



Town of Kill Devil Hills Digital Budget Book



Last updated 07/12/24





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INTRODUCTION



Budget Message



Town of Kill Devil Hills Budget Message Fiscal Year 2024/2025

Date: JUNE 26, 2024
To: Mayor and Board of Commissioners
FROM: Debora P. Díaz, Town Manager

The Town Manager's Recommended Budget for Fiscal Year 2024/2025 was presented on May 22, 2024 for the Board's consideration in accordance with the Local Government Budget and Fiscal Control Act. A budget worksession was held on June 10, 2024. At the June 10, 2024, Board of Commissioners meeting during discussions the Board of Commissioners agreed the final document was to reflect a change in the Cost of Living Adjustment (COLA) from 4% to 4.5%.

This amended budget message records the revisions stated above; necessary changes to the Recommended Budget will be incorporated in the Budget Ordinance which was adopted by the Board of Commissioners on June 26, 2024.

Budget Message



THE TOWN OF KILL DEVIL HILLS
NORTH CAROLINA
Post Office Box 1719, 102 Town Hall Drive
Kill Devil Hills, North Carolina 27948
(252) 449-5300

TOWN OF KILL DEVIL HILLS BUDGET MESSAGE FISCAL YEAR 2024/2025

May 22, 2024

TO THE MAYOR AND BOARD OF COMMISSIONERS



I am pleased to submit Kill Devil Hills Fiscal Year 2024/2025 Recommended Budget, which is balanced in accordance with the provisions of the North Carolina Local Government Budget and Fiscal Control Act. All funds within the proposed budget are balanced, and all revenues and expenditures are identified for Fiscal Year 2024/2025.

This budget has been prepared in alignment with guidance and feedback provided by the Board of Commissioners. The Board of Commissioners has expressed a desire to balance identified needs within existing resources as much as possible. The FY 2025 recommended operating budget has been developed with consideration given to the factors discussed above and without a proposed tax increase.

All Town departments and staff have been highly engaged in the process of building this year's budget. As a result of these efforts, staff was able to affirm the effective management of base budget resources as lean but adequate.

In preparation for a new fiscal year budget, and to assure conformance with the adopted fiscal year budget, the Finance Department constantly monitors estimated and actual revenues; expenditures are examined to ensure each is verifiable to its intended service, purchase or project.

When projecting revenues, the Finance Director and Staff communicate with federal resources, such as the Department of Labor; North Carolina resources, such as the Department of Revenue; and local resources, such as Dare County and the Outer Banks Visitors Bureau, to understand outside influencing factors. Federal, state, and local economic indicators are analyzed so that we may understand how they affect the operations, and therefore the budget, of the Town of Kill Devil Hills.

Great appreciation is extended to the Board of Commissioners for the support and guidance given all year that determined the objectives of this recommended budget. Developing a document of this magnitude and significance is the result of many individuals. Management recognizes those members of staff who participated in budget preparation, and all of our employees for it is they who, each year, are responsible for the adopted budget's success. Great appreciation is also extended to Finance Director Angell Doughtie and the members of the Finance Department for their tireless work and energy to provide the financial data for this document, and to prepare and complete the recommended budget.

STRATEGIC PLAN

Mission Statement

The Town of Kill Devil Hills is dedicated to enhancing the quality of life for all citizens, businesses, and property owners by providing the maximum level of service in the most effective and efficient manner while exercising sound fiscal responsibility.

Vision Statement

Our desire is for Kill Devil Hills to be recognized as a wonderful place to live, where our citizens, businesses, and property owners receive high quality services, our employees work in an atmosphere of respect and support, and our leadership stimulates cooperation and innovation in our community.

Values

Citizen participation - Honesty and integrity - Unity and teamwork - Fairness and equity - Our unique natural environment.

BUDGET PRIORITIES OVERVIEW

The review and adoption of the annual operating budget is one of the most important policy-making responsibilities of the Mayor and Board of Commissioners. The governing board must establish service levels based on priorities among competing government services and within the fiscal capacity of the Town. By analyzing the requirements for service delivery, management must submit recommendations which fulfill the Board's priorities and conform to an established policy and direction.



Preparation of the Recommended Budget for Fiscal Year 2024/2025 was guided by the goals to:

- Long term financial planning for capital – maintain capital planning and stabilization of available funding through the use of Capital Reserve Funds, long term capital improvement plans and long-term debt;
- Maintain and enhance the overall quality of life for our citizens, businesses, and property owners;
- Maintain the quality and variety of services provided in the most effective and efficient manner;
- Identify and conservatively budget all available revenue sources in each of the operating funds: General Fund, Water Fund, and Wastewater Fund.

Included in the proposed budget, is the main construction project for the new KDH Fire/Dare County EMS Station the annual lease/debt payments over a twenty year (20) period represent \$15.8 million.



GENERAL FUND REVENUES

Ad valorem Taxes – Town-wide

The recommended budget reflects no increase to the current ad valorem Town-wide tax, for a total tax rate of \$.355 per \$100 valuation of real property. Ad valorem taxes are charged based on each \$100 valuation of assessed property. The Dare County Tax Collector is responsible for collecting ad valorem taxes for the Town of Kill Devil Hills and the recommended budget proposes to maintain that arrangement.

Fiscal Year 2024/2025 ad valorem taxes have been calculated using an estimated Town-wide tax base, including vehicles, of \$3,121,333,295 and a tax collection rate of 99.20%; one penny levied generates \$312,133 in revenue. Property values used to determine the tax base for the budget were updated January 1, 2024. The Town-wide ad valorem tax levy is \$10,992,087.

One Cent on Tax Rate = \$312,133



Ad valorem Taxes – Municipal Service District for Beach Nourishment

The additional \$.24 tax rate applicable to the real property listed within Kill Devil Hills' Beach Erosion Control and Flood and Hurricane Protection Works Municipal Service District (MSD), charged for the purpose of raising the revenue listed as "Taxes – Municipal Service District" remains. The real property tax base within the MSD is \$212,330,206. The total levy within the MSD is \$509,592 based on the tax collection rate of 100%.

MSD ad valorem revenues, and sales tax revenues realized because of the MSD ad valorem rate and levy, must be used for, and will be expended in, the Town's beach nourishment projects, including the five-year debt service on the issuance of \$593,224 in special obligation bonds, which finances Kill Devil Hills' portion of the 2022 beach nourishment project and the FEMA reimbursable portion of \$3,638,169 (this portion was paid off during FY 23). The special obligation bonds represent 62.27% of the total estimated project cost of \$6,795,623 with Dare County funding a portion of the difference. Since inception of the bonds in FY 2022 there are three principle payments remaining. The balance on the principle at June 30, 2024 is \$355,934, which represents the Town's portion.

During the 2024/25 fiscal year, beach maintenance, surveys, and sprigging to sustain the beach nourishment project are recommended.

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan Act (ARPA) became law on March 11, 2021. The Town received a total of \$2,337,008 in ARPA funding, which was appropriated during FY 2023 to offset law enforcement salaries. The appropriation of ARPA funds for law enforcement salaries allowed the Town to free up the revenue that would have been used to cover these salaries and instead put money into fund balance to be used on infrastructure. This increase in fund balance allowed for the appropriation of funds for the Wrightsville Streets Project in FY 2024. This project utilized all of the revenue freed up by the ARPA funds as well as additional fund balance.

Highlights of Other General Fund Revenues

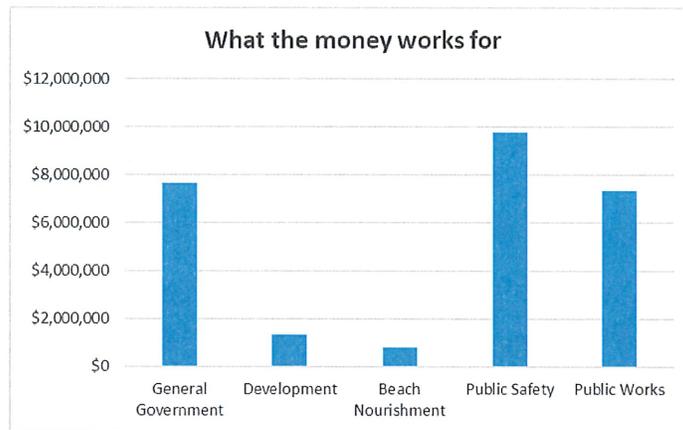
Total General Fund revenues are projected at \$26,936,579. To achieve a balanced General Fund budget, an appropriation of \$2,215,464 from the General Fund balance is recommended. The fund balance is healthy and remains above the target of 35%.

2023 General Fund consolidated fund balance ended the year at a total of \$30,615,424. 2023 unassigned fund balance ended the year at \$18,714,635, which was \$10,023,771 over the Board policy of a minimum of 35% of General Fund revenues. During 2024, of the amount over the unassigned fund balance target, the Board appropriated \$2,362,077 for the Wrightsville Boulevard street capital project.



Certain revenues are predicted for the 2024/2025 fiscal year as follows:

- State and local sales taxes have been budgeted based on the projection to increase 1.5% compared to FY 2023-24 actuals applying updated levy share percentages.
- Occupancy tax revenue is projected to increase 1.5% compared to FY 2023-24 actuals with updated levy share percentages.
- The Land Transfer tax is estimated to remain at FY 2023-24 levels with updated levy share percentages.
- Powell Bill distributions are based on population and Town maintained street mileage, and expected to be at 2023-24 level.



GENERAL FUND EXPENSES

Highlights of General Fund Capital Improvements and Other Expenses

Points of interest in the Administration Department budget include continued sponsorship of various special events for which grant funding will be sought as appropriate. Engaged, inclusive community events: First Flight Farmers Markets bringing the community together with vendors offering local home grown, homemade, and handmade items; Ice Cream Social, The Trash Attack, New Fire Station ribbon cutting event, July 4th Fireworks Spectacular and Santa at Town Hall (Aviation Park).

The Town, and the expectations and needs from the community, continue to grow. As a result of residential development, construction growth and population growth Town services have and will be increasing, which may require additional staffing. The workforce and manpower organizational analysis is currently underway, as well as a Classification and Pay Plan Study.

Visible green improvements include continuing the transition to high-efficiency LED street lighting and Town facilities; and offering free trees to property owners to increase the community's overall canopy efforts for live oak tree planting by homeowners.

Staff continue to explore long term sustainability and resilience initiatives for the Town, including solar energy, electric vehicles and/or charging stations, LED lighting at beach accesses, and an overall lowered carbon footprint.



The Shoreline Access Reserve account is funded in the amount of \$75,000. The Recreational Facilities Reserve account is funded in the amount of \$75,000. Expenditures from reserve accounts must be authorized by action of the Board of Commissioners.

Other projects in Buildings and Grounds Division capital expenses are recommended to include replacement of the recycle center booth building, replacement mower; purchase of skid steer; improvements for ADA compliance; continue to improve parks and open spaces; and continue to improve aesthetics of parks, grounds and beach accesses.

Lease to Dare County is included for the debt service for the new fire station/EMS complex.

Continuation of the agreement with Dare County for collection of ad valorem taxes is recommended.

Recommendations in the Planning Department's budget include funding for chapter updates and the Recreational Facility Plan update.

Street capital reserve funds are allocated for future street projects. Additional mowing, edging and sweeping is funded at \$100,400.

The Sidewalk and Multi-Use Path Capital Reserve Fund includes a \$153,000 appropriation for future construction.

We calculate the estimated cost for both gasoline and diesel fuels based on the average wholesale price per gallon according to the Energy Information Association (www.eia.gov (<http://www.eia.gov>)). The recommended budget projects costs of \$2.893 per gallon for regular unleaded, and \$3.432 per gallon for diesel.

In the Solid Waste Division, the budget reflects increases to both garbage and construction and demolition disposal tipping fees for an estimated 10,293 tons of garbage at \$95.97 per ton, and 932 tons of construction and demolition (C&D) debris at \$70.96 per ton.

General Fund Fleet Replacements

Fleet replacements in the General Fund are recommended as follows:

- Buildings & Grounds Division – pickup truck, skid steer, mower
- Police Department – six police vehicles
- Streets Division – motor grader
- Solid Waste Division – pickup truck

PERSONNEL

This document maintains the current practice of examining vacant positions for the possibility of assigning duties and responsibilities elsewhere. It is the duty of management to analyze and evaluate existing allocated positions and make improvements that will have a positive impact on the Town.

The presented budget continues funding of the Market - Performance Plan as recommended in the 2015 MAPS pay study. Consistent funding of the Market - Performance Plan situates Kill Devil Hills in the desirable position of placing and maintaining half of the employee population in the center 50% of established grades;



thereby, reducing the expected impact cost of future pay studies and also maintaining a more accurate and competitive employment-pay environment.

This year, and in future years, when funding is possible, the Market - Performance Plan will contain funding as outlined:

- Market funding is established by the rate of inflation as determined by the Consumer Price Index (CPI).
- Performance and career development funding is included.

The recommended budget includes a Market 4% Cost of Living Adjustment for all employees. Funding has been appropriated to continue the Town's 401(k) Deferred Compensation Program.

This recommended budget contains funds for continuing professional development education and training for our employees; provided such opportunities meet the fundamental needs and requirements for each department and position.

Health insurance coverage renewal rates for the current plan have increased 6% for both active employees and retirees. This spike in rates is due to a combination of significant claims experience from relatively small number of high dollar claims and a general increase in the cost of healthcare. Our plan is provided through the North Carolina League of Municipalities and we will continue to monitor it while exploring future options to ensure it offers an effective balance between cost to the Town and benefits to the employee.

No new positions are recommended at this time. The Town, and the expectations and needs from the community, continue to grow. Workforce and manpower analysis is currently being conducted, as well as a classification and pay study which began in FY 2024.

WATER FUND REVENUES

Kill Devil Hills' Water System Master Plan (WSMP) was developed in 2002 as an extended plan for funding 20 years of improvements to the Town's water system. During Fiscal Year 2011/2012, the Plan was revised to consider the more than \$9 million in infrastructural improvements completed since the original plan was adopted, integrating those improvements with the replacements and upgrades that remained outstanding. In January 2022, an updated Water System Master Plan was adopted. As with the original, the current WSMP included incremental rate increases to fund necessary improvements.

Since its revision, the Board of Commissioners has consistently implemented the WSMP's recommendations. In the 2024/2025 fiscal year, retail water rates are recommended to increase 4% as we continue to address operating costs and waterline and system improvements that are associated with the WSMP. Tap fees are also proposed to increase based on the cost of materials and installation.

WATER FUND EXPENSES

Highlights of Water Fund Capital Improvements and Other Expenses

Cost allocation to the General Fund is reflected by application of a formula that includes cost of actual services provided.

Funding is included for the installation of new windows on public services administration building, Systems Building Replacement and Maintenance Yard improvements, and 8th Street Building renovations.

The wholesale water rate, which is paid to Dare County, is estimated at \$2.429 per 1,000 gallons.

Waterline improvements associated with streets projects in the amount of \$500,000 is recommended.

Water Fund



Fleet Replacements

Fleet Replacements in the Water Fund are recommended as follows:

- Three pickup trucks

WASTEWATER FUND REVENUES

The Wastewater Fund is guided by a capital improvements program for the Southern Sanitary District (Ocean Acres), which was developed in 2010. It includes a recommended schedule of rates and fees to accomplish the following:

- Provide for sustained reliable operation;
- Fund needed capital improvements; and
- Enable repayment of the long-term loan that was provided by the Water Fund

This recommended budget maintains the current rate structure of base charge as outlined in the wastewater fund capital improvements program.

Highlights of Wastewater Fund Capital Improvements and Other Expenses

A repayment of \$18,750 will be made from the Wastewater Fund to the Water Fund.

CONCLUSION

Fiscal sustainability and prudent management of public finances are critical elements of a financial strategy that secures the public trust and maximizes the investment of limited resources.

The Town of Kill Devil Hills is in strong financial condition and stays committed to ensuring long-term success through conservative revenue projections and the use of long-term capital planning which, year after year, helps us effectively respond to the continuing needs and aspirations of our citizens, businesses, and visitors. We must always keep in focus that Kill Devil Hills serves a much greater population than those who reside and work within our corporate limits on a year-round basis.

We must be adaptable to changing conditions that are beyond our control, yet committed to our approach in meeting the challenges of such deviations by ensuring that every member of our staff is actively engaged in our mission: to provide the highest quality of services to our citizens and visitors. Service is our business and we continue to welcome ideas to enhance the quality of the product we deliver.

Thank you.

Respectfully submitted,



Debora P. Díaz
Town Manager



Kill Devil Hills



The Town of Kill Devil Hills is located in Dare County at the geographic center of the Northern Outer Banks of North Carolina. Kill Devil Hills is the largest town on the Outer Banks in terms of year-round population with over 7,800 residents, but the summer daily population of the Outer Banks swells to more than 300,000 people.

There are a few legends about how the Town got its name. One is that it originated when sailing ships, transporting rum from the tropics to markets in the north, wrecked along The Outer Banks coast. Their cargo washed up onto the sand hills, sitting until found by the local population who would say that the rum was strong enough "to kill the devil." Another is moonshine distilled in the wooded dunes of Nags Head Woods, known as "the Hills" in town, was strong enough to kill the devil.

The Town is the site of the Wright Brothers National Memorial, commemorating the Wright brothers' first controlled, sustained powered flights on Thursday, December 17, 1903. At the time of the Wright brothers' flights, the Town of Kill Devil Hills did not exist, as it received its municipal charter on March 6, 1953. Kitty Hawk, popularly noted as the site of the famous flights, is approximately four miles to the north, and was the nearest telegraph station at the time of the famous flight.

Kill Devil Hills was first settled by Native Americans, then settlers established a small fishing village and farming community. After the construction of the Kill Devil Hills Life Saving Station in 1878, the population steadily grew. When the Wright Brothers arrived in 1900 to test gliders before finally making their historic "Heavier than Air" flights in 1903 there were small thriving communities in Nags Head Woods, Kitty Hawk Village, and Colington Island, thus accommodating Wilber and Orville during their months of testing.

After incorporating in 1953, a special election was held in May 1955 to repeal the Town Charter. Although official old minutes are not clear on why residents wanted Kill Devil Hills to unincorporate, the understanding today is that they were dissatisfied that property taxes were charged when it was promised that there would be no property taxes upon incorporation. The North Carolina Attorney General declared the election to repeal the charter void as the number of qualified voters was less than the 25% required to call for a special issue election. In February 1956, the Supreme Court of North Carolina upheld the validity of the incorporation of the Town of Kill Devil Hills. By December 1957, conditions were unsettled enough that some of the citizens of Kill Devil Hills tried again to have the Town's Charter repealed. In a special election in March 1958 the vote was 53 in favor of the repeal and 65 against. It was the last time the issue of un-incorporation was pursued.

In 1953, the Board of Commissioners accepted an offer from Mr. C. A. York for construction of a building in the Avalon Beach area for use as Town Hall, that would be rented for \$1.00 per day for a five-year lease period. In 1965, the first building constructed by the Town was the combined Town Hall, Police, and Fire Station at a cost of \$12,000. In 1989, the "Council house" was moved to the current location of the Town's Administration offices, to accommodate the Administration Department and the Town's main meeting area. In 2001, the Police, Planning, and Tax and Finance Departments moved into the new facility attached to the Administration office building.

Until the closing of the United States Lifesaving Station at Kill Devil Hills in 1964, station personnel provided aid in evacuating people, providing alerts to the progress of hurricanes, and providing shelter during storms. Then the towns of Kill Devil Hills and Nags Head entered into an agreement for the area's first contracted ocean rescue service. In 1999, the Board of Commissioners voted to develop the Town's own lifeguard service. Today there are a total of 28 public beach accesses, with 21 having fixed lifeguard stands, along with 4 public sound side accesses.

The Town of Kill Devil Hills continues to work to improve and maintain a pedestrian-friendly culture by implementing pedestrian-related projects and facility improvements. Many of these projects are part of the 2012 Pedestrian Plan, providing guidance and prioritization of pedestrian facilities, highlighting the needs of the community, and providing recommendations for projects, programs, and policies to create a pedestrian-friendly community.

In May 2019, the Town dedicated the Casey R. Logan Disc Golf Course, an 18-hole course, with amateur and professional fairways on part of the 44-acre Baum Tract.

Kill Devil Hills' First Fully Handicap Accessible Beach Access was opened in May 2019 at the Ocean Bay Boulevard Beach Access. Citizens are able to use a wooden handicap ramp as well as several fixed-position and roll out mats that lie on top of the sand, thus permitting wheelchair entry onto the beach.

The Paws Park opened in June 2019. In February 2022, the park was renamed to Mary's Paws Park in honor of the Town's longtime Town Clerk, Mary Quidley, who played an integral part in the idea, development, and additions to the dog park. The dog park has three designated areas - one for large dogs, one for small dogs, and one for senior dogs/dogs with special needs. The dog park features plenty of shade, room to run, water sources for drinking, toys/obstacles for playing, swings and benches for the owners, and a dog washing station.

In August 2023, the Town completed the renovation of Meekins Field Park which included the addition of a playground, new soccer fields, and the first Splash Pad in Dare County.

The Town holds many Special Events throughout the year, including:

- Trash Attack! is a community clean-up event, held annually and typically in the spring, where volunteers head out across Town to "attack" the trash.
- First Flight Summer and Holiday Markets are community markets held in the summer and during the winter holiday season. The markets focus on items that are homegrown, home-baked, or handmade.
- National Night Out is an annual event held to promote police-community partnerships. It brings law enforcement and the community together with activities, information booths, and food.
- The annual Ice Cream Social brings Kill Devil Hills' neighbors together to enjoy an evening of ice cream, food, and fellowship.
- Wright Lights Illumination is a Christmas event which includes the grand illumination of the Christmas lights around the Town's Frog Pond, games, popcorn, an outdoor Christmas movie, cookies & hot chocolate, sleigh rides around the decorated pond, music, and the big man himself...Santa Claus.

Strategic Plan

Mission Statement

The Town of Kill Devil Hills is dedicated to enhancing the quality of life for all citizens, businesses, and property owners by providing the maximum level of service in the most effective and efficient manner while exercising sound fiscal responsibility.

Vision Statement

Our desire is for Kill Devil Hills to be recognized as a wonderful place to live, where our citizens, businesses, and property owners receive high quality services, our employees work in an atmosphere of respect and support, and our leadership stimulates cooperation and innovation in our community.

Values

Citizen participation - Honesty and integrity - Unity and teamwork - Fairness and equity - Our unique natural environment

Priorities

- Maintain and enhance the overall quality of life for our citizens, businesses, and property owners
- Maintain the quality and variety of services provided in the most effective and efficient manner
- Align allocations with established priorities
- Identify and conservatively budget all available revenue sources in each of the operating funds: General Fund, Water Fund, and Wastewater Fund.

Population Overview



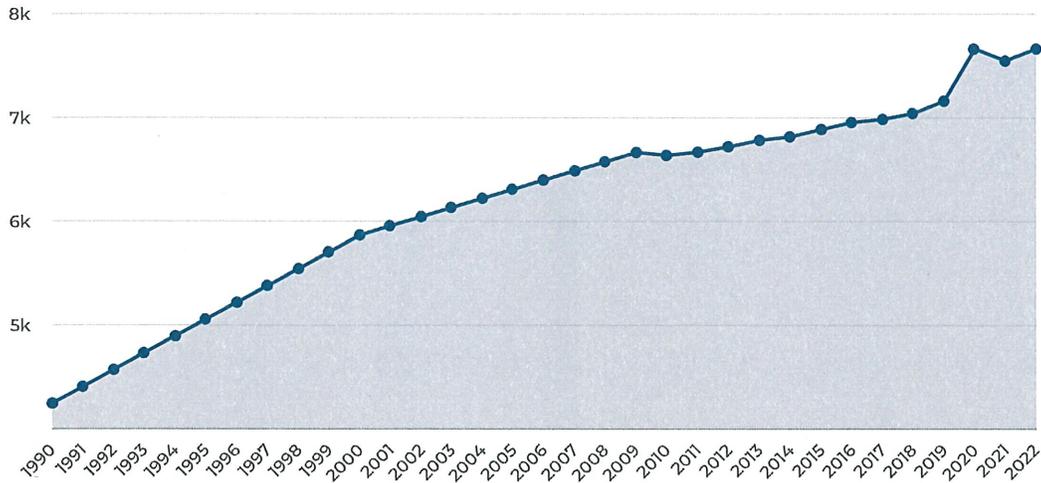
TOTAL POPULATION

7,658

▲ **1.6%**
vs. 2021

GROWTH RANK

242 out of **553**
Municipalities in North Carolina



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



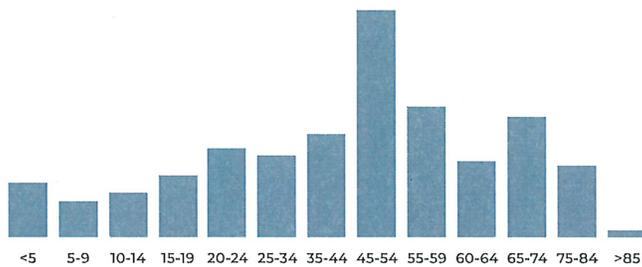
DAYTIME POPULATION

7,781

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: Kill Devil Hills, NC 2023

POPULATION BY AGE GROUP

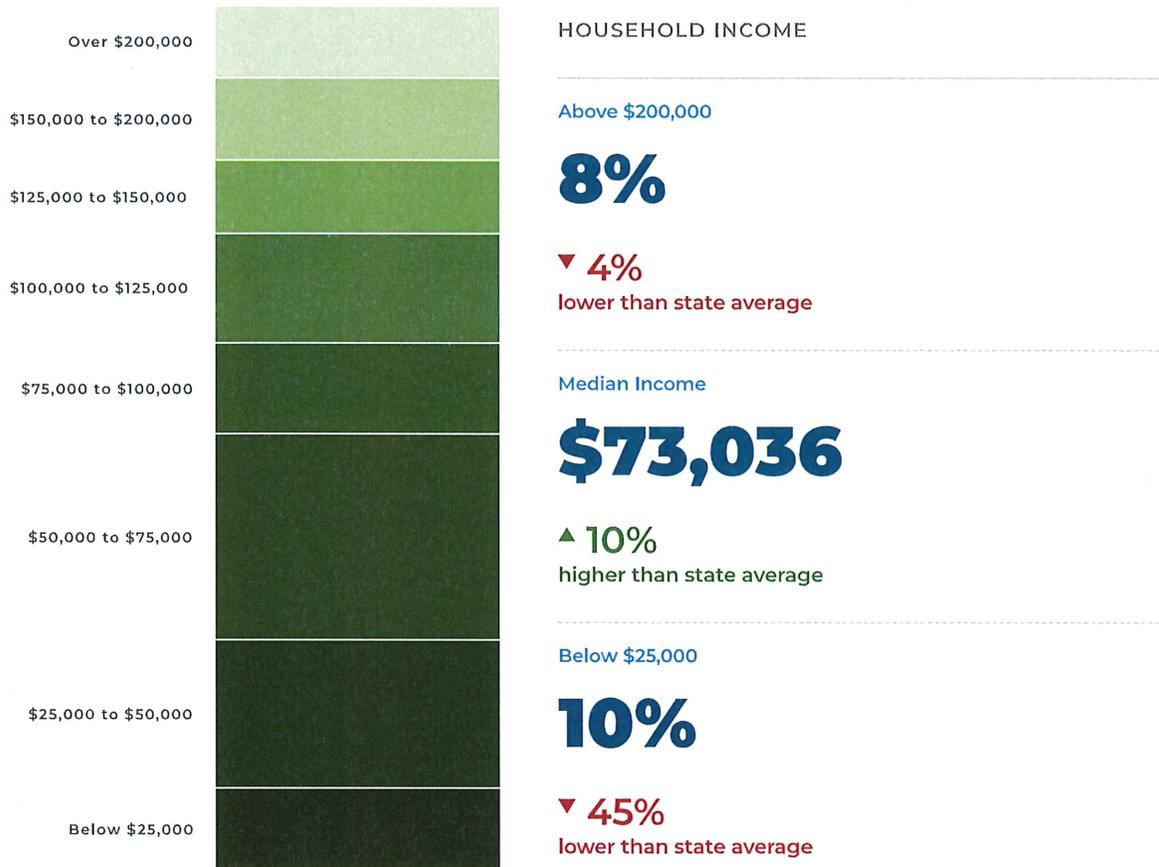


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



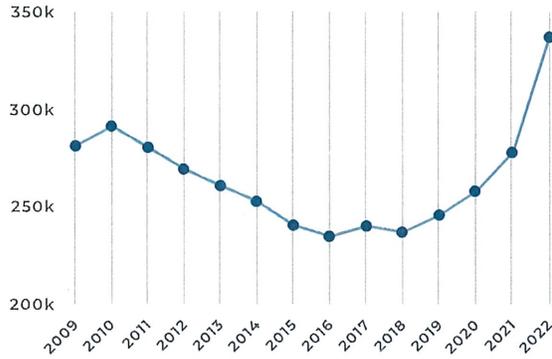
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

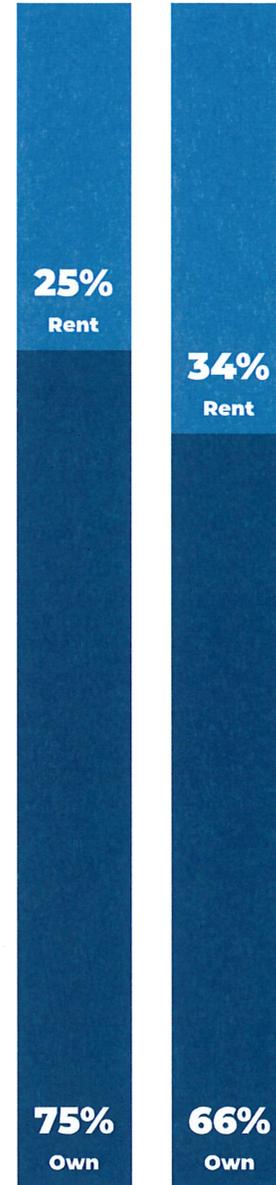
\$337,100



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Kill Devil Hills State Avg.



HOME VALUE DISTRIBUTION

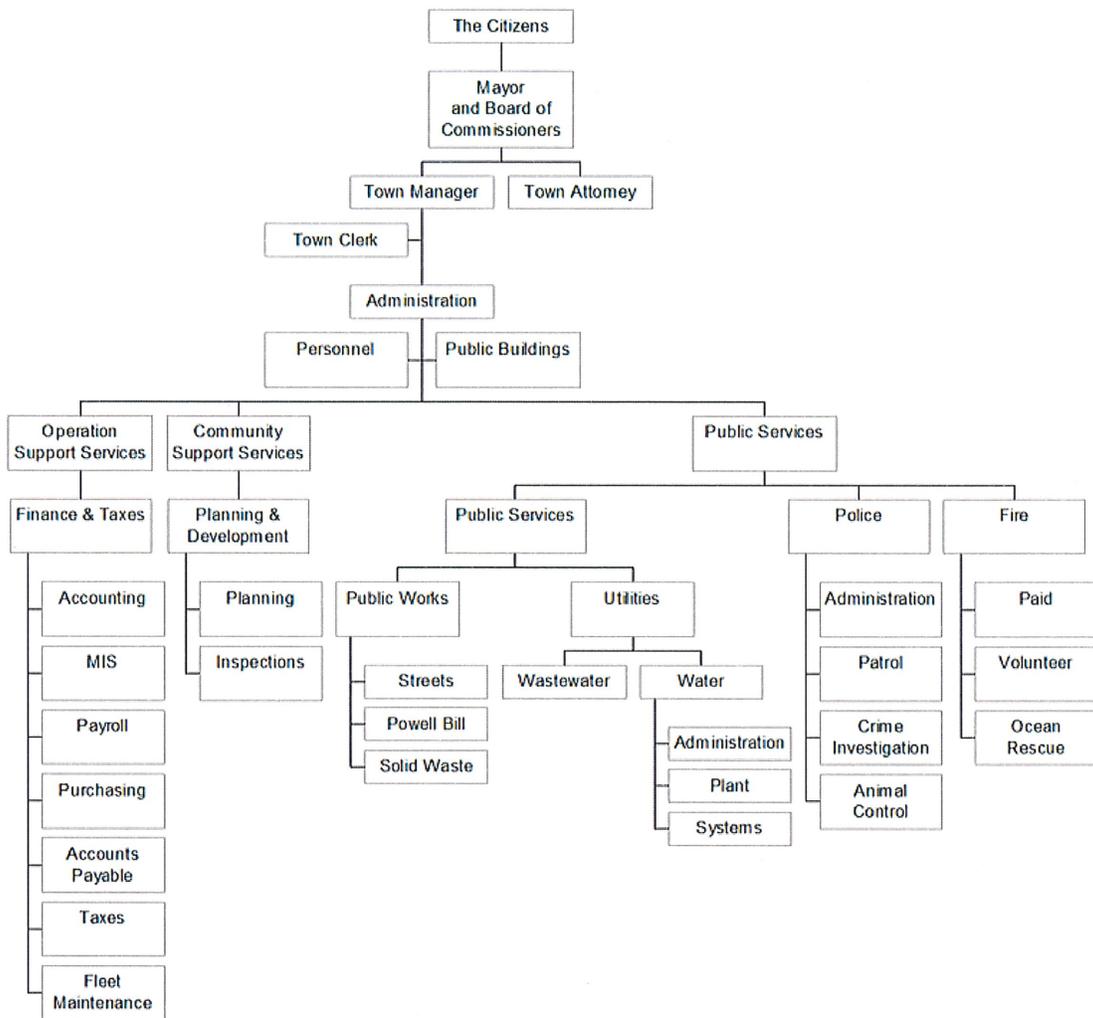


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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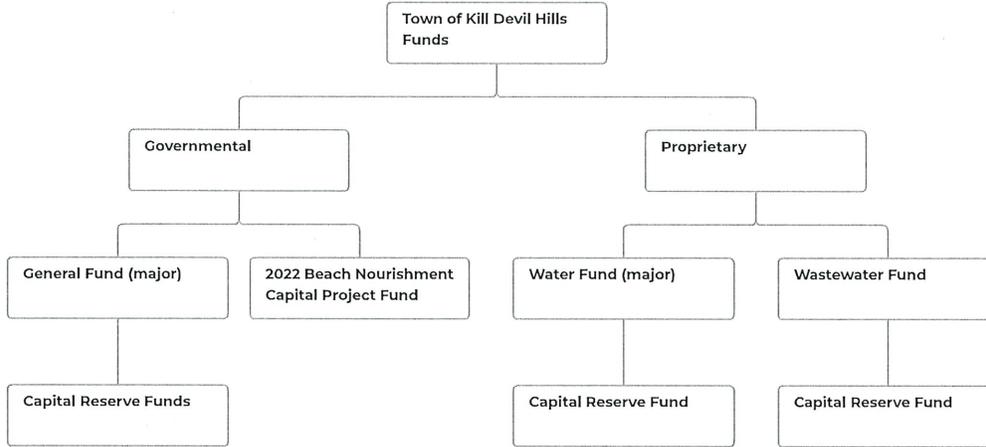


Organization Chart



Fund Structure

The Town of Kill Devil Hill's accounts are organized and operated on a fund basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, revenues and expenditures. The minimum number of funds is maintained consistent with the requirements of the law. The General Fund and Water Fund are major funds. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund.



Fund Descriptions

Governmental Funds:

General Fund. The General Fund is the primary operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, state-shared revenues, occupancy tax and various other taxes and licenses. The primary expenditures are for general government services, public safety, transportation, public works and environmental protection. Additionally, the Town has legally adopted a Capital Reserve Fund, a fund that is designated for future capital projects, and is consolidated into the General Fund.

2022 Beach Nourishment Capital Project Fund. This fund is used to account for the beach nourishment project that began in FY 2022.

Enterprise Funds:

Water Fund. This fund is used to account for the Town's water operations.

Water Capital Reserve Fund. This fund is used to account for system development fees and is designated for future capital projects related to the water system. It is consolidated with the Water Fund for financial reporting purposes.

Wastewater Fund. This fund is used to account for the Town's wastewater operations.

Wastewater Capital Reserve Fund. This fund is used to account for system development fees and is designated for future capital projects related to the wastewater system. It is consolidated with the Wastewater Fund for financial reporting purposes.



Fund and Department Relationships

General Fund

- |-- General Government
 - | |-- Administration
 - | | |-- Administration
 - | | |-- Buildings & Grounds
 - | |-- Finance & Taxes
 - | | |-- Finance & Taxes
 - | | |-- Management Information Services
 - | |-- Planning & Development
 - | | |-- Planning & Deverlopment
 - | | |-- Beach Nourishment
- |-- Public Safety
 - | |-- Police
 - | | |-- Police
 - | | |-- Animal Control
 - | |-- Fire
 - | | |-- Fire
 - | | |-- Ocean Rescue
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- |-- Public Works
 - | |-- Finance & Taxes
 - | |-- Fleet Maintenance
- |-- Environmental Protection
 - | |-- Solid Waste

Water Fund

- |-- Utilities
 - | |-- Water Administration
 - | |-- Water Plant
 - | |-- Water Systems

Wastewater Fund

- |-- Utilities
 - | |-- Wastewater



Basis of Budgeting

The Town adopts an annual balanced budget for the General Fund and Enterprise Funds as required by North Carolina General Statutes. Capital reserve ordinances have been adopted for the Capital Reserve Funds. A project ordinance has been adopted for the 2022 Beach Nourishment Capital Project Fund.

All funds, governmental and proprietary, are budgeted and maintained on a modified accrual basis. This practice is consistent with Generally Accepted Accounting Principles (GAAP), the requirements of the Governmental Accounting Standards Board (GASB) and North Carolina General Statutes. All annual appropriations lapse at the end of the fiscal year. Under the modified accrual basis, revenues are recognized when measurable and available. Revenue is measurable when the amount of the revenue is subject to reasonable estimation, and available if collected in the current period or expected to be collected soon enough after the end of the period to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest payments of long term debt, which are recognized when due. In addition, all funds are converted from the modified accrual basis of accounting to the accrual basis in accordance with GASB 34 at year-end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Revenues are recognized and accrued up to 90 days after year-end. Expenses are recognized when they are incurred. The conversion generally involves the accrual of interest expense and compensated absences, the provision of depreciation expense, and adjustment of capital outlay and debt service to the accrual basis.



Budget Process

The Town budgets and spends money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. This establishes the dates by which each stage in the annual budget process is to be completed as follows:

- On or before April 30 of each year, department heads must submit proposed budget requests to the Town Manager for budget preparation.
- The recommended budget must be presented to the Board of Commissioners no later than June 1.
- The budget ordinance must be adopted by the Board by July 1, when the budget year begins.

NCGS 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. This budget message must include:

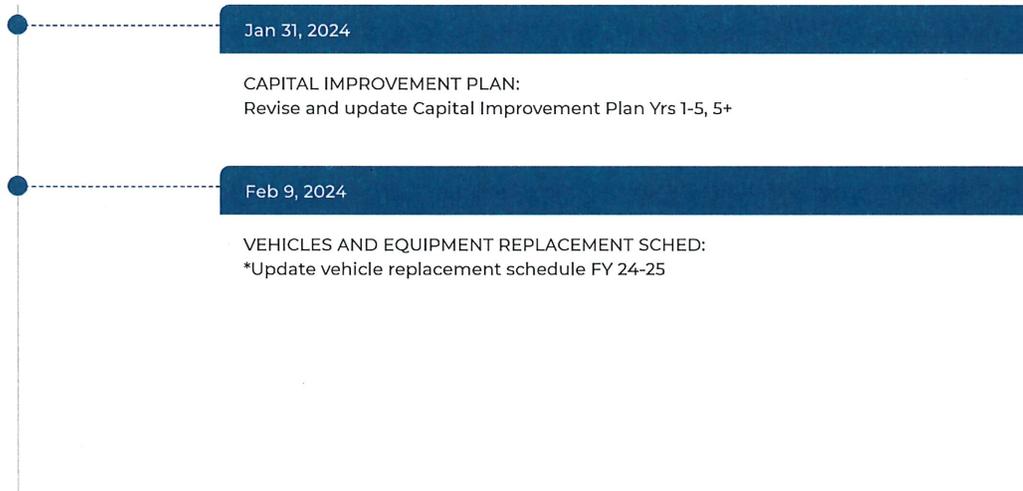
- A concise explanation of the governmental goals fixed by the budget for the budget year
- Important features of the activities anticipated in the budget
- The reasons for changes from the previous year in program goals, programs, and appropriation levels
- Any major changes in fiscal policy

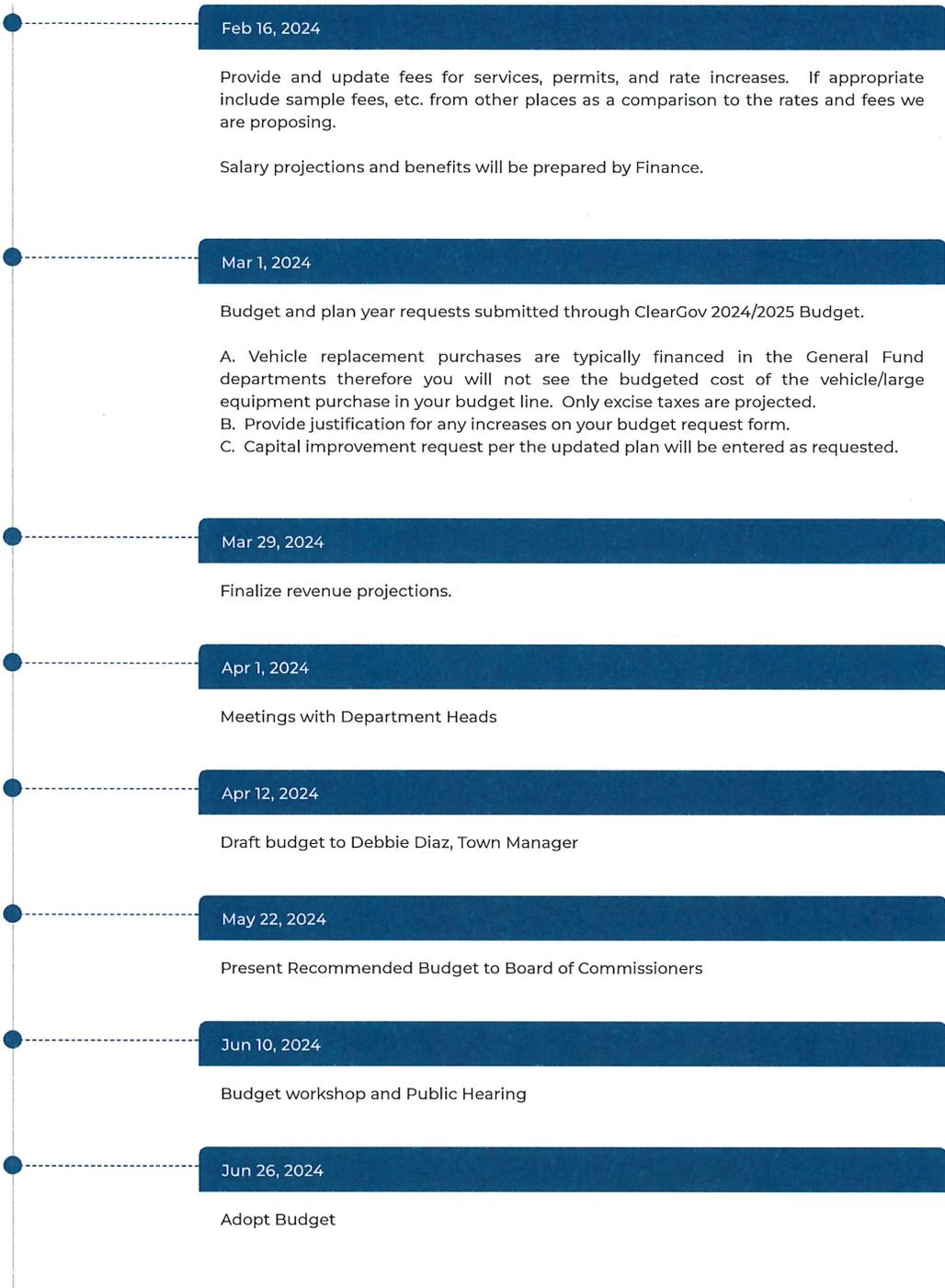
NCGS 159-12 requires a public hearing to be conducted before the Board of Commissioners adopts the annual budget.

The Town Manager, by law, is the budget officer in the council-manager form of government. All Town departments and staff are highly engaged in the process of building the budget. Department heads are responsible for determining the needs of their respective departments in order to achieve the Town's vision, goals, and objectives. In preparation for a new fiscal year budget, the Finance Department constantly monitors estimated and actual revenues and expenditures are examined to ensure each is verifiable to its intended service, purchase or project. When projecting revenues, the Finance Director and staff use federal resources, such as the Department of Labor; North Carolina resources, such as the Department of Revenue, the North Carolina League of Municipalities; and local resources, such as Dare County and the Outer Banks Visitors Bureau, to understand outside influencing factors. Federal, state, and local economic indicators are analyzed to understand how they affect the operations, and therefore the budget, of the Town of Kill Devil Hills.

After the recommended budget is presented to the Board of Commissioners, the document is available on the Town's website. The public may offer comments and input electronically, by speaking during the public comment period during monthly Commissioner meetings, or speaking during the advertised budget public hearing that must occur before budget adoption.

The Board of Commissioners then takes into account the recommended budget and any public input to then give their own recommendations, if any. Changes are made as necessary and the budget is adopted by the Board of Commissioners. The budget ordinance must be adopted by July 1 for the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.





Amending the Budget

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the project level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change departmental appropriations throughout the year. All amendments must be approved by the governing board.

The budget officer is authorized to transfer amounts between objects of expenditure within a department without limitation and without a report being requested. The budget officer may not transfer any amounts between departments of the same fund, except for those departments presided over by the same department head; for example, amounts may be transferred from the Police department to the Animal Control department because they are presided over by the same department head. Any transfers such as these shall be reported to the governing board at its next meeting and shall be entered into the minutes. The budget officer may not transfer any amount between funds or from any contingency appropriation within any fund.

Revenues may be amended during the year for unforeseen revenues such as grant monies. These amendments must meet board approval. Revenues from taxes levied may not be amended once the tax rate is set.



BUDGET ORDINANCE



Adopted Budget Ordinance

Town of Kill Devil Hills, North Carolina Adopted Budget Ordinance

For the Fiscal Year 2024-2025

Budget Ordinance 20-11

BE IT ORDAINED by the Board of Commissioners of the Town of Kill Devil Hills, North Carolina:

Section 1.

The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Administration	\$	1,567,358
Administration – Buildings and Grounds		3,280,334
Finance and Taxes		2,304,418
Finance – Management Information Systems		523,692
Finance – Fleet Maintenance		682,407
Planning and Development		1,350,216
Planning and Development – Beach		
Nourishment		809,940
Police		5,079,590
Police – Animal Control		231,328
Fire – Station 14		3,458,777
Fire – Ocean Rescue		1,027,768
Public Works – Streets		2,670,019
Public Works – Powell Bill		272,000
Public Works – Solid Waste		3,737,542
	\$	<u>26,995,389</u>

It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Ad valorem taxes	\$	11,523,430
Tax penalties and interest		13,000
Other taxes and licenses		10,174,872
Unrestricted intergovernmental revenues		1,028,500
Restricted intergovernmental revenues		284,200
Permits and fees		284,600
Sales and services		79,750
Investment earnings		500,000
Other revenues		227,612
Other finance source		605,151
Undesignated Fund Balance Appropriated		2,274,274
	\$	<u>26,995,389</u>



Section 2.

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Reserved for future projects – Streets	\$	1,070,000
Reserved for future projects – Sidewalk		153,000
Reserved for future projects – Shoreline Access		75,000
Reserved for future projects – Recreation		75,000
Reserved for future projects – Beach Nourishment		600,000
	\$	<u>1,973,000</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer from General Fund to Street Construction CRF	\$	1,070,000
Transfer from General Fund to Sidewalk Construction CRF		153,000
Transfer from General Fund to Shoreline Access Const. CRF		75,000
Transfer from General Fund to Recreation CRF		75,000
Transfer from General Fund to Beach Nourishment CRF		600,000
	\$	<u>1,973,000</u>

Section 3.

The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Administration	\$	1,247,954
Water Treatment Plant		2,278,088
Water Systems		1,615,925
Cost allocation - General Fund		585,151
	\$	<u>5,727,118</u>

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water sales	\$	5,259,678
Taps and connections		50,000
Interest on investments		150,000
Miscellaneous revenues		15,500
Wastewater debt repayment		18,750
Retained Earning Appropriated		233,190
	\$	<u>5,727,118</u>



Section 4.

