

BENJAMIN A. SPROUL
Mayor

IVY RAY INGRAM
Mayor Pro Tempore

TERRY L. GRAY
BERNARD B. MCAVOY, JR.
JOHN L. WINDLEY
Commissioners

CASEY C. VARNELL
Town Attorney

DEBORA P. DIAZ
Town Manager

JAMES MICHAEL O'DELL
Town Clerk

CHARLENE S. ALLEN
Assistant Town Manager

BEVERLY A. KISSINGER, CPA
Director of Finance and Tax

MEREDITH B. GUNS
Director of Planning and Development

STEVE ALBRIGHT
Public Services Director

TROY TILLEY
Fire Chief

GARY BRITT
Police Chief

Town of Kill Devil Hills, North Carolina

Recommended Budget for the Fiscal Year 2022 – 2023



MISSION

The Town of Kill Devil Hills is dedicated to enhancing the quality of life for all citizens and property owners by providing the maximum level of service in the most effective and efficient manner while exercising sound fiscal responsibility. We value: citizen participation, honesty and integrity, unity and teamwork, fairness and equity and our unique natural environment. Our desire is for Kill Devil Hills to be recognized as a wonderful place to live, where our citizens receive high quality services, our employees work in an atmosphere of respect and support and our leadership stimulates cooperation and innovation in our community.



TOWN OF KILL DEVIL HILLS BUDGET MESSAGE FISCAL YEAR 2022/2023

DATE: MAY 16, 2022
To: MAYOR AND BOARD OF COMMISSIONERS
FROM: DEBORA P. DIAZ, TOWN MANAGER 

I am pleased to submit Kill Devil Hills Fiscal Year 2022/2023 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 2022/2023.

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.

Some sectors of the local economy suffered a COVID-19 pandemic recession in 2020 and 2021. But that was not the case for one part of Dare County: the Hospitality Industry, where, despite the pandemic, the 2021 occupancy revenue for the full calendar year topped the total 2020 numbers by 35%.

The FY 2023 recommended operating budget has been developed with consideration given to the factors discussed above and without a proposed tax increase.

Certain revenues are predicted for the 2022/2023 fiscal year as follows:

- ✓ State and local sales taxes have been budgeted based on the projection to increase 3.75% compared to FY 2021-22 actuals applying updated levy share percentages.
- ✓ Occupancy tax revenue estimates are expected to remain at the FY 2021-22 levels during the first half of FY 2022-23 and decline 12% in the second half of FY 2022-23 with updated levy share percentages.
- ✓ The Land Transfer tax is projected at the 5 year average.
- ✓ Powell Bill distributions are based on population and Town maintained street mileage, and expected to be at 2021-22 level.

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 Beverly Kissinger 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.

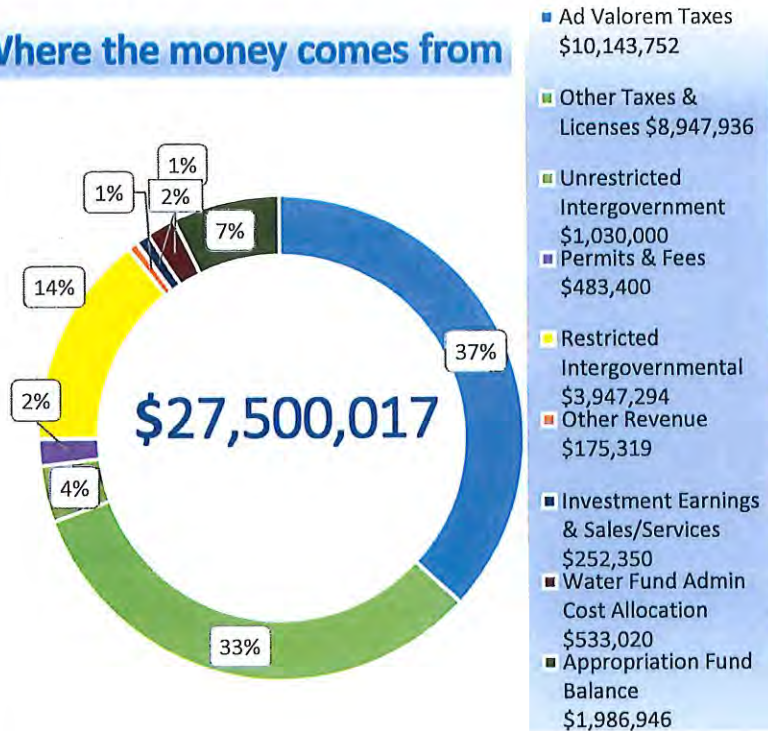
BUDGET OVERVIEW

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 2022/2023 was developed by the Board of Commissioners guidance and established principles which helped formulate these goals:

- ✓ Maintain the overall quality of life for our residents;
- ✓ Maintain the quality and variety of services provided;
- ✓ 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.

Where the money comes from



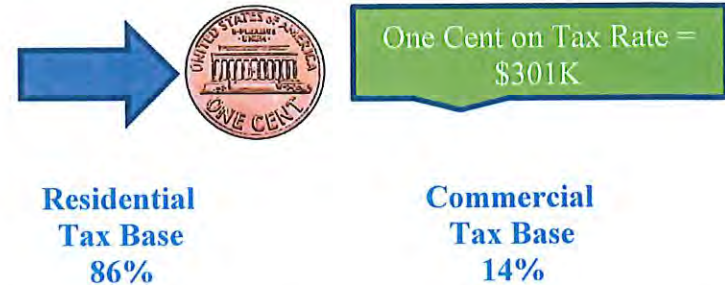
GENERAL FUND REVENUES

AD VALOREM TAXES – TOWN-WIDE

Ad valorem taxes are charged based on each \$100 valuation of assessed property. The recommended budget reflects no increase to the current ad valorem Town-wide tax, for a tax rate of \$.32 per \$100 valuation of real 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 2022/2023 ad valorem taxes have been calculated using an estimated Town-wide tax base, including vehicles, of \$3,012,421,969 and a tax collection rate of 99.72%; one penny levied generates \$301,242 in revenue. Property values used to determine the tax base for the budget were updated January 1, 2022. The Town-wide ad valorem tax levy is \$9,612,759.



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 \$205,701,889. The total levy within the MSD is \$492,993 based on the tax collection rate of 99.86%.

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. The special obligation bonds represent 66.40% of the total project cost of \$6,373,451 with Dare County funding a portion of the difference. Since inception of the bonds in FY 2022 there are five principle payments remaining. The balance on the principle at June 30, 2022 is \$593,224, which represents the Town's portion. The balance including FEMA would be \$4,231,393.

During the 2022/23 fiscal year, the 2022 beach re-nourishment project is being financed by special obligation bonds, contributions from Dare County beach nourishment fund, ad valorem revenues, and grants from FEMA and NCDEQ.

AMERICAN RESCUE PLAN ACT (ARPA)

The American Rescue Plan Act (ARPA) became law on March 11, 2021. The Town received \$1,168,504 in August 2021 and a second tranche of \$1,168,504 is expected to be received in August 2022. A grant project ordinance established a special revenue fund in FY 2022 to record receipt of this first tranche and the second tranche will be recorded in the same way once received. These funds will be used to cover general fund expenses, as outlined in the grant project ordinance.

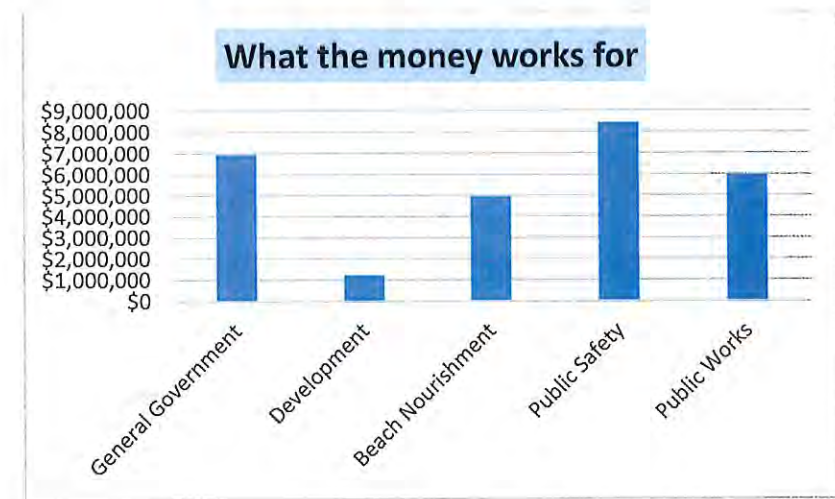
Final guidance was released in January 2022, authorizing a standard allowance of up to \$10 million of ARPA funds, not to exceed actual distributions, to be spent on revenue replacement. All ARPA spending requirements must be followed, but electing the standard allowance broadened the

Town's spending options to include any governmental service for which it is authorized by state law. The Town established a separate special revenue fund to ensure compliance with Uniform Guidance for ARPA funds. The Town submitted it's first annual report in April 2022, documenting obligations on the project to date.

HIGHLIGHTS OF OTHER GENERAL FUND REVENUES

Total General Fund revenues are projected at \$27,500,017. To achieve a balanced General Fund budget, an appropriation of \$1,986,946 from the General Fund balance is recommended. The fund balance is healthy and remains above the target of 35%.

North Carolina Powell Bill revenues are projected at \$272,000. General sales taxes on electricity consumption are projected at no increase.



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 Markets bringing the community together with vendors offering local home grown, homemade, and handmade items; Ice Cream Social, The Trash Attack, July 4th Fireworks Spectacular and Santa at Town Hall (Aviation Park).

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. Continuing to explore the use of electric/hybrid vehicles in our fleet as well as the addition of charging stations at our parks.

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 a mezzanine at the Public Works Complex; continue improvements for ADA compliance; continue to improve parks and open spaces with enhancements to Aviation Park and Meekins Field Park, and

continue to improve aesthetics of parks, grounds and beach accesses.

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

In the Management Information Systems Division, the recommended budget includes replacement of the Town Hall server, upgrades to the current VoIP system and transitioning Laserfiche to Cloud-based service.

Recommendations in the Planning Department's budget include funding for updates to the Shoreline Access Plan and Recreational Facility Plan; and zoning and subdivision chapter ordinance updates.

The 2022/2023 street improvements, drainage and waterlines improvements projects, include US 158 to Seminole Street.

The Sidewalk and Multi-Use Path Capital Reserve Fund includes a \$200,000 appropriation for future construction.

Motorola Flex CAD/RMS/MCT system replacement for the Police Department is recommended.

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). The recommended budget projects costs of \$3.750 per gallon for regular unleaded, and \$4.250 per gallon for diesel (estimated at 77% increase per gallon)

In the Solid Waste Division, the budget reflects increases to both garbage and construction and demolition disposal tipping fees for an estimated 10,850 tons of garbage at \$90 per ton, and 1,100 tons of construction and demolition (C&D) debris at \$65.00 per ton.

GENERAL FUND
FLEET REPLACEMENTS

Fleet replacements in the General Fund are recommended as follows:

- Buildings & Grounds Division – mower and a pickup truck.
- Fire Department – replace 2000KME Pumper fire truck
- Planning Department – pickup truck
- Police Department – five police vehicles and utility vehicle
- Streets Division – John Deere compact utility tractor and pickup truck
- Solid Waste Division –two commercial garbage trucks and grapple attachment for the roll-off

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 6% 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 7.5% 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.

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 2022/2023 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

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. The wholesale water rate, which is paid to Dare County, is \$1.97 per 1,000 gallons.

For waterline improvements associated with the 2022/2023 streets project \$75,000 is recommended. Drainage/street

project improvements for the Seminole/Indian & 158 street/drainage project \$505,000 is recommended.

Purchase of a Generator and Auto Transfer Switch, and DR 3900 Lab Spectrophotometer is recommended.

Plant improvements include generator and automatic transfer switch; upgrade chlorine system at 8th Street; Check Valves; Impellers; Supervisory Control And Data Acquisition (SCADA) Ratio and Antenna replacement.

WATER FUND FLEET REPLACEMENTS

No fleet replacements in the Water Fund are recommended.

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 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.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

Budget Ordinance Number _____

BE IT ORDAINED by the Honorable Mayor and 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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this town:

Administration	\$ 1,290,925
Administration – Buildings and Grounds	2,792,047
Finance and Taxes	1,804,946
Finance – Management Information Systems	491,594
Finance – Fleet Maintenance	559,446
Planning and Development	1,213,012
Planning and Development – Beach Nourishment	4,943,039
Police	4,394,208
Police – Animal Control	196,510
Fire – Station 14	3,031,330
Fire – Ocean Rescue	808,739
Public Works – Streets	2,298,489
Public Works – Powell Bill	272,000
Public Works – Solid Waste	3,403,732
	<u>\$ 27,500,017</u>

It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Ad valorem taxes	\$ 10,135,752
Tax penalties and interest	8,000
Other taxes and licenses	8,947,936
Unrestricted intergovernmental revenues	1,030,000
Restricted intergovernmental revenues	3,947,294
Permits and fees	483,400
Sales and services	127,350
Investment earnings	125,000
Other revenues	175,319
Cost allocation - Water Fund	533,020
Undesignated Fund Balance Appropriated	1,986,946
	<u>\$ 27,500,017</u>

Section 2.

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Reserved for future projects – Streets	\$ 886,000
Reserved for future projects – Sidewalk	200,000
Reserved for future projects – Shoreline Access	75,000
Reserved for future projects – Recreation	75,000
Reserved for future projects – Beach Nourishment	955,069
	<u>\$ 2,191,069</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Transfer from General Fund to Street Construction CRF	\$ 886,000
Transfer from General Fund to Sidewalk Construction CRF	200,000
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	955,069
	<u>\$ 2,191,069</u>

Section 3.

The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Water Administration	\$ 991,649
Water Treatment Plant	1,998,084
Water Systems	1,242,389
Cost allocation - General Fund	533,020
	<u>\$ 4,765,142</u>

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Water sales	\$ 4,635,892
Taps and connections	50,000
Interest on investments	45,000
Miscellaneous revenues	15,500
Wastewater debt repayment	18,750
	<u>\$ 4,765,142</u>

Section 4.

The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023:

Wastewater System	\$ 230,470
	<u>\$ 230,470</u>

It is estimated that the following revenues will be available in the Wastewater Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Wastewater charges	\$ 223,900
Taps and connections	6,570
	<u>\$ 230,470</u>

Section 6.

The following amounts are hereby appropriated in the Wastewater Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023:

Wastewater System development fees	\$ 18,750
	<u>\$ 18,750</u>

Section 7.

There is hereby levied a tax at the rate of \$.32 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2022, 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 \$3,012,421,969 and an estimated collection rate of 99.72 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, 2022, 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 \$205,701,889 and an estimated collection rate of 99.86 percent.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

Section 8.

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

- A. He/she may transfer amounts between objects of expenditure (line item) within a department without limitation and without a report being requested.
- B. He/she 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. He/she 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).

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

Section 11.

Water Rates
Quarterly Minimum Charge for the
First 5,000 Gallons

<u>Meter Size</u>	<u>Rate</u>
5/8 inch	\$ 75.00
1 inch	136.00
1 ½ inch	314.00
2 inch	583.00
3 inch	1,121.00
4 inch and up	2,126.00

Commodity Rate
(Per 1,000 Gallons Over Minimum)

<u>Gallonage</u>	<u>Kill Devil Hills Customers</u>	<u>Out of Town Customers¹</u>
6,000 – 40,000	\$ 8.25	\$ 8.75
41,000 – 250,000	8.75	9.25
251,000 – 1,000,000	9.25	9.75
1,001,000 and over	9.75	10.25

¹ The basic 5/8 inch meter rate for Out of Town customers is \$93.00 for the first 5,000 gallons and the commodity rate shown here.

Surety Deposits

<u>Meter Size</u>	<u>Rate</u>
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

Tap Fees
(Installation Charges)

<u>Meter Size</u>	<u>Fee</u>
5/8 inch	\$ 1,190.00
1 inch	1,535.00
1 ½ inch	4,445.00 **
2 inch	4,865.00 **
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.

System Development Fees

\$6,000 per 5/8 inch meter unit. A meter unit shall equal one 5/8 inch system development fee charges as follows:

Single Family Residence - one 5/8 inch system development fee (SDF) per unit.

Multifamily -

1. Condos, town houses, cottage courts, apartments, duplexes, mobile homes and other types of multifamily units – one system development fee per unit.

2. Hotel, motels, assisted living, and nursing homes –
 - a. One system development fee per each unit that provides independent living accommodations including separate areas for 1. Sleeping (bedroom); 2. Bathing and waste disposal (bathroom); and, 3. Food preparation with cooking facilities (kitchen or kitchenette).
 - b. Efficiency or kitchenette unit including hotel or motel units that provide an area for food preparation with cooking facilities (kitchen or kitchenette) but without a separate sleeping area (bedroom) calculated at one system development fee for every two units.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

c. Standard room without food preparation and cooking facilities (kitchen) calculated at one system development fee for every three units.

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 5/8" 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:

1" Meter...	\$10,400	3" Meter.....	\$30,500
1 ½" Meter...	\$15,800	4" Meter.....	\$41,400
2" Meter.....	\$20,900	6" Meter.....	\$62,700

Miscellaneous Fees – are levied in the amounts set forth in the attached fee schedule (see attachment 2).

Section 12.

Wastewater Rates
Quarterly Minimum Charge for the
First 4,000 Gallons

Minimum (0-4,000 Gallons).	\$ 72.00
Commodity rate (per 1,000 Gallons)	17.70
Surety deposits (double the quarter minimum)	144.00
Connection fee (all meter sizes).	1,500.00
System Development fee (based on design flow).	12.95/gal
Reconnection fee (for non-payment of application).	50.00
Penalty – 10 percent (late payment of bills)	

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2022-2023

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 ____ day of June, 2022, upon motion by _____,
_____, seconded by _____,
the KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE
FOR THE FISCAL YEAR 2022-2023 was passed by a vote of ____ in favor and
____ opposed.

SEAL Benjamin A. Sproul
 Mayor of Kill Devil Hills

ATTEST:

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 2022-2023 was placed in the Town Code on the ____ day of June, 2022, at ____ o'clock __m.

James Michael O'Dell, Town Clerk

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
Non-charitable Special Events (Board of Commissioners approval required)	\$100 per event
Commercial Yard Sales	\$50 per yard sale
Zoning Permit (no Change of Use)	\$75

1 Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

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	\$50 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
Windsock ¹	\$8.43

¹ Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

Miscellaneous Fees (con't). Miscellaneous fees shall include but not be limited to the following

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
Comprehensive Annual 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 check 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 renewal fee	\$5.00
Business registration fee	\$25.00

1 Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

Miscellaneous Fees (con't). Miscellaneous fees shall include but not be limited to the following

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	\$45.00
Commercial dumpster lid rod and hardware ¹	\$18.00
Commercial dumpster lid limiters ¹	\$50.00
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 axle ¹	\$10.00
Residential refuse container replacement lid ¹	\$25.00
Residential refuse container replacement wheel ¹	\$10.00
No trespassing Sign ¹	\$27.17

1 Subject to NC sales tax

Water Fund - Fee Schedule

Attachment 2

Miscellaneous Fees

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 check 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.

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 2014-12

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, 2014 and ending July 1, 2024.

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 June 25, 2014.

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances
Adopted in Prior Years

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

Town of Kill Devil Hills, North Carolina
Grant Project Budget Ordinance
Adopted in Prior Years

Kill Devil Hills Board of Commissioners
Grant Project Ordinance

AMERICAN RESCUE PLAN ACT OF 2021:
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Budget Ordinance Number 19-10

BE IT ORDAINED by the Governing Board 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 grant project ordinance is hereby adopted:

Section 1:

This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of Kill Devil Hills (Town) has received the first tranche in the amount of \$1,168,504.18 of CSLFRF funds. The total allocation is \$2,337,008.36, with the remainder to be distributed to the Town within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,

5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2:

The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3:

The following amounts are appropriate for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
001	Law Enforcement Services for period of March 3, 2021 through December 31, 2024	6.1	Salaries	\$1,858,455.95
			Benefits	\$478,552.41
	TOTAL			\$2,337,008.36

Town of Kill Devil Hills, North Carolina
Grant Project Budget Ordinance
Adopted in Prior Years

Section 4:

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

ARP/CSLFRF Funds:	\$2,337,008.36
Total:	\$2,337,008.36

Section 5:

The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6:

The Finance Officer is directed to report the financial status of the project as a part of normal monthly, quarterly, and annual reporting processes.

Section 7:

Copies of this grant project ordinance shall be furnished to the Budget Officer, Finance Officer, and the Town Clerk.

Section 8:

This grant project ordinance addresses eligible expenditures incurred from March 3, 2021, through December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted April 27, 2022.

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances

Kill Devil Hills Shore Protection Project
Capital Reserve 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, is amended and hereby adopted:

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	\$ 6,373,451
Mobilization, Demobilization and Construction Costs	
	\$ <u>6,373,451</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
Proceeds from NC DEQ Grant	<u>1,450,921</u>
	\$ <u>6,373,451</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.

Town of Kill Devil Hills, North Carolina
Capital Project and Capital Reserve Budget Ordinances

Adopted this ____ day of June, 2022, upon motion by _____, seconded by _____, the KILL DEVIL HILLS SHORE PROTECTION PROJECT (BEACH NOURISHMENT) CAPITAL PROJECT ORDINANCE was approved by a vote of ____ in favor and ____ opposed.

I, James Michael O'Dell, Town Clerk of the Town of Kill Devil Hills, do hereby certify that the foregoing amended ordinance entitled KILL DEVIL HILLS SHORE PROTECTION PROJECT (BEACH NOURISHMENT) CAPITAL PROJECT ORDINANCE was placed in the Town Code on the ____ day of June, 2022, at ____ o'clock __m.

SEAL

Benjamin A. Sproul
Mayor

James Michael O'Dell
Town Clerk

ATTEST:

James Michael O'Dell
Town Clerk

APPROVED AS TO FORM:

Casey C. Varnell
Town Attorney

Town of Kill Devil Hills
General Fund Revenues and Expenditures Summary
For the Fiscal Year 2022-23

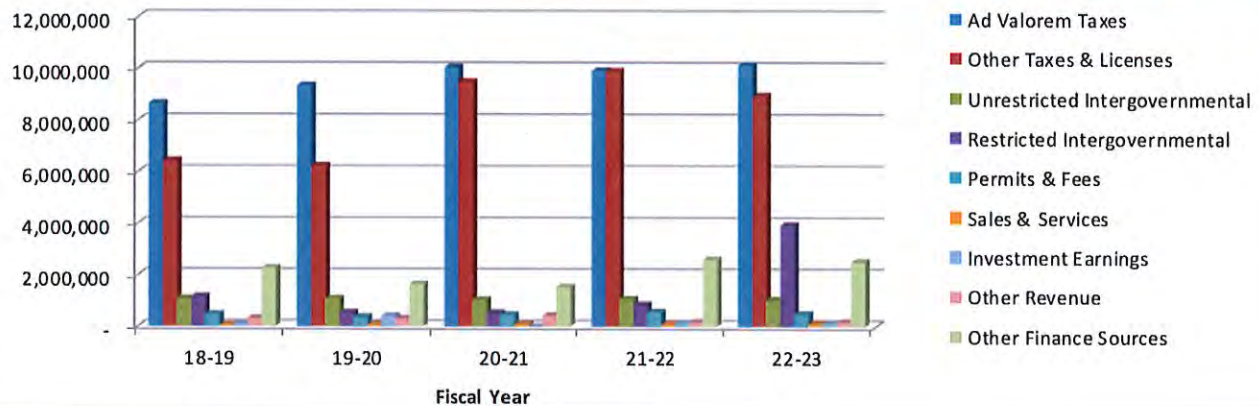
Org	Organization Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
	REVENUES:	\$ 19,999,085	\$ 23,554,350	\$ 21,597,279	\$ 26,006,228	\$ 25,298,826	\$ 21,258,117	\$ 27,500,017	\$ 27,500,017
	EXPENDITURES:								
4200	Administration Department	\$ 1,103,487	\$ 1,178,019	\$ 1,315,615	\$ 1,381,030	\$ 1,142,239	\$ 1,370,972	\$ 1,290,925	\$ 1,290,925
5000	Buildings & Grounds Division	2,478,997	1,721,891	2,383,456	4,138,077	3,700,873	2,279,187	2,792,047	2,792,047
4400	Finance & Tax Department	1,658,460	1,506,610	1,688,101	1,681,601	1,597,953	1,722,742	1,804,946	1,804,946
4450	Management Information Systems Division	382,168	367,406	430,077	446,085	418,702	419,303	491,594	491,594
5450	Fleet Maintenance Division	416,088	506,181	509,040	509,040	488,714	513,625	559,446	559,446
4900	Planning & Development Department	764,192	852,205	1,026,653	1,026,653	903,333	1,008,754	1,213,012	1,213,012
5050	Beach Nourishment Division	1,190,268	1,474,481	1,205,914	1,381,308	1,239,556	853,529	4,943,039	4,943,039
5100	Police Department	3,638,744	3,803,125	4,038,642	4,504,251	4,061,285	4,109,823	4,394,208	4,394,208
5150	Animal Control Division	164,258	171,706	171,378	171,378	179,906	169,237	196,510	196,510
5300	Fire Station 14	2,402,500	2,494,460	2,784,167	3,013,676	2,950,320	2,879,008	3,031,330	3,031,330
5400	Ocean Rescue Division	610,496	714,700	741,596	741,596	732,660	752,365	808,739	808,739
5600	Streets Division	1,672,524	2,456,300	2,045,713	2,862,234	2,794,806	1,884,280	2,298,489	2,298,489
5700	Powell Bill	229,850	235,776	240,000	240,000	236,950	240,000	272,000	272,000
5800	Solid Waste Division	2,567,541	3,846,712	3,016,927	3,909,300	3,886,118	3,055,292	3,403,732	3,403,732
	TOTAL	\$ 19,279,573	\$ 21,329,572	\$ 21,597,279	\$ 26,006,229	\$ 24,333,416	\$ 21,258,117	\$ 27,500,017	\$ 27,500,017

General Fund Revenues Statistical Data

Highlights

- The Town-wide ad valorem tax rate is \$.32 per \$100 valuation.
- The Municipal Service District tax rate is \$.24 per \$100 valuation.
- State and local sales taxes are projected to increase 3.75% compared to FY 2021-22 actuals with updated levy share percentages.
- Occupancy tax is expected to remain at the FY 2021-22 levels during the first half of FY 2022-23 and decline 12% in the second half of FY 2022-23 with updated levy percentages.
- Land transfer tax is projected at the 5 year actual average.
- Powell Bill distribution, based on population and Town-maintained street mileage, is scheduled to be the same as the FY 2021-22 actual allocation.
- Revenue for general sales tax on electricity, based on projected energy consumption, is estimated to be at FY 2021-22 level.
- Water Fund administrative cost allocation is based on a ratio formula applied to shared cost.

