,570	465,000	457,400	457,400	457,400	418,000	-	(47,000)	-10.11%
TOTAL	9,573,380	9,454,176	9,594,076	7,230,904	9,450,760	9,998,100	-	543,924	5.75%
Difference	(99,426)	(0)	(0)	706,210	195,607	(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
Rates								
FY 17-18 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 18-19 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
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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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

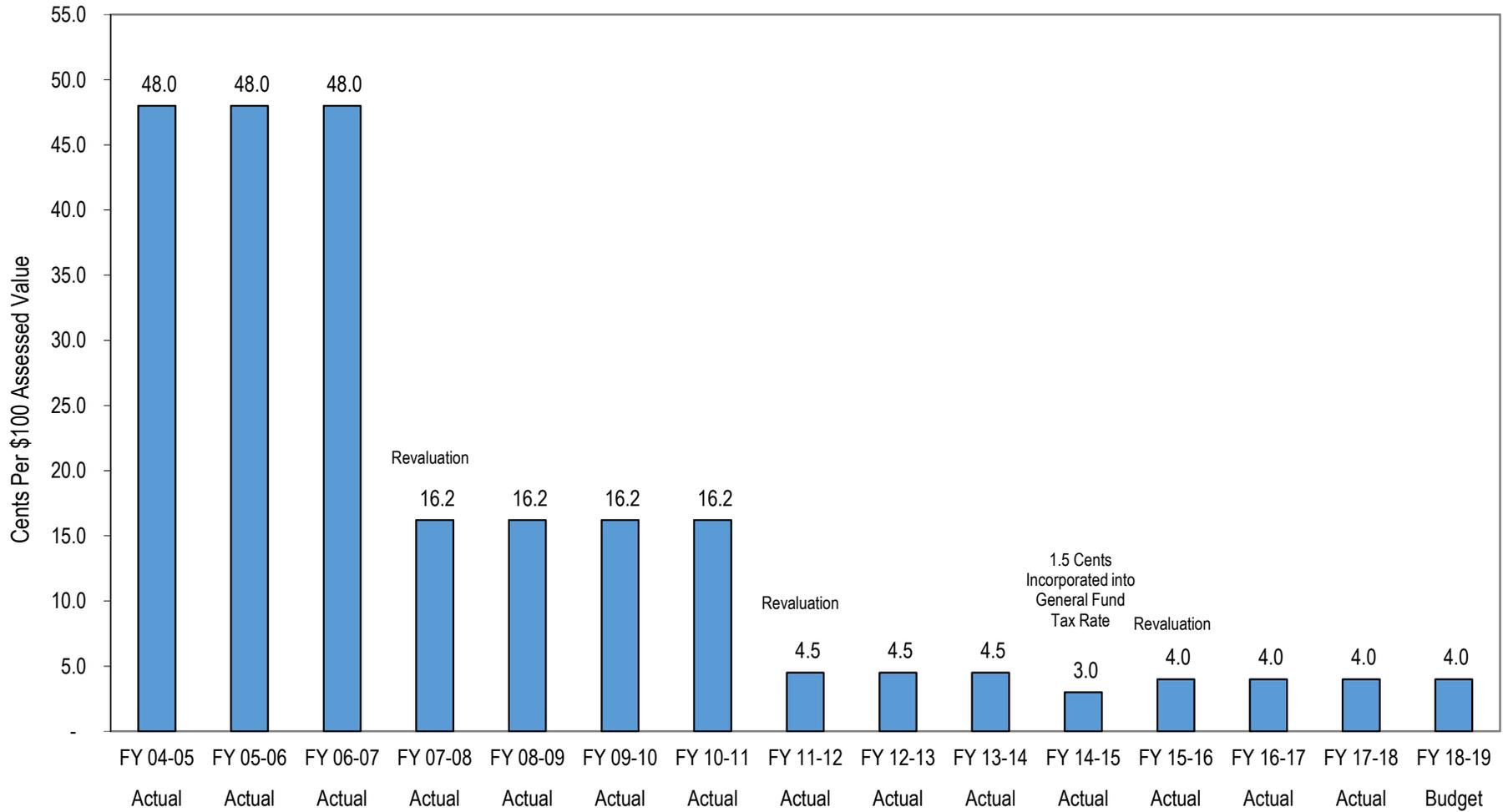
ALL OTHER OWNERS								
		Property Value \$ 252,346	Property Value \$ 305,000	Property Value \$ 348,206	Property Value \$ 443,905	Property Value \$ 487,269	Property Value \$ 528,984	Property Value \$ 486,655
		Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
Rates								
FY 17-18 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 18-19 Recommended								
Property Tax - General Fund	\$ 0.1400	\$ 353.28	\$ 427.00	\$ 487.49	\$ 621.47	\$ 682.18	\$ 740.58	\$ 681.32
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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



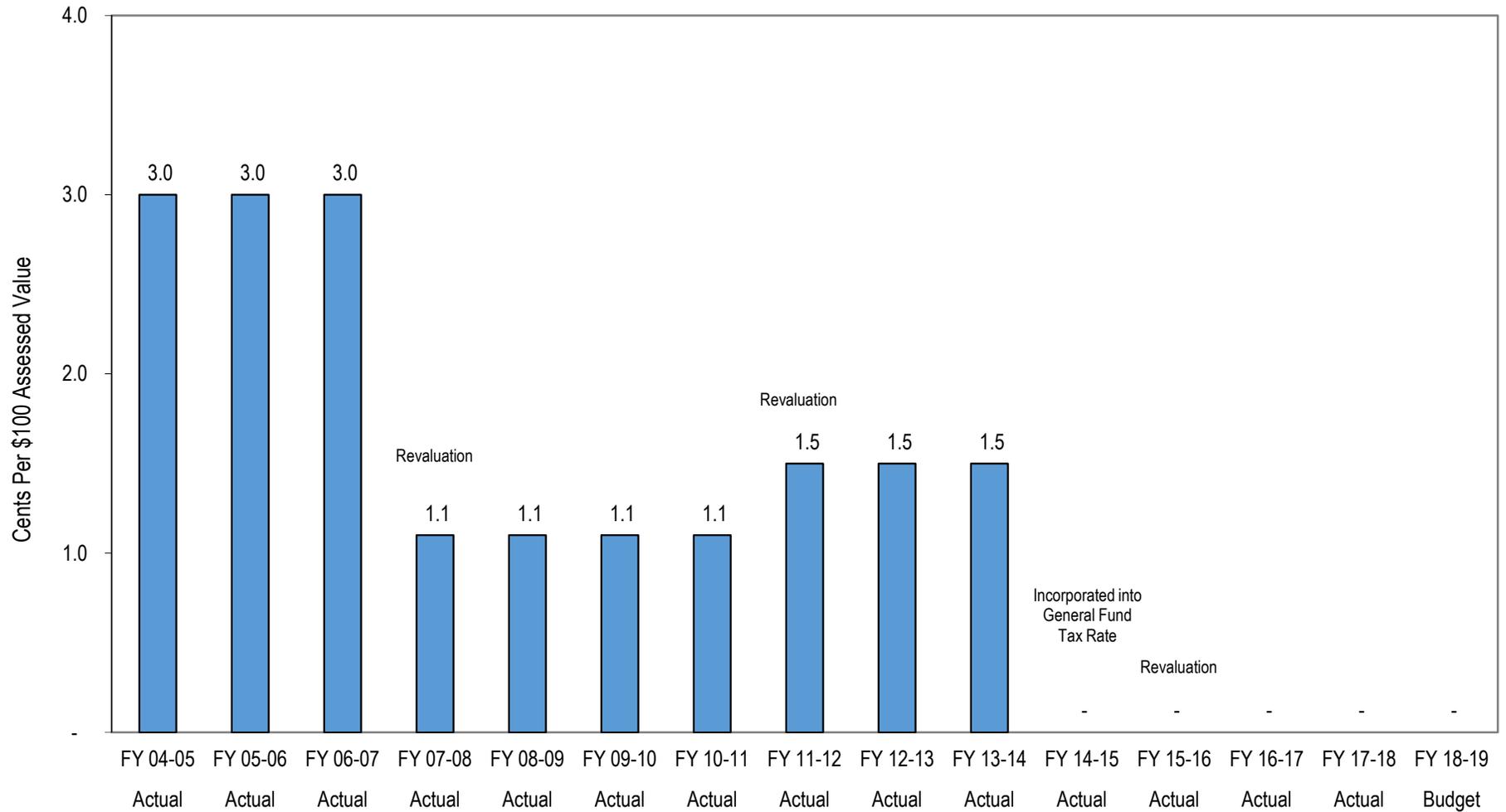
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

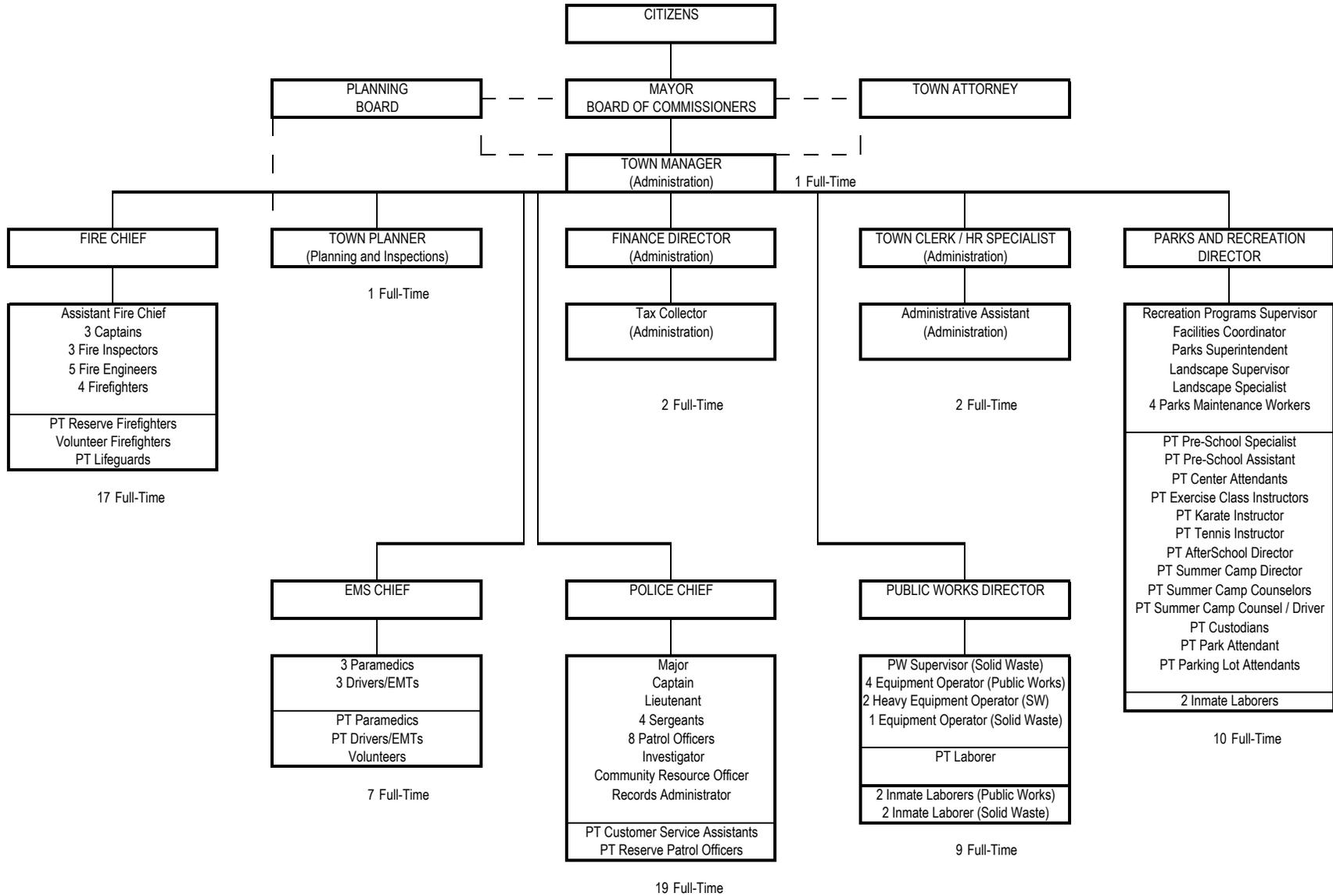


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2018-19 Recommended Budget**



**TOTAL POSITIONS
68 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

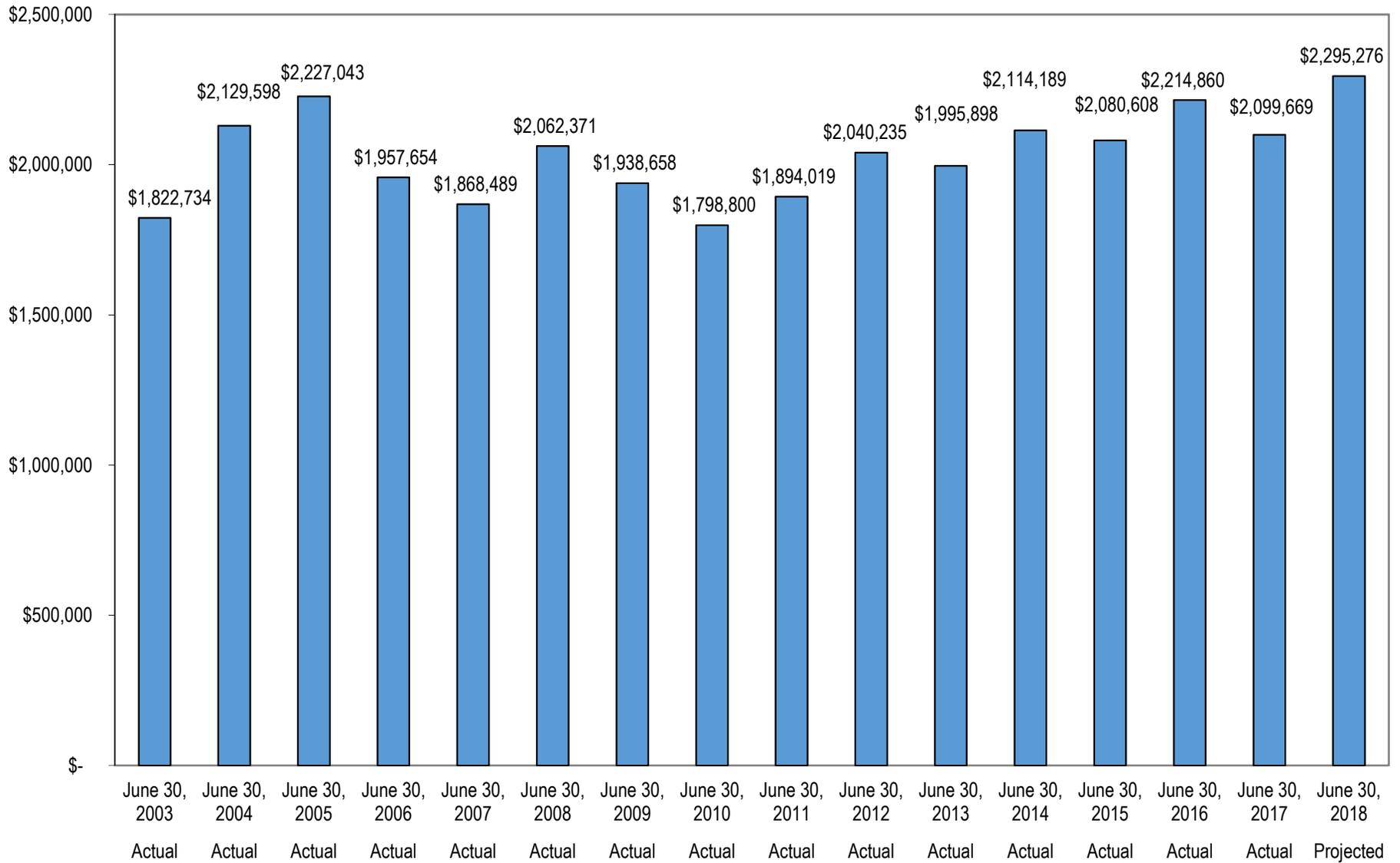
<u>Department</u>	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	5	5	5	6	5	-
Planning and Inspections	1	1	1	1	1	1	-
Police	19	19	19	19	19	19	-
Fire	14	17	17	17	17	17	-
EMS	-	-	7	7	7	7	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	9	10	10	10	10	10	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	57	61	68	68	69	68	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	20	20	22	22	22	22	-
Fire	23	23	23	28	28	28	-
EMS	-	-	12	14	23	23	-
Public Works	-	-	-	-	-	-	-
Solid Waste	1	1	1	1	1	1	-
Parks and Recreation	38	38	38	38	40	40	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	89	89	103	110	121	121	-

GENERAL FUND BALANCE PROJECTION as of 6/30/18

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total General Fund Balance as of 6/30/15</td> <td style="text-align: right;">\$ 2,080,608</td> </tr> <tr> <td> Minus Restricted for Powell Bill</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> Minus Assigned for Subsequent Years' Expenditures</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> Minus Stabilization by State Statute</td> <td style="text-align: right;">\$ 695,281</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;">Unassigned Fund Balance as of 6/30/15</td> </tr> <tr> <td> As percent of FY 2014-15 final expenditures</td> <td style="text-align: right;">15.62%</td> </tr> <tr> <td> As percent of FY 2015-2016 adopted General Fund budget</td> <td style="text-align: right;">15.56%</td> </tr> </table>	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	Unassigned Fund Balance as of 6/30/15		As percent of FY 2014-15 final expenditures	15.62%	As percent of FY 2015-2016 adopted General Fund budget	15.56%		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">ADJUSTED FUND BALANCE</td> </tr> <tr> <td style="width: 60%;">Total Unassigned+Stabilization by State Statute as of 6/30/15</td> <td style="text-align: right;">\$ 2,080,608</td> </tr> <tr> <td> As percent of FY 2014-2015 final expenditures</td> <td style="text-align: right;">23.46%</td> </tr> <tr> <td> As percent of FY 2015-2016 adopted General Fund budget</td> <td style="text-align: right;">23.37%</td> </tr> </table>	ADJUSTED FUND BALANCE		Total Unassigned+Stabilization by State Statute as of 6/30/15	\$ 2,080,608	As percent of FY 2014-2015 final expenditures	23.46%	As percent of FY 2015-2016 adopted General Fund budget	23.37%				
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ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2018-2019

FY 18-19 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	3.40 cents
Fire	2.80 cents
EMS	0.80 cents
Public Works	1.20 cents
Solid Waste	- cents
Parks and Recreation	1.60 cents
NonDepartmental	1.00 cents
Debt Service	1.80 cents
Transfer to Future Beach Nourishment Fund	1.50 cents
Transfer to Capital Projects	- cents

TOTAL	15.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2018 - 2019

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): \$ 363,091
FY 2018-2019 Property Tax Rate Per \$100: 15.50 cents

TOTAL FY 2018-2019 PROPERTY TAX DUE:	\$ 562.79
TOTAL FY 2018-2019 SOLID WASTE FEE DUE:	\$ 228.00
TOTAL FY 2018-2019 AMOUNT DUE:	\$ 790.79

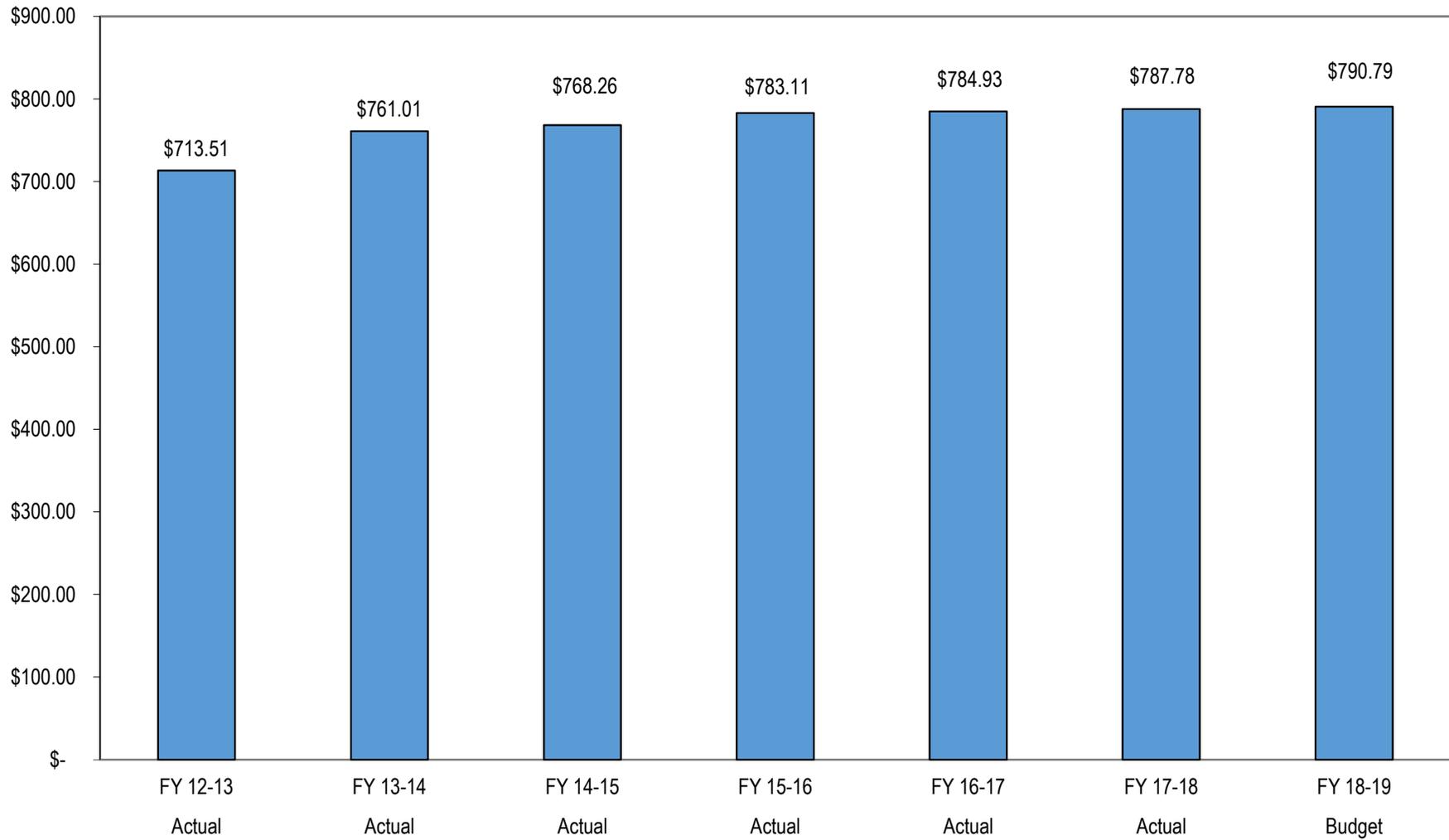


Your Property Taxes Are Used For:	Which Provides For:	Itemized Cost Annual Amount	Itemized Cost Monthly Amount
Police Services	24-hour police patrol, police response, traffic enforcement, criminal investigations, general ordinance enforcement, and general community assistance.	\$ 123.45	\$ 10.29
Parks and Recreation	Recreation programs, Community Center operations, public beach accesses, community festivals, NC 58 landscaping, bicycle path maintenance, Bogue Sound accesses, community parks, public boating access maintenance, and other quality of life enhancements.	\$ 58.09	\$ 4.84
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.	\$ 29.05	\$ 2.42
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.	\$ 101.67	\$ 8.47
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.	\$ 43.57	\$ 3.63
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.	\$ 87.14	\$ 7.26
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, plus principal & interest payments for 29.7 acre land (McLean-Spell Park).	\$ 65.36	\$ 5.45
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 54.46	\$ 4.54
Transfer to Capital Projects	Construction of golf cart path improvements.	\$ -	\$ -
TOTAL FY 2018-2019 AMOUNT DUE:		\$ 790.79	\$ 65.90

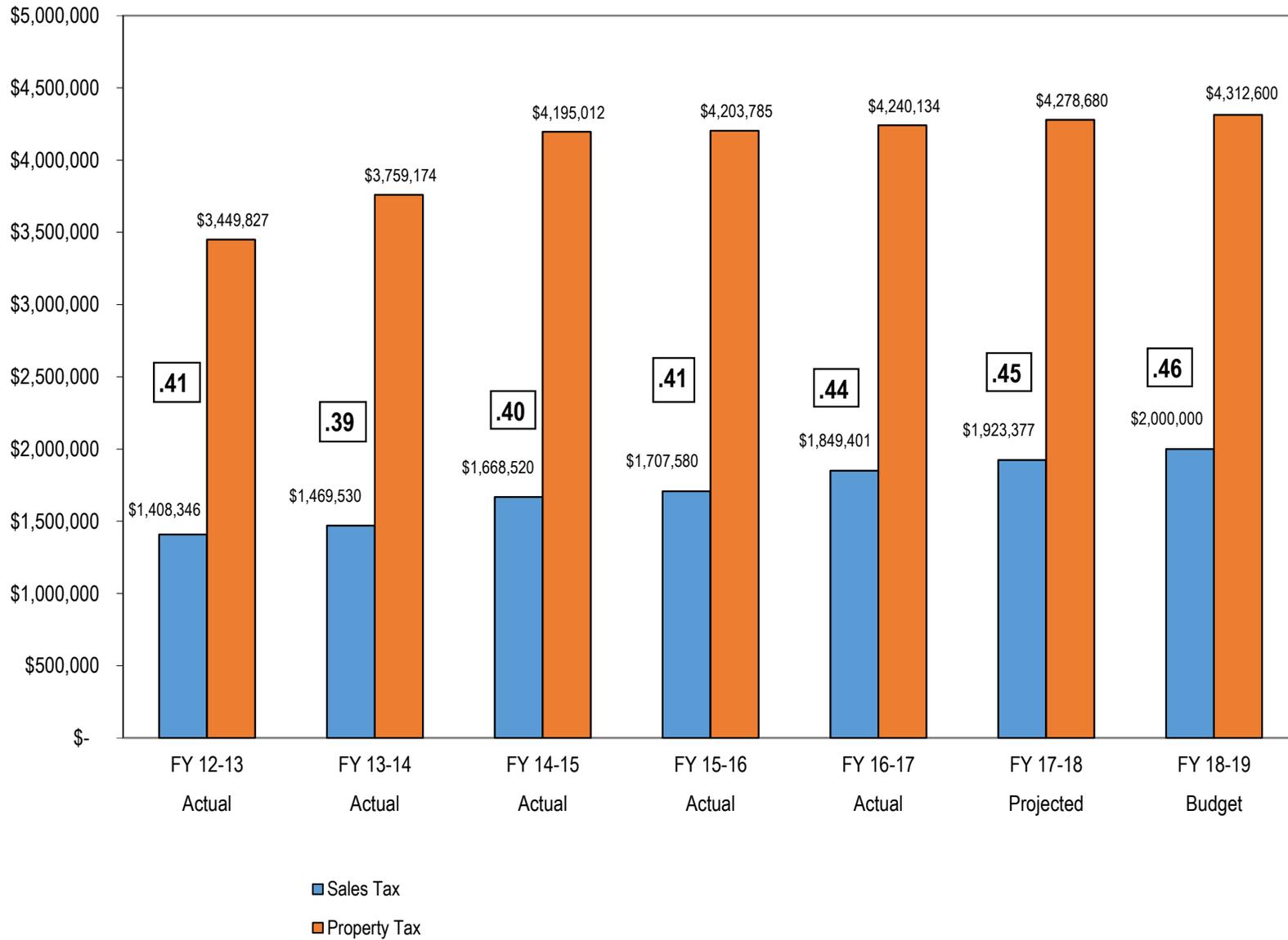
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

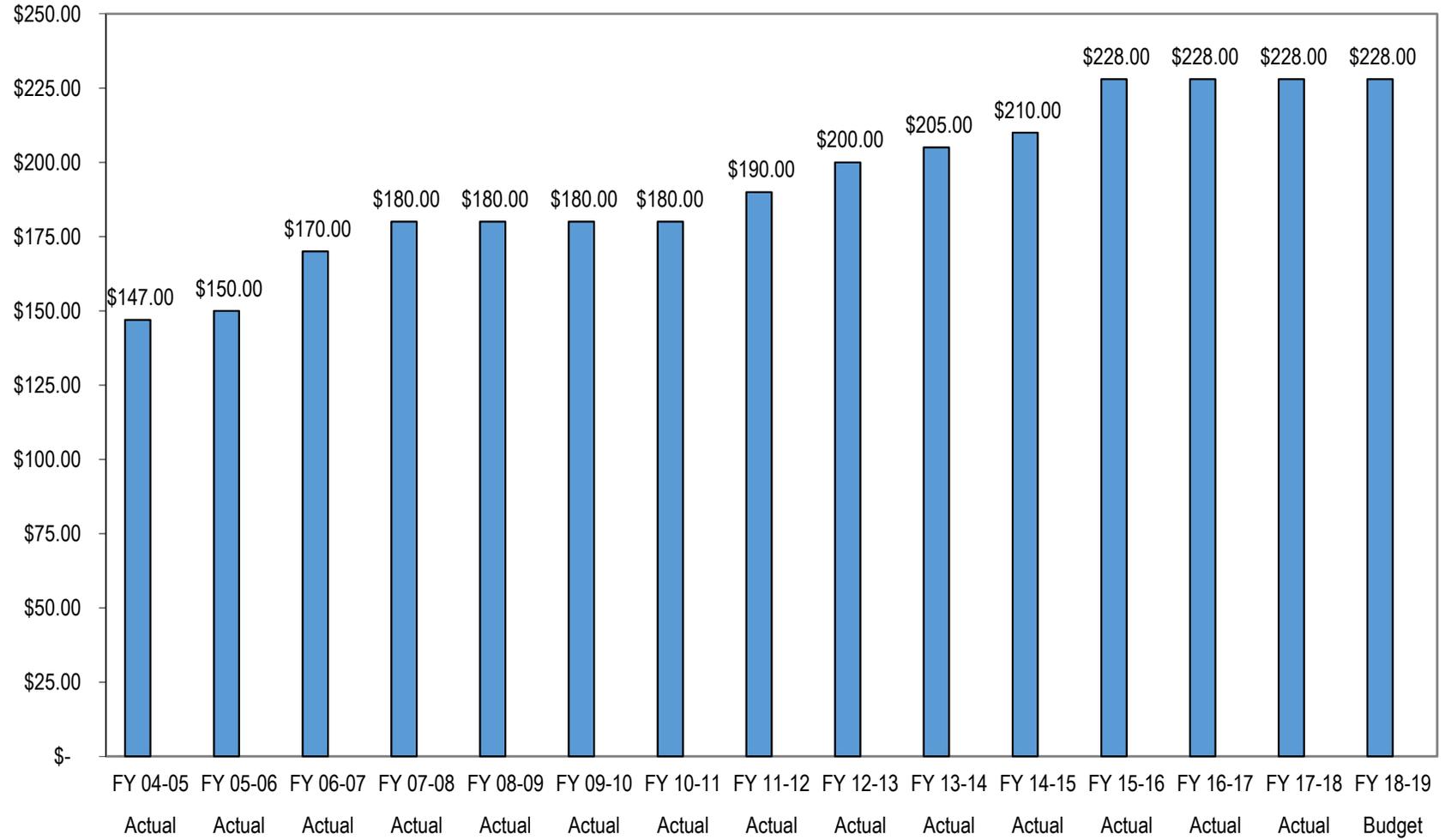
General Fund Property Tax + Solid Waste Fee



