

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

MARY E. QUIDLEY, CMC

Town Clerk

SHAWN R. MURPHY

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

Adopted Budget for the Fiscal Year 2020 - 2021



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 2020/2021

DATE: MAY 27, 2020
To: MAYOR AND BOARD OF COMMISSIONERS
FROM: DEBORA P. DIAZ, TOWN MANAGER 

I am pleased to submit Kill Devil Hills Fiscal Year 2020/2021 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 2020/2021.

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.

Since budget preparation began earlier in this calendar year, the focus of our daily lives and work routines has changed. The COVID-19 pandemic had immediate effects on our Outer Banks community in March and they are still worrisome more than two months later; there will be both short-term and long-range impacts on our residents, businesses, and our municipal operations. Yet, the full impact of COVID-19 is unknown.

Certain revenues were predicted for the 2020/2021 fiscal year as follows:

- State and local sales taxes have been budgeted based on quarterly projections issued by the NC League of Municipalities and were applied to projections affecting FY 2019/2020 as well as FY 2020/2021.
- Occupancy tax revenues were budgeted consistent with the Tourism Board's assumption compared to our 5-year average of actual collections.
- The Land Transfer tax is reduced 11% from the 2019/2020 level.

There are multiple different models that forecast the economic future and each offers a range of economic projections. We

know Kill Devil Hills will feel a negative effect on revenues. Managing the uncertainties caused by COVID-19, remaining committed to accomplishing our goals, and maintaining a high level of service for our citizens, will require responsible modification of revenues and expenditures as evidenced in the proposed budget.

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.

GENERALLY

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.

GENERAL FUND REVENUES

AD VALOREM TAXES – TOWN-WIDE

The Recommended Budget proposes a \$.32 per \$100 valuation ad valorem tax rate, based on an estimated tax base of \$2,857,517,255, including motor vehicles, personal property and public utilities properties, and a tax collection rate of 98.5 percent. The 2019/2020 property tax rate was \$.40 per \$100 valuation based on an estimated tax base of \$2,233,600,823, which resulted in the levy of \$8,934,403.

The 2020 real property reappraisal produced a tax base of \$2,668,582,395 for the Town of Kill Devil Hills. The tax levy for the 2020/2021 fiscal year is \$8,975,374, and the growth factor since the last general reappraisal is 1.53 percent. Using the formula mandated by North Carolina General Statute 159-11(e) the revenue-neutral tax rate for the Town of Kill Devil Hills is \$.32.

Property values used to determine the tax base for the Recommended Budget were updated as of January 2020. State law requires that in the year in which a general reappraisal of real property has been conducted, a statement of the revenue-neutral property tax rate shall be included in the budget. This is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced by the current tax rate if no reappraisal occurred. The rate is increased by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general appraisals. The purpose of providing the revenue-neutral tax rate is to provide citizens with comparative information.

AD VALOREM TAXES – MUNICIPAL SERVICE DISTRICT
FOR BEACH NOURISHMENT

The revenue-neutral tax rate for the Municipal Service District is \$.24 and it is 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". The real property tax base within the MSD is \$209,532,410. The total levy within the MSD is \$495,335 based on the tax collection rate of 98.5 percent.

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 project, including the five-year debt service on the issuance of \$5,036,691 in special obligation bonds, which finances Kill Devil Hills' portion of the beach nourishment project. The special obligation bonds represent 57% of the total estimated project cost of \$8,808,166 with Dare County funding most of the difference. Three of the five principle payments have been made since inception of the bonds, which leaves two remaining. The balance on the principle at June 30, 2020 is \$2,014,677.

During the 2020/2021 fiscal year, beach nourishment annual monitoring, borrow area studies, environmental assessments, beach surveying and analysis, and permitting and design of the 2022 beach re-nourishment project are recommended.

HIGHLIGHTS OF OTHER GENERAL FUND REVENUES

Total General Fund revenues are projected at \$19,912,652. To achieve a balanced General Fund budget, an appropriation of \$1,968,195 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 \$240,000. General sales taxes on electricity consumption are projected at a 1.0% increase.

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. Funding to conduct as-built surveys, for the purpose of placing above-ground amenities and underground utilities on Town properties is included.

Buildings and Grounds Division capital expenses are recommended to include refurbishment of Meekins Field, including playground equipment purchase, and improvements to the parking lot at the north end of the Fire Station. Meekins Field and the parking lot were both used as staging areas for construction of the Town's new elevated water tank and communications monopole.

Recommendation to continue the agreement with Dare County for collection of ad valorem taxes is recommended.

Recommendations in the Planning Department's budget include funding for continued Flood Damage Prevention public outreach and publications.

The 2020/2021 street improvements, drainage and waterlines improvements are divided into two projects, Fall and Spring:

Fall 2020 Project	Spring 2021 Project
Cedar Drive	East Helga Street
Captains Lane	West Helga Street (sidewalk only, US 158 to Susan Drive)
Teakwood Lane	East Fourth Street
Captains Circle	Briggs Street
	East Dean Street
	East Martin Street

The Sidewalk and Multi-Use Path Capital Reserve Fund includes a \$100,000 appropriation for future construction. A \$95,000 maintenance and repair line for discretionary repair of multi-use paths has been created. Discretionary street maintenance and repair funding continues to be funded in the amount of \$90,000.

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 \$1.280 per gallon for regular unleaded, and \$1.351 per gallon for diesel.

In the Solid Waste Division, the budget reflects increases to both garbage and construction and demolition disposal tipping

fees for an estimated 11,530 tons of garbage at \$74.59 per ton, and 1,077 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:

- Planning Department – SUV replacement
- Police Department – five police vehicles
- Streets Division – John Deere mid-sized Skid Steer loader
- Solid Waste Division – a Freightliner Boom and Lowboy trailer

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 2.4% Cost of Living Adjustment for all employees. Funding has been appropriated to continue the Town's 401(k) Deferred Compensation Program.

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

Health insurance coverage renewal rates for the current plan have increased 9% 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. 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 2020/2021 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.

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 \$1.924 per 1,000 gallons.

For waterline improvements associated with the 2020/2021 streets project, \$225,000 is recommended.

Various improvements at existing water storage facilities and the Eighth Street Pump Station and the Old Town Hall Pump

Station are recommended. The Pax Mixer (water mixer) in the elevated tank at the Water Plant is recommended for replacement.

New meter reading software and training is recommended.

WATER FUND FLEET REPLACEMENTS

Fleet replacements in the Water Fund are recommended as follows:

- One pickup truck

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.

Even with the concerns created by COVID-19 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
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

Budget Ordinance Number 17-22

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, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this town:

Administration	\$ 1,241,595
Administration – Buildings and Grounds	1,937,320
Finance and Taxes	1,591,282
Finance – Management Information Systems	346,622
Finance – Fleet Maintenance	482,671
Planning and Development	918,625
Planning and Development – Beach Nourishment	1,222,434
Police	3,798,627
Police – Animal Control	165,565
Fire – Station 14	2,576,342
Fire – Ocean Rescue	691,556
Public Works – Streets	1,846,901
Public Works – Powell Bill	240,000
Public Works – Solid Waste	2,853,112
	<u>\$ 19,912,652</u>

It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Ad valorem taxes	\$ 9,510,709
Tax penalties and interest	8,000
Other taxes and licenses	5,825,580
Unrestricted intergovernmental revenues	1,081,815
Restricted intergovernmental revenues	348,125
Permits and fees	348,400
Sales and services	72,540
Investment earnings	140,000
Other revenues	171,561
Cost Allocation - Water Fund	437,727
Undesignated Fund Balance Appropriated	1,968,195
	<u>\$ 19,912,652</u>

Section 2.

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Reserved for future projects – Streets	\$ 700,000
Reserved for future projects – Sidewalk	100,000
	<u>\$ 800,000</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer from General Fund to Street Construction CRF	\$ 700,000
Transfer from General Fund to Sidewalk Construction CRF	100,000
	<u>\$ 800,000</u>

Section 3.

The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Water Administration	\$ 843,740
Water Treatment Plant	1,966,943
Water Systems	788,331
Cost Allocation - General Fund	437,727
	<u>\$ 4,036,741</u>

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Water sales	\$ 3,877,491
Taps and connections	50,000
Interest on investments	75,000
Miscellaneous revenues	15,500
Wastewater Debt repayment	18,750
	<u>\$ 4,036,741</u>

Town of Kill Devil Hills, North Carolina
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

Section 4.

The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

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, 2020 and ending June 30, 2021:

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, 2020 and ending June 30, 2021:

Wastewater System	\$ 221,615
	<u>\$ 221,615</u>

It is estimated that the following revenues will be available in the Wastewater Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Wastewater charges	\$ 215,045
Taps and connections	6,570
	<u>\$ 221,615</u>

Section 6.

The following amounts are hereby appropriated in the Wastewater Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

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, 2020 and ending June 30, 2021:

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, 2020, 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 \$2,857,517,255 and an estimated collection rate of 98.5 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, 2020, 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 \$209,532,410 and an estimated collection rate of 98.5 percent.

Town of Kill Devil Hills, North Carolina
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

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
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

Section 11.

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

Meter Size		Rate
5/8 inch	\$	69.00
1 inch		126.00
1 ½ inch		290.00
2 inch		539.00
3 inch		1,037.00
4 inch and up		1,965.00

Commodity Rate
(Per 1,000 Gallons)

Gallage		Kill Devil Hills Customers		Out of Town Customers ¹
6,000 – 40,000	\$	7.75	\$	8.25
41,000 – 250,000		8.25		8.75
251,000 – 1,000,000		8.75		9.25
1,001,000 and over		9.25		9.75

¹ The basic 5/8 inch meter rate for Out of Town customers is \$86.00 for the first 5,000 gallons and the commodity rate shown here.

Surety Deposits

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

Tap Fees
(Installation Charges)

Meter Size		Fee
5/8 inch	\$	1,090.00
1 inch		1,410.00
1 ½ inch		3,760.00 **
2 inch		4,095.00 **
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

\$4,000 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
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

- 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 inch 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...	\$ 6,900	3" Meter.....	20,300
1 ½" Meter...	10,500	4" Meter.....	27,600
2" Meter.....	13,900	6" Meter.....	41,800

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)	1,160.00
System Development fee (based on design flow)	12.31/gal
Reconnection fee (for non-payment of application)	50.00
Penalty – 10 percent (late payment of bills)	

Town of Kill Devil Hills, North Carolina
Adopted Budget Ordinance
For the Fiscal Year 2020-2021

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 10th day of June, 2020, upon motion by Commissioner Terry Gray, seconded by Commissioner John Windley, the KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE FOR THE FISCAL YEAR 2020-2021 was passed by a vote of 5 in favor and 0 opposed.



Benjamin A. Sproul
Mayor of Kill Devil Hills

ATTEST:

Mary E. Quidley
Mary E. Quidley, Town Clerk

APPROVED AS TO FORM:

Casey C. Varnell
Casey C. Varnell, Town Attorney

I, Mary E. Quidley, 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 2020-2021 was placed in the Town Code on the 30 day of June, 2020, at 9:00 clock a.m.

Mary E. Quidley
Mary E. Quidley, Town Clerk

General Fund - Fee Schedule (Non-refundable)

Attachment 1

Development Review Fees

Additions for existing single-family and duplex dwellings (less than 50% of the value of the structure). Heated space only.	\$75 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.	\$150 each
Certificates of Appropriateness review fee.	\$50 each
Conditional Use Application - Multi-family dwellings, workforce housing, wastewater treatment facilities, planned unit development, body piercing and sexually oriented businesses.	\$250 in addition to required review fees
Conditional Use Application - Private lifeguard services, outdoor recreational activities, wind turbine, event gardens and outdoor dining areas	\$200 in addition to required review fees
Conditional Use Application - All others not previously listed	\$150 in addition to required review fees

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.	\$150 each
Fences, demolition and land disturbance.	\$100 each
Certificate of Occupancy	\$50 each
Signs	\$100 per sign
Banners	\$50 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
Sunshine list	\$10.00
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
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
Application for Town Code Amendment (no more than 2 revisions per application)	\$250.00
Application to Board of Adjustment (variances and appeals)	\$300.00

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%
Radio-read adapter	\$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 11-14

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, 2011, and ending June 30, 2021.

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 22, 2011

Reference: CPO# 14-31

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 11-15

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, 2011, and ending June 30, 2021.

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 22, 2011

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 16-03

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, 2011, and ending June 30, 2021.

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.

Adopted June 28, 2017

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 Project Ordinance

Budget Ordinance Number 16-22

FINAL PHASE PUBLIC WORKS COMPLEX CAMPUS PLAN
CAPITAL PROJECT ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Kill Devil Hills, North Carolina, that the following Capital Project Ordinance is hereby established:

Section 1.

The Board of Commissioners hereby creates this Capital Project Ordinance for the purpose of construction improvements in the Final Phase of Improvements to the Public Works Complex. The Final Phase of Improvements will begin in the 2018/2019 Fiscal Year, and will include construction of new Animal Shelter facilities, and rehabilitation and construction of garage facilities for the Solid Waste Division.

Section 2.

The Town Manager is hereby directed to proceed with the construction of the project within the terms approved by the Board of Commissioners and within the funds appropriated therein.

Section 3.

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

Proceeds from Installment Financing	\$4,564,956
-------------------------------------	-------------

Section 4.

The following amounts are available for expenditures for this project:

Project Construction	\$4,084,250
Engineering and Construction Administration	65,710
10% Project Contingency	414,996
Total	\$4,564,956

Section 5.

The Finance Officer is directed to report to the Board of Commissioners on the financial status of this project.

Section 6.

Copies of this capital project ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Section 7.

Pursuant to NCGS 159-13.2(e) a project ordinance may be amended in any manner so long as it continues to fulfill all requirements of this section.

This ordinance shall become effective upon its adoption.

Adopted November 14, 2018.

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.

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 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.

Adopted November 13, 2019

Town of Kill Devil Hills
General Fund Revenues and Expenditures Summary
For the Fiscal Year 2020-21

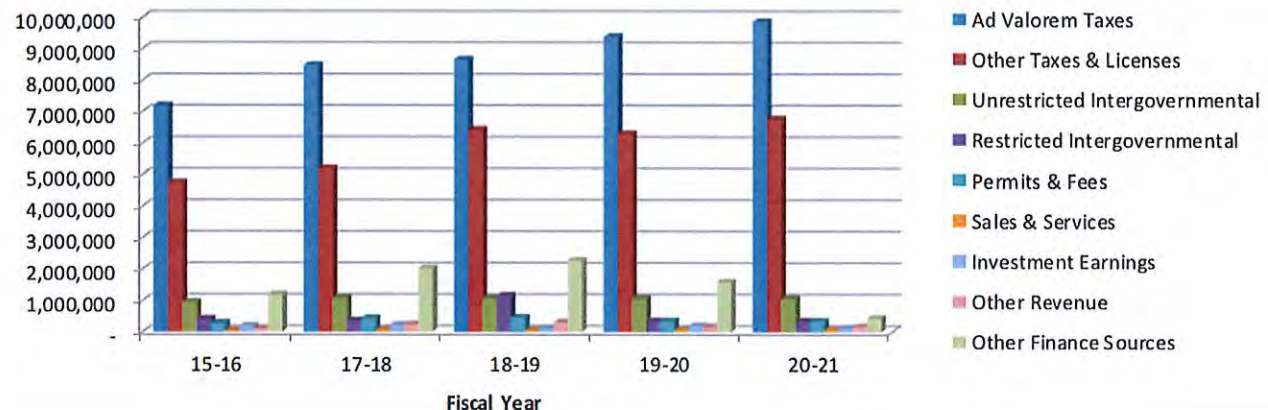
Org	Organization Description	Actuals 2017 - 18	Actuals 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
	REVENUES:	\$ 20,542,731	\$ 20,114,797	\$ 19,477,879	\$ 22,073,616	\$ 19,025,101	\$ 19,655,062	\$ 19,912,652	\$ 19,912,652
	EXPENDITURES:								
4200	Administration Department	\$ 960,483	\$ 1,020,902	\$ 1,187,103	\$ 1,229,169	\$ 1,114,434	\$ 1,196,201	\$ 1,241,595	\$ 1,241,595
5000	Buildings & Grounds Division	1,736,520	1,803,996	2,244,442	2,996,134	2,692,681	1,999,629	1,937,320	1,937,320
4400	Finance & Tax Department	1,304,850	1,346,068	1,519,370	1,719,370	1,676,367	1,552,644	1,591,282	1,591,282
4450	Management Information Systems Division	411,612	362,034	412,080	458,274	389,792	360,215	346,622	346,622
5450	Fleet Maintenance Division	409,310	402,225	458,998	502,207	469,692	475,244	482,671	482,671
4900	Planning & Development Department	649,718	698,336	777,363	808,105	781,749	882,801	918,625	918,625
5050	Beach Nourishment Division	1,660,673	1,159,104	1,238,821	1,296,979	1,148,305	1,222,301	1,222,434	1,222,434
5100	Police Department	3,264,023	3,323,272	3,594,353	3,943,697	3,792,996	3,711,213	3,798,627	3,798,627
5150	Animal Control Division	177,576	153,636	164,798	164,898	160,670	166,532	165,565	165,565
5300	Fire Station 14	2,182,599	2,316,547	2,474,187	2,474,587	2,410,504	2,565,107	2,576,342	2,576,342
5400	Ocean Rescue Division	505,833	525,026	674,900	727,327	614,045	692,690	691,556	691,556
5600	Streets Division	2,068,740	2,741,630	1,715,517	1,911,131	1,881,800	1,754,382	1,846,901	1,846,901
5700	Powell Bill	237,420	237,188	240,000	240,000	238,700	240,000	240,000	240,000
5800	Solid Waste Division	3,249,024	2,989,612	2,775,947	3,601,738	3,412,644	2,836,103	2,853,112	2,853,112
	TOTAL	\$ 18,818,381	\$ 19,079,576	\$ 19,477,879	\$ 22,073,616	\$ 20,784,379	\$ 19,655,062	\$ 19,912,652	\$ 19,912,652

General Fund Revenues Statistical Data

Highlights

- The town-wide ad valorem tax revenue neutral rate is .32 per \$100 valuation
- The Municipal Service District tax revenue neutral rate is .24 per \$100 valuation.
- State and local sales taxes were budgeted based on quarterly projections issued by the NC League of Municipalities and were applied to projections affecting FY 2020 estimates as well as FY 2021 budget.
- Occupancy tax was budgeted consistent with Tourism Board's assumptions compared to our 5 year average of actual collections.
- Land transfer tax is reduced 11% from 2019-20 level.
- The allocation for Powell Bill distribution is based on population and Town maintained street mileage and does not anticipate a loss of funding.
- Projected revenue growth of 1.0% in general sales tax on electricity based on projected energy consumption.
- Water Fund administrative cost allocation is based on a ratio formula applied to shared cost.