The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water System development – Expansion and Replacement	\$ 324,000
	<u>324,000</u>

It is estimated that the following revenues will be available in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water System Development Fees	\$ 324,000
	<u>324,000</u>

Section 5.

The following amounts are hereby appropriated in the Wastewater Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Wastewater System	\$ 230,660
	<u>230,660</u>

It is estimated that the following revenues will be available in the Wastewater Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Wastewater charges	\$ 224,090
Taps and connections	6,570
	<u>230,660</u>

Section 6.

The following amounts are hereby appropriated in the Wastewater Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Wastewater System development - Expansion and Replacement	\$ 18,750
	<u>18,750</u>

It is estimated that the following revenues will be available in the Wastewater Capital Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Wastewater System Development Fees	\$ 18,750
	<u>18,750</u>



Section 7.

There is hereby levied a tax at the rate of \$.355 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Taxes - Current Year" in the Annual Budget Estimate-Revenue section of this proposed budget.

The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$3,121,333,295 and an estimated collection rate of 99.20 percent.

There is hereby levied an additional tax at the rate of \$.24 per one hundred dollars (\$100) valuation of property listed in the Municipal Service District (MSD) for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Taxes – Municipal Service District" in the Annual Budget Estimate-Revenue section of this proposed budget.

The rate of tax is based on an estimated total valuation of property in the Municipal Service District for the purpose of taxation of \$212,330,206 and an estimated collection rate of 100 percent.

Section 8.

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

A. The Budget Officer may transfer amounts between objects of expenditure (line item) within a department without limitation and without a report being requested.

B. The Budget Officer may not transfer any amounts between departments of the same fund with the following exceptions:

1. Amounts may be transferred between the following departments:

- Administration
- Administration - Buildings and Grounds

2. Amounts may be transferred between the following departments:

- Finance
- Finance - Management Information Systems
- Finance - Fleet Maintenance

3. Amounts may be transferred between the following departments:

- Planning
- Planning – Beach Nourishment

4. Amounts may be transferred between the following departments:

- Police
- Police - Animal Control

5. Amounts may be transferred between the following departments:

- Fire – Station 14
- Fire - Ocean Rescue

6. Amounts may be transferred between the following departments:

- Public Works - Streets
- Public Works - Solid Waste



7. Amounts may be transferred between the following departments:

- Water Administration
- Water Plant
- Water Systems

These departments are accounted for individually for reporting purposes. However, only one department head presides over Administration; one over Finance; one over Planning; one over Police; one over Fire; one over Public Works; and one over the Water Department. Transfers between a single department head's programs may become necessary and may be expended through approval by the budget officer. Any such transfers shall be reported to the governing board at its next meeting and shall be entered into the minutes.

C. The Budget Officer may not transfer any amount between funds nor from any contingency appropriation within any fund.

Section 9.

The budget is presented in object of expenditure (line item form) for detail purposes only. The budget is adopted on a departmental appropriation basis.

Section 10.

Fees. (Non-refundable)

Charges for services and fees by Town departments, excluding those established by state statute, are levied in the amounts set forth in the attached fee schedule (see Attachment 1).

Section 11.

Water Rates
Quarterly Minimum Charge for the
First 5,000 Gallons
 (Zero to 5,000 Gallons)

Meter Size	*KDH System	*Out of Town
5/8 inch	\$ 81.00	\$ 101.00
1 inch	147.00	
1 ½ inch	340.00	
2 inch	630.00	
3 inch	1,213.00	
4 inch and up	2,299.00	

*Ocean Acres/Wastewater Accounts incur additional wastewater minimum and commodity rates.

Commodity Rate
 (Per 1,000 Gallons Over Minimum)

Gallonage	Kill Devil Hills Customers	Out of Town Customers ¹
6,000 – 40,000	\$ 8.75	\$ 9.25
41,000 – 250,000	9.25	9.75
251,000 – 1,000,000	9.75	10.25
1,001,000 and over	10.25	10.75



Surety Deposits

Meter Size	Rate
5/8 inch	\$ 100.00
1 inch	200.00
1 ½ inch	350.00
2 inch	550.00
3 inch	1,100.00
4 inch and up	2,200.00
Hydrant Meter	1,000.00

*Ocean Acres/Wastewater Accounts have additional surety deposit fees.

Tap Fees (Installation Charges)

Meter Size	Fee
5/8 inch	\$ 1,355.00
1 inch	1,680.00
1 ½ inch	4,535.00 **
2 inch	4,945.00 **
3 inch and up	***

** Additional fees apply if a road bore is needed

*** Cost (materials, labor, equipment, engineering, etc.)

Water meter service size shall be determined by the Public Services Director or his/her designee based on American Waterworks Standards.

Water charges: Begin with the date of meter installation.

System Development Fee, or SDF, represents each new customer's "buy-in" to the Town's water treatment, storage and distribution facilities, and helps pay for capital improvements to assure the capacity and reliability of the overall system.

\$6,000 per ¾" unit or ¾" "equivalent meter unit" in the KDH System. An "equivalent meter unit" shall equal one ¾" system connection fee charge as follows:

Single Family Residence: One ¾" system development fee per unit. Single family residences requiring larger meters will follow the meter size chart in paragraph 3 below.

Multifamily:

1. Condominium units, townhouses, cottage courts, apartments, duplexes, mobile homes, accessory dwelling units, and other types of multi-family units:
one (1) system development fee per unit.

2. Hotel, motels, assisted living, and nursing homes –

a. **One (1) system development fee per each unit** which provides independent living accommodations including separate areas for: (1) sleeping (bedroom) **and** (2) bathing and waste disposal (bathroom) **and** (3) food preparation with cooking facilities (kitchen or kitchenette).

b. **One (1) system development fee per every two (2)** "efficiency" or "kitchenette" units, including hotel or motel units, which provide an area for food preparation **with** cooking facilities (kitchen or kitchenette) but **without a separate** sleeping area (bedroom).



c. **One (1) system development fee per every three (3) standard room units without** food preparation and/or cooking facilities (kitchen).

Other Uses:

3. Per §51-35 of the KDH Town Code, "The Town reserves the right in all cases to stipulate the size, type, and make of the meter to be used on any connection." Meters other than ordinary single-family residences shall be sized according to the American Waterworks Association (AWWA) Manual M-22, latest edition. Once the meter size has been calculated and approved by the Town, **the SDF shall be determined by the meter size in accordance with the following table:**

<u>METER SIZE</u>	<u>SDF</u>	<u>METER SIZE</u>	<u>SDF</u>
1"	\$10,400.00	3"	\$30,500.00
1 ½"	\$15,800.00	4"	\$41,400.00
2"	\$20,900.00	6"	\$62,700.00

Miscellaneous Fees:

Turn Off Fee: (Winterizing): \$25.00

Reconnect Fee: \$50.00 (for non-payment/application)

Re-Read Fee/In-House Meter Testing: \$25.00 (if nothing is wrong with meter)

Locks: \$100.00

Coppersetter: (includes lock & angle valve): \$350.00

Orion Transmitter: \$150.00

Service Line: \$100.00

Administration Service Penalty: \$50.00 (for non-payment/water bill)

Return Check Fee: \$25.00

Penalty: 10 percent (late payment of water bill)

Angle Valve: (includes lock): \$250.00

Meter: ¾" (includes lock, angle valve & coppersetter) \$500.00

Meter Box &/or Lid: (¾" & 1"): \$100.00

Drop In Fee (existing service but no meter): Cost of materials plus 25%



Section 12.

Wastewater Rates

**Minimum Quarterly Charge for the
First 4,000 Gallons**
(Zero to 4,000 Gallons)

	<u>Southern Sanitary District</u>
Minimum	\$ 72.00

Commodity Rate
(Per 1,000 gallons over minimum)

<u>Gallage</u>	<u>Southern Sanitary District</u>
5,000 and over	\$ 17.70

Surety Deposits

All meter sizes	\$ 144.00
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Connection Fees

All meter sizes	\$ 1,500.00 (cost +25%)
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Wastewater Charges: Begin with the date of water meter installation.

System Development Fee: \$12.95/gallon. Gallons based on design flow

Reconnect Fee: \$50.00 (for non-payment of application)

Penalty: 10% (late payment of water bill)



Section 13.

Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Collector for direction in the carrying out of their duties.

Adopted this 26th day of June, 2024, upon motion by Commissioner Gray, seconded by Commissioner Ingram, the **KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE FOR THE FISCAL YEAR 2024-2025** was passed by a vote of 5 in favor and 0 opposed.



S. AL John Windley
Mayor

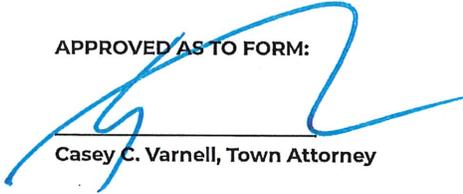


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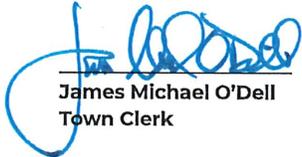
James Michael O'Dell
Town Clerk

APPROVED AS TO FORM:



Casey C. Varnell, Town Attorney

I, James Michael O'Dell, Town Clerk of the Town of Kill Devil Hills, do hereby certify that the foregoing entitled **KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE FOR THE FISCAL YEAR 2024-2025** was placed in the Town Code on the 27th day of June, 2024, at 9:00 o'clock a.m.



James Michael O'Dell
Town Clerk

General Fund - Fee Schedule (Non-refundable) Attachment 1

General Fund - Fee Schedule (Non-refundable) Attachment 1

Planning & Development Review Fees	
Additions for existing single-family and duplex dwellings (less than 50% of the value of the structure). Heated space only.	\$100 per addition.
Additions for existing single-family and duplex dwellings (less than 50% of the value of the structure) and accessory structures to single-family and duplex dwellings (excluding pools and hot tubs). Unheated space only.	Exempt from the development review fee schedule provided it is in compliance with the National Flood Insurance Program and Dare County Health Department. A building permit shall be required with appropriate building permit fees paid.
New or substantially improved one and two family dwellings.	\$150 per unit up to 3,000 square feet. Structures over 3,000 square feet is \$150 plus 5 cents for each additional square foot over 3,000 (heated space).
Commercial, warehouse, motel, hotels, multi-family dwellings, condominiums, townhouses and apartment buildings. Heated space only.	50 cents per square foot, minimum fee of \$150
Commercial, warehouse, motel, hotels, multifamily dwellings, condominiums, townhouses and apartment buildings. Unheated space only.	30 cents per square foot, minimum fee of \$150
Commercial parking spaces; commercial, business and multi-family accessory parking areas excluding single-family residences.	This fee is in addition to required review fees - \$20 per space
All other new development not included elsewhere in the fee schedule excluding open decks and walkways.	30 cents per square foot, minimum fee of \$150
Lots in proposed subdivision.	\$100 per lot
Exempt plat fees.	\$150 each
Review for private development of public right of way.	\$150 each
Inspection prior to moving a structure.	Within town - \$100 each Outside town - \$250 each
Administrative site plan review fee.	\$200 each
Certificates of Appropriateness review fee.	\$100 each
Special Use Application - Multi-family dwellings, workforce housing, wastewater treatment facilities, planned unit development, body piercing and sexually oriented businesses.	\$300 in addition to required review fees
Special Use Application - Private lifeguard services, outdoor recreational activities, wind turbine, event gardens and outdoor dining areas.	\$200 in addition to required review fees
Application for Town Code Amendment (no more than 2 revisions per application)	\$500.00
Application to Board of Adjustment (variances and appeals)	\$500.00
Encroachment Application Fee	10 cents per linear foot, minimum fee of \$100
Non-charitable Special Events (Board of Commissioners approval required)	\$100 per event
Commercial Yard Sales	\$50 per yard sale
ABC compliance review and inspection	\$100.00
Zoning Permit (no Change of Use)	\$75



Building Permit Fees. Prior to the issuance of any permit, all building permit fees shall be paid, along with all other required town fees. All permits shall be consistent with the North Carolina Uniform Building Code.

All new structures and additions including covered decks and all structures moved within or into town, excluding those structures relocated on the same lot. This fee includes plumbing, electrical and mechanical permits in one joint permit.	Residential heated space - 75 cents per square foot, Residential unheated space - 40 cents per square foot, Commercial heated and unheated space - 80 cents per square foot, minimum fee of \$150.
Piers, bulkheads, open decks, new roofs and any activity which requires a building permit not addressed in this schedule.	\$200 each
Fences, demolition and land disturbance.	\$100 each
Certificate of Occupancy for single-family and duplex dwellings	\$50 each up to 3,000 square feet. Structures over 3,000 square feet are \$50.00 plus 5 cents for each additional square foot over 3,000 (heated space)
Certificate of Occupancy for commercial, warehouse, motel, hotels, and multifamily dwellings	\$100 each up to 5,000 square feet. Structures over 5,000 square feet are \$100.00 plus 5 cents for each additional square foot over 5,000 (heated space)
Temporary Certificate of Occupancy for single-family and duplex dwellings	\$100 each
Temporary Certificate of Occupancy for commercial, warehouse, motel, hotels, and multifamily dwellings	\$300 each
Signs	\$100 per sign
Banners	\$100 each
Renovation/remodeling and relocation (on same lot) of existing structures without a change in the footprint including electrical, plumbing and/or mechanical upgrades.	45 cents per square foot, minimum fee of \$100
Electrical permits, plumbing permits, mechanical permits.	\$150 each
Pool and hot tub	\$200 each
Accessory use structure (excluding pools, hot tub and heated space).	Residential - 30 cents per square foot, minimum fee of \$100 Commercial - 45 cents per square foot, minimum fee of \$150
Temporary poles, phone booths and CATV amplifiers.	\$50 per installation
Re-inspection fee for all required re-inspections.	\$100 each
Homeowner recovery fee.	\$10
Temporary electric service (prior to occupancy).	\$100 per unit
A penalty fee shall be charged for starting work without a permit.	Amount equal to the permit fee in addition to the permit fee.
Driveway permit	\$50 each
Permit Reinstatement Fee	One-half the cost of the original permit with a minimum fee of \$100. (Reinstated permits will be inspected under the applicable codes in effect at the time of reinstatement).



Miscellaneous Fees. Miscellaneous fees shall include but not be limited to the following

Cook Book - \$5.00 to McCown Scholarship Fund, \$20.00 subject to NC sales tax ¹	\$25.00
License plates (regular) ¹	\$5.00
Birdhouse/Bird Feeder ¹	\$10.00
Paws Park T-Shirt ¹	\$14.99
Town Flag (3ftx5ft) ¹	\$90.00
Animal adoption fee	\$10.00
Animal shelter boarding fee – per day	\$50.00
Dog tag fee; male or female intact, or without proof of being spayed or neutered	\$5.00
Dog tag fee (issuance) with proof of being spayed or neutered	\$2.50
Dog tag fee (replacement tags)	\$2.50
Rabies inoculation	\$7.00
Annual Comprehensive Financial Report ¹	\$25.00
Copies B/W ¹	6 cents per page
Copies Color ¹	9 cents per page
Copies (large format sheets 18" and above) B/W ¹	\$5.00 per sheet
Copies (large format sheets 18" and above) Color ¹	\$50.00 per sheet
Photography Copies - Printed ¹	\$2.00 per sheet
Photography Copies - Digital ¹	\$10 per CD
Video copy fee ¹	Actual cost of media
Recycle bag ¹	\$2.81
Return payment fee	\$25.00
Town budget ¹	\$25.00
Fingerprint fee	\$10.00
Police or accident reports	\$5.00
Precious Metals: NC 66-165	
Annual permit fee	\$180.00
Employee permit (initial)	\$10.00
Employee permit (renewal)	\$3.00
Sunshine list	\$10.00
Taxi cab companies application review fee	\$50.00
Taxi cab driver permit	\$15.00
Taxi cab driver fingerprint fee	\$45.00
Taxi cab driver renewal fee	\$5.00
Business registration fee	\$25.00
Daycare, retirement daycare, adult daycare inspection fee (annual or initial)	\$100.00
Town Code book ¹	\$125.00
Zoning Ordinance (small map included) ¹	\$20.00
Zoning compliance letters	\$75.00
Beach driving permit - seasonal	\$25.00
Beach driving permit - short-term (up-to-14-day time period)	\$10.00
Commercial dumpster container ¹	Cost plus \$75 administrative fee
Commercial dumpster lid for baker containers ¹	\$50.00
Commercial dumpster lid rod and hardware ¹	\$20.00
Commercial dumpster lid limiters ¹	\$55.00
Residential refuse containers (new and replacement) ¹	\$100.00
Residential refuse containers (overflow - winter only) ¹	Cost plus 10% administrative fee
Residential refuse container replacement 2 wheels and axle ¹	\$40.00
Residential refuse container replacement lid ¹	\$35.00
No trespassing Sign ¹	\$27.17

¹ Subject to NC sales tax



Water Fund - Fee Schedule Attachment 2

<i>Miscellaneous Fees</i>	
Turn off fee (winterizing)	\$25.00
Administrative service penalty (non-payment)	\$50.00
Reconnect fee (non-payment of application)	\$50.00
Re-read fee/in-house calibration (if nothing is wrong with the meter)	\$25.00
Return payment fee	\$25.00
Locks	\$100.00
Angle valve (includes lock)	\$250.00
Coppersetter (includes lock and angle valve)	\$350.00
Meter – 5/8" (includes lock, angle valve and coppersetter)	\$500.00
Drop-in fee (existing tap but no meter)	Cost of materials plus 25%
Orion Transmitter	\$150.00
Meter box and/or lid (5/8" and 1")	\$100.00
Service line	\$100.00
Penalty – (late payment of water bill)	10 percent

Distribution System – any damage to our Distribution System (meters larger than 5/8", hydrants, water mains, main line valves, fire hydrants, etc.) - the fee will be a total of actual costs for labor, materials, equipment, water loss, plus an administrative charge equal to 25 percent of the costs for labor, materials, equipment and water loss.

¹ Subject to NC sales tax



Capital Project and Capital Reserve Budget Ordinances

Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 15-4

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF THE CONSTRUCTION OF AND IMPROVEMENTS TO STREETS AND RELATED STORM WATER MANAGEMENT

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a capital reserve fund for the purpose of the construction and improvements of streets and related storm water management improvements.

Section 2.

The Kill Devil Hills Board of Commissioners will make appropriations from this fund to finance capital projects which are part of a multi-year program of streets construction and improvements and related storm water management improvements.

Section 3.

This capital reserve fund combines our capital reserve fund for street construction and improvements and our capital reserve fund for storm water management improvements which were previously accounted for in separate reserve funds.

Section 4.

This fund will remain operational for a period not to exceed ten years beginning July 1, 2015 and ending June 30, 2025.

Section 5.

The Kill Devil Hills Board of Commissioners will strive to appropriate or transfer an amount each year to this fund which will provide funding for the stated purpose.

Section 6.

A percentage of the ad valorem tax revenue will serve as the source of revenue for the capital reserve fund.

Section 7.

This ordinance shall become effective upon its adoption.

Adopted June 24, 2015



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 17-13

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF WATER SYSTEM DEVELOPMENT AND EXPANSION

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of funding capital projects related to the town's water system.

Section 2.

The Kill Devil Hills Board of Commissioners will make appropriations from this fund to finance capital projects of the Water System.

Section 3.

All system development fees will serve as the source of revenue for this Capital Reserve Fund.

Section 4.

This ordinance shall become effective upon its adoption.

Adopted November 13, 2019



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 17-14

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF WASTEWATER DEBT SERVICE, SYSTEM DEVELOPMENT AND EXPANSION

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of funding capital projects related to the Town's wastewater system.

Section 2.

This fund is to finance debt service payment.

Section 3.

The Kill Devil Hills Board of Commissioners will make appropriations from this fund to finance capital projects of the wastewater system.

Section 4.

All system development fees will serve as the source of revenue for this Capital Reserve Fund.

Section 5.

This ordinance shall become effective upon its adoption.

Adopted November 13, 2019



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 18-10

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF NOURISHING APPROXIMATELY 2.6 MILES OF OCEANFRONT BEACHES IN THE TOWN OF KILL DEVIL HILLS

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of nourishing approximately 2.6 miles of oceanfront beaches in Kill Devil Hills.

Section 2.

The Board of Commissioners will make appropriations from this fund to finance the Town's portion of expenses to achieve this multi-year, long-term beach nourishment program in accordance with funding ratios to be established by the participating Dare County local governments based on equitable distribution of nourishment benefits.

Section 3.

The fund will remain operational for a period not to exceed ten years beginning July 1, 2021, and ending June 30, 2031.

Section 4.

The Kill Devil Hills Board of Commissioners will strive to appropriate or transfer an amount each year to this fund.

Section 5.

A percentage of the ad valorem tax revenue will serve as the source of revenue for the capital reserve fund.

Section 6.

This ordinance shall become effective upon its adoption.

Adopted June 23, 2021



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 18-11

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF DEVELOPMENT OF RECREATIONAL FACILITIES

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of development of recreational facilities.

Section 2.

The Board of Commissioners will make appropriations from this fund to finance capital projects which are a part of a multi-year program for the implementation of the adopted Recreational Facilities Plan.

Section 3.

The fund will remain operational for a period not to exceed ten years beginning July 1, 2021, and ending June 30, 2031.

Section 4.

The Kill Devil Hills Board of Commissioners will strive to appropriate or transfer an amount each year to this fund.

Section 5.

A portion of the ad valorem tax and other general fund revenues will serve as the source of revenue for this Capital Reserve Fund.

Section 6.

This ordinance shall become effective upon adoption.

Adopted June 23, 2021



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 18-12

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF CONSTRUCTION OF AND IMPROVEMENTS TO SHORELINE
ACCESSES

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a Capital Reserve Fund for the purpose of new construction, renovation, and reconstruction of and improvements to shoreline accesses.

Section 2.

The Kill Devil Hills Board of Commissioners will make appropriations from this fund to finance capital projects which are a part of a multi-year program for the implementation of the adopted Shoreline Access Plan.

Section 3.

The fund will remain operational for a period not to exceed ten years beginning July 1, 2021, and ending June 30, 2031.

Section 4.

The Kill Devil Hills Board of Commissioners will strive to appropriate or transfer an amount each year to this fund.

Section 5.

A portion of the ad valorem tax and other general fund revenues will serve as the source of revenue for this Capital Reserve Fund supplemented by grant funds from the North Carolina Coastal and Estuarine Access Program.

Section 6.

This ordinance shall become effective upon adoption

Adopted June 23, 2021



**Kill Devil Hills Shore Protection Project
Capital Project Ordinance Amendment**

(BEACH NOURISHMENT)

Budget Ordinance Number 18-13

BE IT ORDAINED by the Board of Commissioners of the Town of Kill Devil Hills, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance, originally adopted June 23, 2021, and amended June 13, 2022, September 12, 2022 and March 13, 2023:

Section 1.

The project authorized is KILL DEVIL HILLS SHORE PROTECTION PROJECT (BEACH NOURISHMENT) to be financed by special obligation bonds, contributions from Dare County beach nourishment fund, ad valorem revenues, or other sources of revenue. The estimated project life is anticipated to be through December 31, 2022.

Section 2.

The officers of the Town are hereby directed to proceed with the capital project within the terms of the Municipal Service District (MSD) Resolution, Dare County Inter-local agreement, bond resolution, and budget contained herein.

Section 3.

The following amounts are appropriated for the project:

Design, Permitting & Professional Services	\$ 6,795,623
Mobilization, Demobilization and Construction Costs	
	<u>\$ 6,795,623</u>

Section 4.

The following revenues are anticipated to be available to complete this project:

Proceeds from special obligation bonds - FEMA	\$ 3,638,169
Proceeds from special obligation bonds	593,224
Contribution from Dare County – Project	691,137
Contribution from Dare County – Sand fence	48,000
Proceeds from NC DEQ Grant	1,456,876
Contribution from capital reserve	<u>368,217</u>
	<u>\$ 6,795,623</u>

Section 5.

The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the grantor agencies, the grant agreements, and federal regulations. The terms of the bond resolution also shall be met.



Section 6.

Funds may be advanced from the Capital Project Fund for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

Section 7.

The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8.

The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board of Commissioners



Kill Devil Hills Board of Commissioners

Capital Reserve Ordinance

Budget Ordinance Number 20-12

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF THE CONSTRUCTION OF SIDEWALKS AND MULTI-USE PATHS IN
KILL DEVIL HILLS

BE IT ORDAINED by the Honorable Mayor and Board of Commissioners of the Town of Kill Devil Hills, North Carolina that the following Capital Reserve Fund is hereby established:

Section 1.

The Board of Commissioners hereby creates a capital reserve fund for the purpose of the construction of sidewalks and multi-use paths in Kill Devil Hills.

Section 2.

The Kill Devil Hills Board of Commissioners will make appropriations from this fund to finance capital projects which are part of a multi-year program of sidewalks and multi-use paths construction.

Section 3.

This fund will remain operational for a period not to exceed ten years beginning July 1, 2024 and ending June 30, 2034.

Section 4.

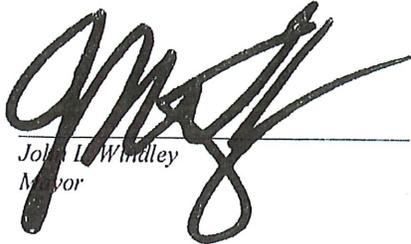
The Kill Devil Hills Board of Commissioners will strive to appropriate or transfer an amount each year to this fund which will provide funding for the stated purpose.

Section 5.

A percentage of the ad valorem tax revenue will serve as the source of revenue for the capital reserve fund.



Adopted this 26th day of June, 2024, upon motion by Commissioner Gray, seconded by Commissioner Ingram, the CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF THE CONSTRUCTION OF SIDEWALKS AND MULTI-USE PATHS IN KILL DEVIL HILLS was approved by a vote of 5 in favor and 0 opposed.



John L. Windley
Mayor

SEAL

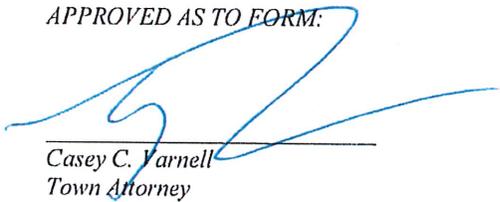


ATTEST:



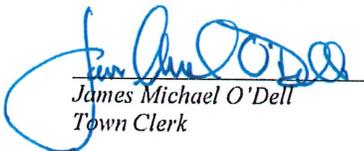
James Michael O'Dell
Town Clerk

APPROVED AS TO FORM:



Casey C. Yarnell
Town Attorney

I, James Michael O'Dell, Town Clerk of the Town of Kill Devil Hills, do hereby certify that the foregoing amended ordinance entitled CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF THE CONSTRUCTION OF SIDEWALKS AND MULTI-USE PATHS IN KILL DEVIL HILLS was placed in the Town Code on the 27th day of June, 2024, at 9:00 o'clock a.m.



James Michael O'Dell
Town Clerk

FUND SUMMARIES

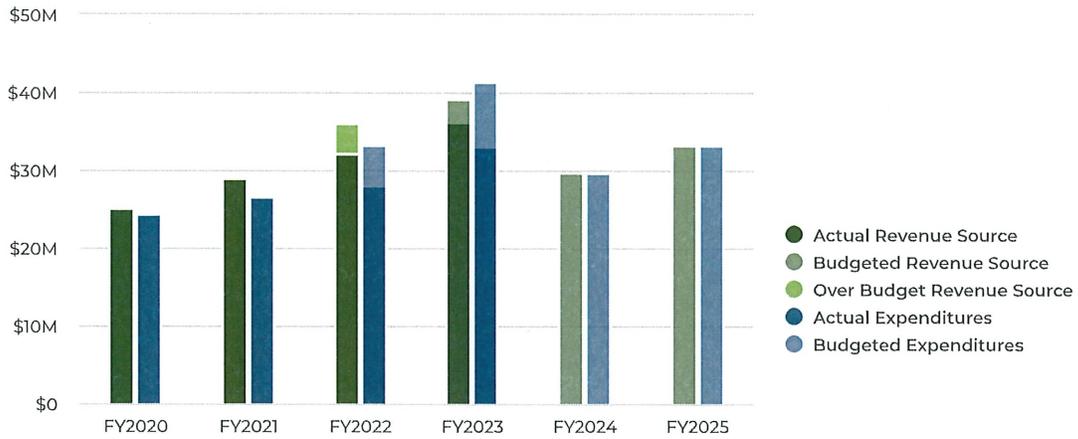




All Funds Overview

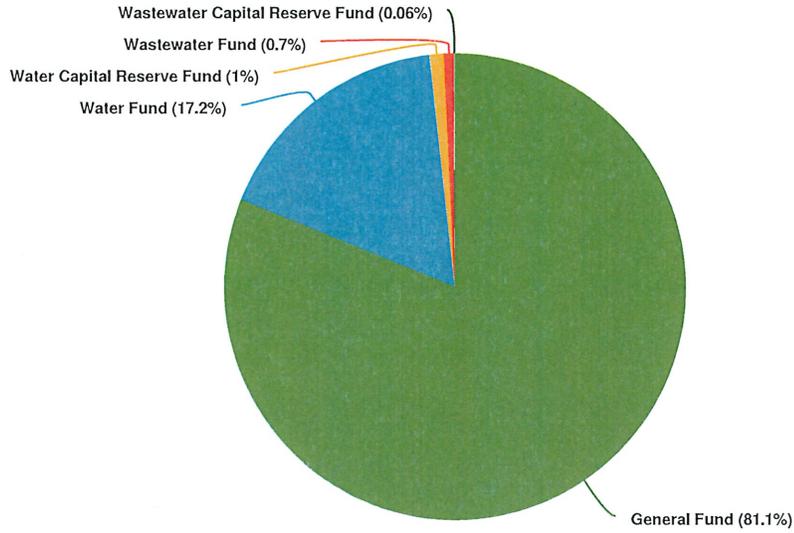
Summary

The Town of Kill Devil Hills is projecting \$33.23M of revenue across all funds in FY2025, which represents an 11.5% increase over the prior year. Budgeted expenditures across all funds are projected to increase by 11.5% or \$3.42M to \$33.23M in FY2025.



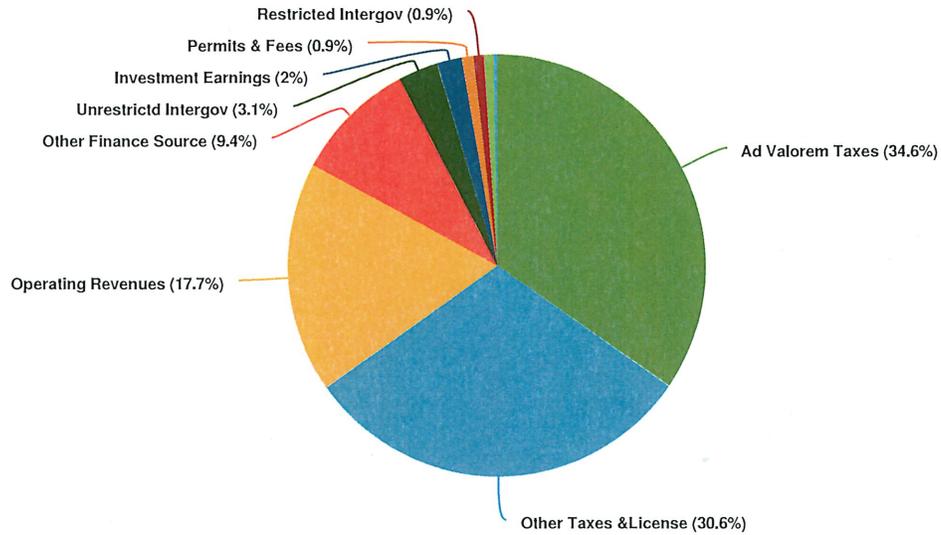
Revenue by Fund

2025 Revenue by Fund

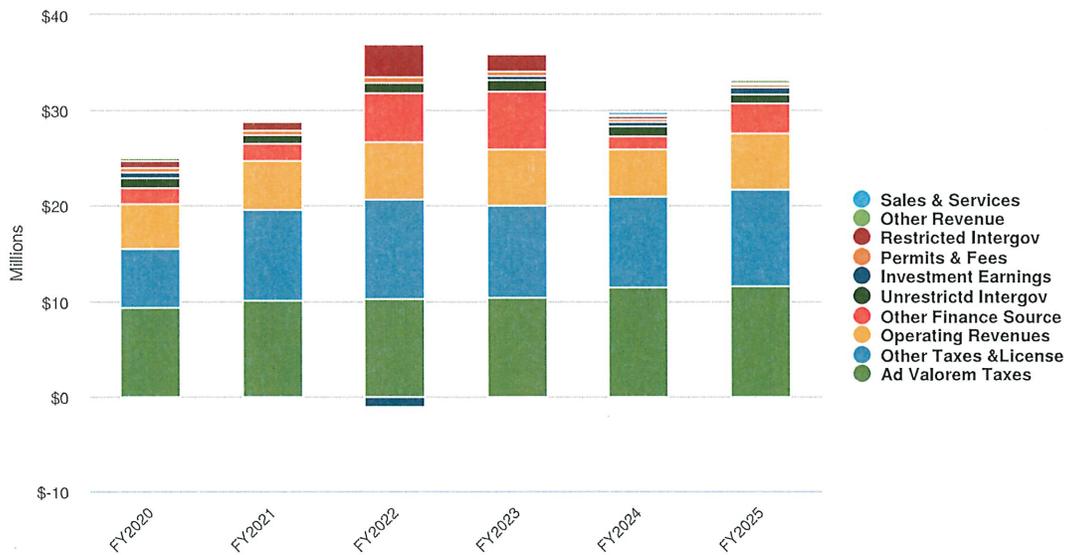


Revenues by Source

Projected 2025 Revenues by Source

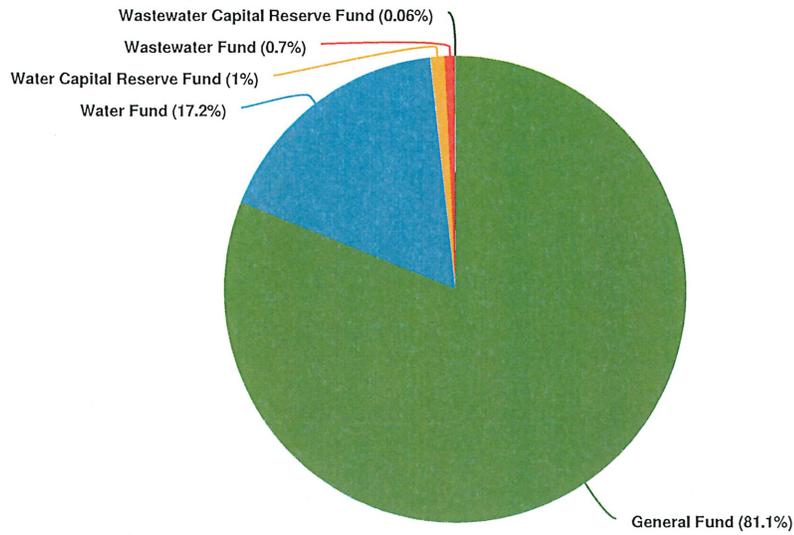


Budgeted and Historical 2025 Revenues by Source



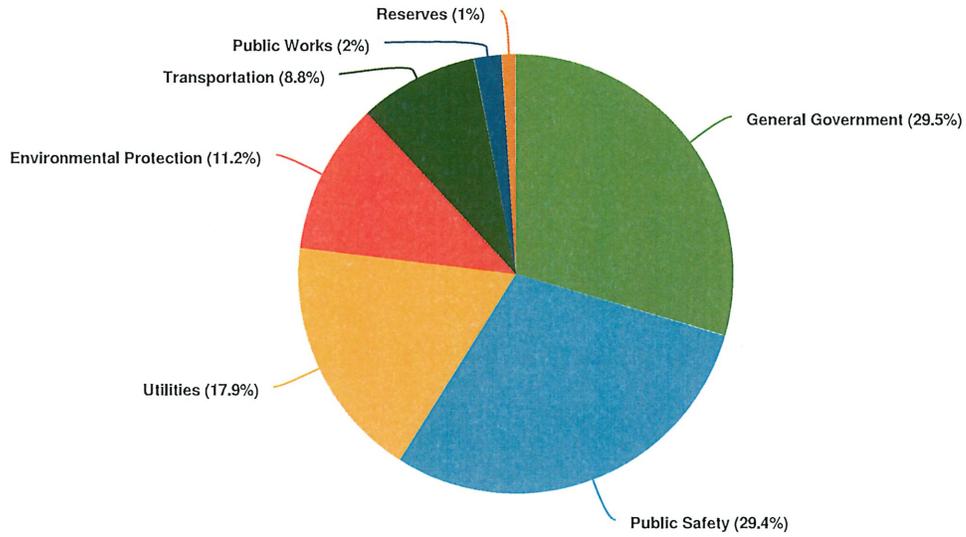
Expenditures by Fund

2025 Expenditures by Fund

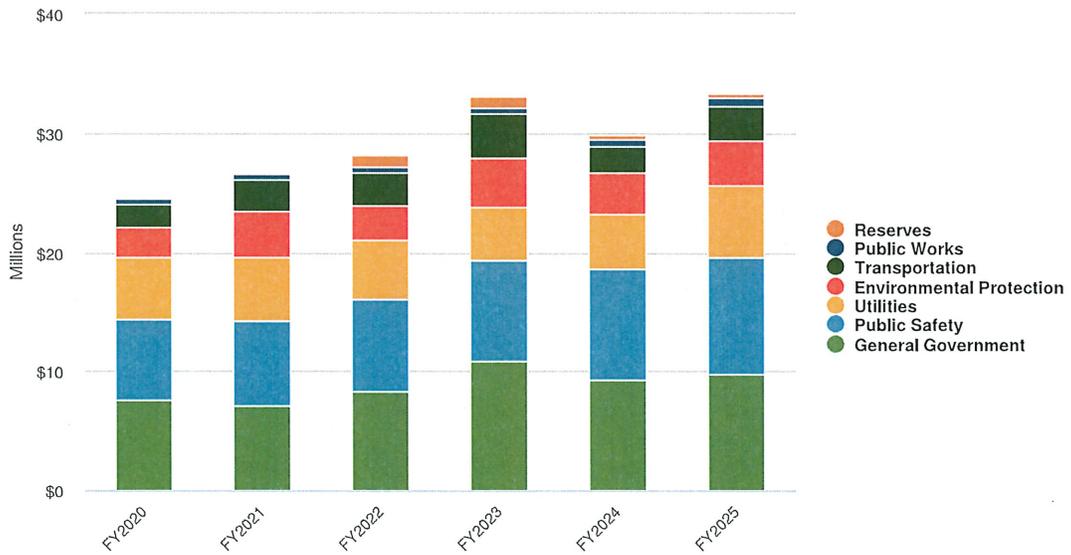


Expenditures by Function

Budgeted Expenditures by Function

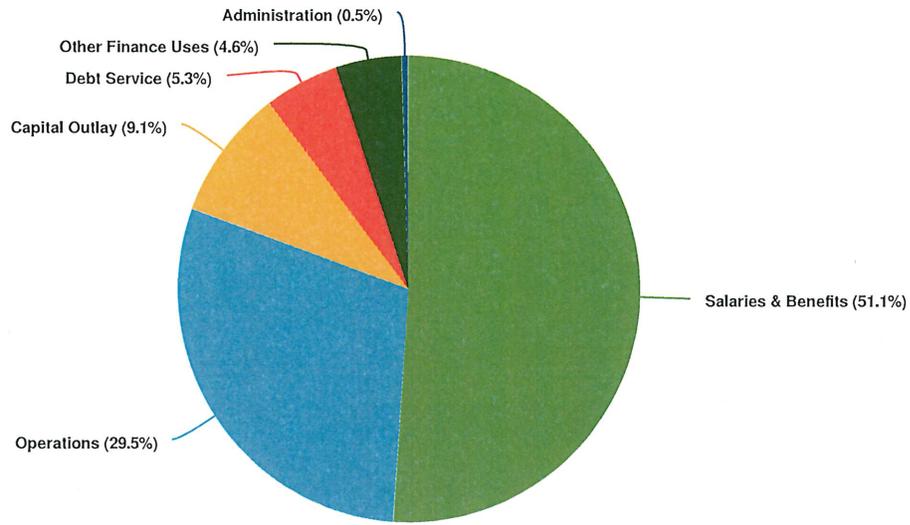


Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

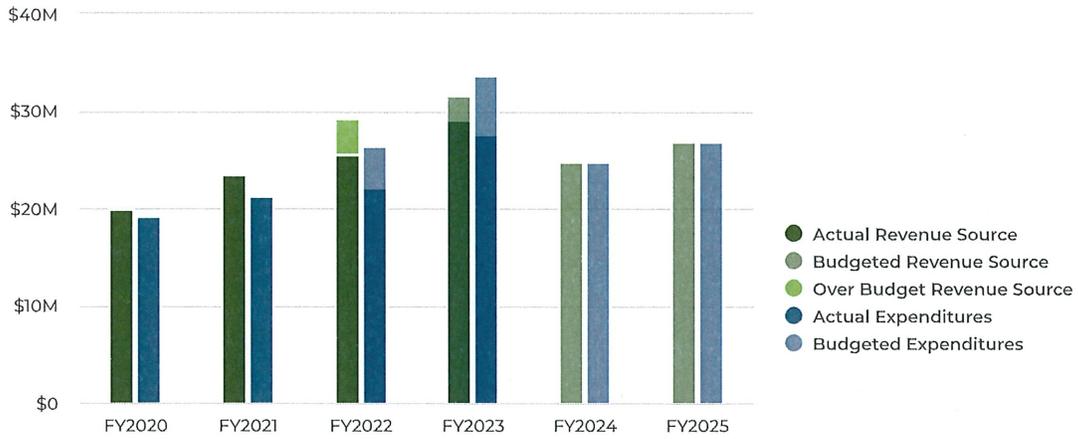




General Fund

Summary

The Town of Kill Devil Hills is projecting \$27M of revenue in FY2025, which represents a 8.7% increase over the prior year. Budgeted expenditures are projected to increase by 8.7% or \$2.16M to \$27M in FY2025.



General Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
Beginning Fund Balance:	\$21,988,046	\$29,116,423	\$30,615,424	\$30,615,424	\$30,615,424	\$29,762,377	\$28,716,602	\$28,716,602
Revenues								
Ad Valorem Taxes	\$10,174,622	\$10,347,717	\$11,390,809	\$11,390,809	\$11,533,120	\$11,390,809	\$11,536,430	\$11,536,430
Other Taxes & License	\$10,464,975	\$9,750,361	\$9,640,060	\$9,640,060	\$9,513,962	\$9,992,100	\$10,174,872	\$10,174,872
Other Revenue	\$1,706,926	\$276,138	\$221,319	\$228,319	\$232,665	\$221,319	\$227,612	\$227,612
Unrestrictd Intergov	\$1,087,125	\$1,134,105	\$1,049,500	\$1,049,500	\$1,066,759	\$1,049,500	\$1,028,500	\$1,028,500
Restricted Intergov	\$3,361,333	\$1,694,594	\$284,200	\$295,238	\$549,366	\$284,200	\$284,200	\$284,200
Permits & Fees	\$634,371	\$460,393	\$278,400	\$278,400	\$387,827	\$278,400	\$284,600	\$284,600
Sales & Services	\$99,703	\$104,895	\$171,030	\$171,030	\$104,950	\$171,030	\$79,750	\$79,750
Investment Earnings	(\$794,020)	\$397,990	\$400,000	\$400,000	\$700,000	\$275,000	\$500,000	\$500,000
Other Finance Source	\$2,669,430	\$5,083,407	\$542,674	\$3,456,769	\$5,475,242	\$542,674	\$605,151	\$605,151
Appropriated fund bal	\$0	\$0	\$853,047	\$884,530	\$1,898,822	\$1,779,325	\$2,215,464	\$2,274,274
Total Revenues:	\$29,404,465	\$29,249,600	\$24,831,039	\$27,794,655	\$31,462,713	\$25,984,357	\$26,936,579	\$26,995,389
Expenditures								
Salaries & Benefits	\$11,317,652	\$12,500,324	\$14,311,407	\$14,311,407	\$14,010,949	\$14,949,225	\$15,148,693	\$15,206,404
Administration	\$108,574	\$113,983	\$152,507	\$160,007	\$135,841	\$143,869	\$142,748	\$143,028
Operations	\$5,242,222	\$6,071,870	\$6,844,467	\$7,101,270	\$6,592,716	\$7,061,804	\$7,466,612	\$7,467,431
Capital Outlay	\$3,438,517	\$4,596,765	\$1,316,578	\$4,015,891	\$8,517,126	\$1,138,378	\$1,826,810	\$1,826,810
Debt Service	\$2,169,123	\$4,467,658	\$1,270,118	\$1,270,118	\$1,270,119	\$1,751,716	\$1,751,716	\$1,751,716
Other Finance Uses	\$0	\$0	\$935,962	\$935,962	\$935,962	\$939,365	\$600,000	\$600,000
Total Expenditures:	\$22,276,088	\$27,750,599	\$24,831,039	\$27,794,655	\$31,462,713	\$25,984,357	\$26,936,579	\$26,995,389
Total Revenues Less Expenditures:	\$7,128,377	\$1,499,001	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$29,116,423	\$30,615,424	\$29,762,377	\$29,730,894	\$28,716,602	\$27,983,052	\$26,501,138	\$26,442,328



General Fund Capital Reserves

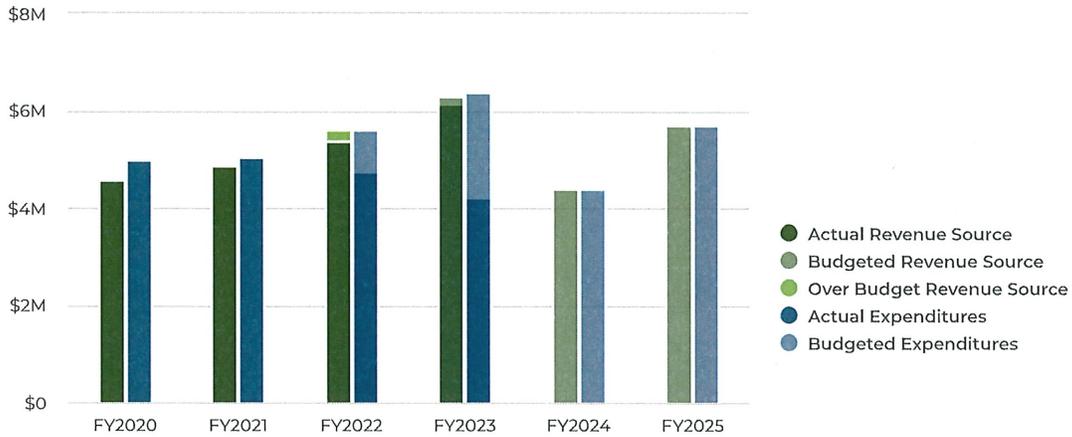
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
OTHER FINANCIAL SOURCES								
Transfer from General Fund - Street CRF	\$ 1,149,981	\$ 1,052,347	\$ 342,828	\$ 3,496,066	\$ 3,496,066	\$ 592,828	\$ 1,070,000	\$ 1,070,000
Transfer from General Fund - Sidewalk CRF	180,781	576,296	100,000	139,554	37,286	100,000	153,000	153,000
Transfer from General Fund - Shoreline Access CRF	-	-	100,000	100,000	-	75,000	75,000	75,000
Transfer from General Fund - Recreation CRF	-	-	100,000	100,000	-	75,000	75,000	75,000
Transfer from General Fund - Beach Nourishment CRF	157,671	-	935,962	935,962	-	939,365	600,000	600,000
TOTAL OTHER FINANCIAL SOURCES	1,488,433	1,628,643	1,578,790	4,771,582	3,533,352	1,782,193	1,973,000	1,973,000
OTHER FINANCIAL USES								
Reserved for future projects - Streets	1,149,981	1,052,347	342,828	3,496,066	3,496,066	592,828	1,070,000	1,070,000
Reserved for future projects - Sidewalks	180,781	576,296	100,000	139,554	37,286	100,000	153,000	153,000
Reserved for future projects - Shoreline Access	-	-	100,000	100,000	-	75,000	75,000	75,000
Reserved for future projects - Recreation	-	-	100,000	100,000	-	75,000	75,000	75,000
Reserved for future projects - Beach Nourishment	157,671	-	935,962	935,962	-	939,365	600,000	600,000
TOTAL OTHER FINANCIAL USES	\$ 1,488,433	\$ 1,628,643	\$ 1,578,790	\$ 4,771,582	\$ 3,533,352	\$ 1,782,193	\$ 1,973,000	\$ 1,973,000



Water Fund

Summary

The Town of Kill Devil Hills is projecting \$5.73M of revenue in FY2025, which represents a 30.1% increase over the prior year. Budgeted expenditures are projected to increase by 30.1% or \$1.33M to \$5.73M in FY2025.