Revenue History

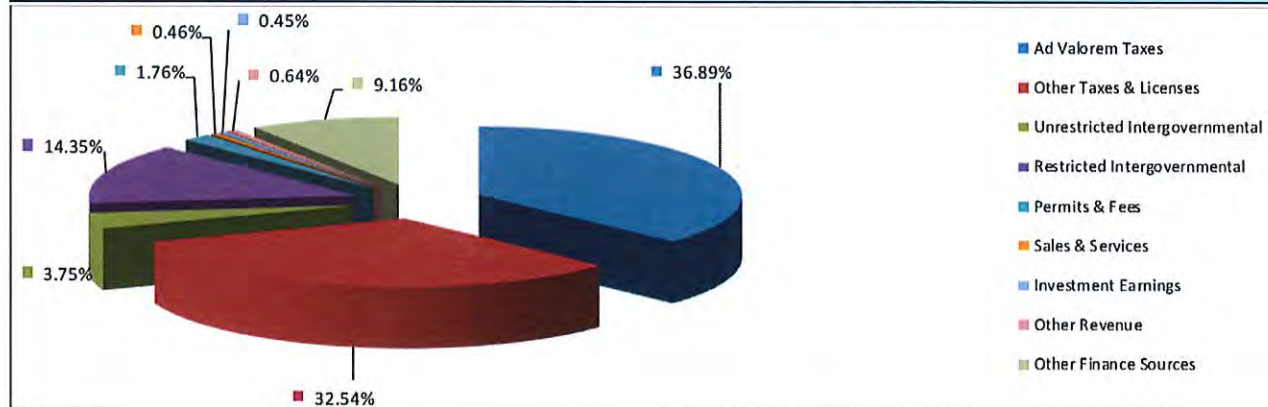


General Fund Revenues Statistical Data

Revenue by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
Ad Valorem Taxes	\$ 9,961,049	\$ 10,143,752	1.83%
Other Taxes & Licenses	7,167,644	8,947,936	24.84%
Unrestricted Intergovernmental	1,029,000	1,030,000	0.10%
Restricted Intergovernmental	253,125	3,947,294	1459.42%
Permits & Fees	408,400	483,400	18.36%
Sales & Services	82,540	127,350	54.29%
Investment Earnings	100,000	125,000	25.00%
Other Revenue	175,319	175,319	0.00%
Other Finance Sources	2,420,202	2,519,966	4.12%
	\$ 21,597,279	\$ 27,500,017	27.33%

Recommended Revenues Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2022-23

Object	Object Description	Actual Revenues 2019 - 20	Actual Revenues 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>AD VALOREM TAXES</i>									
400021	Taxes - Current Year	\$ 8,800,000	\$ 9,491,969	\$ 9,431,855	\$ 9,431,855	\$ 9,400,000	\$ 9,431,855	\$ 9,612,759	\$ 9,612,759
	Taxes - Municipal Service District	513,498	493,586	491,194	491,194	491,194	491,194	492,993	492,993
400100	Taxes - Prior Years	29,731	55,682	30,000	30,000	27,000	30,000	30,000	30,000
401200	Taxes - Penalties & Interest	7,873	21,498	8,000	8,000	7,000	8,000	8,000	8,000
	<i>Subtotal</i>	<i>9,351,102</i>	<i>10,062,735</i>	<i>9,961,049</i>	<i>9,961,049</i>	<i>9,925,194</i>	<i>9,961,049</i>	<i>10,143,752</i>	<i>10,143,752</i>
<i>OTHER TAXES & LICENSES</i>									
402500	Business Registration Fee	6,550	6,000	6,500	6,500	6,250	6,500	6,500	6,500
430000	Privilege Licenses	1,617	1,418	1,500	1,500	1,770	1,500	1,500	1,500
430002	Privilege Licenses - Pen & Int	4	22	-	-	-	-	-	-
431000	1/2% Local Sales Tax - Art 40	351,123	423,732	389,714	389,714	463,961	389,714	481,113	481,113
431001	1/2% Local Sales Tax - Art 42	677,596	925,140	778,691	778,691	1,022,613	778,691	1,055,895	1,055,895
431002	1% Local Sales Tax	1,574,675	2,058,239	1,787,691	1,787,691	2,130,480	1,787,691	2,200,196	2,200,196
431004	Local Sales Tax - Municipal Service District	161,446	208,615	172,020	172,020	222,191	172,020	199,181	199,181
431100	3% Occupancy Tax	2,740,880	4,228,903	3,271,030	3,271,030	4,547,598	3,271,030	3,998,251	3,998,251
431200	Land Transfer Tax	719,654	1,638,790	755,199	755,199	1,500,000	755,199	1,000,000	1,000,000
431600	Solid Waste Disposal Tax	5,498	5,522	5,300	5,300	5,322	5,300	5,300	5,300
	<i>Subtotal</i>	<i>6,239,043</i>	<i>9,496,381</i>	<i>7,167,644</i>	<i>7,167,644</i>	<i>9,900,185</i>	<i>7,167,644</i>	<i>8,947,936</i>	<i>8,947,936</i>
<i>UNRESTRICTED INTERGOVERN</i>									
432200	Sales Tax - Electricity	757,874	729,590	750,000	750,000	738,710	750,000	750,000	750,000
432210	Excise Tax - Natural Gas	4,084	3,889	3,500	3,500	3,725	3,500	3,500	3,500
432220	Sales Tax - Telecom Services	52,618	44,090	42,500	42,500	40,000	42,500	42,500	42,500
432230	Sales Tax - Video Programming	145,827	142,828	145,000	145,000	142,000	145,000	145,000	145,000
432240	PEG Channel Support	27,307	26,717	-	-	26,000	-	-	-
432400	Wine & Beer Tax	31,251	30,815	30,000	30,000	31,162	30,000	30,000	30,000
432600	ABC Net Revenues Tax	20,627	23,341	19,000	19,000	29,448	19,000	20,000	20,000
432700	Mixed Beverage Tax	41,167	32,227	39,000	39,000	47,000	39,000	39,000	39,000
	<i>Subtotal</i>	<i>1,080,755</i>	<i>1,033,497</i>	<i>1,029,000</i>	<i>1,029,000</i>	<i>1,058,045</i>	<i>1,029,000</i>	<i>1,030,000</i>	<i>1,030,000</i>

Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2022-23

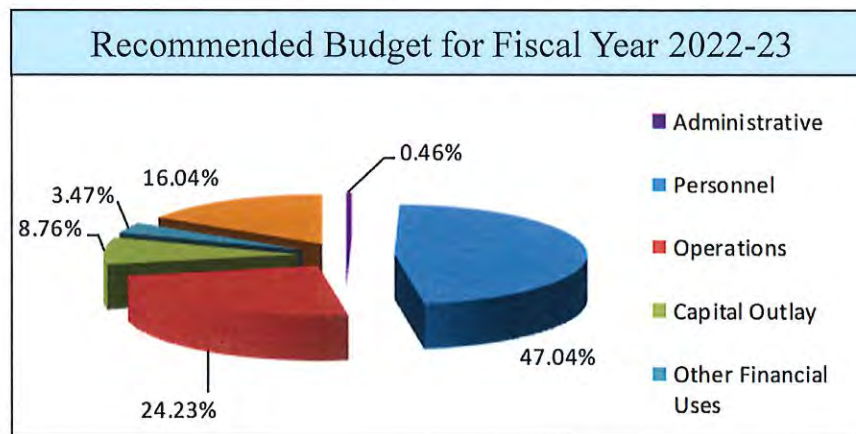
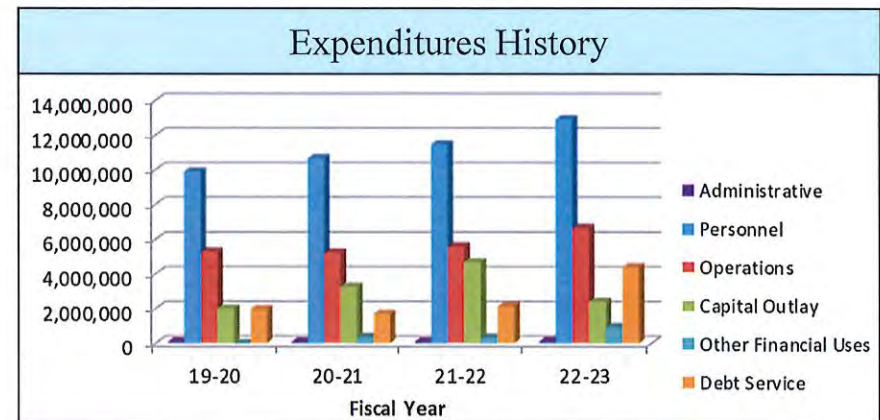
Object	Object Description	Actual Revenues 2019 - 20	Actual Revenues 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
RESTRICTED INTERGOVERN									
440000	Powell Bill Allocation	\$ 241,387	\$ 228,370	\$ 240,000	\$ 240,000	\$ 275,526	\$ 240,000	\$ 272,000	\$ 272,000
440050	Drug Enforcement Reimbursement	2,115	826	-	-	3,905	-	-	-
440052	Grant - Shoreline Management	118,604	119,000	-	-	24,000	-	-	-
440054	Grant - USDOJ Body Armor	-	1,712	-	-	-	-	-	-
440067	Grant - Gov't Access Channel	10,000	5,000	-	5,000	5,000	-	-	-
440071	Grant - DCTB Sidewalk	-	55,618	-	-	-	-	-	-
440074	Grant - Crime Commission	-	30,463	-	-	-	-	-	-
440075	Grant - NCDEQ - Soundside	-	-	-	89,769	89,769	-	-	-
440076	Grant - DCTB - Meekins Field	-	-	-	200,000	200,000	-	-	-
440078	Grant - AFG - Radios	-	-	-	229,409	229,409	-	-	-
440111	Grant - DCTB - Fireworks	13,125	12,831	13,125	13,125	16,250	13,125	13,125	13,125
440113	Grant - NCLM Wellness	1,136	2,500	-	2,500	2,500	-	-	-
440114	FEMA / CARES Reimbursement	144,045	-	-	-	-	-	-	-
440114	FEMA/Dorian	-	-	-	-	-	-	3,662,169	3,662,169
440117	Dare County - COVID19	-	61,298	-	-	-	-	-	-
	Subtotal	530,412	517,618	253,125	779,803	846,359	253,125	3,947,294	3,947,294
PERMITS & FEES									
450000	Building Permits	339,249	356,311	350,000	350,000	475,000	325,000	425,000	425,000
450010	Occupancy Permits & Fees	3,900	4,000	2,500	2,500	3,725	2,500	2,500	2,500
450020	Site Plan Review Fees	16,681	88,383	50,000	50,000	68,000	15,000	50,000	50,000
450030	Other Planning Fees	7,506	7,229	4,000	4,000	7,000	4,000	4,000	4,000
450040	CAMA I & E Permits	2,550	2,530	1,500	1,500	3,500	1,500	1,500	1,500
450050	Homeowner Recovery Fees	66	82	100	100	70	100	100	100
450060	Taxi Ordinance Fees	95	75	300	300	100	300	300	300
	Subtotal	370,047	458,610	408,400	408,400	557,395	348,400	483,400	483,400
SALES & SERVICES									
461002	Animal Control Board & Adopt	1,600	3,873	2,000	2,000	3,500	2,000	2,000	2,000
461003	Dog Licenses	788	607	1,000	1,000	700	1,000	1,000	1,000
461004	Rabies Vaccination Fees	98	154	150	150	100	150	150	150
465000	Court Costs & Fees	2,564	2,916	3,200	3,200	2,600	3,200	3,200	3,200
465020	Buy Gold Application Fees	-	142	-	-	-	-	-	-
465500	Finger Print Fees	670	70	1,000	1,000	200	1,000	1,000	1,000
466020	Rollout Container Sales	26,692	35,986	25,000	25,000	27,000	25,000	40,000	40,000
466030	Dumpster Sales	44,761	46,900	50,190	50,190	55,000	50,190	80,000	80,000
467000	Cookbook Sales	120	20	-	-	40	-	-	-
	Subtotal	77,293	90,668	82,540	82,540	89,140	82,540	127,350	127,350

Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2022-23

Object	Object Description	Actual Revenues 2019 - 20	Actual Revenues 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	\$ 398,393	\$ (65,973)	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000	\$ 125,000	\$ 125,000
	<i>Subtotal</i>	<i>398,393</i>	<i>(65,973)</i>	<i>100,000</i>	<i>100,000</i>	<i>140,000</i>	<i>100,000</i>	<i>125,000</i>	<i>125,000</i>
<i>OTHER REVENUE</i>									
480000	Miscellaneous Revenues	23,989	41,760	20,000	20,000	25,000	60,000	20,000	20,000
481000	Sale of Fixed Assets	26,224	191,218	20,000	20,000	20,000	20,000	20,000	20,000
482000	Discounts on Purchases	25,804	2,307	2,000	2,000	2,000	2,000	2,000	2,000
483000	Rental Income	4,301	3,801	4,300	4,300	100	4,300	4,300	4,300
483200	Rental Income - Communications	120,007	128,890	129,019	129,019	129,019	129,019	129,019	129,019
484000	Contributions	1,200	8,720	-	950	1,060	-	-	-
488000	Insurance Proceeds	101,498	38,503	-	-	3,680	-	-	-
	<i>Subtotal</i>	<i>303,023</i>	<i>415,199</i>	<i>175,319</i>	<i>176,269</i>	<i>180,859</i>	<i>215,319</i>	<i>175,319</i>	<i>175,319</i>
<i>OTHER FINANCE SOURCES</i>									
490000	Lease Proceeds	1,235,727	505,613	-	1,367,448	1,367,448	-	-	-
492000	Water Fund Administrative Cost Allocation	413,290	667,931	467,076	467,076	467,076	467,076	533,020	533,020
494195	Transfer from Capital Projects	-	372,071	-	533,970	533,970	-	-	-
490075	Body Camera Financing	-	-	-	233,155	233,155	-	-	-
499100	Fund Balance Appr - Undesignated	-	-	1,953,126	3,543,551	-	1,633,964	1,986,946	1,986,946
499140	Fund Balance Appr - Drug Forfeit Fund	-	-	-	8,950	-	-	-	-
499155	Fund Balance Appr - Sidewalk	-	-	-	97,262	-	-	-	-
499191	Fund Balance Appr-Street Reserves	-	-	-	50,111	-	-	-	-
	<i>Subtotal</i>	<i>1,649,017</i>	<i>1,545,615</i>	<i>2,420,202</i>	<i>6,301,523</i>	<i>2,601,649</i>	<i>2,101,040</i>	<i>2,519,966</i>	<i>2,519,966</i>
TOTAL		\$ 19,999,085	\$ 23,554,350	\$ 21,597,279	\$ 26,006,228	\$ 25,298,826	\$ 21,258,117	\$ 27,500,017	\$ 27,500,017

General Fund Expenditures Summary by Type

Expenditures by Type				
	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>	
	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>Change</i>	
Administrative	\$ 134,692	\$ 126,613	-6.00%	
Personnel	11,950,191	12,936,181	8.25%	
Operations	6,069,016	6,663,205	9.79%	
Capital Outlay	1,779,330	2,408,564	35.36%	
Other Financial Uses	-	955,069	100.00%	
Debt Service	1,664,050	4,410,385	165.04%	
Total	\$ 21,597,279	\$ 27,500,017	27.33%	



Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021- 22	Revised Budget 2021- 22	Estimated Actuals 2021- 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
ADMINISTRATIVE									
501000	Mayor & Commissioners	\$ 48,364	\$ 47,000	\$ 48,692	\$ 48,692	\$ 48,692	\$ 49,186	\$ 51,613	\$ 51,613
501050	Board Meeting Video Taping	2,264	867	8,000	8,000	3,200	8,000	8,000	8,000
501075	Videographer/Editor	-	1,794	8,000	8,881	1,500	8,000	8,000	8,000
504000	Legal Services	35,060	38,110	55,000	55,000	38,000	55,000	55,000	55,000
514001	Travel & Training - Board	1,603	4,074	3,000	3,000	500	3,000	3,000	3,000
514002	Travel & Training - Attorney	-	-	1,000	1,000	-	1,000	1,000	1,000
544000	Election Costs	6,378	-	11,000	11,000	9,420	-	-	-
	Subtotal	93,669	91,845	134,692	135,573	101,312	124,186	126,613	126,613
PERSONNEL SERVICES									
502000	Salaries	6,910,406	7,330,749	8,116,610	8,116,610	7,803,770	8,256,552	8,761,272	8,761,272
502010	Volunteer Incentive Program	8,615	15,575	17,000	17,000	17,000	17,000	17,000	17,000
505000	FICA Expense	515,881	546,289	627,171	627,171	597,015	637,914	676,711	676,711
506000	Funding for Health Plan	1,510,580	1,678,900	1,878,912	1,878,912	1,771,977	1,970,166	1,971,418	1,971,418
507000	Retirement Expense	603,314	720,671	871,848	871,848	849,911	886,945	1,028,031	1,028,031
507500	401k Retirement Expense - Law Officers	86,847	92,817	104,932	104,932	107,256	106,376	113,588	113,588
507750	401k Retirement Expense	232,418	244,699	278,835	278,835	270,943	284,036	300,347	300,347
507800	Separation Allowance	49,006	48,819	54,883	54,883	54,883	54,883	67,814	67,814
	Subtotal	9,917,067	10,678,519	11,950,191	11,950,191	11,472,754	12,213,872	12,936,181	12,936,181
OPERATIONS									
503000	Planning & Zoning Board Fees	9,720	10,210	13,320	13,320	10,720	13,320	13,320	13,320
508000	Professional Services	29,011	22,930	45,280	72,670	56,558	42,280	42,780	42,780
508100	Engineering Services	30,899	6,235	26,000	26,000	16,000	26,000	26,000	26,000
508500	Tax Collection Fee	148,779	160,152	158,520	158,520	161,800	158,520	160,741	160,741
509000	Audit	18,340	31,035	30,180	30,180	29,045	31,415	32,870	32,870
511000	Postage	5,606	3,523	8,300	8,300	6,500	8,300	7,000	7,000
512000	Telephone	21,135	19,140	28,000	28,000	22,000	28,000	28,000	28,000
513000	Utilities	163,358	169,801	181,400	181,400	179,000	181,400	181,400	181,400
514000	Travel & Training	29,466	31,783	83,550	82,050	64,250	84,550	95,410	95,410
514500	Firing Range	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
515000	M & R - Buildings & Grounds	184,247	41,385	126,400	133,900	86,000	88,400	143,350	143,350
515002	M & R - Signs (routed)	1,450	675	3,000	3,000	-	3,000	-	-
515003	M & R - HVAC	31,204	47,876	45,000	45,000	25,000	45,000	-	-
515006	M & R - Special Events Displays	17,143	3,564	14,000	14,000	12,000	14,000	20,000	20,000

Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021- 22	Revised Budget 2021- 22	Estimated Actuals 2021- 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
515010	M & R - Shoreline Access	\$ 34,536	\$ 42,240	\$ 82,500	\$ 88,500	\$ 88,000	\$ 32,500	\$ 105,000	\$ 105,000
515011	M & R - Shoreline Access - Sandfence	23,604	24,000	-	-	-	-	-	-
515020	M & R - Recreational Facilities	38,704	14,591	32,800	35,725	25,600	32,800	32,800	32,800
515060	M & R - Landscaping	3,402	6,801	16,000	16,000	6,000	6,000	6,000	6,000
515070	M & R - Street Maintenance	50,256	118,551	90,000	104,366	104,000	90,000	150,000	150,000
515080	M & R - Sidewalks	16,245	30,700	30,000	30,200	24,000	30,000	30,000	30,000
515090	M & R - Multi Use Path	-	84,840	-	-	-	-	-	-
515998	Insurance Claims	50,529	29,347	-	-	5,180	-	-	-
516000	Outside Maintenance & Repair	76,069	99,239	114,099	114,099	103,694	113,099	118,599	118,599
517000	Fleet Maintenance	128,963	128,770	143,400	143,400	135,300	143,400	143,400	143,400
517001	Equipment Maintenance	7,757	999	4,000	4,000	1,500	4,000	4,000	4,000
518000	Communications	44,883	46,793	50,792	50,792	53,402	50,792	54,633	54,633
519000	Maintenance Contracts	107,071	138,684	153,770	153,770	153,745	153,511	158,316	158,316
520000	Printing	3,734	9,992	13,350	13,350	9,345	13,150	13,200	13,200
521000	Equipment Rental	21,854	17,421	19,250	19,250	18,403	19,250	27,500	27,500
522000	Copier Lease	24,374	23,277	33,070	33,070	27,980	33,070	31,820	31,820
523010	Partnerships	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
525000	Tuition Reimbursement	-	886	3,000	3,000	1,082	3,000	3,000	3,000
526000	Advertising	10,009	12,147	14,000	16,025	10,500	14,000	14,000	14,000
526010	Historic Landmark	157	-	500	500	300	500	500	500
526015	CRS Flood	-	-	3,000	3,000	412	3,000	3,000	3,000
531000	Vehicle Fuel	132,551	145,377	202,631	202,631	197,011	212,762	356,808	356,808
533000	Supplies & Materials	197,891	269,604	268,978	285,045	270,526	247,688	274,116	274,116
533001	Supplies & Materials - Bulk Purchases	14,868	12,499	17,000	17,000	15,000	17,000	19,000	19,000
533003	Supplies & Materials - Radar	11,355	-	-	12,000	11,800	-	11,000	11,000
533005	Supplies & Materials - Criminal	1,434	1,769	1,500	1,500	1,400	1,500	1,500	1,500
553008	Supplies & Materials - In-Car Camera	-	-	23,700	-	-	23,700	-	-
533012	Supplies & Materials - Rolloff	13,604	13,255	21,000	21,000	29,100	21,000	31,000	31,000
533013	Supplies & Materials - PEG Channel	-	-	3,000	3,000	-	3,000	3,000	3,000
533016	Supplies & Materials - AED's	-	5,294	-	-	-	-	-	-
533017	Supplies & Materials - In-Car radio	12,912	10,756	13,230	13,230	12,000	13,230	13,230	13,230
533019	Supplies & Materials - Handheld Radios	-	11,424	12,500	24,200	24,200	12,500	12,500	12,500
533050	SCBA Equipment	4,350	4,350	5,000	5,000	4,350	5,000	5,000	5,000
533060	Supplies & Materials - Weapons	15,452	-	-	-	-	-	-	-
536000	Uniforms	68,603	71,852	86,020	86,020	77,900	86,020	91,728	91,728
536001	Uniform Cleaning Allowance	576	564	600	600	600	600	600	600

Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
537000	Crime Prevention	\$ 1,020	\$ 1,575	\$ 2,000	\$ 2,850	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
538000	Controlled Substances	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
545000	Contracted Services	100,131	125,847	204,455	213,274	157,231	231,315	249,015	249,015
545004	Contracted Services - Wildfire	-	1,200	-	-	-	-	-	-
545110	Contracted Services - PEG channel	28,306	27,717	1,000	1,000	1,000	1,000	1,000	1,000
545030	Shoreline Access Plan Update	-	-	-	-	-	-	50,000	50,000
545060	Chapter Updates	-	-	75,000	75,000	-	45,000	45,000	45,000
545040	Annual Beach Nourishment Maintenance	127,626	66,219	175,000	154,442	44,456	175,000	175,000	175,000
545070	Land Use Plan Update	-	1,023	-	-	-	-	-	-
545100	Tipping Fees	804,202	923,706	958,000	958,000	958,000	958,000	1,041,765	1,041,765
545120	Comprehensive Pedestrian Plan	-	-	-	-	-	-	50,000	50,000
547000	Fleet Maintenance Supplies	128,490	132,426	102,000	102,000	125,500	102,000	102,000	102,000
547510	Public Works Complex Unleaded Fuel	69,080	79,486	115,276	115,276	116,805	121,040	185,584	185,584
547520	Public Works Complex Diesel Fuel	67,897	73,140	100,516	100,516	100,516	105,542	189,390	189,390
548000	Departmental Supplies	6,041	4,039	20,000	20,000	8,200	20,000	20,000	20,000
548010	Purchases - Dumpsters	46,299	47,493	50,190	71,323	69,744	50,190	80,000	80,000
548030	Purchases - Rollout Carts	11,503	36,595	25,000	25,000	28,411	25,000	40,000	40,000
550000	Household Hazardous Waste	3,157	3,063	2,750	2,750	2,780	2,750	3,500	3,500
552000	Recordation Fees	67	8	500	500	100	500	500	500
553000	Dues & Subscriptions	34,726	34,972	50,798	59,998	51,602	50,798	68,180	68,180
554000	General Insurance	165,227	154,913	200,000	200,000	180,000	200,000	200,000	200,000
554500	Retiree Health Insurance	378,490	391,126	484,903	484,903	435,000	501,600	514,844	514,844
554550	OPEB Irrevocable Trust Fund Contribution	225,000	-	18,000	18,000	18,000	18,000	18,000	18,000
555000	Workers Compensation	144,522	149,357	178,428	178,428	172,260	165,037	167,229	167,229
556000	Firemen's Pension	4,360	3,960	7,700	7,700	4,120	7,700	7,700	7,700
557000	Miscellaneous	588	16	4,200	3,700	250	4,200	4,200	4,200
557001	Miscellaneous - Special Events	51,698	52,604	80,000	97,500	68,000	80,000	79,000	79,000
557002	Miscellaneous - Health Efficiency	1,291	3,336	11,250	13,750	3,500	11,250	11,250	11,250
557005	Worksession Expenses	38	186	700	700	424	700	700	700
560000	Unemployment Insurance	403	2,016	2,000	2,000	1,566	2,000	2,000	2,000
570000	Lease Payments	1,329,318	1,246,018	1,227,619	1,227,619	1,227,619	1,325,921	1,304,133	1,304,133
570010	Body Camera Installment Payments	-	-	51,283	51,283	51,283	45,468	45,468	45,468
590000	Departmental Charges	(136,130)	(136,541)	(120,000)	(120,000)	(131,700)	(120,000)	(120,000)	(120,000)
590500	Departmental Fuel Charges	(137,645)	(152,106)	(215,792)	(215,792)	(217,321)	(226,582)	(374,974)	(374,974)
	Subtotal	5,296,406	5,232,325	6,069,016	6,182,933	5,594,649	6,050,286	6,663,205	6,663,205

Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021- 22	Revised Budget 2021- 22	Estimated Actuals 2021- 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>CAPITAL OUTLAY</i>									
571000	C/O Land	\$ 1,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
572000	C/O Buildings	62,387	6,085	234,000	294,284	294,284	195,000	50,000	50,000
573000	C/O Other Improvements	454,426	183,822	165,000	1,021,073	903,889	100,000	336,300	336,300
573010	C/O Shoreline Access Reserve	-	-	30,000	30,000	30,000	30,000	75,000	75,000
573020	C/O Recreation Facilities Reserve	-	-	-	-	-	-	75,000	75,000
573021	C/O Beach Nourishment	8,616	-	-	-	-	-	-	-
573026	C/O Beach Access Improvements	-	-	30,000	30,000	30,000	30,000	30,000	30,000
573027	C/O Soundside Access Improvements	-	15,940	-	110,162	110,162	-	-	-
573030	C/O Hayman Park	-	-	-	-	-	120,000	-	-
573040	C/O Aviation Park	-	-	100,000	100,000	-	70,000	414,200	414,200
573090	C/O Other Improve - Ocean Bay Blvd	61,230	-	-	-	-	-	-	-
574000	C/O Machinery & Equipment	75,075	71,424	-	109,799	109,799	25,000	53,699	53,699
574008	C/O Recycling Grant	-	7,195	-	-	-	-	-	-
574025	C/O Body Cameras	-	-	-	242,105	-	-	-	-
574026	C/O AFG - Radios	-	-	-	229,409	229,409	-	-	-
575000	C/O Vehicles	358,211	1,432,274	16,420	1,285,117	1,309,851	15,670	15,690	15,690
576000	C/O Office Furniture & Equipment	9,575	-	10,910	10,910	-	8,000	22,675	22,675
577000	C/O Powell Bill Street Construction	217,694	218,000	218,000	218,000	218,000	218,000	250,000	250,000
577010	C/O Street Construction Capital Reserve	749,248	1,166,709	775,000	1,189,976	1,167,402	663,000	886,000	886,000
577015	C/O Sidewalk Construction	-	-	100,000	197,262	278,600	-	-	-
577030	C/O Sidewalk Reserve	3,700	160,084	100,000	102,181	2,181	100,000	200,000	200,000
	<i>Subtotal</i>	2,001,461	3,261,533	1,779,330	5,170,278	4,683,577	1,574,670	2,408,564	2,408,564
<i>OTHER FINANCING USES</i>									
572015	Transfer to Capital Project Fund	-	368,217	-	-	-	-	-	-
587002	Transfer to Capital Reserve Fund	-	-	-	332,978	332,978	663,214	955,069	955,069
	<i>Subtotal</i>	-	368,217	-	332,978	332,978	663,214	955,069	955,069
<i>DEBT SERVICE</i>									
	Public Works - Phase II	441,498	196,566	192,389	192,389	192,389	188,213	188,213	188,213
	Public Works - Phase III	480,834	468,448	456,062	990,032	924,879	443,676	424,547	424,547
	Beach Nourishment	1,048,639	1,032,119	1,015,599	1,051,855	1,030,879	-	3,797,625	3,797,625
	<i>Subtotal</i>	1,970,971	1,697,133	1,664,050	2,234,276	2,148,147	631,889	4,410,385	4,410,385
	TOTAL	\$ 19,279,573	\$ 21,329,572	\$ 21,597,279	\$ 26,006,229	\$ 24,333,416	\$ 21,258,117	\$ 27,500,017	\$ 27,500,017



Administration Department Overview & Staffing

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.

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.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Administration:</i>					
	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	<u>1</u>	<u>1</u>	<u>1</u>
	<i>Total</i>		6	6	6
<i>Buildings & Grounds:</i>					
	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	<u>3 3/4</u>	<u>3 3/4</u>	<u>3 3/4</u>
	<i>Total</i>		6 3/4	6 3/4	6 3/4



Administration Department Goals & 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.

Administration Department Statistical Data

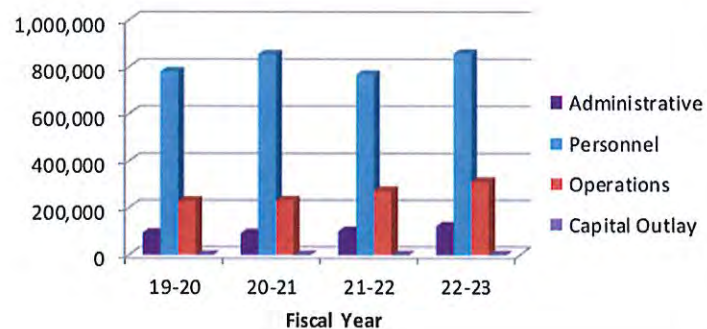
Highlights

- A 6% COLA is reflected departmentally.
- Includes necessary staff training and certifications.
- Continues funding of Town sponsored special events such as July 4th fireworks, Christmas at the Town Hall, Ice Cream Social, Trash Attack, and Community Appearance Commission.

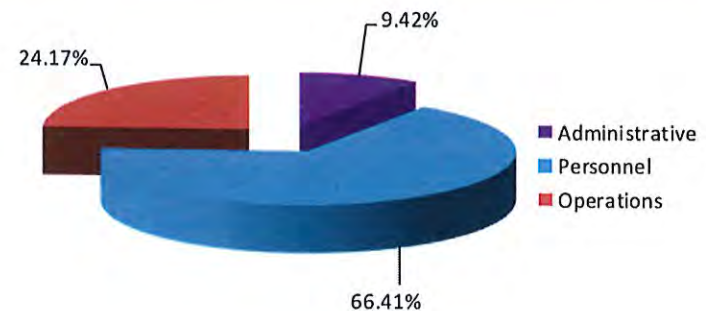
Expenditures by Function

	<i><u>Adopted</u></i> <i><u>FY 21-22</u></i>	<i><u>Recommended</u></i> <i><u>FY 22-23</u></i>	<i><u>Percent</u></i> <i><u>Change</u></i>
<i>Administrative</i>	\$ 129,692	\$ 121,613	-6.23%
<i>Personnel</i>	891,528	857,257	-3.84%
<i>Operations</i>	294,395	312,055	6.00%
<i>Total</i>	\$1,315,615	\$ 1,290,925	-1.88%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Administration*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
ADMINISTRATIVE										
4200	501000	Mayor & Commissioners	\$ 48,364	\$ 47,000	\$ 48,692	\$ 48,692	\$ 48,692	\$ 49,186	\$ 51,613	\$ 51,613
4200	501050	Board Meeting Video Taping	2,264	867	8,000	8,000	3,200	8,000	8,000	8,000
4200	501075	Videographer/Editor		1,794	8,000	8,881	1,500	8,000	8,000	8,000
4200	504000	Legal Services	34,835	37,960	50,000	50,000	38,000	50,000	50,000	50,000
4200	514001	Travel & Training - Board	1,603	4,074	3,000	3,000	500	3,000	3,000	3,000
4200	514002	Travel & Training - Attorney	-	-	1,000	1,000	-	1,000	1,000	1,000
4200	544000	Election Costs	6,378	-	11,000	11,000	9,420	-	-	-
	Subtotal		93,444	91,695	129,692	130,573	101,312	119,186	121,613	121,613
PERSONNEL SERVICES										
4200	502000	Salaries	567,717	601,880	617,343	617,343	532,000	655,056	585,780	585,780
4200	505000	FICA Expense	44,269	46,150	52,176	52,176	40,725	55,099	49,985	49,985
4200	506000	Funding for Health Plan	87,995	114,612	118,338	118,338	107,816	124,083	118,287	118,287
4200	507000	Retirement Expense	51,626	61,763	72,004	72,004	60,382	76,285	73,116	73,116
4200	507750	401k Retirement Expense	28,500	29,571	31,667	31,667	26,600	33,553	30,089	30,089
	Subtotal		780,107	853,976	891,528	891,528	767,523	944,076	857,257	857,257
OPERATIONS										
4200	508000	Professional Services	8,592	9,347	12,000	41,990	35,000	12,000	12,000	12,000
4200	508100	Engineering Services	30,899	6,235	26,000	26,000	16,000	26,000	26,000	26,000
4200	512000	Telephone	21,135	19,140	28,000	28,000	22,000	28,000	28,000	28,000
4200	514000	Travel & Training	4,387	9,506	17,000	17,000	11,000	17,000	17,000	17,000
4200	515998	Insurance Claims	1,119	3,453	-	-	-	-	-	-
4200	516000	Outside Maintenance & Repair	1,357	296	300	300	328	300	300	300
4200	517000	Fleet Maintenance	633	446	500	500	700	500	500	500
4200	518000	Communications	215	986	1,000	1,000	1,000	1,000	1,000	1,000
4200	519000	Maintenance Contracts	785	5,441	7,300	7,300	7,300	7,300	7,300	7,300
4200	520000	Printing	553	5,712	8,000	8,000	5,000	8,000	8,000	8,000
4200	521000	Equipment Rental	4,053	4,053	4,400	4,400	4,053	4,400	4,400	4,400
4200	522000	Copier Lease	5,617	4,193	6,800	6,800	5,500	6,800	6,800	6,800
4200	523010	Partnerships	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
4200	525000	Tuition Reimbursement	-	886	3,000	3,000	1,082	3,000	3,000	3,000
4200	526000	Advertising	10,009	12,147	14,000	14,000	10,500	14,000	14,000	14,000
4200	531000	Vehicle Fuel	140	106	346	346	346	363	571	571
4200	533000	Supplies & Materials	6,497	12,643	9,000	14,725	14,725	7,000	7,000	7,000
4200	533013	Supplies & Materials - PEG Channel	-	-	3,000	3,000	-	3,000	3,000	3,000

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Administration*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
4200	545000	Contracted Services	\$ 7,414	\$ 8,929	\$ 12,840	\$ 21,659	\$ 20,981	\$ 28,200	\$ 32,000	\$ 32,000
4200	545110	Contracted Services - PEG Support	28,306	27,717	1,000	1,000	1,000	1,000	1,000	1,000
4200	553000	Dues & Subscriptions	12,352	12,117	12,500	12,500	12,436	12,500	14,100	14,100
4200	555000	Workers' Compensation	2,811	2,865	2,909	2,909	2,753	2,847	2,584	2,584
4200	557000	Miscellaneous	35	4	2,750	2,750	-	2,750	2,750	2,750
4200	557001	Miscellaneous - Special Events	51,698	52,604	80,000	97,500	68,000	80,000	79,000	79,000
4200	557002	Miscellaneous - Health Efficiency	1,291	3,336	11,250	13,750	3,500	11,250	11,250	11,250
4200	557005	Miscellaneous - Meeting Expenses	38	186	500	500	200	500	500	500
		<i>Subtotal</i>	<i>229,936</i>	<i>232,348</i>	<i>294,395</i>	<i>358,929</i>	<i>273,404</i>	<i>307,710</i>	<i>312,055</i>	<i>312,055</i>
		TOTAL	\$ 1,103,487	\$ 1,178,019	\$ 1,315,615	\$ 1,381,030	\$ 1,142,239	\$ 1,370,972	\$ 1,290,925	\$ 1,290,925



Buildings & Grounds Division Goals & 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.

Buildings & Grounds Division Statistical Data

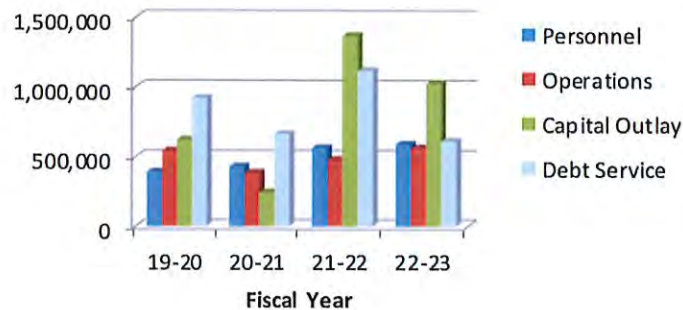
Highlights

- Includes debt service for the Public Works Complex.
- Capital outlay items include \$50,000 for a Mezzanine at Public Works, \$100,000 for improvements for ADA compliance, \$236,300 to continue the Meekins Field project, \$250,000 to upgrade lights and add a roof over the hockey rink at Aviation Park, \$164,200 for improvements to Aviation Park, and \$30,000 for beach access improvements.
- \$75,000 for Shoreline Access Capital Reserve.
- \$75,000 for Recreational Facilities Capital Reserve.
- Vehicle and equipment purchases include a Kubota 4-wheel diesel mower and a pickup truck.

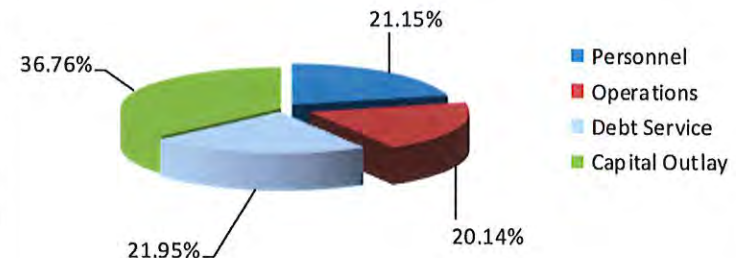
Expenditures by Function

	<i>Adopted FY21-22</i>	<i>Recommended FY22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 602,805	\$ 590,465	-2.05%
<i>Operations</i>	573,200	562,452	-1.88%
<i>Capital Outlay</i>	559,000	1,026,370	83.61%
<i>Debt Service</i>	648,451	612,760	-5.50%
Total	\$ 2,383,456	\$ 2,792,047	17.14%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5000	502000	Salaries	\$ 249,794	\$ 271,954	\$ 365,294	\$ 365,294	\$ 365,294	\$ 370,822	\$ 378,582	\$ 378,582
5000	505000	FICA Expense	17,754	19,309	27,945	27,945	27,945	28,368	28,962	28,962
5000	506000	Funding for Health Plan	90,311	98,109	149,876	149,876	110,355	156,125	117,994	117,994
5000	507000	Retirement Expense	22,613	27,901	41,425	41,425	41,461	42,052	45,998	45,998
5000	507750	401k Retirement Expense	11,448	12,469	18,265	18,265	18,265	18,541	18,929	18,929
		Subtotal	391,920	429,742	602,805	602,805	563,320	615,908	590,465	590,465
OPERATIONS										
5000	508000	Professional Services	1,500	-	3,000	5,400	3,100	-	-	-
5000	513000	Utilities	56,891	65,252	72,400	72,400	72,000	72,400	72,400	72,400
5000	514000	Travel & Training	-	-	500	500	250	500	1,000	1,000
5000	515000	M & R - Buildings & Grounds	184,247	41,385	126,400	133,900	86,000	88,400	143,350	143,350
5000	515002	M & R - Signs (routed)	1,450	675	3,000	3,000	-	3,000	-	-
5000	515003	M & R - HVAC	31,204	47,876	45,000	45,000	25,000	45,000	-	-
5000	515006	M & R - Special Events Displays	17,143	3,564	14,000	14,000	12,000	14,000	20,000	20,000
5000	515010	M & R - Shoreline Accesses	34,536	42,240	82,500	88,500	88,000	32,500	105,000	105,000
5000	515011	M & R - Shoreline Accesses - Sandfence	23,604	24,000	-	-	-	-	-	-
5000	515020	M & R - Recreational Facilities	38,704	14,591	32,800	35,725	25,600	32,800	32,800	32,800
5000	515060	M & R - Landscaping	3,402	6,801	16,000	16,000	6,000	6,000	6,000	6,000
5000	515998	Insurance Claims	20,324	2,945	-	-	1,000	-	-	-
5000	516000	Outside Maintenance & Repair	6,333	4,177	4,000	4,000	3,011	4,000	4,000	4,000
5000	517000	Fleet Maintenance	5,198	4,100	6,500	6,500	5,900	6,500	6,500	6,500
5000	517001	Equipment Maintenance	7,757	999	4,000	4,000	1,500	4,000	4,000	4,000
5000	518000	Communications	1,301	1,369	1,500	1,500	1,500	1,500	1,500	1,500
5000	521000	Equipment Rental	4,540	-	-	-	-	-	750	750
5000	522000	Copier lease	155	162	350	350	350	350	350	350
5000	531000	Vehicle Fuel	3,303	3,914	5,530	5,530	5,530	5,807	10,467	10,467
5000	533000	Supplies & Materials	20,350	27,419	33,000	33,000	30,051	28,000	33,000	33,000
5000	533001	Supplies & Materials-Bulk Purchases	14,868	12,499	17,000	17,000	15,000	17,000	19,000	19,000
5000	536000	Uniforms	1,478	1,349	2,200	2,200	2,200	2,200	2,200	2,200
5000	545000	Contracted Services	36,815	41,012	62,324	62,324	53,000	62,324	62,324	62,324

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org Object Object Description			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
5000	555000	Workers' Compensation	\$ 6,290	\$ 7,480	\$ 11,391	\$ 11,391	\$ 9,846	\$ 10,871	\$ 9,692	\$ 9,692
5000	570000	Lease Payments	20,470	29,804	29,805	29,805	29,805	24,238	28,119	28,119
		<i>Subtotal</i>	<i>541,863</i>	<i>383,613</i>	<i>573,200</i>	<i>592,025</i>	<i>476,643</i>	<i>461,390</i>	<i>562,452</i>	<i>562,452</i>
<i>CAPITAL OUTLAY</i>										
5000	571000	C/O Land	1,299	-	-	-	-	-	-	-
5000	572000	C/O Buildings	62,387	6,085	234,000	294,284	294,284	195,000	50,000	50,000
5000	573000	C/O Other Improvements	454,426	34,021	165,000	163,884	46,700	100,000	100,000	100,000
5000	573002	C/O - Meekins Field	-	149,801	-	857,189	857,189	-	236,300	236,300
5000	573010	C/O Shoreline Access Reserve	-	-	30,000	30,000	30,000	30,000	75,000	75,000
5000	573020	C/O Recreational Facilities Reserve	-	-	-	-	-	-	75,000	75,000
5000	573026	C/O Beach Access Improvements	-	-	30,000	30,000	30,000	30,000	30,000	30,000
5000	573027	C/O Soundside Access Improvements	-	15,940	-	110,162	110,162	-	-	-
5000	573030	C/O Hayman Park	-	-	-	-	-	120,000	-	-
5000	573040	C/O Aviation Park	-	-	100,000	100,000	-	70,000	414,200	414,200
5000	573090	C/O Ocean Bay Blvd	61,230	-	-	-	-	-	-	-
5000	574000	C/O Machinery & Equipment	43,540	-	-	-	-	25,000	45,000	45,000
5000	575000	C/O Vehicle	-	37,675	-	-	-	-	870	870
		<i>Subtotal</i>	<i>622,882</i>	<i>243,522</i>	<i>559,000</i>	<i>1,585,519</i>	<i>1,368,335</i>	<i>570,000</i>	<i>1,026,370</i>	<i>1,026,370</i>
<i>OTHER FINANCING USES</i>										
5000	587002	Transfer to Capital Reserve Fund	-	-	-	175,307	175,307	-	-	-
		<i>Subtotal</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>175,307</i>	<i>175,307</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>DEBT SERVICE</i>										
		Public Works - Phase I	240,755	-	-	-	-	-	-	-
		Public Works - Phase II	200,743	196,566	192,389	192,389	192,389	188,213	188,213	188,213
		Public Works - Phase III	480,834	468,448	456,062	990,032	924,879	443,676	424,547	424,547
		<i>Subtotal</i>	<i>922,332</i>	<i>665,014</i>	<i>648,451</i>	<i>1,182,421</i>	<i>1,117,268</i>	<i>631,889</i>	<i>612,760</i>	<i>612,760</i>
TOTAL			\$ 2,478,997	\$ 1,721,891	\$ 2,383,456	\$ 4,138,077	\$ 3,700,873	\$ 2,279,187	\$ 2,792,047	\$ 2,792,047

Buildings & Grounds Division

Capital Outlay

Buildings & Grounds Division

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Buildings</i>			
1. Mezzanine - Public Works	\$ -	\$ 50,000	\$ 50,000
2. Extend length of single bay at Fire Department rear building, 1634 N Croatan Hwy	75,000	-	-
3. Replace Fire Dept. roof at 1634 N Croatan Hwy with metal roof	120,000	-	-
<i>Total Buildings</i>	\$ 195,000	\$ 50,000	\$ 50,000
<i>Other Improvements</i>			
1. Identify and implement improvements for ADA compliance	\$ 100,000	\$ 100,000	\$ 100,000
2. Improvements and repairs to beach accesses	30,000	30,000	30,000
3. Upgrade lighting system for Roller Hockey Rink at Aviation Park	70,000	-	-
4. Construct open air pavilion at Hayman Park	120,000	-	-
<i>Total Other Improvements</i>	\$ 320,000	\$ 130,000	\$ 130,000
<i>Meekins Field</i>			
1. Continue Renovations to Meekins Field	\$ -	\$ 236,300	\$ 236,300
<i>Total Meekins Field</i>	\$ -	\$ 236,300	\$ 236,300
<i>Aviation Park</i>			
1. Upgrade lights/roof - put metal roof over Hockey Rink adding lights	\$ -	\$ 250,000	\$ 250,000
2. Upgrades to Aviation Park	-	164,200	164,200
<i>Total Aviation Park</i>	\$ -	\$ 414,200	\$ 414,200
<i>Capital Reserves</i>			
1. Shoreline Access Reserve	\$ 30,000	\$ 75,000	\$ 75,000
2. Recreation Facilities Reserve	-	75,000	75,000
<i>Total Capital Reserves</i>	\$ 30,000	\$ 150,000	\$ 150,000
<i>Machinery and Other Equipment</i>			
1. Kubota 4-wheel driver/diesel mower	\$ 25,000	\$ 45,000	\$ 45,000
<i>Total Office Furniture & Equipment</i>	\$ 25,000	\$ 45,000	\$ 45,000
<i>New Lease Payments</i>			
1. Replace Ford F150 Pickup Truck @ \$29,000	\$ -	\$ 3,881	\$ 3,881
<i>Total New Lease Payments</i>	\$ -	\$ 3,881	\$ 3,881
<i>Vehicle</i>			
1. Excise tax on new vehicles	-	\$ 870	\$ 870
<i>Total Vehicle</i>	\$ -	\$ 870	\$ 870



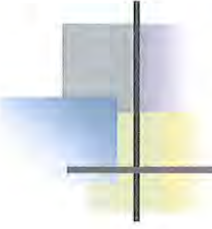
Finance & Tax Department Overview & Staffing

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.