Revenue History

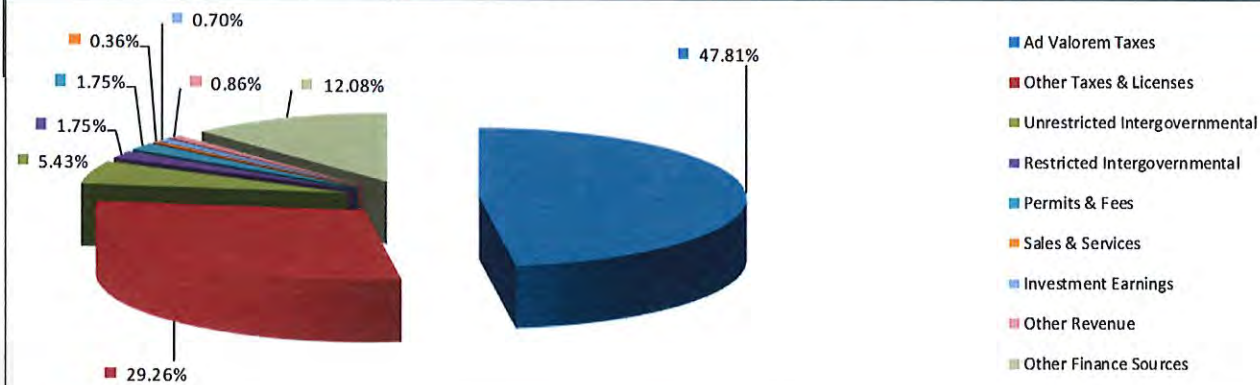


General Fund Revenues Statistical Data

Revenue by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
Ad Valorem Taxes	\$ 9,389,880	\$ 9,518,709	1.37%
Other Taxes & Licenses	6,293,211	5,825,580	-7.43%
Unrestricted Intergovernmental	1,065,400	1,081,815	1.54%
Restricted Intergovernmental	348,125	348,125	0.00%
Permits & Fees	348,400	348,400	0.00%
Sales & Services	69,540	72,540	4.31%
Investment Earnings	200,000	140,000	-30.00%
Other Revenue	171,561	171,561	0.00%
Other Finance Sources	1,591,762	2,405,922	51.15%
	\$ 19,477,879	\$ 19,912,652	2.23%

Adopted Revenues Fiscal Year 2020-21



Town of Kill Devil Hills
General Fund Revenues - Adopted
For the Fiscal Year 2020-21

Object	Object Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020- 21	Manager's Recommended 2020- 21	Adopted Budget 2020- 21
<i>AD VALOREM TAXES</i>									
400018	Taxes - Current Year	\$ 8,095,090	\$ 8,323,859	\$ 8,827,666	\$ 8,827,666	\$ 8,750,000	\$ 8,910,645	\$ 8,975,374	\$ 8,975,374
	Taxes - Municipal Service District	503,230	510,865	514,214	514,214	512,741	514,214	495,335	495,335
400100	Taxes - Prior Years	48,158	20,954	40,000	40,000	32,000	40,000	40,000	40,000
401200	Taxes - Penalties & Interest	16,509	15,075	8,000	8,000	8,000	8,000	8,000	8,000
	<i>Subtotal</i>	8,662,987	8,870,753	9,389,880	9,389,880	9,302,741	9,472,859	9,518,709	9,518,709
<i>OTHER TAXES & LICENSES</i>									
402500	Business Registration Fee	6,900	6,775	7,500	7,500	6,325	7,500	5,500	5,500
430000	Privilege Licenses	1,856	1,596	2,000	2,000	1,620	2,000	1,500	1,500
430002	Privilege Licenses - Pen & Int	26	49	-	-	50	-	-	-
431000	1/2% Local Sales Tax - Art 40	370,976	335,750	372,873	372,873	343,031	372,873	359,379	359,379
431001	1/2% Local Sales Tax - Art 42	697,284	681,550	737,515	737,515	691,817	737,515	709,385	709,385
431002	1% Local Sales Tax	1,551,077	1,554,259	1,494,114	1,494,114	1,451,163	1,494,114	1,489,067	1,489,067
431003	1/2% Local Sales Tax - Art 44	329	22	-	-	-	-	-	-
431004	Local Sales Tax - Municipal Service District	161,296	171,083	161,464	161,464	154,188	161,464	156,596	156,596
431100	3% Occupancy Tax	2,924,649	2,901,475	2,797,243	2,797,243	2,260,826	2,855,216	2,473,915	2,473,915
431200	Land Transfer Tax	716,569	719,137	715,502	715,502	700,000	725,000	625,000	625,000
431600	Solid Waste Disposal Tax	4,780	5,358	5,000	5,000	5,187	5,000	5,239	5,239
	<i>Subtotal</i>	6,435,742	6,377,054	6,293,211	6,293,211	5,614,207	6,360,682	5,825,580	5,825,580
<i>UNRESTRICTED INTERGOVERN</i>									
432200	Sales Tax - Electricity	729,888	762,412	751,100	751,100	775,373	751,100	783,127	783,127
432210	Excise Tax - Natural Gas	3,910	4,776	3,500	3,500	4,298	3,500	4,234	4,234
432220	Sales Tax - Telecom Services	63,546	59,209	61,800	61,800	54,768	61,800	49,730	49,730
432230	Sales Tax - Video Programming	163,151	156,261	161,000	161,000	157,824	161,000	155,141	155,141
432240	PEG Channel Support	27,031	26,893	-	-	13,701	-	-	-
432400	Wine & Beer Tax	31,163	31,162	30,000	30,000	31,162	30,000	31,162	31,162
432600	ABC Net Revenues Tax	18,664	19,324	19,000	19,000	19,421	19,000	19,421	19,421
432700	Mixed Beverage Tax	39,053	39,623	39,000	39,000	39,000	39,000	39,000	39,000
	<i>Subtotal</i>	1,076,406	1,099,660	1,065,400	1,065,400	1,095,547	1,065,400	1,081,815	1,081,815

Town of Kill Devil Hills
General Fund Revenues - Adopted
For the Fiscal Year 2020-21

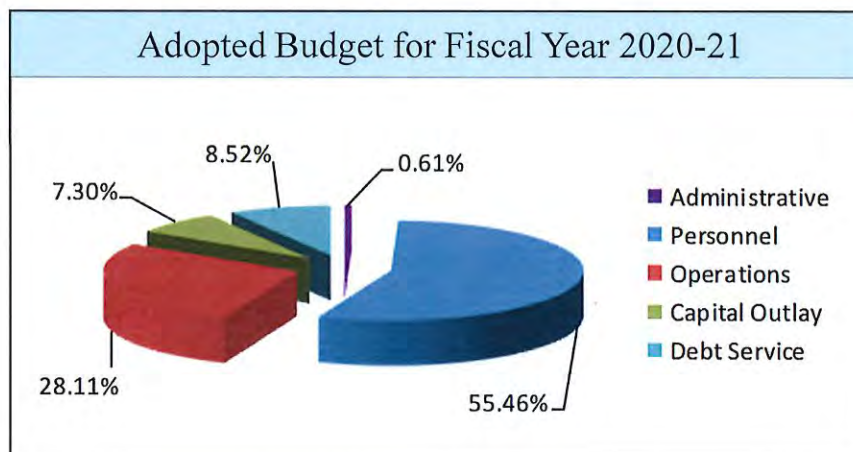
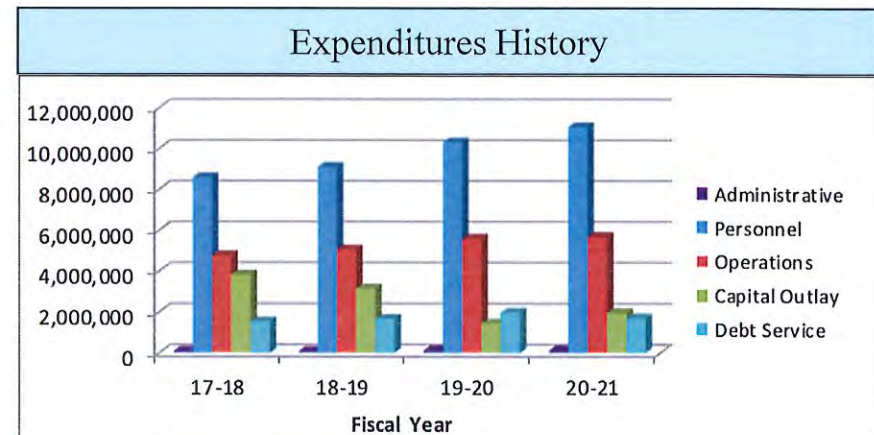
Object	Object Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020- 21	Manager's Recommended 2020- 21	Adopted Budget 2020- 21
RESTRICTED INTERGOVERN									
440000	Powell Bill Allocation	\$ 243,872	\$ 241,845	\$ 240,000	\$ 240,000	\$ 241,387	\$ 240,000	\$ 240,000	\$ 240,000
440050	Drug Enforcement Reimbursement	4,577	1,394	-	-	1,215	-	-	-
440052	Grant - Shoreline Management	304,947	119,000	95,000	117,550	117,550	95,000	95,000	95,000
440054	Grant - USDOJ Body Armor	3,083	-	-	-	-	-	-	-
440055	Asset Forfeiture Funds - US Ma	1,839	-	-	-	-	-	-	-
440067	Grant - Gov't Access Channel	8,321	24,352	-	10,000	10,000	-	-	-
440071	Grant - DCTB Sidewalk	-	340,125	-	-	-	-	-	-
440072	Grant - NC Parks	225,000	25,000	-	-	-	-	-	-
440111	Grant - DCTB - Fireworks	10,000	11,750	13,125	13,125	13,125	13,125	13,125	13,125
440112	Grant - NCLM EAP	1,127	2,500	-	-	-	-	-	-
440113	Grant - NCLM Wellness	1,865	-	-	1,136	1,136	-	-	-
440114	FEMA Reimbursement	270,446	193,453	-	-	46,001	-	-	-
440116	NCDENR Beach Access Grants	84,000	-	-	-	-	-	-	-
	Subtotal	1,159,077	959,419	348,125	381,811	430,414	348,125	348,125	348,125
PERMITS & FEES									
450000	Building Permits	416,714	451,452	325,000	325,000	300,000	325,000	325,000	325,000
450010	Occupancy Permits & Fees	3,800	3,450	2,500	2,500	3,200	2,500	2,500	2,500
450020	Site Plan Review Fees	31,199	78,714	15,000	15,000	14,000	15,000	15,000	15,000
450030	Other Planning Fees	13,176	5,388	4,000	4,000	8,000	4,000	4,000	4,000
450040	CAMA I & E Permits	2,365	2,880	1,500	1,500	1,800	1,500	1,500	1,500
450050	Homeowner Recovery Fees	82	66	100	100	55	100	100	100
450060	Taxi Ordinance Fees	305	250	300	300	100	300	300	300
	Subtotal	467,641	542,200	348,400	348,400	327,155	348,400	348,400	348,400
SALES & SERVICES									
461002	Animal Control Board & Adopt	3,100	4,000	2,000	2,000	1,600	2,000	2,000	2,000
461003	Dog Licenses	790	828	1,000	1,000	700	1,000	1,000	1,000
461004	Rabies Vaccination Fees	179	259	150	150	160	150	150	150
465000	Court Costs & Fees	2,415	3,201	3,200	3,200	2,300	3,200	3,200	3,200
465020	Buy Gold Application Fees	142	142	-	-	180	-	-	-
465500	Finger Print Fees	1,190	1,230	1,000	1,000	700	1,000	1,000	1,000
466020	Rollout Container Sales	22,889	26,955	12,000	12,000	19,300	12,000	15,000	15,000
466030	Dumpster Sales	20,165	32,469	50,190	50,190	33,000	50,190	50,190	50,190
467000	Cookbook Sales	120	80	-	-	80	-	-	-
	Subtotal	50,990	69,164	69,540	69,540	58,020	69,540	72,540	72,540

Town of Kill Devil Hills
General Fund Revenues - Adopted
For the Fiscal Year 2020-21

Object	Object Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020- 21	Manager's Recommended 2020- 21	Adopted Budget 2020- 21
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	\$ 108,298	\$ 624,431	\$ 200,000	\$ 200,000	\$ 265,900	\$ 200,000	\$ 140,000	\$ 140,000
	<i>Subtotal</i>	<i>108,298</i>	<i>624,431</i>	<i>200,000</i>	<i>200,000</i>	<i>265,900</i>	<i>200,000</i>	<i>140,000</i>	<i>140,000</i>
<i>OTHER REVENUE</i>									
480000	Miscellaneous Revenues	27,999	37,722	20,000	20,000	25,000	20,000	20,000	20,000
481000	Sale of Fixed Assets	174,667	45,307	20,000	28,500	20,000	20,000	20,000	20,000
482000	Discounts on Purchases	2,101	2,220	2,000	28,878	680	2,000	2,000	2,000
483000	Rental Income	4,301	4,301	4,300	4,300	4,301	4,300	4,300	4,300
483200	Rental Income - Communications	116,307	126,619	125,261	125,261	125,261	129,019	125,261	125,261
483205	Communications Fees	(15,565)	(24,239)	-	-	-	-	-	-
484000	Contributions	2,334	132,700	-	1,100	1,200	-	-	-
488000	Insurance Proceeds	-	-	-	47,409	105,658	-	-	-
	<i>Subtotal</i>	<i>312,144</i>	<i>324,630</i>	<i>171,561</i>	<i>255,448</i>	<i>282,100</i>	<i>175,319</i>	<i>171,561</i>	<i>171,561</i>
<i>OTHER FINANCE SOURCES</i>									
490000	Lease Proceeds	1,083,447	25,868	-	1,235,726	1,235,727	-	-	-
490100	Note Proceeds		828,480	-	-	-	-	-	-
492000	Water Fund Administrative Cost Allocation	368,988	393,138	413,290	413,290	413,290	413,290	437,727	437,727
499100	Fund Balance Appr - Undesignated	817,011	-	1,178,472	2,112,064	-	1,201,447	1,968,195	1,968,195
499105	Fund Balance Appr - Encumbrances	-	-	-	192,529	-	-	-	-
499150	Fund Balance Appr-Shoreline Reserve	-	-	-	61,087	-	-	-	-
499191	Fund Balance Appr-Street Reserves	-	-	-	55,230	-	-	-	-
	<i>Subtotal</i>	<i>2,269,446</i>	<i>1,247,486</i>	<i>1,591,762</i>	<i>4,069,926</i>	<i>1,649,017</i>	<i>1,614,737</i>	<i>2,405,922</i>	<i>2,405,922</i>
TOTAL		\$ 20,542,731	\$ 20,114,797	\$ 19,477,879	\$ 22,073,616	\$ 19,025,101	\$ 19,655,062	\$ 19,912,652	\$ 19,912,652

General Fund Expenditures Summary by Type

Expenditures by Type			
	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
Administrative	\$ 127,398	\$ 122,000	-4.24%
Personnel	10,323,542	11,042,094	6.96%
Operations	5,606,782	5,597,977	-0.16%
Capital Outlay	1,445,010	1,453,448	0.58%
Debt Service	1,975,147	1,697,133	-14.08%
Total	\$ 19,477,879	\$ 19,912,652	2.23%



Town of Kill Devil Hills
General Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
ADMINISTRATIVE									
501000	Mayor & Commissioners	\$ 45,025	\$ 43,326	\$ 45,898	\$ 45,898	\$ 48,758	\$ 45,898	\$ 47,000	\$ 47,000
501050	Board Meeting Video Taping	2,912	2,654	8,000	8,000	3,500	8,000	8,000	8,000
501075	Videographer/Editor	-	940	8,000	8,000	2,000	8,000	8,000	8,000
504000	Legal Services	43,948	38,534	55,000	55,000	38,000	55,000	55,000	55,000
514001	Travel & Training - Board	1,812	1,025	3,000	3,000	1,578	3,000	3,000	3,000
514002	Travel & Training - Attorney	21	-	1,000	1,000	-	1,000	1,000	1,000
544000	Election Costs	5,170	-	6,500	6,500	6,378	-	-	-
	Subtotal	98,888	86,479	127,398	127,398	100,214	120,898	122,000	122,000
PERSONNEL SERVICES									
	<i>Positions Request</i>	-	-	-	-	-	146,181	-	-
502000	Salaries	6,146,423	6,446,492	7,190,868	7,206,756	6,925,504	7,379,118	7,580,946	7,580,946
502010	Volunteer Incentive Program	12,330	22,009	17,000	17,000	17,300	17,000	17,000	17,000
505000	FICA Expense	460,486	483,469	556,136	557,354	534,536	568,742	586,063	586,063
506000	Funding for Health Plan	1,211,350	1,310,112	1,556,722	1,556,722	1,517,928	1,535,125	1,716,326	1,716,326
507000	Retirement Expense	452,125	492,126	608,417	609,264	599,165	707,416	728,405	728,405
507500	401k Retirement Expense - Law Officers	87,868	83,303	94,929	94,929	91,462	97,413	99,509	99,509
507750	401k Retirement Expense	195,219	216,648	244,587	245,056	239,616	250,725	258,962	258,962
507800	Separation Allowance	28,252	47,456	54,883	54,883	54,883	54,883	54,883	54,883
	Subtotal	8,594,053	9,101,615	10,323,542	10,341,964	9,980,394	10,756,603	11,042,094	11,042,094
OPERATIONS									
	<i>Positions Request</i>	-	-	-	-	-	2,000	-	-
503000	Planning & Zoning Board Fees	8,700	9,800	13,320	13,320	9,800	13,320	13,320	13,320
508000	Professional Services	135,357	41,071	90,630	90,630	26,744	75,280	42,280	42,280
508100	Engineering Services	12,155	7,575	38,000	38,000	12,000	26,000	26,000	26,000
508500	Tax Collection Fee	136,477	140,479	157,950	157,950	152,583	158,792	142,061	142,061
509000	Audit	18,340	20,340	20,340	20,340	18,340	20,340	30,180	30,180
511000	Postage	7,066	3,005	10,000	10,000	5,100	10,000	10,000	10,000
512000	Telephone	20,469	22,041	28,000	28,000	22,000	28,000	28,000	28,000
513000	Utilities	167,633	158,034	181,400	181,400	171,000	181,400	181,400	181,400
514000	Travel & Training	62,742	59,568	76,395	76,395	32,225	75,550	84,250	84,250
514500	Firing Range	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
515000	M & R - Buildings & Grounds	66,559	58,346	88,400	222,686	192,654	88,400	88,400	88,400
515001	M & R - Storms	-	-	-	-	21,000	-	-	-
515002	M & R - Signs (routed)	550	-	3,000	4,450	1,450	3,000	3,000	3,000
515003	M & R - HVAC	40,667	44,459	45,000	45,000	28,000	45,000	45,000	45,000
515006	M & R - Christmas displays	13,454	5,743	14,000	20,696	18,426	14,000	14,000	14,000

Town of Kill Devil Hills
General Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
515010	M & R - Shoreline Access	\$ 14,274	\$ 56,271	\$ 32,500	\$ 32,350	\$ 31,396	\$ 32,500	\$ 32,500	32,500
515011	M & R - Shoreline Access - Sandfence	-	24,000	-	22,550	22,550	-	-	-
515020	M & R - Recreational Facilities	15,976	9,756	32,800	68,270	40,358	32,800	32,800	32,800
515060	M & R - Landscaping	4,091	3,436	5,000	5,000	1,700	6,000	6,000	6,000
515070	M & R - Street Maintenance	50,046	101,307	90,000	90,000	82,247	90,000	90,000	90,000
515080	M & R - Sidewalks	-	74,870	30,000	25,852	19,850	30,000	30,000	30,000
515090	M & R - Multi Use Path	-	-	-	-	-	95,000	95,000	95,000
516000	Outside Maintenance & Repair	77,155	85,961	103,144	103,144	96,749	103,144	103,844	103,844
517000	Fleet Maintenance	138,577	129,327	140,900	140,900	114,720	140,900	140,900	140,900
517001	Equipment Maintenance	2,538	1,475	4,000	4,000	7,500	4,000	4,000	4,000
518000	Communications	40,414	42,399	48,170	48,520	48,805	47,770	48,420	48,420
519000	Maintenance Contracts	129,930	100,500	121,173	121,173	105,028	129,408	111,645	111,645
520000	Printing	9,296	9,950	13,900	11,350	3,766	13,900	14,150	14,150
521000	Equipment Rental	9,892	30,883	19,250	20,800	20,543	19,250	20,000	20,000
522000	Copier Lease	22,551	23,589	32,470	32,470	25,810	33,070	33,070	33,070
523010	Partnerships	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
525000	Tuition Reimbursement	1,000	750	3,000	3,000	-	3,000	3,000	3,000
526000	Advertising	9,487	12,900	14,000	14,000	13,000	14,000	14,000	14,000
526010	Historic Landmark	-	129	500	500	157	500	500	500
526015	CRS Flood	-	-	3,000	3,000	-	3,000	3,000	3,000
531000	Vehicle Fuel	141,881	174,002	165,475	165,475	142,600	182,013	110,750	110,750
533000	Supplies & Materials	243,582	206,485	268,969	279,414	216,468	243,989	238,124	238,124
533001	Supplies & Materials - Bulk Purchases	-	14,120	17,000	17,000	15,105	17,000	17,000	17,000
533003	Supplies & Materials - Drug	5,680	-	-	5,100	5,100	-	-	-
533003	Supplies & Materials - Radar	11,737	-	12,500	12,500	11,355	12,500	-	-
533005	Supplies & Materials - Criminal	1,404	1,154	1,500	1,500	900	1,500	1,500	1,500
533008	Supplies & Materials - In-Car Camera	23,063	21,962	22,500	22,500	17,700	22,500	23,700	23,700
533012	Supplies & Materials - Rolloff	-	18,856	21,000	21,000	13,604	21,000	21,000	21,000
533013	Supplies & Materials - PEG Channel	-	-	3,000	3,000	3,000	3,000	3,000	3,000
533017	Supplies & Materials - In-Car radio	-	24,260	13,230	13,230	12,912	13,230	13,230	13,230
533018	USDHS Fire Grant	-	29,585	-	-	-	-	-	-
533019	Supplies & Materials - Handheld Radios	-	-	-	-	-	-	12,500	12,500
533050	SCBA Equipment	4,045	4,950	5,000	5,000	4,350	5,000	5,000	5,000
533060	Supplies & Materials - Weapons	-	-	-	15,452	15,452	-	-	-
536000	Uniforms	63,401	68,926	78,728	78,728	67,092	77,600	80,920	80,920
536001	Uniform Cleaning Allowance	576	576	600	600	576	600	600	600

Town of Kill Devil Hills
General Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
537000	Crime Prevention	\$ 1,612	\$ 3,226	\$ 2,000	\$ 2,100	\$ 2,100	\$ 2,000	\$ 2,000	2,000
538000	Controlled Substances	-	2,000	2,000	2,000	-	2,000	2,000	2,000
545000	Contracted Services	92,703	208,180	146,533	159,278	119,211	150,653	149,485	149,485
545110	Contracted Services - PEG channel	28,031	27,893	1,000	1,000	1,000	1,000	1,000	1,000
545060	Chapter Updates	-	-	-	-	-	75,000	75,000	75,000
545040	Annual Beach Nourishment Maintenance	18,921	83,640	175,000	233,158	90,333	175,000	175,000	175,000
545070	Land Use Plan Update	-	7,660	-	1,023	1,023	-	-	-
545100	Tipping Fees	768,041	777,386	905,000	898,000	855,000	930,000	930,000	930,000
547000	Fleet Maintenance Supplies	164,774	129,746	102,000	102,000	121,502	102,000	102,000	102,000
547510	Public Works Complex Unleaded Fuel	75,961	90,315	93,650	93,650	55,556	103,135	63,398	63,398
547520	Public Works Complex Diesel Fuel	74,486	90,075	82,925	82,925	49,500	91,218	55,352	55,352
548000	Departmental Supplies	3,615	2,406	20,000	20,000	8,200	20,000	20,000	20,000
548010	Purchases - Dumpsters	30,780	16,567	50,190	50,190	46,300	50,190	50,190	50,190
548030	Purchases - Rollout Carts	19,807	16,545	12,000	12,000	10,741	12,000	15,000	15,000
550000	Household Hazardous Waste	1,112	2,941	2,750	2,750	2,135	2,750	2,750	2,750
552000	Recordation Fees	78	-	500	500	100	500	500	500
553000	Dues & Subscriptions	24,673	32,790	36,885	36,885	34,689	36,885	36,440	36,440
554000	General Insurance	181,076	174,938	175,000	175,000	175,000	175,000	175,000	175,000
554500	Retiree Health Insurance	333,967	344,271	396,543	396,543	387,155	396,543	446,387	446,387
554550	OPEB Irrevocable Trust Fund Contribution	-	-	25,000	225,000	225,000	25,000	-	-
555000	Workers Compensation	148,901	119,818	140,818	140,818	139,232	145,244	149,405	149,405
556000	Firemen's Pension	4,530	4,220	7,700	7,700	4,360	7,700	7,700	7,700
557000	Miscellaneous	551	2,251	4,200	4,200	685	4,200	4,200	4,200
557001	Miscellaneous - Special Events	35,182	50,472	61,500	77,813	74,500	61,500	61,500	61,500
557002	Miscellaneous - Health Efficiency	2,130	83	11,250	12,386	-	11,250	11,250	11,250
557005	Worksession Expenses	548	236	700	700	38	700	700	700
560000	Unemployment Insurance	2,965	215	500	500	403	800	800	800
570000	Lease Payments	1,299,090	1,310,821	1,345,369	1,341,136	1,335,520	1,310,717	1,249,026	1,249,026
590000	Departmental Charges	(147,790)	(131,329)	(120,000)	(120,000)	(118,702)	(120,000)	(120,000)	(120,000)
590000	Departmental Fuel Charges	(147,685)	(180,383)	(176,575)	(176,575)	(105,056)	(194,353)	(118,750)	(118,750)
	Subtotal	4,761,424	5,062,423	5,606,782	6,111,525	5,419,840	5,750,488	5,597,977	5,597,977