Water Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
Revenues								
Operating Revenues	\$4,943,862	\$5,090,399	\$4,292,608	\$4,292,608	\$5,211,881	\$5,675,815	\$5,309,678	\$5,309,678
Other Revenue	(\$21,449)	(\$27,392)	\$15,500	\$15,500	\$25,075	\$15,500	\$15,500	\$15,500
Investment Earnings	(\$292,412)	\$121,182	\$75,000	\$75,000	\$250,000	\$75,000	\$150,000	\$150,000
Other Finance Source	\$991,050	\$979,262	\$18,750	\$153,625	\$2,418,587	\$484,063	\$244,625	\$251,940
Total Revenues:	\$5,621,051	\$6,163,451	\$4,401,858	\$4,536,733	\$7,905,543	\$6,250,378	\$5,719,803	\$5,727,118
Expenditures								
Salaries & Benefits	\$1,340,643	\$1,456,907	\$1,670,894	\$1,670,894	\$1,652,286	\$1,786,173	\$1,791,380	\$1,798,621
Administration	\$9,235	\$7,680	\$11,500	\$11,500	\$9,000	\$11,500	\$11,500	\$11,500
Operations	\$1,443,290	\$1,308,979	\$1,911,790	\$1,926,632	\$1,758,124	\$1,985,435	\$2,128,752	\$2,128,826
Capital Outlay	\$1,507,970	\$928,567	\$285,000	\$1,557,110	\$3,963,459	\$1,944,596	\$1,203,020	\$1,203,020
Other Finance Uses	\$467,076	\$533,020	\$522,674	\$522,674	\$522,674	\$522,674	\$585,151	\$585,151
Total Expenditures:	\$4,768,214	\$4,235,153	\$4,401,858	\$5,688,810	\$7,905,543	\$6,250,378	\$5,719,803	\$5,727,118
Total Revenues Less Expenditures:	\$852,837	\$1,928,298	\$0	(\$1,152,077)	\$0	\$0	\$0	\$0



Water Capital Reserve Fund

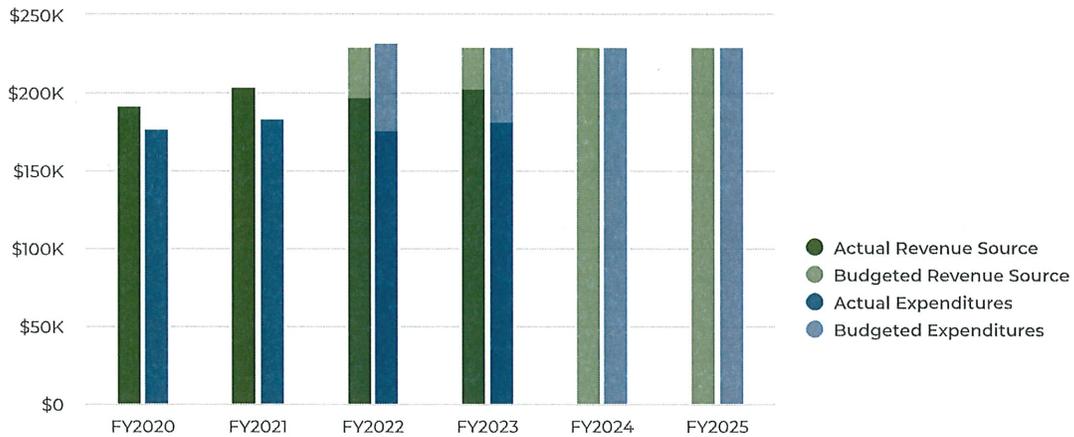
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
REVENUES:								
Water System Development Fees	\$ 893,200	\$ 567,900	\$ 324,000	\$ 324,000	\$ 450,000	\$ 324,000	\$ 324,000	\$ 324,000
TOTAL REVENUES	893,200	567,900	324,000	324,000	450,000	324,000	324,000	324,000
EXPENDITURES								
Water System Development - Transfer to Water Fund	972,300	946,962	\$ 324,000	324,000	692,426	324,000	324,000	324,000
TOTAL EXPENDITURES	\$ 972,300	\$ 946,962	\$ 324,000	\$ 324,000	\$ 134,875	\$ 324,000	\$ 324,000	\$ 324,000



Wastewater Fund

Summary

The Town of Kill Devil Hills is projecting \$230.66K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$230.66K in FY2025.



Wastewater Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
Revenues								
Operating Revenues	\$199,814	\$202,602	\$230,660	\$230,660	\$191,750	\$230,660	\$230,660	\$230,660
Other Revenue	\$0	(\$109)	\$0	\$0	\$0	\$0	\$0	\$0
Investment Earnings	(\$1,825)	\$1,506	\$0	\$0	\$1,750	\$0	\$0	\$0
Total Revenues:	\$197,989	\$203,999	\$230,660	\$230,660	\$193,500	\$230,660	\$230,660	\$230,660
Expenditures								
Administration	\$150	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Operations	\$176,681	\$182,578	\$228,160	\$229,047	\$193,090	\$228,160	\$228,160	\$228,160
Total Expenditures:	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660
Total Revenues Less Expenditures:	\$21,158	\$21,421	\$0	(\$887)	\$410	\$0	\$0	\$0



Wastewater Capital Reserve Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year	FY2025 Manager Rec	FY2025 Adopted
REVENUES:								
Wastewater System Development Fees	\$ 13,295	\$ 4,662	\$ 18,750	\$ 18,750	\$ 4,662	\$ 18,750	\$ 18,750	\$ 18,750
TOTAL REVENUES	13,295	4,662	18,750	18,750	4,662	18,750	18,750	18,750
EXPENDITURES:								
Transfer to Wastewater	-	-	18,750	18,750	-	18,750	18,750	18,750
TOTAL EXPENDITURES	\$ -	\$ -	\$ 18,750	\$ 18,750	\$ -	\$ 18,750	\$ 18,750	\$ 18,750

REVENUES



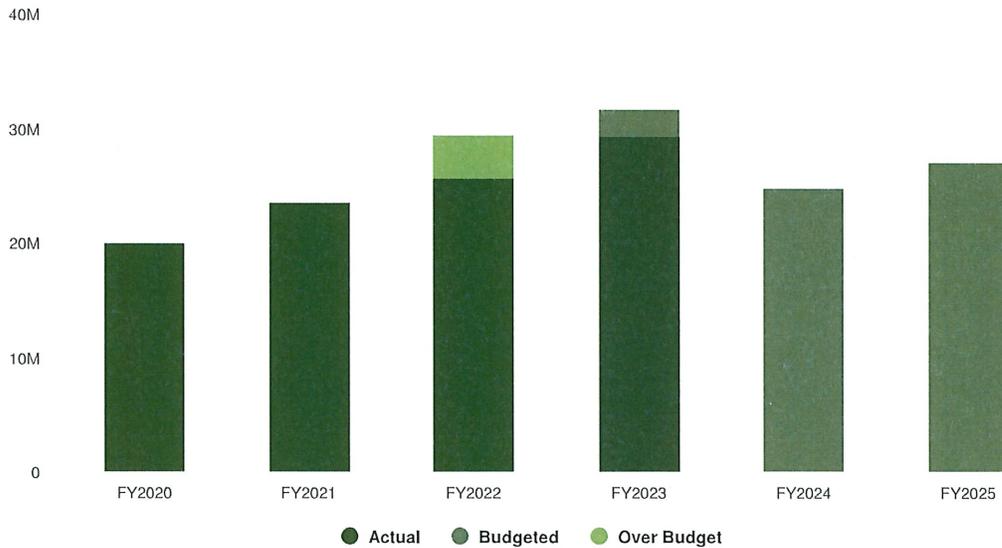
General Fund Revenue Highlights

- o The Town-wide ad valorem tax rate is \$.355 per \$100 valuation.
- o The Municipal Service District tax rate is \$.24 per \$100 valuation.
- o State and local sales taxes are projected to increase 1.5% compared to FY 2023-24 estimated actuals with updated levy share percentages.
- o Occupancy tax is projected to increase 1.5% compared to FY 2023-24 estimated actuals with updated levy share percentages.
- o Land transfer tax is estimated to remain at FY 2023-24 levels with updated levy share percentages.
- o Powell bill distribution, based on population and town-maintained street mileage, is estimated to be the same as the FY 2023-24 budgeted allocation.
- o Revenue for general sales tax on electricity, based on projected energy consumption, is estimated to be at FY 2023-34 level.
- o Water Fund administrative cost allocation is based on a ratio formula applied to shared cost.

General Fund Revenue Overview Summary

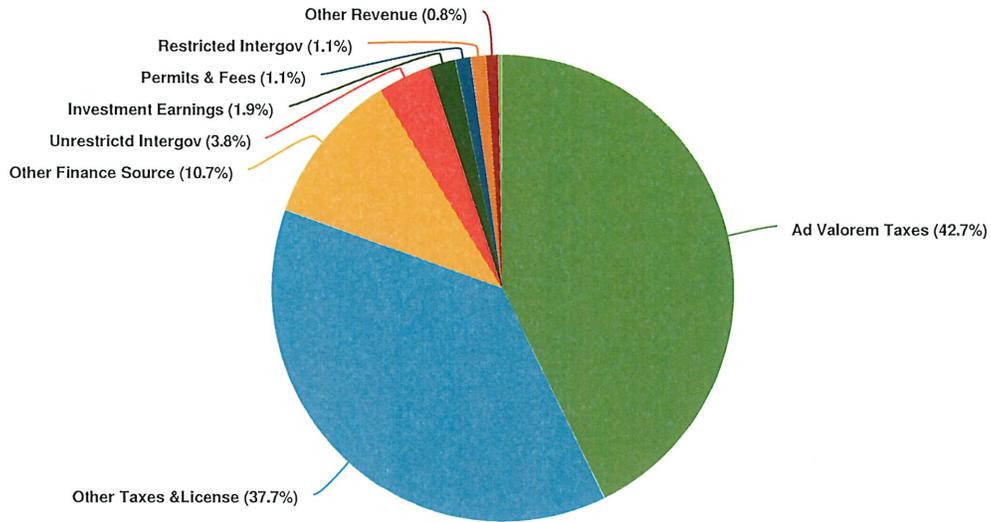
\$26,995,389 **\$2,164,350**
 (8.72% vs. prior year)

General Fund Revenue Overview Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

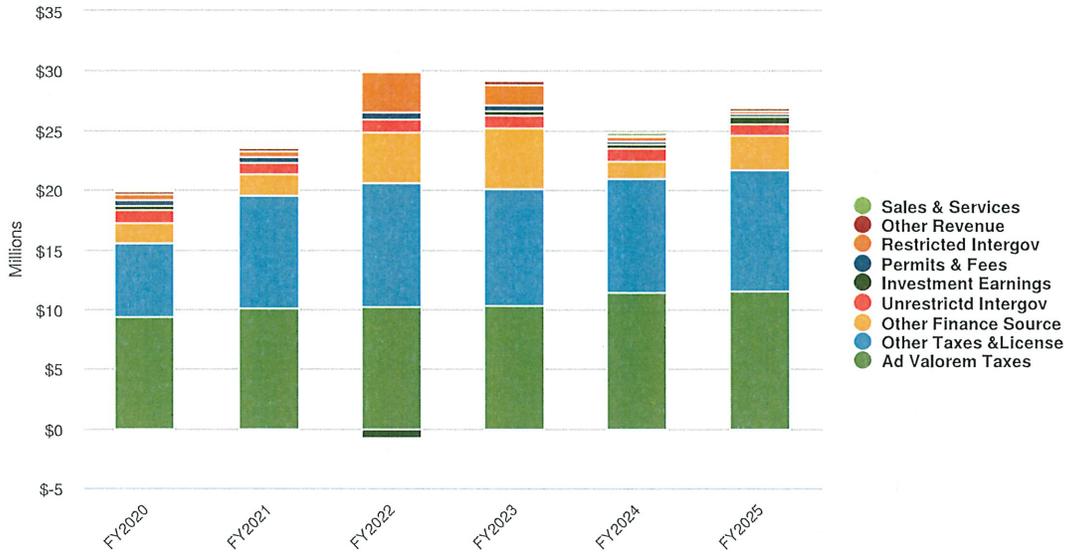


Name	FY2024 Adopted	FY2025 Adopted (General Fund)	FY2024 Adopted vs. FY2025 Adopted (General Fund) (% Change)
Revenue Source			
Ad Valorem Taxes	\$11,390,809	\$11,536,430	1.3%
Other Taxes & License	\$9,640,060	\$10,174,872	5.5%
Other Revenue	\$221,319	\$227,612	2.8%
Unrestrictd Intergov	\$1,049,500	\$1,028,500	-2%
Restricted Intergov	\$284,200	\$284,200	0%
Permits & Fees	\$278,400	\$284,600	2.2%
Sales & Services	\$171,030	\$79,750	-53.4%
Investment Earnings	\$400,000	\$500,000	25%
Other Finance Source	\$1,395,721	\$2,879,425	106.3%
Total Revenue Source:	\$24,831,039	\$26,995,389	8.7%



General Fund Revenue History

Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Revenue Source								
Ad Valorem Taxes								
TAXES - 2008	\$768	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAXES - 2009	\$768	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAXES - 2010	\$768	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAXES - 2011	\$806	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAXES - 2012	\$890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAXES - 2013	\$888	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2014	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2015	\$1,055	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2016	\$1,026	\$246	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2017	\$1,660	\$598	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2018	\$2,423	\$1,997	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2019	\$8,293	\$2,092	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2020	\$16,429	\$3,353	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2020 - Municipal Service District	\$671	\$7,267	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2021	\$9,252,638	\$14,549	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2021 - Municipal Service District	\$494,040	\$8,815	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2022	\$0	\$9,387,778	\$0	\$0	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Taxes 2022 - Municipal Service District	\$0	\$504,669	\$0	\$0	\$0	\$0	\$0	\$0
Taxes 2023	\$0	\$0	\$10,855,756	\$10,855,756	\$10,561,236	\$0	\$0	\$0
Taxes 2023 - Municipal Service District	\$0	\$0	\$497,053	\$497,053	\$505,240	\$0	\$0	\$0
Taxes 2024	\$0	\$0	\$0	\$0	\$0	\$10,855,756	\$10,560,194	\$10,560,194
Taxes 2024 - Municipal Service District	\$0	\$0	\$0	\$0	\$0	\$497,053	\$509,592	\$509,592
Taxes-Prior Years	\$0	\$0	\$30,000	\$30,000	\$20,000	\$30,000	\$20,000	\$20,000
Late List Fees Paid to DCSB	-\$5,303	-\$6,597	\$0	\$0	\$0	\$0	\$0	\$0
Motor Vehicle Property Tax	\$370,660	\$400,049	\$0	\$0	\$431,894	\$0	\$431,894	\$431,894
Motor Vehicle Property Tax - Municipal Service District	\$834	\$1,837	\$0	\$0	\$1,750	\$0	\$1,750	\$1,750
Taxes Penalties & Interest	\$23,995	\$17,428	\$8,000	\$8,000	\$12,000	\$8,000	\$12,000	\$12,000
Taxes Penalties & Interest - Municipal Service District	\$341	\$3,634	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
Total Ad Valorem Taxes:	\$10,174,622	\$10,347,717	\$11,390,809	\$11,390,809	\$11,533,120	\$11,390,809	\$11,536,430	\$11,536,430
Other Taxes & License								
Privilege License 2020	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Privilege License 2021	\$180	\$30	\$0	\$0	\$0	\$0	\$0	\$0
Privilege License 2022	\$1,620	\$30	\$0	\$0	\$0	\$0	\$0	\$0
Privilege License 2023	\$0	\$1,568	\$0	\$0	\$0	\$0	\$0	\$0
Privilege License 2024	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0
Business License-Penalties	\$53	\$15	\$0	\$0	\$0	\$0	\$0	\$0
Business Registration Fee	\$6,100	\$5,550	\$6,500	\$6,500	\$4,000	\$6,500	\$4,000	\$4,000
Privilege Licenses-Current Yr	\$0	\$0	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0
1/2% Local Sales Tx-Article 40	\$485,688	\$519,872	\$535,795	\$535,795	\$531,151	\$572,283	\$584,202	\$584,202
1/2% Local Sales Tx-Article 42	\$1,043,581	\$1,068,667	\$1,111,555	\$1,111,555	\$1,092,453	\$1,187,253	\$1,203,275	\$1,203,275



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
1% Local Sales Tax	\$2,332,088	\$2,425,167	\$2,366,256	\$2,366,256	\$2,287,443	\$2,527,401	\$2,519,698	\$2,519,698
1/2% Local Sales Tax - Art 44	\$2	-\$99	\$0	\$0	\$0	\$0	\$0	\$0
Local Sales Tax - MSD - Municipal Service District	\$224,735	\$213,913	\$213,912	\$213,912	\$206,712	\$226,360	\$205,318	\$205,318
3% Occupancy Tax	\$4,587,045	\$4,443,839	\$4,499,242	\$4,499,242	\$4,486,103	\$4,565,503	\$4,728,079	\$4,728,079
Land Transfer Tax	\$1,778,083	\$1,065,462	\$900,000	\$900,000	\$900,000	\$900,000	\$925,000	\$925,000
SW Disposal Tax Dist	\$5,786	\$6,273	\$5,300	\$5,300	\$6,100	\$5,300	\$5,300	\$5,300
Total Other Taxes & License:	\$10,464,975	\$9,750,361	\$9,640,060	\$9,640,060	\$9,513,962	\$9,992,100	\$10,174,872	\$10,174,872
Other Revenue								
DARE EMS FUEL	\$0	\$10,032	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$50,775	\$54,412	\$40,000	\$47,000	\$50,000	\$40,000	\$40,000	\$40,000
Cash Drawer Short/Over	-\$22	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Discounts on Purchases	\$2,230	\$3,020	\$3,000	\$3,000	\$2,700	\$3,000	\$2,500	\$2,500
Rental Income	\$1,301	\$6,907	\$4,300	\$4,300	\$112	\$4,300	\$112	\$112
Rental Income - Communications	\$132,756	\$162,310	\$174,019	\$174,019	\$179,853	\$174,019	\$185,000	\$185,000
Contributions	\$1,332	\$1,084	\$0	\$600	\$0	\$0	\$0	\$0
Insurance Proceeds	\$14,028	\$32,974	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Revenue:	\$202,401	\$270,738	\$221,319	\$228,919	\$232,665	\$221,319	\$227,612	\$227,612
Unrestricted Intergov								
Utilities Franchise Tax	\$759,582	\$802,907	\$757,500	\$757,500	\$757,500	\$757,500	\$757,500	\$757,500
Excise Tax - Natural Gas	\$5,492	\$11,748	\$9,000	\$9,000	\$7,000	\$9,000	\$7,000	\$7,000
Sales Tax - Telecom Services	\$35,070	\$34,882	\$35,000	\$35,000	\$32,000	\$35,000	\$30,000	\$30,000
Sales Tax - Video Programming	\$146,133	\$142,162	\$139,000	\$139,000	\$130,000	\$139,000	\$125,000	\$125,000
PEG Channel Support	\$25,975	\$25,600	\$0	\$0	\$25,000	\$0	\$0	\$0
Wine and Beer Tax	\$30,457	\$35,266	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
ABC Net Revenues Tax	\$30,779	\$28,808	\$29,000	\$29,000	\$31,315	\$29,000	\$29,000	\$29,000
Mixed Beverage Tax	\$53,637	\$52,732	\$50,000	\$50,000	\$53,944	\$50,000	\$50,000	\$50,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Total Unrestricted Intergov:	\$1,087,125	\$1,134,105	\$1,049,500	\$1,049,500	\$1,066,759	\$1,049,500	\$1,028,500	\$1,028,500
Restricted Intergov								
Powell Bill Allocation	\$275,526	\$275,549	\$272,000	\$272,000	\$304,795	\$272,000	\$272,000	\$272,000
Drug Enforcement Reimbursement	\$4,384	\$7,121	\$0	\$0	\$6,000	\$0	\$0	\$0
Grant - Shoreline Management C	\$95,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Body Armor Grant USDOJ	\$0	\$3,320	\$0	\$1,850	\$0	\$0	\$0	\$0
Asset Forfeiture Funds - US Ma	\$0	\$14,869	\$0	\$0	\$0	\$0	\$0	\$0
Gov't Access Channels Grant - Gov't Access Channels Grant	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	\$0
NCDEQ-Soundside Grant	\$63,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRANT - DCTB - Meekins	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
AFG - Radios	\$0	\$218,349	\$0	\$0	\$11,060	\$0	\$0	\$0
NCLM safety grant	\$2,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant - STRaP H'way Commission	\$0	\$258,458	\$0	\$4,188	\$4,188	\$0	\$0	\$0
Grant - DCVB - 158 Sidewalk	\$0	\$0	\$0	\$0	\$177,000	\$0	\$0	\$0
Grant - OB Forever - Sidewalk	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0
Grant - DCTB - Fireworks	\$16,250	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200
NCLM Wellness Grant	\$2,500	\$2,500	\$0	\$0	\$2,500	\$0	\$0	\$0
FEMA - Hurricane Michael 2018	\$0	\$0	\$0	\$0	\$1,623	\$0	\$0	\$0
FEMA - Hurricane Dorian 2019	\$2,897,079	\$697,228	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Intergov:	\$3,361,333	\$1,694,594	\$284,200	\$295,238	\$549,366	\$284,200	\$284,200	\$284,200
Permits & Fees								
Building Permits	\$549,917	\$427,223	\$250,000	\$250,000	\$328,717	\$250,000	\$250,000	\$250,000
Occupancy Permits & Fees	\$4,250	\$4,400	\$2,500	\$2,500	\$4,500	\$2,500	\$2,500	\$2,500
Site Plan Review Fees	\$67,082	\$21,555	\$20,000	\$20,000	\$40,000	\$20,000	\$25,000	\$25,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Other Planning Fees	\$8,062	\$4,434	\$4,000	\$4,000	\$6,000	\$4,000	\$4,000	\$4,000
CAMA I & E Payments	\$4,860	\$2,635	\$1,500	\$1,500	\$2,100	\$1,500	\$2,000	\$2,000
Homeowner Recovery Fees	\$80	\$70	\$100	\$100	\$50	\$100	\$50	\$50
Taxi Ordinance Fees	\$120	\$75	\$300	\$300	\$50	\$300	\$50	\$50
ENCROACHMENT FEE	\$0	\$0	\$0	\$0	\$6,410	\$0	\$1,000	\$1,000
Total Permits & Fees:	\$634,371	\$460,393	\$278,400	\$278,400	\$387,827	\$278,400	\$284,600	\$284,600
Sales & Services								
Animal Control-Board & Adopt	\$2,660	\$3,200	\$2,000	\$2,000	\$2,200	\$2,000	\$2,000	\$2,000
Dog Licenses	\$630	\$613	\$1,000	\$1,000	\$750	\$1,000	\$750	\$750
Rabies Vaccination Fees	\$98	\$140	\$150	\$150	\$100	\$150	\$100	\$100
Court Cost & Fees	\$2,948	\$1,789	\$3,200	\$3,200	\$1,200	\$3,200	\$1,200	\$1,200
Buy Gold App Fees	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0
Finger Print Fees	\$390	\$1,110	\$1,000	\$1,000	\$700	\$1,000	\$700	\$700
Rollout Container Sales	\$33,983	\$30,479	\$50,000	\$50,000	\$25,000	\$50,000	\$25,000	\$25,000
Dumpster Sales	\$58,813	\$67,423	\$113,680	\$113,680	\$75,000	\$113,680	\$50,000	\$50,000
Cookbook Sales	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sales & Services:	\$99,703	\$104,895	\$171,030	\$171,030	\$104,950	\$171,030	\$79,750	\$79,750
Investment Earnings								
Interest Income	\$84,486	\$659,506	\$400,000	\$400,000	\$700,000	\$275,000	\$500,000	\$500,000
Unrealized gain/loss	-\$878,506	-\$261,517	\$0	\$0	\$0	\$0	\$0	\$0
Total Investment Earnings:	-\$794,020	\$397,990	\$400,000	\$400,000	\$700,000	\$275,000	\$500,000	\$500,000
Other Finance Source								
PROCEEDS FROM SALE OF LAND	\$1,504,525	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Fixed Assets	\$19,921	\$109,665	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Lease Proceeds	\$1,367,448	\$2,054,744	\$0	\$2,018,473	\$2,018,473	\$0	\$0	\$0
Other financing source	\$233,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
GASB 87 Lease Financing	\$47,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GASB 96 SBITA Financing	\$0	\$22,390	\$0	\$0	\$0	\$0	\$0	\$0
Contribution from Water Fund	\$467,076	\$533,020	\$522,674	\$522,674	\$522,674	\$522,674	\$585,151	\$585,151
Transfer from Capital Project	\$533,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Spec. Rev. Fund	\$0	\$2,363,588	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Appr-Undesignated	\$0	\$0	\$853,047	\$3,354,127	\$1,898,822	\$1,779,325	\$2,215,464	\$2,274,274
Fund Balance Appr-Encumbrances	\$0	\$0	\$0	\$2,914,095	\$2,914,095	\$0	\$0	\$0
Fund Bal Appr-Street Reserve	\$0	\$0	\$0	\$177,333	\$0	\$0	\$0	\$0
Fund Bal Appr-Powell Bill	\$0	\$0	\$0	\$57,403	\$0	\$0	\$0	\$0
Total Other Finance Source:	\$4,173,955	\$5,088,807	\$1,395,721	\$9,064,105	\$7,374,064	\$2,321,999	\$2,820,615	\$2,879,425
Total Revenue Source:	\$29,404,465	\$29,249,600	\$24,831,039	\$32,518,061	\$31,462,713	\$25,984,357	\$26,936,579	\$26,995,389



Major Revenue Sources Summary

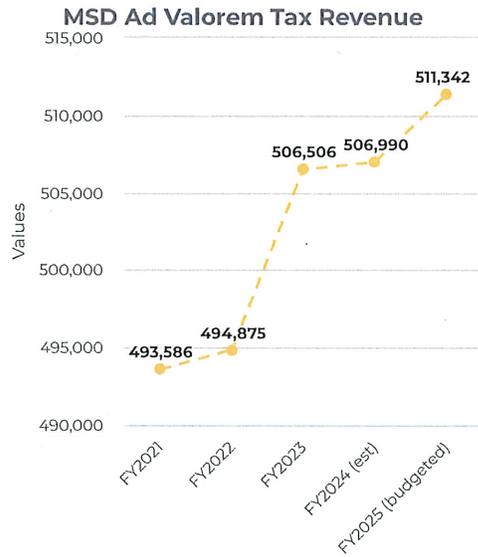
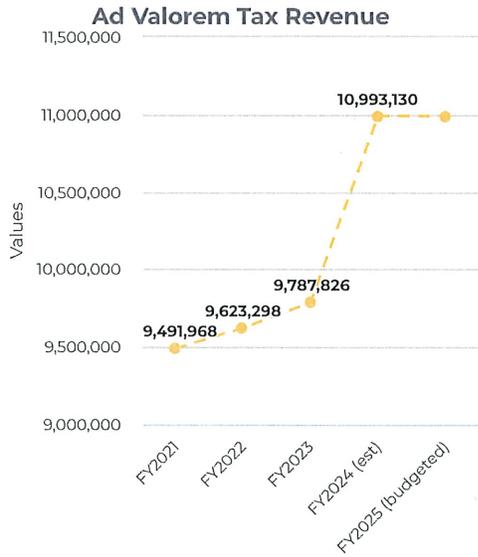
\$26,995,389 **\$2,164,350**
 (8.72% vs. prior year)

Ad Valorem (Property) Taxes

Ad valorem taxes are a tax on real and personal property based on the value of the property. Real property includes land, buildings, and items permanently affixed to the land or buildings. Personal property includes vehicles, boats, trailers, aircraft, and business personal property. The assessed value, determined by Dare County, is subject to the property tax rate levied by the Board of Commissioners per \$100 of value.

Town-wide ad valorem tax revenues are based on a recommended tax rate of \$0.3550 per \$100 of assessed value. For FY 2025, this equals \$10,992,088 in General Fund revenues. In the General Fund, one cent on the tax rate generates approximately \$313,133.

The Town also levies an additional \$0.2400 per \$100 of assessed value for properties located within the Municipal Service District (MSD). This additional tax is levied for the purpose of beach erosion and flood and hurricane protection works. For FY 2025, this equals \$511,342 in MSD tax revenue.

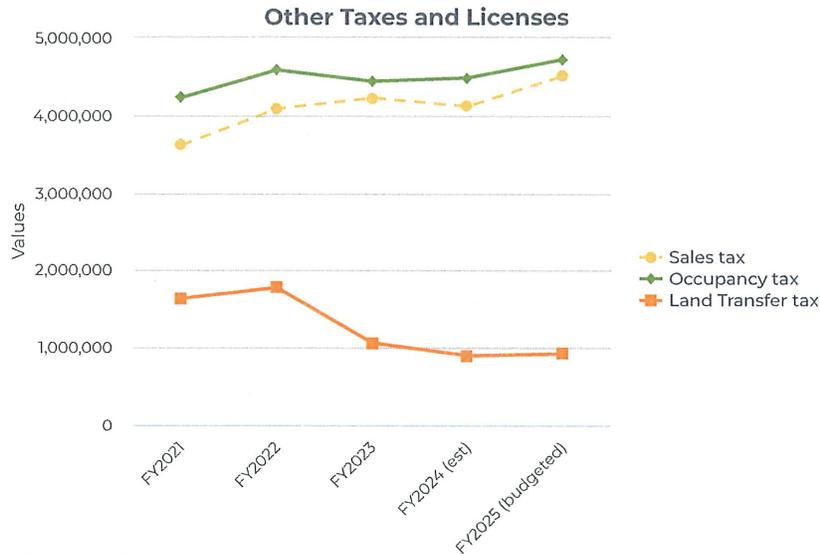


Other Taxes and Licenses

Other taxes and licenses are another major source of revenue for the Town. These revenues mainly consist of local options sales taxes, occupancy tax, and land transfer tax. Dare County distributes these taxes using a formula based on the Town's percentage of the total county-wide levy.

Forecasting these revenues is always challenging as they are significantly impacted by the economy, making them a volatile revenue source. Several outside sources are considered when projecting these revenues including the NC League of Municipalities, Dare County, the Outer Banks Visitors Bureau, and other local municipalities. Trend analysis is also used in these projections.

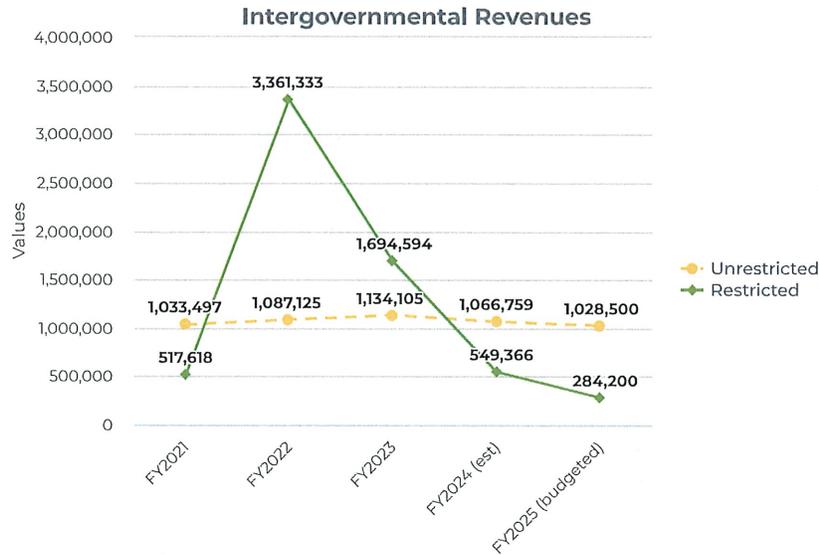
Trend analysis has been especially difficult in recent years after experiencing unprecedented periods of growth during the COVID-19 pandemic. However, this growth significantly slowed in FY 2022-23. While sales and occupancy taxes remained consistent with a 3.5% increase and a 3.1% decrease respectively in FY 2022-23, land transfer taxes decreased 40.1%. Sales and occupancy tax collections are expected to continue to see minimal growth of approximately 1.5% in FY 2024-25. In addition, the levy share percentage is expected to increase .72% for sales taxes and 1.04% for occupancy taxes due to the property tax increase in FY 2023-24. The significant decrease in land transfer taxes can be directly tied to higher interest rates. With interest rates expected to remain high, land transfer tax collections are expected to remain at FY 2023-24 levels. The slight increase budgeted is due to the increase in the Town's levy share percentage.



Intergovernmental Revenues

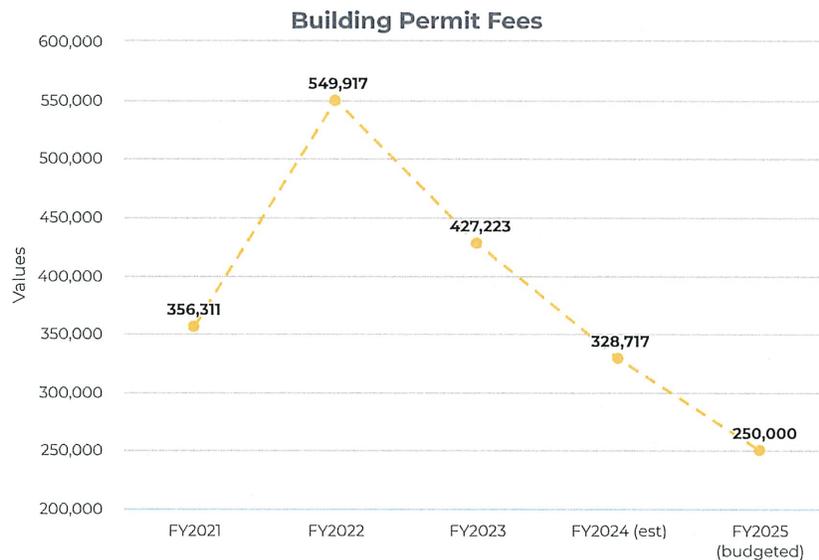
Intergovernmental revenue includes all revenues from federal, state, and other local government sources. These funds can be in the form of grants, shared revenues, and payments in lieu of taxes. They can be received for general financial assistance or restricted for a particular purpose.

- o Unrestricted: These revenues may be used for any legal purpose appropriate to the Town. They include Utilities Franchise Tax, Natural Gas Excise Tax, Telecommunication Sales Tax, Video Programming Tax, and Alcoholic Beverages Tax. Because these are generally stable revenue sources, they are budgeted to remain at similar levels as the FY 2024 budget, with minor decreases in Telecommunication and Video Programming Sales Taxes.
- o Restricted: These revenues are restricted for a particular purpose. The only restricted intergovernmental revenues budgeted in FY 2025 are the Powell bill allocation and Dare County Visitor's Bureau Fireworks grant, both budgeted to be the same as FY 2024 budgeted amounts.



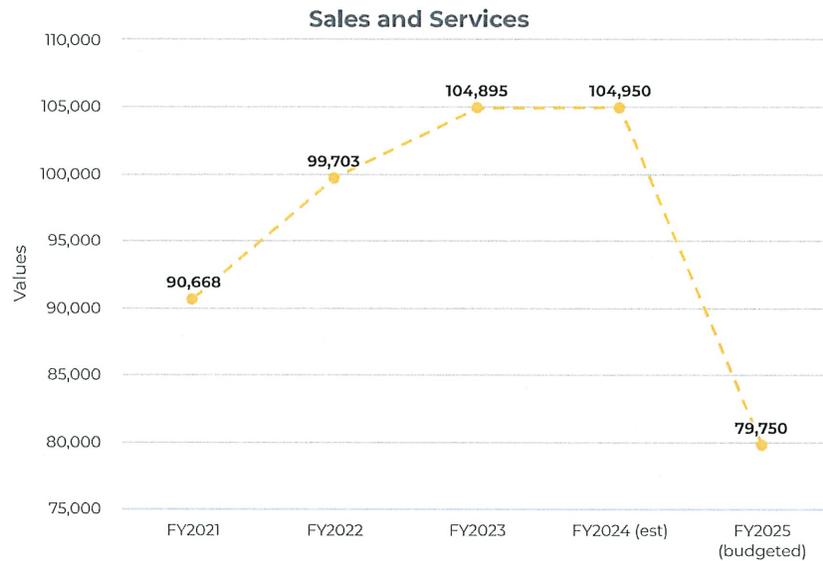
Permits and Fees

This category predominantly consists of building permit fees. As building permit fees are highly dependent on economic conditions, trend analysis and economic factors are considered when projecting these revenues. Budgeted building permit fees remain at FY 2024 budgeted levels.



Sales and Services

Sales and service revenues consist predominantly of trash can and dumpster sales. After seeing a spike in sales during the COVID-19 pandemic, these revenues are expected to return to pre-pandemic levels.



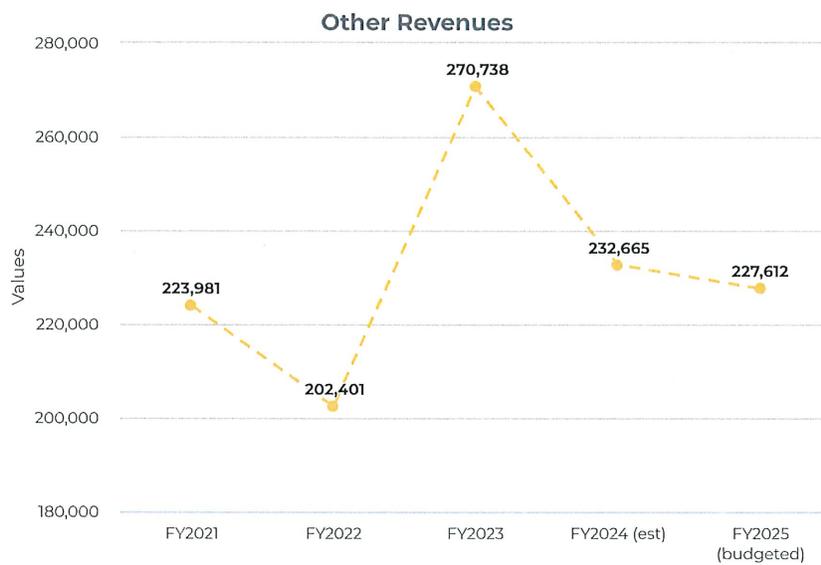
Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust and other allowable investments. While interest rates remain high, the anticipated decrease in interest rates is reflected in the decrease in investment income budgeted in FY2025.



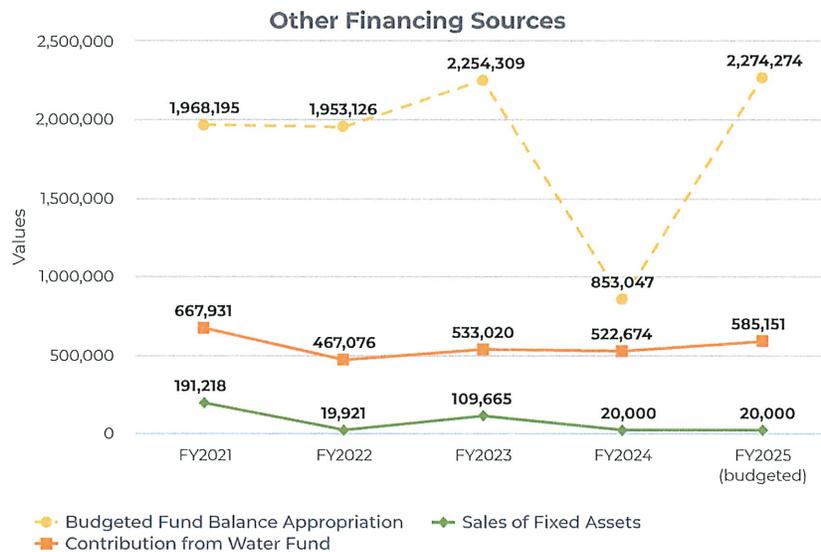
Other Revenues

This category includes rents, contributions, and other revenues that do not easily fit into other categories. This stable revenue source is budgeted for only minor decreases from FY2024.



Other Financing Sources

Budgeted Other Financing Sources include the sale of fixed assets, the Water Fund cost allocation, and fund balance appropriations. The bulk of Other Financing Sources budgeted in FY2025 is the fund balance appropriation, consistent with the past several budgets.



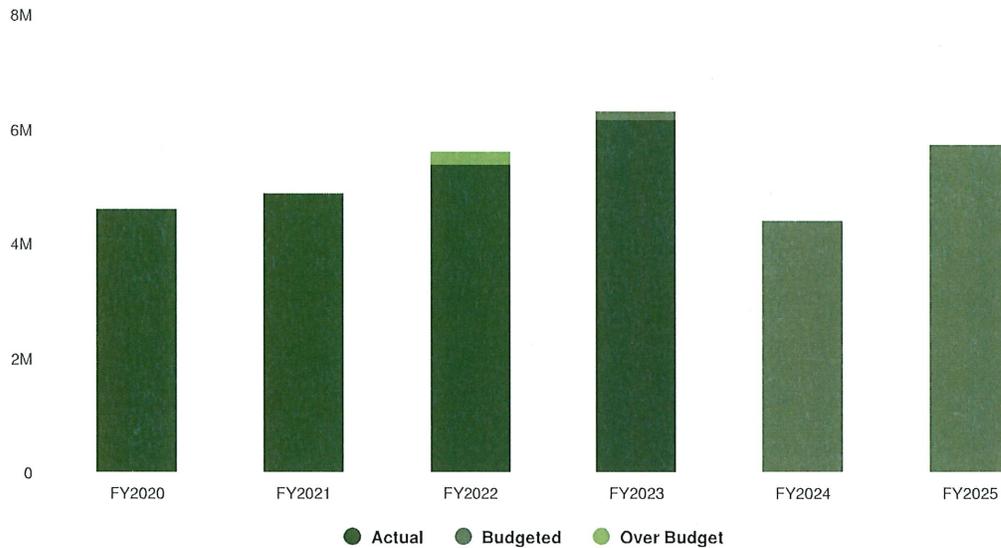
Water Fund Revenue Highlights

- Water rates are increasing 4% to cover operating costs and waterline and system improvements that are associated with the updated Water System Master Plan.
- Water Tap Fees are adopted per the Water System Master Plan and are based on the cost of materials and installation.
- Includes an \$18,750 repayment from the Wastewater Fund.

Water Fund Revenue Overview Summary

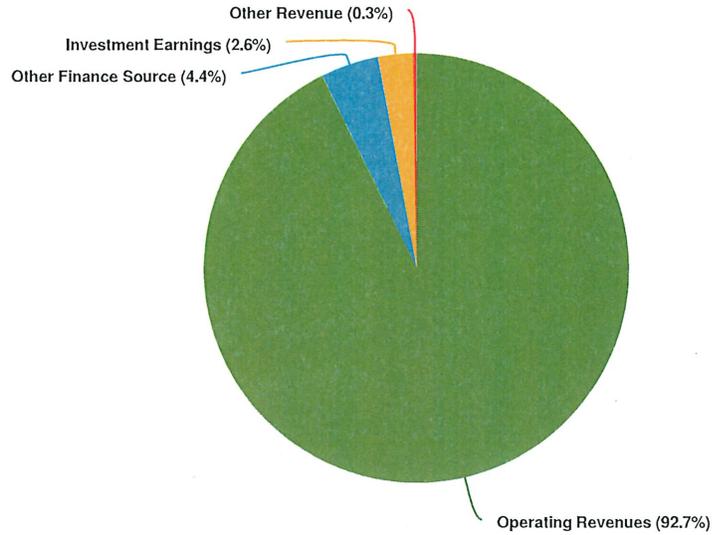
\$5,727,118 **\$1,325,260**
(30.11% vs. prior year)

Water Fund Revenue Overview Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

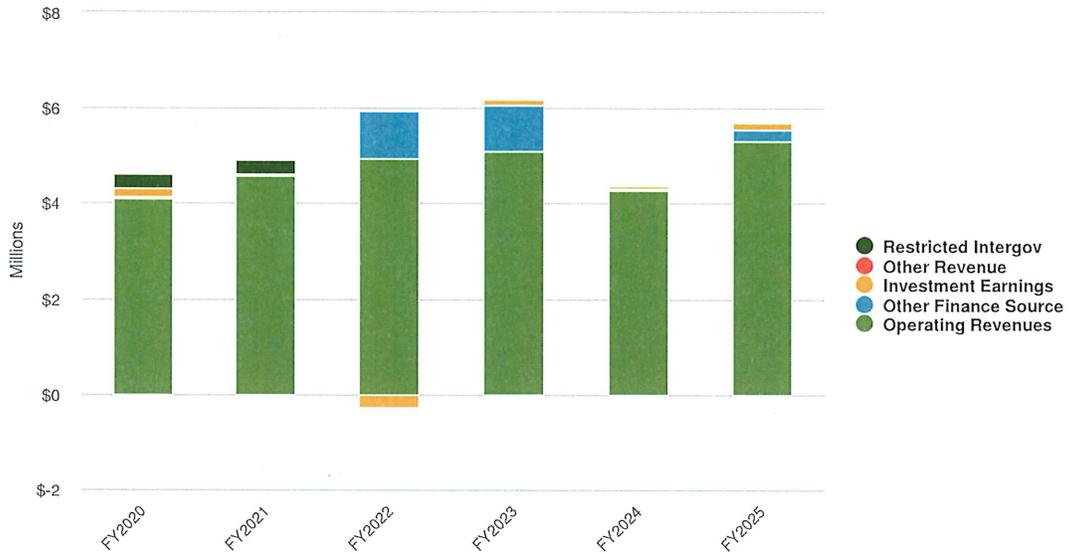


Name	FY2024 Adopted	FY2025 Adopted (Water Fund)	FY2024 Adopted vs. FY2025 Adopted (Water Fund) (% Change)
Revenue Source			
Operating Revenues	\$4,292,608	\$5,309,678	23.7%
Other Revenue	\$15,500	\$15,500	0%
Investment Earnings	\$75,000	\$150,000	100%
Other Finance Source	\$18,750	\$251,940	1,243.7%
Total Revenue Source:	\$4,401,858	\$5,727,118	30.1%



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Revenue Source								
Operating Revenues								
Utility Charges	\$4,778,602	\$4,938,535	\$4,222,608	\$4,222,608	\$5,111,881	\$5,605,815	\$5,239,678	\$5,239,678
Taps & Connections	\$129,825	\$118,007	\$50,000	\$50,000	\$60,000	\$50,000	\$50,000	\$50,000
Utilities Penalties & Interest	\$35,435	\$33,857	\$20,000	\$20,000	\$40,000	\$20,000	\$20,000	\$20,000
Total Operating Revenues:	\$4,943,862	\$5,090,399	\$4,292,608	\$4,292,608	\$5,211,881	\$5,675,815	\$5,309,678	\$5,309,678
Other Revenue								
Miscellaneous Revenues	\$25,426	\$23,751	\$15,500	\$15,500	\$25,000	\$15,500	\$15,500	\$15,500
Utilities over/short write off	-\$46,907	-\$51,248	\$0	\$0	\$0	\$0	\$0	\$0
Discounts on Purchases	\$32	\$104	\$0	\$0	\$75	\$0	\$0	\$0
Total Other Revenue:	-\$21,449	-\$27,392	\$15,500	\$15,500	\$25,075	\$15,500	\$15,500	\$15,500
Investment Earnings								
Interest Income	\$30,583	\$245,991	\$75,000	\$75,000	\$250,000	\$75,000	\$150,000	\$150,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Unrealized gain/loss	-\$322,995	-\$124,809	\$0	\$0	\$0	\$0	\$0	\$0
Total Investment Earnings:	-\$292,412	\$121,182	\$75,000	\$75,000	\$250,000	\$75,000	\$150,000	\$150,000
Other Finance Source								
Wastewater Debt Payments	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750
GASB 87 Lease Financing	\$0	\$13,550	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Appr-Encumbrances	\$0	\$0	\$0	\$1,152,076	\$1,152,076	\$0	\$0	\$0
Retained Earnings Appropriated	\$0	\$0	\$0	\$1,936,269	\$555,335	\$465,313	\$225,875	\$233,190
Transfer from CRF	\$972,300	\$946,962	\$0	\$692,426	\$692,426	\$0	\$0	\$0
Total Other Finance Source:	\$991,050	\$979,262	\$18,750	\$3,799,521	\$2,418,587	\$484,063	\$244,625	\$251,940
Total Revenue Source:	\$5,621,051	\$6,163,451	\$4,401,858	\$8,182,629	\$7,905,543	\$6,250,378	\$5,719,803	\$5,727,118

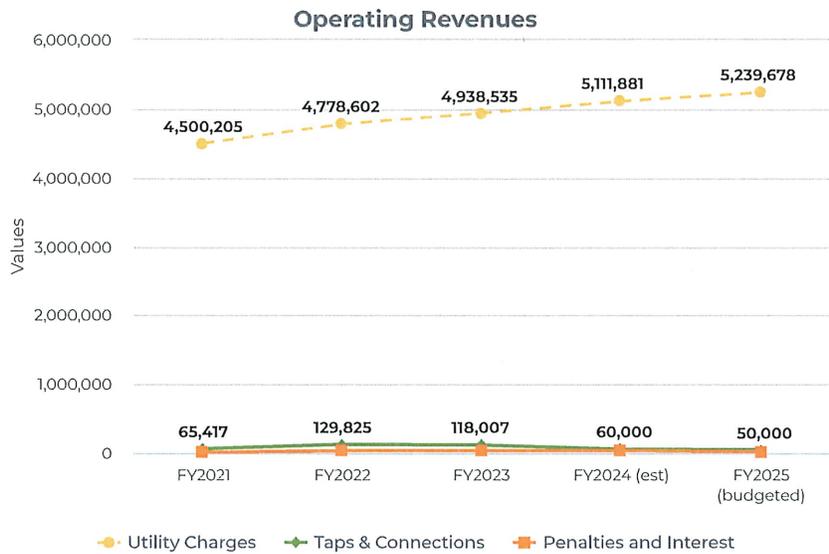


Water Fund Major Revenue Sources Summary

\$5,727,118 **\$1,325,260**
 (30.11% vs. prior year)

Operating Revenues

The vast majority of revenues in the Water Fund come from utility charges. Utility charges are budgeted to increase 4% as outlined in the Water System Master Plan. Other operating revenues include tap and connection fees and penalties and interest. Budgeted amounts for these revenue streams remain the same as FY2024 levels.



