



TOWN OF EMERALD ISLE, NORTH CAROLINA

FY 2020-2021 RECOMMENDED BUDGET

Presented to the Emerald Isle Board of Commissioners - May 12, 2020





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Mayor	Eddie Barber	Town Manager	Matt Zapp
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 12, 2020



May 12, 2020

To: Honorable Mayor & Commissioners

The FY 20-21 Recommended Budget is attached for your review and consideration. The Recommended Budget across all funds is \$11,474,251; a \$104,883 or 1.0 % increase from the FY 19-20 originally adopted total budget.

OVERVIEW

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

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

Matt Zapp, Town Manager



The FY 20-21 Recommended Budget addresses the Board established priorities as discussed during December 2019 goal-setting process. Including data from the most recent real property tax revaluation performed by Carteret County, the recommended Town of Emerald Isle budget includes the current property tax rate of \$0.15 for FY 20-21. NOTE: The calculated revenue neutral tax rate would be \$0.142.

It is the opinion of the budget officer that the Recommended Budget includes sufficient resources to enable staff to address the high quality service expectations of residents and visitors, while adequately maintaining facilities and equipment utilized to provide services, and makes targeted investments in capital initiatives to enhancing overall community quality of life. Although the annual balanced budget equation invariably has become more challenging to achieve desired priorities while maintaining the current property tax rate, confidence is high that the proposed spending plan for FY 20-21 represents a fiscally responsible budget. Staff is prepared for the necessary review process over the coming weeks. We anticipate developing a like-minded consensus of the Board via work sessions (as needed) and the required public hearing scheduled for June 9, 2020, to elicit desired public input into the process.

The cost of Town government will increase slightly some Emerald Isle property owners between FY 20-21 and FY 19-20, due to the recent market revaluation. The recommended General Fund property tax rate will remain the same at 15.5 cents per \$100.00 of property valuation. The proposed budget includes a total of 14.5 cents of the General Fund property tax rate to be allocated for general Town services, while 1.0 cents is earmarked for beach nourishment activities. The recommended Primary Benefit District (oceanfront and inlet-front properties only) property tax rate equals 4 cents and enables the Town to continue to reserve funds for future beach nourishment projects. The Town's annual solid waste fee, intended for use to fully fund all trash, recycling, yard debris, and other solid waste collection services, is recommended to increase to \$255.00 annually for all developed residential properties. This 6.25% increase is necessary to cover direct costs associated with recycling, so that the Town can maintain such an essential service. This said, management recommends an accounting transition over the next year to the use of a dedicated Solid Waste Enterprise Fund to more accurately capture the costs of this "business-type" service on an annual basis. A chart illustrating the total annual cumulative

service delivery cost (property tax & solid waste fee) for a random sample of properties throughout the Town is included in the “Summary Budget Information” section of the budget document.

GENERAL FUND

The largest portion of the total budget is the General Fund. The total FY 20-21 General Fund budget is \$10,968,520, which is a \$94,236, or 0.87% increase over the FY 19-20 originally adopted budget. The FY 20-21 Recommended Budget maintains current service levels and quality standards, and includes additional resources to improve or expand certain services as described in the budget documents that follow. The Recommended Budget also includes sufficient funding for necessary capital items to insure that Town staff can provide efficient services and present the appropriate image of the Town.

The General Fund also includes funding for salary increases (2.0% COLA) for Town employees that is minimally in excess of the annual change in the Consumer Price Index, and meets inflationary and other service demand pressures across the organization. Sufficient funding is included to maintain the Town’s health insurance program for full-time employees. The Town was fortunate to experience minor changes in health insurance premiums for FY 20-21.

Management recommends that credit/debit card fees become the responsibility of the beneficiary, i.e. the customer. The proposed budget for FY 20-21 still reflects the cost of these transactions being borne by the Town, because the recommended transition will take approximately a year since it needs to be timed with the financial software conversion included in the budget. This delay also gives the Town ample time to advise customers who currently utilize the service that the change is coming next year. The transition to customer fee responsibility is necessary so that all taxpayers/customers are not unfairly burdened by having to share the cost of this “convenience” to the benefit of the fewer customers who elect to use their cards. This direct cost to the city is currently estimated at approximately \$20,000 or less per year, but the experience of other municipalities who have already made this change has consistently shown that the frequency of use will likely increase significantly when the software upgrade makes it much easier and even more convenient and attractive with the automated on-line features which will be available when the software conversion is complete.

FUTURE BEACH NOURISHMENT FUND

The Recommended Budget includes the 10th year of the Future Beach Nourishment Fund established to reserve funds for future beach nourishment activities. As previously mentioned, the recommended Primary Benefit District tax rate is 4 cents, generating an estimated \$310,680 in FY 20-21. These funds are supplemented by a \$309,000 transfer from the General Fund to the Future Beach Nourishment Fund, which is the historical annual appropriated amount. Factoring in increasing interest earnings, the Recommended Budget results in the addition of \$679,680 to be reserved in the Future Beach Nourishment Fund in FY 20-21.

SOLID WASTE FUND (Future)

As noted in the overview, this new fund is recommended by management for implementation effective July 1, 2021. This has no immediate or substantive effect on the operations of the department, but it will provide an improved accountability for the user fees generated and the degree to which those fees support the operation going forward.

SPECIAL EVENTS FUND

Funds for the Beach Music Festival; Marathon, Half-Marathon & 5K event; and, the Fishing Tournament are combined into a single fund entitled Special Events Fund. Each event is separately accounted for similar to individual departments in the General Fund, but this accounting method is less cumbersome for the Finance Department and positively impacts the annual audit process.

CAPITAL PROJECTS FUND

An updated 5-Year Capital Replacement / Improvement Program is included with the FY 20-21 Recommended Budget. The total cost of the proposed 5-year plan is \$35,870,500. The updated 5-year plan includes scheduled capital vehicle and equipment replacements and other beneficial capital improvements. The most significant items in the plan include: a major Phase 3 beach nourishment project, initial park improvements at the new McLean-Spell Park, scoping, design, financing & phased construction of an emergency services facility on current town property incorporating the current EMS facility into the new emergency services facility which will replace the current Fire Station #1, contain an emergency operations center and include site planning for the future addition of a replacement police department facility; and, renovations of the existing Fire Station #2.

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

DETAILED ANALYSIS BY FUND

The following discussion includes additional detail and supporting documentation about various revenue and expenditure opportunities and considerations impacting the FY 20-21 Recommended Budget.

FY 20-21 OVERALL BUDGET GOALS & CAPITAL PLANNING:

Based on direction from the Board of Commissioners in the past, and priorities expressed at the Board's special budget planning meeting in February, staff compiled the following list of the Board's expressed goals heading into the FY 20-21 budget and capital planning process:

1. Beach Nourishment Phase III,
2. Improved Beach Safety actions and staffing,
3. Complete repairs and upgrades to hurricane damaged beach & sound public access facilities,
4. Complete public access walkways replacements as scheduled,
5. Subcontract municipal tax collection services with Carteret County,
6. Establish a task force and pursue options related to a joint emergency operations complex. Develop cost-effective plan for an emergency services building project incorporating the current EMS facility, including an emergency operations center (EOC), replacing Fire Station #1 & include site planning consideration for the future

addition of a replacement police department facility during FY 20-21 for financing & construction in FY 22-23; consider design-build as the preferred option for the project,

7. Complete the Tyler Technologies financial software conversion,
8. Prepare for the retirement of the Town Clerk and onboard appropriate staff to maintain service levels,
9. Address storm water related issues, including Reed Drive, Lee Ave culvert and associated Archer's Creek crossings,
10. Consider funding an additional position in administration for public communication and outreach,
11. Provide a salary increase for Town employees consist with CPI considerations, maintain current employee benefits package including the new retiree health insurance program initiated in FY 18-19.
12. Work with necessary state agencies to address the navigational boat channel issue in Bogue Sound,
13. In cooperation with CCEC, work to install an EV charging station on the island.

In addition to the specific budget goals expressed by the Board, also emphasized in the budget document are additional priorities for FY 20-21 and the 5-year capital plan. These are as follows:

1. Carefully consider impacts of FY 20-21 budget on future years,
2. Utilize available unexpected FY 19-20 revenues to fund critical summer replacement equipment early in order to provide additional budget capacity in FY 20-21 and insure reliable equipment for summer season particularly water safety program funding,
3. Maintain a strong customer focus, and continue efforts aimed at convincing customers that Emerald Isle is truly different than the typical negative perception of government,

4. Maintain a high priority on community aesthetics throughout Emerald Isle recognizing that small incremental improvements accumulate and result in a more attractive community,
5. Maintain a responsible capital replacement strategy to insure service quality, employee efficiency and safety, and a positive image for the Town, and
6. Avoid funding operating expenditures with appropriated General Fund unassigned and unrestricted fund balances; and, maintain General Fund unassigned balance at a level that is acceptable to meet cash flow needs, address disaster recovery requirements, consideration of funding for unplanned opportunities and maintain a sound financial position which equates to more favorable credit ratings when borrowing becomes necessary or desirable.

The FY 20-21 Recommended Budget was developed with each of these goals and priorities in mind. It is management's belief that the recommended budget is a responsible revenue and expenditure plan that reflects Board priorities, embraces community values and is respectful of the burden imposed by taxes and fees on Emerald Isle taxpayers and customers.

FY 20-21 GENERAL FUND DETAIL ANALYSIS:

As noted earlier, the FY 20-21 Recommended Budget for the General Fund is \$10,968,520, which represents an \$94,236, or 0.87% increase over the FY 19-20 originally adopted budget.

GENERAL FUND REVENUES

Additional revenues included in the FY 20-21 General Fund budget are primarily derived from the revaluation of the Town's real property tax base. Expected growth in regional access parking fees and golf cart permit fees was also impacted in the current year by COVID-19, so conservative no growth projections are recommended in the proposed budget for FY 20-21. Most other revenues are conservatively projected to remain flat and comparable to current year levels.

A. Property Tax

The FY 20-21 Recommended Budget maintains the current 15.5 cent General Fund tax rate (14 cents for general services, 1.0 cents earmarked for beach nourishment), and this rate was again the 2nd lowest of the 21 beach towns in North Carolina in FY 19-20. Total property tax revenues anticipated in FY 20-21 in the General Fund are \$4,763,975. This amount is \$364,189, or 8.28% more than originally budgeted for FY 19-20. This revenue estimate is based on the Finance Department's most recent calculation of the Town's total tax base, which includes Carteret County assessed real property values of \$3.0 billion.

B. Sales Tax

For historical perspective, the Town's FY 18-19 actual sales tax revenue was \$2,044,691. The projection for FY 19-20 is identically estimated to be \$2,044,691. Unfortunately, the global impact of COVID-19 on the coastal region's tourist economy creates a very uncertain future. The Town will need to monitor sales tax closely going forward, as we anticipate a significant change could materialize during the coming fiscal year.

The FY 20-21 Recommended Budget includes a total of \$2,175,000 of sales tax revenue, which represents \$83,147 more than estimated in the originally adopted FY 19-20 budget. The FY 20-21 estimate assumes 4% growth over FY 19-20.

C. Electricity Sales Tax

The Recommended Budget anticipates a total of \$480,000 from electricity sales tax, a decrease of \$6,642 compared to the originally adopted FY 19-20 budget. The Town had experienced significant growth in this revenue source in past years, however, that growth appears to have slowed. The FY 20-21 Recommended Budget assumes a minor decrease of 1.36%. Electricity sales tax is the Town's 4th largest annual recurring revenue source, behind property tax, sales tax, and solid waste fees.

D. Other State-Collected Revenues

The Recommended Budget anticipates a total of \$291,500 from all other State-collected revenues (not including electricity sales tax). Overall, the proposed budget projects a minor decrease of approximately \$10,500. The telecommunications tax appears to be trending lower based upon recent experience; the Powell Bill state street aid also is projected to be slightly lower in the coming year.

E. Solid Waste Fees

As noted earlier, the annual solid waste fee is recommended to increase to \$255 per year for each developed residential property. This increase is needed to offset rising costs of recycling tipping fees. Total solid waste fee revenues are estimated at \$1,710,043, an increase of \$124,843 over the FY 19-20 original budget estimate. The increase is due in part to \$38,000 in revenue generated via an inter-local agreement with the Towns of Cedar Point and Cape Carteret, for the collection of their residential yard debris.

The Town's desire has been for the annual solid waste fee to cover 100% of the Town's direct and some indirect solid waste expenses. Including the proposed increase means the service remains a bargain at the equivalent of \$21.25 per month and is fair in that the cost of this individualized service is borne by the beneficiaries. Considering the exceptionally high solid waste service levels provided by the Town (twice per week trash collection, container roll-back service, weekly recycling collection, weekly yard debris collection, old appliance collection, and beach strand services), this fee is less than many other peer providers that do not offer a comparable level of service.

F. EMS Service Fees

The FY 20-21 Recommended Budget anticipates a total of \$290,000 of EMS service fees. This amount compares to a total of \$215,000 estimated collections for FY 19-20. The FY 20-21 estimate assumes revenue growth of \$25,000 due to improved collections efforts and \$50,000 via a voluntary subscription program.

EMS service fee revenues will fund an estimated 34% of the total EMS budget recommended for FY 20-21. Going forward with the new billing and collections firm in place, management recommends a more diligent collection effort be pursued to collect a much higher percentage of these fees. With insurance coverage levels and considering that many of the beneficiaries of the service are not taxpayers of the Town, it is another fairness issue that inevitably places an increased burden on taxpayers if the recipients of the service are not paying for services rendered. Many peer communities have improved collections without significant issues in cooperation with their billing & collection service provider.

G. Development Permit Fees

In part as a result of the aftermath of the hurricane and due to some planned growth, management is optimistic for the future of construction activity

trends, but not to the extent of being comfortable to budget a significant increase in development permit fee revenues for the upcoming year. With this tempered optimism, the FY 20-21 Recommended Budget assumes total development permit fee revenues of \$253,000, which is an increase of \$5,000 over the original estimate for FY 19-20

H. Regional Access Parking Fees

The FY 20-21 Recommended Budget anticipates a total of \$185,000 of parking fee revenue which is the same as the FY 19-20 original budget estimate. This actual revenue expected is conservatively estimated for FY 19-20 as a result of the impact of COVID-19 delaying collections at the start of this year. As previously reported, these funds are earmarked 100% for staffing and operating expenditures (in the Police, Fire, and Parks & Recreation departments) at the Town's two regional beach access facilities.

I. Beach Vehicle Permit Fees

A total of \$145,000 is budgeted in FY 20-21 which is an increase of \$7,000 above the FY 19-20 original budget. The ability for fishermen and others to access the beach by 4 wheel drive vehicles in the fall, winter, and early spring months remains a popular option for residents and visitors, and the Town issued approximately 2,500 paid permits in FY 19-20.

J. Golf Cart Registration Fees

The Town's golf cart program continues to increase in popularity, with the total number of registrations expected to top 1,000 this year. The proposed budget projects a total of \$90,000 in registration fees in FY 20-21, which is \$15,000 more than the FY 19-20 original budget. When the fee was increased in August 2017 to its current level, the Board of Commissioners designated that registration fee revenues collected in excess of \$50,000 per year would be reserved for future golf cart path infrastructure improvements. Staff recommends that funds collected between \$50,000 and \$75,000 (capped at \$25,000) could be available at year end for future improvements at the discretion of the Board of Commissioners with input from the Golf Cart Advisory Committee.

K. Parks and Recreation Fees

Parks and Recreation Department fees of \$195,500 are anticipated in the FY 20-21 Recommended Budget. This amount is \$4,500 above than the amount included in the FY 19-20 original budget. These fees are conservatively estimated to be relatively flat for the upcoming fiscal year considering the current year actuals are running slightly less than budget

thus far. Impacts of COVID-19 on programing and memberships may produce a downward trend.

L. Fire Grant Revenues

The FY 20-21 Recommended Budget include the final quarter (90-days) of a three year federal grant funding for three new positions in the Fire Department. After October 1, 2020, the Town will be responsible for 100% of the cost for these positions.

M. ABC Revenues

The Town anticipates a total of \$145,000 from ABC revenues in FY 20-21, increased from the amount anticipated in the FY 19-20 originally adopted budget. ABC revenues have experienced growth in past years.

N. Interest Earnings

The FY 20-21 Recommended Budget anticipates a total of \$25,000 of interest earnings. This amount is equal to the originally adopted FY 19-20 budget amount. The Town's average cash balance on hand typically exceeds \$2 million, and the FY 20-21 estimate assumes a return of 1.25%.

O. Special Separation Allowance Fund Balance

State law mandates participating local governments provide for these payments to qualifying former law enforcement officers (LEO) eligible for this benefit. Based upon projected need during the upcoming fiscal year, total revenue of \$63,954 is included in the FY 20-21 Recommended Budget. This appropriation is covered by the use of committed fund balance that has been set-aside previously and specifically reserved for these payments. The specifically reserved fund balance for future special separation allowance payments is expected to be approximately \$63,954 at June 30, 2020. As other projected law enforcement retirements occur, it may ultimately become necessary for the Town to identify additional funding for retired LEOs that become eligible in the future.

P. General Fund Balance Appropriated

The FY 20-21 Recommended Budget does includes \$55,000 use of General Fund balance to meet operating expenditures. As discussed later, General Fund unassigned fund balance net of this grant amount is projected to be \$2,661,112 at June 30, 2020.

GENERAL FUND EXPENDITURES

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

A. Beach Access Walkway Replacements

The Parks and Recreation Department budget again includes \$120,000 for the replacement of aging beach access walkways. Based upon ratings assigned by Parks & Recreation staff, the three walkways most in need of repair will be replaced. The goal is to gradually replace all of the aging beach access walkways over time as funds permit.

B. Transfer to New Golf Cart Improvement Fund

As noted earlier, an estimated total of \$25,000 would be available for transfer in FY 20-21 recommended budget to the Golf Cart Improvement Fund and reserved for future golf cart infrastructure improvements determined by the Board of Commissioners with input from the Golf Cart Advisory Committee. By year end, if this estimate is actually received, the fund would have a balance of \$25,000. These funds will be reserved until a sufficient balance accumulates to enable the construction of desired golf cart infrastructure improvements.

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

The Recommended Budget includes a 2.0% COLA for all Town employees and position salaries. The total cost of the COLA included is \$96,764. This expenditure increase is spread among the various Town departmental budgets. The 1-year salary percentage change in the Consumer Price Index as of March 2020 was 1.05%. Based upon input received at the February, 2020 work session, the 2.0% increase is recommended. No other employee benefit changes are recommended or expected as health insurance costs were basically flat for FY 20-21.

D. Other Notable Expenditure Items

Expenditure items worthy of mention include the following:

- The Planning and Inspections Department Budget includes \$80,000 for the Town's contract with Carteret County for building inspections services.

- The Public Works Department budget includes \$146,000 for street resurfacing in FY 20-21. This amount is equal to the Town's anticipated Powell Bill distribution and the same amount as the FY 19-20 budget. This amount is likely to be sufficient to resurface 1.0 miles of Town streets.
- The budget for the Town's solid waste collection contract with Simmons & Simmons Management is \$914,672. This contract includes twice per week residential trash collection, once per week recycling collection, and container roll-back service. This cost reflects an increase of \$13,076, of 1.45% greater than the FY 19-20 approved budget amount.
- A total of \$185,000 is budgeted for trash related landfill tipping fees, \$76,500 in recycling costs and \$90,000 is included for dumpster service at the Town's condominium complexes.
- The Town continues to experience heavy yard debris collection volumes. A total of \$54,000 is included in the recommended budget for FY 20-21 to pay yard debris tipping fees.
- The Parks & Recreation Department budget includes \$18,000 for the July 4 fireworks display at Bogue Inlet Pier. The Town may consider canceling this event due to COVID-19 mass gathering limitations.
- The Parks and Recreation Department budget includes \$25,000 for walkway maintenance.
- A total of \$260,000 is included in the FY 20-21 Non-Departmental budget for organization-wide insurance expenses.
- A total of \$119,000 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. The Town's contribution to the shared cost for the White Oak Elementary School Resource Officer is also included in the budget at \$3,000. The amounts are comparable to the prior fiscal year.

- A total of \$535,272 is budgeted for debt service on the Town's outstanding debt. This amount is equal to 4.88% of the FY 20-21 Recommended total cumulative budget. The amount is an increase over the FY 19-20 budget of \$378,272, due to additional payments for a Fire Department ladder truck and EMS ambulance.

GENERAL FUND BALANCE

As noted earlier, the FY 20-21 Recommended Budget accounts for \$55,000 use of General Fund unassigned fund balance for operating expenditures. .

The total General Fund balance is projected to be \$2,661,112 at June 30, 2020. This is equal to 24.26% of the FY 20-21 Recommended Budget amount. This percentage is slightly below the Town's official policy of 25%. As discussed many times in the past, the Town seeks to have adequate fund balances for cash-flow and emergency purposes, and should limit appropriation of unassigned fund balance for emergency purposes or strategic initiatives in the future until it exceeds policy minimums. As was the case this fiscal year after the hurricane impact, the Town cash reserves were stretched to the max to cover the costs until the lengthy reimbursement process is complete.

OTHER FUNDS DETAIL ANALYSIS:

Future Beach Nourishment Fund

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

The FY 20-21 Recommended Budget for the Future Beach Nourishment Fund is \$679,680, a decrease under the FY 19-20 originally adopted budget amount of \$766,559. The entire budget of \$679,680 will be reserved for future beach nourishment activities.

The recommended property tax rate for the Primary Benefit District is 4 cents, and this will generate approximately \$310,680. The transfer from the General Fund is \$309,000 and projected interest earnings are \$60,000. With future increases in the fund balance and rising interest rates, the fund should see expect a significant increase in interest earnings over time between projects.

The Future Beach Nourishment Fund is projected to have a balance of approximately \$5.6 million at the end of FY 20-21 subject to receipt of future reimbursements from FEMA. Assuming the Town continues its historical appropriations to the Future Beach Nourishment Fund, sufficient Town revenues are projected to be available for this project if these reimbursements are approved.

SPECIAL EVENTS FUND

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

The Marathon, Half-Marathon & 5K event fund was established in FY 13-14 to account for revenues and expenditures associated with the Emerald Isle Marathon, Half-Marathon, and 5K races held annually in the March – April timeframe. For the first time in history, COVID-19 forced the cancelation of the March 2020 race. The FY 20-21 Recommended Budget again projects a total of \$53,750 from race entry fees and sponsorships for race expenditures and a contribution to the Town for bike path improvements with the balance being donated to charity as determined by the race committee.

B. Beach Music Festival

The Beach Music Festival Fund was established in FY 16-17 to account for revenues and expenditures associated with the revival of the Emerald Isle Beach Music Festival after a 17-year hiatus. The FY 20-21 Recommended Budget is supported by a grant from the Tourism Development Authority, sponsorships, t-shirt sales, and vendor fees.

C. Fishing Tournament

The Fishing Tournament Fund was established in FY 18-19 to account for the first annual Emerald Isle Fall Fishing Tournament held in September, 2019. Revenues derived from the tournament fund expenditures necessary for the event. Unexpended funds are earmarked for future dredging projects and scholarship awards. The budget for this activity in FY 19-20 is \$29,000. The Fishing Tournament fund balance is currently \$8,730.

CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM:

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

annual capital expenditures in the General Fund over the next 5 years with the exception of the proposed Emergency Services Facility.

The total investment recommended in the 5-Year Capital Replacement / Improvement Program is \$35,870,500, and is funded with a mixture of pay-as-you-go funding, long-term debt, short-term installment financing proceeds, FEMA & State grant funding, and other outside funding sources. It should be noted that \$25,825,000 of this total is solely associated with future beach nourishment / inlet management projects.

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

- all capital items included in the FY 20-21 Recommended Budget, including replacement vehicles and equipment, targeted street and drainage improvements, and other items funded by General Fund revenues,
- the planned Phase 3 Emerald Isle beach nourishment project to be funded by FEMA public assistance funding,
- the construction of initial park improvements at McLean-Spell Park including a new dog park to be funded with remaining installment financing proceeds from the land acquisition and the results of fund raising efforts of the committee,
- the planning, scoping & financing of a new Emergency Services Facility to replace the current Fire Station #1 and impact other emergency services including a Town Emergency Operations Center (EOC) as previously described with planned construction of the facility in FY 22-23 at a preliminarily estimated cost of \$5,270,000 including design and engineering.
- the renovation/expansion of Fire Station 2 (\$400,000) in FY 22-23, to be financed with long-term debt financing proceeds in conjunction with the aforementioned Emergency Services Facility to replace Fire Station #1 (additional analysis is necessary for this project, and it is included as a "placeholder" at this time),

- the construction of a new, dedicated bicycle path along the soundside portion of Lee Avenue (\$120,000) in FY 24-25, to be financed with funding from the Bicycle and Pedestrian Fund and General Fund revenues,
- the replacement of one of the Town's two yard debris collection trucks (\$200,000) in FY 22-23, to be funded with General Fund revenues or Enterprise Fund reserves if the Board approves management's recommendation to create the new fund effective July 1, 2021,
- annual appropriations of \$25,000, derived from golf cart registration fees, for future golf cart infrastructure improvements,
- annual appropriations of \$120,000 of "pay-as-you-go" funding to continue replacing aging beach walkways,
- annual Powell Bill funding of \$146,000 for street resurfacing work, and
- replacement of various Town vehicles and major equipment over the next five years, and certain new vehicles and major equipment, with annual General Fund revenues.

FUTURE PROGNOSIS

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

Following FY 20-21, the updated General Fund 5-Year Forecast indicates a revenue deficit over the coming years due to increased operating cost pressures coupled with the significant capital financing proposed. This projection assumes funding of the planned Emergency Services Facility improvements, other emergency service related building upgrades, Fire ladder truck and ambulance replacements with debt proceeds as outlined in the 5-Year Capital Replacement / Improvement Program. The projected deficit ranges from \$445,097 in FY 21-22 to future deficits in excess of \$1 million in FY 22-23 and FY 23-24. This projection is fueled primarily by the debt service associated with capital projects, but is also compounded by

intentionally conservative long-range revenue projections. No grant resources are assumed for these items.

As has been the case every year, the Board and staff have worked diligently to eliminate projected deficits and enable the Board to adopt a responsible Town budget with no property tax rate increase. However, ultimately the project scope, timing, and financing strategies used for the significant capital initiatives noted above will dictate the need for and extent of any future property tax rate increases. The purpose of the 5-Year Forecast is as described above – to transparently inform the Board and community of these issues in advance so that reasonable alternatives may be considered and proper budget planning can occur. Besides strong consideration of use of the Design / Build option for scoping, design and construction for the proposed Emergency Services Facility, management also recommends the Town consider utilizing the services of a financial consultant to assist the Town in obtaining the best financing option for the facility but also to review current financial ratings, debt consolidation and any potential revenue pledge options that might be beneficial by scheduling payments in a manner that minimizes the impact on the property tax rate.

During the past 19 years, the Town has reduced the property tax rate in 4 years, increased it in 4 years, and maintained the same rate in 11 years. The last effective property tax rate increase (1 cent) was adopted in FY 13-14, but was specifically earmarked for the 2013 "community improvements package" that was widely supported by taxpayers after an extensive public outreach campaign. The last effective property tax rate increase to fund general Town services was adopted 10 years ago (FY 10-11; also 1 cent). With the pending capital initiatives proposed, the Board may wish to consider a modest property tax rate increase at some point in the future, and/or explore alternative (non-property tax) revenue strategies as well.

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

CONCLUSION

It is my professional opinion that the FY 20-21 Recommended Budget reflects stated budget priorities, and I sincerely hope the Board and the community will share this view and support the recommended spending plan. Town staff have worked to limit expenditures to those necessary to maintain efficient and high quality service delivery. Management is pleased to present a Recommended Budget that is balanced in terms of available revenue and recommended expenditures, holding the real property tax rate at \$0.15 and proposing a minimal solid waste fee adjustment of \$1.25 per month. The Board is encouraged to carefully review the Recommended Budget and collectively adjust it as necessary to ensure it accurately reflects desired priorities and the Board's vision for the Town. Management looks forward to reviewing the Recommended Budget with the Board in the coming weeks.

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

It is easy to recognize and embrace the efforts by past management to minimize the tax and fee burden on residents and property owners. The annual cost of Emerald Isle town government for the average-value property owner in Emerald Isle in FY 20-21 (if the Recommended Budget is approved) will be approximately \$72.87 per month – for all Town services, including police, fire, emergency medical, beach nourishment, beach strand access, park facilities, recreation programs, event coordination & management, solid waste collection, recycling collection, yard debris collection, street maintenance, storm water management, bicycle & cart path maintenance, sound & boating access, administrative services and more.

In closing, I express my sincere thanks to the talented department heads and all Emerald Isle employees for their tireless efforts to make Emerald Isle the best it can be. I congratulate the Mayor and the Commissioners for maintaining a safe, productive and pleasant work environment for staff.

I offer special heartfelt congratulations to Laura Rotchford, Finance Director, who has provided outstanding leadership and long hours of exceptional work on the FY 20-21 Recommended Budget. A great deal of effort is necessary in the development and production of the budget document. She has performed like the professional that she is known to be. The Town is truly blessed to have her as a key member of the management team.

Respectfully submitted,



Matt Zapp
Town Manager



SUMMARY BUDGET INFORMATION

FY 2020-21 BUDGET - "Quick Summary"

* General Fund Tax Rate:	15.5 cents	- same rate as last five fiscal years; revenue neutral rate = 14.2 cents
* Average Value Annual Bill - General Fund Tax:	\$ 619.49	- based on average value property in Emerald Isle (\$399,616), all property tax bills
* Annual Solid Waste Fee:	\$ 255.00	- minor increase in annual solid waste fee, which covers 100% of direct solid waste expenditures; total fee equates to \$21.25 per month per residential unit
* Total FY 20-21 Tax Bill for Average Value Owner (Non-oceanfront / non-inlet-front)	\$ 874.49	- equates to \$72.87 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; revenue neutral rate = 03.55 cents
* Other Fee Changes:		- minor increase recommended to Building Permit fees- \$5.00 increase to base fee

* Total Town of Emerald Isle Budget:	\$ 11,474,251	- includes General Fund, Future Beach Nourishment Fund, and Special Events Fund
* Total General Fund Budget:	\$ 10,968,520	- a \$94,236, or 0.87% increase from FY 19-20 original budget amount;
* Total Future Beach Nourishment Fund Budget:	\$ 679,680	- includes proceeds from 4-cent Primary Benefit district tax rate; plus \$309,000 transfer from General Fund; plus interest earnings
Key Budget Issues:		<ul style="list-style-type: none"> - FY 20-21 budget continues to enable Town departments to maintain current service levels and high service quality - considers conservative revenues compared to prior year, with an anticipated decline in the growth of sales tax revenues due to the impacts of the COVID-19 pandemic - incorporates an annual gradual replacement of purchased vehicles with leased vehicles to relieve capital needs and reduce maintenance costs - includes significant new expenses for the cost of disposal of recyclable items, previously disposed of at no cost to the Town - assumes public assistance grant funding (FEMA) for significant and continued repairs necessary following Hurricane Florence - including the demolition of the Bluewater Drive pier and the replacement piers at Emerald Isle Woods and Cedar Street - includes public assistance grant funding (FEMA) for remaining Western beach strand renourishment - Phase 3 of the Post-Hurricane Florence project - proposed 2.0% cost-of-living adjustment for all Town employees; also maintains current employee health insurance program and continued funding for retiree health insurance benefit - includes funding for the scheduled replacement of three beach access walkways, prioritized by age and greatest need of repair

FY 2020-21 BUDGET - "Quick Summary"

* Actual Adjusted General Fund Balance at 6/30/19:	\$ 2,938,071	- increased over prior year due to receipt of NCORR grant late in fiscal year; combined with cost savings due to personnel vacancies and walkway construction delays
* Projected Adjusted General Fund Balance at 6/30/20:	\$ 2,661,112	- slight decrease expected from approved capital expenditures from prior year fund balance
- as percent of FY 20-21 Recommended Budget	24.26%	

* Total Authorized Full - Time Positions:	73	- addition of new Fire/Ocean Rescue; PD permit technician; and Public Information Officer
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* Major FY 20-21 Expenditure Changes: General Fund	\$ 96,764	- 2% cost-of-living adjustment for Town employees; compares to March CPI incr. of 1.05%
	\$ 47,080	- increase in employer contribution rates required by Local Government Retirement System
	\$ 10,423	- increase in retirees eligible for required Law Enforcement Officers' Special Separation Allow
	\$ 135,634	- addition of 2 full-time positions: PD Permit Technician, Fire Marshal/Ocean Rescue Dir.
	\$ 44,650	- addition of full-time position in Admin Dept. - Public Information Officer/partial-year
	\$ 88,632	- targeted market adjustments in salaries to lifeguards and specific public safety positions
	\$ 88,352	- added part-time for: IT Support; PD Field Training; EMS 2nd-out drivers; and Lifeguards
	\$ 30,907	- second year installment of 2 - initial license fees; conversion costs for Enterprise Software
	\$ 36,184	- net operating increases - contracted building inspection fees and transition to veh. leases
	\$ 99,371	- additional recycling fees and anticipated cost increases in solid waste collection
	\$ 132,034	- Carteret County collection fees for 2020 tax billing and collection services
	\$ (147,981)	- elimination of contingency line items in non-departmental budget
	\$ (405,800)	- reduction in capital purchases - transition to leased vehicles and certain equipment
	\$ (250,000)	- one-time ambulance purchase budgeted in FY 19-20
	\$ 30,000	- increased construction costs anticipated for beach access walkways
	\$ 157,180	- new debt service payments for 2020 ambulance and 2020 aerial fire truck purchase
	\$ (98,200)	- reduction in transfers primarily from General Fund to Future Beach Nourishment Fund
	\$ 95,230	(DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

* Major FY 20-21 Revenue Changes: General Fund	\$ 364,189	- anticipated additional property tax revenue due to revaluation
	\$ 83,147	- minimal increase in sales tax due to impacts from COVID-19 pandemic
	\$ 86,843	- projected increase in solid-waste fees derived from \$1.25/month rate increase
	\$ 38,000	- addition of interlocal service fee for yard debris collection
	\$ 75,000	- projected increase in EMS service fee collections and subscription program
	\$ 22,000	- increases in golf cart registration program and beach driving permits
	\$ (72,855)	- final year of SAFER grant funding for 3 full-time firefighter positions
	\$ 57,000	- increases in ABC revenues and expected proceeds from sale of surplus vehicles
	\$ (250,000)	- installment purchase financing for replacement ambulance
	\$ (311,446)	- appropriated fund balance - primarily from NCORR grant recognized in FY 2019
	\$ 91,878	¹⁷ (DOES NOT ACCOUNT FOR VARIOUS OTHER SMALLER CHANGES THROUGHOUT BUDGET)

FY 2020-21 BUDGET - ALL FUNDS

<u>Fund</u>	<u>Adopted FY 19-20 Revenues</u>	<u>Adopted FY 19-20 Expenditures</u>	<u>Recommended FY 20-21 Revenues</u>	<u>Recommended FY 20-21 Expenditures</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
General Fund	\$ 10,874,284	\$ 10,874,284	\$ 10,968,520	\$ 10,968,520	\$ 94,236	1%
Future Beach Nourishment Fund	766,559	766,559	679,680	679,680	(86,879)	-11%
Special Events Fund	<u>128,525</u>	<u>128,525</u>	<u>135,050</u>	<u>135,050</u>	<u>6,525</u>	<u>5%</u>
TOTAL	\$ 11,769,368	\$ 11,769,368	\$ 11,783,251	\$ 11,783,250	\$ 13,883	-5%
Minus Interfund Transfers	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 309,000</u>	<u>\$ 309,000</u>	<u>\$ (91,000)</u>	<u>-23%</u>
TOTAL BUDGET	\$ 11,369,368	\$ 11,369,369	\$ 11,474,251	\$ 11,474,251	\$ 104,883	1%

GENERAL FUND BUDGET SUMMARY

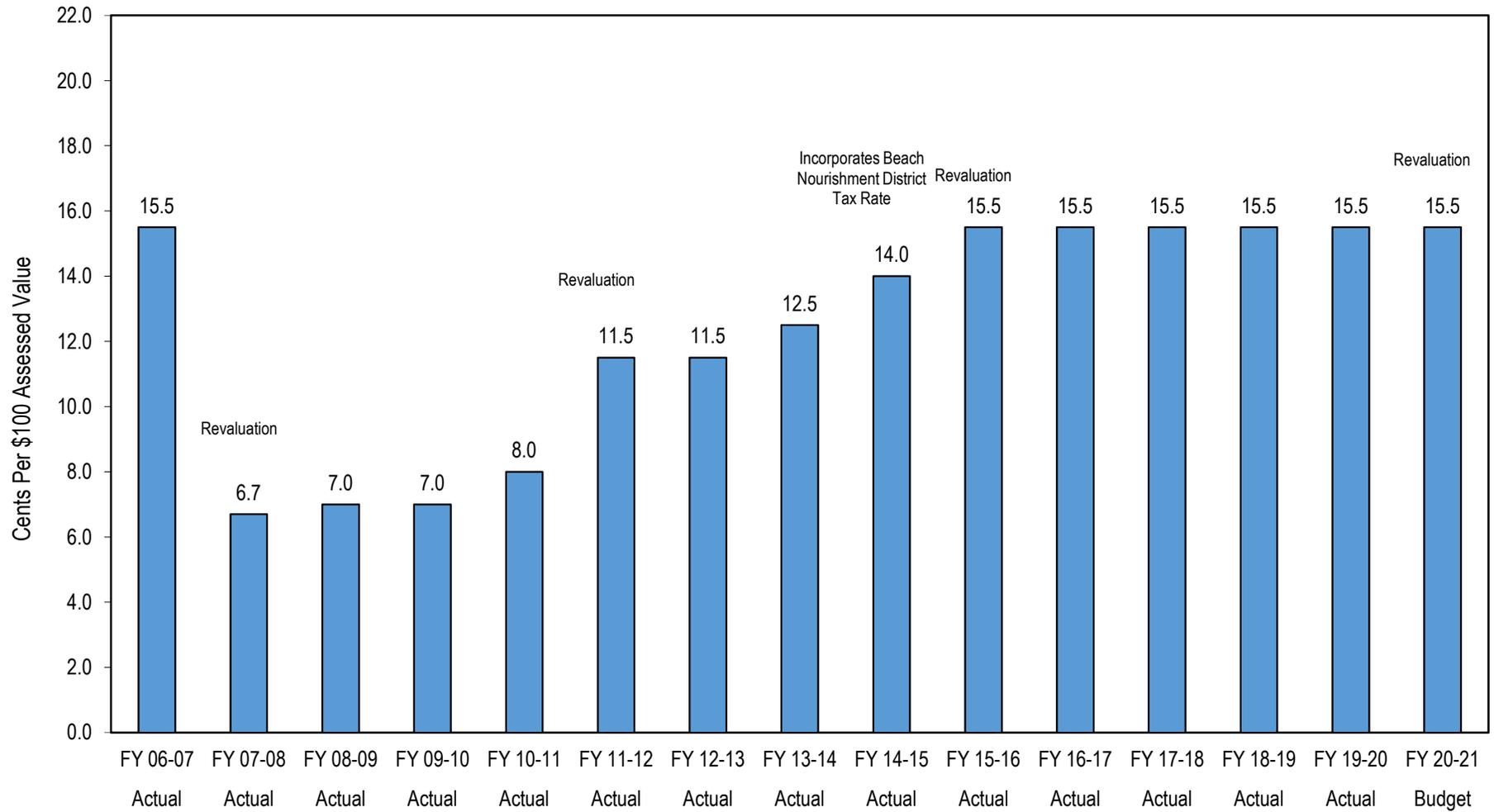
	FY 18-19 <u>Actual</u>	Adopted FY 19-20 <u>Budget</u>	Amended FY 19-20 <u>Budget</u>	FY 19-20 Thru <u>April 13, 2020</u>	Projected FY 19-20 <u>Year-End</u>	Recommended FY 20-21 <u>Budget</u>	Adopted FY 20-21 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>	Pct Change FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>
REVENUES									
Property Tax	4,324,016	4,399,786	4,399,786	4,331,557	4,373,792	4,763,975	-	364,189	8.28%
Sales Tax	2,044,691	2,091,853	2,091,853	1,241,321	2,044,691	2,175,000	-	83,147	3.97%
State-Collected Revenues	771,304	788,642	641,642	326,203	627,200	771,500	-	(17,142)	-2.17%
Solid Waste Fees	1,501,297	1,585,200	1,585,200	1,601,530	1,618,138	1,710,043	-	124,843	7.88%
EMS Service Fees	235,428	215,000	215,000	180,287	215,272	290,000	-	75,000	34.88%
Development Permit Fees	187,989	248,000	248,000	175,249	231,000	253,000	-	5,000	2.02%
Other Fees	393,036	406,000	406,000	329,104	413,768	428,000	-	22,000	5.42%
Parks and Recreation Fees	185,417	191,000	191,000	139,852	174,235	195,500	-	4,500	2.36%
Grant Revenues	501,112	74,303	74,303	54,711	364,817	11,448	-	(62,855)	-84.59%
Other Revenues	288,240	169,100	169,100	179,057	275,306	226,100	-	57,000	33.71%
Installment Financing Proceeds	-	250,000	250,000	246,000	246,000	-	-	(250,000)	-100.00%
Interest Earnings	25,948	25,000	25,000	50,705	59,596	25,000	-	-	0.00%
Transfers From Other Funds	2,149	-	-	-	-	-	-	-	-
Powell Bill Fund Balance	-	-	175,551	-	175,551	-	-	-	-
Special Separation Allowance Fund Balance	-	60,400	60,400	-	-	63,954	-	3,554	5.88%
Fund Balance	-	370,000	480,144	-	-	55,000	-	(315,000)	-
TOTAL	10,460,627	10,874,284	11,012,979	8,855,576	10,819,366	10,968,520	-	94,236	0.87%
EXPENDITURES									
Governing Body	79,177	99,708	99,708	82,576	100,384	94,836	-	(4,872)	-4.89%
Legal	10,498	15,000	15,000	8,774	14,000	15,000	-	-	0.00%
Administration	602,897	723,414	723,414	578,237	718,834	720,068	-	(3,346)	-0.46%
Planning and Inspections	163,419	185,932	185,932	218,901	283,332	264,703	-	78,771	42.37%
Police	1,833,701	1,928,957	1,940,957	1,492,775	1,895,160	2,046,347	-	117,390	6.09%
Fire	1,618,396	1,806,382	1,806,382	1,386,262	1,814,445	1,929,463	-	123,081	6.81%
EMS	654,564	1,119,476	1,119,476	901,709	1,071,545	846,670	-	(272,806)	-24.37%
Public Works	595,741	822,095	732,339	618,723	834,183	737,949	-	(84,146)	-10.24%
Solid Waste	1,498,858	1,518,453	1,518,453	1,261,122	1,598,409	1,626,116	-	107,663	7.09%
Parks and Recreation	1,081,036	1,186,594	1,204,967	829,542	1,215,206	1,155,899	-	(30,695)	-2.59%
NonDepartmental	474,039	635,181	623,181	417,005	488,924	639,396	-	4,215	0.66%
Debt Service	632,509	378,092	378,092	300,814	378,519	535,272	-	157,180	41.57%
Transfers to Other Funds	432,000	455,000	665,078	662,128	683,384	356,800	-	(98,200)	-21.58%
TOTAL	9,676,835	10,874,284	11,012,979	8,758,568	11,096,325	10,968,520	-	94,236	0.87%
Difference	783,792	(0)	(0)	97,008	(276,959)	(0)	-		