Town of Kill Devil Hills
General Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>CAPITAL OUTLAY</i>									
572000	C/O Buildings	\$ 25,049	\$ 86,863	\$ 45,000	\$ 61,087	\$ 62,387	\$ -	\$ -	\$ -
573000	C/O Other Improvements	494,240	106,413	258,150	706,579	553,730	135,000	400,000	400,000
573010	C/O Shoreline Access Reserve	-	-	30,000	30,000	30,000	30,000	-	-
573020	C/O Recreation Facilities Reserve	-	-	30,000	30,000	30,000	30,000	-	-
573026	C/O Beach Access Improvements	-	-	9,000	9,000	-	100,000	-	-
573027	C/O Soundside Access Improvements	-	-	-	-	-	50,000	-	-
573075	C/O West First St Multi Use Path	-	102,461	10,000	11,689	1,689	50,000	-	-
573090	C/O Other Improve - Ocean Bay Blvd	-	44,238	60,000	60,500	60,500	60,000	-	-
573130	C/O Other Improvements	-	30,655	-	-	-	-	-	-
574000	C/O Machinery & Equipment	69,446	160,433	20,000	76,488	76,488	7,000	15,498	15,498
574008	C/O Recycling Grant	104,448	-	-	-	-	-	10,000	10,000
575000	C/O Vehicles	1,124,070	783,568	17,460	1,333,876	1,333,876	13,940	9,950	9,950
576000	C/O Office Furniture & Equipment	12,403	-	8,400	45,749	8,000	-	-	-
577000	C/O Powell Bill Street Construction	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000
577010	C/O Street Construction Capital Reserve	408,325	1,189,386	639,000	834,114	834,114	536,000	700,000	700,000
577030	C/O Sidewalk Reserve	808,323	439,300	100,000	100,500	100,000	100,000	100,000	100,000
573021	C/O Beach Nourishment Capital Reserve	550,000	-	-	-	-	-	-	-
579000	Animals	8,693	-	-	-	-	-	-	-
	<i>Subtotal</i>	<i>3,822,997</i>	<i>3,161,317</i>	<i>1,445,010</i>	<i>3,517,582</i>	<i>3,308,784</i>	<i>1,329,940</i>	<i>1,453,448</i>	<i>1,453,448</i>
<i>DEBT SERVICE</i>									
	Public Works - Phase II	459,339	450,418	450,418	450,418	450,418	196,566	196,566	196,566
	Public Works - Phase III	-	152,165	476,090	476,090	476,090	468,448	468,448	468,448
	Beach Nourishment	1,081,680	1,065,159	1,048,639	1,048,639	1,048,639	1,032,119	1,032,119	1,032,119
	<i>Subtotal</i>	<i>1,541,019</i>	<i>1,667,742</i>	<i>1,975,147</i>	<i>1,975,147</i>	<i>1,975,147</i>	<i>1,697,133</i>	<i>1,697,133</i>	<i>1,697,133</i>
TOTAL		\$ 18,818,381	\$ 19,079,576	\$ 19,477,879	\$ 22,073,616	\$ 20,784,379	\$ 19,655,062	\$ 19,912,652	\$ 19,912,652



Administration Department Overview & Staffing

The Administration Department coordinates the actions of all departments within the Town of Kill Devil Hills in order to keep the Town running smoothly. 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 including all public buildings, beach accesses, recreational facilities and parks.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Adopted Positions
<i>Administration:</i>					
Town Manager		N/A	1	1	1
Assistant Town Manager		25	1	1	1
Town Clerk		19	1	1	1
Personnel Technician		8	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>2 1/4</u>	<u>2 1/4</u>	<u>2 1/4</u>
<i>Total</i>			5 1/4	5 1/4	5 1/4



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

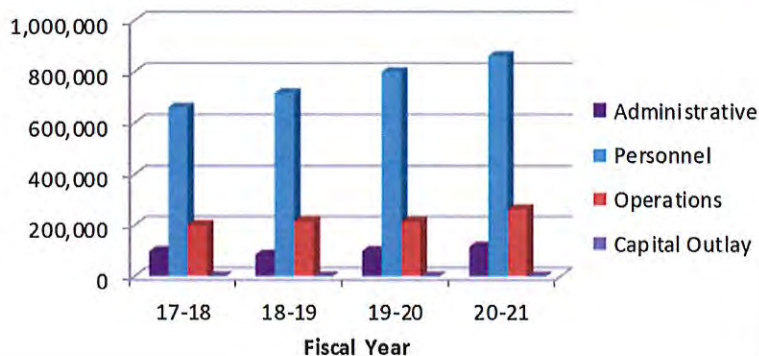
Highlights

- A 2.4% COLA is reflected departmentally.
- Engineering includes \$10,000 for services related to surveying town properties.
- Continuation of Town sponsored special events such as July 4th fireworks, Christmas at the Town Hall, ice cream social, trash attack, community appearance commission and neighborhood watch.

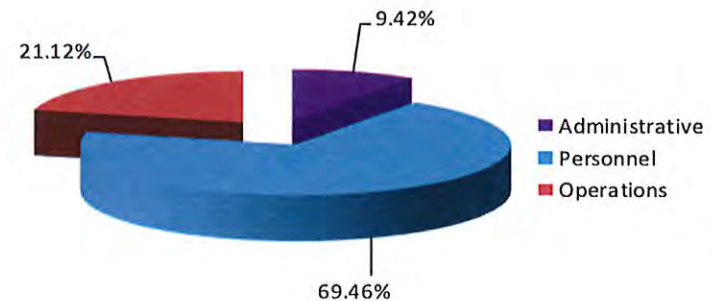
Expenditures by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
<i>Administrative</i>	\$ 122,398	\$ 117,000	-4.41%
<i>Personnel</i>	788,364	862,422	9.39%
<i>Operations</i>	276,341	262,173	-5.13%
<i>Total</i>	\$1,187,103	\$ 1,241,595	4.59%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: <i>Administration</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
ADMINISTRATIVE										
4200	501000	Mayor & Commissioners	\$ 45,025	\$ 43,326	\$ 45,898	\$ 45,898	\$ 48,758	\$ 45,898	\$ 47,000	\$ 47,000
4200	501050	Board Meeting Video Taping	2,912	2,654	8,000	8,000	3,500	8,000	8,000	8,000
4200	501075	Videographer/Editor	-	940	8,000	8,000	2,000	8,000	8,000	8,000
4200	504000	Legal Services	43,221	37,709	50,000	50,000	38,000	50,000	50,000	50,000
4200	514001	Travel & Training - Board	1,812	1,025	3,000	3,000	1,578	3,000	3,000	3,000
4200	514002	Travel & Training - Attorney	21	-	1,000	1,000	-	1,000	1,000	1,000
4200	544000	Election Costs	5,170	-	6,500	6,500	6,378	-	-	-
	Subtotal		98,161	85,654	122,398	122,398	100,214	115,898	117,000	117,000
PERSONNEL SERVICES										
4200	502000	Salaries	486,659	528,690	570,170	579,558	579,558	583,249	608,504	608,504
4200	505000	FICA Expense	39,110	41,814	48,353	49,071	49,071	49,400	51,370	51,370
4200	506000	Funding for Health Plan	73,514	78,838	87,951	87,951	87,951	87,951	107,816	107,816
4200	507000	Retirement Expense	37,115	41,709	52,582	53,429	53,429	61,005	63,507	63,507
4200	507750	401k Retirement Expense	24,479	26,574	29,308	29,777	29,777	29,992	31,225	31,225
	Subtotal		660,877	717,625	788,364	799,786	799,786	811,597	862,422	862,422
OPERATIONS										
4200	508000	Professional Services	5,814	6,071	12,000	12,000	4,900	12,000	12,000	12,000
4200	508100	Engineering Services	12,155	7,575	38,000	38,000	12,000	26,000	26,000	26,000
4200	512000	Telephone	20,469	22,041	28,000	28,000	22,000	28,000	28,000	28,000
4200	514000	Travel & Training	2,501	6,565	6,000	6,000	4,200	10,000	13,000	13,000
4200	516000	Outside Maintenance & Repair	5	150	300	300	2,526	300	300	300
4200	517000	Fleet Maintenance	122	-	500	500	620	500	500	500
4200	518000	Communications	-	-	-	350	350	-	-	-
4200	519000	Maintenance Contracts	-	-	16,920	16,920	800	16,920	7,300	7,300
4200	520000	Printing	6,725	5,451	6,000	6,000	600	6,000	6,000	6,000
4200	521000	Equipment Rental	3,040	4,053	4,400	4,400	4,053	4,400	4,400	4,400
4200	522000	Copier Lease	4,535	4,826	6,500	6,500	5,000	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	1,000	750	3,000	3,000	-	3,000	3,000	3,000
4200	526000	Advertising	9,487	12,900	14,000	14,000	13,000	14,000	14,000	14,000
4200	531000	Vehicle Fuel	231	276	325	325	300	358	200	200
4200	533000	Supplies & Materials	7,654	13,337	7,000	6,650	5,500	7,000	7,000	7,000
4200	533013	Supplies & Materials - PEG Channel	-	-	3,000	3,000	3,000	3,000	3,000	3,000

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: Administration

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
4200	545000	Contracted Services	\$ 14,687	\$ 8,857	\$ 8,200	\$ 21,395	\$ 14,701	\$ 8,200	\$ 8,200	\$ 8,200
4200	545110	Contracted Services - PEG Support	28,031	27,893	1,000	1,000	1,000	1,000	1,000	1,000
4200	553000	Dues & Subscriptions	14,304	11,982	12,500	12,500	12,500	12,500	12,500	12,500
4200	555000	Workers' Compensation	2,558	2,156	2,696	2,696	2,811	2,728	2,973	2,973
4200	557000	Miscellaneous	267	2,087	2,750	2,750	35	2,750	2,750	2,750
4200	557001	Miscellaneous - Special Events	35,182	50,472	61,500	77,813	74,500	61,500	61,500	61,500
4200	557002	Miscellaneous - Health Efficiency	2,130	83	11,250	12,386	-	11,250	11,250	11,250
4200	557005	Miscellaneous - Meeting Expenses	548	98	500	500	38	500	500	500
		Subtotal	201,445	217,623	276,341	306,985	214,434	268,706	262,173	262,173
		TOTAL	\$ 960,483	\$ 1,020,902	\$ 1,187,103	\$ 1,229,169	\$ 1,114,434	\$ 1,196,201	\$ 1,241,595	\$ 1,241,595



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 allow more public use of Town property.
- To provide high quality care and maintenance for 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 improve 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

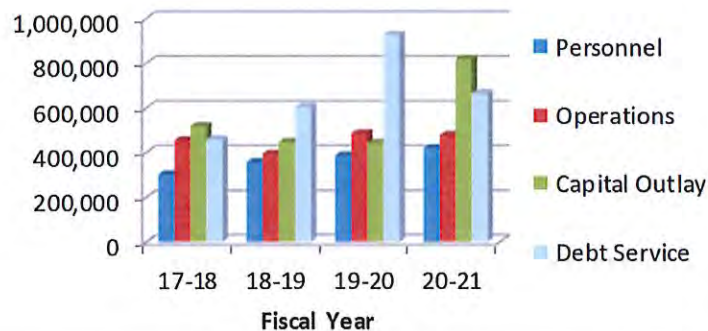
Highlights

- Debt service for the Public Works Complex is included.
- Contracted services includes Monopole consulting in the amount \$25,804.
- Requested capital maintenance and related engineering that are not recommended nor adopted include roof replacement at Town Hall, ADA compliance improvements at beach accesses, Aviation Park Pavilion, and improvements at Ocean Bay Blvd Bathhouse gazebo and handrails.
- Adopted improvements include parking lot improvements at 1634 N. Croatan Hwy Fire Dept. location, refurbishing Meekins Field, and playground equipment.

Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 387,904	\$ 420,380	8.37%
<i>Operations</i>	486,530	451,926	-7.11%
<i>Capital Outlay</i>	443,500	400,000	-9.81%
<i>Debt Service</i>	926,508	665,014	-28.22%
<i>Total</i>	\$ 2,244,442	\$ 1,937,320	-13.68%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
5000	502000	Salaries	\$ 197,293	\$ 234,027	\$ 250,448	\$ 250,448	\$ 246,003	\$ 257,716	\$ 268,570	\$ 268,570
5000	505000	FICA Expense	13,972	16,682	19,159	19,159	18,819	19,715	20,546	20,546
5000	506000	Funding for Health Plan	68,755	78,630	83,360	83,360	90,311	83,360	90,575	90,575
5000	507000	Retirement Expense	13,986	18,018	22,415	22,415	22,415	26,158	27,260	27,260
5000	507750	401k Retirement Expense	8,337	10,507	12,522	12,522	12,300	12,886	13,429	13,429
Subtotal			302,343	357,864	387,904	387,904	389,848	399,835	420,380	420,380
OPERATIONS										
5000	508000	Professional Services	117,101	20,659	48,350	48,350	1,500	33,000	-	-
5000	513000	Utilities	63,677	63,909	72,400	72,400	64,000	72,400	72,400	72,400
5000	514000	Travel & Training	-	-	500	500	-	500	500	500
5000	515000	M & R - Buildings & Grounds	66,559	58,346	88,400	222,686	192,654	88,400	88,400	88,400
5000	515999	M & R - Storm	-	-	-	-	21,000	-	-	-
5000	515002	M & R - Signs (routed)	550	-	3,000	4,450	1,450	3,000	3,000	3,000
5000	515003	M & R - HVAC	40,667	44,459	45,000	45,000	28,000	45,000	45,000	45,000
5000	515006	M & R - Christmas displays	13,454	5,743	14,000	20,696	18,426	14,000	14,000	14,000
5000	515010	M & R - Shoreline Accesses	14,274	56,271	32,500	32,350	31,396	32,500	32,500	32,500
5000	515011	M & R - Shoreline Accesses - Sandfence	-	24,000	-	22,550	22,550	-	-	-
5000	515020	M & R - Recreational Facilities	15,976	9,756	32,800	68,270	40,358	32,800	32,800	32,800
5000	515060	M & R - Landscaping	4,091	3,436	5,000	5,000	1,700	6,000	6,000	6,000
5000	516000	Outside Maintenance & Repair	1,241	834	2,000	2,000	1,946	2,000	2,000	2,000
5000	517000	Fleet Maintenance	4,070	5,871	6,500	6,500	5,900	6,500	6,500	6,500
5000	517001	Equipment Maintenance	2,538	1,475	4,000	4,000	7,500	4,000	4,000	4,000
5000	518000	Communications	1,191	1,213	1,500	1,500	1,220	1,500	1,500	1,500
5000	520000	Printing	-	-	3,000	-	-	3,000	3,000	3,000
5000	521000	Equipment Rental	25	15,123	750	750	4,540	750	750	750
5000	522000	Copier lease	86	149	300	300	160	350	350	350
5000	531000	Vehicle Fuel	4,147	5,121	4,800	4,800	3,500	5,280	3,150	3,150
5000	533000	Supplies & Materials	35,902	30,117	25,000	28,000	17,377	25,000	25,000	25,000
5000	533001	Supplies & Materials-Bulk Purchases	-	14,120	17,000	17,000	15,105	17,000	17,000	17,000
5000	536000	Uniforms	821	1,408	1,800	1,800	1,500	1,800	1,800	1,800
5000	545000	Contracted Services	24,421	19,191	53,972	53,972	48,000	54,724	54,724	54,724

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
5000	555000	Workers' Compensation	\$ 5,832	\$ 5,200	\$ 6,701	\$ 6,701	\$ 6,300	\$ 6,896	\$ 7,747	\$ 7,747
5000	570000	Lease Payments	38,926	8,988	17,257	21,824	20,469	23,380	29,805	29,805
		<i>Subtotal</i>	<i>455,549</i>	<i>395,389</i>	<i>486,530</i>	<i>691,399</i>	<i>556,551</i>	<i>479,780</i>	<i>451,926</i>	<i>451,926</i>
 <i>CAPITAL OUTLAY</i>										
5000	572000	C/O Buildings	25,049	86,863	45,000	61,087	62,387	-	-	-
5000	573000	C/O Other Improvements	494,240	106,413	258,150	706,579	553,730	-	200,000	200,000
5000	573002	C/O - Meekins Field	-	-	-	-	-	135,000	200,000	200,000
5000	573010	C/O Shoreline Access Reserve	-	-	30,000	30,000	30,000	30,000	-	-
5000	573020	C/O Recreational Facilities Reserve	-	-	30,000	30,000	30,000	30,000	-	-
5000	573026	C/O Beach Access Improvements	-	-	9,000	9,000	-	100,000	-	-
5000	573027	C/O Soundside Access Improvements	-	-	-	-	-	50,000	-	-
5000	573040	C/O Aviation Park	-	102,461	10,000	11,689	1,689	50,000	-	-
5000	573090	C/O Ocean Bay Blvd	-	44,238	60,000	60,500	60,500	60,000	-	-
5000	573130	C/O Other Improvments	-	30,655	-	-	-	-	-	-
5000	574000	C/O Machinery & Equipment	-	33,789	-	43,540	43,540	-	-	-
5000	575000	C/O Vehicle	-	43,741	1,350	37,928	37,928	-	-	-
		<i>Subtotal</i>	<i>519,289</i>	<i>448,160</i>	<i>443,500</i>	<i>990,323</i>	<i>819,774</i>	<i>455,000</i>	<i>400,000</i>	<i>400,000</i>
 <i>DEBT SERVICE</i>										
		Public Works - Phase I	250,243	245,499	245,499	245,499	245,499	-	-	-
		Public Works - Phase II	209,096	204,919	204,919	204,919	204,919	196,566	196,566	196,566
		Public Works - Phase III	-	152,165	476,090	476,090	476,090	468,448	468,448	468,448
		<i>Subtotal</i>	<i>459,339</i>	<i>602,583</i>	<i>926,508</i>	<i>926,508</i>	<i>926,508</i>	<i>665,014</i>	<i>665,014</i>	<i>665,014</i>
 TOTAL			\$ 1,736,520	\$ 1,803,996	\$ 2,244,442	\$ 2,996,134	\$ 2,692,681	\$ 1,999,629	\$ 1,937,320	\$ 1,937,320



Buildings & Grounds Division Capital Outlay

Buildings & Grounds Division

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Capital Reserves</i>			
1. Shoreline Access Reserve	\$ 30,000	\$ -	\$ -
2. Recreation Facilities Reserve	30,000	-	-
<i>Total Capital Reserves</i>	\$ 60,000	\$ -	\$ -
<i>Other Improvements</i>			
1. Replace playground equip at Meekins Field	\$ 35,000	\$ 35,000	\$ 35,000
2. Refurbish Meekins Field after water tower/monopole construction	100,000	165,000	165,000
3. Parking Lot improvements to north end at Fire Station	-	200,000	200,000
4. Gazebo/sidewalk/picnic table at Moor Shore/Walker St access	50,000	-	-
5. Ocean Bay Blvd Bathhouse gazebo and handrails	60,000	-	-
6. Compliance improvements to beach accesses	100,000	-	-
7. Pavilion for public use at Aviation Park	50,000	-	-
<i>Total Other Improvements</i>	\$ 395,000	\$ 400,000	\$ 400,000

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 assists in the selection and installation of hardware and software and assists in diagnosing and coordinating system repairs.

The Fleet Maintenance Division handles 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>Adopted 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	1	1	1
	<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	1	1	1
	<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	1/2	1/2	1/2
	<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

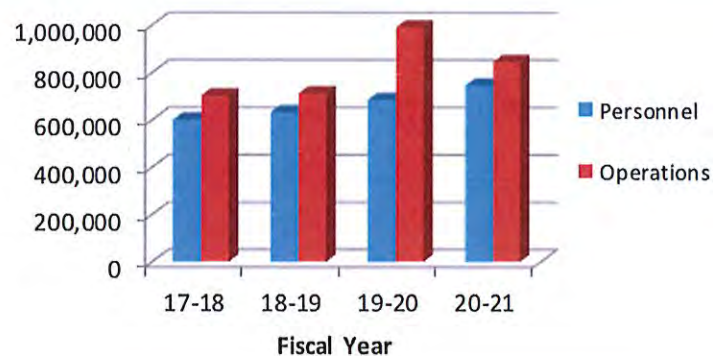
Highlights

- Health insurance renewal rates will increase 9% for both active employees and retirees.
- Tax collection contract with Dare County is adopted.
- Funds are included for training and continuing education.
- Actuarial study for Other Post-Employment Benefits valuation required by GASB 75.
- OPEB funding is deferred and not adopted at this time.