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.

The Fleet Maintenance Division performs and coordinates Town fleet repairs and maintenance, and maintains an inventory of fleet maintenance supplies.

<i>Staffing</i>	<i>Position</i>	<i>Grade</i>	<i>Existing Positions</i>	<i>Requested Positions</i>	<i>Recommended Positions</i>
<i>Finance:</i>					
	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	<u>1</u>	<u>1</u>	<u>1</u>
	<i>Total</i>		<i>6 1/2</i>	<i>6 1/2</i>	<i>6 1/2</i>
<i>Management Information Systems:</i>					
	IT Systems Administrator	17	<u>1</u>	<u>1</u>	<u>1</u>
	<i>Total</i>		<i>1</i>	<i>1</i>	<i>1</i>
<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>
	<i>Total</i>		<i>4 1/2</i>	<i>4 1/2</i>	<i>4 1/2</i>



Finance & Tax Department Goals & 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.

Finance & Tax Department Statistical Data

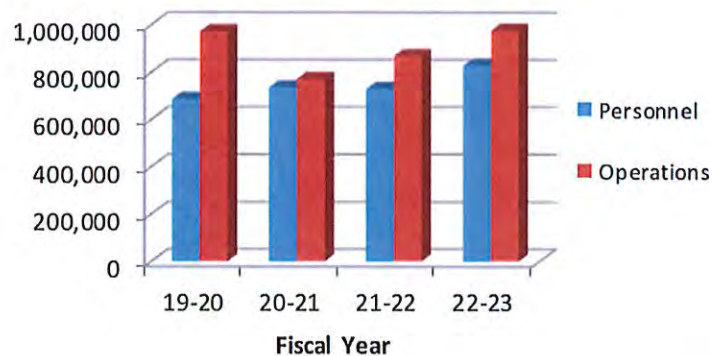
Highlights

- Health insurance renewal rates increased 7.5% for both active employees and retirees.
- Tax collection contract with Dare County is recommended.
- Funds are included for training and continuing education.
- Includes the actuarial study for Other Post-Employment Benefits valuation required by GASB 75.

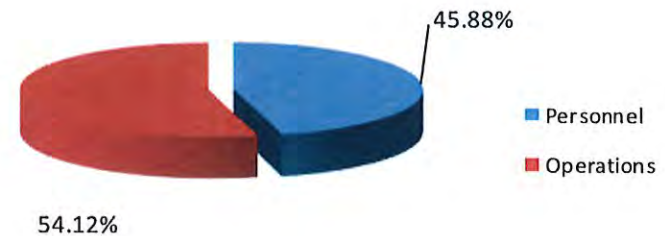
Expenditures by Function

	<i>Adopted FY21-22</i>	<i>Recommended FY22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 745,780	\$ 828,135	11.04%
<i>Operations</i>	942,321	976,811	3.66%
<i>Total</i>	\$ 1,688,101	\$ 1,804,946	6.92%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Finance & Tax*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
PERSONNEL SERVICES										
4400	502000	Salaries	\$ 498,867	\$ 525,919	\$ 515,567	\$ 515,567	\$ 515,567	\$ 524,014	\$ 585,124	\$ 585,124
4400	505000	FICA Expense	37,246	39,169	39,441	39,441	39,441	40,087	44,762	44,762
4400	506000	Funding for Health Plan	80,353	90,189	106,477	106,477	90,200	111,688	97,900	97,900
4400	507000	Retirement Expense	45,157	53,925	58,517	58,517	58,517	59,476	71,093	71,093
4400	507750	401k Retirement Expense	24,889	26,296	25,778	25,778	25,778	26,201	29,256	29,256
		Subtotal	686,512	735,498	745,780	745,780	729,503	761,466	828,135	828,135
OPERATIONS										
4400	508500	Tax Collection Fee	145,366	155,261	151,090	151,090	157,000	151,090	153,346	153,346
4400	509000	Audit	16,590	28,150	27,295	27,295	27,295	28,530	29,920	29,920
4400	511000	Postage	5,606	3,523	8,300	8,300	6,500	8,300	7,000	7,000
4400	514000	Travel & Training	6,225	5,435	15,000	8,500	8,500	16,000	16,000	16,000
4400	518000	Communications	90	138	156	156	156	156	156	156
4400	520000	Printing	630	989	750	750	750	750	750	750
4400	522000	Copier Lease	6,026	6,041	7,100	7,100	6,500	7,100	7,100	7,100
4400	533000	Supplies & Materials	4,452	5,532	5,500	5,500	5,500	5,500	5,500	5,500
4400	545000	Contracted Services	15,989	16,365	19,315	19,315	19,000	19,315	19,315	19,315
4400	548000	Departmental Supplies	6,041	4,039	20,000	20,000	8,200	20,000	20,000	20,000
4400	553000	Dues & Subscriptions	1,117	757	1,850	1,850	1,850	1,850	1,850	1,850
4400	554000	General Insurance	165,227	154,913	200,000	200,000	180,000	200,000	200,000	200,000
4400	554500	Retiree Health Insurance	378,490	391,126	484,903	484,903	435,000	501,600	514,844	514,844
4400	554550	OPEB Irrevocable Trust Fund Contribution	225,000	-	18,000	18,000	18,000	18,000	18,000	18,000
4400	555000	Workers' Compensation	735	866	862	862	833	885	830	830
4400	557000	Miscellaneous	2	-	200	200	-	200	200	200
4400	560000	Unemployment Insurance	403	2,016	2,000	2,000	1,566	2,000	2,000	2,000
4400	590000	Departmental Charges	(6,041)	(4,039)	(20,000)	(20,000)	(8,200)	(20,000)	(20,000)	(20,000)
		Subtotal	971,948	771,112	942,321	935,821	868,450	961,276	976,811	976,811
TOTAL			\$ 1,658,460	\$ 1,506,610	\$ 1,688,101	\$ 1,681,601	\$ 1,597,953	\$ 1,722,742	\$ 1,804,946	\$ 1,804,946



Management Information Systems Division Goals & 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.

Management Information Systems Division

Statistical Data

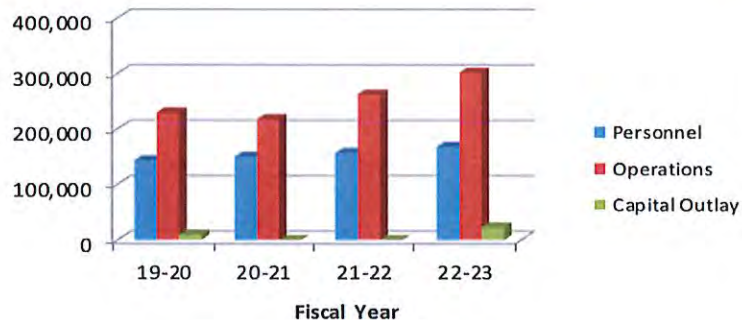
Highlights

- Includes all current maintenance contracts and licenses for Town-wide systems and software with the addition of service related to teleworking connectivity and increased cyber security.
- Upgrades are recommended for our current VoIP system.
- Includes replacement for Town Server.
- Includes moving Laserfiche to Cloud-based service.

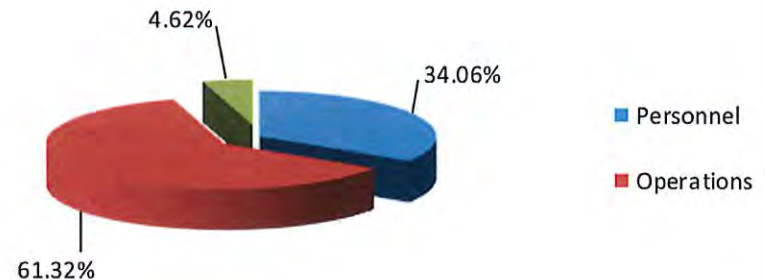
Expenditures by Function

		<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$	156,500	\$ 167,457	7.00%
<i>Operations</i>		262,667	301,462	14.77%
<i>Capital Outlay</i>		10,910	22,675	107.84%
<i>Total</i>	\$	430,077	\$ 491,594	14.30%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Management Information Systems</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
4450	502000	Salaries	\$ 100,651	\$ 103,670	\$ 107,061	\$ 107,061	\$ 107,061	\$ 108,148	\$ 113,484	\$ 113,484
4450	505000	FICA Expense	7,408	7,632	8,190	8,190	8,190	8,273	8,682	8,682
4450	506000	Funding for Health Plan	20,903	22,690	23,745	23,745	23,745	24,913	25,829	25,829
4450	507000	Retirement Expense	9,109	10,631	12,151	12,151	12,151	12,275	13,788	13,788
4450	507750	401k Retirement Expense	5,033	5,183	5,353	5,353	5,353	5,407	5,674	5,674
		Subtotal	143,104	149,806	156,500	156,500	156,500	159,016	167,457	167,457
OPERATIONS										
4450	514000	Travel & Training	625	-	2,000	2,000	1,000	2,000	9,610	9,610
4450	515998	Insurance Claims	5,203	-	-	-	-	-	-	-
4450	516000	Outside Maintenance & Repair	3,022	6,992	13,255	13,255	13,255	12,255	17,255	17,255
4450	519000	Maintenance Contracts	105,111	132,068	145,270	145,270	145,270	145,011	149,816	149,816
4450	533000	Supplies & Materials	39,431	37,853	52,585	62,093	57,000	43,460	52,820	52,820
4450	545000	Contracted Services	15,613	14,956	23,580	23,580	20,500	23,580	32,580	32,580
4450	553000	Dues & Subscriptions	11,943	11,998	25,798	32,298	25,000	25,798	39,220	39,220
4450	555000	Workers' Compensation	160	169	179	179	177	183	161	161
4450	570000	Lease Payments	48,381	13,564	-	-	-	-	-	-
		Subtotal	229,489	217,600	262,667	278,675	262,202	252,287	301,462	301,462
CAPITAL OUTLAY										
4450	576000	C/O Office Furniture & Equipment	9,575	-	10,910	10,910	-	8,000	22,675	22,675
		Subtotal	9,575	-	10,910	10,910	-	8,000	22,675	22,675
TOTAL			\$ 382,168	\$ 367,406	\$ 430,077	\$ 446,085	\$ 418,702	\$ 419,303	\$ 491,594	\$ 491,594



Management Information Systems Division Capital Outlay

Management Information Systems Division

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Office Furniture & Equipment</i>			
1. Replace Town server	\$ 8,000	\$ 8,000	\$ 8,000
2 KACE Systems Management Appliance	\$ -	\$ 14,675	\$ 14,675
<i>Total Office Furniture & Equipment</i>	\$ 8,000	\$ 22,675	\$ 22,675



Fleet Maintenance Division Goals & 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.

Fleet Maintenance Division Statistical Data

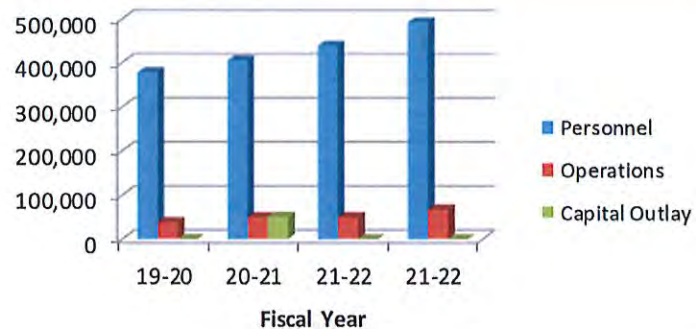
Highlights

- 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 \$3.750/gal reg. unleaded; \$4.250/gal diesel, and will be charged back to departments based on usage.
- Includes the addition of an air compressor/generator on a service truck and a new tire balancer.
- Computer and system updates are included.

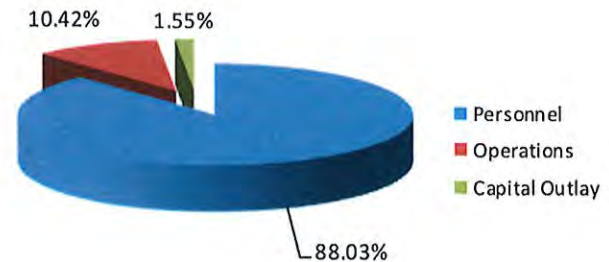
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<i><u>FY 21-22</u></i>	<i><u>FY 22-23</u></i>	<i><u>Change</u></i>
<i>Personnel</i>	\$ 453,814	\$ 492,455	8.51%
<i>Operations</i>	55,226	58,292	5.55%
<i>Capital Outlay</i>	-	8,699	100.00%
<i>Total</i>	\$ 509,040	\$ 559,446	9.90%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Fleet Maintenance</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5450	502000	Salaries	\$ 263,447	\$ 278,913	\$ 307,552	\$ 307,552	\$ 300,200	\$ 311,313	\$ 338,174	\$ 338,174
5450	505000	FICA Expense	19,652	20,799	23,528	23,528	22,965	23,815	25,870	25,870
5450	506000	Funding for Health Plan	57,960	63,402	72,449	72,449	66,900	76,021	70,414	70,414
5450	507000	Retirement Expense	23,849	28,610	34,907	34,907	34,073	35,334	41,088	41,088
5450	507750	401k Retirement Expense	13,124	13,946	15,378	15,378	15,010	15,566	16,909	16,909
		<i>Subtotal</i>	<i>378,032</i>	<i>405,670</i>	<i>453,814</i>	<i>453,814</i>	<i>439,148</i>	<i>462,049</i>	<i>492,455</i>	<i>492,455</i>
OPERATIONS										
5450	514000	Travel & Training	280	-	250	250	200	250	500	500
5450	516000	Outside Maintenance & Repair	3,826	4,291	5,000	5,000	3,800	5,000	5,000	5,000
5450	517000	Fleet Maintenance	620	441	1,400	1,400	700	1,400	1,400	1,400
5450	518000	Communications	480	480	500	500	480	500	500	500
5450	519000	Maintenance Contracts	1,175	1,175	1,200	1,200	1,175	1,200	1,200	1,200
5450	520000	Printing	-	1,141	800	800	720	800	500	500
5450	521000	Equipment Rental	-	-	600	600	300	600	600	600
5450	522000	Copier Lease	163	238	300	300	280	300	300	300
5450	531000	Vehicle Fuel	901	1,331	1,527	1,527	1,527	1,603	2,309	2,309
5450	533000	Supplies & Materials	11,014	15,128	19,995	19,995	18,000	14,830	20,898	20,898
5450	536000	Uniforms	1,711	2,417	2,920	2,920	2,600	2,920	2,628	2,628
5450	547000	Fleet Maintenance Supplies	128,490	132,426	102,000	102,000	125,500	102,000	102,000	102,000
5450	547510	Public Works Complex Unleaded Fuel	69,080	79,486	115,276	115,276	116,805	121,040	185,584	185,584
5450	547520	Public Works Complex Diesel Fuel	67,897	73,140	100,516	100,516	100,516	105,542	189,390	189,390
5450	553000	Dues & Subscriptions	840	1,000	1,000	1,000	920	1,000	3,090	3,090
5450	555000	Workers' Compensation	6,666	6,949	6,470	6,470	5,600	7,909	6,103	6,103
5450	570000	Lease Payments	12,647	14,772	11,264	11,264	11,264	11,264	11,264	11,264
5450	590000	Departmental Charges	(130,089)	(132,502)	(100,000)	(100,000)	(123,500)	(100,000)	(100,000)	(100,000)
5450	590500	Departmental Fuel Charges	(137,645)	(152,106)	(215,792)	(215,792)	(217,321)	(226,582)	(374,974)	(374,974)
		<i>Subtotal</i>	<i>38,056</i>	<i>49,807</i>	<i>55,226</i>	<i>55,226</i>	<i>49,566</i>	<i>51,576</i>	<i>58,292</i>	<i>58,292</i>
CAPITAL OUTLAY										
5450	574000	C/O Machinery & Equipment	-	6,199	-	-	-	-	8,699	8,699
5450	575000	C/O Vehicles	-	44,505	-	-	-	-	-	-
		<i>Subtotal</i>	<i>-</i>	<i>50,704</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8,699</i>	<i>8,699</i>
TOTAL			\$ 416,088	\$ 506,181	\$ 509,040	\$ 509,040	\$ 488,714	\$ 513,625	\$ 559,446	\$ 559,446



Fleet Maintenance Division Capital Outlay

Fleet Maintenance

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Machinery & Equipment</i>			
1. Tire Balancer	\$ -	\$ 8,699	\$ 8,699
<i>Total Machinery & Equipment</i>	\$ -	\$ 8,699	\$ 8,699



Planning & Development Department Overview & Staffing

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.

<i>Staffing</i>			Existing Positions	Requested Positions	Recommended Positions
	Position	Grade			
	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	<u>1</u>	<u>1</u>	<u>1</u>
	Total		7	7	7



Planning & Development Department Goals & 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

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

Planning & Development Department Statistical Data

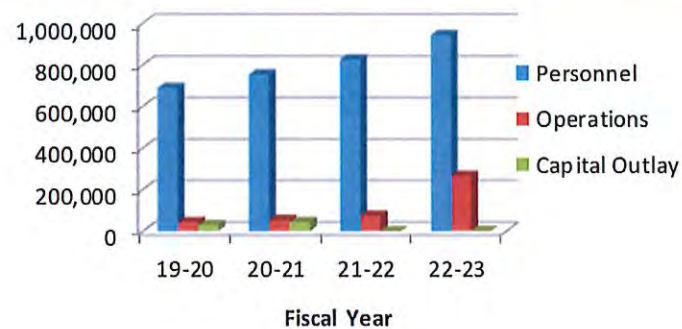
Highlights

- Includes updates to the Shoreline Access Plan and Recreational Facility Plan.
- Includes zoning and subdivision chapter ordinance updates.
- Includes purchase of pickup truck.

Expenditures by Function

	<i>Adopted FY21-22</i>	<i>Recommended FY22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 834,605	\$ 944,771	13.20%
<i>Operations</i>	192,048	267,461	39.27%
<i>Capital Outlay</i>	-	780	100.00%
Total	\$ 1,026,653	\$ 1,213,012	18.15%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Planning & Development*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
PERSONNEL SERVICES										
4900	502000	Salaries	\$ 489,722	\$ 530,510	\$ 585,156	\$ 585,156	\$ 572,500	\$ 591,098	\$ 649,261	\$ 649,261
4900	505000	FICA Expense	36,544	39,499	44,764	44,764	43,796	45,219	49,668	49,668
4900	506000	Funding for Health Plan	95,426	104,978	109,012	109,012	116,949	114,340	134,494	134,494
4900	507000	Retirement Expense	44,333	53,847	66,415	66,415	64,979	67,090	78,885	78,885
4900	507750	401k Retirement Expense	23,308	24,930	29,258	29,258	28,625	29,555	32,463	32,463
		<i>Subtotal</i>	<i>689,333</i>	<i>753,764</i>	<i>834,605</i>	<i>834,605</i>	<i>826,849</i>	<i>847,302</i>	<i>944,771</i>	<i>944,771</i>
OPERATIONS										
4900	503000	Planning & Zoning Board Fees	9,720	10,210	13,320	13,320	10,720	13,320	13,320	13,320
4900	508000	Professional Services	1,185	-	5,000	-	1,200	5,000	5,000	5,000
4900	514000	Travel & Training	4,284	4,164	9,000	14,000	12,000	9,000	9,000	9,000
4900	516000	Outside Maintenance & Repair	21	97	750	750	100	750	750	750
4900	517000	Fleet Maintenance	1,656	875	1,000	1,000	1,000	1,000	1,000	1,000
4900	518000	Communications	1,914	1,962	1,500	1,500	2,000	1,500	2,000	2,000
4900	520000	Printing	-	-	500	500	100	500	500	500
4900	521000	Equipment Rental	3,211	3,279	3,500	3,500	3,300	3,500	6,000	6,000
4900	522000	Copier Lease	4,015	3,836	6,250	6,250	4,500	6,250	5,000	5,000
4900	526010	Historic Landmark	157	-	500	500	300	500	500	500
4900	526015	CRS Flood	-	-	3,000	3,000	412	3,000	3,000	3,000
4900	531000	Vehicle Fuel	2,212	1,932	3,959	3,959	3,959	4,157	4,688	4,688
4900	533000	Supplies & Materials	3,113	3,450	6,500	6,500	5,500	6,500	6,500	6,500
4900	545000	Contracted Services	-	-	30,000	30,000	-	30,000	30,000	30,000
4900	545030	Shoreline Access Plan Update	-	-	-	-	-	-	50,000	50,000
4900	545060	Chapter Updates	-	-	75,000	75,000	-	45,000	45,000	45,000
4900	545070	Land Use Plan	-	1,023	-	-	-	-	-	-
4900	545090	Recreational facility Plan Update	-	-	-	-	-	-	50,000	50,000
4900	552000	Recordation Fees	67	8	500	500	100	500	500	500
4900	553000	Dues & Subscriptions	2,515	2,642	2,650	2,650	2,650	2,650	2,650	2,650
4900	555000	Workers' Compensation	6,259	7,479	9,323	9,323	9,023	8,529	9,005	9,005
4900	557000	Miscellaneous	37	-	250	250	50	250	250	250
4900	557005	Worksession Expenses	-	-	200	200	224	200	200	200
4900	570000	Lease Payments	3,874	13,547	19,346	19,346	19,346	19,346	22,598	22,598
		<i>Subtotal</i>	<i>44,240</i>	<i>54,504</i>	<i>192,048</i>	<i>192,048</i>	<i>76,484</i>	<i>161,452</i>	<i>267,461</i>	<i>267,461</i>
CAPITAL OUTLAY										
4900	575000	C/O Vehicles	30,619	43,937	-	-	-	-	780	780
		<i>Subtotal</i>	<i>30,619</i>	<i>43,937</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>780</i>	<i>780</i>
TOTAL			\$ 764,192	\$ 852,205	\$ 1,026,653	\$ 1,026,653	\$ 903,333	\$ 1,008,754	\$ 1,213,012	\$ 1,213,012



Planning & Development Department Capital Outlay

Planning

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>New Lease Payments</i>			
1. Ford F-150 4WD Super Cab @ \$26,000	\$ -	\$ 3,252	\$ 3,252
<i>Total New Lease Payments</i>	\$ -	\$ 3,252	\$ 3,252
<i>Vehicle</i>			
1. Excise tax on new vehicles	-	\$ 780	\$ 780
<i>Total Vehicle</i>	\$ -	\$ 780	\$ 780



Beach Nourishment Division Goals & 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.

Beach Nourishment Division Statistical Data

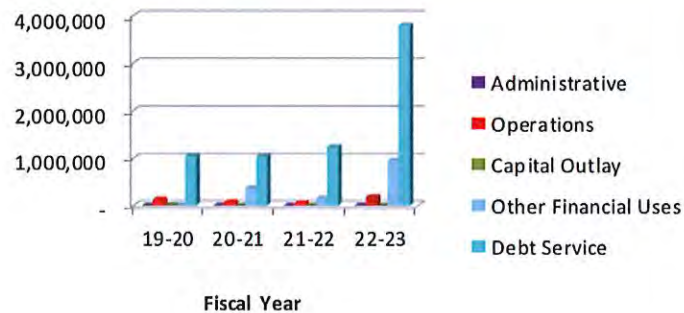
Highlights

- Includes Special Obligation Bond Debt payment.
- Municipal Service District (MSD) tax revenue, sales tax revenue resulting from MSD levy, and general fund appropriation will fund costs associated with the Town's 2022 beach nourishment project and future capital reserve fund requirements.
- Includes costs directly incurred as a result of the MSD such as audit and tax collection fees.
- Includes on-going beach maintenance, surveying and analysis of the shoreline of the existing project.