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

OCEANFRONT / INLET-FRONT OWNERS								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2015 Value	\$ 238,250	\$ 644,897	\$ 907,169	\$ 1,797,410	\$ 2,271,041	\$ 932,955	\$ 544,128
	2020 Value	\$ 290,250	\$ 828,093	\$ 1,069,878	\$ 1,911,623	\$ 1,838,541	\$ 1,050,085	\$ 739,228
	<u>Rates</u>	Point Emerald Villas	Eastern EI	Central EI	Central EI	Lands End	Inlet Drive	Eastern EI
FY 19-20 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	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00
TOTAL		\$ 704.59	\$ 1,497.55	\$ 2,008.98	\$ 3,744.95	\$ 4,668.53	\$ 2,059.26	\$ 1,301.05
FY 20-21 Recommended								
Property Tax - General Fund	\$ 0.1450	\$ 420.86	\$ 1,200.73	\$ 1,551.32	\$ 2,771.85	\$ 2,665.88	\$ 1,522.62	\$ 1,071.88
Property Tax - General Fund (Beach Nourishment)	\$ 0.0100	\$ 29.03	\$ 82.81	\$ 106.99	\$ 191.16	\$ 183.85	\$ 105.01	\$ 73.92
Property Tax - Beach Nourishment MSD	\$ 0.0400	\$ 116.10	\$ 331.24	\$ 427.95	\$ 764.65	\$ 735.42	\$ 420.03	\$ 295.69
Solid Waste Fee	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00
TOTAL		\$ 820.99	\$ 1,869.78	\$ 2,341.26	\$ 3,982.66	\$ 3,840.15	\$ 2,302.67	\$ 1,696.49
Net Change - Annual Tax Bill		\$ 116.40	\$ 372.23	\$ 332.28	\$ 237.72	\$ (828.38)	\$ 243.40	\$ 395.45

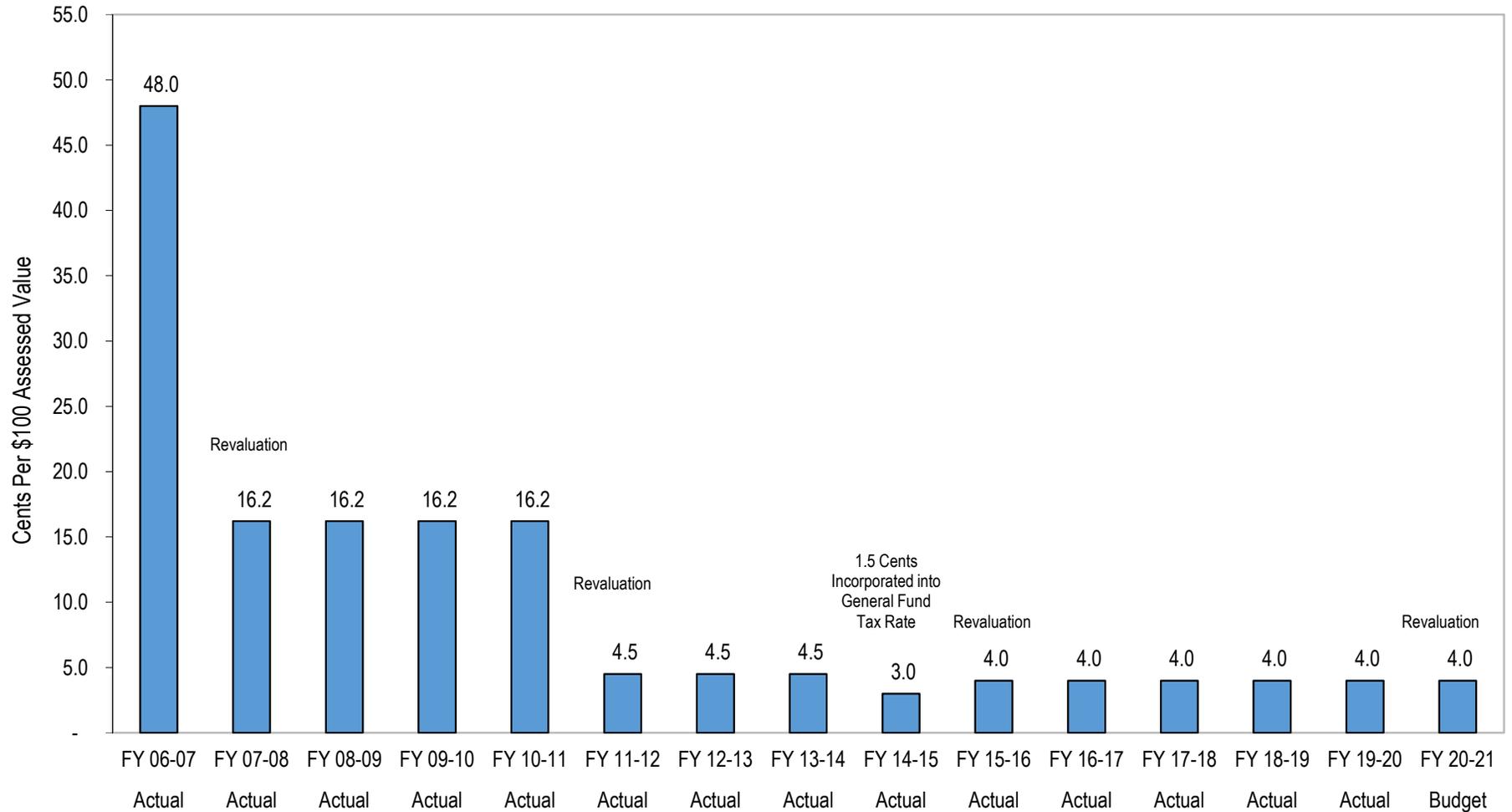
ALL OTHER OWNERS								
		Property Value	Property Value	Property Value	Property Value	Property Value	Property Value	Property Value
	2015 Value	\$ 252,346	\$ 305,000	\$ 348,206	\$ 443,905	\$ 487,269	\$ 528,984	\$ 486,655
	2020 Value	\$ 331,117	\$ 323,640	\$ 321,787	\$ 457,967	\$ 527,958	\$ 620,960	\$ 684,475
	<u>Rates</u>	Archers Creek	Sunset Harbor	Joel Lane	Ocean Dr - East EI	Emerald Plantation	Connie Street	Sound Drive
FY 19-20 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	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00
TOTAL		\$ 631.14	\$ 712.75	\$ 779.72	\$ 928.05	\$ 995.27	\$ 1,059.93	\$ 994.32
FY 20-21 Recommended								
Property Tax - General Fund	\$ 0.1400	\$ 463.56	\$ 453.10	\$ 450.50	\$ 641.15	\$ 739.14	\$ 869.34	\$ 958.27
Property Tax - General Fund (Beach Nourishment)	\$ 0.0150	\$ 49.67	\$ 48.55	\$ 48.27	\$ 68.70	\$ 79.19	\$ 93.14	\$ 102.67
Property Tax - Beach Nourishment MSD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fee	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00	\$ 255.00
TOTAL		\$ 768.23	\$ 756.64	\$ 753.77	\$ 964.85	\$ 1,073.33	\$ 1,217.49	\$ 1,315.94
Net Change - Annual Tax Bill		\$ 137.10	\$ 43.89	\$ (25.95)	\$ 36.80	\$ 78.07	\$ 157.56	\$ 321.62

GENERAL FUND PROPERTY TAX RATE HISTORY



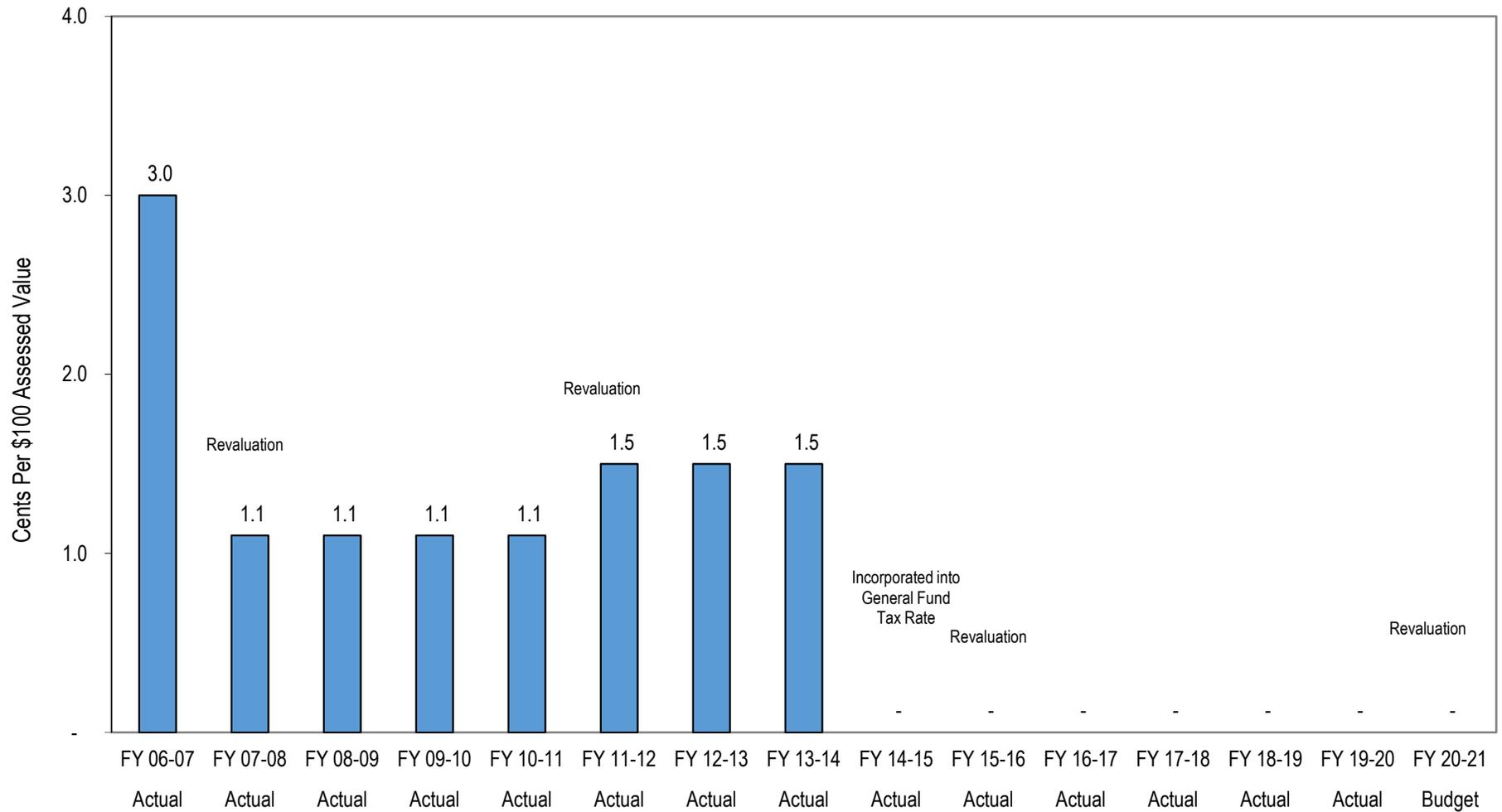
PRIMARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Oceanfront / Inlet-Front

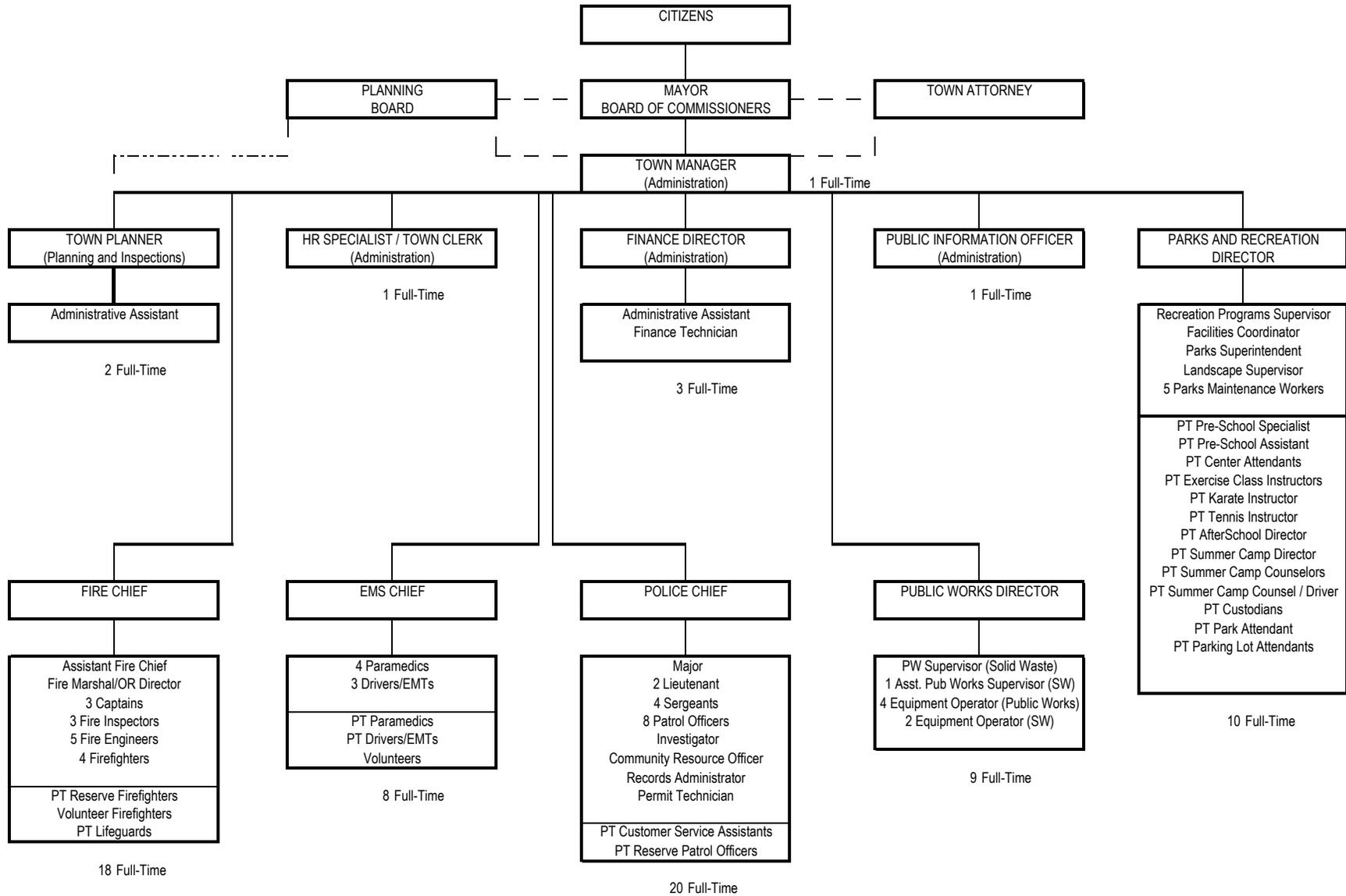


SECONDARY BENEFIT DISTRICT PROPERTY TAX RATE HISTORY

Non-Oceanfront / Non Inlet-front



**TOWN OF EMERALD ISLE
ORGANIZATION CHART
FY 2020-21 Recommended Budget**



**TOTAL POSITIONS
73 Full-Time**

SUMMARY OF AUTHORIZED POSITIONS

BUDGET INFORMATION

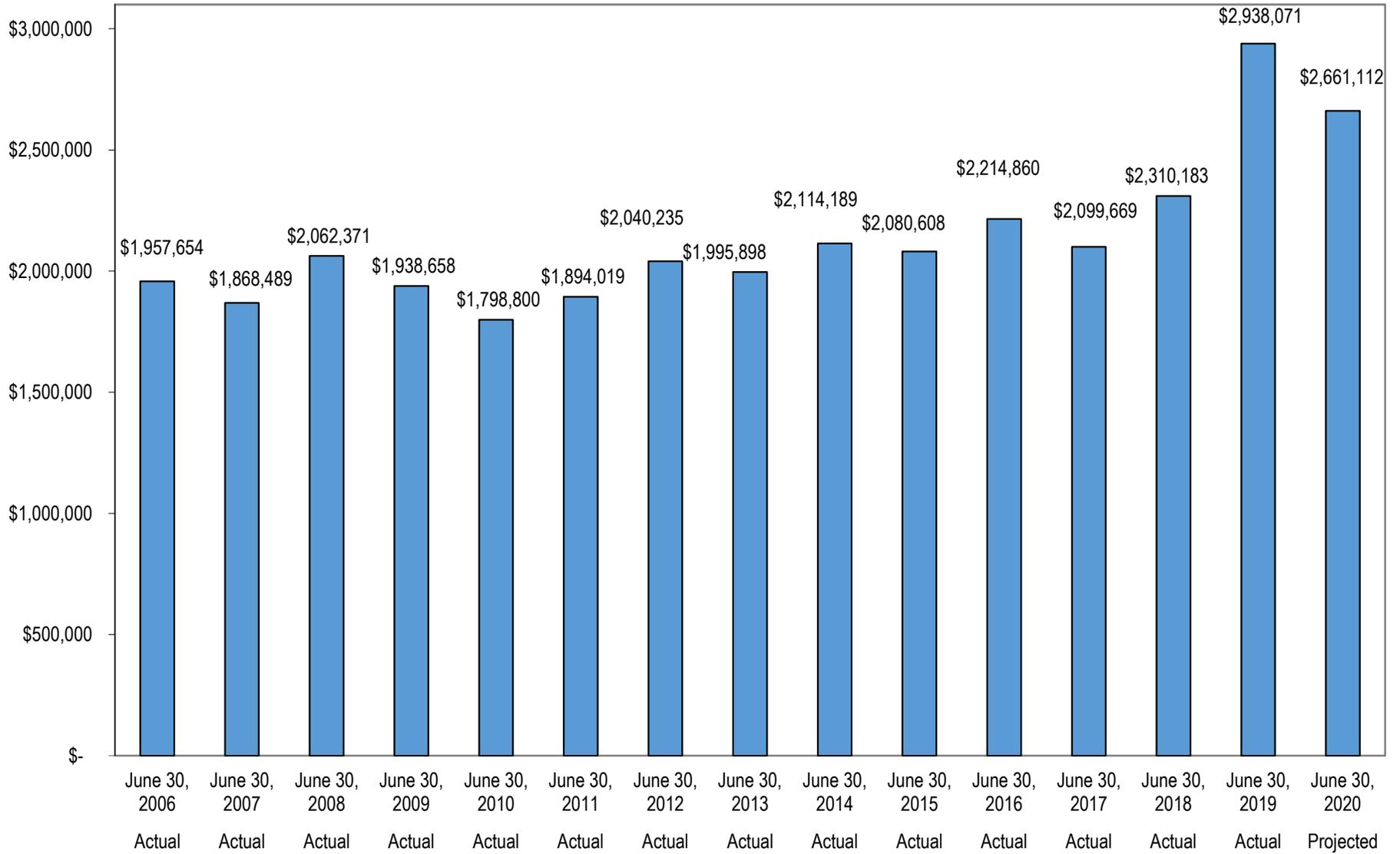
<u>Department</u>	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Adopted</u>	<u>FY 19-20</u> <u>Amended</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Request</u>	<u>FY 20-21</u> <u>Recommended</u>	<u>FY 20-21</u> <u>Adopted</u>
<i>FULL-TIME</i>							
Governing Body	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Administration	5	6	5	5	6	6	-
Planning and Inspections	1	1	2	2	2	2	-
Police	19	19	20	20	20	20	-
Fire	17	17	18	18	18	18	-
EMS	8	8	8	8	8	8	-
Public Works	5	5	5	5	5	5	-
Solid Waste	4	4	4	4	4	4	-
Parks and Recreation	10	10	10	10	10	10	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	69	70	72	72	73	73	-
<i>PART-TIME</i>							
Governing Body	6	6	6	6	6	6	-
Legal	1	1	1	1	1	1	-
Administration	-	-	-	-	-	-	-
Planning and Inspections	-	-	-	-	-	-	-
Police	22	22	22	22	22	22	-
Fire	28	28	28	31	31	31	-
EMS	30	40	40	32	32	32	-
Public Works	-	-	-	-	-	-	-
Solid Waste	1	1	1	-	-	-	-
Parks and Recreation	40	40	40	40	40	40	-
Nondepartmental	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
TOTAL	128	138	138	132	132	132	-

GENERAL FUND BALANCE PROJECTION as of 6/30/20

Total General Fund Balance as of 6/30/17	\$	2,179,388		
Minus Non-spendable - Prepays	\$	15,765		
Minus Restricted for Powell Bill	\$	-		
Minus Committed for Special Separation Allowance	\$	63,954		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	741,027		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/17	\$	1,358,642	Total Unassigned+Stabilization by State Statute as of 6/30/17	\$ 2,099,669
As percent of FY 2016-17 final expenditures		14.19%	As percent of FY 2016-2017 final expenditures	21.93%
As percent of FY 2017-2018 adopted General Fund budget		14.37%	As percent of FY 2017-2018 adopted General Fund budget	22.21%
Total General Fund Balance as of 6/30/18	\$	2,409,074		
Minus Non-spendable - Prepays	\$	9,000		
Minus Restricted for Powell Bill	\$	25,937		
Minus Committed for Special Separation Allowance	\$	63,954		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	815,501		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/18	\$	1,494,682	Total Unassigned+Stabilization by State Statute as of 6/30/18	\$ 2,310,183
As percent of FY 2017-18 final expenditures		15.85%	As percent of FY 2017-2018 final expenditures	24.49%
As percent of FY 2018-2019 adopted General Fund budget		14.92%	As percent of FY 2018-2019 adopted General Fund budget	23.06%
Total General Fund Balance as of 6/30/19	\$	3,192,866		
Minus Non-spendable - Prepays	\$	9,662		
Minus Restricted for Powell Bill/Special Drug Funds	\$	179,172		
Minus Committed for Special Separation Allowance/EMS	\$	65,961		
Minus Assigned for Subsequent Years' Expenditures	\$	-		
Minus Stabilization by State Statute	\$	1,462,460		
			ADJUSTED FUND BALANCE	
Unassigned Fund Balance as of 6/30/19	\$	1,475,611	Total Unassigned+Stabilization by State Statute as of 6/30/19	\$ 2,938,071
As percent of FY 2018-19 final expenditures		15.25%	As percent of FY 2018-2019 final expenditures	30.36%
As percent of FY 2019-2020 adopted General Fund budget		13.57%	As percent of FY 2019-2020 adopted General Fund budget	27.02%
<u>Fund Balance Adjustments During / At Close of FY 2019-2020</u>				
Add Prior Year FEMA portion of Stabilization by State Statute		538,035		
Projected FY 19-20 surplus / (deficit)		(276,959)		
			ADJUSTED FUND BALANCE	
Projected Unassigned Fund Balance as of 6/30/20	\$	1,736,687	Total Unassigned+Stabilization by State Statute as of 6/30/20	\$ 2,661,112
As percent of projected FY 2019-20 final expenditures		15.65%	As percent of projected FY 2019-2020 final expenditures	23.98%
As percent of FY 2020-2021 Rec General Fund budget		15.83%	As percent of FY 2020-2021 Rec General Fund budget	24.26%

ADJUSTED GENERAL FUND BALANCE

Unassigned Plus Stabilization by State Statute



PROPERTY TAX RATE BREAKDOWN

FY 2020-2021

FY 20-21 Recommended General Fund Tax Rate: 15.50 cents

Breakdown by department / service:

Governing Body & Legal	0.20 cents
Administration	1.30 cents
Planning and Inspections	- cents
Police	3.40 cents
Fire	3.30 cents
EMS	1.00 cents
Public Works	1.10 cents
Solid Waste	- cents
Parks and Recreation	1.60 cents
NonDepartmental	1.20 cents
Debt Service	1.40 cents
Transfer to Future Beach Nourishment Fund	1.00 cents
Transfer to Capital Projects	- cents

TOTAL	15.50 cents

ITEMIZED RECEIPT - TOWN SERVICES

FY 2020 - 2021

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 (2020 dollars): \$ 399,670
FY 2019-2020 Property Tax Rate Per \$100: 15.50 cents

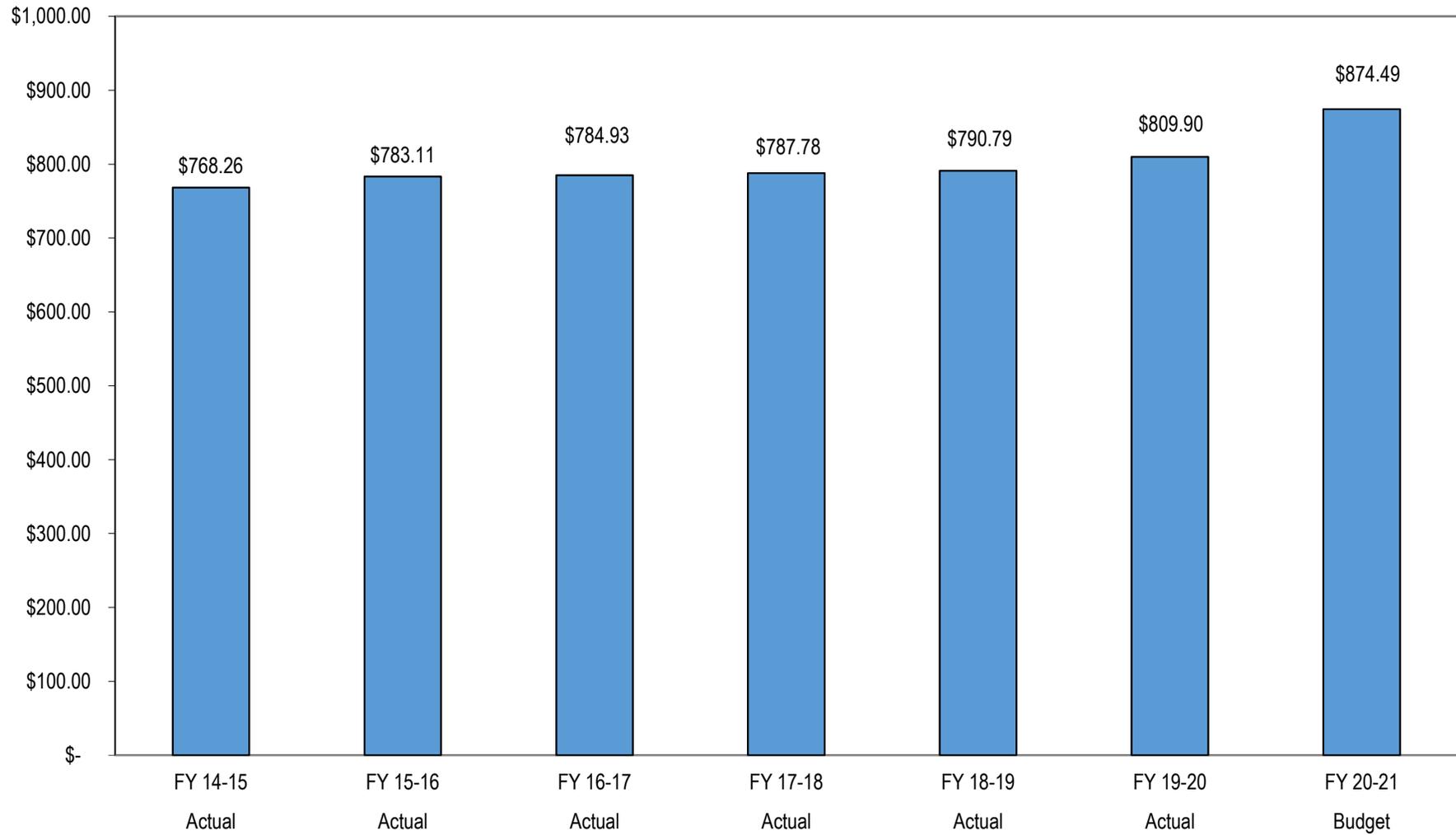
TOTAL FY 2019-2020 PROPERTY TAX DUE:	\$ 619.49
TOTAL FY 2019-2020 SOLID WASTE FEE DUE:	\$ 255.00
TOTAL FY 2019-2020 AMOUNT DUE:	\$ 874.49

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.	\$ 135.89	\$ 11.32
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.	\$ 63.95	\$ 5.33
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.	\$ 39.97	\$ 3.33
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.	\$ 131.89	\$ 10.99
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.	\$ 43.96	\$ 3.66
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.	\$ 255.00	\$ 21.25
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 .	\$ 107.91	\$ 8.99
Debt Service	Principal & interest payments associated with the following: 2013 community improvements that includes new bicycle paths and storm water pumps; land acquisition for J. Preston Park; land acquisition for McLean-Spell Park; replacement ambulance and aerial fire truck purchased in 2020.	\$ 55.95	\$ 4.66
Transfer to Future Beach Nourishment Fund	Contribution to reserve fund for future beach nourishment projects in Emerald Isle.	\$ 39.97	\$ 3.33
Transfer to Capital Projects / Other Funds	Construction of golf cart path improvements and support for Fall Beach Music Festival	\$ -	\$ -
TOTAL FY 2020-2021 AMOUNT DUE:		\$ 874.49	\$ 72.87

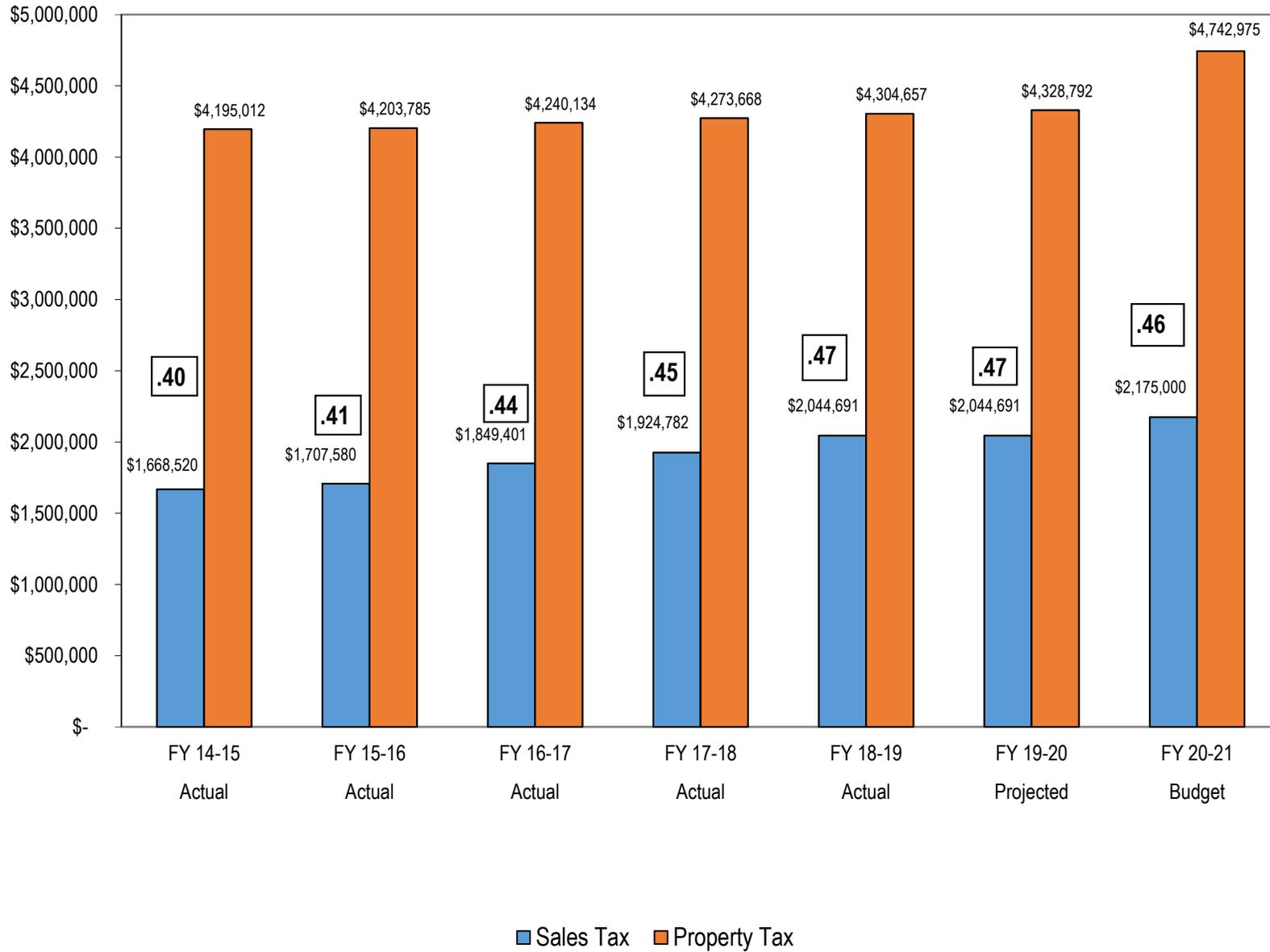
ANNUAL BILL - AVERAGE VALUE PROPERTY OWNER

Non-Oceanfront / Non Inlet-front

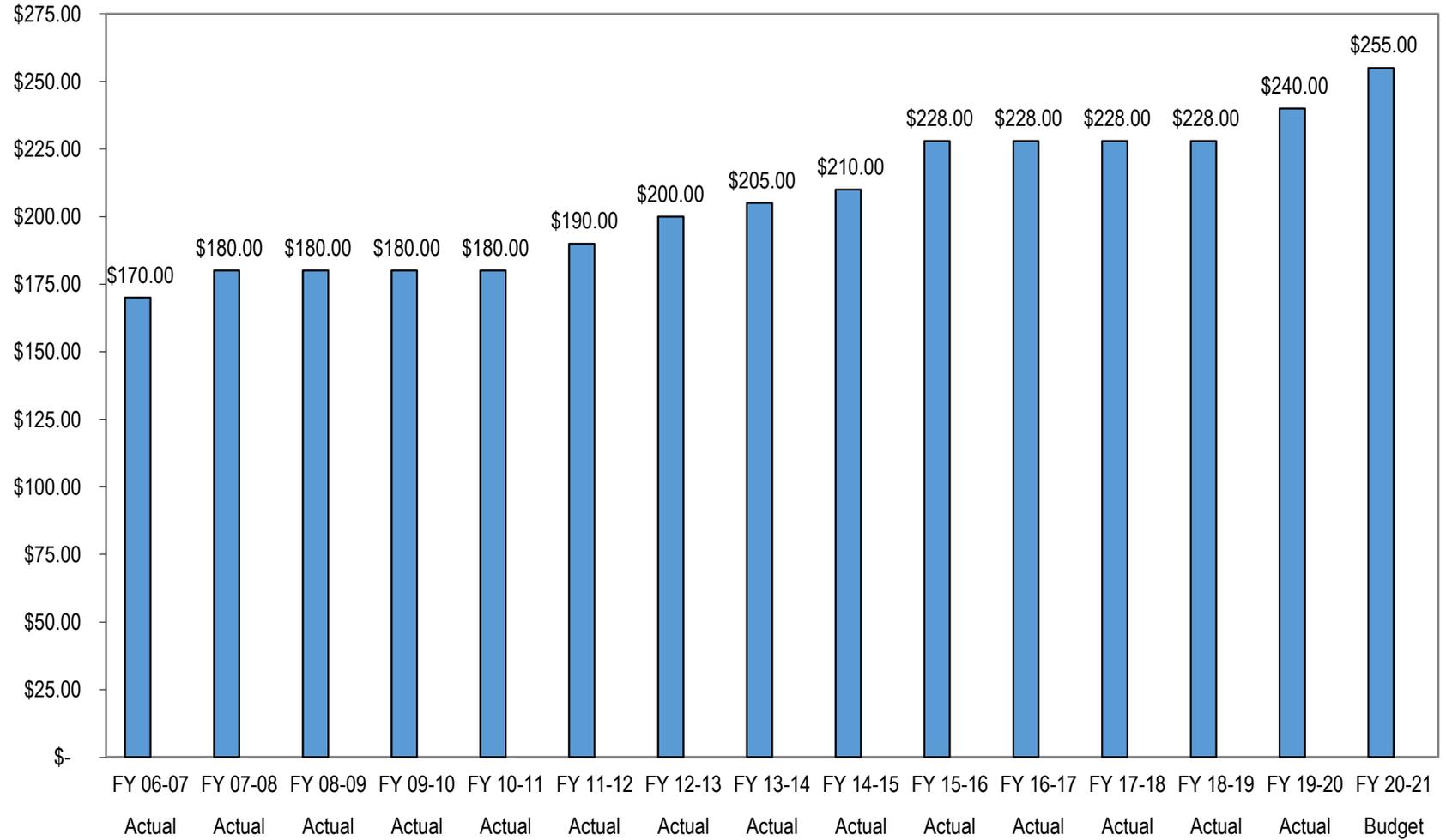
General Fund Property Tax + Solid Waste Fee