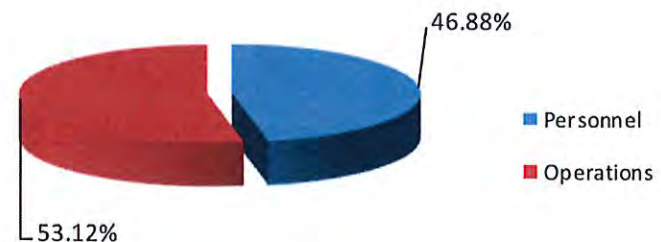
Expenditures by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 696,259	\$ 745,972	7.14%
<i>Operations</i>	823,111	845,310	2.70%
<i>Total</i>	\$ 1,519,370	\$ 1,591,282	4.73%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: *Finance & Tax*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020- 21	Manager's Recommended 2020- 21	Adopted Budget 2020- 21
<i>PERSONNEL SERVICES</i>										
4400	502000	Salaries	\$ 445,111	\$ 469,323	\$ 508,682	\$ 508,682	\$ 495,318	\$ 529,037	\$ 531,910	\$ 531,910
4400	505000	FICA Expense	33,158	35,050	38,914	38,914	37,892	40,471	40,691	40,691
4400	506000	Funding for Health Plan	67,570	68,934	77,702	77,702	83,000	77,702	92,786	92,786
4400	507000	Retirement Expense	33,716	36,803	45,527	45,527	44,331	53,697	53,989	53,989
4400	507750	401k Retirement Expense	22,255	23,425	25,434	25,434	24,766	26,452	26,596	26,596
		<i>Subtotal</i>	<i>601,810</i>	<i>633,535</i>	<i>696,259</i>	<i>696,259</i>	<i>685,307</i>	<i>727,359</i>	<i>745,972</i>	<i>745,972</i>
<i>OPERATIONS</i>										
4400	508500	Tax Collection Fee	128,882	132,749	149,518	149,518	145,000	150,360	134,631	134,631
4400	509000	Audit	16,590	18,590	18,590	18,590	16,590	18,590	27,295	27,295
4400	511000	Postage	7,066	3,005	10,000	10,000	5,100	10,000	10,000	10,000
4400	514000	Travel & Training	11,416	8,738	12,500	12,500	8,200	14,000	15,500	15,500
4400	518000	Communications	84	85	84	84	84	84	84	84
4400	520000	Printing	380	1,460	750	750	630	750	750	750
4400	522000	Copier Lease	5,560	5,891	7,100	7,100	6,300	7,100	7,100	7,100
4400	533000	Supplies & Materials	4,188	6,351	6,000	6,000	3,663	5,500	5,500	5,500
4400	545000	Contracted Services	9,361	15,821	19,315	19,315	16,000	19,315	19,315	19,315
4400	548000	Departmental Supplies	3,615	2,406	20,000	20,000	8,200	20,000	20,000	20,000
4400	553000	Dues & Subscriptions	1,137	1,067	1,200	1,200	1,200	1,200	1,850	1,850
4400	554000	General Insurance	181,076	174,938	175,000	175,000	175,000	175,000	175,000	175,000
4400	554500	Retiree Health Insurance	333,967	344,271	396,543	396,543	387,155	396,543	446,387	446,387
4400	554550	OPEB Irrevocable Trust Fund Contribution	-	-	25,000	225,000	225,000	25,000	-	-
4400	555000	Workers' Compensation	168	702	811	811	735	843	898	898
4400	557000	Miscellaneous	200	140	200	200	-	200	200	200
4400	560000	Unemployment Insurance	2,965	215	500	500	403	800	800	800
4400	590000	Departmental Charges	(3,615)	(3,896)	(20,000)	(20,000)	(8,200)	(20,000)	(20,000)	(20,000)
		<i>Subtotal</i>	<i>703,040</i>	<i>712,533</i>	<i>823,111</i>	<i>1,023,111</i>	<i>991,060</i>	<i>825,285</i>	<i>845,310</i>	<i>845,310</i>
TOTAL			\$ 1,304,850	\$ 1,346,068	\$ 1,519,370	\$ 1,719,370	\$ 1,676,367	\$ 1,552,644	\$ 1,591,282	\$ 1,591,282



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.
- Maintain and enhance 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

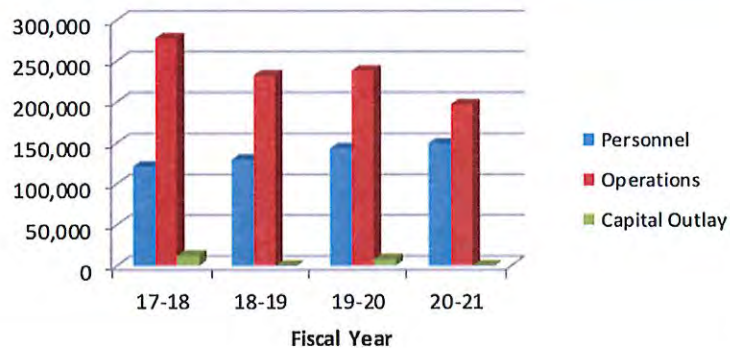
Highlights

- All current maintenance contracts and licenses for Town - wide systems and software are included.
- Funds for training include relevant conferences and town wide staff training is adopted.

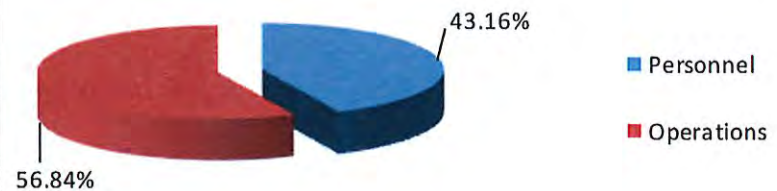
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 143,610	\$ 149,588	4.16%
<i>Operations</i>	260,070	197,034	-24.24%
<i>Capital Outlay</i>	8,400	-	-100.00%
<i>Total</i>	\$ 412,080	\$ 346,622	-15.88%

Expenditure History

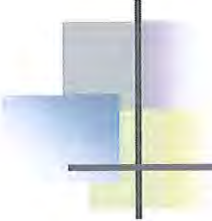


Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Management Information Systems</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
4450	502000	Salaries	\$ 86,654	\$ 92,400	\$ 100,922	\$ 100,922	\$ 100,922	\$ 103,748	\$ 103,344	\$ 103,344
4450	505000	FICA Expense	6,402	6,809	7,721	7,721	7,721	7,937	7,906	7,906
4450	506000	Funding for Health Plan	17,389	18,688	20,888	20,888	20,888	20,888	22,682	22,682
4450	507000	Retirement Expense	6,564	7,247	9,033	9,033	9,033	10,530	10,489	10,489
4450	507750	401k Retirement Expense	4,333	4,620	5,046	5,046	5,046	5,187	5,167	5,167
		Subtotal	121,342	129,764	143,610	143,610	143,610	148,290	149,588	149,588
OPERATIONS										
4450	514000	Travel & Training	2,544	2,503	8,345	8,345	1,600	2,000	6,200	6,200
4450	516000	Outside Maintenance & Repair	16,121	5,589	5,000	5,000	6,500	5,000	5,000	5,000
4450	519000	Maintenance Contracts	128,042	99,325	103,053	103,053	103,053	111,288	103,145	103,145
4450	533000	Supplies & Materials	46,403	28,528	66,171	75,016	51,300	47,591	38,896	38,896
4450	545000	Contracted Services	14,692	14,776	16,400	16,400	15,614	19,768	18,600	18,600
4450	553000	Dues & Subscriptions	235	11,795	12,535	12,535	11,574	12,535	11,440	11,440
4450	555000	Workers' Compensation	200	124	161	161	160	165	175	175
4450	570000	Lease Payments	69,630	69,630	48,405	48,405	48,381	13,578	13,578	13,578
		Subtotal	277,867	232,270	260,070	268,915	238,182	211,925	197,034	197,034
CAPITAL OUTLAY										
4450	576000	C/O Office Furniture & Equipment	12,403	-	8,400	45,749	8,000	-	-	-
		Subtotal	12,403	-	8,400	45,749	8,000	-	-	-
TOTAL			\$ 411,612	\$ 362,034	\$ 412,080	\$ 458,274	\$ 389,792	\$ 360,215	\$ 346,622	\$ 346,622



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

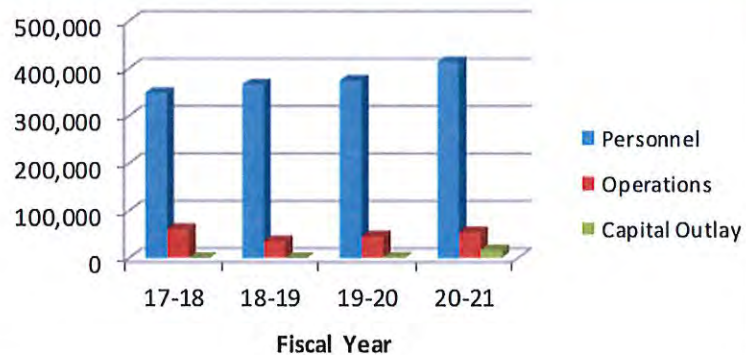
Highlights

- Fuel prices per gallon is the average for wholesale according to Energy Information Association (www.eia.gov) and our wholesale supplier and is budgeted at \$1.280/gal reg. unleaded; \$1.351/gal diesel, and will be charged back to departments based on usage.
- Replacement of a Tire Changer and Refrigerant Recovery Station is adopted.

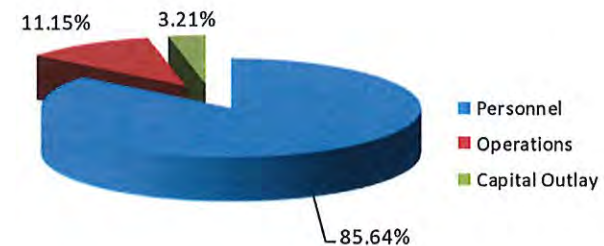
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 400,956	\$ 413,374	3.10%
<i>Operations</i>	56,692	53,799	-5.10%
<i>Capital Outlay</i>	1,350	15,498	1048.00%
<i>Total</i>	\$ 458,998	\$ 482,671	5.16%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Fleet Maintenance</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 -20	2019 -20	2019 -20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
5450	502000	Salaries	\$ 249,883	\$ 261,682	\$ 282,031	\$ 282,031	\$ 266,250	\$ 291,250	\$ 285,340	\$ 285,340
5450	505000	FICA Expense	18,625	19,529	21,575	21,575	20,368	22,281	21,828	21,828
5450	506000	Funding for Health Plan	48,132	51,300	58,006	58,006	54,384	58,006	62,977	62,977
5450	507000	Retirement Expense	18,928	20,521	25,242	25,242	19,969	29,562	28,962	28,962
5450	507750	401k Retirement Expense	12,494	13,044	14,102	14,102	13,313	14,563	14,267	14,267
		Subtotal	348,062	366,076	400,956	400,956	374,284	415,662	413,374	413,374
OPERATIONS										
5450	514000	Travel & Training	392	-	250	250	-	250	250	250
5450	516000	Outside Maintenance & Repair	3,615	5,833	4,300	4,300	3,800	4,300	5,000	5,000
5450	517000	Fleet Maintenance	995	795	1,400	1,400	1,000	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	454	1,285	750	750	-	750	800	800
5450	521000	Equipment Rental	-	-	600	600	-	600	600	600
5450	522000	Copier Lease	174	153	300	300	200	300	300	300
5450	531000	Vehicle Fuel	943	1,068	1,200	1,200	900	1,310	975	975
5450	533000	Supplies & Materials	12,302	6,536	19,900	19,900	10,500	12,000	14,830	14,830
5450	536000	Uniforms	1,285	1,665	2,628	2,628	1,600	2,100	2,920	2,920
5450	547000	Fleet Maintenance Supplies	164,774	129,746	102,000	102,000	121,502	102,000	102,000	102,000
5450	547510	Public Works Complex Unleaded Fuel	75,961	90,315	93,650	93,650	55,556	103,135	63,398	63,398
5450	547520	Public Works Complex Diesel Fuel	74,486	90,075	82,925	82,925	49,500	91,218	55,352	55,352
5450	553000	Dues & Subscriptions	2,421	840	1,000	1,000	840	1,000	1,000	1,000
5450	555000	Workers' Compensation	6,636	6,984	7,519	7,519	6,700	7,765	7,249	7,249
5450	570000	Lease Payments	7,015	7,015	13,145	13,145	12,654	15,757	14,775	14,775
5450	590000	Departmental Charges	(144,175)	(127,433)	(100,000)	(100,000)	(110,502)	(100,000)	(100,000)	(100,000)
5450	590500	Departmental Fuel Charges	(147,685)	(180,383)	(176,575)	(176,575)	(105,056)	(194,353)	(118,750)	(118,750)
		Subtotal	61,248	36,149	56,692	56,692	50,849	51,232	53,799	53,799
CAPITAL OUTLAY										
5450	574000	C/O Machinery & Equipment	-	-	-	-	-	7,000	15,498	15,498
5450	575000	C/O Vehicles	-	-	1,350	44,559	44,559	1,350	-	-
		Subtotal	-	-	1,350	44,559	44,559	8,350	15,498	15,498
TOTAL			\$ 409,310	\$ 402,225	\$ 458,998	\$ 502,207	\$ 469,692	\$ 475,244	\$ 482,671	\$ 482,671



Fleet Maintenance Division Capital Outlay

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Machinery & Equipment</i>			
1. 4 Post 12,000 lbs lift addition	\$ 7,000	\$ -	\$ -
2. Coats 70x Rim Clamp Tire Changer	-	9,299	9,299
3. Robinair Refrigerant Recovery Station	-	6,199	6,199
<i>Total Machinery & Equipment</i>	\$ 7,000	\$ 15,498	\$ 15,498



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>					
	Position	Grade	Existing Positions	Requested Positions	Adopted Positions
	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

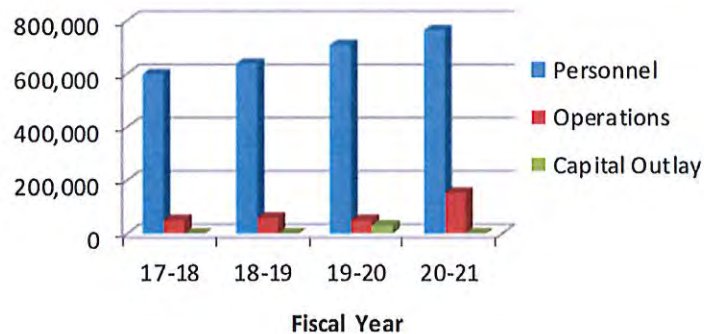
Highlights

- Funds are included for required Flood Prevention publications and outreach.
- Replacement of the Chevy Suburban is included.

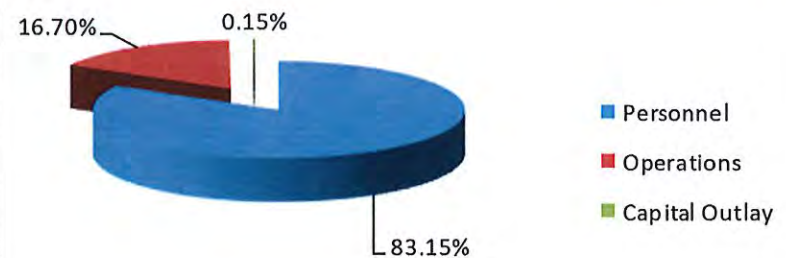
Expenditures by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 708,058	\$ 763,907	7.89%
<i>Operations</i>	68,405	153,368	124.21%
<i>Capital Outlay</i>	900	1,350	50.00%
<i>Total</i>	\$ 777,363	\$ 918,625	18.17%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: *Planning & Development*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
PERSONNEL SERVICES										
4900	502000	Salaries	433,143	464,142	503,333	503,333	503,333	513,935	537,237	537,237
4900	505000	FICA Expense	32,135	34,396	38,505	38,505	38,505	39,316	41,099	41,099
4900	506000	Funding for Health Plan	81,985	81,182	96,005	96,005	95,200	96,005	104,179	104,179
4900	507000	Retirement Expense	31,769	36,403	45,048	45,048	45,048	52,164	54,530	54,530
4900	507750	401k Retirement Expense	19,743	22,015	25,167	25,167	25,167	25,697	26,862	26,862
		<i>Subtotal</i>	<i>598,775</i>	<i>638,138</i>	<i>708,058</i>	<i>708,058</i>	<i>707,253</i>	<i>727,117</i>	<i>763,907</i>	<i>763,907</i>
OPERATIONS										
4900	503000	Planning & Zoning Board Fees	8,700	9,800	13,320	13,320	9,800	13,320	13,320	13,320
4900	508000	Professional Services	500	-	5,000	5,000	1,200	5,000	5,000	5,000
4900	514000	Travel & Training	9,168	12,181	9,000	9,000	4,000	9,000	9,000	9,000
4900	516000	Outside Maintenance & Repair	133	346	750	750	100	750	750	750
4900	517000	Fleet Maintenance	737	1,415	1,000	1,000	1,300	1,000	1,000	1,000
4900	518000	Communications	970	1,713	1,500	1,500	2,000	1,500	1,500	1,500
4900	520000	Printing	77	-	500	500	-	500	500	500
4900	521000	Equipment Rental	-	1,071	3,500	3,500	2,700	3,500	3,500	3,500
4900	522000	Copier Lease	3,224	3,714	6,000	6,000	4,000	6,250	6,250	6,250
4900	526010	Historic Landmark	-	129	500	500	157	500	500	500
4900	526015	CRS Flood	-	-	3,000	3,000	-	3,000	3,000	3,000
4900	531000	Vehicle Fuel	2,623	3,368	3,300	3,300	3,000	3,630	2,325	2,325
4900	533000	Supplies & Materials	4,499	3,999	6,500	6,500	2,500	6,500	6,500	6,500
4900	545060	Chapter Updates	-	-	-	-	-	75,000	75,000	75,000
4900	545070	Land Use Plan	-	7,660	-	1,023	1,023	-	-	-
4900	552000	Recordation Fees	78	-	500	500	100	500	500	500
4900	553000	Dues & Subscriptions	1,870	1,654	2,650	2,650	2,000	2,650	2,650	2,650
4900	555000	Workers' Compensation	5,378	6,559	6,853	6,853	6,073	6,997	7,752	7,752
4900	557000	Miscellaneous	84	-	250	250	50	250	250	250
4900	557005	Worksession Expenses	-	138	200	200	-	200	200	200
4900	570000	Lease Payments	12,902	6,451	4,082	4,082	3,874	14,287	13,871	13,871
		<i>Subtotal</i>	<i>50,943</i>	<i>60,198</i>	<i>68,405</i>	<i>69,428</i>	<i>43,877</i>	<i>154,334</i>	<i>153,368</i>	<i>153,368</i>
CAPITAL OUTLAY										
4900	575000	C/O Vehicles	-	-	900	30,619	30,619	1,350	1,350	1,350
		<i>Subtotal</i>	<i>-</i>	<i>-</i>	<i>900</i>	<i>30,619</i>	<i>30,619</i>	<i>1,350</i>	<i>1,350</i>	<i>1,350</i>
TOTAL			\$ 649,718	\$ 698,336	\$ 777,363	\$ 808,105	\$ 781,749	\$ 882,801	\$ 918,625	\$ 918,625



Planning Department Capital Outlay

Description of Capital Items	Financial	Manager's	
	Plan	Recommended	Adopted
	2020 - 2021	2020 - 2021	2020 - 2021
<i>New Lease Payments</i>			
1. Replace 2007 Chevy Suburban at \$45,000	\$ 6,123	\$ 6,123	\$ 6,123
<i>Total New Lease Payments</i>	\$ 6,123	\$ 6,123	\$ 6,123
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 1,350	\$ 1,350	1,350
<i>Total Vehicle</i>	\$ 1,350	\$ 1,350	\$ 1,350



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

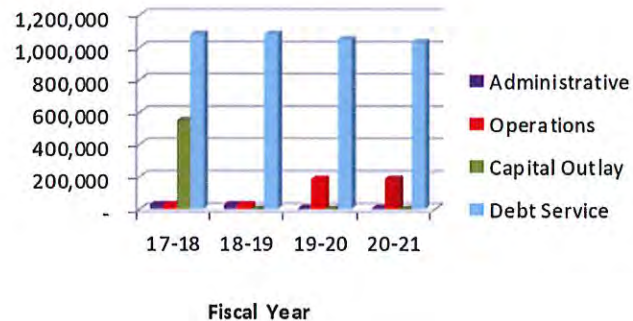
Highlights

- Funding for Special Obligation Bond Debt payment is included.
- Municipal Service District (MSD) tax revenue, sales tax revenue received resulting from MSD levy, and general fund appropriation will fund costs associated with the Town's beach nourishment project.
- Cost directly incurred as a result of the MSD such as audit and tax collection fees are included.
- Beach maintenance, surveying and analysis, and design of the 2022 beach re-nourishment project are adopted.

