



THE TOWN OF KILL DEVIL HILLS
NORTH CAROLINA

TAX AND FINANCE DEPARTMENT

Post Office Box 1719, 102 Town Hall Drive
Kill Devil Hills, North Carolina 27948
Office Hours: 8:00 a.m. – 5:00 p.m. Mon. – Fri.
(252) 449-5338

Director
ANGELL DOUGHTIE, CPA

Assistant Director
SAM ANGELO, CPA

Accountant/Tax Collector
SCOTT NICKENS

Accounts Payable
MARGARET CLARK

Payroll and Benefits
PARKER JOHNSON

Cashier
CELENA DERMATAS

Administrative Specialist
RON FARLEY

To: Debbie Diaz, Town Manager

From: Angell Doughtie, Finance Director AD

RE: Increase to per diem rate for meals

The Town's travel policy for meals is currently on a per diem basis (no receipts are required). Funds are advanced or reimbursed at the following amounts:

Breakfast	\$14.00
Lunch	\$16.00
Dinner	<u>\$29.00</u>
Total	\$59.00

Staff recommends these rates be adjusted, effective March 1, 2026, to reflect the average per diem rates for the standard meal allowance published in the Federal Register by the GSA. These rates are based on various localities in North Carolina and give the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For accounting purposes, a simplified approach using an average estimate for the meal allowance to any locality traveled by town employees is recommended per the following schedule:

Breakfast	\$18.00
Lunch	\$20.00
Dinner	<u>\$31.00</u>
Total	\$69.00

Thank you for your consideration of this request.