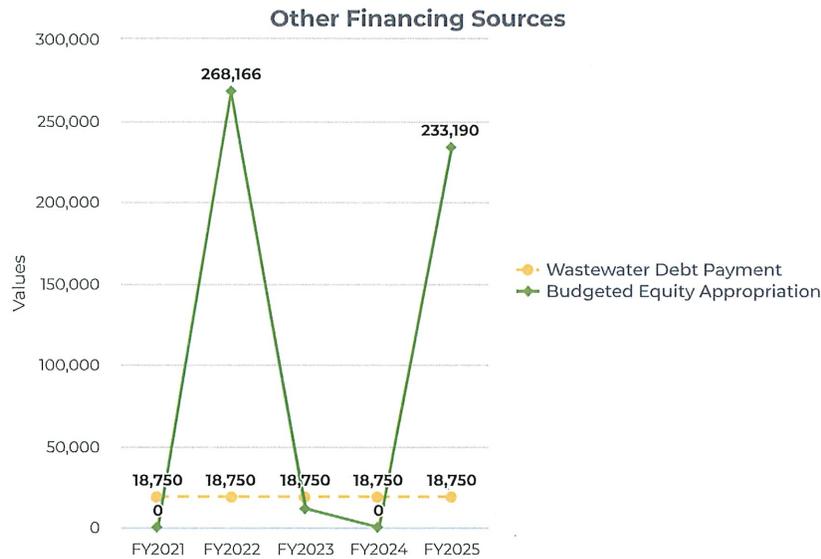
Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust and other allowable investments. While interest rates remain high, the projected decrease in interest rates is reflected in the decrease in investment income budgeted in FY2025.



Other Finance Sources

Budgeted Other Financing Sources include fund equity appropriations and the annual wastewater debt payment. While the annual debt payment remains \$18,750 each year, the fund equity appropriation fluctuates greatly depending on other budgeted revenues and expenses.



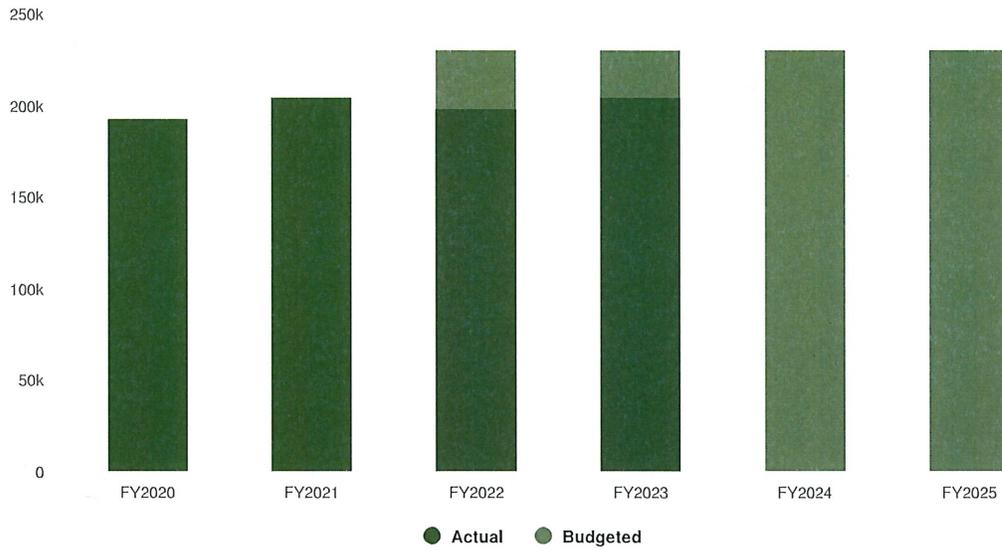
Wastewater Fund Revenue Highlights

- o Maintains current rate structure of base charge as outlined in the Wastewater Fund Capital Improvement Plan.

Wastewater Fund Revenue Overview Summary

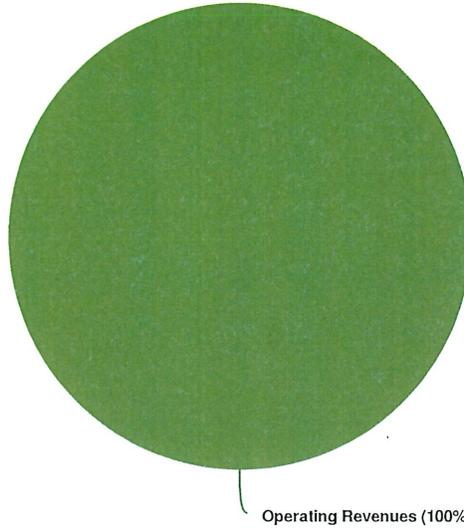
\$230,660 \$0
(0.00% vs. prior year)

Wastewater Fund Revenue Overview Proposed and Historical Budget vs. Actual



Revenues by Source

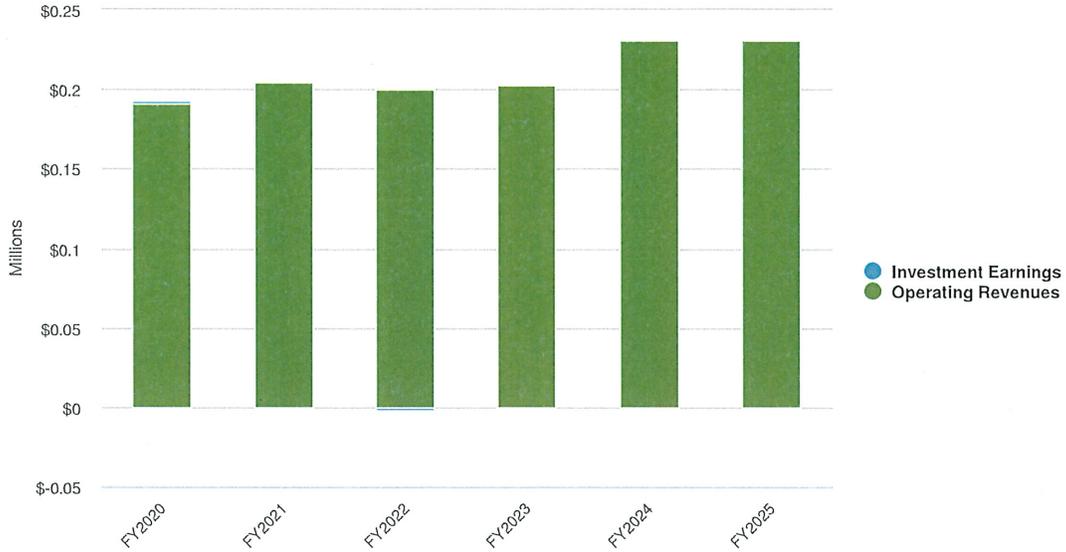
Projected 2025 Revenues by Source



Name	FY2024 Adopted	FY2025 Adopted (Wastewater Fund)	FY2024 Adopted vs. FY2025 Adopted (Wastewater Fund) (% Change)
Revenue Source			
Operating Revenues	\$230,660	\$230,660	0%
Total Revenue Source:	\$230,660	\$230,660	0%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Wastewater Fund)	FY2025 Manager Rec (Wastewater Fund)	FY2025 Adopted (Wastewater Fund)
Revenue Source								
Operating Revenues								
Taps & Connections	\$3,000	\$0	\$6,570	\$6,570	\$0	\$6,570	\$6,570	\$6,570
Utilities Penalties & Interest	\$1,515	\$1,499	\$2,500	\$2,500	\$1,750	\$2,500	\$2,500	\$2,500
Charge for Wastewater	\$195,299	\$201,103	\$221,590	\$221,590	\$190,000	\$221,590	\$221,590	\$221,590
Total Operating Revenues:	\$199,814	\$202,602	\$230,660	\$230,660	\$191,750	\$230,660	\$230,660	\$230,660
Investment Earnings								
Interest Income	\$253	\$1,836	\$0	\$0	\$1,750	\$0	\$0	\$0
Unrealized gain/loss	-\$2,078	-\$330	\$0	\$0	\$0	\$0	\$0	\$0
Total Investment Earnings:	-\$1,825	\$1,506	\$0	\$0	\$1,750	\$0	\$0	\$0
Other Finance Source								



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Wastewater Fund)	FY2025 Manager Rec (Wastewater Fund)	FY2025 Adopted (Wastewater Fund)
Fund Balance Appr-Encumbrances	\$0	\$0	\$0	\$887	\$0	\$0	\$0	\$0
Total Other Finance Source:	\$0	\$0	\$0	\$887	\$0	\$0	\$0	\$0
Total Revenue Source:	\$197,989	\$204,108	\$230,660	\$231,547	\$193,500	\$230,660	\$230,660	\$230,660

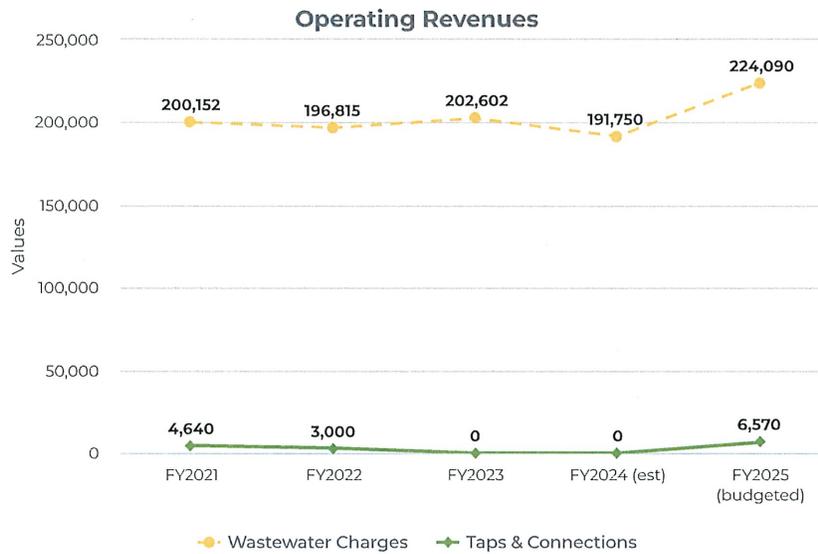


Wastewater Fund Major Revenue Sources Summary

\$230,660 \$0
(0.00% vs. prior year)

Operating Revenues

All Wastewater Fund revenues come from operating revenues, with the vast majority generated from utility charges. Rates charged for wastewater services remain unchanged. Other operating revenues include tap and connection fees and penalties and interest, both of which are budgeted to remain at FY 2023-24 budgeted levels.



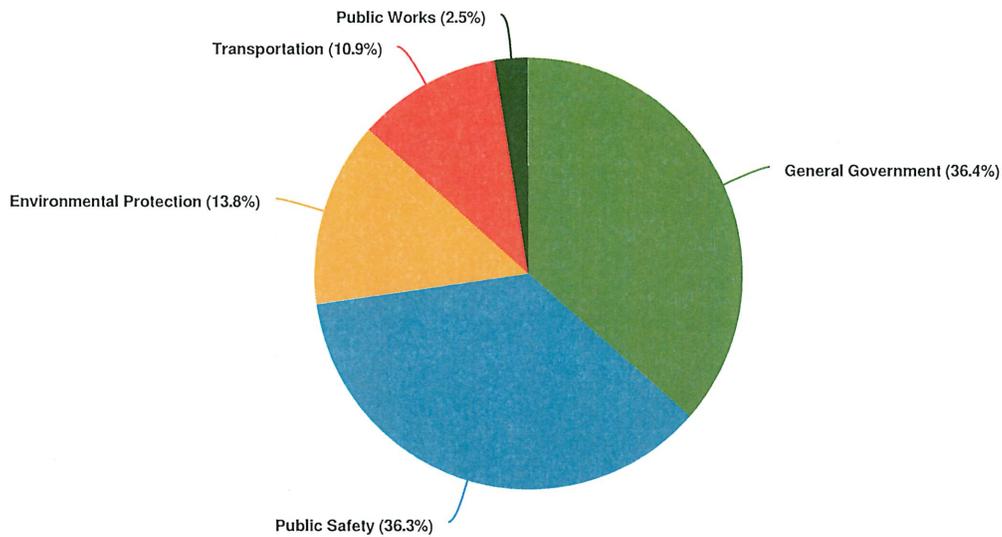
EXPENDITURES BY DEPARTMENT



General Fund

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expenditures								
General Government								
Administration	\$1,177,366	\$1,242,050	\$1,495,457	\$1,538,660	\$1,455,586	\$1,521,785	\$1,562,354	\$1,567,358
Building and Grounds	\$3,226,032	\$2,651,463	\$2,825,516	\$3,150,129	\$2,949,165	\$3,061,083	\$3,277,565	\$3,280,334
Beach Nourishment	\$1,081,033	\$3,884,472	\$1,147,036	\$1,173,019	\$1,142,480	\$1,148,161	\$809,940	\$809,940
Finance & Taxes	\$1,562,256	\$1,675,402	\$1,976,394	\$1,976,394	\$1,869,523	\$2,216,756	\$2,300,727	\$2,304,418
Management Information Service	\$386,848	\$448,138	\$574,424	\$602,744	\$585,126	\$493,771	\$523,186	\$523,692
Planning & Development	\$925,779	\$1,031,657	\$1,276,164	\$1,384,405	\$1,338,035	\$1,285,945	\$1,345,209	\$1,350,216
Total General Government:	\$8,359,314	\$10,933,183	\$9,294,991	\$9,825,352	\$9,339,915	\$9,727,501	\$9,818,980	\$9,835,958

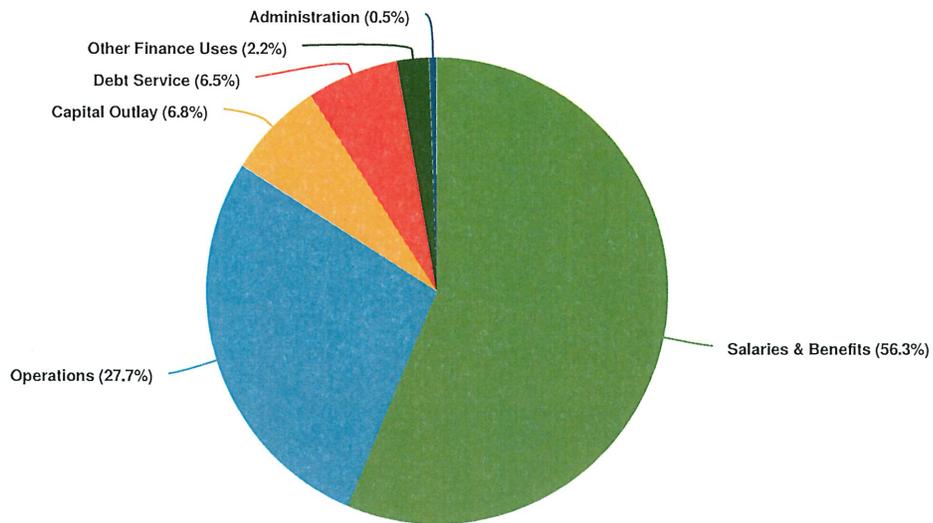


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Public Safety								
Police	\$4,236,426	\$4,272,872	\$4,768,871	\$5,294,496	\$5,004,925	\$4,950,590	\$5,062,570	\$5,079,590
Animal Control	\$173,822	\$191,238	\$209,818	\$209,818	\$206,337	\$220,962	\$230,470	\$231,328
Fire	\$2,626,652	\$3,190,317	\$3,302,540	\$4,293,472	\$4,260,157	\$3,427,300	\$3,446,757	\$3,458,777
Ocean Rescue	\$630,837	\$749,910	\$980,348	\$1,065,870	\$1,055,247	\$988,208	\$1,026,839	\$1,027,768
Total Public Safety:	\$7,667,737	\$8,404,337	\$9,261,577	\$10,863,657	\$10,526,666	\$9,587,060	\$9,766,636	\$9,797,463
Transportation								
Streets	\$2,581,512	\$3,345,309	\$1,846,443	\$5,308,226	\$5,212,469	\$2,130,552	\$2,666,993	\$2,670,019
Powell Bill	\$235,026	\$341,233	\$272,000	\$329,403	\$328,403	\$272,000	\$272,000	\$272,000
Total Transportation:	\$2,816,538	\$3,686,542	\$2,118,443	\$5,637,629	\$5,540,872	\$2,402,552	\$2,938,993	\$2,942,019
Public Works								
Fleet Maintenance	\$482,001	\$546,959	\$632,173	\$632,173	\$630,081	\$642,685	\$679,801	\$682,407
Total Public Works:	\$482,001	\$546,959	\$632,173	\$632,173	\$630,081	\$642,685	\$679,801	\$682,407
Environmental Protection								
Solid Waste	\$2,950,499	\$4,179,578	\$3,523,855	\$5,559,251	\$5,425,179	\$3,624,559	\$3,732,169	\$3,737,542
Total Environmental Protection:	\$2,950,499	\$4,179,578	\$3,523,855	\$5,559,251	\$5,425,179	\$3,624,559	\$3,732,169	\$3,737,542
Total Expenditures:	\$22,276,088	\$27,750,599	\$24,831,039	\$32,518,061	\$31,462,713	\$25,984,357	\$26,936,579	\$26,995,389

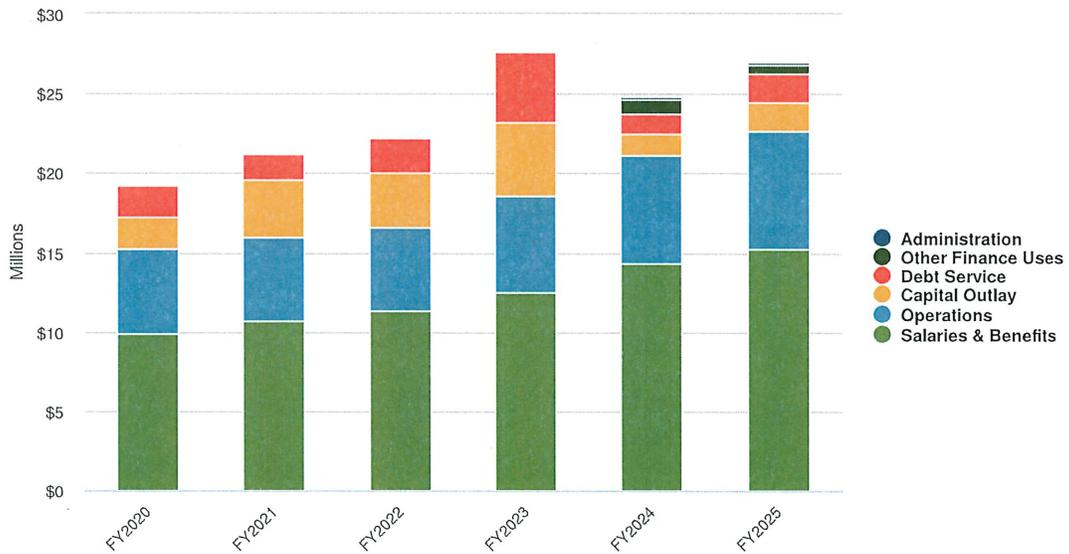


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted	FY2025 Adopted (General Fund)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salaries & Benefits	\$14,311,407	\$15,206,403	6.3%
Administration	\$152,507	\$143,028	-6.2%
Operations	\$6,844,467	\$7,467,432	9.1%
Capital Outlay	\$1,316,578	\$1,826,810	38.8%
Debt Service	\$1,270,118	\$1,751,716	37.9%
Other Finance Uses	\$935,962	\$600,000	-35.9%
Total Expense Objects:	\$24,831,039	\$26,995,389	8.7%



Administration Department

The Administration Department coordinates the actions of all departments within the Town of Kill Devil Hills in order to implement the policies of the Board of Commissioners and to ensure the Town operates efficiently and effectively. It ensures that the Town functions pursuant to all federal, state and local regulations and procedures. It handles all personnel-related issues and maintains all legal documents and public records. It is the central information center for Kill Devil Hills and ensures that citizens, visitors and employees are kept up-to-date on Town news and activities.

Goals and Objectives

Goals

To direct and coordinate the operation of the Town of Kill Devil Hills in accordance with policies established by the Board of Commissioners and to provide services that meet the needs of our citizens and visitors.

Objectives

- To promote the Town of Kill Devil Hills in a positive manner to its citizens and visitors through programs and events.
- To continue to search for ways to further involve our citizens in Town activities.
- To welcome inquiries and requests for assistance and provide friendly, pleasant, and efficient service.
- To ensure that the services provided by the Town to its citizens and visitors are cost-efficient and responsive, meeting the needs of our citizens, and are in compliance with the provisions of local ordinances and state and federal law.
- To foster and maintain an efficient, motivated workforce that strives to provide the highest level of service to our citizens and visitors.
- To develop policies and methods that enhance employment opportunities and create a desirable working environment.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Administration:				
Town Manager	N/A	1	1	1
Assistant Town Manager	25	1	1	1
Town Clerk	19	1	1	1
Administrative Assistant	11	1	1	1
Administrative Specialist	8	1	1	1
Office/Public Information Specialist	7	1	1	1
Total		6	6	6



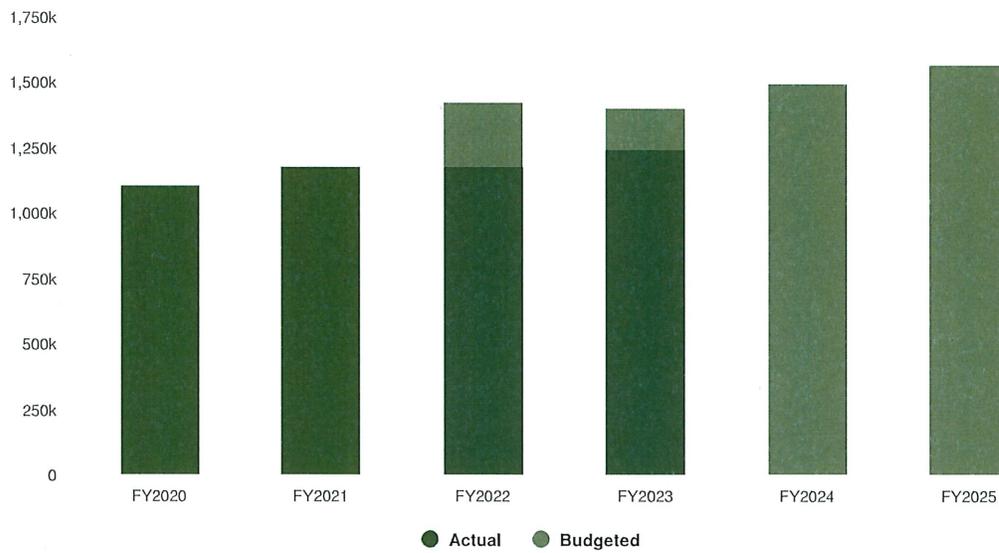
Highlights

- A 4.5% COLA is reflected departmentally.
- Includes a decrease in Worker's Compensation of 7% reflected departmentally.
- Includes necessary staff training and certifications.
- Continues funding of the Town's sponsored special events, such as:
 - July 4th fireworks
 - Christmas at Town Hall
 - Ice Cream Social
 - Trash Attack
 - Wright Lights Illumination
 - Community Appearance Commission

Expenditures Summary

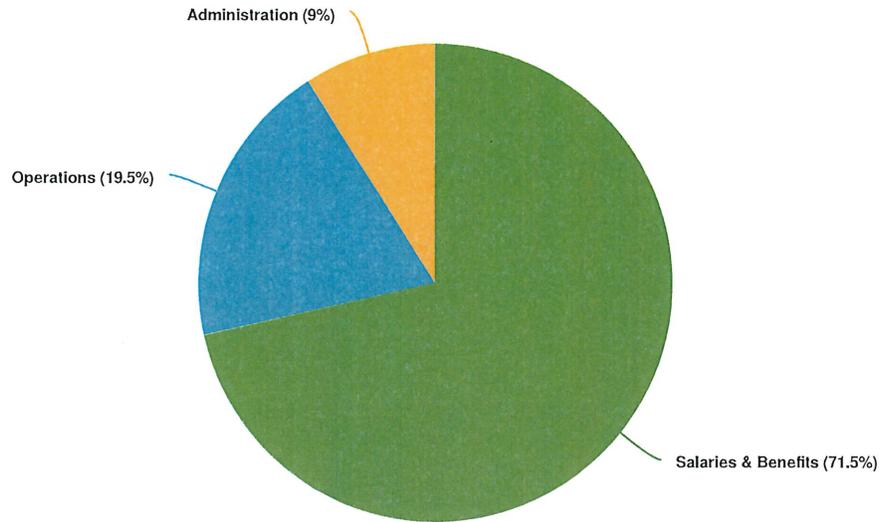
\$1,567,358 **\$71,901**
(4.81% vs. prior year)

Administration Department Proposed and Historical Budget vs. Actual

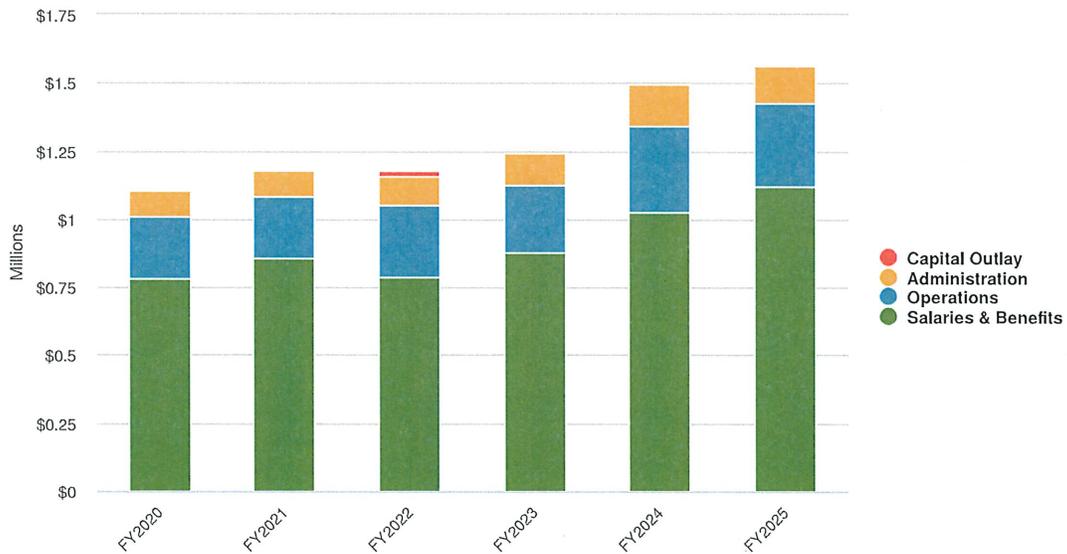


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$544,545	\$604,434	\$708,335	\$708,335	\$708,335	\$722,453	\$771,952	\$775,664
Salaries-Part Time	\$4,375	\$2,636	\$2,400	\$2,400	\$0	\$2,400	\$2,400	\$2,400
FICA Expense	\$42,763	\$46,597	\$59,696	\$59,696	\$59,696	\$61,033	\$64,918	\$65,223
Funding for Health Plan	\$106,498	\$117,340	\$124,451	\$124,451	\$124,451	\$130,805	\$129,542	\$129,542
Retirement Expense	\$62,636	\$73,864	\$93,439	\$93,439	\$93,439	\$95,260	\$107,555	\$108,062
5% 401k Nonlaw Emp Retirement	\$27,362	\$30,318	\$36,217	\$36,217	\$36,217	\$36,923	\$39,398	\$39,583
Total Salaries & Benefits:	\$788,179	\$875,189	\$1,024,538	\$1,024,538	\$1,022,138	\$1,048,874	\$1,115,766	\$1,120,474
Administration								
Mayor & Commissioners	\$48,692	\$52,344	\$56,007	\$56,007	\$54,349	\$59,369	\$58,248	\$58,528
Board Meeting Video Taping	\$2,556	\$1,820	\$8,000	\$8,000	\$2,000	\$8,000	\$8,000	\$8,000
Videographer/Editor	\$1,461	\$3,385	\$8,000	\$10,500	\$5,000	\$8,000	\$8,000	\$8,000
Videographer/Editor - Gov't Access Channels Grant	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$0	\$0
Legal Services	\$44,976	\$54,590	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Travel & Training-Board	\$175	\$1,592	\$4,500	\$4,500	\$2,000	\$4,500	\$4,500	\$4,500
Travel & Training-Attorney	\$0	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Election Costs	\$9,420	\$0	\$12,000	\$12,000	\$6,492	\$0	\$0	\$0
Total Administration:	\$107,279	\$113,731	\$150,507	\$158,007	\$134,841	\$141,869	\$140,748	\$141,028
Operations								
Professional Services	\$23,511	\$14,425	\$29,605	\$37,519	\$25,000	\$40,000	\$12,000	\$12,000
Engineering Services	\$21,638	\$12,095	\$26,000	\$26,000	\$10,000	\$26,000	\$26,000	\$26,000
Telephone	\$19,347	\$19,561	\$28,000	\$28,000	\$23,000	\$28,000	\$28,000	\$28,000
Travel & Training	\$4,345	\$16,799	\$19,000	\$19,000	\$19,000	\$19,000	\$17,000	\$17,000
Outside Maintenance & Repair	\$328	\$1,390	\$300	\$300	\$300	\$300	\$300	\$300
Fleet Maintenance	\$613	\$221	\$500	\$500	\$800	\$500	\$500	\$500
Communications	\$1,006	\$1,012	\$1,000	\$1,000	\$1,050	\$1,000	\$1,000	\$1,000
Maintenance Contracts	\$0	\$4,814	\$7,300	\$7,300	\$5,000	\$7,300	\$7,300	\$7,300
Printing	\$475	\$1,269	\$8,000	\$8,000	\$6,000	\$8,000	\$8,000	\$8,000
Equipment Rental	\$1,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$2,686	\$3,582	\$4,400	\$4,400	\$3,582	\$4,400	\$4,400	\$4,400
Copier Lease	\$5,287	\$4,379	\$6,800	\$6,800	\$5,000	\$6,800	\$6,800	\$6,800
Partnerships	\$30,000	\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Tuition Reimbursement	\$1,856	\$1,047	\$3,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000
Advertising	\$15,861	\$20,810	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Vehicle Fuel	\$349	\$563	\$712	\$712	\$600	\$712	\$628	\$628
Supplies & Materials	\$11,149	\$11,005	\$7,000	\$8,735	\$7,000	\$7,000	\$8,735	\$8,735
Supplies & Materials - Gov't Access Channels Grant	\$4,061	\$0	\$0	\$5,000	\$5,000	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - PEG Cha	\$4,692	\$597	\$3,000	\$3,000	\$500	\$3,000	\$3,000	\$3,000
Contracted Services	\$11,400	\$10,540	\$20,300	\$20,300	\$9,542	\$20,300	\$20,300	\$20,300
Contracted Services - Gov't Access Channels Grant	\$3,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services-PEG Suppor	\$26,975	\$26,600	\$1,000	\$1,000	\$26,000	\$1,000	\$1,000	\$1,000
Dues & Subscriptions	\$13,751	\$14,452	\$14,100	\$14,100	\$15,000	\$14,100	\$16,100	\$16,100
Workers Compensation	\$2,753	\$818	\$2,895	\$2,895	\$1,333	\$3,130	\$3,277	\$3,293
Miscellaneous	\$0	\$291	\$2,750	\$2,750	\$0	\$2,750	\$2,750	\$2,750
Miscellaneous-Special Events	\$56,772	\$46,159	\$79,000	\$96,902	\$80,000	\$79,000	\$79,000	\$79,000
Miscellaneous-Wellness Program	\$1,329	\$5,208	\$11,250	\$14,402	\$7,500	\$11,250	\$11,250	\$11,250
Misc - Meeting Expenses	\$28	\$493	\$500	\$500	\$400	\$500	\$500	\$500
Total Operations:	\$264,552	\$253,131	\$320,412	\$356,115	\$298,607	\$331,042	\$305,840	\$305,856
Capital Outlay								
C/O - Lease asset	\$17,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$17,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$1,177,366	\$1,242,050	\$1,495,457	\$1,538,660	\$1,455,586	\$1,521,785	\$1,562,354	\$1,567,358



Buildings and Grounds Division

A division of the Administration department, the Buildings and Grounds Division is responsible for buildings and grounds maintenance and repair of all public buildings, beach and sound accesses, recreational facilities, and parks.

Goals and Objectives

Goals

To improve and enhance the buildings of the Town of Kill Devil Hills through scheduled maintenance and work projects designed to make our facilities safer places to work, visually appealing and to serve as outstanding examples of our Town government. To enhance visual appeal of Town grounds with attractive plants and grasses.

Objectives

- To continue existing landscaping and beautification programs, implement new programs as directed and funded, to increase citizen pride in the overall look of Kill Devil Hills and encourage more public use of Town property.
- To provide high quality care and maintenance of Town property including buildings, grounds, public beach accesses, recreational facilities and parks, and to improve existing facilities by replacing worn or unusable assets as recommended and funded.
- To continue existing building maintenance programs including, but not limited to, trash and recycling collections and general cleaning tasks to better meet the needs of Town staff with an objective to meet established efficiency standards.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Buildings & Grounds:				
Grounds Maintenance Supervisor	10	1	1	1
Building Maintenance Specialist	8	1	1	1
Senior Facility Maintenance Specialist	6	1	1	1
Facility Maintenance Specialist	5	3 3/4	3 3/4	3 3/4
Facility Maintenance Specialist (Seasonal)		=	1/4	1/4
Total		6 3/4	7	7



Highlights

Capital outlay

- o \$75,000 for Shoreline Access Capital Reserve
- o \$75,000 for Recreational Facilities Capital Reserve
- o \$30,000 for Beach Access Improvements
- o \$30,000 to replace the Recycling Center building
- o \$20,000 for the purchase of a Mower
- o \$60,000 for the purchase of a Skid Steer
- o \$55,000 for the purchase of a Ford F250 Pickup Truck
- o \$100,000 for ADA compliance improvements

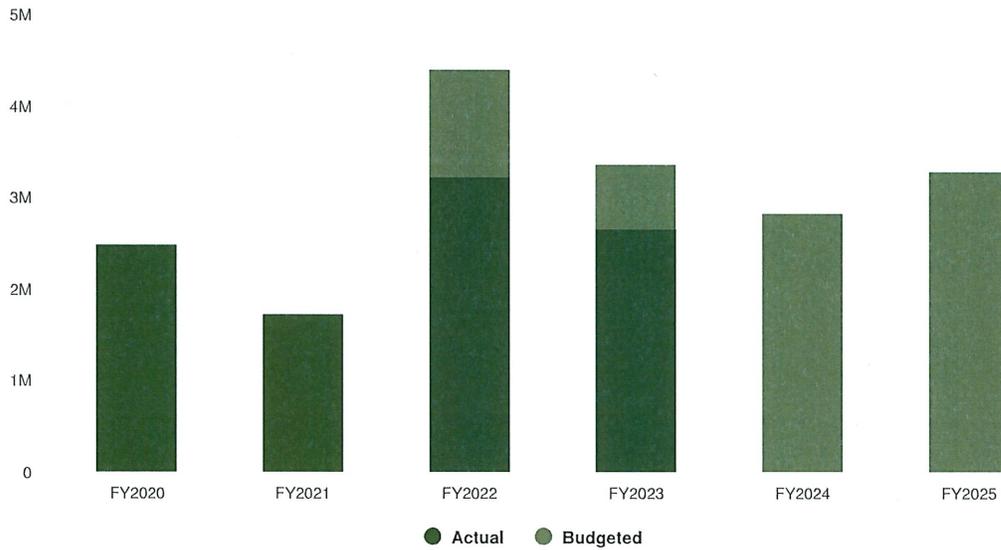
Debt Service

- o Includes \$579,635 for the debt service payments for the public works complex
- o Includes \$1,047,741 for the lease payment for the new fire station

Expenditures Summary

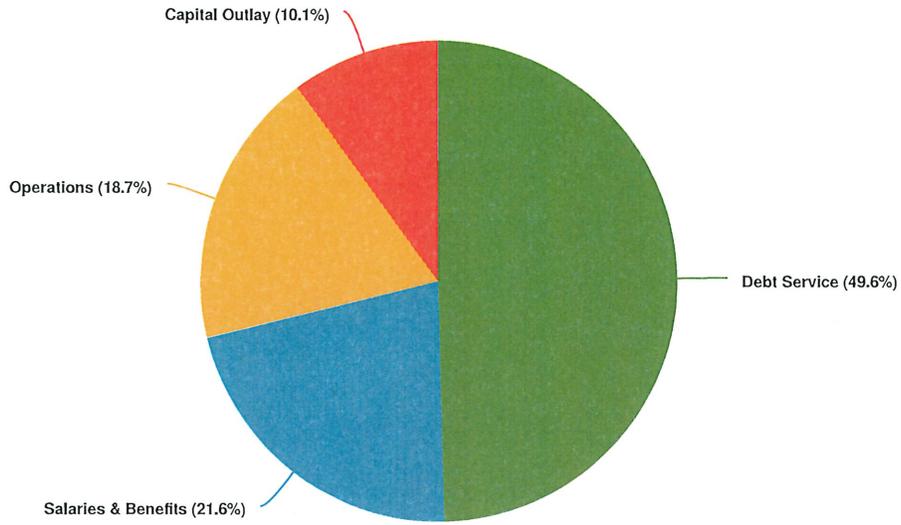
\$3,280,334 **\$454,818**
 (16.10% vs. prior year)

Buildings and Grounds Division Proposed and Historical Budget vs. Actual

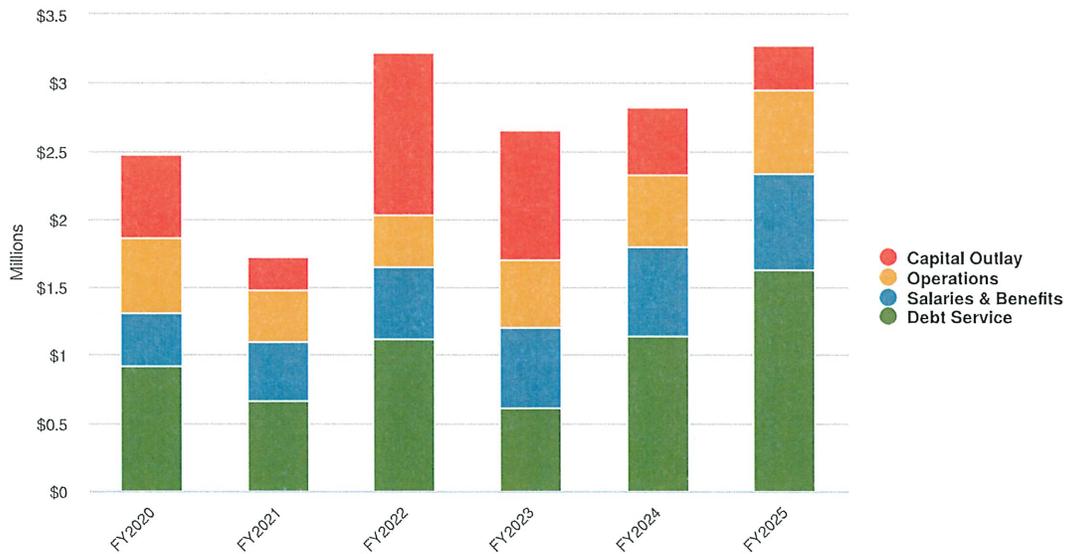


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$343,045	\$382,037	\$423,570	\$423,570	\$423,570	\$449,147	\$447,831	\$449,984
Salaries-Part Time	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800	\$5,800
FICA Expense	\$24,975	\$27,956	\$32,403	\$32,403	\$32,403	\$34,360	\$34,703	\$34,868
Funding for Health Plan	\$110,362	\$115,657	\$124,257	\$124,257	\$124,257	\$130,451	\$134,126	\$134,126
Retirement Expense	\$39,257	\$46,530	\$54,641	\$54,641	\$54,641	\$57,940	\$61,129	\$61,423
5% 401k Nonlaw Emp Retirement	\$12,461	\$15,161	\$21,178	\$21,178	\$21,178	\$22,457	\$22,392	\$22,499
3% 401k Nonlaw Emp Retirement	\$2,815	\$2,364	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$532,915	\$589,706	\$656,049	\$656,049	\$656,049	\$694,355	\$705,981	\$708,700
Operations								
Professional Services	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$61,220	\$52,258	\$72,400	\$72,400	\$72,400	\$72,400	\$72,400	\$72,400
Travel & Training	\$167	\$811	\$1,000	\$1,000	\$500	\$1,000	\$2,000	\$2,000
M & R-Buildings & Grounds	\$39,919	\$165,519	\$77,000	\$101,219	\$80,000	\$75,000	\$102,000	\$102,000
Maintenance & Repair-HVAC	\$10,897	\$23,891	\$50,000	\$52,200	\$40,000	\$50,000	\$50,000	\$50,000
M & R - Special Event Displays	\$8,292	\$5,197	\$15,000	\$15,000	\$4,000	\$10,000	\$10,000	\$10,000
M & R - Shoreline Access	\$63,700	\$47,796	\$85,885	\$104,660	\$50,000	\$96,885	\$96,885	\$96,885
M & R- Recreational Facilities	\$31,368	\$30,199	\$51,000	\$68,450	\$65,000	\$55,000	\$55,000	\$55,000
M & R - Landscaping	\$8,462	\$9,279	\$8,500	\$8,500	\$7,500	\$9,000	\$9,000	\$9,000
Insurance Claims	\$0	\$16,705	\$0	\$0	\$6,744	\$0	\$0	\$0
Outside Maintenance & Repair	\$2,375	\$2,263	\$4,000	\$4,700	\$4,700	\$4,000	\$4,000	\$4,000
Fleet Maintenance	\$2,272	\$3,440	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Equipment Maint	\$1,689	\$1,245	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Communications	\$1,863	\$2,104	\$1,992	\$1,992	\$2,084	\$1,992	\$1,992	\$1,992
Printing	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$750	\$750	\$0	\$750	\$750	\$750
Copier Lease	\$130	\$158	\$350	\$350	\$200	\$350	\$350	\$350



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Vehicle Fuel	\$7,219	\$6,214	\$8,243	\$8,243	\$7,314	\$8,243	\$8,360	\$8,360
Supplies & Materials	\$35,630	\$19,067	\$25,500	\$25,500	\$25,500	\$28,500	\$28,500	\$28,500
Supplies & Materials - ARP - COVID-19	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials Bulk Pur	\$13,507	\$24,875	\$27,000	\$27,000	\$25,000	\$29,000	\$29,000	\$29,000
Uniforms	\$2,127	\$1,717	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
Contracted Services	\$43,543	\$51,694	\$62,403	\$62,403	\$55,000	\$62,403	\$62,403	\$62,403
Workers Compensation	\$9,846	\$8,922	\$9,934	\$9,934	\$9,664	\$11,511	\$10,617	\$10,667
Lease Payments	\$29,804	\$24,237	\$15,050	\$15,050	\$14,811	\$29,118	\$26,601	\$26,601
Old EMS/B&G Bldg	\$0	\$0	\$0	\$0	\$0		\$14,700	\$14,700
New Fire Station	\$0	\$0	\$0	\$0	\$0		\$15,300	\$15,300
Total Operations:	\$376,381	\$497,592	\$528,707	\$592,051	\$483,267	\$557,852	\$612,558	\$612,608
Capital Outlay								
C/O Buildings	\$141,025	\$179,762	\$0	\$0	\$7,828	\$0	\$30,000	\$30,000
C/O Other Improvements	\$130,599	\$0	\$175,000	\$175,000	\$75,000	\$0	\$100,000	\$100,000
C/O - Meekins Field Improvemen	\$778,597	\$575,941	\$15,000	\$117,920	\$117,919	\$0	\$0	\$0
C/O Shoreline Access Reserve	\$0	\$0	\$100,000	\$100,000	\$100,000	\$75,000	\$75,000	\$75,000
C/O Recreation Facilities Rsrv	\$0	\$0	\$100,000	\$100,000	\$100,000	\$75,000	\$75,000	\$75,000
C/O Beach Access Improvements	\$29,050	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
C/O Soundside Access Improveme	\$68,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C/O Aviation Park	\$51,509	\$174,556	\$76,000	\$144,000	\$144,000	\$0	\$0	\$0
C/O Machinery & Equipment	\$0	\$21,147	\$0	\$23,595	\$23,595	\$0	\$20,000	\$20,000
C/O - Lease asset	\$0	\$0	\$0	\$26,320	\$26,360	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$1,260	\$41,694	\$41,646	\$1,500	\$1,650	\$1,650
Total Capital Outlay:	\$1,199,467	\$951,406	\$497,260	\$758,529	\$666,348	\$181,500	\$331,650	\$331,650
Debt Service								
EMS/Fire Station Lease	\$0	\$0	\$547,303	\$547,303	\$547,303	\$1,047,741	\$1,047,741	\$1,047,741



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Note Payment-Principal	\$995,395	\$460,174	\$460,174	\$460,174	\$460,175	\$460,175	\$460,175	\$460,175
Note Payment - Interest	\$121,874	\$152,586	\$136,023	\$136,023	\$136,023	\$119,460	\$119,460	\$119,460
Total Debt Service:	\$1,117,268	\$612,760	\$1,143,500	\$1,143,500	\$1,143,501	\$1,627,376	\$1,627,376	\$1,627,376
Total Expense Objects:	\$3,226,032	\$2,651,463	\$2,825,516	\$3,150,129	\$2,949,165	\$3,061,083	\$3,277,565	\$3,280,334



Finance & Tax Department

The Finance and Tax Department plans, organizes and directs all financial activities of the Town of Kill Devil Hills, including collections, privilege licenses/business registration fees, the annual budget, the annual financial report, investments, purchasing, accounts payable, payroll and related fringe benefits, and the general liability and property insurance programs.

Goals and Objectives

Goals

To provide efficient and effective administration of the Town's various operations through centralized support functions including collections, accounts payable, purchasing, cash management, payroll and financial reporting.