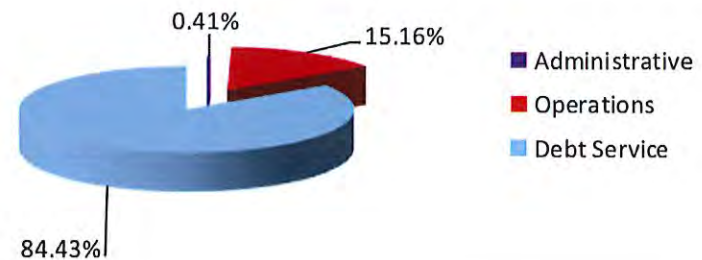
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Administrative</i>	\$ 5,000	\$ 5,000	0.00%
<i>Operations</i>	185,182	185,315	0.07%
<i>Debt Service</i>	1,048,639	1,032,119	-1.58%
<i>Total</i>	\$ 1,238,821	\$ 1,222,434	-1.32%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Beach Nourishment</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
Org Object Object Description			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
			2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
<i>ADMINISTRATIVE</i>										
5050	504000	Legal Services	\$ 727	\$ 825	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
		<i>Subtotal</i>	<i>727</i>	<i>825</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	7,595	7,730	8,432	8,432	7,583	8,432	7,430	7,430
5050	509000	Audit	1,750	1,750	1,750	1,750	1,750	1,750	2,885	2,885
5050	545040	Annual Beach Nourishment Maintenance	18,921	83,640	175,000	233,158	90,333	175,000	175,000	175,000
		<i>Subtotal</i>	<i>28,266</i>	<i>93,120</i>	<i>185,182</i>	<i>243,340</i>	<i>99,666</i>	<i>185,182</i>	<i>185,315</i>	<i>185,315</i>
<i>CAPITAL OUTLAY</i>										
5050	573021	C/O Beach Nourishment Capital Reserve	550,000	-	-	-	-	-	-	-
		<i>Subtotal</i>	<i>550,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>DEBT SERVICE</i>										
5050	581000	Beach Nourishment Debt Payment	1,081,680	1,065,159	1,048,639	1,048,639	1,048,639	1,032,119	1,032,119	1,032,119
		<i>Subtotal</i>	<i>1,081,680</i>	<i>1,065,159</i>	<i>1,048,639</i>	<i>1,048,639</i>	<i>1,048,639</i>	<i>1,032,119</i>	<i>1,032,119</i>	<i>1,032,119</i>
TOTAL			\$ 1,660,673	\$ 1,159,104	\$ 1,238,821	\$ 1,296,979	\$ 1,148,305	\$ 1,222,301	\$ 1,222,434	\$ 1,222,434



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	Adopted 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>		<u>33</u>	<u>33</u>	<u>33</u>

Continued on next page



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

Position	Grade	Existing Positions	Requested Positions	Adopted 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>		2	2	2



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

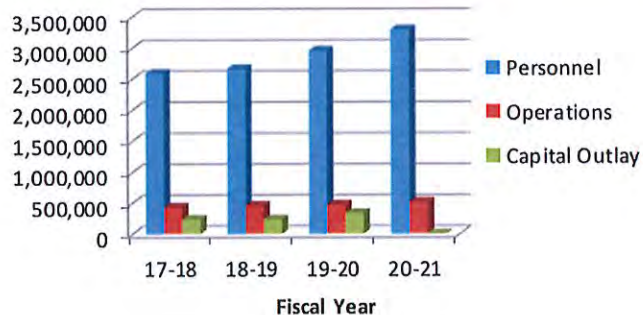
Highlights

- Mandatory funding of law enforcement separation allowance for three retired police officers.
- Training for specific incidents as well as maintenance of current certifications and required career development.
- Purchasing portable handheld radios.
- Replacement of 5 police vehicles.

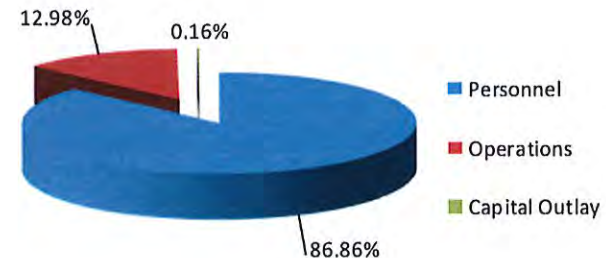
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 3,088,167	\$ 3,299,229	6.83%
<i>Operations</i>	499,946	493,158	-1.36%
<i>Capital Outlay</i>	6,240	6,240	0.00%
Total	\$ 3,594,353	\$ 3,798,627	5.68%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: *Police*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
PERSONNEL SERVICES										
5100	502000	Salaries	\$ 1,814,862	\$ 1,847,099	\$ 2,084,643	\$ 2,084,643	\$ 2,006,115	\$ 2,141,102	\$ 2,191,866	\$ 2,191,866
5100	505000	FICA Expense	136,010	139,746	159,475	159,475	153,468	163,794	167,678	167,678
5100	506000	Funding for Health Plan	376,866	386,414	497,798	497,798	460,000	497,798	552,145	552,145
5100	507000	Retirement Expense	148,668	156,214	187,136	187,136	187,136	217,896	223,064	223,064
5100	507500	401k Retirement Expense - Law Officers	87,868	83,303	94,929	94,929	91,462	97,413	99,509	99,509
5100	507750	401k Retirement Expense	1,726	7,578	9,303	9,303	8,844	9,642	10,084	10,084
5100	507800	Separation Allowance	28,252	47,456	54,883	54,883	54,883	54,883	54,883	54,883
		Subtotal	2,594,252	2,667,810	3,088,167	3,088,167	2,961,908	3,182,528	3,299,229	3,299,229
OPERATIONS										
5100	508000	Professional Services	30	107	2,500	2,500	584	2,500	2,500	2,500
5100	514000	Travel & Training	20,904	13,489	17,000	17,000	6,300	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	516000	Outside Maintenance & Repair	7,221	6,233	9,494	9,494	16,580	9,494	9,494	9,494
5100	517000	Fleet Maintenance	13,058	14,378	15,000	15,000	14,500	15,000	15,000	15,000
5100	518000	Communications	27,092	28,053	26,113	26,113	26,113	26,113	26,113	26,113
5100	518500	OSSI Communication line	-	-	5,573	5,573	5,573	5,573	5,573	5,573
5100	519000	Maintenance Contract	713	-	-	-	-	-	-	-
5100	520000	Printing	238	294	500	500	400	500	500	500
5100	522000	Copier Lease	5,085	5,240	6,970	6,970	6,500	6,970	6,970	6,970
5100	531000	Vehicle Fuel	42,914	54,621	50,000	50,000	46,500	55,000	35,000	35,000
5100	533000	Supplies & Materials	28,608	33,390	35,798	35,798	35,798	35,798	35,798	35,798
5100	533003	Supplies & Materials - Drug	5,680	-	-	5,100	5,100	-	-	-
5100	533004	Supplies & Materials - Radar	11,737	-	12,500	12,500	11,355	12,500	-	-
5100	533005	Supplies & Materials - Criminal	1,404	1,154	1,500	1,500	900	1,500	1,500	1,500
5100	533008	Supplies & Materials - In-Car Cameras	23,063	21,962	22,500	22,500	17,700	22,500	23,700	23,700
5100	533017	Supplies & Materials - In Car Radios	-	24,260	13,230	13,230	12,912	13,230	13,230	13,230
5100	533019	Supplies & Materials - Handheld Radios	-	-	-	-	-	-	12,500	12,500
5100	533060	Supplies & Materials - Weapons	-	-	-	15,452	15,452	-	-	-
5100	536000	Uniforms	14,353	17,649	20,000	20,000	18,000	20,000	20,000	20,000
5100	537000	Crime Prevention	1,612	3,226	2,000	2,100	2,100	2,000	2,000	2,000

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: *Police*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
5100	538000	Controlled Substances	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
5100	545000	Contracted Services	396	99	396	396	396	396	396	396
5100	553000	Dues & Subscriptions	307	233	1,640	1,640	1,640	1,640	1,640	1,640
5100	555000	Workers' Compensation	47,253	35,996	41,934	41,934	38,855	42,993	41,482	41,482
5100	557000	Miscellaneous	-	24	1,000	1,000	600	1,000	1,000	1,000
5100	570000	Lease Payments	180,013	197,064	209,698	209,698	209,698	226,138	217,162	217,162
		<i>Subtotal</i>	<i>434,281</i>	<i>462,072</i>	<i>499,946</i>	<i>520,598</i>	<i>496,156</i>	<i>522,445</i>	<i>493,158</i>	<i>493,158</i>
 <i>CAPITAL OUTLAY</i>										
5100	574000	C/O Machinery & Equipment	11,676	5,180	-	-	-	-	-	-
5100	575000	C/O Vehicles	215,121	188,210	6,240	334,932	334,932	6,240	6,240	6,240
5100	579000	C/O Animals	8,693	-	-	-	-	-	-	-
		<i>Subtotal</i>	<i>235,490</i>	<i>193,390</i>	<i>6,240</i>	<i>334,932</i>	<i>334,932</i>	<i>6,240</i>	<i>6,240</i>	<i>6,240</i>
 TOTAL			\$ 3,264,023	\$ 3,323,272	\$ 3,594,353	\$ 3,943,697	\$ 3,792,996	\$ 3,711,213	\$ 3,798,627	\$ 3,798,627



Police Department Capital Outlay

Police

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>New Lease Payments</i>			
1. 5 Vehicles at a cost of \$41,600 each, totaling \$208,000	\$ 28,302	\$ 28,302	\$ 28,302
2. Utility Vehicle at \$18,000	2,449	-	-
<i>Total Lease Payments</i>	\$ 30,751	\$ 28,302	\$ 28,302
1. Excise tax on new vehicles	\$ 6,240	\$ 6,240	\$ 6,240
<i>Total Vehicle</i>	\$ 6,240	\$ 6,240	\$ 6,240



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

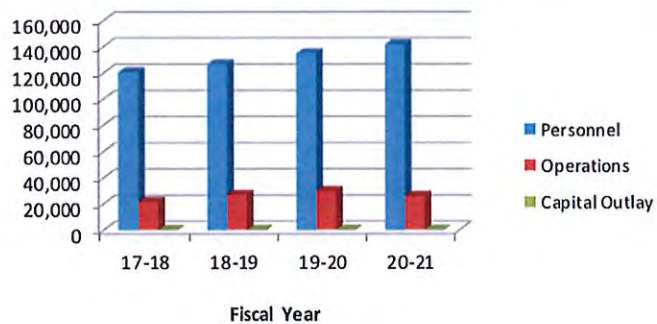
Highlights

- Maintaining current level of service

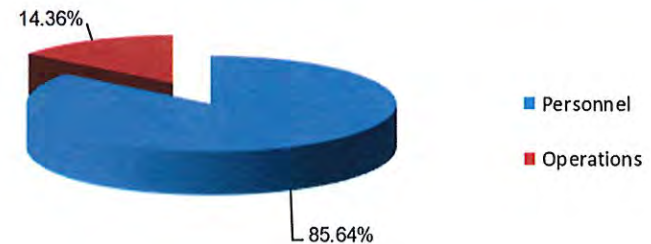
Expenditures by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 134,990	\$ 141,787	5.04%
<i>Operations</i>	29,808	23,778	-20.23%
<i>Total</i>	\$ 164,798	\$ 165,565	0.47%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Animal Control</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
5150	502000	Salaries	\$ 88,549	\$ 91,546	\$ 95,820	\$ 95,820	\$ 95,820	\$ 99,447	\$ 99,137	\$ 99,137
5150	505000	FICA Expense	6,747	6,995	7,330	7,330	7,330	7,608	7,584	7,584
5150	506000	Funding for Health Plan	14,520	16,433	18,473	18,473	18,392	18,473	20,047	20,047
5150	507000	Retirement Expense	6,707	7,182	8,576	8,576	8,576	10,094	10,062	10,062
5150	507750	401k Retirement Expense	4,069	4,577	4,791	4,791	4,791	4,972	4,957	4,957
		Subtotal	120,592	126,733	134,990	134,990	134,909	140,594	141,787	141,787
OPERATIONS										
5150	508000	Professional Services	80	-	300	300	-	300	300	300
5150	514000	Travel & Training	-	-	400	400	-	400	400	400
5150	516000	Outside Maintenance & Repair	90	26	300	300	26	300	300	300
5150	517000	Fleet Maintenance	311	1,240	1,500	1,500	1,400	1,500	1,500	1,500
5150	518000	Communications	480	480	500	500	500	500	500	500
5150	520000	Printing	-	165	300	300	-	300	300	300
5150	531000	Vehicle Fuel	2,428	2,743	3,850	3,850	2,200	4,235	2,000	2,000
5150	533000	Supplies & Materials	1,988	2,557	2,600	2,700	1,600	2,600	2,600	2,600
5150	536000	Uniforms	1,049	480	500	500	500	500	500	500
5150	536001	Uniform Cleaning Allowance	576	576	600	600	576	600	600	600
5150	555000	Workers' Compensation	1,312	992	1,306	1,306	1,315	1,355	1,430	1,430
5150	570000	Lease Payments	13,122	17,644	17,652	17,652	17,644	13,348	13,348	13,348
		Subtotal	21,436	26,903	29,808	29,908	25,761	25,938	23,778	23,778
CAPITAL OUTLAY										
5150	575000	C/O Vehicles	35,548	-	-	-	-	-	-	-
		Subtotal	35,548	-	-	-	-	-	-	-
TOTAL			\$ 177,576	\$ 153,636	\$ 164,798	\$ 164,898	\$ 160,670	\$ 166,532	\$ 165,565	\$ 165,565



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



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

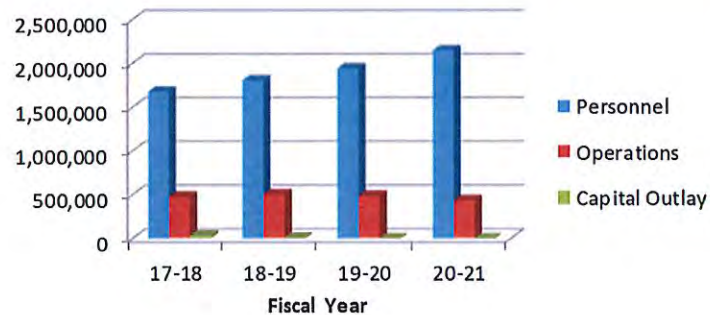
Highlights

- Training to maintain required certifications and career development of staff.
- Funds are included for health and fitness screening for both volunteer and career firefighters.

Expenditures by Function

	<i><u>Adopted FY19-20</u></i>	<i><u>Adopted FY20-21</u></i>	<i><u>Percent Change</u></i>
<i>Personnel</i>	\$ 1,999,706	\$ 2,146,073	7.32%
<i>Operations</i>	474,481	430,269	-9.32%
<i>Total</i>	\$ 2,474,187	\$ 2,576,342	4.13%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Department: *Fire Station 14*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018-19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
PERSONNEL SERVICES										
5300	502000	Salaries	\$ 1,169,570	\$ 1,238,776	\$ 1,356,723	\$ 1,356,723	\$ 1,325,000	\$ 1,425,050	\$ 1,439,459	1,439,459
5300	502010	Volunteer Incentive Program	12,330	22,009	17,000	17,000	17,300	17,000	17,000	17,000
5300	505000	FICA Expense	87,147	92,399	105,090	105,090	101,363	110,317	111,419	111,419
5300	506000	Funding for Health Plan	261,536	296,463	331,630	331,630	335,515	331,630	360,117	360,117
5300	507000	Retirement Expense	88,589	97,081	121,427	121,427	120,868	144,643	146,105	146,105
5300	507750	401k Retirement Expense	56,168	60,466	67,836	67,836	66,250	71,252	71,973	71,973
		Subtotal	1,675,340	1,807,194	1,999,706	1,999,706	1,966,296	2,099,892	2,146,073	2,146,073
OPERATIONS										
5300	508000	Professional Services	8,807	12,091	15,000	15,000	13,500	15,000	15,000	15,000
5300	514000	Travel & Training	15,139	15,642	18,000	18,000	7,000	18,000	18,000	18,000
5300	516000	Outside Maintenance & Repair	14,588	27,169	27,500	27,500	23,357	27,500	27,500	27,500
5300	517000	Fleet Maintenance	12,606	8,802	12,500	12,500	10,000	12,500	12,500	12,500
5300	518000	Communications	5,448	5,572	6,650	6,650	6,315	6,650	6,650	6,650
5300	520000	Printing	250	-	500	500	300	500	500	500
5300	522000	Copier Lease	2,995	2,385	3,600	3,600	2,500	3,600	3,600	3,600
5300	531000	Vehicle Fuel	12,227	14,163	14,000	14,000	12,000	15,400	8,925	8,925
5300	533000	Supplies & Materials	34,629	26,398	35,000	35,400	31,380	35,000	35,000	35,000
5300	533018	USDHS Fire Grant	-	29,585	-	-	-	-	-	-
5300	533050	SCBA Equipment	4,045	4,950	5,000	5,000	4,350	5,000	5,000	5,000
5300	536000	Uniforms	27,739	30,407	31,500	31,500	30,800	31,500	31,500	31,500
5300	553000	Dues & Subscriptions	4,369	4,584	4,500	4,500	4,500	4,500	4,500	4,500
5300	555000	Workers' Compensation	39,095	30,196	33,039	33,039	32,217	34,668	34,090	34,090
5300	556000	Firemen's Pension	4,530	4,220	7,700	7,700	4,360	7,700	7,700	7,700
5300	570000	Lease Payments	291,732	287,239	259,992	259,992	261,629	247,697	219,804	219,804
		Subtotal	478,199	503,403	474,481	474,881	444,208	465,215	430,269	430,269
CAPITAL OUTLAY										
5300	574000	C/O Machinery & Equipment	29,060	5,950	-	-	-	-	-	-
		Subtotal	29,060	5,950	-	-	-	-	-	-
TOTAL			\$ 2,182,599	\$ 2,316,547	\$ 2,474,187	\$ 2,474,587	\$ 2,410,504	\$ 2,565,107	\$ 2,576,342	\$ 2,576,342



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

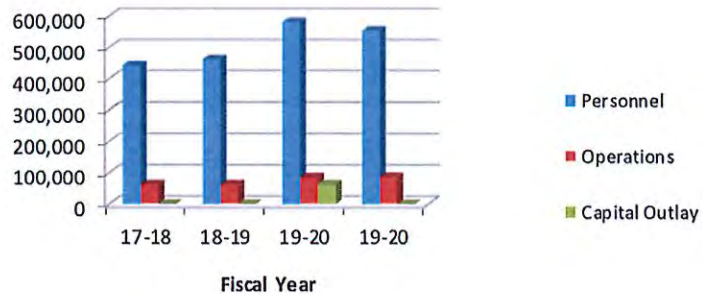
Highlights

- Funding to maintain the present service level of 21 stands.

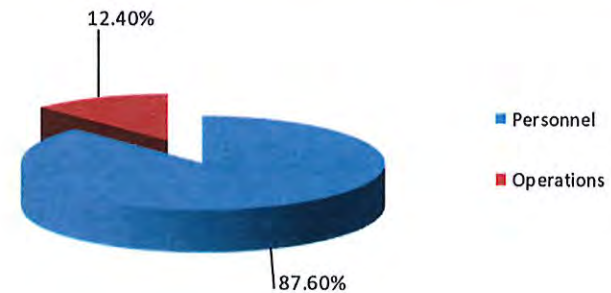
Expenditures by Function

	<i><u>Adopted FY19-20</u></i>	<i><u>Adopted FY20-21</u></i>	<i><u>Percent Change</u></i>
<i>Personnel</i>	\$ 584,047	\$ 605,822	3.73%
<i>Operations</i>	89,233	85,734	-3.92%
<i>Capital Outlay</i>	1,620	-	-100.00%
<i>Total</i>	<i>\$ 674,900</i>	<i>\$ 691,556</i>	<i>2.47%</i>

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Ocean Rescue</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
5400	502000	Salaries	392,055	\$ 409,357	\$ 516,595	\$ 516,595	\$ 420,000	\$ 536,462	\$ 533,744	533,744
5400	505000	FICA Expense	29,988	31,312	39,519	39,519	32,130	39,197	40,831	40,831
5400	506000	Funding for Health Plan	10,972	10,989	13,974	13,974	11,643	13,974	15,155	15,155
5400	507000	Retirement Expense	6,799	7,451	8,956	8,956	8,956	10,508	10,781	10,781
5400	507750	401k Retirement Expense	3,179	3,369	5,003	5,003	5,003	5,176	5,311	5,311
		Subtotal	442,993	462,478	584,047	584,047	477,732	605,317	605,822	605,822
OPERATIONS										
5400	508000	Professional Services	1,550	1,475	3,000	3,000	2,860	3,000	3,000	3,000
5400	514000	Travel & Training	157	357	2,500	2,500	925	2,500	2,500	2,500
5400	516000	Outside Maintenance & Repair	5,142	4,835	5,500	5,500	10,362	5,500	5,500	5,500
5400	517000	Fleet Maintenance	2,702	566	2,500	2,500	1,000	2,500	2,500	2,500
5400	518000	Communications	-	-	250	250	500	250	500	500
5400	520000	Printing	612	762	800	800	800	800	1,000	1,000
5400	521000	Equipment Rental	6,827	6,800	8,500	10,050	9,250	8,500	9,250	9,250
5400	522000	Copier Lease	126	370	500	500	250	500	500	500
5400	531000	Vehicle Fuel	3,466	3,912	4,000	4,000	3,200	4,400	3,150	3,150
5400	533000	Supplies & Materials	13,793	14,690	18,000	16,450	15,550	20,000	20,000	20,000
5400	536000	Uniforms	10,364	10,238	12,500	12,500	7,388	12,500	12,500	12,500
5400	553000	Dues & Subscriptions	30	560	360	360	360	360	360	360
5400	555000	Workers' Compensation	7,889	7,801	9,884	9,884	9,096	10,247	11,306	11,306
5400	570000	Lease Payments	10,182	10,182	20,939	12,139	11,925	14,696	13,668	13,668
		Subtotal	62,840	62,548	89,233	80,433	73,466	85,753	85,734	85,734
CAPITAL OUTLAY										
5400	574000	C/O Machinery & Equipment	-	-	-	8,800	8,800	-	-	-
5400	575000	C/O Vehicles	-	-	1,620	54,047	54,047	1,620	-	-
		Subtotal	-	-	1,620	62,847	62,847	1,620	-	-
TOTAL			\$ 505,833	\$ 525,026	\$ 674,900	\$ 727,327	\$ 614,045	\$ 692,690	\$ 691,556	\$ 691,556



Ocean Rescue Division Capital Outlay

Ocean Rescue Division

Description of Capital Items	Financial	Manager's	
	Plan	Recommended	Adopted
	2020 - 2021	2020 - 2021	2020 - 2021
<i>Vehicle</i>			
1. Excise tax on new vehicle	\$ 1,620	\$ -	\$ -
<i>Total Vehicle</i>	\$ 1,620	\$ -	\$ -



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>	Position	Grade	Existing Positions	Requested Positions	Adopted 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	3	4	3
	Facility Maintenance Specialist	5	1/2	1/2	1/2
	<i>Total</i>		5 3/4	6 3/4	5 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	1/4	1/4	1/4
	Maintenance Worker	3	1	1	1
	<i>Total</i>		11 3/4	11 3/4	11 3/4



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

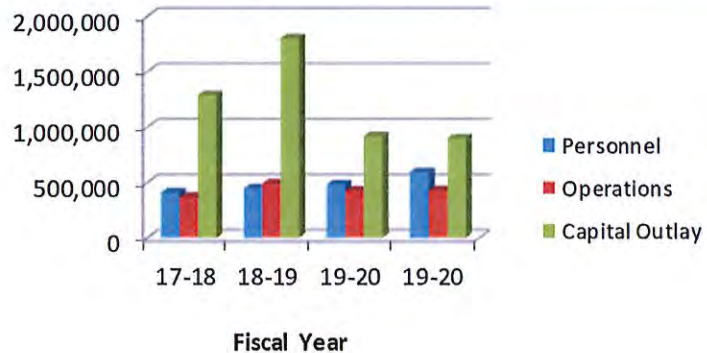
Highlights

- Sidewalk capital reserve funding in the amount \$100,000.
- Multi-use path maintenance in the amount \$95,000.
- Street capital reserve fund in the amount \$700,000 for 2020-21 Street projects. This coupled with Powell Bill of \$218,000 will accomplish \$918,000 of necessary street improvements.
- A Street Equipment Operator position was requested but not adopted.
- Purchase of a skid steer loader.

Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 482,985	\$ 524,284	8.55%
<i>Operations</i>	473,532	522,617	10.37%
<i>Capital Outlay</i>	759,000	800,000	5.40%
<i>Total</i>	\$ 1,715,517	\$ 1,846,901	7.66%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Streets</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
		New Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,725	\$ -	\$ -
5600	502000	Salaries	285,916	301,966	320,185	320,185	320,185	326,985	342,505	342,505
5600	505000	FICA Expense	20,872	21,854	24,494	24,494	24,494	25,014	26,202	26,202
5600	506000	Funding for Health Plan	68,232	84,422	93,640	93,640	93,640	93,640	103,688	103,688
5600	507000	Retirement Expense	21,658	23,678	28,657	28,657	28,657	33,189	34,764	34,764
5600	507750	401k Retirement Expense	13,617	15,099	16,009	16,009	16,009	16,349	17,125	17,125
		Subtotal	410,295	447,019	482,985	482,985	482,985	564,902	524,284	524,284
OPERATIONS										
		Restore Vacant Positions	-	-	-	-	-	1,000	-	-
5600	508000	Professional Service	800	-	2,000	2,000	1,000	2,000	2,000	2,000
5600	513000	Utilities	103,956	94,125	109,000	109,000	107,000	109,000	109,000	109,000
5600	514000	Travel & Training	521	93	1,500	1,500	-	1,500	1,500	1,500
5600	515070	M & R - Street Maintenance	50,046	101,307	90,000	90,000	82,247	90,000	90,000	90,000
5600	515080	M & R - Sidewalks	-	74,870	30,000	25,852	19,850	30,000	30,000	30,000
5600	515090	M & R - Multi Use Path	-	-	-	-	-	95,000	95,000	95,000
5600	516000	Outside Maintenance & Repair	4,892	1,245	8,000	8,000	12,235	8,000	8,000	8,000
5600	517000	Fleet Maintenance	16,916	14,515	15,000	15,000	9,000	15,000	15,000	15,000
5600	518000	Communications	1,887	1,909	2,300	2,300	2,000	2,300	2,300	2,300
5600	520000	Printing	-	-	200	200	-	200	200	200
5600	521000	Equipment Rental	-	3,836	1,500	1,500	-	1,500	1,500	1,500
5600	522000	Copier lease	383	430	600	600	450	600	600	600
5600	531000	Vehicle Fuel	11,693	14,311	16,000	16,000	13,000	17,600	8,900	8,900
5600	533000	Supplies & Materials	13,220	13,360	14,500	14,500	10,300	14,500	14,500	14,500
5600	536000	Uniforms	2,879	2,547	3,200	3,200	2,304	3,200	4,100	4,100
5600	545000	Contracted Services	9,800	7,350	13,250	13,250	12,250	13,250	13,250	13,250
5600	553000	Dues & Subscriptions	-	-	100	100	-	100	100	100
5600	555000	Workers' Compensation	11,465	7,903	10,560	10,560	13,433	10,824	11,581	11,581
5600	570000	Lease Payments	142,599	154,585	155,822	155,822	155,484	136,856	115,086	115,086
		Subtotal	371,057	492,386	473,532	469,384	440,553	552,430	522,617	522,617

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Streets</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
<i>CAPITAL OUTLAY</i>										
5600	574000	C/O Machinery & Equipment	\$ 28,710	\$ 115,514	\$ 20,000	\$ 24,148	\$ 24,148	\$ -	\$ -	\$ -
5600	575000	C/O Vehicles	42,030	58,025	-	-	-	1,050	-	-
5600	577010	C/O Street Construction Capital Reserve	408,325	1,189,386	639,000	834,114	834,114	536,000	700,000	700,000
5600	577015	C/O Sidewalk construction	-	-	-	-	-	-	-	-
5600	577030	C/O Sidewalk Reserve	808,323	439,300	100,000	100,500	100,000	100,000	100,000	100,000
<i>Subtotal</i>			<i>1,287,388</i>	<i>1,802,225</i>	<i>759,000</i>	<i>958,762</i>	<i>958,262</i>	<i>637,050</i>	<i>800,000</i>	<i>800,000</i>
TOTAL			\$ 2,068,740	\$ 2,741,630	\$ 1,715,517	\$ 1,911,131	\$ 1,881,800	\$ 1,754,382	\$ 1,846,901	\$ 1,846,901



Streets Division Capital Outlay

Streets Division

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Capital Reserves</i>			
1. Street improvement recommendations & engineering services	\$ 536,000	\$ 700,000	\$ 700,000
2. Sidewalk Reserve per CIP	100,000	100,000	100,000
<i>Total Capital Reserves</i>	<i>\$ 636,000</i>	<i>\$ 800,000</i>	<i>\$ 800,000</i>
<i>New Lease Payments</i>			
1. Replace 2007 Volvo Dump Truck #340 at \$125,000	\$ 17,008	\$ -	\$ -
2. Replace 2003 Ford F-250 Pickup #332 at \$35,000	4,762	-	-
3. John Deere Mid-Sized Skid Steer Loader at \$65,000	8,845	8,845	8,845
<i>Total New Lease Payments</i>	<i>\$ 30,615</i>	<i>\$ 8,845</i>	<i>\$ 8,845</i>
<i>Vehicle</i>			
1. Excise tax on new vehicle	\$ 2,330	\$ -	\$ -
<i>Total Vehicle</i>	<i>\$ 2,330</i>	<i>\$ -</i>	<i>\$ -</i>

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Powell Bill</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
OPERATIONS										
5700	508000	Professional Services	\$ 675	\$ 668	\$ 2,000	\$ 2,000	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000
5700	533000	Supplies & Materials	18,745	18,520	20,000	20,000	19,500	20,000	20,000	20,000
		<i>Subtotal</i>	<i>19,420</i>	<i>19,188</i>	<i>22,000</i>	<i>22,000</i>	<i>20,700</i>	<i>22,000</i>	<i>22,000</i>	<i>22,000</i>
CAPITAL OUTLAY										
5700	577000	C/O Street Construction Powell Bill	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000
		<i>Subtotal</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>	<i>218,000</i>
		TOTAL	\$ 237,420	\$ 237,188	\$ 240,000	\$ 240,000	\$ 238,700	\$ 240,000	\$ 240,000	\$ 240,000



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

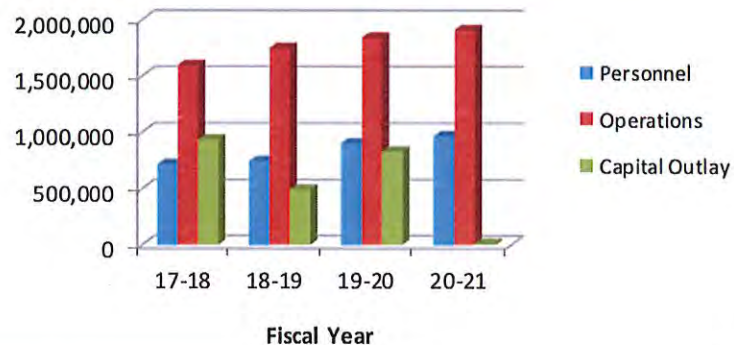
Highlights

- Tipping fees include an estimated 11,530 tons of garbage at \$74.59 per ton and an estimated 1,077 tons of Construction and Demolition at \$65.00 per ton.
- Contracted service for tub grinding is included.
- Budget includes replacement of a Freightliner Boom and a Lowboy trailer.

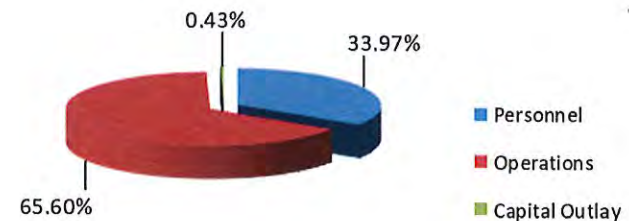
Expenditures by Function

	<i><u>Adopted FY19-20</u></i>	<i><u>Adopted FY20-21</u></i>	<i><u>Percent Change</u></i>
Personnel	\$ 908,496	\$ 969,256	6.69%
Operations	1,861,451	1,871,496	0.54%
Capital Outlay	6,000	12,360	106.00%
Total	\$ 2,775,947	\$ 2,853,112	2.78%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division:	<i>Solid Waste</i>		Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
			2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
		Additional Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,456	\$ -	\$ -
5800	502000	Salaries	496,728	507,484	601,316	607,816	567,000	571,137	639,330	639,330
5800	505000	FICA Expense	36,320	36,883	46,001	46,501	43,375	43,692	48,909	48,909
5800	506000	Funding for Health Plan	121,879	137,819	177,295	177,295	167,004	155,698	184,159	184,159
5800	507000	Retirement Expense	37,626	39,819	53,818	53,818	50,747	57,970	64,892	64,892
5800	507750	401k Retirement Expense	24,819	25,374	30,066	30,066	28,350	28,557	31,966	31,966
		Subtotal	717,372	747,379	908,496	915,496	856,476	933,510	969,256	969,256
OPERATIONS										
		Additional Position	-	-	-	-	-	1,000	-	-
5800	508000	Professional Services	-	-	480	480	-	480	480	480
5800	514000	Travel & Training	-	-	400	400	-	400	400	400
5800	516000	Outside Maintenance & Repair	24,107	33,701	40,000	40,000	19,317	40,000	40,000	40,000
5800	517000	Fleet Maintenance	87,060	81,745	85,000	85,000	70,000	85,000	85,000	85,000
5800	518000	Communications	2,782	2,894	3,200	3,200	3,670	2,800	3,200	3,200
5800	520000	Printing	560	533	600	1,050	1,036	600	600	600
5800	522000	Copier Lease	383	431	600	600	450	600	600	600
5800	531000	Vehicle Fuel	61,209	74,419	68,000	68,000	58,000	74,800	46,125	46,125
5800	533000	Supplies & Materials	21,651	8,702	12,500	12,500	11,500	12,500	12,500	12,500
5800	533012	Supplies & Materials - Rolloff G	-	18,856	21,000	21,000	13,604	21,000	21,000	21,000
5800	536000	Uniforms	4,911	4,532	6,600	6,600	5,000	6,000	7,600	7,600
5800	545000	Contracted Services	19,346	142,086	35,000	34,550	12,250	35,000	35,000	35,000
5800	545100	Tipping Fees	768,041	777,386	905,000	898,000	855,000	930,000	930,000	930,000
5800	548010	Purchases - Dumpsters	30,780	16,567	50,190	50,190	46,300	50,190	50,190	50,190
5800	548030	Purchases - Rollout Carts	19,807	16,545	12,000	12,000	10,741	12,000	15,000	15,000
5800	550000	Household Hazardous Waste	1,112	2,941	2,750	2,750	2,135	2,750	2,750	2,750
5800	553000	Dues & Subscriptions	-	75	400	400	75	400	400	400
5800	555000	Workers' Compensation	21,115	15,205	19,354	19,354	21,537	19,763	22,722	22,722
5800	570000	Lease Payments	532,969	552,023	598,377	598,377	593,762	604,980	597,929	597,929
		Subtotal	1,595,833	1,748,641	1,861,451	1,854,451	1,724,377	1,900,263	1,871,496	1,871,496
CAPITAL OUTLAY										
5800	573000	C/O Other Improvements	-	-	-	-	-	-	-	-
5800	574000	C/O Machinery & Equipment	104,448	-	-	-	-	-	10,000	10,000
5800	575000	C/O Vehicles	831,371	493,592	6,000	831,791	831,791	2,330	2,360	2,360
		Subtotal	935,819	493,592	6,000	831,791	831,791	2,330	12,360	12,360
TOTAL			\$ 3,249,024	\$ 2,989,612	\$ 2,775,947	\$ 3,601,738	\$ 3,412,644	\$ 2,836,103	\$ 2,853,112	\$ 2,853,112

Solid Waste Division Capital Outlay

Solid Waste Division

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Machinery & Equipment</i>			
1. Replace 2005 Pressure Washer	\$ -	\$ 10,000	\$ 10,000
<i>Total Machinery & Equipment</i>	\$ -	\$ 10,000	\$ 10,000
<i>New Lease Payments</i>			
1. Replace 2006 Freightliner Boom #445 at \$175,000	\$ 23,812	\$ 23,812	\$ 23,812
2. Replace 1998 Lowboy Trailer #206 at \$12,000	1,633	1,633	1,633
<i>Total Lease Payments</i>	\$ 25,445	\$ 25,445	\$ 25,445
<i>Vehicle</i>			
1. Excise tax on vehicles	\$ 2,000	\$ 2,360	\$ 2,360
<i>Total Vehicle</i>	\$ 2,000	\$ 2,360	\$ 2,360

Town of Kill Devil Hills
Capital Reserve Fund - Adopted
For the Fiscal Year 2020-21

Object Description	Actual 2017 - 18	Actual 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>OTHER FINANCIAL SOURCES</i>								
Transfer from General Fund - Street CRF	\$ 581,300	\$ 1,242,622	\$ 639,000	\$ 834,114	\$ 834,114	\$ 536,000	\$ 700,000	\$ 700,000
Transfer from General Fund - Sidewalk CRF	100,000	108,100	100,000	100,500	100,500	100,000	100,000	100,000
Transfer from General Fund - Shoreline Access CRF	-	-	30,000	30,000	30,000	30,000	-	-
Transfer From General Fund - Recreation CRF	-	-	30,000	30,000	30,000	30,000	-	-
Transfer From General Fund - Beach Nourishment CRF		550,000	-	-	-	-	-	-
<i>TOTAL OTHER FINANCIAL SOURCES</i>	<i>681,300</i>	<i>1,900,722</i>	<i>799,000</i>	<i>994,614</i>	<i>994,614</i>	<i>696,000</i>	<i>800,000</i>	<i>800,000</i>
 <i>OTHER FINANCIAL USES</i>								
Reserved for future projects - Streets	-	1,242,622	639,000	834,114	8,341,143	536,000	700,000	700,000
Reserved for future projects - Sidewalks	-	108,100	100,000	100,500	100,500	100,000	100,000	100,000
Reserved for future projects - Shoreline Access	-	-	30,000	30,000	30,000	30,000	-	-
Reserved for future projects - Recreation	-	-	30,000	30,000	30,000	30,000	-	-
Reserved for future projects - Beach Nourishment	550,000	-	-	-	-	-	-	-
<i>TOTAL OTHER FINANCIAL USES</i>	<i>\$ 550,000</i>	<i>\$ 1,350,722</i>	<i>\$ 799,000</i>	<i>\$ 994,614</i>	<i>\$ 8,501,643</i>	<i>\$ 696,000</i>	<i>\$ 800,000</i>	<i>\$ 800,000</i>

Town of Kill Devil Hills
Water Fund Revenues and Expenditures Summary
For the Fiscal Year 2020-21

Org	Organization Description	Actual 2017 - 18	Actual 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
	REVENUES:	\$ 4,033,473	\$ 4,444,987	\$ 3,951,986	\$ 6,987,544	\$ 4,463,566	\$ 4,045,692	\$ 4,036,741	\$ 4,036,741
	EXPENDITURES:								
7240	Water Administration Division	\$ 1,067,842	\$ 1,095,609	\$ 1,295,518	\$ 1,285,199	\$ 1,232,460	\$ 1,220,038	\$ 1,281,467	\$ 1,281,467
8100	Water Plant Division	1,678,792	2,631,930	1,518,611	4,009,063	3,868,134	1,681,502	1,966,943	1,966,943
8180	Water Systems Division	544,214	537,673	1,137,857	1,693,282	1,284,585	1,144,152	788,331	788,331
	TOTAL	\$ 3,290,848	\$ 4,265,212	\$ 3,951,986	\$ 6,987,544	\$ 6,385,179	\$ 4,045,692	\$ 4,036,741	\$ 4,036,741

Water Fund Revenues Statistical Data

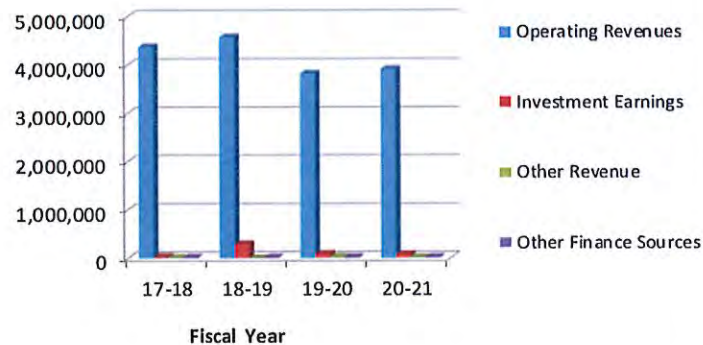
Highlights

- Water rates are increasing 4% to cover operating cost and waterline and system improvements that are associated with the Water System Master Plan.
- 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.

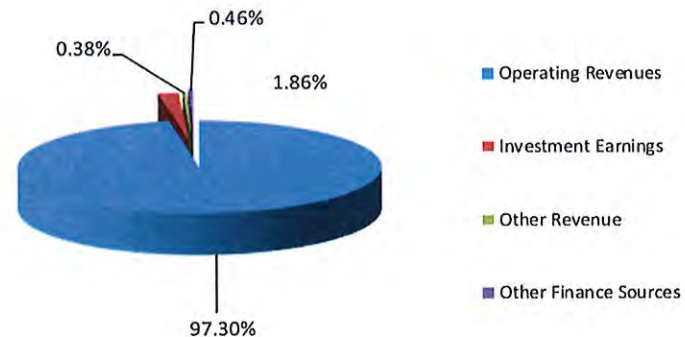
Revenue by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
Operating Revenues	\$ 3,818,236	\$ 3,927,491	2.86%
Investment Earnings	90,000	75,000	-16.67%
Other Revenue	25,000	15,500	-38.00%
Other Finance Sources	18,750	18,750	0.00%
	\$ 3,951,986	\$ 4,036,741	2.14%

Revenue History



Adopted Revenues Fiscal Year 2020-21



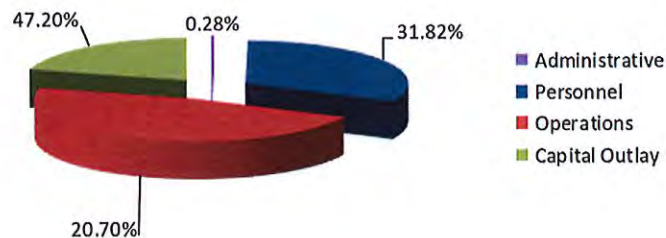
Town of Kill Devil Hills
Water Fund Revenues Adopted
For the Fiscal Year 2020-21

Object	Object Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>OPERATING REVENUES</i>									
410000	Utility Charges	\$ 3,642,285	\$ 3,876,925	\$ 3,748,236	\$ 3,748,236	\$ 3,748,236	\$ 3,841,942	\$ 3,857,491	\$ 3,857,491
410010	Taps & Connections	82,590	88,645	50,000	50,000	68,000	50,000	50,000	50,000
410020	Utilities Penalties & Interest	33,877	35,633	20,000	20,000	29,000	20,000	20,000	20,000
410030	System Development Fees	622,000	579,100	-	-	257,700	-	-	-
	<i>Subtotal</i>	<i>4,380,752</i>	<i>4,580,303</i>	<i>3,818,236</i>	<i>3,818,236</i>	<i>4,102,936</i>	<i>3,911,942</i>	<i>3,927,491</i>	<i>3,927,491</i>
<i>RESTRICTED INTERGOVERNMENT</i>									
440115	DOT grant	-	-	-	584,307	57,000	-	-	-
	<i>Subtotal</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>584,307</i>	<i>57,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	30,900	292,691	90,000	90,000	132,200	90,000	75,000	75,000
	<i>Subtotal</i>	<i>30,900</i>	<i>292,691</i>	<i>90,000</i>	<i>90,000</i>	<i>132,200</i>	<i>90,000</i>	<i>75,000</i>	<i>75,000</i>
<i>OTHER REVENUE</i>									
480000	Miscellaneous Revenues	14,585	2,542	25,000	25,000	16,000	25,000	15,500	15,500
	<i>Subtotal</i>	<i>14,585</i>	<i>2,542</i>	<i>25,000</i>	<i>25,000</i>	<i>16,000</i>	<i>25,000</i>	<i>15,500</i>	<i>15,500</i>
<i>OTHER FINANCE SOURCES</i>									
499105	Fund Balance Approp-Encumbrances	-	-	-	2,451,251	-	-	-	-
499200	Retained Earnings - Appropriated	-	-	-	-	-	-	-	-
490025	Wastewater Debt Repayment	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
	<i>Subtotal</i>	<i>18,750</i>	<i>18,750</i>	<i>18,750</i>	<i>2,470,001</i>	<i>18,750</i>	<i>18,750</i>	<i>18,750</i>	<i>18,750</i>
TOTAL		\$ 4,444,987	\$ 4,894,286	\$ 3,951,986	\$ 6,987,544	\$ 4,326,886	\$ 4,045,692	\$ 4,036,741	\$ 4,036,741