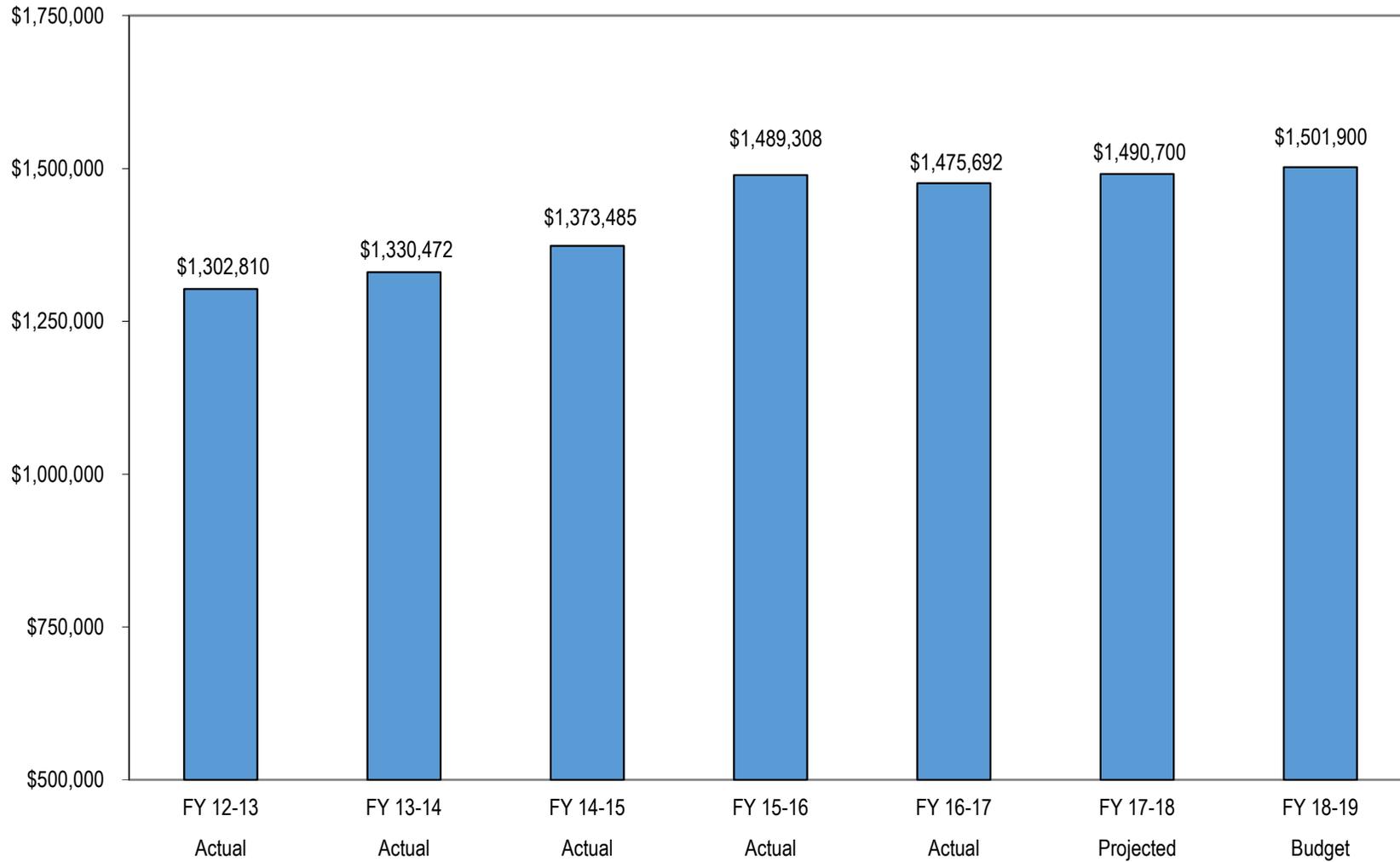
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



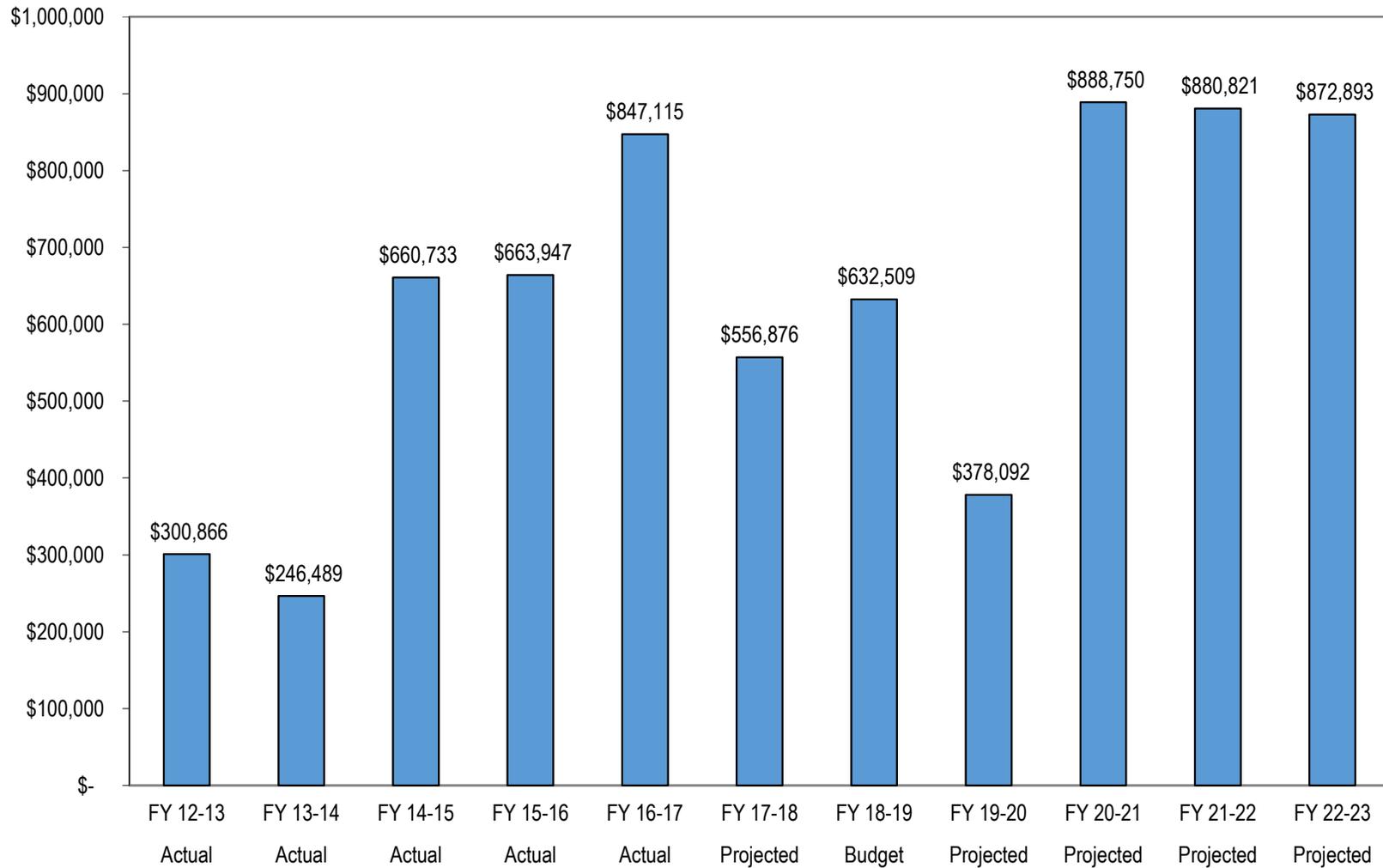
GENERAL FUND 5-YEAR FORECAST

	FY 16-17 <u>Actual</u>	Approved FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Recommended FY 18-19 <u>Budget</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Projected</u>
Property Tax	4,257,235	4,292,594	4,292,594	4,248,640	4,298,192	4,333,600	4,366,195	4,399,038	4,432,129	4,465,471
Sales Tax	1,849,401	1,850,000	1,857,500	963,854	1,923,377	2,000,000	2,080,000	2,163,200	2,249,728	2,339,717
State-Collected Revenues	770,060	795,000	795,000	462,676	763,985	779,800	791,554	803,751	816,403	829,525
Solid Waste Fees	1,478,239	1,499,480	1,499,480	1,483,249	1,493,200	1,504,400	1,511,240	1,518,080	1,524,920	1,531,760
EMS Service Fees	-	-	60,000	-	60,000	215,000	217,150	219,322	221,515	223,730
Development Permit Fees	213,305	224,000	231,500	208,527	251,822	238,000	244,450	251,094	257,936	264,984
Other Fees	369,815	318,500	328,500	259,861	368,336	394,000	394,750	395,500	396,250	397,000
Parks and Recreation Fees	160,671	161,500	164,400	140,953	176,760	191,500	191,500	191,500	191,500	191,500
Grant Revenues	166,491	122,158	122,158	31,177	85,720	126,900	97,221	-	-	-
Other Revenues	197,520	162,100	194,100	126,133	205,431	166,100	184,850	173,713	177,691	181,789
Installment Financing Proceeds	-	-	-	-	-	-	1,225,000	-	-	-
Interest Earnings	3,373	5,000	5,000	10,836	18,336	25,000	30,000	35,000	40,000	45,000
Transfers From Other Funds	7,844	-	1,207	1,207	1,207	-	-	-	-	-
Special Separation Allowance Fund Balance	-	23,844	23,844	-	-	23,800	-	-	-	-
Fund Balance	-	-	18,793	-	-	-	-	-	-	-
TOTAL	9,473,954	9,454,176	9,594,076	7,937,113	9,646,366	9,998,100	11,333,910	10,150,196	10,308,072	10,470,476
Governing Body	81,820	90,693	90,693	60,647	85,204	88,906	91,573	94,320	97,150	100,064
Legal	36,839	15,000	37,000	30,255	34,255	15,000	16,000	17,000	18,000	19,000
Administration	569,095	599,624	614,624	452,008	596,014	611,054	629,385	648,267	667,715	687,746
Planning and Inspections	167,003	185,671	185,671	118,483	166,203	186,270	221,858	197,614	203,542	209,649
Police	1,652,594	1,814,813	1,814,813	1,363,911	1,804,730	1,843,087	1,911,669	2,011,948	2,138,784	2,254,424
Fire	1,523,249	1,583,933	1,583,933	1,137,876	1,542,061	1,623,666	2,751,926	1,706,634	1,791,833	1,924,568
EMS	392,278	390,000	450,000	277,573	376,441	653,982	923,601	758,809	714,624	753,062
Public Works	711,300	727,710	752,710	461,768	750,108	796,087	806,375	814,116	922,390	811,211
Solid Waste	1,441,936	1,482,558	1,482,558	1,086,344	1,482,980	1,483,209	1,527,706	1,573,537	1,620,743	1,879,365
Parks and Recreation	1,000,146	1,099,248	1,124,248	828,181	1,148,397	1,125,079	1,187,597	1,231,515	1,213,360	1,281,161
NonDepartmental	449,435	443,050	443,550	399,582	450,092	521,250	540,888	568,114	590,158	610,862
Debt Service	847,115	556,876	556,876	556,876	556,876	632,509	378,092	888,750	880,821	872,893
Transfers to Other Funds	700,570	465,000	457,400	457,400	457,400	418,000	418,000	418,000	478,000	418,000
TOTAL	9,573,380	9,454,176	9,594,076	7,230,904	9,450,760	9,998,100	11,404,670	10,928,625	11,337,119	11,822,007
Surplus / (Deficit)	(99,426)	(0)	(0)	706,210	195,607	(0)	(70,760)	(778,429)	(1,029,047)	(1,351,530)
Tax Rate To Accommodate Deficit						15.5	15.8	18.3	19.1	20.2

KEY ASSUMPTIONS:

- Property tax revenues based on current tax rate of 15.5 cents.
- Assumes 0.75% growth annually in property tax base.
- Assumes 4% growth in sales tax revenues annually.
- Assumes no change in annual solid waste fee in FY 18-19 and future years.
- Assumes 3% growth annually in building permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 2.3% employee raises in FY 18-19; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes new debt for renovation / expansion of Fire Stations 1 & 2, and Police building roof replacement in FY 19-20.
- Assumes new debt for replacement Fire ladder truck and EMS ambulance in FY 19-20.
- Includes all projected future debt service costs.
- Includes projected funding for retiree health insurance program.
- Includes \$90,000 for beach access walkway replacements annually.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$400,000 transfer to Future Beach Nourishment Fund.
- Assumes SAFER fire grant funding continues in FY 19-20 and ending in FY 20-21.
- Includes projected funding for additional Law Enforcement Officers Special Separation Allowance beginning in FY 19-20.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Inc / (Dec) FY 15-16 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>	Pct Change FY 15-16 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>
REVENUES				
Property Tax	4,206,242	4,333,600	127,358	3.03%
Sales Tax	1,762,800	2,000,000	237,200	13.46%
State-Collected Revenues	718,700	779,800	61,100	8.50%
Solid Waste Fees	1,491,400	1,504,400	13,000	0.87%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	146,000	238,000	92,000	63.01%
Other Fees	252,000	394,000	142,000	56.35%
Parks and Recreation Fees	147,500	191,500	44,000	29.83%
Grant Revenues	13,800	126,900	113,100	819.57%
Other Revenues	146,700	166,100	19,400	13.22%
Installment Financing Proceeds	-	-	-	
Interest Earnings	500	25,000	24,500	4900.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	16,793	23,800	7,007	41.73%
Fund Balance	-	-	-	
TOTAL	8,902,435	9,998,100	1,095,665	12.31%
EXPENDITURES by Function				
Governing Body	89,207	88,906	(301)	-0.34%
Legal	15,000	15,000	-	0.00%
Administration	564,355	611,054	46,699	8.27%
Planning and Inspections	190,620	186,270	(4,350)	-2.28%
Police	1,664,581	1,843,087	178,506	10.72%
Fire	1,355,514	1,623,666	268,152	19.78%
EMS	377,000	653,982	276,982	73.47%
Public Works	670,003	796,087	126,084	18.82%
Solid Waste	1,528,890	1,483,209	(45,681)	-2.99%
Parks and Recreation	911,766	1,125,079	213,313	23.40%
NonDepartmental	442,241	521,250	79,009	17.87%
Debt Service	693,258	632,509	(60,749)	-8.76%
Transfers to Other Funds	400,000	418,000	18,000	4.50%
TOTAL	8,902,435	9,998,100	1,095,665	12.31%

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

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Inc / (Dec) FY 15-16 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>	Pct Change FY 15-16 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>
EXPENDITURES by Category				
Salaries	3,163,637	4,042,258	878,621	27.77%
Benefits	1,120,083	1,444,672	324,589	28.98%
Operating	3,144,841	3,123,360	(21,481)	-0.68%
Capital Outlay	380,616	337,300	(43,316)	-11.38%
Debt Service	693,258	632,509	(60,749)	-8.76%
Transfer to Other Funds	400,000	418,000	18,000	4.50%
TOTAL	8,902,435	9,998,100	1,095,665	12.31%
Full-Time Authorized Positions	55	68	13	23.64%
Property Tax Revenues	4,206,242	4,333,600	127,358	3.03%
Sales Tax Revenues	1,762,800	2,000,000	237,200	13.46%
Property Tax Rate	0.1550	0.1550	-	0.00%
Average Value Property Tax Bill	555.11	562.79	7.68	1.38%
Annual Solid Waste Fee	228.00	228.00	-	0.00%
Average Total Bill	783.11	790.79	7.68	0.98%
Average Tax Value	358,137	363,091	4,954	1.38%
	<u>March 2015</u>	<u>March 2018</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	229.3	241.6	12.3	5.36%
	<u>June 30, 2015</u>	<u>June 30, 2018 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,080,608	2,295,276	214,668	10.32%
Outstanding General Fund Debt	3,534,306	2,236,859	(1,297,447)	-36.71%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 Budget	Recommended FY 18-19 Budget	Inc / (Dec) FY 13-14 Budget (Adopted) vs. FY 18-19 Recommended	Pct Change FY 13-14 Budget (Adopted) vs. FY 18-19 Recommended
REVENUES				
Property Tax	4,098,455	4,333,600	235,145	5.74%
Sales Tax	1,387,200	2,000,000	612,800	44.18%
State-Collected Revenues	593,279	779,800	186,521	31.44%
Solid Waste Fees	1,322,500	1,504,400	181,900	13.75%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	153,500	238,000	84,500	55.05%
Other Fees	210,000	394,000	184,000	87.62%
Parks and Recreation Fees	137,500	191,500	54,000	39.27%
Grant Revenues	-	126,900	126,900	
Other Revenues	130,100	166,100	36,000	27.67%
Installment Financing Proceeds	455,000	-	(455,000)	-100.00%
Interest Earnings	1,000	25,000	24,000	2400.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	21,831	23,800	1,969	9.02%
Powell Bill Fund Balance	104,973	-	(104,973)	-
TOTAL	8,615,338	9,998,100	1,382,762	16.05%
EXPENDITURES by Function				
Governing Body	86,008	88,906	2,898	3.37%
Legal	15,000	15,000	-	0.00%
Administration	485,834	611,054	125,220	25.77%
Planning and Inspections	274,520	186,270	(88,250)	-32.15%
Police	1,552,772	1,843,087	290,315	18.70%
Fire	1,726,839	1,623,666	(103,173)	-5.97%
EMS	315,000	653,982	338,982	107.61%
Public Works	793,962	796,087	2,125	0.27%
Solid Waste	1,297,782	1,483,209	185,427	14.29%
Parks and Recreation	813,246	1,125,079	311,833	38.34%
NonDepartmental	368,750	521,250	152,500	41.36%
Debt Service	554,526	632,509	77,983	14.06%
Transfer to Other Funds	331,099	418,000	86,901	26.25%
TOTAL	8,615,338	9,998,100	1,382,762	16.05%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 13-14 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Inc / (Dec) FY 13-14 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>	Pct Change FY 13-14 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>
EXPENDITURES by Category				
Salaries	3,057,134	4,042,258	985,124	32.22%
Benefits	1,058,778	1,444,672	385,894	36.45%
Operating	2,978,101	3,123,360	145,259	4.88%
Capital Outlay	635,700	337,300	(298,400)	-46.94%
Debt Service	554,526	632,509	77,983	14.06%
Transfer to Other Funds	331,099	418,000	86,901	26.25%
TOTAL	8,615,338	9,998,100	1,382,762	16.05%
Full-Time Authorized Positions	57	68	11	19.30%
Property Tax Revenues	4,098,455	4,333,600	235,145	5.74%
Sales Tax Revenues	1,387,200	2,000,000	612,800	44.18%
Property Tax Rate	0.140	0.155	0.015	10.71%
Average Value Property Tax Bill	556.01	562.79	6.78	1.22%
Annual Solid Waste Fee	205.00	228.00	23.00	11.22%
Average Total Bill	761.01	790.79	29.78	3.91%
Average Tax Value	397,148	363,091	(34,057)	-8.58%
Consumer Price Index - South Urban	<u>March 2013</u> 226.6	<u>March 2018</u> 241.6	<u>Inc / (Dec)</u> 15.0	<u>Pct Change</u> 6.60%
General Fund Balance (Adjusted)	<u>June 30, 2013</u> 1,995,898	<u>June 30, 2018 (Projected)</u> 2,295,276	<u>Inc / (Dec)</u> 299,378	<u>Pct Change</u> 15.00%
Outstanding General Fund Debt	1,400,000	2,236,859	836,859	59.78%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 08-09 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>	Pct Change FY 08-09 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>
REVENUES				
Property Tax	3,344,977	4,333,600	988,623	29.56%
Sales Tax	1,897,500	2,000,000	102,500	5.40%
State-Collected Revenues	490,050	779,800	289,750	59.13%
Solid Waste Fees	1,151,600	1,504,400	352,800	30.64%
EMS Service Fees	-	215,000	215,000	
Development Permit Fees	152,300	238,000	85,700	56.27%
Other Fees	186,500	394,000	207,500	111.26%
Parks and Recreation Fees	118,000	191,500	73,500	62.29%
Grant Revenues	240,285	126,900	(113,385)	-47.19%
Other Revenues	191,600	166,100	(25,500)	-13.31%
Installment Financing Proceeds	450,000	-	(450,000)	-100.00%
Interest Earnings	50,000	25,000	(25,000)	-50.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	23,800	23,800	
Fund Balance	-	-	-	
TOTAL	8,272,812	9,998,100	1,725,288	20.85%
EXPENDITURES by Function				
Governing Body	97,335	88,906	(8,429)	-8.66%
Legal	12,000	15,000	3,000	25.00%
Administration	453,246	611,054	157,808	34.82%
Planning and Inspections	281,303	186,270	(95,033)	-33.78%
Police	1,421,689	1,843,087	421,398	29.64%
Fire	1,628,022	1,623,666	(4,356)	-0.27%
EMS	327,270	653,982	326,712	99.83%
Public Works	686,120	796,087	109,967	16.03%
Solid Waste	1,165,587	1,483,209	317,622	27.25%
Parks and Recreation	728,209	1,125,079	396,870	54.50%
NonDepartmental	382,950	521,250	138,300	36.11%
Debt Service	649,246	632,509	(16,737)	-2.58%
Transfer to Other Funds	439,835	418,000	(21,835)	-4.96%
TOTAL	8,272,812	9,998,100	1,725,288	20.85%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 08-09 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Inc / (Dec) FY 08-09 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>	Pct Change FY 08-09 Budget (Adopted) vs. <u>FY 18-19 Recommended</u>
EXPENDITURES by Category				
Salaries	2,855,688	4,042,258	1,186,570	41.55%
Benefits	872,857	1,444,672	571,815	65.51%
Operating	2,736,515	3,123,360	386,845	14.14%
Capital Outlay	718,671	337,300	(381,371)	-53.07%
Debt Service	649,246	632,509	(16,737)	-2.58%
Transfer to Other Funds	439,835	418,000	(21,835)	-4.96%
TOTAL	8,272,812	9,998,100	1,725,288	20.85%
Full-Time Authorized Positions	61	68	7	11.48%
Property Tax Revenues	3,344,977	4,333,600	988,623	29.56%
Sales Tax Revenues	1,897,500	2,000,000	102,500	5.40%
Property Tax Rate	0.081	0.1550	0.0740	91.36%
Average Value Property Tax Bill	465.72	562.79	97.07	20.84%
Annual Solid Waste Fee	180.00	228.00	48.00	26.67%
Average Total Bill	645.72	790.79	145.07	22.47%
Average Tax Value	574,962	363,091	(211,871)	-36.85%
	<u>March 2008</u>	<u>March 2018</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	206.7	241.6	34.9	16.90%
	<u>June 30, 2008</u>	<u>June 30, 2018 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,062,371	2,099,669	37,298	1.81%
Outstanding General Fund Debt	1,885,000	2,236,859	351,859	18.67%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS

FY 17-18 Actual

<u>Rank</u>	<u>Town</u>	<u>Tax Rate</u> <u>(Cents Per \$100</u> <u>Assessed Value)</u>
1	Wrightsville Beach	0.1275
2	Emerald Isle	0.1400
3	Holden Beach	0.1500
4	Ocean Isle Beach	0.1565
5	Sunset Beach	0.1600
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
13	North Topsail Beach	0.2361
14	Caswell Beach	0.2400
15	Surf City	0.2600
16	Nags Head	0.2700
17	Kure Beach	0.2850
18	Oak Island	0.2900
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.**

- Source: Town Managers/Clerks/Websites

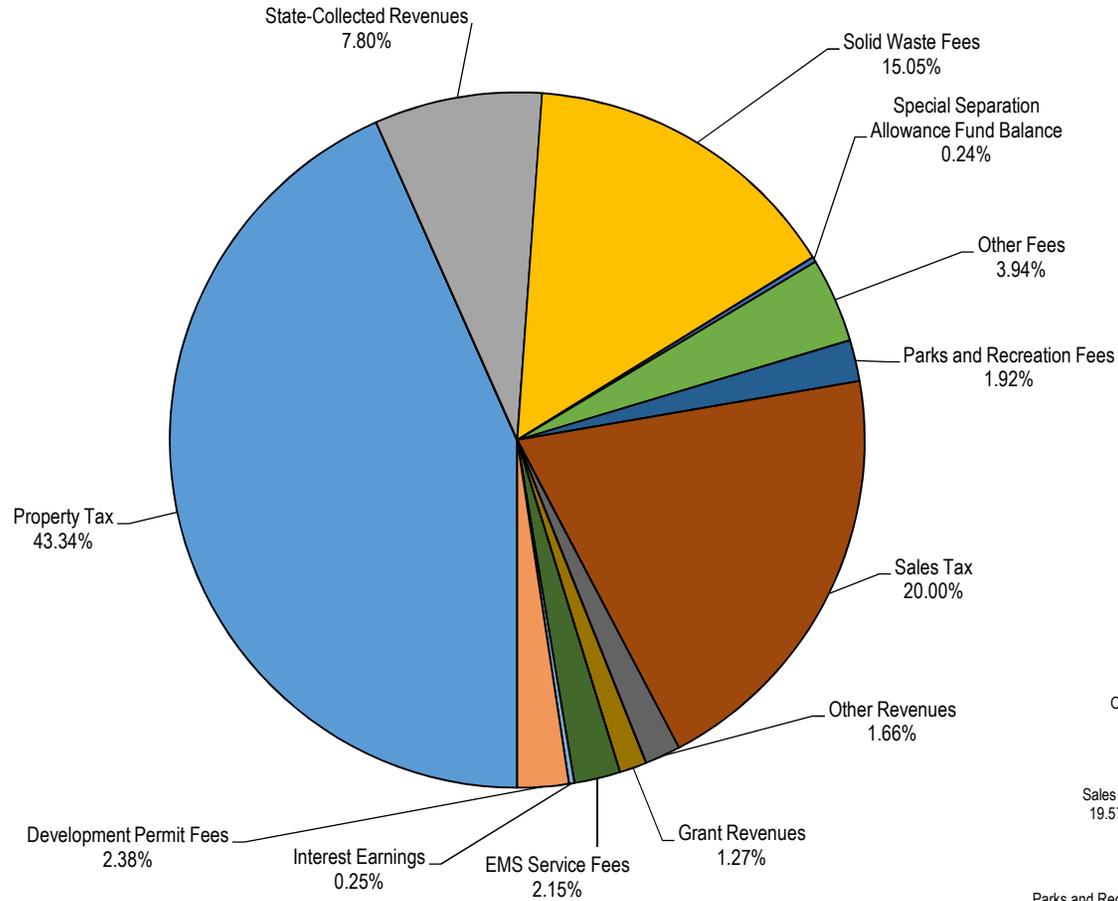
BUDGET CALENDAR

February 13	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 13	Public Hearing for early citizen input on FY 18-19 Budget at regular monthly meeting
February 19	Board of Commissioners annual budget planning workshop
February 23	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 23 - March 16	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 16	Department budget requests and revenue estimates due
March 19 - March 23	Town Manager and Finance Director review department budget requests
March 26 - April 2	Town Manager and Finance Director meet with department heads to discuss budget requests
April 3 - April 12	Additional review of department budget requests
April 13	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 23 - April 27	Preparation of recommended budget booklet
May 8	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 17 - June 11	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 5	Special Board of Commissioners Budget Workshop Meeting - Public Hearing
June 12	FY 18-19 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 18-19 Budget

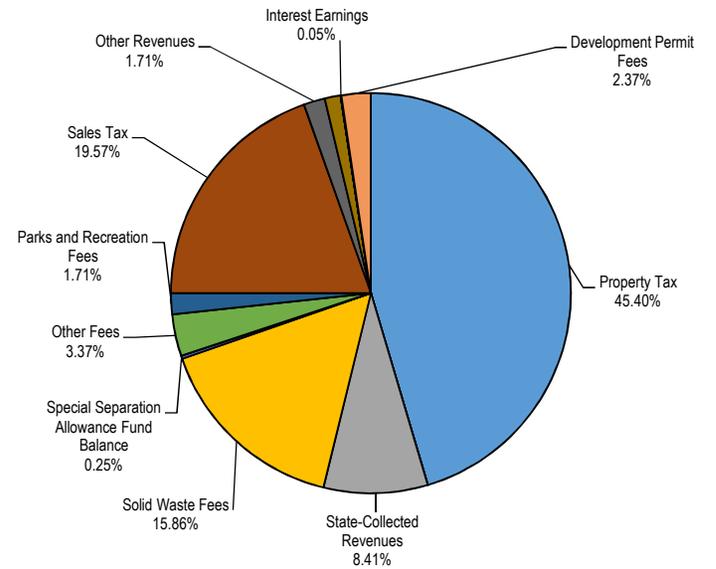


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 18-19 RECOMMENDED BUDGET



FY 17-18 COMPARISON



GENERAL FUND REVENUES

	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
Property Tax	4,257,235	4,292,594	4,292,594	4,248,640	4,298,192	4,333,600	-	41,006	0.96%
Sales Tax	1,849,401	1,850,000	1,857,500	963,854	1,923,377	2,000,000	-	150,000	8.11%
State-Collected Revenues	770,060	795,000	795,000	462,676	763,985	779,800	-	(15,200)	-1.91%
Solid Waste Fees	1,478,239	1,499,480	1,499,480	1,483,249	1,493,200	1,504,400	-	4,920	0.33%
EMS Service Fees	-	-	60,000	-	60,000	215,000	-	215,000	
Development Permit Fees	213,305	224,000	231,500	208,527	251,822	238,000	-	14,000	6.25%
Other Fees	369,815	318,500	328,500	259,861	368,336	394,000	-	75,500	23.70%
Parks and Recreation Fees	160,671	161,500	164,400	140,953	176,760	191,500	-	30,000	18.58%
Grant Revenues	166,491	122,158	122,158	31,177	85,720	126,900	-	4,742	3.88%
Other Revenues	197,520	162,100	194,100	126,133	205,431	166,100	-	4,000	2.47%
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
Interest Earnings	3,373	5,000	5,000	10,836	18,336	25,000	-	20,000	400.00%
Transfers From Other Funds	7,844	-	1,207	1,207	1,207	-	-	-	
Special Separation Allowance Fund Balance	-	23,844	23,844	-	-	23,800	-	(44)	-0.18%
Fund Balance	-	-	18,793	-	-	-	-	-	
TOTAL	9,473,954	9,454,176	9,594,076	7,937,113	9,646,366	9,998,100	-	543,924	5.75%