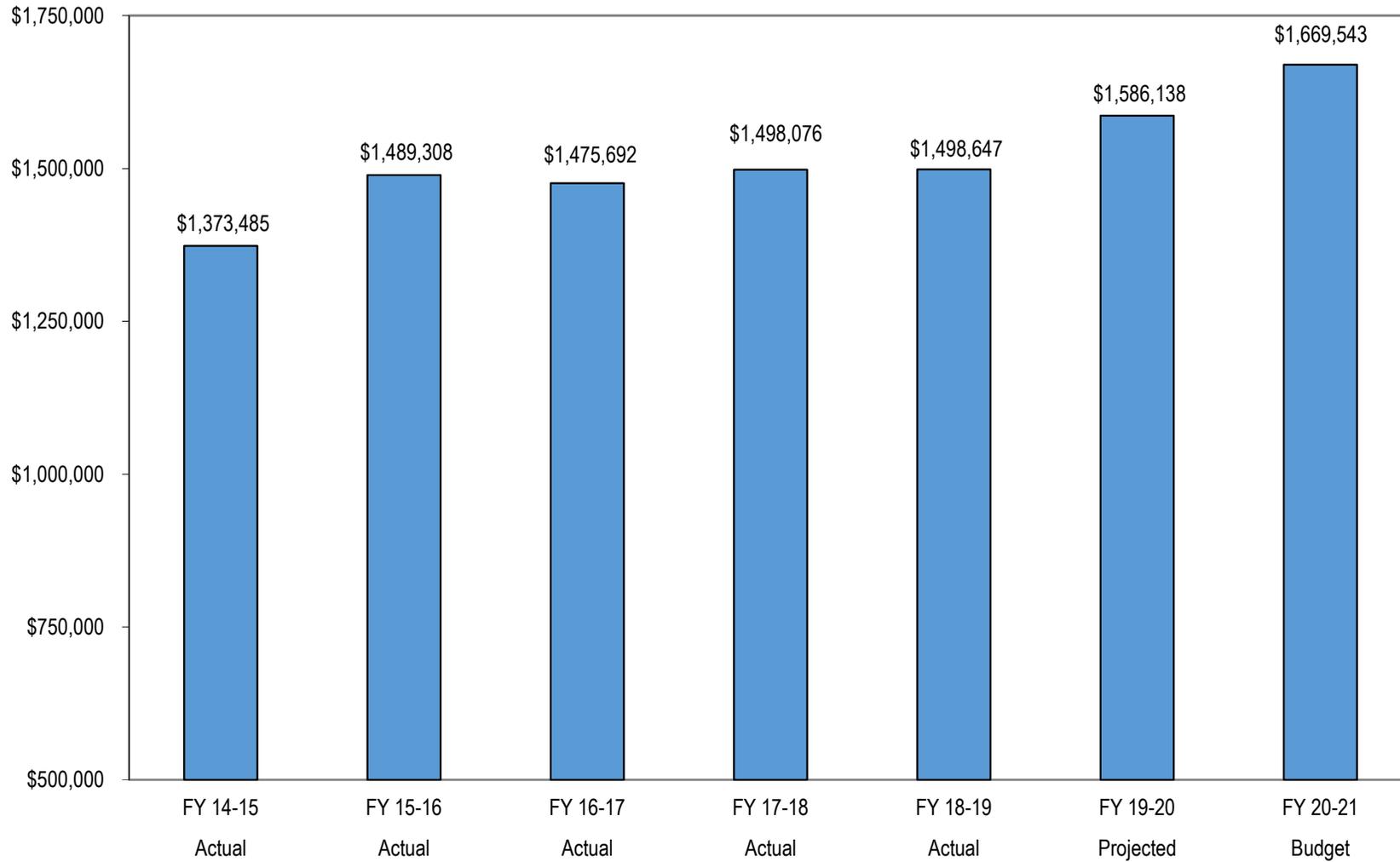
SALES TAX / PROPERTY TAX RATIO



ANNUAL SOLID WASTE SERVICE FEE HISTORY



ANNUAL SOLID WASTE SERVICE FEE REVENUES



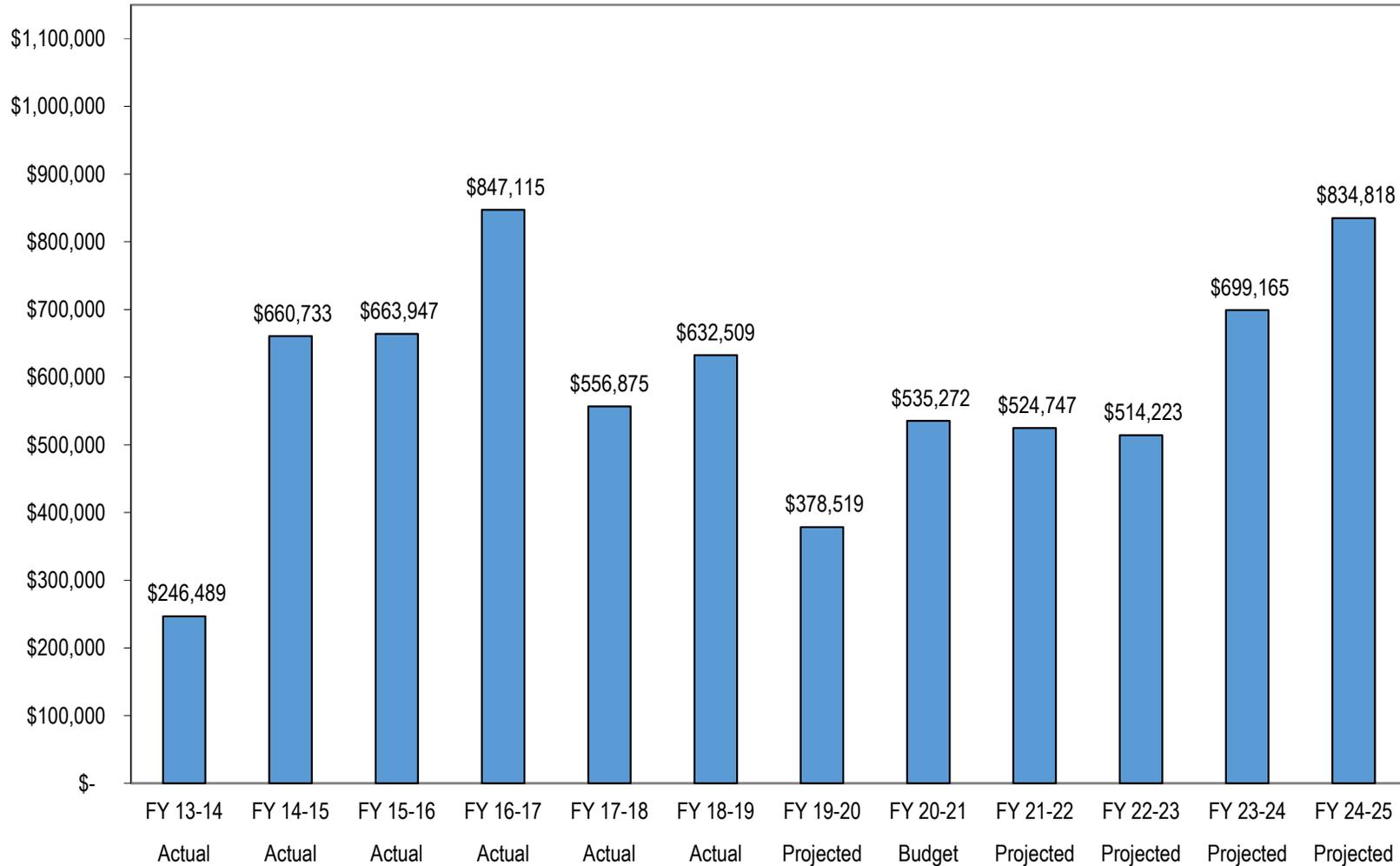
GENERAL FUND 5-YEAR FORECAST

	<u>FY 18-19 Actual</u>	<u>Approved FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Recommended FY 20-21 Budget</u>	<u>FY 21-22 Projected</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Projected</u>	<u>FY 24-25 Projected</u>
Property Tax	4,324,016	4,399,786	4,399,786	4,331,557	4,373,792	4,763,975	4,799,835	4,835,967	4,872,372	4,909,054
Sales Tax	2,044,691	2,091,853	2,091,853	1,241,321	2,044,691	2,175,000	2,262,000	2,352,480	2,446,579	2,544,442
State-Collected Revenues	771,304	788,642	641,642	326,203	627,200	771,500	783,425	795,798	808,632	821,941
Solid Waste Fees	1,501,297	1,585,200	1,585,200	1,601,530	1,618,138	1,710,043	1,715,143	1,720,243	1,725,343	1,730,443
EMS Service Fees	235,428	215,000	215,000	180,287	215,272	290,000	292,400	294,824	297,272	299,745
Development Permit Fees	187,989	248,000	248,000	175,249	231,000	253,000	259,900	267,007	274,327	281,867
Other Fees	393,036	406,000	406,000	329,104	413,768	428,000	429,000	430,000	431,000	432,000
Parks and Recreation Fees	185,417	191,000	191,000	139,852	174,235	195,500	195,500	195,500	195,500	195,500
Grant Revenues	501,112	74,303	74,303	54,711	364,817	11,448	-	-	-	-
Other Revenues	288,240	169,100	169,100	179,057	275,306	226,100	198,450	202,931	207,545	212,299
Installment Financing Proceeds	-	250,000	250,000	246,000	246,000	-	-	200,000	625,000	260,000
Interest Earnings	25,948	25,000	25,000	50,705	59,596	25,000	30,000	35,000	40,000	45,000
Transfers From Other Funds	2,149	-	-	-	-	-	-	-	-	-
Powell Bill Fund Balance Appropriated	-	-	175,551	-	175,551	-	-	-	-	-
Special Separation Allowance Fund Balance	-	60,400	60,400	-	-	63,954	63,954	63,954	63,954	63,954
Fund Balance	-	370,000	480,144	-	-	55,000	-	-	-	-
TOTAL	10,460,627	10,874,284	11,012,979	8,855,576	10,819,366	10,968,520	11,029,607	11,393,703	11,987,525	11,796,245
Governing Body	79,177	99,708	99,708	82,576	100,384	94,836	97,681	100,612	103,630	106,739
Legal	10,498	15,000	15,000	8,774	14,000	15,000	16,000	17,000	18,000	19,000
Administration	602,897	723,414	723,414	578,237	718,834	720,068	709,836	731,131	753,065	775,657
Planning and Inspections	163,419	185,932	185,932	218,901	283,332	264,703	272,644	288,423	297,076	305,988
Police	1,833,701	1,928,957	1,940,957	1,492,775	1,895,160	2,046,347	2,213,738	2,353,150	2,440,744	2,496,457
Fire	1,618,396	1,806,382	1,806,382	1,386,262	1,814,445	1,929,463	2,025,347	2,065,508	2,752,473	2,191,297
EMS	654,564	1,119,476	1,119,476	901,709	1,071,545	846,670	872,070	898,232	925,179	1,248,935
Public Works	595,741	822,095	732,339	618,723	834,183	737,949	849,088	891,810	903,230	860,077
Solid Waste	1,498,858	1,518,453	1,518,453	1,261,122	1,598,409	1,626,116	1,674,899	1,932,146	1,784,110	1,837,634
Parks and Recreation	1,081,036	1,186,594	1,204,967	829,542	1,215,206	1,155,899	1,212,576	1,251,293	1,323,082	1,381,975
NonDepartmental	474,039	635,181	623,181	417,005	488,924	639,396	672,078	688,335	712,185	729,646
Debt Service	632,509	378,092	378,092	300,814	378,519	535,272	524,747	514,223	699,165	834,818
Transfers to Other Funds	432,000	455,000	665,078	662,128	683,384	356,800	334,000	334,000	334,000	394,000
TOTAL	9,676,835	10,874,284	11,012,979	8,758,568	11,096,325	10,968,520	11,474,704	12,065,863	13,045,939	13,182,221
Surplus / (Deficit)	783,792	0	(0)	97,008	(276,959)	(0)	(445,097)	(672,160)	(1,058,414)	(1,385,976)
Tax Rate To Accommodate Deficit						15.5	16.9	17.7	18.9	19.9

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 \$15 increase to annual solid waste fee in FY 20-21, with no increase in future years.
- Assumes 3% growth annually in building permit fees.
- Assumes modest or no growth in other revenues annually.
- Includes 2.0% employee raises in FY 20-21; assumes 3% each year thereafter.
- Includes all items included in 5-Year Capital Improvement / Replacement Program.
- Assumes gradual transition to leased vehicles in lieu of capital purchases for all departments.
- Assumes new/future debt service for Emergency Services Facilities; replacement brush truck, fire engine, and ambulance.
- Includes all projected future debt service costs.
- Includes projected funding for retiree health insurance program, and LEO Special Separation Allowance.
- Includes \$120,000 for beach access walkway replacements annually.
- Assumes 3% inflationary increase in expenditures.
- Includes annual \$309,000 transfer to Future Beach Nourishment Fund.

ANNUAL GENERAL DEBT SERVICE EXPENDITURES



3-YEAR COMPARISON

GENERAL FUND	Adopted FY 17-18 Budget	Recommended FY 20-21 Budget	Inc / (Dec) FY 17-18 Budget (Adopted) vs. FY 20-21 Recommended	Pct Change FY 17-18 Budget (Adopted) vs. FY 20-21 Recommended
REVENUES				
Property Tax	4,292,594	4,763,975	471,381	10.98%
Sales Tax	1,850,000	2,175,000	325,000	17.57%
State-Collected Revenues	795,000	771,500	(23,500)	-2.96%
Solid Waste Fees	1,499,480	1,710,043	210,563	14.04%
EMS Service Fees	-	290,000	290,000	
Development Permit Fees	224,000	253,000	29,000	12.95%
Other Fees	318,500	428,000	109,500	34.38%
Parks and Recreation Fees	161,500	195,500	34,000	21.05%
Grant Revenues	122,158	11,448	(110,710)	-90.63%
Other Revenues	162,100	226,100	64,000	39.48%
Installment Financing Proceeds	-	-	-	
Interest Earnings	5,000	25,000	20,000	400.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	23,844	63,954	40,110	168.22%
Fund Balance	-	55,000	55,000	-
TOTAL	9,454,176	10,968,520	1,514,344	16.02%
EXPENDITURES by Function				
Governing Body	90,693	94,836	4,143	4.57%
Legal	15,000	15,000	-	0.00%
Administration	599,625	720,068	120,443	20.09%
Planning and Inspections	185,671	264,703	79,032	42.57%
Police	1,814,813	2,046,347	231,534	12.76%
Fire	1,583,933	1,929,463	345,530	21.81%
EMS	390,000	846,670	456,670	117.09%
Public Works	727,710	737,949	10,239	1.41%
Solid Waste	1,482,557	1,626,116	143,559	9.68%
Parks and Recreation	1,099,248	1,155,899	56,651	5.15%
NonDepartmental	433,050	639,396	206,346	47.65%
Debt Service	556,876	535,272	(21,604)	-3.88%
Transfers to Other Funds	475,000	356,800	(118,200)	-24.88%
TOTAL	9,454,176	10,968,520	1,514,344	16.02%

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

EMS services in FY 17-18 primarily provided under contract by not-for-profit agency, and no service fees collected by Town, until late FY 17-18.

3-YEAR COMPARISON

GENERAL FUND	Adopted FY 17-18 <u>Budget</u>	Recommended FY 20-21 <u>Budget</u>	Inc / (Dec) FY 17-18 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>	Pct Change FY 17-18 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>
EXPENDITURES by Category				
Salaries	3,514,171	4,656,738	1,142,567	32.51%
Benefits	1,280,885	1,680,297	399,412	31.18%
Operating	3,265,142	3,619,413	354,271	10.85%
Capital Outlay	362,100	120,000	(242,100)	-66.86%
Debt Service	556,876	535,272	(21,604)	-3.88%
Transfer to Other Funds	475,000	356,800	(118,200)	-24.88%
TOTAL	9,454,174	10,968,520	1,514,346	16.02%
Full-Time Authorized Positions	61	73	12	19.67%
Property Tax Revenues	4,292,594	4,763,975	471,381	10.98%
Sales Tax Revenues	1,850,000	2,175,000	325,000	17.57%
Property Tax Rate	0.1550	0.1550	-	0.00%
Average Value Property Tax Bill	559.78	619.49	59.71	10.67%
Annual Solid Waste Fee	228.00	255.00	27.00	11.84%
Average Total Bill	787.78	874.49	86.71	11.01%
Average Tax Value	361,149	399,670	38,521	10.67%
	<u>March 2017</u>	<u>March 2020</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
Consumer Price Index - South Urban	236.2	248.1	11.9	5.05%
	<u>June 30, 2017</u>	<u>June 30, 2020 (Projected)</u>	<u>Inc / (Dec)</u>	<u>Pct Change</u>
General Fund Balance (Adjusted)	2,099,669	2,661,112	561,443	26.74%
Outstanding General Fund Debt	2,150,824	2,824,759	673,935	31.33%

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

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 Budget	Recommended FY 20-21 Budget	Inc / (Dec) FY 15-16 Budget (Adopted) vs. FY 20-21 Recommended	Pct Change FY 15-16 Budget (Adopted) vs. FY 20-21 Recommended
REVENUES				
Property Tax	4,206,242	4,763,975	557,733	13.26%
Sales Tax	1,762,800	2,175,000	412,200	23.38%
State-Collected Revenues	718,700	771,500	52,800	7.35%
Solid Waste Fees	1,491,400	1,710,043	218,643	14.66%
EMS Service Fees	-	290,000	290,000	
Development Permit Fees	146,000	253,000	107,000	73.29%
Other Fees	252,000	428,000	176,000	69.84%
Parks and Recreation Fees	147,500	195,500	48,000	32.54%
Grant Revenues	13,800	11,448	(2,352)	-17.04%
Other Revenues	146,700	226,100	79,400	54.12%
Installment Financing Proceeds	-	-	-	
Interest Earnings	500	25,000	24,500	4900.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	16,793	63,954	47,161	280.84%
Fund Balance	-	55,000	55,000	-
TOTAL	8,902,435	10,968,520	2,066,085	23.21%
EXPENDITURES by Function				
Governing Body	89,207	94,836	5,629	6.31%
Legal	15,000	15,000	-	0.00%
Administration	564,355	720,068	155,713	27.59%
Planning and Inspections	190,620	264,703	74,083	38.86%
Police	1,664,581	2,046,347	381,766	22.93%
Fire	1,355,514	1,929,463	573,949	42.34%
EMS	377,000	846,670	469,670	124.58%
Public Works	670,003	737,949	67,946	10.14%
Solid Waste	1,528,890	1,626,116	97,226	6.36%
Parks and Recreation	911,766	1,155,899	244,133	26.78%
NonDepartmental	442,241	639,396	197,155	44.58%
Debt Service	693,258	535,272	(157,986)	-22.79%
Transfer to Other Funds	400,000	356,800	(43,200)	-10.80%
TOTAL	8,902,435	10,968,520	2,066,085	23.21%

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

EMS services in FY 15-16 provided under contract by not-for-profit agency, and no service fees collected by Town.

5-YEAR COMPARISON

GENERAL FUND	Adopted FY 15-16 <u>Budget</u>	Recommended FY 20-21 <u>Budget</u>	Inc / (Dec) FY 15-16 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>	Pct Change FY 15-16 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>
EXPENDITURES by Category				
Salaries	3,163,637	4,656,738	1,493,101	47.20%
Benefits	1,120,083	1,680,297	560,214	50.02%
Operating	3,144,841	3,619,413	474,572	15.09%
Capital Outlay	380,616	120,000	(260,616)	-68.47%
Debt Service	693,258	535,272	(157,986)	-22.79%
Transfer to Other Funds	400,000	356,800	(43,200)	-10.80%
TOTAL	8,902,435	10,968,520	2,066,085	23.21%
Full-Time Authorized Positions	55	73	18	32.73%
Property Tax Revenues	4,206,242	4,763,975	557,733	13.26%
Sales Tax Revenues	1,762,800	2,175,000	412,200	23.38%
Property Tax Rate	0.155	0.155	-	0.00%
Average Value Property Tax Bill	555.11	619.49	64.38	11.60%
Annual Solid Waste Fee	228.00	255.00	27.00	11.84%
Average Total Bill	783.11	874.49	91.38	11.67%
Average Tax Value	358,137	399,670	41,533	11.60%
Consumer Price Index - South Urban	<u>March 2015</u> 229.3	<u>March 2020</u> 248.1	<u>Inc / (Dec)</u> 18.8	<u>Pct Change</u> 8.21%
General Fund Balance (Adjusted)	<u>June 30, 2015</u> 2,080,608	<u>June 30, 2020 (Projected)</u> 2,661,112	<u>Inc / (Dec)</u> 580,504	<u>Pct Change</u> 27.90%
Outstanding General Fund Debt	3,724,229	2,824,759	(899,470)	-24.15%

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

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 10-11 <u>Budget</u>	Recommended FY 20-21 <u>Budget</u>	Inc / (Dec) FY 10-11 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>	Pct Change FY 10-11 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>
REVENUES				
Property Tax	3,778,906	4,763,975	985,069	26.07%
Sales Tax	1,525,000	2,175,000	650,000	42.62%
State-Collected Revenues	465,488	771,500	306,012	65.74%
Solid Waste Fees	1,174,700	1,710,043	535,343	45.57%
EMS Service Fees	-	290,000	290,000	
Development Permit Fees	121,800	253,000	131,200	107.72%
Other Fees	199,524	428,000	228,476	114.51%
Parks and Recreation Fees	124,000	195,500	71,500	57.66%
Grant Revenues	5,950	11,448	5,498	92.40%
Other Revenues	83,100	226,100	143,000	172.08%
Installment Financing Proceeds	-	-	-	
Interest Earnings	20,000	25,000	5,000	25.00%
Transfers from Other Funds	-	-	-	
Special Separation Allowance Fund Balance	-	63,954	63,954	
Fund Balance	-	55,000	55,000	
TOTAL	7,498,468	10,968,520	3,470,052	46.28%
EXPENDITURES by Function				
Governing Body	87,319	94,836	7,517	8.61%
Legal	16,000	15,000	(1,000)	-6.25%
Administration	476,066	720,068	244,002	51.25%
Planning and Inspections	225,606	264,703	39,097	17.33%
Police	1,421,970	2,046,347	624,377	43.91%
Fire	1,152,140	1,929,463	777,323	67.47%
EMS	297,500	846,670	549,170	184.60%
Public Works	600,563	737,949	137,386	22.88%
Solid Waste	1,184,170	1,626,116	441,946	37.32%
Parks and Recreation	664,802	1,155,899	491,097	73.87%
NonDepartmental	280,250	639,396	359,146	128.15%
Debt Service	375,599	535,272	159,673	42.51%
Transfer to Other Funds	716,483	356,800	(359,683)	-50.20%
TOTAL	7,498,468	10,968,520	3,470,052	46.28%

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

EMS services in FY 10-11 provided under contract by not-for-profit agency, and no service fees collected by Town.

10-YEAR COMPARISON

GENERAL FUND	Adopted FY 10-11 <u>Budget</u>	Recommended FY 20-21 <u>Budget</u>	Inc / (Dec) FY 10-11 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>	Pct Change FY 10-11 Budget (Adopted) vs. <u>FY 20-21 Recommended</u>
EXPENDITURES by Category				
Salaries	2,791,381	4,656,738	1,865,357	66.83%
Benefits	960,655	1,680,297	719,642	74.91%
Operating	2,550,050	3,619,413	1,069,363	41.93%
Capital Outlay	104,300	120,000	15,700	15.05%
Debt Service	375,599	535,272	159,673	42.51%
Transfer to Other Funds	716,483	356,800	(359,683)	-50.20%
TOTAL	7,498,468	10,968,520	3,470,052	46.28%
Full-Time Authorized Positions	58	73	15	25.86%
Property Tax Revenues	3,778,906	4,763,975	985,069	26.07%
Sales Tax Revenues	1,525,000	2,175,000	650,000	42.62%
Property Tax Rate	0.091	0.1550	0.0640	70.33%
Average Value Property Tax Bill	520.13	619.49	99.36	19.10%
Annual Solid Waste Fee	180.00	255.00	75.00	41.67%
Average Total Bill	700.13	874.49	174.36	24.90%
Average Tax Value	571,567	399,670	(171,897)	-30.07%
Consumer Price Index - South Urban	<u>March 2010</u> 211.2	<u>March 2020</u> 248.1	<u>Inc / (Dec)</u> 36.9	<u>Pct Change</u> 17.48%
General Fund Balance (Adjusted)	<u>June 30, 2010</u> 1,798,800	<u>June 30, 2020 (Projected)</u> 2,661,112	<u>Inc / (Dec)</u> 862,312	<u>Pct Change</u> 47.94%
Outstanding General Fund Debt	2,275,187	2,824,759	549,572	24.16%

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

GENERAL FUND TAX RATES for NC BEACH TOWNS**FY 19-20 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	0.1530
4	Sunset Beach	0.1600
5	Ocean Isle Beach	0.1639
6	Atlantic Beach	0.1800
7	Topsail Beach	0.1875
8	Pine Knoll Shores	0.1970
9	Carolina Beach	0.2170
10	Southern Shores	0.2200
11	Duck	0.2250
12	Caswell Beach	0.2400
13	Oak Island	0.2415
14	Indian Beach	0.2550
15	North Topsail Beach	0.2665
16	Kure Beach	0.2850
17	Nags Head	0.2900
18	Kitty Hawk	0.3400
19	Kill Devil Hills	0.3670
20	Surf City	0.4100
21	Bald Head Island	0.6863

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

- Source: Town Managers/Clerks/Websites

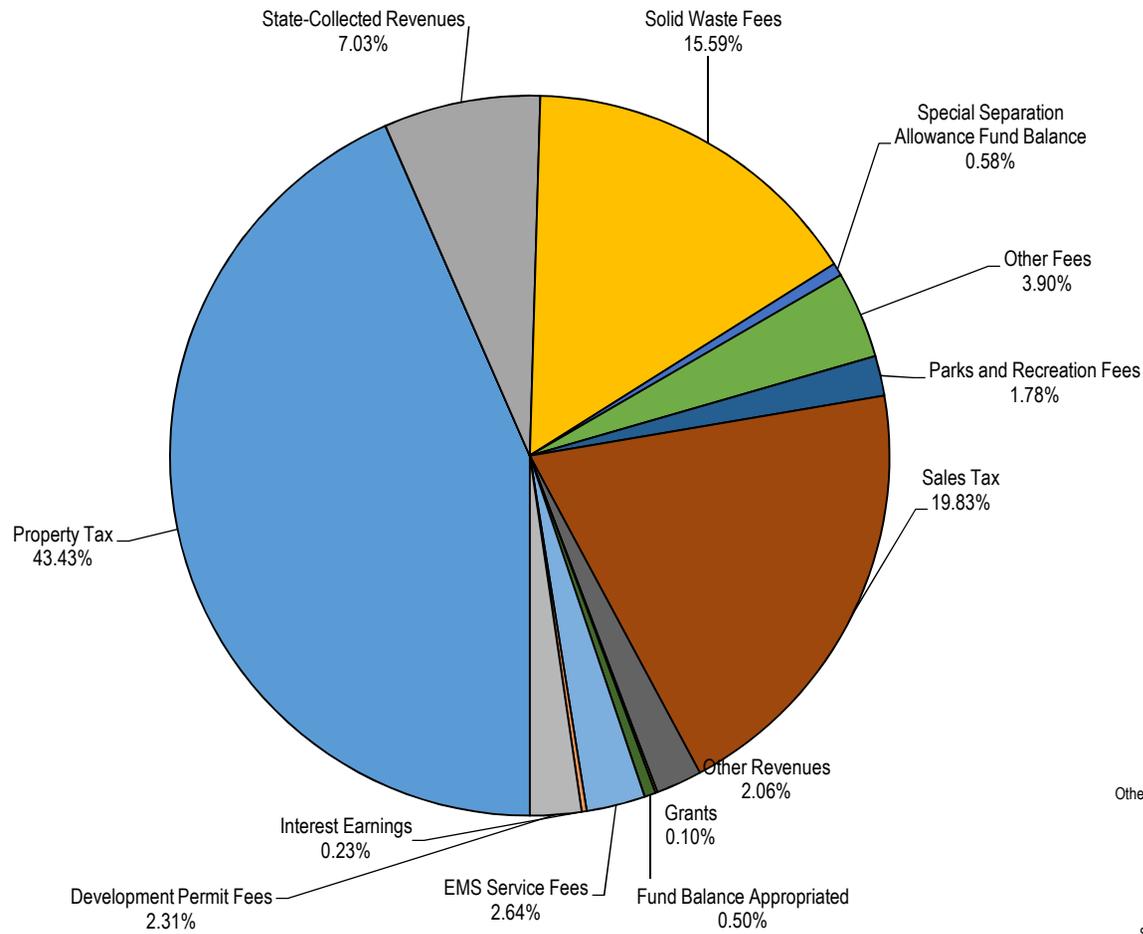
BUDGET CALENDAR

January 14	Mayor and Board of Commissioners adopt budget calendar at regular monthly meeting
February 10	Board of Commissioners annual budget planning workshop
February 11	Public Hearing for early citizen input on FY 20-21 Budget at regular monthly meeting
February 21	Town Manager and Finance Director meet with department heads to begin budget process; budget request forms distributed to each department
February 21 - March 13	Department heads prepare budget requests and develop revenue estimates for their programs and services
March 13	Department budget requests and revenue estimates due
March 16 - March 20	Town Manager and Finance Director review department budget requests
March 23 - March 30	Town Manager and Finance Director meet with department heads to discuss budget requests
April 9	Town Manager and Finance Director finalize revenue estimates and recommended expenditure budget
April 20 - April 24	Preparation of recommended budget booklet
May 12	Town Manager's Recommended Budget presented to Mayor and Board of Commissioners at regular monthly meeting
May 19	Special Board of Commissioners Budget Workshop Meeting - if necessary
May 20	Publish legal advertisement - Notice of Public Hearing
June 3 - June 8	Additional Board of Commissioners Budget Workshop Meetings (as needed)
June 9	Public Hearing / FY 20-21 Budget adopted at regular monthly meeting, if appropriate
June 30	Statutory deadline for the Board of Commissioners to adopt FY 20-21 Budget

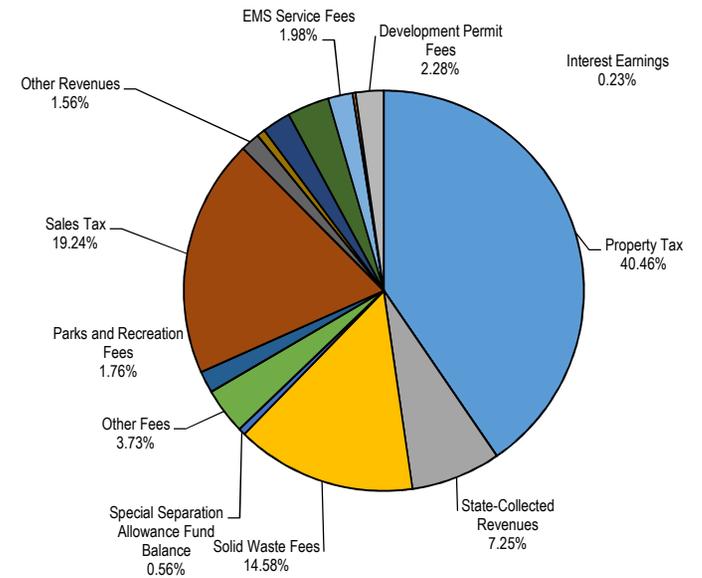


GENERAL FUND REVENUES

GENERAL FUND REVENUES FY 20-21 RECOMMENDED BUDGET



FY 19-20 COMPARISON



GENERAL FUND REVENUES

	FY 18-19 <u>Actual</u>	Adopted FY 19-20 <u>Budget</u>	Amended FY 19-20 <u>Budget</u>	FY 19-20 Thru <u>April 13, 2020</u>	Projected FY 19-20 <u>Year-End</u>	Recommended FY 20-21 <u>Budget</u>	Adopted FY 20-21 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>	Pct Change FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>
Property Tax	4,324,016	4,399,786	4,399,786	4,331,557	4,373,792	4,763,975	-	364,189	8.28%
Sales Tax	2,044,691	2,091,853	2,091,853	1,241,321	2,044,691	2,175,000	-	83,147	3.97%
State-Collected Revenues	771,304	788,642	641,642	326,203	627,200	771,500	-	(17,142)	-2.17%
Solid Waste Fees	1,501,297	1,585,200	1,585,200	1,601,530	1,618,138	1,710,043	-	124,843	7.88%
EMS Service Fees	235,428	215,000	215,000	180,287	215,272	290,000	-	75,000	34.88%
Development Permit Fees	187,989	248,000	248,000	175,249	231,000	253,000	-	5,000	2.02%
Other Fees	393,036	406,000	406,000	329,104	413,768	428,000	-	22,000	5.42%
Parks and Recreation Fees	185,417	191,000	191,000	139,852	174,235	195,500	-	4,500	2.36%
Grant Revenues	501,112	74,303	74,303	54,711	364,817	11,448	-	(62,855)	-84.59%
Other Revenues	288,240	169,100	169,100	179,057	275,306	226,100	-	57,000	33.71%
Installment Financing Proceeds	-	250,000	250,000	246,000	246,000	-	-	(250,000)	-100.00%
Interest Earnings	25,948	25,000	25,000	50,705	59,596	25,000	-	-	0.00%
Transfers From Other Funds	2,149	-	-	-	-	-	-	-	-
Powell Bill Fund Balance	-	-	175,551	-	175,551	-	-	-	-
Special Separation Allowance Fund Balance	-	60,400	60,400	-	-	63,954	-	3,554	5.88%
Fund Balance	-	370,000	480,144	-	-	55,000	-	(315,000)	-85.14%
TOTAL	10,460,627	10,874,284	11,012,979	8,855,576	10,819,366	10,968,520	-	94,237	0.87%

GENERAL FUND REVENUES

	FY 18-19	Adopted	Amended	FY 19-20	Projected	Recommended	Adopted	Inc / (Dec)	Pct Change
	Actual	FY 19-20	FY 19-20	Thru	FY 19-20	FY 20-21	FY 20-21	FY 19-20 Budget	FY 19-20 Budget
		Budget	Budget	April 13, 2020	Year-End	Budget	Budget	(Adopted) vs.	(Adopted) vs.
								FY 20-21 Recom	FY 20-21 Recom
Real Property Taxes - Current Year	4,193,138	4,268,786	4,268,786	4,207,492	4,213,792	4,627,975	-	359,189	8.41%
Vehicle Property Taxes - Current Year	111,519	110,000	110,000	81,309	115,000	115,000	-	5,000	4.55%
Property Taxes - Prior Years	9,710	12,000	12,000	31,491	33,000	12,000	-	-	0.00%
Tax Penalties	9,649	9,000	9,000	11,265	12,000	9,000	-	-	0.00%
SUBTOTAL PROPERTY TAXES	4,324,016	4,399,786	4,399,786	4,331,557	4,373,792	4,763,975	-	364,189	8.28%
Local Option Sales Tax	2,044,691	2,091,853	2,091,853	1,241,321	2,044,691	2,175,000	-	83,147	3.97%
SUBTOTAL SALES TAX	2,044,691	2,091,853	2,091,853	1,241,321	2,044,691	2,175,000	-	83,147	3.97%
Electricity Sales Tax	478,250	486,642	486,642	262,345	479,700	480,000	-	(6,642)	-1.36%
Telecommunications Tax	30,149	31,000	31,000	13,952	31,000	30,000	-	(1,000)	-3.23%
Video Programming Sales Tax	99,741	106,000	106,000	49,906	99,000	98,000	-	(8,000)	-7.55%
Powell Bill Funds	146,814	147,000	-	-	-	146,000	-	(1,000)	-0.68%
Beer and Wine Tax	16,350	18,000	18,000	-	17,500	17,500	-	(500)	-2.78%
SUBTOTAL STATE-COLLECTED REVS	771,304	788,642	641,642	326,203	627,200	771,500	-	(17,142)	-2.17%
Solid Waste User Fees	1,490,981	1,576,200	1,576,200	1,562,213	1,565,093	1,663,043	-	86,843	5.51%
Solid Waste Disposal Tax	2,650	2,500	2,500	2,152	2,500	2,500	-	-	0.00%
Interlocal Yard Debris Removal Svcs	-	-	-	19,000	29,500	38,000	-	38,000	
Solid Waste User Fees - Prior Years	7,666	6,500	6,500	18,165	21,045	6,500	-	-	0.00%
SUBTOTAL SOLID WASTE FEES	1,501,297	1,585,200	1,585,200	1,601,530	1,618,138	1,710,043	-	124,843	7.88%
EMS Subscription Program	-	-	-	-	-	50,000	-	50,000	
EMS Service Fees	235,428	215,000	215,000	180,287	215,272	240,000	-	25,000	11.63%
SUBTOTAL EMS SERVICE FEES	235,428	215,000	215,000	180,287	215,272	290,000	-	75,000	34.88%
Building Permit Fees	169,741	225,000	225,000	158,137	210,000	230,000	-	5,000	2.22%
Mobile Home Inspections	1,410	2,000	2,000	1,950	2,000	2,000	-	-	0.00%
CAMA Permit Fees	6,655	9,000	10,000	5,780	7,500	9,000	-	-	0.00%
Dunes and Vegetation Permit Fees	2,670	6,000	6,000	6,580	7,500	6,000	-	-	0.00%
Storm Water Permit Fees	6,060	5,000	4,000	2,520	3,000	5,000	-	-	0.00%
Commercial / Subdivision Permit Fees	1,250	750	750	150	750	750	-	-	0.00%
Homeowners Recovery Admin Fees	203	250	250	132	250	250	-	-	0.00%
SUBTOTAL DEVELOPMENT PERMIT FEES	187,989	248,000	248,000	175,249	231,000	253,000	-	5,000	2.02%
Golf Cart Registration Fees	90,055	75,000	75,000	69,700	90,000	90,000	-	15,000	20.00%
Regional Access Parking Fees	156,191	185,000	185,000	83,329	145,368	185,000	-	-	0.00%
Re-Entry Fees	38,190	8,000	8,000	28,575	31,000	8,000	-	-	0.00%
Beach Vehicle Permit Fees	108,600	138,000	138,000	147,500	147,400	145,000	-	7,000	5.07%
SUBTOTAL OTHER FEES	393,036	406,000	406,000	329,104	413,768	428,000	-	22,000	5.42%