Objectives

- Administer the Town's financial accounting system in accordance with generally accepted accounting principles and applicable statutory requirements and provide accurate and timely financial reports.
- Look for ways to further automate accounting functions in order to streamline and operate more efficiently.
- Maximize cash flow and investment earnings in accordance with Town policies and NC General Statutes.
- Monitor expenditures in accordance with budget and ensure cost-effective purchasing.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Finance:				
Finance Director	23	1	1	1
Assistant Finance Director	19	1	1	1
Accountant	13	1/2	1/2	1/2
Payroll and Benefits Administrator	10	1	1	1
Accounts Payable Specialist	8	1	1	1
Administrative Specialist	8	1	1	1
Customer Service Representative	7	1	1	1
Total		6 1/2	6 1/2	6 1/2



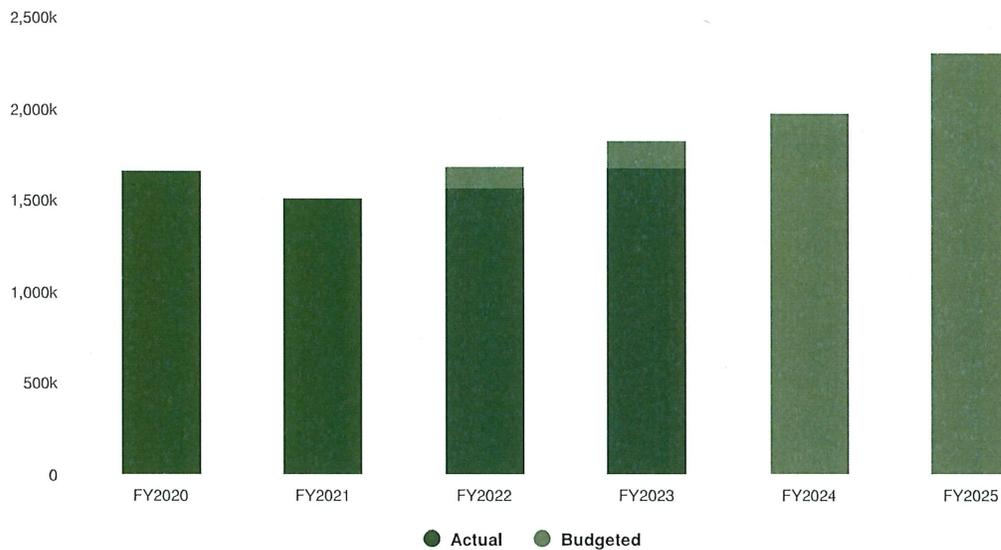
Highlights

- o Health insurance renewal rates increased 6% for both active employees and retirees.
- o Property and liability insurance rates increased 40%.
- o Tax collection contract with Dare County is recommended.
- o Funds are included for training and continuing education.
- o Includes the actuarial study for Other Post-Employment Benefits valuation required by GASB 75 and contribution to the OPEB Irrevocable Trust.

Expenditures Summary

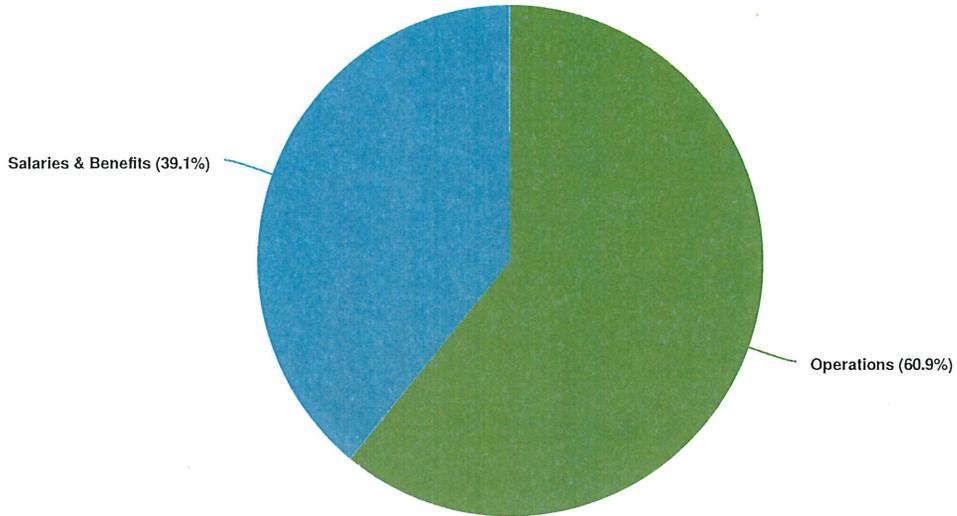
\$2,304,418 **\$328,024**
 (16.60% vs. prior year)

Finance & Tax Department Proposed and Historical Budget vs. Actual

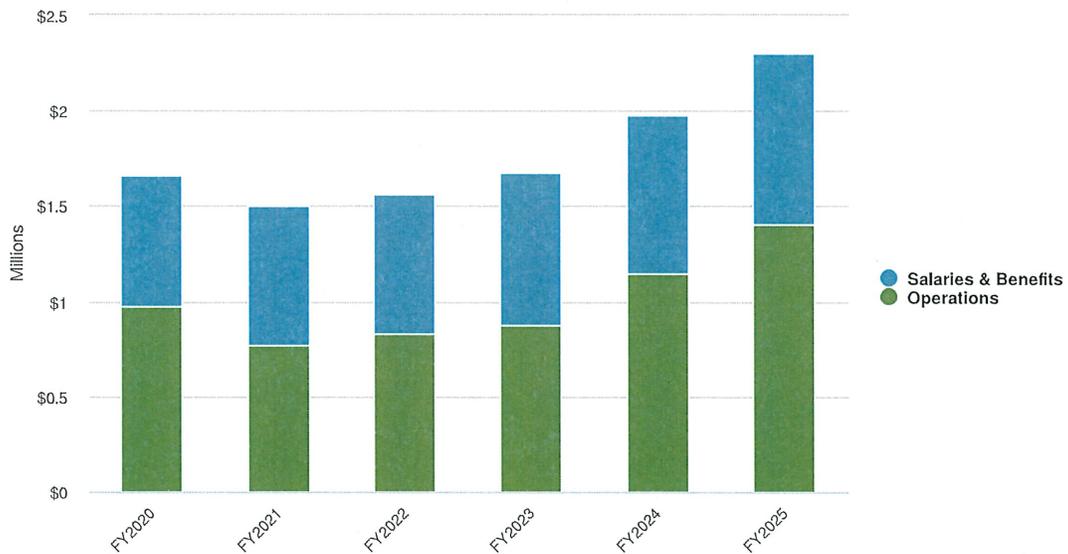


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$518,810	\$566,735	\$567,808	\$567,808	\$567,808	\$615,023	\$607,186	\$610,106
FICA Expense	\$38,761	\$42,383	\$43,437	\$43,437	\$43,437	\$47,049	\$46,450	\$46,673
Funding for Health Plan	\$90,714	\$95,014	\$117,786	\$117,786	\$117,786	\$123,302	\$129,984	\$129,984
Retirement Expense	\$59,381	\$69,005	\$73,247	\$73,247	\$73,247	\$79,338	\$82,881	\$83,279
5% 401k Nonlaw Emp Retirement	\$25,940	\$28,337	\$28,390	\$28,390	\$28,390	\$30,751	\$30,359	\$30,505
Total Salaries & Benefits:	\$733,606	\$801,474	\$830,668	\$830,668	\$830,668	\$895,463	\$896,860	\$900,547
Operations								
Tax Collection Fee	\$139,655	\$142,518	\$171,580	\$171,580	\$160,000	\$171,580	\$165,608	\$165,608
Tax Collector Fees MVT	\$14,741	\$14,133	\$0	\$0	\$17,000	\$0	\$17,000	\$17,000
Audit	\$28,390	\$30,230	\$37,400	\$37,400	\$37,400	\$37,400	\$44,300	\$44,300
Postage	\$3,159	\$3,454	\$4,000	\$4,000	\$3,200	\$4,000	\$4,000	\$4,000
Travel & Training	\$5,651	\$8,602	\$16,000	\$16,000	\$10,000	\$16,000	\$16,000	\$16,000
Insurance Claims	\$0	\$2,465	\$0	\$0	\$0	\$0	\$0	\$0
Communications	\$154	\$173	\$156	\$156	\$196	\$156	\$200	\$200
Printing	\$0	\$447	\$750	\$750	\$1,700	\$750	\$1,000	\$1,000
Copier Lease	\$5,277	\$5,401	\$7,100	\$7,100	\$5,100	\$7,100	\$7,100	\$7,100
Supplies & Materials	\$4,061	\$6,504	\$5,500	\$5,500	\$4,000	\$5,500	\$5,500	\$5,500
Supplies & Materials - ARP - COVID-19	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$14,852	\$9,886	\$19,315	\$19,315	\$12,335	\$19,315	\$19,315	\$19,315
Contracted Services - COVID-19	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services - ARP - COVID-19	\$1,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Supplies	\$3,623	\$4,492	\$20,000	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
Dues & Subscriptions	\$1,537	\$667	\$1,500	\$1,500	\$1,928	\$1,500	\$2,460	\$2,460
General Insurance	\$169,038	\$191,590	\$240,000	\$240,000	\$240,000	\$300,000	\$336,000	\$336,000
Retiree Health Insurance	\$420,264	\$436,631	\$574,592	\$574,592	\$473,547	\$690,092	\$651,096	\$651,096



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
OPEB Irrevocable Trust Fund	\$18,000	\$18,000	\$64,640	\$64,640	\$64,640	\$64,640	\$64,640	\$64,640
Workers Compensation	\$833	\$837	\$793	\$793	\$789	\$860	\$848	\$852
Miscellaneous	\$0	\$0	\$200	\$200	\$0	\$200	\$200	\$200
Unemployment Insurance	\$1,566	\$2,389	\$2,200	\$2,200	\$3,020	\$2,200	\$3,200	\$3,200
Departmental Charges	-\$3,623	-\$4,492	-\$20,000	-\$20,000	-\$6,000	-\$20,000	-\$20,000	-\$20,000
Old EMS/B&G Bldg	\$0	\$0	\$0	\$0	\$0		\$10,400	\$10,400
New Fire Station	\$0	\$0	\$0	\$0	\$0		\$55,000	\$55,000
Total Operations:	\$828,649	\$873,928	\$1,145,726	\$1,145,726	\$1,038,855	\$1,321,293	\$1,403,867	\$1,403,871
Total Expense Objects:	\$1,562,256	\$1,675,402	\$1,976,394	\$1,976,394	\$1,869,523	\$2,216,756	\$2,300,727	\$2,304,418



Management Information Systems Division

A division of the Finance and Tax Department, the Management Information Systems Division provides technical computer support to Town departments and manages the Town's main computer network. The MIS Division is responsible for the selection and installation of hardware and software and diagnosing and coordinating system repairs.

Goals and Objectives

Goals

To plan for and promote the efficient use of information technology that will provide Town-wide efficiency for users and taxpayers.

Objectives

- Continue scheduled replacement of workstations and network components.
- Coordinates with and assists the Public Information Officer (PIO) in maintaining and enhancing the Town's website to allow citizens and other users to search various Town information.
- Improve stability and performance of network connections to offices located outside Town Hall complex.
- Continue to utilize technology to streamline processes.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Management Information Systems:				
IT Systems Administrator	17	1	1	1
Total		1	1	1

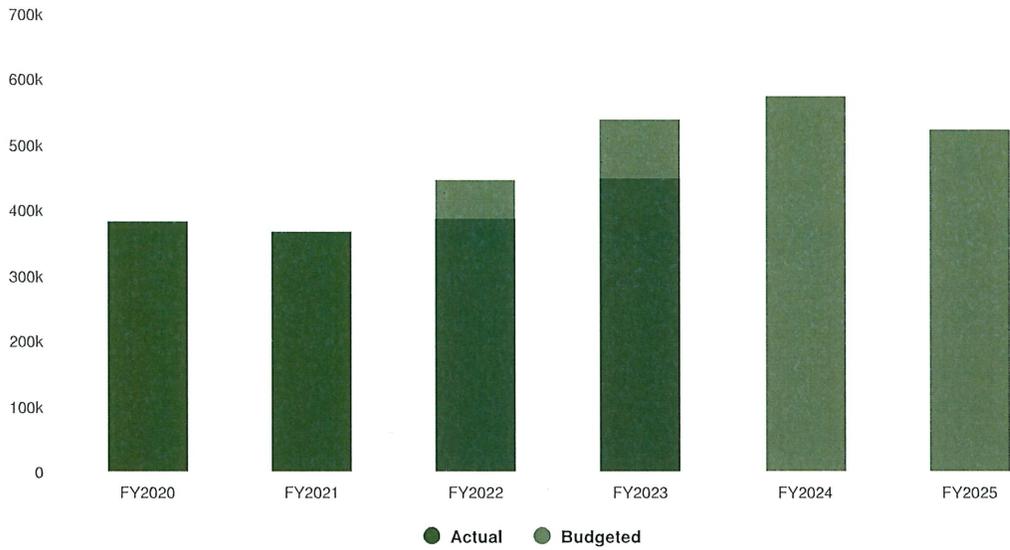
Highlights

- Includes all current maintenance contracts and licenses for Town-wide systems and software with the addition of new software for planning and development permit processing.

Expenditures Summary

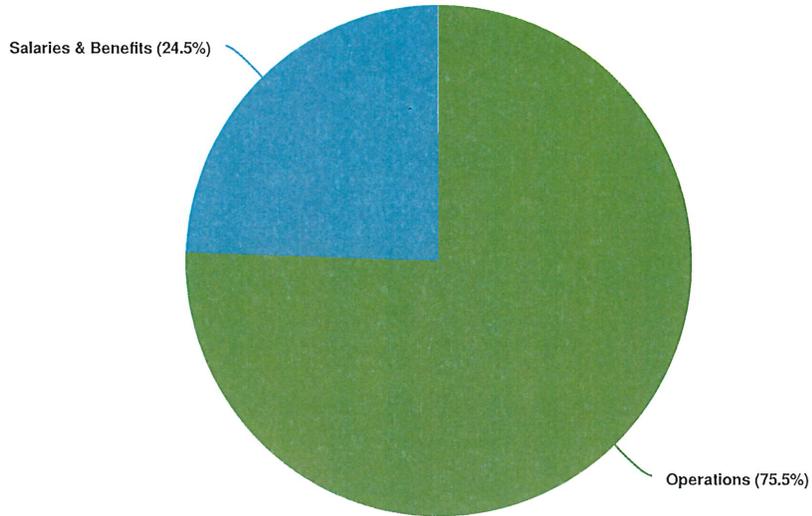
\$523,692 **-\$50,732**
(-8.83% vs. prior year)

Management Information Systems Division Proposed and Historical Budget vs. Actual

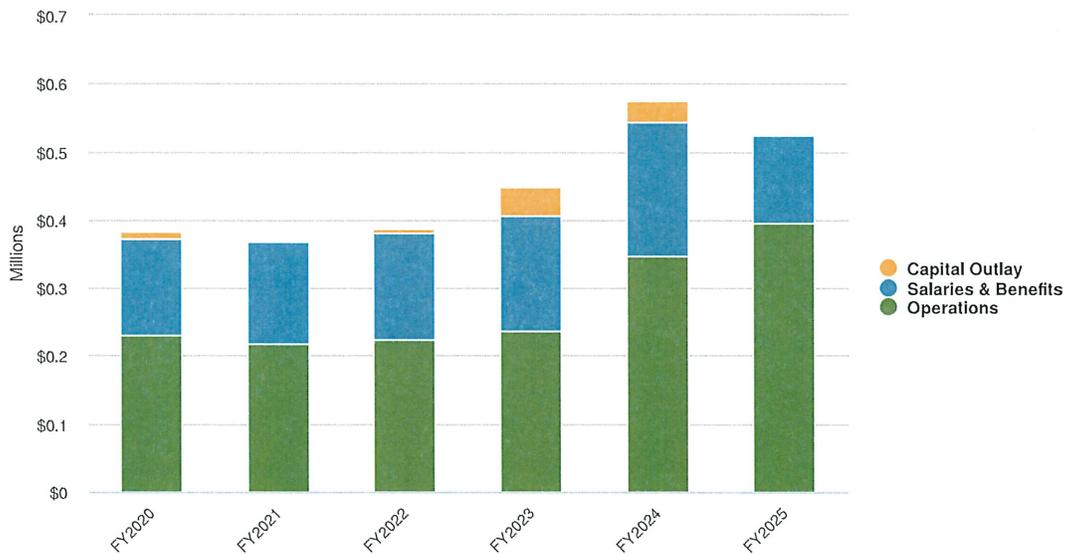


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$107,704	\$116,370	\$136,199	\$136,199	\$136,199	\$94,372	\$83,222	\$83,622
FICA Expense	\$7,927	\$8,567	\$10,419	\$10,419	\$10,419	\$7,219	\$6,366	\$6,397
Funding for Health Plan	\$23,744	\$25,366	\$27,170	\$27,170	\$27,170	\$28,106	\$22,668	\$22,668
Retirement Expense	\$12,326	\$14,171	\$17,570	\$17,570	\$17,570	\$12,174	\$11,360	\$11,414
5% 401k Nonlaw Emp Retirement	\$5,385	\$5,818	\$6,810	\$6,810	\$6,810	\$4,719	\$4,161	\$4,181
Total Salaries & Benefits:	\$157,088	\$170,293	\$198,168	\$198,168	\$198,168	\$146,590	\$127,777	\$128,282
Operations								
Travel & Training	\$0	\$1,324	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Outside Maintenance & Repair	\$4,453	\$681	\$7,000	\$7,000	\$4,000	\$7,000	\$7,000	\$7,000
Maintenance Contracts	\$144,753	\$155,628	\$208,476	\$208,476	\$207,983	\$224,437	\$272,683	\$272,683
IT Subscriptions	\$0	\$9,750	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$47,493	\$44,401	\$51,190	\$67,654	\$65,090	\$51,900	\$51,900	\$51,900
Contracted Services	\$20,412	\$23,691	\$42,600	\$42,600	\$42,600	\$27,210	\$27,210	\$27,210
Dues & Subscriptions	\$7,069	\$368	\$34,500	\$46,356	\$36,796	\$34,500	\$34,500	\$34,500
Workers Compensation	\$177	\$162	\$190	\$190	\$189	\$134	\$116	\$117
Total Operations:	\$224,356	\$236,005	\$345,956	\$374,276	\$356,658	\$347,181	\$395,409	\$395,410
Capital Outlay								
C/O Office Furniture & Equipmt	\$5,405	\$16,313	\$30,300	\$30,300	\$30,300	\$0	\$0	\$0
GASB 96 - IT Software	\$0	\$25,528	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$5,405	\$41,841	\$30,300	\$30,300	\$30,300	\$0	\$0	\$0
Total Expense Objects:	\$386,848	\$448,138	\$574,424	\$602,744	\$585,126	\$493,771	\$523,186	\$523,692



Fleet Maintenance Division

A division of the Finance and Tax Department, the Fleet Maintenance Division performs and coordinates Town fleet repairs and maintenance, and maintains an inventory of fleet maintenance supplies.

Goals and Objectives

Goals

To provide efficient and effective service for the Town's fleet of vehicles and equipment.

Objectives

- Continue preventive maintenance program for vehicles and equipment to increase longevity.
- Provide departments with accurate and timely information on vehicle and equipment maintenance.
- To return vehicles and equipment back to departments in a timely manner.
- Manage a balance between in-house and contracted-out repairs.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
<i>Fleet Maintenance:</i>				
Fleet Maintenance Supervisor	14	1	1	1
Fleet Maintenance Mechanic	11	3	3	3
Accountant	13	<u>1/2</u>	<u>1/2</u>	<u>1/2</u>
Total		4 1/2	4 1/2	4 1/2

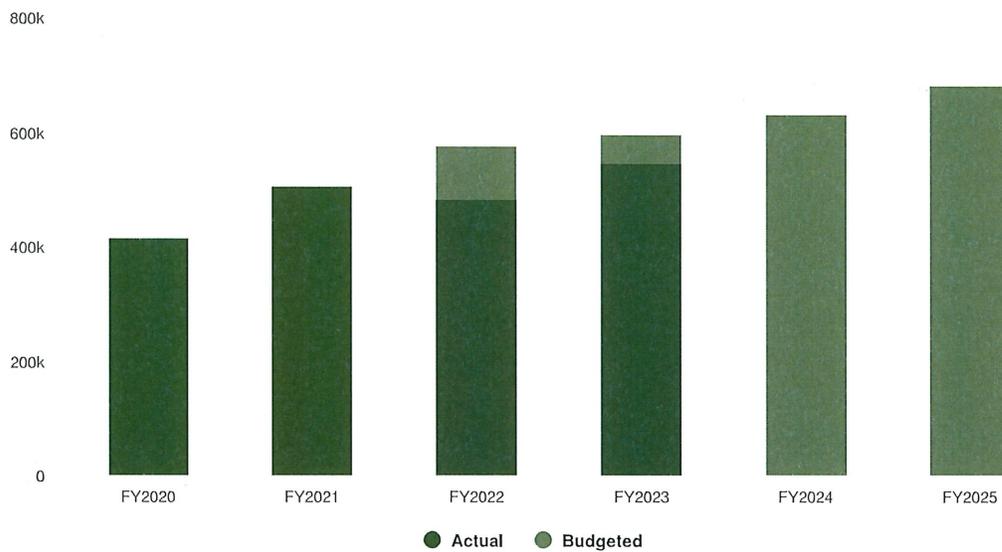
Highlights

- Fuel prices per gallon are derived from an estimate of wholesale prices from the Energy Information Association (www.eia.gov) and our wholesale supplier, and is budgeted at \$2.893/gal reg. unleaded; \$3.432/gal diesel, and will be charged back to departments based on usage.

Expenditures Summary

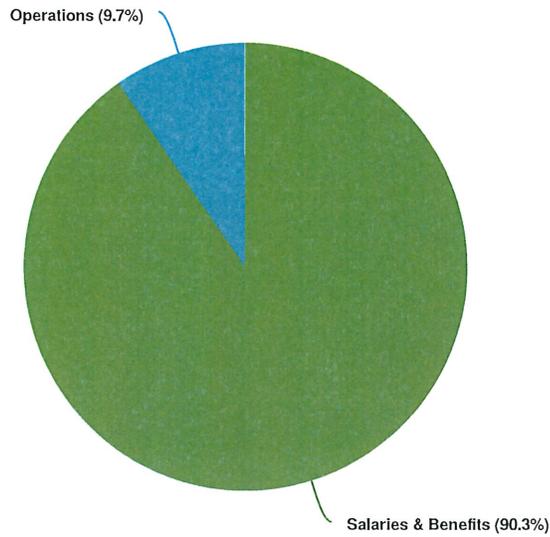
\$682,407 **\$50,234**
(7.95% vs. prior year)

Fleet Maintenance Division Proposed and Historical Budget vs. Actual

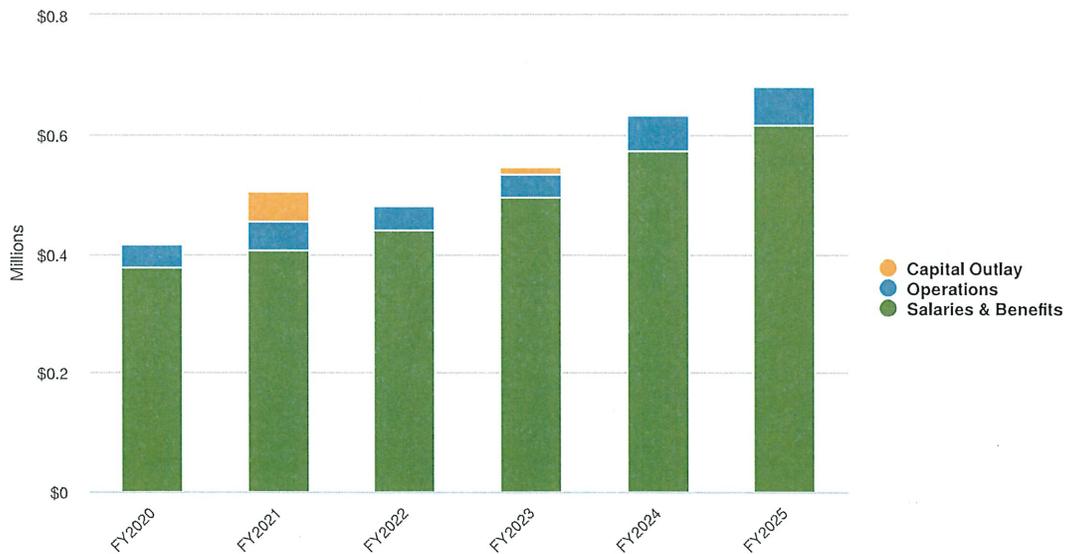


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$302,155	\$341,664	\$396,376	\$396,376	\$396,376	\$407,784	\$423,799	\$425,836
FICA Expense	\$22,567	\$25,594	\$30,323	\$30,323	\$30,323	\$31,195	\$32,421	\$32,576
Funding for Health Plan	\$65,929	\$70,516	\$74,148	\$74,148	\$74,148	\$77,575	\$78,510	\$78,510
Retirement Expense	\$34,587	\$41,615	\$51,133	\$51,133	\$51,133	\$52,604	\$57,849	\$58,127
5% 401k Nonlaw Emp Retirement	\$15,108	\$17,083	\$19,819	\$19,819	\$19,819	\$20,389	\$21,190	\$21,292
Total Salaries & Benefits:	\$440,345	\$496,473	\$571,799	\$571,799	\$571,799	\$589,547	\$613,768	\$616,341
Operations								
Travel & Training	\$0	\$3	\$3,500	\$3,500	\$0	\$3,500	\$3,500	\$3,500
Outside Maintenance & Repair	\$4,387	\$2,814	\$5,000	\$5,000	\$7,500	\$6,500	\$7,500	\$7,500
Fleet Maintenance	\$406	\$206	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
Communications	\$480	\$480	\$500	\$500	\$480	\$500	\$500	\$500
Maintenance Contracts	\$1,175	\$1,175	\$1,200	\$1,200	\$1,175	\$1,200	\$1,200	\$1,200
Printing	\$718	\$550	\$500	\$500	\$250	\$500	\$500	\$500
Equipment Rental	\$0	\$0	\$600	\$600	\$0	\$600	\$600	\$600
Copier Lease	\$138	\$127	\$300	\$300	\$200	\$300	\$300	\$300
Vehicle Fuel	\$1,447	\$1,675	\$1,871	\$1,871	\$1,600	\$1,871	\$1,867	\$1,867
Supplies & Materials	\$13,007	\$11,389	\$24,430	\$24,430	\$15,000	\$20,898	\$23,000	\$23,000
Supplies & Materials - COVID-19	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$129	\$73	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$2,679	\$2,611	\$3,420	\$3,420	\$2,800	\$3,420	\$3,800	\$3,800
Fleet Maintenance Supplies	\$137,130	\$132,453	\$102,000	\$102,000	\$160,000	\$102,000	\$160,000	\$160,000
PW Unleaded Fuel	\$124,928	\$134,463	\$157,925	\$157,925	\$132,326	\$157,925	\$155,412	\$155,412
PW Diesel Fuel	\$127,578	\$153,279	\$168,444	\$168,444	\$145,000	\$168,444	\$153,134	\$153,134
Dues & Subscriptions	\$920	\$840	\$3,090	\$3,090	\$840	\$3,090	\$3,090	\$3,090
Workers Compensation	\$5,600	\$5,414	\$6,931	\$6,931	\$6,405	\$7,359	\$6,776	\$6,809
Lease Payments	\$11,264	\$11,264	\$5,632	\$5,632	\$5,632	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Departmental Charges	-\$140,291	-\$146,563	-\$100,000	-\$100,000	-\$145,000	-\$100,000	-\$148,000	-\$148,000
Departmental Fuel Charges	-\$250,054	-\$273,630	-\$326,369	-\$326,369	-\$277,326	-\$326,369	-\$308,546	-\$308,546
Total Operations:	\$41,656	\$38,622	\$60,374	\$60,374	\$58,282	\$53,138	\$66,033	\$66,066
Capital Outlay								
C/O Machinery & Equipment	\$0	\$11,864	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$0	\$11,864	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$482,001	\$546,959	\$632,173	\$632,173	\$630,081	\$642,685	\$679,801	\$682,407



Planning & Development Department

The Planning and Development Department is responsible for managing growth and redevelopment in the Town of Kill Devil Hills. The department is responsible for the review and inspection of all commercial and residential development as well as enforcement of various code compliances. The Planning and Development Department also manages the application and administration of local, state and federal grants.

Goals and Objectives

Goals

The mission of the Planning and Development Department is to provide for orderly growth and redevelopment of the Town through efficient administration of sound growth management principles and planning practices.

Objectives

- o Effectively assist the public and development community.
- o Effectively make use of computer systems to track departmental activities utilizing building permit software programs and GIS.
- o Implement federal, state and local codes, plans, and ordinances.
- o Improve community appearance, beautify beach access corridors and US 158.
- o Recommend code revisions that accurately reflect Board of Commissioners policies.
- o Enhance departmental efficiency through organization and training.
- o Review and provide comments on proposed legislation and rule changes by government agencies which affect Town stakeholders.
- o Work toward employee specialization while promoting cross training and communication.
- o Continue interdepartmental communication for enforcement and assisting public.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Planning:				
Planning Director	23	1	1	1
Assistant Planning Director	19	1	1	1
Senior Planner	15	1	1	1
Zoning Administrator	13	1	1	1
Building Codes Inspector	13	2	2	2
Code Enforcement Officer	12	1	1	1
Total		7	7	7



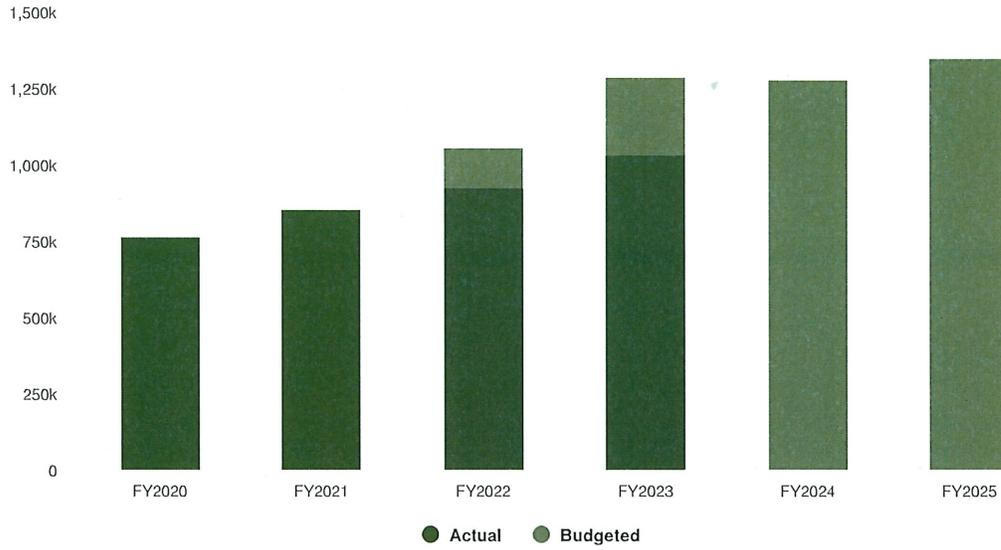
Highlights

- o Includes \$45,000 for chapter updates
- o Includes \$25,000 for Recreational Facility Plan Updates

Expenditures Summary

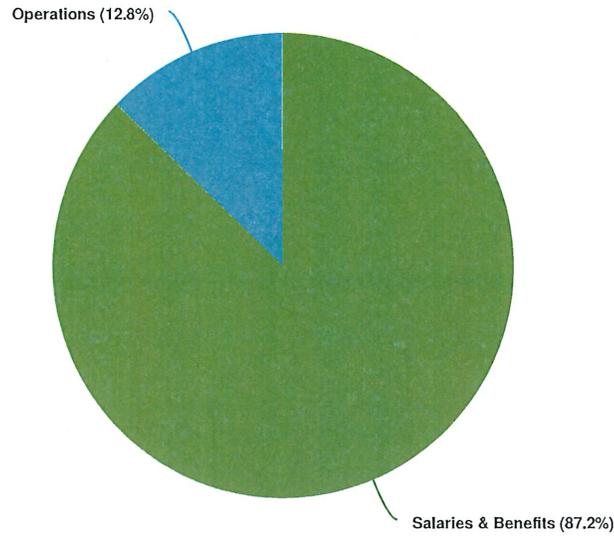
\$1,350,216 **\$74,052**
(5.80% vs. prior year)

Planning & Development Department Proposed and Historical Budget vs. Actual

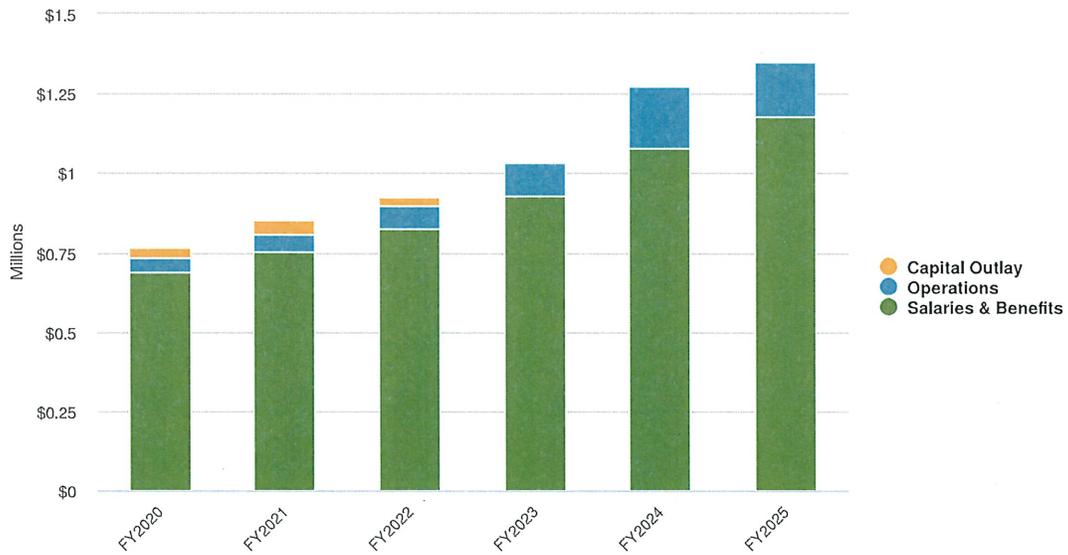


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$571,743	\$646,448	\$750,644	\$750,644	\$750,644	\$797,087	\$815,951	\$819,874
Salaries-Part Time	\$23	\$0	\$2,400	\$2,400	\$285	\$2,400	\$2,400	\$2,400
FICA Expense	\$42,383	\$47,903	\$57,608	\$57,608	\$57,608	\$61,161	\$62,604	\$62,904
Funding for Health Plan	\$116,964	\$125,081	\$132,136	\$132,136	\$132,136	\$138,721	\$139,292	\$139,292
Retirement Expense	\$65,446	\$78,744	\$97,143	\$97,143	\$97,143	\$103,134	\$111,377	\$111,913
5% 401k Nonlaw Emp Retirement	\$25,047	\$28,264	\$37,652	\$37,652	\$37,000	\$39,974	\$40,798	\$40,994
3% 401k Nonlaw Emp Retirement	\$2,124	\$2,435	\$0	\$0	\$517	\$0	\$0	\$0
Total Salaries & Benefits:	\$823,731	\$928,875	\$1,077,583	\$1,077,583	\$1,075,333	\$1,142,477	\$1,172,422	\$1,177,377
Operations								
Planning & Zoning Board Fees	\$10,180	\$10,020	\$13,320	\$13,320	\$10,000	\$13,320	\$13,320	\$13,320
Professional Services	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Travel & Training	\$8,430	\$5,667	\$9,000	\$9,000	\$9,000	\$9,000	\$10,000	\$10,000
Outside Maintenance & Repair	\$59	\$28	\$750	\$750	\$250	\$750	\$750	\$750
Fleet Maintenance	\$678	\$525	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Communications	\$1,828	\$1,854	\$2,000	\$2,000	\$1,900	\$2,000	\$2,000	\$2,000
Printing	\$100	\$0	\$500	\$500	\$100	\$500	\$500	\$500
Equipment Rental	\$0	\$45	\$0	\$0	\$200	\$0	\$0	\$0
Equipment Lease	\$3,179	\$5,400	\$6,000	\$6,000	\$5,400	\$6,000	\$6,000	\$6,000
Copier Lease	\$3,751	\$3,943	\$5,000	\$5,000	\$4,000	\$5,000	\$5,000	\$5,000
Historic Landmark Advertising	\$250	\$169	\$500	\$500	\$200	\$500	\$500	\$500
CRS Flood Prev Advertising	\$412	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Vehicle Fuel	\$3,153	\$3,453	\$3,639	\$3,639	\$2,750	\$3,639	\$3,723	\$3,723
Supplies & Materials	\$7,632	\$2,100	\$6,500	\$6,500	\$5,000	\$6,500	\$7,500	\$7,500
Supplies & Materials - ARP - COVID-19	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shoreline Access Plan Update	\$0	\$0	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0
Chapter Updates	\$0	\$41,015	\$0	\$18,985	\$18,985	\$45,000	\$45,000	\$45,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
RECREATIONAL FAC PLAN UPDATE	\$0	\$0	\$50,000	\$50,000	\$25,000	\$0	\$25,000	\$25,000
Recordation Fees	\$40	\$2	\$500	\$500	\$250	\$500	\$500	\$500
Dues & Subscriptions	\$2,123	\$2,259	\$2,650	\$2,650	\$2,000	\$2,650	\$3,000	\$3,000
Dues & Subscriptions - ARP - COVID-19	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation	\$9,076	\$6,956	\$10,015	\$10,015	\$8,206	\$11,089	\$10,855	\$10,907
Miscellaneous	\$0	\$0	\$250	\$250	\$0	\$250	\$250	\$250
Misc - Meeting Expenses	\$235	\$0	\$200	\$200	\$200	\$200	\$200	\$200
Lease Payments	\$19,346	\$19,346	\$26,357	\$27,416	\$27,418	\$27,570	\$29,689	\$29,689
Total Operations:	\$71,543	\$102,782	\$196,181	\$216,225	\$171,859	\$143,468	\$172,787	\$172,839
Capital Outlay								
C/O - Lease asset	\$30,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$2,400	\$90,597	\$90,843	\$0	\$0	\$0
Total Capital Outlay:	\$30,505	\$0	\$2,400	\$90,597	\$90,843	\$0	\$0	\$0
Total Expense Objects:	\$925,779	\$1,031,657	\$1,276,164	\$1,384,405	\$1,338,035	\$1,285,945	\$1,345,209	\$1,350,216



Beach Nourishment Division

The Beach Nourishment Division is responsible for the ongoing maintenance and costs associated with the Kill Devil Hills Beach and Flood and Hurricane Protection Works Projects.

Goals and Objectives

Goals

The mission of the Beach Nourishment Division is to repay debt service for construction of the Kill Devil Hills Beach and Flood and Hurricane Protection Works Project and other direct cost of maintaining the project.

Objectives

- Monitor and repay debt in a timely manner.
- Provide ongoing monitoring to track efficacy of the project.
- Protect infrastructure, public property and private property.
- Defend local tourism economy by providing a buffer from threats of storm surge from the Atlantic Ocean.
- Promote rapid recovery from effects of hurricanes, tropical storms and northeasters.
- Mitigate adverse impacts from flooding in those areas within close proximity to the Atlantic Ocean.

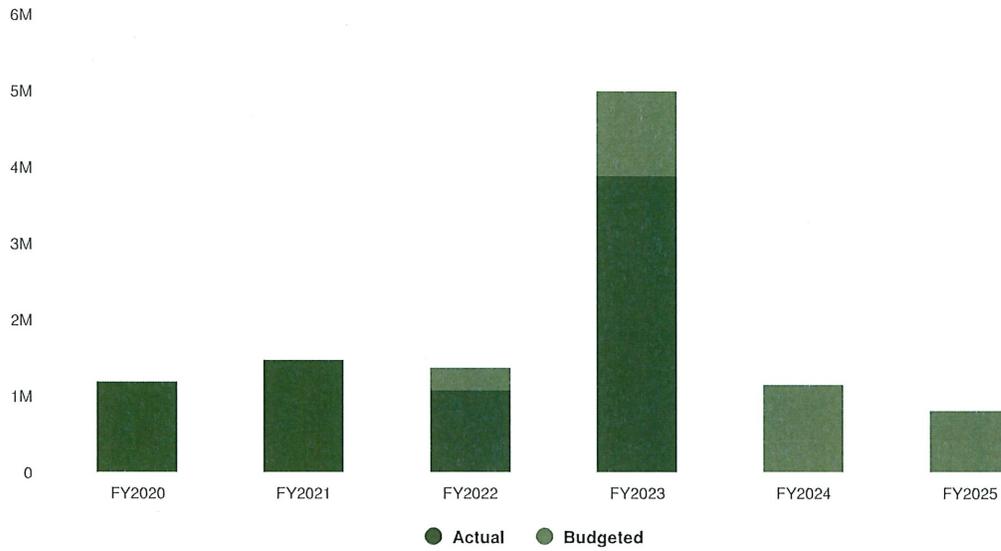
Highlights

- Includes Special Obligation Bond Debt payment
- Includes costs directly incurred as a result of the Municipal Service District such as tax collection fees
- Includes ongoing beach maintenance, surveying and analysis of the shoreline
- Includes a \$600,000 contribution to the Beach Nourishment Capital Reserve Fund

Expenditures Summary

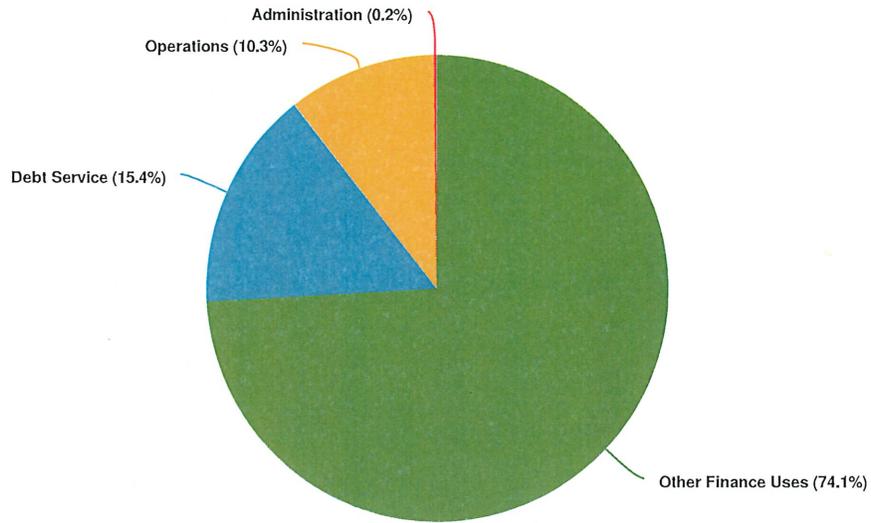
\$809,940 **-\$337,096**
(-29.39% vs. prior year)

Beach Nourishment Division Proposed and Historical Budget vs. Actual

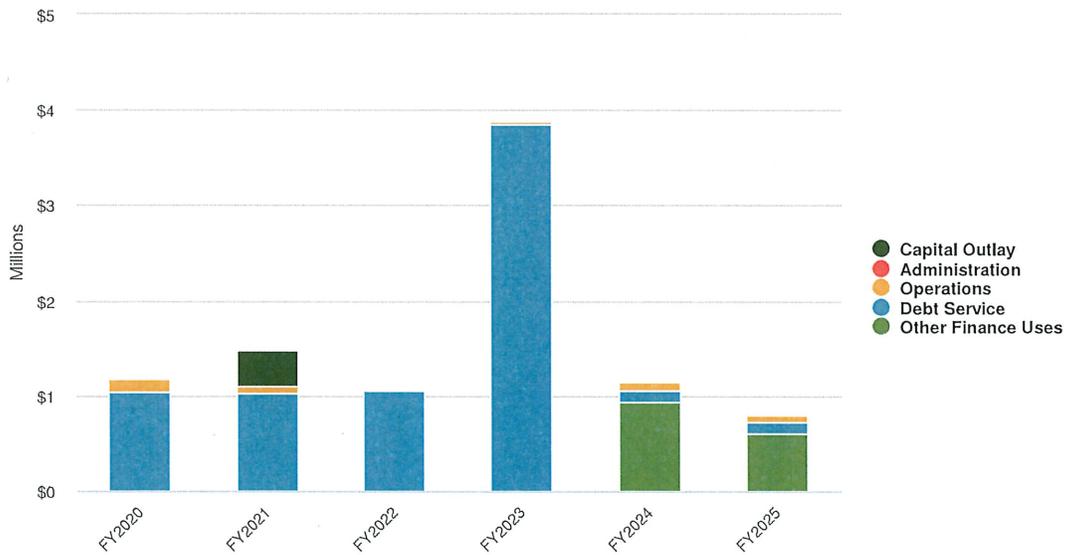


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Administration								
Legal Services	\$1,295	\$252	\$2,000	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
Total Administration:	\$1,295	\$252	\$2,000	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
Operations								
Tax Collection Fee	\$7,426	\$7,866	\$7,456	\$7,456	\$7,800	\$7,456	\$8,500	\$8,500
Tax Collector Fees MVT	\$25	\$57	\$0	\$0	\$100	\$0	\$100	\$100
Audit	\$2,885	\$2,950	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$2,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beach Nourishment	\$15,523	\$18,449	\$75,000	\$100,983	\$71,000	\$75,000	\$75,000	\$75,000
Total Operations:	\$27,883	\$29,322	\$82,456	\$108,439	\$78,900	\$82,456	\$83,600	\$83,600
Debt Service								
Note Payment-Principal	\$1,007,339	\$3,756,814	\$118,645	\$118,645	\$118,645	\$118,645	\$118,645	\$118,645
Note Payment - Interest	\$13,955	\$21,501	\$7,973	\$7,973	\$7,973	\$5,695	\$5,695	\$5,695
Note Payment - Interest - FEMA Funds	\$30,561	\$76,583	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$1,051,855	\$3,854,898	\$126,618	\$126,618	\$126,618	\$124,340	\$124,340	\$124,340
Other Finance Uses								
Transfer -Capital Reserve Fund	\$0	\$0	\$935,962	\$935,962	\$935,962	\$939,365	\$600,000	\$600,000
Total Other Finance Uses:	\$0	\$0	\$935,962	\$935,962	\$935,962	\$939,365	\$600,000	\$600,000
Total Expense Objects:	\$1,081,033	\$3,884,472	\$1,147,036	\$1,173,019	\$1,142,480	\$1,148,161	\$809,940	\$809,940



Police Department

The Kill Devil Hills Police Department includes the Patrol Division, Criminal Investigation Division and Records Division. The department is responsible for protecting the lives and property of citizens through a varied program of law enforcement including detection and prevention of crime. The department works closely with residents to conduct community-oriented policing activities.

Goals and Objectives

Goals

To provide a safe and secure environment for the citizens and visitors of Kill Devil Hills.