GENERAL FUND REVENUES

	FY 16-17	Adopted	Amended	FY 17-18	Projected	Recommended	Adopted	Inc / (Dec)	Pct Change
	Actual	FY 17-18	FY 17-18	Thru	FY 17-18	FY 18-19	FY 18-19	FY 17-18 Budget	FY 17-18 Budget
		Budget	Budget	April 03, 18	Year-End	Budget	Budget	(Adopted) vs.	(Adopted) vs.
								FY 18-19 Recom	FY 18-19 Recom
Real Property Taxes - Current Year	4,144,284	4,178,280	4,178,280	4,164,543	4,178,280	4,212,200	-	33,920	0.81%
Vehicle Property Taxes - Current Year	95,850	91,314	91,314	66,717	100,400	100,400	-	9,086	9.95%
Property Taxes - Prior Years	7,981	14,000	14,000	10,349	11,000	12,000	-	(2,000)	-14.29%
Tax Penalties	9,120	9,000	9,000	7,031	8,512	9,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	4,257,235	4,292,594	4,292,594	4,248,640	4,298,192	4,333,600	-	41,006	0.96%
Local Option Sales Tax	1,849,401	1,850,000	1,857,500	963,854	1,923,377	2,000,000	-	150,000	8.11%
SUBTOTAL SALES TAX	1,849,401	1,850,000	1,857,500	963,854	1,923,377	2,000,000	-	150,000	8.11%
Electricity Sales Tax	455,364	485,000	485,000	243,168	455,500	473,800	-	(11,200)	-2.31%
Telecommunications Tax	35,892	32,000	32,000	17,008	32,000	32,000	-	-	0.00%
Video Programming Sales Tax	111,711	110,000	110,000	53,515	110,000	106,000	-	(4,000)	-3.64%
Powell Bill Funds	149,907	150,000	150,000	148,985	148,985	150,000	-	-	0.00%
Beer and Wine Tax	17,186	18,000	18,000	-	17,500	18,000	-	-	0.00%
SUBTOTAL STATE-COLLECTED REVS	770,060	795,000	795,000	462,676	763,985	779,800	-	(15,200)	-1.91%
Solid Waste User Fees	1,469,880	1,490,980	1,490,980	1,474,971	1,484,000	1,495,400	-	4,420	0.30%
Solid Waste Disposal Tax	2,547	2,500	2,500	1,955	2,500	2,500	-	-	0.00%
Solid Waste User Fees - Prior Years	5,812	6,000	6,000	6,323	6,700	6,500	-	500	8.33%
SUBTOTAL SOLID WASTE FEES	1,478,239	1,499,480	1,499,480	1,483,249	1,493,200	1,504,400	-	4,920	0.33%
EMS Service Fees	-	-	60,000	-	60,000	215,000	-	215,000	
SUBTOTAL EMS SERVICE FEES	-	-	60,000	-	60,000	215,000	-	215,000	
Building Permit Fees	189,333	206,000	213,500	191,962	227,895	215,000	-	9,000	4.37%
BOA / Planning Board Fees	-	-	-	-	-	-	-	-	
Mobile Home Inspections	2,300	1,500	1,500	1,244	1,944	2,000	-	500	33.33%
CAMA Permit Fees	9,835	9,000	9,000	7,100	9,860	10,000	-	1,000	11.11%
Dunes and Vegetation Permit Fees	5,450	4,000	4,000	4,535	6,385	6,000	-	2,000	50.00%
Storm Water Permit Fees	5,150	2,500	2,500	3,570	4,732	4,000	-	1,500	60.00%
Commercial / Subdivision Permit Fees	1,000	750	750	-	750	750	-	-	0.00%
Homeowners Recovery Admin Fees	237	250	250	116	256	250	-	-	0.00%
SUBTOTAL DEVELOPMENT PERMIT FEES	213,305	224,000	231,500	208,527	251,822	238,000	-	14,000	6.25%
Golf Cart Registration Fees	54,300	52,500	60,000	46,500	67,925	68,000	-	15,500	29.52%
Regional Access Parking Fees	163,240	125,000	125,000	67,211	153,211	180,000	-	55,000	44.00%
Re-Entry Fees	18,125	6,000	6,000	8,950	9,200	8,000	-	2,000	33.33%
Beach Vehicle Permit Fees	134,150	135,000	137,500	137,200	138,000	138,000	-	3,000	2.22%
SUBTOTAL OTHER FEES	369,815	318,500	328,500	259,861	368,336	394,000	-	75,500	23.70%

GENERAL FUND REVENUES

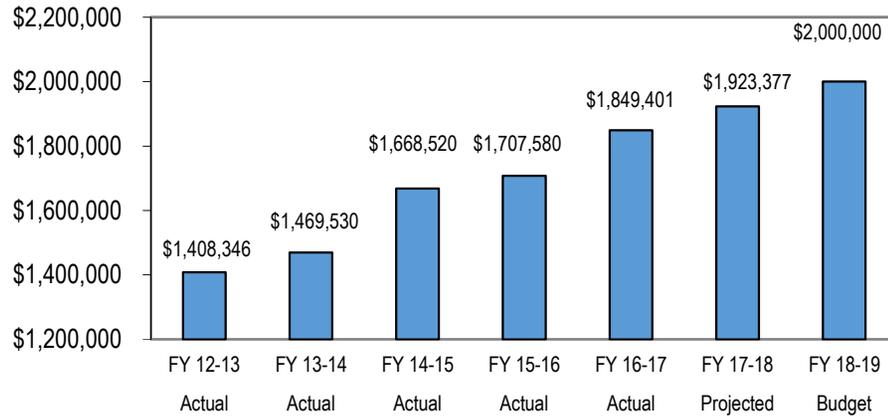
	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. <u>FY 18-19 Recom</u>	Pct Change FY 17-18 Budget (Adopted) vs. <u>FY 18-19 Recom</u>
Taxpayer Memberships	45,072	43,000	43,000	42,725	48,000	64,000	-	21,000	48.84%
Non-Taxpayer Memberships	3,450	3,000	3,000	2,400	3,500	3,000	-	-	0.00%
Daily Fees	13,752	16,500	16,500	12,547	16,050	16,500	-	-	0.00%
Aerobics Fees	13,050	11,000	11,000	8,753	11,353	12,000	-	1,000	9.09%
Mothers Morning Out Fees	18,100	24,000	24,000	17,875	21,890	23,000	-	(1,000)	-4.17%
Class Fees	6,925	5,000	5,000	4,209	6,529	5,000	-	-	0.00%
Summer Day Camp Fees	16,913	16,000	16,000	8,290	17,640	17,500	-	1,500	9.38%
Afterschool Program Fees	31,989	30,000	30,000	31,646	35,271	35,000	-	5,000	16.67%
Facility Rental Fees	4,096	2,000	4,900	7,091	9,841	5,000	-	3,000	150.00%
Event Fees	6,195	9,000	9,000	4,536	5,486	9,000	-	-	0.00%
Tennis Fees	1,129	2,000	2,000	881	1,200	1,500	-	(500)	-25.00%
SUBTOTAL PARKS AND REC FEES	160,671	161,500	164,400	140,953	176,760	191,500	-	30,000	18.58%
FEMA Disaster Recovery Grant	19,603	-	-	-	-	-	-	-	-
Police Grant	30	-	-	-	-	-	-	-	-
Fire Grant	146,858	122,158	122,158	31,177	85,720	126,900	-	4,742	3.88%
SUBTOTAL GRANT REVENUES	166,491	122,158	122,158	31,177	85,720	126,900	-	4,742	3.88%
ABC Revenues	124,229	125,000	125,000	73,855	114,855	125,000	-	-	0.00%
NCDOT Mowing Services	5,100	5,100	5,100	-	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	10,412	6,000	6,000	4,315	7,255	7,000	-	1,000	16.67%
Clerk of Court Officer Fees	1,499	2,000	2,000	1,253	1,417	2,000	-	-	0.00%
Insurance Proceeds	2,681	-	-	6,176	7,721	-	-	-	-
Miscellaneous Revenues	13,572	12,000	12,000	5,819	10,000	12,000	-	-	0.00%
Sales of Surplus Property	18,633	12,000	12,000	-	10,000	15,000	-	3,000	25.00%
New Welcome Center Lease Payments	2,600	-	-	-	-	-	-	-	-
Donations - General	150	-	17,500	7,570	20,570	-	-	-	-
Donations - Fire Dept	9,964	-	-	3,832	4,200	-	-	-	-
Donations - Police Dept	1,600	-	-	3,750	3,750	-	-	-	-
Donations - Parks and Rec Dept	7,080	-	14,500	19,563	20,563	-	-	-	-
SUBTOTAL - OTHER REVENUES	197,520	162,100	194,100	126,133	205,431	166,100	-	4,000	2.47%

GENERAL FUND REVENUES

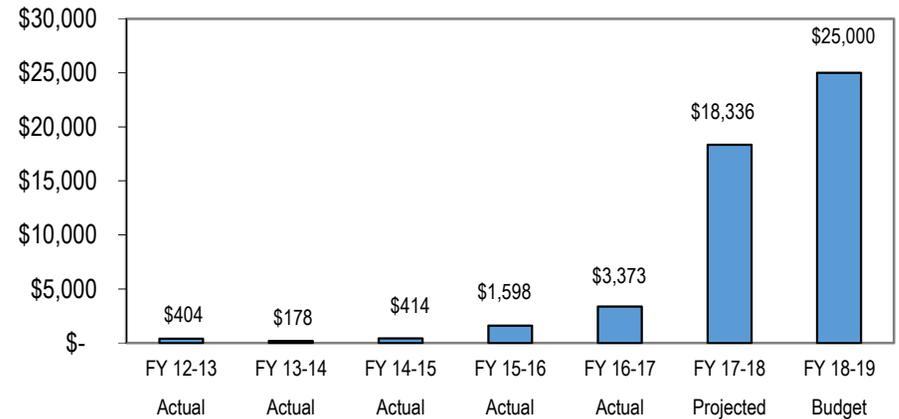
	<u>FY 16-17 Actual</u>	<u>Adopted FY 17-18 Budget</u>	<u>Amended FY 17-18 Budget</u>	<u>FY 17-18 Thru April 03, 18</u>	<u>Projected FY 17-18 Year-End</u>	<u>Recommended FY 18-19 Budget</u>	<u>Adopted FY 18-19 Budget</u>	<u>Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
Installment Financing Proceeds	-	-	-	-	-	-	-	-	
SUBTOTAL - INSTALL FIN PROCEEDS	-	-	-	-	-	-	-	-	
Interest Earnings	3,373	5,000	5,000	10,836	18,336	25,000	-	20,000	400.00%
SUBTOTAL - INTEREST EARNINGS	3,373	5,000	5,000	10,836	18,336	25,000	-	20,000	400.00%
Transfer from Capital Project Fund	7,844	-	1,207	1,207	1,207	-	-	-	
SUBTOTAL - FROM OTHER FUNDS	7,844	-	1,207	1,207	1,207	-	-	-	
Powell Bill Fund Balance Appropriated	-	-	-	-	-	-	-	-	
Special Separation Allowance Fund Balance	-	23,844	23,844	-	-	23,800	-	(44)	-0.18%
Unassigned Fund Balance Appropriated	-	-	18,793	-	-	-	-	-	
SUBTOTAL - FUND BALANCE	-	23,844	42,637	-	-	23,800	-	(44)	-0.18%
GRAND TOTAL	9,473,954	9,454,176	9,594,076	7,937,113	9,646,366	9,998,100	-	543,924	5.75%

SELECTED GENERAL FUND REVENUES

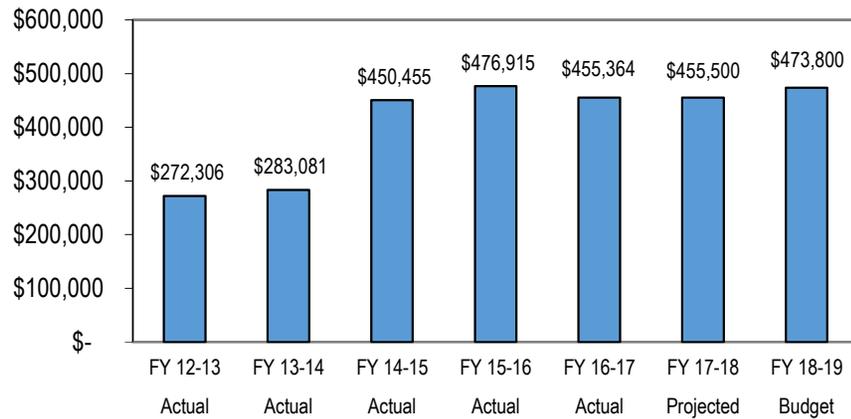
Sales Tax Revenues



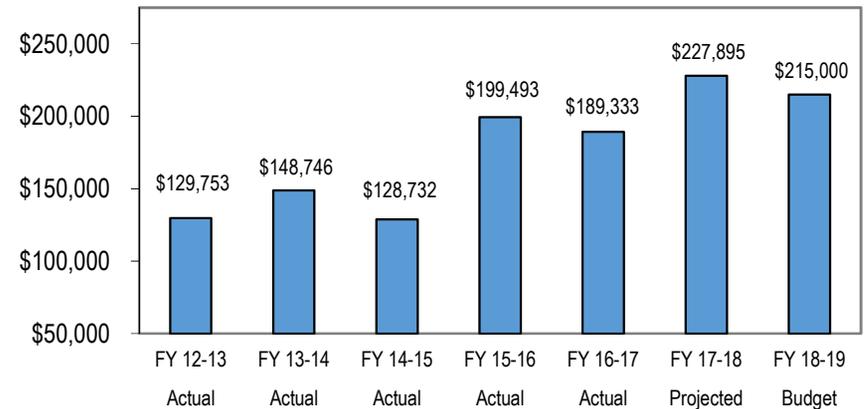
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



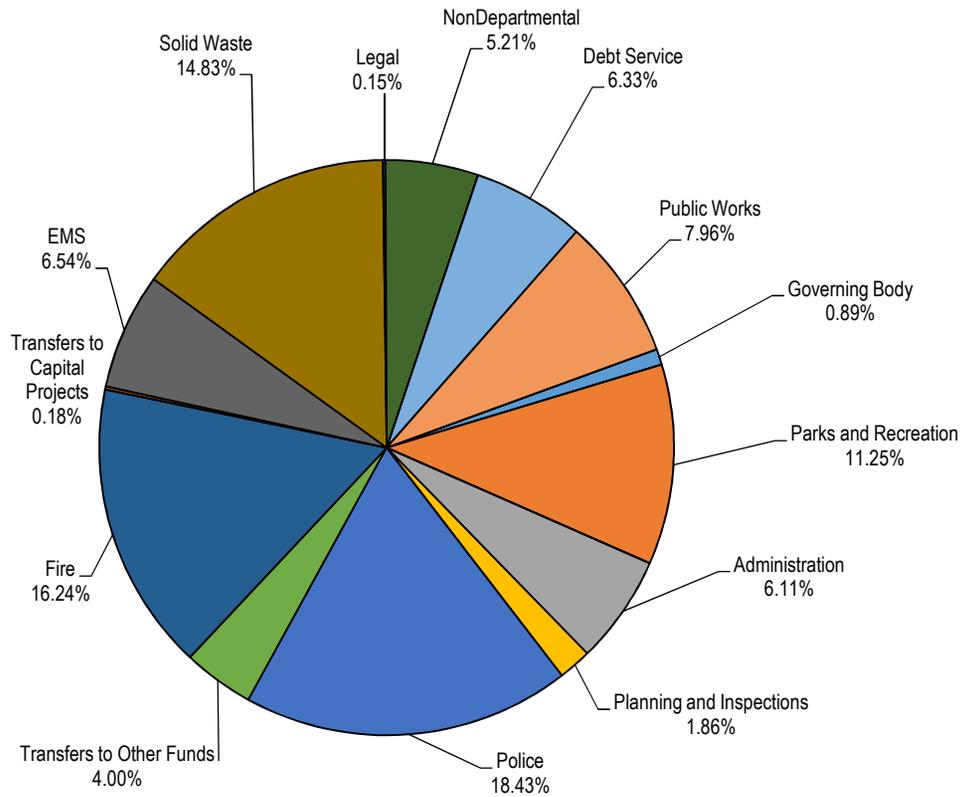
Building Permit Fees



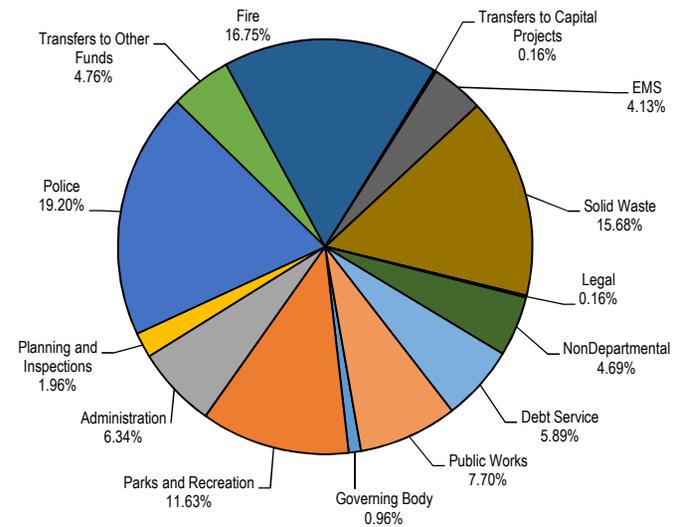


GENERAL FUND EXPENDITURES

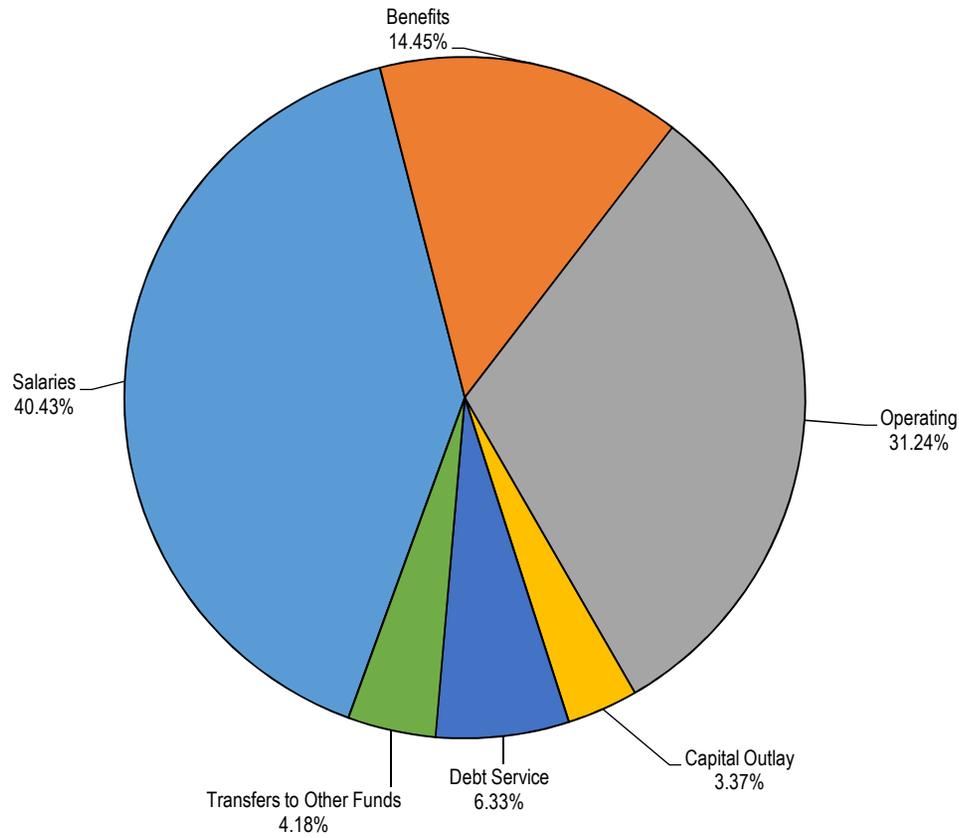
GENERAL FUND EXPENDITURES FY 18-19 RECOMMENDED BUDGET By Function



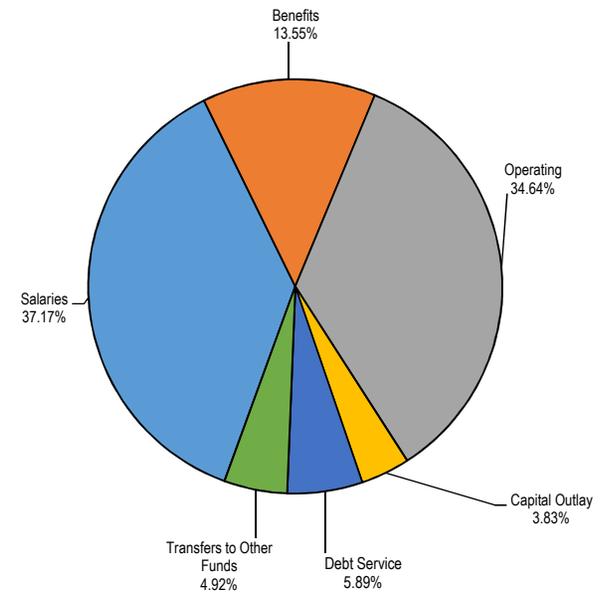
FY 17-18 COMPARISON



GENERAL FUND EXPENDITURES FY 18-19 RECOMMENDED BUDGET By Category



FY 17-18 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 16-17	Adopted	Amended	FY 17-18	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>Thru April 03, 18</u>	<u>FY 17-18 Year-End</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
Salaries	3,231,969	3,514,170	3,674,840	2,682,678	3,628,259	4,125,736	4,042,258	-	528,088	15.03%
Benefits	1,153,893	1,280,888	1,315,355	975,245	1,291,260	1,507,025	1,444,672	-	163,784	12.79%
Operating	3,408,162	3,275,142	3,185,759	2,271,814	3,040,328	3,151,610	3,123,360	-	(151,782)	-4.63%
Capital Outlay	231,671	362,100	403,846	286,891	476,637	1,226,151	337,300	-	(24,800)	-6.85%
Debt Service	847,115	556,876	556,876	556,876	556,876	632,509	632,509	-	75,633	13.58%
Transfers to Other Funds	700,570	465,000	457,400	457,400	457,400	400,000	418,000	-	(47,000)	-10.11%
TOTAL	9,573,380	9,454,176	9,594,076	7,230,904	9,450,760	11,043,032	9,998,100	-	543,924	5.75%

By Function	FY 16-17	Adopted	Amended	FY 17-18	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 17-18 Budget</u>	<u>FY 17-18 Budget</u>	<u>Thru April 03, 18</u>	<u>FY 17-18 Year-End</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>FY 18-19 Budget</u>	<u>FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
Governing Body	81,820	90,693	90,693	60,647	85,204	90,729	88,906	-	(1,787)	-1.97%
Legal	36,839	15,000	37,000	30,255	34,255	15,000	15,000	-	-	0.00%
Administration	569,095	599,624	614,624	452,008	596,014	663,460	611,054	-	11,430	1.91%
Planning and Inspections	167,003	185,671	185,671	118,483	166,203	185,331	186,270	-	599	0.32%
Police	1,652,594	1,814,813	1,814,813	1,363,911	1,804,730	1,864,883	1,843,087	-	28,274	1.56%
Fire	1,523,249	1,583,933	1,583,933	1,137,876	1,542,061	2,092,587	1,623,666	-	39,733	2.51%
EMS	392,278	390,000	450,000	277,573	376,441	875,503	653,982	-	263,982	67.69%
Public Works	711,300	727,710	752,710	461,768	750,108	863,374	796,087	-	68,377	9.40%
Solid Waste	1,441,936	1,482,558	1,482,558	1,086,344	1,482,980	1,579,809	1,483,209	-	651	0.04%
Parks and Recreation	1,000,146	1,099,248	1,124,248	828,181	1,148,397	1,298,647	1,125,079	-	25,831	2.35%
NonDepartmental	449,435	443,050	443,550	399,582	450,092	481,200	521,250	-	78,200	17.65%
Debt Service	847,115	556,876	556,876	556,876	556,876	632,509	632,509	-	75,633	13.58%
Transfers to Other Funds	700,570	465,000	457,400	457,400	457,400	400,000	418,000	-	(47,000)	-10.11%
TOTAL	9,573,380	9,454,176	9,594,076	7,230,904	9,450,760	11,043,032	9,998,100	-	543,924	5.75%

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 18-19 DEPARTMENT GOALS

- * Maintain FY 18-19 property tax rates at current FY 17-18 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
- * Determine best strategy for Fire Station 1 improvements
- * Complete Islander Drive and WORA improvements

BUDGET INFORMATION

	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	53,402	54,577	54,577	55,286	55,671	55,834	-
Benefits	6,907	7,086	7,086	7,157	7,259	7,271	-
Operating	21,511	29,030	29,030	22,761	27,800	25,800	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	81,820	90,693	90,693	85,204	90,729	88,906	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	81,820	90,693	90,693	85,204	90,729	88,906	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 18-19 BUDGET NOTES

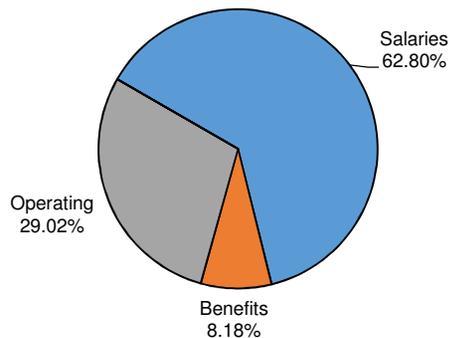
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

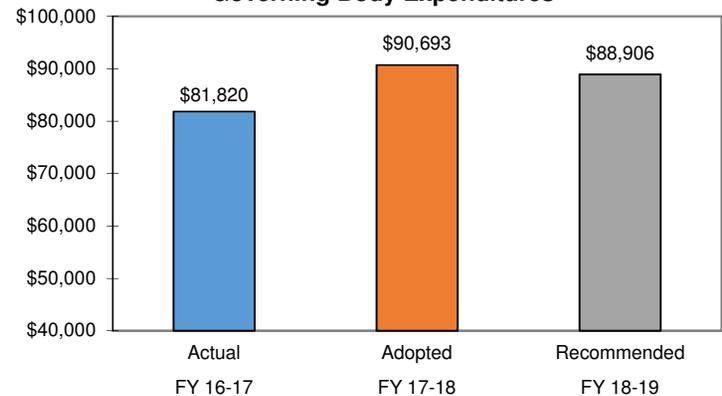
SERVICE STATISTICS / GOALS	Entire FY FY 13-14 <u>Actual</u>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	FY 17-18 Thru March 2018	Entire FY FY 17-18 <u>Projected</u>	FY 18-19 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	12	12
Special Town meetings	2	2	3	1	3	3	2
Workshop Town meetings	2	2	1	1	1	3	2
General Fund property tax rate	12.5	14.0	15.5	15.5	15.5	15.5	15.5
Primary beach district property tax rate	4.5	3.0	4.0	4.0	4.0	4.0	4.0
Secondary beach district prop tax rate	1.5	-	-	-	-	-	-
Annual solid waste fee	\$ 205	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228
Average bill (property tax + solid waste)	\$ 761	\$ 768	\$ 783	\$ 785	\$ 788	\$ 788	\$ 791
Total adjusted General Fund balance	\$ 2,114,189	\$ 2,080,608	\$ 2,214,860	\$ 2,099,669	\$ 2,805,879	\$ 2,295,276	\$ 2,295,276

AUTHORIZED POSITION DETAILS	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <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 18-19 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Requested FY 18-19 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
MAYOR / COMMISSIONERS	53,402	54,577	54,577	41,641	55,286	55,671	55,834	-	1,257	2.30%
Subtotal Salaries	53,402	54,577	54,577	41,641	55,286	55,671	55,834	-	1,257	2.30%
FICA EXPENSE	4,085	4,175	4,175	3,185	4,229	4,259	4,271	-	96	2.31%
HEALTH INSURANCE	2,822	2,911	2,911	2,185	2,928	3,000	3,000	-	89	3.06%
Subtotal Benefits	6,907	7,086	7,086	5,370	7,157	7,259	7,271	-	185	2.62%
TRAVEL AND TRAINING	7,237	7,600	7,600	5,243	6,343	7,500	7,500	-	(100)	-1.32%
LEGAL ADVERTISING	4,275	4,250	4,250	2,067	3,567	4,200	4,200	-	(50)	-1.18%
ISLAND REVIEW	3,600	3,600	3,600	1,800	3,600	3,600	3,600	-	-	0.00%
MISCELLANEOUS	3,084	8,000	8,000	3,326	5,326	8,000	6,000	-	(2,000)	-25.00%
CODE BOOK CHANGES	3,315	4,500	4,500	1,200	3,925	4,500	4,500	-	-	0.00%
NON-CAP EQUIP/FURNISHING	-	1,080	1,080	-	-	-	-	-	(1,080)	0.00%
Subtotal Operating	21,511	29,030	29,030	13,636	22,761	27,800	25,800	-	(3,230)	-11.13%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	81,820	90,693	90,693	60,647	85,204	90,729	88,906	-	(1,787)	-1.97%

GOVERNING BODY

CAPITAL OUTLAY DETAILS

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

LEGAL

SERVICES PROVIDED

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

FY 18-19 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 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	36,839	15,000	37,000	34,255	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	36,839	15,000	37,000	34,255	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	36,839	15,000	37,000	34,255	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 18-19 BUDGET NOTES

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

LEGAL

LINE ITEM DETAILS

	<u>FY 16-17 Actual</u>	<u>Adopted FY 17-18 Budget</u>	<u>Amended FY 17-18 Budget</u>	<u>FY 17-18 Thru April 03, 18</u>	<u>Projected FY 17-18 Year-End</u>	<u>Requested FY 18-19 Budget</u>	<u>Recommended FY 18-19 Budget</u>	<u>Adopted FY 18-19 Budget</u>	<u>Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
ATTORNEY FEES	36,839	15,000	37,000	30,255	34,255	15,000	15,000	-	-	0.00%
Subtotal - Operating	36,839	15,000	37,000	30,255	34,255	15,000	15,000	-	-	0.00%
TOTAL	36,839	15,000	37,000	30,255	34,255	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 18-19 DEPARTMENT GOALS

- * Maintain FY 18-19 property tax rates at current FY 17-18 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
- * Construct eastern Emerald Isle beach nourishment project
- * Complete Islander Drive and WORA improvements
- * Provide tax payment information for customers via an online application
- * Determine best strategy for Fire Station 1 improvements
- * Complete NC 58 corridor aesthetic improvements
- * Construct initial McLean-Spell Park improvements
- * Assist Dog Park Development Committee with dog park planning
- * Prepare simplified Unified Development Ordinance

BUDGET INFORMATION

	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	375,339	384,398	399,398	398,126	428,563	395,834	-
Benefits	125,207	129,456	129,456	131,793	150,427	131,750	-
Operating	68,549	85,770	85,770	66,095	84,470	83,470	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	569,095	599,624	614,624	596,014	663,460	611,054	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>	569,095	599,624	614,624	596,014	663,460	611,054	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	6	5	-

ADMINISTRATION

FY 18-19 BUDGET NOTES

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

* Includes \$17,000 for financial management and tax software upgrades.