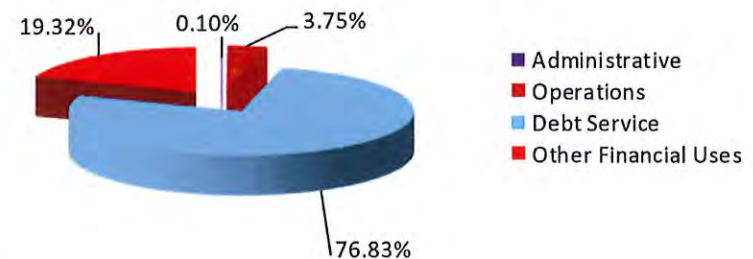
Expenditures by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
<i>Administrative</i>	\$ 5,000	\$ 5,000	0.00%
<i>Operations</i>	185,315	185,345	0.02%
<i>Other Financial Uses</i>	-	955,069	100.00%
<i>Debt Service</i>	1,015,599	3,797,625	273.93%
Total	\$ 1,205,914	\$ 4,943,039	309.90%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Beach Nourishment</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
<i>ADMINISTRATIVE</i>										
5050	504000	Legal Services	\$ 225	\$ 150	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
		<i>Subtotal</i>	<i>225</i>	<i>150</i>	<i>5,000</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
<i>OPERATIONS</i>										
5050	508500	Tax Collection Fee	3,413	4,891	7,430	7,430	4,800	7,430	7,395	7,395
5050	509000	Audit	1,750	2,885	2,885	2,885	1,750	2,885	2,950	2,950
5050	526000	Advertising	-	-	-	2,025	-	-	-	-
5050	545040	Annual Beach Nourishment Maintenance	127,626	66,219	175,000	154,442	44,456	175,000	175,000	175,000
		<i>Subtotal</i>	<i>132,789</i>	<i>73,995</i>	<i>185,315</i>	<i>166,782</i>	<i>51,006</i>	<i>185,315</i>	<i>185,345</i>	<i>185,345</i>
<i>CAPITAL OUTLAY</i>										
5050	573021	C/O - Beach Nourishment	8,616	-	-	-	-	-	-	-
		<i>Subtotal</i>	<i>8,616</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>OTHER FINANCING USES</i>										
5050	572015	Transfer to Capital Project	-	368,217	-	-	-	-	-	-
5050	587002	Transfer to Capital Reserve Fund	-	-	-	157,671	157,671	663,214	955,069	955,069
		<i>Subtotal</i>	<i>-</i>	<i>368,217</i>	<i>-</i>	<i>157,671</i>	<i>157,671</i>	<i>663,214</i>	<i>955,069</i>	<i>955,069</i>
<i>DEBT SERVICE</i>										
5050	581000	Beach Nourishment Debt Payment	1,048,639	1,032,119	1,015,599	1,051,855	1,030,879	-	3,797,625	3,797,625
		<i>Subtotal</i>	<i>1,048,639</i>	<i>1,032,119</i>	<i>1,015,599</i>	<i>1,051,855</i>	<i>1,030,879</i>	<i>-</i>	<i>3,797,625</i>	<i>3,797,625</i>
TOTAL			\$ 1,190,268	\$ 1,474,481	\$ 1,205,914	\$ 1,381,308	\$ 1,239,556	\$ 853,529	\$ 4,943,039	\$ 4,943,039



Police Department & Animal Control Division Overview & Staffing

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.

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.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Police:</i>					
	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
	<i>Total</i>		<i>33</i>	<i>33</i>	<i>33</i>

Continued on next page



Police Department & Animal Control Division Overview & Staffing (con't)

Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Animal Control:</i>				
Senior Animal Control Officer	8	1	1	1
Animal Control Officer	7	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total</i>		<i>2</i>	<i>2</i>	<i>2</i>



Police Department Goals & Objectives

Goals

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

Objectives

- 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.
- 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.
- 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.
- 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.
- 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.

Police Department Statistical Data

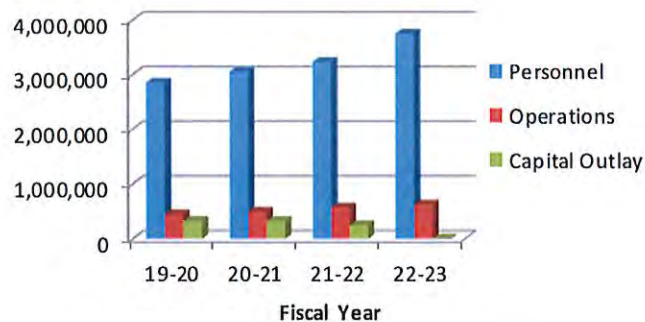
Highlights

- 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.
- Body cameras and related video service contract.
- Replacement of 5 police vehicles and utility vehicle.
- Replace Motorola Flex CAD/RMS/MCT system.

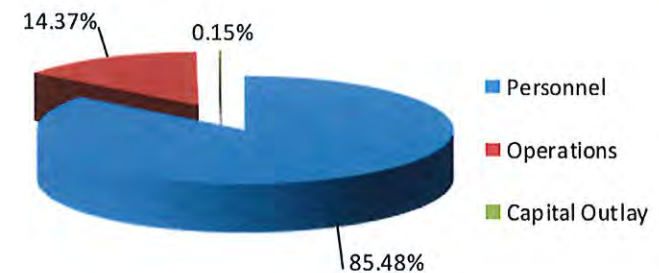
Expenditures by Function

	<i><u>Adopted</u></i> <i><u>FY 21-22</u></i>	<i><u>Recommended</u></i> <i><u>FY 22-23</u></i>	<i><u>Percent</u></i> <i><u>Change</u></i>
<i>Personnel</i>	\$ 3,450,460	\$ 3,755,989	8.85%
<i>Operations</i>	581,762	631,469	8.54%
<i>Capital Outlay</i>	6,420	6,750	5.14%
Total	\$ 4,038,642	\$ 4,394,208	8.80%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: <i>Police</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5100	502000	Salaries	\$ 1,930,259	\$ 2,044,679	\$ 2,303,416	\$ 2,303,416	\$ 2,145,113	\$ 2,336,399	\$ 2,490,986	2,490,986
5100	505000	FICA Expense	145,463	153,979	176,211	176,211	164,101	178,735	190,560	190,560
5100	506000	Funding for Health Plan	451,715	487,396	538,722	538,722	495,000	565,244	557,255	557,255
5100	507000	Retirement Expense	186,527	221,226	262,057	262,057	259,559	265,809	324,825	324,825
5100	507500	401k Retirement Expense - Law Officers	86,847	92,817	104,932	104,932	107,256	106,376	113,588	113,588
5100	507750	401k Retirement Expense	7,534	7,441	10,239	10,239	10,875	10,444	10,961	10,961
5100	502070	Separation Allowance	49,006	48,819	54,883	54,883	54,883	54,883	67,814	67,814
		<i>Subtotal</i>	<i>2,857,351</i>	<i>3,056,357</i>	<i>3,450,460</i>	<i>3,450,460</i>	<i>3,236,786</i>	<i>3,517,890</i>	<i>3,755,989</i>	<i>3,755,989</i>
OPERATIONS										
5100	508000	Professional Services	677	178	2,500	2,500	1,000	2,500	2,500	2,500
5100	514000	Travel & Training	6,181	5,473	17,000	17,000	15,000	17,000	17,000	17,000
5100	514500	Firing Range	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
5100	515998	Insurance Claims	12,393	20,949	-	-	4,180	-	-	-
5100	516000	Outside Maintenance & Repair	4,655	7,537	9,494	9,494	8,500	9,494	9,494	9,494
5100	517000	Fleet Maintenance	14,369	10,663	15,000	15,000	15,000	15,000	15,000	15,000
5100	518000	Communications	27,884	28,004	26,113	26,113	28,113	26,113	28,113	28,113
5100	518500	OSSI Communication line	-	-	5,573	5,573	5,573	5,573	5,573	5,573
5100	520000	Printing	221	-	500	500	400	500	500	500
5100	522000	Copier Lease	5,071	5,246	6,970	6,970	6,500	6,970	6,970	6,970
5100	531000	Vehicle Fuel	41,866	47,040	67,620	67,620	62,000	71,001	107,854	107,854
5100	533000	Supplies & Materials	22,408	62,830	35,798	36,732	36,000	35,798	35,798	35,798
5100	533004	Supplies & Materials - Radar	11,355	-	-	12,000	11,800	-	11,000	11,000
5100	533005	Supplies & Materials - Criminal	1,434	1,769	1,500	1,500	1,400	1,500	1,500	1,500
5100	533008	Supplies & Materials - In-Car Cameras	-	-	23,700	-	-	23,700	-	-
5100	533116	Supplies & Materials - AED's	-	5,294	-	-	-	-	-	-
5100	533017	Supplies & Materials - In Car Radios	12,912	10,756	13,230	13,230	12,000	13,230	13,230	13,230
5100	533019	Supplies & Materials - Handheld Radios	-	11,424	12,500	24,200	24,200	12,500	12,500	12,500
5100	533060	Supplies & Materials - Weapons	15,452	-	-	-	-	-	-	-
5100	536000	Uniforms	18,965	18,020	20,000	20,000	20,000	20,000	20,000	20,000
5100	537000	Crime Prevention	1,020	1,575	2,000	2,850	1,500	2,000	2,000	2,000

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Police*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Adopted Budget 2021 - 22	Adopted Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
5100	538000	Controlled Substances	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	2,000
5100	545000	Contracted Services	-	110	396	396	150	396	2,396	2,396
5100	553000	Dues & Subscriptions	1,638	1,688	1,640	4,140	4,140	1,640	1,910	1,910
5100	555000	Workers' Compensation	43,799	38,567	44,554	44,554	41,295	44,325	41,361	41,361
5100	557000	Miscellaneous	514	12	1,000	500	200	1,000	1,000	1,000
5100	570000	Lease Payments	206,387	216,736	218,791	218,791	218,791	225,205	245,702	245,702
5100	570010	Body Camera Payments	-	-	51,283	51,283	51,283	45,468	45,468	45,468
		<i>Subtotal</i>	<i>453,801</i>	<i>498,471</i>	<i>581,762</i>	<i>585,546</i>	<i>573,625</i>	<i>585,513</i>	<i>631,469</i>	<i>631,469</i>
<i>CAPITAL OUTLAY</i>										
5100	574025	C/O Body Cameras	-	-	-	242,105	-	-	-	-
5100	575000	C/O Vehicles	327,592	248,297	6,420	226,140	250,874	6,420	6,750	6,750
		<i>Subtotal</i>	<i>327,592</i>	<i>248,297</i>	<i>6,420</i>	<i>468,245</i>	<i>250,874</i>	<i>6,420</i>	<i>6,750</i>	<i>6,750</i>
		TOTAL	\$ 3,638,744	\$ 3,803,125	\$ 4,038,642	\$ 4,504,251	\$ 4,061,285	\$ 4,109,823	\$ 4,394,208	\$ 4,394,208



Police Department Capital Outlay

Police

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>New Lease Payments</i>			
1. 5 Vehicles at a cost of \$45,000 each, totaling \$225,000	\$ 29,118	\$ 30,112	\$ 30,112
2. Utility Vehicle at \$18,000	2,449	2,049	2,049
3. Motorola FlexCAD/RMS/MCT System @ \$153,318	-	20,519	20,519
<i>Total Lease Payments</i>	\$ 31,567	\$ 52,680	\$ 52,680
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 6,420	\$ 6,750	\$ 6,750
<i>Total Vehicle</i>	\$ 6,420	\$ 6,750	\$ 6,750



Animal Control Division Goals & 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.

Animal Control Division Statistical Data

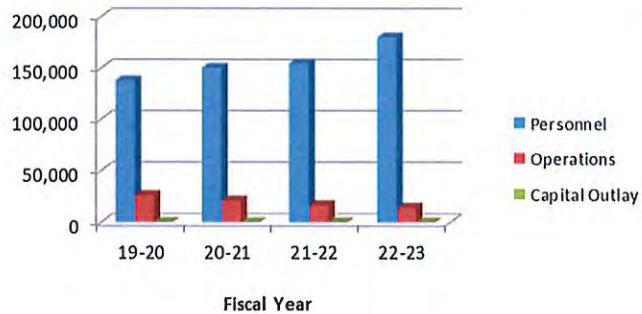
Highlights

- Maintaining current level of service

Expenditures by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 154,636	\$ 181,230	17.20%
<i>Operations</i>	16,742	15,280	-8.73%
<i>Total</i>	\$ 171,378	\$ 196,510	14.66%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Animal Control</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5150	502000	Salaries	\$ 98,275	\$ 106,195	\$ 107,790	\$ 107,790	\$ 103,351	\$ 108,856	\$ 116,056	\$ 116,056
5150	505000	FICA Expense	7,533	8,095	8,246	8,246	7,906	8,328	8,878	8,878
5150	506000	Funding for Health Plan	18,394	19,973	20,976	20,976	35,353	22,005	36,392	36,392
5150	507000	Retirement Expense	8,897	10,876	12,234	12,234	11,730	12,355	14,101	14,101
5150	507750	401k Retirement Expense	4,914	5,310	5,390	5,390	5,168	5,443	5,803	5,803
		Subtotal	138,013	150,449	154,636	154,636	163,508	156,987	181,230	181,230
OPERATIONS										
5150	508000	Professional Services	-	-	300	300	458	300	300	300
5150	514000	Travel & Training	-	-	400	400	100	400	400	400
5150	515998	Insurance Claims	1,000	-	-	-	-	-	-	-
5150	516000	Outside Maintenance & Repair	26	26	300	300	200	300	300	300
5150	517000	Fleet Maintenance	483	1,251	1,500	1,500	1,500	1,500	1,500	1,500
5150	518000	Communications	480	470	500	500	500	500	1,341	1,341
5150	520000	Printing	-	-	300	300	200	300	300	300
5150	531000	Vehicle Fuel	2,207	1,926	3,504	3,504	3,504	3,679	5,829	5,829
5150	533000	Supplies & Materials	2,385	2,168	2,600	2,600	2,500	2,600	2,600	2,600
5150	536000	Uniforms	129	131	500	500	500	500	500	500
5150	536001	Uniform Cleaning Allowance	576	564	600	600	600	600	600	600
5150	555000	Workers' Compensation	1,315	1,378	1,717	1,717	1,815	1,571	1,610	1,610
5150	570000	Lease Payments	17,644	13,343	4,521	4,521	4,521	-	-	-
		Subtotal	26,245	21,257	16,742	16,742	16,398	12,250	15,280	15,280
TOTAL			\$ 164,258	\$ 171,706	\$ 171,378	\$ 171,378	\$ 179,906	\$ 169,237	\$ 196,510	\$ 196,510



Fire Department & Ocean Rescue Division Overview & Staffing

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.

The Town provides ocean rescue services. One Ocean Rescue Supervisor and an Assistant Ocean Rescue Supervisor (1/2) are employed year-round; 25 group leaders and lifeguards provide daily seasonal Ocean Rescue services at 21 stationary stands throughout Town.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Fire Station 14:</i>					
	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	<u>1</u>	<u>1</u>	<u>1</u>
	Total		20 ½	20 ½	20 ½

Continued on next page



Fire Department & Ocean Rescue Division Overview & Staffing (continued)

Position	Grade	Existing Positions	Requested Positions	Recommended 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



Fire Department Goals & 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.

Fire Station 14 Statistical Data

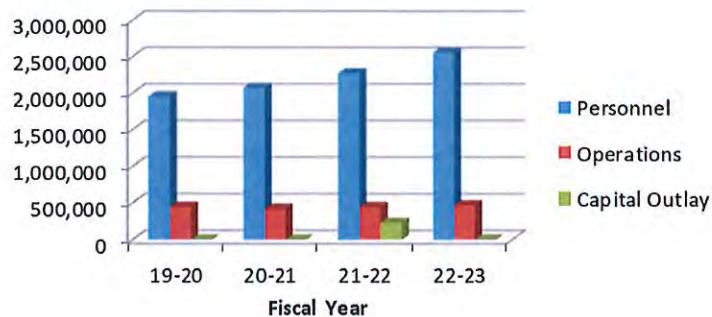
Highlights

- Includes training to maintain required certifications and career development of staff.
- Includes health and fitness screening for both volunteer and career firefighters.
- Replace 2000 KME Pumper fire truck.

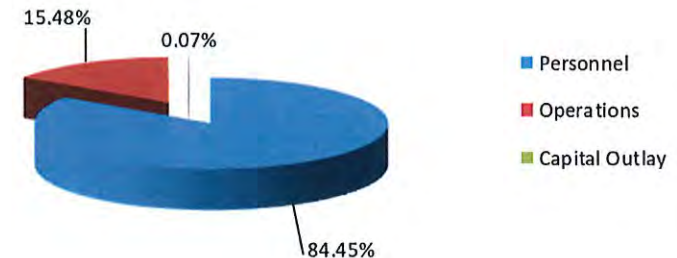
Expenditures by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 2,324,269	\$ 2,560,011	10.14%
<i>Operations</i>	459,898	469,319	2.05%
<i>Capital Outlay</i>	-	2,000	100.00%
<i>Total</i>	\$ 2,784,167	\$ 3,031,330	8.88%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: <i>Fire Station 14</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5300	502000	Salaries	\$ 1,327,301	\$ 1,378,947	\$ 1,539,053	\$ 1,539,053	\$ 1,500,000	\$ 1,565,610	\$ 1,677,839	\$ 1,677,839
5300	502010	Volunteer Incentive Program	8,615	15,575	17,000	17,000	17,000	17,000	17,000	17,000
5300	505000	FICA Expense	97,625	101,675	119,038	119,038	114,750	121,070	129,655	129,655
5300	506000	Funding for Health Plan	337,547	367,115	397,543	397,543	397,543	417,139	447,768	447,768
5300	507000	Retirement Expense	120,147	141,453	174,682	174,682	170,250	177,697	203,857	203,857
5300	507750	401k Retirement Expense	64,910	67,377	76,953	76,953	75,000	78,281	83,892	83,892
Subtotal			1,956,145	2,072,142	2,324,269	2,324,269	2,274,543	2,376,797	2,560,011	2,560,011
OPERATIONS										
5300	508000	Professional Services	13,459	10,975	15,000	15,000	12,000	15,000	15,000	15,000
5300	514000	Travel & Training	6,531	6,625	18,000	18,000	15,000	18,000	20,000	20,000
5300	515998	Insurance Claims	2,540	1,000	-	-	-	-	-	-
5300	516000	Outside Maintenance & Repair	17,983	20,356	27,500	27,500	23,000	27,500	27,500	27,500
5300	517000	Fleet Maintenance	12,432	23,538	15,000	15,000	15,000	15,000	15,000	15,000
5300	518000	Communications	6,357	6,944	6,650	6,650	6,980	6,650	6,650	6,650
5300	520000	Printing	294	115	500	500	500	500	500	500
5300	522000	Copier Lease	2,316	2,696	3,600	3,600	3,200	3,600	3,600	3,600
5300	531000	Vehicle Fuel	10,680	11,073	15,785	15,785	15,785	16,574	29,216	29,216
5300	533000	Supplies & Materials	35,656	35,444	35,000	35,100	35,100	35,000	37,000	37,000
5300	533050	SCBA Equipment	4,350	4,350	5,000	5,000	4,350	5,000	5,000	5,000
5300	536000	Uniforms	31,102	31,358	31,500	31,500	31,500	31,500	36,500	36,500
5300	545000	Contracted Services	-	1,200	-	-	-	-	-	-
5300	553000	Dues & Subscriptions	4,246	4,150	4,500	4,500	4,211	4,500	4,500	4,500
5300	555000	Workers' Compensation	32,421	37,076	43,114	43,114	44,573	36,968	41,924	41,924
5300	556000	Firemen's Pension	4,360	3,960	7,700	7,700	4,120	7,700	7,700	7,700
5300	570000	Lease Payments	261,628	221,458	231,049	231,049	231,049	276,719	219,229	219,229
Subtotal			446,355	422,318	459,898	459,998	446,368	500,211	469,319	469,319
CAPITAL OUTLAY										
5300	574026	C/O AFG - Raidos	-	-	-	229,409	229,409	-	-	-
5300	575000	C/O Vehicles	-	-	-	-	-	2,000	2,000	2,000
Subtotal			-	-	-	229,409	229,409	2,000	2,000	2,000
TOTAL			\$ 2,402,500	\$ 2,494,460	\$ 2,784,167	\$ 3,013,676	\$ 2,950,320	\$ 2,879,008	\$ 3,031,330	\$ 3,031,330



Fire Department Capital Outlay

Fire Station 14

Description of Capital Items	Financial Plan	Department Requested	Manager's Recommended
	2022 - 2023	2022 - 2023	2022 - 2023
<i>New Lease Payments</i>			
1. Replace 2000 KME Pumper at \$800,000	\$ 54,243	\$ 64,786	\$ 64,786
<i>Total Lease Payments</i>	\$ 54,243	\$ 64,786	\$ 64,786
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 2,000	\$ 2,000	\$ 2,000
<i>Total Vehicle</i>	\$ 2,000	\$ 2,000	\$ 2,000



Ocean Rescue Division Goals & 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.

Ocean Rescue Division Statistical Data

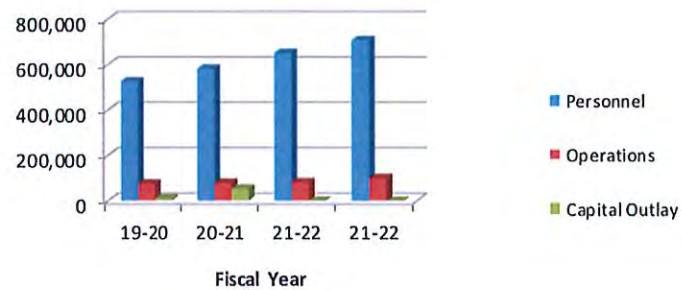
Highlights

- Includes funding to maintain the present service level of 21 stands.

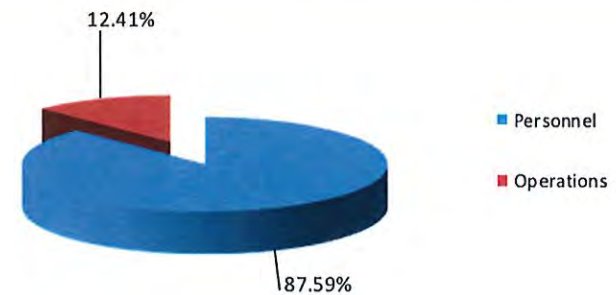
Expenditures by Function

		<i><u>Adopted</u></i> <i><u>FY21-22</u></i>	<i><u>Recommended</u></i> <i><u>FY22-23</u></i>	<i><u>Percent</u></i> <i><u>Change</u></i>
<i>Personnel</i>	\$	650,986	\$ 708,386	8.82%
<i>Operations</i>		90,610	100,353	10.75%
<i>Total</i>	\$	741,596	\$ 808,739	9.05%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Ocean Rescue</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5400	502000	Salaries	\$ 468,287	\$ 511,690	\$ 572,503	\$ 572,503	\$ 572,503	\$ 582,959	\$ 622,556	\$ 622,556
5400	505000	FICA Expense	35,834	39,156	43,797	43,797	43,796	44,596	47,626	47,626
5400	506000	Funding for Health Plan	9,286	15,807	15,852	15,852	15,852	16,623	16,942	16,942
5400	507000	Retirement Expense	9,297	10,976	13,074	13,074	13,074	13,463	15,063	15,063
5400	507750	401k Retirement Expense	3,666	3,805	5,760	5,760	5,760	5,931	6,199	6,199
		Subtotal	526,370	581,434	650,986	650,986	650,985	663,572	708,386	708,386
OPERATIONS										
5400	508000	Professional Services	2,750	2,255	3,000	3,000	3,000	3,000	3,500	3,500
5400	514000	Travel & Training	953	150	2,500	2,500	500	2,500	3,000	3,000
5400	515998	Insurance Claims	5,950	1,000	-	-	-	-	-	-
5400	516000	Outside Maintenance & Repair	5,829	4,457	5,500	5,500	5,500	5,500	6,000	6,000
5400	517000	Fleet Maintenance	980	1,166	2,500	2,500	2,500	2,500	2,500	2,500
5400	518000	Communications	489	456	500	500	500	500	1,000	1,000
5400	520000	Printing	800	983	1,000	1,000	1,000	1,000	1,150	1,150
5400	521000	Equipment Rental	10,050	8,300	9,250	9,250	9,250	9,250	11,750	11,750
5400	522000	Copier Lease	273	197	500	500	250	500	500	500
5400	531000	Vehicle Fuel	2,811	3,140	4,920	4,920	4,920	5,166	7,246	7,246
5400	533000	Supplies & Materials	16,262	22,794	20,000	19,800	19,000	20,000	22,000	22,000
5400	536000	Uniforms	7,158	7,459	12,500	12,500	7,700	12,500	13,500	13,500
5400	553000	Dues & Subscriptions	-	60	360	560	60	360	360	360
5400	555000	Workers' Compensation	9,096	13,412	14,412	14,412	13,827	12,349	14,179	14,179
5400	570000	Lease Payments	11,925	13,668	13,668	13,668	13,668	13,668	13,668	13,668
		Subtotal	75,326	79,497	90,610	90,610	81,675	88,793	100,353	100,353
CAPITAL OUTLAY										
5400	574000	C/O Machinery & Equipment	8,800	-	-	-	-	-	-	-
5400	575000	C/O Vehicles	-	53,769	-	-	-	-	-	-
		Subtotal	8,800	53,769	-	-	-	-	-	-
TOTAL			\$ 610,496	\$ 714,700	\$ 741,596	\$ 741,596	\$ 732,660	\$ 752,365	\$ 808,739	\$ 808,739



Public Services Department Overview & Staffing

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.