GENERAL FUND REVENUES

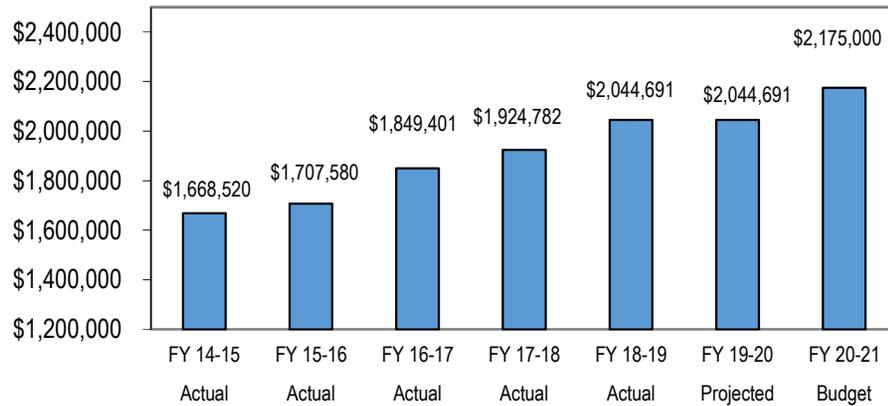
	FY 18-19 <u>Actual</u>	Adopted FY 19-20 <u>Budget</u>	Amended FY 19-20 <u>Budget</u>	FY 19-20 Thru <u>April 13, 2020</u>	Projected FY 19-20 <u>Year-End</u>	Recommended FY 20-21 <u>Budget</u>	Adopted FY 20-21 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>	Pct Change FY 19-20 Budget (Adopted) vs. <u>FY 20-21 Recom</u>
Taxpayer Memberships	54,684	60,000	60,000	44,600	55,000	60,000	-	-	0.00%
Non-Taxpayer Memberships	2,900	3,000	3,000	2,250	2,500	3,000	-	-	0.00%
Daily Fees	11,453	15,000	15,000	10,315	11,500	15,000	-	-	0.00%
Aerobics Fees	11,743	12,000	12,000	8,480	10,000	12,000	-	-	0.00%
Mothers Morning Out Fees	18,640	23,000	23,000	17,475	20,000	23,000	-	-	0.00%
Class Fees	8,694	9,000	9,000	4,080	7,000	9,000	-	-	0.00%
Summer Day Camp Fees	24,335	20,000	20,000	11,368	20,000	23,000	-	3,000	15.00%
Afterschool Program Fees	35,830	35,000	35,000	29,175	33,000	35,000	-	-	0.00%
Facility Rental Fees	11,346	9,500	9,500	6,687	9,600	11,000	-	1,500	15.79%
Event Fees	4,729	3,000	3,000	4,535	4,535	3,000	-	-	0.00%
Tennis Fees	1,063	1,500	1,500	887	1,100	1,500	-	-	0.00%
SUBTOTAL PARKS AND REC FEES	185,417	191,000	191,000	139,852	174,235	195,500	-	4,500	2.36%
NCORR Grant	370,000	-	-	-	-	-	-	-	-
FEMA - DPS - Hurricane Dorian	-	-	-	-	280,354	-	-	-	-
NCLM Wellness Grant	-	-	-	-	-	10,000	-	10,000	-
Bullet Proof Vest Grants	-	-	-	3,241	3,241	-	-	-	-
US HHS Stimulus - CARES Act	-	-	-	6,919	6,919	-	-	-	-
NC Controlled Substance Tax	3,448	-	-	-	-	-	-	-	-
Fire SAFER Grant	127,664	74,303	74,303	44,551	74,303	1,448	-	(72,855)	-98.05%
SUBTOTAL GRANT REVENUES	501,112	74,303	74,303	54,711	364,817	11,448	-	(62,855)	-84.59%
ABC Revenues	136,678	125,000	125,000	94,246	142,246	145,000	-	20,000	16.00%
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-	-	0.00%
Fines/Ordinance Violations	10,070	7,000	7,000	13,397	15,000	12,000	-	5,000	71.43%
Clerk of Court Officer Fees	1,759	2,000	2,000	1,007	1,700	2,000	-	-	0.00%
Insurance Proceeds	18,659	-	-	10,326	10,326	-	-	-	-
Miscellaneous Revenues	13,650	12,000	12,000	8,863	13,200	12,000	-	-	0.00%
Sales of Surplus Property	21,131	18,000	18,000	14,440	53,048	43,500	-	25,500	141.67%
Junior Lifeguard Program	-	-	-	4,600	4,600	2,500	-	2,500	-
Donations - General	2,858	-	-	185	185	-	-	-	-
Donations - EMS	12,080	-	-	6,017	6,925	4,000	-	4,000	-
Donations - Fire Dept/Lifeguard	2,540	-	-	11,693	13,793	-	-	-	-
Donations - Police Dept	1,680	-	-	2,578	2,578	-	-	-	-
Donations - Parks and Rec Dept	62,035	-	-	6,605	6,605	-	-	-	-
SUBTOTAL - OTHER REVENUES	288,240	169,100	169,100	179,057	275,306	226,100	-	57,000	33.71%

GENERAL FUND REVENUES

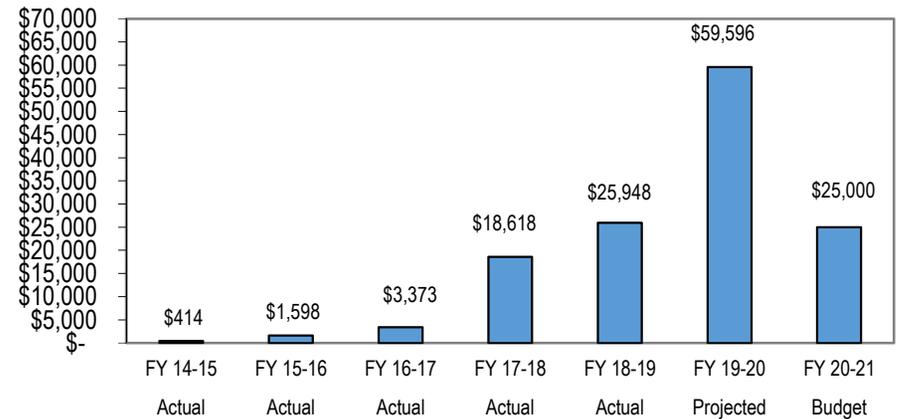
	<u>FY 18-19 Actual</u>	<u>Adopted FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Recommended FY 20-21 Budget</u>	<u>Adopted FY 20-21 Budget</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
Installment Financing Proceeds	-	250,000	250,000	246,000	246,000	-	-	(250,000)	-100.00%
SUBTOTAL - INSTALL FIN PROCEEDS	-	250,000	250,000	246,000	246,000	-	-	(250,000)	
Interest Earnings	25,948	25,000	25,000	50,705	59,596	25,000	-	-	0.00%
SUBTOTAL - INTEREST EARNINGS	25,948	25,000	25,000	50,705	59,596	25,000	-	-	0.00%
Transfer from Capital Project Funds	2,149	-	-	-	-	-	-	-	0.00%
SUBTOTAL - FROM OTHER FUNDS	2,149	-	-	-	-	-	-	-	0.00%
Powell Bill Fund Balance Appropriated	-	-	175,551	-	175,551	-	-	-	
Special Separation Allowance Fund Balance	-	60,400	60,400	-	-	63,954	-	3,554	5.88%
Unassigned Fund Balance Appropriated	-	370,000	480,144	-	-	55,000	-	(315,000)	-85.14%
SUBTOTAL - FUND BALANCE	-	430,400	716,095	-	175,551	118,954	-	(311,446)	-72.36%
GRAND TOTAL	10,460,627	10,874,284	11,012,979	8,855,576	10,819,366	10,968,520	-	94,236	0.87%

SELECTED GENERAL FUND REVENUES

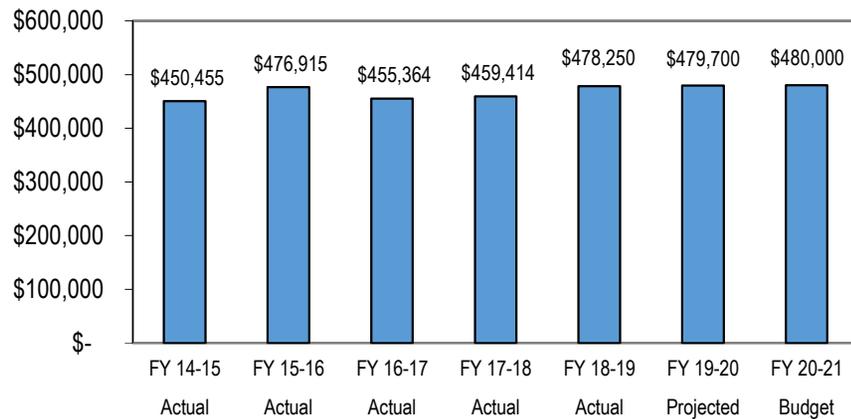
Sales Tax Revenues



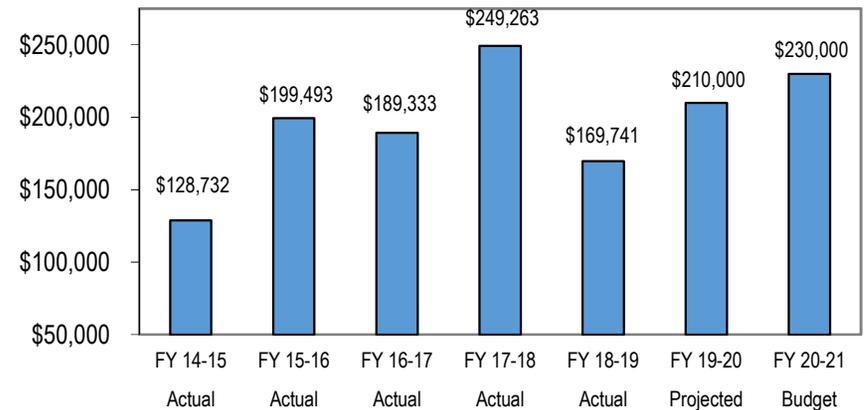
Interest Earnings



Electricity Sales Tax / Utility Franchise Tax



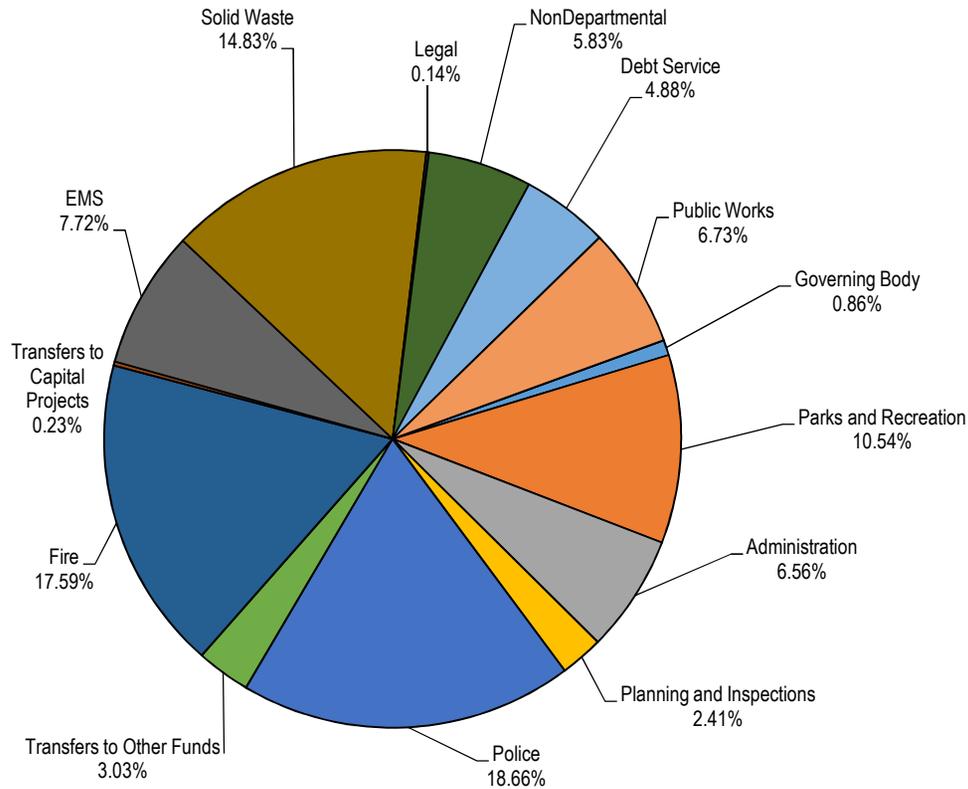
Building Permit Fees



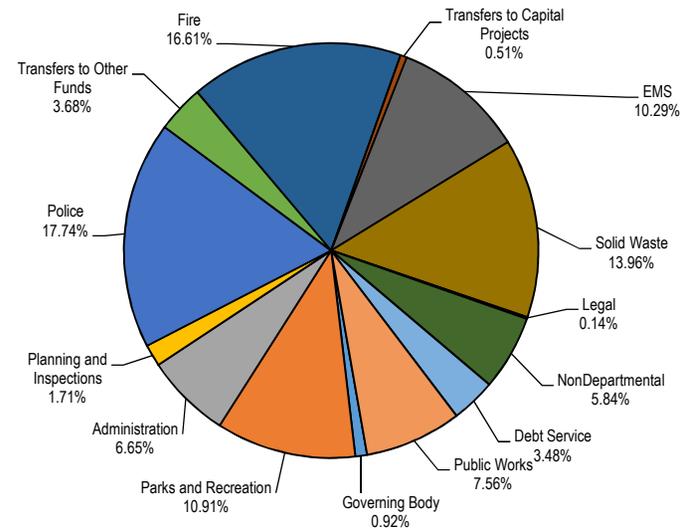


GENERAL FUND EXPENDITURES

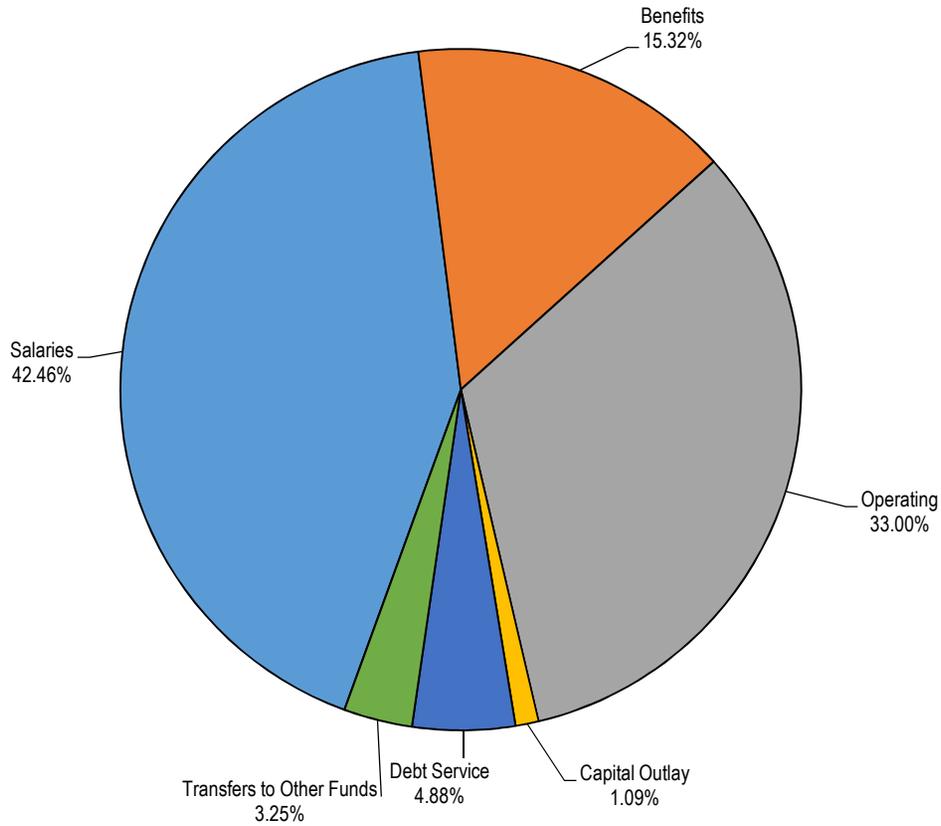
GENERAL FUND EXPENDITURES FY 20-21 RECOMMENDED BUDGET By Function



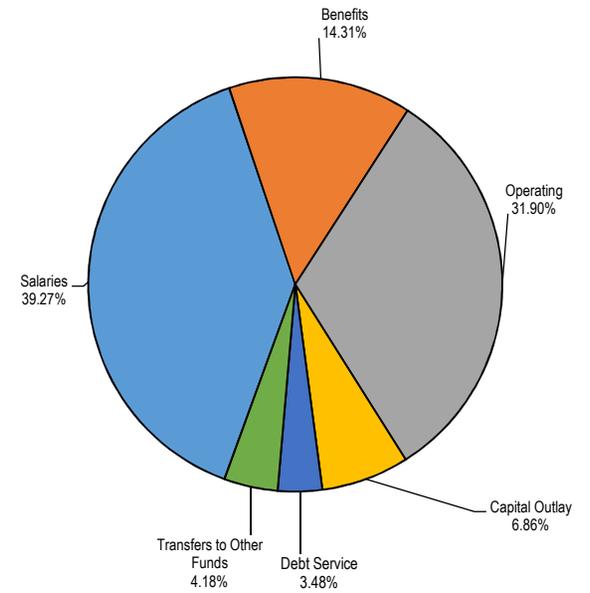
FY 19-20 COMPARISON



GENERAL FUND EXPENDITURES FY 20-21 RECOMMENDED BUDGET By Category



FY 19-20 COMPARISON



GENERAL FUND EXPENDITURES

LINE ITEM DETAILS

By Category	FY 18-19	Adopted	Amended	FY 19-20	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>Thru April 13, 2020</u>	<u>FY 19-20 Year-End</u>	<u>FY 20-21 Budget</u>	<u>FY 20-21 Budget</u>	<u>FY 20-21 Budget</u>	<u>FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
Salaries	3,960,166	4,270,253	4,290,165	3,443,545	4,351,030	4,689,130	4,656,738	-	386,485	9.05%
Benefits	1,350,895	1,556,242	1,500,466	1,240,195	1,523,000	1,721,182	1,680,297	-	124,055	7.97%
Operating	2,941,757	3,468,897	3,511,904	2,792,146	3,591,397	3,727,946	3,619,413	-	150,516	4.34%
Capital Outlay	359,509	745,800	667,274	319,740	568,995	305,500	120,000	-	(625,800)	-83.91%
Debt Service	632,509	378,092	378,092	300,814	378,519	535,272	535,272	-	157,180	41.57%
Transfers to Other Funds	432,000	455,000	665,078	662,128	683,384	356,800	356,800	-	(98,200)	-21.58%
TOTAL	9,676,835	10,874,284	11,012,979	8,758,568	11,096,325	11,335,831	10,968,520	-	94,236	0.87%

By Function	FY 18-19	Adopted	Amended	FY 19-20	Projected	Requested	Recommended	Adopted	Inc / (Dec)	Pct Change
	<u>Actual</u>	<u>FY 19-20 Budget</u>	<u>FY 19-20 Budget</u>	<u>Thru April 13, 2020</u>	<u>FY 19-20 Year-End</u>	<u>FY 20-21 Budget</u>	<u>FY 20-21 Budget</u>	<u>FY 20-21 Budget</u>	<u>FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
Governing Body	79,177	99,708	99,708	82,576	100,384	94,836	94,836	-	(4,872)	-4.89%
Legal	10,498	15,000	15,000	8,774	14,000	15,000	15,000	-	-	0.00%
Administration	602,897	723,414	723,414	578,237	718,834	767,978	720,068	-	(3,346)	-0.46%
Planning and Inspections	163,419	185,932	185,932	218,901	283,332	271,730	264,703	-	78,771	42.37%
Police	1,833,701	1,928,957	1,940,957	1,492,775	1,895,160	2,108,001	2,046,347	-	117,390	6.09%
Fire	1,618,396	1,806,382	1,806,382	1,386,262	1,814,445	2,008,963	1,929,463	-	123,081	6.81%
EMS	654,564	1,119,476	1,119,476	901,709	1,071,545	881,570	846,670	-	(272,806)	-24.37%
Public Works	595,741	822,095	732,339	618,723	834,183	882,239	737,949	-	(84,146)	-10.24%
Solid Waste	1,498,858	1,518,453	1,518,453	1,261,122	1,598,409	1,605,412	1,626,116	-	107,663	7.09%
Parks and Recreation	1,081,036	1,186,594	1,204,967	829,542	1,215,206	1,177,667	1,155,899	-	(30,695)	-2.59%
NonDepartmental	474,039	635,181	623,181	417,005	488,924	630,362	639,396	-	4,215	0.66%
Debt Service	632,509	378,092	378,092	300,814	378,519	535,272	535,272	-	157,180	41.57%
Transfers to Other Funds	432,000	455,000	665,078	662,128	683,384	356,800	356,800	-	(98,200)	-21.58%
TOTAL	9,676,835	10,874,284	11,012,979	8,758,568	11,096,325	11,335,831	10,968,520	-	94,236	0.87%

GOVERNING BODY

SERVICES PROVIDED

- * Mayor and 5-member Board of Commissioners serve staggered 2-year and 4-year terms
- * Accountable to the citizens and property owners of Emerald Isle
- * Develop and implement vision for future of the Town of Emerald Isle
- * Legislative and policy-making body for the Town of Emerald Isle
- * Appoint Town Manager and Town Attorney
- * Provide policy direction to Town Manager for overall management of Town
- * Adopt annual operating budget and multi-year capital project budgets
- * Establish annual property tax rate and service fees

FY 20-21 DEPARTMENT GOALS

- * Maintain high quality Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Continue to invest in a fair and competitive compensation and benefits package for Town employees
- * Improve Beach Safety actions and staffing
- * Finalize strategy for construction of an Emergency Services Facility to replace Fire Station 1 including Fire Station 2 Renovations
- * Consider transition of Solid Waste services to a self-supporting Enterprise Fund

BUDGET INFORMATION

	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Adopted</u>	<u>FY 19-20</u> <u>Amended</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Request</u>	<u>FY 20-21</u> <u>Recommended</u>	<u>FY 20-21</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	55,834	56,951	56,951	56,951	58,092	58,092	-
Benefits	7,232	7,357	7,357	7,357	7,444	7,444	-
Operating	16,111	35,400	35,400	36,076	29,300	29,300	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	79,177	99,708	99,708	100,384	94,836	94,836	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	79,177	99,708	99,708	100,384	94,836	94,836	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	6	6	6	6	6	6	-

FY 20-21 BUDGET NOTES

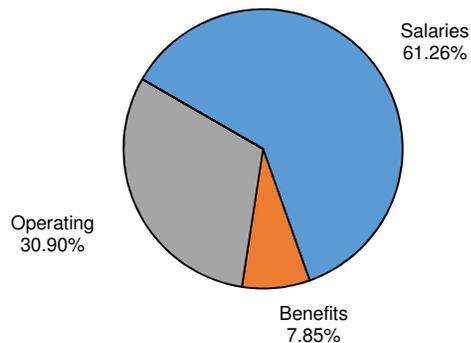
- * Includes sufficient funding to continue normal expenses associated with the Governing Body.

GOVERNING BODY

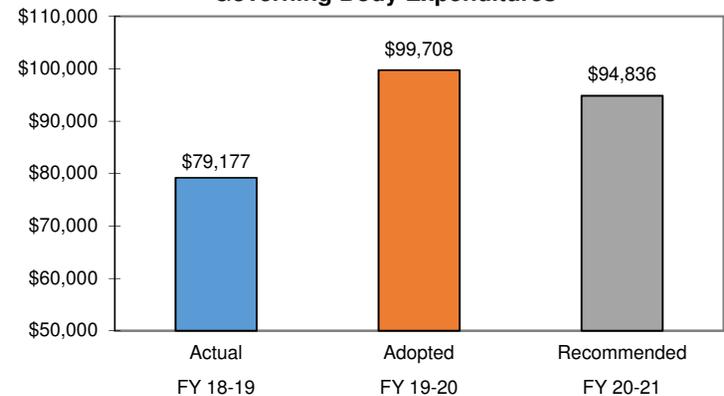
SERVICE STATISTICS / GOALS	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	FY 19-20 Thru March 2020	Entire FY FY 19-20 <u>Projected</u>	FY 20-21 <u>Estimated / Goal</u>
<i>Indicator</i>							
Regular Town meetings	12	12	12	12	9	11	12
Special Town meetings	3	1	4	8	1	7	2
Workshop Town meetings	1	1	2	2	1	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Primary beach district property tax rate	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Secondary beach district prop tax rate	-	-	-	-	-	-	-
Annual solid waste fee	\$ 228	\$ 228	\$ 228	\$ 228	\$ 240	\$ 240	\$ 255
Average bill (property tax + solid waste)	\$ 783	\$ 785	\$ 788	\$ 791	\$ 810	\$ 810	\$ 874
Total adjusted General Fund balance	\$ 2,214,860	\$ 2,099,669	\$ 2,310,183	\$ 2,938,071	\$ 3,035,079	\$ 2,661,112	\$ 2,661,112

AUTHORIZED POSITION DETAILS	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <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 20-21 Recommended Budget
Governing Body**



Governing Body Expenditures



GOVERNING BODY

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
MAYOR / COMMISSIONERS	55,834	56,951	56,951	47,461	56,951	58,092	58,092	-	1,141	2.00%
Subtotal Salaries	55,834	56,951	56,951	47,461	56,951	58,092	58,092	-	1,141	2.00%
FICA EXPENSE	4,271	4,357	4,357	3,631	4,357	4,444	4,444	-	87	2.00%
HEALTH INSURANCE	2,961	3,000	3,000	2,491	3,000	3,000	3,000	-	-	0.00%
Subtotal Benefits	7,232	7,357	7,357	6,122	7,357	7,444	7,444	-	87	1.18%
TRAVEL AND TRAINING	1,288	7,500	3,830	1,097	2,500	7,500	7,500	-	-	0.00%
LEGAL ADVERTISING	2,713	4,200	4,200	1,457	3,000	4,200	4,200	-	-	0.00%
ISLAND REVIEW	3,300	3,600	-	-	-	-	-	-	(3,600)	-100.00%
PROMOTIONAL COMMUNICATIONS	-	-	5,270	3,270	5,270	3,600	3,600	-	3,600	-
SOFTWARE MAINT/SUBSCRIPTION	-	3,500	3,500	3,250	3,250	4,000	4,000	-	500	14.29%
MISCELLANEOUS	7,860	6,000	9,500	12,287	13,500	6,000	6,000	-	-	0.00%
CODE BOOK CHANGES	950	4,000	4,000	2,576	3,500	4,000	4,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	-	6,600	5,100	5,056	5,056	-	-	-	(6,600)	0.00%
Subtotal Operating	16,111	35,400	35,400	28,993	36,076	29,300	29,300	-	(6,100)	-17.23%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	79,177	99,708	99,708	82,576	100,384	94,836	94,836	-	(4,872)	-4.89%

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 20-21 DEPARTMENT GOALS

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

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 18-19 Actual</u>	<u>FY 19-20 Adopted</u>	<u>FY 19-20 Amended</u>	<u>FY 19-20 Projected</u>	<u>FY 20-21 Request</u>	<u>FY 20-21 Recommended</u>	<u>FY 20-21 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	10,498	15,000	15,000	14,000	15,000	15,000	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	10,498	15,000	15,000	14,000	15,000	15,000	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>							
	10,498	15,000	15,000	14,000	15,000	15,000	-
<u>Total Authorized Positions</u>							
Full-Time	-	-	-	-	-	-	-
Part-Time	1	1	1	1	1	1	-

FY 20-21 BUDGET NOTES

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

LEGAL

LINE ITEM DETAILS

	<u>FY 18-19 Actual</u>	<u>Adopted FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Requested FY 20-21 Budget</u>	<u>Recommended FY 20-21 Budget</u>	<u>Adopted FY 20-21 Budget</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
ATTORNEY FEES	10,498	15,000	15,000	8,774	14,000	15,000	15,000	-	-	0.00%
Subtotal - Operating	10,498	15,000	15,000	8,774	14,000	15,000	15,000	-	-	0.00%
TOTAL	10,498	15,000	15,000	8,774	14,000	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 20-21 DEPARTMENT GOALS

- * Maintain high quality of Town services and programs; focusing on customer service, aesthetics, the beach, amenities, fiscal conservatism, open communications, and "Nice Matters!"
- * Provide reasonable salary adjustments for Town employees and maintain a competitive benefits package
- * Improve Beach Safety actions and staffing
- * Construct final phase of Post-Florence beach nourishment project
- * Complete Post-Florence repairs to remaining piers and facilities
- * Finalize strategy for construction of Emergency Services Facility to replace Fire Station 1 including Fire Ladder Truck installment purchase
- * Assist Dog Park Development Committee with dog park planning and construction of initial McLean-Spell Park improvements
- * Continue necessary stormwater and culvert repairs, seeking potential funding assistance from FEMA
- * Add full-time support of Information Officer functions, such as web, print video, social media and promotional communications

BUDGET INFORMATION

	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	392,618	445,398	450,344	450,293	484,323	451,823	-
Benefits	113,265	157,406	143,720	140,656	174,731	159,321	-
Operating	97,014	120,610	129,350	127,885	108,924	108,924	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	602,897	723,414	723,414	718,834	767,978	720,068	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax Revenues Required</u>	602,897	723,414	723,414	718,834	767,978	720,068	-
<u>Total Authorized Positions</u>							
Full-Time	5	6	5	5	6	6	-

ADMINISTRATION

FY 20-21 BUDGET NOTES

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

* Includes funding for new Public Information Officer beginning January, 2021.

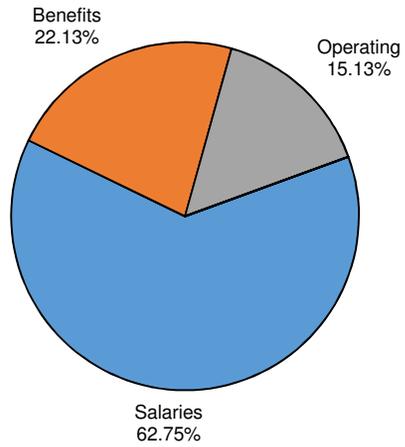
* Includes \$30,907 for second year of two years for implementation/licensing expenses for new enterprise software.

SERVICE STATISTICS / GOALS	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Regular Town meetings	12	12	12	12	9	11	12
Special Town meetings	3	1	4	8	1	7	2
Workshop Town meetings	1	1	2	2	1	2	2
General Fund property tax rate	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Annual solid waste fee	\$ 228	\$ 228	\$ 228	\$ 228	\$ 240	\$ 240	\$ 255
Average bill (property tax + solid waste)	\$ 783	\$ 785	\$ 788	\$ 791	\$ 810	\$ 810	\$ 874
Total adjusted General Fund balance	\$ 2,214,860	\$ 2,099,669	\$ 2,310,183	\$ 2,938,071	\$ 3,035,079	\$ 2,661,112	\$ 2,661,112
Unique website visits	326,410	391,335	346,462	778,623	445,001	600,000	500,000
# Email newsletter subscribers	6,835	7,399	7,741	10,102	10,726	11,000	11,500
# Twitter followers	2,553	2,848	3,335	5,470	5,917	6,100	6,500
# Paid beach driving permits	1,472	1,780	1,777	1,316	1,716	1,716	1,800
# Free beach driving permits	772	732	792	769	845	845	850
Monthly health ins cost / employee	\$ 748	\$ 773	\$ 761	\$ 744	\$ 744	\$ 744	\$ 744

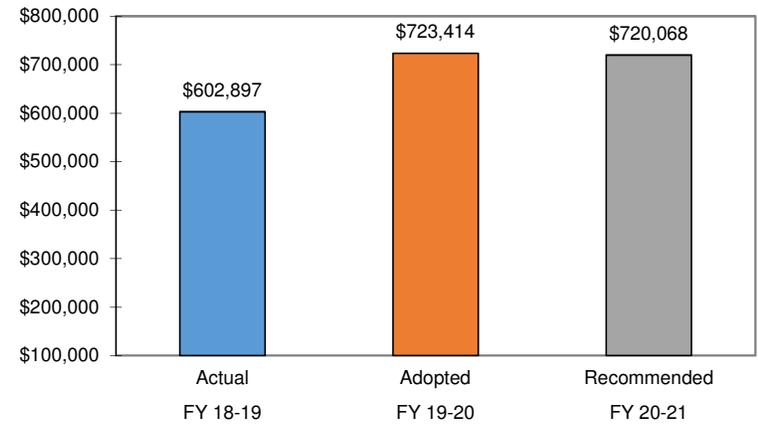
AUTHORIZED POSITION DETAILS	FY 18-19	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<i>Full-Time</i>							
Town Manager	1	1	1	1	1	1	-
Public Information Officer	-	-	-	-	1	1	-
Town Clerk / HR Specialist	1	1	1	1	1	1	-
Finance Director	1	1	1	1	1	1	-
Tax Collector	1	1	-	-	-	-	-
Finance & Permitting Technician	-	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1	-
TOTAL	5	6	5	5	6	6	-

ADMINISTRATION

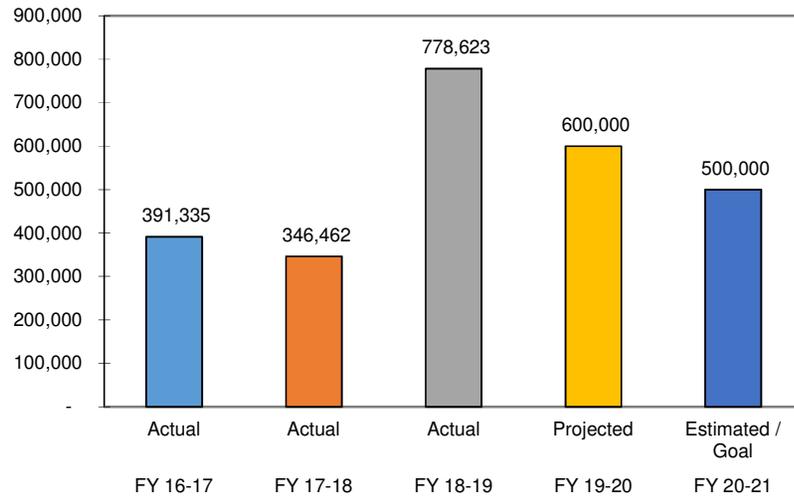
FY 20-21 Recommended Budget Administration



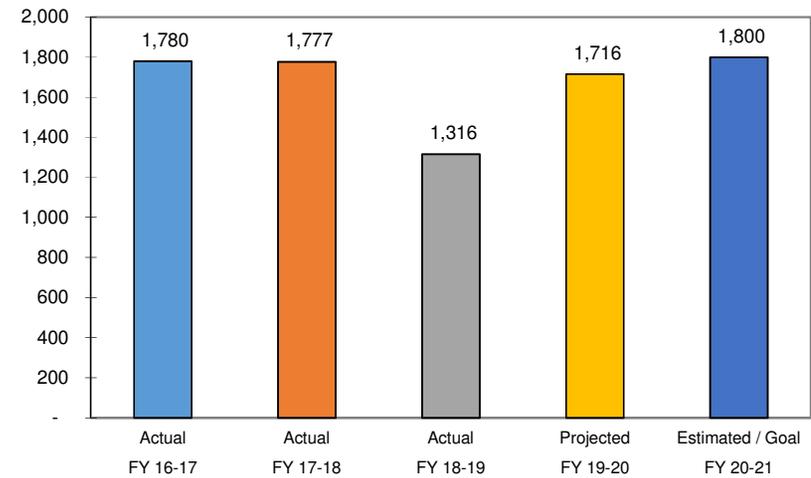
Administration Expenditures



Unique Website Visits



Paid Beach Driving Permits



ADMINISTRATION

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	321,479	440,225	390,225	307,654	390,225	472,799	440,299	-	74	0.02%
SALARIES/OVERTIME	230	-	12,376	12,376	12,376	-	-	-	-	-
SALARIES/STRAIGHT TIME	1,529	-	3,638	3,638	3,638	-	-	-	-	-
SALARIES/PART TIME	56,181	-	38,932	34,116	38,932	4,586	4,586	-	4,586	-
LONGEVITY PAY	13,199	5,173	5,173	5,122	5,122	6,938	6,938	-	1,765	34.12%
Subtotal Salaries	392,618	445,398	450,344	362,906	450,293	484,323	451,823	-	6,425	1.44%
FICA EXPENSE	27,974	34,073	34,073	26,970	34,447	37,051	34,564	-	491	1.44%
HEALTH INSURANCE	42,269	61,200	48,824	41,042	48,824	63,000	55,000	-	(6,200)	-10.13%
RETIREE HEALTH BENEFIT	-	-	-	-	-	2,000	2,000	-	2,000	-
RETIREMENT	26,210	39,863	38,553	29,368	36,817	48,693	45,395	-	5,532	13.88%
401k	16,812	22,270	22,270	16,407	20,568	23,987	22,362	-	92	0.41%
Subtotal Benefits	113,265	157,406	143,720	113,787	140,656	174,731	159,321	-	1,915	1.22%
TELEPHONE	3,027	3,120	3,160	2,620	3,160	3,240	3,240	-	120	3.85%
UTILITIES	6,701	6,800	6,800	5,223	6,800	6,800	6,800	-	-	0.00%
TRAVEL AND TRAINING	16,143	12,500	12,500	8,110	12,500	12,500	12,500	-	-	0.00%
MAINT & REPAIR / BUILDING	3,232	400	2,540	2,450	2,800	400	400	-	-	0.00%
OFFICE SUPPLIES	10,076	8,500	8,500	7,207	8,500	8,500	8,500	-	-	0.00%
UNIFORMS	531	2,000	2,000	273	1,200	2,000	2,000	-	-	0.00%
TAX PREP SUPPLIES	1,487	1,500	1,818	1,818	1,818	-	-	-	(1,500)	-100.00%
COPIES	5,476	5,250	5,250	4,561	5,500	5,500	5,500	-	250	4.76%
CONTRACTED SERVICES	20,982	-	-	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	2,273	3,400	3,400	2,624	3,400	4,000	4,000	-	600	17.65%
MISCELLANEOUS	2,578	3,000	8,000	7,388	8,500	3,000	3,000	-	-	0.00%
COLLECTION/CREDIT CARD FEES	10,035	12,500	12,500	9,301	12,500	5,000	5,000	-	(7,500)	-60.00%
MISCELLANEOUS COMPUTER	-	48,640	48,640	36,727	48,640	30,907	30,907	-	(17,733)	-36.46%
SOFTWARE MAINT/SUBSCRIPTION	11,969	12,000	13,242	13,242	12,567	24,577	24,577	-	12,577	104.81%
NON-CAP EQUIP/FURNISHING	2,504	1,000	1,000	-	-	2,500	2,500	-	1,500	0.00%
Subtotal Operating	97,014	120,610	129,350	101,544	127,885	108,924	108,924	-	(11,686)	-9.69%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	602,897	723,414	723,414	578,237	718,834	767,978	720,068	-	(3,346)	-0.46%

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 reviews and inspections
- * Issue all building and town related development permits
- * Administration / enforcement of Unified Development Ordinance
- * Administration / enforcement of NC CAMA regulations
- * Staff support to Planning Board
- * Assistance to contractors with Town development regulations
- * Assistance to citizens and property owners with development issues
- * Open communication between staff and customers
- * Provide GIS and mapping support for citizens and Town departments
- * Provide staff support for Town departments for special projects

FY 20-21 DEPARTMENT GOALS

- * Continue to effectively direct the service model whereby the Town contracts with Carteret County for building inspection services
- * Administer and enforce the Unified Development Ordinance and NC CAMA regulations
- * Update the Unified Development Ordinance to comply with the new 160D legislation
- * Continue to effectively resolve parcel address data inaccuracies in conjunction with the Carteret County GIS & E-911 Departments
- * Review and update the Unified Development Ordinance policies as needed
- * Continue to implement policies as outlined in the 2017 CAMA Land Use Plan
- * Effectively manage new development in the Town.