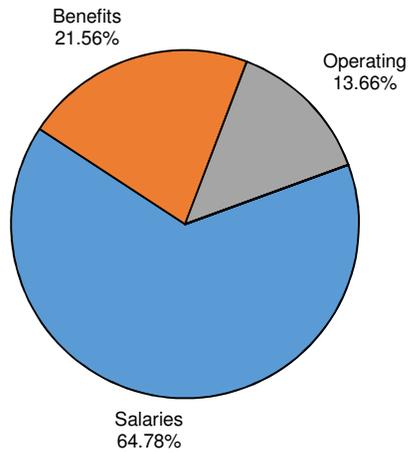
SERVICE STATISTICS / GOALS	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Thru March 2018</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Estimated / Goal</u>	<u>Estimated / Goal</u>
Regular Town meetings	12	12	12	12	9	12	12	12	12	12
Special Town meetings	2	2	3	1	3	3	3	3	2	2
Workshop Town meetings	2	2	1	1	1	3	3	3	2	2
General Fund property tax rate	12.5	14.0	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Annual solid waste fee	\$ 205	\$ 210	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228
Average bill (property tax + solid waste)	\$ 761	\$ 768	\$ 783	\$ 785	\$ 788	\$ 788	\$ 788	\$ 788	\$ 788	\$ 791
Total adjusted General Fund balance	\$ 2,114,189	\$ 2,080,608	\$ 2,214,860	\$ 2,099,669	\$ 2,805,879	\$ 2,295,276	\$ 2,295,276	\$ 2,295,276	\$ 2,295,276	\$ 2,295,276
Unique website visits	492,684	610,010	326,410	391,335	243,103	346,916	346,916	346,916	350,000	350,000
# Email newsletter subscribers	6,026	6,731	6,835	7,399	7,722	7,800	7,800	7,800	8,000	8,000
# Twitter followers	1,457	2,208	2,553	2,848	3,204	3,300	3,300	3,300	4,000	4,000
# Golf cart registration permits	435	530	655	820	530	850	850	850	850	850
# Paid beach driving permits	1,301	1,247	1,472	1,780	1,763	1,800	1,800	1,800	1,800	1,800
# Free beach driving permits	561	696	772	732	786	800	800	800	800	800
Monthly health ins cost / employee	\$ 648	\$ 664	\$ 748	\$ 773	\$ 761	\$ 761	\$ 761	\$ 761	\$ 761	\$ 744

AUTHORIZED POSITION DETAILS

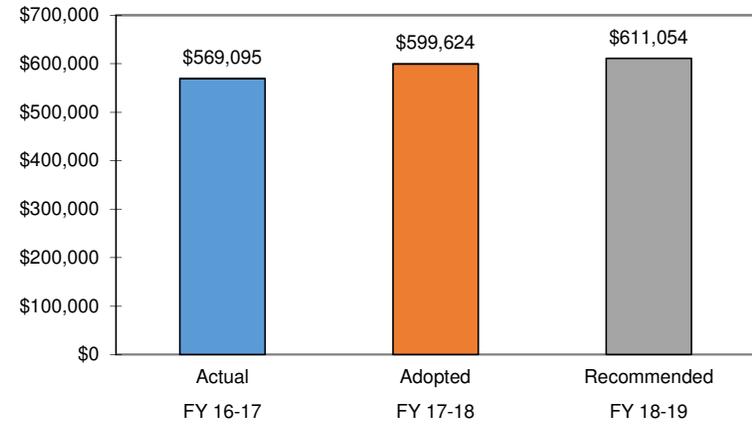
	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Management Assistant	-	-	-	-	1	-	-
Finance Director	1	1	1	1	1	1	-
Tax Collector	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	6	5	-

ADMINISTRATION

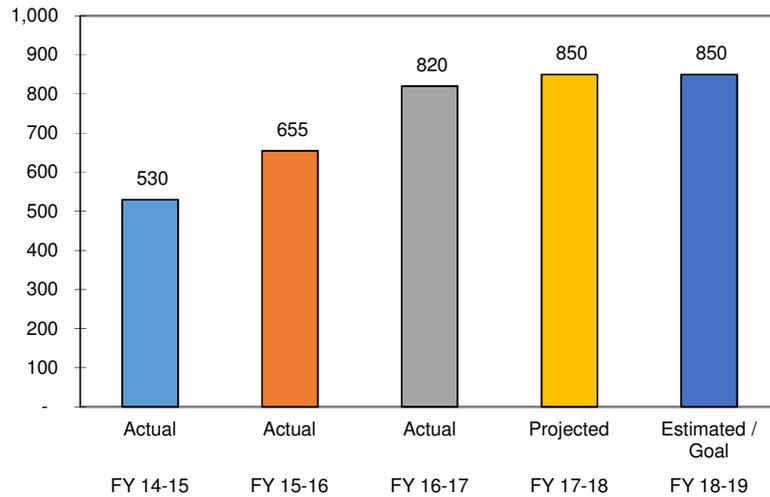
FY 18-19 Recommended Budget Administration



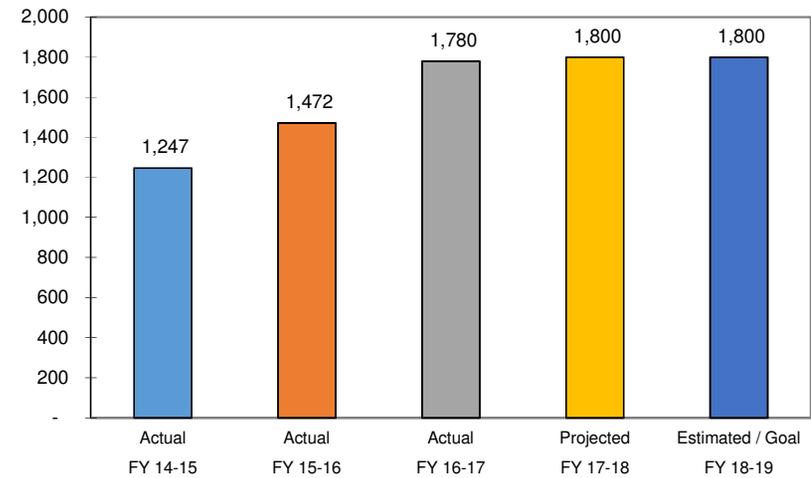
Administration Expenditures



Golf Cart Registration Permits



Paid Beach Driving Permits



ADMINISTRATION

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	364,701	372,587	387,587	287,868	385,473	415,927	383,248	-	10,661	2.86%
SALARIES/OVERTIME	131	-	-	-	-	-	-	-	-	-
SALARIES/PART TIME	-	-	-	768	768	-	-	-	-	-
LONGEVITY PAY	10,507	11,811	11,811	11,885	11,885	12,636	12,586	-	775	6.56%
Subtotal Salaries	375,339	384,398	399,398	300,521	398,126	428,563	395,834	-	11,436	2.97%
FICA EXPENSE	26,838	29,406	29,406	21,637	30,457	32,785	30,281	-	875	2.98%
HEALTH INSURANCE	52,365	52,000	52,000	41,454	51,666	63,000	51,000	-	(1,000)	-1.92%
RETIREMENT	27,237	28,830	28,830	22,482	29,802	33,214	30,677	-	1,847	6.41%
401k	18,767	19,220	19,220	14,988	19,868	21,428	19,792	-	572	2.97%
Subtotal Benefits	125,207	129,456	129,456	100,561	131,793	150,427	131,750	-	2,294	1.77%
TELEPHONE	2,520	2,520	2,520	2,600	3,120	3,120	3,120	-	600	23.81%
UTILITIES	6,600	6,800	6,800	5,230	7,030	6,800	6,800	-	-	0.00%
TRAVEL AND TRAINING	11,206	11,000	11,000	7,461	10,000	11,000	11,000	-	-	0.00%
MAINT & REPAIR / BUILDING	800	400	400	339	400	400	400	-	-	0.00%
OFFICE SUPPLIES	7,100	8,500	8,500	5,227	7,000	8,500	8,500	-	-	0.00%
UNIFORMS	1,622	1,750	1,750	496	1,750	2,000	1,750	-	-	0.00%
TAX PREP SUPPLIES	1,354	1,500	1,500	1,351	1,351	1,500	1,500	-	-	0.00%
COPIES	7,931	6,000	6,000	3,295	4,270	5,000	5,000	-	(1,000)	-16.67%
DUES & SUBSCRIPTIONS	2,938	2,800	2,800	2,976	3,326	3,400	3,400	-	600	21.43%
MISCELLANEOUS	13,930	14,000	14,000	10,607	13,254	14,000	14,000	-	-	0.00%
MISCELLANEOUS COMPUTER	675	1,500	1,500	-	750	750	-	-	(1,500)	-100.00%
COMPUTER CONTRACTS	10,753	28,000	28,000	11,344	11,344	28,000	28,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	1,120	1,000	1,000	-	2,500	-	-	-	(1,000)	-100.00%
Subtotal Operating	68,549	85,770	85,770	50,926	66,095	84,470	83,470	-	(2,300)	-2.68%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	569,095	599,624	614,624	452,008	596,014	663,460	611,054	-	11,430	1.91%

ADMINISTRATION

CAPITAL OUTLAY DETAILS

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

PLANNING AND INSPECTIONS

SERVICES PROVIDED

- * Identification and coordination of long-term planning opportunities and challenges
- * Contract with Carteret County for NC Building Code 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 / 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 18-19 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
- * Thoughtfully review Unified Development Ordinance with goal to simplify UDO for staff, customers, and public while retaining current policy provisions
- * Continue to effectively resolve parcel address data inaccuracies in conjunction with the Carteret County GIS & E-911 Departments
- * Continue revision efforts to the Town's CRS program in an effort to comply with revisions in the 2017 CRS Coordinators Manual
- * Continue to implement policies outlined in the 2017 Comprehensive Land Use Plan

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Adopted</u>	<u>FY 17-18 Amended</u>	<u>FY 17-18 Projected</u>	<u>FY 18-19 Request</u>	<u>FY 18-19 Recommended</u>	<u>FY 18-19 Adopted</u>
Salaries	68,557	71,449	71,449	73,582	72,431	72,629	-
Benefits	23,405	23,722	23,722	24,492	24,740	24,481	-
Operating	75,041	90,500	90,500	68,129	88,160	89,160	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	167,003	185,671	185,671	166,203	185,331	186,270	-
<u>Offsetting Revenues</u>							
Building Permit Fees	189,333	206,000	213,500	227,895	215,000	215,000	-
Other Development Permit Fees	23,972	18,000	18,000	23,927	23,000	23,000	-
TOTAL	213,305	224,000	231,500	251,822	238,000	238,000	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	(46,302)	(38,329)	(45,829)	(85,619)	(52,669)	(51,730)	-
<u>Total Authorized Positions</u>							
Full-Time	1	1	1	1	1	1	-

PLANNING AND INSPECTIONS

FY 18-19 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

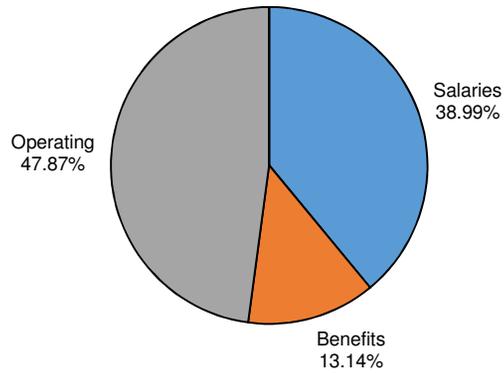
- * Includes \$70,000 for contract with Carteret County for building inspections
- * Includes \$3,000 for engineering review of development plans

SERVICE STATISTICS / GOALS	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	FY 17-18 Thru March 2018	Entire FY FY 17-18 Projected	FY 18-19 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	1,334	1,129	820	1,100	1,100
Total # inspections	2,473	2,530	3,262	3,209	2,654	3,455	3,500
% inspections in 24 hrs or request date	98%	98%	99%	99%	99%	99%	100%
New residential dwelling permits	24	25	33	44	37	47	50
New commercial building permits	-	1	1	2	2	2	2
Dollar value of permitted construction	\$ 16,109,290	\$ 15,415,613	\$ 29,074,511	\$ 26,988,753	\$ 31,495,563	\$ 38,855,965	\$ 40,000,000

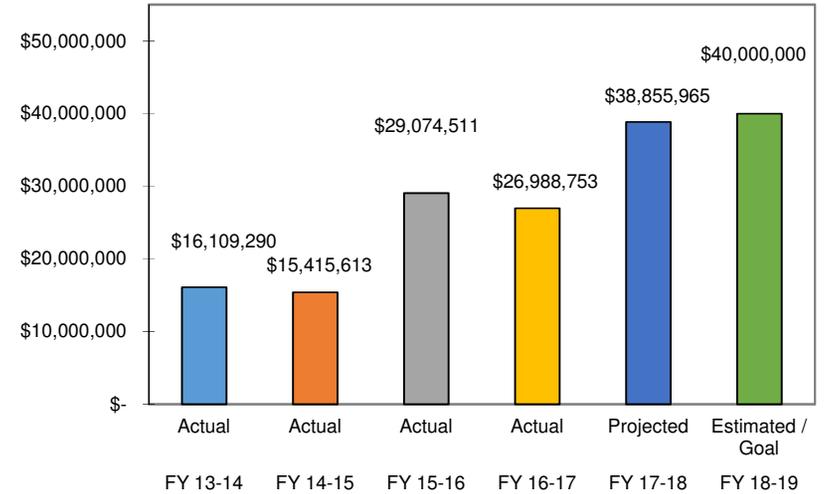
AUTHORIZED POSITION DETAILS	FY 16-17 Actual	FY 17-18 Adopted	FY 17-18 Amended	FY 17-18 Projected	FY 18-19 Request	FY 18-19 Recommended	FY 18-19 Adopted
<i>Full-Time</i>							
Town Planner	1	1	1	1	1	1	-
TOTAL	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>

PLANNING AND INSPECTIONS

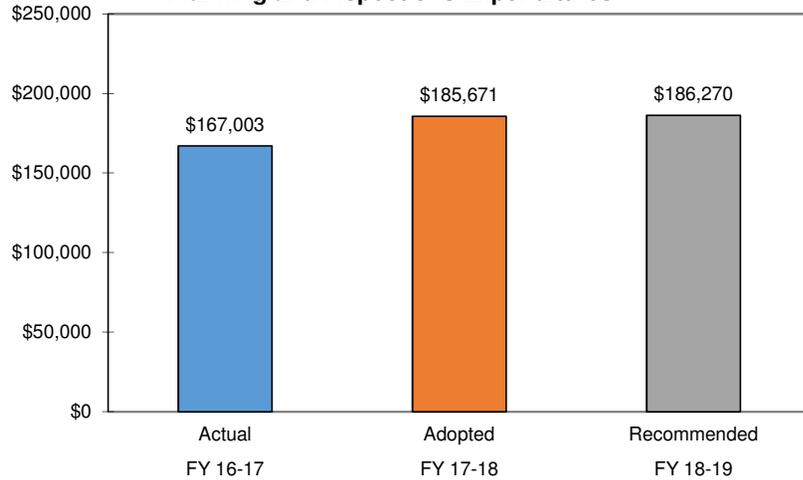
**FY 18-19 Recommended Budget
Planning and Inspections**



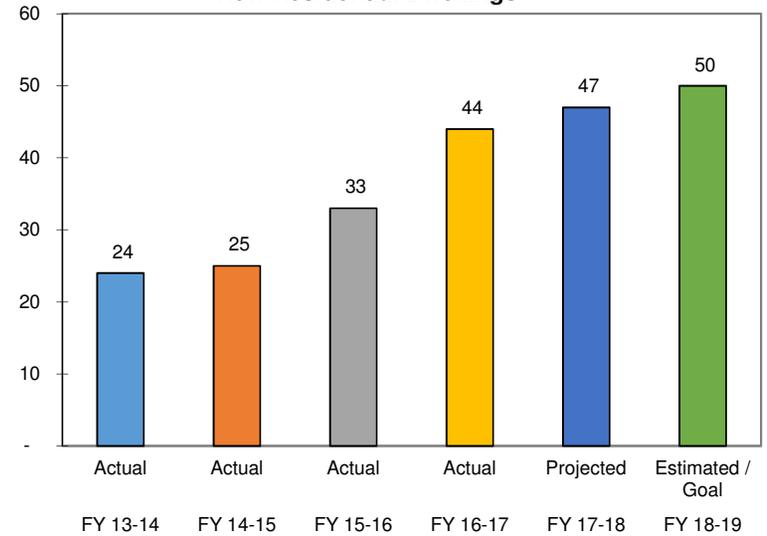
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	62,990	64,208	64,208	50,354	66,230	67,555	67,753	-	3,545	5.52%
SALARIES/OVERTIME	310	-	-	60	60	-	-	-	-	
SALARIES/PART TIME	1,657	2,400	2,400	3,040	3,040	-	-	-	(2,400)	-100.00%
LONGEVITY PAY	100	641	641	652	652	676	676	-	35	5.46%
PLAN/BOA FEES	3,500	4,200	4,200	2,650	3,600	4,200	4,200	-	-	0.00%
Subtotal Salaries	68,557	71,449	71,449	56,756	73,582	72,431	72,629	-	1,180	1.65%
FICA EXPENSE	5,239	5,466	5,466	4,310	5,629	5,541	5,556	-	90	1.65%
HEALTH INSURANCE	10,397	10,150	10,150	8,244	10,500	10,500	10,200	-	50	0.49%
RETIREMENT	4,600	4,864	4,864	3,825	5,016	5,288	5,303	-	439	9.03%
401k	3,169	3,242	3,242	2,550	3,347	3,412	3,421	-	179	5.54%
Subtotal Benefits	23,405	23,722	23,722	18,929	24,492	24,740	24,481	-	759	3.20%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
TRAVEL AND TRAINING	888	4,100	4,100	1,039	1,039	9,600	4,100	-	-	0.00%
GASOLINE	630	500	500	456	500	500	500	-	-	0.00%
OIL, TIRES, BATTERIES	-	500	500	30	230	500	500	-	-	0.00%
OFFICE SUPPLIES	1,900	2,000	2,000	97	500	1,000	1,000	-	(1,000)	-50.00%
UNIFORMS / CLOTHING	634	400	400	146	300	300	300	-	(100)	-25.00%
CONTRACTED SERVICES	52,028	72,000	72,000	31,904	54,000	63,500	70,000	-	(2,000)	-2.78%
CONTRACTED SVCS-LAND USE	10,183	-	-	-	-	-	-	-	-	
COPIES	-	2,640	2,640	1,523	1,800	2,200	2,200	-	(440)	-16.67%
DUES AND SUBSCRIPTIONS	370	500	500	432	400	500	500	-	-	0.00%
ENGINEERING ASSISTANCE	2,663	3,200	3,200	765	1,500	3,000	3,000	-	(200)	-6.25%
MISCELLANEOUS	3,338	4,000	4,000	5,725	7,069	6,400	6,400	-	2,400	60.00%
NON-CAPTL EQUIPMENT/FURNISH	1,747	-	-	131	131	-	-	-	-	
Subtotal Operating	75,041	90,500	90,500	42,798	68,129	88,160	89,160	-	(1,340)	-1.48%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	
TOTAL	167,003	185,671	185,671	118,483	166,203	185,331	186,270	-	599	0.32%

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>
	-	-	-	-	-	-	-	-	-
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 18-19 DEPARTMENT GOALS

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

BUDGET INFORMATION

	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,036,535	1,105,573	1,105,679	1,101,432	1,128,170	1,129,388	-
Benefits	370,790	402,968	402,968	402,095	416,893	411,378	-
Operating	166,671	180,572	188,699	181,204	192,500	188,000	-
Capital Outlay	78,598	125,700	117,467	119,999	127,320	114,320	-
TOTAL	1,652,594	1,814,813	1,814,813	1,804,730	1,864,883	1,843,087	-
<i>Offsetting Revenues</i>							
Police Grants	30	-	-	-	-	-	-
Fines/Ordinance Violations	10,412	6,000	6,000	7,255	7,000	7,000	-
Clerk of Court Officer Fees	1,499	2,000	2,000	1,417	2,000	2,000	-
Donations - Police Dept	1,600	-	-	3,750	-	-	-
Special Separation Allowance FB	-	23,844	23,844	-	23,800	23,800	-
TOTAL	13,541	31,844	31,844	12,422	32,800	32,800	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	1,639,053	1,782,969	1,782,969	1,792,308	1,832,083	1,810,287	-
<i>Total Authorized Positions</i>							
Full-Time	19	19	19	19	19	19	-
Part-Time	20	20	22	22	22	22	-

POLICE DEPARTMENT

FY 18-19 BUDGET NOTES

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

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

* Includes \$101,000 for necessary replacement of 3 Police vehicles to insure adequacy of Police fleet; includes in-car mobile data terminals

* Includes \$7,320 for mobile data terminals for beach patrol

* Includes \$6,000 for additional radios

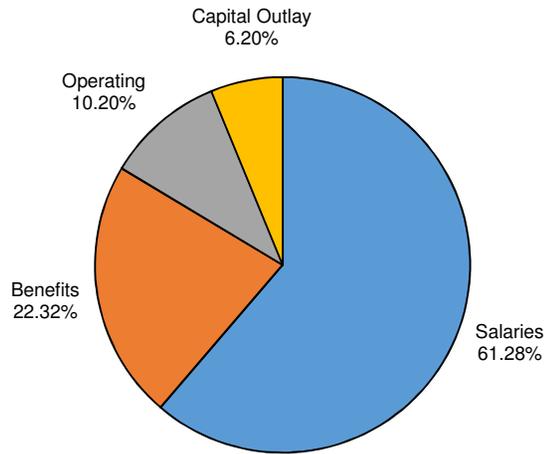
SERVICE STATISTICS / GOALS	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	FY 17-18 Thru March 2018	Entire FY FY 17-18 Projected	FY 18-19 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	8,457	8,481	12,509	13,697	9,204	13,000	13,000
Crimes against persons	115	84	82	102	67	93	85
Crimes against property	364	281	285	277	208	275	250
Residence checks performed	5,766	4,715	3,275	4,054	3,926	4,500	5,000
Business checks performed	127,694	170,669	182,173	222,614	211,359	235,000	240,000
# Traffic citations	822	736	1,080	764	342	600	600
New investigations assigned	168	126	118	86	73	89	90
Total investigations closed by arrest	166	109	122	166	105	110	120
# Public education activities / events	22	27	33	47	42	56	65
# Drug-related crimes	97	77	169	186	93	165	175
# DWI violations	82	64	65	68	32	60	55

AUTHORIZED POSITION DETAILS

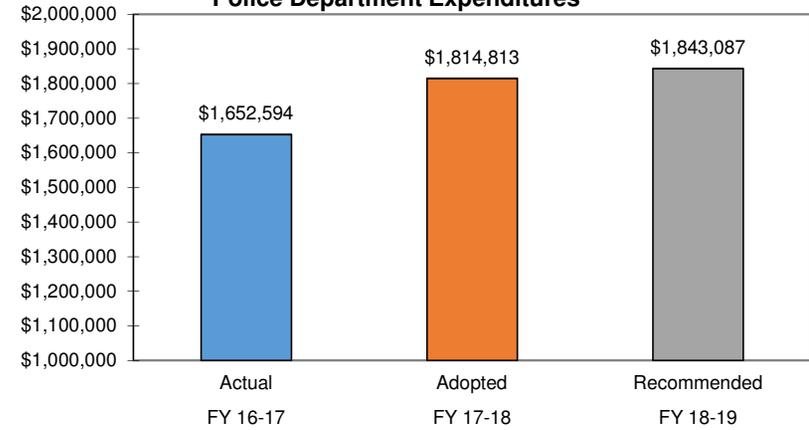
	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	1	1	-
Lieutenant	1	1	1	1	1	1	-
Sergeants	4	4	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	1	-
Records Administrator	1	1	1	1	1	1	-
TOTAL	19	19	19	19	19	19	-
<i>Part-Time</i>							
Reserve Patrol Officers	16	16	16	16	16	16	-
Customer Service Assistants	4	4	6	6	6	6	-
TOTAL	20	20	22	22	22	22	-

POLICE DEPARTMENT

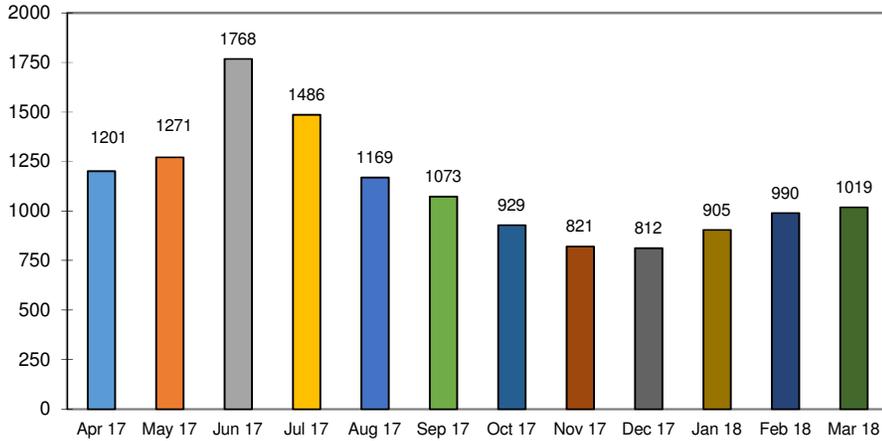
**FY 18-19 Recommended Budget
Police Department**



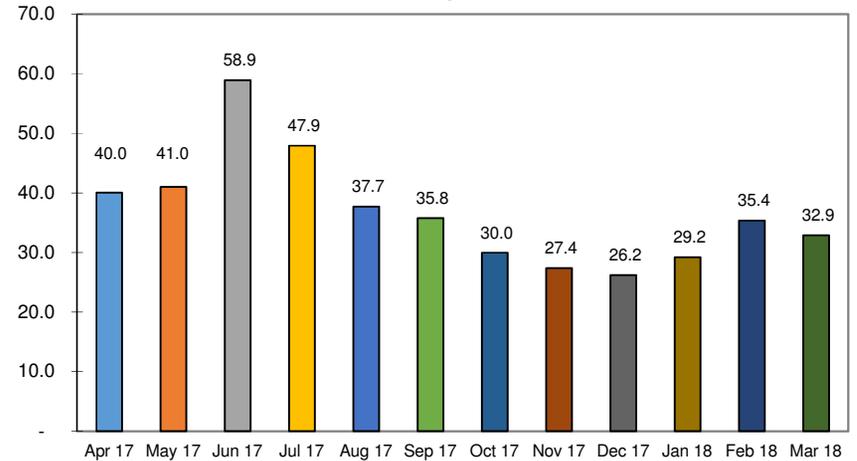
Police Department Expenditures



Total Police Calls For Service By Month 2017-2018

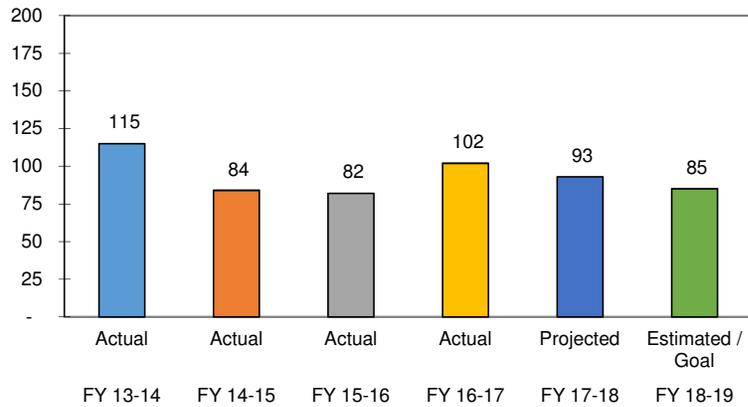


**Average # of Police Calls For Service Per Day By Month -
Police Department**

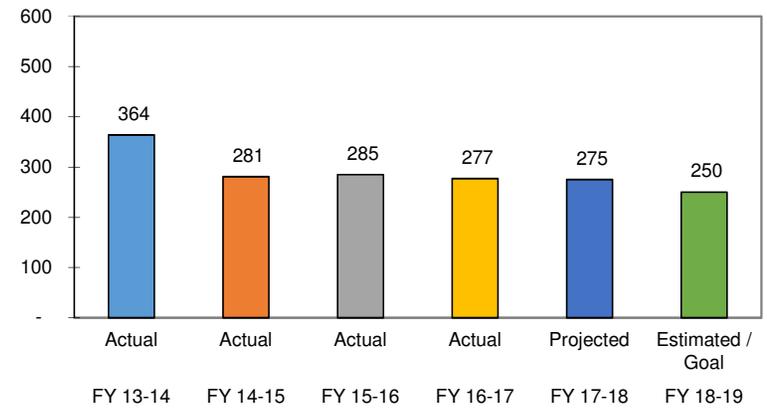


POLICE DEPARTMENT

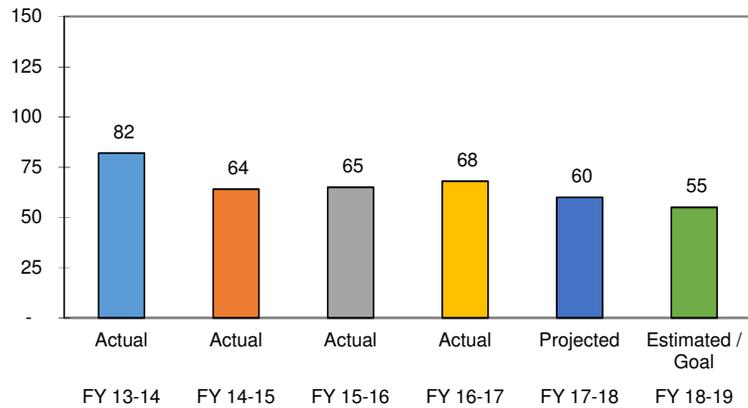
**# Crimes Against Persons
Police Department**



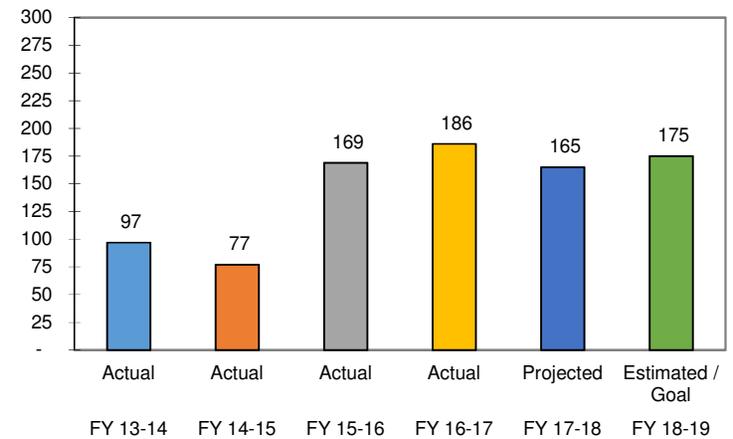
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	779,867	866,958	866,958	660,078	862,109	887,020	889,238	-	22,280	2.57%
SALARIES/OVERTIME	19,506	18,000	18,000	17,584	20,000	20,000	20,000	-	2,000	11.11%
SALARIES/STRAIGHT TIME	3,887	9,000	9,000	6,637	7,602	9,000	8,000	-	(1,000)	-11.11%
SPECIAL SEPARATION ALLOW	15,091	22,150	22,150	17,038	22,150	22,150	22,150	-	-	0.00%
SALARIES/PART TIME	168,621	136,000	136,000	90,775	136,000	135,000	135,000	-	(1,000)	-0.74%
SALARIES/HOLIDAY	28,504	32,455	32,455	26,234	32,455	33,500	33,500	-	1,045	3.22%
LONGEVITY PAY	21,059	21,010	21,116	21,116	21,116	21,500	21,500	-	490	2.33%
Subtotal Salaries	1,036,535	1,105,573	1,105,679	839,462	1,101,432	1,128,170	1,129,388	-	23,815	2.15%
FICA EXPENSE	77,371	84,577	84,577	62,313	84,260	86,305	86,326	-	1,749	2.07%
HEALTH INSURANCE	181,219	192,850	192,850	150,923	192,850	199,500	193,800	-	950	0.49%
RETIREMENT	69,561	78,162	78,162	59,975	77,821	82,537	82,640	-	4,478	5.73%
401k	42,639	47,379	47,379	36,476	47,164	48,551	48,612	-	1,233	2.60%
Subtotal Benefits	370,790	402,968	402,968	309,687	402,095	416,893	411,378	-	8,410	2.09%
TELEPHONE	4,024	4,800	4,800	3,964	4,800	4,800	4,800	-	-	0.00%
INTERNET SERVICE	10,347	14,100	14,100	7,863	11,000	12,500	12,500	-	(1,600)	-11.35%
UTILITIES	10,949	11,000	11,000	9,485	12,500	12,000	12,000	-	1,000	9.09%
TRAVEL AND TRAINING	6,980	6,800	6,800	5,066	6,500	6,800	6,800	-	-	0.00%
MAINT/REPAIR RADIO	3,449	3,000	3,000	1,169	2,500	3,000	3,000	-	-	0.00%
GASOLINE	44,053	50,000	50,000	33,805	47,000	50,000	48,000	-	(2,000)	-4.00%
OIL,TIRES,BATTERIES	4,002	4,000	4,000	5,382	5,000	4,000	6,000	-	2,000	50.00%
OFFICE SUPPLIES	5,799	5,000	5,000	3,895	5,000	5,000	5,000	-	-	0.00%
UNIFORMS	16,191	18,000	15,701	8,910	16,000	18,000	18,000	-	-	0.00%
PHYSICALS	1,358	1,200	1,200	913	2,000	2,000	2,000	-	800	66.67%
ANIMAL CONTROL	2,736	2,500	1,205	-	-	2,500	2,000	-	(500)	-20.00%
COPIES	1,193	1,500	1,500	1,035	1,300	1,500	1,500	-	-	0.00%
CONTRACTED SERVICES	19,063	24,500	24,500	20,991	24,500	38,000	34,000	-	9,500	38.78%
DUES AND SUBSCRIPTIONS	242	600	600	260	500	600	600	-	-	0.00%
DCI SYSTEM	3,792	3,800	3,800	1,896	3,800	3,800	3,800	-	-	0.00%
MISCELLANEOUS	13,556	12,000	11,794	10,184	11,000	18,500	18,500	-	6,500	54.17%
GENERAL SUPPLIES	6,813	4,000	4,000	2,078	3,800	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	1,492	2,500	2,500	942	2,200	2,500	2,500	-	-	0.00%
CRIME PREVENTION	2,152	3,000	3,100	3,056	3,000	3,000	3,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	8,480	8,272	20,099	18,804	18,804	-	-	-	(8,272)	-100.00%
Subtotal Operating	166,671	180,572	188,699	139,698	181,204	192,500	188,000	-	7,428	4.11%
CAPITAL OUTLAY	-	9,700	11,999	11,999	11,999	13,320	13,320	-	3,620	37.32%
VEHICLE PURCHASE	78,598	116,000	105,468	63,065	108,000	114,000	101,000	-	(15,000)	-12.93%
Subtotal Capital Outlay	78,598	125,700	117,467	75,064	119,999	127,320	114,320	-	(11,380)	-9.05%
TOTAL	1,652,594	1,814,813	1,814,813	1,363,911	1,804,730	1,864,883	1,843,087	-	28,274	1.56%