Objectives

- o To enlist the cooperation of the residents of Kill Devil Hills in identifying and responding to the law enforcement needs of the community by employing a comprehensive Community Oriented Policing Program.
- o To develop new and innovative methods to respond to the community's quality of life issues with emphasis on utilizing non-traditional approaches to problem solving.
- o To provide the employees of the department with the educational support necessary to enhance the level of service they can provide on a cooperative and individual basis to the community and reduce the Town's exposure to liability.
- o To research, develop and implement various types of tactics and technologies to enhance the efficiency of the individual employees of the Police Department and the Police Department as a whole.
- o To reduce the incidence of crime, maintain order and enforce the law impartially, while working with the community to improve visitors' and citizens' beach-going experience.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Police:				
Police Chief	23	1	1	1
Assistant Police Chief	19	1	1	1
Police Captain	17	1	1	1
Police Lieutenant	15	2	2	2
Police Sergeant	14	4	4	4
Police Investigator	12	4	4	4
Community Police Officer	12	1	1	1
Police Officer	11	15	15	15
Police Systems Administrator	15	1	1	1
Senior Police Records Clerk	7	1	1	1
Police Records Clerk	6	1	1	1
Office Assistant	5	1	1	1
Total		33	33	33



Highlights

- Mandatory funding of law enforcement separation allowance for three retired police officers
- Includes training for specific incidents, maintenance of current certifications, and required career development

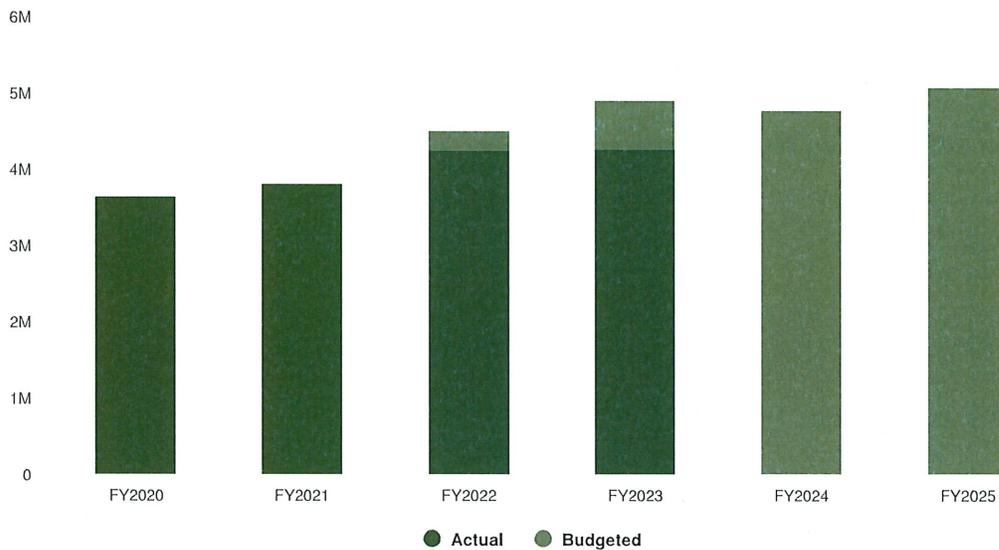
Capital Outlay

- \$420,000 for the purchase of 6 police vehicles

Expenditures Summary

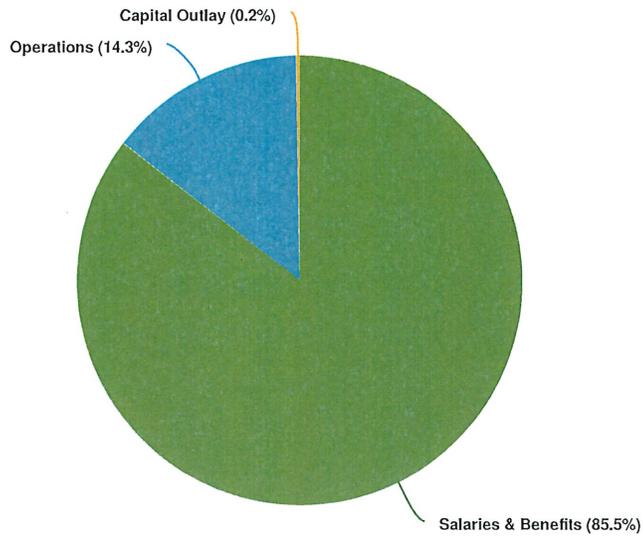
\$5,079,590 **\$310,719**
(6.52% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

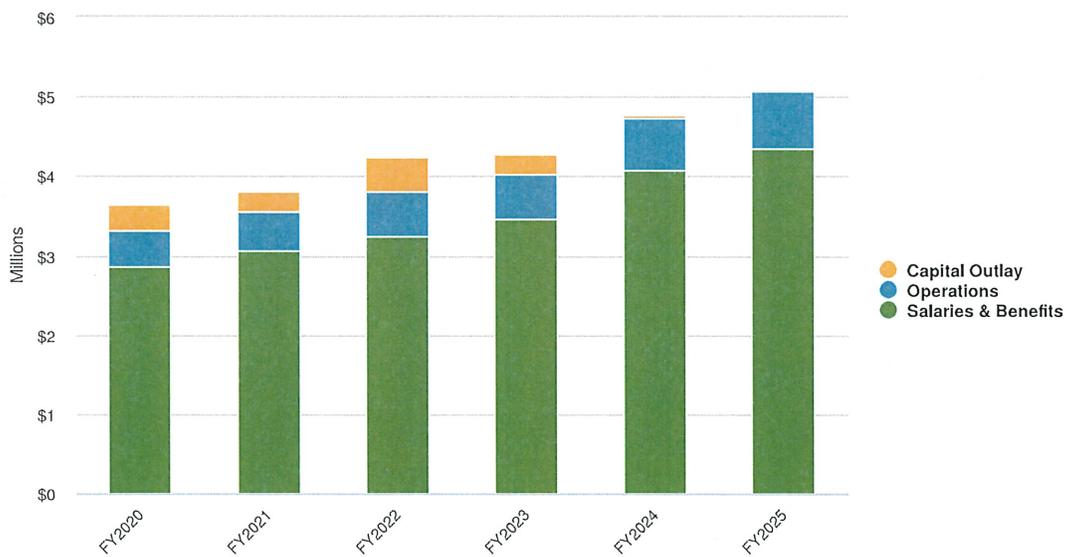


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$2,176,251	\$2,301,626	\$2,692,554	\$2,670,654	\$2,549,660	\$2,811,453	\$2,833,567	\$2,846,462
Separation Allowance	\$46,791	\$48,791	\$48,985	\$48,985	\$48,985	\$48,985	\$68,457	\$68,786
FICA Expense	\$163,789	\$173,144	\$205,980	\$205,980	\$175,000	\$215,076	\$222,005	\$223,016
Funding for Health Plan	\$492,199	\$531,365	\$609,898	\$609,898	\$550,000	\$640,903	\$637,018	\$637,018
Retirement Expense	\$261,564	\$298,979	\$379,650	\$379,650	\$360,000	\$396,415	\$422,343	\$424,264
5% 401k Law Emp Retirement	\$98,391	\$103,705	\$122,494	\$122,494	\$115,000	\$127,711	\$127,919	\$128,498
5% 401k Nonlaw Emp Retirement	\$4,832	\$9,201	\$12,134	\$12,134	\$9,600	\$12,862	\$13,759	\$13,825
3% 401k Nonlaw Emp Retirement	\$3,354	\$1,305	\$0	\$0	\$1,500	\$0	\$0	\$0
Total Salaries & Benefits:	\$3,247,171	\$3,468,116	\$4,071,695	\$4,049,795	\$3,809,745	\$4,253,405	\$4,325,068	\$4,341,869
Operations								
Professional Services	\$175	\$524	\$2,500	\$2,500	\$500	\$2,500	\$2,500	\$2,500
Fingerprint Search Fees	\$0	\$0	\$0	\$0	\$0		\$380	\$380
Travel & Training	\$14,665	\$19,763	\$21,000	\$21,000	\$20,000	\$21,000	\$21,000	\$21,000
Firing Range	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600
Insurance Claims	\$4,180	\$19,329	\$0	\$0	\$1,266	\$0	\$0	\$0
Outside Maintenance & Repair	\$3,702	\$5,655	\$9,494	\$9,494	\$7,223	\$9,494	\$9,494	\$9,494
Fleet Maintenance	\$14,794	\$14,753	\$15,000	\$15,000	\$15,000	\$15,000	\$16,500	\$16,500
Communications	\$27,057	\$27,736	\$28,897	\$28,897	\$28,833	\$28,897	\$28,897	\$28,897
Maintenance Contracts	\$0	\$0	\$0	\$14,856	\$14,856	\$0	\$0	\$0
Printing	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500
Equipment Lease	\$0	\$0	\$0	\$18,000	\$0		\$0	\$0
Copier Lease	\$6,173	\$5,425	\$6,970	\$6,970	\$5,316	\$6,970	\$6,970	\$6,970
Vehicle Fuel	\$73,231	\$77,511	\$91,172	\$91,172	\$80,000	\$91,172	\$89,714	\$89,714
Supplies & Materials	\$32,702	\$19,730	\$39,020	\$39,020	\$39,020	\$39,020	\$39,020	\$39,020
Supplies & Materials-Radar Grn	\$11,794	\$0	\$11,000	\$500	\$0	\$11,000	\$11,000	\$11,000
Supplies & Materials-Criminal	\$1,790	\$1,465	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Supplies & Mat - Car Radios	\$11,149	\$0	\$13,230	\$25,218	\$24,000	\$13,230	\$13,230	\$13,230
Supplies - Handheld radios	\$19,246	\$4,645	\$12,500	\$22,522	\$20,000	\$12,500	\$12,500	\$12,500
Uniforms	\$18,373	\$15,752	\$20,000	\$23,870	\$20,000	\$20,000	\$20,000	\$20,000
Crime Prevention	\$2,221	\$680	\$2,000	\$2,475	\$2,000	\$2,000	\$2,000	\$2,000
Controlled Substances	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Contracted Services	\$0	\$50	\$396	\$396	\$50	\$396	\$396	\$396
Dues & Subscriptions	\$3,918	\$3,793	\$5,230	\$5,230	\$4,546	\$5,230	\$23,230	\$23,230
Workers Compensation	\$41,295	\$38,123	\$46,443	\$46,443	\$43,900	\$46,504	\$50,337	\$50,556
Miscellaneous	\$135	\$0	\$1,000	\$1,000	\$963	\$1,000	\$1,000	\$1,000
Lease Payments	\$218,304	\$248,451	\$289,166	\$289,166	\$287,788	\$310,354	\$324,666	\$324,666
Motorola Camera Debt Repayment	\$51,283	\$45,468	\$45,468	\$45,468	\$45,468	\$45,468	\$45,468	\$45,468
Total Operations:	\$560,788	\$553,454	\$667,086	\$715,796	\$667,329	\$688,335	\$724,902	\$725,121
Capital Outlay								
C/O Machinery & Equipment	\$0	\$0	\$21,990	\$37,653	\$40,599	\$0	\$0	\$0
C/O - Body cameras	\$242,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C/O - Lease asset	\$0	\$0	\$0	\$3,900	\$0		\$0	\$0
C/O Vehicle	\$186,362	\$251,301	\$8,100	\$326,515	\$326,415	\$8,850	\$12,600	\$12,600
C/O Office Furniture & Equipmt	\$0	\$0	\$0	\$22,375	\$22,375	\$0	\$0	\$0
GASB 96 - IT Software	\$0	\$0	\$0	\$138,462	\$138,462	\$0	\$0	\$0
Total Capital Outlay:	\$428,467	\$251,301	\$30,090	\$528,905	\$527,851	\$8,850	\$12,600	\$12,600
Total Expense Objects:	\$4,236,426	\$4,272,872	\$4,768,871	\$5,294,496	\$5,004,925	\$4,950,590	\$5,062,570	\$5,079,590



Animal Control Division

A division of the Police Department, the Animal Control Division is responsible for enforcing the Town's animal control ordinances and maintains an animal shelter to house and care for animals that have been collected. The division also assists the public with the adoption of animals that make suitable pets.

Goals and Objectives

Goals

To provide a safe and pleasant community environment for the residents and visitors of Kill Devil Hills where families and their pets can live together in a complementary and balanced manner.

Objectives

- To reduce animal control violations through strengthened enforcement of the Town Code, education of our citizens and visitors on ordinances related to animal control issues, and enhanced communication.
- To minimize euthanasia of domestic pet animals by providing our citizens with opportunities for pet adoption through the Kill Devil Hills Animal Control Shelter.
- To provide our citizens, visitors and their pets more opportunities to enjoy our unique environment by supplying pet waste clean-up stations that help minimize nuisance problems associated with animal feces, such as surface water pollution and other threats to human health and welfare.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Animal Control:				
Senior Animal Control Officer	8	1	1	1
Animal Control Officer	7	1	1	1
Total		2	2	2



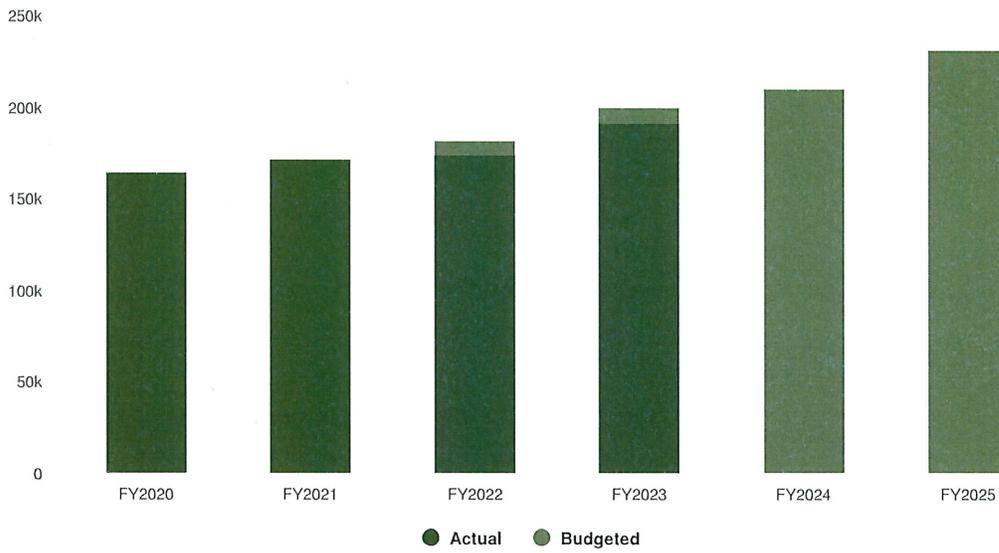
Highlights

- Maintaining current level of service

Expenditures Summary

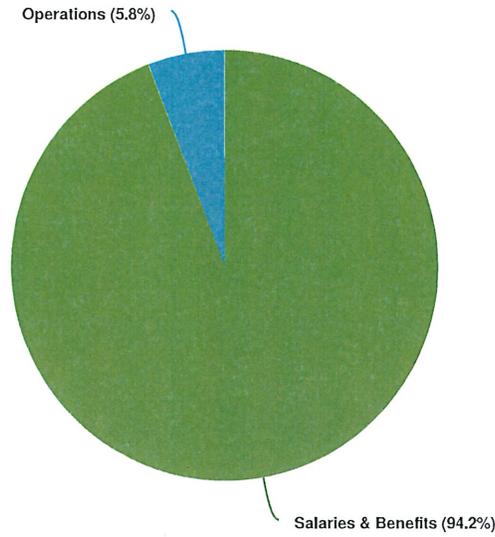
\$231,328 **\$21,510**
(10.25% vs. prior year)

Animal Control Division Proposed and Historical Budget vs. Actual

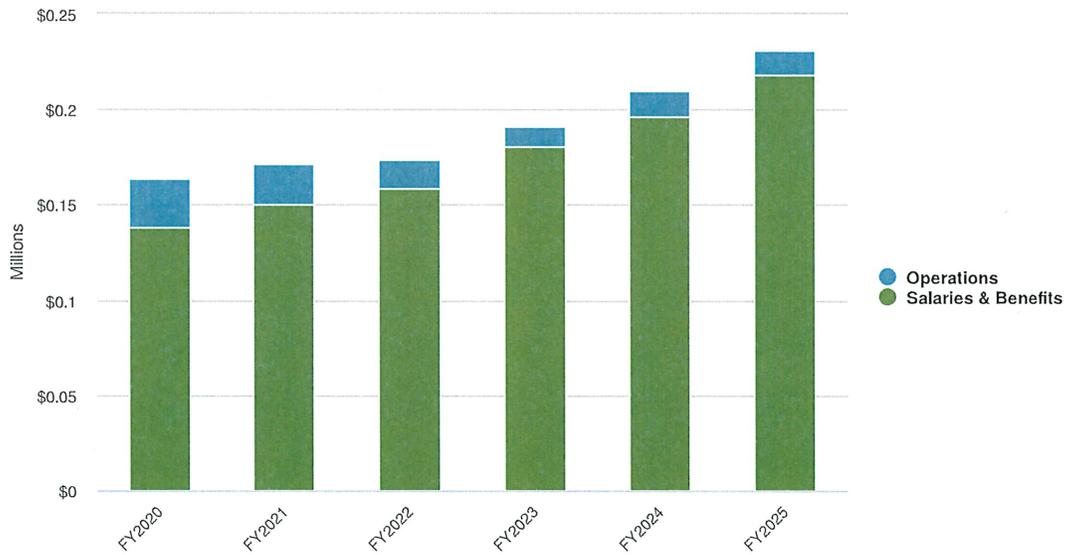


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$103,501	\$116,146	\$126,037	\$126,037	\$126,037	\$133,433	\$139,827	\$140,499
FICA Expense	\$7,551	\$8,428	\$9,642	\$9,642	\$9,642	\$10,208	\$10,697	\$10,748
Funding for Health Plan	\$30,788	\$36,318	\$38,322	\$38,322	\$38,322	\$40,005	\$40,452	\$40,452
Retirement Expense	\$11,848	\$14,147	\$16,259	\$16,259	\$16,259	\$17,213	\$19,086	\$19,178
5% 401k Nonlaw Emp Retirement	\$5,063	\$5,807	\$6,302	\$6,302	\$6,302	\$6,672	\$6,991	\$7,025
3% 401k Nonlaw Emp Retirement	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$158,819	\$180,847	\$196,562	\$196,562	\$196,562	\$207,531	\$217,054	\$217,902
Operations								
Professional Services	\$458	\$99	\$400	\$400	\$0	\$400	\$400	\$400
Travel & Training	\$20	\$1,120	\$400	\$400	\$0	\$400	\$400	\$400
Outside Maintenance & Repair	\$45	\$181	\$300	\$300	\$300	\$300	\$300	\$300
Fleet Maintenance	\$1,490	\$403	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Communications	\$480	\$480	\$1,341	\$1,341	\$480	\$1,341	\$1,341	\$1,341
Printing	\$0	\$0	\$300	\$300	\$0	\$300	\$300	\$300
Vehicle Fuel	\$2,800	\$2,967	\$3,639	\$3,639	\$2,750	\$3,639	\$3,616	\$3,616
Supplies & Materials	\$2,455	\$2,385	\$2,600	\$2,600	\$2,250	\$2,600	\$2,600	\$2,600
Uniforms	\$266	\$465	\$500	\$500	\$250	\$500	\$500	\$500
Uniform Cleaning Allowance	\$576	\$576	\$600	\$600	\$576	\$600	\$600	\$600
Dues & Subscriptions	\$76	\$206	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation	\$1,815	\$1,510	\$1,676	\$1,676	\$1,669	\$1,851	\$1,860	\$1,869
Lease Payments	\$4,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operations:	\$15,003	\$10,392	\$13,256	\$13,256	\$9,775	\$13,431	\$13,417	\$13,426
Total Expense Objects:	\$173,822	\$191,238	\$209,818	\$209,818	\$206,337	\$220,962	\$230,470	\$231,328



Fire Department

The Kill Devil Hills Fire Department protects the lives and property of citizens and visitors from fire damage and injury. The career firefighters, volunteer firefighters and volunteer support personnel are responsible for fire prevention, suppression, investigations, emergency medical assistance, disaster control, hazardous material responses and rescue.

Goals and Objectives

Goals

To minimize the risks of fire and other hazards to the citizens and visitors of Kill Devil Hills by educating the public on safety issues, prompt response to emergency situations and providing mitigation of emergency situations through highly trained and well-equipped personnel in a caring, courteous and professional manner.

Objectives

- To put required minimum staffing on emergency scenes in a timely manner.
- To provide sufficient training opportunities to enable personnel to maintain certifications and skills required of firefighters and to comply with certification requirements established by NC Department of Insurance and NC State Firemen's Association.
- To provide fire inspections within the Town of Kill Devil Hills.
- To maintain apparatus and equipment in good operating condition and ensure compliance with required safety standards.
- To present fire and life safety educational programs to the public.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Fire Station 14:				
Fire Chief	23	1	1	1
Deputy Fire Chief	19	1	1	1
Fire Captain	15	3	3	3
Fire Marshal	15	1	1	1
Fire Sergeant	13	3	3	3
Fire Engineer	11	10½	10½	10½
Administrative Specialist	8	1	1	1
Total		20 ½	20 ½	20 ½



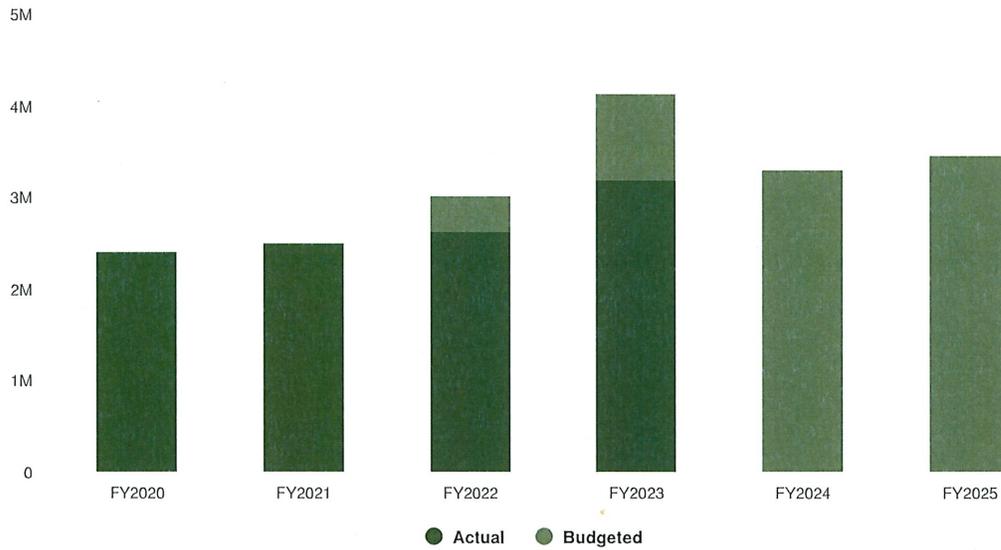
Highlights

- Includes training to maintain required certifications and career development of staff
- Includes health and fitness screening for both volunteer and career firefighters

Expenditures Summary

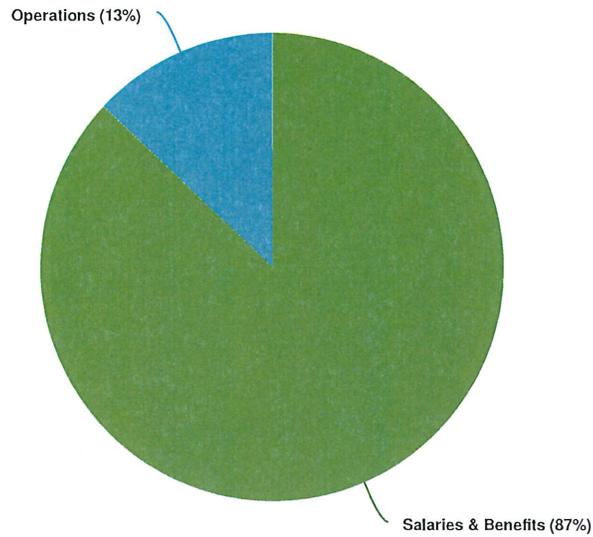
\$3,458,777 **\$156,237**
(4.73% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

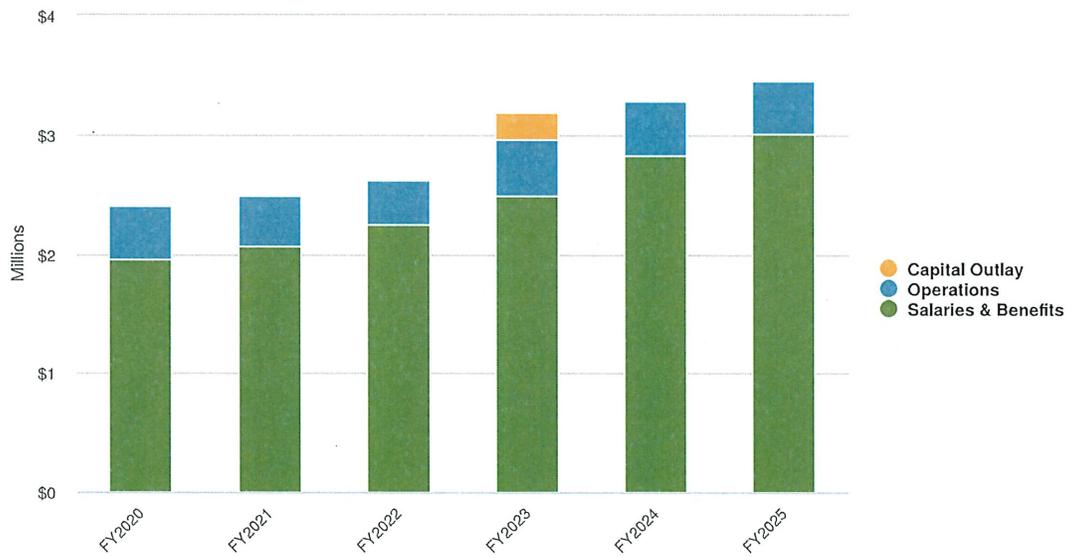


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$1,483,587	\$1,647,422	\$1,869,626	\$1,869,626	\$1,869,626	\$1,981,896	\$1,994,542	\$2,003,887
Salaries-Part Time	\$12,191	\$16,551	\$17,000	\$17,000	\$10,000	\$17,000	\$17,000	\$17,000
FICA Expense	\$108,337	\$120,670	\$144,327	\$144,327	\$144,327	\$152,916	\$153,883	\$154,598
Funding for Health Plan	\$400,844	\$426,252	\$459,658	\$459,658	\$436,618	\$483,076	\$461,373	\$461,373
Retirement Expense	\$169,686	\$200,542	\$241,182	\$241,182	\$241,182	\$255,665	\$272,255	\$273,530
5% 401k Nonlaw Emp Retirement	\$69,517	\$75,173	\$93,481	\$93,481	\$93,481	\$99,095	\$99,727	\$100,194
3% 401k Nonlaw Emp Retirement	\$2,765	\$4,295	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$2,246,927	\$2,490,906	\$2,825,274	\$2,825,274	\$2,795,234	\$2,989,648	\$2,998,781	\$3,010,582
Operations								
Professional Services	\$10,835	\$11,950	\$17,500	\$17,500	\$15,000	\$17,500	\$17,500	\$17,500
Travel & Training	\$15,953	\$20,578	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Insurance Claims	\$3,157	\$4,142	\$0	\$0	\$0	\$0	\$0	\$0
Outside Maintenance & Repair	\$11,146	\$14,471	\$27,500	\$27,500	\$40,000	\$27,500	\$27,500	\$27,500
Fleet Maintenance	\$19,465	\$12,706	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Communications	\$6,642	\$6,741	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650
Printing	\$28	\$250	\$500	\$500	\$250	\$500	\$500	\$500
Copier Lease	\$2,162	\$2,346	\$3,600	\$3,600	\$2,250	\$3,600	\$3,600	\$3,600
Vehicle Fuel	\$18,668	\$20,491	\$24,018	\$24,018	\$18,000	\$24,018	\$20,564	\$20,564
Supplies & Materials	\$23,961	\$47,846	\$37,000	\$37,000	\$37,000	\$37,000	\$40,000	\$40,000
Supplies & Materials - COVID-19	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$1,027	\$162	\$0	\$0	\$0	\$0	\$0	\$0
Supplies - SCBA Equipment	\$4,875	\$5,025	\$5,000	\$5,000	\$5,150	\$5,000	\$6,000	\$6,000
Uniforms	\$7,954	\$53,393	\$36,500	\$36,500	\$36,000	\$36,500	\$39,500	\$39,500
Dues & Subscriptions	\$4,351	\$4,950	\$4,500	\$4,500	\$5,000	\$4,500	\$4,500	\$4,500
Workers Compensation	\$46,759	\$40,376	\$45,006	\$45,006	\$44,194	\$49,003	\$47,459	\$47,677
Fireman's Pension	\$3,970	\$3,650	\$7,700	\$7,700	\$3,700	\$7,700	\$7,700	\$7,700



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Lease Payments	\$198,703	\$220,492	\$213,792	\$213,792	\$211,816	\$183,181	\$177,554	\$177,554
New Fire Station	\$0	\$0	\$0	\$0	\$0		\$13,950	\$13,950
Total Operations:	\$379,725	\$469,570	\$464,266	\$464,266	\$460,010	\$437,652	\$447,977	\$448,195
Capital Outlay								
C/O Machinery & Equipment	\$0	\$0	\$7,000	\$53,350	\$55,254	\$0	\$0	\$0
C/O - AFG - Radios	\$0	\$229,841	\$0	\$11,949	\$11,949	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$6,000	\$938,633	\$937,710	\$0	\$0	\$0
Total Capital Outlay:	\$0	\$229,841	\$13,000	\$1,003,932	\$1,004,913	\$0	\$0	\$0
Total Expense Objects:	\$2,626,652	\$3,190,317	\$3,302,540	\$4,293,472	\$4,260,157	\$3,427,300	\$3,446,757	\$3,458,777



Ocean Rescue Division

The Town provides ocean rescue services. One Ocean Rescue Supervisor and an Assistant Ocean Rescue Supervisor (1/2) are employed year-round; 26 group leaders and lifeguards provide daily seasonal Ocean Rescue services at 21 stationary stands throughout Town.

Goals and Objectives

Goals

To provide effective and efficient ocean rescue service to the citizens and visitors in Kill Devil Hills, and to educate them on the hazards associated with the beach and ocean environments.

Objectives

- Recruit highly qualified candidates for seasonal ocean lifeguard duties.
- Provide training and equipment consistent with standards promulgated by the United States Lifesaving Association for Open Water Lifesaving.
- Maintain operational procedures designed to maximize effectiveness and efficiency.
- Promote beach and water safety through informational programs and interaction between Division staff and the public on the beach.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
<i>Ocean Rescue:</i>				
Ocean Rescue Supervisor	15	1	1	1
Assistant Ocean Rescue Supervisor/Fire Engineer	11	½	½	½
Group Leaders (seasonal)		5	5	5
Lifeguards (seasonal)		<u>21</u>	<u>21</u>	<u>21</u>
Total		27½	27½	27½



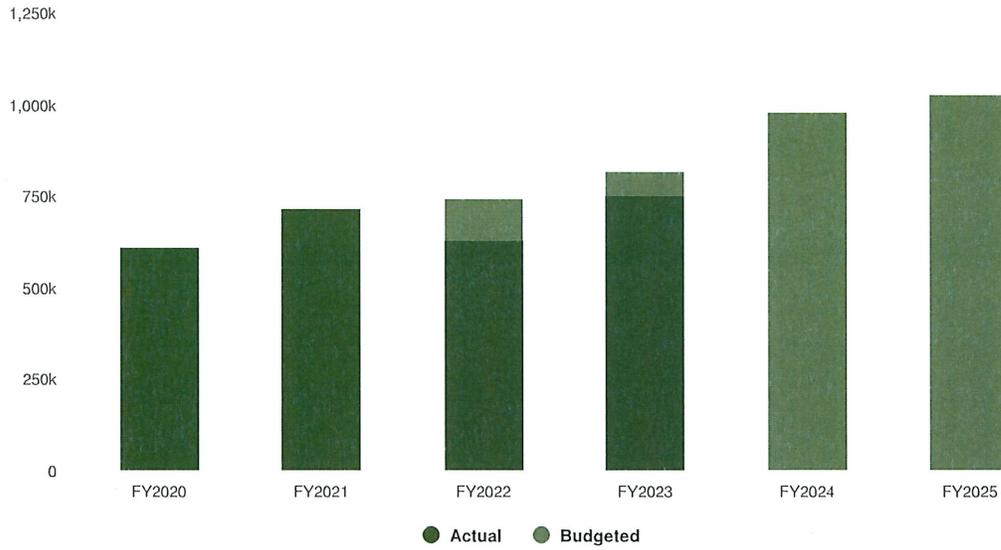
Highlights

- Includes funding to maintain the present service level of 21 stands.
- Increases starting salary for lifeguards to \$19/hour.

Expenditures Summary

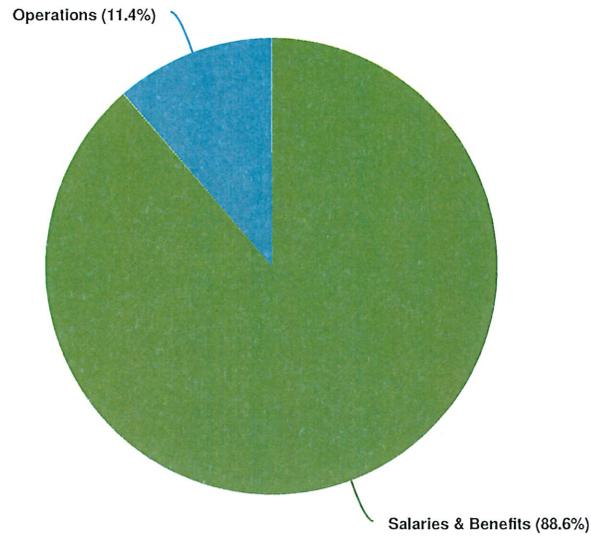
\$1,027,768 **\$47,420**
(4.84% vs. prior year)

Ocean Rescue Division Proposed and Historical Budget vs. Actual

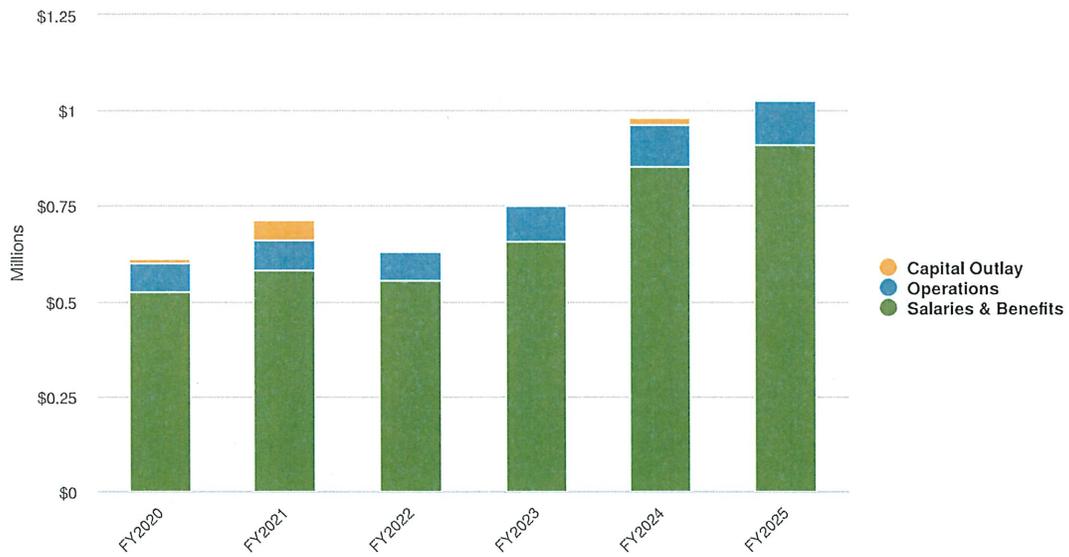


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$115,582	\$128,580	\$138,671	\$138,671	\$138,671	\$764,883	\$150,244	\$150,967
Salaries-Part Time	\$370,178	\$445,960	\$614,024	\$614,024	\$614,024	\$0	\$644,835	\$644,835
FICA Expense	\$37,174	\$43,969	\$57,581	\$57,581	\$57,581	\$58,514	\$60,824	\$60,879
Funding for Health Plan	\$14,831	\$16,883	\$17,850	\$17,850	\$17,850	\$18,487	\$18,826	\$18,826
Retirement Expense	\$13,237	\$15,669	\$17,889	\$17,889	\$17,889	\$18,962	\$20,508	\$20,607
5% 401k Nonlaw Emp Retirement	\$1,647	\$1,863	\$0	\$0	\$0	\$0	\$7,512	\$7,548
3% 401k Nonlaw Emp Retirement	\$2,479	\$2,740	\$6,934	\$6,934	\$6,934	\$7,350	\$7,350	\$7,350
Total Salaries & Benefits:	\$555,128	\$655,664	\$852,949	\$852,949	\$852,949	\$868,196	\$910,099	\$911,012
Operations								
Professional Services	\$1,680	\$2,460	\$4,000	\$4,000	\$3,300	\$4,000	\$4,000	\$4,000
Travel & Training	\$190	\$490	\$3,000	\$3,000	\$1,000	\$3,000	\$3,000	\$3,000
Outside Maintenance & Repair	\$3,932	\$13,592	\$6,000	\$6,000	\$6,500	\$6,000	\$6,000	\$6,000
Fleet Maintenance	\$1,206	\$979	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Communications	\$419	\$420	\$1,000	\$1,000	\$1,750	\$1,000	\$1,000	\$1,000
Printing	\$1,012	\$1,211	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
Equipment Rental	\$8,800	\$11,200	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Copier Lease	\$181	\$136	\$500	\$500	\$250	\$500	\$500	\$500
Vehicle Fuel	\$5,006	\$5,203	\$7,219	\$7,219	\$5,500	\$7,219	\$5,702	\$5,702
Supplies & Materials	\$11,138	\$16,151	\$22,000	\$22,000	\$15,000	\$22,000	\$22,500	\$22,500
Uniforms	\$14,091	\$17,153	\$15,000	\$15,000	\$15,000	\$15,000	\$16,000	\$16,000
Dues & Subscriptions	\$560	\$60	\$360	\$360	\$60	\$360	\$360	\$360
Workers Compensation	\$13,827	\$11,525	\$17,240	\$17,240	\$18,601	\$17,420	\$18,211	\$18,227
Lease Payments	\$13,668	\$13,668	\$19,080	\$19,080	\$18,418	\$27,213	\$23,167	\$23,167
Total Operations:	\$75,709	\$94,246	\$111,699	\$111,699	\$101,679	\$120,012	\$116,740	\$116,756
Capital Outlay								
C/O Machinery & Equipment	\$0	\$0	\$13,000	\$13,000	\$12,531	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$2,700	\$88,222	\$88,088	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Total Capital Outlay:	\$0	\$0	\$15,700	\$101,222	\$100,619	\$0	\$0	\$0
Total Expense Objects:	\$630,837	\$749,910	\$980,348	\$1,065,870	\$1,055,247	\$988,208	\$1,026,839	\$1,027,768



Public Services Department

The Public Services Department for the Town of Kill Devil Hills is responsible for the construction, repair and maintenance of Town streets and storm water management as well as solid waste collection and disposal. The department also operates a drop-off recycling center.



Streets Division

The Streets Division is responsible for the construction, repair and maintenance of Town streets and storm water management.

Goals and Objectives

Goals

To oversee and coordinate the current year street and drainage improvements projects as approved by the Board of Commissioners in an efficient manner that assures our citizens and visitors of a safe and pleasing project. To continue to provide streets and ditch maintenance in a timely and capable manner in accordance with scheduling needs and demands of our citizens.

Objectives

- To enhance the effectiveness of the stormwater management systems within the Town of Kill Devil Hills through continued ditch and culvert cleaning and maintenance, as well as implementation of improvements and additions to that system.
- Continue maintenance of Town owned rights-of-way through mowing, trimming and debris clearance.
- To respond to the needs of our citizens ensuring safe vehicular passage on Town streets through prompt and efficient street repair.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Streets Division:				
Public Services Director	23	1/4	1/4	1/4
Assistant Public Services Director	19	1/4	1/4	1/4
Street and Stormwater Mgt. Supervisor	12	1	1	1
Construction Inspector / Utility Locator	11	3/4	3/4	3/4
Equipment Operator	7	4	4	4
Facility Maintenance Specialist	5	1/2	1/2	1/2
Total		6 3/4	6 3/4	6 3/4



Highlights

- Includes \$100,400 for mowing, edging and sweeping of US 158

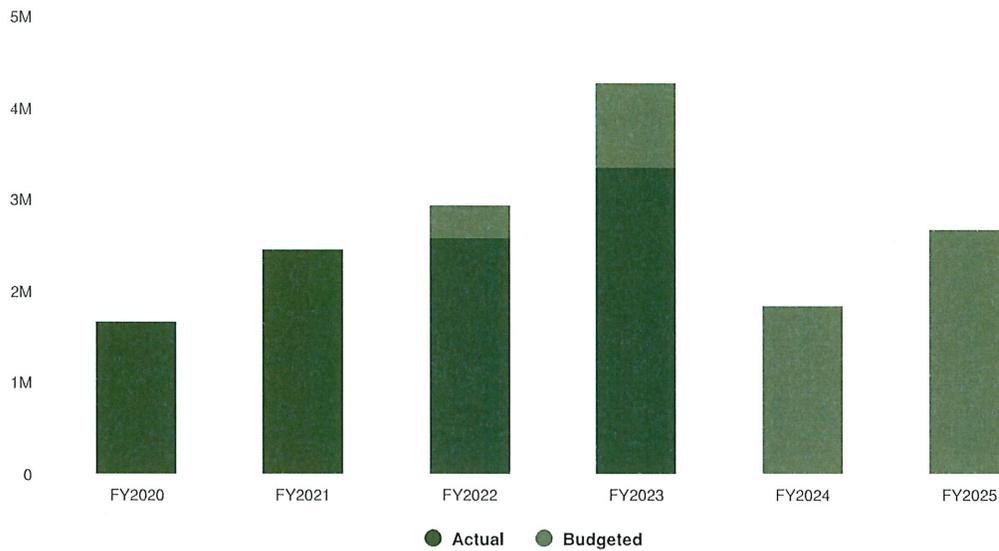
Capital Outlay

- Includes sidewalk capital reserve funding in the amount of \$153,000
- Includes funding for the street capital reserve fund in the amount of \$1,070,000 for future streets projects. An additional \$250,000 of Powell Bill funds is allocated for streets projects
- Includes \$290,000 for the purchase of a motor grader

Expenditures Summary

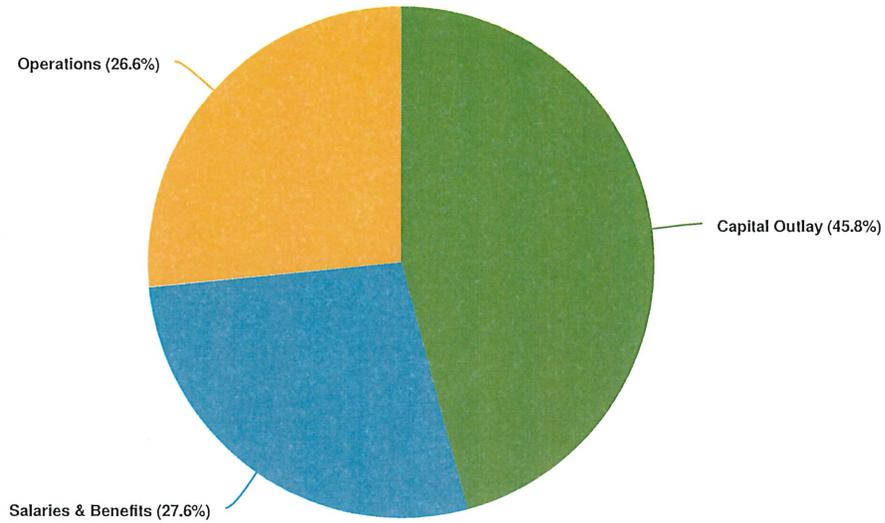
\$2,670,019 **\$823,576**
(44.60% vs. prior year)

Streets Division Proposed and Historical Budget vs. Actual

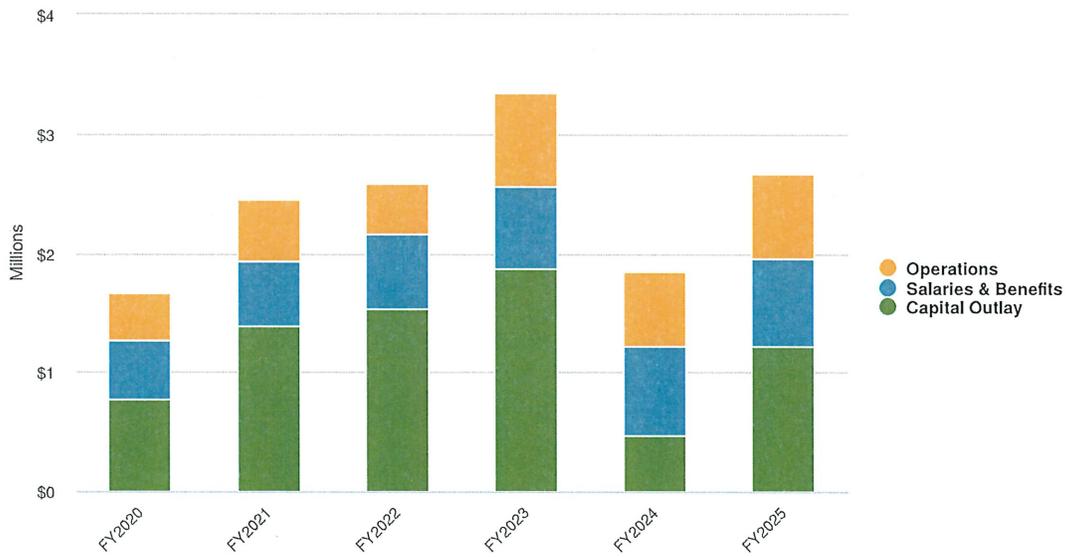


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$415,444	\$463,225	\$497,217	\$497,217	\$497,217	\$544,102	\$488,755	\$491,096
Salaries-Part Time	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
FICA Expense	\$30,568	\$34,232	\$38,037	\$38,037	\$38,037	\$41,624	\$37,390	\$37,569
Funding for Health Plan	\$106,151	\$109,096	\$116,911	\$116,911	\$105,593	\$122,616	\$117,543	\$117,543
Retirement Expense	\$47,552	\$56,447	\$64,141	\$64,141	\$64,141	\$70,189	\$66,715	\$67,034
5% 401k Nonlaw Emp Retirement	\$20,772	\$22,962	\$24,861	\$24,861	\$24,861	\$27,205	\$24,438	\$24,555
3% 401k Nonlaw Emp Retirement	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$620,487	\$686,081	\$741,167	\$741,167	\$737,349	\$805,736	\$734,841	\$737,797
Operations								
Professional Services	\$0	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Utilities	\$101,732	\$100,279	\$109,000	\$109,000	\$107,000	\$109,000	\$109,000	\$109,000
Travel & Training	\$541	\$15	\$1,500	\$1,500	\$260	\$1,500	\$1,500	\$1,500
M & R - Street Maint	\$103,451	\$128,783	\$150,000	\$170,990	\$150,000	\$150,000	\$150,000	\$150,000
M & R - Sidewalks	\$23,700	\$23,093	\$30,000	\$30,000	\$10,000	\$30,000	\$30,000	\$30,000
M&R - Canal	\$0	\$299,949	\$0	\$4,188	\$4,188	\$0	\$0	\$0
Outside Maintenance & Repair	\$1,240	\$6,964	\$8,000	\$8,000	\$7,500	\$8,000	\$8,000	\$8,000
Fleet Maintenance	\$16,281	\$33,649	\$15,000	\$15,000	\$15,000	\$15,000	\$18,000	\$18,000
Communications	\$2,051	\$2,198	\$2,700	\$2,700	\$2,400	\$2,700	\$2,700	\$2,700
Printing	\$0	\$0	\$200	\$200	\$0	\$200	\$200	\$200
Equipment Rental	\$196	\$0	\$4,000	\$4,000	\$500	\$4,000	\$4,000	\$4,000
Copier Lease	\$298	\$363	\$600	\$600	\$350	\$600	\$600	\$600
Vehicle Fuel	\$19,455	\$20,440	\$23,888	\$23,888	\$20,000	\$23,888	\$22,291	\$22,291
Supplies & Materials	\$15,863	\$19,109	\$21,600	\$21,600	\$20,000	\$31,500	\$31,500	\$31,500
Supplies & Materials - COVID-19	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$951	\$545	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$4,174	\$4,979	\$6,400	\$6,400	\$6,500	\$6,400	\$7,400	\$7,400



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Contracted Services	\$12,250	\$12,250	\$94,524	\$94,524	\$89,924	\$15,400	\$100,400	\$100,400
Dues & Subscriptions	\$63	\$50	\$100	\$100	\$0	\$100	\$100	\$100
Workers Compensation	\$15,537	\$14,284	\$15,209	\$15,209	\$14,479	\$17,620	\$14,813	\$14,883
Lease Payments	\$102,581	\$117,148	\$146,167	\$146,167	\$142,452	\$214,080	\$206,648	\$206,648
Total Operations:	\$420,465	\$784,098	\$630,888	\$656,066	\$590,553	\$631,988	\$709,152	\$709,222
Capital Outlay								
C/O Machinery & Equipment	\$109,799	\$20,002	\$28,500	\$200,975	\$192,981	\$0	\$0	\$0
C/O Vehicle	\$0	\$226,486	\$3,060	\$74,398	\$73,478	\$0	\$0	\$0
C/O Street Construct Cap Rsrv	\$1,149,981	\$1,052,347	\$342,828	\$3,496,066	\$3,497,622	\$592,828	\$1,070,000	\$1,070,000
C/O Sidewalk Construction	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C/O Sidewalk Reserve	\$180,781	\$576,296	\$100,000	\$139,554	\$120,486	\$100,000	\$153,000	\$153,000
Total Capital Outlay:	\$1,540,561	\$1,875,130	\$474,388	\$3,910,993	\$3,884,567	\$692,828	\$1,223,000	\$1,223,000
Total Expense Objects:	\$2,581,512	\$3,345,309	\$1,846,443	\$5,308,226	\$5,212,469	\$2,130,552	\$2,666,993	\$2,670,019



Powell Bill

The NC Department of Transportation administers the Powell Bill program to provide state street aid to qualified, incorporated municipalities within North Carolina. This funding is used to resurface municipal streets as well as to maintain, repair, build or widen streets, bridges and drainage areas. It can also be used to plan, build and maintain bicycle paths.

Goals and Objectives

The Powell Bill division shares the Goals and Objectives of the Streets division.