<i>Staffing</i>	<i>Position</i>	<i>Grade</i>	Existing Positions	Requested Positions	Recommended Positions
<i>Streets Division:</i>					
	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
	<i>Total</i>		6 3/4	6 3/4	6 3/4
<i>Solid Waste Division:</i>					
	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
	<i>Total</i>		12 1/4	12 1/4	12 1/4



Streets Division Goals & 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.

Streets Division Statistical Data

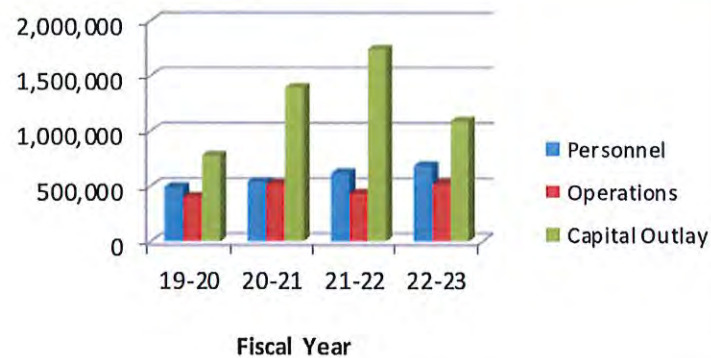
Highlights

- Sidewalk capital reserve funding in the amount \$200,000.
- Street capital reserve fund in the amount \$886,000 for 2022-23 Street projects. This coupled with Powell Bill of \$250,000 will accomplish \$1,136,000 of necessary street improvements.
- Includes replacement of a Ford F-150 pickup truck and a John Deere compact utility tractor.

Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<i><u>FY 21-22</u></i>	<i><u>FY 22-23</u></i>	<i><u>Change</u></i>
<i>Personnel</i>	\$ 629,173	\$ 683,515	8.64%
<i>Operations</i>	437,540	527,684	20.60%
<i>Capital Outlay</i>	979,000	1,087,290	11.06%
<i>Total</i>	\$ 2,045,713	\$ 2,298,489	12.36%

Expenditure History



Recommended Budget Fiscal Year 2022-23

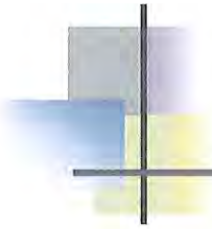


Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Streets</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5600	502000	Salaries	\$ 328,715	\$ 358,462	\$ 411,681	\$ 411,681	\$ 411,681	\$ 418,586	\$ 457,799	\$ 457,799
5600	505000	FICA Expense	23,783	26,043	31,494	31,494	31,494	32,022	35,022	35,022
5600	506000	Funding for Health Plan	93,685	103,563	118,688	118,688	109,500	124,526	112,181	112,181
5600	507000	Retirement Expense	29,756	36,777	46,726	46,726	46,726	47,510	55,623	55,623
5600	507750	401k Retirement Expense	16,436	17,923	20,584	20,584	20,584	20,929	22,890	22,890
		Subtotal	492,375	542,768	629,173	629,173	619,984	643,573	683,515	683,515
OPERATIONS										
5600	508000	Professional Service	-	-	2,000	2,000	-	2,000	2,000	2,000
5600	513000	Utilities	106,467	104,549	109,000	109,000	107,000	109,000	109,000	109,000
5600	514000	Travel & Training	-	418	1,500	1,500	500	1,500	1,500	1,500
5600	515070	M & R - Street Maintenance	50,256	118,551	90,000	104,366	104,000	90,000	150,000	150,000
5600	515080	M & R - Sidewalks	16,245	30,700	30,000	30,200	24,000	30,000	30,000	30,000
5600	515090	M & R - Multi Use Path	-	84,840	-	-	-	-	-	-
5600	516000	Outside Maintenance & Repair	14,800	5,036	8,000	8,000	6,000	8,000	8,000	8,000
5600	517000	Fleet Maintenance	8,732	8,986	15,000	15,000	15,000	15,000	15,000	15,000
5600	518000	Communications	2,021	2,141	2,700	2,700	2,500	2,700	2,700	2,700
5600	520000	Printing	-	-	200	200	-	200	200	200
5600	521000	Equipment Rental	-	1,789	1,500	1,500	1,500	1,500	4,000	4,000
5600	522000	Copier lease	369	334	600	600	450	600	600	600
5600	531000	Vehicle Fuel	11,110	11,270	15,708	15,708	15,708	16,493	28,989	28,989
5600	533000	Supplies & Materials	13,170	13,281	16,500	16,500	16,500	16,500	18,500	18,500
5600	536000	Uniforms	2,579	3,850	6,400	6,400	5,400	6,400	6,400	6,400
5600	545000	Contracted Services	9,800	9,800	14,000	14,000	12,250	14,000	15,400	15,400
5600	553000	Dues & Subscriptions	-	325	100	100	100	100	100	100
5600	555000	Workers' Compensation	13,433	11,160	15,674	15,674	15,537	14,319	14,798	14,798
5600	570000	Lease Payments	155,484	114,484	108,658	108,658	108,658	144,145	120,497	120,497
		Subtotal	404,466	521,514	437,540	452,106	435,103	472,457	527,684	527,684

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Streets</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
<i>CAPITAL OUTLAY</i>										
5600	574000	C/O Machinery & Equipment	\$ 22,735	\$ 65,225	\$ -	\$ 109,799	\$ 109,799	\$ -	\$ -	\$ -
5600	575000	C/O Vehicles	-	-	4,000	181,737	181,737	5,250	1,290	1,290
5600	577010	C/O Street Construction Capital Reserve	749,248	1,166,709	775,000	1,189,976	1,167,402	663,000	886,000	886,000
5600	577015	C/O Sidewalk construction	-	-	100,000	197,262	278,600	-	-	-
5600	577030	C/O Sidewalk Reserve	3,700	160,084	100,000	102,181	2,181	100,000	200,000	200,000
<i>Subtotal</i>			<i>775,683</i>	<i>1,392,018</i>	<i>979,000</i>	<i>1,780,955</i>	<i>1,739,719</i>	<i>768,250</i>	<i>1,087,290</i>	<i>1,087,290</i>
TOTAL			\$ 1,672,524	\$ 2,456,300	\$ 2,045,713	\$ 2,862,234	\$ 2,794,806	\$ 1,884,280	\$ 2,298,489	\$ 2,298,489



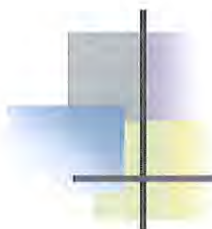
Streets Division Capital Outlay

Streets Division

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Capital Reserves</i>			
1. Street construction capital reserve - Wrightsville blvd project	\$ 663,000	\$ -	\$ -
2. Street construction capital reserve - Seminole, 158 project	-	886,000	886,000
3. Sidewalk Reserve per CIP	100,000	200,000	200,000
<i>Total Capital Reserves</i>	\$ 763,000	\$ 1,086,000	\$ 1,086,000
<i>New Lease Payments</i>			
1. Replace Ford F150 Pickup truck at \$43,000	\$ 4,082	\$ 5,755	\$ 5,755
2. Replace 2014 Ford F450 Pickup Truck at \$75,000	10,205	-	-
3. Replace Bobcat F42 Excavator at \$70,000	9,525	-	-
4. Replace John Deere Compact Utility Tractor @ \$49,000	-	6,558	6,558
<i>Total New Lease Payments</i>	\$ 23,812	\$ 12,313	\$ 12,313
<i>Vehicle</i>			
1. Excise tax on new vehicle	\$ 5,250	\$ 1,290	\$ 1,290
<i>Total Vehicle</i>	\$ 5,250	\$ 1,290	\$ 1,290

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Powell Bill</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
OPERATIONS										
5700	508000	Professional Services	\$ 848	\$ 175	\$ 2,000	\$ 2,000	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000
5700	533000	Supplies & Materials	11,308	17,601	20,000	20,000	18,150	20,000	20,000	20,000
		<i>Subtotal</i>	<i>12,156</i>	<i>17,776</i>	<i>22,000</i>	<i>22,000</i>	<i>18,950</i>	<i>22,000</i>	<i>22,000</i>	<i>22,000</i>
CAPITAL OUTLAY										
5700	577000	C/O Street Construction Powell Bill	217,694	218,000	218,000	218,000	218,000	218,000	250,000	250,000
		<i>Subtotal</i>	<i>217,694</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>250,000</i>	<i>250,000</i>
TOTAL			\$ 229,850	\$ 235,776	\$ 240,000	\$ 240,000	\$ 236,950	\$ 240,000	\$ 272,000	\$ 272,000



Solid Waste Division Goals & 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.

Solid Waste Division Statistical Data

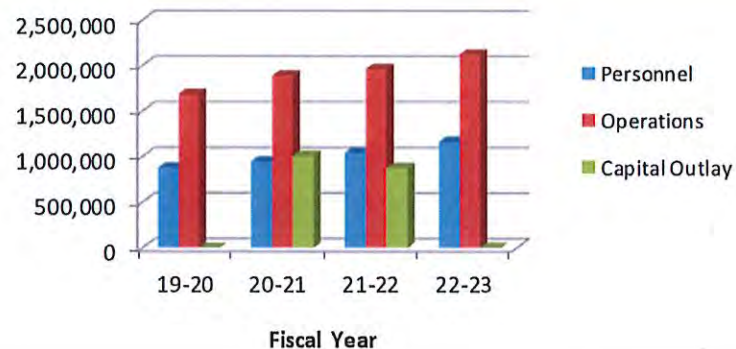
Highlights

- Tipping fees include an estimated 10,850 tons of garbage at \$90.00 per ton, which includes a monthly fuel surcharge, and an estimated 1,100 tons of Construction and Demolition at \$65.00 per ton.
- Includes contracted service for tub grinding.
- Includes replacement of two commercial garbage trucks and purchase of a grapple attachment for the roll-off.

Expenditures by Function

	<i>Adopted <u>FY21-22</u></i>	<i>Recommended <u>FY22-23</u></i>	<i>Percent <u>Change</u></i>
Personnel	\$ 1,055,635	\$ 1,166,510	10.50%
Operations	1,955,292	2,233,222	14.21%
Capital Outlay	6,000	4,000	-33.33%
Total	\$ 3,016,927	\$ 3,403,732	12.82%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Solid Waste</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
5800	502000	Salaries	\$ 587,371	\$ 617,930	\$ 684,194	\$ 684,194	\$ 678,500	\$ 683,691	\$ 745,631	\$ 745,631
5800	505000	FICA Expense	42,770	44,783	52,341	52,341	51,905	52,302	57,041	57,041
5800	506000	Funding for Health Plan	167,005	191,066	207,234	207,234	202,764	217,459	235,962	235,962
5800	507000	Retirement Expense	52,003	62,686	77,656	77,656	77,010	77,599	90,594	90,594
5800	507750	401k Retirement Expense	28,656	30,448	34,210	34,210	33,925	34,185	37,282	37,282
		Subtotal	877,805	946,913	1,055,635	1,055,635	1,044,104	1,065,236	1,166,510	1,166,510
OPERATIONS										
5800	508000	Professional Services	-	-	480	480	-	480	480	480
5800	514000	Travel & Training	-	12	400	400	200	400	400	400
5800	515998	Insurance Claims	2,000	-	-	-	-	-	-	-
5800	516000	Outside Maintenance & Repair	18,217	45,974	40,000	40,000	40,000	40,000	40,000	40,000
5800	517000	Fleet Maintenance	83,860	77,304	85,000	85,000	78,000	85,000	85,000	85,000
5800	518000	Communications	3,652	3,843	4,100	4,100	4,100	4,100	4,100	4,100
5800	520000	Printing	1,236	1,052	800	800	675	600	800	800
5800	522000	Copier Lease	369	334	600	600	450	600	600	600
5800	531000	Vehicle Fuel	57,321	63,645	83,732	83,732	83,732	87,919	159,639	159,639
5800	533000	Supplies & Materials	11,845	13,461	12,500	12,500	12,500	12,500	12,500	12,500
5800	533012	Supplies & Materials - Rolloff G	13,604	13,255	21,000	21,000	29,100	21,000	31,000	31,000
5800	536000	Uniforms	5,481	7,268	10,000	10,000	8,000	10,000	10,000	10,000
5800	545000	Contracted Services	14,500	34,675	42,000	42,000	31,350	53,500	55,000	55,000
5800	545100	Tipping Fees	804,202	923,706	958,000	958,000	958,000	958,000	1,041,765	1,041,765
5800	548010	Purchases - Dumpsters	46,299	47,493	50,190	71,323	69,744	50,190	80,000	80,000
5800	548030	Purchases - Rollout Carts	11,503	36,595	25,000	25,000	28,411	25,000	40,000	40,000
5800	550000	Household Hazardous Waste	3,157	3,063	2,750	2,750	2,780	2,750	3,500	3,500
5800	553000	Dues & Subscriptions	75	235	400	400	235	400	400	400
5800	555000	Workers' Compensation	21,537	21,956	27,823	27,823	26,980	24,281	24,982	24,982
5800	570000	Lease Payments	590,878	594,642	590,517	590,517	590,517	611,336	643,056	643,056
		Subtotal	1,689,736	1,888,513	1,955,292	1,976,425	1,964,774	1,988,056	2,233,222	2,233,222
CAPITAL OUTLAY										
5800	574000	C/O Machinery & Equipment	-	7,195	-	-	-	-	-	-
5800	575000	C/O Vehicles	-	1,004,091	6,000	877,240	877,240	2,000	4,000	4,000
		Subtotal	-	1,011,286	6,000	877,240	877,240	2,000	4,000	4,000
TOTAL			\$ 2,567,541	\$ 3,846,712	\$ 3,016,927	\$ 3,909,300	\$ 3,886,118	\$ 3,055,292	\$ 3,403,732	\$ 3,403,732



Solid Waste Division Capital Outlay

Solid Waste Division

Description of Capital Items	Financial Plan	Department Requested	Manager's Recommended
	2022 - 2023	2022 - 2023	2022 - 2023
<i>New Lease Payments</i>			
1. Grapple attachment for roll off at \$117,500	\$ 13,198	\$ 13,198	\$ 13,198
2. Replace Volvo Commercial garbage truck #453 at \$303,500	39,459	39,459	39,459
3. Replace Volvo Commercial garbage truck #459 at \$303,500	-	39,459	39,459
<i>Total Lease Payments</i>	\$ 52,657	\$ 92,116	\$ 92,116
<i>Vehicle</i>			
1. Excise tax on vehicles	\$ 2,000	\$ 4,000	\$ 4,000
<i>Total Vehicle</i>	\$ 2,000	\$ 4,000	\$ 4,000

Town of Kill Devil Hills
Recommended Capital Reserve Fund
For the Fiscal Year 2022-23

Object Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022- 23	Departmental Request 2022- 23	Manager's Recommended 2022- 23
<i>OTHER FINANCIAL SOURCES</i>								
Transfer from General Fund - Street CRF	\$ 818,186	\$ 1,166,709	\$ 775,000	\$ 1,189,976	\$ 1,167,352	\$ 663,000	\$ 886,000	\$ 886,000
Transfer from General Fund - Sidewalk CRF	3,700	160,084	100,000	102,181	2,181	100,000	200,000	200,000
Transfer from General Fund - Shoreline Access CRF	-	-	30,000	30,000	-	30,000	75,000	75,000
Transfer From General Fund - Recreation CRF	-	-	-	-	-	-	75,000	75,000
Transfer From General Fund - Beach Nourishment CRF	-	368,217	-	332,978	332,978	663,214	955,069	955,069
<i>TOTAL OTHER FINANCIAL SOURCES</i>	821,886	1,695,010	905,000	1,655,135	1,502,511	1,456,214	2,191,069	2,191,069
 <i>OTHER FINANCIAL USES</i>								
Reserved for future projects - Streets	818,186	1,166,709	775,000	1,189,976	1,167,352	663,000	886,000	886,000
Reserved for future projects - Sidewalks	3,700	160,084	100,000	102,181	2,181	100,000	200,000	200,000
Reserved for future projects - Shoreline Access	-	-	30,000	-	-	30,000	75,000	75,000
Reserved for future projects - Recreation	-	-	-	-	-	-	75,000	75,000
Reserved for future projects - Beach Nourishment	-	368,217	-	332,978	332,978	663,214	955,069	955,069
<i>TOTAL OTHER FINANCIAL USES</i>	\$ 821,886	\$ 1,695,010	\$ 905,000	\$ 1,625,135	\$ 1,502,511	\$ 1,456,214	\$ 2,191,069	\$ 2,191,069

Town of Kill Devil Hills
Water Fund Revenues and Expenditures Summary
For the Fiscal Year 2022-23

Org	Organization Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
	REVENUES:	\$ 4,603,261	\$ 4,886,573	\$ 4,411,705	\$ 5,640,710	\$ 5,599,389	\$ 4,511,644	\$ 4,765,142	\$ 4,765,142
	EXPENDITURES:								
7240	Water Administration Division	\$ 1,231,257	\$ 1,466,187	\$ 1,366,945	\$ 1,366,945	\$ 1,302,311	\$ 1,408,278	\$ 1,524,669	\$ 1,524,669
8100	Water Plant Division	2,988,441	2,664,582	1,777,353	1,818,965	1,732,787	1,767,959	1,998,084	1,998,084
8180	Water Systems Division	802,202	945,562	1,267,407	2,454,800	2,169,512	1,335,407	1,242,389	1,242,389
	TOTAL	\$ 5,021,900	\$ 5,076,331	\$ 4,411,705	\$ 5,640,710	\$ 5,204,610	\$ 4,511,644	\$ 4,765,142	\$ 4,765,142

Water Fund Revenues Statistical Data

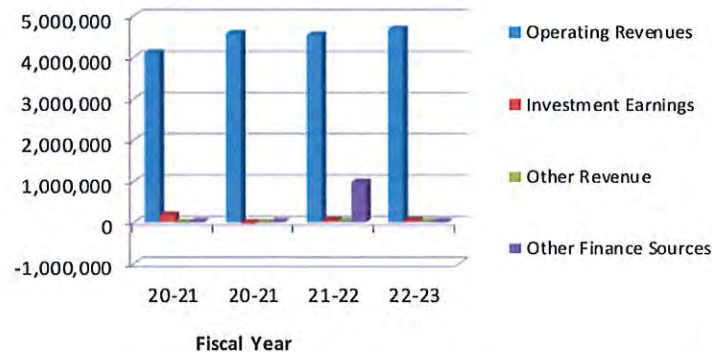
Highlights

- Water rates are increasing 4% to cover operating costs and waterline and system improvements that are associated with the updated Water System Master Plan adopted in January 2022.
- Water Tap Fees are adopted per the Water System Master Plan and are based on cost of materials and installation.
- Includes a \$18,750 repayment from the Wastewater Fund.

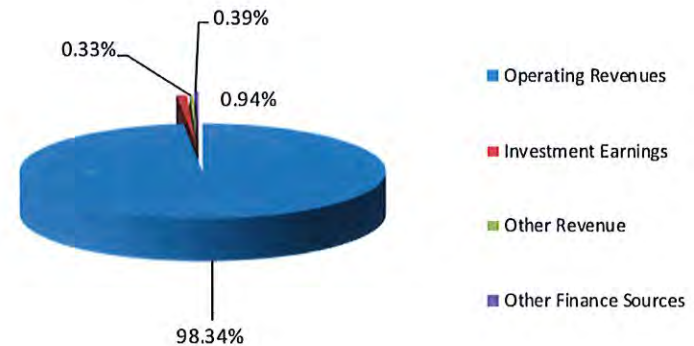
Revenue by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
Operating Revenues	\$ 4,325,994	\$ 4,685,892	8.32%
Investment Earnings	40,000	45,000	12.50%
Other Revenue	15,500	15,500	0.00%
Other Finance Sources	30,211	18,750	-37.94%
	\$ 4,411,705	\$ 4,765,142	8.01%

Revenue History



Recommended Revenues Fiscal Year 2022-23



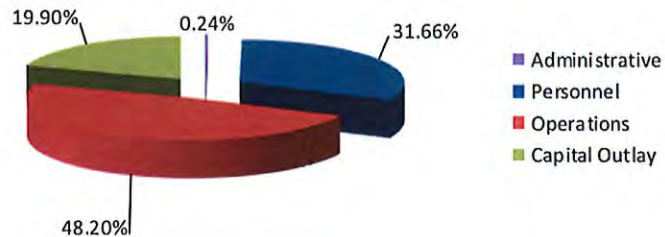
Town of Kill Devil Hills
Recommended Water Fund Revenues
For the Fiscal Year 2022-23

Object	Object Description	Actual Revenues 2019 - 20	Actual Revenues 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
OPERATING REVENUES									
410000	Utility Charges	\$ 4,015,089	\$ 4,500,204	\$ 4,255,994	\$ 4,255,994	\$ 4,400,000	\$ 4,362,394	\$ 4,615,892	\$ 4,615,892
410010	Taps & Connections	69,599	65,417	50,000	50,000	110,000	50,000	50,000	50,000
410020	Utilities Penalties & Interest	29,200	13,170	20,000	20,000	30,000	20,000	20,000	20,000
	Subtotal	4,113,888	4,578,791	4,325,994	4,325,994	4,540,000	4,432,394	4,685,892	4,685,892
RESTRICTED INTERGOVERNMENT									
440115	DOT grant	299,560	319,819	-	-	-	-	-	-
440117	Dare County COVID	-	6,369	-	-	-	-	-	-
	Subtotal	299,560	326,188	-	-	-	-	-	-
INVESTMENT EARNINGS									
470000	Interest Income	181,007	38,987	40,000	40,000	50,000	45,000	45,000	45,000
470001	Unrealized gain/loss	-	(68,467)	-	-	-	-	-	-
	Subtotal	181,007	(29,480)	40,000	40,000	50,000	45,000	45,000	45,000
OTHER REVENUE									
480000	Miscellaneous Revenues	(9,944)	29,788	15,500	15,500	18,339	15,500	15,500	15,500
480030	Over/Short Write Off	-	(44,326)	-	-	-	-	-	-
481000	Sale of Fixed Assets	-	6,862	-	-	-	-	-	-
	Subtotal	(9,944)	(7,676)	15,500	15,500	18,339	15,500	15,500	15,500
OTHER FINANCE SOURCES									
499105	Fund Balance Approp-Encumbrances	-	-	-	256,705	-	-	-	-
499200	Retained Earnings - Appropriated	-	-	11,461	11,461	-	-	-	-
490025	Wastewater Debt Repayment	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
499998	Transfer from CRF	-	-	-	972,300	972,300	-	-	-
	Subtotal	18,750	18,750	30,211	1,259,216	991,050	18,750	18,750	18,750
TOTAL		\$ 4,603,261	\$ 4,886,573	\$ 4,411,705	\$ 5,640,710	\$ 5,599,389	\$ 4,511,644	\$ 4,765,142	\$ 4,765,142

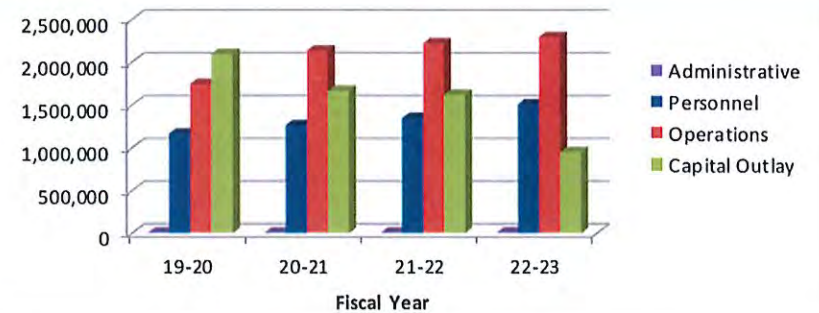
Water Fund Expenditures Summary by Type

Expenditures by Type				
	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>	
	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>Change</i>	
Administrative	\$ 11,500	\$ 11,500	0.00%	
Personnel	1,392,375	1,508,449	8.34%	
Operations	2,344,830	2,296,993	-2.04%	
Capital Outlay	663,000	948,200	43.02%	
Total	\$ 4,411,705	\$ 4,765,142	8.01%	