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>Budget</u>
Dodge Truck 4X4	1	35,000	35,000	1	35,000	35,000			
Dodge Charger	2	33,000	66,000	2	33,000	66,000			
Beach ATV	1	13,000	13,000	-	13,000	-			
Kenwood TK2180 Radio	6	1,000	6,000	6	1,000	6,000			
Microsoft Surface Pro 4 Notebooks	4	1,830	7,320	4	1,830	7,320			-
TOTAL			127,320			114,320			-

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 18-19 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
- * Promote close working relationship with Town EMS Department, and explore opportunities for improved effectiveness and efficiency
- * Continue child fire education programs, expand public education programs
- * Work with Town Manager to develop cost-effective renovation / expansion plans for Fire Station 1 and 2

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Adopted</u>	<u>FY 17-18 Amended</u>	<u>FY 17-18 Projected</u>	<u>FY 18-19 Request</u>	<u>FY 18-19 Recommended</u>	<u>FY 18-19 Adopted</u>
Salaries	862,847	1,012,645	1,013,430	968,884	1,066,788	1,056,912	-
Benefits	300,230	362,433	348,686	339,158	379,289	373,704	-
Operating	345,421	187,855	188,291	186,744	238,660	193,050	-
Capital Outlay	14,751	21,000	33,526	47,275	407,850	-	-
TOTAL	1,523,249	1,583,933	1,583,933	1,542,061	2,092,587	1,623,666	-
<u>Offsetting Revenues</u>							
Fire Grants	146,858	122,158	122,158	85,720	126,900	126,900	-
Donations - Fire Dept	9,964	-	-	4,200	-	-	-
TOTAL	156,822	122,158	122,158	89,920	126,900	126,900	-
<u>Net General Tax Revenues Required</u>							
	1,366,427	1,461,775	1,461,775	1,452,141	1,965,687	1,496,766	-
<u>Total Authorized Positions</u>							
Full-Time	14	17	17	17	17	17	-
Part-Time	23	23	23	28	28	28	-

FY 18-19 BUDGET NOTES

- * Includes three firefighter positions filled in FY 17-18, which are funded 75% for the first two years and 35% in the third year from Federal SAFER grant
- * 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 \$15,000 for additional truck maintenance expenses
- * Includes \$11,907 for additional lifeguard coverage
- * Includes \$2,800 for incident command trailer exterior
- * Includes \$1,900 for Fire Station 2 furniture

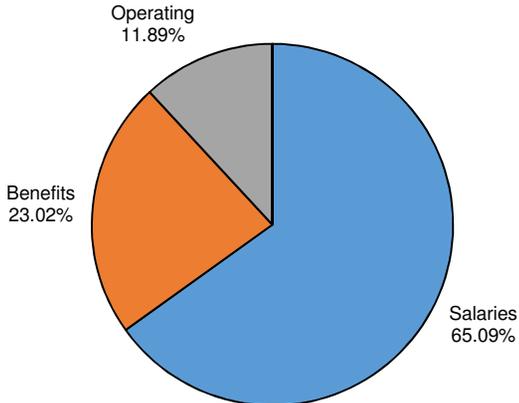
FIRE DEPARTMENT

SERVICE STATISTICS / GOALS	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	FY 17-18 Thru March 2018	Entire FY FY 17-18 Projected	FY 18-19 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	18	25	14	24	11	20	20
Alarm Activations	34	42	38	52	23	30	30
Vehicle Fires	1	-	2	-	2	2	2
Brush/Woods Fires	23	24	13	16	9	14	14
Water Rescue Calls	61	74	69	111	72	95	95
EMS Assistance Calls	528	590	581	604	465	600	600
Mutual Aid Received	25	38	29	53	15	30	30
Mutual Aid Given	72	66	79	90	62	70	70
Property Value Lost	\$ 73,300	\$ 727,600	\$ 131,950	\$ 256,359	\$ 308,896	\$ 350,000	\$ 350,000
Fire Inspections Completed	355	370	428	474	349	400	400

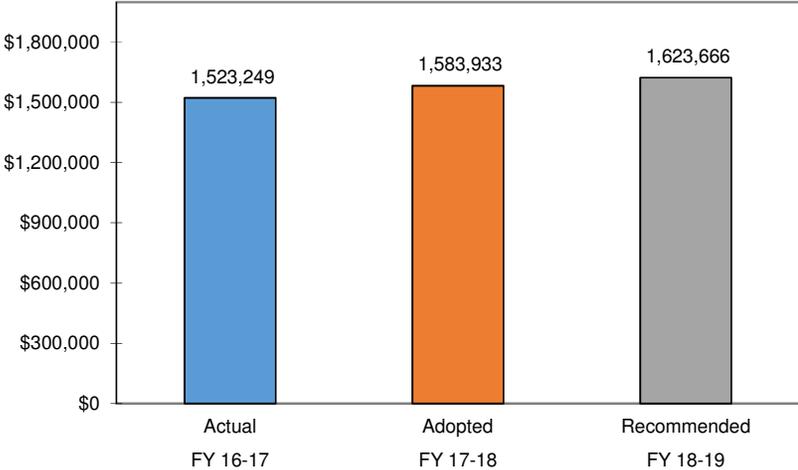
AUTHORIZED POSITION DETAILS	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	3	3	3	3	3	-
Fire Engineers	5	5	5	5	5	5	-
Firefighters	1	4	4	4	4	4	-
TOTAL	14	17	17	17	17	17	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	12	12	12	17	17	17	-
TOTAL	23	23	23	28	28	28	-

FIRE DEPARTMENT

**FY 18-19 Recommended Budget
Fire Department**

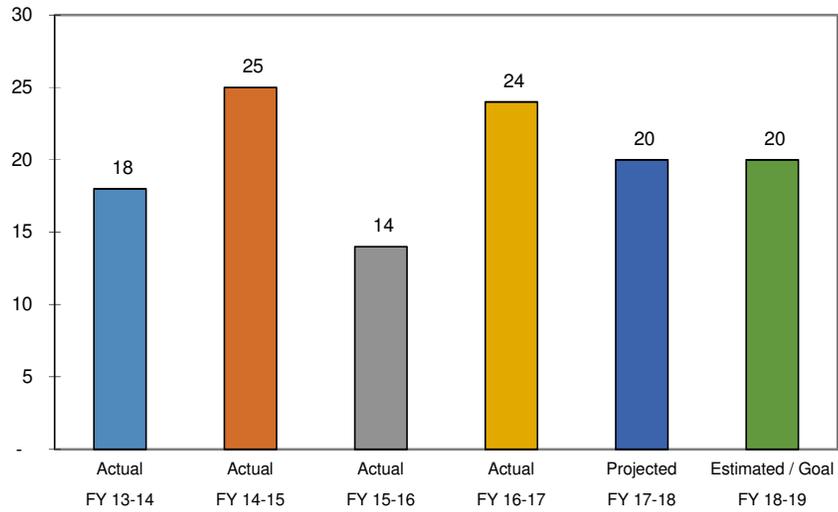


Fire Department Expenditures

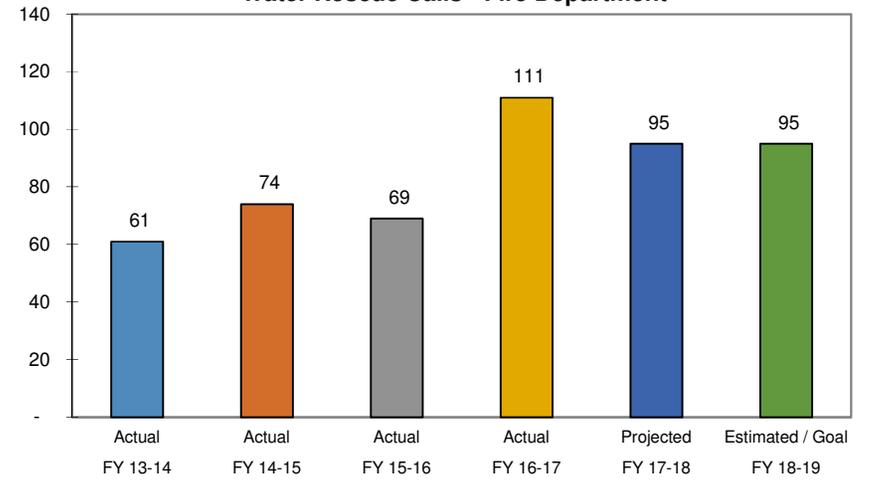


FIRE DEPARTMENT

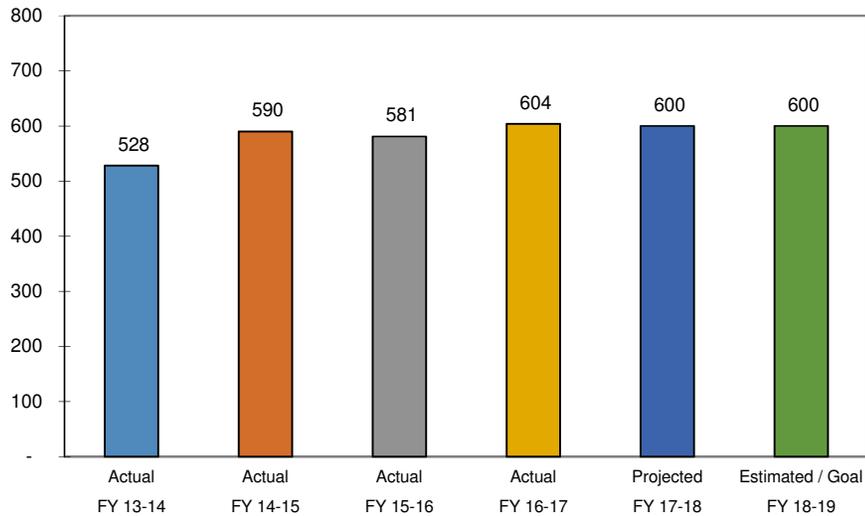
Emerald Isle Structure Fires



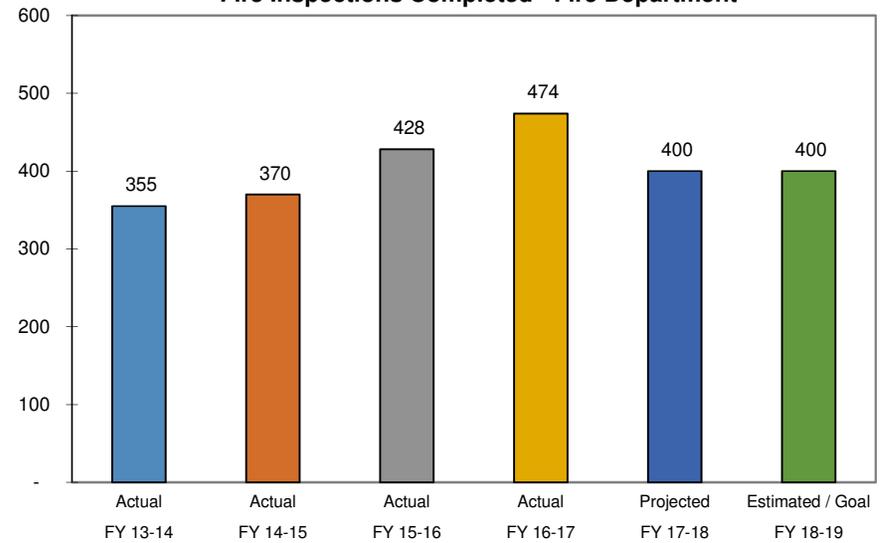
Water Rescue Calls - Fire Department



Total EMS Calls - Fire Department



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES - FULL TIME	630,760	752,892	752,892	526,526	706,000	773,556	775,680	-	22,788	3.03%
SALARIES - OVERTIME	54,342	53,750	53,750	49,371	59,000	61,021	61,021	-	7,271	13.53%
SALARIES - STRAIGHT TIME	15,698	18,000	18,000	16,278	19,500	21,000	21,000	-	3,000	16.67%
SALARIES - LIFEGUARDS	69,091	82,925	82,925	48,107	81,650	104,832	94,832	-	11,907	14.36%
SALARIES - PART TIME	35,815	40,000	40,000	35,499	40,000	40,000	38,000	-	(2,000)	-5.00%
SALARIES - HOLIDAY	22,512	27,629	27,629	21,742	25,500	28,502	28,502	-	873	3.16%
LONGEVITY PAY	20,713	20,449	21,234	21,234	21,234	20,877	20,877	-	428	2.09%
EMT BONUS	13,916	17,000	17,000	11,583	16,000	17,000	17,000	-	-	0.00%
Subtotal - Salaries	862,847	1,012,645	1,013,430	730,340	968,884	1,066,788	1,056,912	-	44,267	4.37%
FICA EXPENSE	64,671	77,468	77,468	54,739	74,120	81,609	80,854	-	3,386	4.37%
HEALTH INSURANCE	141,749	172,550	158,376	122,823	157,000	178,500	173,400	-	850	0.49%
CRITICAL ILLNESS INSURANCE	1,350	1,200	1,627	1,627	1,627	1,630	1,630	-	430	35.83%
RETIREMENT	54,733	66,729	66,729	49,042	63,843	71,452	71,616	-	4,887	7.32%
PENSION FUND	10	-	-	-	-	-	-	-	-	-
401K	37,717	44,486	44,486	32,131	42,568	46,098	46,204	-	1,718	3.86%
Subtotal - Benefits	300,230	362,433	348,686	260,362	339,158	379,289	373,704	-	11,271	3.11%
TELEPHONE	3,561	4,200	4,200	2,774	4,170	4,200	4,200	-	-	0.00%
INTERNET SERVICE	3,399	3,775	3,775	2,527	3,262	3,775	3,775	-	-	0.00%
UTILITIES	11,444	15,000	15,000	11,015	13,200	15,000	14,000	-	(1,000)	-6.67%
TRAVEL AND TRAINING	7,031	7,000	7,000	5,192	7,000	7,000	7,000	-	-	0.00%
MAINT/REPAIR BUILDING	7,561	7,000	8,385	8,385	8,600	7,000	7,000	-	-	0.00%
MAINT/REPAIR VEHICLE	30,788	25,000	25,000	19,888	32,416	52,000	40,000	-	15,000	60.00%
MAINT/REPAIR EQUIPMENT	3,841	7,500	7,500	7,081	7,200	7,500	7,500	-	-	0.00%
PUBLIC EDUCATION	3,095	3,250	3,250	2,739	3,200	3,500	3,500	-	250	7.69%
GASOLINE	10,566	14,500	14,500	8,405	11,000	14,500	14,500	-	-	0.00%
OIL, TIRES, BATTERIES	2,740	7,000	3,800	3,168	3,800	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	2,537	2,500	2,500	1,482	2,000	2,500	2,500	-	-	0.00%
FIRE EQUIPMENT	4,042	3,500	3,500	2,144	3,450	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	3,060	3,000	3,000	2,600	3,500	4,000	3,000	-	-	0.00%
WATER RESCUE EQUIPMENT	1,901	1,000	1,000	-	1,000	1,500	1,500	-	500	50.00%
HAZARDOUS MATERIALS	965	500	500	434	434	600	600	-	100	20.00%
UNIFORMS	7,766	8,200	10,200	9,731	11,000	11,000	11,000	-	2,800	34.15%
TURN OUT GEAR	2,931	8,000	8,657	1,975	7,900	10,000	10,000	-	2,000	25.00%
PHYSICALS	8,181	13,260	9,812	7,788	6,312	13,260	5,000	-	(8,260)	-62.29%
COMMUNICATIONS	8,378	5,000	8,685	8,509	8,509	6,000	6,000	-	1,000	20.00%
FIRE SCENE EXPENSES	327	250	250	130	250	250	250	-	-	0.00%
COPIES	1,006	1,100	1,100	803	1,100	1,100	1,100	-	-	0.00%
DUES AND SUBSCRIPTIONS	2,242	2,000	3,197	3,197	3,300	3,500	3,500	-	1,500	75.00%
MISCELLANEOUS	8,495	18,000	13,000	6,465	13,000	20,000	18,000	-	-	0.00%
MISCELLANEOUS - LIFEGUARD	3,531	2,500	2,500	1,021	2,500	2,750	2,750	-	250	10.00%
SAFETY COMMITTEE	1,304	1,400	1,400	1,293	1,293	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	3,094	9,000	7,377	-	4,145	10,000	5,000	-	(4,000)	-44.44%
NON-CAP EQUIP/FURNISHING	201,635	14,420	19,203	14,503	23,203	25,825	9,475	-	(4,945)	-34.29%
Subtotal - Operating	345,421	187,855	188,291	133,249	186,744	238,660	193,050	-	5,195	2.77%

FIRE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 16-17 Actual</u>	<u>Adopted FY 17-18 Budget</u>	<u>Amended FY 17-18 Budget</u>	<u>FY 17-18 Thru April 03, 18</u>	<u>Projected FY 17-18 Year-End</u>	<u>Requested FY 18-19 Budget</u>	<u>Recommended FY 18-19 Budget</u>	<u>Adopted FY 18-19 Budget</u>	<u>Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
CAPITAL OUTLAY	-	-	-	-	-	25,250	-	-	-	
BUILDING IMPROVEMENTS	-	6,000	6,000	-	5,500	350,000	-	-	(6,000)	-100.00%
FIRE APPARATUS	-	-	-	-	-	-	-	-	-	
VEHICLE PURCHASE	14,751	15,000	27,526	13,925	41,775	32,600	-	-	(15,000)	-100.00%
Subtotal - Capital Outlay	14,751	21,000	33,526	13,925	47,275	407,850	-	-	(21,000)	-100.00%
TOTAL	1,523,249	1,583,933	1,583,933	1,137,876	1,542,061	2,092,587	1,623,666	-	39,733	2.51%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget Total Cost</u>
UTV for Lifeguards	2	16,300	32,600	-	16,300	-			
Fire Station 2 Expansion	1	350,000	350,000	-	350,000	-			
Wrap or Paint IC Trailer	1	2,800	2,800	1	2,800	2,800			
Rescue Sleds	2	2,000	4,000	-	2,000	-			
Dual Band Portable Radios	2	3,425	6,850	-	3,425	-			
Pyramid Mobile Repeater for E 2	1	2,750	2,750	1	2,750	2,750			
Shallow Water Anchor System	1	2,500	2,500	-	2,500	-			
Jackplate for Rescue Boat	1	3,000	3,000	-	3,000	-			
Mounted WiFi Antenna E-3	1	1,100	1,100	1	1,100	1,100			
Akron 1728 Nozzle	1	925	925	1	925	925			
Station 2 Furniture	2	950	1,900	2	950	1,900			
Extrication System (Jaws of Life)	1	17,250	17,250	-	17,250	-			
Satellite internet system	1	8,000	8,000	-	8,000	-	-	-	-
TOTAL			433,675			9,475			-

EMERGENCY MEDICAL SERVICES

SERVICES PROVIDED

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

FY 18-19 DEPARTMENT GOALS

- * Continue to provide EMT-Paramedic level of service
- * Ensure continued smooth transition from non-profit to Town department
- * Collaborate with EIFD for efficiencies in emergency response and supplies
- * Maximize service fee collections in order to minimize general tax revenues
- * Utilize second paid EMS crew for 3 - 5 days per week during summer season
- * Continue active fundraising efforts to supplement general tax revenues
- * Increase community outreach projects

BUDGET INFORMATION

	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	140,100	139,546	456,782	413,136	-
Benefits	-	-	47,856	36,532	158,740	131,866	-
Operating	392,278	390,000	262,044	177,363	130,980	108,980	-
Capital Outlay	-	-	-	23,000	129,001	-	-
TOTAL	392,278	390,000	450,000	376,441	875,503	653,982	-
<i>Offsetting Revenues</i>							
EMS Service Fees	-	-	60,000	60,000	215,000	215,000	-
TOTAL	-	-	60,000	60,000	215,000	215,000	-
<i>Net General Tax</i>							
Revenues Required	392,278	390,000	390,000	316,441	660,503	438,982	-
<i>Total Authorized Positions</i>							
Full-Time	-	-	7	7	7	7	-
Part-Time	-	-	12	14	23	23	-

FY 18-19 BUDGET NOTES

- * EMS budget transitions from a contracted service expense in FY 17-18 to a full detailed department budget including 7 full-time and 23 part-time EMTs in FY 18-19.
- * FY 17-18 amended budget includes 8 months contract / 4 months Town department.

- * EMS budget includes \$15,200 in volunteer stipend funding to assist in final transition from previous agency and continued promotion of volunteerism.

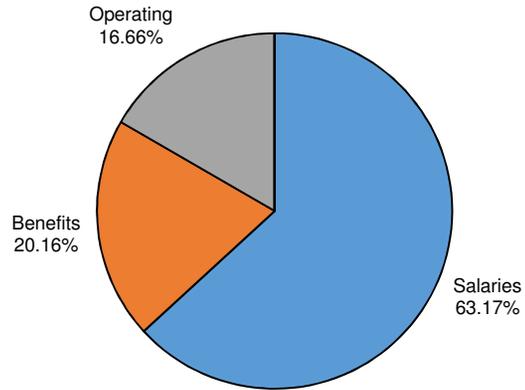
EMERGENCY MEDICAL SERVICES

SERVICE STATISTICS / GOALS	Entire FY FY 13-14 <u>Actual</u>	Entire FY FY 14-15 <u>Actual</u>	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	FY 17-18 Thru March 2018	Entire FY FY 17-18 <u>Projected</u>	FY 18-19 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls for service	729	849	833	945	699	980	1,000
Calls involving transport	399	420	396	476	347	480	500
Calls with mutual aid provided	31	46	24	71	46	60	60
Calls requiring 2nd crew out	22	19	22	78	68	80	80
Service fee collections	\$ 141,859	\$ 135,058	\$ 174,793	\$ 200,164	\$ 169,065	\$ 215,000	\$ 215,000

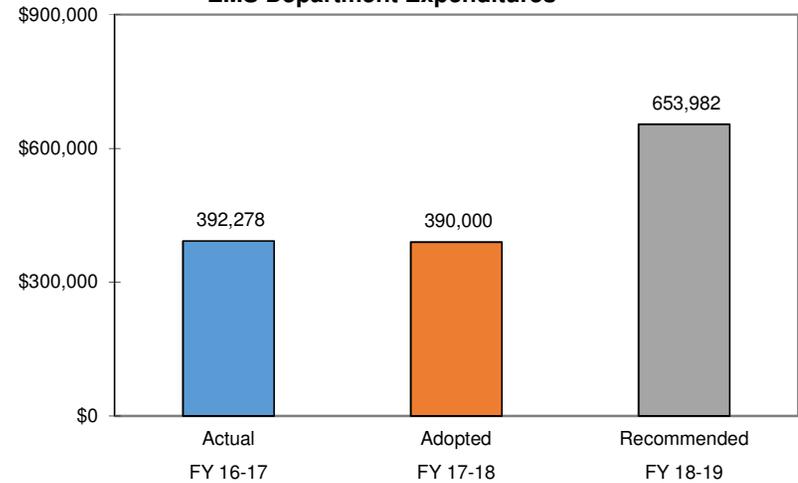
AUTHORIZED POSITION DETAILS	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <u>Adopted</u>
<i>Full-Time</i>							
EMS Chief	-	-	1	1	1	1	-
EMT - Paramedic	-	-	3	4	4	4	-
EMT - Intermediate	-	-	1	1	1	1	-
EMT - Basic	-	-	2	1	1	1	-
TOTAL	-	-	7	7	7	7	-
<i>Part-Time</i>							
EMT - Paramedic	-	-	9	11	13	13	-
EMT - Intermediate	-	-	1	1	3	3	-
EMT - Basic	-	-	2	2	7	7	-
TOTAL	-	-	12	14	23	23	-

EMERGENCY MEDICAL SERVICES

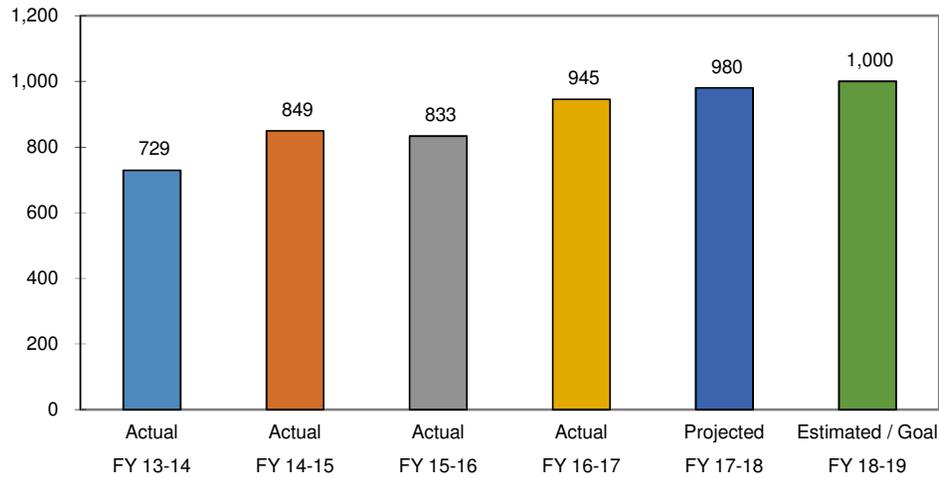
**FY 18-19 Recommended Budget
EMS Department**



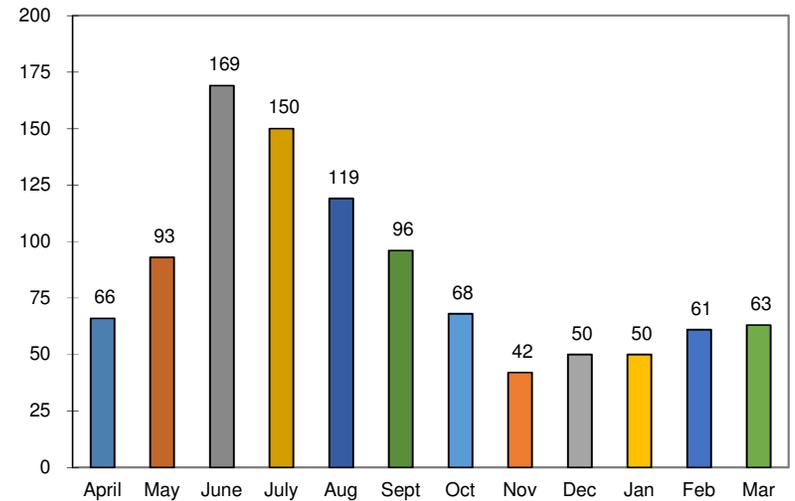
EMS Department Expenditures



Emerald Isle EMS - Total Calls



Emerald Isle EMS Calls By Month 2017 - 2018



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES - FULL TIME	-	-	82,800	19,717	81,602	258,510	256,796	-	256,796	
SALARIES - OVERTIME	-	-	20,000	4,534	18,000	72,000	64,000	-	64,000	
SALARIES - STRAIGHT TIME	-	-	-	-	-	-	-	-	-	
SALARIES - PART TIME	-	-	30,000	5,198	30,000	86,884	64,152	-	64,152	
SALARIES - HOLIDAY	-	-	1,000	-	1,915	11,932	11,932	-	11,932	
LONGEVITY PAY	-	-	-	29	29	1,056	1,056	-	1,056	
VOLUNTEER STIPENDS	-	-	6,300	1,200	8,000	26,400	15,200	-	15,200	
Subtotal - Salaries	-	-	140,100	30,678	139,546	456,782	413,136	-	413,136	
FICA EXPENSE	-	-	10,718	2,339	10,675	34,944	31,605	-	31,605	
HEALTH INSURANCE	-	-	23,683	5,052	12,683	73,500	51,204	-	51,204	
RETIREMENT	-	-	7,785	1,807	7,616	26,621	25,868	-	25,868	
401k	-	-	5,190	1,204	5,077	17,175	16,689	-	16,689	
BENEVOLENT FUND	-	-	480	168	480	3,500	3,500	-	3,500	
PENSION FUND	-	-	-	-	-	3,000	3,000	-	3,000	
Subtotal - Benefits	-	-	47,856	10,570	36,532	158,740	131,866	-	131,866	
TELEPHONE	-	-	1,072	423	1,072	4,300	4,300	-	4,300	
INTERNET SERVICE	-	-	560	140	560	1,680	1,680	-	1,680	
UTILITIES	-	-	2,567	255	2,567	8,000	8,000	-	8,000	
TRAVEL AND TRAINING	-	-	-	250	1,000	5,000	4,000	-	4,000	
BUILDING MAINTENANCE	-	-	1,500	1,127	1,500	5,000	5,000	-	5,000	
VEHICLE MAINTENANCE	-	-	1,500	16	6,438	8,000	5,000	-	5,000	
EQUIPMENT MAINTENANCE	-	-	1,500	-	4,500	8,000	7,000	-	7,000	
GASOLINE	-	-	2,500	498	2,500	9,000	8,000	-	8,000	
OIL, TIRES, BATTERIES	-	-	-	-	-	3,000	3,000	-	3,000	
OFFICE SUPPLIES	-	-	1,500	220	1,000	4,500	4,500	-	4,500	
MEDICAL SUPPLIES	-	-	10,409	3,177	10,409	30,000	26,000	-	26,000	
UNIFORMS	-	-	-	-	600	7,000	7,000	-	7,000	
PHYSICALS	-	-	1,260	1,127	1,260	4,000	1,000	-	1,000	
COMMUNICATIONS	-	-	-	-	-	2,000	2,000	-	2,000	
COPIES	-	-	432	141	432	1,000	1,000	-	1,000	
CONTRACTED SVCS - EMS INC	392,278	390,000	227,500	227,500	139,500	-	-	-	(390,000)	
BILLING & COLLECTIONS	-	-	4,050	-	2,025	13,500	13,500	-	13,500	
DUES AND SUBSCRIPTIONS	-	-	694	956	1,000	7,000	7,000	-	7,000	
MISCELLANEOUS	-	-	5,000	495	1,000	5,000	1,000	-	1,000	
NON CAPT'L EQUIP & FURNISHING	-	-	-	-	-	5,000	-	-	-	
Subtotal - Operating	392,278	390,000	262,044	236,325	177,363	130,980	108,980	-	(281,020)	
CAPITAL OUTLAY	-	-	-	-	23,000	84,001	-	-	-	
VEHICLE PURCHASE	-	-	-	-	-	45,000	-	-	-	
Subtotal - Capital Outlay	-	-	-	-	23,000	129,001	-	-	-	
TOTAL	392,278	390,000	450,000	277,573	376,441	875,503	653,982	-	263,982	67.69%

EMS DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Chief's Vehicle	1	45,000	45,000	45,000	-	45,000	-	-	-	-	-	-
Medication IV pump	2	3,500	7,000	7,000	-	3,500	-	-	-	-	-	-
Heart Monitor	3	21,667	65,001	65,001	-	21,667	-	-	-	-	-	-
Mobile Data Terminals	4	3,000	12,000	12,000	-	3,000	-	-	-	-	-	-
TOTAL			129,001	129,001								

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 18-19 DEPARTMENT GOALS

- * Install small storm water relay systems at 2 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 miles
- * Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- * Replace Lee Avenue culvert at Archers Creek
- * Transition to LED for "downtown" street lights and Christmas decorations

BUDGET INFORMATION

	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	204,546	209,321	209,321	209,761	213,301	213,893	-
Benefits	89,488	92,929	92,929	94,373	96,013	94,634	-
Operating	410,216	404,060	414,060	387,384	418,860	410,360	-
Capital Outlay	7,050	21,400	36,400	58,590	135,200	77,200	-
TOTAL	711,300	727,710	752,710	750,108	863,374	796,087	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	149,907	150,000	150,000	148,985	150,000	150,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	155,007	155,100	155,100	154,085	155,100	155,100	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	556,293	572,610	597,610	596,023	708,274	640,987	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