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 18-19 Actual</u>	<u>FY 19-20 Adopted</u>	<u>FY 19-20 Amended</u>	<u>FY 19-20 Projected</u>	<u>FY 20-21 Request</u>	<u>FY 20-21 Recommended</u>	<u>FY 20-21 Adopted</u>
Salaries	73,509	73,999	73,999	121,764	119,457	119,457	-
Benefits	24,512	25,598	25,598	45,896	47,691	46,691	-
Operating	65,399	86,335	86,335	115,672	104,582	98,555	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	163,419	185,932	185,932	283,332	271,730	264,703	-
<u>Offsetting Revenues</u>							
Building Permit Fees	169,741	225,000	225,000	210,000	230,000	230,000	-
Other Development Permit Fees	18,248	23,000	23,000	21,000	23,000	23,000	-
TOTAL	187,989	248,000	248,000	231,000	253,000	253,000	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	(24,570)	(62,068)	(62,068)	52,332	18,730	11,703	-
<u>Total Authorized Positions</u>							
Full-Time	1	1	2	2	2	2	-

PLANNING AND INSPECTIONS

FY 20-21 BUDGET NOTES

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

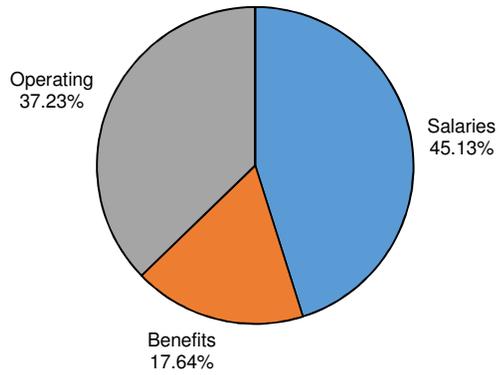
- * Includes \$80,000 for contract with Carteret County for building inspections
- * Includes \$2,000 for engineering review of development plans

SERVICE STATISTICS / GOALS	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 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	1,334	1,129	1,237	1,471	957	1,300	1,300
Total # inspections	3,262	3,209	3,732	3,793	2,830	3,800	3,800
% inspections in 24 hrs or request date	99%	99%	99%	99%	98%	98%	100%
New residential dwelling permits	33	44	51	32	23	31	30
New commercial building permits	1	2	2	-	1	1	11
Dollar value of permitted construction	\$ 29,074,511	\$ 26,988,753	\$ 40,701,766	\$ 47,908,484	\$ 26,712,846	\$ 37,000,000	\$ 45,000,000

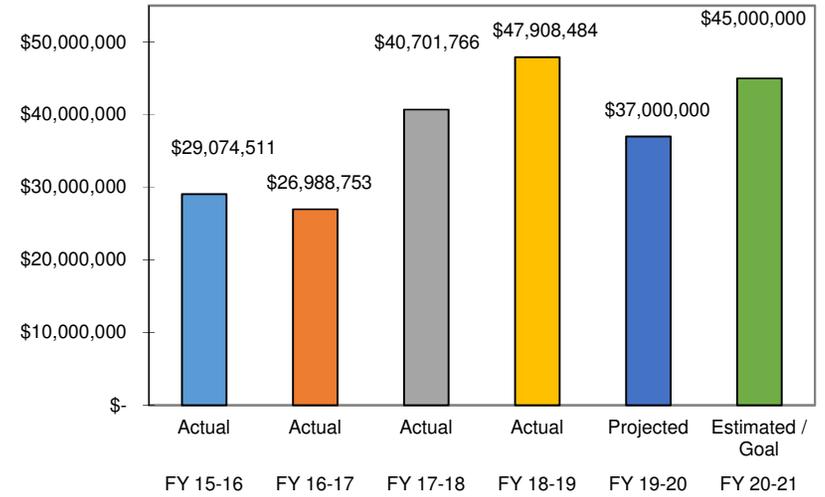
AUTHORIZED POSITION DETAILS	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Amended	FY 19-20 Projected	FY 20-21 Request	FY 20-21 Recommended	FY 20-21 Adopted
<i>Full-Time</i>							
Town Planner	1	1	1	1	1	1	-
Administrative Assistant	-	-	1	1	1	1	-
TOTAL	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>

PLANNING AND INSPECTIONS

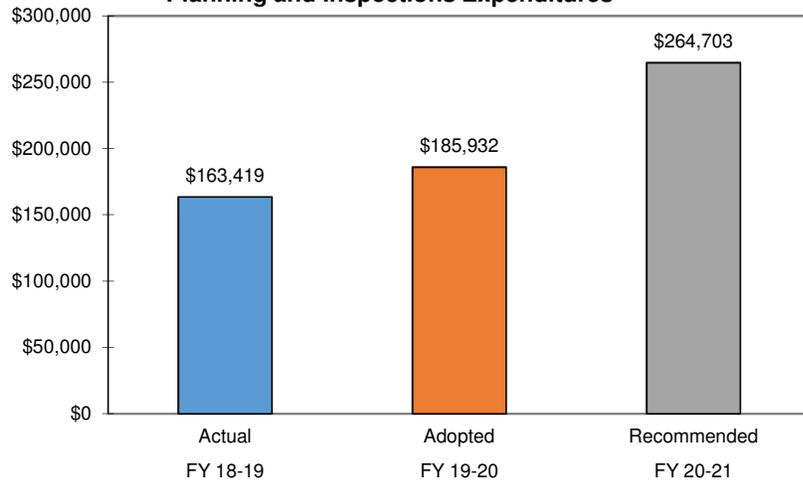
**FY 20-21 Recommended Budget
Planning and Inspections**



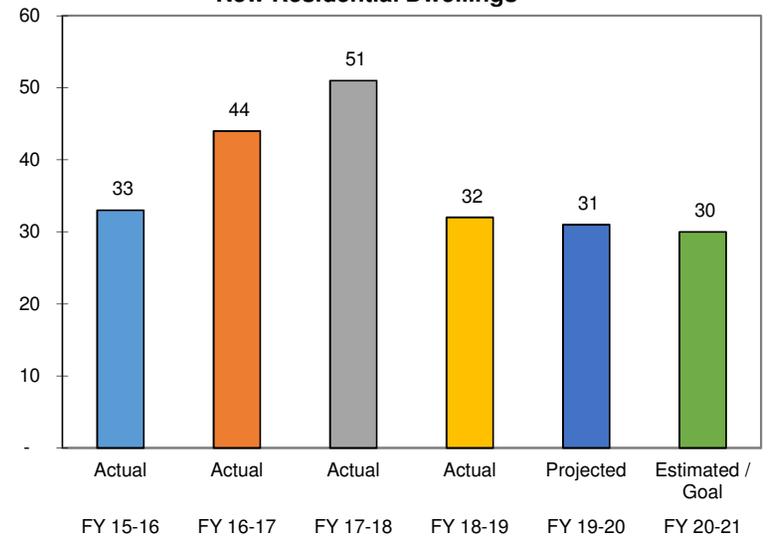
Total Dollar Value - New Construction



Planning and Inspections Expenditures



New Residential Dwellings



PLANNING AND INSPECTIONS

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	67,927	69,108	69,108	88,631	112,453	114,347	114,347	-	45,239	65.46%
SALARIES/OVERTIME	(462)	-	-	1,915	1,915	-	-	-	-	-
SALARIES/STRAIGHT TIME	521	-	-	885	885	-	-	-	-	-
SALARIES/PART TIME	1,246	-	-	2,170	2,170	-	-	-	-	-
LONGEVITY PAY	677	691	691	741	741	1,510	1,510	-	819	118.52%
PLAN/BOA FEES	3,600	4,200	4,200	2,750	3,600	3,600	3,600	-	(600)	-14.29%
Subtotal Salaries	73,509	73,999	73,999	97,092	121,764	119,457	119,457	-	45,458	61.43%
FICA EXPENSE	5,582	5,661	5,661	7,388	9,315	9,138	9,138	-	3,477	61.43%
HEALTH INSURANCE	10,119	10,200	10,200	17,675	20,400	21,000	20,000	-	9,800	96.08%
RETIREMENT	5,364	6,247	6,247	8,249	10,381	11,759	11,759	-	5,512	88.24%
401k	3,447	3,490	3,490	4,609	5,800	5,793	5,793	-	2,303	65.98%
Subtotal Benefits	24,512	25,598	25,598	37,921	45,896	47,691	46,691	-	21,093	82.40%
TELEPHONE	660	660	660	620	660	1,080	1,080	-	420	63.64%
TRAVEL AND TRAINING	-	1,500	1,500	1,415	1,500	2,000	2,000	-	500	33.33%
GASOLINE	923	1,200	1,200	530	900	1,200	1,200	-	-	0.00%
OIL, TIRES, BATTERIES	14	500	500	-	500	500	500	-	-	0.00%
OFFICE SUPPLIES	163	800	800	1,814	1,814	1,200	1,200	-	400	50.00%
UNIFORMS / CLOTHING	20	250	250	-	250	250	250	-	-	0.00%
COPIES	2,264	2,200	2,200	1,874	2,200	2,200	2,200	-	-	0.00%
RENTALS/LEASES	-	-	-	-	-	6,027	-	-	-	-
DUES AND SUBSCRIPTIONS	432	500	500	1,109	1,109	1,000	1,000	-	500	100.00%
MISCELLANEOUS	718	900	900	4,966	5,190	1,500	1,500	-	600	66.67%
COLLECTION/CREDIT CARD FEES	2,793	2,500	2,500	2,070	2,800	2,800	2,800	-	300	12.00%
SOFTWARE MAINT/SUBSCRIPTION	2,998	2,825	2,825	2,825	2,825	2,825	2,825	-	-	0.00%
CONTRACTED SERVICES	51,687	68,000	68,000	58,741	88,000	80,000	80,000	-	12,000	17.65%
ENGINEERING ASSISTANCE	2,167	2,000	2,000	1,500	1,500	2,000	2,000	-	-	0.00%
NON-CAPTL EQUIPMENT/FURNISH	560	2,500	2,500	6,424	6,424	-	-	-	(2,500)	(2,500)
Subtotal Operating	65,399	86,335	86,335	83,888	115,672	104,582	98,555	-	12,220	14.15%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	163,419	185,932	185,932	218,901	283,332	271,730	264,703	-	78,771	42.37%

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
- * General community assistance
- * Victim assistance programs
- * Emergency response and assistance
- * Evidence and property management
- * Public Education Programs
- * Residence and business checks
- * Town ordinance enforcement
- * State law enforcement
- * Federal law enforcement
- * Beach strand patrol and enforcement
- * Customer Service Assistance
- * Golf cart program management
- * Animal control services
- * Urban wildlife management

FY 20-21 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
- * Improve/expand beach safety education efforts to the public

BUDGET INFORMATION

	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Adopted</u>	<u>FY 19-20</u> <u>Amended</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Request</u>	<u>FY 20-21</u> <u>Recommended</u>	<u>FY 20-21</u> <u>Adopted</u>
<u>Expenditure Category</u>							
Salaries	1,137,679	1,195,090	1,189,399	1,199,836	1,319,576	1,319,576	-
Benefits	392,767	440,367	420,367	437,133	486,524	482,224	-
Operating	202,342	191,500	263,167	240,391	301,901	244,547	-
Capital Outlay	100,913	102,000	68,024	17,800	-	-	-
TOTAL	1,833,701	1,928,957	1,940,957	1,895,160	2,108,001	2,046,347	-
<u>Offsetting Revenues</u>							
Police Grants	3,448	-	-	3,241	-	-	-
Fines/Ordinance Violations	10,070	7,000	7,000	15,000	12,000	12,000	-
Clerk of Court Officer Fees	1,759	2,000	2,000	1,700	2,000	2,000	-
Donations - Police Dept	1,680	-	-	2,578	-	-	-
Special Separation Allowance FB	-	60,400	60,400	-	63,954	63,954	-
TOTAL	16,957	69,400	69,400	22,519	77,954	77,954	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	1,816,744	1,859,557	1,871,557	1,872,641	2,030,047	1,968,393	-
<u>Total Authorized Positions</u>							
Full-Time	19	19	20	20	20	20	-
Part-Time	22	22	22	22	22	22	-

POLICE DEPARTMENT

FY 20-21 BUDGET NOTES

* Includes salaries and benefits for part-time coverage of beach strand patrol, and support of community events and festivals, as well as coverage during training.

* Includes 6 leased vehicles as part of annual transition from capital purchases.

* Includes appropriations for Special Separation Allowance for 4 retired officers.

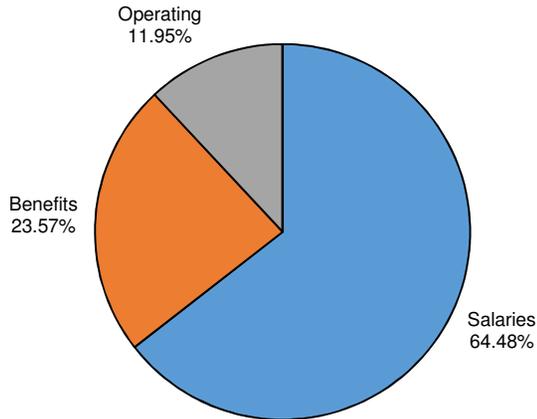
SERVICE STATISTICS / GOALS	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Calls for service	12,509	13,697	12,782	14,004	10,646	14,800	15,000
Crimes against persons	82	102	94	66	41	55	40
Crimes against property	285	277	276	220	138	195	180
Residence checks performed	3,275	4,054	4,513	2,949	3,697	3,800	4,000
Business checks performed	182,173	222,614	279,714	283,235	193,151	279,000	282,000
# Golf cart registration permits	655	820	895	1,040	799	1,000	1,000
# Traffic citations	1,080	764	465	708	453	750	800
Total investigations closed by arrest	122	166	155	144	107	150	120
# Public education activities / events	33	47	58	57	37	59	65
# Drug-related crimes	169	186	109	289	106	160	175
# DWI violations	65	68	41	52	52	62	70

AUTHORIZED POSITION DETAILS

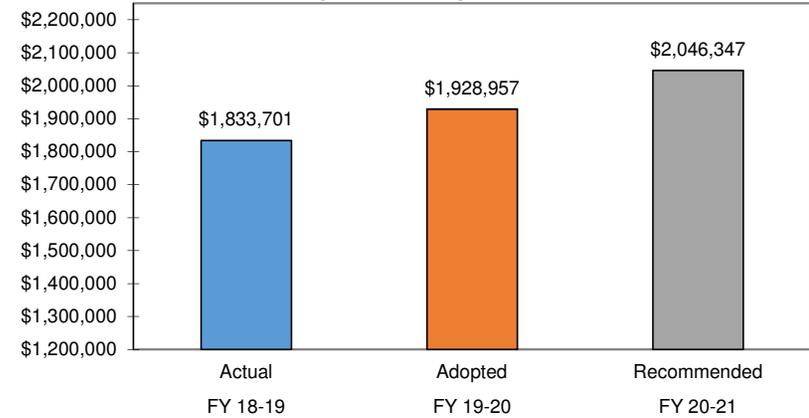
	FY 18-19	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
<i>Full-Time</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Chief of Police	1	1	1	1	1	1	-
Major	1	1	1	1	1	1	-
Captain	1	1	1	1	-	-	-
Lieutenant	1	1	1	1	2	2	-
Sergeants	4	4	4	4	4	4	-
Investigator	1	1	1	1	1	1	-
Patrol Officers	8	8	8	8	8	8	-
Community Resource Officer	1	1	1	1	1	1	-
Permit Technician	-	-	1	1	1	1	-
Records Administrator	1	1	1	1	1	1	-
TOTAL	19	19	20	20	20	20	-
<i>Part-Time</i>							
Reserve Patrol Officers	16	16	16	16	16	16	-
Customer Service Assistants	6	6	6	6	6	6	-
TOTAL	22	22	22	22	22	22	-

POLICE DEPARTMENT

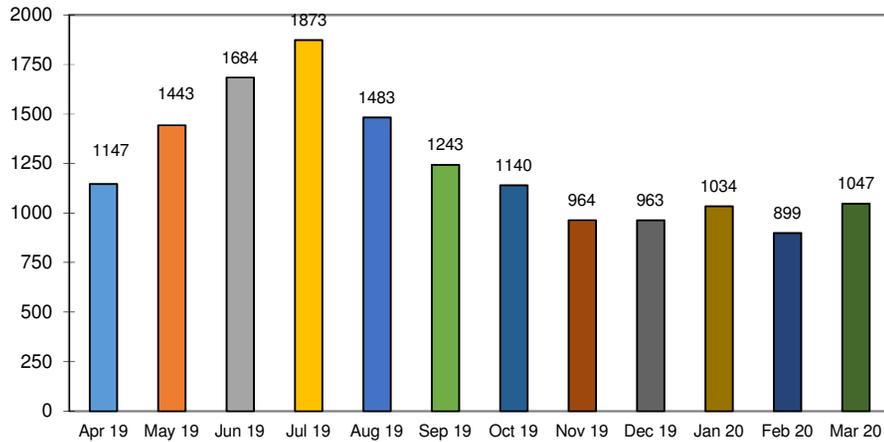
**FY 20-21 Recommended Budget
Police Department**



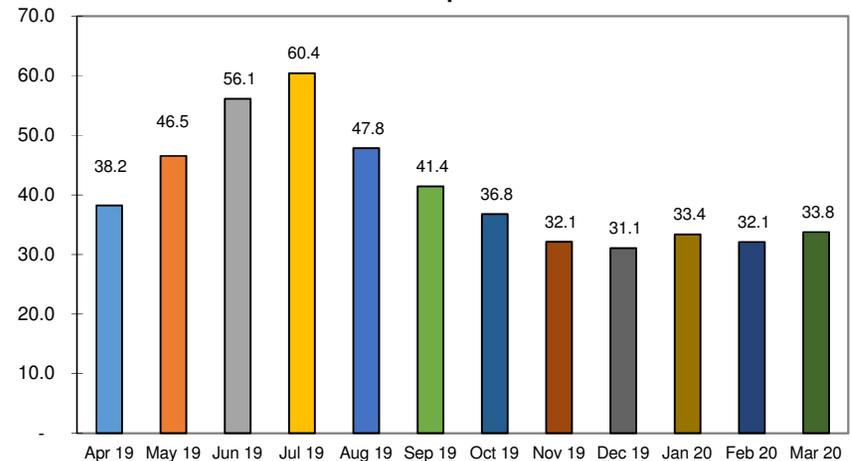
Police Department Expenditures



Total Police Calls For Service By Month 2019-2020

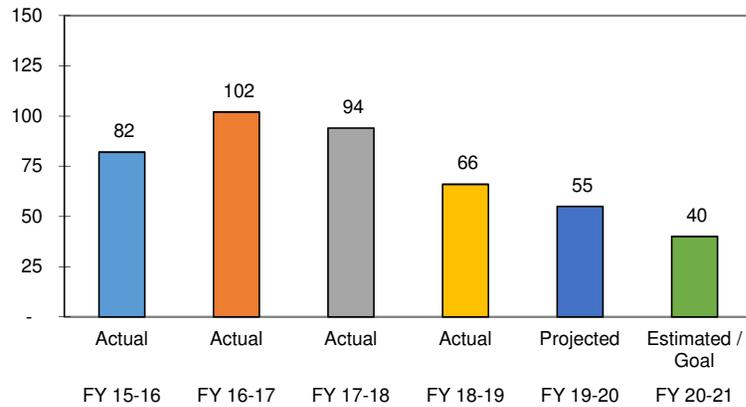


**Average # of Police Calls For Service Per Day By Month -
Police Department**

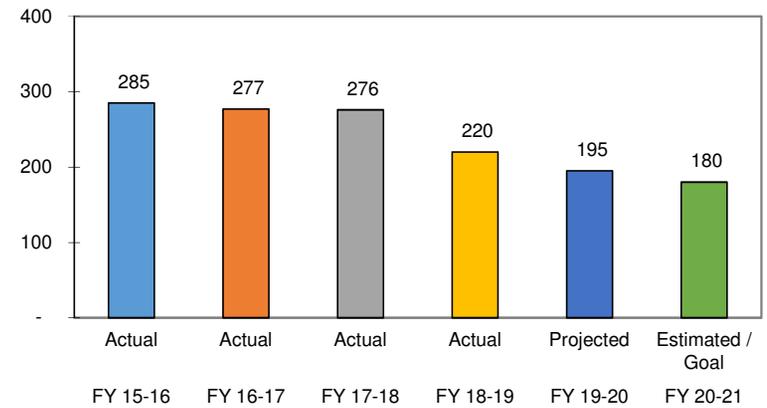


POLICE DEPARTMENT

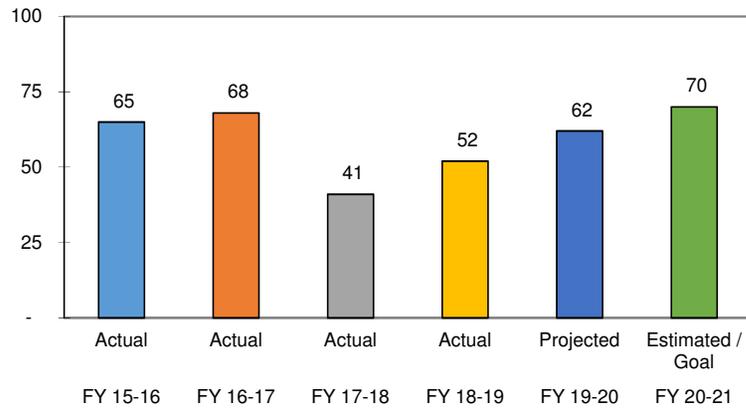
**# Crimes Against Persons
Police Department**



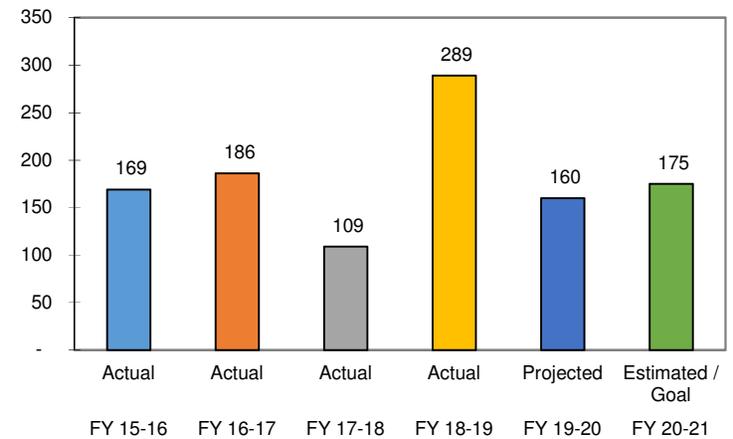
**# Crimes Against Property
Police Department**



**# DWI Violations
Police Department**



**# Drug-Related Crimes
Police Department**



POLICE DEPARTMENT

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	881,666	916,765	876,074	702,068	880,000	989,493	989,493	-	72,728	7.93%
SALARIES/OVERTIME	29,397	20,000	40,000	35,666	36,000	25,000	25,000	-	5,000	25.00%
SALARIES/STRAIGHT TIME	10,642	8,000	11,000	10,309	11,000	8,000	8,000	-	-	0.00%
SPECIAL SEPARATION ALLOW	26,332	56,125	56,125	44,286	54,524	66,548	66,548	-	10,423	18.57%
SALARIES/PART TIME	131,606	135,000	147,000	123,660	165,000	170,286	170,286	-	35,286	26.14%
SALARIES/HOLIDAY	32,906	34,400	34,400	27,187	31,000	37,550	37,550	-	3,150	9.16%
LONGEVITY PAY	25,130	21,800	21,800	20,011	20,012	19,700	19,700	-	(2,100)	-9.63%
FTO BONUS	-	3,000	3,000	1,300	2,300	3,000	3,000	-	-	0.00%
Subtotal Salaries	1,137,679	1,195,090	1,189,399	964,487	1,199,836	1,319,576	1,319,576	-	124,486	10.42%
FICA EXPENSE	85,528	91,424	91,424	72,947	91,787	100,948	100,948	-	9,524	10.42%
HEALTH INSURANCE	173,298	193,800	173,800	151,334	193,800	204,300	200,000	-	6,200	3.20%
RETIREE HEALTH BENEFIT	920	7,560	7,560	5,920	7,440	9,120	9,120	-	1,560	20.63%
RETIREMENT	83,870	97,385	97,385	77,021	95,090	118,019	118,019	-	20,634	21.19%
401k	49,151	50,198	50,198	39,828	49,016	54,137	54,137	-	3,939	7.85%
Subtotal Benefits	392,767	440,367	420,367	347,050	437,133	486,524	482,224	-	41,857	9.50%
TELEPHONE	5,052	4,800	4,800	3,735	4,500	12,000	12,000	-	7,200	150.00%
INTERNET SERVICE	11,443	12,500	12,500	9,534	12,500	12,500	12,500	-	-	0.00%
UTILITIES	12,849	12,000	12,000	8,423	12,000	12,000	12,000	-	-	0.00%
TRAVEL AND TRAINING	4,098	6,800	6,800	4,285	5,200	6,500	6,500	-	(300)	-4.41%
MAINT/REPAIR RADIO	1,835	3,000	3,000	1,215	2,800	3,000	3,000	-	-	0.00%
GASOLINE	47,194	48,000	48,000	34,336	48,000	48,000	48,000	-	-	0.00%
OIL,TIRES,BATTERIES	6,020	6,000	6,000	2,190	3,000	5,000	5,000	-	(1,000)	-16.67%
OFFICE SUPPLIES	8,699	5,000	6,000	5,328	5,000	5,000	5,000	-	-	0.00%
UNIFORMS	7,695	18,000	18,000	11,294	17,000	15,000	15,000	-	(3,000)	-16.67%
PHYSICALS	4,618	2,500	2,500	565	2,500	2,500	2,500	-	-	0.00%
ANIMAL CONTROL	-	2,000	-	-	-	2,000	2,000	-	-	0.00%
COPIES	1,214	1,500	1,500	1,028	1,500	1,500	1,500	-	-	0.00%
RENTALS/LEASES	-	-	20,167	10,467	19,786	80,931	61,077	-	61,077	-
CONTRACTED SERVICES	34,459	33,700	33,700	30,882	33,700	25,070	25,070	-	(8,630)	-25.61%
DUES AND SUBSCRIPTIONS	376	600	600	-	300	600	600	-	-	0.00%
DCI SYSTEM	3,792	3,800	3,800	3,792	3,792	3,800	3,800	-	-	0.00%
MISCELLANEOUS	25,810	16,500	28,000	26,043	16,500	15,500	15,500	-	(1,000)	-6.06%
GENERAL SUPPLIES	3,655	4,000	4,000	1,110	3,500	4,000	4,000	-	-	0.00%
INVESTIGATIONS ACCOUNT	1,291	2,500	2,500	355	2,000	2,000	2,000	-	(500)	-20.00%
CRIME PREVENTION	2,569	3,500	3,500	1,939	3,500	3,500	3,500	-	-	0.00%
NON-CAP EQUIP/FURNISHING	19,673	4,800	45,800	24,717	43,313	41,500	4,000	-	(800)	0.00%
Subtotal Operating	202,342	191,500	263,167	181,238	240,391	301,901	244,547	-	53,047	27.70%
CAPITAL OUTLAY	-	-	17,800	-	17,800	-	-	-	-	-
VEHICLE PURCHASE	100,913	102,000	50,224	-	-	-	-	-	(102,000)	-100.00%
Subtotal Capital Outlay	100,913	102,000	68,024	-	17,800	-	-	-	(102,000)	-100.00%
TOTAL	1,833,701	1,928,957	1,940,957	1,492,775	1,895,160	2,108,001	2,046,347	-	117,390	6.09%

POLICE DEPARTMENT

CAPITAL OUTLAY DETAILS (Items greater than \$5,000)

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

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

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

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 20-21 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	1,040,871	1,096,938	1,096,938	1,100,303	1,215,903	1,215,903	-
Benefits	363,630	393,534	393,544	386,939	445,449	436,449	-
Operating	172,424	272,410	300,980	312,283	298,612	277,112	-
Capital Outlay	41,471	43,500	14,920	14,920	49,000	-	-
TOTAL	1,618,396	1,806,382	1,806,382	1,814,445	2,008,963	1,929,463	-
<i>Offsetting Revenues</i>							
Fire Grants	127,664	74,303	74,303	74,303	1,448	1,448	-
Donations - Fire Dept	2,540	-	-	13,793	-	-	-
TOTAL	130,204	74,303	74,303	88,096	1,448	1,448	-
<i>Net General Tax</i>							
Revenues Required	1,488,192	1,732,079	1,732,079	1,726,349	2,007,515	1,928,015	-
<i>Total Authorized Positions</i>							
Full-Time	17	17	18	18	18	18	-
Part-Time	28	28	28	31	31	31	-

FY 20-21 BUDGET NOTES

- * Includes funding for new Fire Marshal/Ocean Rescue Director
- * Includes additional part-time staffing for enhanced lifeguard program

* Includes 7 leased vehicles as part of transition from capital purchases

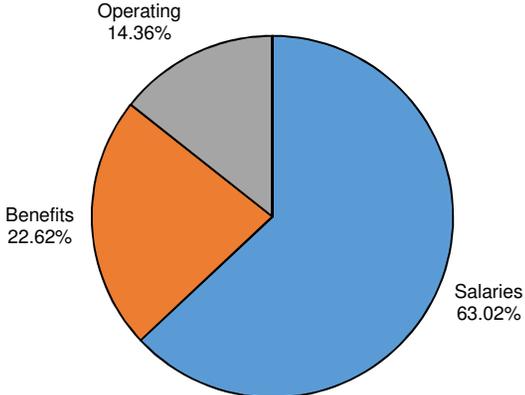
FIRE DEPARTMENT

SERVICE STATISTICS / GOALS	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Structure Fires	14	24	15	17	25	25	20
Alarm Activations	38	52	34	64	29	30	35
Vehicle Fires	2	-	2	8	3	3	3
Brush/Woods Fires	13	16	10	24	15	16	16
Water Rescue Calls (all FD staff)	69	111	141	167	71	99	100
EMS Assistance Calls	581	604	662	711	513	700	700
Mutual Aid Received	29	53	24	48	36	40	40
Mutual Aid Given	79	90	79	92	78	80	80
Property Value Lost	\$ 131,950	\$ 256,359	\$ 369,246	\$ 424,347	\$ 793,850	\$ 800,000	\$ 400,000
Fire Inspections Completed	428	474	469	479	371	400	450

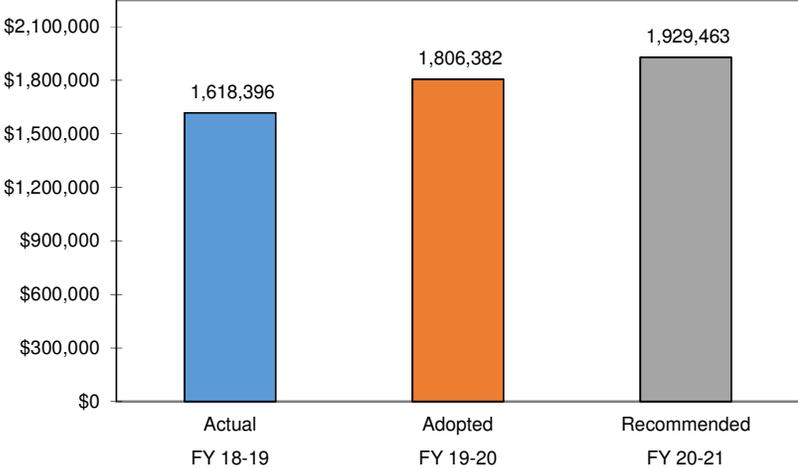
AUTHORIZED POSITION DETAILS	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Full-Time</i>							
Fire Chief	1	1	1	1	1	1	-
Assistant Fire Chief	1	1	1	1	1	1	-
Fire Marshal / Ocean Rescue Director	-	-	1	1	1	1	-
Captains	3	3	3	3	3	3	-
Fire Inspectors	3	3	3	3	3	3	-
Fire Engineers	5	5	5	5	5	5	-
Firefighters	4	4	4	4	4	4	-
TOTAL	17	17	18	18	18	18	-
<i>Part-Time</i>							
Reserve Firefighters	11	11	11	11	11	11	-
Lifeguards	17	17	17	20	20	20	-
TOTAL	28	28	28	31	31	31	-

FIRE DEPARTMENT

**FY 20-21 Recommended Budget
Fire Department**

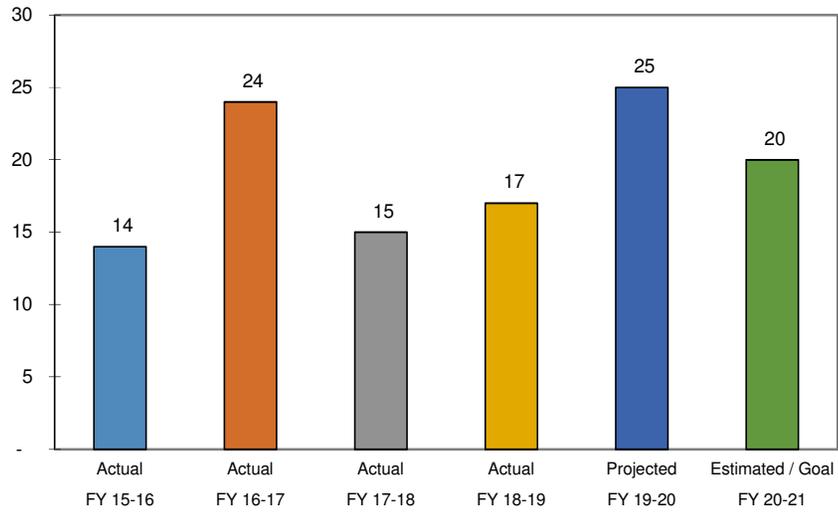


Fire Department Expenditures

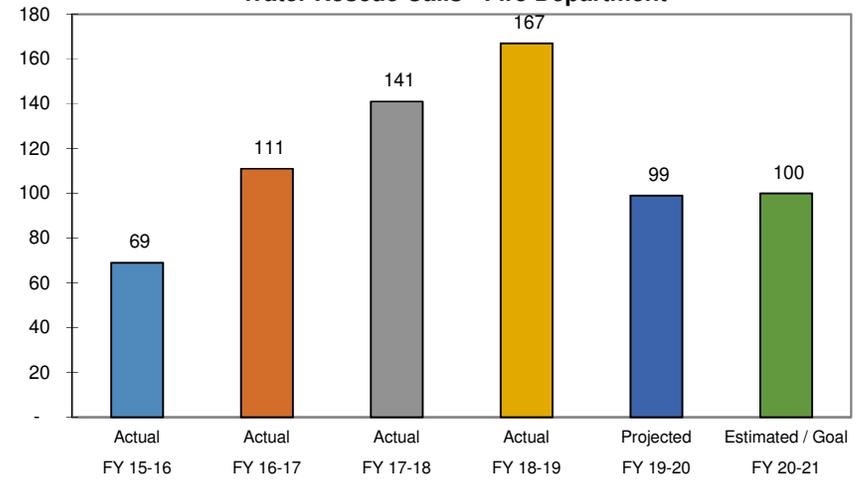


FIRE DEPARTMENT

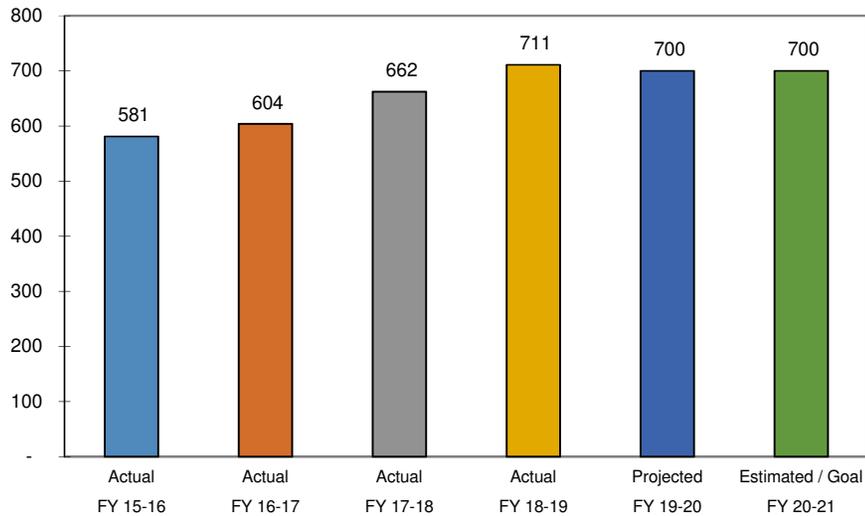
Emerald Isle Structure Fires



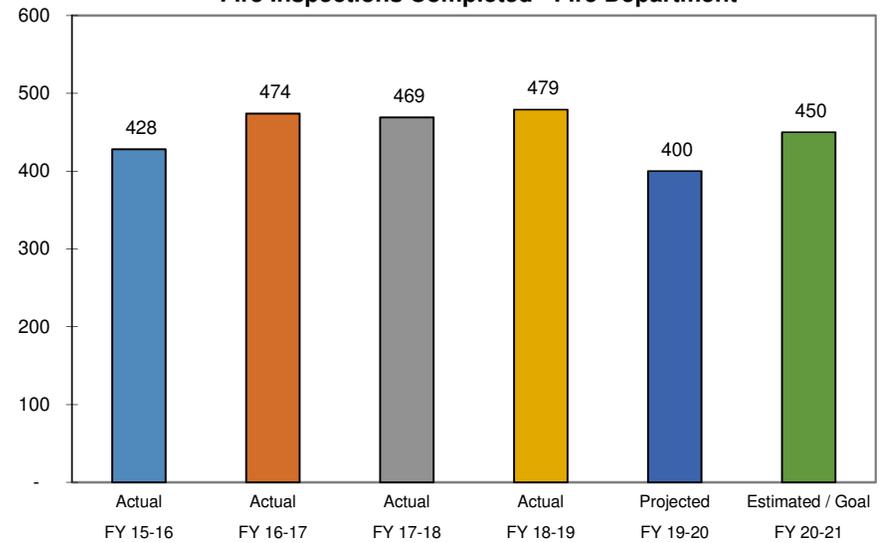
Water Rescue Calls - Fire Department



Total EMS Calls - Fire Department



Fire Inspections Completed - Fire Department



FIRE DEPARTMENT

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES - FULL TIME	761,093	791,799	791,799	616,564	780,883	866,120	866,120	-	74,321	9.39%
SALARIES - OVERTIME	50,357	62,547	62,547	61,747	77,747	65,269	65,269	-	2,722	4.35%
SALARIES - STRAIGHT TIME	20,796	23,000	23,000	20,909	23,000	23,000	23,000	-	-	0.00%
SALARIES - LIFEGUARDS	92,150	104,653	104,153	60,895	103,427	128,415	128,415	-	23,762	22.71%
SALARIES - PART TIME	51,050	49,000	49,000	38,059	49,000	62,392	62,392	-	13,392	27.33%
SALARIES - HOLIDAY	28,264	29,133	29,133	23,454	29,133	29,259	29,259	-	126	0.43%
LONGEVITY PAY	20,495	19,806	20,306	20,113	20,113	23,448	23,448	-	3,642	18.39%
EMT BONUS	16,666	17,000	17,000	12,333	17,000	18,000	18,000	-	1,000	5.88%
Subtotal - Salaries	1,040,871	1,096,938	1,096,938	854,074	1,100,303	1,215,903	1,215,903	-	118,965	10.85%
FICA EXPENSE	78,557	83,916	83,916	63,988	84,173	93,017	93,017	-	9,101	10.84%
HEALTH INSURANCE	166,535	173,400	173,400	144,113	166,020	189,000	180,000	-	6,600	3.81%
RETIREE HEALTH BENEFIT	2,640	3,000	3,000	2,400	2,880	5,000	5,000	-	2,000	66.67%
CRITICAL ILLNESS INSURANCE	-	1,630	1,630	1,627	1,627	1,630	1,630	-	-	0.00%
RETIREMENT	71,114	84,424	84,424	69,243	84,835	104,047	104,047	-	19,623	23.24%
401K	44,784	47,164	47,164	37,506	47,394	51,255	51,255	-	4,091	8.67%
PENSION FUND	-	-	10	10	10	1,500	1,500	-	1,500	-
Subtotal - Benefits	363,630	393,534	393,544	318,887	386,939	445,449	436,449	-	42,915	10.90%
TELEPHONE	3,638	5,705	5,705	2,446	5,705	7,625	7,625	-	1,920	33.65%
INTERNET SERVICE	3,474	3,775	3,775	3,473	3,775	4,000	4,000	-	225	5.96%
UTILITIES	14,233	14,000	14,000	10,220	14,000	14,000	14,000	-	-	0.00%
TRAVEL AND TRAINING	5,728	8,000	9,000	5,532	7,500	9,000	9,000	-	1,000	12.50%
MAINT/REPAIR BUILDING	21,993	51,000	24,070	16,733	25,000	22,000	22,000	-	(29,000)	-56.86%
MAINT/REPAIR VEHICLE	30,389	35,000	35,000	18,934	35,000	35,000	35,000	-	-	0.00%
MAINT/REPAIR EQUIPMENT	5,782	10,000	10,000	5,807	10,000	10,000	10,000	-	-	0.00%
PUBLIC EDUCATION	3,288	3,500	3,500	1,783	3,500	3,500	3,500	-	-	0.00%
GASOLINE	12,859	16,000	16,000	8,612	12,000	16,000	16,000	-	-	0.00%
OIL, TIRES, BATTERIES	1,450	7,000	7,000	2,925	7,000	7,000	7,000	-	-	0.00%
OFFICE SUPPLIES	1,220	2,500	9,000	7,232	7,500	3,000	3,000	-	500	20.00%
FIRE EQUIPMENT	3,141	3,500	6,500	4,703	3,500	3,500	3,500	-	-	0.00%
EMS EQUIPMENT	6,278	3,500	3,500	2,112	3,500	3,500	3,500	-	-	0.00%
WATER RESCUE EQUIPMENT	2,028	2,000	2,000	270	2,000	2,000	2,000	-	-	0.00%
HAZARDOUS MATERIALS	-	600	600	280	600	600	600	-	-	0.00%
UNIFORMS	11,277	12,500	12,500	8,231	12,500	12,500	12,500	-	-	0.00%
TURN OUT GEAR	7,032	12,000	12,000	11,948	12,000	18,000	18,000	-	6,000	50.00%
PHYSICALS	5,462	5,000	7,000	3,693	7,000	9,500	5,000	-	-	0.00%
COMMUNICATIONS	7,893	8,000	8,000	4,457	8,000	8,000	8,000	-	-	0.00%
COPIES	1,148	1,100	1,100	901	1,100	1,100	1,100	-	-	0.00%
RENTALS/LEASES	-	-	23,000	10,865	23,000	53,137	53,137	-	53,137	-
DUES AND SUBSCRIPTIONS	2,518	3,500	4,000	3,933	4,000	5,000	5,000	-	1,500	42.86%
MISCELLANEOUS	8,518	18,250	18,250	9,076	18,000	18,250	18,250	-	-	0.00%
MISCELLANEOUS - LIFEGUARD	4,174	3,000	3,000	672	3,000	4,000	4,000	-	1,000	33.33%
SAFETY COMMITTEE	657	1,400	400	400	400	1,400	1,400	-	-	0.00%
HYDRANT INSTALLATION	3,074	10,000	10,000	-	10,000	10,000	10,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	5,170	31,580	52,080	60,603	72,703	17,000	-	-	(31,580)	-100.00%
Subtotal - Operating	172,424	272,410	300,980	205,841	312,283	298,612	277,112	-	4,702	1.73%

