

**Town of Kill Devil Hills, North Carolina**  
**Adopted Budget Ordinance**  
**For the Fiscal Year 2019-2020**

**Section 4.**

The following amounts are hereby appropriated in the Wastewater Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Wastewater System	\$	225,495
	\$	225,495

It is estimated that the following revenues will be available in the Wastewater Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Wastewater charges	\$	206,925
Taps and connections		6,570
System Development fees		12,000
	\$	225,495

**Section 5.**

There is hereby levied a tax at the rate of .40 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2019, 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 \$2,216,669,878 and an estimated collection rate of 99.56 percent.

There is hereby levied an additional tax at the rate of .33 per one hundred dollars (\$100) valuation of property listed in the Municipal Service District (MSD) for taxes as of January 1, 2019, 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 \$156,510,971 and an estimated collection rate of 99.56 percent.

**Section 6.**

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 Services - Streets  
Public Services - 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 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.