PUBLIC WORKS

FY 18-19 BUDGET NOTES

- * Includes \$25,000 for pothole repair equipment replacement
- * Includes \$85,000 for annual street light and Christmas light expenses
- * Includes \$150,000 for resurfacing of various street segments; goal is 1.2 miles

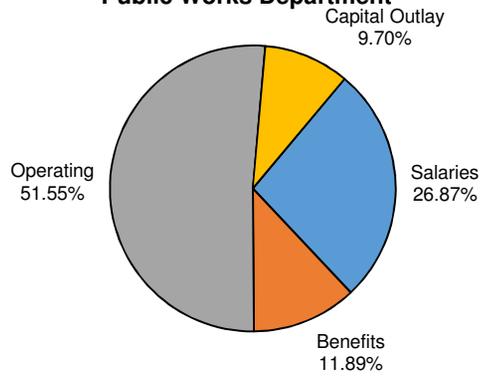
- * Public Works utilizes 2 prison inmates to provide additional labor daily
- * Includes \$15,000 for replacement pipe at Lee Avenue/Archers Creek
- * Includes \$20,000 for "downtown" street lighting improvements

SERVICE STATISTICS / GOALS	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	FY 17-18 Thru March 2018	Entire FY FY 17-18 Projected	FY 18-19 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	277	267	245	271	145	250	250
Building maintenance orders	284	287	284	340	216	275	275
Annual Powell Bill distribution	\$ 150,951	\$ 152,531	\$ 151,470	\$ 149,907	\$ 148,985	\$ 148,985	\$ 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	2.70	1.30	1.00	1.20	1.20	1.20	1.20
# of street repairs	72	84	89	49	52	75	75
# beach equipment warnings	753	412	676	701	468	600	500
# beach equipment confiscations	33	12	57	79	23	50	40
Storm water inspections / repairs	47	87	106	104	82	100	100

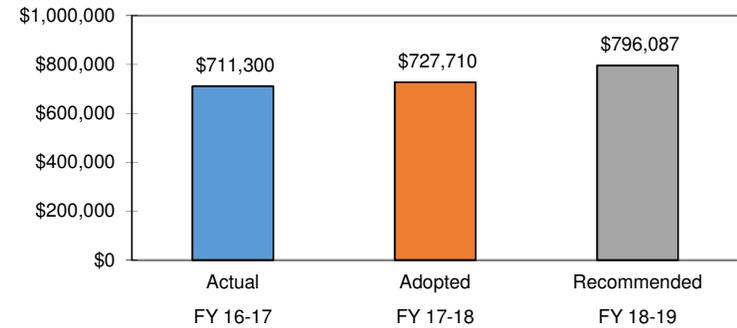
AUTHORIZED POSITION DETAILS	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	4	4	4	4	4	-
TOTAL	5	5	5	5	5	5	-

PUBLIC WORKS

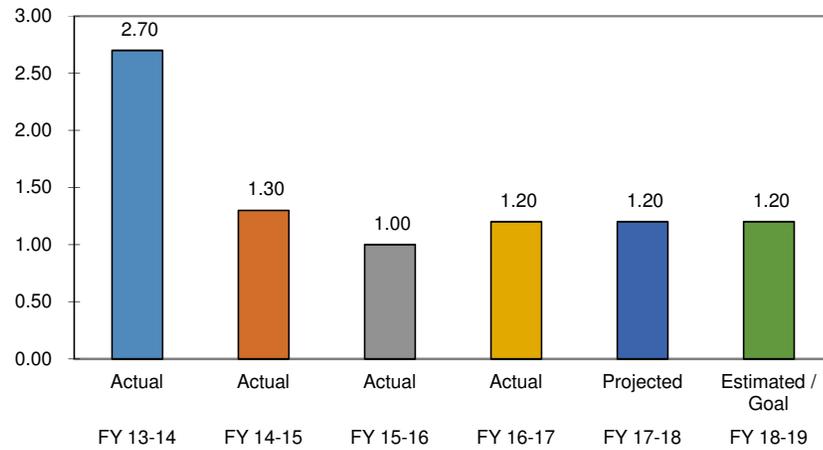
**FY 18-19 Recommended Budget
Public Works Department**



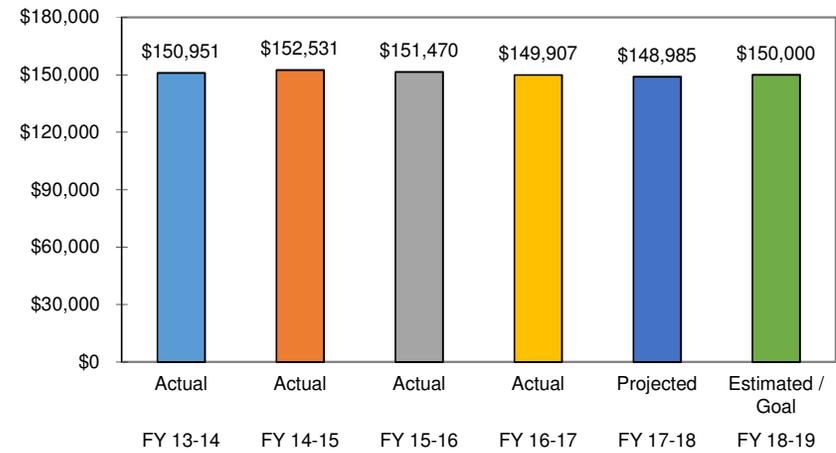
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Requested FY 18-19 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	196,124	197,321	197,321	154,813	197,761	201,345	201,937	-	4,616	2.34%
SALARIES/OVERTIME	2,993	5,000	5,000	3,510	5,000	5,000	5,000	-	-	0.00%
SALARIES/STRAIGHT TIME	207	1,000	1,000	373	1,000	1,000	1,000	-	-	0.00%
LONGEVITY PAY	5,222	6,000	6,000	5,840	6,000	5,956	5,956	-	(44)	-0.73%
Subtotal Salaries	204,546	209,321	209,321	164,536	209,761	213,301	213,893	-	4,572	2.18%
FICA EXPENSE	15,493	16,014	16,014	12,469	16,047	16,318	16,363	-	349	2.18%
HEALTH INSURANCE	48,925	50,750	50,750	38,198	52,106	52,500	51,000	-	250	0.49%
RETIREMENT	14,843	15,699	15,699	12,340	15,732	16,531	16,577	-	878	5.59%
401k	10,227	10,466	10,466	8,227	10,488	10,665	10,695	-	229	2.18%
Subtotal Benefits	89,488	92,929	92,929	71,234	94,373	96,013	94,634	-	1,705	1.83%
TELEPHONE	660	660	660	550	660	660	660	-	-	0.00%
UTILITIES	13,936	15,000	15,000	10,738	12,728	16,000	15,000	-	-	0.00%
MAINT/REPAIR BUILDING	30,471	24,000	24,000	13,930	18,664	25,000	25,000	-	1,000	4.17%
MAINT/REPAIR/AUTO	30,089	30,000	30,000	18,519	24,324	30,000	30,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	6,306	5,500	5,500	1,563	2,608	5,000	5,000	-	(500)	-9.09%
EQUIPMENT RENTAL	2,032	2,500	2,500	2,613	3,500	5,000	4,000	-	1,500	60.00%
TRAVEL AND TRAINING	608	600	600	14	200	500	500	-	(100)	-16.67%
GASOLINE	12,351	18,000	18,000	9,298	15,000	18,000	18,000	-	-	0.00%
OIL,TIRES,BATTERIES	2,395	10,000	10,000	694	6,000	10,000	7,000	-	(3,000)	-30.00%
OFFICE SUPPLIES	-	-	-	411	500	1,000	1,000	-	1,000	-
UNIFORMS	4,319	4,000	4,000	2,859	4,000	4,000	4,000	-	-	0.00%
COMMUNICATION REPAIR	925	500	500	-	-	500	500	-	-	0.00%
STREET LIGHTS	75,061	75,000	75,000	62,371	75,000	85,000	85,000	-	10,000	13.33%
STREET MAINT/PAVING	169,800	150,000	160,000	14,292	160,000	150,000	150,000	-	-	0.00%
STREET MAINT/STORMWATER	19,046	15,000	15,000	12,669	15,000	15,000	15,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	645	700	700	660	700	700	700	-	-	0.00%
MISCELLANEOUS	11,427	20,000	20,000	1,784	20,000	20,000	20,000	-	-	0.00%
MISCELLANEOUS/SUPPLIES	22,961	20,000	20,000	14,789	20,000	20,000	20,000	-	-	0.00%
CONTRACTED SERVICES	1,275	-	-	-	-	-	-	-	-	-
SIGNS AND POSTS	3,890	8,000	8,000	1,496	6,000	8,000	7,000	-	(1,000)	-12.50%
MOSQUITO CONTROL	-	3,000	3,000	-	-	3,000	2,000	-	(1,000)	-33.33%
NON-CAP EQUIP/FURNISHING	2,019	1,600	1,600	1,958	2,500	1,500	-	-	(1,600)	-100.00%
Subtotal - Operating	410,216	404,060	414,060	171,208	387,384	418,860	410,360	-	6,300	1.56%
CAPITAL OUTLAY	7,050	21,400	21,400	30,590	30,590	44,500	36,500	-	15,100	70.56%
OTHER IMPROVEMENTS	-	-	15,000	24,200	22,330	35,000	35,000	-	35,000	-
BUILDING IMPROVEMENTS	-	-	-	-	5,670	5,700	5,700	-	5,700	-
VEHICLE PURCHASE	-	-	-	-	-	50,000	-	-	-	-
Subtotal - Capital Outlay	7,050	21,400	36,400	54,790	58,590	135,200	77,200	-	55,800	260.75%
TOTAL	711,300	727,710	752,710	461,768	750,108	863,374	796,087	-	68,377	9.40%

PUBLIC WORKS

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Lee Avenue culvert replacement	1	35,000	35,000	1	15,000	15,000						
"Downtown" lighting Improvements	-	-	-	1	20,000	20,000						
Bucket Truck (used)	1	50,000	50,000	-	50,000	-						
Pothole repair equipment	1	25,000	25,000	1	25,000	25,000						
Christmas decorations	10	600	6,000	-	600	-						
LED bulbs (1000/case)	9	1,000	9,000	9	1,000	9,000						
Compressor motor	1	700	700	1	700	700						
Bay doors	2	2,500	5,000	2	2,500	5,000						
Paint striper	1	2,500	2,500	1	2,500	2,500						
Salt spreader	1	2,000	2,000	-	2,000	-						
TOTAL			135,200			77,200						

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 18-19 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

	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	139,974	147,449	152,128	149,870	152,023	151,434	-
Benefits	67,765	69,874	70,232	70,059	72,375	71,055	-
Operating	1,225,142	1,235,235	1,232,745	1,235,598	1,255,410	1,260,720	-
Capital Outlay	9,055	30,000	27,453	27,453	100,000	-	-
TOTAL	1,441,936	1,482,558	1,482,558	1,482,980	1,579,809	1,483,209	-
<u>Offsetting Revenues</u>							
Solid Waste User Fees	1,469,880	1,490,980	1,490,980	1,484,000	1,408,400	1,495,400	-
Solid Waste Disposal Tax	2,547	2,500	2,500	2,500	2,500	2,500	-
Solid Waste Container Fees	-	-	-	-	-	-	-
SW User Fees - Prior Years	5,812	6,000	6,000	6,700	6,500	6,500	-
TOTAL	1,478,239	1,499,480	1,499,480	1,493,200	1,417,400	1,504,400	-
<u>Total Authorized Positions</u>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	1	1	1	1	1	-

SOLID WASTE

FY 18-19 BUDGET NOTES

* Includes \$882,625 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 \$86,000 for dumpster service at multi-family residential complexes

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

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

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

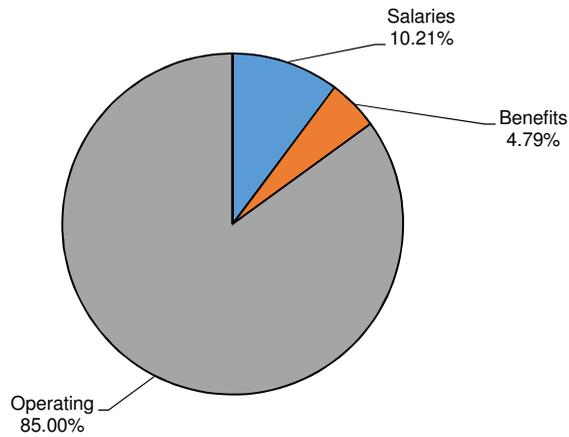
SERVICE STATISTICS / GOALS	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 13-14		FY 14-15		FY 15-16		FY 16-17		FY 17-18	
<i>Indicator</i>	<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Thru March 2018</u>	
									<u>Projected</u>	
									<u>Estimated / Goal</u>	
Tons of residential solid waste	3,259	3,275	3,356	3,435	2,424	3,424	3,450			
Tons of recyclables	723	823	774	764	553	768	800			
# of yard waste collection points	16,775	18,822	27,685	36,671	28,060	39,809	40,000			
# of old appliance collection points	22	26	46	66	54	65	65			
Annual solid waste fee	\$ 205.00	\$ 210.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00			
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50			

AUTHORIZED POSITION DETAILS

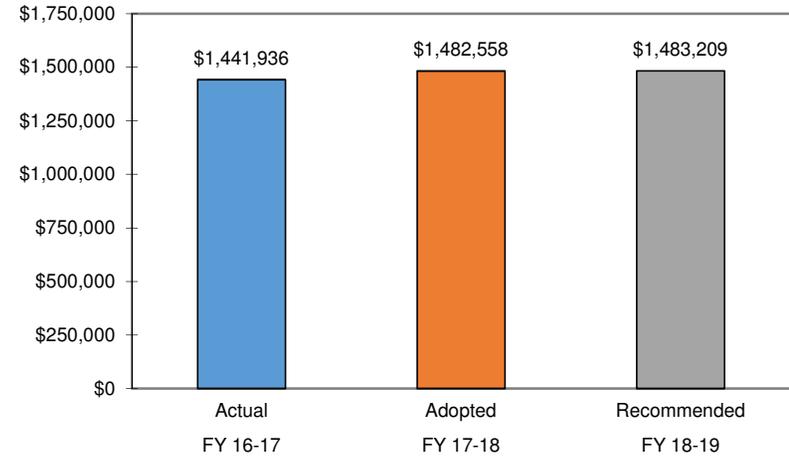
	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Public Works Supervisor	1	1	1	1	1	1	-
Heavy Equipment Operator	-	2	2	2	2	2	-
Equipment Operator	3	1	1	1	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

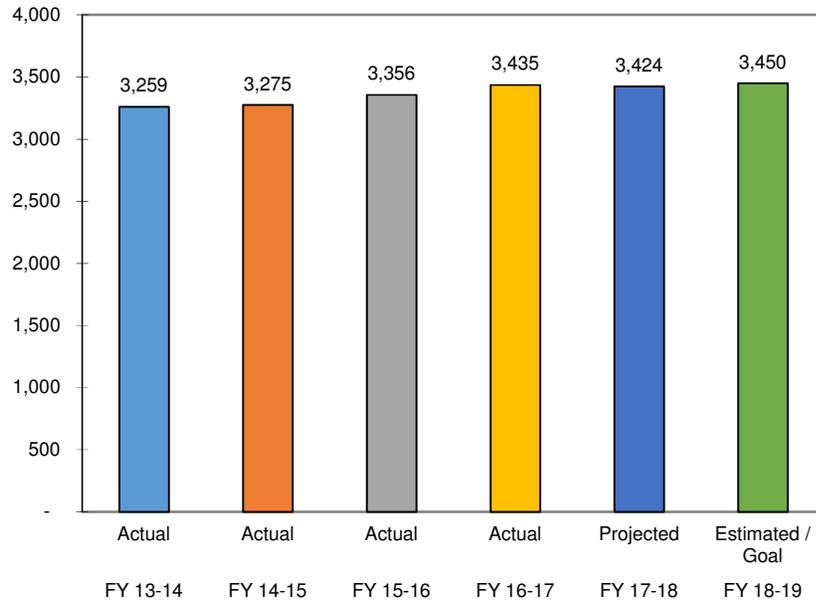
**FY 18-19 Recommended Budget
Solid Waste**



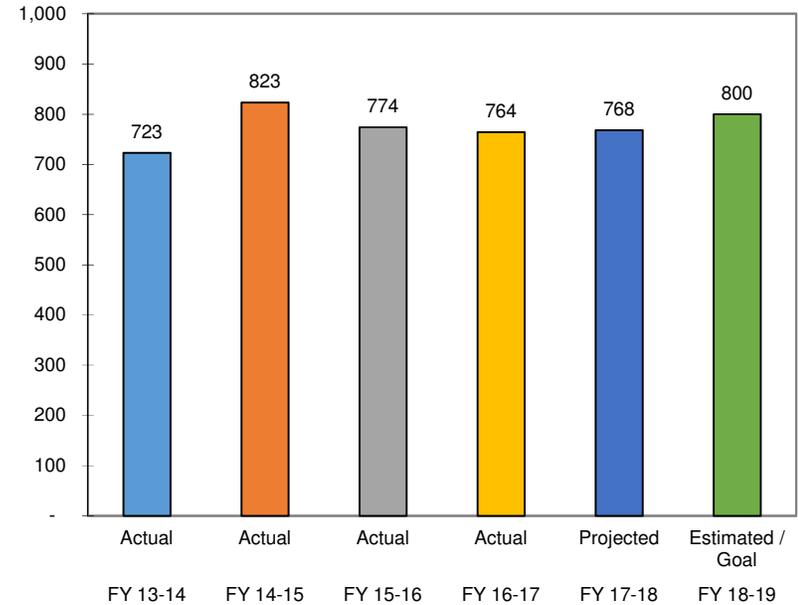
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

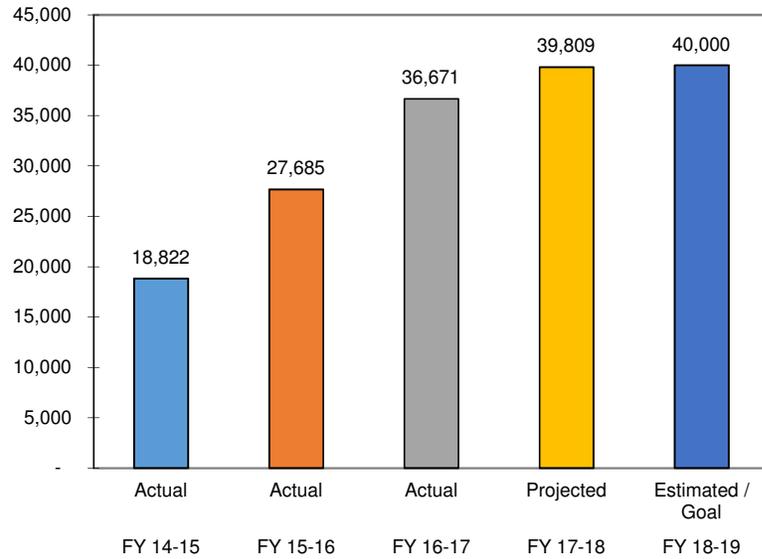


Residential Recyclables - Annual Tons

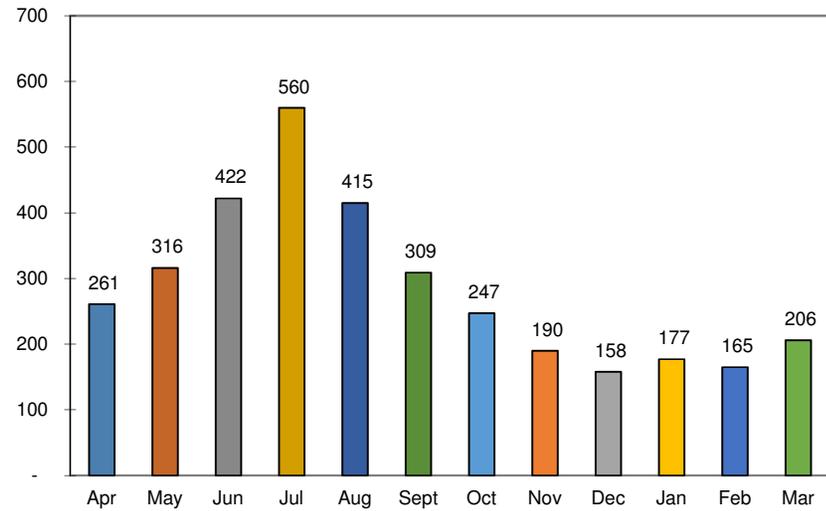


SOLID WASTE

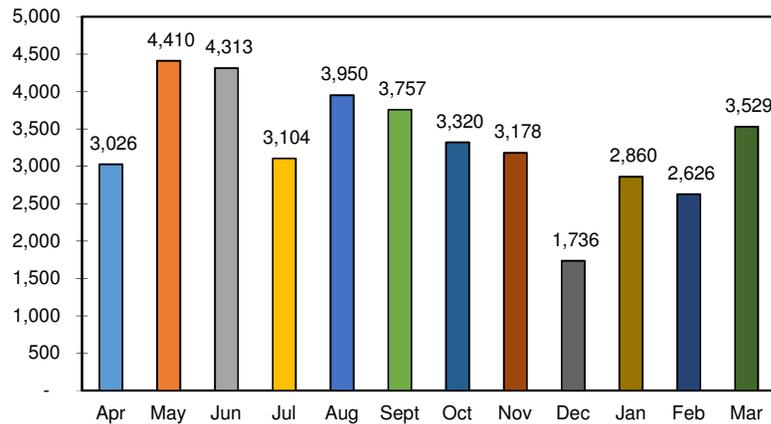
of Yard Waste Collection Points



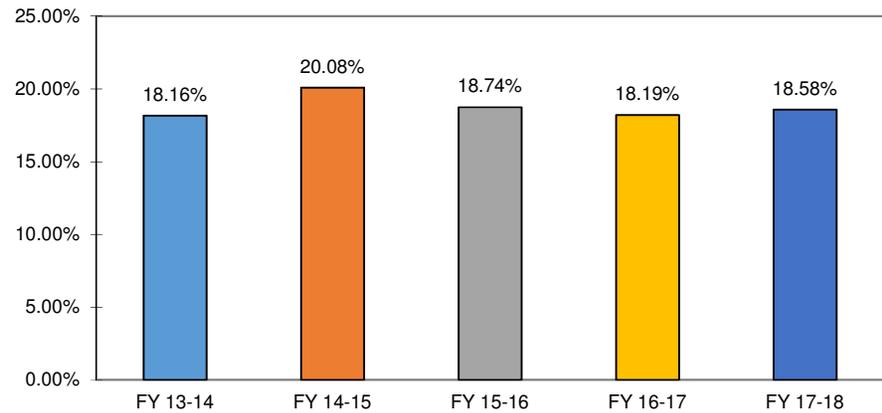
Residential Trash Collection Tons By Month - 2017 - 2018



of Yard Waste Collection Points By Month 2017 - 2018



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	131,169	136,694	137,472	105,033	136,694	139,708	140,119	-	3,425	2.51%
SALARIES/OVERTIME	2,310	4,000	4,000	3,111	3,000	4,000	3,000	-	(1,000)	-25.00%
SALARIES/STRAIGHT TIME	392	1,000	1,000	599	600	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	4,314	3,500	7,387	5,387	7,307	5,000	5,000	-	1,500	42.86%
LONGEVITY PAY	1,789	2,255	2,269	2,269	2,269	2,315	2,315	-	60	2.66%
Subtotal - Salaries	139,974	147,449	152,128	116,399	149,870	152,023	151,434	-	3,985	2.70%
FICA EXPENSE	10,620	11,281	11,639	8,836	11,465	11,630	11,585	-	304	2.69%
HEALTH INSURANCE	40,532	40,600	40,600	32,182	40,600	42,000	40,800	-	200	0.49%
RETIREMENT	9,836	10,796	10,796	8,326	10,796	11,394	11,349	-	553	5.12%
401k	6,777	7,197	7,197	5,551	7,198	7,351	7,322	-	125	1.73%
Subtotal - Benefits	67,765	69,874	70,232	54,895	70,059	72,375	71,055	-	1,181	1.69%
GARBAGE COLLECTION	851,676	865,000	865,000	646,530	865,000	882,625	882,625	-	17,625	2.04%
DUMPSTER SERVICE	84,009	85,000	85,000	55,945	85,322	85,000	86,000	-	1,000	1.18%
TIPPING FEES - TRASH	180,334	181,125	181,125	116,478	180,275	181,125	181,125	-	-	0.00%
TIPPING FEES - VEGETATIVE	48,890	49,500	47,043	24,615	46,615	49,500	49,500	-	-	0.00%
C&D/NEWPORT TRANS	3,754	4,000	2,466	1,545	3,000	4,000	4,000	-	-	0.00%
TELEPHONE	-	-	-	55	165	660	660	-	660	
UTILITIES	804	810	810	544	810	500	810	-	-	0.00%
MAINTAIN/REPAIR VEHICLE	10,464	10,000	12,382	10,482	13,000	10,000	10,000	-	-	0.00%
MAINTAIN/REPAIR EQUIPMENT	9,204	5,000	6,500	4,866	6,500	5,000	5,000	-	-	0.00%
GASOLINE	17,999	15,000	15,000	14,211	19,211	16,000	20,000	-	5,000	33.33%
OIL, TIRES, BATTERIES	4,944	4,000	4,000	784	2,200	5,000	5,000	-	1,000	25.00%
UNIFORMS	2,719	2,800	2,800	1,985	2,800	3,000	3,000	-	200	7.14%
GARBAGE CANS, LINERS, POSTS	7,726	10,000	8,319	8,319	8,400	10,000	10,000	-	-	0.00%
MISCELLANEOUS	2,619	3,000	2,300	1,238	2,300	3,000	3,000	-	-	0.00%
Subtotal - Operating	1,225,142	1,235,235	1,232,745	887,597	1,235,598	1,255,410	1,260,720	-	25,485	2.06%
CAPITAL OUTLAY	-	-	-	-	-	100,000	-	-	-	
VEHICLE PURCHASE	9,055	30,000	27,453	27,453	27,453	-	-	-	(30,000)	-100.00%
Subtotal - Capital Outlay	9,055	30,000	27,453	27,453	27,453	100,000	-	-	(30,000)	-100.00%
TOTAL	1,441,936	1,482,558	1,482,558	1,086,344	1,482,980	1,579,809	1,483,209	-	651	0.04%

SOLID WASTE

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Budget</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Sewer Vac	1	55,000	55,000	55,000	-	55,000	-	-	-	-	-	-
Mini Excavator	1	45,000	45,000	45,000	-	45,000	-	-	-	-	-	-
TOTAL			100,000	100,000			-	-				-

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 18-19 DEPARTMENT GOALS

- * Maintain high quality of facilities, services, programs, and special events
- * Further improve park-like appearance of NC 58 corridor
- * Replace 3 beach access walkways (Randy's Way, Channel Dr., Joel St.)
- * Continue the "Emerald Isle Beach Music Festival" in fall shoulder season
- * Assist Dog Park Development Committee with dog park planning
- * Consider future McLean-Spell Park recreation facilities
- * Plan for transition of NC 58 landscape beds from pine straw to river rock
- * Expand annual St. Patrick's Festival
- * Install new beach swings funded by donations
- * Assist with WORA improvements funded by Islander Dr. land sale

BUDGET INFORMATION

	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adopted</u>	FY 17-18 <u>Amended</u>	FY 17-18 <u>Projected</u>	FY 18-19 <u>Request</u>	FY 18-19 <u>Recommended</u>	FY 18-19 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	490,769	528,758	528,758	531,772	552,008	553,197	-
Benefits	170,101	192,420	192,420	185,602	201,290	198,532	-
Operating	217,059	214,070	214,070	230,703	218,570	227,570	-
Capital Outlay	122,217	164,000	189,000	200,320	326,780	145,780	-
TOTAL	1,000,146	1,099,248	1,124,248	1,148,397	1,298,647	1,125,079	-
<i>Offsetting Revenues</i>							
Parks and Recreation Fees	160,671	161,500	164,400	176,760	191,500	191,500	-
Regional Access Parking Fees	163,240	125,000	125,000	153,211	180,000	180,000	-
Donations - Parks and Rec	7,080	-	14,500	20,563	-	-	-
CAMA Grant	-	-	-	-	-	-	-
TOTAL	330,991	286,500	303,900	350,534	371,500	371,500	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	669,155	812,748	820,348	797,863	927,147	753,579	-
<i>Total Authorized Positions</i>							
Full-Time	9	10	10	10	10	10	-
Part-Time	38	38	38	38	40	40	-

PARKS AND RECREATION

FY 18-19 BUDGET NOTES

- * Includes \$3,000 for funding for additional landscape "uplighting" near EI bridge
- * Includes \$90,000 to replace beach access walkways at Randy's Way, Channel, and Joel
- * Includes \$18,000 for annual fireworks display at Bogue Inlet Pier
- * Includes \$5,000 for repairs to EI Woods Pier to delay need for replacement

- * Includes \$25,000 for replacement pick-up truck
- * Includes \$9,500 for replacement zero-turn mower
- * Includes \$10,000 for transition from pine straw to river rock in landscape beds
- * Parks and Recreation also utilizes 2 prison inmates to provide additional labor on a daily basis

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 13-14	Entire FY FY 14-15	Entire FY FY 15-16	Entire FY FY 16-17	FY 17-18 Thru March 2018	Entire FY FY 17-18 Projected	FY 18-19 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	40,572	39,649	40,424	43,942	32,970	41,000	41,000
Avg After School Program Enrollment	15	14	15	20	19	19	20
Avg PreSchool Program Enrollment	21	21	20	20	19	20	20
Avg Summer Day Camp Enrollment	26	24	25	28	28	28	28
Comm Center Individual Memberships	n/a	151	150	155	164	170	170
Comm Center Family Memberships	n/a	195	200	205	184	200	200
Comm Center Free Memberships	n/a	116	125	125	111	135	165
# Paid Parking Visitors - WORA, EORA	12,288	11,381	12,170	15,889	6,739	15,321	18,000
# Free Parking Visitors - WORA, EORA	1,441	1,256	1,144	1,212	674	1,250	1,250
Walkway Repairs / Improvements	333	365	285	276	176	300	300