Recommended Budget for Fiscal Year 2022-23



Expenditures History



Town of Kill Devil Hills
Recommended Water Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
ADMINISTRATIVE									
504000	Legal Services	\$ 7,740	\$ 7,725	\$ 11,000	\$ 11,000	\$ 9,300	\$ 11,000	\$ 11,000	\$ 11,000
514002	Travel & Training-Attorney	-	-	500	500	-	500	500	500
	Subtotal	7,740	7,725	11,500	11,500	9,300	11,500	11,500	11,500
PERSONNEL SERVICES									
502000	Salaries	809,785	856,094	938,008	938,008	913,718	948,236	1,008,616	1,008,616
505000	FICA Expense	59,747	62,898	71,758	71,758	69,899	72,540	77,160	77,160
506000	Funding for Health Plan	189,020	217,796	229,245	229,245	215,774	240,547	249,695	249,695
507000	Retirement Expense	73,303	87,755	106,464	106,464	103,707	107,625	122,546	122,546
507750	401k Retirement Expense	37,263	39,317	46,900	46,900	45,686	47,412	50,432	50,432
	Subtotal	1,169,118	1,263,860	1,392,375	1,392,375	1,348,784	1,416,360	1,508,449	1,508,449
OPERATIONS									
508000	Professional Services	595	737	7,500	7,632	600	7,500	7,500	7,500
508100	Engineering Services	700	680	4,000	4,000	1,000	4,000	4,000	4,000
509000	Audit	5,145	8,470	8,470	8,470	8,470	8,470	8,770	8,770
511000	Postage	13,743	13,009	18,000	18,000	14,000	18,000	18,000	18,000
512000	Telephone	6,379	6,332	10,000	10,000	7,200	10,000	10,000	10,000
513000	Utilities	43,442	44,334	61,200	61,200	48,700	61,200	61,200	61,200
514000	Travel & Training	2,557	393	12,000	12,000	4,000	12,000	12,000	12,000
515000	M&R - Buildings & Grounds	64,643	8,774	45,500	45,500	32,000	29,500	29,500	29,500
515030	M&R - Plants	53,485	20,388	28,700	37,790	37,790	28,700	31,000	31,000
515040	M&R - Systems	82,811	55,447	105,600	105,600	95,000	105,600	127,000	127,000
515050	M&R - Hydrants	5,486	4,799	8,100	8,100	6,000	8,100	8,100	8,100
515998	Insurance Claims	8,620	-	-	-	-	-	-	-
516000	Outside Maintenance & Repair	16,637	16,837	23,700	23,700	19,950	23,700	27,100	27,100
517000	Fleet Maintenance	4,190	6,159	6,500	6,500	6,500	6,500	6,500	6,500
518000	Communications	3,108	3,402	4,250	4,250	4,450	4,250	5,000	5,000
519000	Maintenance Contracts	28,458	35,199	34,800	34,800	34,494	35,700	40,200	40,200
520000	Printing	3,391	3,786	4,500	4,500	4,500	4,500	4,500	4,500
521000	Equipment Rental	-	-	1,500	1,500	250	1,500	5,000	5,000
522000	Copier Lease	1,637	1,904	2,485	2,485	2,310	2,485	2,485	2,485
525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
526000	Advertising	362	563	1,000	1,000	750	1,000	1,000	1,000
531000	Vehicle Fuel	8,956	10,894	14,595	14,595	14,595	15,325	24,958	24,958
533000	Supplies & Materials	17,966	13,084	16,500	16,500	15,500	16,500	17,000	17,000

Town of Kill Devil Hills
Recommended Water Fund Expenditures by Account
For the Fiscal Year 2022-23

Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
534000	Chemicals	\$ 8,843	\$ 8,201	\$ 9,500	\$ 9,500	\$ 9,000	\$ 9,500	\$ 9,500	\$ 9,500
536000	Uniforms	5,393	6,854	11,500	11,500	10,300	11,500	11,500	11,500
545000	Contracted Services	8,164	26,235	18,620	18,620	13,700	18,620	22,620	22,620
545020	Contracted Services - Printing Water Bills	4,298	5,172	6,000	6,000	5,500	6,000	6,000	6,000
549000	Treated Water Costs	791,801	1,027,798	1,257,140	1,257,140	1,200,000	1,241,307	1,110,600	1,110,600
553000	Dues & Subscriptions	5,823	6,029	7,009	7,009	6,017	7,159	7,159	7,159
554000	General Insurance	60,638	60,638	66,399	66,399	66,399	66,399	72,641	72,641
554500	Retiree Health Insurance	58,214	56,105	58,394	58,394	69,081	58,394	51,037	51,037
555000	Workers' Compensation	14,164	13,721	15,529	15,529	15,315	15,536	13,340	13,340
557001	Miscellaneous - Special Events	671	671	700	700	726	700	700	700
557002	Miscellaneous - Health Efficiency	-	27	3,750	3,750	100	3,750	3,750	3,750
570050	Tank Mixer Loan Repayment	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813
585000	Contribution to General Fund	413,290	667,931	467,076	467,076	467,076	467,076	533,020	533,020
	Subtotal	1,746,423	2,137,386	2,344,830	2,354,052	2,224,086	2,314,784	2,296,993	2,296,993
	<i>CAPITAL OUTLAY</i>								
572001	C/O Plant	1,749,104	1,180,287	-	32,390	32,440	-	332,000	332,000
573000	C/O Other Improvements	285,284	446,389	643,000	1,830,393	1,570,000	709,000	580,000	580,000
574000	C/O Machinery & Equipment	33,787	-	-	-	-	-	36,200	36,200
575000	C/O Vehicles	30,444	23,196	-	-	-	60,000	-	-
576000	C/O Office Furniture & Equipment	-	17,488	20,000	20,000	20,000	-	-	-
	Subtotal	2,098,619	1,667,360	663,000	1,882,783	1,622,440	769,000	948,200	948,200
	TOTAL	\$ 5,021,900	\$ 5,076,331	\$ 4,411,705	\$ 5,640,710	\$ 5,204,610	\$ 4,511,644	\$ 4,765,142	\$ 4,765,142



Water Department Overview & Staffing

The Kill Devil Hills Water Department is divided into three divisions. The Water Administration Division is responsible for water billing and customer service and coordinates with other division personnel.

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.

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.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Water Administration:</i>					
	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	<u>1</u>	<u>1</u>	<u>1</u>
	<i>Total</i>		<i>6</i>	<i>6</i>	<i>6</i>

Continued on next page



Water Department Overview & Staffing (continued)

Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Water Plant:</i>				
Water Plant Supervisor	14	1	1	1
Water Plant Operator	8	<u>3</u>	<u>3</u>	<u>3</u>
<i>Total</i>		4	4	4
<i>Water Systems:</i>				
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	<u>2</u>	<u>2</u>	<u>2</u>
<i>Total</i>		<i>4 1/4</i>	<i>4 1/4</i>	<i>4 1/4</i>



Water Administration Division Goals & 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.

Water Administration Division Statistical Data

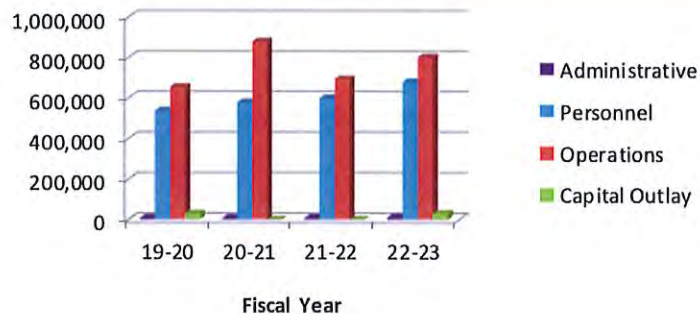
Highlights

- A 6.0% COLA is reflected departmentally.
- Health insurance renewal rates increased 7.5% for both active employees and retirees.
- Increase in general and liability insurance.
- Cost allocation to the general fund reflects a formula that includes cost of actual services provided.
- Includes purchase of a generator and auto transfer switch.

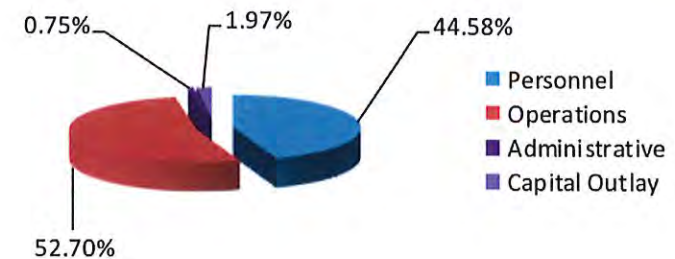
Expenditures by Function

	<i>Adopted</i> <i>FY21-22</i>	<i>Recommended</i> <i>FY22-23</i>	<i>Percent</i> <i>Change</i>
<i>Administrative</i>	\$ 11,500	\$ 11,500	0.00%
<i>Personnel</i>	628,559	679,665	8.13%
<i>Operations</i>	726,886	803,504	10.54%
<i>Capital Outlay</i>	-	30,000	100.00%
Total	\$ 1,366,945	\$ 1,524,669	11.54%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org Object Object Description			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
ADMINISTRATIVE										
7240	504000	Legal Services	\$ 7,740	\$ 7,725	\$ 11,000	\$ 11,000	\$ 9,300	\$ 11,000	\$ 11,000	\$ 11,000
7240	514002	Travel & Training - Attorney	-	-	500	500	-	500	500	500
Subtotal			7,740	7,725	11,500	11,500	9,300	11,500	11,500	11,500
PERSONNEL SERVICES										
7240	502000	Salaries	373,711	395,987	425,917	425,917	413,000	430,853	460,231	460,231
7240	505000	FICA Expense	27,517	29,156	32,583	32,583	31,595	32,960	35,208	35,208
7240	506000	Funding for Health Plan	85,227	94,137	100,421	100,421	88,000	105,370	105,296	105,296
7240	507000	Retirement Expense	33,827	40,582	48,342	48,342	46,876	48,902	55,918	55,918
7240	507750	401k Retirement Expense	17,785	18,790	21,296	21,296	20,650	21,543	23,012	23,012
Subtotal			538,067	578,652	628,559	628,559	600,120	639,628	679,665	679,665
OPERATIONS										
7240	508000	Professional Services	-	-	1,000	1,000	-	1,000	1,000	1,000
7240	508100	Engineering Services	700	680	4,000	4,000	1,000	4,000	4,000	4,000
7240	509000	Audit	5,145	8,470	8,470	8,470	8,470	8,470	8,770	8,770
7240	511000	Postage	13,743	13,009	18,000	18,000	14,000	18,000	18,000	18,000
7240	512000	Telephone	6,379	6,332	10,000	10,000	7,200	10,000	10,000	10,000
7240	513000	Utilities	3,275	2,729	6,000	6,000	3,500	6,000	6,000	6,000
7240	514000	Travel & Training	1,416	-	7,000	7,000	1,000	7,000	7,000	7,000
7240	515000	M&R - Buildings & Grounds	56,748	6,331	19,000	19,000	7,000	19,000	19,000	19,000
7240	516000	Outside Maintenance & Repair	328	241	1,000	1,000	250	1,000	1,000	1,000
7240	517000	Fleet Maintenance	1,997	724	1,000	1,000	1,000	1,000	1,000	1,000
7240	518000	Communications	882	1,018	2,200	2,200	2,200	2,200	2,200	2,200
7240	519000	Maintenance Contracts	-	1,814	2,100	2,100	-	2,100	2,100	2,100
7240	520000	Printing	3,391	3,786	4,500	4,500	4,500	4,500	4,500	4,500
7240	521000	Equipment Rental	-	-	-	-	-	-	3,500	3,500
7240	522000	Copier Lease	1,289	1,565	1,800	1,800	1,800	1,800	1,800	1,800
7240	525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
7240	526000	Advertising	362	563	1,000	1,000	750	1,000	1,000	1,000
7240	531000	Vehicle Fuel	3,520	3,747	5,083	5,083	5,083	5,337	9,000	9,000
7240	533000	Supplies & Materials	3,768	4,797	4,500	4,500	4,500	4,500	5,000	5,000
7240	536000	Uniforms	1,147	1,272	3,500	3,500	2,500	3,500	3,500	3,500
7240	545000	Contracted Services	3,559	21,717	11,120	11,120	8,200	11,120	15,120	15,120

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
7240	545800	Contracted Services - Printing Water Bills	\$ 4,298	\$ 5,172	\$ 6,000	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
7240	553000	Dues & Subscriptions	3,418	3,554	4,225	4,225	3,542	4,375	4,375	4,375
7240	554000	General Insurance	60,638	60,638	66,399	66,399	66,399	66,399	72,641	72,641
7240	554500	Retiree Health Insurance	58,214	56,105	58,394	58,394	69,081	58,394	51,037	51,037
7240	555000	Workers' Compensation	4,015	4,104	4,756	4,756	4,701	4,616	4,178	4,178
7240	557001	Miscellaneous - Special Events	671	671	700	700	726	700	700	700
7240	557002	Miscellaneous - Health Efficiency	-	27	3,750	3,750	100	3,750	3,750	3,750
7240	570050	Tank Mixer Loan Repayment	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813
7240	585000	General Fund Admin Cost Allocation	413,290	667,931	467,076	467,076	467,076	467,076	533,020	533,020
		Subtotal	655,006	879,810	726,886	726,886	692,891	727,150	803,504	803,504
CAPITAL OUTLAY										
7240	573000	C/O Other Improvements	-	-	-	-	-	-	30,000	30,000
7240	575000	C/O Vehicles	30,444	-	-	-	-	30,000	-	-
		Subtotal	30,444	-	-	-	-	30,000	30,000	30,000
TOTAL			\$ 1,231,257	\$ 1,466,187	\$ 1,366,945	\$ 1,366,945	\$ 1,302,311	\$ 1,408,278	\$ 1,524,669	\$ 1,524,669



Water Administration Capital Outlay

Water Administration

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Other Improvements</i>			
1. Generator and Auto Transfer Switch	\$ -	30,000	30,000
<i>Total Other Improvements</i>	\$ -	\$ 30,000	\$ 30,000
<i>Vehicle</i>			
1. Replace 2014 Dodge RAM 2500	\$ 30,000	\$ -	\$ -
<i>Total Vehicle</i>	\$ 30,000	\$ -	\$ -



Water Plant Division Goals & 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.

Water Plant Division Statistical Data

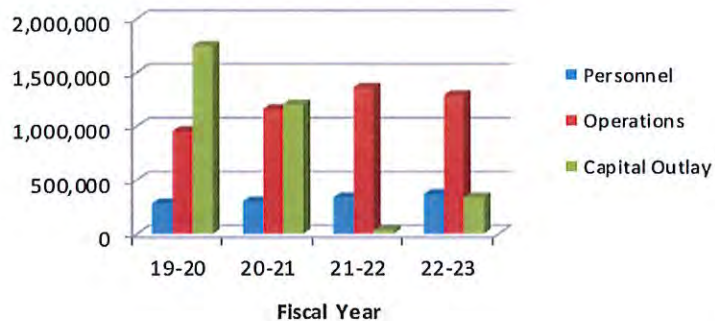
Highlights

- The wholesale water rate is \$1.97 per 1,000 gallons.
- Includes 8th Street tank wash and tank maintenance contract.
- Includes DR 3900 Lab Spectrophotometer.
- Plant Improvements include \$206,000 for Old Town Hall generator & automatic transfer switch, \$18,000 to upgrade the chlorine system at 8th St, \$26,000 for Old Town Hall check valves, \$62,000 for Old Town Hall impellers and \$20,000 for Supervisory Control and Data Acquisition Radio and Antenna replacement.

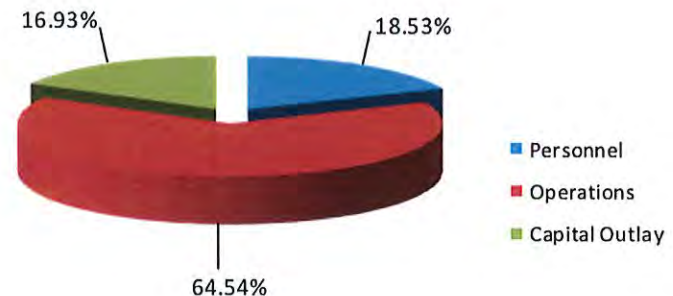
Expenditures by Function

	<i>Adopted FY21-22</i>	<i>Recommended FY22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 349,983	\$ 370,204	5.78%
<i>Operations</i>	1,427,370	1,289,680	-9.65%
<i>Capital Outlay</i>	-	338,200	100.00%
Total	\$ 1,777,353	\$ 1,998,084	12.42%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Water Plant</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
			2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
8100	502000	Salaries	\$ 205,788	\$ 215,972	\$ 243,942	\$ 243,942	\$ 235,718	\$ 246,362	\$ 251,171	\$ 251,171
8100	505000	FICA Expense	15,503	16,318	18,662	18,662	18,032	18,847	19,215	19,215
8100	506000	Funding for Health Plan	32,696	35,478	47,495	47,495	46,445	49,829	56,742	56,742
8100	507000	Retirement Expense	18,629	22,144	27,687	27,687	26,754	27,962	30,517	30,517
8100	507750	401k Retirement Expense	10,289	10,799	12,197	12,197	11,786	12,318	12,559	12,559
		Subtotal	282,905	300,711	349,983	349,983	338,735	355,318	370,204	370,204
OPERATIONS										
8100	508000	Professional Services	595	737	6,000	6,132	600	6,000	6,000	6,000
8100	513000	Utilities	40,167	41,605	55,200	55,200	45,200	55,200	55,200	55,200
8100	514000	Travel & Training	590	173	2,500	2,500	2,500	2,500	2,500	2,500
8100	515030	M&R - Plant	53,485	20,388	28,700	37,790	37,790	28,700	31,000	31,000
8100	515998	Insurance Claims	7,927	-	-	-	-	-	-	-
8100	516000	Outside Maintenance & Repair	5,792	7,133	6,000	6,000	6,000	6,000	6,000	6,000
8100	517000	Fleet Maintenance	462	926	1,500	1,500	1,500	1,500	1,500	1,500
8100	518000	Communications	576	642	500	500	500	500	800	800
8100	519000	Maintenance Contracts	28,458	33,385	32,700	32,700	34,494	33,600	38,100	38,100
8100	521000	Equipment Rental	-	-	1,000	1,000	250	1,000	1,000	1,000
8100	522000	Copier Lease	68	61	300	300	125	300	300	300
8100	531000	Vehicle Fuel	1,484	1,799	2,714	2,714	2,714	2,850	4,500	4,500
8100	533000	Supplies & Materials	3,847	4,509	7,000	7,000	6,200	7,000	7,000	7,000
8100	534000	Chemicals	8,843	8,201	9,500	9,500	9,000	9,500	9,500	9,500
8100	536000	Uniforms	2,134	3,037	4,000	4,000	4,000	4,000	4,000	4,000
8100	545000	Contracted Services	3,108	3,133	5,000	5,000	3,500	5,000	5,000	5,000
8100	549000	Treated Water Costs	791,801	1,027,798	1,257,140	1,257,140	1,200,000	1,241,307	1,110,600	1,110,600
8100	553000	Dues & Subscriptions	2,285	2,325	2,484	2,484	2,325	2,484	2,484	2,484
8100	555000	Workers' Compensation	4,810	4,536	5,132	5,132	4,914	5,200	4,196	4,196
		Subtotal	956,432	1,160,388	1,427,370	1,436,592	1,361,612	1,412,641	1,289,680	1,289,680
CAPITAL OUTLAY										
8100	572001	C/O Plant	1,749,104	1,180,287	-	32,390	32,440	-	332,000	332,000
8100	574000	C/O Machinery & Equipment	-	-	-	-	-	-	6,200	6,200
8100	575000	C/O Vehicles	-	23,196	-	-	-	-	-	-
		Subtotal	1,749,104	1,203,483	-	32,390	32,440	-	338,200	338,200
TOTAL			\$ 2,988,441	\$ 2,664,582	\$ 1,777,353	\$ 1,818,965	\$ 1,732,787	\$ 1,767,959	\$ 1,998,084	\$ 1,998,084



Water Plant Division Capital Outlay

Water Plant

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Plant</i>			
1. Old Town Hall Generator & Automatic Transfer Switch	\$ -	\$ 206,000	\$ 206,000
2. Upgrade chlorine system at 8th St	-	18,000	18,000
3. Old Town Hall Check Valves	-	26,000	26,000
4. Old Town Hall Impellers	-	62,000	62,000
5. Supervisory Control and Data Acquisition Radio & Antenna Replacement	-	20,000	20,000
<i>Total Plant</i>	\$ -	\$ 332,000	\$ 332,000
<i>Machinery & Equipment</i>			
1. DR 3900 Lab Spectrophotometer	\$ -	\$ 6,200	\$ 6,200
<i>Total Machinery & Equipment</i>	\$ -	\$ 6,200	\$ 6,200



Water Systems Division Goals & 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.

Water Systems Division Statistical Data

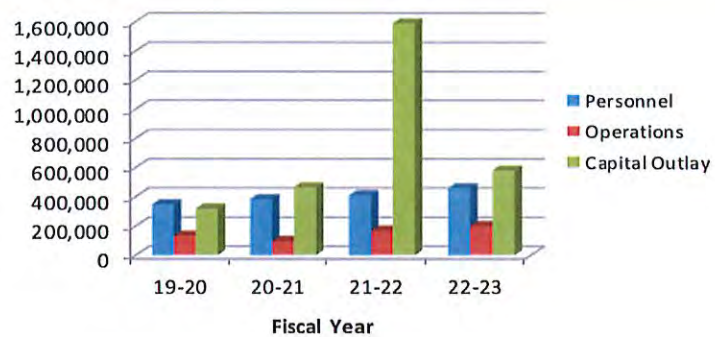
Highlights

- Includes \$75,000 for waterline improvements associated with street projects.
- Includes \$505,000 for Seminole, Indian & 158 street and drainage projects.