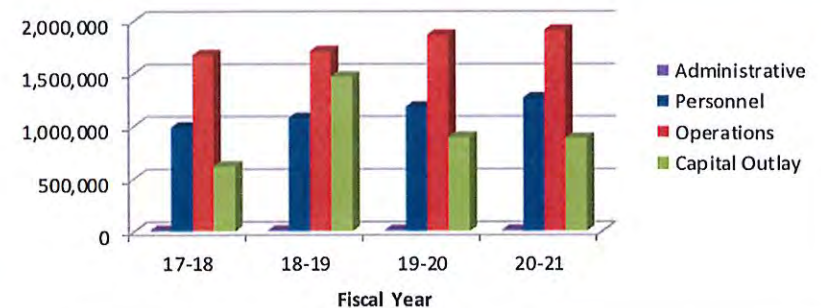
Water Fund Expenditures Summary by Type

Expenditures by Type			
	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
Administrative	\$ 11,500	\$ 11,500	0.00%
Personnel	1,180,763	1,284,580	8.79%
Operations	1,866,170	1,905,161	2.09%
Capital Outlay	893,553	835,500	-6.50%
Total	\$ 3,951,986	\$ 4,036,741	2.14%

Adopted Budget for Fiscal Year 2020-21



Expenditures History



Town of Kill Devil Hills
Water Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
ADMINISTRATIVE									
504000	Legal Services	\$ 8,438	\$ 8,175	\$ 11,000	\$ 11,000	\$ 7,750	\$ 11,000	\$ 11,000	\$ 11,000
514002	Travel & Training-Attorney	-	-	500	500	-	500	500	500
	Subtotal	8,438	8,175	11,500	11,500	7,750	11,500	11,500	11,500
PERSONNEL SERVICES									
	Additional Position	-	-	-	-	-	-	-	-
502000	Salaries	700,005	752,540	819,306	819,306	811,827	836,636	869,524	869,524
505000	FICA Expense	51,608	55,569	62,676	62,676	62,104	64,003	66,518	66,518
506000	Funding for Health Plan	153,566	173,783	184,488	184,488	189,327	184,488	216,805	216,805
507000	Retirement Expense	53,025	59,015	73,328	73,328	69,545	84,919	88,256	88,256
507750	401k Retirement Expense	31,854	34,533	40,965	40,965	40,484	41,831	43,477	43,477
	Subtotal	990,058	1,075,440	1,180,763	1,180,763	1,173,287	1,211,877	1,284,580	1,284,580
OPERATIONS									
508000	Professional Services	6,175	209	7,500	6,100	2,500	7,500	7,500	7,500
508100	Engineering Services	5,663	150	4,000	4,000	700	4,000	4,000	4,000
509000	Audit	5,145	5,145	5,145	5,145	5,145	5,145	8,470	8,470
510000	Bad Debt	-	-	-	-	-	-	-	-
511000	Postage	15,933	14,652	18,000	18,000	12,000	18,000	18,000	18,000
512000	Telephone	6,944	7,226	10,000	10,000	7,200	10,000	10,000	10,000
513000	Utilities	41,652	43,687	61,200	61,200	49,200	61,200	61,200	61,200
514000	Travel & Training	3,735	7,581	11,690	11,690	3,000	11,690	12,000	12,000
515000	M&R - Buildings & Grounds	30,516	19,191	69,100	79,816	63,000	29,500	29,500	29,500
515030	M&R - Plants	11,281	14,337	17,600	79,766	57,866	12,000	16,000	16,000
515040	M&R - Systems	118,934	109,434	96,000	96,700	81,500	96,000	96,000	96,000
515050	M&R - Hydrants	3,722	4,590	8,100	8,100	4,000	8,100	8,100	8,100
516000	Outside Maintenance & Repair	17,844	15,296	23,700	23,700	12,915	23,700	23,700	23,700
517000	Fleet Maintenance	5,357	3,669	6,500	6,500	4,600	6,500	6,500	6,500
518000	Communications	2,843	2,875	3,050	3,050	3,082	3,050	3,050	3,050
519000	Maintenance Contracts	1,248	3,589	4,600	33,058	37,000	4,600	33,770	33,770
520000	Printing	3,115	3,854	4,500	4,500	4,033	4,500	4,500	4,500
521000	Equipment Rental	415	750	1,500	1,500	-	1,500	1,500	1,500
522000	Copier Lease	1,889	1,967	2,485	2,485	2,205	2,485	2,485	2,485
525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
526000	Advertising	595	747	1,000	1,000	800	1,000	1,000	1,000
531000	Vehicle Fuel	10,860	11,686	12,400	12,400	10,500	13,640	8,000	8,000
533000	Supplies & Materials	19,609	20,589	16,500	29,213	15,300	16,500	16,500	16,500

Town of Kill Devil Hills
Water Fund Expenditures by Account
For the Fiscal Year 2020-21

Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
534000	Chemicals	\$ 5,261	\$ 6,861	\$ 7,500	\$ 8,900	\$ 8,900	\$ 7,500	\$ 8,500	\$ 8,500
536000	Uniforms	5,820	4,350	6,700	6,700	5,100	6,700	9,425	9,425
545000	Contracted Services	9,218	9,944	18,620	21,120	8,200	18,620	18,620	18,620
545020	Contracted Services - Printing Water Bills	4,910	5,074	6,000	6,000	5,500	6,000	6,000	6,000
549000	Treated Water Costs	820,411	856,782	875,000	875,000	875,000	900,000	900,000	900,000
553000	Dues & Subscriptions	5,598	5,774	6,384	6,384	5,935	6,684	7,009	7,009
554000	General Insurance	59,804	60,638	60,638	60,638	60,638	60,638	60,638	60,638
554500	Retiree Health Insurance	65,014	62,540	64,441	64,441	62,000	64,441	62,426	62,426
555000	Workers' Compensation	14,133	12,216	14,264	14,264	14,164	14,576	14,278	14,278
557001	Miscellaneous - Special Events	671	671	700	700	700	700	700	700
557002	Miscellaneous - Health Efficiency	-	-	3,750	3,750	25	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	368,988	393,138	413,290	413,290	413,290	413,290	437,727	437,727
	Subtotal	1,676,116	1,712,025	1,866,170	1,983,423	1,838,811	1,847,822	1,905,161	1,905,161
CAPITAL OUTLAY									
572000	C/O Buildings	-	-	40,000	-	-	-	-	-
572001	C/O Plant	523,074	1,406,080	180,500	2,620,328	2,546,000	324,000	563,500	563,500
573000	C/O Other Improvements	52,912	50,319	596,553	1,127,743	755,101	610,493	225,000	225,000
574000	C/O Machinery & Equipment	-	13,173	46,500	33,787	33,787	-	-	-
575000	C/O Vehicles	40,250	-	30,000	30,000	30,443	30,000	30,000	30,000
576000	C/O Office Furniture & Equipment	-	-	-	-	-	10,000	17,000	17,000
	Subtotal	616,236	1,469,572	893,553	3,811,858	3,365,331	974,493	835,500	835,500
TOTAL		\$ 3,290,848	\$ 4,265,212	\$ 3,951,986	\$ 6,987,544	\$ 6,385,179	\$ 4,045,692	\$ 4,036,741	\$ 4,036,741



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	Adopted 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>		6	6	6

Continued on next page



Water Department Overview & Staffing (continued)

Position	Grade	Existing Positions	Requested Positions	Adopted 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>		4 1/4	4 1/4	4 1/4



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

- Continue implementation of our large water meter change-out program and installation of radio control devices.
- 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

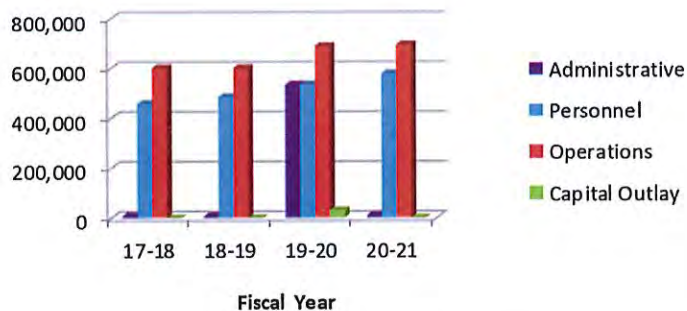
Highlights

- A 2.4% COLA is reflected departmentally.
- Health insurance renewal rates increased 9% for both active employees and retirees.
- Training related to water issues for 6 employees.
- Cost allocation to the general fund reflects a formula that includes cost of actual services provided.

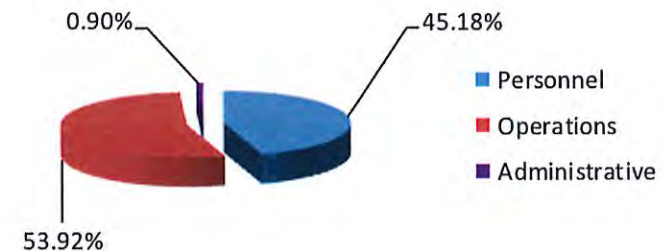
Expenditures by Function

	<i><u>Adopted</u></i> <i><u>FY19-20</u></i>	<i><u>Adopted</u></i> <i><u>FY20-21</u></i>	<i><u>Percent</u></i> <i><u>Change</u></i>
<i>Administrative</i>	\$ 11,500	\$ 11,500	0.00%
<i>Personnel</i>	530,682	578,933	9.09%
<i>Operations</i>	704,836	691,034	-1.96%
<i>Capital Outlay</i>	48,500	-	-100.00%
Total	\$ 1,295,518	\$ 1,281,467	-1.08%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
ADMINISTRATIVE										
7240	504000	Legal Services	\$ 8,438	\$ 8,175	\$ 11,000	\$ 11,000	\$ 7,750	\$ 11,000	\$ 11,000	\$ 11,000
7240	514002	Travel & Training - Attorney	-	-	500	500	-	500	500	500
		Subtotal	8,438	8,175	11,500	11,500	7,750	11,500	11,500	11,500
PERSONNEL SERVICES										
7240	502000	Salaries	320,015	341,669	368,462	368,462	368,462	374,482	395,111	395,111
7240	505000	FICA Expense	23,534	25,209	28,187	28,187	28,187	28,648	30,226	30,226
7240	506000	Funding for Health Plan	76,467	77,191	82,633	82,633	85,227	82,633	93,736	93,736
7240	507000	Retirement Expense	24,241	26,799	32,977	32,977	32,977	38,010	40,104	40,104
7240	507750	401k Retirement Expense	14,265	15,482	18,423	18,423	18,423	18,724	19,756	19,756
		Subtotal	458,522	486,350	530,682	530,682	533,276	542,497	578,933	578,933
OPERATIONS										
7240	508000	Professional Services	-	-	1,000	1,000	-	1,000	1,000	1,000
7240	508100	Engineering Services	5,663	150	4,000	4,000	700	4,000	4,000	4,000
7240	509000	Audit	5,145	5,145	5,145	5,145	5,145	5,145	8,470	8,470
7240	511000	Postage	15,933	14,652	18,000	18,000	12,000	18,000	18,000	18,000
7240	512000	Telephone	6,944	7,226	10,000	10,000	7,200	10,000	10,000	10,000
7240	513000	Utilities	3,705	3,871	6,000	6,000	4,000	6,000	6,000	6,000
7240	514000	Travel & Training	1,579	3,416	7,000	7,000	1,500	7,000	7,000	7,000
7240	515000	M&R - Buildings & Grounds	30,066	12,995	58,600	64,281	55,000	19,000	19,000	19,000
7240	516000	Outside Maintenance & Repair	162	102	1,000	1,000	350	1,000	1,000	1,000
7240	517000	Fleet Maintenance	1,799	882	1,000	1,000	1,900	1,000	1,000	1,000
7240	518000	Communications	821	833	1,000	1,000	882	1,000	1,000	1,000
7240	519000	Maintenance Contracts	1,248	-	2,100	2,100	-	2,100	2,100	2,100
7240	520000	Printing	3,115	3,854	4,500	4,500	4,033	4,500	4,500	4,500
7240	522000	Copier Lease	1,500	1,522	1,800	1,800	1,700	1,800	1,800	1,800
7240	525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
7240	526000	Advertising	595	747	1,000	1,000	800	1,000	1,000	1,000
7240	531000	Vehicle Fuel	4,028	4,089	4,500	4,500	4,000	4,950	2,900	2,900
7240	533000	Supplies & Materials	3,387	4,003	4,500	4,500	3,200	4,500	4,500	4,500
7240	536000	Uniforms	1,420	1,061	1,800	1,800	1,100	1,800	2,600	2,600
7240	545000	Contracted Services	4,736	4,916	11,120	13,620	5,000	11,120	11,120	11,120

Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
7240	545800	Contracted Services - Printing Water Bills	\$ 4,910	\$ 5,074	\$ 6,000	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
7240	553000	Dues & Subscriptions	3,113	3,339	3,600	3,600	3,500	3,900	4,225	4,225
7240	554000	General Insurance	59,804	60,638	60,638	60,638	60,638	60,638	60,638	60,638
7240	554500	Retiree Health Insurance	65,014	62,540	64,441	64,441	62,000	64,441	62,426	62,426
7240	555000	Workers' Compensation	3,723	3,407	4,039	4,039	4,015	4,094	4,265	4,265
7240	557001	Miscellaneous - Special Events	671	671	700	700	700	700	700	700
7240	557002	Miscellaneous - Health Efficiency	-	-	3,750	3,750	25	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	368,988	393,138	413,290	413,290	413,290	413,290	437,727	437,727
		<i>Subtotal</i>	<i>600,882</i>	<i>601,084</i>	<i>704,836</i>	<i>713,017</i>	<i>660,991</i>	<i>666,041</i>	<i>691,034</i>	<i>691,034</i>
<i>CAPITAL OUTLAY</i>										
7240	573000	C/O Other Improvements	-	-	18,500	-	-	-	-	-
7240	575000	C/O Vehicles	-	-	30,000	30,000	30,443	-	-	-
		<i>Subtotal</i>	<i>-</i>	<i>-</i>	<i>48,500</i>	<i>30,000</i>	<i>30,443</i>	<i>-</i>	<i>-</i>	<i>-</i>
TOTAL			\$ 1,067,842	\$ 1,095,609	\$ 1,295,518	\$ 1,285,199	\$ 1,232,460	\$ 1,220,038	\$ 1,281,467	\$ 1,281,467



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

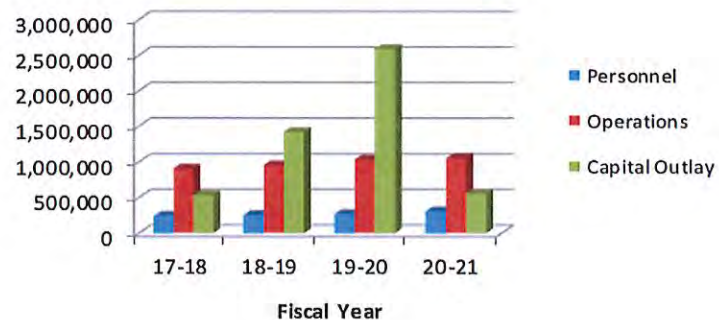
Highlights

- The wholesale water rate is \$1.924 per 1,000 gallons.
- At the 8th Street Water Plant, replacement of the pumps and motors, interior rehabilitation of the 200K gallon ground storage tank, and replacement of the 500K ground storage tank hatch, are included. Also included is Old Town Hall 500K ground storage tank rehabilitation. The Pax Mixer in the elevated tank at the Water Plant is adopted for replacement.

Expenditures by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 298,539	\$ 320,117	7.23%
<i>Operations</i>	999,572	1,053,326	5.38%
<i>Capital Outlay</i>	220,500	593,500	169.16%
<i>Total</i>	\$ 1,518,611	\$ 1,966,943	29.52%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Water Plant</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
8100	502000	Salaries	\$ 180,836	\$ 190,672	\$ 211,117	\$ 211,117	\$ 203,638	\$ 216,888	\$ 223,718	\$ 223,718
8100	505000	FICA Expense	13,675	14,360	16,150	16,150	15,578	16,592	17,114	17,114
8100	506000	Funding for Health Plan	24,526	28,485	41,821	41,821	33,000	41,821	45,392	45,392
8100	507000	Retirement Expense	13,698	14,955	18,895	18,895	15,112	22,014	22,707	22,707
8100	507750	401k Retirement Expense	9,042	9,533	10,556	10,556	10,075	10,844	11,186	11,186
		Subtotal	241,777	258,005	298,539	298,539	277,403	308,159	320,117	320,117
OPERATIONS										
8100	508000	Professional Services	6,175	209	6,000	4,600	2,500	6,000	6,000	6,000
8100	513000	Utilities	37,947	39,816	55,200	55,200	45,200	55,200	55,200	55,200
8100	514000	Travel & Training	1,096	1,953	2,500	2,500	700	2,500	2,500	2,500
8100	515030	M&R - Plant	11,281	14,337	17,600	79,766	57,866	12,000	16,000	16,000
8100	516000	Outside Maintenance & Repair	3,353	3,546	6,000	6,000	400	6,000	6,000	6,000
8100	517000	Fleet Maintenance	426	700	1,500	1,500	700	1,500	1,500	1,500
8100	518000	Communications	498	498	500	500	650	500	500	500
8100	519000	Maintenance Contracts	-	3,589	2,500	30,958	37,000	2,500	31,670	31,670
8100	521000	Equipment Rental	415	750	1,000	1,000	-	1,000	1,000	1,000
8100	522000	Copier Lease	124	111	300	300	120	300	300	300
8100	531000	Vehicle Fuel	2,083	1,806	2,400	2,400	2,000	2,640	1,550	1,550
8100	533000	Supplies & Materials	6,750	12,040	7,000	7,000	2,600	7,000	7,000	7,000
8100	534000	Chemicals	5,261	6,861	7,500	8,900	8,900	7,500	8,500	8,500
8100	536000	Uniforms	2,062	1,613	2,300	2,300	2,000	2,300	3,400	3,400
8100	545000	Contracted Services	2,759	3,665	5,000	5,000	2,000	5,000	5,000	5,000
8100	549000	Treated Water Costs	820,411	856,782	875,000	875,000	875,000	900,000	900,000	900,000
8100	553000	Dues & Subscriptions	2,285	2,285	2,484	2,484	2,285	2,484	2,484	2,484
8100	555000	Workers' Compensation	4,486	4,111	4,788	4,788	4,810	4,919	4,722	4,722
		Subtotal	907,412	954,672	999,572	1,090,196	1,044,731	1,019,343	1,053,326	1,053,326
CAPITAL OUTLAY										
8100	572000	C/O Buildings	-	-	40,000	-	-	-	-	-
8100	572001	C/O Plant	523,074	1,406,080	180,500	2,620,328	2,546,000	324,000	563,500	563,500
8100	573000	C/O Other Improvements	6,529	-	-	-	-	-	-	-
8100	574000	C/O Machinery & Equipment	-	13,173	-	-	-	-	-	-
8100	575000	C/O Vehicles	-	-	-	-	-	30,000	30,000	30,000
		Subtotal	529,603	1,419,253	220,500	2,620,328	2,546,000	354,000	593,500	593,500
TOTAL			\$ 1,678,792	\$ 2,631,930	\$ 1,518,611	\$ 4,009,063	\$ 3,868,134	\$ 1,681,502	\$ 1,966,943	\$ 1,966,943



Water Plant Division Capital Outlay

Water Plant

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Plant</i>			
1. Old Town Hall 500k Gallon Storage tank replace altitude valve	\$ 75,000	\$ 285,000	\$ 285,000
2. 8th St Plant replace pumps and motors	220,000	220,000	220,000
3. Plant 200k Gallon Storage tank interior rehabilitation & 500k GS hatch replacement	29,000	40,000	40,000
4. Pax Mixer	-	18,500	18,500
Total Plant	\$ 324,000	\$ 563,500	\$ 563,500
<i>Vehicle</i>			
1. Replace 2012 Chevy Colorado #534	\$ 30,000	\$ 30,000	\$ 30,000
Total Vehicle	\$ 30,000	\$ 30,000	\$ 30,000



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.
- Continue commercial water meter replacements and maintenance program.

Water Systems Division Statistical Data

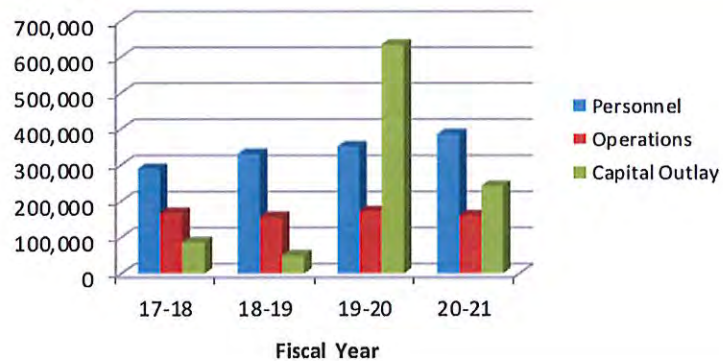
Highlights

- Includes waterline improvements associated with street projects of \$75,000
- Includes \$150,000 for street/drainage projects.
- Includes \$17,000 for meter reading software and training.