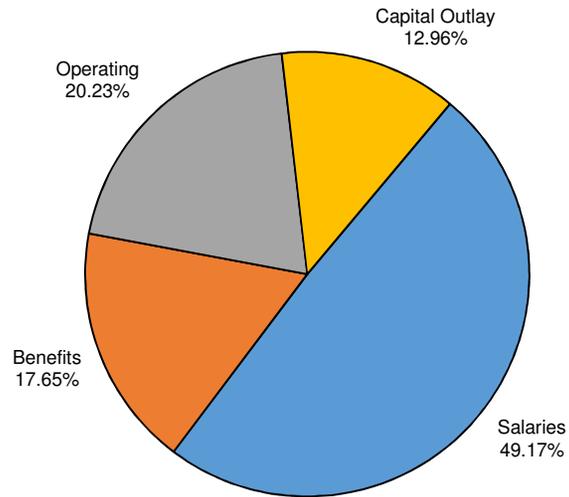
PARKS AND RECREATION

AUTHORIZED POSITION DETAILS

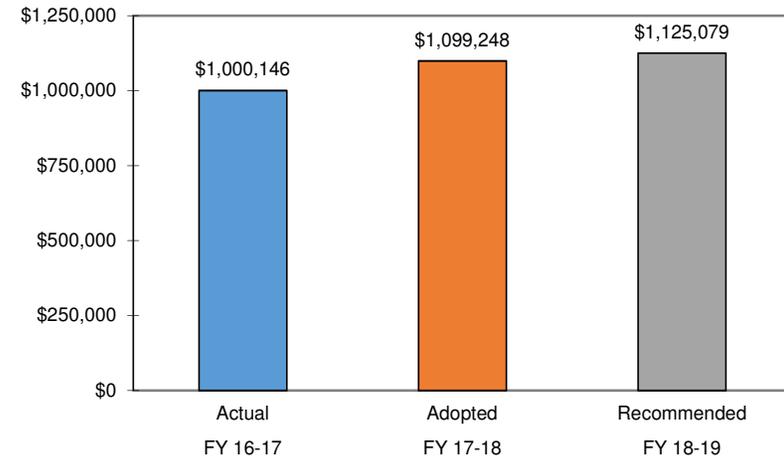
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 18-19</u>	<u>FY 18-19</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	1	1	-
Program Supervisor	1	1	1	1	1	1	-
Facilities Coordinator	1	1	1	1	1	1	-
Landscape Supervisor	-	1	1	1	1	1	-
Landscape Specialist	1	1	1	1	1	1	-
Parks Maintenance Worker	4	4	4	4	4	4	-
TOTAL	9	10	10	10	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	-	-	-	-	-	-	-
Exercise Class Instructor	18	18	18	18	18	18	-
Karate Instructor	1	1	1	1	1	1	-
Tennis Instructor	1	1	1	1	1	1	-
AfterSchool Director	1	1	1	1	1	1	-
AfterSchool Teacher	1	1	1	1	1	1	-
Summer Camp Director	1	1	1	1	1	1	-
Summer Camp Driver / Counselor	3	3	3	3	4	4	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	4	4	4	4	5	5	-
TOTAL	38	38	38	38	40	40	-

PARKS AND RECREATION

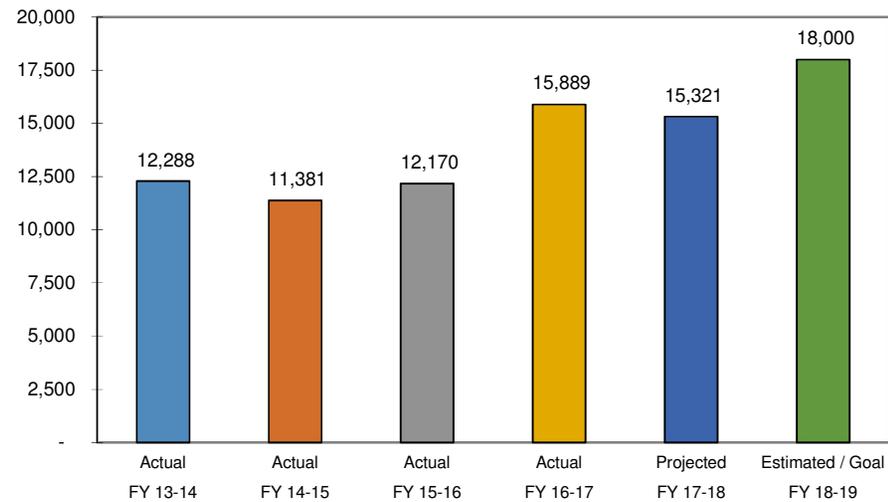
**FY 18-19 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 16-17 Actual	Adopted FY 17-18 Budget	Amended FY 17-18 Budget	FY 17-18 Thru April 03, 18	Projected FY 17-18 Year-End	Requested FY 18-19 Budget	Recommended FY 18-19 Budget	Adopted FY 18-19 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
SALARIES/FULL TIME	350,487	388,740	388,740	294,510	388,740	404,508	405,697	-	16,957	4.36%
SALARIES/OVERTIME	7,135	6,000	6,000	6,957	7,000	7,000	7,000	-	1,000	16.67%
SALARIES/STRAIGHT TIME	1,023	1,000	1,000	1,153	1,300	1,500	1,500	-	500	50.00%
SALARIES/PART TIME	124,243	125,000	125,000	89,993	125,000	128,000	128,000	-	3,000	2.40%
LONGEVITY PAY	7,881	8,018	8,018	9,732	9,732	11,000	11,000	-	2,982	37.19%
Subtotal - Salaries	490,769	528,758	528,758	402,345	531,772	552,008	553,197	-	24,439	4.62%
FICA EXPENSE	36,604	40,450	40,450	29,825	40,681	42,229	42,320	-	1,870	4.62%
HEALTH INSURANCE	88,623	101,500	101,500	74,369	94,050	105,000	102,000	-	500	0.49%
RETIREMENT	26,576	30,282	30,282	23,838	30,533	32,861	32,953	-	2,671	8.82%
401k	18,298	20,188	20,188	15,605	20,339	21,200	21,260	-	1,072	5.31%
Subtotal - Benefits	170,101	192,420	192,420	143,637	185,602	201,290	198,532	-	6,112	3.18%
TELEPHONE	1,320	1,320	1,320	1,100	1,320	1,320	1,320	-	-	0.00%
UTILITIES	30,777	30,000	30,000	25,633	30,000	35,000	35,000	-	5,000	16.67%
TRAVEL AND TRAINING	3,012	3,800	3,800	2,350	3,000	3,800	3,800	-	-	0.00%
MAINT/REPAIR BUILDING	17,330	8,000	8,000	8,873	10,000	8,000	8,000	-	-	0.00%
MAINTENANCE/GROUNDS	41,782	55,000	55,000	37,986	55,000	48,000	48,000	-	(7,000)	-12.73%
MAINT/REPAIR VEHICLES	1,023	-	-	1,882	2,000	2,000	2,000	-	2,000	
MAINT/REPAIR EQUIPMENT	11,916	5,500	5,500	13,760	15,000	6,000	6,000	-	500	9.09%
GASOLINE	8,589	8,500	8,500	8,113	9,500	9,500	9,500	-	1,000	11.76%
OIL,TIRES,BATTERIES	465	1,000	1,000	771	1,000	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	800	1,200	1,200	667	1,000	1,000	1,000	-	(200)	-16.67%
UNIFORMS	2,555	6,000	6,000	1,518	6,000	6,000	6,000	-	-	0.00%
CONTRACTED SERVICES	21,440	30,000	30,000	18,784	22,550	42,000	38,000	-	8,000	26.67%
PHYSICALS	404	400	400	178	400	400	400	-	-	0.00%
COPIES	1,035	1,000	1,000	859	1,000	1,000	1,000	-	-	0.00%
DUES AND SUBSCRIPTIONS	75	150	150	45	150	150	150	-	-	0.00%
MISCELLANEOUS	2,941	3,000	3,000	2,880	3,000	3,000	3,000	-	-	0.00%
CREDIT CARD & COLLECTION FEE	6,119	6,200	6,200	5,663	6,200	6,400	6,400	-	200	3.23%
GENERAL SUPPLIES	14,264	20,000	20,000	10,168	20,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	2,895	3,000	3,000	1,585	3,000	3,000	3,000	-	-	0.00%
FACILITIES/WALKWAY MAINT	28,271	20,000	20,000	14,396	20,000	20,000	25,000	-	5,000	25.00%
EVENT EXPENSES	9,024	9,000	9,000	6,246	9,000	1,000	9,000	-	-	0.00%
WELLNESS PROGRAM	-	1,000	1,000	-	-	-	-	-	(1,000)	-100.00%
NON-CAP EQUIP/FURNISHING	11,022	-	-	3,083	11,583	-	-	-	-	-
Subtotal - Operating	217,059	214,070	214,070	166,540	230,703	218,570	227,570	-	13,500	6.31%

PARKS AND RECREATION

LINE ITEM DETAILS

	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Requested FY 18-19 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
CAPITAL OUTLAY	-	13,000	13,000	6,900	6,900	12,280	8,280	-	(4,720)	-36.31%
CAPITAL IMPROVE/GROUNDS	7,000	15,000	15,000	-	19,000	136,000	13,000	-	(2,000)	-13.33%
CAPITAL IMPROVE/BUILDINGS	-	-	-	5,760	11,520	6,000	-	-	-	
VEHICLE PURCHASE	30,668	43,000	43,000	35,999	43,000	25,000	25,000	-	(18,000)	-41.86%
HEAVY EQUIPMENT	-	9,000	9,000	-	9,000	9,500	9,500	-	500	5.56%
WALKWAYS	84,549	84,000	109,000	67,000	110,900	138,000	90,000	-	6,000	7.14%
Subtotal - Capital Outlay	122,217	164,000	189,000	115,659	200,320	326,780	145,780	-	(18,220)	-11.11%
TOTAL	1,000,146	1,099,248	1,124,248	828,181	1,148,397	1,298,647	1,125,079	-	25,831	2.35%

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Recommends</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Total Cost</u>
Replacement Truck P-8	1	25,000	25,000	25,000	1	25,000	25,000	25,000				
Zero Turn Mower (replacement)	1	9,500	9,500	9,500	1	9,500	9,500	9,500				
Eastern Welcome Sign	1	4,000	4,000	4,000	-	4,000	-	-				
Walkway Replacement	3	30,000	90,000	90,000	3	30,000	90,000	90,000				
River Rock for Gateway Beds	1	117,000	117,000	117,000	1	10,000	10,000	10,000				
Landscape Lighting Gateway	1	3,000	3,000	3,000	1	3,000	3,000	3,000				
Articulating Hedge Trimmer	1	550	550	550	1	550	550	550				
Echo String Trimmer	2	340	680	680	2	340	680	680				
Replacement Incumbent Bike	1	4,500	4,500	4,500	1	4,500	4,500	4,500				
Replacement Hip Machine	1	4,000	4,000	4,000	-	4,000	-	-				
Resin Folding Chairs	75	30	2,250	2,250	75	30	2,250	2,250				
Chair Cart	2	150	300	300	2	150	300	300				
Aging HVAC Unit Com. Ctr	1	6,000	6,000	6,000	-	6,000	-	-				
WORA Walkway	1	18,000	18,000	18,000	-	18,000	-	-				
Park Gates	3	4,000	12,000	12,000	-	4,000	-	-				
Pier-El Woods	1	30,000	30,000	30,000	-	30,000	-	-				-
TOTAL			326,780	326,780			145,780	145,780				-

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 18-19 DEPARTMENT GOALS

- * Effectively control general insurance expenses
- * Maintain funding for outside agencies
- * Implement retiree health insurance program
- * Provide targeted salary adjustments for certain position classifications

BUDGET INFORMATION

	<u>FY 16-17</u> <u>Actual</u>	<u>FY 17-18</u> <u>Adopted</u>	<u>FY 17-18</u> <u>Amended</u>	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Request</u>	<u>FY 18-19</u> <u>Recommended</u>	<u>FY 18-19</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	449,435	443,050	443,550	450,092	481,200	521,250	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	449,435	443,050	443,550	450,092	481,200	521,250	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	449,435	443,050	443,550	450,092	481,200	521,250	-

FY 18-19 BUDGET NOTES

- * Includes \$265,000 for organization-wide insurance expenses
- * Includes \$92,000 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 \$40,000 for targeted salary adjustments
- * Includes \$16,000 for retiree health insurance program

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 16-17 <u>Actual</u>	Adopted FY 17-18 <u>Budget</u>	Amended FY 17-18 <u>Budget</u>	FY 17-18 Thru <u>April 03, 18</u>	Projected FY 17-18 <u>Year-End</u>	Requested FY 18-19 <u>Budget</u>	Recommended FY 18-19 <u>Budget</u>	Adopted FY 18-19 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom	Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom
ACCOUNTING & PROFESSIONAL	181	500	500	363	363	500	500	-	-	0.00%
AUDIT	12,250	16,000	14,000	14,000	14,000	14,250	14,250	-	(1,750)	-10.94%
MEMBERSHIP/DUES	9,197	9,300	9,300	9,462	9,462	9,300	9,500	-	200	2.15%
GENERAL INSURANCE	244,065	235,000	235,000	235,478	242,638	273,150	265,000	-	30,000	12.77%
TELEPHONE SERVICE	27,912	29,000	29,000	21,461	28,706	29,000	29,000	-	-	0.00%
INFO TECH SERVICES	80,664	85,000	85,000	70,912	90,876	98,000	92,000	-	7,000	8.24%
INTERNET SERVICE	9,603	11,500	11,500	8,708	11,760	11,800	11,800	-	300	2.61%
POSTAGE	7,480	8,000	8,000	7,060	8,000	8,000	8,000	-	-	0.00%
MUNICIPAL ELECTIONS	-	7,000	7,000	3,361	3,361	-	-	-	(7,000)	-100.00%
DISASTER FUNDING/OTHER	5,700	3,900	3,900	-	3,900	5,700	5,700	-	1,800	46.15%
MISCELLANEOUS	17,099	9,000	11,500	7,529	9,000	9,000	9,000	-	-	0.00%
BANK SERVICE CHARGES	308	350	350	1,169	1,954	3,000	2,000	-	1,650	471.43%
COLLECTION FEES	8,163	7,200	7,200	4,615	8,133	8,200	8,200	-	1,000	13.89%
COMMUNITY CONTRIBUTIONS	3,825	6,100	6,100	4,725	4,000	6,100	6,100	-	-	0.00%
BOGUE INLET	20,000	10,000	10,000	10,000	10,000	-	-	-	(10,000)	-100.00%
WHITE OAK SCHOOL RES OFF	2,923	3,200	3,200	-	3,200	3,200	3,200	-	-	0.00%
TARGETED SALARY ADJUSTMENT	-	-	-	-	-	-	40,000	-	40,000	
RETIREE HEALTH INSURANCE	-	-	-	-	-	-	16,000	-	16,000	
REFUND TAXES	65	2,000	2,000	739	739	2,000	1,000	-	(1,000)	-50.00%
Subtotal - Operating	449,435	443,050	443,550	399,582	450,092	481,200	521,250	-	78,200	17.65%
LAND PURCHASE	-	-	-	-	-	-	-	-	-	
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	
TOTAL	449,435	443,050	443,550	399,582	450,092	481,200	521,250	-	78,200	17.65%

DEBT SERVICE

SERVICES PROVIDED

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

FY 18-19 DEPARTMENT GOALS

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

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Adopted</u>	<u>FY 17-18 Amended</u>	<u>FY 17-18 Projected</u>	<u>FY 18-19 Request</u>	<u>FY 18-19 Recommended</u>	<u>FY 18-19 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	847,115	556,876	556,876	556,876	632,509	632,509	-
TOTAL	847,115	556,876	556,876	556,876	632,509	632,509	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>							
	847,115	556,876	556,876	556,876	632,509	632,509	-

FY 18-19 BUDGET NOTES

- * Includes \$246,489 for final debt service payment for 2013 debt refinancing.
- * Includes \$295,600 for debt service payment associated with 2013 Community Improvements Package.
- * Includes \$9,000 for owner financing payment for land adjacent to public boating access.
- * Includes \$81,420 for first debt service payment for 2018 McLean-Spell Park land purchase.

- *Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 6.33%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.08% prior to FY 18-19 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 16-17 Actual</u>	<u>Adopted FY 17-18 Budget</u>	<u>Amended FY 17-18 Budget</u>	<u>FY 17-18 Thru April 03, 18</u>	<u>Projected FY 17-18 Year-End</u>	<u>Requested FY 18-19 Budget</u>	<u>Recommended FY 18-19 Budget</u>	<u>Adopted FY 18-19 Budget</u>	<u>Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
PRINCIPAL	787,558	513,964	513,964	513,964	513,964	577,831	577,831	-	63,867	12.43%
INTEREST	59,557	42,912	42,912	42,912	42,912	54,678	54,678	-	11,766	27.42%
Subtotal - Debt Service	847,115	556,876	556,876	556,876	556,876	632,509	632,509	-	75,633	13.58%
TOTAL	847,115	556,876	556,876	556,876	556,876	632,509	632,509	-	75,633	13.58%

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 18-19 DEPARTMENT GOALS

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

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 16-17 Actual	FY 17-18 Adopted	FY 17-18 Amended	FY 17-18 Projected	FY 18-19 Request	FY 18-19 Recommended	FY 18-19 Adopted
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	700,570	465,000	457,400	457,400	400,000	418,000	-
TOTAL	700,570	465,000	457,400	457,400	400,000	418,000	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	700,570	465,000	457,400	457,400	400,000	418,000	-

FY 18-19 BUDGET NOTES

- * In lieu of the elimination of the Secondary Benefit District in FY 14-15, a \$400,000 transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated. This \$400,000 amount includes anticipated sales tax revenues associated with the Primary Benefit District ad valorem tax levy.
- * A total of \$18,000 is included to effectively reserve golf cart registration fees for future golf cart infrastructure improvements. These funds will be reserved in a separate capital project fund.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	<u>FY 16-17 Actual</u>	<u>Adopted FY 17-18 Budget</u>	<u>Amended FY 17-18 Budget</u>	<u>FY 17-18 Thru April 03, 18</u>	<u>Projected FY 17-18 Year-End</u>	<u>Requested FY 18-19 Budget</u>	<u>Recommended FY 18-19 Budget</u>	<u>Adopted FY 18-19 Budget</u>	<u>Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>	<u>Pct Change FY 17-18 Budget (Adopted) vs. FY 18-19 Recom</u>
TRANSFER TO BIKE & PED	3,693	-	7,400	7,400	7,400	-	-	-	-	
TRANSFER TO CAPE EM PIPE	32,500	-	-	-	-	-	-	-	-	
TRANSFER TO BOGUE INLET DR	85,075	-	-	-	-	-	-	-	-	
TRANSFER TO OSP RDG PUMP	176,818	-	-	-	-	-	-	-	-	
TRANSFER TO OLD FERRY RD	-	15,000	-	-	-	-	-	-	(15,000)	-100.00%
TRANSFER TO ISLANDER LAND	250,000	-	-	-	-	-	-	-	-	
TRANSFER TO FUTURE BEACH	-	50,000	50,000	50,000	50,000	-	-	-	(50,000)	-100.00%
TRANSFER TO GOLF CART IMPRO	-	-	-	-	-	-	18,000	-	18,000	
TRANSFER TO FUTURE BEACH	152,484	400,000	400,000	400,000	400,000	400,000	400,000	-	-	0.00%
Subtotal - Transfers	700,570	465,000	457,400	457,400	457,400	400,000	418,000	-	(47,000)	-10.11%
TOTAL	700,570	465,000	457,400	457,400	457,400	400,000	418,000	-	(47,000)	-10.11%

OTHER FUNDS

BEACH MUSIC FESTIVAL FUND

FUND DESCRIPTION

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

BUDGET INFORMATION	FY 16-17	Adopted	Amended	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	Actual	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues							
Tourism Development Authority	35,000	35,000	20,000	20,000	20,000	20,000	-
Sponsorships	12,500	11,000	15,000	18,350	21,000	21,000	-
T-Shirt Sales	6,187	6,000	8,000	6,181	7,700	7,700	-
Vendor Fees	2,500	2,000	2,500	2,200	3,000	3,000	-
Appropriated Fund Balance	-	-	8,500	8,989	3,600	3,600	-
TOTAL	56,187	54,000	54,000	55,720	55,300	55,300	-
Expenditures							
Music Performances	23,300	24,000	24,000	22,300	25,300	25,300	-
Advertising and Miscellaneous	23,898	30,000	30,000	29,806	30,000	30,000	-
TOTAL	47,198	54,000	54,000	52,106	55,300	55,300	-

FY 18-19 BUDGET NOTES

* As of June 30, 2018, the Beach Music Festival Fund is projected to have a fund balance of approximately \$3,614, of which several deposits have been made to secure musical acts for the September 2018 festival.

EMS VOLUNTEER FUND

FUND DESCRIPTION

The EMS Volunteer Fund is established to segregate any EMS fundraising proceeds and donations for future use by the EMS department for the purchase of supplies and equipment related to emergency medical services.

<u>BUDGET INFORMATION</u>	FY 16-17	Adopted FY 17-18	Amended FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues</u>							
Donations	-	-	2,500	1,155	2,500	2,500	-
Fundraising Proceeds	-	-	2,500	68	2,500	2,500	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	-	-	5,000	1,223	5,000	5,000	-
<u>Expenditures</u>							
Emergency Medical Services	-	-	5,000	208	5,000	5,000	-
TOTAL	-	-	5,000	208	5,000	5,000	-

FY 18-19 BUDGET NOTES

* As of June 30, 2018, the EMS Volunteer Fund is expected to have a balance of approximately \$1,000. Future appropriations to the fund are dependent upon the accumulation of future donations and fundraising proceeds.

FUTURE BEACH NOURISHMENT FUND

FUND DESCRIPTION

The Future Beach Nourishment Fund is established to reserve funds for future beach nourishment activities in the Town, and account for the special district taxes that fund a portion of these activities. The Town is partnering with Carteret County and other Bogue Banks municipalities on a long-term beach nourishment program intended to maintain a wide beach strand, in perpetuity, for storm protection and recreational value. Revenues generated in this fund will be reserved to fund future beach nourishment activities on an as-needed, when-needed, where-needed basis as determined by the Emerald Isle Board of Commissioners and Carteret County Beach Commission.

BUDGET INFORMATION	FY 16-17	Adopted	Amended				
	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	Actual	Budget	Budget	Projected	Request	Recommended	Adopted
Revenues							
Primary Benefit District Taxes	267,684	272,991	272,991	272,780	274,500	274,500	-
Transfer from General Fund	152,484	450,000	450,000	450,000	400,000	400,000	-
Interest Earnings	14,995	15,000	15,000	40,557	65,000	65,000	-
Lease - Welcome Center	248,400	-	-	-	-	-	-
Proceeds - Land Sale	-	-	-	-	200,000	200,000	-
Appropriated Fund Balance	-	-	1,150,000	1,150,000	-	-	-
TOTAL	683,563	737,991	1,887,991	1,913,337	939,500	939,500	-
Expenditures							
Transfer to CPO Eastern EI Beach Nouris	-	-	1,150,000	1,150,000	-	-	-
Appropriation to Fund Balance	683,563	737,991	737,991	763,337	939,500	939,500	-
TOTAL	683,563	737,991	1,887,991	1,913,337	939,500	939,500	-

FY 18-19 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 17-18, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 18-19.
- * 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 18-19 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2018, the projected fund balance in the Future Beach Nourishment Fund is expected to be just over \$2.1 million.
- * FY 18-19 budget includes appropriation of \$200,000 of Islander Drive land sale proceeds to replace the FY 16-17 reduced transfer from General Fund.

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 16-17	Adopted	Amended	FY 17-18	FY 18-19	FY 18-19	FY 18-19
	Actual	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 18-19	FY 18-19
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues							
Entry Fees	62,681	75,000	75,000	39,811	40,000	40,000	-
Tourism Development Authority	-	-	-	15,000	15,000	15,000	-
Sponsorships	16,700	15,000	15,000	7,300	11,000	11,000	-
Miscellaneous	1,206	-	-	5,584	6,000	6,000	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	80,587	90,000	90,000	67,695	72,000	72,000	-
Expenditures							
Race Expenditures	31,643	40,000	40,000	31,639	32,000	32,000	-
Donations to Charity	25,000	25,000	25,000	18,000	20,000	20,000	-
Transfer to Bike and Ped CPO	25,000	25,000	25,000	18,000	20,000	20,000	-
TOTAL	81,643	90,000	90,000	67,639	72,000	72,000	-

FY 18-19 BUDGET NOTES

* As of June 30, 2018, the Half-Marathon Fund is projected to have a fund balance of approximately \$135 after allocating \$18,000 for future bicycle path expenses and \$18,000 for charities from the net proceeds (\$36,000) of the 2018 races.

* The FY 18-19 budget establishes an initial budget for the 2019 races, and the expectation is that this budget will be amended as race preparations occur during the fiscal year.



STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/18

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	Authorized Budget	Projected As of 6/30/18	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	11,093	7,400
Transfer from Half-Marathon Fund	122,000	140,000	18,000
Donations	16,403	19,699	3,296
Entry Fees	10,540	20,045	9,505
TOTAL	<u>237,121</u>	<u>275,322</u>	<u>38,201</u>
<u>Expenditures and Encumbrances</u>			
Miscellaneous	11,788	14,579	2,791
Construction	147,333	130,722	(16,611)
Transfer to CPO Bogue Inlet Drive Improvements	<u>78,000</u>	<u>78,000</u>	<u>-</u>
TOTAL	<u>237,121</u>	<u>223,301</u>	<u>(13,820)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/18

EASTERN EI BEACH NOURISHMENT PROJECT

Capital Project Ordinance Originally Adopted January 9, 2018

	Authorized Budget	Projected As of 6/30/18	Remaining Balance
<u>Revenues</u>			
Transfer from Future Beach Nourishment Fund	1,150,000	1,150,000	-
Carteret County	3,450,000	-	(3,450,000)
State of North Carolina	4,600,000	-	(4,600,000)
TOTAL	<u>9,200,000</u>	<u>1,150,000</u>	<u>(8,050,000)</u>
<u>Expenditures and Encumbrances</u>			
Design & Permitting	270,000	-	(270,000)
Construction	8,725,000	-	(8,725,000)
Contingency	205,000	-	(205,000)
TOTAL	<u>9,200,000</u>	<u>-</u>	<u>(9,200,000)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/18

MCLEAN-SPELL PARK

Capital Project Ordinance Originally Adopted September 12, 2017

	Authorized Budget	Projected As of 6/30/18	Remaining Balance
<u>Revenues</u>			
Grant - MCAS Cherry Point REPI	1,500,000	1,500,000	-
Grant - NC Parks & Recreation Trust	500,000	500,000	-
Grant - NC Clean Water Management	545,000	545,000	-
Installment Purchase Financing	600,000	600,000	-
TOTAL	<u>3,145,000</u>	<u>3,145,000</u>	<u>-</u>
<u>Expenditures and Encumbrances</u>			
Land Acquisition	3,000,000	3,000,000	-
Park Improvements	70,000	-	(70,000)
Miscellaneous	75,000	75,000	-
TOTAL	<u>3,145,000</u>	<u>3,075,000</u>	<u>-</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/18

ISLANDER DRIVE LAND ACQUISITION

Capital Project Ordinance Originally Adopted March 14, 2017

	Authorized Budget	Projected As of 6/30/18	Remaining Balance
<u>Revenues</u>			
Carteret County	450,000	450,000	-
Transfer from General Fund	250,000	250,000	-
TOTAL	<u>700,000</u>	<u>700,000</u>	-
<u>Expenditures and Encumbrances</u>			
Miscellaneous	61,297	61,297	-
Transfer to Islander Drive / WORA Improvements CPO	9,846	9,846	-
Land Acquisition	628,857	628,857	-
TOTAL	<u>700,000</u>	<u>700,000</u>	-



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Planned Expenditures					
Planning and Inspections	-	30,000	-	-	-
Police	101,000	101,000	104,000	104,000	89,000
Fire	-	1,095,000	-	34,000	114,000
EMS	-	250,000	65,000	-	17,000
Public Works	25,000	50,000	40,000	130,000	-
Solid Waste	-	-	-	-	210,000
Parks and Recreation	104,500	35,000	80,000	-	-
Sidewalks and Bicycle Paths	20,000	15,000	120,000	-	-
Street Improvements	446,000	168,000	168,000	168,000	168,000
Beach and Sound Access Improvements	90,000	122,000	90,000	120,000	155,000
Storm Water Projects	15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition	-	1,950,000	-	-	-
Beach Nourishment / Inlet Management	9,200,000	-	-	15,000,000	-
TOTAL	10,001,500	3,831,000	682,000	15,571,000	768,000
Suggested Revenue Sources					
General Fund - Annual	300,500	473,000	454,000	403,000	600,000
Powell Bill	150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund	-	-	60,000	-	-
Golf Cart Fees	18,000	18,000	18,000	18,000	18,000
Contributions	-	15,000	-	-	-
Proceeds - Land Sale	163,000	-	-	-	-
Grant Funding	4,700,000	-	-	10,000,000	-
Installment Financing	70,000	3,175,000	-	-	-
Future Beach Nourishment Fund	1,150,000	-	-	1,250,000	-
County Room Occupancy Tax	3,450,000	-	-	3,750,000	-
TOTAL	10,001,500	3,831,000	682,000	15,571,000	768,000
GRAND TOTAL - FY 2018-19 through FY 2022-23	30,853,500				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Planning and Inspections						
1 SUV / Truck	Replacement	-	30,000	-	-	-
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	-
Police						
1 SUV / Truck	Replacement	35,000	35,000	36,000	36,000	37,000
1 Patrol Car-Marked	Replacement	-	-	34,000	34,000	35,000
2 Patrol Car-Marked	Replacement	66,000	66,000	-	-	-
1 Un-Marked Vehicle	Replacement	-	-	34,000	34,000	-
1 All Terrain Vehicle	Replacement	-	-	-	-	17,000
TOTAL POLICE		101,000	101,000	104,000	104,000	89,000
Fire						
2 All Terrain Vehicles	Replacement	-	-	-	34,000	34,000
1 Fire Rescue Truck - 4WD	Replacement	-	31,000	-	-	40,000
1 Asst Chief Vehicle	Replacement	-	34,000	-	-	-
1 Chief Vehicle	Replacement	-	-	-	-	40,000
2 Jet Ski	Replacement	-	30,000	-	-	-
1 Fire Ladder Truck	Replacement	-	1,000,000	-	-	-
TOTAL FIRE		-	1,095,000	-	34,000	114,000
EMS						
1 Heart Monitors	Replacement	-	25,000	25,000	-	-
1 Ambulance	Replacement	-	225,000	-	-	-
1 Chief Vehicle	New	-	-	40,000	-	-
1 All Terrain Vehicle	Replacement	-	-	-	-	17,000
TOTAL EMS		-	250,000	65,000	-	17,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Public Works						
1 Prisoner Transport Van	Replacement	-	-	30,000	-	-
1 Riding Mower	Replacement	-	-	10,000	-	-
1 Pick-Up Truck	Replacement	-	-	-	30,000	-
1 Pothole Repair Equipment	Replacement	25,000	-	-	-	-
1 Sewer Vac	New	-	-	-	55,000	-
1 Mini Excavator	New	-	-	-	45,000	-
1 Bucket Truck	New (Used)	-	50,000	-	-	-
TOTAL PUBLIC WORKS		<u>25,000</u>	<u>50,000</u>	<u>40,000</u>	<u>130,000</u>	<u>-</u>
Solid Waste						
1 Pick-Up Truck	Replacement	-	-	-	-	35,000
1 Brush Truck	Replacement	-	-	-	-	175,000
TOTAL SOLID WASTE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,000</u>
Parks and Recreation						
1 Pick-Up Truck	Replacement	25,000	35,000	-	-	-
1 Utility Vehicle	Replacement	-	-	15,000	-	-
1 Riding Mower	Replacement	9,500	-	15,000	-	-
1 McLean-Spell Park Improvements	New	70,000	-	-	-	-
2 Pickleball Courts	New	-	-	50,000	-	-
TOTAL PARKS AND RECREATION		<u>104,500</u>	<u>35,000</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
Sidewalks and Bicycle Paths						
1 Downtown Lighting Improvements	Replacement	20,000	-	-	-	-
1 Banners	New	-	15,000	-	-	-
1 Lee Avenue Bicycle Path	New	-	-	120,000	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		<u>20,000</u>	<u>15,000</u>	<u>120,000</u>	<u>-</u>	<u>-</u>
Street and Drainage Improvements						
1 Lee Avenue / Archers Creek Culvert Replacement	Replacement	15,000	-	-	-	-
1 Golf Cart Path Improvements	New	18,000	18,000	18,000	18,000	18,000
1 Islander Drive / WORA Improvements	New	263,000	-	-	-	-
1 Annual Street Resurfacing	Repair	150,000	150,000	150,000	150,000	150,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		<u>446,000</u>	<u>168,000</u>	<u>168,000</u>	<u>168,000</u>	<u>168,000</u>