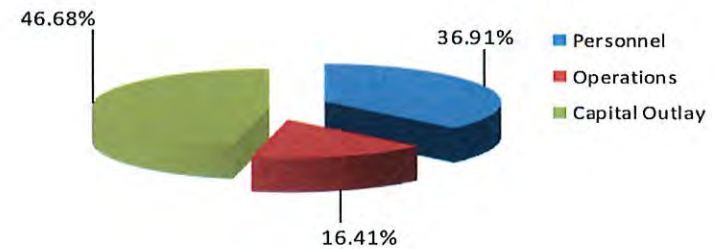
Expenditures by Function

		<i>Adopted FY21-22</i>	<i>Recommended FY22-23</i>	<i>Percent Change</i>
<i>Personnel</i>	\$	413,833	\$ 458,580	10.81%
<i>Operations</i>		190,574	203,809	6.94%
<i>Capital Outlay</i>		663,000	580,000	-12.52%
<i>Total</i>	\$	1,267,407	\$ 1,242,389	-1.97%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Division: <i>Water Systems</i>			Actual	Actual	Original	Revised	Estimated	Plan Year	Departmental	Manager's
			Expenditures	Expenditures	Budget	Budget	Actuals	Budget	Request	Recommended
Org	Object	Object Description	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2021 - 22	2022 - 23	2022 - 23	2022 - 23
PERSONNEL SERVICES										
8180	502000	Salaries	\$ 230,286	\$ 244,135	\$ 268,149	\$ 268,149	\$ 265,000	\$ 271,021	\$ 297,214	\$ 297,214
8180	505000	FICA Expense	16,727	17,424	20,513	20,513	20,273	20,733	22,737	22,737
8180	506000	Funding for Health Plan	71,097	88,181	81,329	81,329	81,329	85,348	87,657	87,657
8180	507000	Retirement Expense	20,847	25,029	30,435	30,435	30,078	30,761	36,111	36,111
8180	507750	401k Retirement Expense	9,189	9,728	13,407	13,407	13,250	13,551	14,861	14,861
		Subtotal	348,146	384,497	413,833	413,833	409,929	421,414	458,580	458,580
OPERATIONS										
8180	508000	Professional Services	-	-	500	500	-	500	500	500
8180	514000	Travel & Training	551	220	2,500	2,500	500	2,500	2,500	2,500
8180	515000	M & R - Buildings & Grounds	7,895	2,443	26,500	26,500	25,000	10,500	10,500	10,500
8180	515040	M & R - Systems	82,811	55,447	105,600	105,600	95,000	105,600	127,000	127,000
8180	515050	M & R - Hydrants	5,486	4,799	8,100	8,100	6,000	8,100	8,100	8,100
8180	515998	Insurance Claims	693	-	-	-	-	-	-	-
8180	516000	Outside Maintenance & Repair	10,517	9,463	16,700	16,700	13,700	16,700	20,100	20,100
8180	517000	Fleet Maintenance	1,731	4,509	4,000	4,000	4,000	4,000	4,000	4,000
8180	518000	Communications	1,650	1,742	1,550	1,550	1,750	1,550	2,000	2,000
8180	521000	Equipment Rental	-	-	500	500	-	500	500	500
8180	522000	Copier Lease	280	278	385	385	385	385	385	385
8180	531000	Vehicle Fuel	3,952	5,348	6,798	6,798	6,798	7,138	11,458	11,458
8180	533000	Supplies & Materials	10,351	3,778	5,000	5,000	4,800	5,000	5,000	5,000
8180	536000	Uniforms	2,112	2,545	4,000	4,000	3,800	4,000	4,000	4,000
8180	545000	Contracted Services	1,497	1,385	2,500	2,500	2,000	2,500	2,500	2,500
8180	553000	Dues & Subscriptions	120	150	300	300	150	300	300	300
8180	555000	Worker's Compensation	5,339	5,081	5,641	5,641	5,700	5,720	4,966	4,966
		Subtotal	134,985	97,188	190,574	190,574	169,583	174,993	203,809	203,809
CAPITAL OUTLAY										
8180	573000	C/O Other Improvements	285,284	446,389	643,000	1,830,393	1,570,000	709,000	580,000	580,000
8180	574000	C/O Machinery & Equipment	33,787	-	-	-	-	-	-	-
8180	575000	C/O Vehicles	-	-	-	-	-	30,000	-	-
8180	576000	C/O Office furniture & Equipment	-	17,488	20,000	20,000	20,000	-	-	-
		Subtotal	319,071	463,877	663,000	1,850,393	1,590,000	739,000	580,000	580,000
TOTAL			\$ 802,202	\$ 945,562	\$ 1,267,407	\$ 2,454,800	\$ 2,169,512	\$ 1,335,407	\$ 1,242,389	\$ 1,242,389



Water Systems Division Capital Outlay

Water Systems

Description of Capital Items	Financial Plan 2022 - 2023	Department Requested 2022 - 2023	Manager's Recommended 2022 - 2023
<i>Other Improvements</i>			
1. Water Main adjustments associated with Street and Drainage projects	\$ 75,000	\$ 75,000	\$ 75,000
2. Wrightsville Blvd Project	634,000	-	-
3. Seminole/Indian & 158 Project	-	505,000	505,000
Total Other Improvements	\$ 709,000	\$ 580,000	\$ 580,000
<i>Vehicle</i>			
1. Replace 2014 Ford F-250 Pickup truck	\$ 30,000	\$ -	\$ -
Total Vehicle	\$ 30,000	\$ -	\$ -

Town of Kill Devil Hills
Recommended Water Capital Reserve Fund
For the Fiscal Year 2022-23

Object Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>REVENUES:</i>								
Water System Development Fees	\$ 277,700	\$ 369,800	\$ 324,000	\$ 324,000	\$ 722,300	\$ 313,000	\$ 324,000	\$ 324,000
TOTAL REVENUES	277,700	369,800	324,000	324,000	722,300	313,000	324,000	324,000
<i>EXPENDITURES</i>								
Water System Development - Expansion and Replacement	277,700	369,800	\$ 324,000	324,000	722,300	313,000	324,000	324,000
TOTAL EXPENDITURES	\$ 277,700	\$ 369,800	\$ 324,000	\$ 324,000	\$ 722,300	\$ 313,000	\$ 324,000	\$ 324,000

Town of Kill Devil Hills
Wastewater Fund Revenues and Expenditures Summary
For the Fiscal Year 2022-23

Org	Organization Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
	REVENUES:	\$ 192,466	\$ 204,706	\$ 230,470	\$ 233,618	\$ 213,560	\$ 231,815	\$ 230,470	\$ 230,470
	EXPENDITURES:								
8220	Wastewater Department	\$ 177,501	\$ 184,050	\$ 230,470	\$ 233,618	\$ 196,256	\$ 231,815	\$ 230,470	\$ 230,470
	TOTAL	\$ 177,501	\$ 184,050	\$ 230,470	\$ 233,618	\$ 196,256	\$ 231,815	\$ 230,470	\$ 230,470

Wastewater Fund Revenues Statistical Data

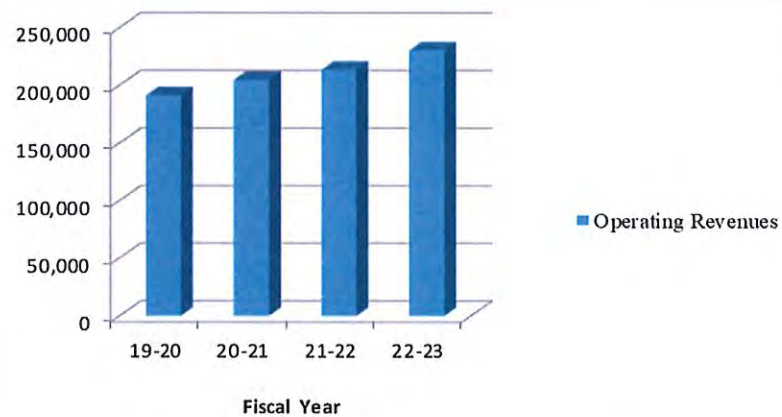
Highlights

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

Revenue by Function

	<i>Adopted FY 21-22</i>	<i>Recommended FY 22-23</i>	<i>Percent Change</i>
Operating Revenues	\$ 230,470	\$ 230,470	0.00%
Total	\$ 230,470	\$ 230,470	0.00%

Revenue History



Recommended Revenues Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Wastewater Fund Revenues
For the Fiscal Year 2022-23

Object	Object Description	Actual Revenues 2019 - 20	Actual Revenues 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Plan Year Budget 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>OPERATING REVENUES</i>									
410010	Taps & Connections	\$ -	\$ 4,640	\$ 6,570	\$ 6,570	\$ 1,500	\$ 6,570	\$ 6,570	\$ 6,570
410020	Penalties & Interest	1,623	910	2,500	2,500	1,515	2,500	2,500	2,500
411000	Charge for Wastewater	189,738	199,242	221,400	221,400	210,545	222,745	221,400	221,400
	<i>Subtotal</i>	<i>191,361</i>	<i>204,792</i>	<i>230,470</i>	<i>230,470</i>	<i>213,560</i>	<i>231,815</i>	<i>230,470</i>	<i>230,470</i>
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	1,111	318	-	-	-	-	-	-
470001	Unrealized Gain/Loss	-	(390)	-	-	-	-	-	-
	<i>Subtotal</i>	<i>1,111</i>	<i>(72)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>OTHER FINANCE SOURCES</i>									
480030	Over/Short Write-Off	(6)	(14)	-	-	-	-	-	-
499105	Fund Balance Approp-Encumbrances	-	-	-	3,148	-	-	-	-
	<i>Subtotal</i>	<i>(6)</i>	<i>(14)</i>	<i>-</i>	<i>3,148</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
TOTAL		\$ 192,466	\$ 204,706	\$ 230,470	\$ 233,618	\$ 213,560	\$ 231,815	\$ 230,470	\$ 230,470



Wastewater Department Overview & Staffing

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 KDHHWTP, 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 KDHHWTP, LLC as of October 1, 2005.



Wastewater Department Goals & 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.

Wastewater Department Statistical Data

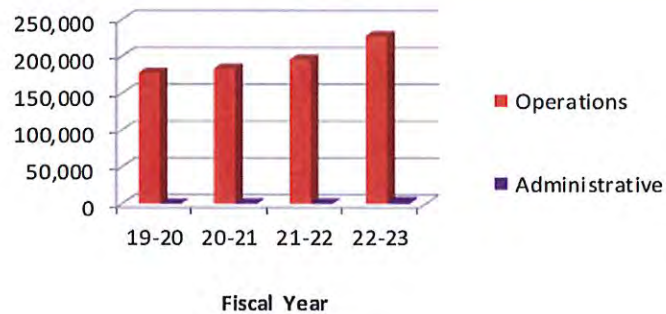
Highlights

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

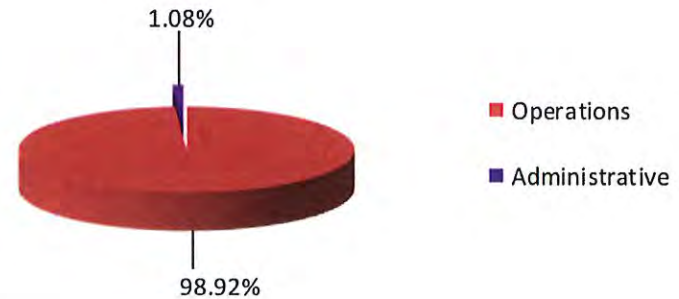
Expenditures by Function

	<i><u>Adopted</u></i>	<i><u>Recommended</u></i>	<i><u>Percent</u></i>
	<i><u>FY 21-22</u></i>	<i><u>FY 22-23</u></i>	<i><u>Change</u></i>
<i>Administrative</i>	\$ 2,500	\$ 2,500	0.00%
<i>Operations</i>	227,970	227,970	0.00%
<i>Total</i>	\$ 230,470	\$ 230,470	0.00%

Expenditure History



Recommended Budget Fiscal Year 2022-23



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2022-23

Department: *Wastewater*

Org	Object	Object Description	Actual Expenditures 2019 - 20	Actual Expenditures 2020 - 21	Original Budget 2021 - 22	Revised Budget 2021 - 22	Estimated Actuals 2021 - 22	Financial Plan 2022 - 23	Departmental Request 2022 - 23	Manager's Recommended 2022 - 23
<i>ADMINISTRATION</i>										
8220	504000	Legal Services	\$ -	\$ 535	\$ 2,500	\$ 2,500	\$ 535	\$ 2,500	\$ 2,500	\$ 2,500
		<i>Subtotal</i>	-	535	2,500	2,500	535	2,500	2,500	2,500
<i>OPERATIONS</i>										
8220	508100	Engineering Services	-	-	1,000	1,000	1,900	1,000	1,000	1,000
8220	509000	Audit	515	850	850	850	850	850	850	850
8220	512000	Telephone	-	1,119	2,700	2,700	2,200	2,700	2,700	2,700
8220	513000	Utilities	-	1,782	3,200	3,200	2,500	3,200	3,200	3,200
8220	516000	Outside Maintenance & Repair	32,982	36,741	36,500	39,648	27,921	36,500	43,500	43,500
8220	526000	Advertising	-	-	200	200	-	200	200	200
8220	533000	Supplies & Material	-	154	-	-	-	-	-	-
8220	545000	Contracted Services	39,240	34,350	44,780	44,780	41,000	46,125	48,895	48,895
8220	545500	Contracted Services-Tap-on Service	850	1,200	7,200	7,200	3,600	7,200	7,200	7,200
8220	549100	Treated Wastewater Costs	85,164	88,569	112,790	112,790	97,000	112,790	101,675	101,675
8220	570025	Water Fund Debt Repayment	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
		<i>Subtotal</i>	177,501	183,515	227,970	231,118	195,721	229,315	227,970	227,970
TOTAL			\$ 177,501	\$ 184,050	\$ 230,470	\$ 233,618	\$ 196,256	\$ 231,815	\$ 230,470	\$ 230,470

Town of Kill Devil Hills
Recommended Wastewater Capital Reserve Fund
For the Fiscal Year 2022-23

Object	Object Description	Actual 2019 - 20	Actual 2020 - 21	Original Budget 2021- 22	Revised Budget 2021- 22	Estimated Actuals 2021- 22	Financial Plan 2022- 23	Departmental Request 2022- 23	Manager's Recommended 2022- 23
<i>REVENUES:</i>									
	Wastewater System Development Fees	\$ -	\$ 20,681	\$ 18,750	\$ 18,750	\$ 2,954	\$ 18,750	\$ 18,750	\$ 18,750
	<i>TOTAL REVENUES</i>	-	<i>20,681</i>	<i>18,750</i>	<i>18,750</i>	<i>2,954</i>	<i>18,750</i>	<i>18,750</i>	<i>18,750</i>
<i>EXPENDITURES:</i>									
	Wastewater System Development - Expansion and Replacement	-	20,681	18,750	18,750	2,954	18,750	18,750	18,750
	<i>TOTAL EXPENDITURES</i>	\$ -	\$ <i>20,681</i>	\$ <i>18,750</i>	\$ <i>18,750</i>	\$ <i>2,954</i>	\$ <i>18,750</i>	\$ <i>18,750</i>	\$ <i>18,750</i>

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2022-23

Description	Replace Yr	Estimated Replace Cost	21-22	22-23	23-24	24-25	25-26	26-27
Planning:								
Replace 2004 Ford F-250 Pickup	19/20	29,719	7,748	7,748	3,874	-	-	-
Replace 2007 Chevy Suburban	20/21	45,657	11,598	11,598	11,598	5,799	-	-
Ford F-150 4WD Super Cab - Repl 2014 Ford F-150	22/23	26,000	-	3,252	6,505	6,505	6,505	3,252
Ford F-150 4WD Crew Cab - Repl 2015 Ford Explorer	23/24	29,000	-	-	3,881	7,762	7,762	7,762
Ford F-150 4WD Crew Cab - Repl 2019 Ford F-150	27/28	29,000	-	-	-	-	-	-
Chevy Tahoe 4WD - Repl 21 Chevy Tahoe	29/30	41,000	-	-	-	-	-	-
			19,346	22,598	25,858	20,066	14,267	11,014
Fleet Maintenance:								
Replace 03 Shop Truck #220	19/20	43,209	11,264	11,264	5,632	-	-	-
			11,264	11,264	5,632	-	-	-
Buildings & Grounds								
Replacement PU truck for #222	18/19	42,507	11,134	5,567	-	-	-	-
Bobcat Excavator	19/20	35,040	9,135	9,135	4,567	-	-	-
Replacement PU truck for #219	19/20	36,578	9,536	9,536	4,768	-	-	-
Replace Ford F150 Pickup Truck	22/23	29,000	-	3,881	7,762	7,762	7,762	3,881
			29,805	28,119	17,097	7,762	7,762	3,881
Police:								
(6) Vehicles	17/18	209,277	27,376	-	-	-	-	-
Police remote camera	17/18	21,500	2,812	-	-	-	-	-
(5) Vehicles	18/19	183,891	48,167	24,084	-	-	-	-
(5) Vehicles	19/20	197,510	51,490	51,490	25,745	-	-	-
Firearms replacement	19/20	15,452	4,028	4,028	2,014	-	-	-
(5) Vehicles	20/21	219,657	55,800	55,800	55,800	27,900	-	-
(5) Vehicles	21/22	219,720	28,630	57,260	57,260	57,260	28,630	-
(5) Vehicles	22/23	225,000	-	30,112	60,225	60,225	60,225	30,112
Utility Vehicle	22/23	18,000	-	2,409	4,818	4,818	4,818	2,409
Motorola Flex CAD/RMS/MCT System	22/23	153,318	-	20,519	41,038	41,038	41,038	20,519
(5) Vehicles	23/24	225,000	-	-	30,112	60,225	60,225	60,225
(5) Vehicles	24/25	225,000	-	-	-	30,112	60,225	60,225
(5) Vehicles	25/26	230,000	-	-	-	-	30,782	61,563
(5) Vehicles	26/27	230,000	-	-	-	-	-	30,782
(5) Vehicles	27/28	230,000	-	-	-	-	-	-
(5) Vehicles	28/29	235,000	-	-	-	-	-	-
Utility Vehicle	28/29	18,000	-	-	-	-	-	-
			218,303	245,702	277,012	281,578	285,943	265,835
Animal Control:								
Pickup Truck #6102	17/18	34,564	4,521	-	-	-	-	-
Pickup Truck	26/27	40,000	-	-	-	-	-	5,353
Pickup Truck	27/28	40,000	-	-	-	-	-	-
			4,521	-	-	-	-	5,353

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2022-23

Description	Replace Yr	Estimated Replace Cost	21-22	22-23	23-24	24-25	25-26	26-27
Fire:								
Station 14								
2014 Sutphen SPH 100 Tower - 10 yr term	13/14	1,048,175	115,647	115,647	57,824	-	-	-
21 DLX Carolina Skiff	17/18	29,000	3,794	-	-	-	-	-
2016 Sutphen Pumper - 7 year	15/16	511,617	77,591	38,796	-	-	-	-
Replace 2000 KME Pumper - 7 yr term	22/23	800,000	-	64,786	129,572	129,572	129,572	129,572
Replace Vehicle Extrication Equipment	23/24	40,000	-	-	5,353	10,707	10,707	10,707
Replace 2010 Stuphen Pumper 4 yr term	30/31	500,000	-	-	-	-	-	-
			197,032	219,229	192,749	140,279	140,279	140,279
Ocean Rescue:								
Replace Pickup	19/20	52,427	13,668	13,668	6,834	-	-	-
Replace 2016 Dodge Crew Cab #911	23/24	65,000	-	-	8,699	17,398	17,398	17,398
Sit-On jet Ski	23/24	11,000	-	-	1,472	2,944	2,944	2,944
Replace 2 boat motors	24/25	20,000	-	-	-	2,677	5,353	5,353
			13,668	13,668	17,005	23,019	25,695	25,695
Streets:								
Rep 04 New Hlnd TN60A Broom Tract #333	17/18	46,539	6,088	-	-	-	-	-
Rep 05 Ford F350 Pick up #335	17/18	40,806	5,338	-	-	-	-	-
Rep 03 Beuthling B200T 2.5 Ton Static Roller	17/18	28,710	3,756	-	-	-	-	-
Rep 07 New Holnd Tractor w/mower #341	18/19	71,039	18,608	9,304	-	-	-	-
Rep 01 Dodge 1500 Pick-up #524	18/19	29,601	7,754	3,877	-	-	-	-
Re 04 Ford F-250 Pick up #531	18/19	26,734	7,003	3,501	-	-	-	-
John Deere Mid-Sized Skid Steer Loader	20/21	65,225	16,569	16,569	16,569	8,285	-	-
Replace John Deere Tractor Backhoe 347	21/22	109,799	14,307	28,614	28,614	28,614	14,307	-
Rep 07 Volvo Dump Truck #340	21/22	177,737	23,160	46,319	46,319	46,319	23,160	-
Rep Ford F150 Pickup 220	22/23	43,000	-	5,755	11,510	11,510	11,510	5,755
Replace John Deere Compact Utility Tractor 346	22/23	49,000	-	6,558	13,116	13,116	13,116	6,558
Replace 2014 Ford F-450 Pickup 345	23/24	75,000	-	-	10,037	20,075	20,075	20,075
Replace 2017 John Deere Tractor w/Boom Mowe 35	23/24	170,000	-	-	22,752	45,503	45,503	45,503
Replace 2017 Bobcat E42 Excavator 352	23/24	70,000	-	-	9,368	18,737	18,737	18,737
Replace 2017 Contrail Trailer 353	23/24	9,000	-	-	1,205	2,409	2,409	2,409
Replace 2007 Motor Grader #339	24/25	200,000	-	-	-	26,767	53,533	53,533
Replace US Jet Storm Pipe Cleaner 344	24/25	60,000	-	-	-	8,030	16,060	16,060
Replace Ford F-250 Pickup 349	25/26	40,000	-	-	-	-	5,353	10,707
Rep 05 Leeboy Asphalt Maintainer #338	25/26	150,000	-	-	-	-	20,075	40,150
Replace 2016 Ford F-250 Pickup 348	25/26	35,000	-	-	-	-	4,684	9,368
Replace John Deere 524 Front end Loader 350	25/26	200,000	-	-	-	-	26,767	53,533
Replace 2018 5055E John Deere Tractor 355	26/27	80,000	-	-	-	-	-	10,707
Replace 2018 B155 Beuthling Roller 356	26/27	60,000	-	-	-	-	-	8,030
Replace 2018 Red Hot Trailer 356A	26/27	15,000	-	-	-	-	-	2,008
Replace 2017 Ford F350 354	27/28	50,000	-	-	-	-	-	-
Replace 2018 Ford F-250 357	27/28	40,000	-	-	-	-	-	-
Replace 2019 Ford F-150 358	27/28	40,000	-	-	-	-	-	-
Replace 2019 John Deere Mower Tractor 359	28/29	160,000	-	-	-	-	-	-
Replace John Deere C325G Compact Track Loader	29/30	100,000	-	-	-	-	-	-
			102,583	120,497	159,490	229,365	275,289	303,133

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2022-23

Description	Replace Yr	Estimated Replace Cost	21-22	22-23	23-24	24-25	25-26	26-27
Solid Waste:								
Rep '06 John Deere Backhoe/Loader #443	17/18	96,998	12,688					
Rep '09 Ford 250 #449	17/18	26,470	3,463					
Autocar Res #439 (Re-Body 2012)	17/18	274,792	35,946					
Autocar Res #442 (Re-Body 2012)	17/18	274,792	35,946					
Volvo Commercial #447	18/19	256,293	67,132	33,566	-	-	-	-
Grapple Attachment for 433	18/19	61,095	16,003	8,001	-	-	-	-
2007 Mack Roll Off #448	18/19	157,322	41,208	20,604	-	-	-	-
Autocar Residential #451	19/20	274,539	71,571	71,571	35,785	-	-	-
Autocar Residential #452	19/20	274,539	71,571	71,571	38,785	-	-	-
Volvo Commercial #450	19/20	276,714	72,138	72,138	36,069	-	-	-
Rep '06 Freightliner Boom #445	20/21	167,542	42,561	42,561	42,561	21,281	-	-
Replace 1998 Lowboy Trailer #206	20/21	7,532	1,913	1,913	1,913	957	-	-
Replace autocar Residential #455	21/22	296,445	38,628	77,255	77,255	77,255	38,628	-
Replace autocar Residential #456	21/22	296,445	38,628	77,255	77,255	77,255	38,628	-
Replace Volvo Commercial #454	21/22	267,302	34,830	69,660	69,660	69,660	34,830	-
Grapple attachment for roll off	22/23	117,500	-	15,725	31,451	31,451	31,541	15,725
Replace Volvo Commercial #453	22/23	303,500	-	40,618	81,237	81,237	81,237	40,618
Replace Volvo Commercial #459	22/23	303,500	-	40,618	81,237	81,237	81,237	40,618
Replace Peterbilt Residential #463	24/25	290,000	-	-	-	38,812	77,623	77,623
Replace Peterbilt Residential #464	24/25	290,000	-	-	-	38,812	77,623	77,623
Replace Ford F-250 #457	25/26	30,000	-	-	-	-	4,015	8,030
Replace Mack Roll Off #460	25/26	160,000	-	-	-	-	21,413	42,827
Replace Volvo Commercial #465	25/26	290,000	-	-	-	-	38,812	77,623
Replace Volvo Commercial #440	25/26	290,000	-	-	-	-	38,812	77,623
Replace 2012 Chev Colorado #534	25/26	30,000	-	-	-	-	4,015	8,030
Replace Peterbilt Residential 467	26/27	290,000	-	-	-	-	-	38,812
Replace Peterbilt Residential 468	26/27	290,000	-	-	-	-	-	38,812
Replace Ford F-150 #458	27/28	30,000	-	-	-	-	-	-
Replace Ford F-250 #461	27/28	35,000	-	-	-	-	-	-
Replace John Deere Tractor Backhoe #462	28/29	125,000	-	-	-	-	-	-
Replace Peterbuilt Boom #469	29/30	175,000	-	-	-	-	-	-
Replace Mack Roll Off #466	29/30	160,000	-	-	-	-	-	-
			584,226	643,056	573,208	517,957	568,414	543,964
Total General Fund Lease Purchase Installments #570000			1,180,748	1,304,133	1,268,051	1,220,026	1,317,649	1,299,154
50 % Cost Share 8th Street Fire Apparatus with Nags Head								
Net General Fund Lease Pmts								
Motorola body Camera VAAS Contract Installments	21/22	233,155	45,468	45,468	45,468	45,468	45,468	-
Total General Fund Lease & Other Installments			1,226,216	1,349,601	1,313,519	1,265,494	1,363,117	1,299,154

Financing rate estimate 4%

Lease period = 4 years

Fire apparatus = 7+ years

WATER FUND VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2022-23

Description	Replace Yr	Estimated Replace Cost	21-22	22-23	23-24	24-25	25-26	26-27
Water Administration:								
Replace 2014 Dodge Ram 1500 Crew-Cab 536	26/27	30,000	-	-	-	-	-	30,000
Replace 2016 Ford F-150 #540	24/25	30,000	-	-	-	30,000	-	-
Replace 2016 Ford F-150 #541	24/25	30,000	-	-	-	30,000	-	-
Replace Ram 2500 Crew -Cab 547	28/29	30,000	-	-	-	-	-	-
			-	-	-	60,000	-	30,000
Water Plant:								
Replace 2016 Chevy Colorado #539	24/25	30,000	-	-	-	30,000	-	-
Replace 2021 Dodge Ram 1500	29/30	30,000	-	-	-	-	-	-
		-	-	-	-	30,000	-	-
Water Systems:								
Replace 2014 Ford F-250#537	23/24	30,000	-	-	30,000	-	-	-
Replace Backhoe #544	24/25	125,000	-	-	-	125,000	-	-
Replace 2015 Ford F-250 #538	25/26	30,000	-	-	-	-	30,000	-
Replace 2016 Ford F-250 #542	26/27	30,000	-	-	-	-	-	30,000
Replace 2017 Ford F-350 #546	27/28	40,000	-	-	-	-	-	-
LMX Smart Cart	29/30	15,000	-	-	-	-	-	-
Smart Cart/Ground radar	29/30	15,000	-	-	-	-	-	-
Air Compressor 546	30/31	40,000	-	-	-	-	-	-
			-	-	30,000	125,000	30,000	30,000
Total Water Fund			-	-	30,000	215,000	30,000	60,000