Highlights

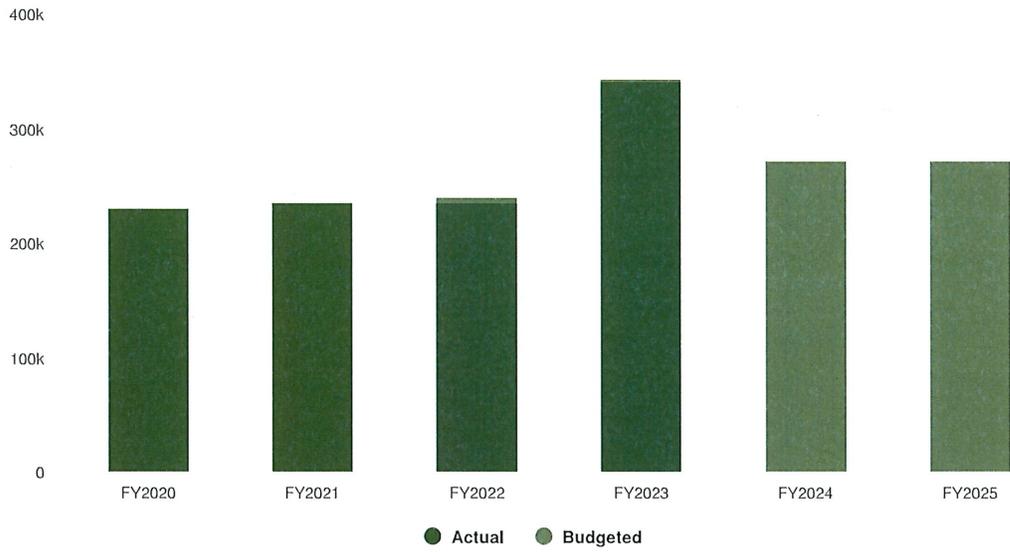
Capital Outlay

- Includes \$250,000 for future streets projects

Expenditures Summary

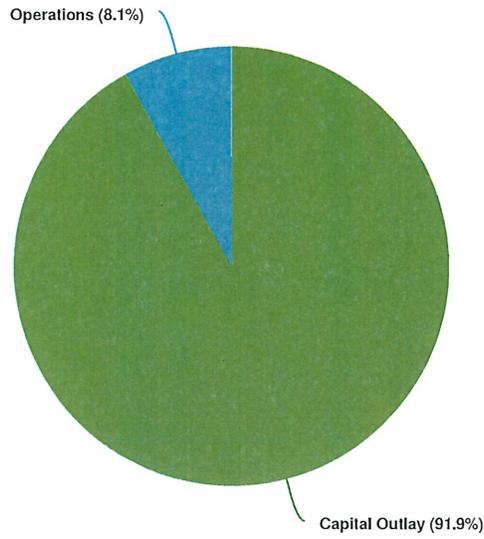
\$272,000 **\$0**
(0.00% vs. prior year)

Powell Bill Proposed and Historical Budget vs. Actual

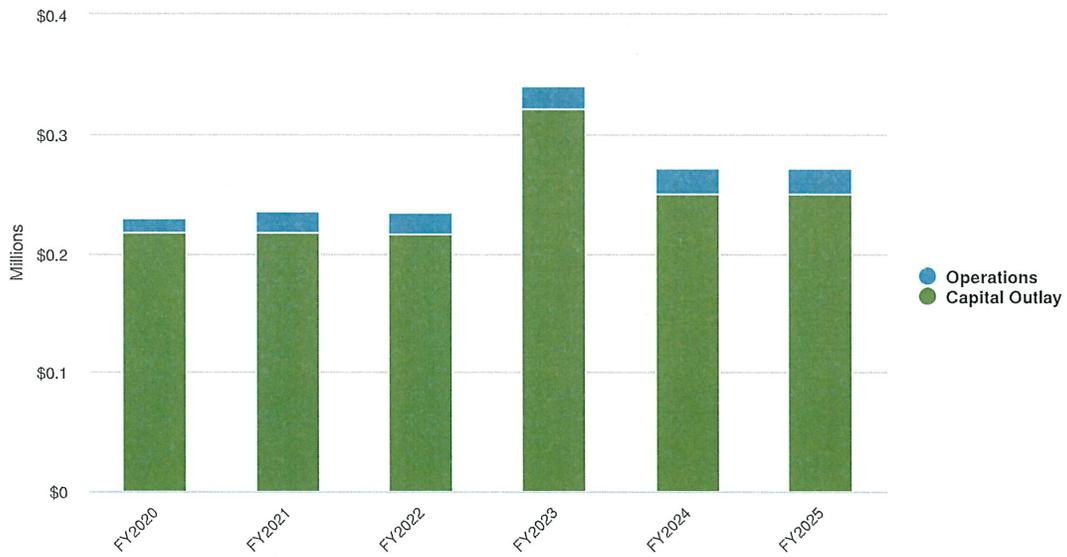


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Operations								
Professional Services	\$678	\$406	\$2,000	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000
Supplies & Materials	\$17,624	\$19,584	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Discount Powell Bill Purchases	-\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operations:	\$18,269	\$19,990	\$22,000	\$22,000	\$21,000	\$22,000	\$22,000	\$22,000
Capital Outlay								
C/O Street Construct Powell Bl	\$216,757	\$321,243	\$250,000	\$307,403	\$307,403	\$250,000	\$250,000	\$250,000
Total Capital Outlay:	\$216,757	\$321,243	\$250,000	\$307,403	\$307,403	\$250,000	\$250,000	\$250,000
Total Expense Objects:	\$235,026	\$341,233	\$272,000	\$329,403	\$328,403	\$272,000	\$272,000	\$272,000



Solid Waste Division

The Solid Waste Division is responsible for solid waste collection and disposal. The division also operates a drop-off recycling center.

Goals and Objectives

Goals

To meet the refuse collection and disposal needs of the Town of Kill Devil Hills through the efficient collection and disposal of residential and commercial solid waste including recyclables and bulk waste collections through cost effective, fiscally responsible and environmentally conscientious means.

Objectives

- Continue to search for and use operationally and fiscally efficient methods of waste reduction and solid waste collections and disposal.
- Enhance the Town's recycling program through continued improvements to the facilities at the Recycle Center and additional public education.
- Continue making improvements to the Dry Trash Drop-off Area facilities and procedures in order to help increase the efficiency of this operation and to fully utilize the available facilities.
- Increase the effectiveness of the solid waste collection vehicle fleet through the continued development and management of preventive maintenance and vehicle upgrade.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Solid Waste Division:				
Public Services Director	23	1/4	1/4	1/4
Assistant Public Services Director	19	1/4	1/4	1/4
Solid Waste Management Supervisor	12	1	1	1
Sanitation Team Leader	8	1	1	1
Sanitation Equipment Operator	7	7	7	7
Recycling Specialist	5	1	1	1
Facility Maintenance Specialist	5	3/4	3/4	3/4
Maintenance Worker	3	1	1	1
Total		12 1/4	12 1/4	12 1/4



Highlights

- Tipping fees include an estimated 10,293 tons of garbage at \$95.97 per ton, which includes a monthly fuel surcharge, and an estimated 932 tons of Construction and Demolition at \$70.96 per ton
- Includes contracted service for tub grinding

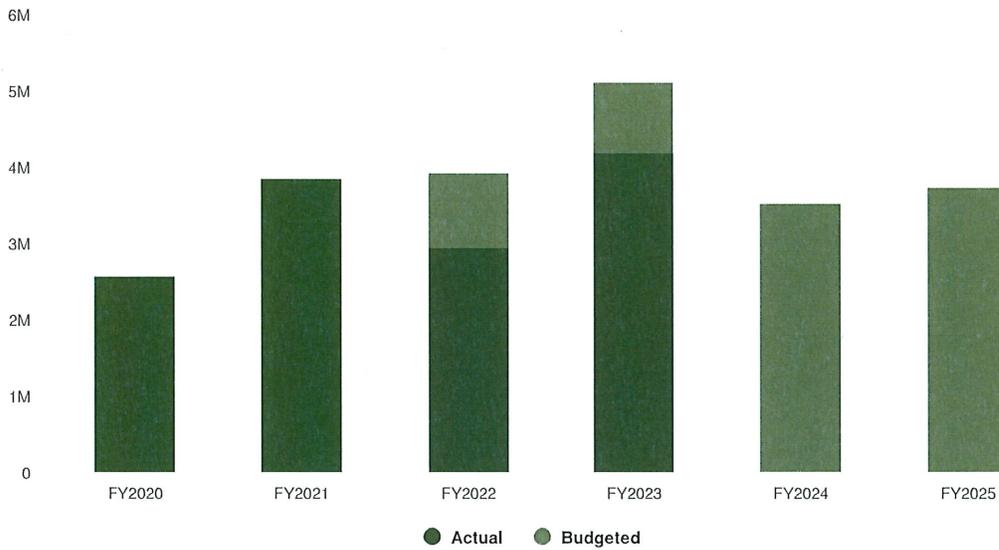
Capital Outlay

- \$52,000 for the purchase of an F250 pickup truck

Expenditures Summary

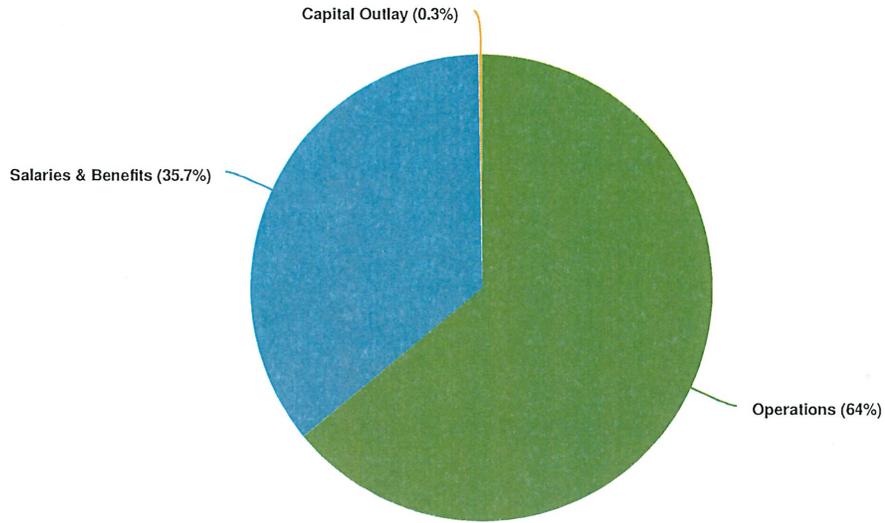
\$3,737,542 **\$213,687**
 (6.06% vs. prior year)

Solid Waste Division Proposed and Historical Budget vs. Actual

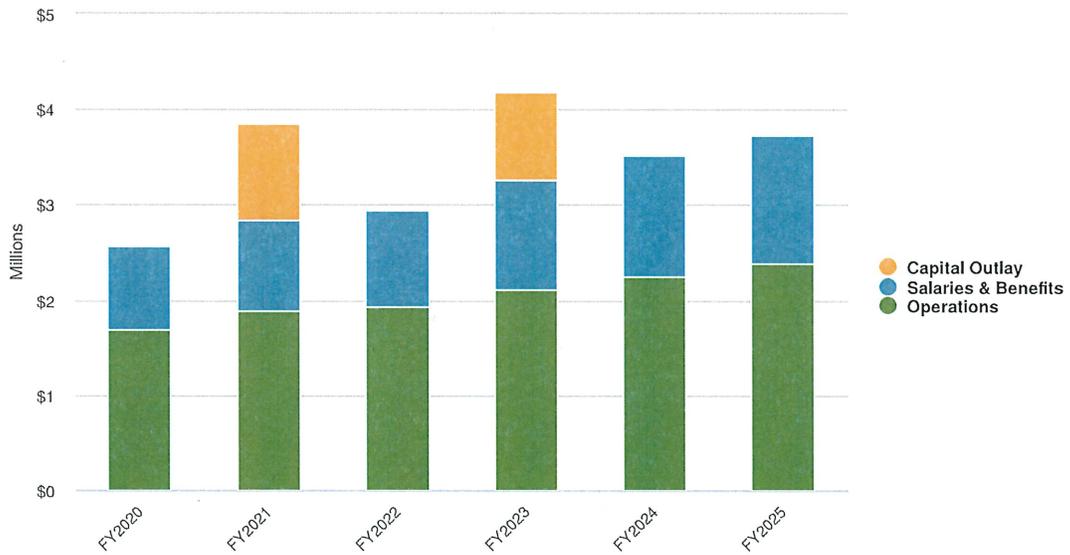


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$658,193	\$750,271	\$818,419	\$818,419	\$818,419	\$842,199	\$869,844	\$873,996
FICA Expense	\$47,944	\$54,912	\$62,609	\$62,609	\$62,609	\$64,428	\$66,543	\$66,861
Funding for Health Plan	\$199,585	\$222,633	\$237,430	\$237,430	\$237,430	\$250,022	\$231,663	\$231,663
Retirement Expense	\$75,334	\$91,376	\$105,576	\$105,576	\$105,576	\$108,644	\$118,734	\$119,300
5% 401k Nonlaw Emp Retirement	\$31,134	\$37,503	\$40,921	\$40,921	\$40,921	\$42,110	\$43,492	\$43,700
3% 401k Nonlaw Emp Retirement	\$1,066	\$7	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$1,013,256	\$1,156,701	\$1,264,955	\$1,264,955	\$1,264,955	\$1,307,403	\$1,330,277	\$1,335,520
Operations								
Professional Services	\$0	\$0	\$480	\$480	\$0	\$480	\$480	\$480
Travel & Training	\$0	\$27	\$400	\$400	\$455	\$400	\$400	\$400
Insurance Claims	\$0	\$5,484	\$0	\$0	\$1,000	\$0	\$0	\$0
Outside Maintenance & Repair	\$5,233	\$47,013	\$40,000	\$40,000	\$15,000	\$40,000	\$40,000	\$40,000
Fleet Maintenance	\$83,685	\$90,522	\$85,000	\$85,000	\$115,000	\$85,000	\$95,000	\$95,000
Communications	\$4,107	\$4,325	\$4,100	\$4,100	\$4,300	\$4,100	\$4,100	\$4,100
Printing	\$657	\$655	\$1,200	\$1,200	\$1,383	\$1,200	\$1,200	\$1,200
Copier Lease	\$298	\$363	\$600	\$600	\$311	\$600	\$600	\$600
Vehicle Fuel	\$108,330	\$125,363	\$136,401	\$136,401	\$115,000	\$136,401	\$122,937	\$122,937
Supplies & Materials	\$11,154	\$11,018	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Supplies & Materials - COVID-19	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$951	\$545	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials-Rolloff G	\$29,100	\$4,610	\$40,000	\$40,000	\$30,078	\$31,000	\$31,000	\$31,000
Uniforms	\$7,999	\$8,980	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$12,000
Contracted Services	\$32,975	\$34,950	\$55,000	\$55,000	\$37,600	\$55,000	\$55,000	\$55,000
Tipping Fees	\$939,077	\$1,007,529	\$1,040,185	\$1,040,185	\$1,010,000	\$1,092,194	\$1,053,941	\$1,053,941
Purchases-Dumpsters	\$69,744	\$63,373	\$113,680	\$142,859	\$105,878	\$113,680	\$113,680	\$113,680
Purchases-Rollout Carts	\$28,411	\$27,201	\$50,000	\$50,000	\$30,000	\$50,000	\$50,000	\$50,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (General Fund)	FY2025 Manager Rec (General Fund)	FY2025 Adopted (General Fund)
Household Hazardous Waste	\$4,074	\$2,406	\$4,000	\$4,000	\$3,000	\$4,000	\$4,000	\$4,000
Dues & Subscriptions	\$143	\$80	\$400	\$400	\$80	\$400	\$400	\$400
Workers Compensation	\$26,980	\$23,369	\$25,967	\$25,967	\$25,346	\$28,168	\$27,315	\$27,445
Lease Payments	\$584,225	\$650,925	\$634,047	\$740,508	\$737,511	\$645,333	\$766,279	\$766,279
Total Operations:	\$1,937,243	\$2,108,739	\$2,255,460	\$2,391,100	\$2,255,942	\$2,311,956	\$2,392,332	\$2,392,462
Capital Outlay								
C/O Machinery & Equipment	\$0	\$46,543	\$0	\$128,292	\$128,292	\$0	\$0	\$0
C/O Vehicle	\$0	\$867,595	\$3,440	\$1,774,904	\$1,775,990	\$5,200	\$9,560	\$9,560
Total Capital Outlay:	\$0	\$914,138	\$3,440	\$1,903,196	\$1,904,282	\$5,200	\$9,560	\$9,560
Total Expense Objects:	\$2,950,499	\$4,179,578	\$3,523,855	\$5,559,251	\$5,425,179	\$3,624,559	\$3,732,169	\$3,737,542

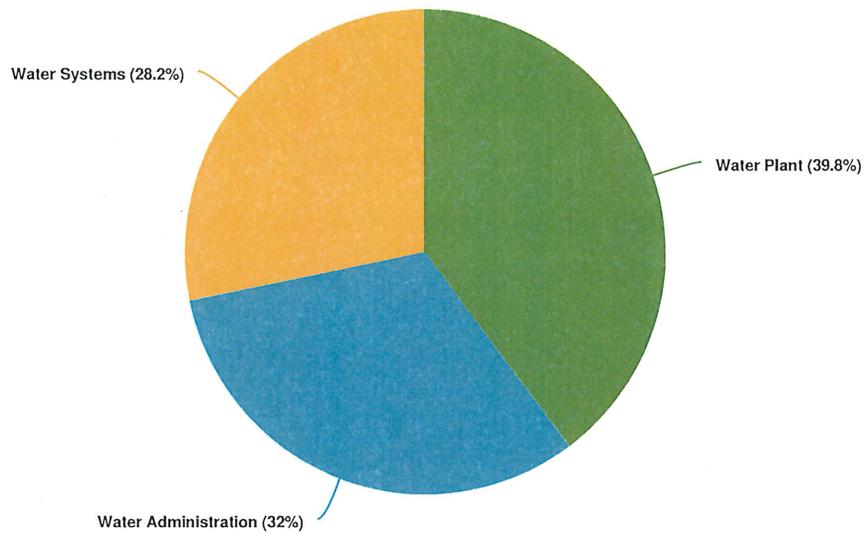


Water Fund

The Kill Devil Hills Water Department is divided into three divisions. The Water Administration Division, the Water Plant Division, and the Water Systems Division.

Expenditures by Function

Budgeted Expenditures by Function

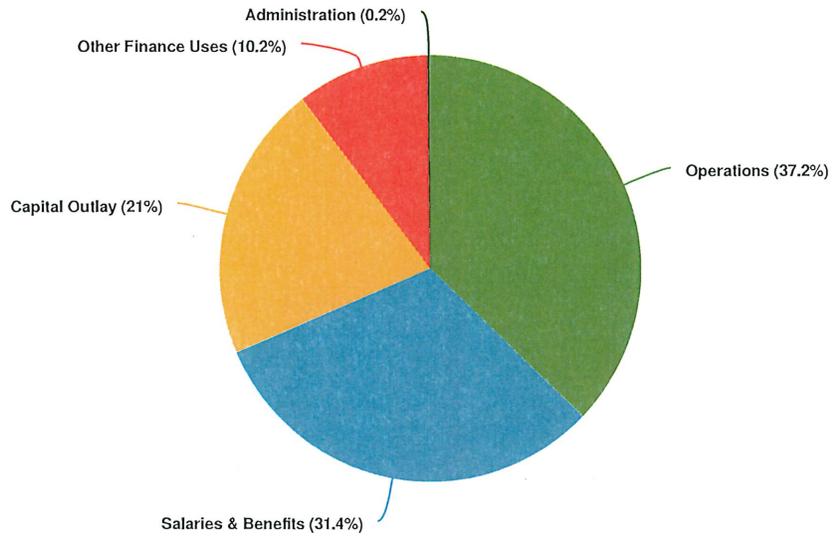


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Expenditures								
Utilities								
Water Administration	\$1,279,088	\$1,468,105	\$1,614,761	\$1,626,263	\$1,538,100	\$1,699,511	\$1,829,778	\$1,833,105
Water Plant	\$1,481,844	\$1,475,056	\$1,768,742	\$1,823,401	\$1,755,100	\$2,094,080	\$2,276,301	\$2,278,088
Water Systems	\$2,007,281	\$1,291,992	\$1,018,355	\$4,732,965	\$4,612,343	\$2,456,787	\$1,613,725	\$1,615,925
Total Utilities:	\$4,768,213	\$4,235,153	\$4,401,858	\$8,182,629	\$7,905,543	\$6,250,378	\$5,719,803	\$5,727,118
Total Expenditures:	\$4,768,213	\$4,235,153	\$4,401,858	\$8,182,629	\$7,905,543	\$6,250,378	\$5,719,803	\$5,727,118

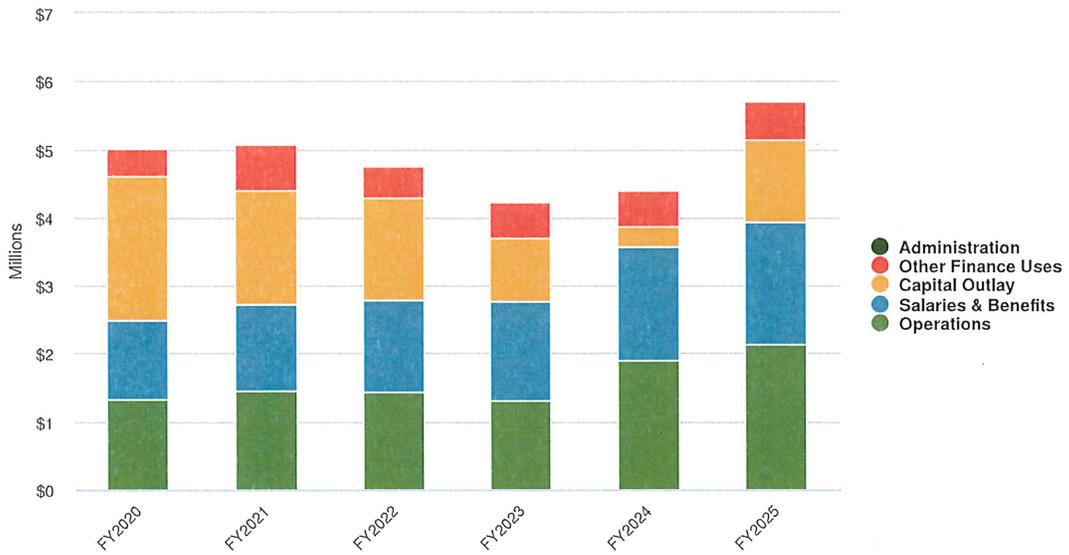


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted	FY2025 Adopted (Water Fund)	FY2024 Adopted vs. FY2025 Adopted (Water Fund) (% Change)
Expense Objects			
Salaries & Benefits	\$1,670,894	\$1,798,621	7.6%
Administration	\$11,500	\$11,500	0%
Operations	\$1,911,790	\$2,128,826	11.4%
Capital Outlay	\$285,000	\$1,203,020	322.1%
Other Finance Uses	\$522,674	\$585,151	12%
Total Expense Objects:	\$4,401,858	\$5,727,118	30.1%



Water Administration Division

The Water Administration Division is responsible for water billing and customer service and coordinates with other division personnel.

Goals and Objectives

Goals

To provide the highest possible level of service at an economical cost to the customer with timely, accurate and customer friendly service through the use of skilled and motivated employees.

Objectives

- Dedication to continuing employee training to enhance the level of customer service.
- Continue commitment to utilizing advancements in meter technology.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Water Administration:				
Public Services Director	23	½	½	½
Assistant Public Services Director	19	½	½	½
Customer Services Supervisor	13	1	1	1
Utility Billing Specialist	8	1	1	1
Senior Utility Customer Service Representative	7	1	1	1
Senior Utility Service Technician	6	1	1	1
Utility Service Technician	5	1	1	1
Total		6	6	6



Highlights

- A 4.5% COLA is reflected departmentally.
- Includes a decrease in Worker's Compensation of 7% reflected departmentally.
- Health insurance renewal rates increased 6% for both active employees and retirees.
- Property and liability insurance rates increased 40%
- Cost allocation to the general fund reflects a formula that includes cost of actual services provided.

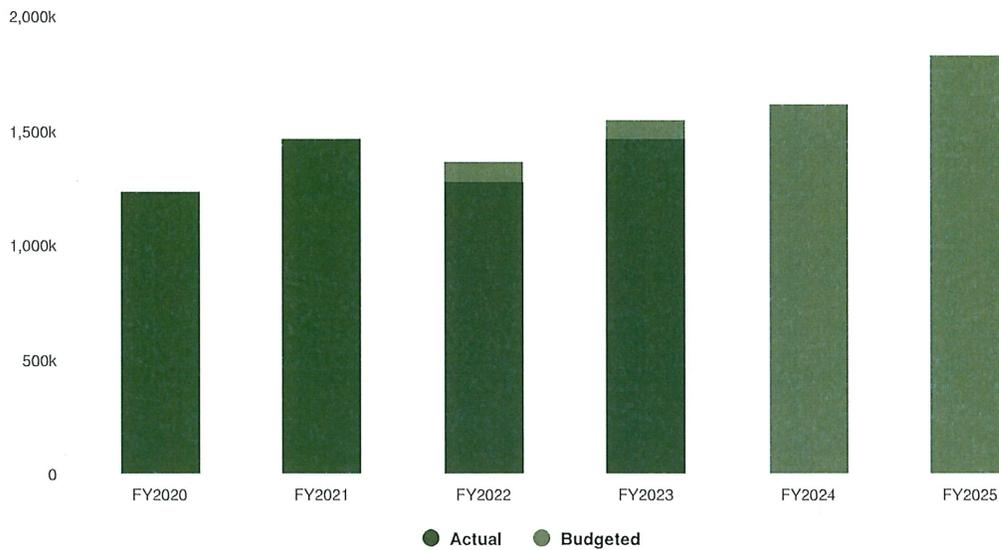
Capital Outlay

- Includes \$96,820 for the purchase of 2 Pickup Trucks
- Includes \$15,000 for the installation of new windows on the Public Services Administration building

Expenditures Summary

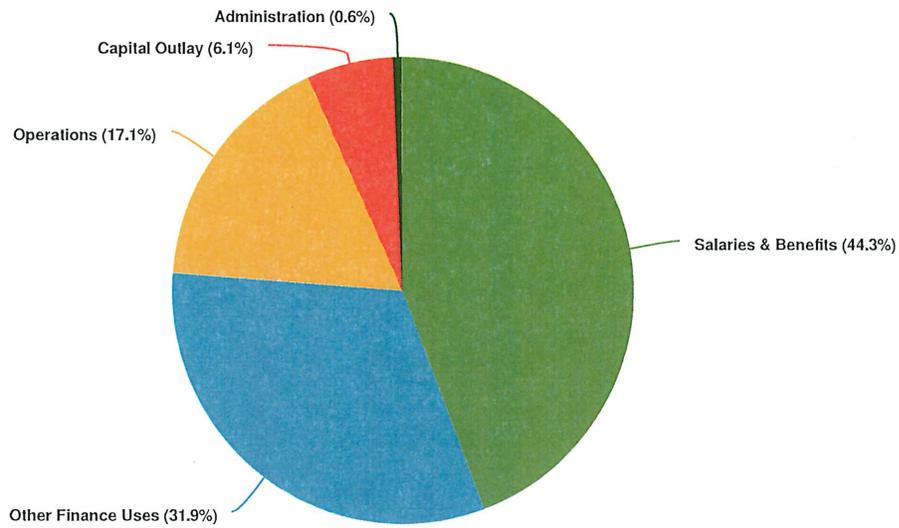
\$1,833,105 **\$218,344**
(13.52% vs. prior year)

Water Administration Division Proposed and Historical Budget vs. Actual

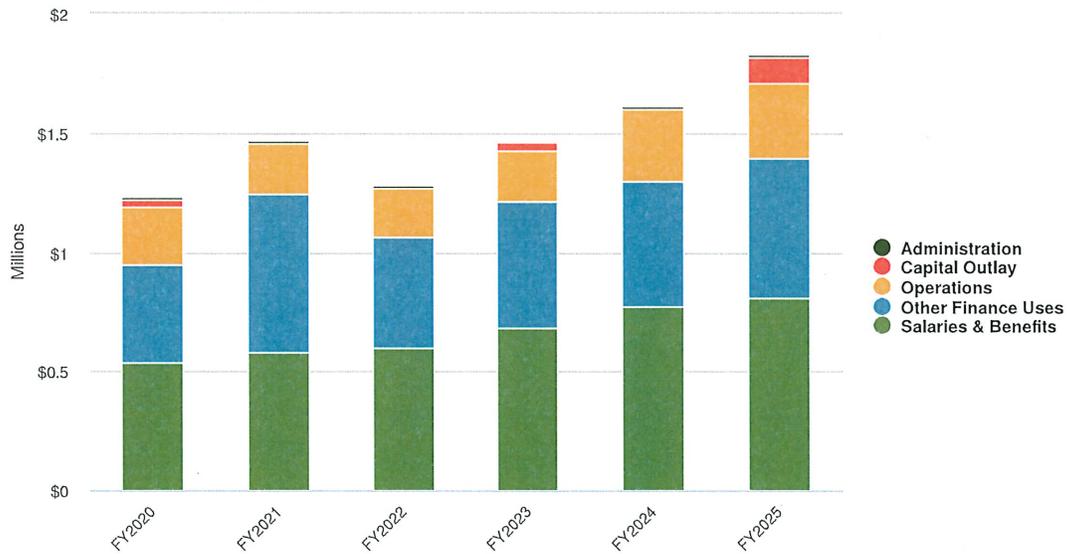


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$412,275	\$465,136	\$518,827	\$518,827	\$518,827	\$550,729	\$544,361	\$546,978
FICA Expense	\$30,519	\$34,424	\$39,690	\$39,690	\$39,690	\$42,131	\$41,644	\$41,844
Funding for Health Plan	\$86,074	\$103,143	\$123,921	\$123,921	\$106,752	\$130,040	\$120,476	\$120,476
Retirement Expense	\$47,191	\$56,652	\$66,929	\$66,929	\$66,929	\$71,044	\$74,305	\$74,663
5% 401k Nonlaw Emp Retirement	\$20,490	\$23,257	\$25,941	\$25,941	\$25,941	\$27,536	\$27,218	\$27,349
3% 401k Nonlaw Emp Retirement	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$596,623	\$682,611	\$775,308	\$775,308	\$758,139	\$821,480	\$808,005	\$811,310
Administration								
Legal Services	\$9,235	\$7,680	\$11,000	\$11,000	\$9,000	\$11,000	\$11,000	\$11,000
Travel & Training-Attorney	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500
Total Administration:	\$9,235	\$7,680	\$11,500	\$11,500	\$9,000	\$11,500	\$11,500	\$11,500
Operations								
Professional Services	\$0	\$0	\$3,395	\$3,395	\$2,395	\$3,395	\$1,000	\$1,000
Engineering Services	\$220	\$0	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$4,000
Audit	\$8,470	\$8,770	\$6,160	\$6,160	\$6,160	\$6,160	\$6,468	\$6,468
Postage	\$13,201	\$16,473	\$18,000	\$18,000	\$16,000	\$18,000	\$18,000	\$18,000
Telephone	\$6,425	\$6,496	\$10,000	\$10,000	\$7,000	\$10,000	\$10,000	\$10,000
Utilities	\$2,673	\$2,813	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$6,000
Travel & Training	\$1,057	\$190	\$7,000	\$7,000	\$1,000	\$7,000	\$7,000	\$7,000
M & R-Buildings & Grounds	\$3,117	\$913	\$19,000	\$19,000	\$7,500	\$19,000	\$19,000	\$19,000
Outside Maintenance & Repair	\$151	\$515	\$1,000	\$1,000	\$500	\$1,000	\$1,000	\$1,000
Fleet Maintenance	\$2,297	\$1,007	\$1,000	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000
Communications	\$1,721	\$1,983	\$2,200	\$2,200	\$2,000	\$2,200	\$2,200	\$2,200
Maintenance Contracts	\$0	\$1,605	\$2,100	\$2,100	\$1,600	\$2,100	\$2,100	\$2,100
Printing	\$1,837	\$1,610	\$4,500	\$4,500	\$2,000	\$4,500	\$4,500	\$4,500
Equipment Rental	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$535	\$2,641	\$3,500	\$3,500	\$3,000	\$3,500	\$3,500	\$3,500
Copier Lease	\$1,758	\$1,352	\$1,800	\$1,800	\$1,200	\$1,800	\$1,800	\$1,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Tuition Reimbursement	\$0	\$0	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500
Advertising	\$814	\$341	\$1,000	\$1,000	\$500	\$1,000	\$1,000	\$1,000
Vehicle Fuel	\$6,150	\$6,200	\$6,986	\$6,986	\$5,100	\$6,986	\$6,943	\$6,943
Supplies & Materials	\$4,271	\$5,230	\$5,000	\$5,000	\$4,500	\$5,000	\$6,000	\$6,000
Supplies & Materials - COVID-19	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$258	\$146	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$1,970	\$2,269	\$3,500	\$3,500	\$2,500	\$3,500	\$3,500	\$3,500
Contracted Services	\$7,388	\$9,455	\$15,120	\$15,120	\$10,000	\$15,120	\$15,120	\$15,120
Contracted Svc - Water Billing	\$5,219	\$5,285	\$6,600	\$6,600	\$5,400	\$6,600	\$6,600	\$6,600
Dues & Subscriptions	\$3,542	\$3,892	\$4,500	\$4,500	\$4,000	\$4,635	\$4,635	\$4,635
General Insurance	\$66,399	\$72,641	\$87,169	\$87,169	\$87,169	\$108,961	\$122,037	\$122,037
Retiree Health Insurance	\$58,412	\$49,163	\$72,448	\$72,448	\$54,912	\$88,671	\$45,555	\$45,555
Workers Compensation	\$4,702	\$3,725	\$4,538	\$4,538	\$4,517	\$4,966	\$4,581	\$4,603
Miscellaneous-Special Events	\$726	\$677	\$700	\$700	\$678	\$700	\$700	\$700
Miscellaneous-Wellness Program	\$0	\$0	\$3,750	\$3,750	\$0	\$3,750	\$3,750	\$3,750
Tank Mixer Loan Repayment	\$2,813	\$2,813	\$2,813	\$2,813	\$2,813	\$2,813	\$2,813	\$2,813
Total Operations:	\$206,155	\$208,244	\$305,279	\$305,279	\$236,944	\$343,857	\$313,302	\$313,324
Capital Outlay								
C/O Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
C/O Other Improvements	\$0	\$23,000	\$0	\$11,502	\$11,343	\$0	\$0	\$0
C/O - Lease asset	\$0	\$13,550	\$0	\$0	\$0	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$0	\$0	\$0	\$0	\$96,820	\$96,820
Total Capital Outlay:	\$0	\$36,550	\$0	\$11,502	\$11,343	\$0	\$111,820	\$111,820
Other Finance Uses								
Contribution to General Fund	\$467,076	\$533,020	\$522,674	\$522,674	\$522,674	\$522,674	\$585,151	\$585,151
Total Other Finance Uses:	\$467,076	\$533,020	\$522,674	\$522,674	\$522,674	\$522,674	\$585,151	\$585,151



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Total Expense Objects:	\$1,279,088	\$1,468,105	\$1,614,761	\$1,626,263	\$1,538,100	\$1,699,511	\$1,829,778	\$1,833,105



Water Plant Division

The Water Plant Division provides a safe water supply to customers. They are responsible for maintenance and repair of the water plant, collecting field samples, and maintaining the water testing laboratory.

Goals and Objectives

Goals

Committed to improving and maintaining public health protection and performance of our drinking water utility assets, while minimizing the long-term costs of operating those assets. We strive to make the most cost-effective renewal and replacement investments and provide the highest quality drinking water services available.

Objectives

- Provide services that meet or exceed customer expectations.
- Comply with applicable state and federal drinking water standards, working with regulatory agencies and inspectors.
- Deliver preventative and emergency maintenance for WPD assets, including property, structures and equipment to ensure sufficient quality and quantities of drinking water are available.
- Provide professional development and safety training to WPD staff.
- Deliver responsive and reliable customer services duties over and above regular business hours, including weekends and holidays.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Water Plant:				
Water Plant Supervisor	14	1	1	1
Water Plant Operator	8	<u>3</u>	<u>3</u>	<u>3</u>
Total		4	4	4

Highlights

- The wholesale water rate is estimated to be \$2.429 per 1,000 gallons

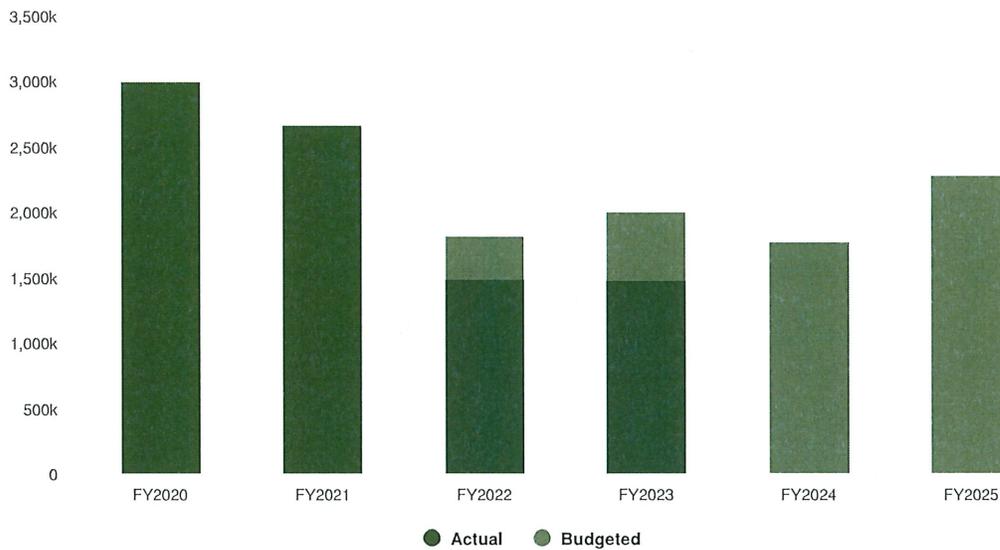
Capital Outlay

- Includes \$40,000 for purchase of a Chevy Colorado
- Includes \$300,000 for 8th Street Building renovations

Expenditures Summary

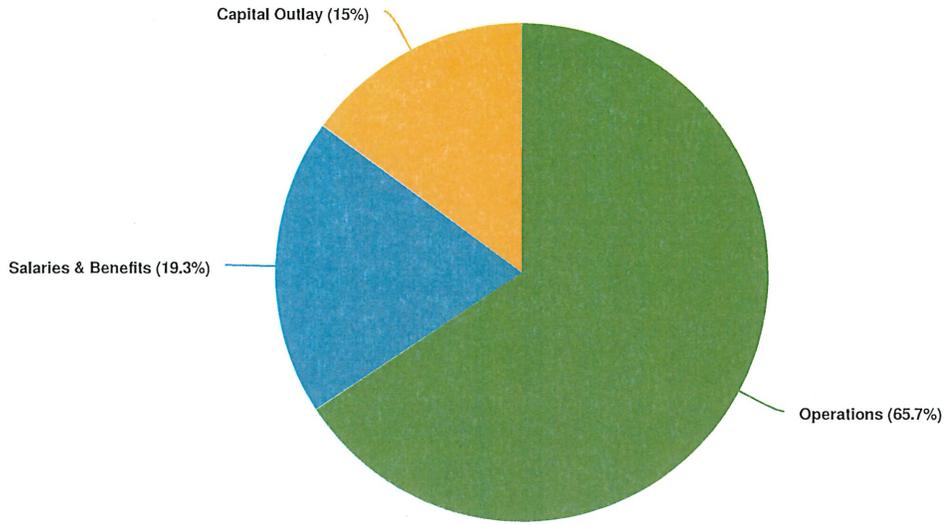
\$2,278,088 **\$509,346**
(28.80% vs. prior year)

Water Plant Division Proposed and Historical Budget vs. Actual

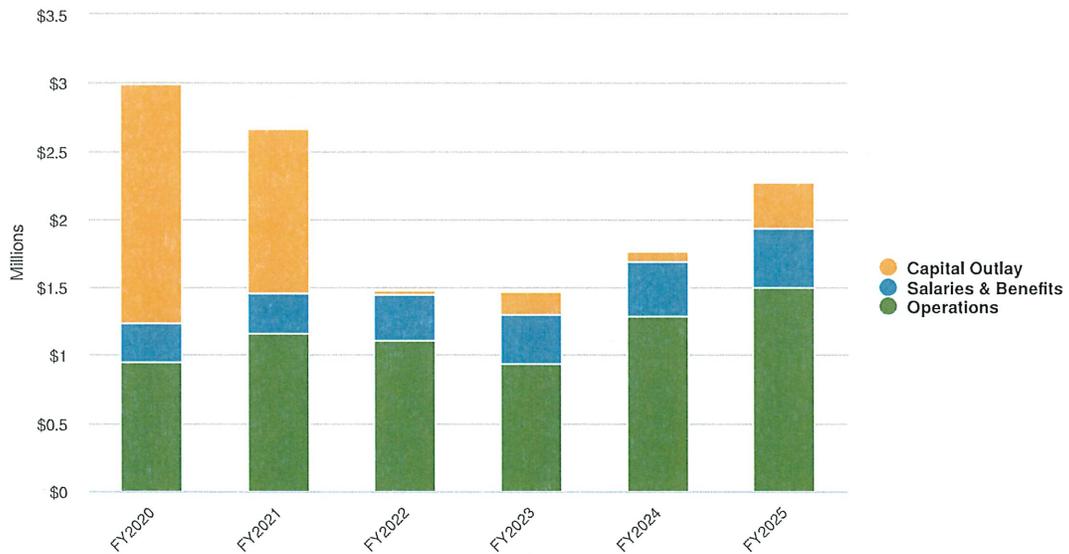


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$235,660	\$239,085	\$274,535	\$274,535	\$274,535	\$291,333	\$296,494	\$297,891
FICA Expense	\$17,691	\$17,869	\$21,002	\$21,002	\$21,002	\$22,287	\$22,682	\$22,789
Funding for Health Plan	\$52,304	\$56,806	\$59,743	\$59,743	\$59,640	\$62,582	\$62,974	\$62,974
Retirement Expense	\$26,970	\$29,121	\$35,415	\$35,415	\$35,415	\$37,582	\$40,471	\$40,662
5% 401k Nonlaw Emp Retirement	\$11,783	\$11,954	\$13,727	\$13,727	\$13,727	\$14,567	\$14,825	\$14,894
Total Salaries & Benefits:	\$344,407	\$354,834	\$404,422	\$404,422	\$404,319	\$428,351	\$437,446	\$439,210
Operations								
Professional Services	\$341	\$218	\$6,000	\$6,000	\$2,000	\$6,000	\$6,000	\$6,000
Utilities	\$40,791	\$37,244	\$55,200	\$55,200	\$55,200	\$55,200	\$55,200	\$55,200
Travel & Training	\$1,452	\$150	\$2,500	\$2,500	\$1,500	\$2,500	\$2,500	\$2,500
M & R - Plant	\$29,700	\$27,617	\$31,000	\$31,000	\$15,000	\$31,000	\$31,000	\$31,000
Outside Maintenance & Repair	\$2,023	\$3,854	\$6,000	\$6,000	\$3,000	\$6,000	\$6,000	\$6,000
Fleet Maintenance	\$217	\$850	\$1,500	\$1,500	\$1,000	\$1,500	\$1,500	\$1,500
Communications	\$653	\$696	\$800	\$800	\$800	\$800	\$800	\$800
Maintenance Contracts	\$34,494	\$40,742	\$39,458	\$39,458	\$39,699	\$40,167	\$51,225	\$51,225
Equipment Rental	\$45	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Copier Lease	\$76	\$43	\$300	\$300	\$50	\$300	\$300	\$300
Vehicle Fuel	\$2,704	\$2,669	\$3,493	\$3,493	\$2,500	\$3,493	\$3,472	\$3,472
Supplies & Materials	\$2,301	\$5,653	\$7,000	\$7,000	\$3,500	\$7,000	\$7,000	\$7,000
Supplies & Materials - COVID-19	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials - ARP - COVID-19	\$129	\$73	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$8,009	\$10,421	\$10,500	\$10,500	\$10,500	\$10,500	\$13,000	\$13,000
Uniforms	\$2,490	\$2,533	\$4,000	\$4,000	\$2,500	\$4,000	\$4,000	\$4,000
Contracted Services	\$3,163	\$2,550	\$5,000	\$5,000	\$3,000	\$5,000	\$5,000	\$5,000
Treated Water Cost	\$969,237	\$801,482	\$1,110,600	\$1,110,600	\$1,090,000	\$1,143,918	\$1,302,331	\$1,302,331
Dues & Subscriptions	\$2,245	\$2,325	\$2,484	\$2,484	\$2,850	\$2,484	\$2,484	\$2,484
Workers Compensation	\$4,914	\$7,000	\$4,485	\$4,485	\$4,239	\$4,867	\$4,844	\$4,866



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Total Operations:	\$1,104,997	\$946,120	\$1,291,320	\$1,291,320	\$1,237,338	\$1,325,729	\$1,497,656	\$1,497,678
Capital Outlay								
C/O Buildings	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000
C/O Plant	\$32,440	\$168,243	\$0	\$54,659	\$54,260	\$0	\$0	\$0
C/O Other Improvements	\$0	\$0	\$63,000	\$63,000	\$50,000	\$0	\$0	\$0
C/O Machinery & Equipment	\$0	\$5,859	\$10,000	\$10,000	\$9,183	\$0	\$0	\$0
C/O Vehicle	\$0	\$0	\$0	\$0	\$0	\$40,000	\$41,200	\$41,200
Total Capital Outlay:	\$32,440	\$174,102	\$73,000	\$127,659	\$113,443	\$340,000	\$341,200	\$341,200
Total Expense Objects:	\$1,481,844	\$1,475,056	\$1,768,742	\$1,823,401	\$1,755,100	\$2,094,080	\$2,276,301	\$2,278,088



Water Systems Division

The Water Systems Division is responsible for the maintenance and repair of water lines and installation of water meters. They also oversee new water line installations.

Goals and Objectives

Goals

To maintain and improve the potable water delivery infrastructure using state certified water distribution personnel to provide efficient and timely installation for new service and repairs to damaged water facilities. To ensure and protect water quality, flow, and pressure for our customers.

Objectives

- Commitment to our customers' satisfaction and confidence by providing responsive service and system capacity in a timely, efficient manner.
- Continue work on our water valve location and maintenance program.
- Continue identifying utility conflicts in connection with the street improvement projects.
- Continue training of water systems personnel in distribution maintenance and customer service.