FIRE DEPARTMENT

LINE ITEM DETAILS

	<u>FY 18-19 Actual</u>	<u>Adopted FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Requested FY 20-21 Budget</u>	<u>Recommended FY 20-21 Budget</u>	<u>Adopted FY 20-21 Budget</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
CAPITAL OUTLAY	6,934	8,500	14,920	7,460	14,920	49,000	-	-	(8,500)	-100.00%
BUILDING IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-
FIRE APPARATUS	-	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	34,537	35,000	-	-	-	-	-	-	(35,000)	0.00%
Subtotal - Capital Outlay	41,471	43,500	14,920	7,460	14,920	49,000	-	-	(43,500)	0.00%
TOTAL	1,618,396	1,806,382	1,806,382	1,386,262	1,814,445	2,008,963	1,929,463	-	123,081	6.81%

FIRE DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Extrication System for Engine 2	1	29,000	29,000	-	-	-	-	-	-	
Emergency Call Boxes - Beach	2	10,000	20,000	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
TOTAL			49,000							

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

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	
Kenwood VP-900 Dual Band radios	3	3,500	10,500	-	-	-	-	-	-	
SCBA Air Mask	4	400	1,600	-	-	-	-	-	-	
Bed Bug Removal System	1	4,900	4,900	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
TOTAL			17,000							

EMERGENCY MEDICAL SERVICES

SERVICES PROVIDED

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

FY 20-21 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	417,488	463,974	482,574	474,553	524,268	524,268	-
Benefits	130,575	155,822	142,622	139,158	161,370	158,870	-
Operating	106,501	155,180	183,119	176,464	167,932	163,532	-
Capital Outlay	-	344,500	311,161	281,370	28,000	-	-
TOTAL	654,564	1,119,476	1,119,476	1,071,545	881,570	846,670	-
<i>Offsetting Revenues</i>							
EMS Service Fees	235,428	215,000	215,000	215,272	240,000	240,000	-
TOTAL	235,428	215,000	215,000	215,272	240,000	240,000	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	419,136	904,476	904,476	856,273	641,570	606,670	-
<i>Total Authorized Positions</i>							
Full-Time	8	8	8	8	8	8	-
Part-Time	30	40	40	32	32	32	-

FY 20-21 BUDGET NOTES

- * Includes funding to increase staffing for second ambulance 7 days/week during Summer
- * Includes increased part time staffing to support administrative duties

- * Includes 2 leased vehicles as part of transition from capital purchases
- * Includes \$19,212 for annual lease of three heart monitors

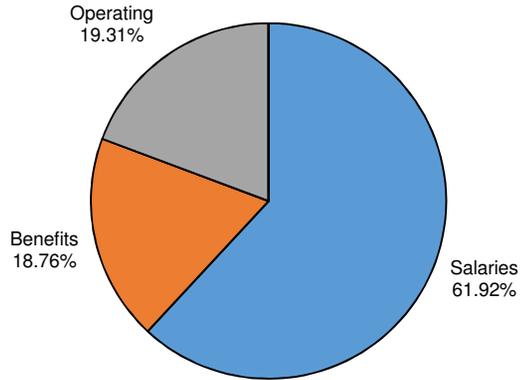
EMERGENCY MEDICAL SERVICES

SERVICE STATISTICS / GOALS	Entire FY FY 15-16 <u>Actual</u>	Entire FY FY 16-17 <u>Actual</u>	Entire FY FY 17-18 <u>Actual</u>	Entire FY FY 18-19 <u>Actual</u>	FY 19-20 <u>Thru March 2020</u>	Entire FY FY 19-20 <u>Projected</u>	FY 20-21 <u>Estimated / Goal</u>
<i>Indicator</i>							
Total calls for service	833	945	1,019	1,110	703	1,050	1,100
Calls involving transport	396	476	474	398	326	425	400
Calls with mutual aid provided	24	71	58	46	33	50	50
Calls requiring 2nd crew out	22	78	108	171	76	125	125
Service fee collections	\$ 174,793	\$ 200,164	\$ 217,627	\$ 201,358	\$ 145,976	\$ 215,272	\$ 240,000

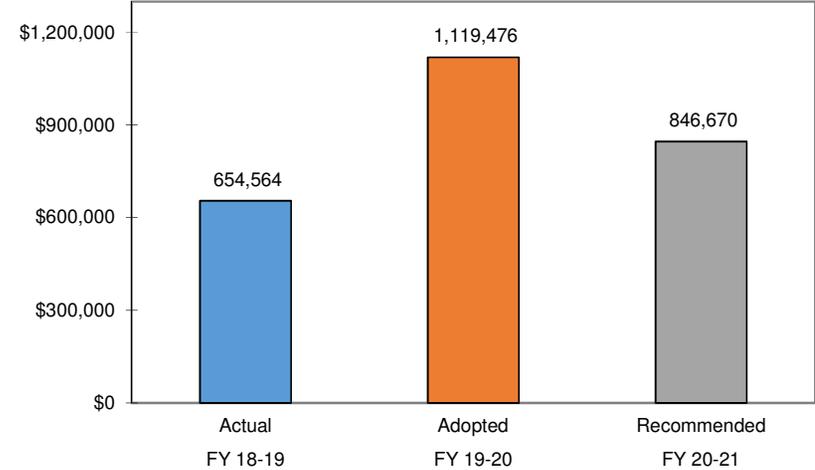
AUTHORIZED POSITION DETAILS	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Full-Time</i>							
EMS Chief	1	1	1	1	1	1	-
EMTs - Paramedic	4	4	4	4	4	4	-
EMTs - Intermediate	1	1	1	1	1	1	-
EMTs - Basic	2	2	2	2	2	2	-
TOTAL	8	8	8	8	8	8	-
<i>Part-Time</i>							
EMTs - Paramedic	15	20	20	16	16	16	-
EMTs - Intermediate	3	5	5	1	1	1	-
EMTs - Basic	12	15	15	15	15	15	-
TOTAL	30	40	40	32	32	32	-

EMERGENCY MEDICAL SERVICES

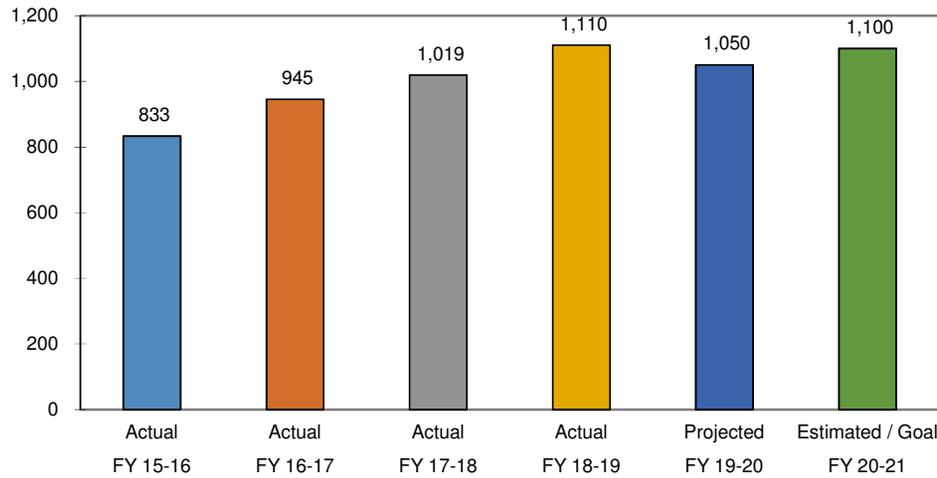
**FY 20-21 Recommended Budget
EMS Department**



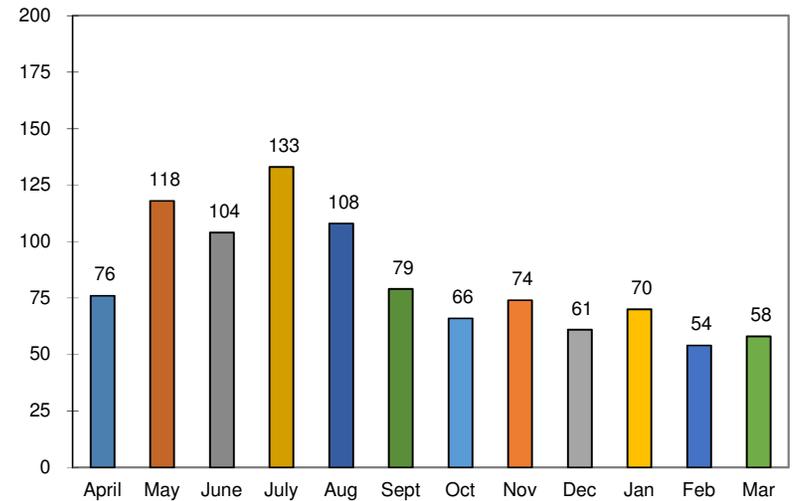
EMS Department Expenditures



Emerald Isle EMS - Total Calls



Emerald Isle EMS Calls By Month 2019 - 2020



EMERGENCY MEDICAL SERVICES

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES - FULL TIME	290,728	297,888	313,588	253,710	310,667	326,453	326,453	-	28,565	9.59%
SALARIES - OVERTIME	60,997	82,000	82,000	62,004	79,423	86,000	86,000	-	4,000	4.88%
SALARIES - STRAIGHT TIME	1,901	-	2,900	2,900	2,900	3,000	3,000	-	3,000	-
SALARIES - PART TIME	48,195	65,658	65,658	40,972	65,577	88,683	88,683	-	23,025	35.07%
SALARIES - HOLIDAY	9,797	10,715	10,715	8,929	10,715	11,972	11,972	-	1,257	11.73%
LONGEVITY PAY	1,130	1,713	1,713	1,663	1,663	3,360	3,360	-	1,647	96.12%
VOLUNTEER STIPENDS	4,740	6,000	6,000	2,388	3,608	4,800	4,800	-	(1,200)	-20.00%
Subtotal - Salaries	417,488	463,974	482,574	372,566	474,553	524,268	524,268	-	60,294	13.00%
FICA EXPENSE	31,513	35,494	35,494	28,075	36,303	40,106	40,106	-	4,612	13.00%
HEALTH INSURANCE	49,858	61,200	48,000	36,944	43,306	52,500	50,000	-	(11,200)	-18.30%
RETIREMENT	28,512	35,112	35,112	29,442	36,280	43,725	43,725	-	8,613	24.53%
401k	18,336	19,616	19,616	16,448	20,268	21,539	21,539	-	1,923	9.80%
BENEVOLENT FUND	1,286	2,400	2,400	1,010	1,500	1,500	1,500	-	(900)	-37.50%
PENSION FUND	1,070	2,000	2,000	900	1,500	2,000	2,000	-	-	0.00%
Subtotal - Benefits	130,575	155,822	142,622	112,819	139,158	161,370	158,870	-	3,048	1.96%
TELEPHONE	4,026	4,300	3,100	1,183	2,208	3,600	3,600	-	(700)	-16.28%
INTERNET SERVICE	1,777	1,680	3,630	3,165	4,123	3,600	3,600	-	1,920	114.29%
UTILITIES	7,762	8,000	8,000	5,916	8,203	8,000	8,000	-	-	0.00%
TRAVEL AND TRAINING	2,006	5,000	5,000	2,395	4,734	5,000	5,000	-	-	0.00%
BUILDING MAINTENANCE	2,019	4,000	4,000	780	2,677	3,000	3,000	-	(1,000)	-25.00%
VEHICLE MAINTENANCE	6,750	8,000	12,500	12,509	14,181	8,000	8,000	-	-	0.00%
EQUIPMENT MAINTENANCE	5,856	3,000	3,000	971	1,252	2,500	2,500	-	(500)	-16.67%
GASOLINE	7,572	9,500	9,500	5,297	7,177	8,500	8,500	-	(1,000)	-10.53%
OFFICE SUPPLIES	4,120	4,500	1,643	941	2,046	2,000	2,000	-	(2,500)	-55.56%
MEDICAL SUPPLIES	20,955	26,000	26,000	14,755	25,843	26,000	26,000	-	-	0.00%
EMS VOLUNTEER FUND EXP	12,047	-	-	2,991	2,991	4,000	4,000	-	4,000	-
PUBLIC EDUCATION	-	-	-	-	-	1,500	1,500	-	1,500	-
UNIFORMS	5,786	7,000	7,000	3,896	6,427	7,000	7,000	-	-	0.00%
CONTRACTED SERVICES	-	14,000	14,000	11,172	9,242	15,000	15,000	-	1,000	7.14%
PHYSICALS	2,955	2,500	2,500	990	2,500	2,800	2,800	-	300	12.00%
COMMUNICATIONS	660	2,000	2,000	269	1,268	2,000	2,000	-	-	0.00%
COPIES	1,084	1,200	1,200	990	1,357	1,200	1,200	-	-	0.00%
RENTALS/LEASES	-	-	7,900	4,144	6,300	34,332	34,332	-	34,332	-
BILLING & COLLECTIONS	13,368	14,500	14,500	8,058	12,000	16,500	16,500	-	2,000	13.79%
DUES AND SUBSCRIPTIONS	3,747	-	3,500	1,374	4,219	5,000	5,000	-	5,000	-
MISCELLANEOUS	1,062	2,000	4,857	3,868	4,026	4,000	4,000	-	2,000	100.00%
NON CAPT'L EQUIP & FURNISHING	2,949	38,000	49,289	49,290	53,690	4,400	-	-	(38,000)	-100.00%
Subtotal - Operating	106,501	155,180	183,119	134,954	176,464	167,932	163,532	-	8,352	5.38%
CAPITAL OUTLAY	-	34,500	34,500	32,278	32,278	28,000	-	-	(34,500)	-100.00%
VEHICLE PURCHASE	-	310,000	276,661	249,092	249,092	-	-	-	(310,000)	-100.00%
Subtotal - Capital Outlay	-	344,500	311,161	281,370	281,370	28,000	-	-	(344,500)	-100.00%
TOTAL	654,564	1,119,476	1,119,476	901,709	1,071,545	881,570	846,670	-	(272,806)	-24.37%

EMS DEPARTMENT

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested Total Cost</u>	<u>Manager Recommends</u>		<u>Manager Recommends Total Cost</u>	<u>Adopted Budget</u>		<u>Adopted Budget Total Cost</u>
	<u>Quantity</u>	<u>Unit Cost</u>		<u>Quantity</u>	<u>Unit Cost</u>		<u>Quantity</u>	<u>Unit Cost</u>	
Dual Band Portable Radios	2	7,000	14,000	-	-	-	-	-	-
Dual Band Mobile Radios	2	7,000	14,000	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
TOTAL			28,000			-			-

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

<u>Item</u>	<u>Requested</u>		<u>Requested Total Cost</u>	<u>Manager Recommends</u>		<u>Manager Recommends Total Cost</u>	<u>Adopted Budget</u>		<u>Adopted Budget Total Cost</u>
	<u>Quantity</u>	<u>Unit Cost</u>		<u>Quantity</u>	<u>Unit Cost</u>		<u>Quantity</u>	<u>Unit Cost</u>	
Beds	2	400	800	-	-	-	-	-	-
Mattress	6	600	3,600	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL			4,400			-			-

PUBLIC WORKS

SERVICES PROVIDED

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

FY 20-21 DEPARTMENT GOALS

- * Insure proper maintenance of storm water management system (pumps, pipes, ditches, etc.) to insure proper function in heavy rainfall events
- * Respond to pavement repair requests in a timely manner
- * Resurface various street segments in greatest need; approximately 1.2 miles
- * Maintain clean and aesthetically pleasing NC 58 corridor and other ROWs
- * Add Christmas lighting along Coast Guard Road

BUDGET INFORMATION

<i>Expenditure Category</i>	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Amended	FY 19-20 Projected	FY 20-21 Request	FY 20-21 Recommended	FY 20-21 Adopted
Salaries	207,097	222,760	223,029	222,442	224,861	224,861	-
Benefits	87,953	99,115	90,215	90,147	103,768	101,268	-
Operating	260,419	435,220	345,000	450,498	445,110	411,820	-
Capital Outlay	40,272	65,000	74,095	71,095	108,500	-	-
TOTAL	595,741	822,095	732,339	834,183	882,239	737,949	-
<i>Offsetting Revenues</i>							
Powell Bill Funds	146,814	147,000	-	-	146,000	146,000	-
NCDOT Mowing Services	5,100	5,100	5,100	5,100	5,100	5,100	-
TOTAL	151,914	152,100	5,100	5,100	151,100	151,100	-
<i>Net General Tax Revenues Required</i>							
	443,827	669,995	727,239	829,083	731,139	586,849	-
<i>Total Authorized Positions</i>							
Full-Time	5	5	5	5	5	5	-

PUBLIC WORKS

FY 20-21 BUDGET NOTES

* Includes \$80,000 for annual street light and Christmas light expenses

* Includes \$146,000 for resurfacing of various street segments; goal is 1.2 miles

* FY 2020 Powell Funds received in the amount of \$145,861 were utilized

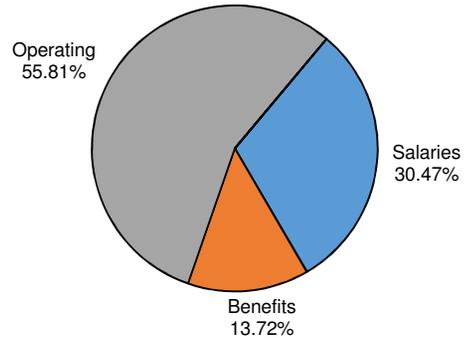
in the Islander Drive/Western Ocean Regional Access improvements project.

SERVICE STATISTICS / GOALS	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Vehicle / equip maintenance orders	245	271	198	239	143	200	200
Building maintenance orders	284	340	274	224	249	260	280
Annual Powell Bill distribution	\$ 151,470	\$ 149,907	\$ 148,985	\$ 146,814	\$ 145,861	\$ 145,861	\$ 146,000
Miles of town-maintained streets	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Miles of streets resurfaced	1.00	1.20	1.16	-	-	0.20	1.20
# of street repairs	89	49	64	56	26	50	50
# beach equipment warnings	676	701	709	747	301	700	700
# beach equipment confiscations	57	79	48	54	34	50	50
Storm water inspections / repairs	106	104	115	105	90	100	100

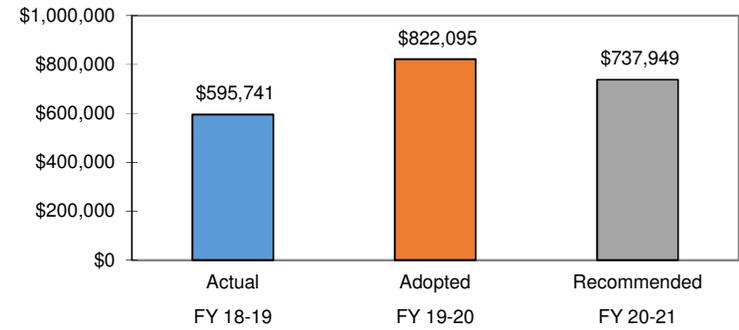
AUTHORIZED POSITION DETAILS	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Full-Time</i>							
Public Works Director	1	1	1	1	1	1	-
Equipment Operator	4	3	4	4	4	4	-
Heavy Equipment Operator	-	1	-	-	-	-	-
TOTAL	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>

PUBLIC WORKS

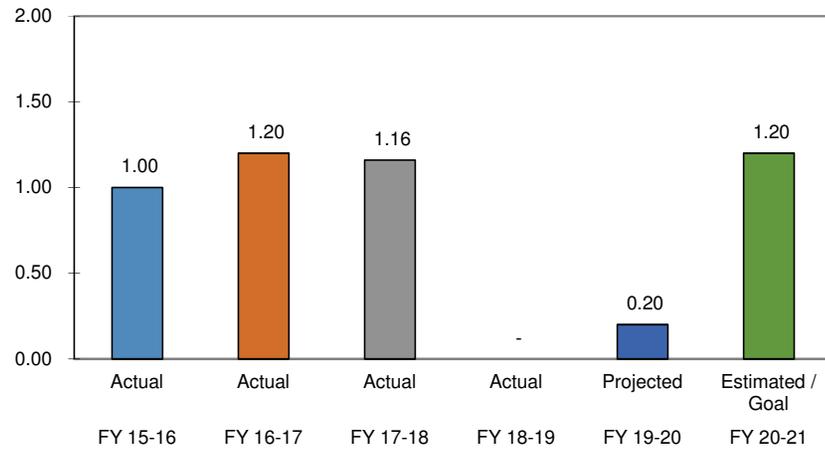
**FY 20-21 Recommended Budget
Public Works Department**



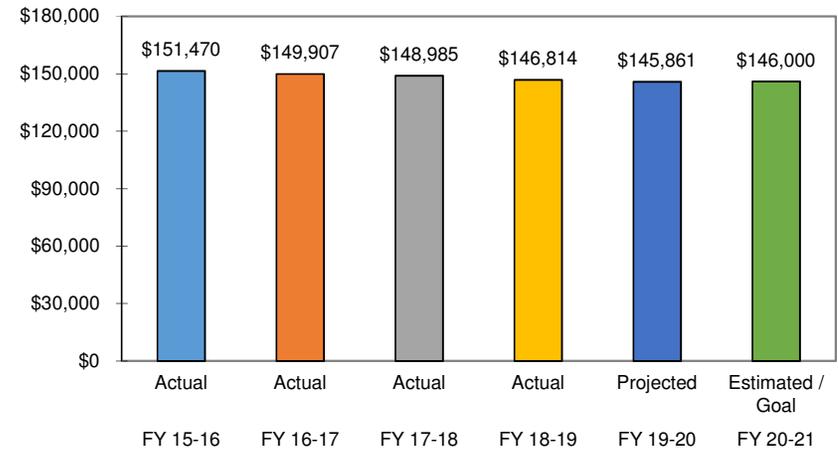
Public Works Department Expenditures



Street Resurfacing - Annual Miles



Annual Powell Bill Distribution



PUBLIC WORKS

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	195,950	208,842	205,611	158,071	205,611	210,585	210,585	-	1,743	0.83%
SALARIES/OVERTIME	2,237	5,000	8,000	5,993	8,000	5,000	5,000	-	-	0.00%
SALARIES/STRAIGHT TIME	1,865	2,000	2,500	2,397	2,500	2,500	2,500	-	500	25.00%
LONGEVITY PAY	7,045	6,918	6,918	6,331	6,331	6,776	6,776	-	(142)	-2.05%
Subtotal Salaries	207,097	222,760	223,029	172,792	222,442	224,861	224,861	-	2,101	0.94%
FICA EXPENSE	15,508	17,040	17,040	12,966	17,017	17,202	17,202	-	162	0.95%
HEALTH INSURANCE	45,222	51,000	42,100	35,643	42,100	52,500	50,000	-	(1,000)	-1.96%
RETIREMENT	16,559	19,937	19,937	15,465	19,909	22,823	22,823	-	2,886	14.48%
401k	10,664	11,138	11,138	8,640	11,122	11,243	11,243	-	105	0.94%
Subtotal Benefits	87,953	99,115	90,215	72,714	90,147	103,768	101,268	-	2,153	2.17%
TELEPHONE	660	660	680	560	680	660	720	-	60	9.09%
UTILITIES	20,248	16,260	16,260	12,886	16,260	17,000	17,000	-	740	4.55%
TRAVEL AND TRAINING	31	500	500	32	500	2,500	2,500	-	2,000	400.00%
MAINT/REPAIR BUILDING	12,847	25,000	29,744	26,755	29,750	25,000	25,000	-	-	0.00%
MAINT/REPAIR/AUTO	41,633	32,000	32,000	18,099	25,126	20,000	20,000	-	(12,000)	-37.50%
MAINT/REPAIR EQUIPMENT	3,845	5,000	6,000	5,802	6,200	5,000	5,000	-	-	0.00%
EQUIPMENT RENTAL	1,478	4,000	4,000	3,228	4,000	4,000	4,000	-	-	0.00%
DISASTER EXPENSES	-	-	-	80,492	80,492	-	-	-	-	-
GASOLINE	20,317	20,000	20,000	16,039	21,287	22,000	22,000	-	2,000	10.00%
OIL,TIRES,BATTERIES	4,754	7,000	7,000	5,050	6,762	7,000	5,000	-	(2,000)	-28.57%
OFFICE SUPPLIES	905	1,000	1,000	583	700	600	600	-	(400)	-40.00%
UNIFORMS	5,809	5,000	5,000	3,885	4,950	5,000	5,000	-	-	0.00%
COMMUNICATION REPAIR	1,998	1,000	1,000	592	700	1,000	1,000	-	-	0.00%
STREET LIGHTS	73,438	80,000	80,000	58,396	80,000	80,000	80,000	-	-	0.00%
STREET LIGHT IMPROVEMENTS	-	-	52,500	70,394	70,394	-	-	-	-	-
STREET MAINT/PAVING	-	150,000	3,016	3,016	3,016	145,000	146,000	-	(4,000)	-2.67%
STREET MAINT/MISC	5,863	5,000	5,000	3,077	5,000	5,000	4,000	-	(1,000)	-20.00%
STREET MAINT/STORMWATER	25,857	15,000	27,000	25,946	27,000	15,000	15,000	-	-	0.00%
RENTALS LEASES	-	-	-	-	-	18,000	-	-	-	-
DUES AND SUBSCRIPTIONS	916	1,000	1,000	872	1,000	1,000	1,000	-	-	0.00%
MISCELLANEOUS	5,217	24,800	24,800	9,210	24,000	24,000	24,000	-	(800)	-3.23%
MISCELLANEOUS/SUPPLIES	25,233	20,000	20,000	20,171	20,000	24,000	24,000	-	4,000	20.00%
SIGNS AND POSTS	3,725	7,000	8,500	8,132	8,332	8,000	7,000	-	-	0.00%
MOSQUITO CONTROL	4,112	3,000	-	-	-	3,000	3,000	-	-	0.00%
NON-CAP EQUIP/FURNISHING	1,533	12,000	-	-	14,350	12,350	-	-	(12,000)	0.00%
Subtotal - Operating	260,419	435,220	345,000	373,217	450,498	445,110	411,820	-	(23,400)	-5.38%
CAPITAL OUTLAY	31,784	-	9,095	-	28,095	58,500	-	-	-	-
OTHER IMPROVEMENTS	-	50,000	50,000	-	5,000	-	-	-	(50,000)	-100.00%
BUILDING IMPROVEMENTS	8,488	15,000	15,000	-	15,000	-	-	-	(15,000)	-100.00%
VEHICLE PURCHASE	-	-	-	-	23,000	50,000	-	-	-	-
Subtotal - Capital Outlay	40,272	65,000	74,095	-	71,095	108,500	-	-	(65,000)	-100.00%
TOTAL	595,741	822,095	732,339	618,723	94 834,183	882,239	737,949	-	(84,146)	-10.24%

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>
Bucket Truck - Used	1	50,000	50,000	-	-	-	-	-	-	-	-	-
Super Duty Vacuum Trailer	1	34,500	34,500	-	-	-	-	-	-	-	-	-
ULV Machine for Mosquito Control	1	19,000	19,000	-	-	-	-	-	-	-	-	-
Lower 4' section for Christmas Tree	1	5,000	5,000	-	-	-	-	-	-	-	-	-
TOTAL			108,500									

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

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Garage Bay Doors	2	3,000	6,000	-	-	-	-	-	-	-	-	-
Employee Tool Allowance	8	500	4,000	-	-	-	-	-	-	-	-	-
(Required) Outdoor Fuel Locker	1	750	750	-	-	-	-	-	-	-	-	-
Build Bunk area upstairs at PW	1	1,000	1,000	-	-	-	-	-	-	-	-	-
Brush Cutter	1	600	600	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
TOTAL			12,350									

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 20-21 DEPARTMENT GOALS

- * Fund 100% of all direct and indirect solid waste expenses with annual solid waste fee, with intent to create Enterprise Fund effective, July 1, 2021
- * Meet established goal to collect yard debris from all locations in Town at least once each week
- * Maintain clean beach strand and prevent overflowing trash receptacles
- * Strive for a litter-free NC 58 right-of-way
- * Monitor contracts with Simmons & Simmons and Waste Industries to insure quality of service, while considering efficiencies in operations
- * Monitor instances of overflowing trash and recyclables on Ocean Dr and the beach strand

BUDGET INFORMATION

	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	131,163	152,680	154,164	161,180	157,265	157,373	-
Benefits	61,952	73,082	73,082	74,217	77,856	76,681	-
Operating	1,305,743	1,292,691	1,291,207	1,363,012	1,370,291	1,392,062	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	1,498,858	1,518,453	1,518,453	1,598,409	1,605,412	1,626,116	-
<i>Offsetting Revenues</i>							
Solid Waste User Fees	1,490,981	1,576,200	1,576,200	1,565,093	1,663,043	1,663,043	-
Solid Waste Disposal Tax	2,650	2,500	2,500	2,500	2,500	2,500	-
Solid Waste Container Fees	-	-	-	29,500	38,000	38,000	-
SW User Fees - Prior Years	7,666	6,500	6,500	21,045	6,500	6,500	-
TOTAL	1,501,297	1,585,200	1,585,200	1,618,138	1,710,043	1,710,043	-
<i>Total Authorized Positions</i>							
Full-Time	4	4	4	4	4	4	-
Part-Time	1	1	1	-	-	-	-

SOLID WASTE

FY 20-21 BUDGET NOTES

* Includes \$914,672 for annual solid waste contract with Simmons & Simmons; provides for twice per week trash collection year-round, recycling collection once per week year-round, and roll-back of containers

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

* Includes \$54,000 for yard debris tipping fees

* Includes \$185,000 for landfill tipping fees; assumes 3,525 tons of residential trash

* Includes \$76,500 for recycling tipping fees; assuming 750 tons of recyclables

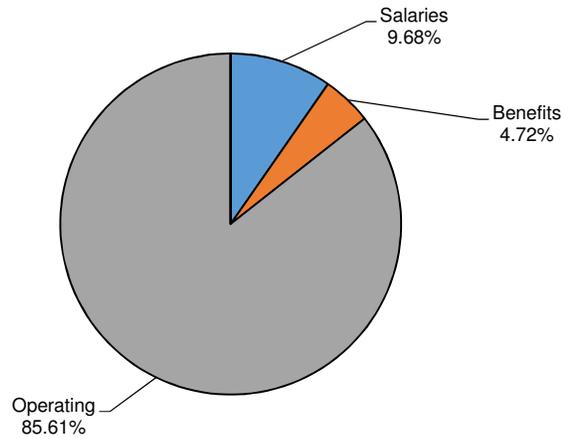
<u>SERVICE STATISTICS / GOALS</u>	Entire FY		Entire FY		Entire FY		Entire FY		Entire FY	
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20		FY 19-20	FY 20-21		
<i>Indicator</i>	Actual	Actual	Actual	Actual	Thru March 2020		Projected	Estimated / Goal		
Tons of residential solid waste	3,356	3,435	3,426	3,805	2,429		3,429	3,525		
Tons of recyclables	774	764	764	704	510		725	775		
# of yard waste collection points	27,685	36,671	40,381	27,431	16,563		28,000	40,000		
# of old appliance collection points	46	66	81	272	64		90	100		
Annual solid waste fee	\$ 228.00	\$ 228.00	\$ 228.00	\$ 228.00	\$ 240.00		\$ 240.00	\$ 255.00		
Recycling tipping fee per ton	\$ -	\$ -	\$ -	\$ 62.00	\$ 62.00		\$ 62.00	\$ 102.00		
Solid waste tipping fee per ton	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50		\$ 52.50	\$ 52.50		

AUTHORIZED POSITION DETAILS

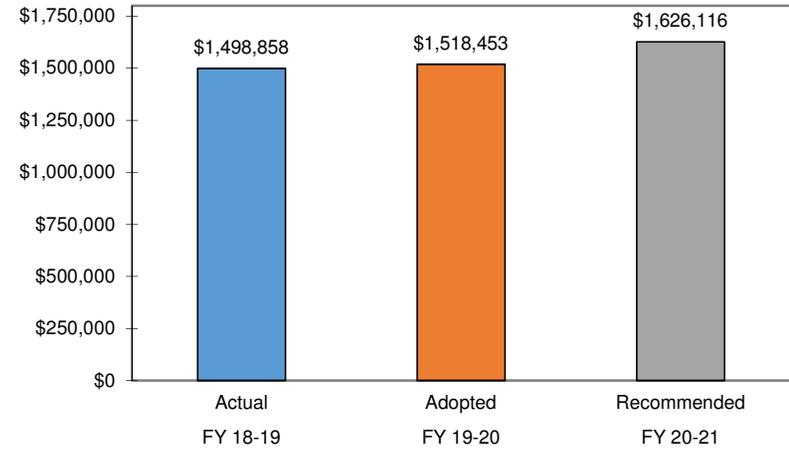
	FY 18-19	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
<i>Full-Time</i>	Actual	Adopted	Amended	Projected	Request	Recommended	Adopted
Public Works Supervisor	1	1	1	1	1	1	-
Assistant Public Works Supervisor	-	-	-	-	1	1	-
Heavy Equipment Operator	2	1	1	1	-	-	-
Equipment Operator	1	2	2	2	2	2	-
TOTAL	4	4	4	4	4	4	-
<i>Part-Time</i>							
Summer Laborer	1	1	1	-	-	-	-
TOTAL	1	1	1	-	-	-	-

SOLID WASTE

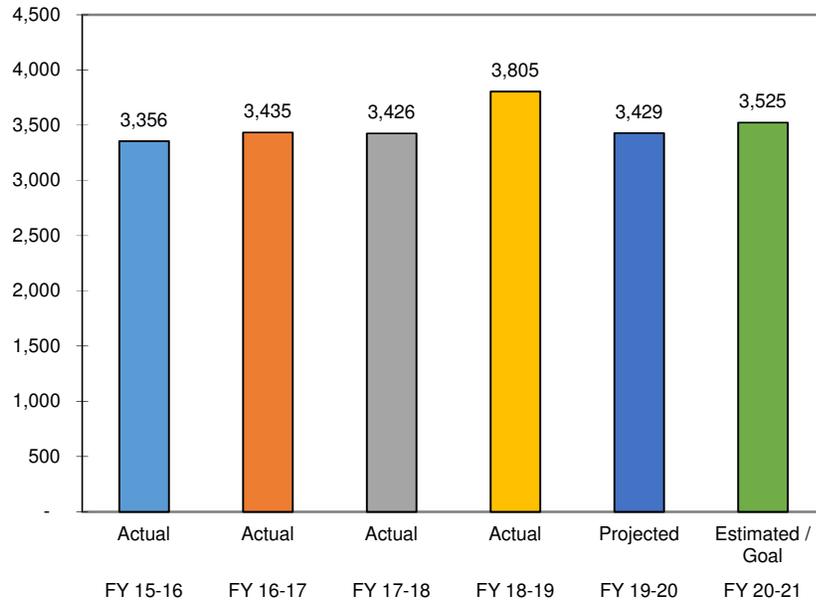
**FY 20-21 Recommended Budget
Solid Waste**