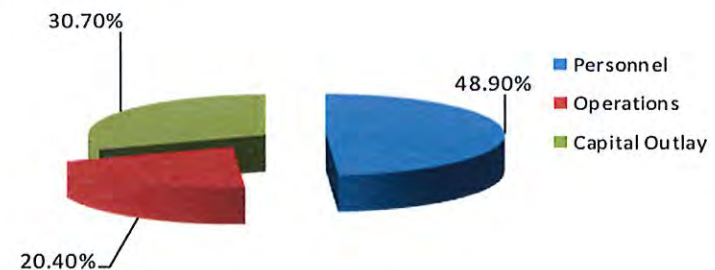
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 351,542	\$ 385,530	9.67%
<i>Operations</i>	161,762	160,801	-0.59%
<i>Capital Outlay</i>	624,553	242,000	-61.25%
Total	\$ 1,137,857	\$ 788,331	-30.72%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Adopted Budget
For the Fiscal Year 2020-21

Division: <i>Water Systems</i>			Actual	Actual	Original	Revised	Estimated	Financial	Manager's	Adopted
			Expenditures	Expenditures	Budget	Budget	Actuals	Plan	Recommended	Budget
Org	Object	Object Description	2017 - 18	2018 - 19	2019 - 20	2019 - 20	2019 - 20	2020 - 21	2020 - 21	2020 - 21
PERSONNEL SERVICES										
8180	502000	Salaries	\$ 199,154	\$ 220,199	\$ 239,727	\$ 239,727	\$ 239,727	\$ 245,266	\$ 250,695	250,695
8180	505000	FICA Expense	14,399	16,000	18,339	18,339	18,339	18,763	19,178	19,178
8180	506000	Funding for Health Plan	52,573	68,107	60,034	60,034	71,100	60,034	77,677	77,677
8180	507000	Retirement Expense	15,086	17,261	21,456	21,456	21,456	24,895	25,445	25,445
8180	507750	401k Retirement Expense	8,547	9,518	11,986	11,986	11,986	12,263	12,535	12,535
		Subtotal	289,759	331,085	351,542	351,542	362,608	361,221	385,530	385,530
OPERATIONS										
8180	508000	Professional Services	-	-	500	500	-	500	500	500
8180	514000	Travel & Training	1,060	2,212	2,190	2,190	800	2,190	2,500	2,500
8180	515000	M & R - Buildings & Grounds	450	6,196	10,500	15,535	8,000	10,500	10,500	10,500
8180	515040	M & R - Systems	118,934	109,434	96,000	96,700	81,500	96,000	96,000	96,000
8180	515050	M & R - Hydrants	3,722	4,590	8,100	8,100	4,000	8,100	8,100	8,100
8180	516000	Outside Maintenance & Repair	14,329	11,648	16,700	16,700	12,165	16,700	16,700	16,700
8180	517000	Fleet Maintenance	3,132	2,087	4,000	4,000	2,000	4,000	4,000	4,000
8180	518000	Communications	1,524	1,544	1,550	1,550	1,550	1,550	1,550	1,550
8180	521000	Equipment Rental	-	-	500	500	-	500	500	500
8180	522000	Copier Lease	265	334	385	385	385	385	385	385
8180	531000	Vehicle Fuel	4,749	5,791	5,500	5,500	4,500	6,050	3,550	3,550
8180	533000	Supplies & Materials	9,472	4,546	5,000	17,713	9,500	5,000	5,000	5,000
8180	536000	Uniforms	2,338	1,676	2,600	2,600	2,000	2,600	3,425	3,425
8180	545000	Contracted Services	1,723	1,363	2,500	2,500	1,200	2,500	2,500	2,500
8180	553000	Dues & Subscriptions	200	150	300	300	150	300	300	300
8180	555000	Worker's Compensation	5,924	4,698	5,437	5,437	5,339	5,563	5,291	5,291
		Subtotal	167,822	156,269	161,762	180,210	133,089	162,438	160,801	160,801
CAPITAL OUTLAY										
8180	573000	C/O Other Improvements	46,383	50,319	578,053	1,127,743	755,101	610,493	225,000	225,000
8180	574000	C/O Machinery & Equipment	-	-	46,500	33,787	33,787	-	-	-
8180	575000	C/O Vehicles	40,250	-	-	-	-	-	-	-
8180	576000	C/O Office furniture & Equipment	-	-	-	-	-	10,000	17,000	17,000
		Subtotal	86,633	50,319	624,553	1,161,530	788,888	620,493	242,000	242,000
TOTAL			\$ 544,214	\$ 537,673	\$ 1,137,857	\$ 1,693,282	\$ 1,284,585	\$ 1,144,152	\$ 788,331	\$ 788,331



Water Systems Division Capital Outlay

Water Systems

Description of Capital Items	Financial Plan 2020 - 2021	Manager's Recommended 2020 - 2021	Adopted 2020 - 2021
<i>Other Improvements</i>			
1. Water Main adjustments associated with Street and Drainage projects	\$ 228,000	\$ 225,000	\$ 225,000
2. Water line and system improvements.	382,493	-	-
<i>Total Other Improvements</i>	<i>\$ 610,493</i>	<i>\$ 225,000</i>	<i>\$ 225,000</i>
1. Beacon Software for meter reading - Beacon Engagement Fee & 2 day on site training	\$ 10,000	\$ 17,000	\$ 17,000
<i>Total Office Furniture & Equipment</i>	<i>\$ 10,000</i>	<i>\$ 17,000</i>	<i>\$ 17,000</i>

Town of Kill Devil Hills
Water Capital Reserve Fund - Adopted
For the Fiscal Year 2020-21

Object Description	Actual 2017 - 18	Actual 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>REVENUES:</i>								
Water System Development Fees	\$ -	\$ -	\$ -	\$ 287,401	\$ 277,700	\$ -	\$ 324,000	\$ 324,000
<i>TOTAL REVENUES</i>	-	-	-	<i>287,401</i>	<i>277,700</i>	-	<i>324,000</i>	<i>324,000</i>
<i>EXPENDITURES</i>								
Water System Development - Expansion and Replacement	-	-	-	287,401	277,700	-	324,000	324,000
<i>TOTAL EXPENDITURES</i>	\$ -	\$ -	\$ -	<i>287,401</i>	<i>277,700</i>	\$ -	<i>324,000</i>	<i>324,000</i>

Town of Kill Devil Hills
Wastewater Fund Revenues and Expenditures Summary
For the Fiscal Year 2020-21

Org	Organization Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
	REVENUES:	\$ 239,918	\$ 203,086	\$ 225,495	\$ 233,760	\$ 206,000	\$ 226,780	\$ 221,615	\$ 221,615
	EXPENDITURES:								
8220	Wastewater Department	\$ 178,322	\$ 174,845	\$ 225,495	\$ 233,760	\$ 197,365	\$ 226,780	\$ 221,615	\$ 221,615
	TOTAL	\$ 178,322	\$ 174,845	\$ 225,495	\$ 233,760	\$ 197,365	\$ 226,780	\$ 221,615	\$ 221,615

Wastewater Fund Revenues Statistical Data

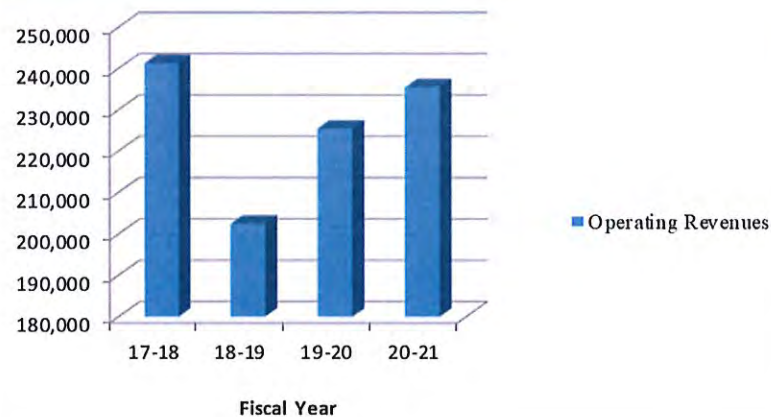
Highlights

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

Revenue by Function

	<i>Adopted FY 19-20</i>	<i>Adopted FY 20-21</i>	<i>Percent Change</i>
Operating Revenues	\$ 225,495	\$ 221,615	-1.72%
Total	\$ 225,495	\$ 221,615	-1.72%

Revenue History



Adopted Revenues Fiscal Year 2020-21



Town of Kill Devil Hills
Wastewater Fund Revenues - Adopted
For the Fiscal Year 2020-21

Object	Object Description	Actual Revenues 2017 - 18	Actual Revenues 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>OPERATING REVENUES</i>									
410010	Taps & Connections	\$ 6,960	\$ 2,320	\$ 6,570	\$ 6,570	\$ 4,500	\$ 6,570	\$ 6,570	\$ 6,570
410020	Penalties & Interest	1,624	2,063	2,500	2,500	2,500	2,500	2,500	2,500
410030	System Development Fees	35,640	7,386	12,000	12,000	-	12,000	-	-
411000	Charge for Wastewater	197,074	190,718	204,425	204,425	199,000	205,710	212,545	212,545
	<i>Subtotal</i>	<i>241,298</i>	<i>202,487</i>	<i>225,495</i>	<i>225,495</i>	<i>206,000</i>	<i>226,780</i>	<i>221,615</i>	<i>221,615</i>
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	(109)	287	-	-	-	-	-	-
	<i>Subtotal</i>	<i>(109)</i>	<i>287</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>OTHER FINANCE SOURCES</i>									
480030	Over/Short Write-Off	(1,271)	312	-	-	-	-	-	-
499105	Fund Balance Approp-Encumbrances	-	-	-	8,265	-	-	-	-
	<i>Subtotal</i>	<i>(1,271)</i>	<i>312</i>	<i>-</i>	<i>8,265</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
TOTAL		\$ 239,918	\$ 203,086	\$ 225,495	\$ 233,760	\$ 206,000	\$ 226,780	\$ 221,615	\$ 221,615



Wastewater Department Overview & Staffing

The Wastewater Department is responsible for the proper maintenance and repair of the distribution lines in the Southern Sanitary District, monitoring the allocated wastewater capacity, and overseeing the contract with Envirolink, Inc., 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 Enviro-Tech Inc, as of August 1, 1999.

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

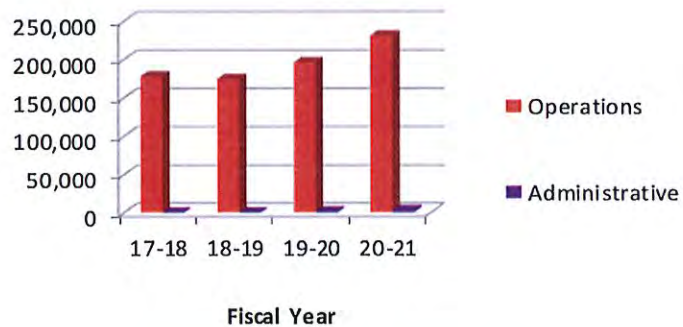
Highlights

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

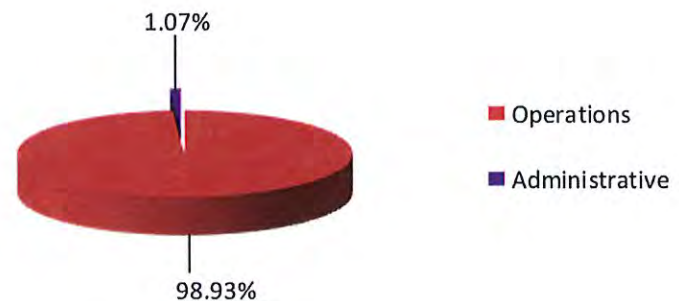
Expenditures by Function

	<i>Adopted FY19-20</i>	<i>Adopted FY20-21</i>	<i>Percent Change</i>
<i>Administrative</i>	\$ 2,500	\$ 2,500	0.00%
<i>Operations</i>	222,995	219,115	-1.74%
<i>Total</i>	\$ 225,495	\$ 221,615	-1.72%

Expenditure History



Adopted Budget Fiscal Year 2020-21



Town of Kill Devil Hills
Wastewater Fund Expenditures - Adopted
For the Fiscal Year 2020-21

Department: *Wastewater*

Org	Object	Object Description	Actual Expenditures 2017 - 18	Actual Expenditures 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>ADMINISTRATION</i>										
8220	504000	Legal Services	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500
		<i>Subtotal</i>	-	-	<i>2,500</i>	<i>2,500</i>	<i>1,000</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>
<i>OPERATIONS</i>										
8220	508100	Engineering Services	2,735	-	1,000	1,000	500	1,000	1,000	1,000
8220	509000	Audit	515	515	515	515	515	515	850	850
8220	516000	Outside Maintenance & Repair	23,885	20,076	30,000	38,265	36,000	30,000	36,500	36,500
8220	526000	Advertising	-	-	200	200	100	200	200	200
8220	545000	Contracted Services	36,000	38,970	42,190	42,190	40,000	43,475	43,475	43,475
8220	545500	Contracted Services-Tap-on Service	1,700	1,700	5,550	5,550	1,800	5,550	5,550	5,550
8220	549100	Treated Wastewater Costs	94,737	94,834	124,790	124,790	98,700	124,790	112,790	112,790
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>	<i>178,322</i>	<i>174,845</i>	<i>222,995</i>	<i>231,260</i>	<i>196,365</i>	<i>224,280</i>	<i>219,115</i>	<i>219,115</i>
		TOTAL	\$ 178,322	\$ 174,845	\$ 225,495	\$ 233,760	\$ 197,365	\$ 226,780	\$ 221,615	\$ 221,615

Town of Kill Devil Hills
Wastewater Capital Reserve Fund - Adopted
For the Fiscal Year 2020-21

Object	Object Description	Actual 2017 - 18	Actual 2018 - 19	Original Budget 2019 - 20	Revised Budget 2019 - 20	Estimated Actuals 2019 - 20	Financial Plan 2020 - 21	Manager's Recommended 2020 - 21	Adopted Budget 2020 - 21
<i>REVENUES:</i>									
	Wastewater System Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
	<i>TOTAL REVENUES</i>	-	-	-	-	-	-	<i>12,000</i>	<i>12,000</i>
<i>EXPENDITURES:</i>									
	Wastewater System Development - Expansion and Replacement	-	-	-	-	-	-	12,000	12,000
	<i>TOTAL EXPENDITURES</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<i>12,000</i>	<i>12,000</i>

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2020-21

Description	Replace Yr	Estimated Replace Cost	19-20	20-21	21-22	22-23	23-24	24-25
MIS:								
OSSI Police reporting software	15/16	165,864	21,250	-	-	-		
Storage/ servers/back up for body cameras	16/17	17,791	4,575	2,288	-	-		
Internet based phone system	16/17	87,805	22,580	11,290	-	-		
			48,405	13,578	-	-	-	-
Planning:								
Replace 2004 Ford F-250 Pickup	19/20	29,719	3,874	7,748	7,748	7,748	3,874	-
Replace 2007 Chevy Suburban	20/21	45,000	-	6,123	12,246	12,246	12,246	6,123
			3,874	13,871	19,994	19,994	16,120	6,123
Fleet Maintenance:								
2017 F250 PU 4x4	16/17	27,305	7,022	3,511	-	-		
Replace 03 Shop Truck #220	19/20	43,209	5,632	11,264	11,264	11,264	5,632	
			12,654	14,775	11,264	11,264	5,632	-
Buildings & Grounds								
Replacement PU truck for #222	18/19	42,507	11,134	11,134	11,134	5,567	-	
Bobcat Excavator	19/20	35,040	4,567	9,135	9,135	9,135	4,567	
Replacement PU truck for #219	19/20	36,578	4,768	9,536	9,536	9,536	4,768	
			20,469	29,805	29,805	24,238	9,335	-
Police:								
(5) Vehicles	15/16	160,294	20,536	-	-	-		
(5) Vehicles	16/17	165,265	42,500	21,250	-	-		
Body Cameras	16/17	27,590	7,095	3,548	-	-		
(6) Vehicles	17/18	209,277	54,752	54,752	27,376	-		
Police remote camera	17/18	21,500	5,625	5,625	2,812	-		
(5) Vehicles	18/19	183,891	48,167	48,167	48,167	24,084		
(5) Vehicles	19/20	197,510	25,745	51,490	51,490	51,490	25,745	
Firearms replacement	19/20	15,452	2,014	4,028	4,028	4,028	2,014	
(5) Vehicles	20/21	208,000		28,302	56,603	56,603	56,603	28,302
(5) Vehicles	21/22	214,000			29,118	58,236	58,236	58,236
(5) Vehicles	22/23	214,000			-	29,118	58,236	58,236
Utility Vehicle	22/23	18,000			-	2,449	4,898	4,898
(5) Vehicles	23/24	214,000	-	-	-	-	29,118	58,236
			206,434	217,162	219,594	226,008	234,850	207,908

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2020-21

Description	Replace Yr	Estimated Replace Cost	Estimated					
			19-20	20-21	21-22	22-23	23-24	24-25
Animal Control:								
F150 Pickup Truck	16/17	33,478	8,609	4,305	-	-		
Pickup Truck #6102	17/18	34,564	9,043	9,043	4,521	-		
			17,652	13,348	4,521	-	-	-
Fire:								
Station 14								
2014 Sutphen SPH 100 Tower - 10 yr term	13/14	1,048,175	115,647	115,647	115,647	115,647	57,824	-
2016 Sutphen Pumper - 7 year	15/16	511,617	77,591	77,591	77,591	38,796		
SCBA Bottle replacement (22)	15/16	165,554	21,210	-	-	-		
SUV 2017 Expedition XL 4WD	16/17	44,047	11,327	5,664	-	-		
2017 Dodge Pickup 2500 Crewcab	16/17	35,625	9,161	4,581	-	-		
2017 Dodge Pickup 2500 Crewcab	16/17	38,148	9,810	4,905	-	-		
Extrication Equipment	16/17	29,782	7,659	3,829	-	-		
21 DLX Carolina Skiff	17/18	29,000	7,587	7,587	3,794			
Replace 2000 KME Pumper - 7 yr term	22/23	650,000	-	-	-	54,243	108,486	108,486
			259,992	219,804	197,032	208,686	166,310	108,486
Ocean Rescue:								
2016 Dodge Pickup #911	15/16	39,738	5,091	-	-	-		
Replace Pickup	19/20	52,427	6,834	13,668	13,668	13,668	6,834	
			11,925	13,668	13,668	13,668	6,834	-
Streets:								
2016 Ford F-150 Pickup	15/16	24,341	3,119	-	-	-		
2016 Ford F-250 Pickup	15/16	28,826	3,948	-	-	-		
John Deere Front End Loader	16/17	140,900	36,234	18,117	-	-		
John Deere Tractor w/boom	16/17	126,601	32,557	16,278	-	-		
Bobcat Excavator w/ trailer #336	16/17	63,134	16,236	8,118	-	-		
Rep 04 New Hllnd TN60A Broom Tract #333	17/18	46,539	12,176	12,176	6,088	-		
Rep 05 Ford F350 Pick up #335	17/18	40,806	10,676	10,676	5,338	-		
Rep 03 Beuthling B200T 2.5 Ton Static Roller	17/18	28,710	7,511	7,511	3,756	-		
Rep 07 New HolInd Tractor w/mower #341	18/19	71,039	18,608	18,608	18,608	9,304		
Rep 01 Dodge 1500 Pick-up #524	18/19	29,601	7,754	7,754	7,754	3,877		
Re 04 Ford F-250 Pick up #531	18/19	26,734	7,003	7,003	7,003	3,501		
John Deere Mid-Sized Skid Steer Loader	20/21	65,000	-	8,845	17,689	17,689	17,689	8,845
Rep 07 Volvo Dump Truck #340	21/22	125,000	-	-	17,008	34,016	34,016	34,016
Replace 2003 Ford F-250 Pickup 332	22/23	35,000	-	-	-	4,762	9,524	9,524
Motor Grader #339	24/25	200,000	-	-	-	-	-	20,410
Rep 05 Leeboy Asphalt Maintainer #338	28/29	150,000	-	-	-	-	-	-
			155,822	115,086	83,244	73,149	61,229	72,795

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2020-21

Description	Replace Yr	Estimated Replace Cost	19-20	20-21	21-22	22-23	23-24	24-25
Solid Waste:								
Rep '030Volvo Res (Re-Body 2007) #437	15/16	256,090	35,535	-	-	-	-	-
Replace 2007 Autocar Residential #446	15/16	256,090	32,810	-	-	-	-	-
Rep '05 Chevy Silverado 250 Pick up #441	15/16	29,639	3,797	-	-	-	-	-
2017 Ford F150 XL	16/17	25,508	6,560	3,280	-	-	-	-
2017 Volvo Commercial	16/17	250,522	64,424	32,212	-	-	-	-
Mack Roll off	16/17	152,850	39,307	19,653	-	-	-	-
Dump Bed w/Mech Dumper	16/17	12,680	3,261	1,630	-	-	-	-
Rep '06 John Deere Backhoe/Loader #443	17/18	96,998	25,377	25,377	12,688	-	-	-
Rep '09 Ford 250 #449	17/18	26,470	6,925	6,925	3,463	-	-	-
Autocar Res #439 (Re-Body 2012)	17/18	274,792	71,892	71,892	35,946	-	-	-
Autocar Res #442 (Re-Body 2012)	17/18	274,792	71,892	71,892	35,946	-	-	-
Volvo Commercial #447	18/19	256,293	67,132	67,132	67,132	33,566	-	-
Grapple Attachment for 433	18/19	61,095	16,003	16,003	16,003	8,001	-	-
2007 Mack Roll Off #448	18/19	157,322	41,208	41,208	41,208	20,604	-	-
Autocar Residential #451	19/20	274,539	35,785	71,571	71,571	71,571	35,785	-
Autocar Residential #452	19/20	274,539	35,785	71,571	71,571	71,571	38,785	-
Volvo Commercial #450	19/20	276,714	36,069	72,138	72,138	72,138	36,069	-
Rep '06 Freightliner Boom #445	20/21	175,000	-	23,812	47,624	47,624	47,624	23,812
Replace 1998 Lowboy Trailer #206	20/21	12,000	-	1,633	3,266	3,266	3,266	1,633
			593,762	597,929	478,556	328,341	161,529	25,445
Total General Fund (less Additional Equipment for Additional Positions)			1,330,989	1,249,026	1,057,678	905,348	661,839	395,312

Financing rate estimate 5%

Lease period = 4 years

Fire apparatus = 7+ years

Possible cash downpayment on some lessening future year lease payments