Staffing

Position	Grade	Existing Positions	Requested Positions	Adopted Positions
Water Systems:				
Water Distribution Supervisor	12	1	1	1
Construction Inspector / Utility Locator	11	1/4	1/4	1/4
Senior Utility Maintenance Technician	8	1	1	1
Utility Maintenance Technician	7	2	2	2
Total		4 1/4	4 1/4	4 1/4



Highlights

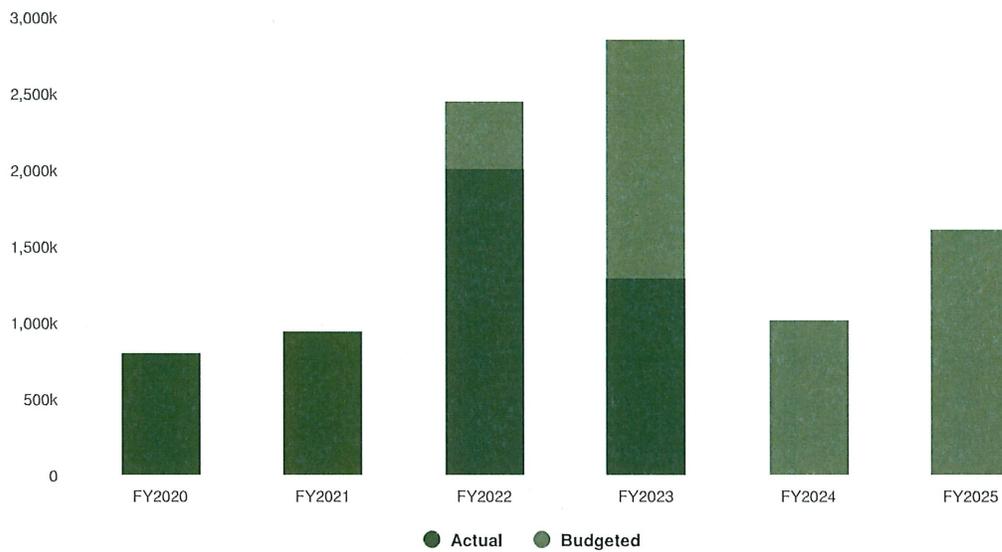
Capital Outlay

- Includes \$500,000 for waterline improvements associated with street projects
- Includes \$250,000 for Systems Building Replacement and Maintenance Yard improvements

Expenditures Summary

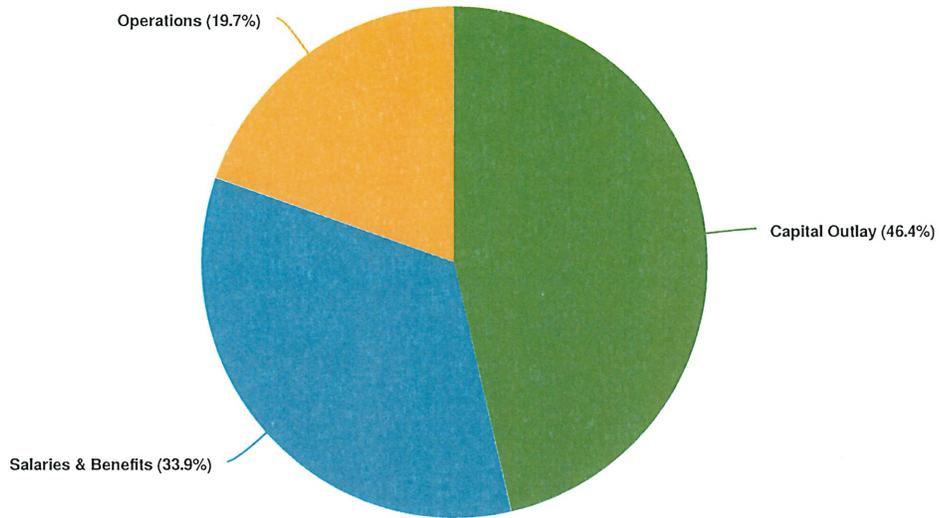
\$1,615,925 **\$597,570**
(58.68% vs. prior year)

Water Systems Division Proposed and Historical Budget vs. Actual

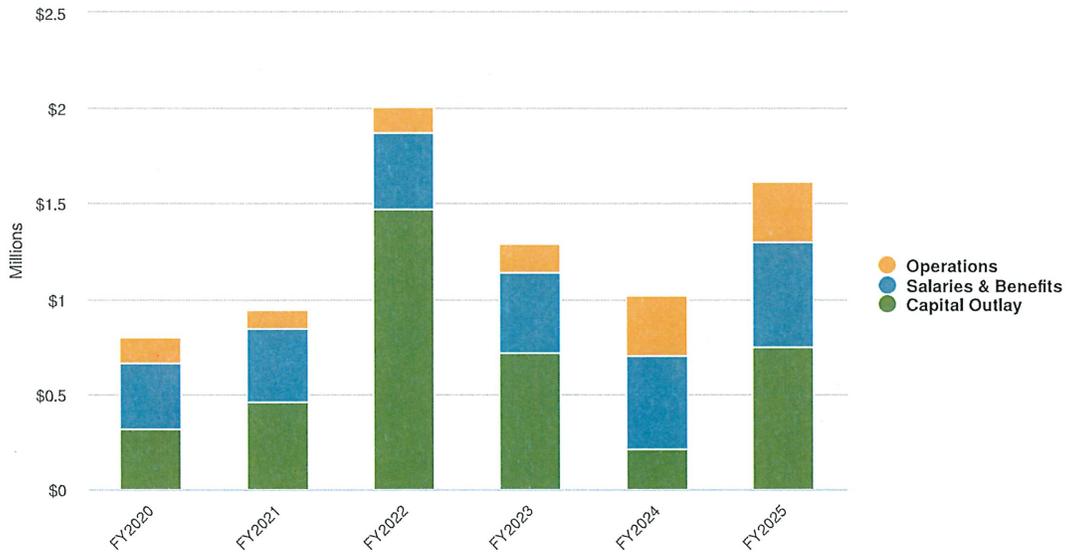


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
Expense Objects								
Salaries & Benefits								
Salaries-Full Time	\$259,661	\$270,129	\$318,326	\$318,326	\$318,326	\$350,602	\$357,620	\$359,339
FICA Expense	\$18,684	\$19,359	\$24,352	\$24,352	\$24,352	\$26,821	\$27,358	\$27,489
Funding for Health Plan	\$81,164	\$86,375	\$91,506	\$91,506	\$90,170	\$96,161	\$94,256	\$94,256
Retirement Expense	\$29,721	\$32,901	\$41,064	\$41,064	\$41,064	\$45,228	\$48,815	\$49,050
5% 401k Nonlaw Emp Retirement	\$6,484	\$6,484	\$15,916	\$15,916	\$15,916	\$17,530	\$17,881	\$17,967
3% 401k Nonlaw Emp Retirement	\$3,899	\$4,214	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries & Benefits:	\$399,613	\$419,461	\$491,164	\$491,164	\$489,828	\$536,342	\$545,930	\$548,101
Operations								
Professional Services	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500
Travel & Training	\$341	\$170	\$2,500	\$2,500	\$500	\$2,500	\$2,500	\$2,500
M & R-Buildings & Grounds	\$2,115	\$1,869	\$10,500	\$10,500	\$5,000	\$10,500	\$10,500	\$10,500
M & R - System	\$91,127	\$109,754	\$240,000	\$254,842	\$225,000	\$240,000	\$240,000	\$240,000
M & R - Hydrants	\$2,816	\$9,408	\$8,100	\$8,100	\$5,000	\$8,100	\$8,100	\$8,100
Outside Maintenance & Repair	\$12,456	\$8,793	\$20,100	\$20,100	\$15,000	\$20,100	\$20,100	\$20,100
Fleet Maintenance	\$1,112	\$2,516	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Communications	\$1,709	\$1,799	\$2,000	\$2,000	\$1,800	\$2,000	\$3,700	\$3,700
Equipment Rental	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500
Copier Lease	\$297	\$281	\$385	\$385	\$350	\$385	\$385	\$385
Vehicle Fuel	\$7,804	\$8,723	\$9,606	\$9,606	\$7,500	\$9,606	\$8,415	\$8,415
Supplies & Materials	\$2,806	\$2,609	\$5,000	\$5,000	\$10,000	\$5,000	\$6,200	\$6,200
Uniforms	\$2,418	\$2,612	\$4,000	\$4,000	\$3,000	\$4,000	\$4,000	\$4,000
Contracted Services	\$1,296	\$1,396	\$2,500	\$2,500	\$2,000	\$2,500	\$2,500	\$2,500
Dues & Subscriptions	\$150	\$190	\$300	\$300	\$150	\$300	\$300	\$300
Workers Compensation	\$5,692	\$4,495	\$5,200	\$5,200	\$4,542	\$5,858	\$6,095	\$6,124
Total Operations:	\$132,139	\$154,615	\$315,191	\$330,033	\$283,842	\$315,849	\$317,795	\$317,824
Capital Outlay								
C/O Buildings	\$19,542	\$0	\$0	\$0	\$8,119	\$200,000	\$250,000	\$250,000
C/O Other Improvements	\$1,436,988	\$717,915	\$75,000	\$3,373,119	\$3,291,905	\$1,192,596	\$500,000	\$500,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Water Fund)	FY2025 Manager Rec (Water Fund)	FY2025 Adopted (Water Fund)
C/O Machinery & Equipment	\$0	\$0	\$137,000	\$538,650	\$538,649	\$160,000	\$0	\$0
C/O Office Furniture & Equipmt	\$19,000	\$0	\$0	\$0	\$0	\$52,000	\$0	\$0
Total Capital Outlay:	\$1,475,530	\$717,915	\$212,000	\$3,911,769	\$3,838,673	\$1,604,596	\$750,000	\$750,000
Total Expense Objects:	\$2,007,281	\$1,291,992	\$1,018,355	\$4,732,965	\$4,612,343	\$2,456,787	\$1,613,725	\$1,615,925

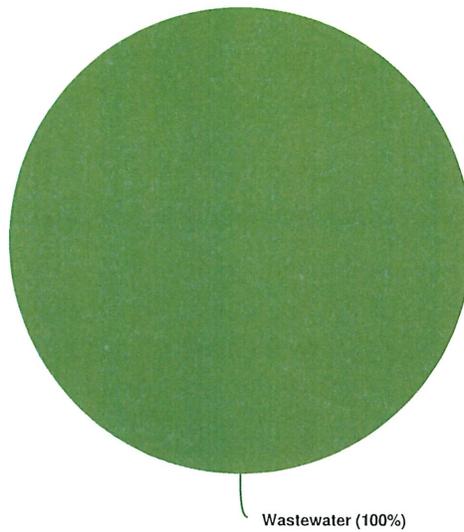


Wastewater Fund

The Wastewater Department is responsible for the proper maintenance and repair of the collection lines in the Southern Sanitary District, monitoring the allocated wastewater capacity, and overseeing the contract with Atlantic OBX, and KDHWTP, LLC to insure compliance with all state and federal requirements.

Expenditures by Function

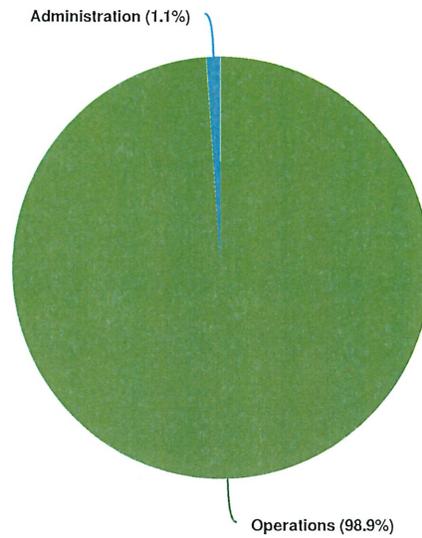
Budgeted Expenditures by Function



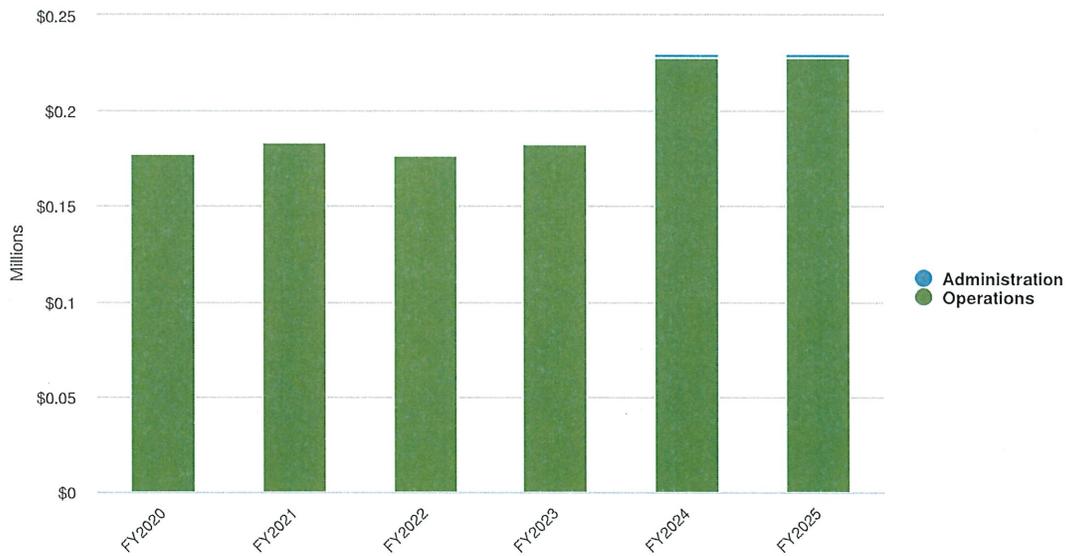
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Wastewater Fund)	FY2025 Manager Rec (Wastewater Fund)	FY2025 Adopted (Wastewater Fund)
Expenditures								
Utilities								
Wastewater								
Wastewater	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660
Total Wastewater:	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660
Total Utilities:	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660
Total Expenditures:	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted	FY2025 Adopted (Wastewater Fund)	FY2024 Adopted vs. FY2025 Adopted (Wastewater Fund) (% Change)
Expense Objects			
Administration	\$2,500	\$2,500	0%
Operations	\$228,160	\$228,160	0%
Total Expense Objects:	\$230,660	\$230,660	0%



Wastewater Department

The Wastewater Department is responsible for the proper maintenance and repair of the collection lines in the Southern Sanitary District, monitoring the allocated wastewater capacity, and overseeing the contract with Atlantic OBX, and KDHWWT, LLC to insure compliance with all state and federal requirements.

Staffing

The operation and maintenance of the collection system was contracted out to Atlantic OBX, as of January 1, 2021.

The disposal of effluent from the Southern Sanitary District was contracted out to KDHWWT, LLC as of October 1, 2005.

Goals and Objectives

Goals

To manage and track the allocated wastewater to ensure capacity for the customers in the Southern Sanitary District.

Objectives

- Continue to refine and periodically update procedures to ensure efficient and timely installation of new sewer connections ensuring compliance to all regulations.
- Ensure proper maintenance and repair of the distribution lines.
- Minimize infiltration of groundwater intrusion.



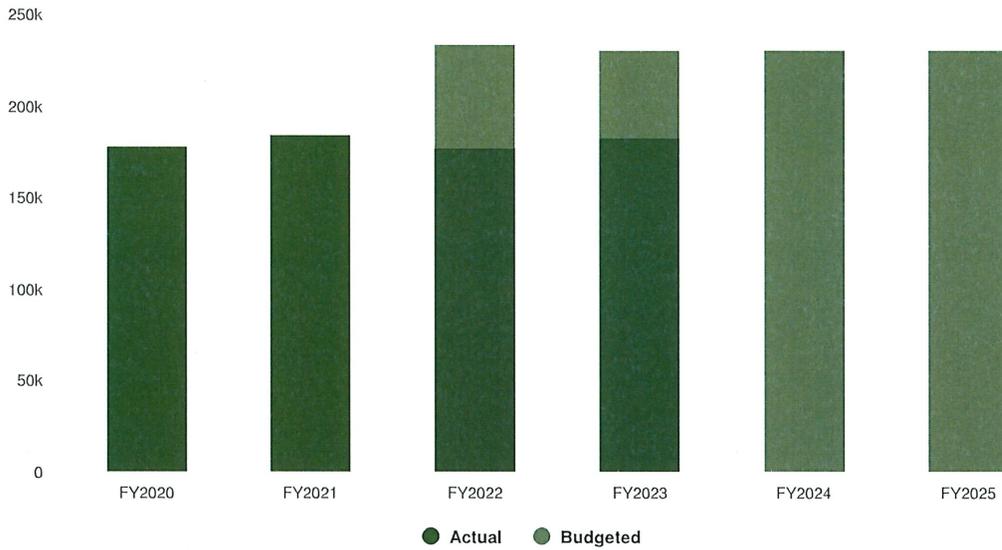
Highlights

- o Operation and maintenance of the plant has been contracted.
- o Includes an \$18,750 repayment to the Water Fund.

Expenditures Summary

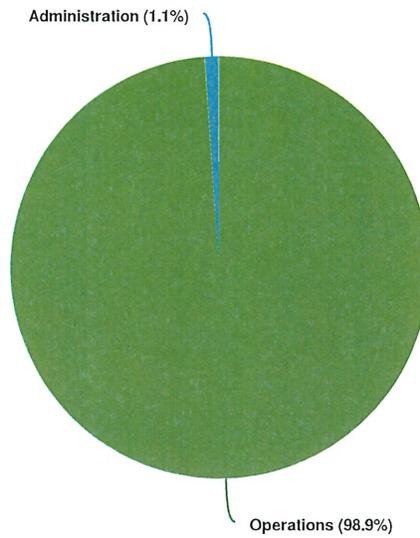
\$230,660 **\$0**
(0.00% vs. prior year)

Wastewater Department Proposed and Historical Budget vs. Actual

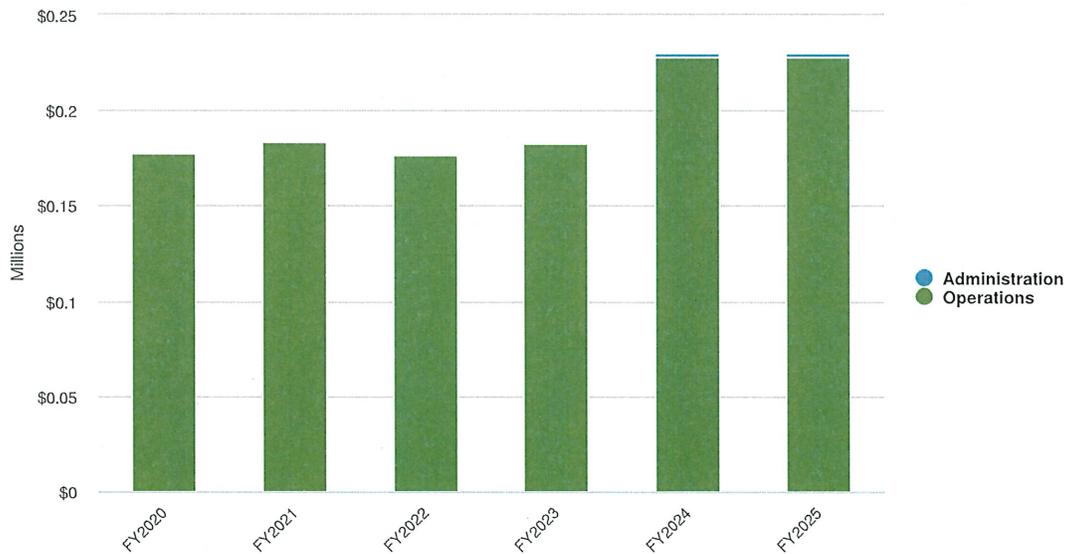


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2024 Projected	FY2025 Plan Year (Wastewater Fund)	FY2025 Manager Rec (Wastewater Fund)	FY2025 Adopted (Wastewater Fund)
Expense Objects								
Administration								
Legal Services	\$150	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Total Administration:	\$150	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Operations								
Engineering Services	\$1,900	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Audit	\$850	\$850	\$440	\$440	\$440	\$440	\$440	\$440
Telephone	\$2,220	\$2,325	\$2,700	\$2,700	\$2,500	\$2,700	\$2,700	\$2,700
Utilities	\$2,958	\$1,923	\$3,800	\$3,800	\$3,000	\$3,800	\$3,800	\$3,800
Outside Maintenance & Repair	\$30,984	\$42,324	\$43,500	\$44,387	\$40,000	\$43,500	\$43,500	\$43,500
Advertising	\$0	\$0	\$200	\$200	\$0	\$200	\$200	\$200
Contracted Services	\$36,000	\$36,000	\$48,895	\$48,895	\$36,000	\$48,895	\$48,895	\$48,895
Contracted Svc - Tap-On Servic	\$3,600	\$1,200	\$7,200	\$7,200	\$2,400	\$7,200	\$7,200	\$7,200
Treated Wastewater Costs	\$79,419	\$79,205	\$101,675	\$101,675	\$90,000	\$101,675	\$101,675	\$101,675
Water Fund Debt Repayment	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750
Total Operations:	\$176,681	\$182,578	\$228,160	\$229,047	\$193,090	\$228,160	\$228,160	\$228,160
Total Expense Objects:	\$176,831	\$182,578	\$230,660	\$231,547	\$193,090	\$230,660	\$230,660	\$230,660



CAPITAL IMPROVEMENTS



Capital Asset Statistics by Function/Program

<u>Function/Program</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Police stations	1	1	1	1	1
Animal control facilities	1	1	1	1	1
Fire stations	1	1	1	1	1
Ocean rescue facilities	1	1	1	1	1
Refuse collection					
Collection trucks	14	14	14	14	14
Other public works					
Paved streets (miles)	60.17	60.24	60.6	60.65	60.65
Unpaved streets (miles)	3.18	3.15	3.15	3.15	3.15
Street lights	436	436	436	436	436
Parks and recreation					
Number of parks	5	5	5	5	5
Number of tennis courts	6	6	6	6	6
Number of bath houses	1	2	2	2	2
Number of piers					
Ocean (private)	1	1	1	1	1
Sound (public)	1	2	2	2	2
Number of ocean beach accesses					
Local (public)	10	10	10	10	10
Neighborhood (public)	18	18	18	18	18
Regional (public)	1	1	1	1	1
Number of sound accesses (public)	4	4	4	4	4
Bike path mileage	11.18	11.46	11.96	13.45	13.45
Water					
Plants	1	1	1	1	1
Water mains (miles)	80.58	80.58	80.96	80.96	80.96
Fire hydrants	636	637	647	652	652
Water storage capacity:					
Ground (million gallons)	1.2	1.2	1.2	1.2	1.2
Elevated (million gallons)	.65	.65	.65	.65	.65
Wastewater					
Mains (miles)	3.13	3.13	3.13	3.13	3.13



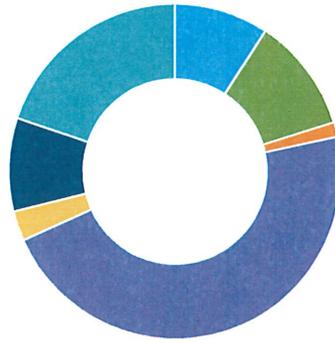
Capital Improvements: One-year Plan

Total Capital Requested

\$3,779,000

19 Capital Improvement Projects

Total Funding Requested by Department



● Building and Grounds (9%)	\$345,000.00
● Police (11%)	\$420,000.00
● Solid Waste (1%)	\$52,000.00
● Streets (47%)	\$1,763,000.00
● Water Administration (3%)	\$109,000.00
● Water Plant (9%)	\$340,000.00
● Water Systems (20%)	\$750,000.00
TOTAL	\$3,779,000.00

Building and Grounds Requests

Itemized Requests for 2025

C/O Beach Access Improvements	\$30,000
<hr/>	
C/O Beach Access Improvements - Atlantic and various beach access	
C/O Recreational Facilities reserve	\$75,000
<hr/>	
C/O Recreational Facilities reserve	
C/O Shoreline Access Reserve	\$75,000
<hr/>	
C/O Shoreline Access Reserve	
Ford F250 pickup Truck/utility box	\$55,000
<hr/>	
Ford F250	
Mower	\$20,000
<hr/>	
Mower	
Replace Building at Recycle Center	\$30,000
<hr/>	
Replace Building at Recycle Center and labor and materials included	
Skid Steer	\$60,000
<hr/>	
Skid Steer	
<hr/>	
	Total: \$345,000

Police Requests

Itemized Requests for 2025

2025 - 6 Police Cars	\$420,000
<hr/>	
2025 - 6 Police Vehicles to replace worn-out vehicles.	
<hr/>	
	Total: \$420,000



Streets Requests

Itemized Requests for 2025

2025-2026 Streets Project \$1,320,000

2025-2026 Streets Project

Motor Grader - Streets \$290,000

Funds are requested to purchase new motor grader to replace the current one, #339. (Case 856C)

Sidewalk Improvements \$153,000

Sidewalk Improvements with Streets Project

Total: \$1,763,000

Solid Waste Requests

Itemized Requests for 2025

F250 Solid Waste #534 \$52,000

Funds requested to purchase new (replacement) vehicle. Purchase Ford F250, to replace current Chevy Colorado #534.

Total: \$52,000

Water Administration Requests

Itemized Requests for 2025

Pickup Truck 1 - Water Admin \$47,000

Funds are requested to purchase new pickup truck to replace the current vehicle #541. Replacement was scheduled for FY 2026, moving up to FY 2025.

Pickup Truck 2 - Water Admin \$47,000

Funds are requested to purchase new pickup truck to replace the current vehicle #540. Replacement was scheduled for FY 2026, moving up to FY 2025.

Total: \$94,000

Water Administration Requests

Itemized Requests for 2025

Window Replacement - Water Admin Bldg \$15,000

Replace windows in the water admin building.

Total: \$15,000



Water Plant Requests

Itemized Requests for 2025

Building Renovations	\$300,000
-----------------------------	------------------

Building Renovations per Water Master Plan.

Chevy Colorado - Plant	\$40,000
-------------------------------	-----------------

Funds are requested to purchase new pickup truck to replace the current vehicle #539.

Total: \$340,000

Water Systems Requests

Itemized Requests for 2025

Systems Building Replacement & Maint Yard	\$250,000
--	------------------

Systems Building Replacement & Maint Yard per Water Master Plan.

Water Main Improvement Projects with Streets Projects	\$500,000
--	------------------

Water Main Improvement Projects with Streets projects

Total: \$750,000



DEBT



GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2024-25

Description	Replace Yr	Estimated				2
		Replace Cost	23-24	24-25	25-26	
Planning:						
Replace 2004 Ford F-250 Pickup	19/20	29,719	3,874	-	-	
21 Chev Tahoe	20/21	45,657	11,598	5,799	-	
Ford F-150 4WD Super Cab	23/24	44,099	5,973	11,945	11,945	11
Ford F-150 4WD Crew Cab	23/24	44,099	5,973	11,945	11,945	11
Ford F-150 4WD Crew Cab	27/28	50,000	-	-	-	
Chevy Tahoe 4WD	29/30	60,000	-	-	-	
Ford F-150 4WD Crew Cab	31/32	55,000	-	-	-	
Ford F-150 4WD Crew Cab	31/32	55,000	-	-	-	
		383,574	27,418	29,689	23,890	23
Buildings & Grounds						
Bobcat Excavator	19/20	35,040	4,567	-	-	
Replacement PU truck for #219	19/20	36,578	4,768	-	-	
Replace Ford F150 Pickup Truck	23/24	40,434	5,476	10,953	10,953	10
Skid Steer	24/25	60,000	-	8,164	16,328	16
Ford F250 Pickup Truck	24/25	55,000	-	7,484	14,968	14
		227,052	14,811	26,601	42,249	42
Police:						
(5) Vehicles @ 39,500 each	19/20	197,510	25,745	-	-	
Firearms replacement	19/20	15,452	2,014	-	-	
(5) Vehicles @ \$43,932	20/21	219,657	55,800	27,900	-	
(5) Vehicles @ \$43,944	21/22	219,720	57,260	57,260	28,630	
(5) Vehicles @ \$48,563	22/23	242,814	65,210	65,210	65,210	32
Utility Vehicle	22/23	19,339	5,194	5,194	5,194	2
Motorola Flex CAD/RMS/MCT System	22/23	153,318	41,175	41,175	41,175	20
(4) Vehicles @ \$54,000	23/24	261,290	35,390	70,779	70,779	70
(6) Vehicles @ \$70,000 each	24/25	420,000	-	57,148	114,296	114
(5) Vehicles @ \$81,300 each	25/26	406,500	-	-	55,311	110
(5) Vehicles @ \$82,300 each	26/27	411,500	-	-	-	55
FLEX CAD contract renewal or replacment	26/27	200,000	-	-	-	2
Body and In-Car cameras	26/27	268,129	-	-	-	36
(5) Vehicles @ \$83,300 each	27/28	416,500	-	-	-	
(5) Vehicles @ \$84,300 each	28/29	421,500	-	-	-	
Utility Vehicle	28/29	20,000	-	-	-	
(5) Vehicles @ \$85,300 each	29/30	426,500	-	-	-	
(5) Vehicles @ \$86,300 each	30/31	431,500	-	-	-	
(5) Vehicles @ \$87,800 each	31/32	439,000	-	-	-	
(5) Vehicles @ \$88,800 each	32/33	444,000	-	-	-	
(5) Vehicles @ \$89,800 each	33/34	449,000	-	-	-	
		4,754,129	287,788	324,666	169,607	344
Animal Control:						
Pickup Truck	26/27	60,000	-	-	-	8
Pickup Truck	27/28	62,000	-	-	-	
Pickup Truck	33/34	71,000	-	-	-	
		193,000	-	-	-	8
Fire Station 14:						
2014 Sutphen SPH 100 Tower - 10 yr term	13/14	1,048,175	58,660	-	-	
Replace 2000 KME Pumper - 7 yr term	22/23	791,838	128,755	128,755	128,755	128
Replace Vehicle Extrication Equipment	23/24	39,350	5,330	10,660	10,660	10
Replace Vehicle 816 2008 Pick-up	23/24	65,521	8,875	17,748	17,748	17
Replace Vehicle 814 2005 Mid SUV	23/24	75,274	10,196	20,391	20,391	20
Thermal Imaging Camera	23/24	7,000	-	-	-	
Replace 2010 Stuphen Pumper 4 yr term	30/31	950,000	-	-	-	
		2,977,158	211,816	177,554	177,554	177
Ocean Rescue:						
Replace Pickup	19/20	52,427	6,834	-	-	
Replace 2016 Dodge Crew Cab #911	23/24	85,522	11,584	23,167	23,167	23
Sit-On jet Ski	23/24	13,000	-	-	-	



		150,949	18,418	23,167	293,167	4:
Fleet Maintenance:						
Replace 03 Shop Truck #220	19/20	43,209	5,632	-	-	
		43,209	5,632	-	-	
Streets:						
John Deere Mid-Sized Skid Steer Loader	20/21	65,225	16,569	8,285	-	
Replace John Deere Tractor Backhoe 347	21/22	109,799	28,614	28,614	14,307	
Rep 07 Volvo Dump Truck #340	21/22	177,737	46,319	46,319	23,160	
Rep Ford F150 Pickup 220	22/23	46,749	12,555	12,555	12,555	€
Replace John Deere Compact Utility Tractor 346	22/23	20,002	5,372	5,372	5,372	2
Replace 2014 Ford F-450 Pickup 345	23/24	71,338	9,662	19,324	19,324	19
Replace 2017 Bobcat E42 Excavator 352	23/24	73,335	9,933	19,865	19,865	19
Replace 2017 Conrail Trailer 353	23/24	15,000	-	-	-	
Replace Bri-Mar Dump body for F250	23/24	13,500	-	-	-	
Replace US Jet Storm Pipe Cleaner 344	23/24	99,140	13,428	26,855	26,855	2€
Motor Grader - Streets	24/25	290,000		39,459	78,918	7€
Replace 2018 Ford F250 #357	25/26	48,000		-	6,532	13
Replace John Deere 524 Front End Loader 350	25/26	250,000		-	34,017	6€
Replace 2016 Ford F250 #348	25/26	45,000		-	6,123	12
Replace 05 Leeboy Asphalt Maintainer #338	25/26	150,000		-	20,410	40
Replace Ford F250 #349	25/26	52,000		-	7,076	1
Replace 2017 John Deere Tractor / Boom Mower #351	25/26	170,000		-	23,132	4€
Replace 2018 Red Hot Trailer 356A	26/27	15,000		-	-	;
Replace 2018 B155 Beuthling Roller #356	26/27	60,000		-	-	€
Replace 2018 5055E John Deere Tractor 355	26/27	80,000		-	-	10
Replace 2019 Ford F150 #358	27/28	40,000		-	-	
Replace 2017 Ford F350 #354	27/28	65,000		-	-	
Replace 2019 John Deere Mower Tractor #359	28/29	160,000		-	-	
Replace 2022 John Deere Tractor Backhoe #361	28/29	125,000		-	-	
Replace John Deere C325G Compact Truck Loader	29/30	100,000		-	-	
Replace 2022 Peterbuilt dump Truck #362	30/31	190,000		-	-	
		1,840,000	142,452	206,648	297,646	369
Solid Waste:						
Autocar Residential #451	19/20	274,539	35,785	-	-	
Autocar Residential #452	19/20	274,539	35,785	-	-	
Volvo Commercial #450	19/20	276,714	36,069	-	-	
Rep '06 Freightliner Boom #445	20/21	167,542	41,669	20,835	-	
Replace 1998 Lowboy Trailer #206	20/21	7,532	2,807	1,404	-	
Replace autocar Residential #455	21/22	296,445	77,255	77,255	38,628	
Replace autocar Residential #456	21/22	296,445	77,255	77,255	38,628	
Replace Volvo Commercial #454	21/22	267,302	69,660	69,660	34,830	
Grapple attachment for roll off	22/23	101,542	27,270	27,270	27,270	13
Replace Volvo Commercial #453	22/23	339,571	91,194	91,194	91,194	4€
Replace Volvo Commercial #459	22/23	339,571	91,194	91,194	91,194	4€
Add mack Roll Off	23/24	242,549	32,851	65,702	65,702	6€
Replace Parkan Beach Dump Body for F250	23/24	26,750	3,623	7,247	7,247	7
Replace Ford F-250 #461	23/24	48,447	6,562	13,124	13,124	11
Replace Peterbilt Residential #463	23/24	400,663	54,266	108,532	108,532	10€
Replace Peterbilt Residential #464	23/24	400,663	54,266	108,532	108,532	10€
Replace 2012 Chev Ciolardo #534 with Ford F250	24/25	52,000	-	7,076	14,151	1
Replace Ford F150 #458	25/26	52,000	-	-	7,076	1
Replace Volvo Commercial # 470	25/26	344,000	-	-	46,807	9:
Replace Volvo Commercial # 465	25/26	344,000	-	-	46,807	9:
Replace Mack Roll Off #460	25/26	252,000	-	-	34,289	6€
Replace Peterbuilt Residential #468	26/27	344,000	-	-	-	4€
Replace Peterbuilt Residential #467	26/27	344,000	-	-	-	4€
Replace Ford F150 #458	27/28	40,000	-	-	-	
Replace Peterbuilt-New Way Residential (# unknown)	28/29	344,000	-	-	-	
Replace Peterbuilt-New Way Residential #471	28/29	344,000	-	-	-	



Replace Peterbuilt-Kann Commercial #474	28/29	344,000	-	-	-
Replace John Deer Tractor Backhoe #462	28/29	125,000	-	-	-
Replace Mack Roll Off #466	29/30	252,000	-	-	-
Replace Peterbuilt Boom #469	29/30	175,000	-	-	-
Replace 2019 Pac Mac Grapple Attachment	29/30	102,000	-	-	-
Replace 2022 Diamond C Dump Trailer	31/32	20,000	-	-	-
		<u>7,238,814</u>	<u>737,511</u>	<u>766,279</u>	<u>774,011</u> <u>785</u>
Total General Fund		<u><u>17,807,884</u></u>	<u><u>1,445,846</u></u>	<u><u>1,554,605</u></u>	<u><u>1,778,124</u></u> <u><u>1,794</u></u>



ADDENDUM



Position Summary Schedule

<u>Function/Program</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Requested 2025</u>	<u>Recommended 2025</u>
General government					
Administration	6	6	6	6	6
Finance and Tax	6 1/2	6 1/2	6 1/2	6 1/2	6 1/2
Management Information Services	1	1	1	1	1
Planning and Development	7	7	7	7	7
Building and Grounds	6 3/4	6 3/4	6 3/4	7	7
Public Safety					
Police	33	33	33	33	33
Animal Control	2	2	2	2	2
Fire	20 1/2	20 1/2	20 1/2	20 1/2	20 1/2
Ocean Rescue	27 1/2	27 1/2	27 1/2	27 1/2	27 1/2
Year-round	11/2	11/2	11/2	11/2	11/2
Seasonal Lifeguards	26	26	26	26	26
Transportation					
Streets	6 3/4	6 3/4	6 3/4	6 3/4	6 3/4
Public Works					
Fleet Maintenance	4 1/2	4 1/2	4 1/2	4 1/2	4 1/2
Environmental Protection					
Solid Waste	12 1/4	12 1/4	12 1/4	12 1/4	12 1/4
Water					
Water Administration	6	6	6	6	6
Water Treatment Plant	4	4	4	4	4
Water System	4 1/4	4 1/4	4 1/4	4 1/4	4 1/4

Property Tax Levies and Collections

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014 [1]	\$ 6,552,229	\$ 6,502,619	99.24%	\$ 42,539	\$ 6,545,158	99.89%
2015	7,209,270	7,163,911	99.37%	42,851	7,206,762	99.97%
2016	7,603,318	7,566,290	99.51%	34,567	7,600,857	99.97%
2017	7,708,863	7,656,208	99.32%	51,610	7,707,818	99.99%
2018	7,823,759	7,787,631	99.54%	33,933	7,821,564	99.97%
2019	8,030,058	7,995,088	99.56%	31,061	8,026,149	99.95%
2020	8,506,598	8,452,932	99.37%	48,503	8,501,435	99.94%
2021 [1]	9,143,441	9,117,489	99.72%	19,792	9,137,281	99.93%
2022	9,273,620	9,248,274	99.73%	14,582	9,262,856	99.88%
2023	9,412,904	9,387,778	99.73%	[2]	9,387,778	99.73%

Source: Dare County Tax Department

[1] Revaluation of taxable property occurred on January 1, 2013 and January 1, 2020.

Each year's tax levy is revised every year to reflect pick-ups and releases applicable to that year.

Subsequent year's tax collections include subsequent collections of the original levy and collections of pick-ups and releases applicable to each particular year.

[2] Not applicable.



Assessed Value and Estimated Actual value of Taxable Property

Fiscal Year Ended June 30,	Real Property [1]	Personal Property		Public Service Companies [2]
		Personal Property	Motor Vehicles	
2014	\$1,885,454,363	\$42,814,370	\$82,815,517	\$28,200,352
2015	1,904,314,924	44,425,564	78,866,092	27,603,170
2016	1,923,525,862	44,590,516	81,180,033	27,214,962
2017	1,948,950,823	46,719,533	79,421,174	27,283,854
2018	1,972,811,341	47,368,616	82,041,312	32,951,844
2019	2,005,846,399	52,700,325	87,344,332	47,737,572
2020	2,035,044,064	56,535,635	88,798,188	33,810,994
2021	2,756,789,808	63,019,562	112,362,129	36,477,039
2022	2,797,308,277	61,763,939	116,381,436	37,191,048
2023	2,827,643,064	70,465,694	128,505,337	38,646,285

Notes: The levy of property taxes each year is based on the assessed value of taxable property as of January 1, before the beginning of the fiscal year on July 1. Revaluation of real property, was completed on January 1, 2013 as well as January 1, 2020. The assessed values reported are those adjusted amounts reported as of June 30 for each particular year. Subsequent year changes to the levy are not reflected in this table.

Source: Dare County Tax Department

[1] Residential and commercial real property breakdowns are not available.

[2] Public service companies valuations are provided to the Town by the NC Department of Revenue.

[3] Tax rates are expressed in dollars of tax per \$100 of assessed value.

[4] The estimated market value is calculated by dividing the assessed value by a sales-to-assessment ratio determined annually by the NC Department of Revenue. The ratio is based on samples of actual property sales which took place during the fiscal year.

These amounts include both real and personal property.



<u>Fiscal Year Ended June 30,</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate [3]</u>	<u>Sales to Assessment Ratio [4]</u>	<u>Estimated Actual Taxable Value</u>
2014	\$2,039,284,602	0.3209	93.80%	\$2,174,077,401
2015	2,055,209,750	0.3509	93.80%	2,191,055,171
2016	2,076,511,373	0.3809	95.17%	2,181,896,998
2017	2,102,375,384	0.3809	92.42%	2,274,805,652
2018	2,135,173,113	0.3809	90.27%	2,365,318,614
2019	2,193,628,628	0.3809	88.93%	2,466,691,362
2020	2,214,188,881	0.4000	83.49%	2,652,040,820
2021	2,968,648,538	0.3200	102.57%	2,894,265,905
2022	3,012,644,700	0.3200	99.91%	3,015,358,523
2023	3,065,260,380	0.3200	99.91%	3,068,021,599



Property tax Rates

Year Ended June 30,	Town of Kill Devil Hills [2]		County of Dare [3]
	Town Wide	MSD [4]	
2014	0.3209	-	0.43
2015	0.3509	-	0.43
2016	0.3809	0.3300	0.43
2017	0.3809	0.3300	0.43
2018	0.3809	0.3300	0.47
2019	0.3809	0.3300	0.47
2020	0.4000	0.3300	0.47
2021	0.3200	0.2400	0.4005
2022	0.3200	0.2400	0.4005
2023	0.3200	0.2400	0.4005

[1] All tax rates are expressed in dollars of tax per \$100 of assessed valuation.

[2] Town of Kill Devil Hills Tax and Finance Department.

[3] Dare County Tax Assessment Office.

[4] Municipal Service District in addition to the town wide rate



Principal Property Tax Payers

Taxpayer	June 30, 2023			June 30, 2014		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Dominion NC Power	\$34,338,940	1	1.17%	\$21,954,412	2	1.12%
Outer Banks Beach Club	21,757,200	2	0.74%	24,071,600	1	1.23%
First Flight Hotel, LLC	17,757,500	3	0.60%			
Run Hill Apartments, LLC	17,257,700	4	0.59%			
O. W. L. Neal Partnership (Ramada Inn)	12,076,300	5	0.41%	9,819,100	5	0.50%
Morrison Farm Assoc II, LLP	11,467,700	6	0.39%	8,215,400	7	0.42%
View, LLC	10,790,552	7	0.37%	16,183,605	3	0.83%
ON Trading Corp	10,337,700	8	0.35%			
Sea Ranch Resort, LLC	9,895,672	9	0.34%	7,480,255	9	0.38%
Newman, Brian K	8,666,596	10	0.29%	7,759,095	8	0.40%
Lowe's Home Center				11,348,700	4	0.58%
First Flight Retreat				7,083,305	10	0.36%
Sutton Street Development (Comfort Inn)				8,824,600	6	0.45%
	<u>\$154,345,860</u>		<u>5.25%</u>	<u>\$122,740,072</u>		<u>6.27%</u>

Source: Dare County Tax Department



Ratios of Outstanding Debt by Type

Outstanding Debt						
Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government
	Installment Financings	Leases	IT Subscription Agreements	Installment Note	GASB-87 Leases	
2014	\$ 1,424,961	\$ 2,239,099	-	\$ 45,009	-	\$ 3,709,069
2015	1,186,071	2,436,894	-	42,196	-	3,665,161
2016	8,167,293	3,222,737	-	39,383	-	11,429,413
2017	7,774,252	3,372,984	-	36,570	-	11,183,806
2018	6,373,873	3,206,773	-	33,757	-	9,614,403
2019	12,173,105	-	-	30,944	-	12,204,049
2020	10,433,496	-	-	28,131	-	10,461,627
2021	8,285,569	-	-	25,318	-	8,310,887
2022	10,987,270	39,549	-	22,504	2,131	11,051,454
2023	7,512,365	31,380	12,640	19,690	13,143	7,589,218



Percent of Estimated
Actual Taxable Property
Value [1]

Fiscal Year	Governmental Activities	Total	Per Capita [2]	Percent of Personal Income [2]
2014	0.18%	0.18%	531	*
2015	0.18%	0.18%	523	*
2016	0.55%	0.55%	1,601	*
2017	0.53%	0.53%	1,554	*
2018	0.41%	0.41%	1,333	*
2019	0.49%	0.50%	1,680	*
2020	0.39%	0.39%	1,418	*
2021	0.29%	0.29%	1,083	*
2022	0.37%	0.37%	1,421	*
2023	0.25%	0.25%	975	*

* Information Unavailable



Legal Debt Limit

North Carolina General Statutes limit the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within the Town's boundaries. The legal debt margin for the Town of Kill Devil Hills as of June 30, 2023 was \$237,631,612, and the Town had no outstanding bonded debt subject to the limitation.



Principal Employers

Employers	June 30, 2023			June 30, 2014		
	Employees [1]	Rank	Percent of Total Town Employment	Employees [1]	Rank [2]	Percent of Total Town Employment
Dare County Schools	500 - 999	1	*	500 - 999	1	*
County of Dare	500 - 999	2	*	500 - 999	2	*
Food Lion	250 - 499	3	*	250 - 499	3	*
Harris Teeter Inc	100 - 249	4	*	100 - 249	5	*
Lowes Home Centers, Inc.	100 - 249	5	*	-	-	*
Town of Kill Devil Hills	100 - 249	6	*	100 - 249	6	*
Kellogg Supply Co., Inc.	100 - 249	7	*	-	-	*
Publix	100 - 249	8	*	-	-	*
Sun Realty	50 - 99	9	*	100 - 249	4	*
McDonald's	50 - 99	10	*	-	-	*

[1] Employment data is only available in ranges from the North Carolina Employment Security Commission.

[2] Employment data is only available in rank 1-6 from the North Carolina Employment Security Commission.

* Information unavailable for the Town of Kill Devil Hills



Demographic and Economic Statistics

Fiscal Year	TOWN OF KILL DEVIL HILLS		DARE COUNTY		
	Population [1]	Personal Income [5]	Per Capita Personal Income [4]	School Enrolment [3]	Unemployment Percentage Rate [2]
2014	6,985	\$ 309,631,080	\$ 44,328	4,978	4.7%
2015	7,010	340,700,020	48,602	5,008	5.5%
2016	7,137	351,482,976	49,248	5,029	7.3%
2017	7,195	384,320,925	53,415	5,166	6.7%
2018	7,212	406,136,568	56,314	5,151	5.9%
2019	7,266	419,161,008	57,688	5,233	5.0%
2020	7,378	437,072,720	59,240	5,367	8.2%
2021	7,674	528,638,838	68,887	5,131	6.9%
2022	7,777	*	*	5,140	4.8%
2023	7,781	*	*	5,109	4.3%

[1] North Carolina Demographer's Office.

[2] Employment Security Commission.

[3] Dare County Board of Education, as of the end of the school term.

[4] Bureau of Economic Analysis.

[5] Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce.

* - Information unavailable



Operating Indicators by Function/Program

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Population	7,378	7,674	7,777	7,781
Police:				
Crime Activity: Reported				
Murder (includes attempts):	-	-	-	1
Rape (includes attempts):	4	5	2	3
Robbery (includes attempts):	3	-	2	2
Assaults (felonious & misdemeanor):	161	171	130	103
Burglary(breaking/entering-structures):	71	77	67	100
Larceny:	173	141	145	108
Auto Larceny:	8	14	10	17
Arson/unlawful burnings:	1	-	-	-
All other crimes (unspecified above):	710	982	918	677
Total Crime:	1,131	1,390	1,274	1,011
Traffic Activity:				
Traffic Accidents	403	451	454	475
Driving while impaired arrests	66	147	131	62
General traffic violations-citation	895	1,104	819	791
General traffic violations-warning	1,360	2,083	1,151	1,018
Parking violations-citation issued	213	79	111	80
Total Traffic	2,937	3,864	2,666	2,426
General Calls for Service:				
Police calls-emergency status, non-emergency, traffic control	17,379	20,032	19,172	18,878
Animal control calls				
Total General Calls for Service	17,379	20,032	19,172	18,878
Total all Police/Animal Control Activity	21,447	25,286	23,112	22,315
Fire:				
Number of volunteer firemen	25	23	17	17
Number of calls answered	1,545	1,723	1,744	1,844
Total dollar loss	913,500 \$	3,541,801 \$	204,950 \$	1,380,065



	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Planning:				
Building permits:				
One and Two Family Dwellings	65		85	69
Residential multi-family	1	2	3	1
Government	2	-	1	-
Non-residential	-	2	3	6
Additions/remodel	428	424	436	470
Sign/banners	37	31	21	31
Electrical	102	79	83	97
Mechanical	276	324	324	302
Plumbing	37	10	11	10
Demolition	14	5	18	8
Fine	9	5	2	5
Re-inspection	11	8	6	11
Re-instatement fee	14	16	6	45
Number of CAMA permits issued	17	21	34	20
Number of land disturbance permits issued	22	18	32	17
Number of occupancy permits issued	78	81	85	88
Number of site plan reviews	92	123	133	94
Number of zoning amendments	-	2	5	1
Number of variance applications	1	3	5	-
Number of exempt plats issued	7	6	7	2
Field inspections:				
Number of code compliance	4,574	4,661	4,577	5,040
Number of zoning/planning	1,852	1,654	1,783	1,796
Total building permit fees	343,149 \$	356,311 \$	549,917 \$	427,223
Total site plan review fees	16,681 \$	88,383 \$	67,082 \$	21,555
Total occupancy permit fees	3,900 \$	4,000 \$	4,250 \$	4,400
Total CAMA permit fees	2,210 \$	2,610 \$	4,995 \$	2,635
Total construction valuation	\$37,486,354 \$	\$39,877,177 \$	\$69,623,909 \$	\$72,903,839

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Refuse collection:				
Refuse collection (tons)	9,615.00	10,958.00	10,684.00	10,423.00

Water:				
Number of new services	72	96	127	96
Number of new customers	357	519	535	328
Daily consumption (million gallons)	1.2	1.2	1.2	1.2
Maximum daily capacity of plant(million gallons)	7.4	7.4	7.4	7.4
Maximum contracted per day(million gallons)	3.0	3.0	3.0	3.0

Wastewater:				
Number of customers	218	218	221	224
Production (million gallons)	*	*	*	*
Maximum daily capacity of plant (million gallons)		*	*	*

* Information Unavailable

Source: Budget documents and individual Town departments.



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