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Beach and Sound Access Improvements						
1	Replace El Woods Pier	Replacement	-	-	-	30,000
1	Replace Cedar Street Pier	Replacement	-	20,000	-	-
1	Replace Bluewater Drive Pier	Replacement	-	-	-	65,000
3	Beach Vehicle Ramp / Park Gates	New	-	12,000	-	-
3	Beach Access Replacements	Replacement	90,000	90,000	90,000	90,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS			90,000	122,000	90,000	120,000
Storm Water Projects						
1	Small Area Solutions	New	15,000	15,000	15,000	15,000
TOTAL STORM WATER PROJECTS			15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition						
1	Police Station / Board Room Roof Replacement	Replacement	-	100,000	-	-
1	Fire Station 2 Expansion	New	-	350,000	-	-
1	Fire Station 1 Renovation / Expansion	New	-	1,500,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION			-	1,950,000	-	-
Beach Nourishment / Inlet Management						
1	Bogue Inlet Realignment / Western Nourishment	New	-	-	15,000,000	-
1	Eastern Emerald Isle Nourishment	New	9,200,000	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT			9,200,000	-	15,000,000	-
Summary of Planned Expenditures		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Planning and Inspections		-	30,000	-	-	-
Police		101,000	101,000	104,000	104,000	89,000
Fire		-	1,095,000	-	34,000	114,000
EMS		-	250,000	65,000	-	17,000
Public Works		25,000	50,000	40,000	130,000	-
Solid Waste		-	-	-	-	210,000
Parks and Recreation		104,500	35,000	80,000	-	-
Sidewalks and Bicycle Paths		20,000	15,000	120,000	-	-
Street Improvements		446,000	168,000	168,000	168,000	168,000
Beach and Sound Access Improvements		90,000	122,000	90,000	120,000	155,000
Storm Water Projects		15,000	15,000	15,000	15,000	15,000
Public Buildings / Land Acquisition		-	1,950,000	-	-	-
Beach Nourishment / Inlet Management		9,200,000	-	-	15,000,000	-
TOTAL		10,001,500	3,831,000	682,000	15,571,000	768,000
GRAND TOTAL - FY 2018-19 through FY 2022-23		30,853,500				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Planning and Inspections						
1 SUV / Truck	General Fund - Annual	-	30,000	-	-	-
TOTAL PLANNING AND INSPECTIONS		-	30,000	-	-	-
Police						
1 SUV / Truck	General Fund - Annual	35,000	35,000	36,000	36,000	37,000
1 Patrol Car-Marked	General Fund - Annual	-	-	34,000	34,000	35,000
2 Patrol Car-Marked	General Fund - Annual	66,000	66,000	-	-	-
1 Un-Marked Vehicle	General Fund - Annual	-	-	34,000	34,000	-
1 All Terrain Vehicle	General Fund - Annual	-	-	-	-	17,000
TOTAL POLICE		101,000	101,000	104,000	104,000	89,000
Fire						
2 All Terrain Vehicles	General Fund - Annual	-	-	-	34,000	34,000
1 Fire Rescue Truck - 4WD	General Fund - Annual	-	31,000	-	-	40,000
1 Asst Chief Vehicle	General Fund - Annual	-	34,000	-	-	-
1 Chief Vehicle	General Fund - Annual	-	-	-	-	40,000
2 Jet Ski	General Fund - Annual	-	30,000	-	-	-
1 Fire Ladder Truck	Installment Financing	-	1,000,000	-	-	-
TOTAL FIRE		-	1,095,000	-	34,000	114,000
EMS						
1 Heart Monitors	General Fund - Annual	-	25,000	25,000	-	-
1 Ambulance	Installment Financing	-	225,000	-	-	-
1 Chief Vehicle	General Fund - Annual	-	-	40,000	-	-
1 All Terrain Vehicle	General Fund - Annual	-	-	-	-	17,000
TOTAL EMS		-	250,000	65,000	-	17,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Public Works						
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 Pothole Repair Equipment	General Fund - Annual	25,000	-	-	-	-
1 Sewer Vac	General Fund - Annual	-	-	-	55,000	-
1 Mini Excavator	General Fund - Annual	-	-	-	45,000	-
1 Bucket Truck	General Fund - Annual	-	50,000	-	-	-
TOTAL PUBLIC WORKS		25,000	50,000	40,000	130,000	-
Solid Waste						
1 Pick-Up Truck	General Fund - Annual	-	-	-	-	35,000
1 Brush Truck	General Fund - Annual	-	-	-	-	175,000
TOTAL SOLID WASTE		-	-	-	-	210,000
Parks and Recreation						
1 Pick-Up Truck	General Fund - Annual	25,000	35,000	-	-	-
1 Utility Vehicle	General Fund - Annual	-	-	15,000	-	-
1 Riding Mower	General Fund - Annual	9,500	-	15,000	-	-
1 McLean-Spell Park Improvements	Installment Financing	70,000	-	-	-	-
2 Pickleball Courts	General Fund - Annual	-	-	50,000	-	-
TOTAL PARKS AND RECREATION		104,500	35,000	80,000	-	-
Sidewalks and Bicycle Paths						
1 Downtown Lighting Improvements	General Fund - Annual	20,000	-	-	-	-
1 Banners	Contributions	-	15,000	-	-	-
1 Lee Avenue Bicycle Path	Bicycle and Ped Fund	-	-	60,000	-	-
	General Fund - Annual	-	-	60,000	-	-
TOTAL SIDEWALKS AND BICYCLE PATHS		20,000	-	120,000	-	-
Street and Drainage Improvements						
1 Lee Avenue / Archers Creek Culvert Replacement	General Fund - Annual	15,000	-	-	-	-
1 Golf Cart Path Improvements	Golf Cart Fees	18,000	18,000	18,000	18,000	18,000
1 Islander Drive / WORA Improvements	Proceeds - Land Sale	163,000	-	-	-	-
	Grant Funding	100,000	-	-	-	-
1 Annual Street Resurfacing	Powell Bill	150,000	150,000	150,000	150,000	150,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		446,000	168,000	168,000	168,000	168,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Beach and Sound Access Improvements						
1 Replace El Woods Pier	General Fund - Annual	-	-	-	30,000	-
1 Replace Cedar Street Pier	General Fund - Annual	-	20,000	-	-	-
1 Replace Bluewater Drive Pier	General Fund - Annual	-	-	-	-	65,000
3 Beach Vehicle Ramp / Park Gates	General Fund - Annual	-	12,000	-	-	-
3 Beach Access Replacements	General Fund - Annual	90,000	90,000	90,000	90,000	90,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		90,000	122,000	90,000	120,000	155,000
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 Police Station / Board Room Roof Replacement	Installment Financing	-	100,000	-	-	-
1 Fire Station 2 Expansion	Installment Financing	-	350,000	-	-	-
1 Fire Station 1 Renovation / Expansion	Installment Financing	-	1,500,000	-	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		-	1,950,000	-	-	-
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	1,150,000	-	-	-	-
	Grant Funding	4,600,000	-	-	-	-
	County Room Occ Tax	3,450,000	-	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		9,200,000	-	-	15,000,000	-
		<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Summary of Suggested Revenue Sources						
General Fund - Annual		300,500	473,000	454,000	403,000	600,000
Powell Bill		150,000	150,000	150,000	150,000	150,000
Bicycle and Ped Fund		-	-	60,000	-	-
Golf Cart Fees		18,000	18,000	18,000	18,000	18,000
Contributions		-	15,000	-	-	-
Proceeds - Land Sale		163,000	-	-	-	-
Grant Funding		4,700,000	-	-	10,000,000	-
Installment Financing		70,000	3,175,000	-	-	-
Future Beach Nourishment Fund		1,150,000	-	-	1,250,000	-
County Room Occupancy Tax		3,450,000	-	-	3,750,000	-
TOTAL		10,001,500	3,831,000	682,000	15,571,000	768,000
GRAND TOTAL - FY 2018-19 through FY 2022-23		30,853,500				

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 / Truck	2005	Chevy	Tahoe	65,075	\$ 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>
SUV (2336)	2007	Ford	Explorer (2336)	108,001	\$ 28,000	12	2018-19	\$ 35,000
Patrol Car (0462)	2011	Ford	C V (0462)	116,035	\$ 29,000	8	2018-19	\$ 33,000
Patrol Car (5758)	2013	Ford	Taurus (5758)	117,951	\$ 29,000	6	2018-19	\$ 33,000
SUV (2339)	2007	Ford	Explorer (2339)	110,240	\$ 28,000	13	2019-20	\$ 35,000
Patrol Car (5757)	2013	Ford	Taurus (5757)	99,061	\$ 29,000	7	2019-20	\$ 33,000
Patrol Car (9713)	2013	Ford	Taurus (9713)	88,857	\$ 29,000	7	2019-20	\$ 33,000
Sergeant Vehicle (4854)	2014	Dodge	4x4 Truck (4854)	73,319	\$ 32,000	7	2020-21	\$ 36,000
Chief's Vehicle (8470)	2013	Ford	Explorer (8470)	61,876	\$ 31,000	8	2020-21	\$ 34,000
Patrol Car (9712)	2013	Ford	Taurus (9712)	81,780	\$ 29,000	8	2020-21	\$ 34,000
Sergeant Vehicle(4855)	2014	Dodge	4x4 Truck (4855)	48,883	\$ 32,000	8	2021-22	\$ 36,000
Major's Vehicle (5759)	2013	Ford	Taurus (5759)	50,783	\$ 29,000	9	2021-22	\$ 34,000
Patrol Car (6690)	2015	Dodge	Charger (6690)	45,779	\$ 28,000	7	2021-22	\$ 34,000
Beach Patrol ATV (1412)	2015	Bobcat	UTV (1412)	858	\$ 14,000	8	2022-23	\$ 17,000
Sergeant Vehicle (3714)	2015	Dodge	4x4 Truck (3714)	39,648	\$ 32,000	8	2022-23	\$ 37,000
Patrol Car (0921)	2016	Dodge	Charger (0921)	33,906	\$ 36,000	7	2022-23	\$ 35,000
Lieutenant Truck (9411)	2016	Dodge	4x4 Truck (9411)	20,233	\$ 39,000	8	2023-24	\$ 37,000
Sergeant Vehicle (5634)	2015	Dodge	4x4 Truck (5634)	35,231	\$ 32,000	9	2023-24	\$ 37,000
Patrol Car (4004)	2016	Dodge	Charger (4004)	21,370	\$ 36,000	8	2023-24	\$ 35,000
Captain's Truck (4177)	2017	Dodge	4x4 Truck (4177)	11,654	\$ 39,000	8	2024-25	\$ 38,000
Patrol Car (9885)	2017	Dodge	Charger (9885)	13,750	\$ 36,000	8	2024-25	\$ 36,000
Patrol Car (5387)	2018	Dodge	Charger (5387)	650	\$ 36,000	8	2025-26	\$ 36,000
Patrol Car (5386)	2018	Dodge	Charger (5386)	2,259	\$ 36,000	8	2025-26	\$ 36,000
Truck (on order)	2018	Dodge	Ram	-	\$ 39,000	8	2025-26	\$ 38,000
Beach Patrol ATV	2018	Polaris	Ranger 500	-	\$ 10,000	10	2027-28	\$ 12,000

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>
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	16	2019-20	\$ 15,000
Jet Ski	2004	Yamaha	XL700	n/a	\$ 6,800	16	2019-20	\$ 15,000
Ladder 7	1998	Emergency One	75' Quint	28,864	\$ 430,000	22	2019-20	\$ 1,000,000
Car 9 (Assistant Chief)	2008	Ford	Explorer	71,778	\$ 26,000	12	2019-20	\$ 34,000
Rescue 5 (Station 2)	2008	Chevy	Silverado	44,699	\$ 25,000	12	2019-20	\$ 31,000
ATV	2016	Kawasaki	Mule	172	\$ 14,000	4	2021-22	\$ 17,000
ATV	2016	Kawasaki	Mule	289	\$ 14,000	4	2021-22	\$ 17,000
Car 6 (Chief)	2013	Ford	Expedition	72,869	\$ 30,000	10	2022-23	\$ 40,000
Rescue 4 (Station 1)	2013	Ford	F150	18,813	\$ 30,000	10	2022-23	\$ 40,000
ATV	2018	Kawasaki	Mule	-	\$ 15,300	4	2022-23	\$ 17,000
ATV	2018	Kawasaki	Mule	-	\$ 15,300	4	2022-23	\$ 17,000
Engine 3	2004	Emergency One	Pumper	46,452	\$ 348,000	20	2023-24	\$ 625,000
Sound Rescue Boat	2011	Carolina	Skiff	n/a	\$ 18,000	15	2025-26	\$ 30,000
Engine 2	2009	Emergency One	Pumper	50,762	\$ 420,000	20	2028-29	\$ 675,000
Engine 1	2014	Toyne	Pumper	20,882	\$ 450,000	20	2033-34	\$ 725,000
Car 8 (Fire Inspector)	2003	Dodge	Durango	137,464	\$ 25,000	Until rotated out with newer vehicle		

EMS DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Heart Monitor	2011	PhysioControl	LifePak 15	n/a	\$ 26,667	9	2019-20	\$ 25,000
Ambulance - EMS 1	2010	Chevrolet	Wheeled Coach	99,387	\$ 100,000	10	2019-20	\$ 225,000
Heart Monitor	2011	PhysioControl	LifePak 15	n/a	\$ 26,667	10	2020-21	\$ 25,000
ATV	2017	Bobcat	ATV	54	\$ 14,000	6	2022-23	\$ 17,000
Ambulance - EMS 2	2012	Chevrolet	Wheeled Coach	62,206	\$ 125,000	13	2024-25	\$ 225,000
Auto CPR System	2017	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	\$ 18,000
Auto CPR System	2017	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	\$ 18,000
EMS QRV 1	2016	Chevrolet	Silverado 1500	19,838	\$ 42,200	10	2025-26	\$ 45,000
Stretcher Lift	2017	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	\$ 23,000
Stretcher Lift	2017	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	\$ 23,000
Power Stretcher	2017	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	\$ 16,000
Power Stretcher	2017	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	\$ 16,000
Heart Monitor	2018	PhysioControl	LifePak 15	n/a	\$ 24,000	10	2027-28	\$ 35,000
Generator for Building	2009	CAT	D60-6 Generator	143	\$ 23,670	20	2028-29	\$ 25,000

PUBLIC WORKS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Pothole Repair Equipment	1992	Aeroil	Asphalt Reclaimer	n/a	\$ 18,200	26	2018-19	\$ 25,000
M-3 Prisoner Transport	2011	Ford	Passenger Van	170,421	\$ 20,000	10	2020-21	\$ 30,000
M-5 Zero Turn Mower	2011	Scag	Mower	910	\$ 8,000	10	2020-21	\$ 10,000
M-4 Pick-Up Truck	2012	Dodge	Truck	71,434	\$ 19,000	10	2021-22	\$ 30,000
M-8 Pick-Up Truck	2014	Ford	F-150	34,901	\$ 25,000	10	2023-24	\$ 35,000
M-21 Dump Truck	1994	International	T444E	70,735	\$ 40,000	30	2023-24	\$ 75,000
M-31 Backhoe / Loader	2000	Case	580	3,047	\$ 55,000	25	2024-25	\$ 75,000
M-12 Zero Turn Mower	2016	Scag	Tiger Cat 52"	178	\$ 7,900	10	2025-26	\$ 12,000
M-32 Dump Truck	2002	International	4300	38,327	\$ 50,000	25	2026-27	\$ 75,000
M-23 Tractor	1995	Ford	3930	2,131	\$ 16,000	Spare - Replacement strategy uncertain		
M-28 Pick-Up Truck	1999	Chevrolet	CK15753	165,796	\$ 25,000	Until rotated out with newer vehicle		

SOLID WASTE

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
M-7 Pick-Up Truck	2013	Ford	F250	34,645	\$ 20,000	10	2022-23	\$ 35,000
M-6 Brush Truck	2013	International	4300	116,950	\$ 135,000	10	2022-23	\$ 175,000
M-11 Pick-Up Truck	2016	Chevrolet	Silverado 2500HD	13,985	\$ 26,000	10	2025-26	\$ 35,000
M-38 Utility Vehicle	2017	Kubota	ATV	254	\$ 10,000	10	2026-27	\$ 14,000
M-15 Pick-Up Truck	2018	Chevrolet	Silverado	2,840	\$ 28,000	10	2027-28	\$ 30,000
M-10 Brush Truck	2016	Freightliner	M2106	44,471	\$ 127,000	12	2027-28	\$ 200,000

PARKS AND RECREATION

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Estimated Replacement Cost</u>
Riding Mower P-3	2009	Scag	Mower 52"	1,011	\$ 6,000	10	2018-19	\$ 9,500
Pick-Up Truck P-8	2007	Chevrolet	Silverado	124,379	\$ 17,000	12	2018-19	\$ 25,000
Pick-Up Truck P-10	2006	Chevrolet	4x4	70,640	\$ 25,000	14	2019-20	\$ 35,000
Riding Mower P-4	2011	Hustler	Super Z	1,154	\$ 8,000	10	2020-21	\$ 15,000
Utility Vehicle P-6	2009	John Deere	Gator	526	\$ 8,000	11	2020-21	\$ 15,000
Dump Truck P-1	2004	Chevrolet	Dump	42,056	\$ 23,000	20	2023-24	\$ 50,000
Riding Mower P-7	2015	Scag	Mower 48"	535	\$ 8,000	10	2024-25	\$ 12,000
Riding Mower/Edger P-12	2015	Grasshopper	Mower/Edger	333	\$ 8,000	10	2024-25	\$ 12,000
School Activity Bus (used)	1996	Ford	Bus	154,923	\$ 8,250	7	2024-25	\$ 13,000
Pick-Up Truck P-15	2015	Chevrolet	4X4	22,216	\$ 25,000	10	2024-25	\$ 30,000
Tractor P-11	2005	John Deere	4120	2,569	\$ 25,000	25	2029-30	\$ 50,000
Pick-Up Truck P-9	2016	Chevrolet	4x4	11,494	\$ 29,000	16	2032-33	\$ 30,000
Pick-Up Truck P-5	2018	Chevrolet	Silverado 1500	400	\$ 27,000	16	2033-34	\$ 30,000
Chevrolet S-10 Pick-Up Truck	2003	Chevrolet	S-10	84,500			Spare - Replacement strategy uncertain	
Riding Mower (Blower) P-2	2007	Scag	Mower 48"	437			Spare - Replacement strategy uncertain	
Riding Mower P-14	2007	Scag	Mower 48"	1,005			Spare - Replacement strategy uncertain	

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	FY 17-18 <u>Projected</u>	FY 18-19 <u>Budget</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Projected</u>	FY 21-22 <u>Projected</u>	FY 22-23 <u>Projected</u>
Remaining Principal at July 1	\$ 2,150,823	\$ 2,236,859	\$ 1,659,028	\$ 4,498,758	\$ 3,776,705	\$ 3,038,711
Minus Principal Payments	(513,964)	(577,831)	(335,270)	(722,053)	(737,994)	(754,587)
Plus New Debt						
2018 McLean-Spell Park	600,000	-	-	-	-	-
2020 Ambulance	-	-	225,000	-	-	-
2020 Ladder Truck	-	-	1,000,000	-	-	-
2020 Fire Station 1 Renovation / Expansion	-	-	1,500,000	-	-	-
2020 Fire Station 2 Expansion	-	-	350,000	-	-	-
2020 Police Station / Board Rm Roof Replace	-	-	100,000	-	-	-
Remaining Principal at June 30	\$ 2,236,859	\$ 1,659,028	\$ 4,498,758	\$ 3,776,705	\$ 3,038,711	\$ 2,284,124
Estimated Assessed Value	\$ 2,788,854,948	\$ 2,788,854,948	\$ 2,802,799,223	\$ 2,816,813,219	\$ 2,830,897,285	\$ 2,845,051,771
Outstanding Debt at 6/30 as % of Assessed Value	0.08%	0.06%	0.16%	0.13%	0.11%	0.08%
Estimated Permanent Population	3,791	3,829	3,867	3,906	3,945	3,984
Outstanding Debt Per Capita	\$ 590	\$ 433	\$ 1,163	\$ 967	\$ 770	\$ 573
Total # of Real Property Parcels	7,370	7,370	7,370	7,370	7,370	7,370
Outstanding Debt Per Real Property Parcel	\$ 304	\$ 225	\$ 610	\$ 512	\$ 412	\$ 310

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 17-18</u> <u>Projected</u>	<u>FY 18-19</u> <u>Budget</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>FY 22-23</u> <u>Projected</u>
Debt Principal Payments						
2013 Refinancing	238,834	242,631	-	-	-	-
2013 Community Improvements Package	266,667	266,667	266,667	266,667	266,667	266,667
2014 Land Purchase	8,463	8,533	8,603	8,674	8,745	8,817
2018 McLean-Spell Park	-	60,000	60,000	60,000	60,000	60,000
2020 Ambulance	-	-	-	41,541	43,203	44,931
2020 Ladder Truck	-	-	-	184,627	192,012	199,693
2020 Fire Station 1 Renovation / Expansion	-	-	-	123,495	128,744	134,215
2020 Fire Station 2 Expansion	-	-	-	28,816	30,040	31,317
2020 Police Station / Board Rm Roof Replace	-	-	-	8,233	8,583	8,948
TOTAL PRINCIPAL PAYMENTS	\$ 513,964	\$ 577,831	\$ 335,270	\$ 722,053	\$ 737,994	\$ 754,587
Debt Interest Payments						
2013 Refinancing	7,655	3,858	-	-	-	-
2013 Community Improvements Package	34,720	28,933	23,147	17,360	11,573	5,787
2014 Land Purchase	537	467	397	326	255	183
2018 McLean-Spell Park	-	21,420	19,278	17,136	14,994	12,852
2020 Ambulance	-	-	-	9,000	7,338	5,610
2020 Ladder Truck	-	-	-	40,000	32,615	24,934
2020 Fire Station 1 Renovation / Expansion	-	-	-	63,750	58,501	53,030
2020 Fire Station 2 Expansion	-	-	-	14,875	13,650	12,374
2020 Police Station / Board Rm Roof Replace	-	-	-	4,250	3,900	3,535
TOTAL INTEREST PAYMENTS	\$ 42,912	\$ 54,678	\$ 42,822	\$ 166,697	\$ 142,827	\$ 118,305
TOTAL PRINCIPAL + INTEREST	\$ 556,876	\$ 632,509	\$ 378,092	\$ 888,750	\$ 880,821	\$ 872,893
TOTAL GENERAL FUND	9,450,760	9,998,100	11,404,670	10,928,625	11,337,119	11,822,007
General Debt Service as % of General Fund	5.89%	6.33%	3.32%	8.13%	7.77%	7.38%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2018-19

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, 2018 and ending June 30, 2019, according to the following schedule:

Governing Body	88,906
Legal	15,000
Administration	611,054
Planning and Inspections	186,270
Police	1,843,087
Fire	1,623,666
EMS	653,982
Public Works	796,087
Solid Waste	1,483,209
Parks and Recreation	1,125,079
Nondepartmental	521,250
Debt Service	632,509
Transfers to Other Funds	418,000
TOTAL GENERAL FUND APPROPRIATIONS	9,998,100

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,333,600
Sales Tax	2,000,000
State-Collected Revenues	779,800
Solid Waste Fees	1,504,400
EMS Service Fees	215,000
Development Permit Fees	238,000
Other Fees	394,000
Parks and Recreation Fees	191,500
Grant Revenues	126,900
Other Revenues	166,100
Installment Financing Proceeds	-
Interest Earnings	25,000
Transfers from Other Funds	-
Special Separation Allowance Fund Balance	23,800
Fund Balance	-
TOTAL GENERAL FUND REVENUES	9,998,100

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2018-19

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, 2018 and ending June 30, 2019, according to the following schedule:

Appropriation to Fund Balance	939,500
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	939,500

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, 2018 and ending June 30, 2019 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	274,500
Transfer from General Fund	400,000
Interest Earnings	65,000
Proceeds - Land Sale	200,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	939,500

SECTION 5. The following amounts are hereby appropriated in the Half-Marathon Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019, according to the following schedule:

Race Expenditures	32,000
Donations to Charity	20,000
Transfer to Bike and Ped CPO	20,000
TOTAL HALF-MARATHON FUND APPROPRIATIONS	72,000

SECTION 6. It is estimated that the following revenues will be available in the Half-Marathon Fund during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	40,000
Carteret County Tourism Development Authority	15,000
Sponsorships	11,000
Miscellaneous	6,000
TOTAL HALF MARATHON FUND REVENUES	72,000

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2018-19

SECTION 7. The following amounts are hereby appropriated in the Beach Music Festival Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019, according to the following schedule:

Music Performances	25,300
Advertising and Miscellaneous	<u>30,000</u>
TOTAL BEACH MUSIC FESTIVAL FUND APPROPRIATIONS	55,300

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, 2018 and ending June 30, 2019 to meet the foregoing appropriations, according to the following schedule:

Carteret County Tourism Development Authority	20,000
Sponsorships	21,000
T-Shirt Sales	7,700
Vendor Fees	3,000
Fund Balance	<u>3,600</u>
TOTAL BEACH MUSIC FESTIVAL FUND REVENUES	55,300

SECTION 9. The following amounts are hereby appropriated in the EMS Volunteer Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019, according to the following schedule:

Emergency Medical Services	<u>5,000</u>
TOTAL EMS VOLUNTEER FUND APPROPRIATIONS	5,000

SECTION 10. It is estimated that the following revenues will be available in the EMS Volunteer Fund during the fiscal year beginning July 1, 2018 and ending June 30, 2019 to meet the foregoing appropriations, according to the following schedule:

Donations	2,500
Fundraising Proceeds	<u>2,500</u>
TOTAL EMS VOLUNTEER FUND REVENUES	5,000

SECTION 11. There is hereby levied a General Fund tax rate of \$0.155 per \$100 valuation of taxable property as listed for taxes as of January 1, 2018, 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.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2018-19

SECTION 12. There is hereby levied a Municipal Service District tax rate of \$0.04 per \$100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2018, 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 13. The Emerald Isle Fee Schedule, FY 2018-19, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2018.

SECTION 14. Appropriations are authorized by department totals. The Town Manager, as Budget Officer, is authorized to re-allocate departmental appropriations among the various line items as the same becomes necessary during the budget year. The Budget Officer is also authorized to make recommendations to the Town Board of Commissioners concerning the transfer of monies from one department to another within the same fund. The Board of Commissioners shall approve all interdepartmental transfer of funds at a regularly scheduled meeting and the same shall be entered in the minutes. The Budget Officer is authorized to make budget amendments to departments who receive donations during the year and will notify the Board of the amendments at the next regular meeting.

SECTION 15. 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 16. 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 17. 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.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2018-19

SECTION 18. 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 19. All ordinances and/or parts of ordinances in conflict herewith are hereby repealed.

ADOPTED this _____ day of _____, 2018.

Eddie Barber, Mayor

ATTEST:

Rhonda C. Ferebee, Town Clerk, CMC

EMERALD ISLE FEE SCHEDULE

FY 2018-19

	<u>FY 17-18</u> <u>ACTUAL</u>	<u>FY 18-19</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
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
GOLF CART REGISTRATION PERMITS	100.00	100.00
WITH ATTENDANCE AT SAFETY REGULATIONS CLASS	75.00	75.00
HANDICAPPED	0.00	0.00
COMMERCIAL BASE FEE (PLUS \$75/CART)	500.00	500.00
<u>SOLID WASTE</u>		
RESIDENTIAL	228.00 PER UNIT PER YEAR	228.00 PER UNIT PER YEAR
<u>EMERGENCY MEDICAL SERVICE FEES</u>		
Mileage Charge	18.50 Per Mile	18.50 Per Mile
ALS Level 1 Non-emergent Transport	590.00 Base	590.00 Base
ALS Level 1 Emergent Transport	700.00 Base	700.00 Base
ALS Level 2 Emergent Transport	1010.00 Base	1010.00 Base
BLS Non-Emergent Transport	525.00 Base	525.00 Base
BLS Emergent Transport	595.00 Base	595.00 Base
ALS Treat, No Transport	100.00 Base	0.00 Base

EMERALD ISLE FEE SCHEDULE

FY 2018-19

	FY 17-18 <u>ACTUAL</u>	FY 18-19 <u>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; Fridays, Saturdays, Sundays, and Holidays; 7 am - 4 pm</i>		
EASTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	10.00 per day per vehicle	10.00 per day per vehicle
<i>All Other Dates and Times</i>		
EASTERN OCEAN REGIONAL ACCESS	0.00 per day per vehicle	0.00 per day per vehicle
WESTERN OCEAN REGIONAL ACCESS	0.00 per day per vehicle	0.00 per day per vehicle
<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 2018-19

	<u>FY 17-18</u> <u>ACTUAL</u>	<u>FY 18-19</u> <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	60.00 BASE	60.00 BASE
HEATED SQUARE FEET	0.60 SQ. FT	0.60 SQ. FT
UNHEATED SQUARE FEET	0.30 SQ. FT	0.30 SQ. FT
TOTAL AREA OPEN DECKS (NOT UNDER ROOF), PIER, ACCESS	0.30 SQ. FT	0.30 SQ. FT
Note: Total of above includes electrical, mechanical, plumbing, gas.		
Note: Significant renovation projects to be charged fee per sq. ft.		
SINGLE-WIDE MOBILE HOME	150.00	150.00
DOUBLE-WIDE MOBILE HOME	200.00	200.00
REINSPECTION FEE (AFTER 1st FAILURE)	0.00	0.00
REINSPECTION FEE (AFTER 2nd FAILURE)	50.00	50.00
REINSPECTION FEE (AFTER 3rd FAILURE)	75.00	75.00
REINSPECTION FEE (AFTER 4th FAILURE)	100.00	100.00
<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	60.00	60.00
INSTALLATION OF ROADS / STREETS	250.00	250.00
DEMOLITION FEE	100.00	100.00
HOUSE MOVING FEE - Small	250.00	250.00
HOUSE MOVING FEE - Large	500.00	500.00
DUNES AND VEGETATION	60.00	60.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	60.00	60.00
STORM WATER PERMIT - 10,000 sq. ft. disturbed or greater	1500.00	1500.00
STORM WATER PERMIT - less than 10,000 sq. ft. disturbed	60.00	60.00

EMERALD ISLE FEE SCHEDULE

FY 2018-19

		FY 17-18	FY 18-19
		<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 2018-19

	FY 17-18 ACTUAL		FY 18-19 RECOMMENDED	
<u>COMMUNITY CENTER MEMBERSHIPS</u>				
RESIDENT / PROPERTY OWNER				
INDIVIDUAL	100.00	PER CALENDAR YEAR	150.00	PER CALENDAR YEAR
FAMILY	150.00	PER CALENDAR YEAR	200.00	PER CALENDAR YEAR
OVER AGE 75	0.00	PER CALENDAR YEAR	0.00	PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>	
NON-RESIDENT / PROPERTY OWNER				
INDIVIDUAL	300.00	PER CALENDAR YEAR	350.00	PER CALENDAR YEAR
FAMILY	450.00	PER CALENDAR YEAR	500.00	PER CALENDAR YEAR
<i>After October 1</i>	<i>50% off annual fee</i>		<i>50% off annual fee</i>	
WALKERS ONLY				
	25.00	PER CALENDAR YEAR	25.00	PER CALENDAR YEAR
	5.00	PER DAY	5.00	PER DAY
<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 2018-19

	<u>FY 17-18</u> <u>ACTUAL</u>	<u>FY 18-19</u> <u>RECOMMENDED</u>
<u>RECREATION CLASSES</u>		
AEROBICS		
COMMUNITY CENTER MEMBERS	1.00 PER CLASS	1.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	5.00 PER CLASS	5.00 PER CLASS
YOGA		
COMMUNITY CENTER MEMBERS	2.00 PER CLASS	2.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	7.00 PER CLASS	7.00 PER CLASS
YOGA AS MEDICINE		
COMMUNITY CENTER MEMBERS	5.00 PER CLASS	5.00 PER CLASS
COMMUNITY CENTER NON-MEMBERS	10.00 PER CLASS	10.00 PER CLASS
<u>RECREATION PROGRAMS</u>		
(Same fee for Community Center Members and Non-Members)		
PRE SCHOOL	125.00 PER MONTH	125.00 PER MONTH
AFTER SCHOOL	225.00 PER MONTH	225.00 PER MONTH
SUMMER CAMP	85.00 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