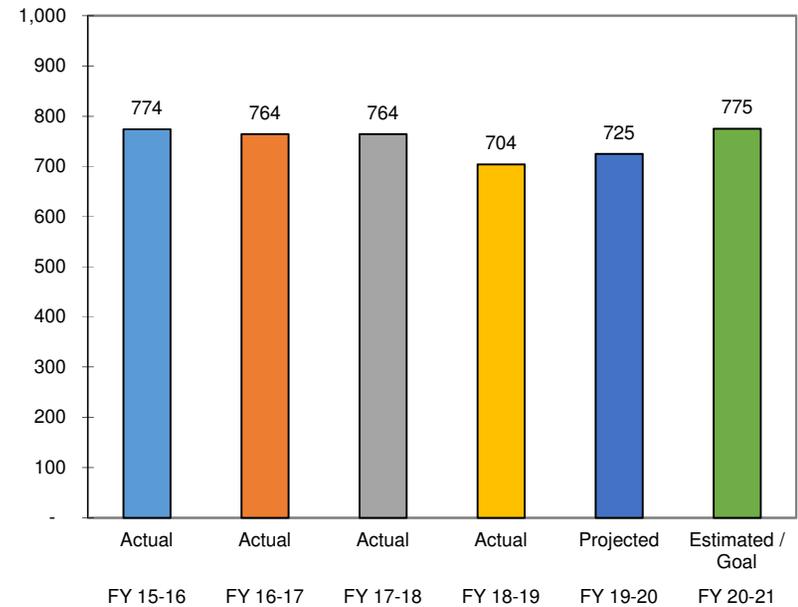
Solid Waste Expenditures



Residential Solid Waste Collection - Annual Tons

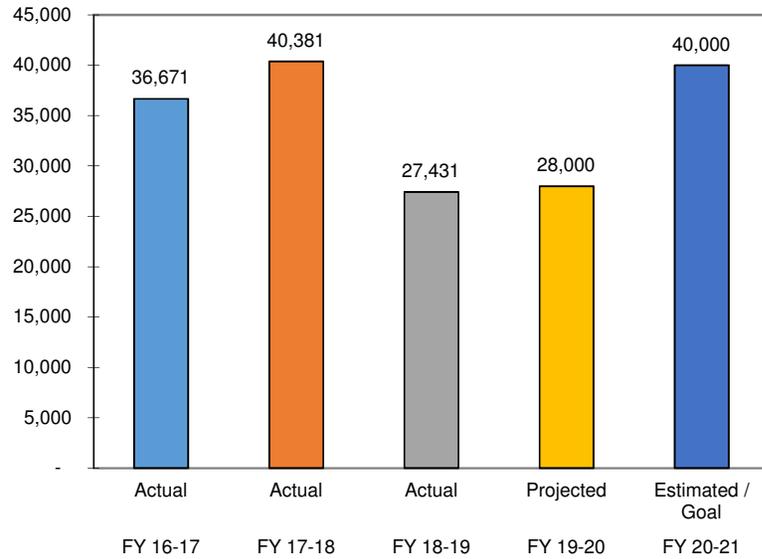


Residential Recyclables - Annual Tons

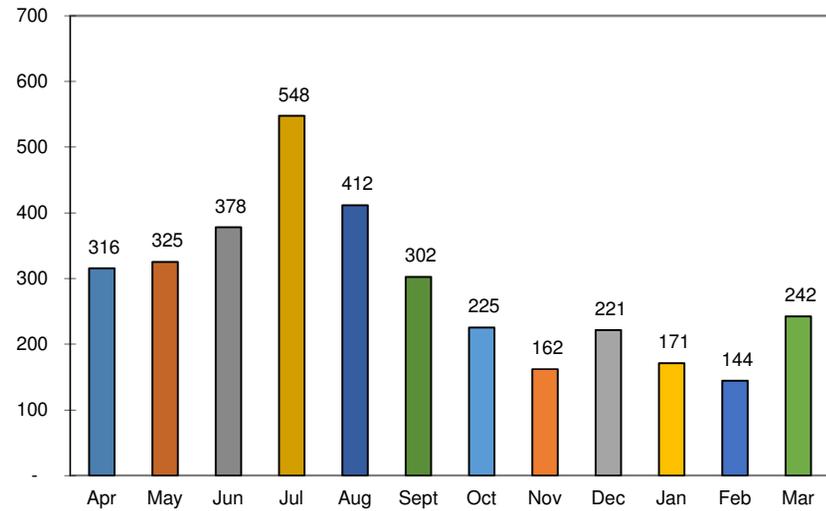


SOLID WASTE

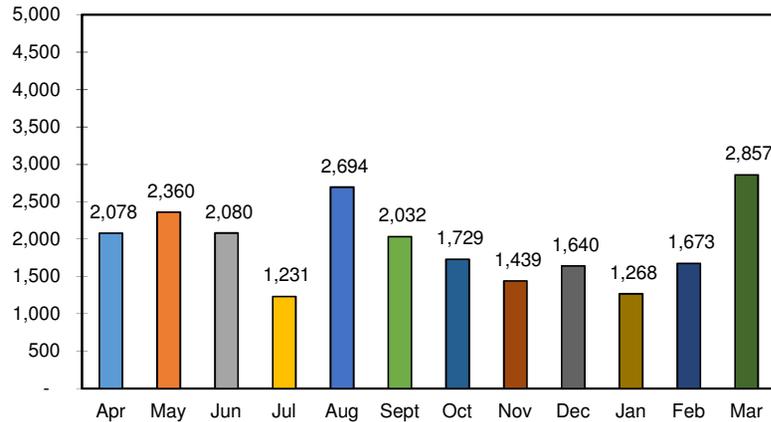
of Yard Waste Collection Points



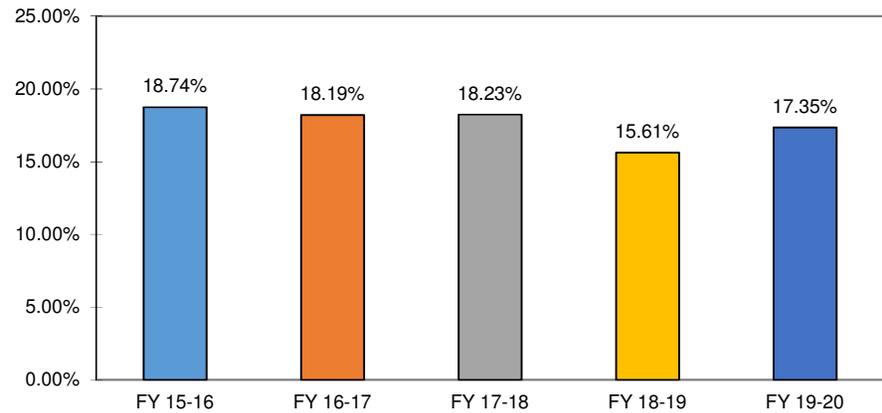
Residential Trash Collection Tons By Month - 2019 - 2020



of Yard Waste Collection Points By Month 2019 - 2020



Recyclables - Percentage of Total Solid Waste Volume (Residential)



SOLID WASTE

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	121,080	140,973	140,973	113,052	140,973	145,478	145,478	-	4,505	3.20%
SALARIES/OVERTIME	2,689	3,000	3,000	8,265	10,000	8,000	8,000	-	5,000	166.67%
SALARIES/STRAIGHT TIME	1,831	1,000	2,484	2,484	2,500	1,000	1,000	-	-	0.00%
SALARIES/PART TIME	2,448	5,000	5,000	-	5,000	-	-	-	(5,000)	-100.00%
LONGEVITY PAY	3,115	2,707	2,707	2,707	2,707	2,787	2,895	-	188	6.94%
Subtotal - Salaries	131,163	152,680	154,164	126,508	161,180	157,265	157,373	-	4,693	3.07%
FICA EXPENSE	9,890	11,681	11,681	9,582	12,330	12,031	12,039	-	358	3.06%
HEALTH INSURANCE	34,704	40,800	40,800	34,936	40,100	42,000	40,800	-	-	0.00%
RETIREMENT	10,568	13,217	13,217	11,323	13,978	15,962	15,973	-	2,756	20.85%
401k	6,790	7,384	7,384	6,325	7,809	7,863	7,869	-	485	6.56%
Subtotal - Benefits	61,952	73,082	73,082	62,166	74,217	77,856	76,681	-	3,599	4.92%
GARBAGE COLLECTION	883,062	901,596	899,142	748,206	899,142	901,596	914,672	-	13,076	1.45%
DUMPSTER SERVICE	93,026	90,000	90,830	67,366	90,000	90,000	90,000	-	-	0.00%
TIPPING FEES - TRASH	199,744	181,125	181,125	127,031	175,000	181,125	185,000	-	3,875	2.14%
TIPPING FEES - RECYCLE	14,440	-	-	30,523	43,710	71,400	76,500	-	76,500	-
TIPPING FEES - VEGETATIVE	45,344	49,500	49,500	18,990	45,000	54,000	54,000	-	4,500	9.09%
C&D/NEWPORT TRANS	3,055	4,000	4,000	44,360	46,000	4,000	4,000	-	-	0.00%
TELEPHONE	660	660	800	620	800	660	1,080	-	420	63.64%
UTILITIES	782	810	810	566	810	810	810	-	-	0.00%
MAINTAIN/REPAIR VEHICLE	16,575	15,000	15,000	8,783	12,000	15,000	15,000	-	-	0.00%
MAINTAIN/REPAIR EQUIPMENT	9,140	9,000	9,000	4,598	10,000	10,000	10,000	-	1,000	11.11%
GASOLINE	20,764	20,000	20,000	14,630	18,550	20,000	20,000	-	-	0.00%
OIL, TIRES, BATTERIES	2,916	4,000	4,000	2,647	4,000	4,000	4,000	-	-	0.00%
UNIFORMS	4,163	4,000	4,000	2,058	4,000	3,000	4,000	-	-	0.00%
GARBAGE CANS, LINERS, POSTS	9,992	10,000	10,000	413	11,700	11,700	10,000	-	-	0.00%
MISCELLANEOUS	2,080	3,000	3,000	1,657	2,300	3,000	3,000	-	-	0.00%
Subtotal - Operating	1,305,743	1,292,691	1,291,207	1,072,448	1,363,012	1,370,291	1,392,062	-	99,371	7.69%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-	-	-	-	-	0.00%
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	0.00%
TOTAL	1,498,858	1,518,453	1,518,453	1,261,122	1,598,409	1,605,412	1,626,116	-	107,663	7.09%

SOLID WASTE

CAPITAL OUTLAY DETAILS

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

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

<u>Item</u>	<u>Requested Quantity</u>	<u>Unit Cost</u>	<u>Requested Total Cost</u>	<u>Manager Recommends Quantity</u>	<u>Unit Cost</u>	<u>Manager Recommends Total Cost</u>	<u>Adopted Budget Quantity</u>	<u>Unit Cost</u>	<u>Adopted Budget Total Cost</u>
Magnetic Trash Cart Stands	10	170	1,700	-	-	-			
Beach Strand Trash/Recycling Cans	1	9,000	9,000	-	-	-	-	-	-
TOTAL			10,700			-			-

PARKS AND RECREATION

SERVICES PROVIDED

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

FY 20-21 DEPARTMENT GOALS

- * Maintain high quality of facilities, services, programs, and special events
- * Add landscape improvements to western gateway area
- * Replace 3 beach access walkways annually (based on age and condition)
- * Continue the "Emerald Isle Beach Music Festival" in fall shoulder season
- * Construct dog park and consider future McLean-Spell Park recreation facilities
- * Replace necessary weight room equipment in Community Center
- * Improve Beach Music Festival promotions
- * Transition to electronic payment/collection for beach access parking
- * Expand annual St. Patrick's Festival
- * Plan for improved entertainment venues on Town-owned property

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Adopted</u>	<u>FY 19-20</u> <u>Amended</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Request</u>	<u>FY 20-21</u> <u>Recommended</u>	<u>FY 20-21</u> <u>Adopted</u>
Salaries	503,907	562,463	562,767	563,708	585,386	585,386	-
Benefits	169,009	203,961	203,961	201,496	216,349	211,349	-
Operating	231,267	229,370	239,165	266,192	255,932	239,164	-
Capital Outlay	176,853	190,800	199,074	183,810	120,000	120,000	-
TOTAL	1,081,036	1,186,594	1,204,967	1,215,206	1,177,667	1,155,899	-
<u>Offsetting Revenues</u>							
Parks and Recreation Fees	185,417	191,000	191,000	174,235	195,500	195,500	-
Regional Access Parking Fees	156,191	185,000	185,000	145,368	185,000	185,000	-
Donations - Parks and Rec	62,035	-	-	6,605	-	-	-
Wellness Grant	-	-	-	-	10,000	10,000	-
TOTAL	403,643	376,000	376,000	326,208	390,500	390,500	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	677,393	810,594	828,967	888,998	787,167	765,399	-
<u>Total Authorized Positions</u>							
Full-Time	10	10	10	10	10	10	-
Part-Time	40	40	40	40	40	40	-

PARKS AND RECREATION

FY 20-21 BUDGET NOTES

* Includes \$120,000 to replace three aging beach access walkways

* Includes 1 leased vehicle as part of transition from capital purchase

* Includes \$10,000 in wellness program expenses - anticipated to be 100% grant funded

<u>SERVICE STATISTICS / GOALS</u>	Entire FY FY 15-16	Entire FY FY 16-17	Entire FY FY 17-18	Entire FY FY 18-19	FY 19-20 Thru March 2020	Entire FY FY 19-20 Projected	FY 20-21 Estimated / Goal
<i>Indicator</i>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>			
Annual Community Center Visits	40,424	43,942	43,271	40,542	29,110	31,110	41,000
Avg After School Program Enrollment	15	20	19	19	21	21	20
Avg PreSchool Program Enrollment	20	20	19	20	20	20	20
Avg Summer Day Camp Enrollment	25	28	29	30	30	30	34
Comm Center Individual Memberships	150	155	188	140	115	120	150
Comm Center Family Memberships	200	205	220	193	162	175	205
Comm Center Free Memberships	125	125	147	183	105	125	145
# Paid Parking Visitors - WORA, EORA	12,170	15,889	14,715	16,122	7,257	13,750	16,000
# Free Parking Visitors - WORA, EORA	1,144	1,212	1,251	1,338	705	1,185	1,250
Walkway Repairs / Improvements	285	276	273	294	142	242	245

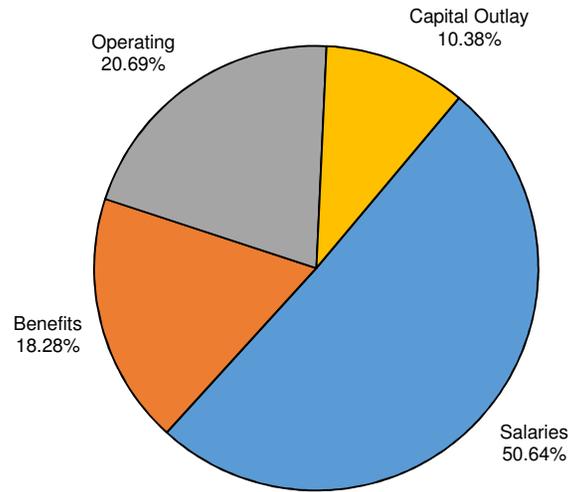
PARKS AND RECREATION

AUTHORIZED POSITION DETAILS

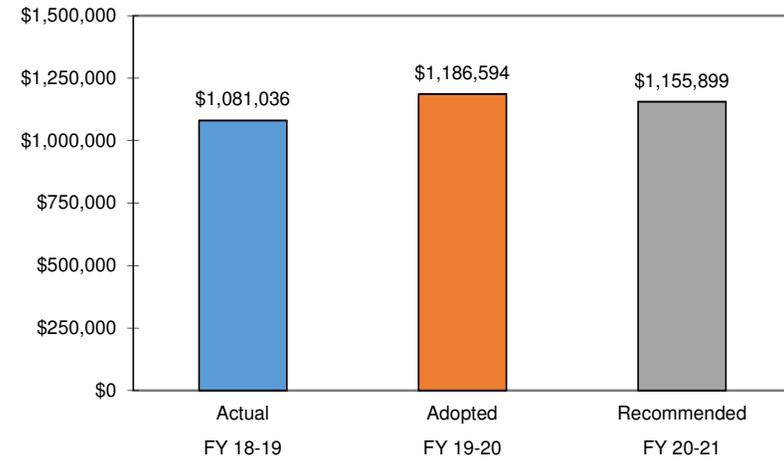
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 19-20</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 20-21</u>	<u>FY 20-21</u>
<u>Full-Time</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Parks and Rec Director	1	1	1	1	1	1	-
Parks Superintendent	1	1	1	1	1	1	-
Program Supervisor	1	1	1	1	1	1	-
Facilities Coordinator	1	1	1	1	1	1	-
Landscape Supervisor	1	1	1	1	1	1	-
Landscape Specialist	1	-	-	-	-	-	-
Parks Maintenance Worker	4	5	5	5	5	5	-
TOTAL	10	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	-
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	4	4	4	4	4	4	-
Summer Custodian	2	2	2	2	2	2	-
WORA Attendant	1	1	1	1	1	1	-
Parking Lot Attendants	5	5	5	5	5	5	-
TOTAL	40	40	40	40	40	40	-

PARKS AND RECREATION

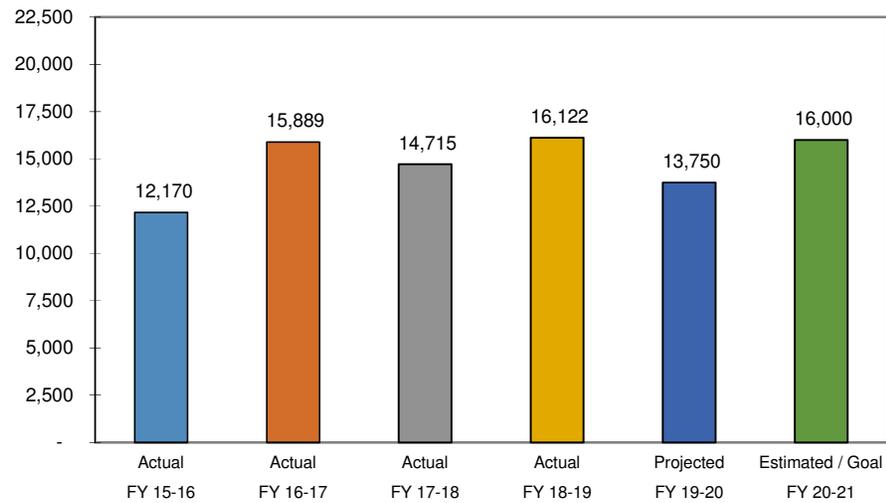
**FY 20-21 Recommended Budget
Parks and Recreation Department**



Parks and Recreation Department Expenditures



Regional Beach Accesses - Paid Parking Visitors



PARKS AND RECREATION

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
SALARIES/FULL TIME	341,582	399,268	399,268	330,526	399,268	413,906	413,906	-	14,638	3.67%
SALARIES/OVERTIME	12,516	11,000	11,000	10,620	11,000	11,000	11,000	-	-	0.00%
SALARIES/STRAIGHT TIME	2,666	3,000	3,304	3,304	4,500	4,500	4,500	-	1,500	50.00%
SALARIES/PART TIME	137,887	140,000	140,000	92,269	140,000	146,000	146,000	-	6,000	4.29%
LONGEVITY PAY	9,256	9,195	9,195	8,940	8,940	9,980	9,980	-	785	8.54%
Subtotal - Salaries	503,907	562,463	562,767	445,659	563,708	585,386	585,386	-	22,923	4.08%
FICA EXPENSE	37,547	43,028	43,028	33,425	43,124	44,782	44,782	-	1,754	4.08%
HEALTH INSURANCE	81,772	102,000	102,000	86,115	99,265	105,000	100,000	-	(2,000)	-1.96%
RETIREMENT	30,619	37,810	37,810	31,558	37,922	44,598	44,598	-	6,788	17.95%
401k	19,071	21,123	21,123	17,631	21,185	21,969	21,969	-	846	4.01%
Subtotal - Benefits	169,009	203,961	203,961	168,729	201,496	216,349	211,349	-	7,388	3.62%
TELEPHONE	1,320	1,320	1,320	1,240	1,600	2,188	2,188	-	868	65.76%
UTILITIES	32,038	35,000	35,000	25,818	35,000	35,000	35,000	-	-	0.00%
TRAVEL AND TRAINING	3,000	3,800	3,800	3,181	3,800	5,000	5,000	-	1,200	31.58%
MAINT/REPAIR BUILDING	16,527	10,000	10,000	10,566	12,000	10,000	10,000	-	-	0.00%
MAINTENANCE/GROUNDS	38,760	48,000	48,000	32,397	48,000	48,000	48,000	-	-	0.00%
MAINT/REPAIR VEHICLES	2,854	2,500	2,500	604	2,500	1,000	1,000	-	(1,500)	-60.00%
MAINT/REPAIR EQUIPMENT	11,637	10,000	10,000	3,473	7,500	7,500	7,500	-	(2,500)	-25.00%
GASOLINE	12,006	10,000	10,000	7,056	10,000	10,000	10,000	-	-	0.00%
OIL,TIRES,BATTERIES	1,413	1,000	1,000	274	1,000	1,000	1,000	-	-	0.00%
OFFICE SUPPLIES	881	1,000	1,500	1,276	1,800	1,800	1,800	-	800	80.00%
UNIFORMS	3,452	6,000	6,000	3,504	6,000	7,500	7,500	-	1,500	25.00%
CONTRACTED SERVICES	27,775	30,000	31,000	30,624	35,000	35,000	30,000	-	-	0.00%
PHYSICALS	495	400	400	263	400	400	400	-	-	0.00%
COPIES	1,093	1,000	1,000	897	1,000	1,000	1,000	-	-	0.00%
RENTALS/LEASES	-	-	3,000	1,571	4,548	14,244	6,276	-	6,276	-
DUES AND SUBSCRIPTIONS	45	150	300	299	500	500	500	-	350	233.33%
MISCELLANEOUS	5,023	3,000	3,000	2,791	3,000	3,000	3,000	-	-	0.00%
CREDIT CARD & COLLECTION FEE	8,616	8,000	8,000	6,776	8,500	8,000	8,000	-	-	0.00%
GENERAL SUPPLIES	18,092	20,000	20,000	13,480	20,000	20,000	20,000	-	-	0.00%
SIGNS AND POSTS	4,151	3,000	3,000	1,386	3,000	3,000	3,000	-	-	0.00%
FACILITIES/WALKWAY MAINT	30,212	25,000	25,000	22,631	25,000	25,000	25,000	-	-	0.00%
EVENT EXPENSES	2,557	3,000	3,000	1,793	2,400	3,000	3,000	-	-	0.00%
WELLNESS PROGRAM	-	-	-	-	-	-	10,000	-	10,000	-
NON-CAP EQUIP/FURNISHING	9,320	7,200	12,345	12,344	33,644	13,800	-	-	(7,200)	(12,345)
Subtotal - Operating	231,267	229,370	239,165	184,244	266,192	255,932	239,164	-	9,794	4.27%

PARKS AND RECREATION

LINE ITEM DETAILS

	<u>FY 18-19 Actual</u>	<u>Adopted FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Requested FY 20-21 Budget</u>	<u>Recommended FY 20-21 Budget</u>	<u>Adopted FY 20-21 Budget</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
CAPITAL OUTLAY	-	16,800	-	-	-	-	-	-	(16,800)	-100.00%
CAPITAL IMPROVE/GROUNDS	104,616	42,000	36,474	12,800	12,800	-	-	-	(42,000)	-100.00%
CAPITAL IMPROVE/BUILDINGS	26,619	-	-	-	-	-	-	-	-	-
VEHICLE PURCHASE	37,429	32,000	-	-	-	-	-	-	(32,000)	-100.00%
HEAVY EQUIPMENT	8,189	10,000	19,700	18,110	28,110	-	-	-	(10,000)	-100.00%
WALKWAYS	-	90,000	142,900	-	142,900	120,000	120,000	-	30,000	33.33%
Subtotal - Capital Outlay	176,853	190,800	199,074	30,910	183,810	120,000	120,000	-	(70,800)	-37.11%
TOTAL	1,081,036	1,186,594	1,204,967	829,542	1,215,206	1,177,667	1,155,899	-	(30,695)	-2.59%

PARKS AND RECREATION

CAPITAL OUTLAY DETAILS

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
52" Zero Turn Mower	1	10,000	10,000	-	-	-	-	-	-	-
Conference Room Furnishings	1	7,500	7,500	-	-	-	-	-	-	-
Com Ctr. Flooring Foyer/Hall	1	11,000	11,000	-	-	-	-	-	-	-
Walkway Replacement	3	40,000	<u>120,000</u>	3	40,000	<u>120,000</u>	-	-	-	-
TOTAL			148,500			120,000				-

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

<u>Item</u>	<u>Requested</u>		<u>Requested</u>		<u>Manager</u>		<u>Manager</u>		<u>Adopted</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Replacement Rowing Machine	1	4,800	4,800	-	-	-	-	-	-	-
Treadmill	1	4,000	4,000	-	-	-	-	-	-	-
Recumbent Bicycle	1	5,000	5,000	-	-	-	-	-	-	-
			<u>-</u>			<u>-</u>				<u>-</u>
TOTAL			13,800			-				-

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 20-21 DEPARTMENT GOALS

- * Effectively control general insurance expenses
- * Maintain funding for outside agencies
- * Transition to annual contract with Carteret County for 2020 tax billing and collections services

BUDGET INFORMATION

	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Adopted</u>	<u>FY 19-20</u> <u>Amended</u>	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Request</u>	<u>FY 20-21</u> <u>Recommended</u>	<u>FY 20-21</u> <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	474,039	635,181	623,181	488,924	630,362	639,396	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL	474,039	635,181	623,181	488,924	630,362	639,396	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax</i>							
<i>Revenues Required</i>	474,039	635,181	623,181	488,924	630,362	639,396	-

FY 20-21 BUDGET NOTES

- * Includes \$260,000 for organization-wide insurance expenses
- * Includes \$119,000 for organization-wide information technology services
- * Includes \$3,000 for Town contribution for school resource officer at White Oak Elementary

- * Includes \$27,500 for organization-wide telephone services
- * Includes \$132,000 for County tax billing and collection services
- * Includes \$10,000 for Bogue Inlet dredging

NONDEPARTMENTAL

LINE ITEM DETAILS

	FY 18-19 Actual	Adopted FY 19-20 Budget	Amended FY 19-20 Budget	FY 19-20 Thru April 13, 2020	Projected FY 19-20 Year-End	Requested FY 20-21 Budget	Recommended FY 20-21 Budget	Adopted FY 20-21 Budget	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
ACCOUNTING & PROFESSIONAL	360	3,600	3,754	3,754	3,754	3,800	3,800	-	200	5.56%
AUDIT	17,250	20,000	20,000	20,000	20,000	20,000	20,000	-	-	0.00%
MEMBERSHIP/DUES	9,458	9,500	10,397	10,397	10,397	10,462	10,462	-	962	10.13%
GENERAL INSURANCE	255,994	245,000	245,000	224,837	245,000	260,000	260,000	-	15,000	6.12%
TELEPHONE SERVICE	30,095	25,000	25,000	18,227	27,426	27,500	27,500	-	2,500	10.00%
INFO TECH SERVICES	110,234	117,000	116,699	95,648	122,000	117,000	119,000	-	2,000	1.71%
INTERNET SERVICE	11,878	12,000	12,000	9,235	12,300	18,500	18,500	-	6,500	54.17%
POSTAGE	7,485	8,500	8,575	8,074	8,600	5,000	5,000	-	(3,500)	-41.18%
MUNICIPAL ELECTIONS	-	3,500	7,478	7,478	7,478	-	-	-	(3,500)	-100.00%
MISCELLANEOUS	10,841	9,000	9,000	4,573	9,000	9,000	9,000	-	-	0.00%
BANK SERVICE CHARGES	4,057	4,500	4,500	3,511	4,520	4,500	4,500	-	-	0.00%
COLLECTION FEES	8,364	8,500	8,500	6,972	8,400	128,500	140,534	-	132,034	1553.34%
COMMUNITY CONTRIBUTIONS	4,550	6,100	6,100	3,200	5,000	6,100	6,100	-	-	0.00%
BOGUE INLET	-	10,000	3,197	-	-	10,000	10,000	-	-	0.00%
WHITE OAK SCHOOL RES OFF	1,998	3,000	3,000	-	2,950	3,000	3,000	-	-	0.00%
CONTINGENCY	-	137,981	137,981	-	-	-	-	-	(137,981)	-100.00%
RETIREE HEALTH INSURANCE	-	10,000	-	-	-	5,000	-	-	(10,000)	-100.00%
REFUND TAXES	1,475	2,000	2,000	1,099	2,099	2,000	2,000	-	-	0.00%
Subtotal - Operating	474,039	635,181	623,181	417,005	488,924	630,362	639,396	-	4,215	0.66%
LAND PURCHASE	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL	474,039	635,181	623,181	417,005	488,924	630,362	639,396	-	4,215	0.66%

DEBT SERVICE

SERVICES PROVIDED

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

FY 20-21 DEPARTMENT GOALS

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

BUDGET INFORMATION

	FY 18-19 <u>Actual</u>	FY 19-20 <u>Adopted</u>	FY 19-20 <u>Amended</u>	FY 19-20 <u>Projected</u>	FY 20-21 <u>Request</u>	FY 20-21 <u>Recommended</u>	FY 20-21 <u>Adopted</u>
<i>Expenditure Category</i>							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	632,509	378,092	378,092	378,519	535,272	535,272	-
TOTAL	632,509	378,092	378,092	378,519	535,272	535,272	-
<i>Offsetting Revenues</i>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<i>Net General Tax Revenues Required</i>							
	632,509	378,092	378,092	378,519	535,272	535,272	-

FY 20-21 BUDGET NOTES

- * Includes \$284,027 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 \$72,432 for debt service payment for 2018 McLean-Spell Park land purchase.
- * Includes \$54,587 for debt service payment for 2020 Braun ambulance purchase.

- * Includes \$115,226 for debt service payment for 2020 Smeal aerial truck.
- *Town's ratio of annual general debt service expenditures to total General Fund budget is approximately 4.88%.
- * Town's total outstanding debt as percent of total assessed value is approximately 0.09% prior to FY 20-21 debt service payments.

DEBT SERVICE

LINE ITEM DETAILS

	<u>FY 18-19 Actual</u>	<u>Adopted FY 19-20 Budget</u>	<u>Amended FY 19-20 Budget</u>	<u>FY 19-20 Thru April 13, 2020</u>	<u>Projected FY 19-20 Year-End</u>	<u>Requested FY 20-21 Budget</u>	<u>Recommended FY 20-21 Budget</u>	<u>Adopted FY 20-21 Budget</u>	<u>Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>	<u>Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom</u>
PRINCIPAL	577,831	335,270	335,270	275,270	335,270	468,141	468,141	-	132,871	39.63%
INTEREST	<u>54,678</u>	<u>42,822</u>	<u>42,822</u>	<u>25,544</u>	<u>43,249</u>	<u>67,131</u>	<u>67,131</u>	-	<u>24,309</u>	<u>56.77%</u>
Subtotal - Debt Service	632,509	378,092	378,092	300,814	378,519	535,272	535,272	-	157,180	41.57%
TOTAL	632,509	378,092	378,092	300,814	378,519	535,272	535,272	-	157,180	41.57%

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 20-21 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
- * Provide funding to the Beach Music Festival scheduled for Fall 2020

BUDGET INFORMATION

<u>Expenditure Category</u>	<u>FY 18-19 Actual</u>	<u>FY 19-20 Adopted</u>	<u>FY 19-20 Amended</u>	<u>FY 19-20 Projected</u>	<u>FY 20-21 Request</u>	<u>FY 20-21 Recommended</u>	<u>FY 20-21 Adopted</u>
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers to Other Funds	432,000	455,000	665,078	683,384	356,800	356,800	-
TOTAL	432,000	455,000	665,078	683,384	356,800	356,800	-
<u>Offsetting Revenues</u>							
None	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
<u>Net General Tax</u>							
<u>Revenues Required</u>	432,000	455,000	665,078	683,384	356,800	356,800	-

FY 20-21 BUDGET NOTES

* Since the elimination of the Secondary Benefit District in FY 14-15, an annual transfer from the General Fund to the Future Beach Nourishment Fund is again appropriated.

The FY 20-21 budget includes a transfer of \$309,000, the equivalent of \$0.01 included in the General Fund Tax rate.

* A total of \$25,000 is included to effectively reserve golf cart registration fees for future golf cart infrastructure improvements. These funds will be reserved in a separate capital project fund. Additionally, \$22,800 is transferred to the Beach Music Festival, planned for Fall, 2020.

TRANSFERS TO OTHER FUNDS

LINE ITEM DETAILS

	FY 18-19 <u>Actual</u>	Adopted FY 19-20 <u>Budget</u>	Amended FY 19-20 <u>Budget</u>	FY 19-20 Thru <u>April 13, 2020</u>	Projected FY 19-20 <u>Year-End</u>	Requested FY 20-21 <u>Budget</u>	Recommended FY 20-21 <u>Budget</u>	Adopted FY 20-21 <u>Budget</u>	Inc / (Dec) FY 19-20 Budget (Adopted) vs. FY 20-21 Recom	Pct Change FY 19-20 Budget (Adopted) vs. FY 20-21 Recom
TRANSFER TO BIKE & PED	11,500	-	-	-	-	-	-	-	-	-
TRANSFER TO BEACH MUSIC FES'	-	-	-	-	10,746	22,800	22,800	-	22,800	-
TRANSFER TO ISLANDER DR/WOR	-	30,000	240,078	240,078	250,588	-	-	-	(30,000)	-100.00%
TRANSFER TO FISHING TOURN.	2,500	-	-	-	-	-	-	-	-	-
TRANSFER TO GOLF CART IMPRO'	18,000	25,000	25,000	22,050	22,050	25,000	25,000	-	-	0.00%
TRANSFER TO FUTURE BEACH	400,000	400,000	400,000	400,000	400,000	309,000	309,000	-	(91,000)	-22.75%
Subtotal - Transfers	432,000	455,000	665,078	662,128	683,384	356,800	356,800	-	(98,200)	-21.58%
TOTAL	432,000	455,000	665,078	662,128	683,384	356,800	356,800	-	(98,200)	-21.58%

OTHER FUNDS

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 18-19	Adopted	Amended				
	Actual	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues							
Primary Benefit District Taxes	274,695	281,559	281,559	275,097	310,680	310,680	-
Transfer from General Fund	400,000	400,000	400,000	400,000	309,000	309,000	-
Interest Earnings	83,212	85,000	85,000	34,905	60,000	60,000	-
Proceeds - Land Sale	200,000	-	-	-	-	-	-
Transfer from CPO Eastern EI Beach Nourishment	1,150,000	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-
TOTAL	2,107,907	766,559	766,559	710,002	679,680	679,680	-
Expenditures							
Appropriation to Fund Balance	2,107,907	766,559	766,559	710,002	679,680	679,680	-
TOTAL	2,107,907	766,559	766,559	710,002	679,680	679,680	-

FY 20-21 BUDGET NOTES

- * A tax rate of 4 cents, the same rate as FY 19-20, is proposed to be levied on all properties in the Primary Benefit District (oceanfront and inlet-front properties) in FY 20-21.
- * The revenue neutral tax rate considering the 2020 property tax revaluation is 3.55 cents.
- * The Secondary Benefit District (all other properties) was eliminated in FY 14-15, and was replaced with an annual transfer from the General Fund to the Future Beach Nourishment Fund.
- * Revenues generated in the Future Beach Nourishment Fund in FY 20-21 will be reserved as fund balance for future beach nourishment activities undertaken by the Town.
- * As of June 30, 2020, the projected fund balance in the Future Beach Nourishment Fund is expected to be just over \$4.9 million with full reimbursement from FEMA for all phases of the Post-Florence Renourishment Project.

SPECIAL EVENTS FUND

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

The Beach Music Festival Fund was established in FY 17-18 to account for the revived Emerald Isle Beach Music Festival, held annually in the fall. The intent of the festival is to be funded 100% by a contribution from the Carteret County Tourism Development Authority, sponsorships, and proceeds from the event. The original Emerald Isle Beach Music Festival, produced by Emerald Isle businessmen in the 1980's and 1990's, was hugely successful and routinely drew crowds of people to Emerald Isle in the spring each year. The 2018 Festival was cancelled due to Hurricane Florence, however the event was a success in September, 2019.

BUDGET INFORMATION	FY 18-19	Adopted	Amended				
	Actual	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
		Budget	Budget	Projected	Request	Recommended	Adopted
Revenues - Beach Music Festival							
Tourism Development Authority	-	20,000	20,000	20,000	15,000	15,000	-
Sponsorships	10,250	18,000	18,000	3,050	10,000	10,000	-
T-Shirt Sales	436	7,700	7,700	3,260	3,500	3,500	-
Vendor Fees	-	3,000	3,000	800	1,000	1,000	-
Transfer from General Fund	-	-	-	10,746	22,800	22,800	-
Appropriated Fund Balance	-	6,375	6,375	-	-	-	-
TOTAL	10,686	55,075	55,075	37,856	52,300	52,300	-
Expenditures - Beach Music Festival							
Music Performances	6,650	25,300	25,300	24,550	32,300	32,300	-
Advertising and Miscellaneous	1,234	29,775	29,775	19,797	20,000	20,000	-
TOTAL	7,884	55,075	55,075	44,347	52,300	52,300	-

FY 20-21 BUDGET NOTES

* As of June 30, 2020, the Beach Music Festival is projected to have no fund balance available. Planning for the Fall 2020 festival has begun, and deposits have been made to reserve the date with several musicians.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

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

BUDGET INFORMATION	FY 18-19	Adopted	Amended	FY 19-20	FY 20-21	FY 20-21	FY 20-21
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Revenues - Half-Marathon/Marathon</u>							
Entry Fees	56,454	45,000	45,000	23,023	25,000	25,000	-
Tourism Development Authority	15,000	15,000	15,000	-	11,250	11,250	-
Sponsorships	4,000	6,000	6,000	2,000	4,000	4,000	-
Miscellaneous	4,210	6,000	6,000	76	5,000	5,000	-
Appropriated Fund Balance	-	-	-	-	8,500	8,500	-
TOTAL	79,664	72,000	72,000	25,099	53,750	53,750	-
<u>Expenditures - Half-Marathon/Marathon</u>							
Race Expenditures	34,913	32,000	32,000	15,412	21,250	21,250	-
Donations to Charity	22,000	20,000	20,000	-	16,250	16,250	-
Transfer to General Fund - Lifeguards	-	-	-	-	8,125	8,125	-
Transfer to Bike and Ped CPO	22,000	20,000	20,000	-	8,125	8,125	-
TOTAL	78,913	72,000	72,000	15,412	53,750	53,750	-

FY 20-21 BUDGET NOTES

* As of June 30, 2020, the Half-Marathon is projected to have a fund balance of approximately \$10,000. This result is due to the postponement of the March, 2020 event due to the impacts of COVID-19. The 2020 event has been rescheduled for October 31, 2020, and the race committee is planning its March, 2021 event, as well.

* The FY 20-21 budget establishes an initial budget for only the October, 31 2020 races, and the expectation is that this budget may be amended as additional race preparations occur during the fiscal year.

SPECIAL EVENTS FUND - CONTINUED

FUND DESCRIPTION

The Special Events Fund incorporates three special events - the Beach Music Festival, the Half-Marathon/Marathon and the new annual Fishing Tournament. As future events are organized, the revenues and expenditures for similar events will be captured in the Special Events Fund:

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

BUDGET INFORMATION	FY 18-19	Adopted	Amended	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
	Actual	FY 19-20	FY 19-20	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
		Budget	Budget	Projected	Request	Recommended	Adopted	
Revenues - Fishing Tournament								
Entry Fees	-	-	11,750	8,700	12,000	12,000	-	-
Tourism Development Authority	-	-	7,500	7,500	5,625	5,625	-	-
Sponsorships	-	-	10,750	12,025	7,875	7,875	-	-
Miscellaneous	14	-	3,500	7,091	3,500	3,500	-	-
Transfer from General Fund	2,500	-	-	-	-	-	-	-
Appropriated Fund Balance	-	1,450	1,450	-	-	-	-	-
TOTAL	2,514	1,450	34,950	35,316	29,000	29,000	-	-
Expenditures - Fishing Tournament								
Tournament Prizes	-	-	9,630	9,630	10,000	10,000	-	-
Scholarships	-	-	6,000	6,000	6,000	6,000	-	-
Advertising and Miscellaneous	911	1,450	19,320	12,559	13,000	13,000	-	-
TOTAL	911	1,450	34,950	28,189	29,000	29,000	-	-

FY 20-21 BUDGET NOTES

* As of June 30, 2020, the Fishing Tournament is expected to have a fund balance of \$8,730. The Fishing Tournament Committee will recommend amounts to be used toward dredging projects during the upcoming fiscal year. Proceeds will be dependent upon participation in the Fall event.



STATUS OF CURRENT CAPITAL PROJECT ORDINANCES

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

BIKE AND PEDESTRIAN FUND - Fundraising

Capital Project Ordinance Originally Adopted March 10, 2015

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<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	22,593	22,593	-
Transfer from Half-Marathon Fund	162,000	162,000	-
Donations	25,000	20,348	(4,652)
Entry Fees	33,836	35,273	1,437
TOTAL	327,914	324,699	(3,215)
<u>Expenditures and Encumbrances</u>			
Miscellaneous	19,788	19,894	106
Construction	200,126	168,820	(31,306)
Transfer to CPO Islander Drive/WORA Improvements	30,000	30,000	-
Transfer to CPO Bogue Inlet Drive Improvements	78,000	78,000	-
TOTAL	327,914	296,714	(31,200)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

POST FLORENCE EASTERN EI BEACH NOURISHMENT

Capital Project Ordinance Originally Adopted January 9, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	13,738,414	13,321,335	(417,079)
Carteret County - Beach Reserve	-	7,081,764	7,081,764
Carteret County - State Storm Mitigation Fund	-	3,263,703	3,263,703
Transfer from Future Beach Nourishment Fund	<u>1,150,000</u>	<u>1,150,000</u>	<u>-</u>
TOTAL	14,888,414	24,816,802	9,928,388
<u>Expenditures and Encumbrances</u>			
Design & Permitting	270,000	268,657	(1,343)
Construction	13,468,414	13,052,678	(415,736)
Return to Carteret County	-	10,345,467	10,345,467
Transfer to Future Beach Nourishment Fund	<u>1,150,000</u>	<u>1,150,000</u>	<u>-</u>
TOTAL	14,888,414	24,816,802	9,928,388

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

POST FLORENCE BEACH NOURISHMENT - PHASE 2

Capital Project Ordinance Originally Adopted October 8, 2019

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	5,672,023	3,622,700	(2,049,323)
Carteret County - Beach Reserve	-	1,004,473	1,004,473
Carteret County - State Storm Mitigation Fund	-	1,004,473	1,004,473
TOTAL	<u>5,672,023</u>	<u>5,631,646</u>	<u>(40,377)</u>
<u>Expenditures and Encumbrances</u>			
Design & Permitting	620,000	619,907	(93)
Legal Fees	-	8,625	8,625
Construction	4,811,450	4,878,950	67,500
Contingency	240,573	124,164	(116,409)
TOTAL	<u>5,672,023</u>	<u>5,631,646</u>	<u>(40,377)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

MCLEAN-SPELL PARK

Capital Project Ordinance Originally Adopted September 12, 2017

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<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	-
Donations and Fundraising - Dog Park	-	9,892	9,892
Installment Purchase Financing	600,000	600,000	-
TOTAL	3,145,000	1,654,892	(1,490,108)
<u>Expenditures and Encumbrances</u>			
Land Acquisition	3,000,000	1,503,021	(1,496,979)
Park Improvements	61,500	1,568	(59,932)
Miscellaneous	83,500	83,232	(268)
TOTAL	3,145,000	1,587,821	(1,557,179)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

ISLANDER DRIVE/WORA IMPROVEMENTS

Capital Project Ordinance Originally Adopted June 12, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
NC Dept of Commerce - Grant	100,000	100,000	-
Carteret County	66,992	66,992	-
Powell Bill	145,861	145,861	-
Developer Contributions	50,000	50,000	-
Proceeds - Land Sale	87,008	87,008	-
Transfer from General Fund	240,078	258,999	18,921
Transfer from Bicycle and Pedestrian Fund	30,000	30,000	-
Transfer from Golf Cart Infrastructure Fund	28,000	28,000	-
Transfer from Islander Drive Land Acquisition CPO	9,846	9,846	-
TOTAL	757,785	776,706	18,921
<u>Expenditures and Encumbrances</u>			
Design and Permitting	84,360	90,966	6,606
Construction - Other Improvements	275,000	287,315	12,315
Construction - Streets	398,425	398,425	-
TOTAL	757,785	776,706	18,921

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

GOLF CART INFRASTRUCTURE IMPROVEMENTS

Capital Project Ordinance Originally Adopted November 13, 2018

	Authorized Budget	Projected As of 6/30/20	Remaining Balance
<u>Revenues</u>			
Transfer from General Fund	40,050	40,050	-
TOTAL	<u>40,050</u>	<u>40,050</u>	-
<u>Expenditures and Encumbrances</u>			
Design and Permitting	-	400	400
Construction	12,050	11,000	(1,050)
Transfer to Islander Drive/WORA Improvements CPO	<u>28,000</u>	<u>28,000</u>	-
TOTAL	<u>40,050</u>	<u>39,400</u>	(650)

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

HURRICANE FLORENCE RECOVERY

Capital Project Ordinance Originally Adopted November 13, 2018

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
FEMA / NC DPS Public Assistance Grants	3,720,200	2,867,185	(853,015)
Miscellaneous Revenue	1,600	2,183	583
Insurance Proceeds	11,200	35,930	24,730
TOTAL	<u>3,733,000</u>	<u>2,905,298</u>	<u>(827,702)</u>
<u>Expenditures and Encumbrances</u>			
Salaries and Benefits	240,000	208,028	(31,972)
Repairs and Maintenance	1,118,000	544,736	(573,264)
Equipment Rental	100,000	76,627	(23,373)
General Supplies	25,000	34,239	9,239
Debris Removal and Monitoring	2,250,000	2,149,567	(100,433)
TOTAL	<u>3,733,000</u>	<u>3,013,197</u>	<u>(719,803)</u>

STATUS OF CURRENT CAPITAL PROJECT ORDINANCES - Projected as of 6/30/20

EMERGENCY SERVICES FACILITIES & EQUIPMENT

Capital Project Ordinance Originally Adopted July 1, 2020

	<u>Authorized Budget</u>	<u>Projected As of 6/30/20</u>	<u>Remaining Balance</u>
<u>Revenues</u>			
Interest on Installment Purchase Proceeds	-	15	15
Installment Purchase Financing	6,870,000	1,255,000	(5,615,000)
TOTAL	6,870,000	1,255,015	(5,614,985)
<u>Expenditures and Encumbrances</u>			
Design and Permitting	270,000	-	(270,000)
Construction	5,400,000	-	(5,400,000)
Equipment	1,200,000	1,255,000	55,000
TOTAL	6,870,000	1,255,000	(5,615,000)



CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUMMARY

SUMMARY OF CAPITAL REPLACEMENT / IMPROVEMENT PLAN

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Planned Expenditures					
Police	-	-	-	17,000	-
Fire	-	20,000	-	625,000	-
EMS	-	-	-	-	296,000
Public Works	-	75,000	94,500	75,000	-
Solid Waste	-	-	200,000	-	-
Parks and Recreation	52,000	10,000	25,000	60,000	74,000
Sidewalks and Bicycle Paths	15,000	-	-	-	120,000
Street and Drainage Improvements	386,000	186,000	1,061,000	186,000	186,000
Beach and Sound Access Improvements	120,000	132,000	120,000	120,000	120,000
Public Buildings / Land Acquisition	-	-	5,670,000	-	-
Beach Nourishment / Inlet Management	25,825,000	-	-	-	-
TOTAL	26,398,000	423,000	7,170,500	1,083,000	796,000
Suggested Revenue Sources					
General Fund - Annual	135,000	252,000	254,500	287,000	305,000
Powell Bill	146,000	146,000	146,000	146,000	146,000
Bicycle and Ped Fund	-	-	-	-	60,000
Project Fund Balance	26,000	-	-	-	-
Contributions	41,000	-	-	-	-
Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
FEMA/NCDPS Public Assistance Grants	26,025,000	-	875,000	-	-
Installment Financing	-	-	5,870,000	625,000	260,000
TOTAL	26,398,000	423,000	7,170,500	1,083,000	796,000
 GRAND TOTAL - FY 2020-21 through FY 2024-25	 35,870,500				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

<u>Planned Expenditures</u>	<u>New / Replacement / Repair</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Police						
1 Speed Trailer	Replacement	-	-	-	17,000	-
TOTAL POLICE		-	-	-	17,000	-
Fire						
2 Beach Strand Emergency Call Stations	New	-	20,000	-	-	-
1 Engine 3	Replacement	-	-	-	625,000	-
TOTAL FIRE		-	20,000	-	625,000	-
EMS						
1 Ambulance EMS - 1	Replacement	-	-	-	-	260,000
1 Auto CPR Systems	Replacement	-	-	-	-	36,000
TOTAL EMS		-	-	-	-	296,000
Public Works						
1 Riding Mower	Replacement	-	-	10,000	-	-
1 Backhoe	Replacement	-	75,000	-	-	-
1 Dump Truck	Replacement	-	-	-	75,000	-
1 Super Duty Vacuum Trailer	New	-	-	34,500	-	-
1 Mini Excavator	New (Used)	-	-	50,000	-	-
TOTAL PUBLIC WORKS		-	75,000	94,500	75,000	-
Solid Waste						
1 Brush Truck	Replacement	-	-	200,000	-	-
TOTAL SOLID WASTE		-	-	200,000	-	-
Parks and Recreation						
1 School Activity Bus (used)	Replacement	-	-	-	-	40,000
1 Utility Vehicle	Replacement	-	-	15,000	-	-
2 Riding Mower/Edger	Replacement	-	-	-	-	24,000
1 Dump Truck	Replacement	-	-	-	50,000	-
1 NC 58 Landscaping Improvements - River Rock	New	-	10,000	10,000	10,000	10,000
1 McLean-Spell - Construct Dog Park	New	52,000	-	-	-	-
TOTAL PARKS AND RECREATION		52,000	10,000	25,000	60,000	74,000
Sidewalks and Bicycle Paths						
1 Banners	New	15,000	-	-	-	-
1 Lee Avenue Bicycle Path	New	-	-	-	-	120,000
TOTAL SIDEWALKS AND BICYCLE PATHS		15,000	-	-	-	120,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

PLANNED EXPENDITURES

Planned Expenditures	New / Replacement / Repair	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Street and Drainage Improvements						
1 Lee Avenue Culvert	Replacement	125,000	-	-	-	-
1 Archers Creek Culverts (Cedar, Bogue Inlet, Old Ferry)	Replacement	-	-	375,000	-	-
1 Cape Emerald Pipe Relocation	Repair	75,000	-	-	-	-
1 Coast Guard Road Lift Station	New	-	-	500,000	-	-
1 Annual Small Area Stormwater Solutions	New	15,000	15,000	15,000	15,000	15,000
1 Golf Cart Path Improvements	New	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing	Repair	146,000	146,000	146,000	146,000	146,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		386,000	186,000	1,061,000	186,000	186,000
Beach and Sound Access Improvements						
3 Beach Vehicle Ramp / Park Gates	New	-	12,000	-	-	-
3 Beach Access Replacements	Replacement	120,000	120,000	120,000	120,000	120,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		120,000	132,000	120,000	120,000	120,000
Public Buildings / Land Acquisition						
1 Fire Station 2 Expansion	New	-	-	400,000	-	-
1 Emergency Services Facility	New	-	-	5,270,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		-	-	5,670,000	-	-
Beach Nourishment / Inlet / Waterways						
1 Phase 3 - Post Florence Renourishment	Post Florence Repair	25,825,000	-	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		25,825,000	-	-	-	-
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Summary of Planned Expenditures						
Police		-	-	-	17,000	-
Fire		-	20,000	-	625,000	-
EMS		-	-	-	-	296,000
Public Works		-	75,000	94,500	75,000	-
Solid Waste		-	-	200,000	-	-
Parks and Recreation		52,000	10,000	25,000	60,000	74,000
Sidewalks and Bicycle Paths		15,000	-	-	-	120,000
Street and Stormwater Improvements		386,000	186,000	1,061,000	186,000	186,000
Beach and Sound Access Improvements		120,000	132,000	120,000	120,000	120,000
Public Buildings / Land Acquisition		-	-	5,670,000	-	-
Beach Nourishment / Inlet Management		25,825,000	-	-	-	-
TOTAL		26,398,000	423,000	7,170,500	1,083,000	796,000
GRAND TOTAL - FY 2020-21 through FY 2024-25		35,870,500				

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Police						
1 Speed Trailer	General Fund - Annual	-	-	-	17,000	-
TOTAL POLICE		-	-	-	17,000	-
Fire						
2 Beach Strand Emergency Call Stations	General Fund - Annual	-	20,000	-	-	-
1 Engine 3	Installment Financing	-	-	-	625,000	-
TOTAL FIRE		-	20,000	-	625,000	-
EMS						
1 Ambulance EMS - 1	Installment Financing	-	-	-	-	260,000
1 Auto CPR Systems	General Fund - Annual	-	-	-	-	36,000
TOTAL EMS		-	-	-	-	296,000
Public Works						
1 Riding Mower	General Fund - Annual	-	-	10,000	-	-
1 Backhoe	General Fund - Annual	-	75,000	-	-	-
1 Dump Truck	General Fund - Annual	-	-	-	75,000	-
1 Super Duty Vac. Trailer	General Fund - Annual	-	-	34,500	-	-
1 Mini Excavator	General Fund - Annual	-	-	50,000	-	-
TOTAL PUBLIC WORKS		-	75,000	94,500	75,000	-
Solid Waste						
1 Brush Truck	Installment Financing	-	-	200,000	-	-
TOTAL SOLID WASTE		-	-	200,000	-	-
Parks and Recreation						
1 School Activity Bus (used)	General Fund - Annual	-	-	-	-	40,000
1 Utility Vehicle	General Fund - Annual	-	-	15,000	-	-
2 Riding Mower/Edger	General Fund - Annual	-	-	-	-	24,000
1 Dump Truck	General Fund - Annual	-	-	-	50,000	-
1 NC 58 Landscaping Improvements - River Rock	General Fund - Annual	-	10,000	10,000	10,000	10,000
1 McLean-Spell - Construct Dog Park	Project Fund Balance	26,000	-	-	-	-
	Contributions	26,000	-	-	-	-
TOTAL PARKS AND RECREATION		52,000	10,000	25,000	60,000	74,000
Sidewalks and Bicycle Paths						
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		15,000	-	-	-	120,000

5-YEAR CAPITAL REPLACEMENT / IMPROVEMENT PROGRAM

SUGGESTED REVENUE SOURCES

<u>Suggested Revenue Sources</u>	<u>Revenue Source</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Street and Drainage Improvements						
1 Lee Avenue Culvert	FEMA/NCDPS Grant	125,000	-	-	-	-
1 Archers Creek Culverts (Lee, Cedar, Bogue Inlet, Old Ferry)	FEMA/NCDPS Grant	-	-	375,000	-	-
1 Cape Emerald Pipe Relocation	FEMA/NCDPS Grant	75,000	-	-	-	-
1 Coast Guard Road Lift Station	FEMA/NCDPS Grant	-	-	500,000	-	-
1 Annual Small Area Stormwater Solutions	General Fund - Annual	15,000	15,000	15,000	15,000	15,000
1 Golf Cart Path Improvements	Golf Cart Fees	25,000	25,000	25,000	25,000	25,000
1 Annual Street Resurfacing	Powell Bill	146,000	146,000	146,000	146,000	146,000
TOTAL STREETS AND DRAINAGE IMPROVEMENTS		386,000	186,000	1,061,000	186,000	186,000
Beach and Sound Access Improvements						
3 Beach Vehicle Ramp / Park Gates	General Fund - Annual	-	12,000	-	-	-
3 Beach Access Replacements	General Fund - Annual	120,000	120,000	120,000	120,000	120,000
TOTAL BEACH AND SOUND ACCESS IMPROVEMENTS		120,000	132,000	120,000	120,000	120,000
Public Buildings / Land Acquisition						
1 Fire Station 2 Expansion	Installment Financing	-	-	400,000	-	-
1 Emergency Services Facility	Installment Financing	-	-	5,270,000	-	-
TOTAL PUBLIC BUILDINGS / LAND ACQUISITION		-	-	5,670,000	-	-
Beach Nourishment / Inlet Management						
1 Phase 3 - Post Florence Renourishment	FEMA/NCDPS Grant	25,825,000	-	-	-	-
TOTAL BEACH NOURISHMENT / INLET MANAGEMENT		25,825,000	-	-	-	-
		<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Summary of Suggested Revenue Sources						
General Fund - Annual		135,000	252,000	254,500	287,000	305,000
Powell Bill		146,000	146,000	146,000	146,000	146,000
Bicycle and Ped Fund		-	-	-	-	60,000
Project Fund Balance		26,000	-	-	-	-
Contributions		41,000	-	-	-	-
Golf Cart Fees		25,000	25,000	25,000	25,000	25,000
FEMA/NCDPS Public Assistance Grants		26,025,000	-	875,000	-	-
Installment Financing		-	-	5,870,000	625,000	260,000
TOTAL		26,398,000	423,000	7,170,500	1,083,000	796,000
GRAND TOTAL - FY 2020-21 through FY 2024-25		35,870,500				

PLANNING AND INSPECTIONS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
4WD SUV / Truck	2005	Owned	Chevy	Tahoe	77,457	\$ 30,000	16	2021-22	Lease Program	\$ 30,000

POLICE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Beach Patrol ATV	2019	Owned	Polaris	Northstar XP1000	4,247	\$ 29,500	2	2020-21	Lease Program	\$ 35,000
Patrol Car (6690)	2015	Owned	Dodge	Charger (6690)	86,204	\$ 28,000	7	2021-22	Lease Program	\$ 35,000
Patrol Car (0921)	2016	Owned	Dodge	Charger (0921)	71,410	\$ 36,000	6	2021-22	Lease Program	\$ 35,000
Patrol Car (9713)	2013	Owned	Ford	Taurus (9713)	117,822	\$ 29,000	9	2021-22	Lease Program	\$ 35,000
Patrol Car (5757)	2013	Sold 2019	Ford	Taurus (5757)	-	\$ 29,000	9	2021-22	Lease Program	\$ 35,000
Patrol Car (4004)	2016	Owned	Dodge	Charger (4004)	60,930	\$ 36,000	6	2021-22	Lease Program	\$ 35,000
Lieutenant Truck (9411)	2016	Owned	Dodge	4x4 Truck (9411)	40,741	\$ 39,000	7	2022-23	Lease Program	\$ 37,000
Sergeant Vehicle (5634)	2015	Owned	Dodge	4x4 Truck (5634)	62,004	\$ 32,000	8	2022-23	Lease Program	\$ 37,000
Major's Vehicle (5759)	2013	Owned	Ford	Taurus (5759)	69,185	\$ 29,000	10	2022-23	Lease Program	\$ 35,000
Patrol Car (9885)	2017	Owned	Dodge	Charger (9885)	54,994	\$ 36,000	6	2022-23	Lease Program	\$ 35,000
Patrol Car (5386)	2018	Owned	Dodge	Charger (5386)	40,471	\$ 36,000	5	2022-23	Lease Program	\$ 35,000
Beach Patrol - Jeep	2020	Leased	Jeep	Wrangler	1,385	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV	1	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV	1	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Sergeant Vehicle	2020	Leased	Chevrolet	Silverado SSV	1	\$ 32,000	4	2023-24	Lease Program	\$ 37,000
Lieutenant Truck (4177)	2017	Owned	Dodge	4x4 Truck (4177)	36,112	\$ 39,000	7	2023-24	Lease Program	\$ 37,000
Detective Vehicle (1737)	2018	Owned	Dodge	Charger (1737)	21,182	\$ 39,000	6	2023-24	Lease Program	\$ 35,000
Patrol Car (5387)	2018	Owned	Dodge	Charger (5387)	16,500	\$ 36,000	6	2023-24	Lease Program	\$ 35,000
Patrol Car (3017)	2019	Owned	Dodge	Charger (3017)	14,027	\$ 36,000	5	2023-24	Lease Program	\$ 35,000
Patrol Car (3018)	2019	Owned	Dodge	Charger (3018)	21,797	\$ 36,000	5	2023-24	Lease Program	\$ 35,000
Beach Patrol ATV (3057)	2018	Owned	Polaris	Ranger 500	7,947	\$ 10,000	6	2023-24	Lease Program	\$ 35,000
Speed Trailer	2017	Owned	All Traffic Solut.	Speed Trailer	n/a	\$ 15,000	7	2023-24	Purchase	\$ 17,000
Chief's Vehicle (0547)	2020	Leased	Chevrolet	Tahoe	3,604	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
CRO Vehicle (9470)	2020	Leased	Chevrolet	Tahoe	3,106	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Beach Patrol ATV (8686)	2019	Owned	Polaris	Ranger 500	3,897	\$ 10,000	6	2024-25	Lease Program	\$ 35,000

FIRE DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Rescue 4 (Station 1)	2013	Owned	Ford	F150	32,098	\$ 30,000	8	2020-21	Lease Program	\$ 40,000
ATV - 30	2018	Owned	Kawasaki	Mule	785	\$ 15,300	4	2021-22	Lease Program	\$ 35,000
ATV - 31	2018	Owned	Kawasaki	Mule	558	\$ 15,300	4	2021-22	Lease Program	\$ 35,000
Ocean Rescue - Car 10	2020	Leased	Jeep	Wrangler	-	\$ 37,000	3	2022-23	Lease Program	\$ 37,000
Ocean Rescue - Car 11	2020	Leased	Jeep	Wrangler	1,837	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
Ocean Rescue - Car 12	2020	Leased	Jeep	Wrangler	218	\$ 35,000	3	2022-23	Lease Program	\$ 35,000
ATV - Roxor - 35	2019	Owned	Mahindra	Roxor	343	\$ 16,500	5	2023-24	Lease Program	\$ 35,000
Engine 3	2004	Owned	Emergency One	Pumper	58,105	\$ 348,000	20	2023-24	Finance	\$ 625,000
Rescue 5 (Station 2)	2020	Leased	Ford	F150 XL	685	\$ 30,000	5	2024-25	Lease Program	\$ 30,000
Car 8 (Assistant Chief)	2020	Leased	Ford	F150 XL	194	\$ 32,000	5	2024-25	Lease Program	\$ 32,000
Car 7 (Chief)	2020	Leased	Chevrolet	Tahoe	2,700	\$ 37,000	5	2024-25	Lease Program	\$ 37,000
Sound Rescue Boat	2011	Owned	Carolina	Skiff	85	\$ 18,000	15	2025-26	Purchase	\$ 30,000
Engine 2	2009	Owned	Emergency One	Pumper	56,185	\$ 420,000	20	2028-29	Finance	\$ 675,000
Jet Ski -25	2019	Owned	Yamaha	Waverunner EXR	4	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Jet Ski -26	2019	Owned	Yamaha	Waverunner EXR	12	\$ 8,975	15	2033-34	Purchase	\$ 9,500
Engine 1	2014	Owned	Toyne	Pumper	28,368	\$ 450,000	20	2033-34	Finance	\$ 725,000
Smeal Aerial Truck	2020	Financed	Smeal	Aerial	-	\$ 1,255,000	20	2039-40	Finance	\$ 2,000,000
ATV - 33	2016	Owned	Kawasaki	Mule	790	\$ 14,000		Spare - Recommended for surplus/auction		
ATV - 34	2016	Owned	Kawasaki	Mule	553	\$ 14,000		Spare - Recommended for surplus/auction		
Car 9 - Training / Inspections	2008	Owned	Ford	Explorer	83,461	\$ 26,000		Spare - Replacement strategy uncertain		

EMS DEPARTMENT

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Heart Monitor	2011	Owned	PhysioControl	LifePak 15	n/a	\$ 26,667	10	2020-21	Lease Program	\$ 35,000
Heart Monitor	2011	Owned	PhysioControl	LifePak 15	n/a	\$ 26,667	10	2020-21	Lease Program	\$ 35,000
Ambulance - EMS 1	2010	Owned	Chevrolet	Wheeled Coach		\$ 133,000	15	2024-25	Finance	\$ 260,000
Auto CPR System	2017	Owned	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	Purchase	\$ 18,000
Auto CPR System	2017	Owned	Zoll	Autopulse 100	n/a	\$ 14,220	8	2024-25	Purchase	\$ 18,000
EMS QRV 1	2020	Leased	Ford	F150 XLT	500	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
EMS Chief's Vehicle	2020	Leased	Ford	F150 XLT	500	\$ 37,131	5	2024-25	Lease Program	\$ 37,131
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 23,000
Stretcher Lift	2017	Owned	Stryker	Powerload 6390	n/a	\$ 20,823	10	2026-27	Purchase	\$ 23,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 16,000
Power Stretcher	2017	Owned	Stryker	Power Pro XT Cot	n/a	\$ 13,600	10	2026-27	Purchase	\$ 16,000
Heart Monitor	2018	Owned	PhysioControl	LifePak 15	n/a	\$ 31,810	10	2027-28	Lease Program	\$ 35,000
Generator for Building	2009	Owned	CAT	D60-6 Generator	143	\$ 23,670	20	2028-29	Purchase	\$ 25,000
Ambulance - EMS 2	2019	Financed	Ford	Braun	1,000	\$ 249,000	10	2029-30	Finance	\$ 150,000

PUBLIC WORKS

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
M-28 Pick-Up Truck	1999	Owned	Chevrolet	CK15753	177,602	\$ 25,000	10	2021-22	Lease Program	\$ 30,000
M-4 Pick-Up Truck	2012	Owned	Dodge	Truck	88,549	\$ 19,000	10	2021-22	Lease Program	\$ 30,000
M-31 Backhoe / Loader	2000	Owned	Case	580	3,375	\$ 55,000	25	2021-22	Purchase	\$ 75,000
M-5 Zero Turn Mower	2011	Owned	Scag	Mower	1,166	\$ 8,000	10	2022-23	Purchase	\$ 10,000
M-8 Pick-Up Truck	2014	Owned	Ford	F-150	50,291	\$ 25,000	10	2023-24	Lease Program	\$ 35,000
M-21 Dump Truck	1994	Owned	International	T444E	73,619	\$ 40,000	30	2023-24	Purchase	\$ 75,000
M-12 Zero Turn Mower	2016	Owned	Scag	Tiger Cat 52"	415	\$ 7,900	10	2025-26	Purchase	\$ 12,000
Pick-Up Truck (previous EMS)	2016	Owned	Chevrolet	Silverado 1500	37,870	\$ 42,200	10	2025-26	Lease Program	\$ 35,000
M-32 Dump Truck	2002	Owned	International	4300	42,588	\$ 50,000	25	2026-27	Purchase	\$ 75,000
Diesel Asphalt Reclaimer	2019	Owned	KM 8000	Asphalt Hotbox	n/a	\$ 27,000	20	2038-39	Purchase	\$ 30,000
Asphalt Spreader	2018	Owned	Drag-A-Box	Material Spreader	n/a	\$ 23,100	20	2038-39	Purchase	\$ 30,000
Pothole Repair Equipment	2019	Owned	KMI 8000	4 Ton Asphalt Hotbox	n/a	\$ 27,000	25	2043-44	Purchase	\$ 30,000
M-23 Tractor	1995	Owned	Ford	3930	2,131	\$ 16,000			Spare - Replacement strategy uncertain	
M-3 Prisoner Transport	2011	Owned	Ford	Passenger Van	215,896	\$ 20,000			Spare - Recommended for surplus/auction	

SOLID WASTE

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
M-7 Pick-Up Truck	2013	Owned	Ford	F250	59,895	\$ 20,000	10	2022-23	Lease Program	\$ 35,000
M-6 Brush Truck	2013	Owned	International	4300	146,645	\$ 135,000	10	2022-23	Finance	\$ 200,000
M-11 Pick-Up Truck	2016	Owned	Chevrolet	Silverado 2500HD	24,437	\$ 26,000	10	2025-26	Lease Program	\$ 35,000
M-38 Utility Vehicle	2017	Owned	Kubota	ATV	1,023	\$ 10,000	10	2026-27	Purchase	\$ 14,000
M-15 Pick-Up Truck	2018	Owned	Chevrolet	Silverado	20,898	\$ 28,000	10	2027-28	Lease Program	\$ 40,000
M-10 Brush Truck	2016	Owned	Freightliner	M2106	82,325	\$ 127,000	12	2027-28	Finance	\$ 200,000

PARKS AND RECREATION

MAJOR CAPITAL REPLACEMENT SCHEDULE

<u>Item</u>	<u>Year</u>	<u>Acquisition</u>	<u>Make</u>	<u>Model</u>	<u>Mileage / Hours</u>	<u>Estimated Original Cost</u>	<u>Estimated Useful Life (Years)</u>	<u>Projected Replacement - Fiscal Year</u>	<u>Replacement Strategy</u>	<u>Estimated Replacement Cost</u>
Utility Vehicle P-19	2017	Owned	Bobcat	ATV	295	\$ 14,000	6	2022-23	Purchase	\$ 15,000
Dump Truck P-1	2004	Owned	Chevrolet	Dump	46,434	\$ 23,000	20	2023-24	Purchase	\$ 50,000
Riding Mower P-7	2015	Owned	Scag	Mower 48"	853	\$ 8,000	10	2024-25	Purchase	\$ 12,000
Riding Mower/Edger P-12	2015	Owned	Grasshopper	Mower/Edger	560	\$ 8,000	10	2024-25	Purchase	\$ 12,000
School Activity Bus (used)	1996	Owned	Ford	Bus	171,500	\$ 8,400	7	2024-25	Purchase	\$ 40,000
Pick-Up Truck P-15	2015	Owned	Chevrolet	4X4	36,388	\$ 25,000	10	2024-25	Lease Program	\$ 27,000
Pick-Up Truck P-20	2020	Leased	Chevrolet	Silverado 1500 WT	47	\$ 27,000	5	2024-25	Lease Program	\$ 27,000
Utility Vehicle P-18	2018	Owned	Mahindra	MPACT XTV	144	\$ 11,640	10	2028-29	Purchase	\$ 13,000
Tractor P-11	2005	Owned	John Deere	4120	2,899	\$ 25,000	25	2029-30	Purchase	\$ 50,000
Riding Blower	2020	Owned	Ferris	FB2000	1	\$ 9,700	10	2029-30	Purchase	\$ 12,000
Riding Mower P-21	2020	Owned	Scag	Mower 48"	1	\$ 8,410	10	2029-30	Purchase	\$ 12,000
Riding Mower P-4	2019	Owned	Scag	Mower 48"	853	\$ 8,200	10	2029-30	Purchase	\$ 12,000
Pick-Up Truck P-9	2016	Owned	Chevrolet	4x4	31,835	\$ 29,000	16	2032-33	Lease Program	\$ 30,000
Pick-Up Truck P-5	2018	Owned	Chevrolet	Silverado 1500	22,910	\$ 27,000	16	2033-34	Lease Program	\$ 30,000
Pick-Up Truck P-8	2019	Owned	Chevrolet	Silverado 1500	984	\$ 26,000	16	2034-35	Lease Program	\$ 30,000
Riding Mower P-14	2007	Owned	Scag	Mower 48"	1,155				Spare - Replacement strategy uncertain	
Riding Mower P-2	2007	Owned	Scag	Mower 48"	716				Spare - Replacement strategy uncertain	
Riding Mower P-3	2009	Owned	Scag	Mower 52"	1,161				Spare - Replacement strategy uncertain	
Pick-Up Truck P-10	2006	Owned	Chevrolet	4x4	75,962				Spare - Replacement strategy uncertain	

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Remaining Principal at July 1	\$ 1,659,029	\$ 2,824,759	\$ 2,356,618	\$ 1,888,406	\$ 7,290,122	\$ 7,486,098
Minus Principal Payments	(335,270)	(468,141)	(468,212)	(468,284)	(429,024)	(553,582)
Plus New Debt						
2020 Ambulance (5 yr/2.19%)	246,000	-	-	-	-	-
2020 Ladder Truck (15 yr/2.52%)	1,255,000	-	-	-	-	-
2023 Emergency Services Facility (20 yr/4.00%)	-	-	-	5,270,000	-	-
2023 Fire Station 2 Expansion (20 yr/4.00%)	-	-	-	400,000	-	-
2023 Brush Truck (5 yr/4.00%)	-	-	-	200,000	-	-
2024 Fire Engine 3 (5 yr/4.00%)	-	-	-	-	625,000	-
2025 Ambulance (5 yr/4.00%)	-	-	-	-	-	260,000
Remaining Principal at June 30	\$ 2,824,759	\$ 2,356,618	\$ 1,888,406	\$ 7,290,122	\$ 7,486,098	\$ 7,192,516
Estimated Assessed Value	\$ 3,086,274,696	\$ 3,086,274,696	\$ 3,101,706,069	\$ 3,117,214,600	\$ 3,132,800,673	\$ 3,148,464,676
Outstanding Debt at 6/30 as % of Assessed Value	0.09%	0.08%	0.06%	0.23%	0.24%	0.23%
Estimated Permanent Population	3,797	3,835	3,873	3,912	3,951	3,991
Outstanding Debt Per Capita	\$ 744	\$ 615	\$ 488	\$ 1,864	\$ 1,895	\$ 1,802
Total # of Real Property Parcels	7,384	7,384	7,384	7,384	7,384	7,384
Outstanding Debt Per Real Property Parcel	\$ 383	\$ 319	\$ 256	\$ 987	\$ 1,014	\$ 974

EMERALD ISLE DEBT & DEBT SERVICE FORECAST

	<u>FY 19-20</u> <u>Projected</u>	<u>FY 20-21</u> <u>Budget</u>	<u>FY 21-22</u> <u>Projected</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Projected</u>	<u>FY 24-25</u> <u>Projected</u>
<u>Debt Principal Payments</u>						
2013 Community Improvements Package	266,667	266,667	266,667	266,667	-	-
2014 Land Purchase	8,603	8,674	8,745	8,817	8,890	8,963
2018 McLean-Spell Park	60,000	60,000	60,000	60,000	60,000	60,000
2020 Ambulance	-	49,200	49,200	49,200	49,200	49,200
2020 Ladder Truck	-	83,600	83,600	83,600	83,600	83,600
2023 Emergency Services Facility (20 yr/4.00%)	-	-	-	-	176,976	184,055
2023 Fire Station 2 Expansion (20 yr/4.00%)	-	-	-	-	13,433	13,970
2023 Brush Truck (5 yr/4.00%)	-	-	-	-	36,925	38,402
2024 Fire Engine 3 (5 yr/4.00%)	-	-	-	-	-	115,392
2025 Ambulance (5 yr/4.00%)	-	-	-	-	-	-
TOTAL PRINCIPAL PAYMENTS	\$ 335,270	\$ 468,141	\$ 468,212	\$ 468,284	\$ 429,024	\$ 553,582
<u>Debt Interest Payments</u>						
2013 Community Improvements Package	23,147	17,360	11,573	5,787	-	-
2014 Land Purchase	397	326	255	183	110	37
2018 McLean-Spell Park	19,705	12,432	10,878	9,324	7,770	6,216
2020 Ambulance	-	5,387	4,310	3,232	2,155	1,077
2020 Ladder Truck	-	31,626	29,519	27,413	25,306	23,199
2023 Emergency Services Facility (20 yr/4.00%)	-	-	-	-	210,800	203,721
2023 Fire Station 2 Expansion (20 yr/4.00%)	-	-	-	-	16,000	15,463
2023 Brush Truck (5 yr/4.00%)	-	-	-	-	8,000	6,523
2024 Fire Engine 3 (5 yr/4.00%)	-	-	-	-	-	25,000
2025 Ambulance (5 yr/4.00%)	-	-	-	-	-	-
TOTAL INTEREST PAYMENTS	\$ 43,249	\$ 67,131	\$ 56,535	\$ 45,939	\$ 270,141	\$ 281,236
TOTAL PRINCIPAL + INTEREST	\$ 378,519	\$ 535,272	\$ 524,747	\$ 514,223	\$ 699,165	\$ 834,818
TOTAL GENERAL FUND	11,096,325	10,968,520	11,474,704	12,065,863	13,045,939	13,182,221
General Debt Service as % of General Fund	3.41%	4.88%	4.57%	4.26%	5.36%	6.33%



BUDGET ORDINANCE AND FEE SCHEDULE

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2020-21

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, 2020 and ending June 30, 2021, according to the following schedule:

Governing Body	94,836
Legal	15,000
Administration	720,068
Planning and Inspections	264,703
Police	2,046,347
Fire	1,929,463
EMS	846,670
Public Works	737,949
Solid Waste	1,626,116
Parks and Recreation	1,155,899
Nondepartmental	639,396
Debt Service	535,272
Transfers to Other Funds	<u>356,800</u>
TOTAL GENERAL FUND APPROPRIATIONS	10,968,520

SECTION 2. It is estimated that the following revenues will be available in the General Fund during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing appropriations, according to the following schedule:

Property Tax	4,763,975
Sales Tax	2,175,000
State-Collected Revenues	771,500
Solid Waste Fees	1,710,043
EMS Service Fees	290,000
Development Permit Fees	253,000
Other Fees	428,000
Parks and Recreation Fees	195,500
Grant Revenues	11,448
Other Revenues	226,100
Interest Earnings	25,000
Special Separation Allowance Fund Balance	63,954
Fund Balance	<u>55,000</u>
TOTAL GENERAL FUND REVENUES	10,968,520

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2020-21

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, 2020 and ending June 30, 2021, according to the following schedule:

Appropriation to Fund Balance	679,680
TOTAL FUTURE BEACH NOURISHMENT FUND APPROPRIATIONS	679,680

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, 2020 and ending June 30, 2021 to meet the foregoing appropriations, according to the following schedule:

Primary Benefit District Taxes	310,680
Transfer from General Fund	309,000
Interest Earnings	60,000
TOTAL FUTURE BEACH NOURISHMENT FUND REVENUES	679,680

SECTION 5. The following amounts are hereby appropriated in the Special Events Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021, according to the following schedule:

Beach Music Festival	52,300
Half-Marathon/Marathon	53,750
Fishing Tournament	29,000
TOTAL SPECIAL EVENT FUND APPROPRIATIONS	135,050

SECTION 6. It is estimated that the following revenues will be available in the Special Events Fund during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing appropriations, according to the following schedule:

Entry Fees	37,000
Carteret County Tourism Development Authority	31,875
Sponsorships	21,875
Miscellaneous	13,000
Transfer from General Fund	22,800
Appropriated Fund Balance	8,500
TOTAL SPECIAL EVENT FUND REVENUES	135,050

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2020-21

SECTION 7. There is hereby levied a General Fund tax rate of \$0.155 per \$100 valuation of taxable property as listed for taxes as of January 1, 2020, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing appropriations.

SECTION 8. There is hereby levied a Municipal Service District tax rate of \$0.04 per \$100 valuation of taxable property in the Primary Benefit Municipal Service District as listed for taxes as of January 1, 2020, for the purpose of raising revenue from property taxes as set forth in the foregoing estimates of revenues in the Future Beach Nourishment Fund and in order to finance the foregoing appropriations.

SECTION 9. The Emerald Isle Fee Schedule, FY 2020-21, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2020.

SECTION 10. Appropriations are authorized by department totals. The Town Manager, as Budget Officer, is authorized to re-allocate departmental appropriations among the various line items as the same becomes necessary during the budget year. The Budget Officer is also authorized to make recommendations to the Town Board of Commissioners concerning the transfer of monies from one department to another within the same fund. The Board of Commissioners shall approve all interdepartmental transfer of funds at a regularly scheduled meeting and the same shall be entered in the minutes. The Budget Officer is authorized to make budget amendments to departments who receive donations during the year and will notify the Board of the amendments at the next regular meeting.

SECTION 11. Appropriations from contingency shall be approved by the Board of Commissioners or may be approved by the Town Manager, as Budget Officer, if the Town Manager finds that they are consistent with operational needs and any Board approved goals; and if they do not exceed \$5,000 each, unless the Town Manager finds an emergency exists. All aforementioned appropriations from contingency will be reported to the Board no later than its next regular meeting following the date of the transfer.

TOWN OF EMERALD ISLE - BUDGET ORDINANCE - FY 2020-21

SECTION 12. Applicable expenditures relating to obtaining any bond referendum and/or installment purchase adopted as part of this budget ordinance will be reimbursed from non-taxable bond proceeds and installment purchase proceeds in accordance with the requirements of US Treasury Regulations Section 1.150-2.

SECTION 13. Authorized trips in which employees, officials of the Town, or town authorized personnel use a personal vehicle are to be reimbursed at the same rate as set by the federal government. Meal reimbursements are not to exceed \$50.00 per day unless authorized by the Town Manager.

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

SECTION 15. Copies of this ordinance shall be filed with the Finance Officer, the Budget Officer, and the Town Clerk, to be kept on file by him/her for their direction in the disbursement of funds.

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

ADOPTED this _____ day of _____, 2020.

Eddie Barber, Mayor

ATTEST:

Rhonda C. Ferebee, Town Clerk, CMC

EMERALD ISLE FEE SCHEDULE

FY 2020-21

	<u>FY 19-20</u> <u>ACTUAL</u>	<u>FY 20-21</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
CREDIT CARD CONVENIENCE FEES	0.00	*** TO BE AMENDED IN FY 20-21
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	240.00 PER UNIT PER YEAR	255.00 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	0.00 Base	0.00 Base

EMERALD ISLE FEE SCHEDULE

FY 2020-21

	<u>FY 19-20</u> <u>ACTUAL</u>	<u>FY 20-21</u> <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 2020-21

	FY 19-20 <u>ACTUAL</u>	FY 20-21 <u>RECOMMENDED</u>
<u>BUILDING PERMITS</u>		
BASE FEE (BUILDING/ELECTRICAL/MECHANICAL/PLUMBING)	60.00 BASE	65.00 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	175.00
DOUBLE-WIDE MOBILE HOME	200.00	225.00
REINSPECTION FEE	60.00	65.00
<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	65.00
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	65.00
FLOODPLAIN DEVELOPMENT PERMIT FEE	60.00	65.00
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	65.00

EMERALD ISLE FEE SCHEDULE

FY 2020-21

		FY 19-20	FY 20-21
		<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 2020-21

	FY 19-20 ACTUAL		FY 20-21 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 2020-21

	<u>FY 19-20</u> <u>ACTUAL</u>	<u>FY 20-21</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

